

Fiscal History of U.S. Whaling, 1862–1872

Reading just the **headings in bold blue**, and the **rarity statements and other portions in bold red**, is designed to provide a **quick 10,000-foot view**. For leisurely full comprehension pre-show, the exhibit is online at:

<https://civilwarrevenuedocuments.blogspot.com/>.

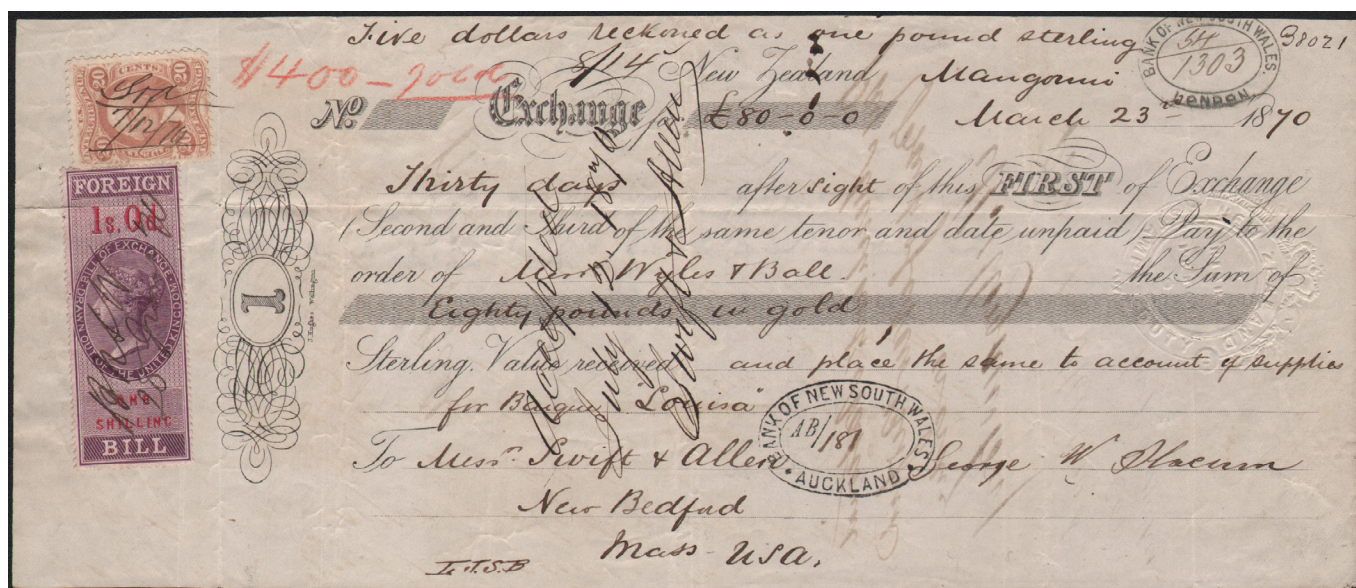
Treatment. This is a social fiscal history exhibit with story elements of high philatelic rarity and historical significance. The paucity of available material allows little latitude in constructing a storyline. Fortunately the **time course of the enterprise — turning whales into money** — allows the available pieces to be arranged in a satisfying sequence:

- **New Bedford, Massachusetts** (control center of U.S. whaling)
- **Preparation** (buying or investing in a ship; master's contract; outfitting the crew; insurance)
- **Departure** (customs house manifests)
- **Mid-Voyage Financing/Remittance** (resupply/repairs via bills of exchange made in distant ports; sailors' remittance bills)
- **Burned by the Shenandoah!**
- **"The Disaster of 1871"**
- **San Francisco as a Secondary Base**
- **Selling the oil** (at home and abroad)

What might be interpreted as padding in fact resulted from logistical requirements. The essential items required a bit more than four frames, and judicious additions were required to complete five frames.

Philatelic Importance. Because whaling-related documents are so scarce, within the context of this exhibit every item is of high importance. But **fully half** the documents are **significant at a higher level, within the overarching field of U.S. Civil War era fiscal history**, by virtue only of their **stamps, origins, or types/rates**. These are pieces that would be **highlights of any exhibit** they appeared in:

- **"The Three Triples":** the two recorded U.S. Civil War era documents with **stamps of three countries** (one with **U.S. 1st, 2nd & 3rd Issues!**); another with New Zealand embossed and adhesive stamps plus U.S.
- **Manifest \$3 rate** (one of five recorded bearing the matching \$3 Manifest)



1870 bill of exchange drawn by master of Yankee whaling bark "Louisa" at Manganui, New Zealand, to pay for supplies. New Zealand Stamp Duty embossed 8d (middle right) impressed upon execution; Great Britain Foreign Bill 1s affixed upon endorsement; and U.S. 20¢ Inland Exchange added upon acceptance in New Bedford by whaling factors Swift & Allen.

- **Sole recorded** U.S. stamped document of the Civil War era **originating in Chile**
- Varied **incoming bills of exchange originating in Hawaii** (just twelve recorded)
- U.S. plus **California 1861 Exchange \$2 rate** (twelve recorded).

