

THE “EXPERIMENTAL”  
FRANCO-BRITISH ACCOUNTANCY MARKINGS  
OF AUGUST 1852

Jeff Bohn

France and Colonies Philatelic Society  
23 October 2022

- The Franco-British Postal Convention of 1 June 1843 outlined the regulations for the exchange of mails between France and the United Kingdom.
- A system of debits and credits was established for the exchange of all mail, and the formal accounting of these postal charges was included on Letter Bills that accompanied each bag of mail.
- The Letter Bills were divided into several Tables (categories) that reflected the various types of mail enclosed. Under each category of mail, the different exchange rates associated with various origins and destinations were indicated by separate Article numbers

TABLE No. II.—Unpaid Correspondence.

Numbers of the Articles in the Accounts.		Origin and Destination.	Rate per Ounce.	Sent.	Received.
Credit of France.	Credit of England.			Ordinary Letters.	Ordinary Letters.
			s. d.	Ounces.	Ounces.
		§ I. <i>From the United Kingdom, British Colonies, &amp;c.</i>			
	9	From the United Kingdom for France, Mediterranean, German States, &c. ... ..	1 0		
	10	From Jersey and Guernsey for ditto ... ..	0 0		
	11	From Jamaica, Canada, New Brunswick, &c., for ditto ... ..	4 0		
	12	From other Colonies and Countries beyond Sea for ditto ... ..	3 4		
		§ II. <i>British Possessions, &amp;c., in the Mediterranean.</i>			
		(By the British Packet.)			
	13	From Alexandria for France and Algeria ... ..	1 8		
	14	From Gibraltar for the French Office at Alexandria ...	1 8		
	15 }	From Malta for { France and Algeria ... ..	0 10		
	16 }	{ The French Office at Alexandria ...	0 10		

A portion of the original Letter Bill from the 1843 Franco-British Convention

The introduction of accountancy markings under the 1843 Convention was specified by Section LVII of the instructions of execution:

In order that...there be no confusion between letters coming from those British possessions which are to be accounted for at the rate of 4 shillings per ounce, and those coming from other British possessions or countries beyond sea, such letters shall be marked on their face...with a special stamp, as below:

1. North America, Canada, New Brunswick, &c.



2. Colonies and countries beyond sea.





1843 Unpaid letter sent from Toronto to Lyon, carried to England aboard the Cunard Line steamship *Hibernia*, then forwarded to France under Article 11 of the Letter Bill. The London Foreign Office applied the CANADA/&c.ART.11 accountancy marking, and upon delivery in France, a collection of 32 decimes was required to pay the 12 decime fee to England, plus the 20 decime French internal postage for a letter weighing between 7½ and 10 grams



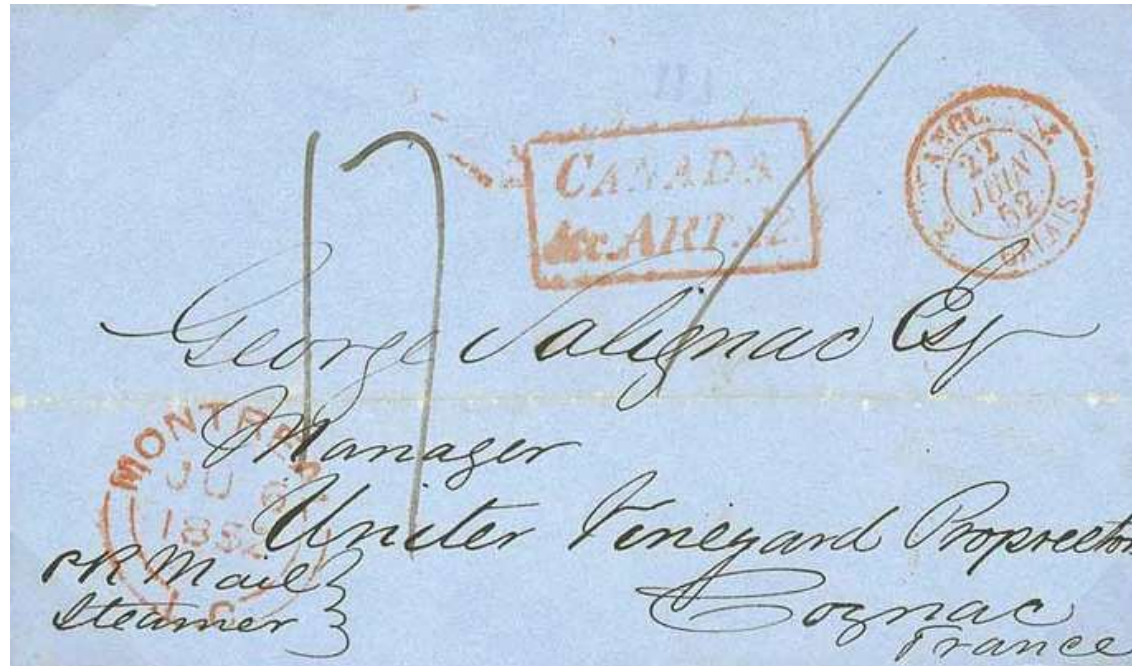
1845 Locally paid letter sent from New York to Paris, carried to England aboard the Cunard Line steamship *Acadia*, then forwarded to France under Article 12 of the Letter Bill. The London Foreign Office applied the COLONIES/&c.ART.12 accountancy marking, and upon delivery in France, a collection of 20 decimes was required to pay the 10 decime fee to England, plus the 10 decime French internal postage for a letter weighing between 10 and 15 grams

TABLE No. II.—Unpaid Correspondence.

Numbers of the Articles in the Accounts.		Origin and Destination.	Rate per Ounce.	Sent.	Received.
Credit of France.	Credit of England.			Ordinary Letters.	Ordinary Letters.
			s. d.	Ounces.	Ounces.
		§ I. <i>From the United Kingdom, British Colonies, &amp;c.</i>			
	10	From the United Kingdom for France, Mediterranean, German States, &c. ... ..	1 0		
	11	From Jersey and Guernsey for ditto ... ..	0 0		
	12	From Jamaica, Canada, New Brunswick, &c., for ditto ... ..	4 0		
	13	From other Colonies and Countries beyond Sea for ditto ... ..	3 4		
		§ II. <i>British Possessions, &amp;c., in the Mediterranean.</i>			
		(By the British Packet.)			
	14	From Alexandria for France and Algeria ... ..	1 8		
	15	From Gibraltar for the French Office at Alexandria...	1 8		
	16 }	From Malta for { France and Algeria ... ..	0 10		
	17 }	{ The French Office at Alexandria...	0 10		

A portion of the 1846 Letter Bill from the Franco-British Convention





1852 Unpaid letter sent from Montreal to Cognac, carried to England aboard the Cunard Line steamship *Cambria*, then forwarded to France under Article 12 of the Letter Bill. The London Foreign Office applied the CANADA/&c.ART.12 accountancy marking, and upon delivery in France, a collection of 17 decimes was required to pay the 12 decime fee to England, plus the 5 decime French internal postage for a letter weighing less than 7½ ams





