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## ARCHEOLOGY ON MEXICAN REVENUE STAMPS by Chris L. Moser

We are indebted to Mr. Moser, editor of MASU's Codex Filatélica and longtime officer of that group, for the following article, the bulk of which appeared in the handbook New World Archeology on Stamps: North America, available for \$7.75 (foreign postage extra) from Box 1442, Riverside, CA 92502, and in the aforementioned magazine. The first installment, however, is original and was written especially for SAP.

Collecting Mexican Revenues can greatly expand the range of topics available to the thematic collector. There are many illustrations of art, architecture, machinery, and history. For the collector of Mexican stamps, one fascinating aspect is tracing many of the regular issue designs that often appeared on revenues years and even decades earlier. One example of this are some of the Renta Interior issues of 1930 (such as R606) which show up again in the September, 1934 Pro-Universidad Set (such as Scott 706, Minkus 921). It is worth noting that the regular issue Sct. 706 goes for several hundred dollars, while you can collect the Revenue R606, with the bonus talon, for under one dollar! In many cases the engraving and quality of printing on the revenues is far superior to many regular issues.

Tracking down recent revenues is more difficult than obtaining the older issues, primarily because the



documents they are affixed to are still held for records. In 1980, while on a short trip to Mexico City, I attempted to obtain information on the designs of recent revenues (especially the higher value Renta Interiors for 1970-1980) from the government office in charge of revenue, but was unsuccessful. Perhaps someone living in Mexico with more time to establish the proper contacts could obtain this information. One problem with recent issues is that the stamp tab or talon is often the lower third of the stamp design. One part goes on the official receipt retained by the government or city official who collects the taxes, while the other part goes on the receipt kept by the renter. In 1972 I rented a house in Huajuapán de León, Oaxaca and each month's rent receipt had the tab of a 10 peso Renta Interior stamp with the chin of a man and the title "Cabeza de Hombre" ("Head of a Man"). It was eight years before I found that the whole figure is a

stucco head from the Classic Maya tomb of Pacal at Palenque (Stevens R981)!

\* \* \* \* \*

Queremos agradecer al Sr. Moser, redactor de la revista Codex Filatélica de MASU, y por muchos años oficial de este grupo, por el artículo que aquí se presenta. En su mayor parte, apareció en el guía Arqueología del Nuevo Mundo en los sellos: América del Norte, (publicado en inglés) disponible por \$7.75 (mas porte para el extranjero) de Box 1442, Riverside, CA 92502, y en la ya citada revista. Esta primera instalación, sin embargo, es original y se escribió especialmente por el FHA.

El coleccionista de los fiscales mexicanos puede aumentar mucho las posibilidades topicales que le son disponibles como filatelista temático. Hay muchas ilustraciones de arte, arquitectura, maquinaria, e historia. El coleccionista de los sellos postales mexicanos encontrará el aspecto fascinante de buscar los orígenes de diseños de las emisiones que muchas veces aparecieron en los fiscales hace años o hasta décadas. La emisión de Renta Interior de 1930 (como R606) que emerge otra vez en la serie pro-Universidad de septiembre, 1934 (como Scott 706, Minkus 921) es un ejemplo. Vale la pena

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notar que la emisión regular, Scott 706, se vende por unos cientos de dolares, pero se puede coleccionar el fiscal R606, con un talon, ademas, por menos de un dolar! En muchos casos, la grabación y la calidad de la impresión son superiores a los de muchas emisiones regulares.

Es mas difícil conseguir los fiscales recientes que los más antiguos, esencialmente porque se pegan a documentos que aun se preservan. En 1980, durante una breve visita a la Ciudad de Mexico, intenté a obtener información sobre los motivos de los fiscales recientes (especialmente los valores más altos de las Rentas Interiores de 1970-80) pero no tuve éxito. Quizas alguien que viva en Mexico, con más tiempo de establecer los contactos necesarios, pueda lograrlo. Un problema con esta emisiones el hecho de que el talón frecuentemente forma la tercera parte mas baja del diseño. Una parte se junta al recibo oficial guardado por el burocrata gubernamental o municipal que cobre los impuestos, encuanto otra parte se pega en el recibo del rentero. En 1972, alquilé una casa en Huajapán de León, Oaxaca y el recibo del alquilar de cada mes tenía el talón de un sello de Renta Interior de 10 pesos con la barbilla de un hombre y el lema "Cabeza de Hombre." ¡Aprendí que toda la figura es una cabeza estucada de la tumba Maya clásica de Pacal a Palenque (Stevens R981) después de

ocho años más de investigación!



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ARCHEOLOGY ON MEXICAN REVENUE STAMPS (II)

LA ARQUEOLOGIA EN LOS SELLOS FISCALES MEXICANOS (II) by/por Chris L. Moser

Note: We are indebted to Mr. Moser, editor of MASU's Codex Filatelica and longtime officer of that group, for the following article, which originally appeared in the handbook New World Archeology on Stamps: North America, available for \$7.75 (foreign postage extra) from Box 1442, Riverside, CA 92502, and in the aforementioned magazine.

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This checklist for archeological subjects on Mexican revenue stamps includes only those revenue stamps that I have personally seen. As most of the higher values are rather elusive and have not been seen so far, there may still be many stamps with archeological topics to be found. The catalog numbers given are from the comprehensive catalog The Revenue Stamps of Mexico by the late Richard B. Stevens, published in 1979 by the Mexico Elmhurst Philatelic Society International. Others who aided in the identification of some of these stamps are Miss Hazel Robinson, Mrs. Ruth Wetmore, Mr. Phillips Freer and Dr. Marcus Winter, but all responsibility for final identifications rests with the author. If you are able to add information to this list, it will be greatly appreciated if you would send it along to the author.

Esta lista de tópicos arqueológicos en los sellos fiscales mexicanos incluye solo los que personalmente he visto. Dado que la mayor parte de los altos valores son bastante escasos y no se han observado, puede que se encuentre muchos nuevos. La numeración dada viene del catálogo comprensivo Los Fiscales de México por el fallecido Richard B. Stevens, publicada en 1979 por la Mexico Elmhurst Philatelic Society International. Otros que ayudaron en la identificación de algunos de estos sellos son: la Srta. Hazel Robinson, la Sra. Ruth Wetmore, el Sr. Phillips B. Freer, y el Dr. Marcus Winter. Sin embargo, asumo la responsabilidad final de esta catalogación. Si algún lector puede añadir información a esta lista, favor de comunicármelo.

ADMISSION STAMPS (AD)

SELLOS DE ENTRADA

1965 AD4 10p

Admission ticket has imperf. cut of R635; Indian pointing to the Pyramid of the Sun, Teotihuacán. Entrada tiene el corte imperforado de R635; indio indicando el Pirámide del Sol, Teotihuacán.

1966 AD9 10p

Undated, same as AD4. Sin fecha, igual a AD4.

CONTRIBUCION FEDERAL (CF)

1889-90 CF76-80 1¢-5p

Profile of Aztec Cuauhtémoc. Perfil del azteca Cuauhtémoc.

1898-99 CF122-127 1¢-5p

Aztec hieroglyphic date (2 Acatl) on Columns. Fecha jeroglífica azteca (2 Acatl) en columnas.

1920 CF295-299 1p-10p

Head of the Aztec Moon Goddess Coyolxauhqui. Fecha de la diosa azteca de la luna Coyolxauhqui. Same with Obregon's Seal overprint.

CF302-306 1p-10p

Igual, más sobrecarga el sello de Obregón.

1930 CF370 5¢

Indian (Aztec?) archer.

CF371-372 25¢, 1p

Arquero indio (¿azteca?)

Aztec man & woman making offering to a god.

Hombre y mujer azteca dando ofrenda a un dios.

1931 CF379 1p

Small Xipe mask in upper left corner.

Pequeña máscara Xipe en esquina izquierda superior.

	R441-444	5p-100p	Aztec or Mixtec potter with bowls. Igual al anterior.
1917-18	R447	5ç	Aztec Eagle Warrior sculpture. Escultura del guerrero águila azteca.
	R449	25ç	Aztec sculpture of Death god. Escultura azteca del dios de la muerte.
	R451	1p	Aztec man offering copal to god. Azteca ofreciendo goma copal a un dios.
	R452	5p	Aztec Goddess head on talón. Cabeza de diosa azteca en el talón.
	R453	10p	Aztec head of Chicomecoatl, Fertility Goddess. Cabeza de diosa azteca en el talón.
1919	R458-59	5ç, 10ç	Chicomecoatl and feathered serpents. Chicomecoatl y serpientes plumadas.
	R460	25ç	Sun Pyramid of Teotihuacán, standing Maya Lord or Priest. Pirámide del Sol de Teotihuacán, señor or sacerdote maya.
	R466	100p	Aztec Craftsman (like Sct. 704). Artesano azteca (como Sct. 704).
1920	R471, 482	25ç	Chicomecoatl Statue. Estatua de Chicomecoatl.
	R473-475	1p, 5p, 10p	Feathered serpent on talón. Serpiente plumada en el talón.
	R484-486	1p, 5p, 10p	Feathered serpent on talón. Igual al anterior.
	R477,R488	100p	Seated Indian (Aztec?) Chief with lance. Cacique indio (¿azteca?) sentado con una lanza.
1923	R514,R518	5ç, 1p	Pyramid of the Sun, Teotihuacán, Tlaloc on the talón. Pirámide del Sol, Teotihuacán, Tlaloc en el talón.
1924	R525	5ç	Bust of Aztec King (Cuauhtémoc?). Busto de un rey azteca (¿Cuauhtémoc?).
	R527,R529	25ç, 1p	Profile of Indian with feathered headdress. Perfil de indio con una cofia plumada.
1925	R536	1ç	Pyramid of the Sun, Teotihuacan, Tlaloc on the talón. Igual a R514, R518.
1927	R562,R564	1ç, 5ç	Aztec Idol and dead Indian in front of Las Casas.
	R568,R571	1p, 50p	Idolo azteca e un indio muerto delante de Las Casas.
	R563,R565	2ç, 10ç	Torture of Moctezuma by Cortes. Tortura de Moctezuma por Cortes.
	R569	5p	Torture of Moctezuma by Cortes. Igual al anterior.
1929	R595	5p	Tehuacán Coat of Arms, decapitated head, bow. Escudo de Tehuacán, cabeza decapitada, arco.
	R597	50p	Téxcoco Arms, trophy heads, feathered cloak. Escudo de Téxcoco, cabezas-trofeos, capa plumada.
1930	R601	1ç	Standing Aztec male, Moon Goddess on talón. Hombre azteca de pie, diosa de la luna en el talón.
	R602,R604	2ç, 10ç	Aztec man carving Calendar Stone. Azteca esculpiendo calendario.
	R603,R609	5ç, 10p	Aztec woman offering flowers to Jaguar god. Mujer azteca dando ofrenda de flores al dios jaguar.
	R605,R611	25ç, 100p	Two standing Aztec chiefs and a jaguar. Dos caciques aztecas de pie con un jaguar.
	R606,R613	50ç, 1000p	Aztec man offering fruit to a god, feathered serpent on talón. Azteca dando una ofrenda de fruta a un dios, serpiente plumada en el talón.

1934	CF405	1¢	Aztec Fertility or Maize Goddess sculpture. Escultura de diosa, de la fertilidad azteca o del maíz.
	CF407	5¢	Serpent Columns at Postclassic Maya Chichén Itza. Columnas de serpientes en Chichén Itzta (maya posclásica).
	CF408	25¢	Puuc Maya Red House at Chichén Itza. Casa roja Puuc maya en Chichén Itza.
	CF409	1p	Classic Maya Ruins at Labna, Yucatán. Ruinas clásicas mayas de Labna, Yucatán.

DOCUMENTOS Y LIBROS (DO)

1898-99 DO258-267 1¢-50p

Aztec Calendar Stone behind date bar.  
Calendario azteca atrás de barra de fecha.

IMPUESTOS ESPECIAL (IE)

1917-18 IE6-9 1p-100p

Cuauhtémoc statuem rouletted.  
Estatua de Cuauhtémoc, roleta.  
Same, perf. 12.  
Igual, perf. 12.

IE14-18 1p-100p

1919 IE21-24 5¢-50¢

Aztec Jaguar head sculpture.

IE25 1p

Escultura azteca de cabeza de jaguar.

IE26 5p

Aztec sculpture of Xochipilli, god of pleasure.

IE28 50p

Escultura azteca de Xochipilli, dios de placer.

Aztec statue of Maize or Fertility Goddess.

Estatua azteca de diosa del maíz o de la fertilidad.

Seated Aztec woman.

Mujer azteca sentada.

IMPUESTO SOBRE LA RENTA (IS)

1929 IS8 5p

Tehuacán Coat of Arms with hieroglyphics.

IS10 50p

Escudo de Tehuacán con jeroglíficos.

Téxcoco Coat of Arms with hieroglyphics.

1930 IS14-26 1¢-1000p

Escudo de Texcoco con jeroglíficos.

Aztec incense bowl, feathered serpent heads and a seated man and kneeling woman.

1931 IS27-39 1¢-1000p

Escudilla de incienso azteca, cabeza de serpiente, hombre sentado, mujer arrodillada.

Aztec Calendar Stone, Aztec Girl and sculpture on talón.

1932 IS40-52 1¢-1000p

Calendario azteca, chica azteca y escultura en el talón.

Aztec sculpture of Taloc (Rain God) on talón.

Escultura azteca de Taloc (dios de lluvia) en el talón.

RENTA INTERIOR (R)

1898-99 R165-176 1¢-500p(12)

Head of Aztec King, possibly Cuauhtémoc.

1901-02 R201-212 1¢-500p(12)

Cabeza de rey azteca, posiblemente Cuauhtémoc.

Aztec Calendar Stone behind Eagle.

1911-12 R321-332 1¢-500p(12)

Calendario azteca atrás de águila.

Cuauhtémoc Statue.

1916-17 R424-430 1p-1000p

Estatua de Cuauhtémoc.

Standing Aztec chief, Sun god on talón.

R431-437 1¢-50¢

Cacique azteca de pie, dios del sol en el talón.

Sun god from center of Sun Calendar Stone.

R439-440 25¢, 50¢

Dios del sol del centro del calendario azteca.

Sun god from center of Sun Calendar Stone.

R438 1p

Igual al anterior.

Aztec of Mixtec potter with bowls.

Alfarero azteca o mixteca con escudillas.

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Nota: Queremos agradecer al Sr. Moser, redactor del órgano Codex Filatélica de MASU, y por muchos años oficial de este grupo, el artículo que aquí se presenta. Apareció originalmente en el guía Arqueología del Nuevo Mundo en los sellos: América del Norte (editado en inglés), disponible por \$7.75 (más porte para el extranjero) de Box 1442, Riverside, CA 92502, y en la citada revista.



RENTA INTERIOR (R) (continued/continuado)

1934	R661	10p	Xochicalco Pyramid, Feathered Serpent relief. Pirámide de Xochicalco, relieve de serpiente plumada.
	R662	50p	Mitla Palace, jaguar heads, clubs. Palacio mitla, cabezas de jaguar, porras.
	R663	100p	Maya Uxmal Palace, Mixtec Gold from Tomb 7. Palacio maya de Uxmal, oro mixteca de una tumba.
1970	R968	5p	Aztec god of flowers. Dios azteca de flores.
	R969	10p	Aztec wooden drum (huehuétl) with carving. Tambor de madera azteca (huehuétl) con entalladura
(R970-R973 are all reported to be Aztec artifacts, but I haven't seen them yet) (Se cree que R970-3 muestran artefactos aztecas, pero todavía no he visto esta serie.)			
1971	R974	5p	Jade Olmec head from Tenango, State of México. Cabeza olmeca de nefrita, de Tenango, Edo. de México.
	R975	10p	Seated Olmec male figure, ceramic. Figura cerámica olmeca de hombre sentado.
(R976-R979 are all Olmec artifacts not yet seen personally) (Se cree que R976-9 todos los diseños reproducen artefactos olmecas. No he visto esta serie.)			
1972	R980	50	Jaina figure. Figura jaina.
	R981	10p	Palenque stucco head from tomb. Cabeza de estuco de tumba de Palenque.
	R982	50p	Jaina standing female figure. Figura jaina de mujer de pie.
	R983	100p	Jade mosaic mask of Pacal, Palenque tomb. Máscara mosaica de nefrita de Pacal, tumba de Palenque.
	R985	1000p	Maya relief, priest offering heart to sun, probably Monument 3 at Bilbao, Cotzumalhuapa. Relieve maya, sacerdote ofreciendo corazón al sol, probablemente el Monumento #3 en Bilbao, Cotzumalhuapa.
(R984 has Maya topic, but I have not yet seen it.) (Se cree que R984 tiene un tópico mayo, pero todavía no lo he visto.)			
1973	R986	5p	Aztec relief date 1 Death on Temple model. Relieve azteca fecha 1 Muerte en templo modelo.
	R987	10p	Aztec relief date 1 Flint on Temple model. Relieve azteca fecha 1 Pedernal en templo modelo.

	R988	50p	Veracruz or Aztec Ballgame Yugo, owl design.
	R989	100p	Juego de pelota azteca o de Veracruz, diseño de buhó. Veracruz Ballgame Palma stone. Piedra Palma del juego de pelota de Veracruz.
	(R990-R991 have not yet been seen by this author.) (R990-1 no han sido vistos por el autor.)		
1974	R992	5p	Preclassic standing female figure, Veracruz. Figura preclásica de mujer de pie, Veracruz.
	R993	10p	Preclassic seated figure. Figura sentada preclásica.
	R994	50p	Huastec seated Old Woman (stamp says "man"). Anciana sentada huasteca (el sello dice "hombre").
	R995	100p	Totonac standing smiling figure. Figura risueña de pie totonac.
	(R996-R997 have not yet been seen by this author.) (El autor todavía no ha visto R996-7.)		
1975	R998	5p	Colima seated child vase or urn. Jarrón o urna colima de niño sentado.
	R999	10p	Colima parrot vase or urn. Jarrón or urna colima de loro.
	R1000	50p	Colima seated woman figure. Figura colima de mujer sentada.
	(R1001-R1003 have not yet been seen by this author.) (El autor todavía no ha visto R1001-3.)		
1976	R1004	5p	Zapotec stone head (according to Stevens). Cabeza de piedra zapoteca (segun Stevens).
	R1005	10p	Zapotec Classic urn of Xochipilli from San Lorenzo Albaradas, Oaxaca. Urna clásica zapoteca de Xochipilli de San Lorenzo Albaradas, Oaxaca.
	R1007	100p	Classic Zapotec urn of a god. Urna clásica zapoteca de un dios.
	(R1006, R1008-R1009 have not yet been seen by this author.) (El autor todavía no ha visto R1006, R1008-9.)		
E.P.	R1004A	5p	Late Formative Zapotec Vase of a god wearing a bird beak, from Zegache, Oax. Used in 1976. (E.P. means Emisión Permanente.) Jarrón "formativo tarde" zapoteca de un dios vistiendo un pico de ave, de Zegache, Oax. Usado en 1976. (E.P. quiere decir Emisión Permanente.)
	(R1005A-R1009A are reported to have Zapotec artifacts by Stevens.) (Stevens reporta que R1005A-9A muestran artefactos zapotecas.)		
E.P.	R1010	5p	Same as R1004A reissued in 1977. Igual a R1004A re-emitido en 1977.
	R1016	5p	Same as R1004A reissued in 1978. Igual a R1004A re-emitido en 1978.
	R1022	5p	Same as R1004A reissued in 1979. Igual a R1004A re-emitido en 1979.

TABACO CERNIDO Y RAPE (T) (Tobacco and Snuff)

1913	T26-T32	no values sin valores	Aztec Girl and part of Aztec Calendar Stone. Muchacha azteca y parte del calendario azteca.
	T33-T38	1ç-10ç	Aztec Girl and part of Aztec Calendar Stone. Muchacha azteca y parte del calendario azteca.

This deals with some new information on archeological topics on recent Mexican Renta Interior Revenue stamps. Since the revenues described here were issued after Stevens published his Catalog, no attempt will be made to give them catalog numbers. Three overprints are found on these issues: Arrendamiento (Rent); Imp. Sob. La Renta; Derechos (Duties). All are designed so that when the talon or tab is removed and affixed to the document it cuts through part of the picture. (Abbreviations: P=Pesos; C=Arrendamiento Ovpt.; D=Imp.Sob.LaRenta Ovpt.; E=Derechos Ovpt.).

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Lo siguiente presenta alguna información nueva acerca de los tópicos arqueológicos en los recientes sellos fiscales mexicanos de Renta Interior. Dado que los fiscales descritos aquí se emitieron después de publicarse el catálogo de Stevens, el autor no intenta a darlos número. Se encuentra tres sobrecargas en estas emisiones: Arrendamiento; Imp. Sob. La Renta; Derechos. Todas se diseñaron para que, una vez roto el talón y pegado éste al documento, resultara separada una parte del motivo. (Abreviaciones: P - pesos; C - sobrecarga 'Arrendamiento'; D - sobrecarga 'Imp. Sob. La Renta'; E - sobrecarga 'Derechos.')

\* \* \* \* \*

- 1969 - No information. Need help here. El autor, faltando información, pide ayuda del público.
- 1970 - All values illustrate Aztec artifacts. Todos los valores reproducen artefactos aztecas. 5P unknown/desconocido; 10P Wooden drum (huehuétl) from Malinalco with C ovpt. and ovpt. of a serpent/tambor de madera (huehuétl) de Malinalco con sobrecarga C y otra de una serpiente; 50P-1000P topics unknown/tópicos desconocidos.
- 1971 - All values illustrate Olmec artifacts. Todos los valores reproducen artefactos olmecas. 5P figurine head/cabeza de figurilla; 10P seated male figure/hombre sentado; 50, 100, 500, 1000P topics unknown/tópicos desconocidos.
- 1972 - All values illustrate Mayan artifacts. Todos los valores reproducen artefactos mayas. 5P Jaina figurine of woman with hand to her ear/figurilla jaina de mujer con la mano a la oreja; 10P Palenque stucco head from Ruz Tomb/cabeza de estuco de la tumba Ruz, Palenque; 50, 100, 500, 1000P unknown topics/tópicos desconocidos.
- 1973 - All values illustrate Azteca artifacts. Todos los valores reproducen artefactos aztecas. 5P relief date 1 Death from Teocalli Model/relieve de fecha 1 Muerte del modelo Teocalli; 10P relief date 1 Flint opposite side of Teocalli model/relieve de fecha 1 Pedernal al lado opuesto del modelo Teocalli; 50-1000P topics unknown/tópicos desconocidos.
- 1974 - No information yet. Se falta información.
- 1975 - West Coast artifacts. Artefactos de la costa occidental. 5P seated child urn/urna de niño sentado; 10P parrot vessel/jarrón de loro; 50-1000P topics unknown/tópicos desconocidos.
- 1976 - Zapotec artifacts. Artefactos zapotecas. E.P. 5P below/probablemente igual a la E.P. de 5P abajo); 10P classic effigy urn/urna clásica de efigie; 50-1000P topics unknown/tópicos desconocidos.
- 1976 ? E.P. (Emisión Permanente) Zapotec artifacts. Artefactos zapotecas. 5P M.A.I. Cocijo vase/jarrón cocijo; 10P (probably same as 1976 10P above/probablemente igual al 10P de 1976 de arriba); 50-1000P topics unknown/tópicos desconocidos.
- 1977 - No information yet. Se falta información.
- 1978 - Ethnography of Tarahumara Indians. Etnografía de los indios Tarahumara.

## VISTAS CENTROAMERICANAS

Costa Rica remonta al año 1949; actualmente, acoge a más de 1.400 estudiantes de frances y promueve exposiciones culturales. 22 julio, "Bicentenario de Simón Bolívar," 500.000 de \$10.00, reproduciendo el oleo sobre tela del Libertador printado por Francisco Zúñiga C. en 1928, a la edad de 15 años. Todos estos sellos se produjeron por offset en papel estucado engomado, en pliegos de 100. Impresores: Tejos Hnos., primera y última serie, Litografía LIL, segunda. Gracias al Depto. Filatélico de CORTEL por estos datos.

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El busto del Presidente José Santos Zelaya (1853-1919) de NICARAGUA aparece en la serie numerada 167-74 por Scott. Dictador del país entre 1894 y 1909, el político liberal desarrolló transporte por ferrocarril y vapor, educación pública, y plantación de café. A la misma vez, se enriqueció a costo del tesoro nacional, también intentando a establecerse como jefe de una nueva Federación Centroamericana. Los Estados Unidos le miró con antagonismo, ayudando con sus cruceros a las fuerzas rebeldes que le derrocaron y exilaron. Según Scott, la serie salió en enero, 1903, pero un decreto oficial traducido al inglés en la edición de 15 agosto, 1904 (Vol. 17, p. 307-8) del American Journal of Philately indica que se circularon a partir del 11 de julio de 1904. Especifica el documento que hubieron las siguientes

tiradas: 40.000 c/u del un y dos centavos, 20.000 del 5c, 10.000 del 10c, y 4.000 c/u del 15, 20, 50c y del un peso. Scott menciona que unos llamados "errores de color" en los cuatro valores mas bajos, se entregaron a las autoridades postales.

1978 - 5P unkonwn/desconocido; 10P dancer/danzante; 50P violin maker/fabricante de violín; 100-1000P topics unknown/tópicos desconocidos.

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**MEXICAN REVENUES**

Second addenda to the Cat. by Dr. LIONEL HARTLEY, 342 madison Ave., New York 17, N.Y. The following additions to the published catalog are either in my possession or have been shown me.

ALCOHES, overprint on the following:-

- 1911-12 Roul. 1p. Perf. 1p.
- 1912-13 10p (Alcoholes). 10 p. (Alc. & Lic).
- 1913-14 Reuta 100 p. (Alc. & Lic.)
- 1914-15 " 5¢, 10¢, 25¢, 1p, 10 P, 50 p

- 264 - 10p Brown Purple
- 265 - 50p Yellow Green & Blue
- 1944. 274 - 23¢ Carmine
- 275 - 50¢ Slate
- 276 - 1p Brown

CONTRIBUCION FEDERAL

- 1877 Provisional
- C24 - 25¢ Red on White laid paper, with "Para 1877" in M.S.S.

RENTA INTERIOR (Internal Revenue)

- 1917-18 R 545a - 5p Carmine perf 11½
- 1919 R 554 - 100p Emerald
- 1941 R 829 - 100p Black & Blue
- R 830 - 500p Black & Yellow green
- R 831 - 1000p Black & Purple
- 1946 R 921 - 100p Blue & Brown
- R 922 - 500p Orange & Carmine
- R 923 - 1000p Purple & Red
- 1947 R 924 - 5p Purple
- R 925 - 10p Green
- R 929 - 1000p Purple & Red
- 1948 50p Light Blue & Green, Yellow Burae
- 1000p Brown & Light Blue
- Rose Burae

DOCUMENTOS

- Prov. 1877 on 1876 issue
- GUAYMAS "Para 1877" in manuscript
- 1¢, 3¢, 5¢, 25¢
- Handstamped 3¢, 10¢.
- SONORA M.S.S. 3¢, 5¢, 25¢,
- Handstamped 1¢, 5¢, 50¢

- 1912-13
- D494-50p Should be light brown & Blue
- 495-100p " " Violet & Black

IMPUESTO SOBRE LA RENTA (Income Tax "ISR")

- 1933. 126 - 1¢ Black
- 133 - 5p Red-Brown
- 135 - 50p Dark Green
- 136 - 100p Maroon
- 137 - 500p Black & Green
- 138 - 1000p Green & Brown
- 1934. 148 - 50p Black & Green
- 149 - 100p " & Red-Brown
- 150 - 500p " & Carmine
- 151 - 1000p " & Yellow-Brown
- 1935. 159 - 5p Yellow-Brown
- 160 - 10p Slate
- 161 - 50p black
- 162 - 100p Red & Blue
- 163 - 500p Dark Green & Orange
- 164 - 1000p Scarlet & Lilac
- 1936. 172 - 5p Emerald
- 174 - 50p Blue
- 175 - 100p Dark Green & Purple
- 176 - 500p Emerald & Vermillion
- 1937. 190 - 1000p Black & Orange
- 1939. 213 - 50p Purple & Blue
- 1941. 233 - 10¢ Olive
- 235 - 50¢ Orange
- 238 - 10p Lavender
- 1942. 246 - 10¢ Emerald
- 247 - 25¢ Green
- 248 - 50¢ Lilac-Brown
- 249 - 1p Yellow
- 250 - 5p Green
- 251 - 10p Bright Blue
- 1943. 263 - 5p Blue

PETROLEUM TAX

- Export - 5¢, 10¢, 50¢, 1p, 5p, 10p, 50p, 100p, 500p, 1000p, 5000p, 10000p, 50000p, 100000p
- Produccion - 5¢, 10¢, 50¢, 1p, 5p, 10p, 50p, 100p, 500p, 1000p, 5000p, 10000p, 50000p, 100000p.

IMPUESTO MINERO

- overprinted on
- 1892-3-10p
- 1893-4-10p
- RE47 - 10p

CAPITALES

- overprinted on
- 1893-94-5p.
- 1914-15-2¢, 5p, 10p

IMPUESTO ORO (gold)

- 1915-16-5p

AVISOSO ANUNCIOS

- 1917-18-1p

CONST Y REF

- on R456 - 10¢ Blue green

ALCOLES y LICORES (Alcohol & liquors)

- on R454-2¢ Dark Violet
- 460-50¢ Gray

BEBIDAS ALCOHOLES (Alcoholic Drinks)

- on R426-25¢ Brown
- 476-1p Green
- 482-10p Brown

VINOS y CERVEZAS (wines & Beers)

- on R419-1¢ Gray
- 423-10¢ Blue Green

R425 - 25¢ Brown Red  
 455 - 5¢ Dark Brown  
 469 - 2¢ Dark Violet  
 480 - 5p Violet  
 482 - 10 p Brown

REVOLUTIONARY ISSUES

RE 4a Dark Brown Imperf. Vertically  
 RE 40, 41, 42, 45, 48, 49 ALL IMPERF.  
 RE 64b 1¢ Carmine, Blue overprint  
 65b 2¢ Green " "  
 92 2¢ Green with G.C.M.  
 RE 151a (R494 with Red G.C.M.)

CONTRIBUCION FEDERAL

on R 173 - 5¢ Gray Green  
 175 - 25¢ Green  
 177 - 1p Pale Blue  
 178 - 5p Carmine  
 180 - 50p Dark Brown  
 161 - 100 p Dark Red

STATE OF BAJA CALIFORNIA

1915-16 Prov. Issue  
 2¢ Yellow  
 50¢ lilac  
 1p Scarlet  
 Overprinted Contribucion Federal  
 10¢ Red  
 5p Light Blue

1916-17. All overprinted D.N.B.C. Mexicali  
 Mex.

1¢ Gray green  
 2¢ Orange  
 5¢ Green  
 10¢ Red  
 25¢ blue

Overprinted D.N.B.C. fa Mexicali B.C.  
 2¢ Orange  
 Overprinted Impuesto Minero  
 1p Plum

DURANGO

Gobierno Constitucianalista	
1¢ Yellow	Rubber Stamped
2¢ Yellow Green	Contribucion Federal
5¢ Light Blue	1¢ Yellow
10¢ Emerald	2¢ Yellow green
50¢ Orange	5¢ Light Blue
1p Rose	10¢ Emerald
5p Gray	50¢ Orange
10p Brown	1p Rose
	5p Gray

SINALOA

RE 299 a 1¢ Inverted Back ground

DIST MORELAS

S.M. 253b 36¢ error MARELOS

LETTER BOX

"Quoting George Sloane; "Under date of April 10, 1888, Robert S. Hatcher wrote about a cigar stamp printed on Confederate watermarked "CSA" paper. This paper had been manufactured in England for the Confederate government, for use in the printing of Confederate securities, but many of the British blockade runners had been intercepted and boarded by the Federal Navy, and most of the paper captured. Later, according to Mr. Hatcher's interesting account, it was utilized for the printing of some of these cigar stamps."

"The writer has one of these "CSA" watermarked papers bearing an 1866-67 Customs Cigar Stamp in excellent condition, and listed as "Springfield Check-list" Customs Stamp #2.

Certain T.P. enthusiasts had declared my "CSA" paper as a figment of my imagination, but at long last, we have a plausible explanation. Collectors of sixty years ago knew much more of interesting backgrounds apparently lost to, or ignored by, later generations.

It should be interesting to learn of "CSA" paper in other collections. Why not invite readers to make known their holdings?" HENRY SCHUHMACHER, ARA 35

"In the January edition of the "American Revenuer", we note that Dr. H. P. Shellabear has been studying early revenue stamps. We note that the three sheets of the first issue \$200 imperforate, (which are all that are known in sheet form of this stamp) were used by railroads. Two of them used by the Chicago and Great Eastern are dated May 11, 1865. These were located possibly 35 or more years ago and one was sold to Ralph Henn and the second one to Colonel Green. One of these sheets is now in the collection of a New York philatelist and the second sheet is in our own collection. The third sheet of the stamp is cancelled California and Pacific Railroad and dated April 29, 1867. This is in the hands of a New York professional.

March 1944

Vol 57#6

Before adopting the final design it was suggested by the National Company that the vignette depicting the Declaration of Independence (as on the 24c 1869) be used as the central design for a 10c denomination, and a die was prepared, as per illustration, Figure 65, but no plate was transferred from this design.

Brazer gives the date of the 10c Lincoln sample as July 22, 1868, and the date of the Die Essay (Figure 65) as August 1868.

The color of the 10c issued stamp was officially given as "Orange."

The item in the New York Evening Post of October 6, 1868, stated that the "proof" of the 10c had a copy of the painting of the signing of the Declaration of Independence. It would appear that at this time the 10c Lincoln design had been discarded and the Die Essay (Figure 65) design was being considered. Later, this latter design was discarded and the 10c issued design adopted. From this adopted design, the 30c design was made and the "Burgoyne" 30c Sample discarded.

(To be continued.)

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## Number One Revenue Transfer

By E. R. VANDERHOOF

Even old stamp handlers are now and then stirred from complacency by something so far from ordinary as to energize their elements and give them a new grip on things. There is no realm of activity where the mutations of interest are more kaleidoscopic than with stamps. The vast gamut of variance flows past our vision, and with repetition the old original thrill becomes shopworn.

Here is a brief recital of an old find, lately awakened from dormancy by a duplicate find. The more to make it interesting to me was the sources from which these two stamps originated. One came from a collection of Mexican revenues sold by C. H. Mekeel to Abner Withee of La Crosse, many years ago. This collection I was privileged to purchase some twenty years ago and in it I found the first of the compound transfers. The later find of a duplicate was made but a few weeks ago when breaking up the Mexican revenues of the dean, Hiram E. Deats. Mekeel was well known to me and I have enjoyed knowing Mr. Deats for many years. Mr. Withee will be well remembered by many oldsters altho my acquaintance with him was slight. But by these tokens the transfer or double entry has a deep personal interest fraught with sentiments which make for great pleasure in collecting.

We have in this instance the wedding of the dies of the three and ten centavos of the 1879 documentary stamps of Mexico. It is evident that the plate of the three centavos was entered by the relief of the 10 centavos. Not only was it rocked in at the top where it is so visible, but it continued down the full length of the design, finally evanescing into a mist at the bottom. Yet we can decipher traces of doubling throughout all the turned design, in the dates and in the incomplete erasures at the bottom.

It is evident that the one master die was used for 8 values, the supplementary dies being changed only for denomination variance. But there is something strange about this piece, and its downright rarity leads me to believe that the use of the corrected plate carrying the error was short lived. Otherwise one would find the error oftener. The stamps themselves are not rare and I have handled thousands of them. Always I have been looking for repeats of this compound transfer. Hence, finding but two convinces me that the error plate was used but slightly. Too, I have had many blocks of the stamps yet the two I discovered were singles. A multiple with normal and error se tenant would be engaging indeed.

It is presumable that this transfer was caused by way of correction, for it would be easier to make the error thus. Were there two reliefs on one roll such an error COULD be made, of which evidence exists elsewhere. But in absence of other evidence we may assume as we choose. The ensemble is so extremely interesting I feel it would be worth while to make it known to those of natures en rapport.

May 15, 1898 Vol 1 #3

and Home Currier

Another rare stamp is the 2 cent (rose) of the first or 1850 issue of British Guiana. There are said to be only six in existence and three are in the British Museum. The 1856 issue of the same place are also very rare, and are worth about \$450.00 while an error of this issue, the 1 cent on crimson or red paper, is worth in the open market \$1200. The first issue of the French island of Reunion is also very rare, as the stock was nearly eaten up by philatelic white ants, a few days after having been printed. In the beginning they were worth about fifteen and thirty centimes the pair; now they cost about \$500.00.

The first issue (blue) of the Sandwich or Hawaiian Islands are among the rare stamps, and are almost unobtainable; if a 2 cent issue came into the market today it would probably realize about \$1000.00. The Hawaiian stamps are set from type with ornamental borders, the value being printed in the center. All kinds of paper were used, as they were printed as required, and there are a number of slight variations.

The ten centavos (green) Bolivar, 1863 is not only very rare, but it is the smallest stamp in the world. It is now worth from \$40

to \$50 but a few years ago they could be bought for a song. The 1 shilling (green) and the 1 penny (red) 1853-1861 issue are very rare stamps, they are worth from \$22 to \$30.

A person who wishes to buy genuine stamps of these rare issues should always have an expert examine them, as any number of counterfeits are sold in the market and one can be easily cheated.

#### Revenue Collecting.

By Herbert Irey Watts.

#### I. MEXICAN REVENUES.

While the collecting of revenue stamps is just as philatelic as as collecting postage stamps, it remains a fact that very few, comparatively speaking have taken up this class. A very interesting collection can be made of revenue stamps of one nation, or of all nations. In this series of articles I shall set forth the revenues of different countries. No. 1. beginning with our southern neighbor Mexico. A good way to preserve a collection of revenues is to mount them on cards about 10x12 inches. Rule a red ink line around it and with the stamps neatly placed they present a handsome appearance. Mount one set on a card.

Mexican revenues offer unex-

celled advantages to a specialist. Innumerable varieties of paper, color, etc. as well as a great variety of surcharges. Great care is needed, however to select good specimens as many of the early document stamps are hard to procure in perfect condition. One's eyes should be kept open for varieties of paper rarities which are often found among a lot of common stamps. All oddities, whether catalogued or not should be preserved, as they may some day be valuable. The most interesting series of Mexican revenues are the "Documentos-Y-Libros." They are very cheap too and with their large sizes, pretty colors and unique designs, they present an elegant appearance. To start a collection the best plan is to first secure a packet of say one hundred varieties and then add to that by judicious purchases from approval sheets. You will find that even five or ten dollars procures a surprisingly large collection of these stamps.

Keep a card catalogue of them, and have a "want list" of stamps needed to fill out sets, checking off the stamps as they are secured, I find that I can secure many good revenues by exchanging my foreign postage stamp duplicates for them. Even cheap "dupes" can be traded in this way and a

collection gradually built up at no cost whatever.

In the next article we will enter more into detail concerning these interesting stamps.

(To be continued)

The one-penny Mauritius, issued in 1847, is valued at \$1,000, there are only six or eight in existence. Of course there are plenty of the one-penny Mauritius but they are not genuine. Each of the genuine stamps has a tabulated record of different owners who have possessed it, corresponding to the pedigree of a blooded horse.

A pretty and unique ornament can be constructed with postage stamps. Take a piece of plate or common window glass about 8x12 and paste stamps in some ornamental figure or design on the back. It may be hung to the wall by small brass chains running around the edge, and then forming a loop at the top. It makes a fitting ornament for the Collector's "den" or for the parlor. In pasting them do not put them all over the back, but have a good margin.

It is said that American collectors spend far more money in a year for stamps than Foreign collectors.

\* Note: APRIL does not have any later issues.

many cases not telling us anything more than we knew before. But Norway, to my knowledge, has not been favored and Norway is a country about which there is much to be learned. In the first posthorn unshaded issue and in most of the later ones, the bottom numerals appear to be separately hand-drawn and appear in many varieties, for the most part, extremely crude in shape. I have never seen an explanation of this nor any attempt to list and describe the varieties. I suppose that this information must be familiar to the Scandinavian philatelic societies but if it has been published I think it has never been translated into English. Specialists in Norway should be induced to give this information to the public.

One country after another comes into the lime-light of world interest and the philatelist turns his attention that way. Yesterday it was Corea that went out of existence and the wise ones began to complete their Corean issues but only those with means at command and resources for hunting down stamps found it anywhere near possible. This morning it was China, the ancient empire, that crumbled and became a republic. Few had complete issues of the Empire and it is a very difficult thing to get them now. Now it is Mexico, a country that has had its rises and falls in popular philatelic interest in the past, a country of varying political history, a country of large stamps, of many watermarks and of special interest to specialists on account of the state surcharges. The revolution and revolutions within a revolution have wrought havoc with the postal affairs and correspondents have suddenly become silent. The U. S. army has encamped along the border. American interests, always large in Mexico, have become involved and even American lives unsafe. And away down beyond Mexico the Panama Canal is slowly approaching completion. It does not require a very ardent imperialism to see which way things must and will go. Collectors owning National albums are annexing a few specialized Mexican stamps these days.

#### A COMBINATION OF 5 JOURNALS!

The Subscription Lists of This Magazine Represent The Combined Lists of "DeKay's Stamp Circular," "The Philatelic Tribune," "The Chicago Collectors' Monthly," "The Attleboro Philatelist" and "The Collectors' Advocate"—A Large Number of The Advertisers Who Used Space in These Publications Are Represented Regularly in The Stamp Journal Today.

Prospective advertisers should not forget that our subscription lists represent a combination of the lists of the following stamp journals which we purchased: DeKay's Stamp Circular and The Philatelic Tribune, two publications that the present editor built up and sold advertising in at the SAME RATE as is charged today for space in THE STAMP JOURNAL. The dealers never complained and many of them that were represented REGULARLY in the Circular and later in the Tribune are represented REGULARLY in THE STAMP JOURNAL today. Notable among these we may mention William H. Hush, the Toledo Stamp Co., A. M. Wright, the C. E. Hussman Stamp Co., A. H. Kraus, the Sterling Supply Co., A. P. Wylie, T. O. Young, William A. Carr, etc., etc. If we can satisfy these advertisers for five long years— isn't it safe to assume that we will hold them for five years more? These advertisers didn't "stiek" for the fun of it—they got returns! Then in 1909 we purchased The Chicago Collectors' Monthly. Among others, Arild M. Dahl, Fred Michael, the United Stamp Co., I. C. Greene, and the New England Stamp Co., came to us then—and their announcements have appeared regularly since—not haphazardly—but regularly. We point with pride to our record of having retained the patronage of these "old reliable" concerns. No dealer will stay with a journal that doesn't pay him good dividends—you know that. It is an advertising record unequalled either in this country or abroad.

Vol 5 #10 Oct. 1912

Later we purchased the lists of The Attleboro Philatelist and The Collectors' Advocate, increasing our own subscription lists and giving our advertisers still greater publicity.

One thing is certain—there is one medium that the dealer must use if he is to reach the great mass of American collectors; and that medium is THE STAMP JOURNAL. Besides having subscribers in every nook and corner of the United States, it penetrates endless foreign fields. Besides, our rates for space are the most liberal—you should consider the paid circulation back of them—and no dealer can afford not to be represented NOW in our columns when an inch advertisement costs but \$1, and  $\frac{1}{2}$  page ( $3\frac{1}{2}$  inches) is obtainable at \$3. Get your share of the busy season's trade by sending us copy at once for our November issue—and plan to keep it up all winter.

#### HOW ARE YOUR "S. J." FILES?

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#### U. S. AND FOREIGN REVENUES

BY LIONEL M. HOMBURGER

Talons—What are talons? (2) What is their use? (3) Are they collectable?

(1) Certain issues of Mexican revenues are always issued with talons, namely: Contribution Federals, hilazas and tejidas (drygoods and hardware), merchandise, probably some of the precious metals and the Reuta Interior (internal revenue). These talons are stubs about one-half the size of the stamp proper, with perforations between it and the stamp (excepting in the Federals, which are always imperforate stamps); they contain the word "Mexico," the value, the date of issue and for what they are used, and are in reality small stamps.

(2) Their uses are varied. In the Federals, drygoods and precious metals they are affixed on the stub of the book (very much like a stub in a check book) and the document contains the stamp proper. These above mentioned talons remain in the hands of the government and never pass out of their hands. The only exception is in the Federals, 1888-9 to 1893-4, inclusive, in which case they seem to have retained the stamps on the stubs and affixed the talons on the document. Hence it is impossible to get any of the above in used condition, complete.

With the Reutas it is somewhat different; they are sometimes used complete on documents, promiscuously with the Documentos, but not very frequently. They are used on checks and receipts, and pasted over the perforated division line between the check and the stub. When the check or receipt is torn out of the book the stamp is on the check and the talon on the stub. There is still another important usage and that is on drafts. The "first of exchange" gets the stamp proper, and the "duplicate" or "second of exchange" retains the talon.

(3) Principally for this latter reason they should be cataloged separately, and are equally as collectable as the California States first, second and third of exchange, and the Ceylon and Mauritius bills of exchange.

first, second and third. These are cataloged and priced separately; certain stamps of Cordoba and Santa Fe (Argentine) are priced so much for the stamp and so much for the talon (by Forbin, Morley and Kay) and yet when they come to the Mexicans it is only recently that they deign to catalog complete—and without talon. WHY NOT PRICE THE TALON ALONE ALSO? Future editions of catalogs to be just should price stamp without talon, talon alone, and the unsevered complete stamp at MORE than the prices of the two parts alone. I hope publishers of catalogs will look into this matter and consider it carefully.

## FACTS TELL THE STORY

Twenty-Two American Dealers Who Were Represented in The Advertising Columns of Our October, 1909, Number Are Also Represented in This (October) Issue (1912).

The following leading American dealers were liberal users of space in THE STAMP JOURNAL for October, 1909, the second number issued from the present publication office at Florida, N. Y.:

W. S. Aldrich  
Co-Operative Exchange  
W. H. Clewley  
W. A. Carr  
Arlid M. Dahl  
H. L. Deitrick  
I. C. Greene  
C. R. Hussman Stamp Co.  
William H. Hush  
Fred Michael  
J. F. Negroen  
New England Stamp Co.  
Bryant Pollard  
W. Peters  
Foot Stamp and Coin Co.  
Toledo Stamp Co.  
U. T. K. Stamp Co.  
United Stamp Co.  
H. C. Upson  
E. H. Vanderhoof  
A. M. Wright  
P. M. Wolsieffer

If THE STAMP JOURNAL can produce satisfactory returns for these 22 dealers, isn't it good enough for you to give at least six months trial. Read our rates, printed elsewhere, carefully—they are the lowest in the world, paid circulation considered.

## PLAYS AN IMPORTANT ROLE

This Magazine Helps To Cheer and Enlighten The Homes of Thousands—Brief Extracts from Letters from Old Subscribers and New Friends.

"Am afraid that I've been loosing out on a 'good thing.' I enclose my subscription."—CLYDE B. PARKER, Captain 26th Infantry, Fort Wayne, Michigan.

"Please send me number one of volume two—the only one I lack of having a complete file of 'The Best.'" E. F. RUNYON, Fostoria, Ohio.

"I enclose my subscription to your monthly. I received a copy of it through a stamp dealer and I was very much pleased with it."—J. W. LANE, New York City.

"Can't afford to miss the S. J."—F. A. BROWN, East Peru, Iowa.

"Two years more of your estimable publication."—KARL M. SHERMAN, Peekskill, N. Y.

"Do not want to be without your esteemed JOURNAL."—FRANZ REICHENHEIM, President Herts Philatelic Society, Kensington, London W.

"I have been on your lists from the start. I enclose my check herewith for two years more."—FRANK C. DAVIS, Mohawk, N. Y.

"I enclose change of address; have missed the monthly visits of your JOURNAL. In case I am in debt to you for another year, kindly advise me—but don't stop sending the JOURNAL."—W. G. AMOS, Buhl, Idaho.

"I consider the S. J. the best thing afloat in philatelic literature in America."—T. S. HILL, Moodys, Oklahoma.

"There is no philatelic publication on my subscription list whose advent gives me more pleasure than THE STAMP JOURNAL."—W. D. GROUT, Worcester, Mass.

"I like the fellow who sticks 'till he gets there! I have in years past received so many samples of THE STAMP JOURNAL—and they are always getting better—that I enclose \$1 for two years subscription."—C. WEBER, Cleveland, Ohio.

"Enter my name for another year. I look forward with pleasure to the arrival, monthly, of your fine publication this coming Winter."—R. H. GRAHAM, Windsor, Nova Scotia.

"The last number of your monthly came today and I note a mark that my sub. has expired. I am positive I sent 50c for the coming year two weeks ago. But I'll pay double the subscription price before I'll give up the JOURNAL."—H. D. KING, Bryn Mawr, Pa.

"I have one fault to register against your paper—it does not come often enough."—JOSEPH DEMERS, Saginaw, Mich.

## Leading Dealers Subscribe

"I enclose \$1 for two years more of the S. J. You will note in my price list that I advise customers to subscribe to THE STAMP JOURNAL."—E. GOWING, Medford, Mass.

"We enclose 50c for renewal to THE STAMP JOURNAL."—PERRIN & CO., New York City.

"I note that I am behind with my subscription—here it is for another year, which, I trust, will be a prosperous one for the S. J."—W. S. ALDRICH, St. Joseph, Mo.

"50c for my renewal!"—HOMER COLLINS, Duluth, Minn.

"We enclose our sub. for one year."—EMIL KLEIN, Inc., Philadelphia, Pa.

"Put us down for two years more—check herewith."—H. W. DOSCHER & CO., San Francisco, Cal.

We have chosen these few unsolicited "words of praise" from the hundreds of subscriptions constantly being received by us. Although we provide a coin card or subscription blank to all readers—lacking space for "remarks"—they, nevertheless, go out of their way to tell us that the magazine is worth the price. We are deeply grateful for these kind words; in return, we will produce the greatest magazine possible during the coming year. In the future, as in the past, we will base our appeal for patronage upon the firm foundation of merit alone.

## COLLECTORS' COLUMN

Single insertion two cents a word, 5 insertions at the price of 4. No advertisement taken for less than twenty cents.

Beginners! Try my approvals; big discount! E. MATTSO, Newberry, Michigan.

3c nickel or silver, 10c; \$100 Confederate, 15c; fine 1/2c for 20c. A. P. WYLIE, Troygrove, Ill.

Good stamps, fair prices, honest treatment—all secured when dealing with Pitkin—see display advertisement.

U. S. mint blocks, 1902 issue, \$1, \$2, and \$5, perfectly centered, at 20% over face. USHER AND USHER, Marblehead, Mass.

Careful buying makes low prices possible on Pitkin's sheets; see display advertisement. C. A. PITKIN, Montpelier, Vermont.

Free! A stamp cataloging \$1 to first 50 applicants for my net approvals. Reference required. FAY W. HEISHELMAN, Springboro, Pa.

50 U. S. imperforates and part imperforates, mixed, on cover, 1909 and 1911 issues, 30c, postpaid. S. CRISSENT, 189 Rockaway, Brooklyn, N. Y.

When you think of stamps, remember Aldrich, Box 602, St. Joseph, Mo.; 15,000 varieties to send on approval at 50 to 60 per cent. discount and net. Reference demanded.

75 different foreign, 5 approval sheets and a package of hinges for 5c. Try my fine approvals at fifty per cent. discount. MCGIBBON STAMP CO., Hyde Park, Ontario, Canada.

A new 6 x 9 inch magazine—for all classes—"The Philatelic Dispatch." A valuable Confederate article now running. Subscription, 25c per year; sample copy 2c. CLEVELAND BUNDLE, East Grand Forks, Minn.

Your 25 word advertisement inserted in this column six months would only cost \$2.50; the cheapest advertising in the world, our paid circulation being considered THE STAMP JOURNAL PUB. CO., Florida, N. Y.

Printing to exchange for stamps, coins, Indian relics, minerals, shells, antiques, cameras, books, weapons, pottery, etc. We print anything from a name card to a catalog. A. H. KRAUS, 507 Kraus Bldg., Milwaukee, Wis.

Exchange wanted, foreign and domestic, used and unused, by registered letter only. Basis Scott, Senf or Yvert. Am a "general" collector but especially want used pairs, strips or blocks of imperforate stamps, foreign proofs and essays, "specimen" stamps (other than British Colonials), used postage dues and officials. I cannot give Dollar State Department, or Brattleboro's, but have three to five thousand duplicates. Am a member of one English and nine American societies. A. W. DUNNING, Newton, Mass.

# Mexico's revenues — a topicalist's paradise

Mexico is one of the most prolific users of revenue stamps. The field is virtually endless, since there are thousands of stamps used for various revenue purposes which were subsequently overprinted or handstamped for other uses.

This was done in a variety of colors and typestyles. They exist reading up, down, horizontally, and diagonally, both upright and inverted!

The stamps bear designs featuring all types of topical themes and the topicalist would be well advised to take a look at their possibilities. A very brief selection is illustrated.

Those shown are parts of sets, which come in a variety of denominations and glorious colors.

As regards literature, the worldwide catalogs included Mex-



A selection of Mexican revenues.

Stevens brought everything almost into perspective with the publication of his catalog *The Revenue Stamps of Mexico* by the Elmhurst Philatelic Society. I say "Almost", because Stevens, while producing a prize-winning masterpiece, didn't catch it all. No one could have and this is no reflection on his work.

Now, some 10 years later, much more material and many more varieties have been unearthed, and it is rumored that Stevens is on the verge of publishing either a supplement to the previous work or an entirely new edition.

Judging from the amount of new material discovered, it is likely that a supplement will not suffice. There are freaks, errors, misperfs, paper folds, and the like, none of which have yet been listed. There are also many perf varieties hitherto unlisted, including those which, on any side of the stamp, or

any two sides, change measurement somewhere in midstream. And these are known in multitudes.

Whenever this long-awaited new

## ARA enters 31st year

The ARA, affiliate #51 of the APS, was founded in 1947 and is the largest organization in the world devoted to the study and collection of worldwide revenue and related cinderella stamps and literature.

Membership numbers more than 1,000 worldwide, and is growing rapidly.

The "American" in ARA simply means that the organization is US-based but members have varied interests.

The ARA issues its journal, the *American Revenuer*, 10 times per year, monthly except for July and August.



## Fiscal Filately

by Gerald M. Abrams

3840 Lealma Ave., Claremont, CA 91711

work sees print, it will be announced here. Stay tuned...we expect it this year.

All previously mentioned catalogs are available on loan to members from the library of the American Revenue Association. Any who are interested may write to me, and please include a #10 SASE. Following my words here

in the Dec. 17 column regarding the lack of recording Hungarian revenues, since the 1923-1930 works by Mayr/Hanus, I am pleased to report that a catalog is now being worked on. I have seen the draft. It will be in English and will include and update the subject. Further details will be announced here as soon as they are available.

SC; Revenue  
Cinderella  
Special

ico, up to their dates of issue (Forbin 1905, 1909, 1915 and Moens 1883, 1893). In his *Journal*, which ran between 1900 and 1908, Morley serialized the first English-language listing.

In 1944, a New York dentist, Dr. Lionel Hartley, published the first modern catalog in English, updated with a supplement in 1947.

Hartley's effort remained the bible until in 1968, when Richard B.

The ARA has sales circuits similar to those of the APS, but which contain revenue and cinderella material worldwide.

Auctions, normally held twice yearly, spring and fall, offer material submitted and bid on by the membership.

The club also maintains a lending library of revenue and related literature.