Four of these were included in *U.S. Civil War Era Fiscal History Panorama* (Grand Prix-nominated NY2016, Best Revenue London 2022), comprised of the *crème de la crème* of U.S. revenue-stamped documents.

Historical Importance. To my mind the most striking and memorable aspect of this exhibit is the **historical significance** of **six key items**, four already cited above for their philatelic importance:

- **June 1864 outward manifest** of the **William Thompson**, soon to be **burned in the Arctic by the Confederate raider Shenandoah June 22, 1865**
- **October 1864 San Francisco bill of exchange** by master of the **Jireh Swift**, soon to be **fired on by the Shenandoah June 22, 1865 (widely considered the final shot of the Civil War!), then burned**
- **1868 passport** stating *bona fides* of the **Elizabeth Swift**, signed by President Andrew Johnson and Secretary of State William Seward, the ship **crushed by ice in the Arctic in the “Disaster of 1871”, the passport carried on a perilous seventy-mile portage to rescue vessels**, thence to the archives of Swift & Allen in New Bedford!
- Three 1869–70 **Honolulu bills of exchange** by masters of the **Massachusetts** and **Elizabeth Swift**, **both lost in the “Disaster of 1871,”** two issued by emigré Alexander Cartwright, “the man who invented baseball”!

These are pieces that would be **worthy of mention in any treatise on whaling during this decade, let alone its philately**. Respectfully, it is unusual to find any exhibit including even one item with this level of historical importance; here are six, and many more of significant import.

[Here is where the discretionary three points for “Historical Importance” proposed by the exhibitor (A Plea for Formal Recognition of Historical Importance, *The Philatelic Exhibitor*, August 2023 (Volume 37, No. 3), pp. 20-29) would have been highly appropriate and significant.]

Historical Significance of the Industry. Apart from its well-documented contemporary economic importance, the American whaling industry had two long-lasting effects of great current significance: the inclusion of Hawaii and Alaska as part of the United States. The presence of American whalers in the western Arctic beginning about 1840 added important impetus to our purchase of Alaska in 1867. And Hawaii’s role as a refitting, resupply and transshipping center for whalers beginning in 1819 was a significant contributor to the American presence there, which led to its annexation in 1898.

Documents shown here testify to both of these connections.

Subject Importance; Difficulty of Acquisition. Whaling-related revenue-stamped documents are rarely offered for sale, and highly prized by collectors of whaling memorabilia. It is only after decades of extensive searching and aggressive bidding that filling five frames with varied material has been possible. A comparable showing would be impossible.

Knowledge/Research. “He wrote the book!” beginning with the seminal articles, “A Find of Stamped Whaling Manifests” and “Whaling-Related Revenue Stamped Documents of the Civil War Era,” July-August 2007, pp. 72–79, 80–94, online at <https://www.revenuer.org/the-american-revenuer-archive.asp>.

On the Explanatory Material. Almost any whaling-related item is figuratively dripping with history. Here even minimal descriptions of their historical connections typically require considerably more than the usual “six seconds per page” (or “twenty-four seconds per board”) to absorb. For a rate-based fiscal history exhibit, it might be argued that these backstories are peripheral, but this is social fiscal history, for which they are essential; the most that can be argued here is that they are perhaps overly extensive.

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Exhibit Plan

1. New Bedford, Massachusetts
2. Investing in a Ship
3. Master's Contract
4. Insuring Vessels, Outfits, Catchings
5. Clearing Customs
6. Mid-Voyage Financing/Remittance
7. Burned by the Shenandoah!
8. "The Disaster of 1871"
9. San Francisco as a Secondary Base
10. Selling the Oil
11. Insuring the Oil for Shipment Abroad
12. Epilog

The purpose of this exhibit is to trace the paper trail of the U.S. whaling industry via revenue-stamped documents from 1862–72, the period of comprehensive Civil War era stamp taxes. Its storyline, as detailed at left, is the **time course** of this unlikely enterprise — turning whales into money — from preparation through departure and the chase, and finally selling and shipping the oil.

Whaling was still vibrant in the early 1860s, despite the fact that whalers were forced to venture further and further afield in search of their prey, notably far into the western Arctic Ocean. By the early 1870s, though, whaling's scope and importance had been drastically reduced. Two calamities occurred on the seas:

- destruction of 21 ships by the Confederate raider *Shenandoah* in 1865
- "the Disaster of 1871," loss of 32 ships trapped by ice in Alaska.

Documents from ships lost in both disasters are included here.

Featured are items of high philatelic importance: the only documents of the Civil War tax era with stamps of three countries are here; and the Manifest \$3 rate and incoming bills of exchange from Chile, New Zealand and Hawaii are known only for whaling documents! The storytelling elements are remarkable not only for the fiscal history rarities included, but for the historical significance of five key items:

- 1864 outbound manifest of the *William Thompson*, burned by the *Shenandoah* June 22, 1865
- 1864 bill of exchange of the *Jireh Swift*, fired on by the *Shenandoah* June 22, 1865, the final shot of the Civil War, and burned.
- 1868 presidential passport of the *Elizabeth Swift* and 1869 bills of exchange of the *Elizabeth Swift and Massachusetts*, crushed by ice in the "Disaster of 1871"

Red: Read me!

