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*Philippine Philatelic Journal*

# Local Postage Stamps of 1898

## Issued in Zamboanga

By Bob Yacano

Following the defeat of the Spanish Armada and the return of Emilio Aguinaldo to the Philippine Islands, Spanish soldiers were in a difficult position. The soldiers pursued by the US Military, as well as the local guerrillas, had few sanctuaries until they could be repatriated. Resources were meager, since military pay from Spain had been delayed, and Spanish soldiers were treated with suspicion by the Filipino people.

Geographically, only two areas remained under Spanish control, and were designated as collection areas for military personnel who would eventually be returned to Spain: La Union Province (see IPPS Journal Third Quarter, 2003) in the North, and Zamboanga, in the South. Both areas maintained their Spanish character and control with the consent of the US Military.

### Table of Contents

<b>Local Postage Stamps of Zamboanga Issued in 1898</b>	
<b>Bob Yacano .....</b>	<b>Page 1</b>
<b>Phun With The Philippines-Phabulous Phind</b>	
<b>Robert L Griffin .....</b>	<b>Page 5</b>
<b>State Payment Documentary Papers</b>	
<b>Douglas K Lehmann .....</b>	<b>Page 12</b>

As was the Spanish practice, local officials decided to overprint existing stamps to reflect the new situation. Palmer<sup>1</sup> lists the following stamps as officially overprinted: 1m, 2m, 3m, 5m, 1c, 2c, 3c, 5c, 6c, 8c, 10c, 15c, 20c, 40c, 60c, 80c, 1p, 2p.

Harridine<sup>2</sup> lists the following quantities, crediting "a very old article by a German philatelist, and are merely given as an indication of rarity." 1m (1,000) 3m (550), 1c (564), 2c (152), 3c (394), 5c (286), 6c (98), 8c (336), 10c (22), 15c (400), 20c(114), 40c (22), 60c (160), 80c (?), 1p (4), 2p (67).

Harridine also lists the following varieties: 1m: inverted surcharge, double surcharge 3m: pair, one without surcharge; 10c: inverted overprint. Both Palmer and Harradine further state that all legitimate overprints are in Black. Red, Blue, Violet overprints are known and considered spurious.

Few covers have surfaced with these issues. The two shown have Graus certificates. It is interesting that both covers show a typical Spanish period Zamboanga cancel strike and a "Received" strike in Manila. Of special importance is the example of the 80c tied to cover. This is the only reported 80c on cover, and may be the only known 80c stamp in any form.

As with the entire local provisional issues of this period, the information presented here is just the beginning. If you have any information regarding this subject, or examples of reported or unreported relevant material, please contact me.

#### Endnotes:

1: The Postal Issues of the Philippines, F.L. Palmer, J.M. Bartels Co., NY, NY, 1912. Pages 53-54

2: Philippines Postage Stamp Handbook, 1854-1982, Peter W.A. Harradine, Mc Farland and Company, Inc., 1987, pages 82-83



3c, 8c and 10 c values on cover.



40c and 80c on cover. Only certificated copy of the 80c stamp reported

## Phun With The Philippines — Phabulous Phind

By Robert L. Griffin

Does philately still furnish excitement and thrills? Yes, indeed. It started with a phone call early in July 1970, from our good friend, Maurice S. Schwartz, Stamp and Coin Dealer and an expert on stamps of the Philippines, (he gets his information from the writer), and a member of the UPSS and other stamp organizations. He started out describing things in an odd tone which could be recognized as tremulous to say the least. After a little cooling off he mumbled something about provisionals, "correos," "Union," "covers," backstamping and pieces on paper. Finally saying, "Please come over and look at this stuff."

Hoping his heart would last until we could get there, a fast run to nearby San Pedro brought to light a really "phabulous phind." His first query was, "What do you know about San Fernando La Union in the Philippines?" Having acquired a habit of telling the truth, when needed, my reply was the usual, "Well I lived there about six years, 1945-1950, on and off, the town is filled with relatives of my wife who was born in nearby San Juan La Union, they have a nice post office and it's located along the coast of Lingayen Gulf about 150 miles north of Manila." "That's not enough," was the gruff reply, "I mean during the year 1898." He had me stopped there and although that's the year I was born my knowledge of the Philippines was a bit limited during those early days. Good that I had thoughtfully brought along the "Bible" volumes 1-2, 1948/50, of the Philippine Journal of Philately.