A yearbook, published in even-numbered years, contains the operating by-laws, a complete listing of the library holdings, subject index to the journal, and of dealer-members, and a com-

plete roster of members with their collecting interests. Other publications are made sporadically.

There are local chapters from New York to California. They are self-governing, subject only to the rules of conduct of the national organization in accordance with the by-laws. There are many representatives in other countries.

Information on membership and other associated benefits may be obtained from secretary Bruce Miller, 1010 S. Fifth Ave., Arcadia, CA 91710. For more information, contact Gerald M. Abrams, 3840 Lealma Ave., Claremont, CA 91711.

# DO YOU OWN THESE STAMPS?

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by Abr. ODFJELL

This comprehensive study of the listings by each postal district of the issues of 1856 to 1883, shows all known varieties, quantities issued, etc. Almost for all collectors of Mexican stamps.

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APPLICATION FOR MEMBERSHIP

## WHY COLLECT THE REVENUE STAMPS OF MEXICO??

by RICHARD B. STEVENS  
Elmhurst Philatelic Society

Have you as the collector or specialist reached the "point of no return?" Do you now find that collecting stamps means \$5 or maybe \$25 for each stamp that you need to fill this space and that space?

If you answer "yes" to the above questions, you have one very excellent reason for starting a collection of the Revenue Stamps of Mexico. Maybe the following few lines will entice you further, or whet your appetite for a new and fascinating field, the Revenue Stamps of Mexico.

The use of stamp taxes as a source of public revenue has long been popular, particularly with the governments of Latin America countries. For over 200 years before the introduction of adhesive revenue stamps it was necessary for the people of Spain and the Spanish colonies to buy official stamped paper for executing deeds, wills, mortgages, and other legal papers. In Latin America stamped paper was gradually replaced by the adoption of adhesive stamps. The change came several years after the first use of postage stamps, namely in 1858 in Columbia, 1866 in Peru, 1869 in Brazil, 1874 in MEXICO, and 1876 in Argentina.

Of all the revenue stamps in the world, Mexico offers one of the best fields for the beginner and the specialist. Not only are there many different series of revenues, but many contain district overprints similar to the 19th century postage stamps of Mexico. For any student of Mexico, the revenues open the avenue of great study and insight into historical, political, and artistic fields.

Three major series of stamps comprise the majority of Mexican revenues. These are the Documentaries (Documentos y Libros), the Internal Revenue (Renta Interior), and the Federales (Contribucion Federal). The Documentary series began in 1874 and terminated in 1914-15. The Internal Revenue series appeared in 1885 and the Federales in 1874. Both of these have continued to the present year with some interruptions and duplication during the Madero revolution of 1913-17.

The wealth of varieties in the revenue stamps of Mexico is due to the concurrent use of several series for different imposts, and to the fact that the new set is issued in each series for every calendar or fiscal year. This procedure is deemed necessary in order to show accurately the income for the year.

Revenue stamps are a business proposition and issued for business purposes. The interests, tastes, and potential purchases of the stamp collectors are given no consideration in their production and distribution. This makes a strong appeal to the many collectors who are growing tired of collecting objects that were made just for them to collect.

Mexican revenues taken as a whole show a high quality workmanship; rich and appropriate designs, and a variety of motifs, which places them far ahead of the fiscal issues of any other country. Why so much care in the stamps of Mexico? Some writers view it as an indication of the artistic sense of the Mexican people. The early issues are much larger than the later ones, with room for elaborate detail work. The central features of most of the early designs were portraits of Hidalgo, Juarez, Rayon, Morelos, or some other national hero. During the 80's and 90's the stamps were smaller and less elaborate and the central feature often was a Liberty head, an alighting eagle, or allegorical design.

After revenue stamps showed strong national spirit, the series of "Pro Universidad" postage stamps of 1934 (Scott nos. 697-706), exemplified this movement very strongly and bore designs which had appeared on earlier revenue stamps. Among these were glimpses of the scenery of Mexicanos historic spots of notable Pre-Columbian temples and buildings, and reproductions of paintings showing historic events. Thus we have 70 years of history of Mexican art, a gallery of its most notable men, a panorama of history, scenery and industries, as well as glimpses of life.

The overprinted district name has been an invariable feature of revenue stamps from the first issues to the present. In fact, a stamp is not valid without it. The fiscal districts are far more numerous, as they are the "distritos" or "Municipios" into which each state is subdivided, corresponding

to our countries. On the first 10 issues of documentaries a narrow blank space was left at the bottom of the design for the district name. During the years 1874-1884, there was not only a uniformity in the position of the name on all the districts, but a clear approach to uniformity in the size and style of type used. Since 1884, the district name has been applied in every possible position, style, and type, and color of ink. In large cities, the name is often printed on entire sheets at one operation, usually in a vertical position, but in small towns it is put on with a metal or rubber stamp, vertically or diagonally. On the stamps (large type) of the early issues of the federales, the overprint is often found on the back of the stamp, and in many cases the cancellation is on the back.

Also, several special series ran for shorter periods of time. Advanos, or customs stamps, were large, 40 to 44mm. in size (square), issued in 11 or 12 varieties and running to 1000 pesos. Beginning in 1885, only 8 annual series were issued. For three years thereafter, documentary or internal revenue stamps were issued for customs, distinguished by "advance de en", followed by the name of the port, and the round hole punched in them as a cancellation.

Taxes for the benefit of primary schools were represented by the 1889-1903 crudely printed series of annual sets without talons. Taxes on woven goods and textiles (Hilaza y Tejidos) were in force from 1893-1914, giving some 20 annual sets with talon.

Production of precious metals was taxed from 1895 to 1914, and the tax was paid in stamps of 4 and 10 centavos, 1, 10, and 100 pesos. (High values are commoner than low values). State and municipal issues number over 500 varieties. There is a long series of tobacco stamps and an irregular issues of public health stamps.

Since the revolution, the overprints on internal revenue stamps sometimes are printed, sometimes applied by hand separately, or along with, the district overprint. The oldest overprints antedate the revolution, being used in collecting the very remunerative tax on mining property. Internal revenue stamps from 1892 to the revolution may be found with overprint "Impuesto Minero" (Mining tax) in black, red, or magenta, and extending across the stamp and talon; do not confuse with overprint "Puin Oro" (Valuation in Gold) or "Oro y Plata" (Gold and Silver), which merely indicated that they could not be bought with depreciated paper money.

Post revolution overprints: Tax on electric light and power, "Luz Electros", "Luz y Fuesza Electros", and less common "telephonos". Very active since 1930: "Dueda Publica" (Public debt), "Recibos" (Receipts), "10% Adicional" (10% surtax), "Ventas y compras" (Sales and Purchases), "Venta Mayoreo" (Wholesale transactions), "Entidades Federtios", (Federated organizations). Wines and liquors 1894, are "alcoholes", "vinos y licores", "cerveza" (beer), "betidos importados". The revolution of 1913-17 found each of the struggling leaders providing a series of stamps to be used in collecting established taxes of the country. The first of type-set revenues printed in Hermosillo, Sonora, in 1913, the same time as "white seal" postage stamps (Scott Nr. 321-329) and in similar form, 10 stamps to the sheet in two tete-beche rows, in two colors without gum. Followed by the "green seal" issue with 10 stamps to a sheet, and later by "anvil seal" stamps of type set sheets of forty. Similar stamps were printed at the same time for use in Sinoloa, (white seals only), and in Baja California (coach seals only).

The "Conventionist" government of Eulalio Gutierrez issued in Chihuahua a series of very simple type-set stamps in sheets of 36, small, but fed through the press twice. Another series "Communes" was issued in Chihuahua; 7 types of each value can be distinguished in these wrong-font numerals, and variations in settings. A little later some equally crude revenues were printed in Oaxaca on the backs of old printed forms such as were in use for the Oaxaca postage stamps. A unique feature of these is that the stamps of the bottom row of the sheet lie a right angles to the rest of the sheet.

The first effort to have revenue stamps printed outside of Mexico was made by Carranza, who ordered from a firm in San Antonio, Texas, a series of postage stamps and a series of revenues. It happened that the revenue stamps were delivered first and at a time when new postage were badly needed. A supply of the revenue stamps was therefore turned over to the

post offices with the talon but without district overprint. The issue thus achieved a status as postage stamps (Scott Nr. 347-353), which was short lived on account of the arrival of the companion series of postage stamps inscribed "transitorio" (Scott Nr. 354-361). Another series of revenue stamps was printed in the United States as a companion to the Denver postage issue. Stamps of very similar design were afterwards printed in Mexico; in the Denver set the talon is rouletted, and in the "Mexican Denver" set it is perforated.

In a number of cases older issues of revenues were surcharged for use during the revolutionary period. If a Mexican stamp bears a year date it is not valid after the end of that year. In no case, has the use of a dated postage stamp, envelope, or revenue stamp ever been extended to a later year without the surcharge, "Habilitada" (Renewed), and a new date. (See Scott Nr. 667-673, 676-681, C31-36). The internal revenue issue of 1912-13 was widely used during the revolution with the overprint, "Habilitada 1914-15".

If your curiosity is aroused, if you see the opportunity of exploring a new field, if you want to have a lot of fun, why not contact the Elmhurst Philatelic Society and start collecting Mexican stamps, and Mexican Revenues.

The whole field of Vera Cruz revenues issued by the United States Government of occupation in 1914, and the Mexican government, is another fascinating study. All United States revenue collectors, and all Mexican collectors will find these a whole field in themselves, and a welcome addition to their present collections. See you at the next Elmhurst Philatelic Society meeting??

---

W. H. *Barron* CO.

Funeral Directors

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For full three minutes he did not change a muscle; then his countenance changed and seemed to soften.

"Sir, when I first saw you, I took you for a minister; then, for a lawyer; but I see you are a doctor, a priest of nature. 'A confession,' it is said, 'is good for the soul.'"

"An honest one?" I suggested.

"I stand corrected. I have an honest confession to make. Can I trust you?"

"Yes," I replied mechanically, wondering what in the world was coming now, and fearing that some crime might be revealed, and that I might stand *particeps criminis*, but I had passed my word.

"As Shakespeare would say, 'I could a tale unfold that would harrow up your soul and make your hair stand on end like the quills of the fretful porcupine with the measles.'"

I shuddered.

"But I shall forbear. There is a young lady in the case."

"I feared as much."

"Yes; one of the most beautiful girls in the whole world."

"No doubt of it; it's always so."

"What Annie Laurie was to the braes of Manwelton, was Sophia Von Schneigelseipen to the mellifluent Chicago."

"Yes?"

"I met her first at a charity ball. I masked a stamp crank; had an album and bored everyone around with tints, grills, perforations, surcharges, watermarks, etc., she had unused stamps stitched all over her clothing and posed as Philatelia, and a divine goddess she made."

"I remember around her neck she had strung and arranged, three rows of Co-rean stamps, the red, blue, green, purple and yellow; and each diminutive hair pin that held her golden tresses in restraint, impaled a beautiful stamp, and so it was down to the hem of her garments; and the delicate slippers that encased the small feet, a Cinderella might have envied."

"O! If I only had the artist's inspiration and could have transferred her regal

beauty to the canvas, I would have furnished a picture for our journal covers that would command the respect and admiration of philatelists, instead of the stereotyped, hungry and forlorn looking Philatelia sitting on a milking stool with one hand on Nova Zembla, and an expression on her face which says as plain as words, 'who substituted that 5c Nova Scotia for my shilling one, I'd like to know.'"

"We could not fail to come together and we did, and a delightful evening we had. I soon found out that she didn't know much about stamps, and that her masking in that character was a freak of her brother's."

"At midnight we unmasked; if she was divine before, she was super-bontontitum now."

I asked her name.

"Sophia Von Schneigelseipen."

"I nearly fell over, 'again, a little slower' I asked."

"Sophia — Von — Schneigelseipen!"

"Thanks."

"Your name, please?" she asked.

"Isaacum Marianicum Lineicum."

"What?"

"I repeated it again slowly, but she still had an unsatisfied or doubtful look on her face so I said,"

"For short, I. M. Line."

"Yes; I believe you are."

"Well, doctor to make a long story, short, I felt that I had found my divinity, at last. I had often been infatuated before, but now, if I was capable of analyzing my feelings, I knew I was in love with a big L."

"I knew also before the evening was over, that I was, at least, agreeable to her. The only thing that stuck in my throat was *that name*. What would my poor mother say were she alive? Of course, when Miss Sophia Von Schneigelseipen should become Mrs. Line, that matter would be obviated by a wholesale abbreviation,—but until then?"

(To be continued.)

## RANDOM NOTES.

By BONUMITA.

## ENGLISH POSTAL REGULATIONS.

From the "British Post Office Guide," just published, the following suggestions are taken, which are just as applicable to this side of the water, perhaps more so, for the English service is not as changeable as ours:

"Valuable Letters.—Neither money nor any article of value ought to be sent by post, except by means of money order or registered letter. Any person who sends money or jewelry otherwise not only runs a risk of losing his property without compensation, but exposes to temptation everyone through whose hand the postal packet passes."

"Whenever bank notes are sent by mail they should be cut in halves and the second halves should not be posted till it is ascertained that the first halves have been received, and further, in order to afford the means of identification, a memorandum should always be made of the number of each bank note."

A general observance of these rules would reduce the number of lost or stolen letters to a minimum.

## ROUMANIA, 1872.

The writer has found in a collection made in 1879 a stamp the same as Roumania, 1872, 50 b rose, *but unperforated*. On the right and lower sides are quite wide margins showing that the stamp is not a "clipped" specimen. Quite an oddity.

## MEXICAN REVENUES.

The latest "fad" in the collecting line are Mexican Revenues, which comprise about 600 varieties, and are taken as a whole, obtainable at very low rates. They range in face value from one centavo to one thousand pesos, the colors harmonizing perfectly in nearly every set. The first were issued in 1874 and nearly every year since then has seen a new issue, the designs of many being very beautiful. A well known dealer proposes to

issue an album for these stamps if he can secure 100 subscription for it. A good collection of them would make an unusually attractive book.

## "IT IS A FRAUD TO CONCEAL A FRAUD."

In a Memorandum Calendar issued by one of the largest lithographic firms in the U. S. is to be found the above, under "Business Laws in Brief." I think that a very small percentage of the stamp dealers in the U. S. fully realize this fact. Every Philatelic paper published should be ready and willing to publish any fraud lists sent it by reliable dealers. It would prevent this tendency among young collectors to get something for nothing if they feared being published as frauds, at once. I doubt if more than one out of fifteen or twenty frauds are ever exposed, so that the work of deception goes on. The dealers are beginning to appreciate the fact that to publish fraud lists does good not only to others but to themselves. The large dealers have done this very little of late but are adopting this plan, and we soon hope to see the time, when, through the influence of our dealers and collectors, the number of stamp frauds in this country will be fewer. It can be done and it is only a question of time if the dealers and collectors work against it in the right way.

Why not start a collection of whole envelopes as now used by the different Departments in our Government? These envelopes have taken the places of the Department stamps issued in 1873 and I can see no reason why the time will not come when they will be in demand in collecting circles, and bring good prices.

## Notes and Clippings from Subscribers.

## UTILIZING A RAT.

From the Cornhill Magazine.

The post office was once saved considerable expense by the assistance of a rat.

All that could be shown was that a consignment of 10,896,500 stamps of 15c. surcharged 20c. was made on the 8th of December, 1864. It may be asked whether for such an important supply of stamps Messrs. De La Rue, who had not yet learnt to make their plates hard enough, made use of three. Dr. Diena considers this probable. At the same time he thinks that if the supposition that the varieties resulted from repairs to the die is untenable, so is theory that the dots were meant to serve as a check to make bogus surcharges impossible. What check could there be in the dots, when stamps without them were also given the surcharge? The eminent writer considers it probable that they were secret marks distinguishing the plates, similar to those used by Messrs. De La Rue for the 3d. 1862, and other English issues.

Dr. Diena is not sure that the types were printed in the same order in which they came into circulation. He thinks it more probable that the three types were dispatched from London together, and were issued at hazard, the authorities being unaware of any difference.

The third type (without dots) was simply the 15c., in actual use with the surcharge added. There was little demand for this value after January 1, 1865, when the internal letter rate for the kingdom of Italy was raised to 20 centesimi. (At the time this was said to be a provisional measure, but it has remained in force ever since.) In December, 1865, an order was issued from head-quarters, that post-offices throughout the country should send in all *whole* sheets of 15c. stamps to their respective heads of departments, single copies and portions of sheets to be used up as quickly as possible on correspondence. It was also announced that these sheets were called in for the purpose of surcharging them.

Now comes the question, were these 15c. sheets sent back to London to be surcharged, or were they done on the spot? Dr. Diena is of opinion that both plans were adopted, recalling that the Government paper-works at Turin were started in May, 1865. Some of the stamps of this type were certainly surcharged by Messrs. De La Rue, but he believes that later on the work was locally done.

M. Moens finds mention among his notes on De La Rue's essays of a 15 centesimi, ultramarine, without dots, dated 23 May, 1863; and he knows of the same essay in other colours,—black, greenish-blue, green, reddish-brown, bright yellow, and orange. Also the type with four dots, dated 30th April, 1864. He finds nothing about the type with twelve dots.

In the fact that these types were prepared before the publication of the decree, raising the letter-rate to 20 centesimi, Dr. Diena finds confirmation of his view that the dots were not intended as a check on false surcharging.

Rather in the peculiarity of the surcharge itself, he discerns a safeguard against such fakes. The C in the left-hand top corner, is invariably broken. This, he considers, was done intentionally, as a means of spotting the sham surcharge at first sight. And here he points out that when

the surcharge is accurately placed, the break in the C occurs where the ornamentation is *white*, and is consequently the more striking.

No discovery of bogus surcharged stamps of this issue, used for postal purposes, has ever been made. In January, 1887, the *Timbre-Poste* described an inverted surcharge of shady origin, but this was done for sale to amateurs. The perpetrators are now known.

## Philately at Home.

PHILATELISTS' SUPPLEMENT TO THE BAZAAR—*L. Upcott Gill, 170, Strand, London.*

The number published January 13, contain a careful list of Asiatic errors, by R.P.J. It is a little odd that his own heading in large caps should show a printer's error.

Mr. F. B. Troup writes to draw attention to the "Documentos y Libros" Mexican stamps, commonly, but mistakenly classed as fiscals. He learns on good authority that they are attached to large parcels of documents sent through the post from the Government offices, and correspond to our "Government Parcels" stamps. Mr. Troup's informant, who has received many thousands of stamps from a Mexican official, writes:

"I send you some Mexican stamps, employed exclusively for the postage of 'documentos' (that is to say, manuscripts) and for 'libros' (books or printed matter), and which should form part of the collection of postage-stamps. These are not stamps of 'revenue,' nor of the Customs, but of *the post*."

I wrote in reply, (says Mr. Troup), asking if the stamps were not used for a kind of Government Book Post, and he replied: "Yes, the 'Documentos y Libros' of Mexico are for the great books, not newspapers, and for the manuscript documents sent from the Court of Justice and similar offices. In Switzerland (my correspondent's native place) these are always sent by the post for parcels, trunks, &c., and a special wagon distributes these great parcels."

From this it is apparent that these stamps are genuine postage-stamps, and, as such, are quite within the range of the most exclusive collector.

They have been catalogued by Mekeel among the Mexican Revenue stamps, and I append a condensed list of them, down to 1894. As they all have heads similar to the other Mexican stamps of the same year, and as they are all dated, it is unnecessary to give particular descriptions of them.

### DOCUMENTOS Y LIBROS.

- 1875.—Thin wove paper and thick laid watermarked paper.  
1 certavo brown, 3c violet, 5c orange-red, 10c green, 25c orange, 50c brown, 1 peso blue, 5p rose, 10p black.
- 1876.—Laid paper, watermarked.  
1c violet, 3c orange, 5c bistre, 10c vermilion.  
Thin yellow wove paper.  
25c green, 50c blue, 1p green, 5p ochre, 10c red.
- 1877.—Same surcharged "Para 1877" in black. Laid paper.  
1c violet, 3c carmine.  
Surcharged vertically "Habilitado Para 1877" in black Roman letters.  
5c violet-brown, 10c vermilion.  
Thick laid watermarked paper.  
1c grey, 3c red, 5c bistre, 10c orange, 25c olive, 50c blue, 1p green, 5p brown, 10p (?).  
Laid and wove paper.  
1c carmine, 3c blue, 5c lilac, 10c orange, 25c violet, 50c orange, 1p violet, 5p green, 10p carmine and black.

- 1878.—Wove watermarked paper.  
1c green, 3c orange, 5c brown, 10c vermilion, 25c green, 50c chocolate, 1p blue, 5p carmine, 10p red and green.
- 1879.—Wove, laid and ribbed paper, watermarked.  
1c brown, 3c blue, 5c orange, 10c green, 25c slate, 50c green, 1p vermilion, 5p lilac, 10p brown and blue.
- 1880.—Laid and ribbed paper, watermarked.  
1c blue, 3c orange, 5c green, 10c violet, 25c blue, 50c purple, 1p green, 5p red, 10p red and black.
- 1881.—Thin wove, and thick laid paper, watermarked.  
1c vermilion, 3c green, 5c orange, 10c blue, 25c green, 50c violet, 1p blue, 5p violet, 10p blue and black.
- 1882.—Thin wove and laid watermarked paper.  
1c blue, 3c orange, 5c olive, 10c brown, 25c blue, 50c green, 1p purple, 5p carmine, 10p blue and brown.
- 1883.—Wove and laid paper, watermarked.  
1c bistre, 3c blue, 5c green, 10c red, 25c orange, 50c violet, 1p brown, 5p lake, 10p carmine and brown.
- 1884.—Wove and laid paper, watermarked.  
1c blue, 2c brown, 3c green, 5c blue, 10c brown, 25c red, 5c orange, 1p violet, 5p green, 10p green and brown.
- 1885-86.—Wove and laid watermarked paper.  
1c olive, 2c blue, 3c orange, 5c violet, 10c blue, 25c brown, 50c red, 1p green, 5p blue, 10p red.
- 1886-87.—Wove paper.  
1c, 2c, 3c, 5c, 10c, 25c, 50c brown, 1p, 5p, 10p flesh.
- 1887-88.—Wove and laid paper, watermarked.  
1c, 2c, 3c, 5c, 10c, 25c, 50c green, 1p, 5p, 10p red.
- 1888-89.—Wove and laid watermarked paper.  
1c, 2c, 3c, 5c, 10c, 25c, 50c red. 1p, 5p, 10p violet.  
Same, unperforated.  
50p violet and brown.  
Same, pin-perforations.  
1c, 2c, 3c, 5c, 10c red.
- 1889-90.—Wove and laid paper, watermarked.  
1c, 2c, 3c, 5c, 10c, 25c, 50c orange, 1p, 2p, 5p, 10p, 25p, 50p blue.
- 1890-91.—Thin lilac-blue wove paper.  
1c, 2c, 3c, 5c, 10c, 25c, 50c green, 1p, 5p, 10p, 25p, 50p carmine.
- 1891-92.—Thin greenish wove paper.  
1c, 2c, 3c, 5c, 10c, 25c, 50c brown, 1p, 5p, 10p, 25p, 50p purple.
- 1892-93.—White laid paper, watermarked.  
1c, 2c, 3c, 5c, 10c, 20c, 50c blue, 1p, 5p, 10p, 25p, 50p brown.
- 1893-94.—Thin wove paper.  
1c brown, 2c blue, 3c green, 5c brown, 10c red, 25c orange, 50c olive, 1p blue, 5p, 10p, 25p, 50p (?).

THE PHILATELIC RECORD—*Buhl & Co., Limited, 11, Queen Victoria-street, E.C.*

An important series of articles on Half a Century's Issues of United States, by Mr. G. R. Francis, is begun in the January number. (Mr. Charles Manby is writing on the same subject in the *Bazaar Supplement*). Mr. Grant Francis pays special attention to the minor varieties, which he predicts will shortly be valued far more highly than they are at present.

One of the new features of the *Record* this year is the interview. Mr. Bacon is victimized for the January number. Roughly estimating the money value of the Tapling Collection, Mr. Bacon thinks it would be well within the mark to place it at between £75,000 and £100,000.

Mr. Bacon's own library of 700 philatelic volumes forms a fruitful theme for discussion, and the want of a really good index to philatelic literature comes up again.

Mr. Nankivell himself gives the facts concerning the production and sale of the first printing of Transvaal stamps, the German impressions which were all sold to collectors and dealers before the day fixed for commencement of regular sale. Mr. Nankivell pleads hard in their favour, and luckily for his argument the stamps were actually domiciled for a short time in the Transvaal itself.

The *Record's* subscription-rate is increased to 5/- once more.

THE ENGLISH SPECIALISTS' JOURNAL—*H. L'Estrange Ewen, 32, Palace Square, Norwood.*

The January number contains an interesting article by Mr. Bradshaw Smith, on the cancellation of British post-cards by perforation and snip-outs (1870-1874). Cuts of 19 different cancellations of this nature are given.

The editor writes:—

"The collection of the Die Numbers of Envelope Stamps is an extremely interesting branch of English Specialism. Such a collection is only possible if the stamps are cut out square; if shown on the entire envelopes, there would be a considerable difficulty in displaying them to advantage, and besides losing 90 per cent. of their attractiveness, they would also lose a great part of their value. As a proof that collectors of stamps really prefer to collect envelope stamps cut square, and not on the entire envelopes, we give it as our experience as dealer, that not only has our stock sold twice as quickly since we replaced old prejudices by common-sense, and cut out the stamps from all entires, but also at double and treble the prices we unsuccessfully asked before. We do not wish our readers to confuse stamp collecting and stationery collecting. The two are totally different. With the latter, entirety of each specimen is a *sine quâ non*; with the former, a useless drawback. Mr. Firth, President of the Bradford Philatelic Society, has undertaken to describe to the readers of the *E.S.F.*, the latter; we also shall contribute papers on the former. Both collections are well worth the making."

THE LONDON PHILATELIST.—*Effingham House, Arundel Street, Strand.*

Now is the time to gather all the available information concerning the O.S. New South Wales' stamps in one connected article, so that the student may know the whole truth about the matter, undeterred by past pit-falls. Such an article he will find in the January and forthcoming numbers of the *L.P.*

Mr. Castle writes on the Re-touched Lithograph of the 6 Rappen of Zurich, accounting for the defective impression of the transecting lines of the background in some specimens. What he says is made additionally clear by a page of excellent illustrations. Several Continental journals have recently "discovered" these minor varieties, but their existence has been familiar for some time in this country. They still leave room for further research.

STANLEY GIBBONS' MONTHLY JOURNAL—*391, Strand*

A very valuable note by Mr. Bacon on the pair of 2c. circular British Guiana, first issue, which lately passed through the hands of Messrs. Stanley Gibbons, will be found in the January *Monthly Journal*. This pair, discovered in British Guiana less than a year ago, differs in many particulars from the six other known varieties, and upsets the theory that the 2c. were all printed from a single die. It was already known that more than one die had been used for the other values.

The stamps must have been printed in horizontal lines, one row at a time, the sheet of paper being pushed forward for each fresh row. The postmark shows these newly-found speci-

sequently hundreds of thousands of stamps that cost the Government the very small fraction of a cent, and are sold to them for one, two, and onward to 90 cents each, are retired as soon as they are issued. In postal circles it is said that Spain and some other foreign countries that are continually changing the styles of their postage stamps derive a large revenue from the changes. The Post Office Department is not taking that fact into consideration in preparing the jubilee stamps, but the source of revenue from collectors will be very large.

It is not the intention of the department to retire permanently the current issue of stamps. The stamps have been popular, and the department cannot afford to experiment with new permanent designs. Stamp designs have been changed frequently, because they were unpopular. The only time in the past that the Government departed from its rule of having the heads of departed statesmen on stamps was in 1869, when a set of stamps in two colors was issued. Each stamp had some appropriate design, representing an ancient or modern method of carrying the mails. The three cent stamp, which was the popular stamp of that day, was printed in two tones of blue and had a locomotive for the central design. No issue of stamps was ever more short-lived and unpopular. It lasted about ten months. It may be that the issue of current stamps will not be suspended when the jubilee stamps come in, but it is likely that the issue will be suspended for a year, and that at the end of that time the dies and plates for the jubilee stamps will be destroyed, and the old dies and plates will be brought out and delivered to the contractor again.

The intention is now to have only one portrait on any of the stamps, that of Columbus. It will take some time to prepare the designs after the selection of the subjects, but Gen. Hazen expects to have them on sale on Jan. 1st. The subjects are to be sent to the American Bank Note Company, which will prepare the designs and submit them for approval

## MEXICAN REVENUES, SERIES

1892-3.

The Revenue Stamps for the new fiscal year of this country just commencing are now being issued, and we have had specimens from some of the earliest plates sent us. No change has been made in the various fiscal departments that they represent and the names of the stamps consequently have not been altered. They are the same as last year's contribution:

Federal, Documentos, Renta Interior and Aduanas. The designs however are all changed, but present again a beautiful and artistic series of labels for the Revenue Collector's album.

The first of the series, the Contribution Federal, are printed in color on a medium thick white laid paper, the centavos in a rich chocolate-brown and the pesos in an emerald green. The design is one of the most beautiful of all the long series of beautiful stamps that have been issued for this department of the Mexican Revenue service, and may be described as follows; an upright rectangle of 40x54 millimetres. In the upper half of the stamp in an oval, the bust of Hidalgo laureled and draped with the flag of Mexico bearing the eagle and snake, the oval partly surrounded with the words Contribution Federal. In the upper corners in scallop shells are the dates 1892 at the left, and 1893 at the right. Under the oval are the words TIMBRE MEXICO and the figure of value, and in a line immediately below it, the value in words twice repeated, beneath this is the coupon to be detached when the stamp is used, which bears the title of the department again and repeats in straight lines the dates and value. The denominations are as follows.

1 cent.	dark brown.	1 peso	green.
5	"	5	"
25	"		

The stamps (as well as the coupons) are imperforate and are surcharged with

the name of the issuing town and bear the registered number printed in color on their backs. They were prepared and issued by the government office in Mexico and have the usual imprint at the bottom of the stamp.

#### DOCUMENTOS.

These stamps are printed in color on thin laid bluish white paper and are square in shape, the size being 26x30 1-2 millimetres. The general design is the same as the previous issue for this department but the portrait is changed to that of General Victoria who is in citizens dress and is placed in an oval surrounded by the words *Documentos Mexico*, while a label attached to a ring at each side of the oval bears the date 1892 at the left, and 1893 at the right. In the upper corners are the figures of value and a straight label at the bottom of the stamp repeats the value in words. The stamp is perforated 12 and surcharged with the name of the issuing town, and underneath is the imprint of the government office. The color for the centavo values is a greenish-blue and for the peso values a red-brown. The denominations are as follows:

1	centavo	greenish-blue.
2	centavos	"
3	"	"
5	"	"
10	"	"
25	"	"
50	"	"
1	Peso	red-brown
5	Pesos	"
10	"	"
25	"	"
50	"	"

#### RENTA INTERIOR.

In this issue a distinct change has been made from the stamp for this office for last year in size, shape and design, but it is as usual a most artistic specimen. Its shape is a horizontal rectangle, 41x25 millimetres in size and printed in color on a

thick laid white paper. The colors are brown for the centavo series and ultramarine blue for the pesos. The description of the design is about as follows:

In a small oval in the center of the stamp proper is the portrait of Don Melchior Ocampo, the noble Mexican patriot who gave his life to his country thirty years previous to the date that appears on the stamp. The Mexicans delight to honor this hero, his picture having been already placed on the contribution Federal Stamps of 1881 and 1888 89, on the Documentos of 1881, and on the mercancios of 1881. Above this portrait on curved and diagonal labels are the words Renta-Interior Mexico, and the figures of value, at the sides are the dates 1892-1893, and underneath in a straight line the value in words. The stamp is perforated 12. Attached to it at the left side vertically is a small coupon perforated 12, bearing the dates 1892-1893, RENTA-INTERIOR, and the value in words and figures, while underneath appears the imprint of the government printing-office at Mexico. The entire stamp and coupon is surcharged with the name of the issuing town.

The values and colors are as follows:

Renta-Interior 1892-1893.		
1	centavo	brown.
2	centavos	"
10	"	"
25	"	"
50	"	"
1	Peso	ultramarine-blue.
5	Pesos	"
10	"	"
25	"	"
50	"	"
100	"	"

The entire series for the year is very interesting, and does infinite credit to those in charge of the department that issued them, and the portraits are a fitting tribute to the heroes whose features are thus preserved and presented to Mexico, and the rest of the world, as those of men the nation delights to honor.

CHAS. GREGORY.

## WHEELING, VA., 1847's

The 10c 1847 with extra grid from Wheeling, Va., usually considered a precancel, sold for \$400.00 on cover at the Stephen D. Brown auction. Daniel F. Kelleher of Boston bid it in at this price.

Whether or not the precancel standing of this item is finally verified (and it is under strong criticism) this double cancellation, in two colors usually, is a choice and most unusual item.

## PART PERF BUREAU PRINTS

Thanks to Sidney Shayman, Mr. R. J. Steiskal of Chicago has furnished the Bee with a photo of two blocks of Chicago 271, on which there are part perforated specimens. These are not "Blind Perforation" pieces with the little disks still in the holes but the perfs. are actually missing. We illustrate the center part of a block of 9, on which stamps Nos. 5 and 6, 8 and 9 show the largest amount of missing perfs. between. The other block has equally good pairs.



Have you tried collecting "Printers' Mistakes" as a special field? Split overprints, skew overprints, etc.? They make up an intriguing collection.

## MEXICAN REVENUE PRECANCEL

By SIDNEY BIRD

(Reprinted from *Weekly Philatelic Gossip*, Dec. 16, 1939 with illustrations furnished the Bee by Mr. Bird)

Somebody is always inquiring if there are any Mexican precancels.

Well, the only precancelled Mexican stamps I have seen are the little SALUBRIDAD PUBLICA = Public Health revenues, about the equivalent, I suppose, of our Proprietaries.



Mexican  
Precancelling  
in red



The precancellation is a very attractive design, printed in carmine, of one big horned owl with a little screech owl on each side, all three of them sitting on a limb, with a full moon in the background.

These are used in Sanborn Bros. drug department, in La Casa de los Azulejos, Av. F. I. Madero 4, Mexico, D. F.

The Casa de los Azulejos, or House of Tiles, is easily the most striking edifice in the City, not on account of its size or height, but because of the utterly unique covering, from top to bottom, of polychrome tiles.

Intensive snooping into the antecedents of the triple-hoot precancel design reveals that the Brothers Sanborn were at one time (and may still be, for all I know), connected with the Owl Drug Company.

The design is copyrighted, as I have located it elsewhere, and find that it is inscribed "M. de C. Rgtrda. No. 14980, Feb. 27, 1917." Or "Trade Mark Registered, etc."

\* \* \*

Mr. Bird adds, in a letter to the Bee:

As there is a new issue of revenues for everything on earth every year, there must be a lot more stamps with this precancel on them now. . . . I think that there were some precancelled stamps in Colima, 600 miles from Mexico City, west, but the printing may have been only the district name.

# Mexico Lighthouse Revenues

*Dalene Thomas*

From 1885 to 1895 Mexico issued an annual set of customs revenue stamps. The stamps in each series ranged in value from 1 centavo to 1000 pesos. These revenue stamps issued by the government of Mexico are the oldest stamps known to picture a lighthouse. This set of revenues predates the first New Zealand Government Insurance Department stamps by more than six months. The Mexico issues are known to exist on shipping manifests, bills of lading, and customs declaration forms.

The stamp series showing lighthouses was printed at the Mexico government offices and was valid for use from July 1, 1890 to June 30, 1891. The design within a circular frame shows a sailing vessel passing a lighthouse with another ship in the background.

The 1 centavo, 5c, 10c, and 25c stamps were printed in brown while the 1 peso, 5p, 10p, 25p, 100p, 500p, and 1000p stamps were issued in green. The stamps measure 35 by 35 mm and are perforated 12. These stamps were used at the ports of Laredo and Progreso in

addition to Vera Cruz. The stamps were perforated with the name of the port where they were used prior to 1892 and after that time the name of the port of entry was overprinted on the stamp. •

## References

*The History of the Revenue Stamp of Mexico*, by F.G.C. Lundy, 1891.

*The Revenue Stamps of Mexico*, by Richard B. Stevens.

*Catalog of the Revenue Stamps of Mexico*, by Lionel Hartley, 1944.

**Dalene Thomas** took office as secretary of the American Topical Association on January 1, 1996. She is the organizer of the ATA Lighthouse Stamp Society, and invites anyone interested in more information on lighthouses on stamps to contact her at 8612 West Warren Lane, Lakewood, CO 80227-2353.

In revenue displays, even at the FIP international level, collectors are currently allowed considerable latitude. The judges have their point schedule and, while individual competitors may be disappointed with their awards, there is generally little argument with the sequence in which the exhibits are ranked.

I know of several revenue collections which have won quite high awards, and which are unashamedly topical in style, with a high proportion of postal material. Their subject-matter is stamp printing or the work of an individual printer or the development of a commonly used design, so that everything is relevant.

The implication of all this is that, provided the overall presentation of an exhibit is revenue-oriented, with a revenue title, and a revenue introductory page, and with a write-up which stresses the revenue aspect of the material, then you should not have too many problems.

George Griffenhagen invited contributions concerning revenues in topical collecting, and I was persuaded to write these notes. It has long been my feeling that many topical collections suffer by following themes which are more or less artificial in the context of postage stamps as pre-payment for the carriage of mail.

Revenue stamps, on the other hand, touch-

ing as they do on "the affairs of mankind," offer practically unlimited scope for intellectually satisfying topical collections. We have seen just a few examples, ranging from the very simple pictures on stamps *genre* to highly sophisticated studies of complex areas of human activity.

There is no reason whatever why topical collections should not contain revenue stamps to extend a basically postal presentation; nor postal material to extend a basically fiscal presentation. However, at the highest level of competitive philately, collectors should be careful to study and conform to the applicable rules. Revenue collectors have thus far avoided schismatic tendencies — so join us and feel welcome. •

**Clive Akerman** began collecting stamps while a student. A chance purchase of some Argentine postage stamps in the early 1970s introduced him to revenues of Argentina, and subsequently led him to specialize in revenues. He is a founding member of the Revenue Society of Great Britain, editor of *The Revenue Journal* since 1990, and author of the 1995 handbook *Collecting and Displaying Revenue Stamps*. His mailing address is 92 Sandbrook Road, London N16 0SP, Great Britain.

## The "Fortnightly's" White List.

AN OUTLINE OF OUR SCHEME FOR A REFERENCE REGISTER OF PHILATELISTS.

The Register will be open to all *Fortnightly* Readers and Advertisers, and all Secretaries of Exchange Clubs and Philatelic Societies.

Entry on the Register will be made on two first class references being given, preferably to bankers or well known business houses. The applicant's name (or initials) and the town in which he resides will be published in one number of the *S.C.F.* previous to inclusion in the register, and dealers having any knowledge of the person in question will be invited to communicate with the Manager of the Register.

Fees will be chargeable on application, and will be 1/6—this sum to defray all expenses of printing, postages, letters, &c.

Information as to any person on the Register will be given to readers and advertisers of the *S.C.F.*, and all club Secretaries, on receipt of a stamped envelope for a reply. The Register will be kept in the strictest privacy, and no information will be given except to those who apply by letter.

The Management will exercise the greatest possible care in examining references, and the publication of the name and initials of an applicant, together with the town in which he resides, will materially assist (we believe) in eliminating undesirable applicants. This information on the part of other readers will be specially invited; the cost of postage will be defrayed, if desired, and all communications will be treated with the strictest privacy and confidence.

Suggestions as to points not adequately covered in the above proposals are cordially invited. Please address the Editor, the *Stamp Collectors' Fortnightly*, 63, Chancery Lane, London, W.C.

## "Malcolm Campbell, Esquire."

CHARGES AT CRANBORNE.

WE regret that a most interesting report of proceedings against Malcolm Campbell, late of Mexborough, before the magistrates of Cranborne, on Tuesday, July 21st, has been crowded out of this issue of the *Fortnightly*.

Our thanks are due to Mr. J. T. Stevens for the report of the case, which will be fully dealt with in our next number.

Campbell, as we need scarcely remind our readers, is at present serving out a sentence of imprisonment for fraudulent dealings in stamps. He appeared at the Cranborne Court in the custody of a couple of warders.

## Stamp Trade Protection Association.

THE Secretary of the above, Mr. W. Ewing, being no longer connected with the Association in any way, the duties of the same will be undertaken (*pro ten.*) by Mr. J. S. S. Telfer, to whom all communications should be addressed, at 63/4, Chancery Lane, W.C.

Members having any matters still open with the Association should communicate with Mr. Telfer, without delay.

CONTINENTAL dealers issue special price-lists of particular countries giving in tabular form, not only the fullest particulars of the stamp quoted, but the key numbers in Gibbons' and other leading catalogues and also the catalogue prices. In this way one gets at a glance an epitome of each stamp and its market position. A most useful list of the stamps of the New Republic is issued in this manner by Mr. M. Z. Booleman, of Amsterdam.

## Fiscal Notes and Chronicle.

CONTRIBUTED BY A. PRESTON PEARCE.

SOME months ago, "Mekeel's Weekly" reprinted from one of the American newspapers a description of the system of taxation prevailing in the Republic of Mexico, and I found it so interesting that it was carefully laid aside to be served up in this column when the summer scarcity of philatelic news should afford an opening.

The first thing of importance that I find in the article under notice is that the Mexican public revenue is almost exclusively derived from the sale of adhesive stamps, a fact that should be borne in mind as especially entitling this country to be considered a representative one from our point of view. It is indeed stated that every possible business transaction is subject to taxation, and the regulations set forth seem quite bewildering in their complexity and comprehensiveness.

Ever since their first appearance (in 1870 I believe) most of the series have been changed each year, and it will be remembered that the stamps most commonly met with bearing dates 1874 to 1883 are inscribed "Documentos y Libros," for the next decade the same series is entitled "Documentos" only, and later issues have dropped this word also. However, their employment has not been curtailed, for they are still used on documents and books to an extraordinary extent. It appears that every trader or trading firm possessing a capital exceeding \$2000 must purchase from the Government a set of account books, and must keep them in such a way that they shall show the whole of the purchases and sales made and effected. Every page of these must bear stamps proportionate to the value of the transactions shown thereon, and the books are constantly examined by Government Inspectors. (Objectors to the British method of collecting Income Tax please note!) Every retail dealer has to take out a license every two months, and for this he pays one half of one per cent. upon the total value of the sales made by him during the previous two months as shown by his books.

It is to be presumed from the foregoing that both buyer and seller have to "stamp up" whenever the transaction appears in the books of both, and it appears further that the purchaser for cash does not escape unless he buys in small quantities, for every purchase amounting to more than \$20 at any shop, store or factory, or from any individual, must be accompanied by a bill describing the article and naming the price, and this bill must carry a stamp to the value of one half of one per cent. of the amount.

As for the "documents" scheduled I must spare my readers the full enumeration, but the list includes such items as Statements of Account, Bills and Promissory Notes, Railway Tickets, Pawn Tickets, Lottery Tickets, Contracts, Petitions to and Orders of the Courts, Invoices, Patents, Permits to load or unload Vessels, Policies, Wills, Deeds, Telegrams, &c., &c. Mention of the last named reminds me that I have frequently noticed Documentos y Libros stamps with telegraphic cancellations.

Besides the Government taxes, the various States and some Municipalities impose duties of their own, but as soon as they do so the central authority steps in again with its handsome Contribucion Federal series, the purport of which is that an additional 25 per cent. has to be amalgamated with every such tax and paid by means of these stamps, so that the general exchequer may benefit to that extent. An example given states that if a pedler has to pay a local authority \$1 for a license the receiver has to demand \$1.25, and must affix a 25c. Cont. Federal stamp to the receipt.

As may be supposed, heavy penalties have to be enforced for failures to comply with the stamp laws, and apparently the Inspectors have power to inflict fines (also paid in stamps) in cases where omissions to stamp up appear to have been due to carelessness.

Revenue stamps are on sale at all post-offices as well as at special offices where they are required, and can also be obtained from banks and newsdealers.

From the Mexican Year Book of 1923-24

[The provenance of this translation is unknown, however it does contribute to our understanding of Mexican revenue stamps. In addition, given that issuing authorities often 'borrow' ideas from one another, some of this material may be of interest to collectors of other countries. I would be grateful if Members could supply similar material from other countries for reproduction in future issues of this Journal—GCA]

The more important taxes (excepting the import, export and petroleum taxes) are paid through stamps of a special kind for each tax, as may be seen by the laws authorizing their collection and the authorization of the Executive to order the kind of stamps to be made especially for the purpose. The import, export and petroleum taxes are so documented and covered by vouchers as not to need the check of stamps. But the documents, invoices of ordinary commerce, all evidences of payments, obligations and the surtax (which is covered by a special stamp called "Federal") on all State and Municipal levies, operate to avoid frauds against the Treasury, the latter stamps also acting as a check upon the State and Municipal collecting offices, whose receipts have to check with the accounts of the Federal receiving offices who sell the stamps to them.

The Federal Government credits the State Government with a certain percentage for the service of handling the federal stamps and cancelling them after affixing them to the receipts given the taxpayers for the State or Municipal taxes collected.

This system has been in use for some 30-odd years and has been found to be the most economical way of collection, as well as the most efficient one for "getting the money" without speculation, as the chance of collusion between the federal and local officials is minimised and only a counterfeiting of the stamps by combination with the receiving official could successfully operate to defraud the treasury. This has been tried at different times without success, as detection of the fraud was almost immediate, even when matters were in a more disorganized condition than at present.

In fact the Mexican system of collecting its revenue may on the whole be said to be very economical and efficient.

In each State there is located an official called *Jefe de Hacienda* who attends to the handling of funds arising from the special taxes covered by special stamps and to receiving and transmission to the General Treasurer of Federal funds. All employees handling stamps and funds are bonded.

TAX LAW OF THE FEDERAL TREASURY FOR THE YEAR 1923

**Article 1.** During the fiscal year of 1923, the federal revenues shall consist of the following imposts, duties, products and incomes.

*Imposts and Duties*

*I. Import Duties*

a. Import duties .....	55,000,000
b. Ten percent surcharge on import duties .....	5,500,000
c. Surcharge on imports by postal service .....	500,000
d. A certain percent <i>ad valorem</i> to be a surcharge upon certain specified items .....	400,000

2. *Duties on Exports*

a. Export Duties .....	6,000,000
b. Surcharge on exports by postal service .....	100
c. Export charge or tax on national petroleum .....	26,000,000

(Goods subject to export and import taxes will pay besides a surcharge of two percent on the amount of such taxes, which shall be applied in favor of the municipality wherein is situated the respective custom house.)

3. *Maritime Traffic and Navigation Tax*

a. Services rendered in ports .....	200
b. Maritime traffic charges .....	2,000,000
c. Loading and unloading charges .....	400,000
d. Coastwise traffic charges .....	600,000
e. Tax for navigation Patent, matriculation and registry .....	5,000
f. Measurement fees .....	5,000

(Boats of national registration in the coasting trade and less than a hundred tons, are exempt from charges under this tax.)

4. *Customs Service*

a. Guard and storage .....	150,000
b. Charges for inspection of animals, seeds, fruits, etc .....	5,000
c. Extra services .....	10,000

5. *Transit Charges* 5,000

6. *Consular Charges*

a. Certifying documents according to custom regulations.	
b. Legalizing signatures.	
c. Certifying as to the legality of foreign organisations.	
d. Certifying, and other acts according to dispositions in force.	
e. Issuing, renewing and visas of passports in the consulate.	
Total .....	10,000,000

(The following extracts from Articles III and IV of this law are of interest:

**Article III.** The consular charges, referred to in Frac. VI of Article I of this law, shall be collected in the following manner:

- a. Those in section (a) according to the provisions in the General Regulations of Custom Houses, and such modifications as may be made subsequently.
- b. For legalizing signatures, as referred to in section (b) of Frac. 6 of Article I of this law, the charge shall be ten pesos for each signature legalized, in whatever form the legalization be done.
- c. Certificates issued as per Frac 6 section (c) of this law as to the legality of foreign organisations, in compliance with the commercial code and laws of Nov. 19 1897, and July 4, 1902—the fee shall be one hundred pesos for each certificate.
- d. For such other certificates and acts specified in other dispositions than those expressed in the preceding sections, the charge shall be ten pesos for each one, or such act as may be determined.

*The Revenue Journal of Great Britain*

- e. For certifying to the list or manifest of a crew, ten pesos.
- f. For visas, or renewal, in a Mexican consulate, of passports, referred to in Section (e) of Frac. 6 of this law, a charge of twenty pesos for each visa, renewal or issue of passports issued to foreigners by Mexican Consulates or issued by foreign authorities.

**Article IV.** The charges referred to in Art III of this law and in Frac. 6 of Art. I, shall be collected by ministers, diplomatic officers and consuls abroad; moreover, when such officials find it necessary to employ legal counsel for the issuance of certificates, the fees of such counsel shall be paid by the organization or persons interested, independently of the respective consular fees.)

7. *General Stamp Tax* on all documents, contracts, etc. ....20,000,000

8. *Federal Surtax* on all taxes received at the tax collecting offices of all States, Territories, Federal District and Municipalities.  
Twenty-five percent on all such payments .....20,000,000  
(This was reduced in 1922 from 50%)

9. *Special Taxes (Viz: 20% ad valorem)*

- a. Manufactured tobacco .....5,000,000  
(To illustrate: On cigarettes this tax is one cent for each five cents of the value of the packet, or for a fraction of five cents.)
- b. Cotton fabrics, spun or woven  
(Five per cent of invoice from manufacturer, in special stamps)
- c. Tax on value of all prizes paid by lotteries.  
(This varies from a high percentage on the large prizes to a small one on the lower prizes drawn.)
- d. Tax on real property, rural or urban.  
(This is a new tax. Hitherto the taxes on real property have been levied only by the States.)
- e. Tax of ten percent upon the gross receipts of all railroads ... 10,000,000  
(This is also a new tax, designed to cover the payment to the committee of the foreign bond holders in accordance with the terms of the Lamonte-dela Huerta Agreement. Articles 17 and 18 provide that this shall be collected in such a manner as not to fall upon the existing freight and passenger tariffs, and authorize the Executive to establish proper regulations for its collection. A law was published January 31st., providing for the collection of this tax by means of special stamps.)

10. *Special Taxes* to be covered in stamps or cash as the executive may determine.

- a. Tax on the production of wines, excepting those legitimately made from grapes, sugar cane or fruits, and on the production of alcohols, spirits, liquors, tequilas, mescal, pulques and tlachique (incompletely fermented maguay sap) of national origin, which are to be levied by allocation according to the enabling laws, provisions and circulars which the Executive may direct with that object, and which are expected to produce the following amounts:

Alcohols, liquors, spirits, tequilas, mescal and wines  
of national production .....6,500,000  
Pulques, tlachique and the like of national production .....5,500,000

(The pulque tax is about double the former one and the alcohol etc. tax is an increase of about two millions over its predecessor. It is also now collected in a

different form.)

- b. Taxes on sales by the producers of beer and wines, the legitimate product of grapes, sugar cane, or fruits, of national origin, according to the provisions of Art. 12 of this law ..... 3,800,000

(Art. 12 provided for a tax on preparations called wines, of sugar cane or fruits of national production, which amounts to the following:

- I. Preparations etc. (already specified above) ..... 25% of value
- II. Legitimate wines from the grape ..... 15% of value
- III. Domestic beer ..... 27% of value
- IV. Foreign alcohols and alcoholic beverages pay on duties of importation a surtax of ..... 75%
- V. Grape wines of foreign production, on the amount of import duties, a surtax of ..... 70%
- VI. Foreign beer, on import duties a surtax of ..... 80%)

(Articles 13 and 14 state that the Executive will regulate the manner of allocating the tax authorized in section (a) of Fraction 10 of Article 1. and dictate the measures necessary to avoid any fraud arising from Frac. 3 of Article 12.)

- c. and d. Taxes, or rather surtaxes, on import duties on foreign made wines, alcohols and alcoholic beverages, and foreign made beers, according to the rates fixed by Article 12. of this law ..... 3,000,000
- e. Taxes on oil lands and oil contracts ..... 25,000

(This tax is of the Carranza period, which had never been collected, as it has been threshed out in the courts and resisted successfully by several companies, who obtained injunctions against it. The law however still stands.)

- f. Tax on mining property ..... 17,000,000

(To illustrate the method of calculating this tax, suppose a mine to have 120 hectares or pertenenias. The tax is figured then on the following basis:

5 hectares at 6.00 .....	30.00
45 hectares at 9.00 .....	405.00
50 hectares at 12.00 .....	600.00
20 hectares at 18.00 .....	360.00
Total for a year .....	1,395.00

(Now by Article 24 of the tax law for 1923, a part of this tax is devoted to municipal divisions and subdivisions, viz: "The amount of progressive tax over the normal of \$2.00 per tercio (\$6.00 per annum) per hectare established by Fractios (b), (c) and (d) of the law of June 27, 1919, shall be applied to the municipalities, municipal sections, commissaries, etc. where are situated the mining properties thus taxed, such amounts to be destined exclusively to water service, opening and maintenance of roads and schools in said localities."

By Article 25 of this same tax law for 1923, an interpretation of the mining tax law is made which is favourable to the taxpayers viz: "The progression of the quotas established by the law of June 27, 1919, will be made effective always providing that the pertenenias belong to one sole owner and are situated within the boundaries of one sole municipality." Thus although there may be 50 adjacent pertenenias of one sole owner, if five are in one municipality, five in another and the remaining forty in another, the tax is considerably reduced for it would be calculated at: 5 at \$6.00, 35 at \$9.00; and the remainder being two lots of 5 each at \$6.00 per annum)

*To be continued—I would be very grateful if a Member could provide illustrations of the stamps relevant to this Law.*

From the Mexican Year Book of 1923-24

[Continued from RJGB Vol I N° 1. I would still be grateful if Members could supply similar material from other countries for reproduction in future issues of our Journal—GCA]

g. Tax on inheritances and legacies .....	800,000
h. Sealing of weights and measures when done by Federal authorities .....	100,000
i. Patents and trademarks .....	55,000
j. Use and benefits of water in federal jurisdiction .....	450,000

11. *Special taxes on extractive industries:*

a. Tax on gold, silver and industrial metal .....	8,000,000
b. Tax on production of national petroleum .....	50,000,000
c. Tax on melting, fining and coining etc .....	700,000

(Section (b) is part of the revenue derived from the operation of the petroleum law, of which arbitrary allocation is made, so as to set apart a portion of the oil revenue and classify it as Export Petroleum and its derivatives, to satisfy the conditions of the Lamont-de la Huerte agreement which makes the export tax on petroleum subject to the payment of certain obligations.

The metal tax was revised by law in 1919 and the tax at present, is variable as regards silver, for example, the basis for calculation being 5.5% of the value when the New York price is between 60 and 70 cents, U.S. gold per Troy ounce. This same tax is levied on silver whether exported or smelted, refined or assayed.

On gold the tax for production—Section (a) of Section (c) is 9.3333 cents Mexican gold per ounce Troy of fine gold.)

12. *Public Services*

- a. Products and revenues of postal service.
- b. Products and revenues of telegraph service.
- c. Products of service of Vera Cruz dock and Guaymas marine railway.
- d. Products of work done or service rendered by establishments maintained by the government.
- e. Compensation for expenses incurred in services of inspection, special services, or others rendered by the government.

(This includes the cost of care of property sequestered or intervened by the government.)

- f. Premiums resulting from the exchange of funds.

