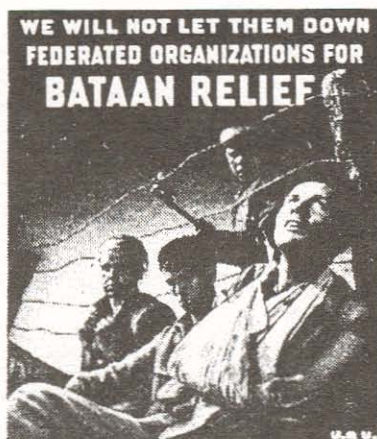




# PHILIPPINE PHILATELIC JOURNAL

Volume XXI, No. 3



Third Quarter, 1999

# PHILIPPINE PHILATELIC JOURNAL

Official publication of

International Philippine Philatelic Society  
Dedicated to the Study and Advancement of Philippines Philately

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Volume XXI No. 3

Third Quarter, 1999

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*Philippine Philatelic Journal*

# U. S. SUPPORT FOR AMERICAN POWs

by Charles A. Richmond



(Ed. note: a file of materials relating to this charity seal was found in Charlie's files after his passing. It was passed on to us to be organized and presented to our members with Charlie's byline credit, which we are pleased to do.)

The Philippine Philatelic Journal, Third Quarter, 1998, presents "The Story of the Origin of Bataan Day," and pictures two miniature sheetlets of seals prepared by this group. As yet, no one has come up with a printing date for the previously presented items, but the seal presented here clearly refers to late November, 1944 as the printing date. Could this have been the first, followed by the miniature sheetlets?

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2 November 1993

Mr. Charles A. Richmond  
Secretary/Treasurer USPPS  
P.O. Box 26724  
Busch Finance Station  
Columbus, OH 43226

Dear Mr. Richmond:

Thank you for your kind words about "Beyond Courage." Your inquiry came at a time when my husband and I were reviewing some Bataan Relief Organization files prior to placing them in storage.

I referred the matter to my husband, who is a philatelist, and he found a file marked BATAAN SEALS, which contained the information you are seeking

We are enclosing pertinent copies of the file, taking the liberty of copying the data that did not reproduce.

Sincerely,

Dorothy Cave Aldrich

Enclosure

Federated Organizations for Bataan Relief  
Memorial Foundation Seal Sale

Dear Member,

This is the first letter to this large Seal Sale Committee. We hope that all who have been asked to serve will be able to accept.

Mr. McCahon, Editor of the Bulletin, has told of the forthcoming drive to raise funds, to provide a lasting tribute to our gallant men and nurses. We are to have a big task if we are to do it justice. Because of the opportunity this work affords us, to show in a measure how anxious we all are to express our love for our dear ones, I am sure it will be a great success.

Mr. Bell, of Chicago and a National District representative of F. O. N. R. is in charge of the printing of the seals. His choice of a picture is most appealing. The Seals will be ready for distribution early in December. We had almost despaired of getting them at all as work of this nature is not coveted by the printers. We have been fortunate in having Mr. Bell in charge of this part of the program.

With this grand committee now set up and the seals soon to be in the hands of the groups through the committee, we are at least started on our way. 5000,000 are ordered and paid for. Send word as soon as you get this letter and give me some idea of the number of seals you think your district will be able to sell.

Committee Chairmen for Seal Sale. Mr. N. A. Bell, Chicago, Mr. Chas, Adams, St. Jo. Mo., Mr. A. B. Cross, Eatontown, N.J., Mrs. J. A. Ellard, Jackson, Miss., Mr. Murdoch, Seattle, Wash., Mrs. Malosek, Hollywood, Calif., Mrs. Skopowski, Hamtramck, Mich., Mrs. Chas Cook, Atlanta, Ga., Mrs. Kathryn McEnter, Long Island, N. Y., Judge McCall, N. Mex., Miss Fances Rouse, Erie, Pa., Mrs. A. Anson, Haarlingon, Texas, Miss Mary Emerson, Chicago, Mrs. Glass, Kosiusco, Mississippi. Mrs. Kim McCahon, Albuquerque, N. M., Mrs. Nelle Ramsey, Wichita, Kansas. Mrs. Ray Hubbard, Janesville, Wis., Mrs. Cross N. J.

