### State Payment Documentary Stamped Papers II

By Douglas K. Lehmann

In Part 1, I mentioned that this article would cover the use of Spanish State payment papers during the Revolutionary Government of General Emilio Aquinaldo. For those not too familiar with this period, let me start with a short history.

General Aquinaldo became the President of the Revolutionary Government June 23, 1898. Without an Army on the ground, the Americans were powerless to protest outside Manila having only the Navy at Cavite. Malolos became the seat of the insurgents on the Manila to Dagupan railway line. The American Army did arrive and fighting began February 4, 1899. Malolos fell, March 31, 1899. The insurgents kept moving the capital North on the railway line until Tarlac fell November 12, 1899. General Aquinaldo was not captured until March 23, 1901 and the final surrender was in Mindoro on April 16, 1902.

"...The Revolutionary Government was, for many months, a de facto government, exercising within a large territory and over a large population by no means wholly native, all the functions of a bonafide government, including taxation, mililitary service, civil regulations, etc. ... mail and telegraph services were organized the railway was operated, and such other means of communications were adopted as conditions permitted...The stamp issues cannot therefore he regarded as either unnecessary or speculative, but were bonafide in all respects". Major Frederick L. Palmer, 1912

At Malolos in September 1898, the Central Revolutionary Government organized a Department of Revenue and Property that took charge of the collection of taxes. Revenue stamps were printed and smuggled out of Manila and issued in September and stamped paper late in December 1898 or early in 1899. From all accounts, it is evident that from September 1898 until November 1899, the Philippine Revolutionary Government was the actual controlling governing authority of a large part of the Philippines.

We know that this government issued two fiscal adhesives (W-334-5) and eight documentary stamped papers (W-336-43). Arnold H. Warren further reports that this government also used these stamped papers or alternatives for revenue use:

- Existing Spanish-Philippines papers including State Payment papers
- Plain paper with any Aquinaldo adhesive (postage, telegraph, or revenue)
- Plain paper with no stamps of any sort.

I have a very unusual state payment document, one peso, Series G, 1898-99 biennial, mint entire. The back has in pencil this notation:

"Taken from Aquinaldo's desk in 1901 by Lieut Newton with Gen Funsion when Aquinaldo was captured."

For this statement to be authentic and not just a jest, it must be historically accurate and written in Newton's handwriting. Brigadier General Frederick Funston did capture General Aquinaldo and Captain Harry W. Newton was part of the successful ruse. These two officers, with three other American Army officers, Figure 7 all posed as Privates pretending to be prisoners of war. 78 Filipinos, loyal to the American side, escorted them and acted as their guards, traveled together to the General's camp. This stratagem worked and the group captured Aquinaldo. (This is just a snapshot of the masquerade; the detailed story is more absorbing.)

So the notation is historically accurate except for Newton identifying himself as a Lieutenant rather than as a Captain. To determine his rank at the time I checked out his military record in the National Archives. In his first 1898 enlistment, he was a Captain in the 3rd Wisconsin Voluntary Infantry and spent some time in Puerto Rico. He was then mustered out from the 3rd Infantry. He re-enlisted again, this time with the 34th US Voluntary Infantry Regiment as a First Lieutenant on July 31, 1899 and was working for Funston by October in the Philippines. He was not promoted to Captain in this enlistment until August 4, 1900 and later mustered out again as a Captain on June 30, 1901. So, he was NOT a Lieutenant when Aguinaldo was captured. However, rather than this fact making the notation inaccurate, I think it substantiates its authenticity. I believe Newton did not know he was promoted until he returned to the Manila area. I was promoted in the Army in 1968 and did not know about it for a few months. In 1900, communications were even worse and Newton was on special assignment, away from Manila, starting in October a mere two months after the order was cut. No faker could have anticipated this situation and a forger would have said Captain in the note.

However, there is still one other problem to be solved. Is this his handwriting? If it were in his handwriting, this would be the DNA proof of stamp collecting. Fortunately, the archives had one letter written by Newton to compare the Pagos note. **Figure 6** compares these two sources. Note line A is the documented handwriting from the archives, and line B is the note on the Pagos.

Note that the '9' has an open top; 'from' has a deliberate "f' with two long loops plus 'rom' is closed up; the 'in' is also hasty and closed; and 'Newton' is distinctive in that the 'N' starts with an open loop and has the **very** distinctive shortcut from the top of the 'w' to the start of the 't'. Both examples were written in pencil and that accounts for other slight differences. I think the handwriting is from the same individual and the notation authentic. So I heavily lean towards thinking that Newton wrote the Pagos note and it is a genuine wartime souvenir.