He brought out two covers, the first (Fig. 1) was addressed to a Mission in Papeete, Tahiti. Postmarks show that it was mailed in San Fernando, La Union, November 14, 1898! The backstamping of the Papeete, Tahiti shows its arrival to be "30 Dec 98" and two large fancy handdrawn letters of G M, in monogram form with four "crosses" forming a square about an inch or so away from the letters. The postmarks are easily decipherable on both back and front. The stamps appear to be square bits of paper with overprinting or at least printing of the word "Correos" with the values of 2¢, 3¢, 5¢, two of the latter value.

Cover two (Fig. 2) is addressed to Paris at the home of Monsieur Ullman and bears one of the paper stamps with "98 - Correos - 5 cent" printing, one 2¢ of the 1890-97 issue overprinted "98 - Correos - 3 cent," one, 1 milimesa newspaper stamp of 1886-89 overprinted "98 - correos - 10 cent," and a trimmed, top and bottom stamp not too easily identified but also with an overprint. All stamps are nicely tied to the cover with the cancellation in circular form reading, Correos —2, Ago 98 —Union as well as a couple of ship cancels of 18 Sept. 98.

This was enough to send us to the "Bible" where we found a series of articles by Arnold H. Warren starting with the Jan.-Feb. issue then Mar.-Apr., May-June of 1949 and a last one in Jan.-Feb of 1950, all the Philippine Journal of Philately. To our great amazement the Paris cover

was illustrated and here are the startling facts about cover one.

In the April, 1938 issue of the *American Philatelist*, Walter N. Emerson reports the discovery of a cover bearing four of the "provisional" stamps of San Fernando, La Union, Philippines.

Let's quote from the article: "The cover is obviously genuine, and just as obviously it served actual postal duty. The stamps are of poor grade white paper, with amateur sewing machine perforation, very evidently serving an emergency use. The actual size of the cover is 5  $\frac{3}{4}$ " by 4  $\frac{5}{8}$ ".

"This cover, as evidenced by the markings and inscriptions on back and front, was mailed at the town of San Fernando, Province of La Union, in the Philippines, November 14, 1898. A manuscript cipher of the initials "GM" on the reverse of the cover, surrounded by four double crosses forming a square, indicates the sender, probably of some religious order. It was directed to a Mission in Papeete, Tahiti. Postmarks, while faint, are decipherable and prove origin, method of transit and receipt. These stamps are all tied by postmarks. The Papeete, Tahiti postmark is dated "30 Dec '98."

Still discussing cover one, we find a letter published in the Jan.-Feb. issue of PJP in their section "Comment and Reply," from Madrid, and written in Spanish. It was obvious that the letter was in regard to the articles of Mr. Warren for we find his reply, as follows, "Dear Madam: I have read the letter addressed to you by Don Manuel Galvez concerning the La Union Provisional issue of 1898 and the articles which I wrote and you published concerning this issue. (The addressee, Magdalena B. Baurista, Editor, *Philippine Journal of Philately*).

"Don Manuel Galvez and his father both are distinguished philatelists who are exceptionally well qualified to speak concerning the postage stamps, particularly those issued during the Spanish regime, of the Philippines. Hence their opinion that the so-called La Union Provisional Issue of 1898 is fraudulent commands serious attention.

"It should be noted that, prior to the discovery in 1938 by Mr. Walter N. Emerson (of Chicago, Ill.) of a cover addressed to Papeete, Tahiti, and bearing four of the La Union Provisional postage stamps this issue was considered spurious by American philatelists who specialized in the collection of Philippine stamps. The discovery of this was announced by the *American Philatelist*, official publication of the American Philatelic Society. Concerning this cover, a photograph of which was published in the *American Philatelist*, the editor wrote, "The cover is obviously genuine, and just as obviously it served postal duty." In the August 1938 issue of the *American Philatelist* the editor wrote as follows: 'In the April 1938 issue of the *American Philatelist* we gave a brief account and illustration of what appeared to be the first reported legitimately used copy of a certain Philippine Provisional adhesive postage stamp.'

The charge has frequently been made, and it is sometimes true, that rare stamps have been issued at the instigation or with the connivance of philatelists who hoped to profit by acquiring and selling these rarities. In some cases postal employees have undoubtedly profited by selling to philatelists 'errors' which should have been destroyed instead of being issued to the public.

But I have always believed that whatever the circumstances which brought about the issue of a postage stamp, the legitimacy of the issue should be judged by its availability and actual use for the payment of postage. The Papeete, Tahiti, cover mentioned shows authentic postal use of the La Union provisional issue of 1898. And because of this cover American and English experts have revised their opinion of the La Union Provisional issue.

"I have been unable to find any reason for doubting the authenticity of the document signed by the President and members of the Municipal Council of San Fernando La Union, authorizing the La Union provisional issue."