Mrs. A. J. Roy of Pontiac and Mr. H. W. Parsons of Pontiac will be secretary and book-keeper and will do much to help here at Seal Sale Headquarters.

With only success ahead for this first united effort to raise funds for our memorial foundation.

Yours for a big Drive

Elizabeth Parsons, Gen Chairman  
F. O. B. R. Seal Sale

FEDERATED ORGANIZATIONS FOR BATAAN RELIEF  
A NATIONAL ORGANIZATION

Dedicated to American heroes who fought, bled, were surrendered or died in the service of the Nation  
in the war with Japan

721/2 N. SAGINAW STREET

Pontiac, Michigan

MEMORIAL FOUNDATION SEAL SALE Nov.

To, All Co-Chairmen, National Seal Sale F.O.B.R.

Dear Co-Chairman:

The order for our seals has at last been accepted by a printer, the picture chosen and an order placed for 500,000 Seals.

To expedite the work and because the printing of such seals is more readily handled in Chicago, I asked Mr. N. A. Bell to be responsible for that part of the program. He succeeded in getting the American Bank Note Co. to take the work. Very few printers are equipped to do this kind of work.

Also that the work might be speeded up it seemed best to have a committee in Chicago -sub-committee if you will, to find a suitable picture. Mr. and Mrs. Bell, Miss Mary Emerson and others, worked on that part of the program and received permission to use a very beautiful and most appealing picture, owned by a Grocery Company. The color of the Seals will be almost the same shade of lavender as the Corregidor stamps now being sold in our Post offices. I am sure you will be pleased with them.

If it seems to you that I have been slow in getting this message to you, it is because I was not really sure that there would be seals to sell until this past week. I hope all those whose names are on the list as co-chairmen, will accept the work and really make this first united effort at fund raising for F.O.B.R. a huge success.

The 500,000 Seals have been paid for thus National has advanced 300.00 and the Mich. Chapter 100.00 Loan. They will sell at 1.00 per 100--105 remaining with the local Chapter.

Please appoint committees to contact all Mens Luncheon Clubs, Fraternal and Patriotic Groups, Church and P.T.A. Every large store or bank will likely permit someone to sell in their buildings. You will think of countless ways. Send good ideas on to H.Q. that we all may have a chance to do the best that is in us.

This letter will be followed in a day or so with more news. In the meantime please let me hear that you will help.

Very Sincerely,

Elizabeth Parsons, Gen. Chairman Seal Sale

# FEDERATED ORGANIZATIONS FOR BATAAN RELIEF

## A NATIONAL ORGANIZATION

Dedicated to American heroes who fought, bled, were surrendered or died in the service of the  
Nation in the war with Japan

### MEMORIAL FOUNDATION SEAL SALE

November 18, 1944

To, All National Co-Chairmen,  
Dear Co-Chairman:

The F.O.B.R. at the National Board meeting, held in Washington, D.C., September 8th, 1944, Authorized a National Seal Sale, entire proceeds from which, to be used for the National Foundation to be built in New Mexico.

Seals, as soon as received by our four General chairmen, will be sent on consignment to all national co-chairmen by insured mail.

As the Seals have a monetary value, and are the property of the National F.O.B.R. It is requested that all co-chairmen, when mailing Seals to district chairmen or other volunteer workers, will also take this measure, and insure all such divided assignments amounting to \$10.00 or up.

Chairmen will please make a report the first of each week, following date of receipt of Seals. After the second week of Sale a check should be sent for amount of sales completed.

ALL CHECKS ARE MADE TO: NATIONAL F.O.B.R. SEAL FUND.

All letters should be addressed to: Mrs. E. W. Parsons 72 1/2 N. Saginaw St., Pontiac, Michigan. Seal Hqtrs.