(As many payments, such as consular fees, etc. in foreign countries are made in the money of that country, and the rate of exchange is fixed by the Secretary of the Treasury each month, there is a resultant profit on the books from such operation, especially where the funds are used in the same country for operations of the government, as the difference between the buying and selling rates.)

- g. Profits of the operations of the monetary commission.

13. *Real Property of the Federation*

- a. Products of national and nationalised property.
- b. Products of rentals or operation of national and nationalised property.
- c. Product of the sale of real property.

- d. Product of permits or concessions for the occupation of the federal zone.  
(The federal zone is a belt of land of a certain width on the coast or within a certain distance of the frontier or from navigable waters, and is of especial interest now on the Gulf coast of the petroleum regions.)
  - e. Rentals or exploitation of real property of the Federation not otherwise specified.
  - f. Product of sale of vacant lands.
  - g. Net products of the operation of the railroads belonging to the Federation.
14. *Movable property and various revenues.*
- a. Products of operations done by the government or in which it participated.
  - b. Interest on funds of the Federation.
  - c. Participation in the administration of unclaimed legacies.
  - d. Products proceeding from movable property not specified.
  - e. Products from publications of the government.
  - f. Fines.
  - g. Cessions and donations to the government.
  - h. Indemnities to the Federal government.
  - i. Various revenues not specified.
  - j. Product of railway shares or other evidence of credit.
  - k. Product of the national lottery for public charities.  
90% is to be used for public charities after deducting the expense. Remaining 10% goes to the government. (Total estimated at \$4,000.)
  - l. Profits accruing from the Public Debt.
  - m. Fisheries, pearl fisheries and allied interests.
  - n. Contributions from the municipal boards of towns in the Federal District for the maintenance of municipal schools at the charge of the Federation.
  - o. Payments to be made by the municipal Board of the City of Mexico for the salaries and expenses of the Traffic Service of the city.
  - p. Arrears of credits, taxes, charges, or federal revenues not collected in former years.

**Article 28.** The Executive is authorised to establish new import and export quotas, to increase, diminish, suppress or modify the tariffs referred to in Fractions I and II of Article I of this law, with the exception of the quotas and fractions thereof, mentioned in the law, and also to modify the consular fees in those cases where the governments of other nations established for Mexicans abroad other fees, distinct from those collected by Mexican consulates of the nationals of other countries.

The Executive is also authorised to increase or diminish the mining and petroleum tax always providing that on the 1st day of September 1923, he give account to Congress of the use which he has made of such authority.

*Concluded*



A Member submitted the following: "*Government Departments are always seeking some new way of raising revenue. In 1936 [April 1st?—GCA] Mexico put a tax on prostitution at the rate of 5 centavos a go. The stamp illustrated is very seldom seen in collections, but would any auction bidder recognise it as a major rarity? Apparently such outrage was caused by this impost that after only a very short trial period the tax was repealed... The example is cancelled by a dumb cancellation of concentric circles and, being without gum has apparently been on a document. Such a stamp tied to the genuine article could well prove unique.*"

# Classification key to revenue collecting

Readers' letters frequently concern the revenue stamps of Mexico. In most cases, the stamp or stamps in question are recognized as coming from

fications of stamps and their purposes. This is essential for a logical and orderly mounting sequence.

The Spanish inscriptions on

ly advise serious collectors to buy a copy of *The Revenue Stamps of Mexico* by Richard Stevens (1979).

It is available from the Mexico Elmhurst Philatelic Society International. It will help immeasurably in the enjoyment of organizing and mounting the collection.

Back to the stamps. The first revenue stamps were issued in 1874, and there were two separate classes or series: Documents and Books (Documentos y Libros) stamps and Federal Tax (Contribucion Federal) stamps.

Here's how they were used: Each businessman or tradesman capitalized in excess of 2,000 pesos was obliged to keep precise business records.

Furthermore he was required to buy and affix revenue stamps, those of the Documents and Books series, to the pages of his account books in proportion to the value of the transactions recorded thereon.

The Federal Tax stamps covered a 25 percent surcharge levied by the federal government on all taxable items which towns, cities or states handled.

For example, if a merchant had to pay his city 10p for a

license to operate his business he was actually charged 12.50p. The extra 2.50p for which stamps were affixed to his license went to the federal

House stamps keyed to the value of imports as stated on invoices. The commercial transaction tax was 1/2 percent although some of the rates varied depending on the item involved.

Imported wines and liquors bore an 8 percent supplemental tax, and similarly higher taxes were paid on tobacco, cigarettes, cigars and snuff.

At the turn of the century, revenue stamps were introduced for other miscellaneous purposes: taxes for the benefit of primary schools, taxes on woven goods and textiles, taxes on the production of precious metals, and taxes for the benefit of public health.

States and fiscal districts produced and issued their own revenue stamps.

During the Revolution of 1913-20, Gen. Venustiano Carranza ordered revenues to be printed in the United States.

Since they arrived at a time when postage stamps were scarce, they were used temporarily for postage (see Scott 347-53).

Even the U.S. Armed Forces issued revenue stamps on behalf of Mexico during their occupation of Veracruz in 1914.

From this listing, one can get

a picture of the diversity of revenue stamps available; each purpose required a different series.

And it didn't stop there. To

## Mexico

By Dale Pulver

Mexico, but the collector is unable to locate them in Scott or any other catalog at hand.

More often than not there is an implication that he or she has found something of extraordinary (read — high!) value.

This column should help clarify some of the mysteries about these stamps.

First of all, they are plentiful. About twice as many varieties of Mexican revenue stamps exist as there are of all the other kinds of stamps listed in the regular stamp catalogs.

Over the years Mexico derived a large share of its public revenues from the sale of adhesive stamps which certified payment of taxes on all manner of commercial activities.

Part of the dilemma faced by would-be collectors is understanding the various classi-



Documentary stamps come from the first series issued in 1874. Stamps were produced by the American Bank Note Company in New York City. The overprinted name in tablet beneath the portrait, in this case "Distrito Federal," was varied to indicate place of use.

the stamps are not always clear, even if one has a good bilingual dictionary at his elbow.

For these reasons, I earnest-



Customs stamps, such as this 10p from the first issue 1885, were affixed to appropriate documents and then dot-perforated with name of location of use. This one is punched "CAMPECHE."

government

Regulations governing these taxes were strictly enforced; carelessness resulted in stiff penalties. And the fines imposed were certified by the purchase of even more revenue stamps.

By 1885, two more classes of revenue stamps had been authorized and issued: Custom House taxes (Aduanos) and stamps for taxing commercial transactions (Renta Interior).

As expected, the Custom



This stamp is from the Internal Revenue series, 1895-96, overprinted and used in Veracruz. It is complete with talon. This was canceled with an oval handstamp, but many revenue stamps were pencanceled.

keep track of receipts in each fiscal year, the designs were changed annually. These are the reasons why there are so many varieties.

But eventually some of the classifications were modified

U.S. RED CROSS 1981 FDC - lovely stamp featuring Nurse feeding Child - very colorful  
Rose silver foil Red X cachet - only 150 made of this very attractive issue..... 1.75

MACAU 1984 Stamp Centenary Set of 3 different valued stamps on 1 cacheted FDC - matching cachet & pictorial cancel..... 4.95

LOS ANGELES 1984 OLYMPIC GAMES hon-

U.S. RED CROSS 1981 FDC - lovely stamp featuring Nurse feeding Child - very colorful  
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LOS ANGELES 1984 OLYMPIC GAMES hon-

# LESOTHO

## 1984 OLYMPIC GAMES

and others disappeared altogether.

The early issues were typically in a large format, engraved and very well printed. Some of these were engraved and printed in the United States and England.

The Documents and Books stamps of 1874-75, for example, show a portrait of Miguel Hidalgo y Costilla (as do the first postage stamps) surrounded

by elaborate machine engraving.

The series consists of ten denominations in 12 colors. Three paper varieties are known, and the stamps were overprinted with the name of the fiscal district where sold and used.

Customs stamps were issued and used at various seaports and entry points where goods were imported. These stamps

### Scottish pictorial aerogramme

The British Post Office issued a Scottish pictorial aerogramme May 29 marking the 50th anniversary of the first Inverness-Kirkwall flight.

This issue features an impressed stamp with cachets showing the royal mail planes of 1934 and 1984, and the balloon ascent of 1784 in Edinburgh.

### Baldwin to give slide program

Col. O.J. Baldwin will present a slide program on bridges on stamps at the May 18 meeting of the Columbus Philatelic Club.

The session will start at 8 p.m. in the Central YMCA, 40 W. Long St., Columbus, Ohio.

were perforated with the name of the location where they were used and could, I suspect, be considered a form of perfins.

They came in denominations up to 1000p which, in themselves, are not especially scarce. But examples of Custom stamps from the smaller towns where there was little traffic are often quite rare.

The fact that the designs were changed annually kept the engraving and printing of office busy.

The early stamps portrayed Mexican heroes and famous men. By the turn of the century, the designs had shifted to coat of arms types and allegorical figures. Stamps became smaller as usage increased and cost of production rose.

But by all standards of comparison, these 19th-century Mexican revenue stamps constitute some of the most elegant

philatelic material printed in that era.

At the end of the Revolutionary period (1920), most of the special types of revenue stamps had been discarded. The Internal Revenue (Renta Interior) stamps were being overprinted to indicate the various tax motives for which they were used. This practice continued into the current era.

Modern Mexican revenue stamps are mostly of the small size (20 by 40 millimeters) including talon (a removable part sometimes used for a receipt or control purposes). They exist in a broad array of denominations, colors, overprints and designs.

They are eminently collectible and usually not too expensive, even for some that are quite scarce. So, if you're looking for something different, try Mexican revenues, but first, buy the Stevens catalog. ■



These two revenue stamps illustrate the type of allegorical motifs typical in the 1930s and '40s. The stamp at right is overprinted "COMPRA VENTA" (purchases sales), designating its intended use.

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H, HH - hinged, hinge remnant  
TH - thin  
NG - no gum

HC - heavy cancel  
SE - straight edge  
CR - crease

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266	495 * F-VF, NH ..... 9.50
267	496 * F-VF, NH ..... 2.50
268	497 * F-VF, NH ..... 14.50
269	502 * F ..... 7.95
270	503 * F-VF ..... 5.50
271	504 * F-VF, NH ..... 5.95
272	506 * F, NH, SE ..... 3.50
273	507 * F, NH ..... 17.50
274	508 * F-VF ..... 5.75
275	509 * F-VF ..... 7.50
276	510 * F, NH ..... 12.50

U.S. SINGLES	
Lot #	
369	632-41 * F-VF ..... 12.50
370	644 * F-VF, NH ..... 3.00
371	647, 8 * F ..... 13.50
372	647, 8 * Ave., NH ..... 9.95
373	647 (5) * F-VF, NH ..... 17.50
374	648 (5) * F-VF, NH ..... 35.00
375	649 (5) * F-VF, NH ..... 3.95
376	648 * F ..... 8.50
377	649, 50 * F-VF ..... 3.50
378	649, 50 * F-VF, NH ..... 6.50
379	656 * F, NH ..... 9.50
380	656 Pair * F-VF, NH ..... 19.50

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476	E1 @ VG ..... 6.50
477	E1 @ VG ..... 35.00
478	E3 @ VG ..... 2.75
479	E3 @ F-VF ..... 5.50
480	E3 * F-VF, NG ..... 35.00
481	E5 * VG ..... 25.00
482	E9 @ F ..... 2.50
483	E11 * F-VF, NH ..... 10.50

CANADA SINGLES	
Lot #	
559	45 * Ave. .... 17.50
560	55 * F, CR ..... 27.50
561	91 * Ave. .... 12.50
562	93 * F, NH ..... 35.00
563	101 @ F ..... 29.50
564	103 * F, TH ..... 25.00
565	128A Pr. * VF, NH ..... 12.50
566	130 * F-VF, SP ..... 12.95
567	145 * F-VF, NH ..... 7.95
568	146-B * F-VF, NH ..... 14.50
569	148 @ F-VF ..... 1.95
570	151 @ F-VF ..... 2.95

AUSTRIA	
Lot #	
633	588 * F-VF, NH ..... 2.50
634	589 * F-VF ..... 4.00
635	592 * VF, NH ..... 8.00
636	594 * VF ..... 3.95
637	599-603 * VF ..... 15.00
638	606 * F-VF ..... 6.50
639	610 * F-VF ..... 6.50
640	617-44 * VF, NH ..... 12.50
641	627-78 * F-VF, TH ..... 10.00
642	C1-3 * F-VF ..... 9.00
643	C5A @ VF ..... 35.00

# Paper puzzles on 1867 emergency issue

Four years ago in this column (May 9, 1988, page 34) I wrote about the gothic "Mexico"-overprinted stamps of the first design that were used in 1867-68 after the fall

of the Maximilian Empire. Then there was a new printing of all but the 8-real denomination of the first design on the thin watermarked paper. The quantities of the four stamps reported as hav-

ing been issued were 15,000 of the ½r, 26,200 of the 1r, 81,320 of the 2r, and 13,470 of the 4r denomination. The receipt in Figure 1 is for the Contribucion Federal, a federal surcharge of 25 percent on fees and taxes charged by the states. In this case the state was Oaxaca,

millimeters by 370mm, the watermark appears four times. So a sheet of stamps printed from such paper should have had at least three watermarks.

The dimensions of the watermark itself are about 115mm by 35mm. A tracing of it appears as Figure 2.

From the inspection of several receipts, I have determined that the watermarks are about 60mm from the natural edge of the paper and spaced about 60mm apart vertically. With this arrangement, and taking into account the plate layout of the 1856-61 stamps, you should find watermarks on less than half the stamps in a representative sample.

About a year ago, West Coast collector Gene Tinsley and I exchanged notes on these watermarked stamps: what portions of watermarks appeared on stamps, how they were oriented, and so on. Gene was interested in acquiring enough 2r stamps to reproduce the watermark completely, and was well on the way to his objective when we last corresponded.

We discovered that watermark orientation was random. Viewing the stamp normally, we found that the watermark could be upright or inverted, or reversed in those two positions.

We also found that, on nearly all of the 2r stamps we encountered, the wa-

termark touched either on the top half or the bottom half of the stamps.

We surmised that when this paper was positioned in the press, the watermarks were naturally aligned along the horizontal gutters between the rows of stamps.

The only stamp I have seen that lies squarely on a letter in the watermark is a margin copy of a ½r stamp in my own collection. I suspect this can occur with the ½r stamp, and possibly the

paper watermarked stamps were used on mail. Genuine unused copies of all but the 2r value are quite scarce, and Scott acknowledges this fact with its catalog values.

Multiples are rare as well, and examples on cover are seldom encountered.

Unless you have rather deep pockets, it would be hard to reconstruct the watermark on any but the 2r stamp, used copies of which can usually be picked up for about two-thirds of their \$7

## Mexico

By Dale Pulver

of the Maximilian Empire.

This week, I want to expand on one of the groups of those stamps, the thin-paper printing with the "R.P.S." watermark. These stamps are cataloged as Scott 42-45.

To review briefly the situation in Mexico at that time, the French-supported monarchy had crumbled in the spring of 1867. Maximilian was captured and executed. There were stamps available with the Maximilian profile portrait (Scott 26-34), but it was unthinkable that these be used on the mail of the newly liberated republic.

Postal officials rooted around in the vaults of the printing office and found a small supply of stamps left over from the 1861 issue. Many of these were of sub-standard quality but nevertheless they were pressed into service.

Most were used in Mexico City, validated with the "Mexico" name overprinted in a gothic font, using the same devices that had overprinted Eagle and Maximilian stamps of the monarchy.

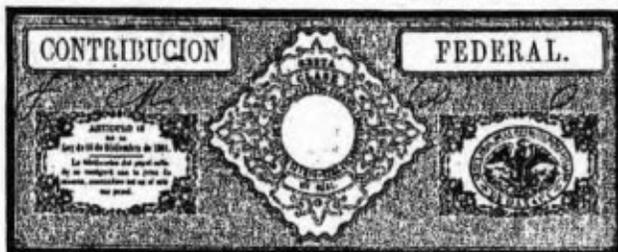


Figure 1. This tax receipt for Mexico's Contribucion Federal of 1862-63 is printed on the same security paper as was used for the emergency stamp issue of 1867, Scott 42-45.

ing been issued were 15,000 of the ½r, 26,200 of the 1r, 81,320 of the 2r, and 13,470 of the 4r denomination.

It was certainly not a large issue by anyone's measure.

The watermarked paper upon which these stamps were printed almost certainly came from stock used for revenue receipts, such as the one shown in Figure 1.

The paper is a grayish blue, very thin and shows the characteristic mesh pattern of wove paper. It bears the watermark "R.P.S." in large script letters.

These initials stand for "Renta Papel Sellado," which has no really good English translation other than "Stamped Revenue Paper." Such paper was used for all manner of fiscal receipts and documents, and even for stamps on occasion.

The official seal of which is handstamped in the box on the right side of the receipt.

In my 1988 article, I stated that this "R.P.S." watermark appeared once in the center of a sheet of stamps, which accounted for the fact that not all thin-paper examples have a watermark, or even part of one.

This is wrong — or, at least, part of it is.

It is true that not all stamps show evidence of the watermark. But the revenue paper was made so that the "R.P.S." watermark repeats from top to bottom.

When receipts such as the one in Figure 1 were printed in multiple impressions, a complete watermark appeared on each one.

I have a vertical strip of four receipts. In this sheet, which measures roughly 230



Figure 2. This "R.P.S." watermark was impressed into the thin security paper that was used by the Mexican government for fiscal documents and postage stamps in the 1860s.

4r, too, because of differences in the plate layout for the various denominations.

The 1r and 2r stamps were printed from the so-called closely packed plates of 200 and 190 subjects, respectively, while the ½r stamp was printed from an original 60-subject plate with very wide horizontal gutters.

Interestingly, I have yet to see a 4r stamp from this group with a decent amount of the watermark showing. At present, I have no theories on why they seem so scarce.

The majority of these thin-

catalog value or less. You'll still have to search through a lot of stamps, because more than half will not show any trace of a watermark.

Naturally, I would be delighted to hear from anyone with a holding of these stamps, to learn how their watermarks appear.

If you will send me a stamped, addressed No. 10 envelope, I will send you a full-size reproduction of the watermark illustration in Figure 2, so you can check your own stamps for its location and orientation. ■

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# Mexico issues first-of-country duck stamp

Mexico released its first duck stamp May 6 in Acapulco. The stamp has a \$15 face value, and features a pintail drake rendered by

## Duck Stamps

By Bob Dumaine

Mexico City artist Antonio Rovira.

The stamps were issued in peelable label format, in panes of 21, configured seven down and three across, as shown in Figure 1. Each pane has a plate number in all four corners.

They were printed and issued by the Secretariat of Agriculture and Hydraulic Resources, abbreviated SARH on the stamps. The waterfowl



Figure 1. Mexico's new duck stamp, depicting a pintail drake, is available in panes of 21 stamps.

stamps are type I, shown on the stamp as TIPO I.

The stamps are valid for the 1994-95 hunting season, although additional permits are needed to actually hunt ducks. The season, or time period for the stamp is shown as TEMPORADA, with actual dates varying from state to state.

Only 30,000 stamps were printed. Funds raised from sale of the stamps and prints will go to waterfowl projects in Mexico coordinated by SARH and Ducks Unlimited of Mexico.

Approximately 8,000 first-day covers (Figure 2) were also produced, with a suggested retail price of \$18.50. The duck stamp is in the lower-right-hand corner of the cover.

Also, 1,600 launch programs were prepared bearing both the duck stamp and a special postage stamp that was issued in conjunction with the duck stamp.

Sport'en Art, 1015 W. Jackson, Sullivan, IL 61951, is the publisher of the Mexico stamps and prints. Products are available from that firm and most major dealers.

The American Philatelic Expertizing Service has certified a single example of United States Scott RW49, the 1982 federal duck stamp (Figure 3) as "missing orange color."



Figure 2. The first-day cover issued in conjunction with Mexico's first duck stamp includes a special postage stamp (in the upper-right corner, with red postmark) and the self-adhesive duck stamp (affixed at the lower right).

Prior to this certification, no major errors had been discovered on this issue. The error stamp is missing the orange on the drake's head and marsh grass, and is quite noticeable. The missing color causes a rather bleak and peaked image without the orange.

My first conclusion was that the stamp was the subject of sun fading, possibly having been framed with a print. However, all other colors are true and strong, giving way to the opinion rendered by the APS expertizing service.

The stamp has been placed with a private collector in Tennessee.

The 60th anniversary of the federal duck stamp is being celebrated with the issuance of Neal Anderson's

red-breasted mergansers on June 30 and July 1.

The stamp is technically the 61st to be issued, but because of the split-year dates, it is being issued during the 60th year.

Bob Lesino, chief of the federal duck stamp program, is planning a blow-out birthday party in celebration of the event. Never one to miss an opportunity to maximize good news, Lesino has outdone himself this time.

On June 29, Jeanette Rudy will host a "by invitation" reception to unveil the "white model" of the permanent duck stamp exhibit at the Smithsonian Institution's National Postal Museum.

The exhibit is a pinnacle for duck stamps, now being officially recognized and given a permanent home in our nation's capital.

Rudy has proven to be the best friend duck stamps have next to J.N. "Ding" Darling, whose efforts resulted in the Migratory Bird Hunting Stamp Act, and who designed the first federal duck stamp.

I consider this exhibit to be a tremendous milestone, particularly for duck stamp collectors. For generations to come, visitors will enjoy and share the legacy and beauty of duck stamps.

On the following day, June 30, the Washington, D.C., first-day ceremonies will be held at 10 a.m. in the main auditorium of the Department of Interior.

Remarks will be made by Lesino; artist Neal Anderson; James Bruns, director of the National Postal History Museum; Jeanette Rudy, the benefactor of the permanent duck stamp exhibit; Washington, D.C., postmaster David Clark; Len Buckley of the Bureau of Engraving and Printing; and Mollie Beattie, director of U.S. Fish and Wildlife Service.

Beattie will announce the winner of the 1994 junior duck stamp contest, the second such nationally recognized winner.

She will also present an award to Hal G. McKnight, winner of the National Wetlands Conservation award in the private sector. A similar award will also be given to a yet-to-be-named private sec-

tor group.

Rudy will unveil an incredible display of duck stamp rarities. The exhibit will include Scott RW1 and Scott



Figure 3. A single copy of the 1982 federal duck stamp, Scott RW49, has been recently expertized with missing orange color.

RW2 material, including the first duck stamp ever sold, imperforates, proofs, essays, zepplin usage of a duck stamp, misperforates and some surprises. The exhibit alone is enough to warrant a special trip to Washington.

On July 1, in Lincoln, Neb., a similar ceremony will take place at the Cornhusker Hotel. Prior to that ceremony, a first-day ceremony will be held at 10 a.m. at the state capitol rotunda, about three blocks from the hotel. Ceremonies will be held all day, including booths with several vendors.

In addition, Rudy will be taking her exhibit to Lincoln for all to enjoy.

Plan to attend one of these Bob Lesino-orchestrated events this year, and tell him I sent you. ■

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Vol 1 #10

NOV. 1911

## REVENUE STAMPS OF MEXICO

BY PAUL L. BURKHARD

CONTINUED FROM LAST MONTH

The Contribucion Federals were the first adhesives to appear in the fiscal departments of Mexico. They have existed since 1861 and are imperforate throughout their issue. The stamps were engraved by various companies until 1884 when the government took the contract and has executed the demand to the satisfaction of all including the desires of collectors the world over. The talons do not appear until the 1883-1884 issue and then for three years they were discontinued but finally the talon became a permanent part thereof and since the issue of 1888-1889 has appeared on every issue of the Federals. The purpose of the talon is like that of a receipt, in paying the tax the talon goes to one party and the stamp to the other. These talons are collected separately by many but when the talon is a part of the stamp the value is very much greater.

The first of the Federals issued from 1862-1874 are considered by some in the same class as the various stamped paper of the Republic. Most fiscal catalogues list these early issues and they offer a great field for study besides the fine showy and interesting appearance of the issues. These stamps issued under the act of 1861 measure 90x105 mm. having as their chief attraction an embossed Mexican eagle with the words "Republica Mexicana" embossed over the out spread wings of the eagle. The eagle is enclosed by a circle and the surface without the circle has a woven impression except for the ovals which appear in the four corners of the design, the upper two having the same inscriptions, one embossed on a blank back-

ground and the other in print, the third bears a warning to the effect, "Any one counterfeiting this stamp or paper on which this stamp is printed will be punished by the pain of death," the fourth oval is blank being reserved for the stamp of the issuing office. Between the two upper ovals and over the circle containing the Mexican eagle the words Contribucion Federal are skillfully arranged. The value appears on a bar the extremities of which extend beyond the said circle.

The issue of 1874-75 is called by some the first bona fide adhesive, bearing the profile of Jose Marie Morelos who met his death by execution in 1815 as did many of the great men of Mexico. Over his head which is surrounded by a double line circle the words Independencia y Libertad are inscribed in plain block letters. Over the circle Estados Unidos Mexicanos appear in colored capitals. The lower part of the design, cut off by the dates 1874 and 1875 is reserved for the stamp of the issuing office, and immediately below the value appears in ornamental Roman capitals. There were five values of this issue on white wove unwater marked paper measuring 60x45 mm. and about four times the size of the present issue. The stamps were engraved by the American Bank Note Company of New York.

The issue of 1876 bears the profile of Don Benito Juarez an Indian from the Zapotec tribe but really one of the most remarkable men of the Republic has ever produced and serving a term as president from 1860-64. The issue, as

(CONTINUED ON PAGE 7)

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NOVEMBER, 1911

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We wish to acknowledge clippings received from J. H. Houston of Washington D. C. We are always pleased to receive anything of interest that we can use in THE COLLECTORS' MONTHLY. Thanks.

## REVENUE STAMPS OF MEXICO

(CONTINUED FROM PAGE 4)

the preceding one, gives the inscription Estados Unidos Mexicanos being the last of the Federals to bear that phrase. The issue was engraved by the New York firm and one value appears as water-marked paper being the first to appear thus. The next two issues were also engraved by the American Bank Note Company and the 1878 was the last. The issue of 1877 bears the same profile of Juarez but on a much plainer design with the new inscription Republica Mexicana. The portrait of General Leandro Valle is shown on the issue of 1878. The issue is water-marked as a previous one on wove paper the phrase Renta del Timbre nine times perpendicularly down a sheet of twenty five stamps.

(TO BE CONTINUED)

## THE 10 CENT REGISTRY STAMP

From The Star of Washington, D. C. we quote the following- New ten-cent stamps for registered mail will be put on sale December 1, according to an order signed by James J. Britt, third assistant postmaster general.

Ordinary stamps will be allowed when the new stamps are unavailable. The new registry stamp is three-quarters by seven-eighths of an inch in size and the color is light blue. Above the circle and following its curve the words "United States Registry" appear in two lines, and in the two lower corners the denomination "10" appears within small circles, with the word "cents" between.

# THE COLLECTORS' MONTHLY

VOL. I

DECEMBER, 1911

NO. 11

## REVENUE STAMPS OF MEXICO

BY PAUL L. BURKHARD

CONTINUED FROM LAST MONTH

Tomas de la Plena held the contract for four successive years and very creditably supplied the government with the Federals. The issue of 1879 gives another portrait of Juarez and is followed by the issue of 1880 bearing the bust of General Vincento Guérro. The issue of 1881 bears the portrait of Don Melchior O' Campo a priest who was hanged in 1863 for his liberal beliefs. The last work of La Plena was the issue of 1882, the portrait of Valentia Gomez Farias adorning this issue mounted on a cross of St. Andrew all of which is hidden but the extremities.

The issue of 1883-84 was the first work of the government and the first to make its appearance with the talon. The issue bears a three quarter likeness of Mora in a circular frame. The talon appears on the left of the design and bears the same words as the stamp proper.

The second issue of the government shows quite an improvement over the preceding issue bearing a statuette of Vicar Hidalgo y Costilla, the father of Mexican independence, who like the other great men, was executed in the year 1811. The issue of 1885-1886 was printed in sheets of forty-eight stamps, six rows of eight, on unwatermarked wove paper without the talon. A full face portrait of Hidalgo adorns the issue of 1887-87 mounted on a Victorian

cross of skillful workmanship.

The profile of Don Melchior O' Campo again appears on the fiscals inclosed by a heart shaped design in the year 1888-1889. The talon is again used and since that issue has never been abandoned. The Profile of Cuauhtenoc, the last of the Aztec kings, who was put to death in 1521 after the conquest of Mexico by Cortez, appears on the issue of the Federals in the year 1889-90. In 1889-90 the issue is on white wove paper showing the eagle of Mexico. General Guerro again appears on the issue of 1890-92 and is followed by that of Hidalgo in 1892-93. Liberty appears in a standing position in the 1893-94 issue. The size decreases in 1894 and the issue of that year measures only 40x 47 mm. and shows the Mexican Eagle without spread wings seated on the cactus with a mountainous back ground. In the border of the design the inscriptions appear reading as previous issues.

The issue of 1895-96 pictures an open book with an inscription meaning law. The cap of liberty over the book gives light that the book might be read. The issue is very attractive as is the issue of 1896-97 on which Liberty is seated with in a double line rectangle with a curved top over which is a scroll with the words "Contribucion Federal." The dates appear at the sides over a jeweled design.

The eagle is stretched over these dates one on each date. In the lower corners are two penants bearing the name Mexico and between the penants the value is given. Within the rectangle twenty nine stars are inserted around the edge and on each a name is finely engraved. The stars represent the twenty five states, three territories and one federal district in which the stamps were used.

The designs following are much plainer and on most issues the Arms of Mexico are shown. The issue of 1898-1899 is the first to appear in a small size measuring 20x40 mm. including the talon. The design is changed year after year but the size is still honored and no change has been made up to the present time.

(TO BE CONTINUED.)

#### PARCEL POST IN GERMANY

One thing that adds to the enjoyment of the gift season in Germany is the certainty that presents intrusted to the parcel post for delivery will reach their intended recipient undamaged and with out delay. For Germany, recognizing the great value of the parcel post, has extended the system to every part of the empire and has raised the weight limit of packages that may be sent by post to 110 pounds. Special cars are provided on the railroads for the transportation of packages and in the cities automobiles and other up to-date appliances are used to make quick delivery possible.

In Germany every package placed in the mails is insured by the government, and in case of damage or even of undue delay the insurance is promptly paid. Within the postal territories of Germany and Austria-Hungary the rate is 6 cents for packages up to eleven

pounds in weight which are to be carried not more than ten miles. For greater distances within that territory the charge is 12 cents.

#### ANCIENT RUINS IN MEXICO

The strangest ruins yet found on this continent, says a writer in the bulletin of the Pan-American Union is Mitla, the "Place of the Dead."

This is a group of ancient buildings near Oaxaca, Mexico. What people built them is not known. It must have been long ago. The ruined temples and mounds, as well as the name, shows that Mitla was a place for funeral ceremonies. Perhaps human beings were sacrificed at these ceremonies. There are thick walled rooms, great pillars hewn out of solid rock, and a mysterious under ground passage.

On the outside, the buildings are covered with a mosaic work made of small stones a million of them-set in cement. Each stone carved with a geometrical design. This work was evidently done, at great pains with rude stone implements.—Current Events.

According to The Collector of New York, at the auction sale of autographs by Stan V. Henkels held at the auction rooms of Samuel Freeman & Co. on November, 7th. these were some of the prices paid. An autograph letter signed of John Adams was sold for \$46.00, one by J. Q. Adams \$5.50, a document signed Ben Franklin \$15.00, autograph signed of Washington Irving \$16.00, a letter signed by Wm. Penn \$36.00, an autograph letter of Andrew Jackson \$18.00, one of Charles Dickens \$27. and one of R. G. Ingersoll \$18.

Vol 1 # 12

Jan-Feb 1912

**REVENUE STAMPS OF MEXICO**

BY PAUL L. BURKHARD

(CONTINUED FROM LAST MONTH)

The *documentos y Libros* (Documents and Books) were first issued in the year 1874-75 with the head of Vicar Hidalgo adorning the issue. The issue appears on three different papers; one on thick wove paper, on thin wove paper, and the last on horizontally-laid paper with water mark "Renta del Timbre." There are nine values of this issue from one cent to ten pesos with a change of color on every value. The American Bank Note Company probably engraved this issue though this is uncertain. This issue is similar to the *Federals* of the same year but on a slightly smaller scale, with upper inscription "Estados Unidos Mexicanos" and the lower section reserved for the stamp of the issuing office.

The issue of 1876 is very interesting bearing the likeness of J. M. Morelos on nine values unwatermarked paper and engraved by the same company as the preceding issue. At the bottom is a double lined oblong frame for the stamp of the issuing office. The first four varieties appear on white laid paper and the five remaining values on yellow wove paper. This issue was used in some states of the Republic in 1877. The five, ten and fifty centavos were surcharged *Habilitada Para 1877*, for use in Carmen. The five centavo was used in Chihuahau with surcharge *Habilitada 1877*. The first five values with surcharge *Para 1877* were used in Durango and the three cent was used in Nuave Leon with surcharge *Para 1877* in large letters.

The first issue to bear "Republica Mexicana" appeared in January 1877

containing the effigy of Jose Morelos in an oval, the border of which is cut into by the numerical value on both sides and above bears the phrase "Renta del Timbre," and below the value in capitals. Without the oval a second oval engine-turned and making a series of concave lines cuts off four triangles. The upper spandrels bear the date with "Republica Mexicana" in colored capitals beneath. The lower spandrels bear the phrase "Documentos y Libros" following the oval and above the dates which are inverted. At the base of the stamps an oblong space is left blank for the stamp of the issuing office. The three varieties of the issue, engraved by same company as preceding issue, are as follows: the first issue of nine values is on laid paper the second issue identical except for the change in colors, the third issue of nine values is on wove paper water-marked "Renta del Timbre" twelve times across the sheet of one hundred stamps. The figures of the one, five, and twenty-five centavos on the left hand of the design are reversed. The *Documentos* are probably the least interesting of the *fiscals* but the early issues make a fine showing and the varieties open a field of study and until the issue of 1887 the interest in *Documentos* does not lag. The latter issues from 1900 to the present time also presents a fine interesting appearance but a head of all the issue of 1877 stands out as the prominent feature in the *Documentary* issues.

The new issue of 1878 bears the portrait of Vicar Hidalgo within an oval bearing the inscriptions "Republica

Mexicana" above and Renta del Timbre below separated by two stars and all in white capitals. A scalloped oval similar to the preceding surrounds the inscription. The upper spandrels contain the numeral value and are connected by a ribbon on which the value appears in colored type. The lower spandrels contain a ribbon bearing inscription, Documentos y Libros, the ribbon broken in the center behind the word, Del of the oval and a laural branch, all adding to the interest of the design. The nine values were engraved by Tomas de la Pena of Mexico and watermarked as the preceding issue. The value in the upper left spandrel is reversed on the twenty five centavos.

The portrait of General Benito Juarez within a scalloped oval of a very plain but interesting design in the year 1879 on wove and laid paper both of which show more or less ribbing. The nine values are on watermarked paper. The inscriptions are same as preceding issues though differently arranged. At the base a small oblong space for the stamp of the issuing office bears the name of V. Enisco the engraver in one corner. The ten pesos in this issue and the two following is much larger and measures 40x48 mm. The profile is slightly changed and appears in a circle broken by the value in colored capitals. The scalloped surface is enclosed by a one line circle a slight distance apart and distance between bearing "Estados Unidos Mexicanos" above and "Para Documentos y Libros" below. "Renta de Timbre is inscribed over this and at the base of the design the date is inserted. In the four corners appear four circles, the upper two bearing a Roman ten and the lower bearing an Arabic ten in each circle. The color of the design is brown and blue and appears only on wove paper.

Like the contemporary issue of the

Federals the issue of 1880 bears the profile of General Guerrero on an artistic design. The words Timbre Mexico appear above and Documentos y Libros on a curved ribbon below the portrait. The numeral value at each side and date 1880 between, the value is inserted in white capitals. The issue was engraved by De la Pena and is on laid paper the ribbing being very prominent as preceding issues. The ten pesos is similar but measures 35x57 mm. and over all the Mexican eagle towers, strangling the snake of tyranny. The Roman ten is at the outside of Timbre Mexico and the arrangement of the Diez Pesos below is slightly changed and the space for the stamp of issuing office is arranged accordingly.

The issue of 1881 bears the full face portrait of Don Melchior O'Campo on thick laid and thin wove unwatermarked paper. The portrait is within an oval over which Timbre Mexico is inserted and below the date appears at each side. The value in uncolored letters appears at the bottom, a small ornament being at each extremity. Directly above the date at the top of the design the value is given in small circles. At the side to the left "Documentos" reads up and to the right "y Libros reads down. To the base on each side the open space shows portions of the date. The ten pesos is identical as preceding except for the portrait and date. This issue was produced by Pena.

The last work of Pena is the portrait of Gomez Frias in 1882. Without the oval is a field of flowers to the border upon which all the inscriptions are placed. The ten is normal size but the portrait is blue upon a brown surface. The issue appears on horizontally laid paper watermarked as before and thin wove unwatermarked paper. (TO BE CONTINUED)

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## THE COLLECTORS' MONTHLY

from top to bottom of sheet, while others, like the imperforate issue, have the out side line at the corner of each stamp, forming detached quadrilaterals. This feature does not seem to have been dwelt on by writers, though it must be well known to the specialists.

A rather strange bit of information is gleaned from a certain dealer's advertisement, viz., that the Belgium 2 franc stamp of 1886-1891 was sold to dealers, apparently below face. For he is advertising them unused at 14 cents each whereas the face value is 20 cents. This is a peculiar fact, if so, and Belgium needs watching.

I recently made some inquiries as to how high the numbers of cancellations ran on our current stamps, without a break. Number 34 was the lowest one I lacked in my own collection. I now find that the numbers have been found complete up to 99. a Philadelphia collector

possessing such a complete collection on Philadelphia postmarks alone, except two numbers, and those two missing numbers I have my self. So it remains for someone to find number 100 to continue the succession.

A rather unique method of mounting the Nicaragua issues printed on both sides is exhibited by an ingenious collector. Squares exactly the size of the stamp are cut out of the page. By a convenient device a certain margin around these squares are carefully gummed, on each side of the page. Then a square of transparent wax paper larger than the hole and as large as the gummed area is pasted over one side, the stamps are inserted loose in the space and a similar square of wax paper pasted over the sides. The whole has a very neat and effective look, but it would seem to us as if the stamps were hardly worth the trouble. We are not amiable toward Nicaraguas, though we collect them, as our principles of general collecting oblige us to do.

## REVENUE STAMPS OF MEXICO

BY PAUL L. BURKHARD

(CONTINUED FROM LAST MONTH)

In January 1883 an issue nearly identical to the issue of 1882 appeared with the phrase "Oficina Del Gobierno" at the base of the design. This was the first work of the government offices and since that the government has supplied their own engravings. The portrait of Vicar Hidalgo to the left was substituted for that of Frias. The issue is on laid paper with same watermark as as previous issues. There are twelve values the three highest being bi-colored. In July 1883 a new issue was substituted having sixteen varieties of twelve values. The profile

of Mora is given within a circle bearing the value and "Documentos". "Timbre Mexico" above and dates and numeral value below are so arranged to make the issue very attractive. The issue is on laid paper watermarked "Renta del Timbre" as before nine times across the sheet of one hundred stamps.

The issue of 1885-1886 bearing statuette of Vicar Hidalgo in an interesting design of twelve values appears on laid and wove paper. There are two varieties of the un, tres, and cinco centavos the color being distinctly different. Timbre Mexico

is engraved above and around the oval separated from the dates beneath by the numeral value. The value in capitals is inscribed on a curved ribbon beneath. The issue following is similar but the numeral is much larger and is placed beneath the profile.

The issue of 1887-1888 is neatly arranged. The head of Morelos appears on laid watermarked paper. The border is broken in at the base and on a large numeral of value is engraved. The border of the oval bears all the inscriptions save the the dates in the upper angles of the stamp. The lower angles contain a laurel branch in each. The whole is enclosed by a line except the bottom which is broken for "Mexico, Oliciana del Gobierno.

The following issues of the Documents comprise most of the common stamps and though many values are rare the interest in them is not very great. The issue of 1888-1889 bears the portrait of Juarez on twelve values the two higher values being imperforate and bicolored and are very rare. In the issue 1889-1890 the demand is a little greater and the higher values are almost unobtainable. Victor Hidalgo again is pictured on this issue which appears on laid and wove paper their being twenty varieties.

Guadalupe Victoria is portrayed on the issue of 1890-1891. Victoria was the first president of the first Republic this Republic being destroyed by Maximilian in 1864 who became emperor of Mexico. There are twelve values of this issue on lilac wove paper with no watermark. "Documentos" on a curved ribbon above the portrait. Half way down the sides the dates are inscribed on a curving ribbon coming from without the design and disappearing behind the oval. The value is inserted in ovals at the lower corners between which "Mexico" appears on a straight band. The value is in uncolored capital letters across the width of the stamp at the base.

The issues as they continue are not very rare except the higher values and as the designs are not particularly interesting mention of them will be omitted. The issue bears the portraits of unimportant men or the Arms of Mexico which appear very often until the present time. Liberty is portrayed in various positions as in the issue of 1899-1900 when the Goddess of Mexican Liberty is standing holding a book of law in one hand and a sword of protection in the other. The issues since 1900 are all neatly engraved and can be readily identified from the Renta Interior without the talon by the print of the government office at the base of the stamp.

The Internal Revenue stamps came into use by an act of January 1885. The first issue 1885-1886 of twelve values from the one fourth centavo to ten pesos may be considered divided into two classes the one fourth centavo of two colors and the one half centavo being in an upright rectangular frame measuring 62x12mm. appearing on unwatermarked paper and the oblong values from un centavo to the diez pesos are perforated vertically through the center to be torn apart on cancellation. The stamps were not always torn apart and the ones regarded with any value are those that were not parted. The numeral values appears in the center with a bar containing the value in white capitals crossing the numeral. The dates appear in the four spandrels of the inner design, "Renta Interior" above Timbre below, value in white capitals at right with "Mexico" at both sides reading downward. At the left an oblong with inscription "Renta Interior" dates, and value in three lines reading downward. The stamps measure 38x23mm. and were engraved at the government Offices on plain wove paper. The earlier issues unless torn apart are in fine condition the usual cancellation being a neat pen line across the stamp.

The second issue made its appearance in July 1886 and bears the portrait of Vicar Hidalgo enclosed by an oval bearing bearing two dates, 1886-1887 and "Mexico". The stamp is perforated horizontally through the center bearing the date on both sides. Above is the value in uncolored capitals and below the same with "Renta Interior" at both extremities in identical type. The numeral value is on the lower portion being a larger uncolored numeral. There are nine values from one cent to ten pesos on unwatermarked wove paper and are perforate 12 1-2. From this issue through the issue of 1893 the values lower than un peso are of the same color and the values above the peso are the same, except for the issue of 1887-1889 which have the one fourth and one half centavos in upright rec-

tangular form.

The one fourth and one half centavos of the 1887-1889 issue appear with two perforations; perforate 6, and 12, on wove paper, issued in sheets of 100 stamps with no watermark, and bear the profile of Morelos with date and value above and below. The twelve values from one centavo to one one hundred pesos are perforated horizontally through the center of the stamp and are watermarked. The numeral value is in a small white circle with colored background, The value above and below with dates and names are engraved in identical manner. "Mexico" on both sides and at sides of the value. The color of the centavos values is olive-brown and of the pesos is ultramarine all on laid paper.

(TO BE CONTINUED)

## TAPESTRY NOTES

BY J. C. ZERGA

Tapestry making did not originate in the Mediaeval Ages as many are wont to believe, but dates back to the days of early Greece. Terms used in the industry are found in the writings of Euripedes, Homer, a Herodutus and the famous vase of Chiusi (400 B. C.) is decorated with a likeness of Penelope weaving her web at her loom. The Roman emperors and nobles employed weavers to make hangings for their homes; fragments of their work, with its crude designs are on display at the Victoria and Albert Museum. After the fall of Rome, the art seems to have been lost, but it was again introduced into Western Europe by the Saracens from Egypt and from the fifth to the ninth century was centred almost exclusively in the monasteries, later many weavers came together and formed guilds, those of England and Flanders being

particularly active in this movement.

The early tapestry designs were of an oriental character and woven of colored wool, but those of the Renaissance were designed by such artists, as the Van Eycks, Mantegna, Leonardo da Vinci and Raphael, and often silk and metallic threads were substituted for the colored wool. The themes were generally religious or mythological, the siege of Troy, pastorals, and floral designs being favorite subjects.

The "Tapisserie de la Reine Mathilde" more commonly known as the Bayeux tapestry continues to attract tourists to Bayeux. The tapestry reveals a veritable motion picture, combined in artistic effect to please the eye. The first scene shows

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### REVENUE STAMPS OF MEXICO

BY PAUL L. BURKARD

(CONTINUED FROM LAST MONTH)

The one fourth and one half of 1889 1889 issue is similar to that of 1885 but as preceding issue is on perforated 6 and 12 on wove paper. The twelve values are somewhat similar in design to the issue of 1887-1888 on watermarked and horizontally laid paper. The color of the centavos values is green and the pesos are red.

The following issue is similar in some respects but pictures Juarez on the twelve higher values. The value is in white numerals at top and bottom and capitals at right reading up from the bottom and down from the top, some with "Renta Interior" on the left, "Mexico" in curved banderoles over and below the portrait and the dates are in the four corners of the design. The two lower values bear the numerals and dates at the sides. The department name is inscribed above and in similar shape the value in uncolored capitals appears at the bottom. The lower values are on wove paper and the upper on laid, the color being yellow-brown and dull bluish green.

The issue of 1890-1891 contains fourteen values as preceding but the lower values are of the same design as the higher values. The central design a "Phrygian cap" is enclosed by a small circle, the cap is engraved over a "medate of rays." On the rim of the cap "Liberated" is engraved. "Renta Interior" forms the boundary of the design at the top and bottom with value curved in white type at the distance from said bounds. The numeral value is given directly above and below with dates on both sides. This issue is unwatermarked on lilac wove paper and of two colors; carmine and purple.

A design very similar to the preceding was produced in 1891 and was used until 1892. The value, date etc are placed in the same position as

preceding but a portrait of one of Mexico's generals is substituted where the "Cap of Liberty" was placed in the other issue. The fourteen values are on lilac wove unwatermarked paper being of two colors, yellow-green and carmine, and are perforated horizontally below the center of the stamp; for purpose as stated before.

The issue of 1892-1893 was the first to bear a talon which can be detached without marring the appearance of the stamps as on the previous issues in which the stamp is torn in two parts. The stamps bearing the talons are more valuable than those from which the talon has been removed. The issue following to the present time have followed this idea and if the stamp is parted the showing is interesting never the less. On this issue the talon appears on the left extremity bearing same wording as the stamp proper. On the talon the value is in the center reading downward in small numerals. The value in uncolored type is below and "Renta Interior" above in a curved banderole. The dates are inserted in the upper spandrels. The stamp portrays the profile of a Mexican statesman within an uncolored oval frame. "Renta Interior" is curved over one side of the portrait and from the portrait to the upper right hand corner "Mexico" appears on a white background. The upper left hand spandrel bears the numeral value in uncolored type on colored background. The dates are on each side of the portrait in small bars engraved over an engine-turned surface. The value in large white capitals is at the base of the design. The fourteen values are on white laid paper watermarked as before.

The following issue is oblong and in many ways similar to the preceding issue. The talons appears on the same

side but with different arrangement "Renta Interior" above reading downward, in regard to the stamp proper, at the left below the department name the value in colored numerals engraved on a blank background within a circle, to the right the dates 1893-1894 are separated by the word "Mexico" and below stretching the length of the talon the value appears in white capitals. The design of the stamp proper portrays another of Mexico's generals in an oval above which "Renta Interior" is curved and terminating behind the dates which are at the sides of the oval. The numeral value is in the upper spandrels and the value in white capitals is at the base of the design, over which "Mexico" is curved following the oval. The lower spandrels are filled with ornaments. There are twelve values and all are different in color. The one and two centavos are perforate 6 as well as 12 mm. and the one peso has two distinct colors. The colors hereafter vary and are not the same as previous issues.

The talons on the issue of 1894-95 were the first to bear the word "Talon." In this issue the stamps measure 45x25 mm. and the talon occupies half this space. The stamp itself bears the Mexican eagle in a circle with "Republica Mexicana" curved above and within the border and the small value in capitals below. The upper spandrels contain the value and the lower ones present nothing but ornaments. The talon is very similar, the type being slightly larger, the numeral value substituting the chief attraction. "Talon" is engraved above and the word "Centavos or Peso" below, in the border of the circle. This issue is on wove paper and appears with three perforations; 6, 12, and 6x12 mm.

The issue of 1895-1896 of twelve values pictures the goddess of Mexican

Liberty, leaning with one arm on a tablet bearing the Arms of Mexico, and holding a handful of grain stocks in the other. Over the arched border "Mexico" is engraved, the spandrels below bearing the dates. The value in white type on colored background measures the length of the stamp at the base. At the sides of the design from the value to the date ornamented pillars reach supporting the arch. The talon at the base of the stamp upon which "Talon" is engraved over the numeral value which is in the center of the design. The dates are at the sides of the numeral and below the value is inscribed identical to the stamp proper. The issue is on wove unwatermarked paper.

The issue of 1896-1897 measures 23x43 mm. to the stamp, including the talon and the size has remained the same to the present time. In this issue Liberty is seated with arms outstretched holding a laurel wreath in each hand. The eagle is present at the top, his wings outspread, a ribbon from his beak flowing in both directions revealing "Mexico" in the center and dates at the extremities. The value is at the base of the design in colored letters. The eagle is also present on the talon flying proudly above the value. The word "Talon" is in the border on either side and "Mexico" at the bottom. Without the design at the base the phrase, "Mexico, Oficiano del Gobierno" is engraved. This appears on all the following issues on the talon only and there is no need of confusing the I. R. minus the talon with the Documentos of the same date which bears the phrase on the stamp.

(TO BE CONTINUED)

EXTRA- Latest press reports indicate that Capitan Amundsen was the first to reach the Antarctic pole. Scott is late, as usual.-The Pilatelic Insurgent.

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Golden Gate. Naturally the Panama Canal will be used on one of the values.

A local collector is displaying about a dozen varieties of Guadalajaras. Not so many as these are often seen in the smaller cities. Mexican troubles are turning philatelic interest towards a little liked country. Another specimen that the said collector shows with pride is a fine \$5.00 proprietary.

The new issue 10 cents (1912) has already appeared with Chicago pre-cancellation.

The statement that one of our large wholesale houses has negotiated for the handling of 100 tons of stamps collected by a religious organization, seems almost incredible. When we consider that the largest collection in the world weighs but a few pounds, the disposal of such a quantity seems as great an undertaking as its accumulation.

## REVENUE STAMPS OF MEXICO

BY PAUL L. BURKHARD

(CONTINUED FROM LAST MONTH)

On the issue of 1887-1889 the eagle is engraved within a seemingly depressed circle with the cap of Liberty above the depression. Over all "Mexico" is engraved on a ribbon which curves and tumbles downward at both sides and spreads out at the base revealing the dates and the value in white capitals is inscribed below. The talon is similar, minus the eagle, and carries out the ribbon affect "Talon" appearing in place of "Mexico". The eleven values are on wove paper as the previous issue.

The issue of 1898-1899 bears the portrait of an early Mexican Indian warrior within a circular frame bearing "Mexico" and dates. The value in larger type makes its appearance below the portrait. The talon is somewhat similar to preceding but bears the word "Mexico" as well as "Talon". There are eleven values perforate 12 and seven perforate 6 all on wove paper.

The bust of Liberty is finely engraved upon the issue of 1899-1900. The word "Libertad" is inscribed upon the cap. The value is beneath the bust and the dates above white. "Mexico" appears at the sides on a small ribbon which winds itself

around a branch of leaves which extend up from the value. The talon is slightly different from previous of same having Mexico in place of Talon and on most of the following issues this is true. The eleven values are also perforate 6x12 which is true on the following issues also. The remaining issues are as previous on wove paper.

As previous issue the issue of 1900-1901 bearing the portrait of Castro is of two perforations. Each following year produces a change in design but all are perforate 12. The eagle within a circle, "Mexico" curved over his head, value below, appears with dates 1901-1902 in upper spandrels. The talon shows a slight change also, the dates being upheld up over the forms of Aztec gods at both sides, numeral value in oval with "Talon" above and small capital value at base.

The two following issues bears the bust of Liberty on eleven values each the talons are minus word "Talon". The eagle plays an important part in the designs from 1904-1907 each issue somewhat similar but with an eagle in a different arrangement.

The issue of 1907-1908 bears the

head of General Zarragoza, his first appearance on the stamps of this department. "Mexico" above with date and value below the picture. The following issues are very similar to the preceding and there are four issues since that of 1908 all on wove paper, same size and similar design.

#### CUSTOM HOUSE STAMPS

An interesting and attractive as any fiscals are the Aduanas or Custom House stamps of Mexico. These stamps are large and finely engraved throughout their issue. The Mexican government alone produced these stamps from their first appearance in July 1885 until the year 1896 when they were discontinued. All issues bear the phrase "Especial de Aduanas" with date and value skillfully arranged. The first issue bearing the date 1885-1886 measures 40x44mm. The numerals take up a large space in the center of the design with a bar, bearing the denomination in white Capitals, transversing the numeral and terminating at the scalloped border of the oval. The issue is unwatermarked and exists on wove paper, the five cent is on laid paper also. Above the numeral without the oval forming a second oval with the phrase, "Especial de Aduanas" 1885-1886 curving up from the lower portion of the design. "Timbre Mexico" is inscribed this being the only issue of the Aduanas to have that phrase. The issue is composed of eleven values from one centavo to one thousand pesos and each of the following issues contains the same number until 1893. The stamps of this issue and the following are often found mutilated by a round hole punched for the cancellation.

An oval like design follows with "Mexico" above inscribed without the oval. The numerals appear in the center of the design on an engine-

turned background. This issue is slightly smaller than the preceding issue and is unwatermarked. The centavos values, four in number, are ultramarine in color and the color of the pesos values are carmine.

The design of the issue of 1887-1888 is different from the preceding design in being circular on laid paper measuring 40x40mm. The numeral is enclosed by a smaller circle in the center of the design on eleven values as the previous issue. The twenty five peso exists imperforate and perforate and the remainder of the peso value are in perforate and of a yellow greenish hue. The color of the centavos are orange.

Attractive in many respects the issue of 1888-1889 appears with value enclosed by a small circle in the center of the design, the dates at the sides, "Especial de Aduanas" at the top and "Mexico" and value at the bottom. The color of the centavos values is blue and the pesos brick red, all on laid paper, the five hundred and one thousand pesos being imperforate.

The year 1889-1890 produces a change in the design, having the portrait of General Zarragoza within an upright oval. The dates are engraved in the upper corners, and the numeral value in the lower. "Mexico" is inscribed on a curved banderole beneath the portrait and from the extremities a curved floral spray extends beneath the numeral values and up the outer edge of the design. Words as on previous issues appear on skillfully arranged ribbons partly surrounding the oval. The color of the centavos values is green and the color of the pesos are red, the issue appearing on laid paper.

(TO BE CONTINUED)

The diamond is the hardest known mineral.

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stamp being in green and the same design as the 2c envelope. There are rumors that this will displace entirely the 1c adhesive.