1850 Unpaid letter sent from Hong Kong to Paris, carried to England aboard the P&O Line steamships *Pekin*, *Oriental*, and *Ripon*, then forwarded to France under Article 13 of the Letter Bill. The London Foreign Office applied the COLONIES/&c.ART.13 accountancy marking, and upon delivery in France, a collection of 15 decimes was required to pay the 10 decime fee to England, plus the 5 decime French internal postage for a letter weighing less than 7½ grams

par once  
britannique :

### EN MÉDITERRANÉE

Art. 7	lettres non affr. de Malte, pour la France ou le Bureau français d'Alexandrie	taux : 10 d
Art. 8	lettres non affr. des Bureaux (français ou britannique) d'Alexandrie pour la France	1 sh. 8 d

### A LONDRES

lettres non affr. pour la France :

Art. 12	de Grande-Bretagne	1 sh.
Art. 13	de Jersey et Guernesey	6 d
Art. 14	des Colonies et Pays d'Outremer	3 sh. 4 d
Art. 15	de la Jamaïque et du Canada &c.	4 sh.
Art. 16	du Pacifique Sud, via Panama	5 sh. 4 d
Art. 17	du Mexique et de la Californie, via Panama	7 sh. 4½ d
	Journaux :	par journal :
Art. 20	des Colonies et Pays d'Outremer	1 d
Art. 21	du Canada, via les États-Unis, et des Pays des Mers du Sud, via Panama (autres que le Chili)	2 d
Art. 22	du Chili, via Panama	3 d

A portion of the 1852 Letter Bill from the Franco-British Convention

Pays étrangers d'origine ou de destination.	Lettres livrées par l'Office de France à l'Office Britannique.			Lettres livrées par l'Office Britannique à l'Office de France.		
	Condition de l'Affranchissement.	Limite de l'Affranchissement.	Prix de livraison que doit payer l'Office Britannique à l'Office de France pour les Lettres non-affranchies ou chargées de port de transit (par 30 grammes).	Condition de l'Affranchissement.	Limite de l'Affranchissement.	Prix de livraison que doit payer l'Office Britannique à l'Office de France, pour les Lettres affranchies jusqu'à une limite quelconque au delà de la frontière Française d'entrée (par 30 grammes).
Espagne, Portugal, et Gibraltar ... ..	Forcé ...	Frontière Française d'entrée ...	fr. 2 0	Forcé ...	Frontière Française de sortie ...	fr. 2 0
Grands Duchés de Luxembourg et de Bade, Royaumes des Pays Bas, de Prusse, de Bavière, et de Wurtemberg, Principautés de Hohen-zollern, de Birkenfeld, de Hesse-Homburg, de Lippe, de Schwartzbourg-Rondolstadt, et de Reuss, Duchés d'Anhalt, de Nassau, de Saxe Cobourg Gotha, et de Saxe Meiningen-Hildbourg-Hausen, Hesse Electorale, Hesse Darmstadt, Saxe Weymar-Eisenach, Villes libres de Francfort sur le Mein, Hambourg, Bremen, et Lubeck, Cantons Suisses ... ..	Libre ...	Destination ... ..	2 40	Libre ...	Destination .. ...	2 40
Etats Sardes ... ..	Libre ...	Destination ... ..	3 25	Libre ...	Destination ... ..	3 25
Grand Duché de Toscane ... ..	Libre ...	Destination ... ..	4 40	Libre ...	Destination ... ..	4 40
Duchés de Parme et de Modène ... ..	Forcé ...	Frontière Sarde d'entrée ...	4 40	L'affranchissement n'est pas admis.		
Etats Pontificaux ... ..	Forcé ...	Frontière Autrichienne d'entrée ...	4 40	Forcé ...	Frontière de sortie Autrichienne ...	4 40
	Forcé ...	Civita Vecchia ... ..	4 40	Forcé ...	Civita Vecchia ... ..	4 40
Royaume des 2 Siciles ... ..	Forcé ...	Frontière Sarde d'entrée ...	4 40	L'affranchissement n'est pas admis.		
	Forcé ...	Naples ... ..	4 40	Forcé ...	Calais ... ..	—
Royaume de Grèce ... ..	Forcé ...	Frontière Sarde d'entrée ...	4 40	L'affranchissement n'est pas admis.		
	Libre ...	Destination ... ..	4 40	Libre ...	Destination ... ..	4 40
Iles Ioniennes, par les Postes Autrichiennes ... ..	Forcé ...	Trieste ... ..	4 40	Forcé ...	Trieste ... ..	4 40
	Forcé ...	Port d'embarquement ...	4 40	Forcé ...	Port de débarquement ...	4 40
Royaumes de Hanovre et de Saxe, Grands Duchés de Mecklenbourg-Schwerin et Mecklenbourg-Strelitz, Duché de Brunswick, Grand Duché d'Oldenbourg (moins la Principauté de Birkenfeld), Provinces Autrichiennes, Serbie, Pologne, et Russie ... ..	Libre ...	Destination ... ..	4 40	Libre ..	Destination ... ..	4 40
Moldavie, Valachie, et Turquie d'Europe (par les Postes Autrichiennes) ...	Libre ...	Destination ... ..	6 80	Libre ...	Destination ... ..	6 80

A portion of the 1852 Letter Bill showing the rates associated with letters exchanged between GB and European destinations.

- It didn't take the French and British Postal Administrations very long to conclude that current and future additions and adjustments to the Franco-British Convention were always going to result in modifications to the Letter Bills, and that continual changes in accountancy markings would be required to match the appropriate Article numbers.
- On 25 May 1852, E. J. Thayer, the Director General of the French Posts, suggested that the British "apply distinguishing stamps" to all classes of unpaid correspondence sent from the United Kingdom to France.
- The proposal was initially rejected by the British, as it would result in "additional labor, for which there was neither time nor force".
- The British must have eventually changed their minds, for a 17 August 1852 entry in the Presidents Order Book states that "It has been decided to use new stamps on the correspondence to and through France instead of those now in use", and that "the new stamps have been left with the President and are to be used on and from the 18<sup>th</sup> inst."
- The new stamps were completely different from those previously used, in that they did not refer to a specific Letter Bill Article number, but instead, gave a direct indication of the bulk rate of exchange.

par once  
britannique :