All work done by F.O.B.R. officers and workers alike is without remuneration. No salaries or commissions are paid to anyone and the whole program is one of devotion to the heroes of Wake, Guam, Bataan and Corregidor.

In this small way we may remember our pledge, "We shall not let them down." May we have wonderful success in this, our first united effort for our men and women of the Philippine Campaign.

Sincerely,

Elizabeth Parsons, Gen. Chairman  
Mabol Roy, Sec. National Seal Sale

# FEDERATED ORGANIZATIONS FOR BATAAN RELIEF

## A NATIONAL ORGANIZATION

Dedicated to American heroes who fought, bled, were surrendered or died in the service of the  
Nation in the war with Japan

### MEMORIAL FOUNDATION SEAL SALE

For the National Bulletin. B.R.O.

We at last have word that our Seals will be ready not later than the first week of December.

We have been very fortunate that we could have any Seals at all as the work is not covered these days by the printers. Mr. N.A. Bell of Chicago, a National District Director of F.O.B.R. has done a grand job in getting all the initial drudgery taken care of and our program well on its way.

We have ordered 500,000 Seals. We believe they will be sold in short order. Quite a number of individuals have sent in requests for Seals and the response of the Chairmen who are putting on the Sale has been splendid.

Here is a partial list of the Seals to be mailed, to date:

Mrs. A. Anson, Haarlingen Texas .....	25.000
Mr. Chas. Adams, 1205 Jule St. St. Joseph, Mo. ....	50.000
Mr. N. A. Bell, 309 W. Jackson Blvd. Chicago.6.I11 .....	50.000
Mrs. Chas. Cook 630 Ormewood Ave. Atlanta, Ga. ....	50.000
Mrs. A. B. Cross, Box 5. Eatontown. New Jersey, .....	20.000
Mrs. J. A. Ellard, 827 N. State St. Jackson, Miss. ....	25.000
Mr. D. W. Murdoch, 3130 Elliott Ave. Seattle Wash .....	25.000
Mrs. M. Malosek, 6926 Woodrow Wilson Ave. Hollywood. ....	50.000
Mrs. P. W. McCahon, 310 S. Edith St. Albuquerque, N. Mex ....	50.000
Mrs. P. Skopowski, 2331 Edwin Ave. Eamtramck. Mich. ....	50.000
Mrs. Kathryn McEntee, 458 Babylon Turnpike, Freeport L.I. N.Y. .	5.000
Miss Frances Rouse, 312 W.4th. St. Erie, Pa. ....	2.000
Mrs. Jewell Barker, Buda, Texas, .....	15.000
Mrs. M. M. Luye, Box 3. Farmington, N. Mex. ....	5.000

We hope that all these folks will get comfort from doing this service for our men and nurses.



December 4, 1944

Mr. Paul W. McCahon  
310 South Edith St.  
Albuquerque, N. M.

Dear Paul:

Referring to your telephone call to Mr. McArthur yesterday and his relay call to me regarding the stamps which were shipped November 28th.

In conformity with instruction received from Mr. Parsons I had the American Bank Note Company ship the 540,000 as follows:

Mrs. H. W. Parsons .....	145,000
Mr. Chas. Adams .....	50,000
Mrs. Chas Cook .....	50,000
Mrs. P. A. McCahon .....	50,000
Mrs. Skopowski .....	50,000
Mrs. M. Malosek .....	50,000
Mr. N. A. Bell .....	50,000
Mr. A. Anson .....	25,000
Mrs. . A. Ellard .....	25,000
Mr. D. W. Murdoch .....	25,000
Mrs. A. B. Cross .....	20,000
	<hr/>
	540,000

Kindest regards,

Yours very truly,

Nic

AMERICAN BANK NOTE CO.