Although a general collector, I am heartily in favor of specializing, but my limitations, at present at least, do not include Dr. Chase's plating of the 3 cent U. S. 1851 or Mr. Pack's separating of the heads on the 100 reis Brazils. I have essayed at both,

but even with elaborate descriptions and several times magnified illustrations of the varieties, I am at a loss to classify them and when it comes to the stamps themselves, I believe they are impossible to the average collector except at the cost of impaired eyesight. So poor is the printing on the Brazil issue that I cannot distinguish one head from another on the 100, 200, 300, and 500 reis and I think this will be the lot of most collectors.

## REVENUE STAMPS OF MEXICO

BY PAUL L. BURKHARD

(CONTINUED FROM LAST MONTH)

The issue of 1890-1891 is very attractive, picturing a sailing vessel passing a light house from a troubled to a calm sea, a similar vessel in the distance. The design is enclosed within a circular frame with "Mexico" below. The numeral value appears in the upper corners, beneath which a ribbon is extended over the circle bearing "Especial de Aduanas" in white capitals. The dates are in the lower corners under which the values is engraved in a straight banderole measuring the length of the stamp and bearing various devices at the extremities on several values. The eleven values were engraved on pale violet wove paper, the color of the centavos values being brown and the pesos blue green.

A similar and equally beautiful issue appears in 1891, having as the chief attraction a vessel with half lowered sails anchored to the beach upon which the cargo unloaded consisting of two bales and two barrels, an anchor is resting on one of the barrels. Two ships are seen in the distance heading for the same port. The design is enclosed by a double lined circle over which "Especial de Aduanas" is curved and "Mexico" beneath the intervening space at the

side bearing the date 1891-1892 in curved banderoles, the numeral value is inserted in the upper corners of the design and as preceding issue the value also appears at the base in white capital letters reading across the stamp. The eleven values are on bluish wove paper and as previous issues are in two colors the first four values are blue and the remaining values are brown.

The last of the "Especial de Aduanas" were issued in 1892 and were used until July 1893. The issue bears the portrait of Don Melchior O'Campo with a heart shaped frame with white borders. The value is engraved above on a ribbon which is hidden as it descends down the design by the numeral value the center from which a spray of leaves spring up for a short distance only to appear again on both sides bearing a fancy date. The word "Mexico" cuts off a portion of the heart shaped design and touches the dates connecting the extremeities of the ribbon. The department name is inscribed at the base in white capitals.

The issue is of eleven values on laid paper and are colored orange for the centavos values and red for the remaining seven values, the issue as preceding measures

40x40 mm. and is perforate 12 1-2.

From July 1893 to July 1896 there were three issues of Aduanas but very different from the preceding issues. The documentos and Renta Interior stamps of the same year were surcharged "Aduanas de -----" and used as custom stamps. The surcharges appear in various colored inks and were used in fifteen Ports of Entry. Besides the surcharge they were punched with a round hole 5 mm in diameter that they may be readily distinguished. No difference exists because of various surcharges but many collect them as a side line.

During 1893-1894 there were five values from one centavos to fifty pesos as the document issue of the same year. The following year twelve values were also used but the hundred pesos was used and the twenty five pesos omitted. The issue

of 1895-1896 is surcharged upon the Renta Interior issue and is composed of eight values from un centavo to cinco pesos.

The Port of Vera Cruz was original in this matter and used provisional Aduanas from July 1888 to July 1896. The first seven years the Documents were used and the Renta Interior were used only from 1895 to 1896. These issues bear the perforation "Vera Cruz" on the earlier issues but finally the surcharge and the hole were used for identification.

The Aduanas were abolished in June 1896 and with them a very interesting field for study was discontinued but the issues until the last will never cease to be of interest to the collector of Mexican Revenues or philatelic side lines and their beauty out shines the postage stamps of any country.

## COIN NOTES

BY ROBERT BLAKELY

Coins were first struck on the Island of Aegena, about 700 B. C. The coins of Aegena are the first evidences of coined money.

The mint in Denver began to coin nickels in February, for the first time in history. Before this the mint at Philadelphia was the only mint that made 5 cent pieces. Supt. Downer stated recently that Western copper will be used entirely. A nickle is composed of 75 per cent copper and 25 per cent nickle. The coins will be used in the Rocky Mts. territory.

The Gobrecht silver pattern dollar is attracting quite a little attention at present. A complete set of the Gobrecht dollars, including the eleven known varieties in silver and the eight varieties in copper, are now worth in excess of \$10,000, and would bring perhaps \$12,000 should they be offered at public sale.

The new Indian rupees are now being put into circulation. They are very pretty coins. The obverse side bears the crowned bust of the King as Emperor of India and on the reverse is a floral design composed of the rose, thistle, and shamrock surmounted by a lotus-flower.

The most valuable coin of the U. S. is the double eagle of the year 1849, there was only one of the coins struck and this one is in the collection of the Government. The Government has been offered \$25,000 for this coin. Next to this coin in value is the silver pattern dollar of the year 1776. This dollar is valued at \$5,000 and is owned by H. O. Granberg of Oshkosh, Wis. It is about the size of an ordinary silver dollar and contains 378 grains of silver. Next in value is the famed dollar of 1804, valued at \$1200, this coin is known the world over, and very recently several people have

ie Date — June 9th  
 IN'S 18TH SALE (PUBLIC)  
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**CES OR DEPOSIT REQUIRED**

50c, 75c, \$1, fine.....	.98
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 a" 1gld, 1908, 3 good var., 50c.  
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 ) ..... .25  
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NADA WARTAXSTAMP  
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 1899, 11 var., comp., cat. \$1 25. . . . .20c  
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### PHILADELPHIA STAMP COMPANY,

P. M. Wolsieffer, President-Mgr. Charles Beamish, Secty.-Treas.

21 SOUTH 17th STREET, PHILADELPHIA, PA.

## THE "DENVER" REVENUES FOR MEXICO.

By S. B. HOPKINS.



This picture shows the regular postal issue. The revenue design differs in the omission of "Correos," its place being taken by "Mexico."

The second issue revenues (printed in Denver) were used provisionally as postage stamps. The state of Coahuila was originally Constitutionalist territory, but they were unable to hold it long, in spite of the fact that Don Venustiano Carranza quit the governorship of Coahuila to become "first chief" of the Constitutionlists; once lost to the Huertistas, it was the last of the northern tier of states to come under the full control of the Constitutionlists, and when it did, they were unable to supply its offices with postage stamps, as the "Transitorio" issue was either exhausted or withdrawn (so far as the head office was concerned) and the "Denver" issue had not yet been received from the printers; hence, full and complete authority was given by the proper officials of the Constitutionalist Government to issue, sell and use the second issue revenues as postage stamps (without talon and without surcharge) throughout this unsupplied territory until such time as the regular postage stamps might be received. I do not see any difference between the postal use of these stamps and the postal use of the "Ejercito" stamps, except that the latter took place in parts of Chihuahua, Sonora and Tamaulipas in 1913, and the former in Coahuila in 1914. In both cases, the provisional use continued over a period of several months and was stopped by the appearance of a regular postal issue, and in neither case were there any other postage stamps to be had in the respective districts.

## NEWS GLEANINGS.

—R. E.—This subscriber asks, "What

copy was furnished some months ago to be used when no new copy arrived, but in this particular instance the offering had become obsolete.

—The talk by Frank L. Coes of Worcester before the B. P. S. at the informal meeting held May 4 was keenly enjoyed by those who were privileged to hear him. The talk was illustrated by lantern slides taken from various series which he employs to interest young people and showed a number of different ways in which a lecture could be gotten up. This was particularly interesting in view of the fact that the B. P. S. has voted to purchase a lantern with which to do missionary work under the auspices of the society. Mr. Coes talked at some length upon the coronation portrait of Queen Victoria and showed the differences in the treatment of this portrait upon the various Colonial stamps. Mr. Coes' talk was delivered in his characteristically easy manner and his presence with the society was appreciated by the large number of members in attendance.

—The surcharge of the Monterrey issue (Scott's 392-9) on the Transitorio issue rests on the same basis as the same surcharge on the 1899 and 1910 issues and the 1908 due stamps, as the decree required the application of the surcharge to all previous issues of postage stamps. (I have even seen some "Ejercito" stamps so surcharged.) This decree was written by the P. O. Inspector in charge of the Monterrey district, which included the states of Nuevo Leon and Tamaulipas, but was not issued by him until it had been duly approved by the "Direccion General" of the Constitutionalist Government.—S. B. HOPKINS.

—I wish to call your attention to what I consider the rarest Constitutionalist stamp—a 1c 1910 with both "Monterrey" and the "printed" or \$ (Mexico City) surcharges, the latter of course over the former. It is evident that some postmaster in the Monterrey district, following out the instructions contained in the decree of Oct. 7, 1914, sent in a sheet of 1 centavo stamps that had already received the Monterrey surcharge.

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### COLONIAL STAMP CO.

110 S. DEARBORN ST., CHICAGO

## FOREIGN POST CARDS and ENVELOPES

Having recently acquired a collection of above, I will give want lists careful attention or will send selections on approval. I price by Bright and give 50% discount even where it brings unused British Colonials under face. Bright's latest Catalogue 55c postfree.

**BRYANT POLLARD**  
 DEALER IN STAMPS AND ENVELOPES  
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## NEWFOUNDLAND

Coronation Issue 1911  
 (Royal Family) complete mint, o. g. per  
 set ..... \$2.35  
 Registrations extra. Blocks of four same rate.  
**FORDHAM STAMP EXCHANGE,**  
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## HIGH GRADE STAMPS

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### WHOLESALE

SPECIALITY, HIGH VALUE  
 BRITISH COLONIALS AND  
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You lose money if you neglect this opportunity.

## I WANT TO BUY

Old German States,  
 Canadian and English  
 Stamps at best prices  
 and solicit selections.

### LEONARD BRAD

59 Teignmouth Road, [72-4&6  
 CRICKLEWOOD, LONDON, ENGLAND.

## MOUNTAIN CITY APPROVALS.

Still giving premiums with purchases. Reference essential. MEXICO present issues. My regular customers have been getting these much cheaper.  
 Bosnia Dues complete, cat. 50c, for 21c.  
**W. H. KINARD, GREENVILLE, S. C.**

## U. S. IN GOOD CONDITION.

24c 1869 reissue, mint.....	\$ 7.00 net
90c 1869 reissue, mint.....	20.00 net
24c 1857 unused.....	3.00 net
90c 1857 unused.....	12.00 net
90c 1867 embossed, used.....	5.00 net

## HUB POSTAGE STAMP CO.,

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U. S. COLLECTION—491 varieties, all in good condition and including a number of desirable stamps. Catalogue value \$164.50, for \$50.00 cash. First remittance gets it.

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Will exchange fine British Colonies for U. S. Postage. Let me know what you have

**REVENUE STAMPS OF MEXICO**

**PART IV.**

COMPILED AND CORRECTED TO DATE.

ESPECIAL-DE-ADUANAS OR  
CUSTOM-HOUSE STAMPS.

**I ISSUE 1885-86.**

Perforated 12 37x41 mm.

1 centavos black	5 centavos black
10 " " 25 " "	
\$1.00 unpeso brown	\$5.00 pesos brown
10 00 pesos " 25 00 " "	
100.00 " " \$500 " "	

\$1000.00 one thousand pesos brown.

Large numeral in center. Centavos or pesos respectively written across the numeral.

**ESPECIAL DE ADUANAS 1885-86.**

**II ISSUE 1886-1887:**

Perforated 12 35x37 mm.

1 centavos blue	5 centavos blue
10 " " 25 " "	
\$1 un peso red	\$5 pesos red
25 pesos " 100 " "	
500 " " 1000 tho'd pesos red	

Large numeral in center, Mexico above. Date and numeral in circle.

**III ISSUE 1887-88.**

Perforated 12 39x41

1 centavos orange	5 centavos orange
10 " " 25 " "	
1 pesos green	5 pesos green
10 " " 25 " "	
100 " " 500 " "	

1000 pesos green

Numerals in inner circle, lettering in outer circle.

Aduanas 1887-1888.

**IV ISSUE 1888-89.**

Perforated 12 35½x36 mm.

1 centavo dark blue	5 centavos d blue
10 " " 25 " "	
1 peso red	5 pesos red
10 " " 25 " "	
100 " " 500 " "	
1000 " " " " "	

Numerals in circle above "aduanas" on right side 1888 on left side 1889 below value of stamp.

**V ISSUE 1889-90.**

Perforated 12 86x37 mm.

1 centavo green	5 centavos green
10 " " 25 " "	
1 pesos red	5 pesos red
10 " " 25 " "	
100 " " 500 " "	
1000 " " " " "	

General Zaragoza Aduanos above numeral in lower corners.

**VI 1890-91.**

Perforated

1 centavo brown	5 centavos brown
10 " " 25 " "	
1 pesos blue	5 pesos blue
10 " " 25 " "	
100 " " 500 " "	
1000 " " " " "	

View of sea, ship and light house, numerals above, date below.

**VII ISSUE 1891-92.**

Perforated rough 12 36x37 mm.

1 centavo ultramarine	5 centavos ul'marine
10 " " 25 " "	
1 peso chocolate bn	5 pesos chocolate bn
10 " " 25 " "	
100 " " 500 " "	
1000 " " " " "	

View of sea, ship, and cargo. Numeral on upper corners. Date on lower corners. Aduana above.

LAST ISSUE OF ADUANAS.

**VIII ISSUE 1892-93**

Perforated rough 12 36x36½ mm.

1 centavo orange	5 centavos orange
10 " " 25 " "	
1 peso carmine	5 pesos carmine
10 " " 25 " "	
100 " " 500 " "	
1000 " " " " "	

Bust of Melchor Ocampo, a statesman and orator, numeral on sides. Date below, adornos also below.

These 8 sets ends all of the Mexican issue of Aduanos or custom house stamps. Next number correct list of Interior and Federal stamps of Mexico.

Vol 14 #2 1-31-1901

**Counterfeits and Their Detection**

By *Lacus Viridis.*

BEGUN IN APRIL NUMBER.

The old Italian states are a most interesting field for the collector as regards their postal issues, but unfortunately there are few countries, whose stamps have been more victimized by the forger than these. Italy furnishes half the counterfeits now afloat; nowhere is the traffic in forgeries more shamelessly carried on, and the stamps of the former Italian states naturally are among the favorite objects of the counterfeiting gentry. None of these are more common than those of Modena. I dare say that there are more counterfeits than genuine copies of these stamps in the average American collections; small wonder, considering the extremely poor execution of the originals. Forgeries of the first issue are especially of frequent occurrence and I therefore describe a lot of them now before me. The original dies of all values were reproduced by stereotyping from one steel die; the lower label was left open and the value was inserted separately by means of movable type, which accounts for the many typographical errors of this issue. Of course the central design and the frame are identical for all values. The counterfeits also are all reproduced from the same lithograph, hence the descriptions here given for one apply to all, as regards the eagle and frame work. The most striking characteristic of the forgeries is found in the ornament in the left upper corner, which hangs to the right and downwards, so that the right upper corner of this ornament on blurred specimens actually touches the vertical line opposite the p of Poste, and its lower corner touches the horizontal line

below it. The ornament on genuine copies is perfectly square and upright. Another point of difference easily seen is found in the leaf on the right hand claw of the eagle. On genuine specimens this leaf terminates BELOW the line of the claw next to it; on these counterfeits this leaf extends nearly a millimeter ABOVE the line of the claw. Between this same leaf and the point where the ribbon tying the two branches crosses the righthand branch the genuine stamps show a berry close to the stem; the counterfeits have no such berry. The ornament in the center of the side labels is very nearly an exact circle on the genuine stamps; on the counterfeit it is very nearly an oval. One comical slip of the lithographer betrays the counterfeits as lithographs if nothin else did. As before said the value on the genuine stamps was inserted on the plate in type; so of course the letters of CENT are all equally tall, whereas lithographed letters, being made freehand, are never exactly alike. To avoid this the counterfeiter carefully drew two faint horizontal lines on his stone so as to get the letters of CENT of the same height. But by an oversight he did not erase them afterwards and these two lines can still be seen connecting the letters of CENT at top and bottom. Still another difference is found in the upper inscription. On the counterfeits all its letters are not tall enough and because of miscalculation as to the available space the last three letters NSI are badly crowded together. It is hardly necessary to say that the 1 lira counterfeit has no watermark. The forgeries are largely cancelled with a "postmark" showing the name Modena in a single circle, without date in the center. No such postmark was ever in use there. It is true that a postmark showing Modena in a single circle, date in the center, was used toward the end of the 50s, but the letters of

## Stamps of Germany.

### An Explanation Due.

By E. R. Steinbrueck.

"I ran up against a snag" as we say in slang of the Northwest and I feel compelled to give an explanation.

In my sketch of "Stamps of Germany" which I am heading with the remark, that it "does not claim scientific merit," I gave only what I had to give, namely, what I read from my stamp collection."

In regard to the stamps of Thurn and Taxis I said "these stamps of Thurn and Taxis I compare in nature with the private medicine stamps of our days in U. S." and this sentence needs comment, having caused some misunderstanding. Other German states having been sovereign at their time eo ipso perfectly, entitled to their own issue of stamps, bearing or representing either the image of the ruler or the arms of his house. The prince of Thurn and Taxis was no sovereign (therefore his simple numerals) still he enjoyed the privilege of a stamp issue of his own and I presume for two reasons. First, because he was the first General Postmaster for German countries and later on for Belgium as the kind reader will find told in another article about "Belgium and Thurn and Taxis" to appear in next number of The Philatelic Chronicle. Second, because he was very rich especially in landed property all over the German realm. When I say, I personally compare the T. and T. stamps to our private medicine stamps, I do not mean to say that they were nothing better, but private medicine stamps. Oh no! It was merely a comparison, drawing a parallel, what the private medicine and match stamps are among the revenue stamps of the dominating government.

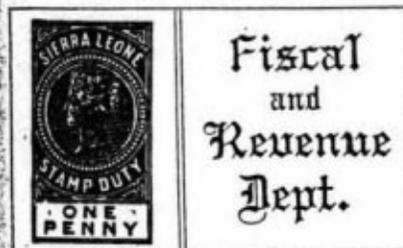
I hold the T&T stamps to be in a way the same thing among the postage stamps of sovereign rulers. They were permitted, suffered and authorized, as also

are the private medicine stamps. I might have said "they were private postage stamps authorized, though not of a sovereign country, for the circulation in the vast domains of the Prince of T & T, scattered under and tributary to different minor and major potentates. These stamps authorized of course were recognized and have a perfect right in any stamp collection, yes, more so the real genuine T & T stamps of old are of great value and not by far do I disdain the T & T stamps as my collection gives proof. What led me to draw such a strict line of separation between the Thurn and Taxis and the other stamps of Germany principally and simply is the fact that in Scott's catalogue the Thurn and Taxis stamps are taking the lead under "Germany" which is thoroughly misleading, as if these stamps had been the first postage stamps of and for the German empire, though shattered at that time and sleeping. The stamps of Thurn and Taxis of the past, like like those of Baden, Hanover, Hamburg, etc., should take their place in the catalogue under their own individual heading in the observed alphabetical order, viz. after "Tasmania—The "North German Postal District" is the first bud, of the Imperial German stamp existence to follow, heralding the dawn of the great German Empire, so planned in the restless and ambitious brain of the greatest statesman of his century, the iron chancellor Prince Bismarck—and the Thurn and Taxis have nothing to do with this as valuable as their stamps are as stamps in their place.

For Russians, and other stamps that will not bear soaking in water.—Cut three or four thicknesses of white blotting paper, to fit easily into the bottom of an ordinary dinner plate, pour on sufficient water to thoroughly wet the blotter, place the paper with stamp to be detached on this, (stamp upward, of course), and let it remain until the stamp can be easily raised from the paper. Do slowly (i. e. in a cool place). This process, would not, I think, affect even a grilled stamp, though, unfortunately have never had the chance to try its efficacy in this direction.

Vol 15 # 3

May 31, 1901



Fiscal  
and  
Revenue  
Dept.

Correspondence is invited in these columns on the subject of fiscal and telegraph stamps

Collectors in foreign countries are especially requested to send information concerning new issues, oddities, uncatalogued varieties, etc. All communications should be addressed to

G. W. PEPPER,

220 E. 57th St., New York City, U. S. A.

My offer to purchase the Buffalo stamps at face value, for those living in towns where these stamps were not on sale, has placed me in quite a dilemma. The Madison Square post-office sold out their entire stock of the 2ct denomination the first day they were placed on sale, and at this writing (May 12th) no Pan American stamps can be purchased at the New York post office.

It is expected that a new supply will reach here from Washington this week.

I have received from both Mr. C. Clark, and Mr. G. Bergeman of Mexico copies of 2 document stamps which I have never seen mentioned.

They are the 25 and 50 pesos issue of 1883-84.

According to Mr. Bergeman, "these stamps were only discovered lately, and 6 of the 25 pesos, and 12 of the 50 pesos were all that were found, and it is thought they were a special strike for the government, as all those found were on a document in the Treasury Dept. of the Mexican government."

They are of same size and design as the lower values of this issue.

25 Pesos, green and brown.

50 Pesos, purple and dark brown.

There has been such a large number

of collectors of fiscals, urging an (Exchange Society), not only from the U. S. but from Canada and Mexico, as well, that it may be taken as an assured fact that such a society will be formed before next winter.

Several times I have called attention in these columns to the Fiscal Exchange Society of England. I have urged collectors to join as I believed it would prove an excellent thing.

I am extremely sorry to say that I have found by sad experience that it is anything but a good thing; except for its manager; that is so far as foreign members are concerned.

I sent some of my sheets for exchange one year ago last December, containing a nice lot of match and medicine, etc., and at the same time sent a want list of a large number of stamps that I needed. After waiting about 6 months I received my sheets from the manager, and found a large amount to my credit, but instead of the stamps I had asked for, he sent me less than 20 stamps, not one that I had asked for, and nearly all marked at prices that were absurd. For instance the English 2 shillings "Police, Court" he marked at 5 shillings, while it is advertised at 3 pence by London dealers.

I wrote to the manager, Mr. A. Preston Pearce, and told him I was dissatisfied and requested a selection of the stamps I had sent him want list of, this was August 27, 1900. I have also written him since asking him why I do not hear from him, but to no purpose. I have a letter from another party who sent stamps to Mr. Pearce for exchange, and who had to wait about 2 years and "threaten to show him up" before he received an answer.

I do not believe the British members of the society are aware of the treatment received by their foreign members at the hands of their Exchange manager, and I look for a change in this office when the matter is looked

lections; dealers would be pleased for a time, but when a student would want a hundred or a thousand of any particular stamp for study, the dealer would soon be at a loss to supply him. The student would have to call on several, perhaps on many, dealers, or would have to borrow stamps from collectors to get together what...

needs. There would be some trouble, but there would be life. On the other hand, suppose all collectors were specialists and all favored but one and the same country. What would be the consequences? It is hardly necessary to point them out: Enormously high prices for a few stamps, collectors disgusted, dead capital, general stock, etc., etc.; life, too, plenty of life, but pleasure for a few only, and disgust for many. Especially the student would in vain look for a place where to come in. Philately would have to die. In actual life neither extreme represents the situation. There has always been, since philately was born, plenty of general collecting, and specialism, too, is so varied, and will most likely remain so, that the death of philately on that account need not be feared for a long time to come. Let those few, who are pleased to do it, go to extremes, they will neither overturn our hobby, nor destroy our science, nor bankrupt our business. All they can accomplish will be to furnish the spice for soup. The pot remains safe nevertheless, and the philatelic stew will come out so much the better for all. For an instance: What splendid opportunities are offered to the student, when he finds a grand special collection of any one country! What boon to the dealer, when the specialist sells out, as he usually does after some time! What chances for the general collector, when a big special collection is broken up! How pleasant for all to see now this, now that country come into prominence and the prices for the few stamps one has go up by jumps! How tempting for the collector of limited means to see this or that country almost forgotten and its stamps away down, so that even he may buy them and go into specialism, too!



# BOILED DOWN

ORIGINAL AND OTHERWISE

Advertising postmarks were first used in the United States in 1890.

M. Elisen Viscont, a Brazilian artist residing in Paris, is to design the new stamps for Brazil. The stamps are to be printed in London.

The nine stars on the stamps of Bolivia have a significance; each one stands for one of the nine republics of Bolivia. The nine republics of Bolivia are Atacama, Beni, Chiriquisaca, Cochambamba, La Paz, Potosi, Ururo, Santa Cruz and Tariza.

To the Republic of San Salvador must be credited the doubtful honor of having issued more varieties of postage stamps than any other country, the number being 404.

A machine which reproduces stamps in their natural colors and enlarges the size is called the amphemigiscope. This machine is of great use to specialist.

Count Paul Durrien recently exhibited his superb collection of French stamps at The Hague, Holland.

On the islands of Atin, Mitiaro and Mamke, which, taken together, constitute the Cook islands, the postmasters are paid about \$10 a year.

J. Pierpont Morgan, F. W. Vanderbilt, and many of the New York millionaires are enthusiastic collectors and have collections which have cost them many thousands of dollars.

## MEXICAN REVENUES.

(By George Griggs.)

Parts of this list have already appeared in print. I now begin with the series 1901-1902, Perf. 6, size 39x20 mm.

Description: "Mexican Eagle;" in the rear stands the Aztec calendar or "stone of the sun" (at the National Museum.) The upper part of

the stamp is for a check, the lower part or label is placed on the stub.

- 1901-1902—
- 1 centavo, green.
- 2 centavos, ultramarine.
- 5 centavos, brown.
- 10 centavos, blue.
- 25 centavos, carmine.
- 50 centavos, slate blue.
- 1 peso, lilac brown.
- 5 pesos, olive.

1902-1903. Perf. 6, size 40x20 mm. Description: Head of Minerva in center of laurel wreath.

- 1 centavo, orange.
- 2 centavos, green.
- 5 centavos, blue.
- 10 centavos, red brown.
- 25 centavos, carmine.
- 50 centavos, carmine.
- 1 peso, lilac brown.
- 5 pesos, dark green.
- 50 pesos, chocolate brown.
- 100 pesos, dark red and green.

1903-1904. Perf. 6, size 25x19 mm.

Description: Head of Liberty with Laurel Wreath.

- 1 centavo, blue.
- 2 centavos, orange.
- 5 centavos, brown.
- 10 centavos, vermillion.
- 25 centavos, paris green.
- 50 centavos, dark green.
- 1 peso, lilac brown.
- 5 pesos, navy blue.
- 10 pesos, ultramarine.
- 50 pesos, red.
- 100 pesos, olive and black.

Note—Some of the stamps are surcharged "Alcoholes" (liquors), and "Mineras" (mines).

### Contribucion Federal Stamps.

1901-1902. Unperforated, 40x20 mm. Description: Bust of Lerds de Tejada, with eagle underneath.

- 1 centavo, green.
- 5 centavos, brown.
- 25 centavos, vermillion.
- 1 peso, reddish brown.
- 5 pesos, olive.

1902-1903. Unperforated, 40x20 mm. Description: Mexican eagle in center of globe.

- 1 centavo, orange.
- 5 centavos, blue.
- 25 centavos, brown.
- 1 peso, olive.
- 5 pesos, ultramarine.

1903-1904. Unperforated, 40x20

mm. Description: Liberty cap in a hexagon.

- 1 centavo, light blue.
- 5 centavos, brown.
- 25 centavos, green.
- 1 peso, red brown.
- 5 pesos, navy blue.
- 10 pesos, ultramarine.

1901-1902. Perf. 6, size 25x20 mm. Description: Bust of Morelos, Documentos.

- 1 centavo, green.
- 2 centavos, ultramarine.
- 5 centavos, rose.
- 10 centavos, blue.
- 25 centavos, carmine (without label.)
- 50 centavos, slate brown, "sin talon."
- 1 peso, lilac.
- 5 pesos, olive.

1902-1903. Perf. 6, size 24x20 mm.

Description: Mexican eagle inside circle.

- 1 centavo, orange.
- 2 centavo, green.
- 5 centavo, red (?)\*
- 10 centavo, brown.
- 25 centavo, red brown.
- 50 centavo, carmine.
- 1 peso, olive.
- 5 pesos, ultramarine.
- 10 pesos, light blue.
- 50 pesos, reddish brown.
- 100 pesos, dark red and green.
- 500 pesos, violet and brown.

\* (?) means not positive as to color.

1903-1904. Perf. 6, size 25x19 mm.

Description: Eagle in center of shield. Bi-colored stamps.

- 1 centavo, red and green.
- 2 centavo, black and orange.
- 5 centavo, navy blue and violet.
- 10 centavo, brown and lilac.
- 25 centavos, carmine and olive.
- 50 centavos, black and slate.
- 1 peso, black and yellow.
- 5 pesos, navy blue and pink.
- 10 pesos, red and yellow.
- 50 pesos, black and crimson.
- 100 pesos, navy blue and light green.
- 500 pesos, black and gold.

These stamps are almost facsimiles of some original Russian postal designs, and they are the finest stamps ever made by Mexico, and as works of art they will compare with the postal or fiscal emissions of any country.

of these places had to be franked with stamps of the country of destination. This was in the infancy of postal administration, later the German Imperial post carried the mail from one end of its large territory to the other; at present the same design of stamp will do duty to any part of the Universal Postal Union, and very recently we hear that someone is busily at work, perfecting a plan whereby a stamp of the same design, value and color will be on sale all over the world and will be good for postage to any other part of the globe. If these plans are completed soon, we shall have witnessed within the memory and experience of one man a wonderful and complete revolution in the use of postage stamps.

### Some Mexican Fiscal Notes.

By F B R O W N

Here are a few that Mekeel does not list.

- 1 25c 1878- left numeral reads 22
- 2 50c-1877-left numeral reads 09
- 3 50c-1877-8-Renta Interior Surcharged Jalisco-color Sepia should be green.
- 4 10c green. R I perforate 11 between stamp and talon perf.  $5\frac{1}{2}$  along and right side of stamp.
- 5 Un Peso (\*1) 1887-88 R. I. Surcharged like this Habitada-Para-1888-89,-Jaliscos.
- 6 Hilaza Tejida (dry goods) Five Peso (\$5)-1894-5. Mekeel does not give any for 94-5 but I have the \$5 for 94-5 and I have reason to believe that 5c 50c-1P and 20P were also issued.
- 7  $\frac{1}{2}$ c Renta Interior-green 1885-86
- 8  $\frac{1}{2}$ c " " " 1888-89

A great many of the Documentors ij Libros and the General Issue Revenues of Mexico are surcharged with

the name of some state such as Toluca, Jalisco, Guadalajara- Sontissa, Hermosillo, Mexico D. F etc.

It seems to me that they are national revenue stamps and are used anywhere in Mexico until they are surcharged with the name of a state when they become state revenues and are used in that state only and are thus collectible as distinctive varieties.

And we may also either collect general issue stamps either with or without the Talon and then collect the Talon as a distinct variety since it is used on a separate document from the stamp. As for myself while saving all Talons that I get separately yet I prefer to get stamp and Talon both together.

Won't some collector of Mexican revenues send a list of all issues of Mexican Rev, from where Mekeel leaves off to date to me as I wish to compile a catalogue of the same.

I have the 1893-4 issue of Durango unused  $\frac{1}{2}$ c,  $\frac{1}{2}$ c-1c 1c-5c and 10c. The 1, 2, 5 and 10c values are surcharged Imitilizado. Will some of our Mexican please interpret this word for us? Mr. Griggs-Mr. Luis Vargas or Mr. German Helmrich might give us the benefit of their knowledge on this subject and likewise tell us what they think of collecting Talon and stamp as separate and distinct varieties.

Perhaps a list of a few of the portraits on Mexican Revenues would interest some. Here are a few. 1885-6 documentos "Hidalgo"- 87-8 Doc-"Morales" 88-9 Doc "Juarez"--90-1 "Allende" 91-2 Doc "Tejido."

In China before a letter is mailed or delivered to the carrier its contents are displaced, and the keeper of the letter shop then signs his "chop," or sign, so that its point of origin may be determined.

### THE STAMPS ONE SHOULD COLLECT.

By Henry Masten.

The first question under this heading is: "Should I collect unused or use stamps, or both? The logical answer is: "Suit your own convenience." It costs about the same either way. I favor the collection of both together, but prefer a good, lightly-cancelled used stamp to a "mint state" unused of the same issue. The unused stamps in small quantity brighten up a collection, but an album of them seems to me cheap and gaudy. A fair collection of used stamps has a look of staidness, value and respectability that is lacking in unused copies. Then, too, unused stamps are not postage stamps in the strict sense of the word, for they have not been postally used. Some of them can appropriately be called labels.

After deciding upon what class of stamps he will bestow his attention, the average collector naturally asks himself, "should I buy approvals or packets?" My idea is to start with as large a packet as the collector in question can afford, and then to buy sparingly of good approvals. The cheap approvals with which the market is flooded now had better be left alone unless one is wealthy and can afford to lose a little for experience's sake. "Experientia docet." When I began to collect I bought a rather large quantity of these approvals of different companies from time to time. I figure that had I saved the money spent in this way and bought a packet with it, I would have a fine collection and plenty to show for my money. As it is I have in my album a lot of Sebecks, Heligoland reprints, forged surcharges and their kin that are a disgrace to my collection and, incidentally, hardly worth the paper they are printed on. My awakening came in this wise: After a trip to South America recently I had a large quantity of certain stamps and having

no use for them, wished to sell, so I wrote to several dealers. The prices quoted by them astonished me. I made further inquiries and, when I found the true value of my approval selections, I went sadder but wiser into figurative sackcloth and ashes.

I am not inveighing against good approval sheets, for a stamp in good condition marked at say 75 cents is generally a good investment, but a beginner should not buy approvals if he has no money to waste—he hasn't enough good judgment. He should have, too, a fair collection in which to set these stamps like jewels in a crown, and the best way to get it is to buy a large variety packet. He then also has a lot of duplicates that can be exchanged or resold by him.

A word of warning is necessary to the inexperienced collector regarding the buying of expensive stamps. One cannot rely on the prices quoted in any single standard catalogue, and most collectors only use Scott's. My advice is to spend a little extra money for Gibbons' and Senf's (if one is to stay with philately). One then can find about the true value of any stamp.

There is one practice that pays neither collector nor philatelist, neither in value nor in beauty, and that is the buying of damaged stamps. Every collector knows (or should know) that a badly damaged stamp is practically worthless, and any quantity of them show up badly in an otherwise good collection. This custom may be all right for a specialist who wishes to complete a collection of some certain country and can get only damaged specimens of certain stamps, but in the average collector it shows bad taste and a decided lack of judgment.

On the question of the advisability of collecting unused Sebecks and reprints there is much divergence of opinion. I would not collect either. This class is of the gaudy character that makes any collection look cheap. Some people say, "Well, they make a

**Contribucion Federal** of Lerdo de Tejada.  
**Stamps.**

This is the first time names of pictures on Mexican stamps have been given to public.

BY GEORGE GRIGGS

**Locomotive Stamps**

BY T A R

First Issue years 1874-75 were engraved in New York 1c, 5c, 25c, \$1, \$5. 1 picture of Morelos. Issue 1876 made in New York picture of Juarez. Issue 1877 likewise a bust of Juarez. Issue 1879 were engraved in Mexico by "Tomas de la Pena" bust of Juarez. Issue of 1880 picture of Guerrero. Issue of 1881 picture of Melchor Ocampo. 1882 Dominguez.

Probably the Locomotive has been depicted on stamps oftener than any other single object, unless ships are excepted.

The locomotive was just pictured on a stamp by W. Wyman on his 5c local for New York. It was next used by the Broadway P. O. They issued two varieties, without any value indicated.

New Brunswick was the first country to use the locomotive to adorn their stamps, using it on the 1c of 1860.

The crudest picture is probably the one on the 5c red 1871 of Peru.

Since then many countries have pictured it on their stamps, and below I give a complete list for the benefit of those who want to make a special collection of "locomotives."

Guatemala Jubilee, small engine in right side of stamp, Honduras 1898, set of 8 varieties.

Labuan, surcharged on North Borneo 16c 1901.

Mexico, 1 peso 1895.

Nicaragua, on sets of 1890 and 1900.

North Borneo, 16c 1902.

Paraguay, on two varieties official.

Queensland, all newspaper stamps.

Salvador, set of 1880 and 3c 1896.

Transvaal, 1 penny Jubilee 1895.

Uruguay, on four varieties, all type A 53, Scotts.

U. S., 3c 1869 and 2c Buffalo, 1902

**E R R A T A**

Sorry to report that the dollar mark (\$), dropped out of ad of Toledo Stamp Co. where they offer free 25c Congo stamp. Should read "with every \$1 order." Just got word of it after the ad was run.

**Notes for U S Collectors**

By E. R. ALDRICH

The discontinuance of the use of the surcharged U. S. stamps in the Canal Zone has caused dealers to double prices. Whether the shortness of supply held by dealers really warrants this advance or not will probably not be considered by prospective buyers as such as the fluctuations of other surcharged U. S.—notably Guam.

The cash paid receipts upon the covers of catalogues, circulars and packages is coming into more general use and the precancelled is vanishing from use. Recent circulars from the Youth's Ledger shows the Boston precancelled showing that that pioneer user of the precancelled still is loyal to their use. Whether it is a pretty little piece of fiction or not I do not know but I have heard the following. When the mailing clerk of the advertising department asked for precancelled his attention was called to the "receipt frank" but he said he wanted the stamps. The postoffice man insisted on the receipt system and was told if precancelleds were not forthcoming ordinary stamps would be used and the office could do the cancelling act after the matter was mailed. The precancelleds were supplied. In connection with this firm's use of the precancelled have also heard it suggested that the firm recognized the advertising value in their use among the boy and girl stamp collectors. Among those receiving the mail matter so franked.

The 1c Harrisburg, precancelled on the Louisiana Purchase issue, one cent was used on Holiday announcements of the John Wanamaker Co.

- 299 20c carmine 305 500p violet brn
- 1903-04 24x27 Perf 12
- 306 1c carn & grn 312 1p black & yel
- 307 5c blue & org 313 5 p blue & pink
- 308 5c nvy blu, vio 314 5p blue & pink
- 309 10c brn & lilac 315 50p blk & carn
- 310 25c carn & oliv 316 100p blue & grn
- 311 50c blk & slate 317 500 blk & gold

1904-05 Perf 12

- 318 1c 322 25c
- 319 2c 323 50c
- 320 5c 324 1p
- 321 10c 325 5p

326 10p

I can only give No. Perf and value will some one supply color and size?

**Contribucion Federal**

All issues of Federal stamps are imperf.

1862-3 Exact in relief in Centre size of stamp 216x82 mme type 71 of Mekeel

- 1 1R black and blue.
- 2 1p black and blue
- 3 5p black and blue

This is the set which MeKeel's catalogue assigns to 1872-3m. Lundy in History of Revenue stamps of Mexico, does not make any mention of this set or the three following.

1870-1 96\*110mm Type 70 of Mekeels cat 4 10c black 5 1p 6 5p red

1873-3 106x91mm Type 72 of Mekeel. 7 10c black 8 1p green 9 5p blue

1874 105x88mm Type 73 Mekeel 10-10c black 11-1p green 12 5p blue

1873 5 46x60mm white wove paper. sheets of 25 stamps 5x5 unwmk. Bust of J M Morelos

- 13 1c carmine 15 25c brown
- 14 5c slate 16 1p green
- (Essay 5c blue) 17 5p blue

1876 63x47mm on yellow plain paper no watermark. Nos. 18 & 21 On white horizontally laid paper. Wmk Renta del Timbre No. 20. Profile of Benito Juarez 18 1c blue 19 5c lilac 20 25c red 21 1p ochre 22 5p green

(Continued)

**SECCION  
¿QUE ES ESTO?**

Frecuentemente los filatelistas encuentran piezas que no se pueden catalogar con facilidad. ¿Qué son? ¿Cómo y cuándo se usaron? Si Ud. tiene la respuesta, escribanos por favor.

Hoy presentamos un timbre para correspondencia en tranvías. ¿Quién tiene información acerca de él?



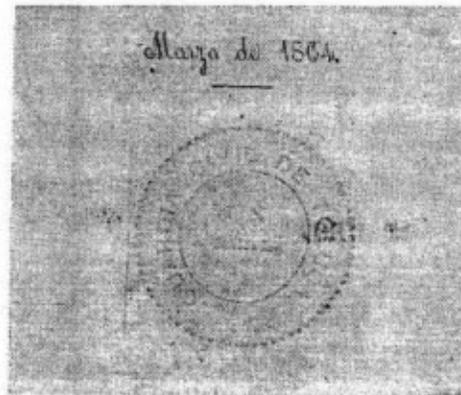
**SECTION  
WHAT IS THIS?**

Quite often the philatelists find specimens that are not easy to catalogue. What they are? How and when they were used? If you have the answers for the items presented please write us.

Today we present this stamp for mail transported by streetcars. Anybody has information about it?

**SECCION DE TIMBRES FISCALES  
REVENUE STAMP SECTION**

**EL TIMBRE DE  
LA GUARDIA CIVIL  
DE TOLUCA**



**THE CIVIL  
GUARD STAMP  
FROM TOLUCA**

En 1863 se formó una guardia civil por órdenes de Maximiliano I, Emperador de México. Esta guardia tenía por objeto formar cuerpos de reserva para las fuerzas imperiales.

De acuerdo al decreto (Caja III del Segundo Imperio del Archivo General de la Nación) aquellas personas "que por sus necesidades no pueden prestar dicho servicio pagarán cada mes una cantidad que servirá para cubrir los gastos de la mencionada guardia, esta cantidad será fijada en cada caso por las autoridades".

En Toluca, Capital del Estado de México, se mandó imprimir el timbre que se muestra en la figura, el cual se adhería a un documento para comprobar los pagos de las persona sexceptuadas de servir en la Guardia Civil. Estos timbres se usaron de fines de 1863 a mediados de 1864, ignorándose la causa por la que dejaron de usarse.

Este timbre, dentro de las emisiones de los estados, es tal vez el más raro (Hartely lo cataloga en \$ 80.00). Aunado al hecho de que es el único timbre de impuestos del imperio, los coleccionistas que tengan algún ejemplar en su colección pueden tener la seguridad de poseer una verdadera joya filatélica.

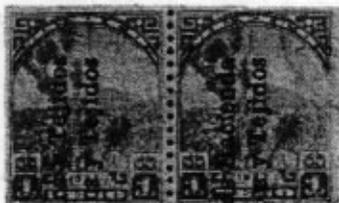
In 1863 a Civil Guard was formed by order of Maximilian I, Emperor of México. This Guard was intended to train soldiers for the Imperial forces.

In the decree (found in the third box of papers related to the second Empire in the National Archives) we know that those "who can not, due to their occupations, serve in this guard will have to pay a fee. This fee would be used to pay the cost of making such a guard. The fee will be placed in each case by the Authorities".

In Toluca, capital of the state of Mexico, the stamp shown was issued. These stamps were used in special documents and served to prove that those not serving at the guard were paying their fees. The stamps started to be used at the end of 1863 and ceased, we don't know why, to serve in 1864.

This stamp, considered between those issued by a state, is perhaps the rarest. Hartley catalogues it at 80.00. If we consider that it is the only revenue stamp issued during the Empire we must conclude this is a very interesting and rare stamp.

## VARIEDADES EN LOS RESELLOS DE LOS TIMBRES FISCALES



Para los coleccionistas de timbres fiscales es frecuente encontrar el resello

Secretaría de Hacienda  
Hilados y Tejidos

en los timbres fiscales relativamente modernos. En el año de 1923, se encuentra una interesante variedad de este resello: en el timbre de la izquierda en la figura, el resello dice

Hilados y Tejidos  
Hilados y Tejidos

El error se encuentra en todos los valores de la emisión.

## ODDITIES ON THE OVERPRINTS IN THE REVENUE STAMPS

Almost all the collectors of revenues have found copies of their stamps with the overprint:

Secretaría de Hacienda  
Hilados y Tejidos

This overprint is more frequently found in the relatively modern stamps. In the year of 1923 we have found an interesting variety of the overprint. As you can see, in the stamp at the left in the figure, the overprint reads:

Hilados y Tejidos  
Hilados y Tejidos

The error has been found in all the stamps of the issue.

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FILATELISTAS EN LA CASA DEL LAGO EN CHAPULTEPEC.  
ASISTA USTED.

NOTA.—Como complemento al interesante artículo del Sr. Obregón mencionaremos que en 1838 se usaron en Sydney unos sobres sellados que justificaban el previo pago del porte de la carta. Estos sobres eran de un tamaño reducido, aproximadamente de 12.7x6.3 cms. los cuales llevaban en relieve el emblema de la Oficina General de Correos de Sydney (Motivo central de la tarjeta postal de 1888) y la firma del hijo del Gobernador, Sir C. Fitzroy, en un ángulo. En la "Gaceta", periódico oficial de Nueva Gales del Sur, se publicó el día 3 de noviembre de 1838 la siguiente disposición:

OFICINA GENERAL DE CORREOS DE SYDNEY  
1o. de Noviembre de 1838

Considerando que el gran número de cartas, invitaciones, noticias y documentos que se envían por correo bajo sobre, podría ser repartido con mayor facilidad si se evitase que los carteros, al entregarlos, hubiesen de esperar que el receptor pagara los portes correspondientes, Su Excelencia, el Gobernador, teniendo en cuenta estas consideraciones y a fin de reducir el costo del franqueo de tales comunicaciones destinadas al interior de la ciudad de Sydney, se ha dignado aprobar que puedan ser adquiridos en la Oficina General de Correos, sobres al precio de un chelín y 3 peniques la docena. En este precio va comprendido el costo del franqueo y el del sobre. Esta disposición no tiene por objeto suspender o dejar a discreción del público el pago de los dos peniques que se han de satisfacer en concepto de derechos de entrega, que deberá seguir pagándose como hasta ahora.

El Director de Correos  
James Raymond  
(R.L.G.)

NOTE.—As a complement of the interesting article written by Mr. Obregón we would like to add that in 1838 there were used at Sydney some stamped envelopes that pre-paid postage. These envelopes were of a small size, more or less 5x2½ inches, and they had the embossed seal of Sydney's General Post Office (Central motive of the 1888 post-card) and the signature of the Governor's son, Sir C. Fitzroy on one of the corners of the envelope. In the official paper of New South Wales, the "Gazette" we can find, on the November 3, 1838, issue, the following resolution:

GENERAL POST OFFICE AT SYDNEY  
November 1, 1838

Considering the great number of letters, participations, news and documents that are sent by mail in envelopes that could be distributed with more ease, if the postman would not have to wait at the moment of the delivery, the paying of the postage by the person receiving such envelopes, His Excellency, the Governor, having in mind these considerations and with the purpose of diminishing the post rates of such communications when delivered within the city of Sydney, has condescended to consent to the issuance of envelopes that will be sold at the General Post Office, at a price of 1 shilling and three pence a dozen. This price comprises the cost of the postage and the envelopes. This disposition will not cease or leave to the public discretion, the payment of the two pence that have to be given as delivery charges, as until today.

The Postmaster  
James Raymond  
(R.L.G.)

NOTICIAS FILATELICAS  
DE SAMOA OCCIDENTAL

El reciente devastador huracán —29 de enero de 1966— fue la primera catástrofe de esta naturaleza que observaron los moradores de esta isla, exceptuando algunos ancianos. El archipiélago de Samoa queda fuera de la zona de huracanes y esto explica por qué tan pocos ciclones tocan estas islas. Los efectos del huracán destrozaron totalmente la economía de Samoa Occidental; fue necesaria la ayuda no sólo en forma de alimentos sino en forma de capitales que ayudaran a restablecer las plantaciones. Esta ayuda ha sido recibida de parte de las Naciones Unidas y de todos los rincones del globo.

Samoa Occidental se independizó en 1962. La base de su economía son las exportaciones de sus tres principales productos: copra, cacao y plátanos. Las tres cosechas sufrieron graves daños, la cosecha de plátano fue totalmente destruida. A pesar de este contratiempo la población trabaja activamente para reiniciar la producción de los plátanos. La nación prosigue con sus planes de desarrollo de la industria hotelera y de otras pequeñas industrias. Estos trabajos se encuentran bastante avanzados y en caso de que otro ciclón afecte esta Nación independiente de la Polinesia, ésta se encontrará en una posición más firme para resistir sus efectos.

El valor de 8 peniques de la emisión común en vigor, ha sido resellada por la firma Bradbury, Wilkinson Ltd. con la leyenda "Hurricane Relief 6d" y será vendida con un sobrepeso de seis peniques para contribuir a la recuperación de la economía de estas islas.

La estampilla fue puesta en circulación el primero de septiembre de 1966. Adquiérala en los comercios filatélicos.



STAMP NEWS FROM THE  
GOVERNMENT OF  
WESTERN SAMOA

The recent devastating hurricane —29 January 1966— was the first catastrophe of its kind in the living memory of all but

a few old timers. The Samoan archipelago is outside the hurricane belt and this explains why so few hurricanes ever strike the group. The effects of this storm virtually crippled the economy of Western Samoa; so much so that they were compelled to seek not only food relief aid but capital for the reclamation of their plantations. This aid has been generous both from the United Nations and elsewhere.

Western Samoa, which has been an independent State since January 1962, relies primarily on three export crops as the basis for its economy — copra, cocoa and bananas. All three crops suffered severe damage with the banana crop being all but wiped out. Despite this setback the people are busily working on their farms and getting them back into production. The nation is also proceeding with its long term plans for the development of the hotel industry and small secondary industries. These efforts are moving ahead very well and should another hurricane, strike this Independent Polynesian nation, it will be in a much better position to withstand the blow.

The 6d. value of the present Western Samoa definitive issue being overprinted by Bradbury, Wilkinson Ltd., with the legend "Hurricane Relief 6d." and it will be sold at a premium of 6d. in aid of Hurricane Relief.

This stamp will be released on 1st September, 1966.

Collectors can obtain this stamp from their usual dealers.

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## SECCION DE TIMBRES FISCALES

### REVENUE STAMP SECTION

#### TIMBRES FISCALES DEL ESTADO DE CAMPECHE

En esta ocasión nos vamos a referir a los timbres fiscales del Estado de Campeche. De acuerdo a los ejemplares conocidos, éstos fueron emitidos en 1875, dos años antes de la emisión de los timbres postales provisionales.

La rareza de estos timbres queda demostrada en el hecho de que no aparecen registrados en ningún catálogo de timbres fiscales. La única mención que existe en la literatura acerca de ellos se encuentra en "México Postal".

Los timbres son ovalados, se encuentran recortados siguiendo esta forma, siu dejar ningún margen.

Todos los timbres llevan un resello, también ovalado, con las iniciales F. J.

Los timbres están impresos con tinta negra sobre un papel azul gris, los valores conocidos son: cien pesos, veinte pesos, diez pesos cinco pesos, dos pesos y sin valor impreso. En éstos últimos se encuentra el valor correspondiente manuscrito. En la figura puede observarse un timbre de este tipo en el que aparece anotado el valor: 31 cts.

Cualquier información adicional que se tenga relativa a esta emisión será publicada en esta sección.

Estamos interesados en recibir cualquier información referente a timbres de aduanas. Cualquier timbre que tenga usted en su colección puede ser de utilidad: valor, distrito, año, tamaño del nombre perforado, forma de cancelación, etc., son datos de suma utilidad para poder escribir un artículo referente a éstos timbres.



#### REVENUE STAMPS OF THE STATE OF CAMPECHE

We will deal this time with the revenue stamps of the State of Campeche. There are not to many facts known about this issue. We know, from the stamps, that they were issued in 1875, two years before the Campeche provisionals were issued.

The rarity of these stamps is demonstrated in the fact that no catalogue lists them. The only mention we can find in the literature is an article in "México Postal".

The stamps are small ovals, cut to sharpe. All the stamps bear the overprint F. J.

The stamps are printed in black on grey blue paper. The values known are: 100 pesos, 20 pesos, 10 pesos, 5 pesos, 2 pesos and a stamp with no value printed. On the latter, the value was written when the stamp was used. An example of such stamp can be seen on the figure. The value written on this stamp is 31 cts.

Any additional information will be welcomed by the writer.

We are interested in receiving information about aduanas stamps. Any descriptions of values, districts, varieties, size of perfins used, Names of the Ports of Entry, etc. This data will be used to write an article about these stamps.

Wanted to buy, or borrow, for cataloging purposes, all types of Mexican Charity Seals (Red Cross, St. Dunstans, Spanish Colony of 1898, etc.), labels issued to publicize local fairs and exhibitions, propaganda stamps and labels, private seals and labels, 1910 Oaxaca Centennials, and all similar material.

Deseo comprar, o recibir en calidad de préstamo, cualquier tipo de viñeta mexicana de caridad (de la Cruz Roja, de San Dunstans, de la Colonia Española de 1898, etc.), viñetas emitidas para anunciar ferias y exhibiciones. Sellos y viñetas de propaganda, sellos y viñetas particulares, viñetas del centenario de Oaxaca y material similar para integrar un catálogo.

FRED G. INGHAM  
4018 Lincoln Ave. Chicago, Illinois  
USA 60618.

SECCION DE TIMBRES FISCALES

REVENUE STAMP SECTION

Por ROBERTO LIERA G.

By ROBERTO LIERA G.

Es frecuente encontrar fracciones de timbres postales usados en carta. Sin embargo, es sumamente raro encontrar una fracción de timbre fiscal, a excepción de los timbres de renta interior, contribución federal, etc. que expresamente se imprimían en dos partes, quedando la mitad únicamente en los documentos.

It is not a new thing to find a fraction of a stamp used on cover. But it is exceedingly rare to find fractions of revenues on piece, except on those stamps that were made with a talon like the Renta Interior, Contribución Federal, etc. that were made in two parts, placing only half stamp in the documents.

El Dr. Hartley, autor del catálogo de timbres fiscales de México es quien encontró la pieza aquí mostrada, en la cual se usaron varios timbres de Documentos y Libros de la emisión 1883-1884 en sustitución de timbres de renta interior. Como para cumplir con la ley se debía poner la mitad del timbre en el documento y la otra mitad en el contra-recibo se cortaron a la mitad los timbres de documentos, cancelándose después. Esta sustitución no estaba permitida por la ley, sin embargo se conocen algunos casos en que por no haber timbres del tipo adecuado estas se efectuaban, dando lugar a estas extraordinarias y rarísimas piezas.

Dr. Hartley, the author of the Catalogue of Revenue Stamps of Mexico, found the piece illustrated herewith. In the piece, several "Documentos y Libros" revenues were used instead of the Renta Interior, and as the law prevented that half stamp should be on the original and the other on a receipt, they were cut in half. This substitutions were not allowed but as sometimes there were no stamps of the right kind the users followed the law with whatever stamps they had on hand making this extraordinary show pieces.



El frente y el reverso de la extraordinaria pieza encontrada por el Dr. Hartley, mostrando al reverso las mitades superiores de varios timbres de Documentos y Libros usados como timbres de renta interior.

The front and the back of the extraordinary document found by Dr. Hartley showing on the reverse several upper halves of Documentary stamps used as internal revenue.

**SECCION DE TIMBRES FISCALES**

Por Roberto Liera G.

Para los coleccionistas de timbres fiscales, los timbres locales de Coahuila, de 1878, son bastante conocidos. Estos timbres son mencionados en Forbin — 1915, Pág. 591 y por Hartley, (1944), Pág. 21.

Estos timbres se encuentran generalmente sin usar. En documento son extraordinariamente raros.

Al examinar una colección de timbres fiscales locales, encontré los dos timbres aquí ilustrados, que también son del Estado de Coahuila, pero anteriores a los conocidos ya que fueron emitidos en 1876.