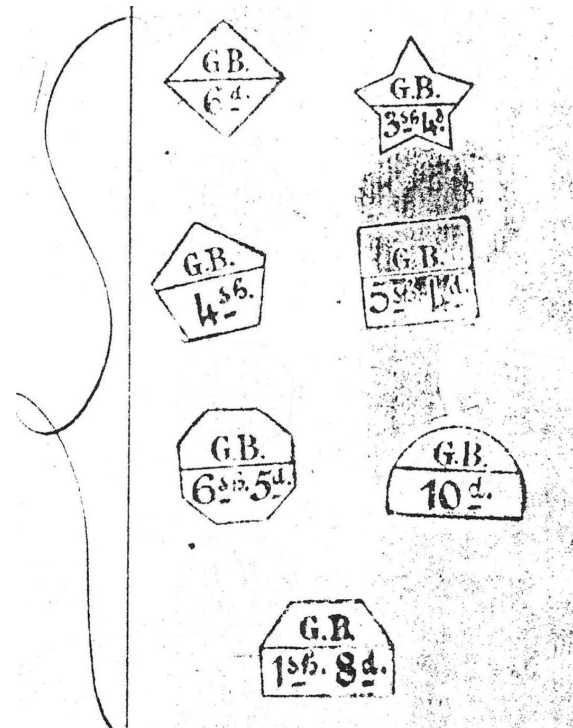
### EN MÉDITERRANÉE

Art. 7	lettres non affr. de Malte, pour la France ou le Bureau français d'Alexandrie	taux : 10 d
Art. 8	lettres non affr. des Bureaux (français ou britannique) d'Alexandrie pour la France	1 sh. 8 d

### A LONDRES

lettres non affr. pour la France :

Art. 12	de Grande-Bretagne	1 sh.
Art. 13	de Jersey et Guernesey	6 d
Art. 14	des Colonies et Pays d'Outremer	3 sh. 4 d
Art. 15	de la Jamaïque et du Canada &c.	4 sh.
Art. 16	du Pacifique Sud, via Panama	5 sh. 4 d
Art. 17	du Mexique et de la Californie, via Panama	7 sh. 4½ d

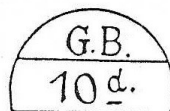


A 16 August 1852 entry in the *Register of Steel Impressions* showing the “experimental” GB accountancy markings for use on unpaid letters sent to France.

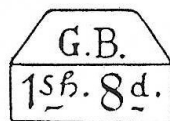
- Often, there was confusion associated with these new accountancy markings, particularly with regard to the amount of postage due markings applied by the French. In addition, whereas the French requested the use of new accountancy markings on unpaid mail forwarded to France, the British also introduced similar handstamps for use on prepaid mail, which again, caused confusion.
- France must have expressed its displeasure with the new accountancy markings, for on 25 August 1852, orders were issued to the London Foreign Office “to discontinue the new system (of stamping), which was brought into operation on the 18<sup>th</sup> instant, and to revert to the stamps heretofore in use for letters sent to France”. As a result, these new accountancy markings were authorized for only the very short eight-day period between 18 and 25 August 1852.
- In reality, however, these “experimental” accountancy markings were actually precursors to the accountancy markings introduced under the new Franco-British Postal Convention that went into effect on 1 January 1857, wherein GB handstamps, showing only the bulk exchange rates, were used on unpaid mail sent to France (or to destinations beyond France), and FR handstamps were used on unpaid mail sent to the United Kingdom (or to destinations beyond the United Kingdom).

## The “GB” Accountancy Markings Intended for Use on Unpaid Mail

- Under Article 7 of the 1852 Letter Bills, the exchange rate associated with unpaid letters sent from Malta to France, or to the French Office in Alexandria, was established at 10 pence per ounce, and the following accountancy marking was prepared for use on such mail:



- Under Article 8 of the 1852 Letter Bills, the exchange rate associated with unpaid letters sent to France from the British or French Offices in Alexandria, was established at 1sh 8d per ounce, and the following accountancy marking was prepared for use on such mail:

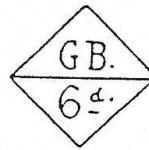


- To date, unfortunately, no examples of the GB/10<sup>d</sup> and GB/1<sup>sh</sup>8<sup>d</sup> accountancy markings have been reported.



## The “GB” Accountancy Markings Intended for Use on Unpaid Mail

- Under Article 13 of the 1852 Letter Bills, the exchange rate associated with unpaid letters sent from the Channel Islands to France, was established at 6 pence per ounce, and the following accountancy marking was prepared for use on such mail:



To date, unfortunately, no examples of the GB/6<sup>d</sup> accountancy marking have been reported.

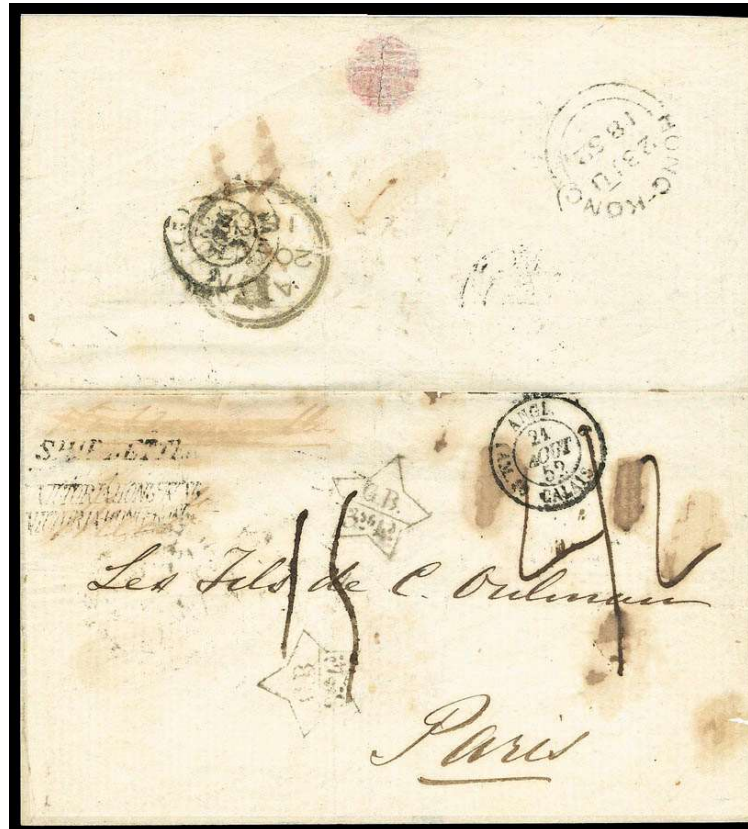
- Under Article 14 of the 1852 Letter Bills, the exchange rate associated with unpaid letters sent to France from all British Colonies and from all undesignated overseas countries, was established at 3sh 4d per ounce, and the following accountancy marking was prepared for use on such mail:



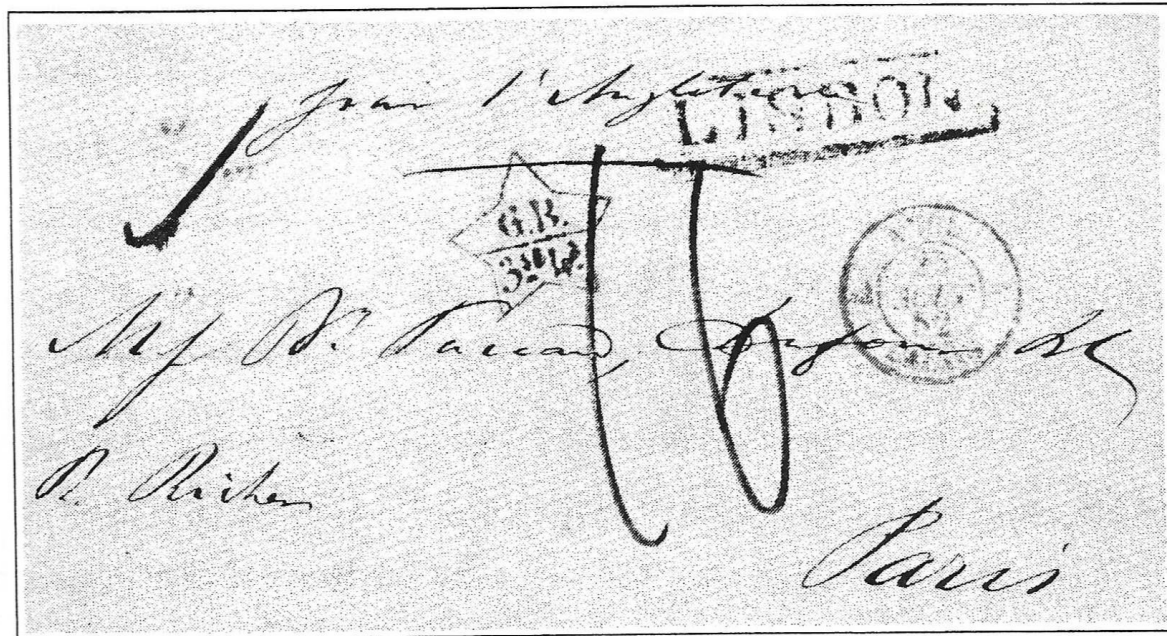
- To date, four letters bearing this accountancy marking have been reported. The earliest example passed through the London Foreign Office on 18 August 1852 and shows two strikes of the GB/3<sup>sh</sup>4<sup>d</sup> accountancy markings in red ink. This color is unusual, as the “experimental” accountancy markings associated with unpaid letters were supposed to be applied in black ink, while red ink was reserved for those markings intended for use on prepaid letters.



Envelope of unknown origin, carried to England as a ship letter, then forwarded to France at the 3sh 4d per ounce bulk rate. On arrival in Bordeaux, a collection of 15 decimes was required to pay the 5 decime French internal postage, plus the 10 decime fee to Great Britain.

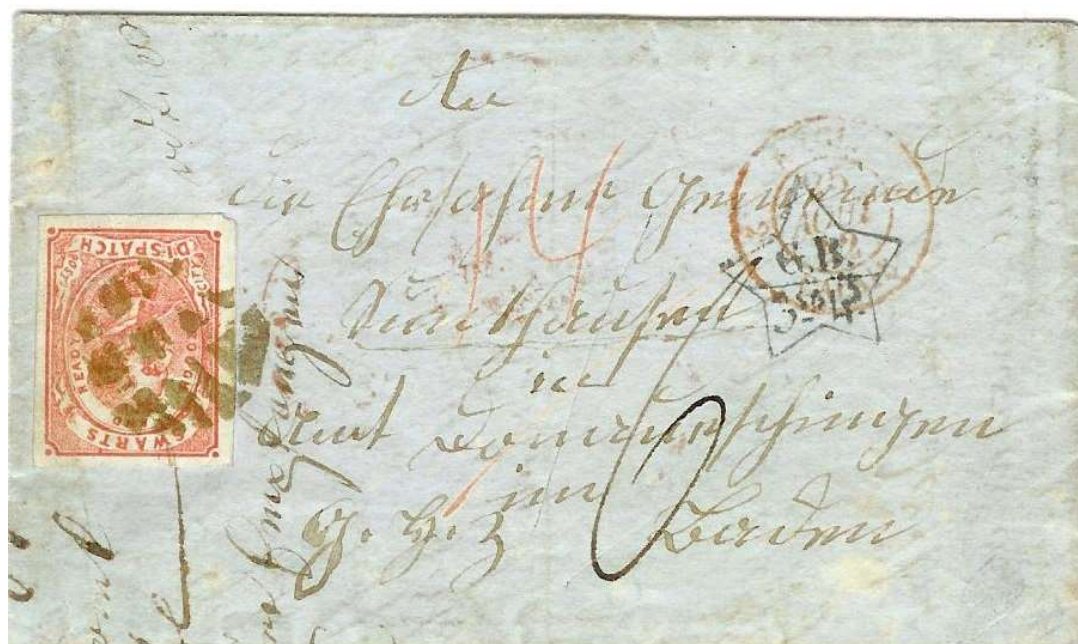


Unpaid letter from Canton/Hong Kong, sent to England via the Suez route aboard P&O Line steamships, and struck with two examples of the GB/3<sup>sh</sup>4<sup>d</sup> accountancy marking in black ink.



Unpaid letter from Lisbon, sent to England aboard the P&O Line steamship *Tagus*, then forwarded to France at the 3sh 4d per ounce exchange rate. France failed to recognize the new GB/3<sup>sh</sup>4<sup>d</sup> accountancy marking and treated this as an unpaid, double weight letter from England. As a result, only 16 decimes was collected on delivery.

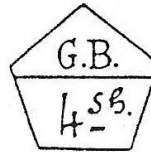




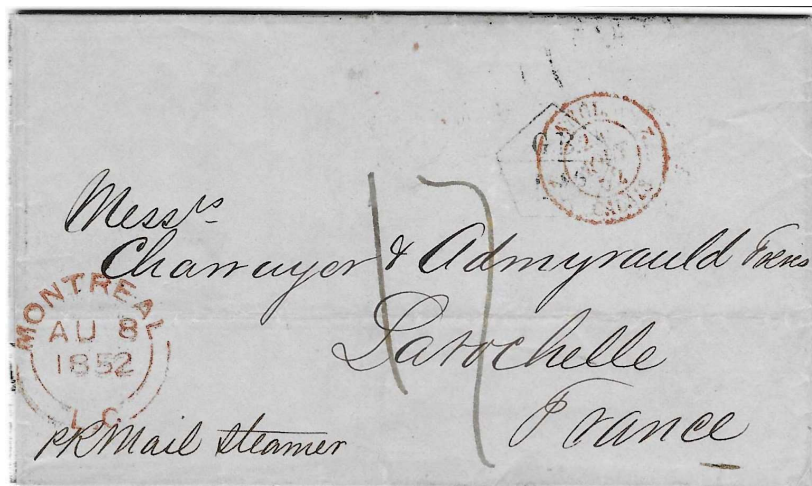
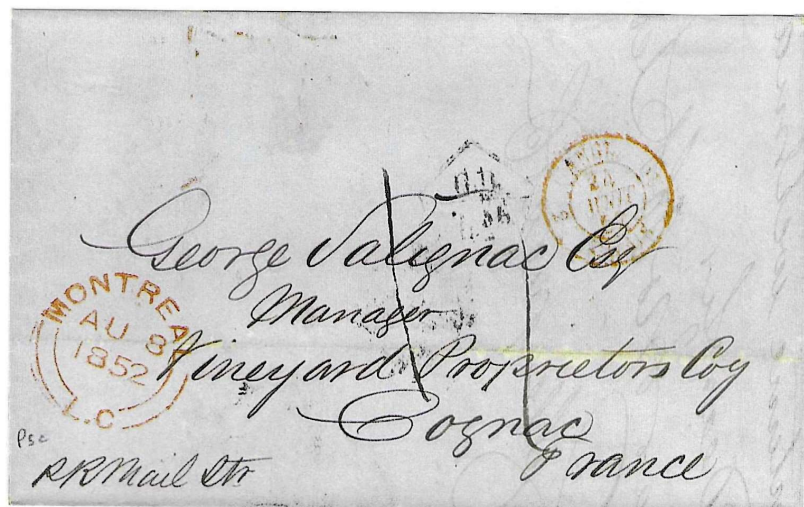
Locally paid letter from New York, sent to England as a loose letter aboard the Cunard Line steamship *Europa*, then forwarded to France at the 3sh 4d per ounce exchange rate. France forwarded this letter to Baden, but was mistakenly treated as an unpaid letter from France, and was charged only 20 kreuzer on delivery.