That pretty well takes care of the Papeete gem and as to number two cover see the illustration and further comments of Mr. Warren wherein he describes four other covers and adds: "Only two covers in addition to the four described above, have come to the attention of the writer." More about those four covers later, where you will find that the two covers of Mr. Schwartz are the only two known!

Sounds phantastic so far but here's more. Along with the covers came 144 loose stamps, some in Paris and some "on paper!" They were on several pieces of paper in such a way as to indicate the collector was trying to form some sort of arrangement that would be a satisfactory way to mount his collection. Shown is one page (Fig. 3) that appears to have been completed as well as written up. Note that there are several "errors" and two nice pairs of the plain paper stamps. Our collector seems to have been a Frenchman and was very meticulous in describing his treasures. A thorough examination of these stamps is a must to get all there is to know from them.

Just what are these stamps and how did they happen to be issued? Actually their existence was noted in an article published August 1902 of the American Journal of Philately and again in 1912 a Major F.L. Palmer made a comment, printed in "The Postal Issues of the Philippines," wherein he stated: "In the American Journal of Philately is an expose of quite a series of 'provisional' surcharges alleged to have been made in June of 1898, at San Fernando, La Union, Province of La Union, Luzon. As these seem never to have been taken seriously by philatelists, or the philatelic press, no further details of them need be given."

The answer comes now and loud and clear. We quote from Mr. Warren's first article in the PJP of January 1949: "Philatelists in the Philippines appear to have been unaware of the circumstances which brought

about the issue and use of these provisional stamps until the famous stamp collection of Count Ferrari was sold at public auction in Paris after the end of the first World War. Don Enrique Zobel of Manila purchased and brought to the Philippines the Ferrari collection of the San Fernando, La Union, provisional stamps. This collection consisted of the original copy of the resolution of the Municipal Council of San Fernando authorizing the issues of the stamps, 132 loose stamps and four covers bearing 15 stamps.

"After he returned to Manila Don Enrique Zobel sold a portion of the loose stamps to Carlos Young and to Don Jesus Cacho. The covers and the original copy of the resolution authorizing the issue of these stamps, Senor Zobel retained for his own collection. When Don Enrique Zobel died his collection passed to his son, Don Jacobo Zobel. During the burning of Manila in 1945 the collections of both Carols Young and Don Jacobo were destroyed. As a result the only specimens of these rate stamps now in Manila are the 36 loose stamps in the collection of Don Jesus Cacho. However Cacho has preserved photographs of the four covers and of the resolution authorizing the issue of the stamps, and of the resolution authorizing the issue of the stamps, and of the entire collection of loose stamps, 132 in all, which was purchased by Don Enrique Zobel.

"The year 1898 was a poor one for Spain what with General Aguinaldos' followers kicking up their heels in the Provinces and the Americans wading around in Manila Bay. The 'Katipunan' boys with the 'Patipuneros,' successfully cut off communications between Manila and the northern Provinces. With San Fernando stranded there was a very serious shortage of postage stamps due to the inability of the Manila Post Office to send their newly arrived supplies. This caused Don Blas Tadiar y Salvatores, Municipal, Captain of the town of San Fernando, La Union, serious problems as San Fernando was a thriving seaport at that time and the only good one on the China Sea side of Luzon.

The resolution authorizing the issue of the San Fernando, La Union provisional postage stamps was dated June 1, 1898, and was written in Spanish upon a sheet of Papel Sellado (Documentary Stamped Paper) of the 5c de peso denomination of the regular Spanish-Philippine issue of 1898-99. Translated into English from the photograph in the possession of Senor Cacho, it reads as follows: "Province of La Union, Town of San Fernando.

### **Philippine Islands**

"Don Blas Tadiar y Salvatores, Municipal Captain of the town of San Fernando, Capital of the Province of La Union. "I certify that it is now more than two months since the date on which the postage stamps were placed on sale; and now, supposing that no further remittance is received from the Government of Manila, due to these current events, and since those who came into complain, asking to purchase said stamps for franking their letters, where innumerable, for this reason I was obliged

to convoke the Council concerning said complaint; and the members of the Council were persuaded to order postage stamps to be made for sale to the public, subject to the prior approval of the Government of this Province; and the cost of producing them shall be charged to the Treasury of the Municipality, for the attention of the same. The stamps remaining in the the Post Office shall be surcharged, or made valid with the values or prices of 2c, 3c, 4c, 5c, 6c, 8c, 10c and 25c in colors black, violet and red, and since the remaining old stamps to be surcharged are very few, they (the members of the Council) are convinced that they should order various blank pieces of paper to be surcharged or validated in said same values and colors. With respect to this decision which we have agreed upon, we will be responsible if we do not have authority for it, (an early example of buck-passing).