Estos timbres se encuentran impresos en papel muy delgado, sin marca de agua. La impresión es en negro sobre papel amarillo para el timbre de ½ real y en negro sobre papel morado en el caso del timbre de un real.

Estos timbres se imprimieron en hoja de ocho piezas.

Contribucion establecida por decreto  
de 29 de Febrero de 1876.

**VALE MEDIO REAL.**

Saltillo, á de de 1876.

Estos timbres presentan una serie de errores de impresión. En el caso del medio real, se encuentran los siguientes:

- a) REAAL
- b) LEAL
- c) 1867

El valor de un real presenta las variedades siguientes:

- a) 187
- b) 4876

Es probable que estos valores no sean los únicos existentes, así es que agradeceré cualquier información adicional al respecto.

**REVENUE STAMP SECTION**

By Roberto Liera G.

For the collectors of revenue stamps, the locals of the state of Coahuila, issued in 1878, are well known. These stamps are mentioned in the Forbin Catalogue, Pág. 591 (1915) and by Hartley, Pág. 21. (1944).

These stamps are usually found in mint condition and are of an extreme rarity when used on document.

When I was examining a collection of local revenue stamps, I found the two stamps shown herewith, that come also from the Coahuila state, but are older than those mentioned before, as these were issued in 1876.

The stamps are printed on very thin paper, without watermark. The ½ real value is printed black on yellow paper and the 2 reales is in black over light purple paper.

Contribucion establecida por decreto.  
de 29 de Febrero de 1876.

**VALE UN REAL.**

Saltillo á de de 1876.

The sheet consists of eight stamps. These stamps have various printing errors. In the half real stamp we found the following:

- a) REAAL
- b) LEAL
- c) 1867

The one real value presents these varieties:

- a) 187
- b) 4876

It is quite probable that this set consists of more values. Any further information will be appreciated.

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## SECCION DE TIMBRES FISCALES

Por ROBERTO LIERA G.

Con pesar comunicamos la muerte de Frank W. Colona, uno de los más importantes coleccionistas de timbres fiscales de México. El señor Colona no sólo era un gran filatelista sino también un gran amigo dispuesto a compartir los conocimientos que tenía sobre timbres fiscales.

El Sr. Colona dejó dispuesto que su gran colección, que ocupaba 15 volúmenes, se vendiera a través de la Elmhurst Philatelic Society. Los timbres de mayor interés serán vendidos en subasta a mediados de mayo y el resto de la colección se venderá en privado. Las personas interesadas pueden ponerse en contacto con Richard B. Stevens, otro notable coleccionista de estas interesantes emisiones en la siguiente dirección: Elmhurst Philatelic Society, P. O. Box 152, Elmhurst, Illinois/USA 60126.

Entre los timbres que serán vendidos, se encuentra una serie de los timbres fiscales de Saltillo de 1876. (Véase pág. 111 de esta publicación). De acuerdo a la información dada por el catálogo de la subasta, el Sr. Colona tenía además de los valores de medio y un real descritos en esta publicación, un ejemplar del dos reales y del cuatro reales, que no estaban registrados.

Uno de los timbres más raros de la colección es el timbre de la Guardia Civil de Toluca. De mucho interés son también los primeros timbres de Contribución Federal así como numerosas pruebas de varias emisiones.

Esta subasta será de particular interés, ya que servirá para graduar el interés que tienen los timbres fiscales mexicanos.

Hemos localizado un interesante timbre fiscal, no registrado anteriormente, usado en 1871 en el estado de Nuevo León.

El timbre lleva como única inscripción: Tesorería General de N. León, 10 cents. El timbre está impreso en negro sobre papel manila. Hasta la fecha no hemos podido localizar en los diarios oficiales del Estado un decreto que autorice tal emisión, sin embargo continuaremos investigando para obtener mayor información acerca de este interesante hallazgo.

## REVENUE STAMP SECTION

By ROBERTO LIERA G.

We are very sorry to inform the death of Frank W. Colona, one of the most important collectors of Mexican revenues. Mr. Colona was not only a good philatelist but also a great friend, always wanting to share his knowledge on revenues with anybody asking for such help.

Mr. Colona's collection housed in fifteen volumes, will be dispersed by the Elmhurst Philatelic Society. The most important items will be sold at auction and the rest of the collection will be sold by private treaty. If you are interested in this type of material you may contact Richard B. Stevens, another great collector of revenues at the following address: Elmhurst Philatelic Society, P.O. Box 152/Elmhurst, Illinois/USA 60126.

Among the most interesting stamps of the Colona collection that will be auctioned in this month of May, is a set of the Saltillo issue of 1876. (See page 111 of this Gazette). From the Auction catalogue we can see, that besides the 1/2 real and the one real stamps described in this section, Mr. Colona had a 2 and a 4 reales also.

One of the rarest stamps to be offered is an example of the "Guardia Civil de Toluca", that has been also described in this section. Of great interest are the first issues of "Contribución Federal" and an appreciable number of proofs. This will be a very interesting in the classical revenues of México.

We have located another unrecorded revenue stamps from the State of Nuevo León. The example shown herewith was used in 1871, but the stamp itself has no date inscribed. The only inscription it has is: Tesorería General de N. León, 10 cents.

The stamp was printed in buff manila paper. Up to this point we have not been able to locate in the Official Newspapers of the state of Nuevo León any decree related to this stamp that could explain the circumstances under which these stamps were issued.



## LA REVISTA ARTES DE MEXICO DEDICARA UN NUMERO A LA FILATELIA MEXICANA

La emisión de Agosto de la revista "ARTES DE MEXICO" estará dedicada a la filatelia de México. Los artículos han sido escritos por el historiador Manuel Carrera Stampa, el Sr. Lic. José Lorenzo Cossío, John K. Bash, Otto Yag, Emilio Obregón y Roberto Liera.

Los textos de cada artículo aparecerán en Español, Inglés, Francés y Alemán. Las ilustraciones serán en blanco y negro además de ocho páginas a todo color.

## "ARTES DE MEXICO" WILL DEVOTE AN ENTIRE ISSUE TO MEXICAN PHILATELY.

In August Issue of the best cultural journal of México is going to present only articles related to Mexican philately.

The articles were written by the Postal Historian Manuel Carrera Stampa, Lic. José Lorenzo Cossío, John K. Bash, Otto Yag, Emilio Obregón and Roberto Liera.

The texts of each article will be in Spanish, English, French and German. The illustrations will be in black and white for the most part, but eight pages will appear in full color.

no 6 (1890)

HISTORY  
OF THE  
REVENUE STAMPS OF MEXICO.

Compiled by FRED. GEO. C. LUNDY (Member London and Dresden Societies) for the Publishers.

AUTHOR'S PREFACE.

In placing this compilation before fiscal collectors, I can give it no other name. I am afraid I have taken in hand a work which will still leave several points unsettled.

Being the first work on the revenue stamps of Mexico, unsurmountable difficulties at first appeared, which only after perseverance and patience I have succeeded in overcoming.

Having no official documents to formulate the work upon, the information I have succeeded in collecting is composed of such derived entirely from stamps themselves, over 500,000 of which have had to be carefully examined.

It must therefore necessarily happen that many errata and omissions may arise; and for these I crave lenience, and trust that, when found, due intimation will be handed to either Mr. Mekeel or myself, in order that they may be rectified in any future edition.

When possible, dimensions of the sheets and number of stamps have been given, but in several instances I have been unable to do this, principally of the highest values, 10 pesos and upwards, as I have never been fortunate to have an entire one in my possession to examine.

The *Philatelic Record*, containing M.M. Caillebotte's list of postage surcharges, gave considerable assistance in preparing the map and list of towns to which however I have made considerable additions, both of which contain all the surcharges known to me, fiscal or otherwise, but, no doubt, others exist.

In conclusion I have to tender my best thanks to especially Monsieur J. B. Moens of Brussels, Mr. C. H. Mekeel of St. Louis, and E. D. Bacon, Esq., of London, and many other gentlemen, for the loan of their stocks and collections.

LONDON, N., Oct., 1890.

FRED. GEO. C. LUNDY.

MEXICO.

A SHORT HISTORY.

Mexico is bounded on the east and south-east by the Gulf of Mexico and Central America, south and west by the Pacific and the Gulf of California, north by the United States, and is situated between 15° and 32° N. latitude, and 86° and 125° W. longitude.

The extreme length, north-west and south-east, from the extremity of the State of Chiapas to the northern limit of Lower California, is upwards of 2,000 miles; the breadth is over 1,100 miles; its coasts extend about 1,600 miles on the Gulf of Mexico and the Carribbean Sea, and upwards of 4,200 miles on the Pacific Ocean and the Gulf of California, and it contains an area of about 834,140 square miles.

The earliest authentic date we have concerning Mexico is 1325 A. D., which is generally accepted as the year in which the Mexicans or Aztecs settled about the shores of Lake Texcoco, on the present site of the City of Mexico.

Columbus in his last voyage in 1504 approached the peninsula of Yucatan, but did not come in sight of it.

In 1517, Francisco Hernandez Cordova sailed along the coast from Cape Catoche to Campeachy Bay.

In 1518, Juan de Grijalva sailed along the same coast northward to the mouth of the Rio Panuco, and visited the Islands of Sacrificios and S. Juan de Ulloa; and his account of the wealth of the country excited the desire of conquest.

On the 21st April, 1519, Hernando Cortez (Cortés) landed at San Juan de Ulloa, now the fortified island off the coast of Vera Cruz, with a force of 879 soldiers and Indians, and after a series of defeats and victories, finally annexed the country to Spain during the latter half of 1521.

From this date, for nearly three centuries, Mexico was governed by governors and ecclesiastics—sixty-four in all.

In 1820, Agustin de Iturbide, a colonel in the Royalist army, determined to gain for himself a higher position than the Spanish government could offer, even if by separating Mexico from Spain and forming a separate empire. On 19th May, 1822, he was elected Emperor, and executed 19th July, 1824.

The first republic was inaugurated on the 10th October, 1824, having as its first president Guadalupe Victoria (Felix Fernandez), and with him commenced troubled times. There were many presidents.

The second empire was born 10th April, 1864, with Maximilian as first emperor. His reign was short, he being shot in 1867.

The second republic arose from the ashes, during which time there has been the following presidents:

Don Benito Juarez.....	1867 to 1872
Don Sebastian Lerdo de Tejada.....	1872 to 1876
Gen. Juan N. Mendez.....	1876 to 1877
Gen. Porfirio Diaz.....	1877 to 1880
Gen. Manuel Gonzales.....	1880 to 1884
Gen. Porfirio Diaz, re-elected.....	1884 to 1888
Gen. Porfirio Diaz, re-elected, third time.....	1888

### INTRODUCTORY NOTES.

The following portraits have appeared on the Contribucion Federal Stamps of Mexico:

Issue 1—1874-1875. José Marie Morelos; born at Valladolid (now Morelia); executed 22d December, 1815.

Issues 2 and 3—1876-1877. Don Benito Juarez, President of the Supreme Court of Justice, who finally became President in December, 1860. Said to be one of the most remarkable men Mexico has ever produced. Born in 1806 in the mountains of Oaxaca, in a poor hamlet (now bearing his name), San Pablo. Belonged to the Zapoteca tribe of Indians.

Issue 4—Jan., 1878. General Leandro Valle.

Issue 5—Jan., 1879. Don Benito Juarez.

Issue 6—Jan., 1880. General Vincente Guerrero.

Issue 7—Jan., 1881. Don Melchor O'Campo, a priest and liberal patriot, who was hanged by the reactionaries in 1863 for advocating liberal movements.

Issue 8—Jan., 1882. Valentin Gomez Farias, born in Guadalajara in 1781, self-taught and skilled in Medicine and science. He sacrificed his fortune for the cause of Independence. Was deputy in the first republican Congress and organized the State of Zacatecas.

Issue 9—1883-1884. Mora ?

Issues 10 and 11—1885-87. Vicar Hidalgo y Costilla—the father of Mexican Independence; born 8th May, 1753, executed 30th July, 1811.

Issue 12—July, 1888-1889. Don Melchor O'Campo.

Issue 13—July, 1889-1890. Head of Cuauhtemoc, the last king before the conquest by Cortés; put to death in August, 1521.

Issue 13—July, 1890-1891. Arms of Mexico.

The distribution of the stamps throughout is discharged by the Chief Administrator in the City of Mexico to the different states and territories, which in their turn distribute them to the respective towns. The surcharges are done locally.

The country comprises twenty-five states, three territories, and a federal district, all the names of which appear surcharged on the stamps, besides the towns in each.

The following table gives the various states and likewise the surcharges of the towns in each:

ADMON PRAL DEL OR EN.	TOWNS.	ADMON PRAL DEL OR EN.	TOWNS.
Aguas Calientes.....	Aguas Calientes	Chihuahua.....	Chihuahua
Basse California.....	La Paz		Ciudad Bravos
Campeche.....	Campeche		Frontera
	Carmen		Hidalgo del Parral
	Campeche Carmen		Morelos ?
	Isla del Carmen		Paso del Norte
	Laguna		Rio Florida
Chiapas.....	Chiapas	Coahuila.....	Parras
	Comitan		Saltillo
	S. Cristobal	Colima.....	Colima
	Tonala	Durango.....	Chalchihuites
Chihuahua.....	Allende		Durango
	Carmen ?		



- 1877.
- Agua Calientes  
Apam  
Cautitlan  
Campeche  
Celaya  
Carmen, 12x3  
Chiapas  
Chihuahua, 15x3  
Colima, 10½x2½  
Coahuila  
Durango  
E. de Mexico, 16 x graduated  
Guanajuato  
Guadalajara  
Ialisco, 12x2½  
Ialapa, 12½x3  
Iquiplan, 16½x2½, in Roman capitals  
Jilotepec  
Juchitan  
Leon  
Maravatio  
Matamores  
Miniatlilan, 17x3  
Mexico, D. F., 10½x2½  
Monterey  
N. Leon  
Oaxaca, 12x2½
- 1878.
- Apam, 9x2 (Roman capitals)  
Agua Calientes  
Campeche, 14x1½  
Carmen, 11x3  
Colima, 6x2½  
Cocula  
Chalco  
Chiapas  
Chihuahua, 16x2  
Cuernavaca, 13½x2½  
Cordova, 13½x2½  
Cuautitlan  
Durango, 14x2½  
E. de Mexico, 16½x2½  
Guadalajara  
Guanajuato, 21x2½ (blue)  
Hidalgo  
Ialisco Lagos, two lines  
Ialapa, 12½x3  
Jilotepec  
Jiquilpan  
Juchitan  
Leon, 10x3  
Maravatio  
Monterey  
Matamores  
Miniatlilan  
Mexico, D. F., 17½x2½  
N. Leon  
Oaxaca  
Otumba
- 1879.
- Agua Calientes  
Apam, 9x2 (Roman capitals)  
Campeche  
Carmen  
Catorce, 19x3 (blue)  
Cocula  
Colima, 10½x2  
Chalco  
Chihuahua  
Cuernavaca  
Cordova  
Cautitlan  
Durango  
E. de Mexico, 16½x3  
Guadalajara, 18x2 (violet Roman capitals)  
Hidalgo  
Iquiplan, 16x2  
Ialisco  
Jalapa  
Jilotepec  
Jiquilpan  
Juchitan  
Leon  
Monterey  
Maravatio  
Mexico, D. F., Type I, 18x3  
II, 18x3  
D. F. Mexico, in double lined letters  
Miniatlilan, 15x2 (blue)  
N. de Dios, 13x2½
- 1880.
- Agua Calientes, 20x1½  
Atlixco, 12x2  
Apam  
B. California  
Colima  
Chignahuapan, 15x2½  
Cautitlan  
Celaya, Type I, 12x2  
II, 11x2  
Cordova, 14x2½ (violet)  
Campeche  
Cuernavaca, 15x2½  
Chiapas  
Chalco  
Catorce (blue), 19x3  
Chilpanzingo  
Chihuahua  
Chalchiomula  
Durango  
E. de Mexico, 16½x2½  
El Carmen  
Cocula  
Frontera, 14½x2½, also reversed  
Fresnillo  
Guadalajara, Type I, 19x2  
II, 17½x2  
blue and violet, Roman caps  
Guanajuato, blue, 21½x2½  
Guanajuato, blue, 21½x2½ error  
H. Morelos  
Hidalgo, Type I, 14x2  
II, 10½x1½  
Huamantla  
Huejotzingo  
Ixtlahuaca  
Ialisco Lagos, in two lines  
Irapuato  
Jiquilpan  
Juchitan, 14x2½  
Jalapa  
Juchitan  
Leon  
Lagos  
Maravatio  
Matamores, 16½x2½, in black and blue  
No surcharge used in Mazatlan
- 1881.
- \*Agua Calientes, 20x1½  
\*Atlixco, 12x2  
Apam  
B. California, 15½x2  
Cocula  
\*Chignahuapan, 15x2½  
Chalchiomula  
Campeche, 15x2½  
Cautitlan  
Coahuila, 14½x2½  
Chalco  
Celaya, 12½x2  
Chilpanzingo  
Colima, 10½x2½  
Chihuahua  
Cordova (violet), Type I, 14x2½  
II, 16x3  
\*Cuernavaca, 15x2½  
\*Catorce (blue), 19x3  
El Carmen, 22x2  
E. de Mexico, 16½x graduated  
Eo de Hidalgo  
Fresnillo, 15x2½  
Frontera, 14x2½  
Guadalajara (black and violet)  
Type I, 18x1½  
II, 19x2  
III, 23x2½  
Guanajuato (blue), 21½x2½  
Hidalgo, 16½x2  
Ixtlahuaca  
Irapuato  
Ixtlahuaca, 16x2½  
Jalapa  
\*Juchitan, 14½x2½  
Jiquilpan  
\*Ialisco Lagos, in two lines  
Lagos  
La Laguna  
Leon  
Mascota, Type I, 11½x2½
- Mexico, D. F., 18x2½  
D. F. Mexico, 20x2½  
Monterey  
Miniatlilan  
N. de Dios, 16x2½  
N. Leon, 11½x2  
O. Hidalgo, 15½x2½  
Orizava, Type I, 12½x2½  
II, 14x2½  
Otumba, 14x2  
Patzcuaro, 16x2  
Puebla, 12½x3  
Pral de Sinaloa, 17½x2, also in carmine Roman capitals  
Paso del Norte  
S. L. Potosi, Type I, 16x3  
II, 16x2½  
III, 16x3  
without stop }  
S. J. de Rio, 14½x2½  
Sombretete, 16x2½  
S. Cristobal  
Tabasco  
Tamaulipas, 17½x2, blue  
Tehuacan  
Tlaxcala, 15x1½  
Tonala, 13x2½  
Tuxpan, 11x2½  
Tezuitlan  
Texcoco  
Tepanca  
Tuspan  
Tula  
Tacotalpa  
Tlaxco  
Tlalpujahuahua  
Taculaya  
Tlalnapantla  
Vera Cruz, Type I, 15x3  
II, 10½x2  
III, 16x2½  
Yscatlahuaca, 15x2½  
Yucatan  
Yautepac  
Zacatecas, 16x2½, in vermilion and black  
Zamora (blue), Roman capitals, 14x2
- 1882.
- Agua Calientes, 20x1½  
Atlixco, 12x2  
Apam  
B. California  
Colima  
Chignahuapan, 15x2½  
Cautitlan  
Celaya, Type I, 12x2  
II, 11x2  
Cordova, 14x2½ (violet)  
Campeche  
Cuernavaca, 15x2½  
Chiapas  
Chalco  
Catorce (blue), 19x3  
Chilpanzingo  
Chihuahua  
Chalchiomula  
Durango  
E. de Mexico, 16½x2½  
El Carmen  
Cocula  
Frontera, 14½x2½, also reversed  
Fresnillo  
Guadalajara, Type I, 19x2  
II, 17½x2  
blue and violet, Roman caps  
Guanajuato, blue, 21½x2½  
Guanajuato, blue, 21½x2½ error  
H. Morelos  
Hidalgo, Type I, 14x2  
II, 10½x1½  
Huamantla  
Huejotzingo  
Ixtlahuaca  
Ialisco Lagos, in two lines  
Irapuato  
Jiquilpan  
Juchitan, 14x2½  
Jalapa  
Juchitan  
Leon  
Lagos  
Maravatio  
Matamores, 16½x2½, in black and blue  
No surcharge used in Mazatlan
- 1883.
- \*Agua Calientes, 20x1½  
\*Atlixco, 12x2  
Apam  
B. California, 15½x2  
Cocula  
\*Chignahuapan, 15x2½  
Chalchiomula  
Campeche, 15x2½  
Cautitlan  
Coahuila, 14½x2½  
Chalco  
Celaya, 12½x2  
Chilpanzingo  
Colima, 10½x2½  
Chihuahua  
Cordova (violet), Type I, 14x2½  
II, 16x3  
\*Cuernavaca, 15x2½  
\*Catorce (blue), 19x3  
El Carmen, 22x2  
E. de Mexico, 16½x graduated  
Eo de Hidalgo  
Fresnillo, 15x2½  
Frontera, 14x2½  
Guadalajara (black and violet)  
Type I, 18x1½  
II, 19x2  
III, 23x2½  
Guanajuato (blue), 21½x2½  
Hidalgo, 16½x2  
Ixtlahuaca  
Irapuato  
Ixtlahuaca, 16x2½  
Jalapa  
\*Juchitan, 14½x2½  
Jiquilpan  
\*Ialisco Lagos, in two lines  
Lagos  
La Laguna  
Leon  
Mascota, Type I, 11½x2½
- Mexico, D. F., 18x2½  
D. F. Mexico, 20x2½  
Monterey  
Miniatlilan  
N. de Dios, 16x2½  
N. Leon, 11½x2  
O. Hidalgo, 15½x2½  
Orizava, Type I, 12½x2½  
II, 14x2½  
Otumba, 14x2  
Patzcuaro, 16x2  
Puebla, 12½x3  
Pral de Sinaloa, 17½x2, also in carmine Roman capitals  
Paso del Norte  
S. L. Potosi, Type I, 16x3  
II, 16x2½  
III, 16x3  
without stop }  
S. J. de Rio, 14½x2½  
Sombretete, 16x2½  
S. Cristobal  
Tabasco  
Tamaulipas, 17½x2, blue  
Tehuacan  
Tlaxcala, 15x1½  
Tonala, 13x2½  
Tuxpan, 11x2½  
Tezuitlan  
Texcoco  
Tepanca  
Tuspan  
Tula  
Tacotalpa  
Tlaxco  
Tlalpujahuahua  
Taculaya  
Tlalnapantla  
Vera Cruz, Type I, 15x3  
II, 10½x2  
III, 16x2½  
Yscatlahuaca, 15x2½  
Yucatan  
Yautepac  
Zacatecas, 16x2½, in vermilion and black  
Zamora (blue), Roman capitals, 14x2

1881.—Continued.

Tenanco (blue), 12x2½  
 Tonalá, 13x2½  
 Tepanca  
 Tuzpan, 11x2½  
 Tlalpujahuá  
 Tacubaya  
 Tlalnapantla  
 Vera Cruz, Type I, 14x3

1882.

Agua Calientes, 20x1½  
 Atlixco, 12x2  
 Apam  
 B. California, 15½x2  
 Chignahuapan  
 Campeche, 15x2½  
 Cocula  
 Carmen, 11x2½  
 Concordia  
 Catorce (blue), 19x3  
 Celaya, 12½x2  
 Chilpancingo  
 Cautitlan  
 Chiapas  
 Chalco, Type I, 13x2  
 II, 11x1½ (black and blue Roman capitals)  
 Coahuila, 14½x2½  
 Chalchicomula  
 Colima, 10½x2  
 Cuernavaca, 15x2½  
 Cordova (violet), 16x3  
 E. de Mexico, Type I, 16x2½  
 II, 17½x4  
 E. de Hidalgo, 22x2  
 Frontera, 14½x2½  
 Fresnillo, 15x2½  
 Guadalajara (violet and black), 25x2½  
 Guanajuato (blue), 21½x2½  
 H. Morelos, I, 20x2  
 II, 16x3  
 Huamantla, 15x2½  
 Hidalgo, 16½x2  
 Irapuato  
 Ixtlahuaca, 16x2½  
 Jalisco Lagos, in two lines  
 Juchitan, 14½x2½  
 Jalapa, 17½x3  
 Jilotepec, 14x2  
 Lagos  
 La Laguna  
 Leon  
 Mascota, 12x3  
 Matamoras, 17x2½  
 Maravatio  
 Miniatiitlan  
 Mexico, D. F., 18x2½

1883.

Agua Calientes, 20x1½  
 Atlixco, 12x2  
 Apam  
 B. California, 15½x2  
 Cocula  
 Campeche, 15x2½  
 Chignahuapan  
 Chiapas, 14½x2½ (blue)  
 Chalchicomula  
 Catorce (blue), 19x3  
 Celaya, 12½x2  
 Colima, 11x3  
 Chalco, 11x1½  
 Coahuila, 14½x2½  
 Cuernavaca, 14½x2½  
 Cordova, 16x3  
 Chilpancingo  
 Cautitlan  
 Concordia  
 Coahuila  
 E. de Mexico, 17x2½  
 El Carmen, 22½x2½  
 E. de Hidalgo  
 Frontera, 14½x2½ graduating  
 Fresnillo, 15x2½  
 Guadalajara, I, 21½x2½  
 (violet and black)  
 I, 21½x3 (violet and black)  
 Roman capitals  
 Guanajuato, 21½x2½  
 H. Morelos, 16x3  
 Huamantla, 15x2½  
 Hidalgo, 15½x2  
 Ixtlahuaca, 16x2½

S. Cristobal  
 Sure de Zinapécuaro  
 Sonora, 12x2½  
 Tula  
 Tabasco, 15½x2½  
 Tehuacan  
 Tamaulipas, 16x2½  
 Texcoco, 13x2  
 Tezuitlan  
 Tenanco, 12x2½  
 Tepanca, 12½x2½  
 Tonalá, 13x2½  
 Tlaxcala  
 Tuzpan, Roman capitals, 10½x2  
 Tacotalpa  
 Tlalpujahuá  
 Tlaxco  
 Tacubaya  
 Tlalnapantla  
 Vera Cruz, 16x2½  
 Villa de Barca  
 Yucatan  
 Yautepac  
 Zacatecas (violet), 19x2  
 Zamora, Roman capitals, 13x2½

1883-1884.

Agua Calientes, 25x2½  
 Atlixco, 12x2  
 Apam, 8½x2½  
 B. California, 15½x2  
 Campeche, 15x2½  
 Cautitlan, 22x2½  
 Chihuahua, 24x2  
 Catorce, 18½x3  
 Chalchicomula, 25x2  
 Chalco, Roman capitals, 13½x2½  
 Celaya, 12½x2  
 Chiapas (blue), 14x2½  
 Chilpancingo  
 Colima, 11x3  
 Coahuila, 14½x2½  
 Cordova (violet), 11x2½  
 Chignahuapan  
 Cuernavaca, Roman capitals, 19x2  
 Cocula  
 Concordia  
 E. de Mexico, Type I, 19x2½  
 II, 20x3  
 (black and blue)  
 Type III, 16x3  
 (blue and black)  
 Type IV, 20x3  
 (violet)  
 El Carmen, 21½x2 (black and violet)  
 E. de Hidalgo, 23x2  
 Frontera, 14½x2½  
 Fresnillo, 15x2½  
 Guadalajara, I, 24x1½  
 II, 26x3  
 Guanajuato, Type I, 18x2½  
 II, 22x  
 graduating (blue)  
 Type III, 21½x3  
 (blue)  
 H. Morelos, 16x3  
 Huamantla, 15x2½  
 Hidalgo, 15½x2  
 Huejotzingo (blue), 22x2½  
 Ixtlahuaca, 16x2½  
 Irapuato (violet), 17x2½  
 Jiquilpan  
 Jalapa, 18½x4  
 Juchitan, 14½x2½  
 Jalisco, 13x2  
 Jilotepec, 14x2  
 Lagos (violet), 10½x2  
 La Laguna, 16x2  
 Leon, Roman capitals, 9x3  
 Maravatio (violet), 19x1½  
 Mexico, D. F., I, 18x2½  
 II, 17x2½  
 Matamoras (red), 20x2  
 Mascota, 2x3  
 D. F. Mexico, 19½x2½  
 Miniatiitlan  
 N. Leon, 12x3  
 N. de Dios (violet), 15½x2  
 Oaxaca  
 Orizava, 14x2½  
 Otumba, 12x2½  
 Patzcuaro  
 Pral de Sinaloa (violet), Roman capitals, 21½x2  
 Pral de Durango (violet), Roman capitals, 20½x2½  
 Paso del Nortes, 20x1½  
 Progreso, 14x2½  
 Puebla (violet), 18½x2½  
 Queretaro, 14½x2½  
 Silao, 9x2  
 S. L. Potosi (violet), 18½x2½  
 S. J. de Rio, 14½x2½  
 Sombrete, 16½x2½  
 S. Cristobal  
 Sure de Zinapécuaro  
 Sonora, 12x2½  
 Tabasco, 15½x2½  
 Tamaulipas (blue), 16x2½  
 Tehuacan, 20x2  
 Tezuitlan (violet and black)  
 Type I, 10x3  
 II, 10x2½  
 Tenanco, 12x2  
 Texcoco, 13x2  
 Tepanca, 12½x2½  
 Tonalá, 13x2½  
 Tuzpan, Roman capitals, 10½x2  
 Tula  
 Tacubaya  
 Tlaxcala  
 Tlaxco  
 Tacotalpa  
 Tlalnapantla  
 Tlalpujahuá  
 Vera Cruz, I, 16x2½  
 II, 17x3  
 Villa de Barca, 25x2½ (violet)  
 Yucatan, 17x2  
 Yautepac  
 Zacatecas (violet), Type I, 19x2  
 II, 18½x2½  
 Zamora, Roman capitals, 13x2½

1885-1886.

Agua Calientes  
 Atlixco  
 Apam  
 B. California  
 Cocula  
 Campeche  
 Catorce  
 Cautitlan  
 Chalchicomula  
 Chalco  
 Chihuahua  
 Chilpancingo, 23½x2½  
 Celaya  
 Chiapas  
 Colima, 13½x2

Coahuila  
 Cordova  
 Coshuimachio, 22x3  
 Cuernavaca  
 Concordia  
 Chignahuapan  
 E. de Mexico  
 El Carmen  
 E. de Hidalgo  
 Frontera  
 Fresnillo  
 Guadalajara (violet), 24x1½  
 Guanajuato  
 H. Morelos  
 Huamantla

## 1885-1886.—Continued.

Huejotzingo	Silao	Guadalajara	Puebla
Ixtlahuaca	S. J. de Rio	H. Morelos	Queretara, 15½x1½
Irapuato	S. L. Potosi	Huamanantla	S. Cristobal
Jiquilpan	Sombrerete	Huetzingo	S. J. de Rio
Jalapa	Sonora	Ixtlahuaca	S. L. Potosi
Juchitan	S. Cristobal	Irapuato	Silao
Jalisco	Sure de Zinapécuaro	Jilotopec	Sombrerete
Jilotopec	Tabasco, 21½x23 (violet),	Jalapa	Sonora
Lagos (violet), 10½x2	Roman capitals	Jalisco	Sure de Zinapécuaro
La Laguna, 16x2	Tamaulipas	Jiquilpan	Tabasco
Leon, Roman capitals, 9x3	Tehuacan	Juchitan	Tacotalpa
Maravatio	Tehuacan, 19x4	Lagos	Tacubaya
Mascota	Tenanco	La Laguna	Tamaulipas
Matamores, 20x2	Texcoco	Leon	Tehuacan
Mexico, D. F., 18x2½	Tepanca	Maravatio	Tenanco
D. F. Mexico, 20x2½	Tonalá	Mascota	Tepanca
Monterey	Tuspan	Matamores	Texcoco
Miniatiitlan	Tlaxcala	Mexico, D. F., 19x2½,	Tezuitlan
N. Leon	Tula	Roman letters	Tlaxcala
N. de Dios	Tacotalpa	D. F. Mexico, 20½x2½	Tlaxco
Oaxaca	Tlaxco	Monterey	Tlahujahuah
Otumba	Tacubaya	Miniatiitlan	Tlalnapanitia
Orizaba	Tlahujahuah	N. Leon	Tonalá
Patzcuaro	Tlalnapanitia	N. de Dios	Tula
Pral de Durango	Vera Cruz (violet), 13x2	Oaxaca	Tuspan
Paso del Norte	Villa de Barca	Otumba	Vera Cruz
Pral de Sinaloa	Yucatan	Orizaba	Villa de Barca
Progreso	Yautepec	Pral de Sinaloa	Yautepec
Puebla (red), 20x3, Roman	Zacatecas	Paso del Norte	Yucatan
capitals	Zamora	Patzcuaro	Zacatecas
Queretaro		Progreso	Zamora

## 1886-1887.

Aguas Calientes	D. F. Mexico, 20x2½	Aguas Calientes	D. F. Mexico
Atlixco	Monterey (violet), 15x2	Apam	Miniatiitlan
Apam	Miniatiitlan	Atlixco	Monterey
B. California	N. Leon	A. G. Mexico	N. Leon
Carmen, 15x2 (violet), Roman	N. de Dios	B. California	N. de Dios
capitals	Oaxaca	Campeche	Oaxaca
Campeche	Orizaba	Catorce	Otumba
Catorce	Otumba	Cautitlan	Pral de Durango
Cautitlan	Patzcuaro	Celaya	Pral de Sinaloa
Chaichiomula	Pral de Durango	Chalco	Paso del Norte
Chalco	Paso del Norte	Chiapas	Patzcuaro
Chihuahua	Progreso	Chignahuapan	Progreso
Chilpanzingo	Puebla	Chihuahua	Puebla, 15x3 (violet)
Celaya	Queretaro	Chilpanzingo	Queretaro
Chiapas	Silao	Cahuila	S. Cristobal
Colima, 13½x2	S. J. de Rio	Cocula	S. J. de Rio
Cohahuila	S. L. Potosi	Colima	S. L. Potosi
Cordova	Sombrerete	Concordia	Silao
Cuernavaca	Sonora	Cordova	Sombrerete
Chignahuapan	Sure de Zinapécuaro	Cuernavaca	Sonora
Cocula	S. Cristobal	E. de Mexico	Sure de Zinapécuaro
Concordia	Tabasco	El Carmen	Tabasco
E. de Mexico	Tamaulipas	E. de Hidalgo	Tacotalpa
El Carmen	Tehuacan	Fresnillo	Tacubaya
E. de Hidalgo	Tenanco	Frontera	Tamaulipas
Frontera	Texcoco	Guadalajara	Tehuacan
Fresnillo	Tezuitlan	Guanajuato	Tenanco
Guadalajara	Tonalá	H. Morelos	Tepanca
Guanajuato	Tuspan	Huamanantla	Tezuitlan
H. Morelos	Tlaxcala	Huejotzingo	Tlaxcala
Huamanantla	Tula	Jilotopec	Tlaxco
Huejotzingo	Tacotalpa	Irapuato	Tlahujahuah
Ixtlahuaca	Tlaxco	Ixtlahuaca	Tlalnapanitia
Irapuato	Tacubaya	Jalapa	Tonalá
Jalapa	Tlahujahuah?	Jalisco	Tula
Juchitan	Tlalnapanitia	Jiquilpan	Tuspan
Jalisco	Vera Cruz	Juchitan	Vera Cruz
Jilotopec	Villa de Barca	Lagos	Villa de Barca
Lagos	Yucatan	La Laguna	Yautepec
La Laguna	Yautepec	Leon	Yucatan
Leon	Zacatecas	Maravatio	Zacatecas
Maravatio	Zamora	Mascota	Zamora
Mascota		Matamores	
Matamores		Mexico, D. F.	
Mexico, D. F., I, 20x2½, Ro-			

## 1887-1888.

Aguas Calientes	Chilpanzingo	Aguas Calientes	Chilpanzingo
Atlixco	Cohahuila	Apam	Cahuila
Apam	Cocula	Atlixco	Cocula
B. California	Colima	A. G. Mexico, 22x3	Colima
Campeche	Concordia	B. California	Concordia
Catorce	Cordova	Campeche	Cordova
Cautitlan	Cuernavaca	Catorce	Cuernavaca
Celaya	E. de Mexico	Cautitlan	E. de Mexico
Chaichiomula	El Carmen	Celaya	El Carmen
Chalco	E. de Hidalgo	Chalco	E. de Hidalgo
Chiapas	Frontera	Chalco	Fresnillo
Chignahuapan	Frontera	Chiapas	Frontera
Chihuahua	Fresnillo	Chignahuapan	Guadalajara
	Guanajuato, 20x1½	Chihuahua (violet), Roman	Guanajuato
		capitals, 17½x2	H. Morelos

## 1889-1890.

1889-1890.—Continued.

Huamantla	Matamores	Puebla, 15x3 (violet)	Texcoco
Huejotzingo	Mexico, D. F.	Queretaro	Tezuitlan
Jilotepec	D. F. Mexico	S. Cristobal	Tlaxcala
Irapuato	Miniatiitan	S. J. de Rio	Tlaxco
Ixtlahuaca	Monterey	S. L. Potosi, 19½x3½	Tlahuahuah
Jalapa, 18¼½ (blue)	N. Leon	Silao	Tlalnapanlia
Jalisco	N. de Deos	Sombrerete	Tonaia
Jiquilpan	Oaxaca	Sonora	Tula
Juchitan	Orizaba, 20x2	Sure de Zinapecuaro	Tuxpan
Lagos	Otumba	Tabasco	Vera Cruz
La Laguna	Pral de Durango	Tacubaya	Villa de Barca
Leon	Pral de Sinaloa	Tacotalpa	Yautepec
Maravatio	Paso del Nortes	Tamaulipas	Yucatan
Mascota	Patzcuaro	Tehuacan	Zacatecas
Progreso	Tepanca	Tenanco	Zamora
		Tepehi, 16x2½	

The already mentioned "surcharges" with measurements are in my collection. Those without the measurements, no doubt, also exist, and some of which latter I also possess, but I am unable to give the dimensions owing to the surcharge not being distinct. The following towns I have been unable to place in their positions on the map:

Acambaro, Coatepec, Concordia, Curunia, Cosihuiriachio, Cuencame (or Guencame), C. Guzman, Jalacingo, Lerma, La Piluao, Libres, Jiquilpan, Miniatoban, N. Tenanco, Huejotzingo, Oitavaram, Patis, Pinotepa, Pinotepa Nacional, Pahuja, Sa Caterina, S. A. Tuxtla, Tetecala, Tenanco, Tuxtepec, Sure de Zinapecuaro, Tepeji and Tepexi, Tepeaca, Tlaxiaco, Tlaxco, Tlacotapec, Tulacingo, Victoria de Tampas, Yautepec, Zacatan.

Unless stated to the contrary, the surcharges are in black block letters.

The issues 1874 to 1878 are engraved by the American Bank Note Company, New York. From 1879 to 1882 inclusive the stamps were engraved in Mexico, but printed by Messrs. Waterloo & Sons, Birchin Lane, London, E. C., who also supplied the paper.

Issues 1883 to date are engraved and printed at the Mexican offices, but I am led to understand that the paper is still supplied from England.

CONTRIBUCION FEDERAL.

1874-1875. Profile to right of J. M. Morelos on shaded ground, with inscription above in white shaded block letters "INDEPENDENCIA Y



Fig. 1.

LIBERTAD" inclosed in double line circle, surrounded by laurel wreath. Value on white numerals on colored ground inclosed on ornamented ovals in upper angles, between which in straight line "RENDA DEL TIMBRE" in colored Roman Capitals is inserted; Estados Unidos Mexicanos, in colored capitals on white ground in two lines immediately below.

The lower portion of the design contains in its centre on vertically-lined ground, a large double-

lined oval, ornamented at ends, the ground work of which is composed of fine crossed lines of "Tartan" pattern.

The lower angles contain plain double-lined ovals, inclosing value in large white numerals on lined ground.

Each side of the design bears the inscription, "Para Contribucion Federal," in small white shaded Roman Capitals on white ground.

Value at foot in straight line in large colored ornamental Roman Capitals on white ground.

The two halves of the design are separated by ornamental scroll work, inclosing dates 1874, 1875, at each side.

Initials and order number on the reverse. Engraved by the American Bank Note Co., of New York, on strong white wove paper—25 stamps—five rows of five—to the sheet, measuring 12½x9½ inches—size of design 1½x2⅓ inches. No watermark.

FIVE VALUES. FIG. 1.

1 centavo, violet-red; order No. vermilion; initials violet.

5 centavos, slate; order No. blue; initials violet.

25 centavos, red-brown; order No. violet; initials violet.

1 peso, green-blue; order No. green; initials violet.

5 pesos, blue; order No. green; initials blue.

ESSAYS.

5 centavos, blue.

OFFICE OF ISSUE.

Distrito Federal; Tuxpan; Vera Cruz.



Fig. 2.

1876. Profile of Benito Juárez, to left on shaded ground in double-lined circle with inscription above in white shaded diminishing ornamental capitals "E. Unidos Mexicanos," on plain ground.

On each side of profile is situated treble line ornamental circle inclosing value in monogram, beneath each of which is a larger double-lined oval containing engine-turned shaded lines.

The whole design is on the fine basket work ground inclosed in colored oblong frame, containing inscriptions at each side as below, and value at foot, all in white Roman Capitals.

Engraved by the American Bank Note Co., New York, on various papers—25 stamps—five rows of five—to the sheet measuring 13x10 inches—size of design, 2½x1½ inches.

## FIVE VALUES. FIG. 2.

- A. On yellow plain paper, no watermark.  
 1 centavo, blue; order No. blue.  
 1 peso, ochre; order No. blue.
- B. On white horizontally laid paper, no watermark.  
 5 centavos; order No. green.  
 5 pesos; order No. green; initials blue.
- C. On white horizontally laid paper, watermarked "Renta del Timbre," in script letters.  
 25 centavos, vermilion-red; order No. red.

## OFFICE OF ISSUE.

Ad pral en Colima N.; Ad pral de Leon; Ad pral de Jalisco; Ad pral en Sinaloa; Campeche; Distrito Federal; Durango; Guanajuato; Matamores; N. Leon; Sinaloa; Tehuantepec; Tezuitlan; Tuxpan; Vera Cruz.

1877. Same profile to left on shaded ground in upper left corner, to right of which is value in large shaded numeral. In upper right hand corner inscriptions in three lines; first, in curved lines, "Republica Mexicana," in shade ornamental capitals, surrounded by scroll work; second, "Renta del," in large colored Roman Capitals; third, "Timbre," in smaller type. In lower right corner large engine-turned oval. In lower left corner value on colored diminishing Roman Capitals in curved line with date below in ornamental numerals. "Contribucion Federal" across centre of design in old English letter in curved line.



Fig. 3.

The whole design inclosed in double-lined rectangular frame, with concave corners filled in with scroll work.

Engraved by the American Bank Note Co., New York, on various papers—25 stamps—five rows of five—to the sheet measuring 12½x10 inches—size of design 2½x1½ inches.

Watermark "Renta del Timbre," in script type, nine times perpendicularly down the sheet.

## FIVE VALUES, TWO ISSUES. FIG. 3.

- A.
- 1 centavo, blue, on azure wove paper; order No. green.  
 5 centavos, grey-blue, on azure wove paper; order No. blue.  
 25 centavos, pale red, on white laid paper; order No. green.  
 1 peso, ochre, on verditer plain paper; order No. ?  
 5 pesos, green, on plain white paper; order No. ?
- The watermark of the 5 centavos is expressed, five times diagonally across the sheet.
- B.
- 1 centavo, carmine-vermilion, on white wove paper; order No. blue.  
 5 centavos, lilac.  
 25 centavos, lilac, on white paper.  
 1 peso, violet.  
 5 pesos, yellow-green, on white paper; order No. ?; initials blue.
- Variety—25 centavos, without order No. on reverse.

## OFFICE OF ISSUE.

Carmen; Chiapas; D. F. Mexico; Distrito Federal; Miniaticlan; N. Leon; Tuxpan.

1 January, 1878. Nearly full-faced portrait of General Leandro Valle, on shaded ground in double-lined oval, surrounded by engine-turned scalloped border. "Republica Mexicana" in white shaded diminishing capitals in curve above. Engine-turned diamond-shaped ornaments at each side, inclosing date in white numerals in oval frame. Below, "Renta del Timbre," in similar but smaller type surrounding foot of portrait, with value in straight line at foot in white double-lined Roman Capitals. "Contribucion Federal" at each side beneath date in colored block letters in curved line, with value in large white numerals.



Fig. 4

Ground is filled in with finely drawn scroll work. The whole design is surrounded on double-lined oblong frame, with ornaments in four angles.

Engraved by the American Bank Note Co., New York, on plain wove—25 stamps—five rows of five—to the sheet measuring 12½x10 inches—size of design 2½x1½ inches. Watermark as before.

FIVE VALUES. FIG. 4.

- 1 centavo, orange; order No. blue; initials black.
- 5 centavos, brown; order No. blue; initials black.
- 25 centavos, green; order No. ?; initials ?
- 1 peso, ultramarine; order No. ?; initials ?
- 5 pesos, carmine; order No. ?; initials ?

OFFICE OF ISSUE.

Admon pral del Puebla; Admon pral de Disto Federal: Carmen; Colima; Curunia; Gaunajuato; Matehulala; Mexico D. F.; Minatoban; Tamaulipas; Tezuitlan; Tuxpan; Tuxtepec; Vera Cruz.



Fig. 5.

1 January, 1879. Three-quarter profile of Juarez on shaded ground, in ornamental roped frame, surmounted by Mexican Eagle, with curved ri-

bands suspended from wings containing "Republica Mexicana" in colored Roman Capitals with laurel wreath below. Double-lined escutcheons in upper angles, with value in large colored numerals on white ground.

Semi-circular scroll tablets at each side of centre with inscriptions—to left, "Renta del Timbre"—to right, "Contribucion Federal," both in white block letters on finely engraved horizontally-lined ground. Value in colored Roman Capitals in white curved label below portrait.

Two large engine-turned ovals at foot of design, with date between in large white shaded figures.

Finely engraved scroll work filling in ground-work.

Engraved by Tomas de la Plena, on machine-wove paper—25 stamps—five rows of five—to the sheet measuring 10½x13½ inches—size of design, 1½x2½ inches.

Watermark, "Renta del Timbre," in script letters horizontally across the sheet.

FIVE VALUES. FIG. 5.

- 1 centavo, green; order No. green.
- 5 centavos, deep orange; order No. deep blue.
- 25 centavos, violet; order No. vermilion.
- 1 peso, rose-vermilion; order No. deep green.
- 5 pesos, purple; order No. ?

OFFICE OF ISSUE.

Distrito Federal.



Fig. 6.

1 January, 1880. Three-quarter bust of Gen'l Vicente Guerrero on shaded ground, inclosed in broken oval frame composed of finely engraved crossed lines, all on ornamental shield on a pedestal-oak and laurel branches above. Below, in curved white label, "Republica Mexicana," in thin Roman Capitals on white ground with oak leaf chains looped through the border at each end. At each side of shield upright scalloped engine-turned ovals containing in centres the date in white figures, reaping downward. Small circles beneath each oval containing value in figures on lined ground. Value in white block letters at foot of pedestal with date immediately above.

The whole design is inclosed in an architectural recess, ending in pillars inclosing perpendicular white inscriptions on lined ground—to left, "Renta del Timbre"—to right, "Contribucion Federal" in block letters.

Engraved by Tomas de la Plena on horizontal laid paper—25 stamps—five rows of five—to the sheet measuring  $13\frac{3}{8} \times 10\frac{3}{8}$  inches—size of design,  $2\frac{1}{2} \times 1\frac{7}{8}$  inches.

Watermark, "Renta del Timbre," nine times perpendicularly down the sheet.

## FIVE VALUES. FIG. 6.

1 centavo, deep and pale blue; order No. deep blue; initials violet.

5 centavos, emerald-green; order No. vermilion; initials violet.

25 centavos, rose-lilac; order No. vermilion; initials violet.

1 peso, blue-green; order No. ?; initials ?

5 pesos, vermilion; order No. ?; initials ?

OFFICE OF ISSUE.

Distrito Federal; Vera Cruz.



Fig. 7.

1 January, 1881. Full-faced effigy of Don Melchor O'Campo on shaded ground, inclosed in large double-lined oval, containing inscription, "Renta del Timbre, Contribucion Federal," in white Roman Capital with date at foot—surrounded by six ornamentations composed of engine-turned crossed lines.

"Republica Mexicana" above in Roman Capitals in curved ribbon. Value at foot in large white block type.

The entire design inclosed in upright rectangular frame composed of white lines bisecting each other, forming hexagons. Value in white figures in upper angles. The groundwork of design is filled in with closely engraved horizontal lines.

Engraved by Tomas de la Plena on perpendicular laid paper—25 stamps—five rows of five—to the sheet measuring  $10 \times 13\frac{3}{8}$  inches—size of design,  $1\frac{3}{8} \times 2\frac{3}{8}$  inches.

Watermark as before, horizontally across the sheet.

## FIVE VALUES. FIG. 7.

1 centavo, brown; order No. carmine-vermilion.

5 centavos, orange-red; order No. slate blue.

25 centavos, deep green; order No. ?

1 peso, blue; order No. ?

5 pesos, deep carmine; order No. ?

OFFICE OF ISSUE.

Distrito Federal.



Fig. 8.

1 January, 1882. Three-quarter portrait of Valentin Gomez Frias to left of horizontally-lined ground, surrounded by a circle inclosed in a larger one with inscription reading upwards around the border, "Renta del Timbre, Contribucion Federal," in white shaded Roman Capitals on white ground. Between inscription and portrait fifteen small ornaments resembling canons on engine ground-work forming a circle, the border of which ends in a circle composed of fifteen concave lines. In the upper angles are shaded conical circles with inscriptions—to left, "Republica"—to right, "Mexicana," both in double-lined block type.

The appearance of this stamp is that of a beautifully framed portrait mounted on a raised St. Andrews Cross, of which latter all but the extremities are hidden, the upper of which protrude through above mentioned conical circles and have inscribed the value on large white figures, whilst the lower contain the date in similar type.

At foot the value in white ornamental capitals in straight line surrounded by border of miniature white circles with the name in small block type above the C of Centavo. The design is completed by oak and laurel branches at sides.

Engraved by Tomas de la Plena, on thin hand-wove paper—25 stamps—five rows of five—to the sheet measuring  $13\frac{3}{8} \times 10\frac{3}{8}$  inches—size of design,  $2\frac{1}{2} \times 1\frac{7}{8}$  inches. No watermark.

## FIVE VALUES. FIG. 8.

1 centavo, indigo; order No. vermilion; thin white wove paper.

5 centavos, orange-vermilion; order No. green; on pale yellow wove paper.

25 centavos, olive-green; order No. green; on thick vertically white laid watermarked (as before) paper.

1 peso, green; order No. vermilion; on thick machine white wove watermarked paper.

5 pesos, carmine-vermilion; order No. puce; on thick machine white wove unwatermarked paper.

OFFICE OF ISSUE.

? G. Cosihuiriacihc; Distrito Federal; Vera Cruz.

1 January, 1883. Identical in design to preceding, with dates and colors altered.

FIVE VALUES.

- 1 centavo.
- 5 centavos.
- 25 centavos, solferino.
- 1 peso, pale blue.
- 5 pesos, ?

OFFICE OF ISSUE.



Fig. 9.

1 July, 1883-1884. Three-quarter effigy of Mora to left on shaded ground in double-lined circle surrounded by—above, "Renta del Timbre," in shaded Roman Capitals—below, value in similar type, value in figures or small white circle between inscriptions. This frame bisects two circles similar in size, composed on engine-turned crossed lines encircled by white ribands containing—in left, "Republica Mexicana"—in right, "Contribucion Federal" in colored Roman Capitals. The top and bottom of the design is composed of small engine-turned ovals bisecting each other, with value in small colored numerals where the ovals interlace—ornaments in spandrels.

At the left extremity of the design is a white upright rectangle with inscription, "Contribucion Federal" in white block letters, reading upwards on border; and around three sides of rectangle, "Renta Timbre Mexico 1883 à 1884" in colored Roman Capitals; and further value in similar type, varying according to the value.

Value in white numerals in angles. Dates above and below portrait.

Engraved at the government offices on horizontally laid paper—55 stamps—eleven rows of five—to the sheet measuring  $11\frac{1}{2} \times 15\frac{1}{2}$  inches—size of design,  $2\frac{1}{10} \times 1\frac{1}{2}$  inches. Watermark "Renta del Tembre" in script capitals, reading both horizontally and vertically across the sheet thirteen times, commencing at the upper left-hand corner.

FIVE VALUES. FIG. 9.

- 1 centavo, orange-red; order No. ultramarine.
- 5 centavos, deep green; order No. vermilion.
- 25 centavos, violet; order No. green.
- 1 peso, rose; order No. vermilion.
- 5 pesos, pale blue; order No. vermilion.

OFFICE OF ISSUE.

Distrito Federal.



Fig. 10.

1 July, 1885-1886. Statuette to left of Vicar Hidalgo on horizontally lined ground surrounded by double lined circle, inclosed by ornamental sexagonal frame, each side composed of a trefoil—ground work filled in with engine-turned lines. "Mexico" above in white Roman Capitals in semi-circular riband. In spandrels, lance-head-shaped frames, containing value above, and dates below in large white numerals: "Contribucion Federal" above, and value below in white Roman Capitals in straight labels. The whole design is inclosed in double-lined rectangular frame.

Engraved at the government offices on hand machine wove paper—48 stamps—six rows of eight—to the sheet measuring  $12\frac{1}{2} \times 15\frac{1}{10}$  inches—size of design  $1\frac{1}{2} \times 2\frac{1}{2}$  inches. No watermark.

FIVE VALUES, FIG. 10.

- 1 centavo, ultramarine; order No. green.
- 5 centavos, deep orange; order No. green.
- 25 centavos, deep green; order No. green.
- 1 peso, bright red; order No. ?
- 5 pesos, bright violet; order No. ?

OFFICE OF ISSUE.

Distrito Federal; Pral Chihuahua; Vera Cruz.

1 January, 1887-1888. Full-faced portrait of Vicar Hidalgo in oval on colored-lined ground, in center of double-lined Victoria Cross composed of network lines. "Contribucion Federal" in white Roman Capitals in curved riband above, with "Mexico" in smaller type suspended immediately below in concave label—scrollwork in upper angles.

Immediately below the effigy, value in large white figures, on horizontally-lined ground inclosed in pearled circle—dates in large white shaded numerals at each side—scrollwork in lower angles.

Value at foot in short Roman Capitals on colored ground in straight banderole bordered with minute white squares.

The whole design is surrounded by double-lined rectangular frame and ground work composed of minute sexagons, with circles in each,

(To be Continued.)

(Continued from page 217.)



Fig. 11.

Engraved at the government offices on machine wove paper—48 stamps—six rows of eight—to the sheet measuring  $12\frac{1}{2} \times 14\frac{3}{8}$  inches—size of design  $1\frac{3}{8} \times 2\frac{3}{16}$  inches. Watermark as before.

FIVE VALUES, FIG. 11.

- 1 centavo, slate blue.
- 5 centavos, slate blue; order No. deep blue.
- 25 centavos, slate blue.
- 1 peso, carmine.
- 5 pesos, carmine.

OFFICE OF ISSUE.

Distrito Federal; Guadalajara.



Fig. 12.

1 July, 1888-1889. Heart-shaped engine-turned design enclosing similar but smaller frame containing three-quarter profile of Don Melchior O'Campo on horizontal-lined ground. "Contribucion Federal" in white Roman Capitals in curved ribband the shape of upper part of frame, with "Mexico" in smaller type above. Figure of value in white ornamental figures in upper angles.