## The “GB” Accountancy Markings Intended for Use on Unpaid Mail

- Under Article 15 of the 1852 Letter Bills, the exchange rate associated with unpaid letters sent from Canada and Jamaica to France, was established at 4 shillings per ounce, and the following accountancy marking was prepared for use on such mail:



- To date, only two letters bearing this accountancy marking have been reported, both carried to England aboard the Cunard Line steamship *Europa* along with the only consignment of Canadian mails brought into England during the short period that these “experimental” accountancy markings were in use.
- These letters were rated for a collection of 17 decimes per 7½ grams. This amount was a combination of the 5 decimes per 7½ grams French internal postage, plus the 12 decimes per 7½ grams fee to Great Britain (one-quarter of the 4 shillings per ounce exchange rate).



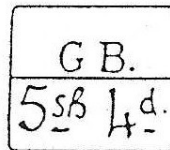


## The “GB” Accountancy Markings Intended for Use on Unpaid Mail

- As of 15 September 1848, unpaid letters from the West coasts of Central and South America, as well as all other Pacific origins, sent to France via the Panama route, were exchanged at a 5s 4d per ounce bulk rate. Normally, the London Foreign Office applied the following handstamp to denote such origins, and to signify the higher exchange rate:

PANAMA  
TRANSIT

- These letters were exchanged under Article 16 of the 1852 Letter Bills, and in August of that year, the following accountancy marking was prepared for use on such mail:

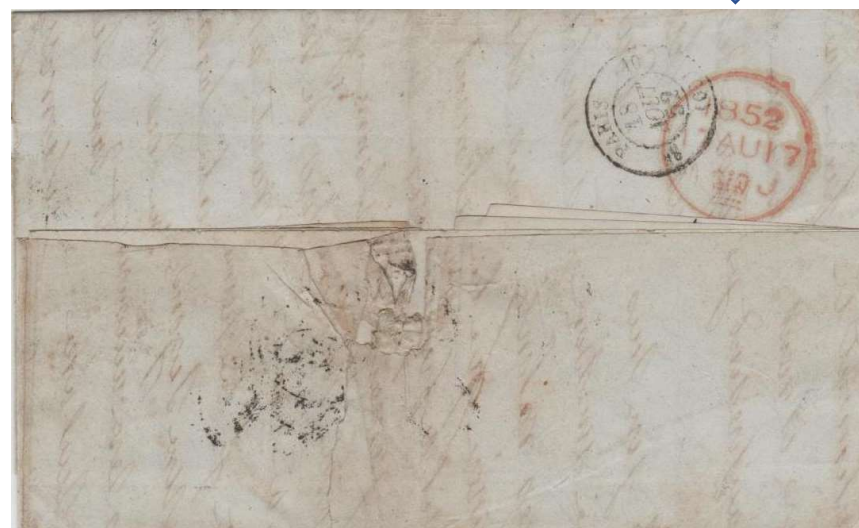


- To date, no examples of the GB/5<sup>s</sup>4<sup>d</sup> accountancy marking have been reported. Although the Royal Mail steamship *Magdalena* arrived at Southampton on 17 August 1852, carrying the bi-monthly mails from both the West Indies and the “via Panama” origins, the letters were processed by the London Foreign Office on the 17<sup>th</sup>, one day before the “experimental” accountancy markings were to have been implemented. As a result, it is doubtful that any letters bearing the GB/5<sup>s</sup>4<sup>d</sup> accountancy marking will be discovered in the future.



PANAMA  
TRANSIT

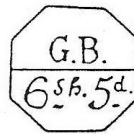
London Foreign Office  
processing date of  
17 August 1852



1852 locally paid, single weight letter from Tacna, Peru, sent by PSNC steamship to Panama, then by Royal Mail steamships to England. Forwarded to France at the 5sh 4d per ounce bulk rate, and rated for a collection of 21 decimes upon delivery.

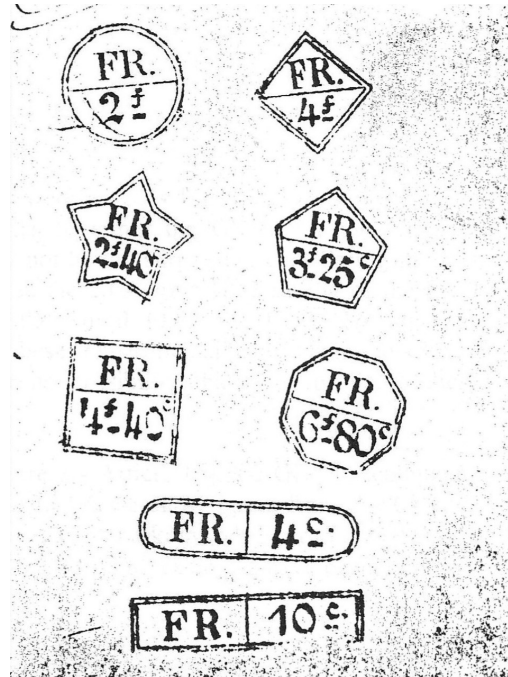
## The “GB” Accountancy Markings Intended for Use on Unpaid Mail

- Under Article 17 of the 1852 Letter Bills, the exchange rate associated with unpaid letters sent from the West Coasts of Mexico and the United States to France, by British packet service via the Panama route, was initially established at 7 shillings 4½ pence per ounce. By August 1852, however, the exchange rate was reduced to 6 shillings 5 pence per ounce, and the following accountancy marking was prepared for use on such mail:



- To date, no examples of the GB/6<sup>sh</sup>5<sup>d</sup> accountancy marking have been reported. Again, the Royal Mail steamship *Magdalena* arrived at Southampton on 17 August 1852, carrying the bi-monthly mails from both the West Indies and the “via Panama” origins, but the letters were processed by the London Foreign Office on the 17<sup>th</sup>, one day before the “experimental” accountancy markings were to have been implemented. As a result, it is doubtful that any letters bearing the GB/6<sup>sh</sup>5<sup>d</sup> accountancy marking will be discovered in the future.

**The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Great Britain**



A 16 August 1852 entry in the *Register of Steel Impressions* showing the double-framed “experimental” FR accountancy markings for use on prepaid mail sent from Great Britain to France and to destinations beyond France.