“And in order that the present (document) may be valid, I sign it with the members of the Council and the Secretary, so that it may be forwarded to the Government of the Province for approval.

“Done in the Municipal Court of San Fernando, Capitol of the Province of La Union, the 1st day of June of 1898.”

“The story of the two covers attracted interest and one, Victor James, said in an article published by the London Philatelic Notes and Offers, ‘I am pleased to report that I have a collection of 42 different varieties of these provisionals which long ago was acquired in an accumulation of locals and cut-outs. They are mounted on a couple of pages from an old Maury album and the used copies bear a postmark which reads Correo Union with various dates from August to December 1898. He then describes in detail all the stamps.”

When comparing this current “phind” with photos of the Ferrari stamps it is quite obvious they are similar and they also match the descriptions of Mr. James to an exact degree. Back to the covers that were destroyed we find that they were all sent by a Felix Ullman to various persons in Paris, France. The postmarks September 18, 1898, November 2, 1899 (Manila date? So they finally got out to Manila on their way), November 5, 1898, July 30, 1898. Now that these covers no longer exist the two covers we see here are the only ones known at the present time.

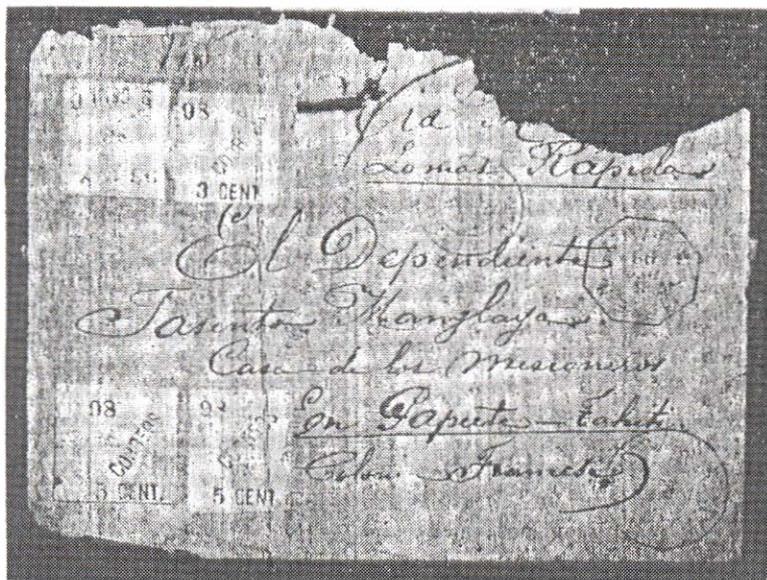
In summary we know of 132 originally in the Ferrari collection, 42 in Victor James’ collection and 144 in the present group. With 96 being destroyed, along with the four covers, we have a known total of 222 loose stamps and 8 on the live covers or a grand total of 230 known to exist in the world.

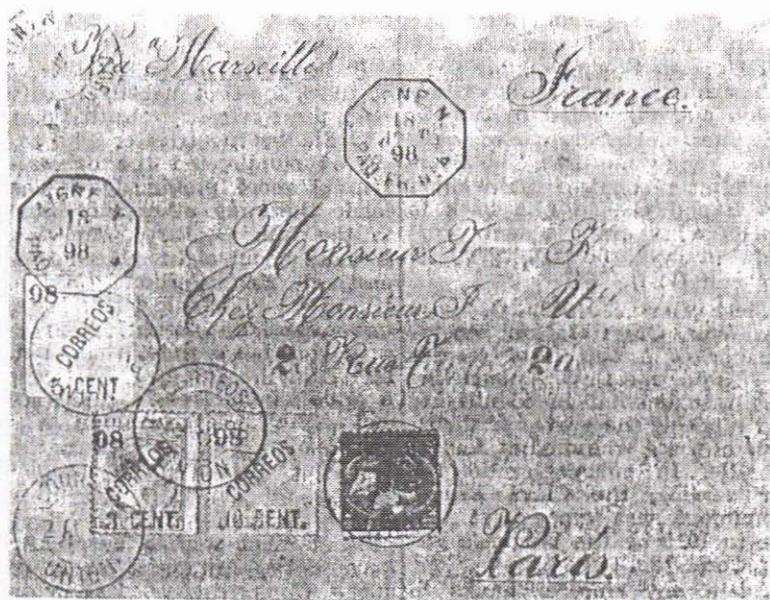
What with the black, violet and red surcharges and the same on various of the plain paper stamps we have no less than 50 or 60 varieties, including some errors of spelling and other types when that is divided into known total we come up with some real potential rarities! No doubt many of these varieties are one of a kind and are therefore more than rare.