Below concave ribband containing value in white Roman Capitals with dates at extremities. Oblong at foot of design containing value in centre, dates at each end, "Contribucion Federal" above; "Mexico" and value in letters below.

Engraved at the government offices on vertically laid paper—48 stamps—six rows of eight—to the sheet measuring  $12\frac{1}{2} \times 14\frac{3}{8}$  inches—size of design  $1\frac{3}{8} \times 2\frac{3}{16}$  inches. Watermark.

FIVE VALUES, FIG. 12.

- 1 centavo, brown-red; order No.
- 5 centavos, brown-red; order No.
- 25 centavos, brown-red; order No.
- 1 peso, ultramarine; order No.
- 5 pesos, ultramarine; order No.

Office of issue: Distrito Federal.

1 July, 1889-1890. Profile of Cuauhtenoc on colored ground to left on double-lined oval border, surrounded by engine-turned ornamentations, with "Mexico" below in small white Roman Capitals. In upper angles figure of value in white ornamental figures, surrounded by concave ribbands containing to left, "Contribucion Federal"—to right, value in letters, both in white Roman Capitals. In lower angles the date in frames. The lower half of the design is inclosed in a greek border.



Fig. 13.

Engraved at the government offices on white horizontally laid paper. Size of design  $2\frac{1}{10} \times 1\frac{1}{2}$  in.

FIVE VALUES, FIG. 13.

- 1 centavo, purple; order No.
- 5 centavos, purple.
- 25 centavos, purple.
- 1 peso. ?
- 5 pesos. ?



Fig. 14.

JULY 1, 1890-91. Mexican arms on horizontally lined ground in circle, encircled by orna-

mentations with floral sprays below at each side; Mexico above enclosed in banderole in straight line in white Roman capitals on solid ground; further, enclosed in white circle having above in curved banderole on solid ground Contribucion Federal in similar type, below dates in white figures 1890-1891 in ornamented frame resting on straight frame containing value in white Roman capitals, value in upper spandrels. The lower half of the stamp contains the usual inscriptions above Contribucion Federal, to left 1890, to right 1891, value in centre in figures and repeated below in letters. The whole lettering is in white Roman type. Printed as before at the government offices on plain tinted paper.

1 centavo, brown-lilac;
5 centavos, " "
25 " " "
1 peso " " "
5 pesos " " "
10 " " "

#### DOCUMENTOS Y LIBROS.

January, 1874-1875. Effigy of Vicar Hidalgo slightly inclined to the right on shaded ground in circular white frame, the top part of which is formed by the inscription, "Independencia y Libertad," in small white open block letters; the lower part surrounded by laurel branches with dates at each side in colored figures on white ground; the whole inclosed in a rectangular frame with arched top.

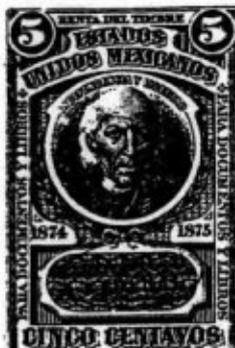


Fig. 15.

The upper section of the label contains the value in white numerals on horizontally-lined ground in double-lined circles, between which run in three lines, the first straight, "Renta del Timbre," in colored Roman Capitals, the two latter in convex labels, "Estados Unidos Mexicanos," in ornamental capitals.

Below the dates is an oblong composed of vertical lines on which is a blank banderole composed of engine-turned lines reserved for office of issue.

Value at foot in large shaded Roman Capitals on white ground, with ornaments at each end for the one centavo—"Para Documentos y Libros," at each side, in similar but smaller type. The whole design inclosed in single-lined rectangular frame.

Engraved locally on thick hard white machine wove paper—50 stamps—five rows of ten—to the sheet measuring  $12\frac{1}{2} \times 9\frac{1}{2}$  inches—size of design,  $1\frac{1}{2} \times 1\frac{1}{2}$  inches.

No watermark—yellow gum—rough machine perforated, 12. Fig. 15.

#### NINE VALUES.

- 1 centavo, brown.
- 3 centavos, violet.
- 5 centavos, orange-red.
- 10 centavos, green.
- 25 centavos, orange.
- 50 centavos, brown.
- 1 peso, blue.
- 5 pesos, rose.
- 10 pesos, black.

*2nd issue.* Engraved by the American Bank Note Co., New York, on thin hard white wove paper.

No watermark—white gum—clean machine perforated, 12.

- 1 centavo, brown.
- 3 centavos, violet.
- 5 centavos, orange-red.
- 10 centavos, green.
- 25 centavos, orange.
- 50 centavos, brown.
- 1 peso, blue.
- 5 pesos, rose.
- 10 pesos, black.

*3rd issue.* Engraved on horizontally-laid paper. Watermark, "Renta del Timbre," in script capitals across the entire sheet nine times. Yellow gum—rough perforated, 12.

- 1 centavo, brown.
- 3 centavos, violet.
- 5 centavos, orange.
- 10 centavos, green.
- 25 centavos, orange.
- 50 centavos, brown.
- 1 peso, blue.
- 5 pesos, rose.
- 10 pesos, black.

I assume the above is likewise a local impression, the gum being yellow and the perforation the same as the first issue, but whether those engraved by the American Bank Note Co. is issue one or two I have not been able to ascertain. I have also seen the 3 centavos of issue three on unwatermarked paper, but this may have been done owing to the impression being between the lines of the watermark.



Fig. 16.

January, 1876. Effigy of J. M. Morelos right in double-lined oval inclosed in rectangular

frame. Dates above in spandrels with inscriptions "E. Unidos Mexicanos" in two lines on white block letters in two lines below.

The entire design is inclosed in a single-lined frame, containing in upper angles the value in small white figures on solid ground inclosed in small ovals between which is value in letters in straight line. "Renta del Timbre" immediately below, both in small colored Roman Capitals on white ground. "Documentos y Libros" at each side in same type

Engraved by the American Bank Note Co., New York, on stout vertically laid paper—96 stamps—twelve rows of eight—to the sheet.

No watermark—yellow gum—machine perforated, 12.

NINE VALUES, FIG. 16.

- 1 centavo, violet, on laid paper.
- 3 centavos, orange-carminé, on laid paper.
- 5 centavos, bistre, on laid paper.
- 10 centavos, vermilion, on laid paper.
- 25 centavos, green, on thin plain yellow paper.
- 50 centavos, blue, on thin plain yellow paper.
- 1 peso, blue-green, on thin plain yellow paper.
- 5 pesos, ochre, on thin plain yellow paper.
- 10 pesos, red, on thin plain yellow paper.

Varieties on watermarked paper. (Renta del Timbre).

- A. On white wove.
- 3 centavos, carmine.
- B. On white laid.
- 5 centavos, violet-bistre.
- Varieties.



Fig. 17.

- A. Surcharged "Para 1877." Fig. 17.
- 1 centavo, violet. Office of issue, Durango.
- 3 centavos, carmine. Office of issue, Durango.



Fig. 18.

- B. Surcharged vertically "Habitado 1877" in black Roman letters. Fig. 18.

- 5 centavos, violet-bistre.
- Office of issue, Chihuahua.



Fig. 19.

January, 1877. Effigy of J. M. Morelos to right on plain ground in double-lined oval, containing above "Renta del Timbre" and value below in open white Roman Capitals. The oval is bisected at each side by small-lined oblongs enclosing hexagonal frame with value in shaded numerals on plain ground.

The whole inclosed in scalloped oval composed of shaded engine-turned lines.

In upper spandrels dates in white shaded numerals and "Republica Mexicana" in colored Roman Capitals. In lower angles date and "Documentos y Libros" in similar type—all inclosed in single-lined rectangular frame.

Engraved by the American Bank Note Co., New York, on stout white vertically laid paper—100 stamps—ten rows of ten—to the sheet measuring 15x23 inches. Three issues.

A. Watermark "Renta del Timbre" in script capitals twelve times across the sheet—yellow gum perforated, 12.

NINE VALUES, FIG. 19.

- 1 centavo, blue-grey.
- 3 centavos, pale red.
- 5 centavos, brown-bistre.
- 10 centavos, orange-vermilion.
- 25 centavos, olive-green.
- 50 centavos, deep blue.
- 1 peso, deep green.
- 5 pesos, red-brown.
- 10 pesos, ?

B. Same as preceding, colors changed.

- 1 centavo, carmine-vermilion.
- 3 centavos, ultramarine.
- 5 centavos, lilac.
- 10 centavos, orange-brown.
- 25 centavos, violet.
- 50 centavos, orange.
- 1 peso, violet.
- 5 pesos, yellow-green.
- 10 pesos, red and black.

C. On machine wove watermarked paper.

- 1 centavo, carmine-vermilion.
- 3 centavos, ultramarine.
- 5 centavos, lilac.
- 10 centavos, orange-brown.

25 centavos, violet.  
50 centavos, orange.  
1 peso, ?  
5 pesos, ?  
10 pesos, ?

The figures of value in the left-hand oblong of the 1, 5 and 25 centavos are reversed, apparently an error by the engravers.



Fig. 20.

January, 1878. Portrait of Vicar Hidalgo to left on lined ground inclosed in colored oval containing inscriptions—above, "Republica Mexicana"—below, "Renta del Timbre," both in white Roman Capitals, with five pointed stars between, surrounded by scalloped oval similar to preceding issue—oak and laurel branches in lower spandrels.

At each side of the word "Del" is suspended a curved white riband containing—to left, "Documentos"—to right, "y Libros," both in colored Roman Capitals, with date between.

Above in curved banderole, (value in colored Roman Capitals) with figure of value on colored ground in ornamented circles at each end.

Ornamental colored frame at foot for office of issue.

Engraved by the American Bank Note Co., New York, on stout white wove paper—100 stamps—ten rows of ten—to the sheet measuring  $11\frac{1}{2} \times 14\frac{1}{2}$  inches.

Watermark, "Renta del Timbre," in script capitals nine times across the sheet—white gum—machine perforated, 12.

N. B. The oval riband surrounding portrait makes a deep impression, and has almost the appearance of being embossed on examining the reverse.

NINE VALUES. FIG. 20.

1 centavo, deep green.  
3 centavos, orange.  
5 centavos, vandyke-brown.  
10 centavos, carmine-vermilion.  
25 centavos, green.  
50 centavos, chocolate.  
1 peso, Prussian-blue.  
5 pesos, carmine.  
10 pesos, ?

The figure of value in the left upper angle of the 25 centavos is also reversed, apparently a printer's error.



Fig. 21.

January, 1879. Three-quarter profile of General Juarez to left on shaded ground inclosed in scalloped oval (the outer edge of which terminates in sixteen points) composed of shaded engine-turned crossed lines.

Above, "Republica Mexicana" in colored Roman Capitals, value in spandrels in large white shaded numerals.

Sides, "Documentos y Libros" in similar type in plain banderoles.

Below, "Renta del Timbre" in curved line in colored block letters with dates at each side in diminishing numerals, under which is value in shaded block letters in straight line.

The whole inclosed in double lined rectangular frame, beneath which is usual oblong reserved for office of issue, with engraver's name in upper left-hand corner.

Engraved by V. Encisco on white paper—100 stamps—ten rows of ten—to the sheet measuring  $11\frac{1}{2} \times 14\frac{1}{2}$  inches. Watermark, "Renta del Timbre," as before.

NINE VALUES, THREE ISSUES. FIG. 21.

1. On white vertically ribbed paper.

1 centavo, brown.  
3 centavos, ultramarine.  
5 centavos, orange.  
10 centavos, green.  
25 centavos, slate.  
50 centavos, yellow-green.  
1 peso, vermilion.  
5 pesos, lilac.  
10 pesos, brown and blue.

2. On white wove paper.

1 centavo, brown.  
3 centavos, ultramarine.  
5 centavos, orange.  
10 centavos, green.  
25 centavos, purple-slate.  
50 centavos, pale green.  
1 peso, vermilion.  
5 pesos, ?  
10 pesos, ?

3. On white vertically laid paper.

1 centavo, brown.  
3 centavos, ultramarine.  
5 centavos, orange.  
10 centavos, ?  
25 centavos, ?

50 centavos, ?  
 1 peso, ?  
 5 pesos, ?  
 10 pesos, ?



Fig. 22.

The 10 pesos is similar, but larger in design. The center is brown, likewise the inscriptions, "Estados Unidos Mexicanos" above, with "Para Documentos y Libros" below forming frame.

Above, in curved banderole, "Renta del Timbre," and below in straight line, "1879," both in colored letters.

Sides, "Diez Pesos" in colored letters.

Upper angles, value X in white type on brown ground.

Lower angles, value 10 in similar type foliated at each side.

Fig. 22, machine perforated, 12.



Fig. 23.

January, 1880. Three-quarter profile of General Guerrero to left on shaded ground, inclosed in a thick shaded ornamental oval frame.

Above, "Timbre Mexico" in white block letters in curved line—oak and laurel leaves in spandrels.

Below, in curved banderole below portrait, "Documentos y Libros," in colored Roman Capitals on white ground—immediately below, the date in roped oval with figure of value in white on ornamental tablets. Value at foot in white Roman Capitals in straight line at each extremity of which are small white circles containing value in figures, (the 3, 50 centavos, 5, 10 pesos excepted.)

Engraved by Tomas de la Plata on stout white vertically-laid paper—100 stamps—ten rows of ten—to the sheet measuring 11½x14¾ inches.

Watermark as before—yellow gum—perforated, 12.

NINE VALUES. FIG. 23.

- 1 centavo, blue.
- 3 centavos, orange-bistre.
- 5 centavos, green.
- 10 centavos, violet.
- 25 centavos, ultramarine.
- 50 centavos, purple.
- 1 peso, emerald-green.
- 5 pesos, vermilion.
- 10 pesos, red and black.



Fig. 24.

The 10 pesos is much larger. The general design is in red and the portrait of General Guerrero in black. "Timbre Mexico" above and "Documentos y Libros" below the portrait.

The date, "1880," appears amid scroll work just above the value, "Diez Pesos," which is in a straight band.

Paper and engraving same as above, Fig. 23. Perforated, 12.

Mr. Moens writes that some of this series were used prior to 1880, having seen cancelled specimens bearing 31st October and 3d November 1879. Colima see Timbre Fiscal No. 68.

Some specimens also exist of finely ribbed wove paper.

3 centavos, orange-bistre.

5 centavos, green.

50 centavos, purple.



Fig. 25.

January, 1881. Full-faced portrait of Don Melchior O'Campo in double-lined oval, with

dates at each side in white numerals on solid ground below, "Timbre Mexico" in white Roman Capitals above, all inclosed in engine-turned ornamentation frame, and further in rectangular pearled border.

Above, value twice repeated in white numerals on solid ground inclosed in small white circles bisecting the border.

Sides, "Documentos y Libros 1881" in similar type in minute pearl bordered rectangular frame.

Foot, value in white Roman Capitals on solid ground, ornaments at each extremity.

Engraved by Tomas de la Plena, on white paper—100 stamps—ten rows of ten—to the sheet measuring  $11\frac{1}{2} \times 14\frac{3}{4}$  inches.

Yellow gum, machine perforated, 12.

NINE VALUES, TWO ISSUES. FIG. 25.

1. On stout vertically-laid paper. Watermark as before.

- 1 centavo, bright vermilion.
- 3 centavos, yellow-green.
- 5 centavos, orange.
- 10 centavos, ultramarine.
- 25 centavos, deep green.
- 50 centavos, puce.
- 1 peso, Prussian blue.
- 5 pesos, violet.
- 10 pesos, blue, black centre.

2. On thin hard wove white paper—unwatermarked.

- 1 centavo, bright vermilion.
- 3 centavos, yellow-green.
- 5 centavos, orange.
- 10 centavos, ultramarine.
- 25 centavos, ?
- 50 centavos, ?
- 1 peso, ?
- 5 pesos, ?
- 10 pesos, ?



Fig. 26.

The design of the highest value is the same frame as last year, but with portrait of Melchior

O'Campo. Value in Roman figures on heads of columns, and in numerals at foot—date below in engine-turned oval with value in large white Roman Capitals on base of Pedestal.

Fig. 26, yellow gum, machine perforated, 12



Fig. 27.

January, 1882. Three-quarter face portrait of Gomez Frias on horizontally-lined ground, surrounded by an oval composed of crossed shaded engine-turned lines, the whole inclosed in single-lined frame with floral ornaments in spandrels.

Above, double lined scrollwork frame filled in with lined groundwork, in centre of which is situated the value in white fat numerals.

At sides, to left reading upwards, "Timbre Mexico 1882"—to right, reading downwards, "Documentos y Libros," in white Roman Capitals on solid ground.

Value at foot in straight line, in short Roman Capitals with Greek ornaments in lower corners.

Engraved by Tomas de la Plena on white paper—100 stamps—ten rows of ten—to the sheet measuring  $11\frac{1}{2} \times 15$  inches.

Two issues—yellow gum—perforated, 12.

NINE VALUES. FIG. 27.

A. On horizontally-laid paper—watermark as before.

- 1 centavo, blue.
- 3 centavos, orange.
- 5 centavos, olive.
- 10 centavos, vandyke-brown.
- 25 centavos, ultramarine.
- 50 centavos, green.
- 1 peso, purple.
- 5 pesos, carmine.
- 10 pesos, blue and brown.

B. On thin plain unwatermarked paper.

- 1 centavo, Prussian blue.
- 3 centavos, orange.
- 5 centavos, olive.
- 10 centavos, brown.
- 25 centavos, ultramarine.
- 50 centavos, ?
- 1 peso, violet.
- 5 pesos, ?
- 10 pesos, ?



Fig. 28.

January, 1883. Profile to left of Vicar Hidalgo—identical in design except the portrait, to preceding issue.

Engraved at the government offices on stout horizontally-laid paper—100 stamps—ten rows of ten—to the sheet measuring 11½x15 inches.

Watermark as before—white gum—perforated, 12.

NINE VALUES. FIG. 28.

- 1 centavo, bistre.
- 3 centavos, ultramarine.
- 5 centavos, deep green.
- 10 centavos, vermilion.
- 25 centavos, orange.
- 50 centavos, deep violet.
- 1 peso, ?
- 5 pesos, ?
- 10 pesos, ?



Fig. 29.

1 July, 1883-1884. Three-quarter profile of Mora on shaded ground inclosed in solid circle containing above in white block letters "Documentos y Libros"; value below in white Roman Capitals. The whole inclosed in an eight-pointed engine-turned frame.

Above, in two curved ornamental banderoles on solid ground—to left, "Timbre"—to right, "Mexico," both in white Roman Capitals.

Below, "1883-1884" in curved labels on white ground. White numerals in lower angles.

Engraved at the government offices on white vertically-laid paper—100 stamps—ten rows of ten—to the sheet measuring 10½x12½ inches.

Watermark as before—brown gum—perforated, 12.

NINE VALUES. FIG. 29.

- 1 centavo, ultramarine.
- 2 centavos, bistre-brown.
- 3 centavos, pale green.
- 5 centavos, brown-indigo.

- 10 centavos, violet brown.
- 25 centavos, red.
- 50 centavos, orange.
- 1 peso, violet.
- 5 pesos, deep green.
- 10 pesos, green and black.



Fig. 30.

1 July, 1885-1886. Profile to left of Vicar Hidalgo on horizontally-lined ground in double-lined oval containing above, "Timbre Mexico"; below, "1885 à 1886" in white Roman Capitals, and further inclosed in white frame, the ground of which is filled in with engine-turned shaded network. The design is bisected at each side with small space containing value in white figures. The whole inclosed in double-lined rectangular frame.

Engraved at the government offices on vertically-laid paper—120 stamps—ten rows of twelve—to the sheet measuring 10½x12½ inches.

Watermark as before—yellow gum—perforated, 12.

TEN VALUES. FIG. 30.

- 1 centavo, olive green.
- 2 centavos, ultramarine.
- 3 centavos, orange.
- 5 centavos, violet.
- 10 centavos, deep blue.
- 25 centavos, vandyke brown.
- 50 centavos, vermilion.
- 1 peso, deep green.
- 5 pesos, blue.
- 10 pesos, red.

On plain unwatermarked paper—yellow gum—perforated, 12.

- 1 centavo, olive-green.
- 2 centavos, ?
- 3 centavos, ?
- 5 centavos, violet.
- 10 centavos, blue.
- 25 centavos, ?
- 50 centavos, vermilion.
- 1 peso, deep green.
- 5 pesos, blue.
- 10 pesos, ?

Varieties on horizontally-laid paper.

- 1 centavo, green.
- 2 centavos, ?
- 3 centavos, orange.
- 5 centavos, ?
- 10 centavos, ?

25 centavos, ?  
50 centavos, vermilion.  
1 peso, ?  
5 pesos, ?  
10 pesos, ?



Fig. 31.

1 July, 1886-1887. Identical in design with the last issue, except that the value in numerals, formerly at the sides, is removed to the foot of the profile and in large white figures. The outer line of frame is composed of small pearls.

Engraved at the government offices as before—on plain paper—120 stamps—ten rows of twelve—to the sheet measuring  $11\frac{1}{10} \times 12\frac{1}{2}$  inches.

White gum—perforated, 12.

TEN VALUES. FIG. 31.

1 centavo, brown.  
2 centavos, brown.  
3 centavos, brown.  
5 centavos, brown.  
10 centavos, brown.  
25 centavos, brown.  
50 centavos, brown.  
1 peso, flesh.  
5 pesos, flesh.  
10 pesos, flesh.



Fig. 32.

1 July, 1887-1888. Head to right of J. M. Morelos on shaded ground in lined frame, containing inscription—to left reading upwards, "Documentos y Libros"—to right reading downwards, value in letters, both in white Roman Capitals. Value at foot in large white numerals on solid ground in ornamental frame with laurel branches at sides. The whole inclosed in double-lined shaded frame. 1887-1888 in upper spandrels in colored figures on colored ground.

Engraved at the government offices on vertically-laid paper—120 stamps—ten rows of twelve—to the sheet measuring  $11\frac{1}{10} \times 12\frac{1}{2}$  inches.

Watermark as before—white gum—perforated, 12.

TEN VALUES. FIG. 32.

1 centavo, deep green.  
2 centavos, deep green.  
3 centavos, deep green.  
5 centavos, deep green.  
10 centavos, deep green.  
25 centavos, deep green.  
50 centavos, deep green.  
1 peso, bright red.  
5 pesos, bright red.  
10 pesos, bright red.

Variety—on plain unwatermarked paper—white gum—perforated, 12.

1 centavo, deep green.  
2 centavos, deep green.  
3 centavos, deep green.  
5 centavos, deep green.  
10 centavos, deep green.  
25 centavos, deep green.  
50 centavos, deep green.  
1 peso, bright red.  
5 pesos, bright red.  
10 pesos, bright red.



Fig. 33.

1 July, 1888-1889. Head to left of Benito Juárez, on lined ground inclosed in white oval, with "Documentos y Libros" in white Roman Capitals above with value in large white numerals. The whole inclosed in frame composed of curved white lines filled in with the usual engraved network. The spandrels contain inscriptions in curved banderoles—above, "Timbre Mexico"—below, "1888-1889," with value at foot in white Roman Capitals.

Engraved at the government offices on vertically-laid paper—120 stamps—ten rows of twelve—to the sheet measuring  $11\frac{1}{10} \times 12\frac{1}{2}$  inches.

Watermark as before—white gum—perforated, 12.

ELEVEN VALUES. FIG. 33.

1 centavo, red.  
2 centavos, red.  
3 centavos, red.  
5 centavos, red.  
10 centavos, red.  
25 centavos, red.  
50 centavos, red.  
1 peso, violet.  
2 pesos, violet.  
5 pesos, violet.

10 pesos, violet.  
25 pesos, violet.  
50 pesos, violet.



Fig. 34.

1 July, 1889-1890. Head of Vicar Hidalgo, full-faced on solid ground inclosed in oval with eight diminishing pearls at each side. Value below in large white numerals on diagonal-lined ground with ornamentations at side. "Documentos Mexico" above in white Roman Capitals in two curved labels, with five pointed stars between. Dates 1889-1890 in small white numerals immediately below in small oval tablets; the remainder of the design is filled in with engraved network with pearly border above. Value in straight line at foot in white Roman Capitals with an ornament at each extremity.

Engraved at the government offices on white paper—? stamps—? rows of? —to the sheet measuring ? x ? inches.

White gum—perforated, 12. Two issues, Fig. 34.

THIRTEEN VALUES.

1. On white plain paper.

- 1 centavo, orange-red.
- 2 centavos, orange-red.
- 3 centavos, orange-red.
- 5 centavos, orange-red.
- 10 centavos, orange-red.
- 25 centavos, orange-red.
- 50 centavos, orange-red.
- 1 peso, blue-violet.
- 2 pesos, blue-violet.
- 5 pesos, blue-violet.
- 10 pesos, blue-violet.
- 25 pesos, blue-violet.
- 50 pesos, blue-violet.

2. On watermarked vertically-laid paper as before.

- 1 centavo, orange-red.
- 2 centavos, ?
- 3 centavos, orange-red.
- 5 centavos, orange-red.
- 10 centavos, orange-red.
- 25 centavos, ?
- 50 centavos, orange-red.
- 1 peso, ?
- 2 pesos, ?
- 5 pesos, ?
- 10 pesos, ?
- 25 pesos, ?
- 50 pesos, ?



Fig. 35.

1 July, 1890-1891. Full-faced portrait of Guadalupe Victoria, on horizontally-lined ground in double-lined oval—above, "Documentos," in short white Roman Capitals in curved riband—at sides, engine-turned shaded net-work with dates "1890-1891" in colored figures in curved banderolos—at foot, "Mexico," in white Roman Capitals in straight line ornaments at each side, also value in large white figures on crossed-lined ground inclosed in white ovals. Value at foot in straight line in white Roman Capitals. The whole inclosed in rectangular frame composed of small lines.

Engraved at the government offices on plain thin lilac-blue paper.

No watermark—perforated, 12½. Fig. 35.

TWELVE VALUES.

- 1 centavo, green.
- 2 centavos, green.
- 3 centavos, green.
- 5 centavos, green.
- 10 centavos, green.
- 25 centavos, green.
- 50 centavos, green.
- 1 peso, carmine.
- 5 pesos, carmine.
- 10 pesos, carmine.
- 25 pesos, carmine.
- 50 pesos, carmine.

ESPECIAL DE ADUANAS.

1 July, 1885-1886. Large shaded ornamental numerals, traversed by bar through centre, containing denomination in white Roman Capitals on horizontally-lined ground, inclosed in oval composed of concave lines.

Above, "Timbre Mexico"—below, "Especial



Fig. 36.

de Aduanas 1885-1886," both in white Roman Capitals on solid ground, surrounded by large curved oval composed of convex lines, ground filled in with engine-turned network; ornaments in angles; the whole inclosed by single-lined square frame.

Engraved at the government offices on plain paper—100 stamps—ten rows of ten—to the sheet measuring 18x18 inches.

No watermark—white gum—perforated, 11.

ELEVEN VALUES. FIG. 36.

- 1 centavo, black.
- 5 centavos, yellow.
- 10 centavos, red-brown.
- 25 centavos, ultramarine.
- 1 peso, blue-green.
- 5 pesos, deep violet.
- 10 pesos, deep-blue.
- 25 pesos, lake.
- 100 pesos, vermilion.
- 500 pesos, crimson.
- 1000 pesos, carmine.

OFFICE OF ISSUE.

Paso del Nortes; San Blas; Vera Cruz (red, black and violet.)



Fig. 37.

1 July, 1886-1887. Large double-lined oval with inscription "1886 Especial de Aduanas 1887 Mexico" above; value in letters below, both in white Roman Capitals on colored ground. In centre large white figures of value on engine-turned ground.

Printed at the government offices on plain white paper.

No watermark—white gum—perforated, 12.

ELEVEN VALUES. FIG. 37.

- 1 centavo, ultramarine.
- 5 centavos, ultramarine.
- 10 centavos, ultramarine.
- 25 centavos, ultramarine.
- 1 peso, carmine-vermilion.
- 5 pesos, carmine-vermilion.
- 10 pesos, carmine-vermilion.
- 25 pesos, carmine-vermilion.
- 100 pesos, carmine-vermilion.
- 500 pesos, carmine-vermilion.
- 1000 pesos, carmine-vermilion.

OFFICE OF ISSUE.

Vera Cruz (2).



Fig. 38.

1 July, 1887-1888. Value in large white numerals on horizontally-lined ground in circle surrounded by five engine-turned ornaments resembling trefoils, between which are five convex banderolos containing dates "1887-1888" at top; value in Roman numerals at sides, and "Mexico" at foot.

The whole inclosed in double-lined circle containing inscription, "Especial de Aduanas" above and value below; both in white Roman Capitals on lined ground.

Engraved at the government offices on horizontally-laid white paper.

White gum—perforated, 12.

ELEVEN VALUES. FIG. 38.

- 1 centavo, orange.
- 5 centavos, orange.
- 10 centavos, orange.
- 25 centavos, orange.
- 1 peso, yellow-green.
- 5 pesos, yellow-green.
- 10 pesos, yellow-green.
- 25 pesos, yellow-green.
- White gum, unperforated.
- 25 pesos, yellow-green.
- 100 pesos, yellow-green.
- 500 pesos, yellow-green.
- 1000 pesos, yellow-green.

OFFICE OF ISSUE.

Vera Cruz (purple and black).



Fig. 39.

1 July, 1888-1889. Value in centre as before, with date at each side in straight line—with "Documentos" above; "Mexico" below, in curved banderolos on groundwork of crossed engine-turned lines; inclosed in ornamental frames, which are bisected by two larger banderolos.

roles—above, "Especial de Aduanas"—below value in letters, all in white Roman Capitals on solid ground—ornaments in angles.

The design is finally inclosed in double-lined rectangular frame.

Engraved at the government offices on white vertically-laid paper.

Watermark as before—white gum—perforated, 12.

ELEVEN VALUES. FIG. 39.

- 1 centavo, Prussian blue.
  - 5 centavos, Prussian blue.
  - 10 centavos, Prussian blue.
  - 25 centavos, Prussian blue.
  - 1 peso, brick red.
  - 5 pesos, brick red.
  - 10 pesos, brick red.
  - 25 pesos, brick red.
  - 100 pesos, brick red.
  - 500 pesos, brick red.
  - 1000 pesos, brick red.
- Variety—1000 pesos—brick red—unperforated.

OFFICE OF ISSUE.

Vera Cruz.



Fig. 40.

1 July, 1889-1890. Head to left of Zarragoza on horizontally-lined ground in oval frame; above in curved ribbon in white Roman Capitals on colored ground—"Especial de Aduanas"—at each side, value in letters in smaller type; at foot, "Mexico" in convex banderole in small white Roman Capitals, with floral spray at each side; in upper angles, "1889-1890"; in lower angles, value in large white figures in ornamental ovals.

Engraved at the government offices on white paper—machine perforated.

- 1 centavo, green.
- 5 centavos, green.
- 10 centavos, green.
- 25 centavos, green.
- 1 peso, red.
- 5 pesos, red.
- 10 pesos, red.
- 25 pesos, red.
- 100 pesos, red.
- 500 pesos, red.
- 1000 pesos, red.

OFFICE OF ISSUE.

Vera Cruz.



Fig. 41.

1 July, 1890-1891. An exceedingly beautiful design, having a picture of a sailing vessel passing a lighthouse with similar vessel in background enclosed in circular frame composed of small broken lines with "Mexico" below in white letters, above "Especial de Aduanas" in identical type in curved line. In upper spandrels large figure of value on vertically-lined ground inclosed in ornamented frame. In lower spandrels dates in large white shaded diminishing type—value in white letters in straight banderole—five-pointed stars at each extremity. The whole lettering is in Roman Capitals. The remainder of groundwork is composed of engine-turned lines.

Printed at the government offices on pale violet plain paper—machine perforated, 12½.

ELEVEN (?) VALUES. FIG. 41.

- 1 centavo, brown.
- 5 centavos, ?
- 10 centavos, ?
- 25 centavos, ?
- 1 peso, ?
- 5 pesos, ?
- 10 pesos, ?
- 25 pesos, ?
- 100 pesos, ?
- 500 pesos, ?
- 1000 pesos, ?

Note. I regret I do not know the other values, but expect the centavos are all black or sepia, the pesos all another color.

(To be continued.)

COUNTERFEITS OF U. S. OF COLOMBIA.

*From American Journal of Philately.*

Almost all Colombian stamps from the 1859 up to the 1876 issue have been counterfeited. Most of them are, however, of such coarse workmanship that even a tyro will detect them. We will describe only those forgeries which are dangerous to the average collector.

1859-60. Of these issues we do not know of any good forgeries.

1861. Of this issue there are three distinct counterfeits. Of the first one we have seen the full set, all the values being of the same type, the inscription in

HISTORY  
OF THE  
REVENUE STAMPS OF MEXICO.

Compiled by FRED. GEO. C. LUNDY (Member London and Dresden Societies) for the Publishers.

(Continued from page 295.)

MERCANCIAS CUOTIZADAS.

1881. Nearly full-faced portrait of Don Melchior O'Campo on shaded ground in double-lined circle, in centre of an oblong engine-turned frame, with date at each side on white ground.



Fig. 42.

Above, "Timbre Mexico Medio Centavo"—below, "Mercancias Cuotizadas," both in straight lines in white Roman Capitals on solid ground. The remainder of the design is filled in with ornamentations and value in white numerals four times.

Engraved by Plena, on horizontally-laid paper—50 stamps—ten rows of five—to the sheet measuring 12 $\frac{7}{8}$  x 8 $\frac{1}{2}$  inches.

Watermark, "Renta del Timbre"—yellow gum—perforated, 12.

SEVEN VALUES. FIG. 42.

- $\frac{1}{2}$  centavo, ultramarine.
- 1 centavo, deep blue.
- 3 centavos, brown.
- 5 centavos, russet-green.
- 10 centavos, light vermillion.
- 50 centavos, olive.
- 1 peso, deep orange.

OFFICE OF ISSUE.

Colima; Mexico, D. F.; N. Leon; Puebla; Vera Cruz.



Fig. 43.

End 1881. Oblong design, 70x10 millimeters, having in its centre the monogram "M. C." on horizontally-lined ground in rectangular frame.

The ground of the design is formed of crossed lines on which is inscribed, to left—"Timbre Mexico," above—"Mercancias," below—with date, "1881," between—to right, "Media Centavo," above—"Cuotizadas," below—with date repeated between.

Lithographed on plain watermarked paper. Fig. 43.

$\frac{1}{2}$  centavo, blue-violet.

May, 1882. Similar to preceding, lithographed on pale yellow thin paper.

$\frac{1}{2}$  centavo, pale blue on yellow.



Fig. 44.

1 January, 1881. Oblong stamp 90x9 millimeters. In centre of which is a double white shaded rosette composed of sixteen rounded points—to left of centre above, " $\frac{1}{2}$ " in white figures in small circle, with date below in color—to right of centre, the same with the exception that the date is above and value below.

Engine-turned shaded ornaments at each side. At left extremity—above, "Timbre Mexico"—below, "Medio Centavo," with ornaments between.

At right extremity—"Mercancias" above—"Cuotizadas" below—with similar ornamentation between. All in white capitals in straight lines.

Engraved by Tomas de la Plena, on plain thin unwatermarked paper—100 stamps—twenty-five rows of four—to the sheet measuring 14 $\frac{3}{4}$  x 12 $\frac{1}{2}$  inches.

Imperforate—Fig. 44.

$\frac{1}{2}$  centavo, ultramarine.

$\frac{1}{2}$  centavo, deep blue. Perforated, 12.

OFFICE OF ISSUE.

Puebla; Vera Cruz.



Fig. 45.

1883. Oblong similar to last divided into two parts, the first containing "Timbre Mexico" above in straight line—below in two lines, value in letters and date. The centre is composed of an engine-turned oval, spandrels filled in with "Mer-can-cias- $\frac{1}{4}$ ."

The second half has above, "Timbre Mexico

"Mercancias" in straight lines—below, value and date.

Value in centre in white figures on lined ground inclosed in small circle, with three cross ornamentations at each side.

Engraved at the government offices on thin wove unwatermarked paper—98 stamps—sixteen rows of six, and one row of four, the space between being filled in by four "Mexican Eagles."

SEVEN VALUES. FIG. 45.

Two issues—

1. Imperforate.

$\frac{1}{2}$  centavo, blue.

$\frac{1}{4}$  centavo, rose.

1 centavo, brown.

2 centavos, bronze-green.

3 centavos, indigo.

5 centavos, orange.

10 centavos, green.

2. Perforated, 12.

$\frac{1}{2}$  centavo, blue.

$\frac{1}{4}$  centavo, rose.

1 centavo, brown.

2 centavos, ?

3 centavos, ?

5 centavos, ?

10 centavos, green.

25 centavos, brick-red.

OFFICE OF ISSUE.

Mexico, D. F.

March, 1884. Oblong divided into two parts. To right, large rosette of engine-turned lines, the frame of which is composed of eight semi-circles on solid ground, surrounded with double-lined circle containing in shaded white Roman Capitals on

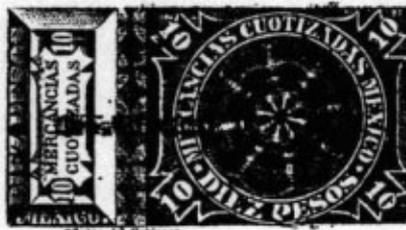


Fig. 46.

colored ground—above, "Mercancias Cuotizadas Mexico"—below, value in letters; the whole inclosed in ornamental frame of horizontal lines, with white figure of value in each angle.

To left, upright oblong frame containing value in letters—in white Roman Capitals, "Mexico"—at foot, "Mercancias Cuotizadas," on white banderole reading upwards with figure of value, above and below.

Engraved at the government offices, on plain thin white watermarked (as before) paper—white gum—perforated, 12.

THREE VALUES. FIG. 46.

1 peso, blue.

5 pesos, deep green.

10 pesos, carmine.

OFFICE OF ISSUE.

Mexico, D. F.

### DEL BORREGO.

(For manufacture of Cigarettes.)

February, 1881. Identical in design to the "Mercancias Cuotizadas" of 1881, except that the circle is replaced by a Ram's head.

Engraved by Plena on plain thin white paper—white gum—perforated, 12.

$\frac{1}{2}$  centavo, ultramarine.

1 centavo, deep blue.

### RENTA INTERIOR.

29 January, 1885. On this day a law was passed decreeing stamps to be issued as above.

1st. Upright rectangular 60x12 millimeters, containing in centre figure of value in large ornamented numerals in double-lined circle. Above, "Renta Interior"; below, "Mexico," all in white Roman Capitals; engine-turned ornamentations above and below, containing value in letters in centre. At upper and lower extremities dates "1885" and "1886."

Engraved at the government offices on thin white wove paper—100 stamps—five rows of twenty—to the sheet measuring  $12\frac{1}{2} \times 12\frac{1}{2}$  inches.

No watermark—white gum—perforated, 12 $\frac{1}{2}$ .



Fig. 47.

TWO VALUES. FIG. 47.

$\frac{1}{2}$  centavo, green.

$\frac{1}{4}$  centavo, orange.



Fig. 48.

2nd. Oblong—Figures of value in large numerals (with bar across containing denomination in white Roman Capitals) on engine-turned ground surrounded by ornamental frame—dates in spandrels.

Above, "Renta Interior" in straight line; below, "Timbre" in curved banderole; value to right—reading downwards; left, also reading downwards—in four straight lines, 1st, "Mexico," in colored Roman Capitals; 2nd, "Renta Interior"; 3rd, dates, "1885 à 1886"; 4th, value in letters, all in white Roman Capitals.

Engraved at the government offices on plain white paper—105 stamps—fifteen rows of seven—to the sheet measuring  $11\frac{1}{2} \times 15\frac{1}{2}$  inches.

Perforated vertically through the stamp, to be torn apart when cancelled.

No watermark—white gum—perforated, 12½.

NINE VALUES. FIG. 48.

- 1 centavo, green.
- 2 centavos, blue-green.
- 5 centavos, ultramarine.
- 10 centavos, brown.
- 25 centavos, greenish brown.
- 50 centavos, vermillion.
- 1 peso, deep violet.
- 5 pesos, brick.
- 10 pesos, violet-brown.

OFFICE OF ISSUE.

Mexico, D. F.



Fig. 49.

1 July, 1886. Similar in design to those of "Documentos y Libros" of same year. Elongated rectangle; above and below, "Renta Interior," in colored Italics on white ground, and value in white Roman Capitals on colored ground.

Engraved at the government offices on plain white paper—111 stamps—eight rows of fourteen and one row of thirteen—to the sheet measuring 12½x12½ inches.

Perforated horizontally through center of the stamp.

No watermark—white gum—perforated, 12½.

NINE VALUES. FIG. 49.

- 1 centavo, green.
- 2 centavos, green.
- 5 centavos, green.
- 10 centavos, green.
- 25 centavos, green.
- 50 centavos, green.
- 1 peso, violet-brown.
- 5 pesos, violet-brown.
- 10 pesos, violet-brown.

OFFICE OF ISSUE.

Mexico, D. F.; Monterey.

1 July, 1887. Upright rectangle. Head to right of J. M. Morelos on shaded ground in oval frame, with "Renta," above; "Interior," below, in white Roman Capitals. Value above and below in large white numerals on diagonally-lined ground, with "Mexico" above and denomination below each, all in Roman Capitals on white ground. Dates at each extremity—groundwork filled in with horizontal lines.

Engraved at the government offices on thin wove paper—100 stamps—five rows of twenty—to the sheet measuring 12½x12½ inches.

No watermark—white gum—perforated, 12.



Fig. 50.

TWO VALUES. FIG. 50.

- ½ centavo, brown.
- ½ centavo, olive-green.



Fig. 51.

1887-1888. White figure of value on lined ground in small white circle, surrounded by engine-turned ornamentalations. Above and below value in Roman Capitals in straight line, "Renta Interior," in similar type in curved banderole beneath. Dates in spandrels. "Mexico" in white Roman Capitals at each side.

Engraved at the government offices on stout horizontally-laid paper—108 stamps—nine rows of twelve—to the sheet.

Watermark as before—brown gum—perforated, 12½.

Perforated horizontally through center of the stamp.

TWELVE VALUES. FIG. 51.

- 1 centavo, sepia.
- 2 centavos, sepia.
- 5 centavos, sepia.
- 10 centavos, sepia.
- 25 centavos, sepia.
- 50 centavos, sepia.
- 1 peso, ultramarine.
- 5 pesos, ultramarine.

10 pesos, ultramarine.  
25 pesos, ultramarine.  
50 pesos, ultramarine.  
100 pesos, ultramarine.

OFFICE OF ISSUE.  
Mexico, D. F.; Monterey.



Fig. 52.

1 July, 1885. Similar in design to preceding.

TWO VALUES. FIG. 52.

$\frac{1}{2}$  centavo, orange.  
 $\frac{1}{4}$  centavo, pale brown.



Fig. 53.

Similar to preceding issue on white horizontally-laid paper. Perforated horizontally as before.

Watermark as before—yellow gum—rough perforated, 12.

TWELVE VALUES. FIG. 53.

1 centavo, deep green.  
2 centavos, deep green.  
5 centavos, deep green.  
10 centavos, deep green.  
25 centavos, deep green.  
50 centavos, deep green.  
1 peso, red.  
5 pesos, red.  
10 pesos, red.  
25 pesos, red.

50 pesos, red.  
100 pesos, red.

OFFICE OF ISSUE.  
Monterey; Mexico, D. F.



Fig. 54.

1 July, 1880. Effigy of Benito Juarez to left on solid ground in oval, "Mexico" above and below in white Roman Capitals in curved banderoles, surrounded by irregular frame having above and below, "Renta del Timbre," and value in letters with value in figures separating same in white Roman Capitals on colored ground—dates in spandrels.

Engraved at the government offices on plain white paper.

TWELVE VALUES. FIG. 54.

1 centavo, maroon.  
2 centavos, maroon.  
5 centavos, maroon.  
10 centavos, maroon.  
25 centavos, maroon.  
50 centavos, maroon.  
1 peso, blue-green.  
5 pesos, blue-green.  
10 pesos, blue-green.  
25 pesos, blue-green.  
50 pesos, blue-green.  
100 pesos, blue-green.



Fig. 55.

1889-1860. Similar to preceding—above and

Below the value on solid ground—at top, "Renta Interior" in white Roman Capitals in circular frame—at bottom, value in similar type. Between the two values engine-turned ornamentalations with dates at each side.

Engraved, etc., as before.

TWO VALUES. FIG. 55.

1 centavo, indigo.

1 centavo, bright red.



Fig. 56.

1 July, 1890-1891. Same shape as preceding. In centre of design, "Phrygian Cap" in the mediate of rays, having the word "Libertad" on the cap's border, the whole inclosed in ornamented circle. Above and below the circle value in figures, with dates "1890-1891" at each side, also the value in letters. Above and below the words "Renta Interior?" likewise at each side the word "Mexico."

Engraved at the government offices, on lilac-blue thin paper—perforated, 12½, and also down the centre of the design.

- 1 centavo, carmine.
- 2 centavos, carmine.
- 5 centavos, carmine.
- 10 centavos, carmine.
- 25 centavos, carmine.
- 50 centavos, carmine.
- 1 peso, violet.
- 5 pesos, violet.
- 10 pesos, violet.
- 25 pesos, violet.
- 50 pesos, violet.
- 100 pesos, violet.

**CONTRIBUCION MILITAR.**



Fig. 57.

? Mexican arms on white ground in single-lined circle, spandrels composed of vertical lines. Above in two pearly bands, "Contribucion Militar," in colored thin elongated Roman Capitals and 12 centavos in Roman letters, both on white ground—the whole design surrounded by border of small white circles.

Color on bluish paper. Watermark RPS.

LITHOGRAPH. FIG. 57.

12 centavos, black.

**DERECHOS FISCALES.**

August, 1880. Large oblong, 65x17 millimeters, bordered by double-lined frame. Arms of Mexican Republic in circle, which bisects border above



Fig. 58.

and below—to right, "Derechos Fiscales," in two lines—to left, value in letters likewise in two lines, both in colored block type.

Printed in black on plain white paper with ground composed of colored scroll work. Fig. 55, 59.

- 1 centavo, black and yellow.
- 1½ centavos, black and pale blue.
- 3 centavos, black and green.
- 1 peso, black and grey.

**DIVERSIONES PUBLICAS.**

Fig. 59.

The reverse side of the 3 centavos has an overprinting, "Diversiones Publicas," in black shaded block letters sloping backwards, as per illustration.

**RENDA DE PAPEL SELLADO.**

?1863. Various designs according to value. The description of the 2 reales is: Circle—horizontally bisected—in upper half, "6°"—in lower, "2 rs."



Fig. 60.

inclosed by inscription as above in block type, outside of which is an ornamental border resembling X's with black centres.

The whole inclosed by a circle composed of convex lines forming miniature lance heads.

Lithographed on blue-grey paper, watermarked, no doubt, "Renda de Timbre."

We are indebted to Mr. G. Campbell, of Paris, for this discovery. See Timbre Fiscale, No. 98, page 38. Fig. 60.

Sello 6<sup>o</sup> 2 reales, black.  
 Sello 5<sup>o</sup> 4 reales, black.  
 Sello 4<sup>o</sup> 1 peso, black.  
 Sello 8<sup>o</sup> ½ real, ?  
 Sello 7<sup>o</sup> 1 real, ?  
 Sello 3<sup>o</sup> 2 pesos, black.  
 Sello 2<sup>o</sup> 4 pesos, black.  
 Sello 1<sup>o</sup> 8 pesos, black.

## LOCAL ISSUES.

## DURANGO.

## ARBITRO MUNICIPAL.

1882. Oblong design, 88x17 millimeters, with dates in upper angles between which is a colored banderole containing inscription, "Arbitro Municipal," and suspended below, "Durango"—to right and left value in figures in large ovals, and on lower lines at each side, "Un cuarto de centavo." Ornamental groundwork.

Lithographed on plain white paper.  
 ½ centavo, blue-green.



Fig. 61.

1883. Similar design. Value in colored figures on white ground, inclosed in a shield composed of four double-curved lines—to left, "Arbitro"—to right, "Municipal," in colored diminishing block letters in curved banderole—"Durango," in colored Roman Capitals below—dates at each side—at foot, value twice repeated in small colored type—surcharged vertically. "Timbre Municipal Durango," in tall black Roman letters.

Lithographed on plain white paper. Fig. 61.  
 ½ centavo, pale green.

1884. Identical in design, dated 1884. Fig. 63.  
 ½ centavo, violet.  
 ½ centavo, cobalt blue.  
 1 centavo, violet.

## GUERRERO.

(For importation of Tobacco.)

? Oblong design. In center, figure of value in white, on horizontally-lined ground in small, double-lined oval, with five-pointed ornaments at each side. Above and below, in curved banderoles, "Renta del Tabaco" and "Estado del Guerrero," respectively, both in white Roman capitals on solid ground—pearled border.

At each side of center of design is a double-lined oblong containing value five times in white block letters in the border, in centre of which are two engine-turned ovals, with white figures of



Fig. 62.

value in two others, above and below. Each ob-

long is traversed by a white ornamental bar containing value in colored Roman capitals.

At the left extremity is a small rectangle having white figure of value in center on solid ground—above and below value in colored Roman capitals in white curved banderoles—all enclosed in colored oval containing inscription in small white block letters—"Renta del Tabaco Estado de Guerrero"—ornaments in spandrels.

Lithographed on plain white paper. Fig. 62.  
 ½ centavo, bright rose.

## JALISCO.

1887. Identical to issue of Renta Interior of same year—color altered. Jalisco surcharged diagonally across in block letters.

1 centavo, green; pin perf.  
 2 centavos, pin perf., also perf. 12.  
 5 centavos, green; perf., 12.  
 10 centavos, perf., 12.  
 25 centavos, green; pin perf., also perf. 12.  
 50 centavos, pin perf.  
 1 peso, red; perf., 12.  
 5 pesos, red.  
 10 pesos, red.  
 25 pesos, red.  
 50 pesos, red.  
 100 pesos, red.

1888. Same design surcharged Habilitado para 1888-1889.

1 centavo, green and black?  
 2 centavos, green and black.  
 5 centavos, green and black.  
 10 centavos, green and black?  
 25 centavos, green and black.  
 50 centavos, green and black.  
 1 peso, red and indigo.  
 5 pesos, red and indigo.  
 10 pesos, red and indigo.  
 25 pesos, red and indigo?  
 50 pesos, red and indigo?  
 100 pesos, red and indigo?

1890-1891. Stamps same as Renta Interior of same year, but printed in colors different from those of general issue. Vertically they have the surcharge in black: Jalisco.

These stamps are printed in color on white, thick and smooth paper marked 12½.

Centavos: 1, 2, 5, 10, 25 and 50, brown, the surcharge black.

Pesos: 1, 5, 10, 25, 50 and 100, greenish blue, the surcharge black.

Of the pesos we have seen only the smallest value, but it is probable that the higher values have all been printed uniformly of the same color, as it has been done for several years past.

In March, 1889, a design was made for the manufacturers of tobacco, with head of O'Camp to left, but was never brought into circulation.

MICHOACAN DE O'CAMPO.

1883-1884. Oblong—inscription in two lines—first, "Estado de Michoacan de O'Campo," in shaded block letters—and second, "Doce Centavos" in same type, at each side of which inscrip-



Fig. 63.

tion are small white oblongs containing dates in colored numerals. The groundwork of the design is composed of oblique lines on plain white paper. Fig. 63.

12 centavos, bistre.

1884-1885. Similar to preceding in design and groundwork, but inscription in white letters.



Fig. 64.

On vertically-laid paper. Perforated, 13½. Fig. 64.

12 centavos, ultramarine.

1885-1886. Similar to preceding, with head of Hidalgo to right on horizontally-lined ground in double-lined circle.



Fig. 65.

Engraved by the American Bank Note Co., N. Y., on vertically-laid paper. Perforated, 11½. Fig. 65.

12 centavos, red.

PUEBLA.

(Contribucion Civil.)

6, February, 1875. Upright ornamental rectangular frame; above in white concave banderole, "Contribucion Civil" in colored block letters—immediately below, in ornamental oval, in

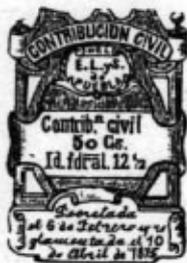


Fig. 66.

four lines—"Del." in colored block letters, "E. L. y S." (Etat libre y Souveram), in same type,

"de" in Roman small letters, and "Puebla" in colored block letters.

Across the center of the design is a white banderole containing inscription in three lines—"Contrib<sup>n</sup> Civil," "50 cs.," and "Id. f.d., 12½."

At foot, another similar banderole with curled top and ends containing the following inscription in colored script letters, in four lines—"Decretada," "el 6 de Febrero y re-," "glamenta el 10," and "de Abril de 1875."

Lithographed on plain white paper.

50 centavos, yellow ochre.

1888. Same as preceding.

12½ centavos, black.

25 centavos, blue.

(Contribucion Personal.)

8 June, 1877. Oblong design, 35 x 23 mm., having the following inscriptions on its upper half: "Estado L. y S. de Puebla," "Contribu-



Fig. 67.

cion Personal." "Decretada el 18 de Junio, 1877" in a kind of figure 8 border—rectangular frame. No value, blue.

11 June, 1877. Oblong design—above in curved white banderole, "Estado L. y S. de Puebla" in colored Roman capitals, and immediately below, "Contribucion" in white block letters on solid ground. Below, in curved white banderole, "Decretada el 18 de Junio, 1877," in colored block letters, with inscription immediately above, "de a 12½ centavos," in white block type on solid ground.

Across the center of the design, in straight line on horizontally-lined ground, "Personal," in large white Roman capitals.

Lithographed on white paper. Unperforated.

12½ centavos, green.

1888. Same as preceding.

No value, yellow-green.

(Guardia Nacional.)



Fig. 68.

1886. Eagle on horizontally-lined ground, surrounded by oval band containing inscription,

"Guardia Nacional" in colored block letters on white ground—spray at each side below. In upper angles two small circles containing on solid ground, "E. (Estado) P. (Puebla)."

Lithographed on white paper.

100 centavos, brick-red.

1886. Similar to preceding, but larger design. 1 peso, black.

1888. Same as preceding 100 centavos. 50 centavos, yellow.

(Tesoreria Municipal.)

1883. Upright rectangle. In centre a large seal surrounding same, "Tesoreria Municipal Puebla," with "De" in centre—in colored Roman capitals—all enclosed in ornamental cornered



Fig. 69.

frame, arched above. At top date in colored numerals, with banderole below containing inscription, "Impuestos Municipales," in colored block type—figure of value in upper angles. At foot, in two lines, "Mpal" and value, and "Papel federal" and tax, all in colored Roman letters.

Lithographed on plain white paper.

1 peso and 25 centavos, blue—blue seal.

1 peso and 25 centavos, blue—carmine seal.

1 peso and 25 centavos, red—blue seal.

1 peso and 100 centavos, black—blue seal.

### COAHUILA.

1878. Effigy of General Zaragoza to left on horizontally-lined ground enclosed in oval band, containing above, to left, "Contribucion;" to



Fig. 70.

right, "Del Estado;" below, to left, "El Coahuila;" to right, "de Zaragoza," with date between, value in spandrels on lined ground, all in irregular col-

ored block letters—enclosed in single-lined scroll border.

1 centavo, black.

Other values are said to exist.

### DERECHO MUNICIPAL.

1865. Small stamp, see illustration.



Lithographed on plain paper.

$\frac{1}{2}$  centavo, green.