## The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Great Britain

- Under Article 23 of the 1852 Letter Bills, the exchange rate associated with newspapers and other types of printed matter sent via France from Great Britain to destinations within the Mediterranean, and to all overseas countries, was established at 10 centimes per item. Such items were to be prepaid to destination, or to the furthest point serviced by the French postal administration. The following accountancy marking was prepared for use on such mail:



To date, unfortunately, no examples of the FR/10<sup>c</sup> accountancy marking have been reported.

- Under Article 29 of the 1852 Letter Bills, the exchange rate associated with newspapers and other types of printed matter sent via France from Great Britain to Spain and Portugal, was established at 4 centimes per item. Such items were to be prepaid to the French border with Spain. The following accountancy marking was prepared for use on such mail:



To date, unfortunately, no examples of the FR/4<sup>c</sup> accountancy marking have been reported.

## The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Great Britain

- From the beginning of the 1843 Franco-British Convention, a 2 Franc per 30 gram exchange rate was established on all prepaid letters (regardless of origin) forwarded from Great Britain to France, or to countries beyond France when payment only to the French border was allowed. This exchange rate was still in effect during the August 1852 period of interest, and the following accountancy marking was prepared for use on such mail:

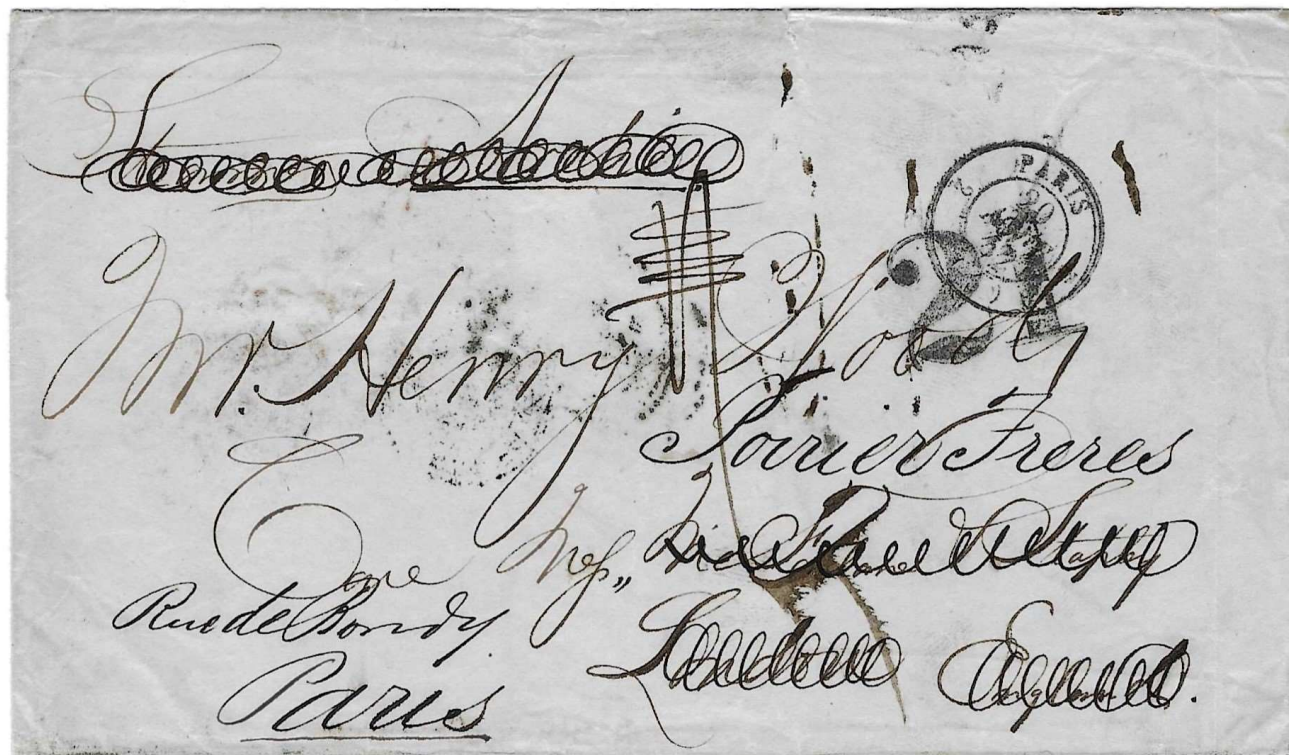


- To date, seven letters bearing this accountancy marking have been reported on prepaid letters addressed to France. Five of these letters originated within the United Kingdom, and all but one were addressed to destinations within France.

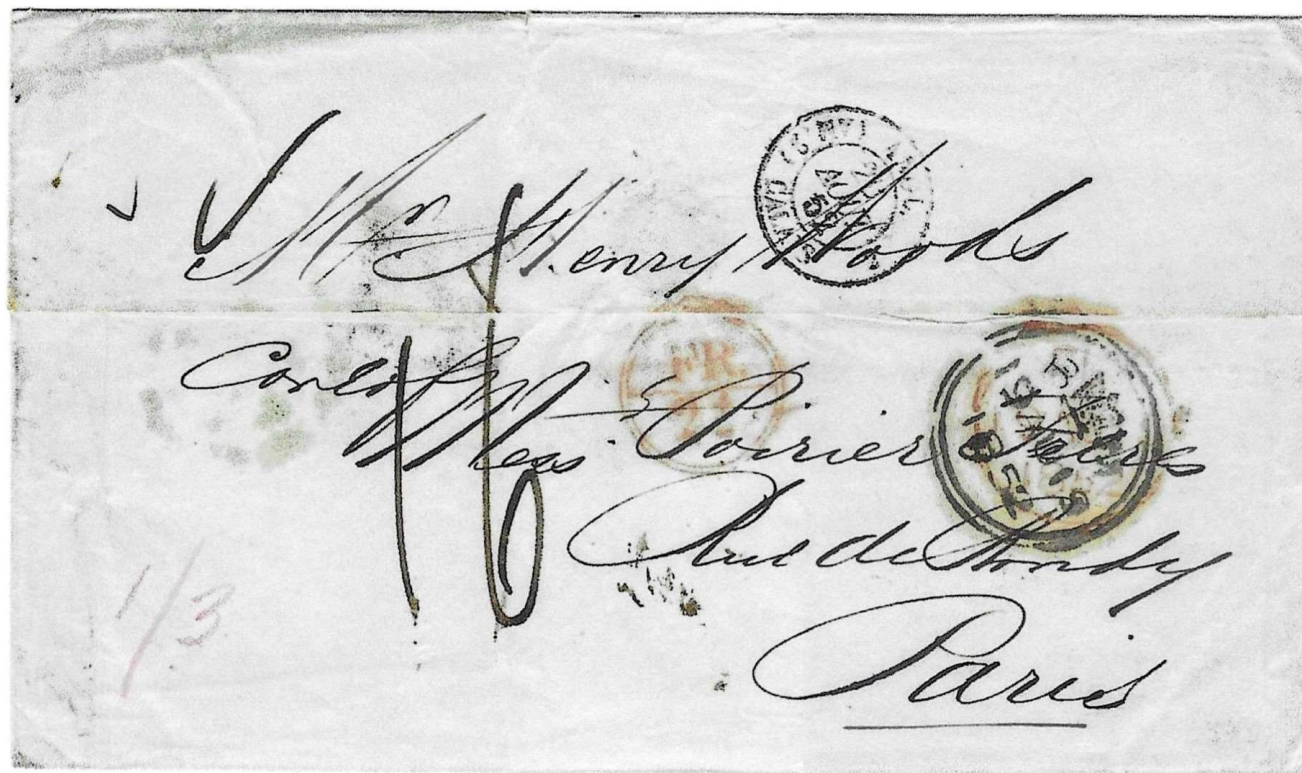


1852 letter from Ireland, prepaid 10 pence for the single weight letter rate to France, and showing the red FR/2<sup>f</sup> accountancy marking applied by the London Foreign Office on 18 August.