What's going to happen to this bevy of delightful and interesting stamps? At the present time Maurice Schwartz and his son Max, with the writer, are trying to get some sort of a listing together that will be good enough to give us an idea of just what can be done in the way of cataloging them. So far we have come up with all of the three colors of overprints, surcharges, handstamping and what have you and have found some of the stamps to be unlisted as to their Spanish relation to Philippine issues.

All the values mentioned in the resolution have been identified and several errors noticed, including one on the Papeete cover which is a 2c with double surcharge or printing one inverted. We have also identified the sewing machine perforations and notice a few varieties of paper on the printed stamps on plain paper. It's a tough job even though only 144 stamps are involved and correspondence must be undertaken with Don Jesus Cacho and Victor James in order to get all information that is possible from them.

Maurice Schwartz is torn between his dealers instincts and the love of a really rare stamp of his favorite country, the Philippines, and can't make up his mind whether to sell or keep them intact for his son. I suppose anyone interested as to what will happen could write to Maurice Schwartz at 1123 South Pacific Avenue, San Pedro, CA 90731. as only he can tell what looms in the future. Let's hope we can gather enough information on these rare lovelies during the next year or so to establish them as among the rarest stamps of the world. Move over British Guinea, we are closing in on you!





### Editor's Note

Thanks to Don Peterson for calling our attention to this article serialized in the *Western Stamp Collector*, January 2 and January 5, 1971 issues. We would have preferred better illustrations, but the original articles are yellowed and show their age. Thanks, Don.

## State Payment Documentary Stamped Papers

By Douglas K. Lehmann

Spanish authorities issued documentary stamped fiscal paper labeled "Pagos Al Estado" or "State Payments" in 1887. They remained in use until the Americans invaded Manila and even saw revalidated use during the US military occupation. Arnold H. Warren observed 4 entires and 9 cut squares and researched the Spanish laws governing their use. The series is both fascinating and frustrating, as it includes a mystery never solved by Warren. I decided the only way I could solve this mystery was to collect as many varieties as I could. This I did. Now, with 24 entires and 11 cut squares and photocopies of many more, I believe I can solve this mystery.

This special class of stamped papers was ordered December 16, 1878 and then revised on May 16, 1886. The first issue had 10 classes (each with different known values) but no example has ever been seen of this series. The original 1878 order specified the use for fines and restitutions only. This use partially explains the lack of used examples as what criminal would really want to save his copy of his mis-deeds? However, no mint copies survived either and that is unusual for this period. The revised 1886 order changed the rates and extended use to other kinds of taxes. These taxes included ones for diplomas and passports but the predominant use seemed to be for the courts. Most surviving examples are unused.

The 1886 issue also had 10 values but they were not organized into any numbered classes. The values were 5c, 10c, 15c, 20c, 25c, 50c, P1, P5, P25, and P50. Warren speculated it would take time for Spanish authorities to print and ship the documentary papers to satisfy this law. He calculated they would not start within the 1886-87 biennial but wait for the 1888-89 biennial. However, I have an entire used on July 27, 1887 leading me to believe they were in use as early as January 1887. The law allowed for a 2.5c value but no evidence exists that it was printed as tax rates were not that low.

**Figure 1** shows a full sheet of the first basic design. These sheets had wavy edges at top and bottom, a fact never explained in the Royal orders. The figure shows three colored borders. The top and bottom wavy border has "PAGOS AL ESTADO" in the middle while the middle border contains a centered series letter. Officials were instructed to cut the sheet into a top and bottom portion after being filled in. There are identical stamps on each portion with the center oval containing an embossed coat of arms. The locations of these stamps vary, being either close to the top inscriptions or lower down. Incorporated into each stamp design is the name JULIA in the lower left corner (see **Figure 5**). Each portion has the identical black serial number. The stamps and borders are of different colors. The bottom portion has the word PROVINCIAS just above the bottom wavy border. The two inscriptions start the same way as in SERIE C.25 C.DE PESO – FILIPINAS or translated as "Series C. 25 centimos de peso – Philippines." The series letter varies document to document and is part of this fiscal's mystery.