118 EAST 20th STREET

CHICAGO

Title FEDERATED ORGANIZATIONS FOR BATAAN RELIEF Order No. Z 52261

Ship to MRS. P.W. MC CAHON Cust. No. \_\_\_\_\_

310 S. EDITH ST. ALBUQUERQUE. NEW MEXICO

Via EXP PPD & CHGD Date 11/28/44

Quantity Shipped	Description
50000	STAMPS "B" PURPLE - 2000 SHEETS 25-ON

PARTIAL SHIPMENT

Advice of Shipment

2

# FIRST AND SECOND PRINTINGS OF THE 1890 - 1896 POSTAL ISSUES

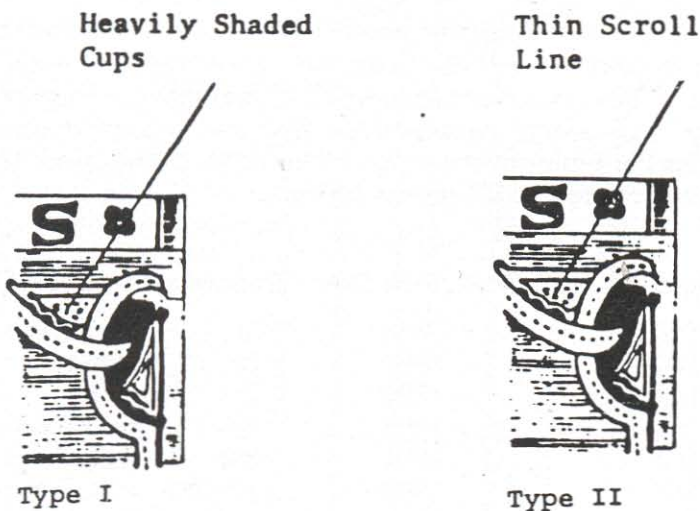
by Don Peterson

Certain Spanish Philippine postal issues listed in the Scott catalogue differ in color as well as cliché type, gum type, and other features. Some of these variations are a result of multiple printings of a similar stamp. This article discusses the first and second printings of 11 Spanish Philippine postal issues of the 1890- 1896 period. The stamps addressed in this article are as follows:

Scott #	Scott Year Date	Denomination/Scott	Color
142	1896	1c	blue green
144	1890	2c	claret
145	1892	2c	violet
162	1894	8c	red brown
164	1891	10c	pale claret
167	1890	12 4/8c	yellow green
174	1892	20c	gray brown
178	1891	25c	dull blue
P6	1892	1/8c	green
P10	1892	1m	green
P14	1892	2m	green

The only other 1890's postal issue with multiple printings is Scott #153 (5c green) with four separate printings which were described by Peterson (1988). There are other postal issues of this period with variations that I would not consider separate printings, such as the color variations of Scott #150, different sheet configurations of Scott #145, 158, P7, and others. These are not addressed in this article.

There are many factors to consider when identifying different printings. However, I have focused on eight factors: the date of issuance, quantity printed, cliché type, gum type, sheet margin inscription, Mencarini (1896) number and color description, Bartels et al. (1904) number and color description, and other factors (if appropriate). The description of cliché and gum types are based on Peterson (1984), and Peterson (1985), respectively. The primary philatelic references are Mencarini (1896) and Bartels et al. (1904), which provide the majority of the information. The different printings of these issues are compared as follows:



#### Type I and Type II clichés of the 1890-1897 Philippine issue

There are three major, rather distinct, gum types of the 1890-1897 Philippine issue. For the purposes of this article, these types are called A, B, and C, and are described as follows:

Type A— Yellow to yellow-brown in color, often with small brownish or “rust” spots. The gum is usually uniform, and was applied either vertically or horizontally. Found only on the 1890 through 1892 issues.

Type B— White to yellow in color with a distinctly wavy or interrupted appearance. The gum was usually applied horizontally, although it occasionally occurs vertically. Found only on the 1893 through 1895 Issues.

Type C— White in color, uniform, and usually has a distinctly “crackly” appearance. Found only on the 1896 and 1898 issues.