1852 unpaid letter from Boston, sent by American steamship to a British agent in London. The U.S. debited England 21 cents for the 5 cents U.S. internal postage, plus the 16 cents transatlantic fee. The agent readdressed this letter to France.



The reverse side shows that the agent paid 1s 3d in postage (5d British+10d French for a letter weighing between  $\frac{1}{4}$  and  $\frac{1}{2}$  ounce). On 19 August 1852 the London Foreign Office applied the FR/2<sup>f</sup> accountancy marking to show prepayment, but on arrival in Paris, the letter was mistakenly charged 16 decimes postage due as if it was an unpaid double weight letter from England.



1852 letter from Ireland, prepaid 1s 3d for the  $\frac{1}{4}$ - $\frac{1}{2}$  ounce letter rate to Spain, and showing the red FR/2<sup>f</sup> accountancy marking applied by the London Foreign Office on 18 August. This letter was prepaid only to the French border with Spain, and an additional fee of 13½ reales was required on delivery.



1852 letter from Canada, prepaid 5sh 3d Sterling (5sh 10d Currency) for the triple weight letter rate to France, and showing the red FR/2<sup>f</sup> accountancy marking applied by the London Foreign Office on 23 August.

## The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Great Britain

- A 2F40c per 30 gram bulk rate was established for prepaid letters sent from Great Britain to the Netherlands, Luxembourg, Switzerland, Prussia, Baden, Bavaria, Württemberg, the Principalities of Hohenzollern, Birkenfeld, Hesse Homburg, Lippe, Schwartzburg-Rudolstadt, and Reuss, the Duchies of Anhalt, Nassau, Saxe-Cobourg-Gotha, Saxe-Meiningen-Hildburg-Hausen, Hesse Electoral, Hesse-Darmstadt, and Saxe Wiemar-Eisenach, plus the free cities of Frankfurt, Hamburg, Bremen, and Lubeck. The following accountancy marking was prepared for use on such mail:

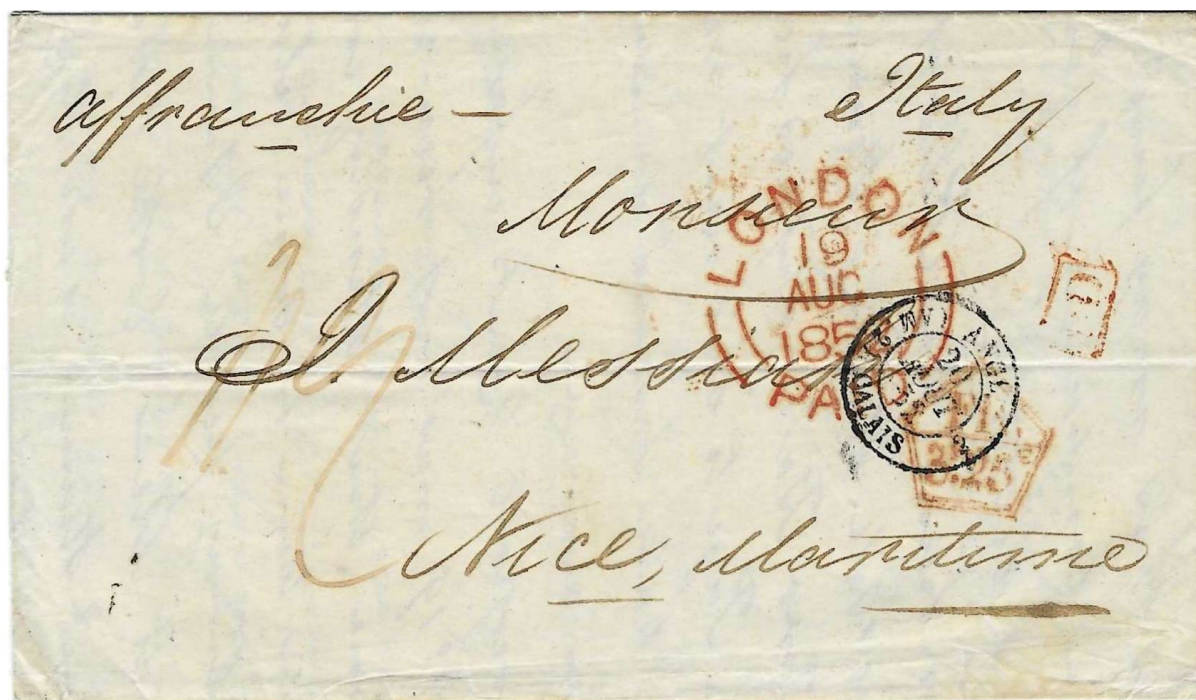


To date, unfortunately, no examples of the FR/2<sup>f</sup>40<sup>c</sup> accountancy marking have been reported.

- Prepaid letters sent from Great Britain to the Kingdom of Sardinia, via France, were exchanged at the 3F25c per 30 gram rate. The London Foreign Office applied the following accountancy marking to denote this credit to France.







1852 letter from Great Britain, prepaid 1sh 9d for the  $\frac{1}{4}$ - $\frac{1}{2}$  ounce letter rate to Sardinia, and showing the red FR/3<sup>f</sup>25<sup>c</sup> accountancy marking applied by the London Foreign Office on 19 August.

## The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Great Britain

- A 4F per 30 gram bulk rate was established for prepaid letters sent from Great Britain to any of the French Offices in the Mediterranean. The following accountancy marking was prepared for use on such mail:



Although no examples of the FR/4<sup>f</sup> accountancy marking have been reported, the following letter sent during the appropriate 18-25 August 1852 period is known:

1852 letter from Great Britain, prepaid 2sh 1d for the ¼-½ ounce letter rate to the French P.O. in Beirut. This letter was processed by the London Foreign Office on 19 August.