The remainder of the inscriptions varies as it denotes the purpose of each half. The top inscription reads "Parte superior que se ha dar al interesado" or "Top part that is to be given to the interested person." The bottom inscription reads "Parte inferior que se ha de unir al expediente" or "Bottom part that is to be attached to the (government) file." I have observed 9 different letter series. These are B, C, D, E, F, G, H, I, and CH. However, during the printing of these over 14 years, the inscription changed, as did its location. **Figure 2** shows this change. The top inscription now reads "Parte superior para entregar al interesado" or "Top part for the interested person." The bottom inscription now reads "Parte inferior para unir al expediente" or "Bottom part joins (government) file." The instructions remain the same but said in fewer words. The inscription fonts are now larger and near the midpoint between borders. All inscription colors are the same as the border color.

There is one more change that happened during printing. When the instructions were in the middle, some sheets added the biennial year of 1898 y 99 (1898 and 1899) to the top inscriptions. **Figure 3** shows this biennial date. The top inscription with series letter and value remained in the same location but some very fancy fonts were sometimes used. These were valid only about 6 months in Manila but longer elsewhere depending on the timing and extension of US Military rule. There was an ordered sequence to these two sheet changes as the following **Table I** shows:

<b>CHANGES TO SHEET FORMAT</b>		
<b>Series Letters Observed</b>	<b>Inscription Location</b>	<b>1898-99 Date</b>
B, C, E, G	Top	No
B, C, D, E, F, G, CH	Middle	No
G, H, I, CH	Middle	Yes

**Table I**

Table I assists us in solving the mystery that befuddled both Warren and myself. Just exactly what was the purpose of the series letter and in what sequence were they issued? Warren only had access to Series B, E, and G all with the inscription at the top. However, from what he did see, he could correctly conclude that the series letter had nothing to do with the value of the stamp. He also had two series G with the one peso stamp of two colors correctly indicating that series G was issued at least *twice*. He then tried to assign the series letter to either the 7 biennial periods or the 14 single years. That failed to work, so he dropped the 1886-87 biennial year but the 6 biennial periods or 12 single years still did not work. However, he made three errors, two of these errors I also initially made

First he thought the highest letter was S. This, in a way, is an amusing error that I also made. Look at the top part of **Figure 4**. The old-style script version of G does indeed look like an S but it is a G. The giveaway is the series G printed in the center border, reproduced on the bottom part of Figure 4. This block-style G is from the same sheet. This is usually cut in half, so what Warren saw could

have looked like the top third of a block-style S. Warren then tried unsuccessfully to divide 19 series into the numbers I listed above. He came up with two per year or 24 to 26 letter series but doubted his own math but concluded it could be possible.

Warren's second error was assuming the series began with A not B. The best evidence today of this is that when the letter series was repeated, no letter A was used. The series was started three times and no letter A has been found on the second and third time around. The third time the sequence was repeated was in 1898 and if at that time a series A were used, you would think a copy would have shown up by now. My explanation for this is that Series A was either used or reserved for the 1878 to 1885 design series that has never been found. Apparently, using series letters was an experiment to get around using dated biennial stocks past their intended use while at the same time issuing newer designs that prevented the temptation of counterfeiting older ones. However, in this test, more than one design could be used in a biennial period but issued in an even increasing letter sequence. I cannot prove this theory but it sure avoided revalidating older issues to make them available for newer years.

The third error should have been evident to Warren since he was fluent in Spanish (I am not). For those with knowledge of Spanish, please excuse the following elementary explanation that is needed for those of us who do not. The Spanish alphabet has three independent consonants making 29 letters in their alphabet. The language used CH that follows C, LL that follows L, and Ñ that follows Ñ. So when Warren tried to use 19 series from A to S, he should have used 22. However, in his defense, he never saw series CH that I now have. When I had a series CH in my possession, I quickly placed it at the end of my list as in Table I. I even had a rationale for putting it last. I decided that CH could be pronounced as J and this made perfect sense to me then (and very silly now), as the last single letter known was the letter I. I have a Spanish-English dictionary that finally helped me find the error of my ways. In my Spanish-English dictionary, there are 75 pages of words starting with CA through CZ less CH followed by 6 pages of words starting with CH. Once I put CH in its proper sequence the mystery was nearly solved.

**Table II** shows the results of my analysis. Read the series issues first top to bottom and second in each row, left to right. I believe the first 7 series used the Spanish letters B through G with the superior/inferior inscriptions at the top. Then these 7 letter series were repeated with the inscriptions near the middle. I do not know why the government stopped at G and began again. However, on the third series, it changed mid way between the Series G with no date and with the 1898-99 date. Then for some reason, the government decided to continue the lettering with 1898-99 onto H and I. Series H and I have only been found with the 1898-99 biennial date. Then they started a fourth time with B, C, and CH. You will notice I found letter series CH with and without the 1898-99 date. This equals 20 series counting the two consecutive G series. Of these 20, I have examples of 15, and have not seen 5.