### SCOTT #142 - 1c BLUE GREEN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1896	October 1896
Quantity	20,000	20,000
Cliche Type	II	II
Gum Type	C	C
Sheet Inscription	Both printings have MUESTRAS DE MEDICAMENTOS in the sheet margin inscription.	
Mencarini	#215 - blue-green	Not listed
Bartels et al.	#244 - light blue-green	#244 - dark blue-green
Other	Bartels et al. (1904) lists #244 for both printings, but states that the first printing is light blue-green and the second printing is dark blue-green.	

### SCOTT #144 - 2c CLARET

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1890	January 1, 1894
Quantity	1,020,000	6,000,000
Cliche Type	I	I and II
Gum Type	A	B
Sheet Inscription	UNION GENERAL POSTAL	CORREOS
Mencarini	#168 - light red-carmine	#201 - dark red-carmine
Bartels et al.	#192 - lake	#229 - lake
Other	Peterson (1984) states that the first printing is light claret and the second printing is dark claret. Harradine (1987) states that some of the 1890 printing were printed on thin paper (scarce).	

### SCOTT #145 - 2c VIOLET

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1892	January 1, 1892
	Both printings were issued on the same day.	
Quantity	1,000,000	6,000,000
Cliche Type	I and II	I and II
Gum Type	A	A

Sheet Inscription	UNION GENERAL POSTAL	COMMUNICACIONES
Mencarini	#185 - light violet	#188 - dark violet
Bartels et al.	#209 - violet	#212 - deep violet

### SCOTT #162 - 8c RED BROWN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1894	January 1, 1896
Quantity	400,000	250,000
Cliche Type	I	I
Gum Type	B	C
Sheet Inscription	UNION GENERAL POSTAL	UNION GENERAL POSTAL
Mencarini	#209 - sepia, thick paper	#224 - pale sepia, thin paper
Bartels et al.	#237 - lake-brown, chocolate	#253 - pale lake-brown, lake-brown

### SCOTT #164 - 10c PALE CLARET

	<u>First Printing</u>	<u>Second Printing</u>
Issued	April 20, 1891	1893
Quantity	30,000	880,000
Cliche Type	I	I
Gum Type	A	B
Sheet Inscription	COMMUNICACIONES	COMMUNICACIONES
Mencarini	#178 - pale red	#192 - dark red
Bartels et al.	#202 - lilac-rose	#216 - pale lake
Other	Color differences are difficult to distinguish between printings. The best feature is the difference between gum styles. Don Peterson has a thick paper variety of the 1891 printing in his collection (scarce).	

### SCOTT #167 - 12 4/8c YELLOW GREEN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1890	April 20, 1891
Quantity	525,000	100,000
Cliche Type	I	I
Gum Type	A	A

Sheet Inscription	CORREOS	CORREOS
Mencarini	#165 - light green	#175 - dark green
Bartels et al.	#189 - pale yellow green, yellow green	#199 - deeper yellow green

### SCOTT #174 - 20c GRAY BROWN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1892	Bartels et al. (1904) states that the second printing was printed in 1892, but was not issued until 1893.
Quantity	A total of 40,000 were issued for both printings.	
Cliche Type	I	I
Gum Type	A	B
Sheet Inscription	COMUNICACIONES	COMUNICACIONES
Mencarini	#194 - gray	Not listed
Bartels et al.	#218 - pale sepia	#219 - dull grayish-brown, dull brown
Other	Worn plate on right side of oval.	Repaired plate on right side of oval.

### SCOTT #178 - 25c DULL BLUE

	<u>First Printing</u>	<u>Second Printing</u>
Issued	April 20, 1891	January 1, 1892
Quantity	40,000	100,000
Cliche Type	I	I
Gum Type	A	A
Sheet Inscription	CORREOS	COMUNICACIONES
Mencarini	#177 - dark blue	#195 - light blue
Bartels et al.	#201 - indigo, deep blue	#220 - dull blue, pale dull blue

### SCOTT #P6 - 1/8c GREEN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January 1, 1892	The second printing was printed in late 1892, but the stamp was not issued until 1893.
Quantity	10,000	90,000
Cliche Type	I	I