## The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Great Britain

- A 4F40c per 30 gram bulk rate was established for prepaid letters sent from Great Britain to Tuscany, Parma, Modena, the Roman States, Greece, the Ionian Islands, the Kingdoms of Hannover and Saxony, the Grand Duchies of Mecklenburg-Schwerin, Mecklenburg-Strelitz, and Oldenburg, the Duchy of Brunswick, the Austrian Provinces, Serbia, Poland and Russia, plus all undesignated overseas countries. The following accountancy marking was prepared for use on such mail:



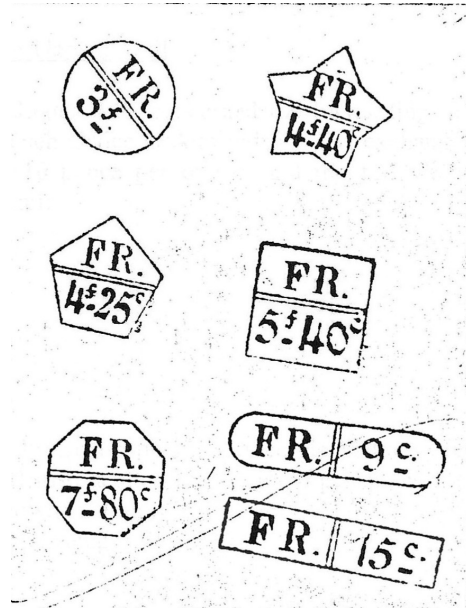
To date, unfortunately, no examples of the FR/4<sup>f</sup>40<sup>c</sup> accountancy marking have been reported.

- Prepaid letters sent from Great Britain to Moldavia, Wallachia, and European Turkey, via France, were exchanged at the 6F80c per 30 gram rate. The London Foreign Office applied the following accountancy marking to denote this credit to France.



To date, unfortunately, no examples of the FR/6<sup>f</sup>80<sup>c</sup> accountancy marking have been reported.

**The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Malta**



A 16 August 1852 entry in the *Register of Steel Impressions* showing the single-framed “experimental” FR accountancy markings for use on prepaid mail sent from Malta to France and to destinations beyond France.

## The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Malta

- The bulk exchange rates associated with prepaid printed matter sent from Malta to France, and to destinations beyond France, were established at 5 centimes per item greater than those established for similar items sent from Great Britain to the same destinations.



Great Britain to France



Malta to France

- The bulk exchange rates associated with prepaid letters sent from Malta to France, and to destinations beyond France, were 1 to 2 Francs per 30 grams greater than those established for similar items sent from Great Britain to the same destinations.



Great Britain to France



Malta to France



Great Britain to Sardinia



Malta to Sardinia

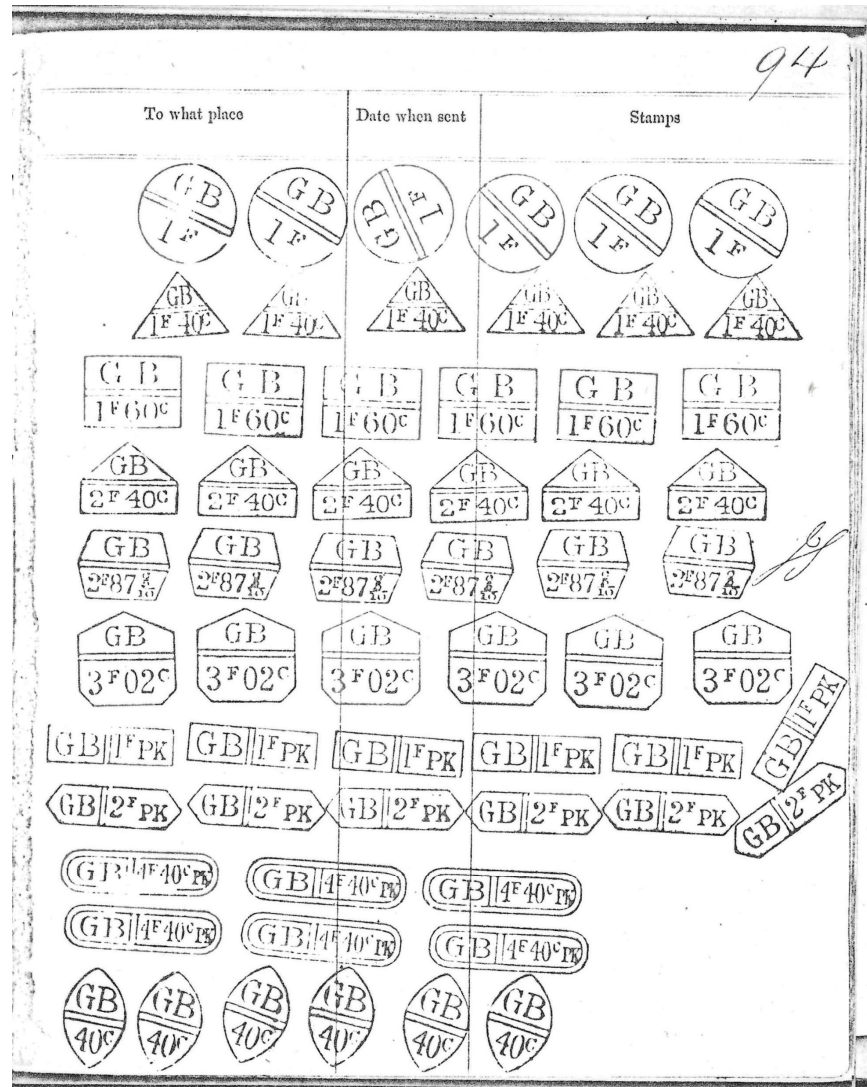
### **The “FR” Accountancy Markings Intended for Use on Prepaid Mail from Malta**

- As mentioned earlier, these “experimental” accountancy markings were entered into the *Register of Steel Impressions* on 16 August 1852, and those markings intended for use on letters sent from Great Britain to France were used at the London Foreign Office beginning on 18 August 1852.
- Those markings intended for use on prepaid letters sent from Malta to France, however, were first sent to Southampton, then placed aboard the P&O Line steamship *Sultan*, which departed on 20 August 1852 and arrived in Malta on 30 August.
- Since the order to suspend the use of these “experimental” accountancy markings was issued on 25 August 1852, and the markings did not arrive in Malta until 30 August, it is highly probable that these markings were never placed into use at Malta, and to date, no usages have been reported.

## SUMMARY

- Use of these “experimental” accountancy markings spanned the eight-day period between 18 and 25 August 1852, after which, the previous accountancy markings were re-introduced for use on unpaid mail sent to France.
- Confusion concerning the use and interpretation of these handstamps, in addition to the extra time and manpower required to apply the markings to a wider variety of mail, probably led to their demise,.
- Whatever their shortcomings, however, the basic design of these “experimental” accountancy markings must have made a favorable impression of both the British and French postal authorities, for they would serve as prototypes for all the accountancy markings developed for use under the later 1857 Franco-British Convention.
- To date, only 14 letters showing these “experimental” accountancy markings have been reported, but information concerning additional examples would be greatly appreciated.

GB accountancy markings  
introduced for use under  
the 1857 Franco-British  
Convention



IMPREINTE DES TIMBRES


FR accountancy markings  
introduced for use under  
the 1857 Franco-British  
Convention



THANK YOU FOR YOUR  
ATTENTION