<b>PROBABLE ISSUE SEQUENCE</b>		
<b>Series Letters (read left to right)</b>	<b>Inscription Location</b>	<b>1898-99 Date</b>
B, C, CH*, D*, E, F*, G	Top	No
B, C, CH, D, E, F, G	Middle	No
G, H, I, B*, C* CH	Middle	Yes
* Not observed but probably exist		
<b>Table II</b>		

I have several other observations that tend to substantiate Table II. I have Series C (top inscription) dated July 27, 1887. This means that it did not take long to use up series B when this design series was first used. It could also mean that Series B might have been issued late 1886. Several letter series could have been placed in use to many Provinces at the same time. However, letter series were used up before a new letter series started. The addition of series H and I in 1898 probably was due to increased demand for the stamped papers. Demand increased with each passing year for all fiscal stamps, adhesive or stamped. Year of issue of all 20 series could be made if numerous used copies existed but they

do not. If they did, I believe you would see more series issued per year in 1898 than 1887 with an ever increasing amount with the passing years in between.

I have alluded to the colors of the stamps and borders. Warren and Mario Que (this journal in 1978-79) report some of the colors for these stamps and borders. I have seen some more. None of us has attempted to align the value colors to specific border colors for three reasons. One, not enough examples are known, two, different authors assign different color names to the same colors, and three many colors have faded. For example, some colors marked as blue could be a light blue and some colors marked as blue-green could be blue and vice versa. However, if my conclusions in this article are correct, there should be no more than seven value colors and three border colors. Matching these sets of colors to specific series I consider next to impossible given the number of surviving examples

How rare are these documents? The most common values are 5c, 10c and 1 peso. The most difficult series to find are CH, F, H, and I. I'm no expert on prices. So, I hope you enjoyed this discourse on this little researched area concerning Spanish stamped fiscal papers. Two other articles will follow this one. The next will look at the use of these state payments during the Revolutionary Government (Sept 1898 to November 1899) and the last with their overprinted use during the US Military Government (1899-1903).

#### Editor's Note

A query to Don Peterson concerning the name "Julia" in Doug Lehmann's article produced the fact that this man was the designer Eugenio Julia Jover. Don reports he designed most if not all of the stamps in the 1890s for all of the Spanish colonies. Don also states if you look at the Philippine 1890-97 issues, you will see the name on the bottom left side of the portrait of Alfonso XIII. A check of Nigel Gooding's website also revealed that Jover was also the designer of the King Amadeo issue of 1871. These stamps have the initials "EJ" appearing just below the base of the neck of the effigy.