$\frac{1}{2}$  centavo, yellow.

1 centavo, grey.

### MEXICAN REVENUES.

We have not got our stock in shape to quote prices on Mexican Revenues yet, but will be ready by January 1 to make low rates, as our stock is very large and has been accumulating for many years.

We advise all beginners to send \$1.25 for our packet of 40 varieties, which is \$1.00, and for our complete illustrated descriptive catalogue of them, which is 25 cents.

Notice also the paragraph on page 300, about a proposed album for Mexican revenues.

There are no stamps as attractive in appearance, and as interesting from a historical standpoint, as the revenue stamps of Mexico. The fact that most of the varieties can be readily obtained, and at reasonable prices, are greatly in their favor.

We will add a complete price list of them as an appendix to our catalogue of American Postage Stamps, now being published.

C. H. MEKEEL STAMP AND PUBLISHING CO.,  
1007-1011 Locust St., St. Louis, Mo.

### CORRESPONDENCE.

*Editor Philatelic Journal of America:*

DEAR SIR: To Mr. F. G. C. Lundy's list of Mexican revenues kindly permit me to add a few which he mentions with a query, but does not give the colors:

#### DOCUMENTOS Y LIBROS.

1878—10 pesos, red, green center.

1881—Thin wove paper. 50 centavos, violet.

1882—Thin, unwatermarked paper. 50 centavos, green; 1 peso, violet; 5 pesos, carmine.

1883—25 centavos, yellow; 1 peso, chocolate; pesos, lake; 10 pesos, carmine, olive-brown center.

#### CONTRIBUCION FEDERAL.

1889-90—1 peso, carmine.

Very truly,

H. N. TERRETT

WOODSIDE, N. Y., Nov. 28, 1890.

No. Date. Type. Value. Color. New. Used. No. Date. Type. Value. Color. New. Used.

**NEW BRUNSWICK, N. A.**

Note the following advance in prices.



771

1	1851	771	3p red	4 00	2 50
2	"	"	6p yellow	10 00	5 00
3	"	"	1sh violet		35 00



776

10	1961	776	5c brown "Cornell"	100 00	
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**NICARAGUA, C. A.**

ENVELOPES.

69	1890	805	10c gray, amber p		
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WRAPPERS.

79	1891	802	1c green on gray		
80	"	"	2c green on gray		
81	"	"	4c green on gray		

**NOVA SCOTIA, N. A.**

Note the following advance in prices.



806



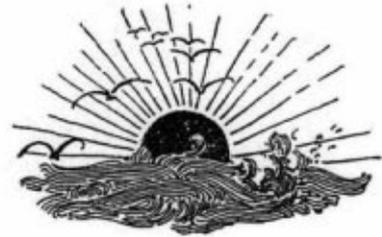
806

1	1857	806	1p red-brown	5 00	4 00
2	"	807	3p blue		1 00
4	"	"	6p green		4 50
5	"	"	1sh violet		35 00

**PARAGUAY, S. A.**  
OFFICIAL STAMPS.

Regular issue surcharged OFICIAL in violet.

49a	1890	820	1c green		
49b	"	"	2c red		
49c	"	"	5c blue		
49d	"	"	7c chocolate		
46e	"	"	10c purple		
49f	"	"	15c orange		
49g	"	"	20c rose		



**MEXICAN REVENUES.**

There are no class of stamps that have claimed the attention of collectors so justly as the Revenues of Mexico.

They are beautiful and extremely interesting, and a collection can be made for a very reasonable sum.

In deference to the popular demand we include a priced list of these stamps in this catalogue, and we hope it will be of value to collectors who are arranging their collection of these stamps.

We are accumulating a very good stock, and already have most of the varieties, although there are some we cannot keep in stock at all times.

We are about to publish an album provided with spaces for all Mexican Revenues.

The album will be well printed, the style and size of the well-known "International" postage stamp album.

PRICES.

No. 1—Board covers.....	\$1.00
No. 2—Cloth covers.....	2.00

Collectors who will want one of these albums when complete will please advise the publishers at once.



THE REVENUE STAMPS OF MEXICO.

No. Date. Fig. Value. Color. Price. No. Date. Fig. Value. Color. Price.

DOCUMENT STAMPS.

(DOCUMENTOS Y LIBROS.)



FIG. 1.

Engraved locally on thick hard white machine weve paper.

Unwatermarked.

Perforated.

1	1874-75	1	1c	brown	.....	
2	"	"	3c	violet	.....	
3	"	"	5c	orange-red	.....	
4	"	"	10c	green	.....	
5	"	"	25c	orange	.....	
6	"	"	50c	brown	.....	
7	"	"	1p	blue	.....	
8	"	"	5p	rose	.....	
9	"	"	10p	black	.....	

Engraved by the American Bank Note Co., New York, on thin hard white weve paper.

Unwatermarked.

Perforated.

10	1874-75	1	1c	brown	.....	7
11	"	"	3c	violet	.....	8
12	"	"	5c	orange-red	.....	12
13	"	"	10c	green	.....	15
14	"	"	25c	orange	.....	20
15	"	"	50c	brown	.....	50
16	"	"	1p	blue	.....	75
17	"	"	5p	rose	.....	1 50
18	"	"	10p	black	.....	2 50

Engraved on horizontally-laid paper.

Watermark, "Renta del Timbre," in script capitals across the entire sheet nine times.

Perforated.

19	1874-75	1	1c	brown	.....	
20	"	"	3c	violet	.....	
21	"	"	5c	orange	.....	
22	"	"	10c	green	.....	
23	"	"	25c	orange	.....	
24	"	"	50c	brown	.....	
25	"	"	1p	blue	.....	
26	"	"	5p	rose	.....	
27	"	"	10p	black	.....	



FIG. 2.

Engraved by the American Bank Note Co., New York, on stout vertically-laid paper.

Unwatermarked.

Perforated.

28	1876	2	1c	violet	.....	5
29	"	"	3c	orange-carmine	.....	4
30	"	"	5c	bistre	.....	10
31	"	"	10c	vermilion	.....	10

Same, on thin plain yellow paper.

32	1876	2	25c	green	.....	30
33	"	"	50c	blue	.....	40
34	"	"	1p	blue-green	.....	75
35	"	"	5p	ochre	.....	1 50
36	"	"	10p	red	.....	3 50

Same, on watermarked paper (Renta del Timbre).

37	1876	2	3c	carmine	.....	
38	"	"	5c	violet-bistre	.....	

Surcharged "Para 1877," in black.

39	1877	2	1c	violet	.....	
40	"	"	3c	carmine	.....	

Surcharged vertically "Habitado 1877" in black Roman letters.

41	1877	2	5c	violet-bistre	.....	
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FIG. 3.

Engraved by the American Bank Note Co., New York, on stout white vertically-laid paper.

Watermarked "Renta del Timbre" in script capitals twelve times across the sheet.

Perforated.

42	1877	3	1c	blue-gray (left 1 turned)	.....	10
43	"	"	3c	pale red	.....	7
44	"	"	5c	brown-bistre (left 5 turned)	.....	12
45	"	"	10c	orange-vermilion	.....	20

No.	Date.	Fig.	Value.	Color.	Price.
46	1877	3	25c	olive-green	30
47	"	"	50c	deep blue (left 50 turned)	40
48	"	"	1p	deep green	75
49	"	"	5p	red-brown	50
50	"	"	10p	?	
<i>Same as preceding, colors changed.</i>					
51	1877	3	1c	carmine-vermilion (left 1 turned)	8
52	"	"	3c	ultramarine	7
53	"	"	5c	lilac (left 5 turned)	15
54	"	"	10c	orange-brown	20
55	"	"	25c	violet	30
56	"	"	50c	orange (left 50 turned)	40
57	"	"	1p	violet	75
58	"	"	5p	yellow-green	50
59	"	"	10p	red and black	50
<i>On machine woven watermarked paper.</i>					
60	1877	3	1c	carmine-vermilion	
61	"	"	3c	ultramarine	
62	"	"	5c	lilac	
63	"	"	10c	orange-brown	
64	"	"	25c	violet	
65	"	"	50c	orange	
66	"	"	1p	?	
67	"	"	5p	?	
68	"	"	10p	?	



FIG. 4.

Engraved by the American Bank Note Co., New York, on stout white woven paper.  
Watermark, "Renta del Timbre," in script capitals nine times across the sheet.  
Perforated.

69	1878	4	1c	deep green	3
70	"	"	3c	orange	3
71	"	"	5c	vandyke-brown	10
72	"	"	10c	carmine-vermilion	12
73	"	"	25c	green (left 25 turned)	15
74	"	"	50c	chocolate	20
75	"	"	1p	Prussian blue	40
76	"	"	5p	carmine	50
77	"	"	10p	red and green	50



FIG. 5.

No.	Date.	Fig.	Value.	Color.	Price.
<i>Engraved by V. Encisco on white paper.</i>					
<i>Watermark, "Renta del Timbre," as before.</i>					
<i>Perforated.</i>					
<i>On white vertically ribbed paper.</i>					
78	1879	5	1c	brown	5
79	"	"	3c	ultramarine	5
80	"	"	5c	orange	10
81	"	"	10c	green	20
82	"	"	25c	slate	30
83	"	"	50c	yellow-green	30
84	"	"	1p	vermilion	75
85	"	"	5p	lilac	50



FIG. 6.

86	1879	6	10p	brown and blue	5 00
<i>On white woven paper.</i>					
87	1879	5	1c	brown	3
88	"	"	3c	ultramarine	3
89	"	"	5c	orange	7
90	"	"	10c	green	10
91	"	"	25c	purple-slate	20
92	"	"	50c	pale green	20
93	"	"	1p	vermilion	40
94	"	"	5p	?	
95	"	"	6	10p	?
<i>On white vertically laid paper.</i>					
96	1879	5	1c	brown	10
97	"	"	3c	ultramarine	10
98	"	"	5c	orange	20
99	"	"	10c	?	
100	"	"	25c	?	
101	"	"	50c	?	
102	"	"	1p	?	
103	"	"	5p	?	
104	"	"	6	10p	?



FIG. 7.

No.	Date.	Fig.	Value.	Color.	Price.
<i>Engraved by Tomas de la Plena on stout white vertically-laid paper.</i>					
<i>Watermark, "Renta del Timbre," as before.</i>					
<i>Perforated.</i>					
105	1880	7	1c	blue	3
106	"	"	3c	orange-bistre	3
107	"	"	5c	green	7
108	"	"	10c	violet	8
109	"	"	25c	ultramarine	12
110	"	"	50c	purple	20
111	"	"	1p	emerald-green	40
112	"	"	5p	vermilion	1 50



FIG. 8.

113	1880	8	10p	red and black	3 75
<i>Same, on finely ribbed wove paper.</i>					
114	1880	7	3c	orange-bistre	
115	"	"	5c	green	
116	"	"	50c	purple	



FIG. 9.

*Engraved by Tomas de la Plena.*  
*On stout vertically-laid white paper.*  
*Watermark, "Renta del Timbre," as before.*  
*Perforated.*

117	1881	9	1c	bright vermilion	2
118	"	"	3c	yellow-green	6
119	"	"	5c	orange	8
120	"	"	10c	ultramarine	10
121	"	"	25c	deep green	20
122	"	"	50c	violet	25
123	"	"	1p	Prussian blue	50
124	"	"	5p	violet	1 75



FIG. 10.

125	1881	10	10p	blue, black center	3 75
<i>On thin hard wove white paper.</i> <i>Unwatermarked.</i>					
126	1881	9	1c	bright vermilion	10
127	"	"	3c	yellow-green	15
128	"	"	5c	orange	20
129	"	"	10c	ultramarine	30
130	"	"	25c	?	
131	"	"	50c	olive	75
132	"	"	1p	orange	1 00
133	"	"	5p	?	
134	"	10	10p	?	



FIG. 11.

*Engraved by Tomas de la Plena.*  
*Perforated.*

*On horizontally-laid paper.*  
*Watermark, "Renta del Timbre," as before.*

135	1882	11	1c	blue	2
136	"	"	3c	orange	6
137	"	"	5c	olive	8
138	"	"	10c	vandyke-brown	10
139	"	"	25c	ultramarine	15
140	"	"	50c	green	15
141	"	"	1p	purple	40
142	"	"	5p	carmine	1 50
143	"	"	10p	blue and brown	5 00
<i>On thin plain unwatermarked paper.</i>					
144	1882	11	1c	Prussian blue	
145	"	"	3c	orange	
146	"	"	5c	olive	
147	"	"	10c	brown	

No.	Date.	Fig.	Value.	Color.	Price.	No.	Date.	Fig.	Value.	Color.	Price.
148	1882	11	25c	ultramarine	.....						
149	"	"	50c	green	.....						
150	"	"	1p	violet	.....						
151	"	"	5p	carmine	.....						
152	"	"	top	?	.....						



FIG. 12.

Engraved at the government offices on stout horizontally-laid paper.

Watermark, "Kenta del Timbre," as before.

Perforated

153	1883	12	1c	bistre	.....	2
154	"	"	3c	ultramarine	.....	7
155	"	"	5c	deep green	.....	10
156	"	"	10c	vermilion	.....	12
157	"	"	25c	orange	.....	15
158	"	"	50c	deep violet	.....	25
159	"	"	1p	chocolate	.....	40
160	"	"	5p	lake	.....	1 00
161	"	"	10p	carmine and brown	.....	2 50



FIG. 13.

Engraved at the government offices on white vertically-laid paper.

Watermark as before.

Perforated.

162	1883-84	13	1c	ultramarine	.....	1
163	"	"	2c	bistre-brown	.....	3
164	"	"	3c	pale green	.....	3
165	"	"	5c	blue	.....	5
166	"	"	10c	violet-brown	.....	5
167	"	"	25c	red	.....	12
168	"	"	50c	orange	.....	10
169	"	"	50c	yellow	.....	
170	"	"	1p	violet	.....	30
171	"	"	5p	deep green	.....	1 00
172	"	"	10p	green and black	.....	2 50



FIG. 14.

Engraved at the government offices on vertically-laid paper.

Watermark as before.

Perforated.

173	1885-86	14	1c	olive-green	.....	2
174	"	"	2c	ultramarine	.....	5
175	"	"	3c	orange	.....	5
176	"	"	5c	violet	.....	7
177	"	"	10c	deep blue	.....	8
178	"	"	25c	vandyke-brown	.....	12
179	"	"	50c	vermilion	.....	15
180	"	"	1p	deep green	.....	40
181	"	"	5p	blue	.....	1 00
182	"	"	10p	red	.....	1 50

On plain unwatermarked paper.

183	1885-86	14	1c	olive-green	.....	
184	"	"	2c	?	.....	
185	"	"	3c	?	.....	
186	"	"	5c	violet	.....	
187	"	"	10c	blue	.....	
188	"	"	25c	?	.....	
189	"	"	50c	vermilion	.....	
190	"	"	1p	deep green	.....	
191	"	"	5p	blue	.....	
192	"	"	10p	?	.....	

On horizontally-laid paper.

193	1885-86	14	1c	green	.....	
194	"	"	2c	?	.....	
195	"	"	3c	orange	.....	
196	"	"	5c	?	.....	
197	"	"	10c	?	.....	
198	"	"	25c	?	.....	
199	"	"	50c	vermilion	.....	
200	"	"	1p	?	.....	
201	"	"	5p	?	.....	
202	"	"	10p	?	.....	



FIG. 15.

Engraved at the government offices, as before.

On plain paper.

Perforated.

203	1886 87	15	1c	brown	.....	2
204	"	"	2c	brown	.....	2

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No.	Date.	Fig.	Value.	Color.	Price.	No.	Date.	Fig.	Value.	Color.	Price.
(Continued from page 308.)											
205	1886-87	15	3c	brown	3	236	1888-89	17	5c	red	5
206	"	"	5c	brown	8	237	"	"	10c	red	8
207	"	"	10c	brown	8	238	"	"	25c	red	10
208	"	"	25c	brown	12	239	"	"	50c	red	12
209	"	"	50c	brown	15	240	"	"	1p	violet	20
210	"	"	1p	flesh	35	241	"	"	2p	violet	50
211	"	"	5p	flesh	1 00	242	"	"	5p	violet	1 00
212	"	"	10p	flesh	1 50	243	"	"	10p	violet	1 50
						244	"	"	25p	violet	2 50
						245	"	"	50p	violet	5 00



FIG. 16.

Engraved at the government offices.

On vertically-laid paper.

Watermark as before.

Perforated.

213	1887-88	16	1c	deep green	1
214	"	"	2c	deep green	1
215	"	"	3c	deep green	5
216	"	"	5c	deep green	5
217	"	"	10c	deep green	5
218	"	"	25c	deep green	15
219	"	"	50c	deep green	15
220	"	"	1p	bright red	35
221	"	"	5p	bright red	1 00
222	"	"	10p	bright red	1 50

On plain unwatermarked paper.

223	1887-88	16	1c	deep green	
224	"	"	2c	deep green	
225	"	"	3c	deep green	
226	"	"	5c	deep green	
227	"	"	10c	deep green	
228	"	"	25c	deep green	
229	"	"	50c	deep green	
230	"	"	1p	bright red	
231	"	"	5p	bright red	
232	"	"	10p	bright red	



FIG. 17.

Engraved at the government offices.

On vertically-laid paper.

Watermark as before.

Perforated.

233	1888-89	17	1c	red	2
234	"	"	2c	red	2
235	"	"	3c	red	5



FIG. 18.

Engraved at the government offices.

Wave paper.

Perforated.

246	1889-90	18	1c	orange-red	2
247	"	"	2c	orange-red	2
248	"	"	3c	orange-red	5
249	"	"	5c	orange-red	5
250	"	"	10c	orange-red	5
251	"	"	25c	orange-red	8
252	"	"	50c	orange-red	10
253	"	"	1p	blue-violet	20
254	"	"	2p	blue-violet	50
255	"	"	5p	blue-violet	1 00
256	"	"	10p	blue-violet	1 50
257	"	"	25p	blue-violet	2 50
258	"	"	50p	blue-violet	5 00

On watermarked vertically-laid paper, as before.

259	1889-90	18	1c	orange-red	
260	"	"	2c	?	
261	"	"	3c	orange-red	
262	"	"	5c	orange-red	
263	"	"	10c	orange-red	
264	"	"	25c	?	
265	"	"	50c	orange-red	
266	"	"	1p	?	
267	"	"	2p	?	
268	"	"	5p	?	
269	"	"	10p	?	
270	"	"	25p	?	
271	"	"	50p	?	



FIG. 19.

No.	Date.	Fig.	Value.	Color	Price.	No.	Date.	Fig.	Value.	Color.	Price.
<i>Engraved at the government offices.</i>						<i>Printed at the government offices.</i>					
<i>On plain thin lilac-blue paper.</i>						<i>On plain white paper.</i>					
<i>No watermark,</i>						<i>Unwatermarked.</i>					
<i>Perforated.</i>						<i>Perforated.</i>					
272	1890-91	19	1c	green	3	295	1886-87	21	1c	ultramarine	5
273	"	"	2c	green	3	296	"	"	5c	ultramarine	8
274	"	"	3c	green	5	297	"	"	10c	ultramarine	10
275	"	"	5c	green	5	298	"	"	25c	ultramarine	15
276	"	"	10c	green	5	299	"	"	1p	carmine-vermilion	15
277	"	"	25c	green	8	300	"	"	5p	carmine-vermilion	20
278	"	"	50c	green	10	301	"	"	10p	carmine-vermilion	30
279	"	"	1p	carmine	25	302	"	"	25p	carmine-vermilion	40
280	"	"	5p	carmine	75	303	"	"	100p	carmine-vermilion	60
281	"	"	10p	carmine	1 50	304	"	"	500p	carmine-vermilion	1 00
282	"	"	25p	carmine	2 50	305	"	"	1000p	carmine-vermilion	1 50
283	"	"	50p	carmine	5 00						

CUSTOM HOUSE STAMPS.

(ESPECIAL DE ADUANAS.)



FIG. 20.

*Engraved at the government offices.*  
*On plain paper.*  
*Unwatermarked.*

<i>Perforated.</i>					
284	1885-86	20	1c	black	5
285	"	"	5c	yellow	15
286	"	"	10c	red-brown	20
287	"	"	25c	ultramarine	10
288	"	"	1p	blue-green	20
289	"	"	5p	deep violet	20
290	"	"	10p	deep blue	25
291	"	"	25p	lake	45
292	"	"	100p	vermilion	1 00
293	"	"	500p	crimson	1 75
294	"	"	1000p	carmine	3 00



FIG. 21.



FIG. 22.

*Engraved at the government offices.*  
*On horizontal-laid white paper.*  
*Perforated.*

306	1887-88	22	1c	orange	10
307	"	"	5c	orange	10
308	"	"	10c	orange	10
309	"	"	25c	orange	10
310	"	"	1p	yellow-green	10
311	"	"	5p	yellow-green	12
312	"	"	10p	yellow-green	15
313	"	"	25p	yellow-green	15

*Unperforated.*

314	1887-88	22	25p	yellow-green	40
315	"	"	100p	yellow-green	30
316	"	"	500p	yellow-green	60
317	"	"	1000p	yellow-green	1 00

*Engraved at the government offices.*  
*On white vertically-laid paper.*  
*Perforated.*



FIG. 23.

318	1888-89	23	1c	blue	30
-----	---------	----	----	------	----

No.	Date.	Fig.	Value.	Color.	Price.
319	1888-89	23	5c	blue	6
320	"	"	10c	blue	10
321	"	"	25c	blue	10
322	"	"	1p	brick-red	10
323	"	"	5p	brick-red	12
324	"	"	10p	brick-red	15
325	"	"	25p	brick-red	15
326	"	"	100p	brick-red	20
327	"	"	500p	brick-red	60
328	"	"	1000p	brick-red	1 20
<i>Unperforated.</i>					
329	1888-89	23	1000p	brick-red	2 00

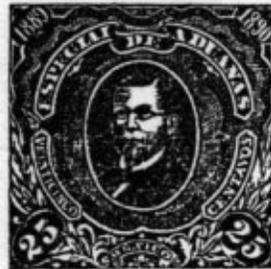


FIG. 24.

*Engraved at the government offices.  
On white paper.  
Perforated.*

330	1889-90	24	1c	green	3
331	"	"	5c	green	6
332	"	"	10c	green	10
333	"	"	25c	green	10
334	"	"	1p	red	10
335	"	"	5p	red	12
336	"	"	10p	red	15
337	"	"	25p	red	20
338	"	"	100p	red	40
339	"	"	500p	red	1 00
340	"	"	1000p	red	1 50



FIG. 25.

*Printed at the government offices on pink plain paper.  
Perforated.*

341	1890-91	25	1c	brown on pink	5
342	"	"	5c	brown on pink	8
343	"	"	10c	brown on pink	10
344	"	"	25c	brown on pink	10
345	"	"	1p	blue on pink	15
346	"	"	5p	blue on pink	15
347	"	"	10p	blue on pink	15

No.	Date.	Fig.	Value.	Color.	Price.
348	1890-91	25	25p	blue on pink	20
349	"	"	100p	blue on pink	60
350	"	"	500p	blue on pink	80
351	"	"	1000p	blue on pink	1 00

**INTERNAL REVENUE.**  
(RENTA INTERIOR.)



FIG. 26.

*Engraved at the government offices.  
On thin white wove paper.  
Unwatermarked.  
Perforated.*

352	1885	26	1c	green	6
353	"	"	1c	orange	10



FIG. 27.

*Engraved at the government offices.  
On plain white paper.  
Perforated vertically through the stamp, to be torn apart when cancelled.  
Unwatermarked.  
Perforated.*

354	1885	27	1c	green	15
355	"	"	2c	blue	15
356	"	"	5c	ultramarine	20
357	"	"	10c	brown	20
358	"	"	25c	greenish brown	25
359	"	"	50c	vermilion	30
360	"	"	1p	deep violet	30
361	"	"	5p	brick	50
362	"	"	10p	violet-brown	3 00



FIG. 28.

*Engraved at the government offices.  
On plain white paper.*

No.	Date.	Fig.	Value.	Color.	Price.
<i>Perforated horizontally through center of the stamp.</i>					
<i>Unwatermarked.</i>					
<i>Perforated.</i>					
363	1886	28	1c	green	8
364	"	"	2c	green	8
365	"	"	5c	green	10
366	"	"	10c	green	10
367	"	"	25c	green	12
368	"	"	50c	green	15
369	"	"	1p	violet-brown	20
370	"	"	5p	violet-brown	80
371	"	"	10p	violet-brown	2 00



FIG. 29.

*Engraved at the government offices.*

*On thin wove paper.*

*Unwatermarked.*

*Perforated.*

372	1887-88	29	1c	brown	3
373	"	"	1c	olive-green	5



FIG. 30.

*Engraved at the government offices.*

*On stout horizontally-laid paper.*

*Perforated horizontally through center of the stamp.*

*Perforated.*

374	1887-88	30	1c	sepia	4
375	"	"	2c	sepia	6
376	"	"	5c	sepia	6
377	"	"	10c	sepia	6
378	"	"	25c	sepia	8
379	"	"	50c	sepia	8
380	"	"	1p	ultramarine	10
381	"	"	5p	ultramarine	60
382	"	"	10p	ultramarine	1 00
383	"	"	25p	ultramarine	1 50
384	"	"	50p	ultramarine	2 00
385	"	"	100p	ultramarine	3 50

Note. This same type was used locally in Jalisco in a different color. See Local Issues.



FIG. 31.

386	1888-89	31	1c	orange	3
387	"	"	1c	pale brown	5



FIG. 32.

*Engraved at government offices.*

*On white horizontally-laid paper.*

*Perforated horizontally as before.*

*Perforated.*

388	1888-89	32	1c	deep green	4
389	"	"	2c	deep green	6
390	"	"	5c	deep green	10
391	"	"	10c	deep green	10
392	"	"	25c	deep green	10
393	"	"	50c	deep green	15
394	"	"	1p	red	20
395	"	"	5p	red	60
396	"	"	10p	red	1 00
397	"	"	25p	red	1 50
398	"	"	50p	red	2 00
399	"	"	100p	red	3 50



FIG. 33.

*Engraved at the government offices.*

*On plain white paper.*

*Perforated through the middle as before.*

*Perforated.*

400	1889-90	33	1c	maroon	5
401	"	"	2c	maroon	6
402	"	"	5c	maroon	10

No.	Date.	Fig.	Value.	Color.	Price.
403	1889-90	33	10c	maroon.....	10
404	"	"	25c	maroon.....	10
405	"	"	50c	maroon.....	15
406	"	"	1p	blue-green.....	20
407	"	"	5p	blue-green.....	60
408	"	"	10p	blue-green.....	1 00
409	"	"	25p	blue-green.....	1 50
410	"	"	50p	blue-green.....	2 00
411	"	"	100p	blue-green.....	3 50



FIG. 34.

Engraved, etc., as before.

Perforated.

412	1889-90	34	1/4c	indigo.....	3
413	"	"	1/4c	bright red.....	5



FIG. 35.

Engraved at the government offices.

On lilac-blue thin paper.

Perforated down the center of the design.

Perforated.

414	1890-91	35	1c	carmine.....	5
415	"	"	2c	carmine.....	6
416	"	"	5c	carmine.....	10
417	"	"	10c	carmine.....	10
418	"	"	25c	carmine.....	10
419	"	"	50c	carmine.....	15
420	"	"	1p	violet.....	20
421	"	"	5p	violet.....	60
422	"	"	10p	violet.....	1 00
423	"	"	25p	violet.....	1 50
424	"	"	50p	violet.....	2 00
425	"	"	100p	violet.....	3 50
426	"	"	1/4c	carmine on pink....	3
427	"	"	1/4c	carmine on pink....	5

FEDERAL STAMPS.  
(CONTRIBUCION FEDERAL.)



FIG. 36.

Engraved by the American Bank Note Co., of New York.

On strong white wove paper.

Unwatermarked.

Unperforated.

428	1874-75	36	1c	violet-red.....	25
429	"	"	5c	slate.....	50
430	"	"	25c	red-brown.....	75
431	"	"	1p	green-blue.....	1 25
432	"	"	5p	blue.....	2 50



FIG. 37.

Engraved by the American Bank Note Co., New York.

On various papers.

Unperforated.

On thin paper, unwatermarked.

433	1876	37	1c	blue.....	25
434	"	"	1p	ochre.....	1 50

No.	Date.	Fig.	Value.	Color.	Price.
<i>On white horizontally-laid paper.</i>					
<i>Unwatermarked.</i>					
435	1876	37	5c	lilac.....	50
436	"	"	5p	green.....	2 50
<i>On white horizontally-laid paper.</i>					
<i>Watermarked "Renta del Timbre."</i>					
437	1876	37	25c	vermilion-red.....	1 00



FIG. 38.

*Engraved by the American Bank Note Co., New York.*

*On various papers.*

*Watermark, "Renta del Timbre."*

*Unperforated.*

*On bluish wove paper.*

438	1877	38	1c	blue.....	25
439	"	"	5c	gray-blue.....	50

*On white laid paper.*

440	1877	38	25c	pale red.....	75
-----	------	----	-----	---------------	----

*On plain white paper.*

441	1877	38	1p	ochre.....	1 50
442	"	"	5p	green.....	2 50
443	"	"	1c	vermilion.....	25
444	"	"	5c	mauve.....	50
445	"	"	25c	lilac.....	1 00
446	"	"	1p	violet.....	2 00
447	"	"	5p	yellow-green.....	3 00



FIG. 39.

No.	Date.	Fig.	Value.	Color.	Price.
<i>Engraved by the American Bank Note Co., New York.</i>					
<i>On plain wove paper.</i>					
<i>Watermark as before.</i>					
<i>Unperforated.</i>					
448	1878	39	1c	orange.....	25
449	"	"	5c	brown.....	50
450	"	"	25c	green.....	75
451	"	"	1p	ultramarine.....	1 50
452	"	"	5p	carmine.....	2 50



FIG. 40.

*Engraved by Tomas de la Plena.*

*On machine wove paper.*

*Watermark, "Renta del Timbre."*

*Unperforated.*

453	1879	40	1c	green.....	25
454	"	"	5c	deep orange.....	50
455	"	"	25c	violet.....	75
456	"	"	1p	rose-vermilion.....	1 50
457	"	"	5p	purple.....	2 50



FIG. 41.

No.	Date.	Fig.	Value.	Color.	Price.	No.	Date.	Fig.	Value.	Color.	Price.
<i>Engraved by Tomas de la Plena.</i>						<i>Engraved by Tomas de la Plena.</i>					
<i>On horizontally-laid paper.</i>						<i>On thin hand-tove paper.</i>					
<i>Watermark, "Renta del Timbre."</i>						<i>Unwatermarked.</i>					
<i>Unperforated.</i>						<i>Unperforated.</i>					
458	1880	41	1c	blue	25	468	1882	43	1c	indigo	25
459	"	"	5c	emerald-green	50	469	"	"	5c	orange-vermilion	50
460	"	"	25c	rose-lilac	75	470	"	"	25c	olive-green	75
461	"	"	1p	blue-green	1 50	471	"	"	1p	green	1 50
462	"	"	5p	vermilion	2 50	472	"	"	5p	carmine-vermilion	2 50
						473	1883	"	1c	?	
						474	"	"	5c	?	
						475	"	"	25c	solferino	75
						476	"	"	1p	pale blue	2 00
						477	"	"	5p	?	



FIG. 42.

*Engraved by Tomas de la Plena.*  
*On perpendicular-laid paper.*  
*Watermark as before.*  
*Unperforated.*

463	1881	42	1c	brown	20
464	"	"	5c	orange-red	30
465	"	"	25c	deep green	75
466	"	"	1p	blue	2 00
467	"	"	5p	deep carmine	3 00



FIG. 43.



FIG. 44.

*Engraved at the government offices.*  
*On horizontally-laid paper.*  
*Watermark, "Renta del Timbre."*  
*Unperforated.*

478	1883-84	44	1c	orange-red	20
479	"	"	5c	deep green	40
480	"	"	25c	violet	50
481	"	"	1p	rose	1 00
482	"	"	5p	pale blue	2 00



FIG. 45.

*Engraved at the government offices.*  
*On hand machine towe paper.*  
*Unwatermarked.*  
*Unperforated.*

483	1885-86	45	1c	ultramarine	20
-----	---------	----	----	-------------	----

No.	Date.	Fig.	Value.	Color.	Price.
484	1885-86	45	5c	deep orange.....	40
485	"	"	25c	deep green.....	75
486	"	"	1p	bright red.....	1 50
487	"	"	5p	bright violet.....	2 50



FIG. 46.

Engraved at the government offices.

On machine wove paper.

Unwatermarked.

Unperforated.

488	1887-88	47	1c	slate-blue.....	15
489	"	"	5c	slate-blue.....	20
490	"	"	25c	slate-blue.....	40
491	"	"	1p	carmine.....	1 00
492	"	"	5p	carmine.....	2 00



FIG. 48.

Engraved at the government offices.

On vertically-laid paper.

Unperforated.

493	1888-89	48	1c	brown-red.....	20
494	"	"	5c	brown-red.....	40
495	"	"	25c	brown-red.....	50
496	"	"	1p	ultramarine.....	1 00
497	"	"	5p	ultramarine.....	2 00



FIG. 49.

Engraved at the government offices.

On white horizontally-laid paper.

Unperforated.

498	1889-90	49	1c	purple.....	20
499	"	"	5c	purple.....	40
500	"	"	25c	purple.....	50
501	"	"	1p	carmine.....	1 00
502	"	"	5p	carmine.....	2 00



FIG. 50.

Printed as before at the government offices.

On pink tinted paper.

503	1890-91	50	1c	brown-lilac.....	10
504	"	"	5c	brown-lilac.....	25
505	"	"	25c	brown-lilac.....	50
506	"	"	1p	brown-lilac.....	2 00
507	"	"	5p	brown-lilac.....	3 00
508	"	"	10p	brown-lilac.....	3 75

REVENUES FOR PRICED MERCHANDISE.

(MERCANCIAS CUOTIZADAS.)



FIG. 51.

No.	Date.	Fig.	Value.	Color.	Price.	No.	Date.	Fig.	Value.	Color.	Price.
<i>Engraved by Plena.</i>						529	1883	54	1c	brown	10
<i>On horizontally-laid paper.</i>						530	"	"	2c	?	
<i>Watermark, "Renta del Timbre."</i>						531	"	"	3c	?	
<i>Perforated.</i>						532	"	"	5c	?	
509	1881	51	¼c	ultramarine	10	533	"	"	10c	green	10
510	"	"	1c	deep blue	10	534	"	"	25c	brick-red	20
511	"	"	3c	brown	15						
512	"	"	5c	russet-green	20						
513	"	"	10c	light vermilion	30						
514	"	"	50c	olive	75						
515	"	"	1p	deep orange	1 00						



FIG. 52.

*Lithographed.*

*On plain watermarked paper.*

516	1881	52	¼c	blue-violet	10
<i>Similar to preceding, lithographed on pale yellow thin paper.</i>					
517	1882	52	¼c	pale blue on yellow	.....



FIG. 53.

*Engraved by Tomas de la Plena.*

*On plain thin unwatermarked paper.*

*Unperforated*

518	1881	53	¼c	ultramarine	10
<i>Perforated.</i>					
519	1881	53	1c	deep blue	10



FIG. 54.

*Engraved at the government offices.*

*On thin wove unwatermarked paper.*

*Unperforated.*

520	1883	54	¼c	blue	5
521	"	"	¼c	rose	5
522	"	"	1c	brown	5
523	"	"	2c	bronze-green	10
524	"	"	3c	indigo	10
525	"	"	5c	orange	10
526	"	"	10c	green	15
<i>Perforated.</i>					
527	1883	54	¼c	blue	10
528	"	"	¼c	rose	10



FIG. 55.

*Engraved at the government offices.*

*On plain thin white watermarked (as before) paper.*

*Perforated.*

535	1884	55	1p	blue	1 00
536	"	"	5p	deep green	1 75
537	"	"	10p	carmine	3 00

**CIGARETTE STAMP.**

(DEL BORREGO.)

Similar to Fig. 53.

*Engraved by Plena.*

*On plain thin white paper.*

*Perforated.*

538	1881		¼c	ultramarine	10
539	"		1c	deep blue	10

**MILITARY TAX.**

(CONTRIBUCION MILITAR.)

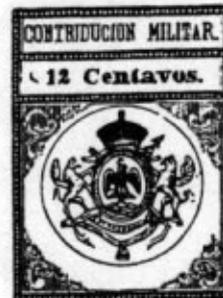


FIG. 56.

*Watermarked RPS.*

*On bluish paper.*

*Lithographed.*

540	?	56	12c	black	.....
-----	---	----	-----	-------	-------

No. Date. Fig. Value. Color.

Price. No. Date. Fig. Value. Color.

Price.

**FISCAL DUTY.**  
(DERECHOS FISCALES.)



FIG. 57.

Printed in black on plain white paper with ground composed of colored scroll work.

541	1880	57	1c	black and yellow	1 00
542	"	"	1c	black and pale blue	1 00
543	"	"	1c	black and green	2 00
544	"	"	3c	black and green	1 00
545	"	"	10c	black and red	1 50
546	"	"	1p	black and gray	1 00

**STAMPED PAPER DUTY.**  
(RENTA DEL PAPEL SELLADO.)



FIG. 58.

Lithographed on blue-gray paper.

547	1863	58	Sello 6º	2r	black	.....
548	"	"	Sello 5º	4r	black	.....
549	"	"	Sello 4º	1p	black	.....
550	"	"	Sello 8º	1r	?	.....
551	"	"	Sello 7º	1r	?	.....
552	"	"	Sello 4º	2p	black	.....
553	"	"	Sello 2º	4p	black	.....
554	"	"	Sello 1º	8p	black	.....

**MUNICIPAL TAX.**  
(DERECHO MUNICIPAL.)



FIG. 59

Lithographed on plain paper.

555	1865	59	1c	green	.....
556	"	"	1c	yellow	.....
557	"	"	1c	gray	.....

**LOCAL ISSUES.**

**DURANGO.**

**MUNICIPAL REVENUE.**

(ARBITRO MUNICIPAL.)

Lithographed on plain white paper.

558 1882 60 1c blue-green

Lithographed on plain white paper.

559 1883 60 1c pale green



FIG. 60.

Same, dated 1884.

560 1884 64 1c violet

561 " " 1c cobalt blue

562 " " 1c violet

**GUERRERO.**

(For importation of Tobacco.)



FIG. 61.

Lithographed on plain white paper.

563 61 1c bright rose

**JALISCO.**



FIG. 62.

1887. Identical to issue of Renta Interior of same year—color altered. Jalisco surcharged diagonally across in block letters.

Pin perforation.

564 1887 62 1c green

565 " " 2c green

566 " " 25c green

567 " " 50c green

Regular perforation.

568 1887 62 1c green

569 " " 2c green

No.	Date.	Fig.	Value.	Color.	Price.	No.	Date.	Fig.	Value.	Color.	Price.
570	1887	62	5c	green							
571	"	"	10c	green							
572	"	"	25c	green							
573	"	"	50c	green							
574	"	"	1p	red							
575	"	"	5p	red							
576	"	"	10p	red							
577	"	"	25p	red							
578	"	"	50p	red							
579	"	"	100p	red							



FIG. 65.

On vertically laid paper.  
Perforated.

1888. Same, surcharged Habilitado paa 1888- 605 1884-85 65 12c ultramarine.....1 00

No.	Date.	Fig.	Value.	Color.
580	1888	62	1c	green and black
581	"	"	2c	green and black
582	"	"	5c	green and black
583	"	"	10c	green and black
584	"	"	25c	green and black
585	"	"	50c	green and black
586	"	"	1p	red and indigo
587	"	"	5p	red and indigo
588	"	"	10p	red and indigo
589	"	"	25p	red and indigo
590	"	"	50p	red and indigo
591	"	"	100p	red and indigo



FIG. 66.

Engraved by the American Bank Note Co., New York.

On vertically-laid paper.  
Perforated.

606 1885-86 66 12c red..... 50



FIG. 63.

1889-1890. Same design as Renta Interior of same year, colors different. Surcharged Jalisco.

Black surcharge.

592	1889-90	63	1c	brown
593	"	"	2c	brown
594	"	"	5c	brown
595	"	"	10c	brown
596	"	"	25c	brown
597	"	"	50c	brown
598	"	"	1p	greenish blue
599	"	"	5p	greenish blue
600	"	"	10p	greenish blue
601	"	"	25p	greenish blue
602	"	"	50p	greenish blue
603	"	"	100p	greenish blue

MICHOACAN DE O'CAMPO.



FIG. 64.

On plain white paper.  
Unperforated.

604 1883-84 64 12c bistre.....1 00

PUEBLA.  
CIVIL TAX.  
(CONTRIBUCION CIVIL.)

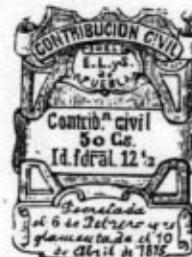


FIG. 67.

Lithographed.

On plain white paper.

607	1875	67	50c	yellow ochre
608	1888	"	12 1/2c	black
609	"	"	25c	blue

PERSONAL TAX.  
(CONTRIBUCION PERSONAL.)



FIG. 68.

Lithographed.  
On white paper.

No. Date. Fig. Value. Color.  
**NATIONAL GUARD.**  
 (GUARDIA NACIONAL.)



FIG. 69.

*Unperforated.*

610	1877	68	12½c	green.....
611	1888	"		green.....

*Lithographed.*

*On white paper.*

612	1886	69	100c	brick-red.....
-----	------	----	------	----------------

*Similar to preceding, but larger design.*

613	1886	70	1p	black.....
-----	------	----	----	------------

*Same as preceding 100 centavos.*

614	1888	70	50c	yellow.....
-----	------	----	-----	-------------

**MUNICIPAL TREASURY.**

(TESORERIA MUNICIPAL.)



FIG. 70.

*Lithographed.*

*On plain white paper.*

615	1883	70	1p 25c	blue, blue seal.....
616	"	"	1p 25c	blue, carmine seal ..
617	"	"	1p 25c	red, blue seal.....
618	"	"	1p 105c	black, blue seal....

Price. No. Date. Fig. Value. Color. Price.

**COAHUILA**



FIG. 71.

619	1878	71	1c	black.....
620	"	"	2c	black.....
621	"	"	3c	black.....
622	"	"	5c	black.....
623	"	"	10c	black.....
624	"	"	25c	black.....
625	"	"	50c	black.....
626	"	"	1 peso,	red.....

**SETS OF MEXICAN REVENUES.**

	No. in set.	Price per set
Document stamps, 1876-90.....	30	\$0 75
" " 1878-90.....	20	40
Custom stamps, 1885-86, 1c to 10p... 7	7	1 00
" " 1886-87, 1c to 5p.... 6	6	70
" " 1889-90, 1c to 100p.. 9	9	1 00
" " 1890-91, 1c to 100p.. 9	9	1 00
" " 1885-91, 1c to 1p.... 10	10	75
Inter. Revenue, 1885-89, ¼c and ½c. 5	5	20
" " 1886, 1c to 1p..... 7	7	60
" " 1887-88, 1c to 1p.... 7	7	50
" " 1888-89, 1c to 1p.... 7	7	70
Federal stamps, 1876, 1c, 5c, 25c.... 3	3	1 50
Merchandise stamps, 1881-83, ½c to 3c 4	4	20
Michoacan de O'Campo, complete.... 3	3	2 00
Assorted revenues..... 40	40	1 00
One of each of above, all different.... 100	100	10 00

**SAVE MONEY IN AUGUST**

BY BUYING STAMPS CHEAP.

Our annual inventory is taken August 31st, we make the following inducements for you to buy stamps before that date.

See our lists of sets, packets, single stamps and special offers.

We will give a premium in rare stamps almost equaling the profit on every remittance of over \$2.00 made from above list before August 31st.

To every purchaser of a \$25.00 stock in August, we will give ½ inch advertisement in this paper free.

C. H. MEKEEL STAMP & PUBLISHING CO.  
 1007-1011 Locust St., St. Louis, Mo.

THE LIST OF MEXICAN REVENUES.

We publish a revised list of Mexican Revenues and their values, taken from our Fourth Edition Catalogue of American Postage Stamps, now ready.

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

**MEXICO, N. A.**  
100 CENTAVOS = 1 PESO.  
**Document Stamps.**  
(DOCUMENTOS Y LIBROS.)



1350

*Thin hard white wove paper.*  
*Perforated.*

1	1874-75	1350	1c	brown	\$ 0 03
2	"	"	3c	violet	3
3	"	"	5c	orange-red	15
4	"	"	10c	green	15
5	"	"	25c	orange	30
6	"	"	50c	brown	1 00
7	"	"	1p	blue	1 50
8	"	"	5p	rose	3 00
9	"	"	10p	black	7 50

*Horizontally laid paper, watermarked.*

10	1874-75	1350	1c	brown	5
11	"	"	3c	violet	15
12	"	"	5c	orange	
13	"	"	10c	green	
14	"	"	25c	orange	
15	"	"	50c	brown	
16	"	"	1p	blue	
17	"	"	5p	rose	
18	"	"	10p	black	



1351

*Stout vertically-laid paper.*

19	1876	1351	1c	violet	5
20	"	"	3c	orange-carmine	3

21	1876	1351	5c	bistre	\$ 0 10
22	"	"	10c	vermillion	10

*Same, on thin plain yellow paper.*

23	1876	1351	25c	green	50
24	"	"	50c	blue	75
25	"	"	1p	blue-green	1 00
26	"	"	5p	ochre	4 00
27	"	"	10p	red	7 50

*Same, on watermarked paper.*

28	1876	1351	1c	violet	25
28a	"	"	3c	carmine	25
29	"	"	5c	violet-bistre	

*Surcharged "Para 1877," in black.*

30	1877	1351	1c	violet	
31	"	"	3c	carmine	2 00

*Surcharged vertically "Habilitado 1877" in black Roman letters.*

32	1877	1351	5c	violet-bistre	
----	------	------	----	---------------	--



1352

*Stout white vertically-laid paper, watermarked.*

33	1877	1352	1c	blue-gray (left 1 turned)	35
34	"	"	3c	pale red	12
35	"	"	5c	brown-bistre (left 5 turned)	75
36	"	"	10c	orange-vermillion	60
37	"	"	25c	olive-green	50
38	"	"	50c	deep blue (left 50 turned)	50
39	"	"	1p	deep green	1 00
40	"	"	5p	red-brown	4 50
41	"	"	10p	?	

*Same as preceding, colors changed.*

42	1877	1352	1c	carmine-vermillion (left turned)	10
43	"	"	3c	ultramarine	10
44	"	"	5c	lilac (left 5 turned)	10
45	"	"	10c	orange-brown	10
46	"	"	25c	violet	50
47	"	"	50c	orange (left 50 turned)	75
48	"	"	1p	violet	1 00
49	"	"	5p	yellow-green	3 50
50	"	"	10p	red and black	5 00

*On machine wove watermarked paper.*

51	1877	1352	1c	carmine-vermillion	5
52	"	"	3c	ultramarine	6
53	"	"	5c	lilac	30
54	"	"	10c	orange-brown	75
55	"	"	25c	violet	1 00
56	"	"	50c	orange	1 00

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
57	1877	1352	50c	blue	\$ 1 25	78	1879	1355	10p	brown and blue	\$ 7 50
58	"	"	1p	?		<i>On white vertically-laid paper.</i>					
59	"	"	5p	?		78a	1879	1354	1c	brown	25
60	"	"	10p	?		78b	"	"	3c	ultramarine	25



1353

*Stout white wove paper, watermarked.*

61	1878	1353	1c	deep green	5
62	"	"	3c	orange	3
63	"	"	5c	brown	10
64	"	"	10c	carmine-vermilion	12
65	"	"	25c	green (left 25 turned)	40
66	"	"	50c	chocolate	60
67	"	"	1p	blue	1 00
68	"	"	5p	carmine	2 50
69	"	"	10p	red and green	5 00



1354

*On white wove paper.*

70	1879	1354	1c	brown	2
71	"	"	3c	ultramarine	2
72	"	"	5c	orange	5
73	"	"	10c	green	5
74	"	"	25c	purple-slate	50
75	"	"	50c	pale green	60
76	"	"	1p	vermilion	75
77	"	"	5p	lilac	1 50



1355

*White vertically-ribbed paper, watermarked.*

79	1879	1354	1c	brown	10
80	"	"	3c	ultramarine	10
81	"	"	5c	orange	20
82	"	"	10c	green	15
83	"	"	25c	slate	30
84	"	"	50c	yellow-green	75
85	"	"	1p	vermilion	1 00
86	"	"	5p	lilac	2 00
86a	"	1355	10p	brown and blue	6 00



1356

*White vertically-laid paper, watermarked.*

87	1880	1356	1c	blue	2
88	"	"	3c	orange-bistre	2
89	"	"	5c	green	5
90	"	"	10c	violet	5
91	"	"	25c	ultramarine	30
92	"	"	50c	purple	50
93	"	"	1p	emerald-green	1 00
94	"	"	5p	vermilion	2 50



1357

95	1880	1357	10p	red and black	7 50
----	------	------	-----	---------------	------

*Same, on finely ribbed wove paper.*

96	1880	1356	3c	orange-bistre	15
97	"	"	5c	green	
98	"	"	50c	purple	
99	"	"	1p	emerald-green	

No. Date. Type. Value. Color.

No. Date. Type. Value. Color.

Price.



1358

*Thin hard wove white paper.*

100	1881	1358	1c	bright vermilion	\$0 05
101	"	"	3c	yellow-green	15
102	"	"	5c	orange	25
103	"	"	10c	ultramarine	20
104	"	"	50c	violet	50
105	"	"	1p	blue	1 00

*Stout vertically-laid white paper, watermarked.*

106	1881	1358	1c	bright vermilion	2
107	"	"	3c	yellow-green	2
108	"	"	5c	orange	3
109	"	"	10c	ultramarine	8
110	"	"	25c	deep green	20
111	"	"	50c	violet	20
112	"	"	1p	blue	1 00
113	"	"	5p	violet	3 00



1359

114	1881	1359	10p	blue, black center	5 00
-----	------	------	-----	--------------------	------



1360

*Horizontally-laid paper, watermarked.*

115	1882	1360	1c	blue	2
-----	------	------	----	------	---

116	1882	1360	3c	orange	\$0 03
117	"	"	5c	olive	5
118	"	"	10c	brown	15
119	"	"	25c	ultramarine	15
120	"	"	50c	green	15
121	"	"	1p	purple	1 00
122	"	"	5p	carmine	3 00
123	"	"	10p	blue and brown	7 50

*Thin hard wove white paper.*

124	1882	1361	1c	blue	20
125	"	"	3c	orange	15
126	"	"	5c	olive	12
127	"	"	10c	brown	40
128	"	"	25c	ultramarine	25
129	"	"	50c	green	40
130	"	"	1p	violet	75
131	"	"	5p	carmine	2 50



1361

*Horizontally-laid paper, watermarked.*

132	1883	1361	1c	bistre	2
133	"	"	3c	ultramarine	5
134	"	"	5c	deep green	8
135	"	"	10c	vermillion	12
136	"	"	25c	orange	15
137	"	"	25c	yellow	
138	"	"	50c	deep violet	50
139	"	"	1p	chocolate	1 00
140	"	"	5p	lake	2 50
141	"	"	10p	carmine and brown	7 50



1362

*White vertically-laid paper, watermarked.*

142	1883-84	1362	1c	ultramarine	1
143	"	"	2c	bistre-brown	2
144	"	"	3c	pale green	2
145	"	"	5c	blue	3
147	"	"	10c	violet-brown	3
148	"	"	25c	red	5
149	"	"	50c	orange	5
150	"	"	1p	violet	50
151	"	"	5p	deep green	1 50
152	"	"	10p	green and brown	3 50

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
180	1887-88	1365	1p	bright red	\$ 0 35						
181	"	"	5p	bright red	1 00						
182	"	"	10p	bright red	1 50						



1363

*White vertically-laid paper, watermarked.*

153	1885-86	1363	1c	olive-green	\$ 0 02
154	"	"	2c	ultramarine	3
155	"	"	3c	orange	3
156	"	"	5c	violet	5
157	"	"	10c	deep blue	5
158	"	"	25c	brown	7
159	"	"	50c	vermillion	25
160	"	"	1p	deep green	75
161	"	"	5p	blue	2 00
162	"	"	10p	red	3 00



1364

*White wove paper.*

163	1886-87	1364	1c	brown	3
164	"	"	2c	brown	2
165	"	"	3c	brown	3
166	"	"	5c	brown	5
167	"	"	10c	brown	5
168	"	"	25c	brown	20
169	"	"	50c	brown	15
170	"	"	1p	flesh	50
171	"	"	5p	flesh	1 50
172	"	"	10p	flesh	2 50



1365

*White vertically-laid paper, watermarked.*

173	1887-88	1365	1c	deep green	1
174	"	"	2c	deep green	1
175	"	"	3c	deep green	5
176	"	"	5c	deep green	3
177	"	"	10c	deep green	3
178	"	"	25c	deep green	10
179	"	"	50c	deep green	15



1366

183	1888-89	1366	1c	red	2
184	"	"	2c	red	1
185	"	"	3c	red	3
186	"	"	5c	red	3
187	"	"	10c	red	5
188	"	"	25c	red	10
189	"	"	50c	red	12
190	"	"	1p	violet	15
191	"	"	2p	violet	30
192	"	"	5p	violet	75
193	"	"	10p	violet	1 00
194	"	"	25p	violet	
195	"	"	50p	violet	



1367

*White wove paper.*

196	1889-90	1367	1c	orange-red	2
197	"	"	2c	orange-red	1
198	"	"	3c	orange-red	3
199	"	"	5c	orange-red	5
200	"	"	10c	orange-red	5
201	"	"	25c	orange-red	8
202	"	"	50c	orange-red	10
203	"	"	1p	blue-violet	15
204	"	"	2p	blue-violet	30
205	"	"	5p	blue-violet	75
206	"	"	10p	blue-violet	1 00
207	"	"	25p	blue-violet	
208	"	"	50p	blue-violet	



1368

*Plain thin lilac-blue paper.*

209	1890-91	1368	1c	green	3
-----	---------	------	----	-------	---

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
210	1890-91	1368	2c	green	\$ 0 05	<b>Custom House Stamps.</b> (ESPECIAL DE ADUANAS.)					
211	"	"	3c	green	5						
212	"	"	5c	green	3						
213	"	"	10c	green	3						
214	"	"	25c	green	8						
215	"	"	50c	green	10						
216	"	"	1p	carmine	25						
217	"	"	5p	carmine	75						
218	"	"	10p	carmine	1 50						
219	"	"	25p	carmine							
220	"	"	50p	carmine							



1369

*Plain thin greenish paper.*

221	1891-92	1369	1c	brown	3	245	1885-86	1371	1c	black	\$ 0 05
222	"	"	2c	brown	3	246	"	"	5c	yellow	5
223	"	"	3c	brown	6	247	"	"	10c	red-brown	5
224	"	"	5c	brown	8	248	"	"	25c	ultramarine	5
225	"	"	10c	brown	5	249	"	"	1p	blue-green	10
226	"	"	25c	brown	10	250	"	"	5p	deep violet	15
227	"	"	50c	brown	15	251	"	"	10p	deep blue	20
228	"	"	1p	purple	35	252	"	"	25p	lake	40
229	"	"	5p	purple		253	"	"	100p	vermillion	1 00
230	"	"	10p	purple		254	"	"	500p	crimson	1 75
231	"	"	25p	purple		255	"	"	1000p	carmine	3 00
232	"	"	50p	purple							



1370

*White laid paper.*

233	1892-93	1370	1c	blue	3	<b>Custom House Stamps.</b> (ESPECIAL DE ADUANAS.)					
234	"	"	2c	blue	3						
235	"	"	3c	blue	8						
236	"	"	5c	blue	8						
237	"	"	10c	blue	8						
238	"	"	25c	blue	12						
239	"	"	50c	blue	20						
240	"	"	1p	red-brown	40						
241	"	"	5p	red-brown							
242	"	"	10p	red-brown							
243	"	"	25p	red-brown							
244	"	"	50p	red-brown							
256	1886-87	1372	1c	ultramarine	5	256	1886-87	1372	1c	ultramarine	5
257	"	"	5c	ultramarine	8	257	"	"	5c	ultramarine	8
258	"	"	10c	ultramarine	10	258	"	"	10c	ultramarine	10
259	"	"	25c	ultramarine	10	259	"	"	25c	ultramarine	10
260	"	"	1p	carmine-vermillion	15	260	"	"	1p	carmine-vermillion	15
261	"	"	5p	carmine-vermillion	20	261	"	"	5p	carmine-vermillion	20
262	"	"	10p	carmine-vermillion	30	262	"	"	10p	carmine-vermillion	30
263	"	"	25p	carmine-vermillion	40	263	"	"	25p	carmine-vermillion	40
264	"	"	100p	carmine-vermillion	60	264	"	"	100p	carmine-vermillion	60
265	"	"	500p	carmine-vermillion	1 00	265	"	"	500p	carmine-vermillion	1 00
266	"	"	1000p	carmine-vermillion	1 50	266	"	"	1000p	carmine-vermillion	1 50



1371

*White wove paper.*

*Perforated.*



1372

*White wove paper.*

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.