Gum Type	A	A
Sheet Inscription	FILIPINAS IMPRESOS	FILIPINAS IMPRESOS
Mencarini	#182 - pale green	#182a - dark green
Bartels et al.	#204 - pale dull green	#222 - bright emerald green, pale emerald green

### SCOTT #P10 - 1m GREEN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January I, 1892	The second printing was printed in late 1892, but the stamp was not issued until 1893.
Quantity	10,000	35,000
Cliche Type	I	I
Gum Type	A	A
Sheet Inscription	FILIPINAS IMPRESOS	FILIPINAS IMPRESOS
Mencarini	#179 - pale green	#179a - dark green
Bartels et al.	#203 - pale dull green	#221 - bright emerald green, pale emerald green

### SCOTT #P14 - 2m GREEN

	<u>First Printing</u>	<u>Second Printing</u>
Issued	January I, 1892	The second printing was printed in late 1892, but the stamp was not issued until 1893.
Quantity	6,000	15,000
Cliche Type	I	I
Gum Type	A	A
Sheet Inscription	FILIPINAS IMPRESOS	FILIPINAS IMPRESOS
Mencarini	#180 - pale green	#180a - dark green
Bartels et al.	#205 - pale dull green	#223 - bright emerald green, pale emerald green

I hope these descriptions are helpful to the collector who wants to identify multiple printings. For the most part, stamp color is often the best factor. In my collection, I like to collect used stamps of the first and second printings that also show a cancel date consistent with the date of issue for the printing.



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## DOCUMENTOS DE GIRO

By Douglas K. Lehmann

Documentos de Giro or "documents to circulate money" were used in the Spanish Philippines from about 1836 to 1879.

Mario Que reported this series in our PPN Journal, Jul-Dec 1979. This journal illustrated a mint example and gave the dimensions (8 by 9.75 inches) of the documentary stamped sheet. The article also reported the classes with corresponding rates. For convenience, these are repeated in **Table 1**.

Unpublished reports of Arnold H. Warren indicated this is a very scarce revenue. Warren knew of only one example, which was mint, and illustrated by Mario Que. I now have a copy raising the known copies to two. My copy is used and **Figure 1** shows the stamped portion of the document. The original indicia is for 3 reales for a 2nd class document for amounts between 2,001 and 5,000 reales. The embossed seal to the left of the indicia has Queen Isabel's Coat of Arms, indicated that this was printed in Spain. Both the value and amount range are clearly printed on the circular revenue. The document was hand stamped HABILITADO POR LA NACION or

<b>Class</b>	<b>Amount*</b>	<b>Value*</b>
1	up to 2,000	1.5
2	2,001 - 5,000	3
3	5,001 - 10,000	6
4	10,001 - 20,000	12
5	20,001 - 30,000	18
6	30,001 - 40,000	24
7	40,001 - 50,000	30
8	50,001 - 60,000	36
9	60,001 - 70,000	42
10	70,001 - 80,000	48
11	80,001 - 90,000	54
12	over 90,001	60
* Reales de Plata (each Real = 8 Pesos)		

**TABLE 1.**

validated for the Republic in 1870 but not used then. It was next printed with HABILITADO PARA PAGARE DE 3.a CLASS or validated for Promissory Note of 3rd Class. The series of curved lines below left and to the right/below-right are part of this surcharge. This note is for 1,000 Pesos which equals 8,000 Reals which falls between the proper amount range for a 3rd class document (5,001 to 10,000 reals). Shown is the 20 peso premium in the lower left corner of the document. This equates to an interest rate of 2 percent. Also shown about midway down the document is the date of January 28, 1871. The date is interesting as it comes late in the period of use and no earlier examples have surfaced from the mid 1830s through the end of the 1860s, about 35 years.