The next seven state documents are also contenders for authentic recognition

and reported here for the first time. Each of these seven documents is overprinted. "Habilitado por el Gobierno de la Republic. // Filipina" with a third line of "Valor \$X.XX". I translate this as "Validated for the government of the Philippine Republic" and of course "value". Table I shows this small collection belonging primarily to Bill Oliver and myself. The Warren number adds an "A" or "B" to those used for the only other known series previously described by Arnold H. Warren (The American Philatelist December 1967). Warren left no room in his numbering system to use unique numbers for those new Aquinaldo era documents. Figures 1 to 5 show a close-up of each known value.

State Payment Overprinted Papers		
W-337A	50c on 50c	Series F 1898-99 Biennial
W-338A	P1 on 10c*	Series C First Design
W-339A	P2 on 20c*	Series First Design**
W-340A	P5 on 10c*	Series C Second Design**
W-340B	P5 on 20c	Series E Second Design
W-341A	P10 on P1	Series G First Design***

<sup>\*</sup> Printed on both halves, others top/bottom only

#### Table I

There are several elements that indicate these documents are what they purport to be.

- First, the five revalidated values are the same as five of the eight used for the Revolutionary stamped papers. The three missing values are 25c (W-336), P15 (W-342), ad P20 (W-343). Thus, these are values needed by the government for taxation and values that are not numerous among existing Spanish papers. In addition, the three unused values were used infrequently.
- Second, the original Spanish values are those that tend to be more numerous and therefore available for overprinting.

<sup>\*\*</sup> Collection of Bill Oliver

<sup>\*\*\*</sup> Two known, separate top and bottom copies, 47 numbers apart, the latter in Bayanihan auction, 30 May 04 and used Aug 11, 1899 in Tarlac.

- Third, the 10c and 20c values did not meet a tax value used the Revolutionary Government.
- Fourth, the Spanish-Philippine custom was to revalidate old papers for new regimes.
- Fifth, the demand for more stamped fiscal paper is substantiated by Warren's account of what was put into use.
- Sixth, the Spanish papers are scarce in their own right and not readily available for counterfeiting.
- Seventh, forgers usually make numerous copies to reap higher monetary rewards from unwary stamp collectors. These are the only copies to surface to far and were found years apart from three different source by specialized collectors or auction houses.

As the table shows, three documents are full sheets. The other four are mostly top halves with one bottom half. The overprint is printed the same distance from the top on all four documents. The second overprint on the full sheet is printed about one inch from the bottom of the middle border. No serial number is low, consisting in value order of the numbers 9,672, 23,529, 13,644, 17,328, 9,932, 18,171 and 18,216. These could easily represent leftovers from a Province under control of the Revolutionary government. They also could have been openly or secretly overprinted in any of the Philippine's large cities.

However, as I was writing this article, the seventh copy surfaced in the May 29-30, 2004 auction of the Bayanihan Collectors Club, Inc. Quezon City. Lot 286 is a used bottom half dated August 11, 1900. It is the same as the mint copy I own but 47 serial numbers later. It was used in Tarlac by Chinese Santiago Calma Chan-Tiangco with province revolutionary seal GORNO REVOLUCIONARIO DE FILIPINAS // SMO.HACIENDA. This is the eighth element of authenticity but again it becomes the DNA of stamp collecting proof. Up to this point, the known examples were unused, but this used copy places all the examples within the Aquinaldo revolutionary period. The author would appreciate reports of other examples owned by IPPS members.

Returning to Part 1, the Spanish era use of these documents; I have an update from member John Hunt. He has seven used copies in his collection; all from the first type printing (inscriptions at top). Included in this total are two copies of a series D document. This is one of the five types I had not observed. So, with John's examples, 16 of the 20 different series are now known. The dates on his examples range between 1889 and 1892. This is further proof that this type with top inscriptions was truly the first series. At this time, no used copies of the second (middle inscriptions) and last series (1898-99) are recorded for the Spanish era - examples to date are all unused.



# Série F. 50 c.de peso Filipinas

1898 Y

HABILITADO POR EL GOBIERNO DE LA REPÚBLICA



FILIPINA

Valor \$ 0.50

Parte superior para enti

Figure 1



SERIE C.10 C.DEPESO-FILIPINAS

Parte infer

HABILITADO POR EL GOBIERNO DE LA REPÚBLICA FILIPINA



Valor \$ 1'00

Figure 2



## Serie E.20 C.de Peso-Filipinas

Parte



ABILITADO POR EL GOBIERNO DE LA REPÚBLICA

FILIPINA

Walor \$ 2'00

Figure 3



Serie **E.20 C.de** Peso-Filipinas

HABILITADO POR EL GOBIERNO DE LA REPÚBLICA

FILIPINA

Valor \$ 5'00

Parte superior pa

Figure 4



## SERIE S.UN PESD\*FILIPINAS

Parte supe.



HABILITADO POR EL GOBIERNO DE LA REPÚBLICA

FILIPINA

Valor \$ 10 00

Figure 5



Figure 6



Figure 7