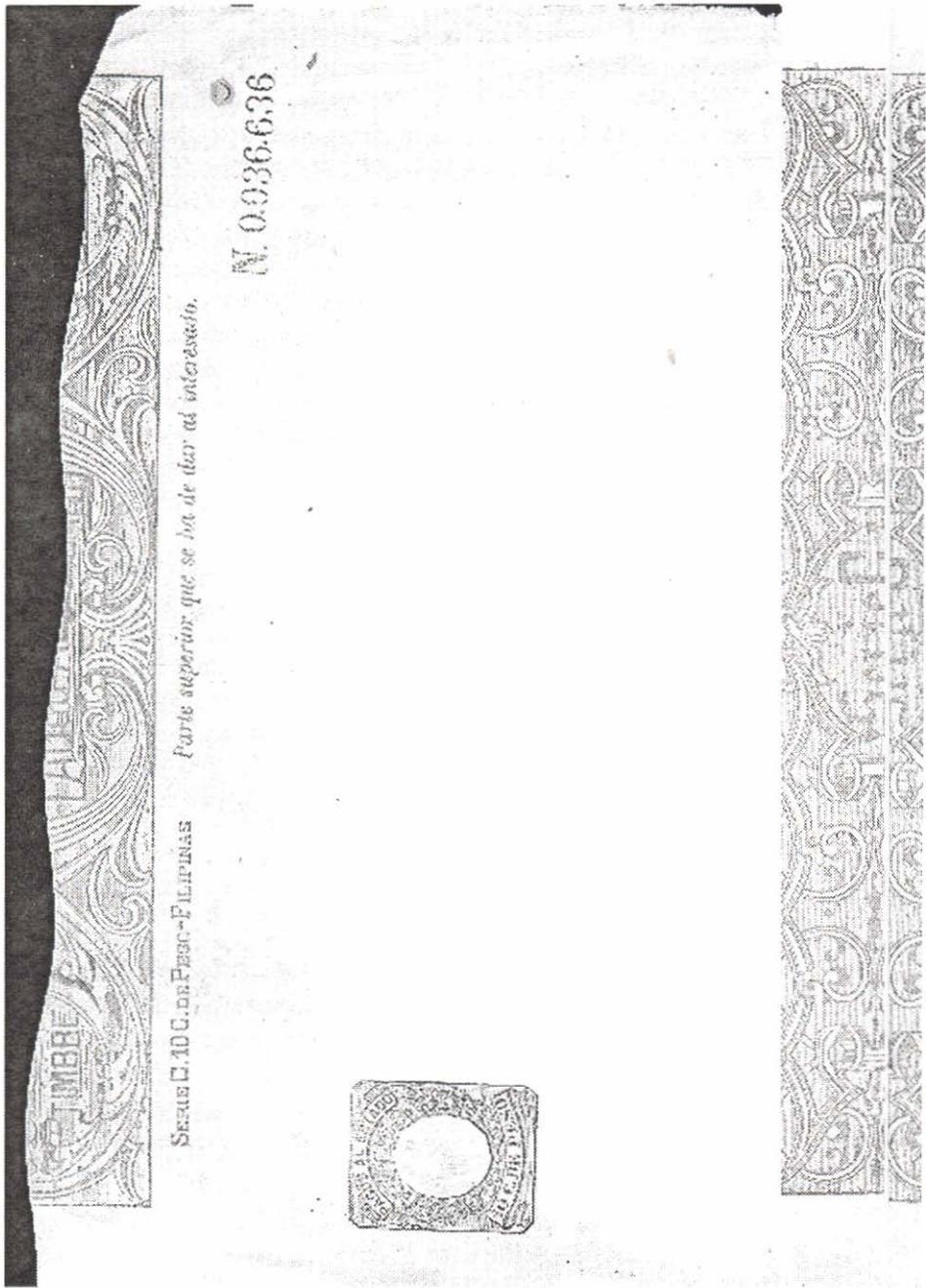
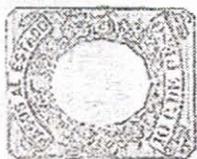


Figure 1

SECRETARIA DE FISCALIA

Parte inferior que se ha de unir al expediente,

N. 0086.636



PROVINCIA



Figure 2

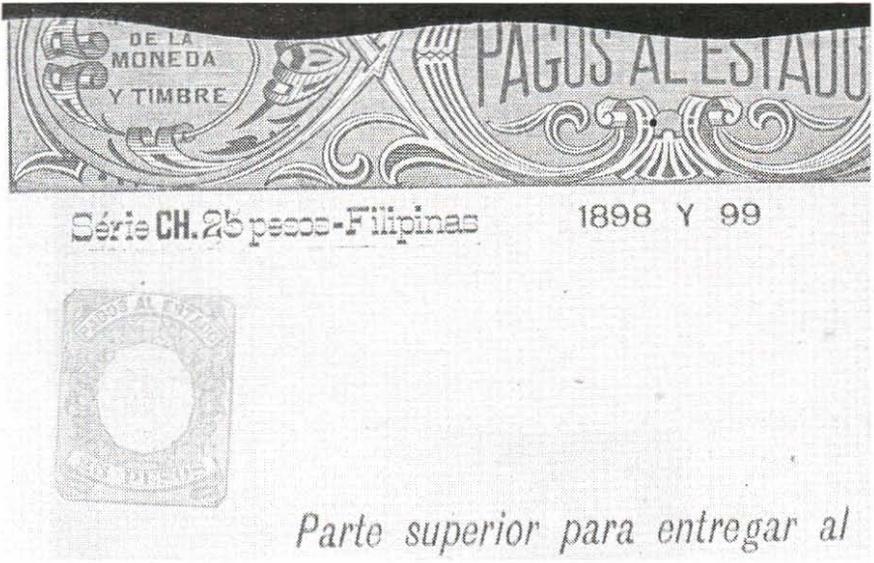


Figure 3



Figure 4

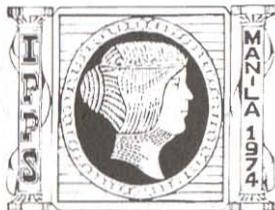


Figure 5

The 50 Peso is the highest value of the Pagos Al Estado series. All values share the same design with different values in the bottom tablet. Eugenio Julia Jovar, the stamp designer, is part of the design.

# International Philippine Philatelic Society

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