I have a copy of the Royal Order of July 17, 1836 translated from the Spanish text by Warren. The original was published on pages 93-94 of Legislacion de Efectos Timrados (Manila, 1893). This order applies to taxes for circulation of money (Giro) and the documentary stamped paper for that purpose. Warren translated Article 2 as follows:

“(The stamped paper for) the documents of the *four kinds* referred to which are drawn, either for the interior or for abroad, will be facilitated (i.e., sold) for account of the State only, in proper form (such) that the stamped paper, and all in the same manner as this, will bear the customary **stamp** (sellos) **or seals** (timbres)” [bold added by author.]

The four purposes of this tax were for:

- (1) Bills of Exchange
- (2) Warrants Payable to Order
- (3) Promissory Notes
- (4) Letters of Credit for a Fixed Amount

Note that the surcharge in the **Figure 1** example makes this, and the example Warren examined, valid for (3) above only. Stamped paper for this purpose was supposed to be for ten year periods. To date no evidence can either confirm or deny any period of use. This circular stamp in **Figure 1** is of the type used for Papel Sellados (Stamped paper) during the period between 1850 and 1867 (Warren research).

Warren gave no thought to the law in reference to the distinction between stamp and seal. I offer **Figure 2** to show that difference. The two documents are similar in many ways except for the seal versus the stamp. The preprinted information clarifies that this document is for purpose (3), a promissory note. The sum is \$6,000 pesos with a premium of \$60 pesos for a 1 percent interest rate. The document is dated February 24, 1872. Both **Figure 2** and Warren example preprint

N<sup>o</sup> 8543

B. E. E.



\$1000.-

Habilitado para pagaré de 5.ª clase.



Pagare en virtud del presente en el a-  
nito a tres meses de la fecha a la orden  
del Sr. Don Lorenzo Gallo la cantidad de  
mil pesos valor recibido en efectivo para  
operaciones de comercio

Miércoles 28 de Enero de 1874



Exponer a la orden de los <sup>Señores</sup>  
Directores del Banco Español de  
España y valor sacados en efectivo.

México a 28 de Enero  
Yo el Subscrito

Premio \$20-

7.ª CLASE.

N.º 9520 - \$ 6000.-  
B. H. F.



Pagaré en virtud del presente en  
Madrid a seis mes de la fecha a la orden de  
D.º Lorenzo L. alca  
la cantidad de seis mil pesos

Para girar de 40,001 rs. de  
pta. á 503..... 30 rs. de pta.

valor recibido en metálico y efectos  
cuerpo de comercio y con la garan-  
tia de buena resolución del Banco

Madrid 24 de Febrero de 1872  
L. alca

Paguen a la orden de los D.ºs  
Directores del Banco Español de  
Madrid. valor recibido en metálico  
y efectos  
L. alca

the date as "18\_" leaving speculation that the series was for more than 10 years.

Additional preprinted information show a 7th Class document with the Arms of Spain (shield design surmounted by a mural crown) as the seal. The box below the seal provides the amount range and value for a 7th Class document. Converting \$6,000 pesos to \$48,000 reals confirms the proper use of the document. These items, to me, constitute the requirements for a fiscal stamp. I see both figures as examples of stamped paper satisfying the Royal Order of 1836.

The unanswered question is why both a stamp and seal? Was there any reason where one was preferred over the other? More than three documents are needed to answer these questions. The Royal Order also allows examples to be purchased and the business to imprint their company name on the document. Of the three known examples, none fall into this category. The only theory I can offer is that the seals could be printed in the colonies (here Manila) and the stamps only in Spain. Despite the desire to print everything in Spain, the predicted use and shipping time could never be accurately forecasted in supplying these fiscals to the Philippines. For these reasons, many are surcharged for another two year period for Giro stamps, or another range of use. In any case, both seal and stamp meet the requirements of being a fiscal stamp. When catalog numbers are made for the Philippine stamped documentary revenues, both of these should be included. The author would be interested in knowing of any other examples.



# International Philippine Philatelic Society

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*(A non-profit, non-stock, educational organization incorporated in the  
City of Manila, Philippines, on September 24, 1974 as per  
SEC Registration #58004.)*



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First Class

*Address Correction  
Requested*