1373

*Horizontally-laid white paper.*

267	1887-88	1373	1c orange.....	\$ 0 05
268	"	"	5c orange.....	5
269	"	"	10c orange.....	5
270	"	"	25c orange.....	5
271	"	"	1p yellow-green....	10
272	"	"	5p yellow-green....	12
273	"	"	10p yellow-green....	25
274	"	"	25p yellow-green....	50

*Unperforated.*

275	1887-88	1373	25p yellow-green....	75
276	"	"	100p yellow-green....	75
277	"	"	500p yellow-green....	1 00
278	"	"	1000p yellow-green....	1 50



1374

*Vertically-laid white paper.*

*Perforated.*

279	1888-89	1374	1c blue.....	10
280	"	"	5c blue.....	5
281	"	"	10c blue.....	5
282	"	"	25c blue.....	5
283	"	"	1p brick-red.....	10
284	"	"	5p brick-red.....	10
285	"	"	10p brick-red.....	15
286	"	"	25p brick-red.....	15
287	"	"	100p brick-red.....	20
288	"	"	500p brick-red.....	60
289	"	"	1000p brick-red.....	1 20

*Unperforated.*

290	1888-89	1374	1000p brick-red.....	2 00
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*White paper.*

*Perforated.*

291	1889-90	1375	1c green.....	3
292	"	"	5c green.....	6
293	"	"	10c green.....	10
294	"	"	25c green.....	10



1375

295	1889-90	1375	1p red.....	\$ 0 08
296	"	"	5p red.....	12
297	"	"	10p red.....	15
298	"	"	25p red.....	20
299	"	"	100p red.....	20
300	"	"	500p red.....	1 00
301	"	"	1000p red.....	1 50

*Unperforated.*

302	1889-90	1375	1000p red.....	2 50
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1376

*Pink plain paper.*

*Perforated.*

303	1890-91	1376	1c brown on pink...	5
304	"	"	5c brown on pink...	8
305	"	"	10c brown on pink...	10
306	"	"	25c brown on pink...	10
307	"	"	1p blue on pink....	10
308	"	"	5p blue on pink....	15
309	"	"	10p blue on pink....	15
310	"	"	25p blue on pink....	20
311	"	"	100p blue on pink....	40
312	"	"	500p blue on pink....	
313	"	"	1000p blue on pink....	



1377

*Thin bluish paper.*

314	1891-92	1377	1c blue.....	5
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No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
315	1891-92	1377	5c	blue	8	344	1885	1379a	50c	yellow	\$ 0 40
316	"	"	10c	blue	10	345	"	"	1p	deep violet	50
317	"	"	25c	blue	10	346	"	"	5p	brick	1 50
318	"	"	1p	red brown	10	347	"	"	10p	violet-brown	2 00
319	"	"	5p	red-brown	15	<i>Unperforated.</i>					
320	"	"	10p	red-brown	15	347a	1885	1379a	10p	violet-brown	3 50
321	"	"	25p	red-brown	20						
322	"	"	100p	red-brown							
323	"	"	500p	red-brown							
324	"	"	1000p	red-brown							



1378

*Laid white paper.*

325	1892-93	1378	1c	orange	5
326	"	"	5c	orange	8
327	"	"	10c	orange	10
328	"	"	25c	orange	10
329	"	"	1p	?	
330	"	"	5p	?	
331	"	"	10p	?	
332	"	"	25p	?	
333	"	"	100p	?	
334	"	"	500p	?	
335	"	"	1000p	?	

Internal Revenue.  
(RENTA INTERIOR.)



1379

*Thin white wove paper.*  
*Perforated.*

336	1885	1379	1c	green	5
337	"	"	1c	orange	5



1379a

*Plain white paper.*

338	1885	1379a	1c	green	10
339	"	"	2c	blue	25
340	"	"	5c	ultramarine	25
341	"	"	10c	brown	25
342	"	"	25c	greenish brown	20
343	"	"	50c	vermilion	30



1380

*White wove paper.*

348	1886	1380	1c	green	5
349	"	"	2c	green	8
350	"	"	5c	green	8
351	"	"	10c	green	8
352	"	"	25c	green	12
353	"	"	50c	green	15
354	"	"	1p	violet-brown	40
355	"	"	5p	violet brown	80
356	"	"	10p	violet-brown	2 00



1381

*Thin white wove paper.*

357	1887-88	1381	1c	brown	3
358	"	"	1c	olive-green	5

*Pin perforation.*

359 1887-88 1381 1c olive-green.....  
*For use in the State of Jalisco, surcharged with that name in large black type.*

*Pin perforation.*

360	1887-88	1381	1c	blue	
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1382

*Horizontally-laid paper.*  
*Perforated.*

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
365	1887-88	1382	1c	sepia	\$ 0 04						
366	"	"	2c	sepia	5						
367	"	"	5c	sepia	5						
368	"	"	10c	sepia	5						
369	"	"	25c	sepia	8						
370	"	"	50c	sepia	8						
371	"	"	1p	ultramarine	10						
372	"	"	5p	ultramarine	1 00						
373	"	"	10p	ultramarine							
374	"	"	25p	ultramarine							
375	"	"	50p	ultramarine							
376	"	"	100p	ultramarine							

For use in the State of Jalisco, surcharged with that name in large black type.

Perforated.

377	1887-88	1382	1c	green	25
378	"	"	2c	green	25
379	"	"	5c	green	25
380	"	"	10c	green	25
381	"	"	25c	green	50
382	"	"	50c	green	
383	"	"	1p	red	
384	"	"	5p	red	
385	"	"	10p	red	
386	"	"	25p	red	
387	"	"	50p	red	
388	"	"	100p	red	

Pin perforation.

389	1887-88	1382	1c	green	
390	"	"	2c	green	
391	"	"	25c	green	
392	"	"	50c	green	

Same, surcharged "Habilitado para 1888-1889"

Perforated.

393	1888-89	1382	1c	green and black	
394	"	"	2c	green and black	
395	"	"	5c	green and black	
396	"	"	10c	green and black	
397	"	"	25c	green and black	
398	"	"	50c	green and black	
399	"	"	1p	red and indigo	
400	"	"	5p	red and indigo	
401	"	"	10p	red and indigo	
402	"	"	25p	red and indigo	
403	"	"	50p	red and indigo	
404	"	"	100p	red and indigo	



1383

Perforated.

405	1888-89	1383	1c	orange	3
406	"	"	1c	orange	

Pin perforation.

407	1888-89	1383	1c	orange	3
408	"	"	1c	pale brown	5

White horizontally-laid paper.

Perforated.

409	1888-89	1384	1c	deep green	4
410	"	"	2c	deep green	5
411	"	"	5c	deep green	5
412	"	"	10c	deep green	5



1384

413	1888-89	1384	25c	deep green	\$ 0 08
414	"	"	50c	deep green	8
415	"	"	1p	red	10
416	"	"	5p	red	
417	"	"	10p	red	
418	"	"	25p	red	
419	"	"	50p	red	
420	"	"	100p	red	

For use in the State of Jalisco, surcharged with that name in large black type.

Perforated.

421	1888-89	1384	1c	brown	25
422	"	"	2c	brown	25
423	"	"	5c	brown	25
424	"	"	10c	brown	25
425	"	"	25c	brown	50
426	"	"	50c	brown	75
427	"	"	1p	?	
428	"	"	5p	?	
429	"	"	10p	?	
430	"	"	25p	?	
431	"	"	50p	?	
432	"	"	100p	?	



1385

White wove paper.

Perforated.

433	1889-90	1385	1c	maroon	10
434	"	"	2c	maroon	15
435	"	"	5c	maroon	15
436	"	"	10c	maroon	15
437	"	"	25c	maroon	15
438	"	"	50c	maroon	20
439	"	"	1p	blue-green	25
440	"	"	5p	blue-green	1 25
441	"	"	10p	blue-green	
442	"	"	25p	blue-green	
443	"	"	50p	blue-green	
444	"	"	100p	blue-green	

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.



1386

*Perforated.*

465	1889-90	1386	½c	indigo	.....	\$ 0 10
466	"	"	½c	bright red	.....	15



1387

*Thin lilac-blue paper.*

*Perforated.*

467	1890-91	1387	½c	carmine on pink	..	3
468	"	"	½c	carmine on pink	..	5
469	"	"	1c	carmine	.....	5
470	"	"	2c	carmine	.....	6
471	"	"	5c	carmine	.....	10
472	"	"	10c	carmine	.....	10
473	"	"	25c	carmine	.....	10
474	"	"	50c	carmine	.....	15
475	"	"	1p	violet	.....	50
476	"	"	5p	violet	.....	
477	"	"	10p	violet	.....	
478	"	"	25p	violet	.....	
479	"	"	50p	violet	.....	
480	"	"	100p	violet	.....	

*For use in the State of Jalisco, Surcharged with that name in large black type.*

*Perforated.*

481	1890-92	1387	½c	brown	.....	
482	"	"	½c	brown	.....	
483	"	"	1c	brown	.....	25
484	"	"	2c	brown	.....	15
485	"	"	5c	brown	.....	25
486	"	"	10c	brown	.....	20
487	"	"	25c	brown	.....	50
488	"	"	50c	brown	.....	50
489	"	"	1p	greenish blue	.....	75
490	"	"	5p	greenish blue	.....	
491	"	"	10p	greenish blue	.....	
492	"	"	25p	greenish blue	.....	
493	"	"	50p	greenish blue	.....	
494	"	"	100p	greenish blue	.....	

*Thin greenish paper.*

494	1891-92	1388	½c	green	.....	5
495	"	"	½c	green	.....	5
496	"	"	1c	green	.....	5
497	"	"	2c	green	.....	6
498	"	"	5c	green	.....	10



1388

499	1891-92	1388	10c	green	.....	10
500	"	"	25c	green	.....	10
501	"	"	50c	green	.....	15
502	"	"	1p	carmine	.....	50
503	"	"	5p	carmine	.....	
504	"	"	10p	carmine	.....	
505	"	"	25p	carmine	.....	
506	"	"	50p	carmine	.....	
507	"	"	100p	carmine	.....	

*For use in the State of Jalisco, surcharged with that name in large black type.*

508	1891-92	1388	½c	brown	.....	
509	"	"	½c	brown	.....	
510	"	"	1c	brown	.....	25
511	"	"	2c	brown	.....	25
512	"	"	5c	brown	.....	25
513	"	"	10c	brown	.....	25
514	"	"	25c	brown	.....	50
515	"	"	50c	brown	.....	
516	"	"	1p	?	.....	
517	"	"	5p	?	.....	
518	"	"	10p	?	.....	
519	"	"	25p	?	.....	
520	"	"	50p	?	.....	
521	"	"	100p	?	.....	



1389

*White laid paper.*

*Perforated.*

522	1892-93	1389	½c	brown	.....	5
523	"	"	½c	brown	.....	5
524	"	"	1c	brown	.....	5
525	"	"	2c	brown	.....	5
526	"	"	5c	brown	.....	10
527	"	"	10c	brown	.....	10
528	"	"	25c	brown	.....	10
529	"	"	50c	brown	.....	15
530	"	"	1p	blue	.....	50
531	"	"	5p	blue	.....	
532	"	"	10p	blue	.....	
533	"	"	25p	blue	.....	
534	"	"	50p	blue	.....	
535	"	"	100p	blue	.....	

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
<i>For use in the State of Jalisco, surcharged with that name in large black type.</i>											
<i>Thin pink wove paper.</i>											
536	1892-93	1389	4c	carmine	\$ 0 10	555	1876	1391	1c	blue	\$ 0 75
537	"	"	4c	carmine	10	556	"	"	1p	ochre	1 50
538	"	"	1c	carmine	10	<i>Yellow wove paper.</i>					
539	"	"	2c	carmine	10	557	1876	1391	1c	blue	1 00
540	"	"	5c	carmine	20	<i>White horizontally-laid paper.</i>					
541	"	"	10c	carmine	25	558	1876	1391	5c	lilac	75
542	"	"	25c	carmine	25	559	"	"	5p	green	2 50
543	"	"	50c	carmine	35	<i>White horizontally-laid paper, watermarked.</i>					
544	"	"	1p	?	75	560	1876	1391	25c	vermilion-red	1 00
545	"	"	5p	?							
546	"	"	10p	?							
547	"	"	25p	?							
548	"	"	50p	?							
549	"	"	100p	?							

Federal Stamps.  
(CONTRIBUCION FEDERAL.)



1390

*White wove paper.*  
*Unperforated.*

550	1874-75	1390	1c	violet-red	75
551	"	"	5c	slate	1 00
552	"	"	25c	red-brown	1 00
553	"	"	1p	green-blue	1 25
554	"	"	5p	blue	2 50



1391



1392

*Bluish wove paper.*  
*Unperforated.*

561	1877	1392	1c	blue	1 50
562	"	"	5c	gray-blue	1 50

*White laid paper.*

563	1877	1392	25c	pale red	1 00
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*White wove paper.*

564	1877	1392	1p	ochre	2 50
565	"	"	5p	green	2 50
566	"	"	1c	vermilion	75
567	"	"	5c	mauve	75
568	"	"	25c	lilac	1 00
569	"	"	1p	violet	2 00
570	"	"	5p	yellow-green	3 00



1393

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

*White wove paper.*

*Unperforated.*

571	1878	1393	1c orange.....	\$ 0 75
572	"	"	5c brown.....	75
573	"	"	25c green.....	1 00
574	"	"	1p ultramarine.....	1 50
575	"	"	5p carmine.....	2 50



1394

*White wove paper.*

*Unperforated.*

576	1879	1394	1c green.....	75
577	"	"	5c deep orange.....	1 00
578	"	"	25c violet.....	1 00
579	"	"	1p rose-vermilion.....	1 50
580	"	"	5p purple.....	2 50



1395

*White horizontally-laid paper.*

*Unperforated.*

581	1880	1395	1c blue.....	75
582	"	"	5c emerald-green.....	1 00
583	"	"	25c rose-lilac.....	1 00
584	"	"	1p blue-green.....	1 50
585	"	"	5p vermilion.....	2 50



1396

*Perpendicularly-laid paper, watermarked.*

*Unperforated.*

586	1881	1396	1c brown.....	\$ 0 75
587	"	"	5c orange-red.....	1 00
588	"	"	25c deep green.....	1 00
589	"	"	1p blue.....	2 00
590	"	"	5p deep carmine.....	3 00



1397

*Thin hand-wove paper, unwatermarked.*

*Unperforated.*

591	1882	1397	1c indigo.....	1 00
592	"	"	5c orange-vermilion.....	1 00
593	"	"	25c olive-green.....	1 00
594	"	"	1p green.....	2 50
595	"	"	5p carmine-vermilion.....	3 00
596	1883	"	1c ?.....	
597	"	"	5c ?.....	
598	"	"	25c solferino.....	2 00
599	"	"	1p pale blue.....	2 00
600	"	"	5p ?.....	

No. Date. Date. Value. Color. Price. No. Date. Type. Value. Color. Price.



1398

*Horizontally-laid paper, watermarked.  
Unperforated.*

601	1883-84	1398	1c orange-red	.....	\$ 0 75
602	"	"	5c deep green	.....	1 00
603	"	"	25c violet	.....	1 00
604	"	"	1p rose	.....	1 50
605	"	"	5p pale blue	.....	2 00



1400

619	1887-88	1400	1p carmine	.....	\$ 1 00
620	"	"	5p carmine	.....	2 00



1399

*White wove paper.  
Unperforated.*

606	1885-86	1399	1c ultramarine	.....	75
607	"	"	5c deep orange	.....	1 00
608	"	"	25c deep green	.....	1 00
609	"	"	1p bright red	.....	1 50
610	"	"	5p bright violet	.....	2 50
611	1886-87	1399	1c blue	.....	75
612	"	"	5c blue	.....	1 00
613	"	"	25c blue	.....	1 50
614	"	"	1p ?	.....	
615	"	"	5p ?	.....	

*White wove paper.  
Unperforated.*

616	1887-88	1400	1c slate-blue	.....	15
617	"	"	5c slate-blue	.....	20
618	"	"	25c slate-blue	.....	40



1401

*White laid paper.*

621	1888-89	1401	1c brown-red	.....	75
622	"	"	5c brown-red	.....	1 00
623	"	"	25c brown-red	.....	1 00
624	"	"	1p ultramarine	.....	1 50
625	"	"	5p ultramarine	.....	2 00



1402

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

*White laid paper.*

*Perforated.*

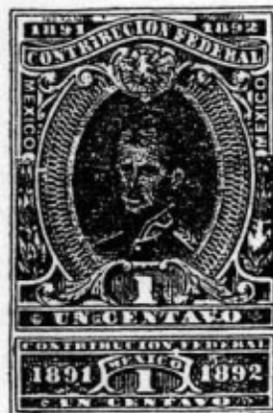
626	1889-90	1402	1c purple.....	\$ 0 75
627	"	"	5c purple.....	1 00
628	"	"	25c purple.....	1 00
629	"	"	1p carmine.....	1 50
630	"	"	5p carmine.....	2 00



1403

*Pink wove paper.*

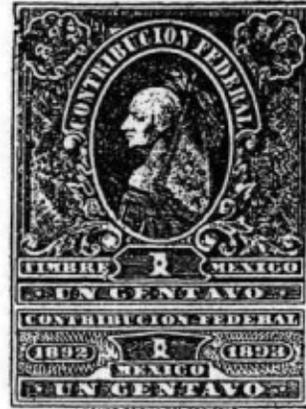
631	1890-91	1403	1c brown-lilac.....	10
632	"	"	5c brown-lilac.....	40
633	"	"	25c brown-lilac.....	1 00
634	"	"	1p brown-lilac.....	2 00
635	"	"	5p brown-lilac.....	3 00
936	"	"	10p brown-lilac.....	3 75



1404

*Blue wove paper.*

637	1891-91	1404	1c blue.....	\$ 0 35
638	"	"	5c blue.....	75
639	"	"	25c blue.....	1 00
640	"	"	1p red.....	
641	"	"	5p red.....	



1405

*White laid paper.*

642	1892-93	1405	1c brown.....	\$ 0 25
643	"	"	5c brown.....	50
644	"	"	25c brown.....	75
645	"	"	1p green.....	
646	"	"	5p green.....	

Revenues for Priced Merchandise.

(MERCANCIAS CUOTIZADAS.)



1406

*White laid paper.*

*Perforated.*

650	1881	1406	1/4c ultramarine.....	15
651	"	"	1c deep blue.....	10
652	"	"	3c brown.....	8
653	"	"	5c russet-green.....	25
654	"	"	10c light vermilion.....	1 00

*Thin wove paper.*

*Unperforated.*

655	1881	1406	1/4c ultramarine.....	1 00
656	"	"	1c blue.....	1 00

*Same, perforated.*

657	1881	1406	1/4c ultramarine.....	15
658	"	"	1c blue.....	15

*Same type as Documentos of 1881.*

*Thin wove paper.*

659	1881	1358	50c olive.....	2 00
660	"	"	1p orange.....	1 50
661	"	"	5p green.....	10 00
662	"	"	10p violet.....	7 50



1407

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

*White wove paper.*

663 1881 1407 ½c blue-violet.....\$ 0 10



*Pale yellow thin paper.*

664 1882 1407 ½c pale blue on yellow.. 1 00



1408

*White wove paper.  
Unperforated.*

665 1881 1408 ½c ultramarine..... 75

*Perforated.*

666 1881 1408 1c deep blue..... 20



1409

*White wove paper.  
Unperforated.*

670 1883 1409	½c blue.....	3
671 " "	½c rose.....	3
672 " "	1c brown.....	3
673 " "	2c bronze-green.....	10
674 " "	3c indigo.....	5
675 " "	5c orange.....	10
676 " "	10c green.....	10
677 " "	20c blue.....	
678 " "	25c red.....	

*Perforated.*

679 1883 1409	½c blue.....	50
680 " "	½c rose.....	75
681 " "	1c brown.....	20
682 " "	2c bronze-green.....	50
683 " "	3c indigo.....	75
684 " "	5c orange.....	75
685 " "	10c green.....	75
686 " "	20c blue.....	
687 " "	25c brick-red.....	



1410

*White wove paper.  
Perforated.*

688 1884 1410	1p blue.....	1 50
689 " "	5p deep green.....	2 00
690 " "	10p carmine.....	3 00

**Cigarette Stamp.**

(DEL BORREGO.)

1411

*White wove paper.  
Perforated.*

691 1881 1411	½c ultramarine.....	\$ 1 00
692 " "	1c deep blue.....	1 00

**Fiscal Duty.**

(DERECHOS FISCALES.)



1412

*White wove paper.*

693 1880 1412	1c black and yellow.....	1 00
694 " "	½c black and pale blue.....	1 00
695 " "	½c black and green.....	2 00
696 " "	3c black and green.....	1 00
697 " "	10c black and red.....	1 50
698 " "	1p black and gray.....	1 00

**LOCAL ISSUES.**

**Coahuila.  
STATE TAX.**



1413



1414

*Unperforated.*

700 1878 1413	1c black.....	
701 " 1414	2c black.....	



1415



1416

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

702 1878 1415 3c black.....  
703 " 1516 5c black.....



1417



1418

704 1878 1417 10c black.....  
705 " 1418 25c black.....



1419



1420

706 1878 1419 50c black.....  
707 " 1420 1p vermilion.....  
Above set of eight.....\$50 00



1421

708 1878 1421 5p vermilion..... 15 00

Cuernavaca.  
PERSONAL TAX.



1422



1423

*Unperforated.*

710 1877 1422 No value, vermilion... \$ 1 00  
711 1878 1423 \$0.32cs slate..... 2 00  
712 " " \$0.36cs slate..... 2 00  
713 " " \$0.48cs slate..... 1 50  
714 " " \$0.50cs slate..... 2 00  
715 " " \$1.00cs slate.....  
716 " " \$1.50cs slate..... 2 00  
717 " " \$3.00cs slate.....



1444



1425

718 1878 1424 \$0.48cs green.....  
719 " " \$1.50cs green..... 2 00  
720 " " \$3.00cs green.....  
721 1879 1425 32cs vermilion, value above  
the name..... 1 00  
722 " " 40cs vermilion.....  
723 " " 50cs vermilion.....  
724 " " 62cs vermilion.....



1426



1427

725 1879 1426 \$0.40cs vermilion.....  
726 " " \$0.50cs vermilion..... 1 50  
727 " " \$0.62cs vermilion.....  
728 " " \$1.00cs vermilion.....  
729 " " \$1.50cs vermilion..... 2 00  
730 " " \$2.00cs vermilion..... 2 50  
731 " " \$2.50cs vermilion.....  
732 1879-80 1427 0.32cs slate..... 1 50  
733 " " 0.36cs slate..... 1 75  
734 " " 0.50cs slate..... 1 00  
735 " " 0.56cs slate..... 1 75  
736 " " 0.62cs slate..... 1 00  
737 " " 1.00cs slate..... 1 75  
738 1880-81 1427 0.50cs pink.....  
739 " " 0.75cs pink.....  
740 1882-83 1428 \$1.25cs green.....  
741 " " \$2.00cs green.....  
742 " " 5 pesos green.....  
743 1884 1429 0.50cs slate..... 1 75  
744 " " 50cs blue..... 1 00  
745 " " 75cs blue.....  
746 " " 8cs blue.....

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.



1428



1429



1432

747	1884	1429	1.00cs	blue	\$ 1 00
748	"	"	\$1.00	rose	1 50
749	"	"	1 peso	slate	3 00
750	"	"	\$1.50	rose	1 00
751	"	"	\$2.00	rose	1 75
752	"	"	\$2.00	blue	
753	"	"	\$3.00	rose	2 00
754	"	"	\$4.00	rose	2 00
<i>Same, but dated 1885.</i>					
755	1885	1429	0.50cs	blue	1 75
756	"	"	0.80cs	blue	
757	"	"	\$1.00	blue	2 00
758	"	"	\$1.50	blue	1 25
759	"	"	\$3.00	blue	1 25
<i>Same, but dated 1886.</i>					
760	1886	1429	100cs	blue	
761	"	"	150cs	blue	

780	1892	1432	1c	dark green	
781	"	"	2c	brown	
782	"	"	5c	blue	
783	"	"	10c	carmine	
784	"	"	25c	orange	
785	"	"	50c	dark brown	
786	"	"	1p	rose	
787	"	"	5p	maroon	
788	"	"	10p	light green	

Guerrero.

TOBACCO STAMP.



1433

Unperforated.  
White wove paper.

789	1884	1432	½c	bright rose	
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Michoacan.



1430

Unperforated.

770	1857	1430	No value	vermilion	\$ 1 00
771	"	"	No value	rose	1 00
772	"	"	No value	yellow	1 00

Durango.

MUNICIPAL REVENUE.



1431

Unperforated.  
White wove paper.

775	1882	1431	½c	blue-green	
776	1883	"	½c	pale green	
777	1884	"	½c	violet	
778	"	"	½c	blue	
779	"	"	1c	violet	



1434

Unperforated. White wove paper.

790	1883-84	1434	12c	bistre	\$ 1 50
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1435

Perforated.  
White laid paper.

791	1884-85	1435	12c	blue	
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1436

792	1885-86	1436	12c	red	
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No. Date. Type. Value. Color.

Price. No. Date. Type. Value. Color.

Price.

**Morelos.**

**NATIONAL GUARD.**



1437

*Blue pattern on back.*

*Pin perforation.*

795	1874	1437	12½c	vermilion	.....	\$ 1 00
796	"	"	25c	green	.....	1 25
797	"	"	50c	violet	.....	3 00
798	"	"	5p	black	.....	4 00

**1.- CONTRIBUCION.**



1438



1439

*Unperforated.*

800	1874	1438	12½c	vermilion	.....	1 00
801	"	"	25c	green	.....	1 00
802	"	"	2p	orange	.....	2 50
805	1875	1439	12½c	blue	.....	1 00
806	"	"	25c	buff	.....	1 00
807	"	"	2p	vermilion	.....	1 50

**MILITARY TAX.**



1440

*Unperforated.*

810	1876	1440	12½c and 18½c	black	.....	1 00
811	"	"	25c and 37½c	mauve	.....	2 00
812	"	"	50c and 75c	blue	.....	1 00
813	"	"	1p and \$1.50	lilac	.....	1 00

**Puebla.**

**CIVIL TAX.**



1441

*Unperforated.*

*White wove paper.*

815	1875	1441	50c	yellow ochre	.....	
816	"	"	1.50c	brown	.....	
817	1877	"	12½c	black	.....	
818	"	"	25c	blue	.....	

**MILITARY TAX.**



1442

*Unperforated.*

*White wove paper.*

820	1865	1442	1c	green	.....	
821	"	"	½c	yellow	.....	
822	"	"	1c	gray	.....	



1443

*Bluish paper, watermarked R. P. S.*

825	1867	1443	12c	black	.....	
826	"	"	1p	black	.....	
827	"	"	3p	black	.....	

**MUNICIPAL TREASURY.**

*Unperforated.*

*White wove paper.*

830	1883	1444	1p 25c	blue, blue seal	.....	
831	"	"	1p 25c	blue, carmine seal	.....	

No. Date. Type. Value. Color.

Price.

## CAPE OF GOOD HOPE.



1444

- 832 1883 1444 1p 25c red, blue seal.....  
 833 " " 1p 25c black, blue seal....

## NATIONAL GUARD.



1445

*Unperforated.**White wove paper.*

- 835 1886 1445 25c blue.....  
 836 " " 50c yellow.....  
 837 " " 100c brick-red.....

*Similar to above, but larger design.*

- 838 1886 1445 1p black.....

## PERSONAL TAX.



1446

*Unperforated.**White wove paper.*

- 840 1877 1446 12 3c green.....  
 841 1888 " 12 3c green.....

## The Triangular Cape Provisional Stamps of 1861.

From London Philatelist.

Scarcely had my article on the Cape Triangular Stamps appeared in the last number of this Journal, when I received, on August 29, the following important communication from the Postmaster General of the Cape of Good Hope :

GENERAL POST OFFICE,  
 CAPE TOWN, CAPE OF GOOD HOPE,  
 6th August, 1892.

SIR—With reference to your further letter of the 1st April last, addressed to the late Postmaster General, I beg leave to acquaint you of the due receipt by Bookpost of the three numbers of the *London Philatelist*, containing a paper you have written upon the postage stamps, etc., issued in the Cape of Good Hope, for which allow me to thank you.

As regards the questions put forward by you, some difficulty has been experienced in obtaining information on the several points, which accounts for the delay that has occurred in replying to your communication.

In reply to questions 1 and 2.—The triangular 1d. (red) and 4d. (blue) postage stamps, known as woodblocks, were printed on the 10th and 12th April, 1861, respectively, from 64 separate type metal plates, which were cemented on to a wooden block. The type metal plates were reproductions of an original steel die.

3.—The number of fourpenny stamps printed in 1861 was 12,840, and of the penny stamps 24,660 were printed.

4.—Messrs. Saul Solomon & Co. reprinted 195 sheets of 1d., and a like number of sheets of 4d in March, 1883. Of the former denomination, each sheet contained 62 stamps (having two stamps deficient), and of the latter 63 stamps (having one stamp deficient).

These reprints were made solely for the purpose of distributing specimens to the various Postal Administrations throughout the world, the stamps not being issued or sold to private collectors.

5.—As stated above, the stamps are only for distribution to Postal Administrations, and I regret therefore that it is out of my power to grant you a set.

6.—The reprints in March, 1883, were taken from the same dies as those used in the printing of the 1861 supply.

I am, Sir, Your obedient servant,  
 (Signed) S. R. FRENCH,  
 Postmaster General.

The list of questions enclosed in my letter of April 1, to which the above is a reply, was as follows :

"1. Were the triangular stamps, printed in Cape Town, in April or May, 1861, produced from a lithographic stone upon which impressions had been transferred from the two engraved wood blocks of 1d. and 4d.?"

THE LIST OF MEXICAN REVENUES.

We publish a revised list of Mexican Revenues and their values, taken from our Fourth Edition Catalogue of American Postage Stamps, now ready.

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

MEXICO, N. A.

100 CENTAVOS = 1 PESO.

Document Stamps.

(DOCUMENTOS Y LIBROS.)



1350

*Tain hard white wove paper. Perforated.*

1	1874-75	1350	1c	brown	\$ 0 03
2	"	"	3c	violet	3
3	"	"	5c	orange-red	15
4	"	"	10c	green	15
5	"	"	25c	orange	30
6	"	"	50c	brown	1 00
7	"	"	1p	blue	1 50
8	"	"	5p	rose	3 00
9	"	"	10p	black	7 50

*Horizontally laid paper, watermarked.*

10	1874-75	1350	1c	brown	5
11	"	"	3c	violet	15
12	"	"	5c	orange	
13	"	"	10c	green	
14	"	"	25c	orange	
15	"	"	50c	brown	
16	"	"	1p	blue	
17	"	"	5p	rose	
18	"	"	10p	black	



1351

*Stout vertically-laid paper.*

19	1876	1351	1c	violet	5
20	"	"	3c	orange-carmine	3

21	1876	1351	5c	bistre	\$ 0 10
22	"	"	10c	vermilion	10

*Same, on thin plain yellow paper.*

23	1876	1351	25c	green	50
24	"	"	50c	blue	75
25	"	"	1p	blue-green	1 00
26	"	"	5p	ochre	4 00
27	"	"	10p	red	7 50

*Same, on watermarked paper.*

28	1876	1351	1c	violet	25
28a	"	"	3c	carmine	25
29	"	"	5c	violet-bistre	

*Surcharged "Para 1877," in black.*

30	1877	1351	1c	violet	
31	"	"	3c	carmine	2 00

*Surcharged vertically "Habilitado 1877" in black Roman letters.*

32	1877	1351	5c	violet-bistre	
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1352

*Stout white vertically-laid paper, watermarked.*

33	1877	1352	1c	blue-gray (left 1 turned)	35
34	"	"	3c	pale red	12
35	"	"	5c	brown-bistre (left 5 turned)	75
36	"	"	10c	orange-vermilion	60
37	"	"	25c	olive-green	50
38	"	"	50c	deep blue (left 50 turned)	50
39	"	"	1p	deep green	1 00
40	"	"	5p	red-brown	4 50
41	"	"	10p	?	

*Same as preceding, colors changed.*

42	1877	1352	1c	carmine-vermilion (left turned)	10
43	"	"	3c	ultramarine	10
44	"	"	5c	lilac (left 5 turned)	10
45	"	"	10c	orange-brown	10
46	"	"	25c	violet	50
47	"	"	50c	orange (left 50 turned)	75
48	"	"	1p	violet	1 00
49	"	"	5p	yellow-green	3 50
50	"	"	10p	red and black	5 00

*On machine wove watermarked paper.*

51	1877	1352	1c	carmine-vermilion	5
52	"	"	3c	ultramarine	6
53	"	"	5c	lilac	30
54	"	"	10c	orange-brown	75
55	"	"	25c	violet	1 00
56	"	"	50c	orange	1 00

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
57	1877	1352	50c	blue	\$ 1 25	78	1879	1355	10p	brown and blue	\$ 7 50
58	"	"	1p	?		<i>On white vertically-laid paper.</i>					
59	"	"	5p	?		78a	1879	1354	1c	brown	25
60	"	"	10p	?		78b	"	"	3c	ultramarine	25



1353

*Stout white wove paper, watermarked.*

61	1878	1353	1c	deep green	5
62	"	"	3c	orange	3
63	"	"	5c	brown	10
64	"	"	10c	carmine-vermilion	12
65	"	"	25c	green (left 25 turned)	40
66	"	"	50c	chocolate	60
67	"	"	1p	blue	1 00
68	"	"	5p	carmine	2 50
69	"	"	10p	red and green	5 00



1354

*On white wove paper.*

70	1879	1354	1c	brown	2
71	"	"	3c	ultramarine	2
72	"	"	5c	orange	5
73	"	"	10c	green	5
74	"	"	25c	purple-slate	50
75	"	"	50c	pale green	60
76	"	"	1p	vermilion	75
77	"	"	5p	lilac	1 50



1355

79	1879	1354	1c	brown	10
80	"	"	3c	ultramarine	10
81	"	"	5c	orange	20
82	"	"	10c	green	15
83	"	"	25c	slate	30
84	"	"	50c	yellow-green	75
85	"	"	1p	vermilion	1 00
86	"	"	5p	lilac	2 00
86a	"	1355	10p	brown and blue	6 00

*White vertically-ribbed paper, watermarked.*



1356

*White vertically-laid paper, watermarked.*

87	1880	1356	1c	blue	2
88	"	"	3c	orange-bistre	2
89	"	"	5c	green	5
90	"	"	10c	violet	5
91	"	"	25c	ultramarine	30
92	"	"	50c	purple	50
93	"	"	1p	emerald-green	1 00
94	"	"	5p	vermilion	2 50



1357

95	1880	1357	10p	red and black	7 50
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*Same, on finely ribbed wove paper.*

96	1880	1356	3c	orange-bistre	15
97	"	"	5c	green	
98	"	"	50c	purple	
99	"	"	1p	emerald-green	

No. Date. Type. Value. Color.



1358

*Thin hard wove white paper.*

100	1881	1358	1c	bright vermilion	\$0 05
101	"	"	3c	yellow-green	15
102	"	"	5c	orange	25
103	"	"	10c	ultramarine	20
104	"	"	50c	violet	50
105	"	"	1p	blue	1 00

*Stout vertically-laid white paper, watermarked.*

106	1881	1358	1c	bright vermilion	2
107	"	"	3c	yellow-green	2
108	"	"	5c	orange	3
109	"	"	10c	ultramarine	8
110	"	"	25c	deep green	20
111	"	"	50c	violet	20
112	"	"	1p	blue	1 00
113	"	"	5p	violet	3 00



1359

114	1881	1359	10p	blue, black center	5 00
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1360

*Horizontally-laid paper, watermarked.*

115	1882	1360	1c	blue	2
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Price. No. Date. Type. Value. Color.

116	1882	1360	3c	orange	\$0 03
117	"	"	5c	olive	5
118	"	"	10c	brown	15
119	"	"	25c	ultramarine	15
120	"	"	50c	green	15
121	"	"	1p	purple	1 00
122	"	"	5p	carmine	3 00
123	"	"	10p	blue and brown	7 50

*Thin hard wove white paper.*

124	1882	1361	1c	blue	20
125	"	"	3c	orange	15
126	"	"	5c	olive	12
127	"	"	10c	brown	40
128	"	"	25c	ultramarine	25
129	"	"	50c	green	40
130	"	"	1p	violet	75
131	"	"	5p	carmine	2 50



1361

*Horizontally-laid paper, watermarked.*

132	1883	1361	1c	bistre	2
133	"	"	3c	ultramarine	5
134	"	"	5c	deep green	8
135	"	"	10c	vermillion	12
136	"	"	25c	orange	15
137	"	"	25c	yellow	50
138	"	"	50c	deep violet	1 00
139	"	"	1p	chocolate	2 50
140	"	"	5p	lake	7 50
141	"	"	10p	carmine and brown	7 50



1362

*White vertically-laid paper, watermarked.*

142	1883-84	1362	1c	ultramarine	1
143	"	"	2c	bistre-brown	2
144	"	"	3c	pale green	2
145	"	"	5c	blue	3
147	"	"	10c	violet-brown	3
148	"	"	25c	red	5
149	"	"	50c	orange	5
150	"	"	1p	violet	50
151	"	"	5p	deep green	1 50
152	"	"	10p	green and brown	3 50

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.



1363

*White vertically-laid paper, watermarked.*

153	1885-86	1363	1c	olive-green	0 02
154	"	"	2c	ultramarine	3
155	"	"	3c	orange	3
156	"	"	5c	violet	5
157	"	"	10c	deep blue	5
158	"	"	25c	brown	7
159	"	"	50c	vermillion	25
160	"	"	1p	deep green	75
161	"	"	5p	blue	2 00
162	"	"	10p	red	3 00



1364

*White wove paper.*

163	1886-87	1364	1c	brown	3
164	"	"	2c	brown	2
165	"	"	3c	brown	3
166	"	"	5c	brown	5
167	"	"	10c	brown	5
168	"	"	25c	brown	20
169	"	"	50c	brown	15
170	"	"	1p	flesh	50
171	"	"	5p	flesh	1 50
172	"	"	10p	flesh	2 50



1365

*White vertically-laid paper, watermarked.*

173	1887-88	1365	1c	deep green	1
174	"	"	2c	deep green	1
175	"	"	3c	deep green	5
176	"	"	5c	deep green	3
177	"	"	10c	deep green	3
178	"	"	25c	deep green	10
179	"	"	50c	deep green	15

180	1887-88	1365	1p	bright red	0 35
181	"	"	5p	bright red	1 00
182	"	"	10p	bright red	1 50



1366

183	1888-89	1366	1c	red	2
184	"	"	2c	red	1
185	"	"	3c	red	3
186	"	"	5c	red	3
187	"	"	10c	red	5
188	"	"	25c	red	10
189	"	"	50c	red	12
190	"	"	1p	violet	15
191	"	"	2p	violet	30
192	"	"	5p	violet	75
193	"	"	10p	violet	1 00
194	"	"	25p	violet	75
195	"	"	50p	violet	75



1367

*White wove paper.*

196	1889-90	1367	1c	orange-red	2
197	"	"	2c	orange-red	1
198	"	"	3c	orange-red	3
199	"	"	5c	orange-red	5
200	"	"	10c	orange-red	5
201	"	"	25c	orange-red	8
202	"	"	50c	orange-red	10
203	"	"	1p	blue-violet	15
204	"	"	2p	blue-violet	30
205	"	"	5p	blue-violet	75
206	"	"	10p	blue-violet	1 00
207	"	"	25p	blue-violet	75
208	"	"	50p	blue-violet	75



1368

*Plain thin lilac-blue paper.*

209	1890-91	1368	1c	green	3
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No.	Date.	Type.	Value.	Color.	Price.
210	1890-91	1368	2c	green	\$ 0 05
211	"	"	3c	green	5
212	"	"	5c	green	3
213	"	"	10c	green	3
214	"	"	25c	green	8
215	"	"	50c	green	10
216	"	"	1p	carmine	25
217	"	"	5p	carmine	75
218	"	"	10p	carmine	1 50
219	"	"	25p	carmine	
220	"	"	50p	carmine	



1369

*Plain thin greenish paper.*

221	1891-92	1369	1c	brown	3
222	"	"	2c	brown	3
223	"	"	3c	brown	6
224	"	"	5c	brown	8
225	"	"	10c	brown	5
226	"	"	25c	brown	10
227	"	"	50c	brown	15
228	"	"	1p	purple	35
229	"	"	5p	purple	
230	"	"	10p	purple	
231	"	"	25p	purple	
232	"	"	50p	purple	



1370

*White laid paper.*

233	1892-93	1370	1c	blue	3
234	"	"	2c	blue	3
235	"	"	3c	blue	8
236	"	"	5c	blue	8
237	"	"	10c	blue	8
238	"	"	25c	blue	12
239	"	"	50c	blue	20
240	"	"	1p	red-brown	40
241	"	"	5p	red-brown	
242	"	"	10p	red-brown	
243	"	"	25p	red-brown	
244	"	"	50p	red-brown	

**Custom House Stamps.**  
(ESPECIAL DE ADUANAS.)



1371

*White wove paper.*

*Perforated.*

245	1885-86	1371	1c	black	\$ 0 05
246	"	"	5c	yellow	5
247	"	"	10c	red-brown	5
248	"	"	25c	ultramarine	5
249	"	"	1p	blue-green	10
250	"	"	5p	deep violet	15
251	"	"	10p	deep blue	20
252	"	"	25p	lake	40
253	"	"	100p	vermilion	1 00
254	"	"	500p	crimson	1 75
255	"	"	1000p	carmine	3 00



1372

*White wove paper.*

256	1886-87	1372	1c	ultramarine	5
257	"	"	5c	ultramarine	8
258	"	"	10c	ultramarine	10
259	"	"	25c	ultramarine	10,
260	"	"	1p	carmine-vermilion	15
261	"	"	5p	carmine-vermilion	20
262	"	"	10p	carmine-vermilion	30
263	"	"	25p	carmine-vermilion	40
264	"	"	100p	carmine-vermilion	60
265	"	"	500p	carmine-vermilion	1 00
266	"	"	1000p	carmine-vermilion	1 50

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.



1373

*Horizontally-laid white paper.*

267	1887-88	1373	1c orange.....	5 0 05
268	"	"	5c orange.....	5
269	"	"	10c orange.....	5
270	"	"	25c orange.....	5
271	"	"	1p yellow-green....	10
272	"	"	5p yellow-green....	12
273	"	"	10p yellow-green....	25
274	"	"	25p yellow-green....	50

*Unperforated.*

275	1887-88	1373	25p yellow-green....	75
276	"	"	100p yellow-green....	75
277	"	"	500p yellow-green....	1 00
278	"	"	1000p yellow-green....	1 50



1374

*Vertically-laid white paper.*

*Perforated.*

279	1888-89	1374	1c blue.....	10
280	"	"	5c blue.....	5
281	"	"	10c blue.....	5
282	"	"	25c blue.....	5
283	"	"	1p brick-red.....	10
284	"	"	5p brick-red.....	10
285	"	"	10p brick-red.....	15
286	"	"	25p brick-red.....	15
287	"	"	100p brick-red.....	20
288	"	"	500p brick-red.....	60
289	"	"	1000p brick-red.....	1 20

*Unperforated.*

290	1888-89	1374	1000p brick-red.....	2 00
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*White paper.*

*Perforated.*

291	1889-90	1375	1c green.....	3
292	"	"	5c green.....	6
293	"	"	10c green.....	10
294	"	"	25c green.....	10



1375

295	1889-90	1375	1p red.....	\$ 0 08
296	"	"	5p red.....	12
297	"	"	10p red.....	15
298	"	"	25p red.....	20
299	"	"	100p red.....	20
300	"	"	500p red.....	1 00
301	"	"	1000p red.....	1 50

*Unperforated.*

302	1889-90	1375	1000p red.....	2 50
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1376

*Pink plain paper.*

*Perforated.*

303	1890-91	1376	1c brown on pink...	5
304	"	"	5c brown on pink...	8
305	"	"	10c brown on pink...	10
306	"	"	25c brown on pink...	10
307	"	"	1p blue on pink....	10
308	"	"	5p blue on pink....	15
309	"	"	10p blue on pink....	15
310	"	"	25p blue on pink....	20
311	"	"	100p blue on pink....	40
312	"	"	500p blue on pink....	
313	"	"	1000p blue on pink....	



1377

*Thin bluish paper.*

314	1891-92	1377	1c blue.....	5
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No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
315	1891-92	1377	5c	blue	8	344	1885	1379a	50c	yellow	\$ 0 40
316	"	"	10c	blue	10	345	"	"	1p	deep violet	50
317	"	"	25c	blue	10	346	"	"	5p	brick	1 50
318	"	"	1p	red brown	10	347	"	"	10p	violet-brown	2 00
319	"	"	5p	red-brown	15	<i>Unperforated.</i>					
320	"	"	10p	red-brown	15	347a	1885	1379a	10p	violet-brown	3 50
321	"	"	25p	red-brown	20						
322	"	"	100p	red-brown							
323	"	"	500p	red-brown							
324	"	"	1000p	red-brown							



1378

*Laid white paper.*

325	1892-93	1378	1c	orange	5
326	"	"	5c	orange	8
327	"	"	10c	orange	10
328	"	"	25c	orange	10
329	"	"	1p	?	
330	"	"	5p	?	
331	"	"	10p	?	
332	"	"	25p	?	
333	"	"	100p	?	
334	"	"	500p	?	
335	"	"	1000p	?	

**Internal Revenue.**  
(RENTA INTERIOR.)



1379

*Thin white wove paper.*  
*Perforated.*

336	1885	1379	1c	green	5
337	"	"	1c	orange	5



1379a

*Plain white paper.*

338	1885	1379a	1c	green	10
339	"	"	2c	blue	25
340	"	"	5c	ultramarine	25
341	"	"	10c	brown	25
342	"	"	25c	greenish brown	20
343	"	"	50c	vermillion	30



1380

*White wove paper.*

348	1886	1380	1c	green	5
349	"	"	2c	green	8
350	"	"	5c	green	8
351	"	"	10c	green	8
352	"	"	25c	green	12
353	"	"	50c	green	15
354	"	"	1p	violet-brown	40
355	"	"	5p	violet brown	80
356	"	"	10p	violet-brown	2 00



1381

*Thin white wove paper.*

357	1887-88	1381	1c	brown	3
358	"	"	1c	olive-green	5

*Pin perforation.*

359	1887-88	1381	1c	olive-green	
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*For use in the State of Jalisco, surcharged with that name in large black type.*

*Pin perforation.*

360	1887-88	1381	4c	blue	
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1302

*Horizontally-laid paper.*  
*Perforated.*

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
365	1887-88	1382	1c	sepia	\$ 0 04						
366	"	"	2c	sepia	5						
367	"	"	5c	sepia	5						
368	"	"	10c	sepia	5						
369	"	"	25c	sepia	8						
370	"	"	50c	sepia	8						
371	"	"	1p	ultramarine	10						
372	"	"	5p	ultramarine	1 00						
373	"	"	10p	ultramarine							
374	"	"	25p	ultramarine							
375	"	"	50p	ultramarine							
376	"	"	100p	ultramarine							

For use in the State of Jalisco, surcharged with that name in large black type.

Perforated.

377	1887-88	1382	1c	green	25
378	"	"	2c	green	25
379	"	"	5c	green	25
380	"	"	10c	green	25
381	"	"	25c	green	50
382	"	"	50c	green	
383	"	"	1p	red	
384	"	"	5p	red	
385	"	"	10p	red	
386	"	"	25p	red	
387	"	"	50p	red	
388	"	"	100p	red	

Pin perforation.

389	1887-88	1382	1c	green	
390	"	"	2c	green	
391	"	"	25c	green	
392	"	"	50c	green	

Same, surcharged "Habilitado para 1888-1889."

Perforated.

393	1888-89	1382	1c	green and black	
394	"	"	2c	green and black	
395	"	"	5c	green and black	
396	"	"	10c	green and black	
397	"	"	25c	green and black	
398	"	"	50c	green and black	
399	"	"	1p	red and indigo	
400	"	"	5p	red and indigo	
401	"	"	10p	red and indigo	
402	"	"	25p	red and indigo	
403	"	"	50p	red and indigo	
404	"	"	100p	red and indigo	



1383

Perforated.

405	1888-89	1383	1c	orange	3
406	"	"	1c	orange	

Pin perforation.

407	1888-89	1383	1c	orange	3
408	"	"	1c	pale brown	5

White horizontally-laid paper.

Perforated.

409	1888-89	1384	1c	deep green	4
410	"	"	2c	deep green	5
411	"	"	5c	deep green	5
412	"	"	10c	deep green	5



1384

413	1888-89	1384	25c	deep green	\$ 0 08
414	"	"	50c	deep green	8
415	"	"	1p	red	10
416	"	"	5p	red	
417	"	"	10p	red	
418	"	"	25p	red	
419	"	"	50p	red	
420	"	"	100p	red	

For use in the State of Jalisco, surcharged with that name in large black type.

Perforated.

421	1888-89	1384	1c	brown	25
422	"	"	2c	brown	25
423	"	"	5c	brown	25
424	"	"	10c	brown	25
425	"	"	25c	brown	50
426	"	"	50c	brown	75
427	"	"	1p	?	
428	"	"	5p	?	
429	"	"	10p	?	
430	"	"	25p	?	
431	"	"	50p	?	
432	"	"	100p	?	



1385

White wove paper.

Perforated.

433	1889-90	1385	1c	maroon	10
434	"	"	2c	maroon	15
435	"	"	5c	maroon	15
436	"	"	10c	maroon	15
437	"	"	25c	maroon	15
438	"	"	50c	maroon	20
439	"	"	1p	blue-green	25
440	"	"	5p	blue-green	1 25
441	"	"	10p	blue-green	
442	"	"	25p	blue-green	
443	"	"	50p	blue-green	
444	"	"	100p	blue-green	

No. Date. Type. Value. Color.

Price. No. Date. Type. Value. Color.

Price.



1386

*Perforated.*

465	1889-90	1386	1c indigo	.....	\$ 0	10
466	"	"	1c bright red	.....		15



1388

499	1891-92	1388	10c green	.....		10
500	"	"	25c green	.....		10
501	"	"	50c green	.....		15
502	"	"	1p carmine	.....		50
503	"	"	5p carmine	.....		
504	"	"	10p carmine	.....		
505	"	"	25p carmine	.....		
506	"	"	50p carmine	.....		
507	"	"	100p carmine	.....		

*For use in the State of Jalisco, surcharged with that name in large black type.*



1387

*Thin lilac-blue paper.*

*Perforated.*

467	1890-91	1387	1c carmine on pink	..	3	
468	"	"	1c carmine on pink	..	5	
469	"	"	1c carmine	.....	5	
470	"	"	2c carmine	.....	6	
471	"	"	5c carmine	.....	10	
472	"	"	10c carmine	.....	10	
473	"	"	25c carmine	.....	10	
474	"	"	50c carmine	.....	15	
475	"	"	1p violet	.....	50	
476	"	"	5p violet	.....		
477	"	"	10p violet	.....		
478	"	"	25p violet	.....		
479	"	"	50p violet	.....		
480	"	"	100p violet	.....		

*For use in the State of Jalisco, Surcharged with that name in large black type.*

*Perforated.*

481	1890-92	1387	1c brown	.....		
482	"	"	1c brown	.....		
483	"	"	1c brown	.....	25	
484	"	"	2c brown	.....	15	
485	"	"	5c brown	.....	25	
486	"	"	10c brown	.....	20	
487	"	"	25c brown	.....	50	
488	"	"	50c brown	.....	50	
489	"	"	1p greenish blue	.....	75	
490	"	"	5p greenish blue	.....		
491	"	"	10p greenish blue	.....		
492	"	"	25p greenish blue	.....		
493	"	"	50p greenish blue	.....		
494	"	"	100p greenish blue	.....		

*Thin greenish paper.*

494	1891-92	1388	1c green	.....	5	
495	"	"	1c green	.....	5	
496	"	"	1c green	.....	5	
497	"	"	2c green	.....	6	
498	"	"	5c green	.....	10	



1389

*White laid paper.*

*Perforated.*

522	1892-93	1389	1c brown	.....	5	
523	"	"	1c brown	.....	5	
524	"	"	1c brown	.....	5	
525	"	"	2c brown	.....	5	
526	"	"	5c brown	.....	10	
527	"	"	10c brown	.....	10	
528	"	"	25c brown	.....	10	
529	"	"	50c brown	.....	15	
530	"	"	1p blue	.....	50	
531	"	"	5p blue	.....		
532	"	"	10p blue	.....		
533	"	"	25p blue	.....		
534	"	"	50p blue	.....		
535	"	"	100p blue	.....		

No.	Date.	Type.	Value.	Color.	Price.	No.	Date.	Type.	Value.	Color.	Price.
<i>For use in the State of Jalisco, surcharged with that name in large black type.</i>											
<i>Thin pink wove paper.</i>											
536	1892-93	1389	1c	carmine	\$ 0 10	555	1876	1391	1c	blue	\$ 0 75
537	"	"	1c	carmine	10	556	"	"	1p	ochre	1 50
538	"	"	1c	carmine	10	<i>Yellow wove paper.</i>					
539	"	"	2c	carmine	10	557	1876	1391	1c	blue	1 00
540	"	"	5c	carmine	20	<i>White horizontally-laid paper.</i>					
541	"	"	10c	carmine	25	558	1876	1391	5c	lilac	75
542	"	"	25c	carmine	25	559	"	"	5p	green	2 50
543	"	"	50c	carmine	35	<i>White horizontally-laid paper, watermarked.</i>					
544	"	"	1p	?	75	560	1876	1391	25c	vermilion-red	1 00
545	"	"	5p	?							
546	"	"	10p	?							
547	"	"	25p	?							
548	"	"	50p	?							
549	"	"	100p	?							

**Federal Stamps.**  
(CONTRIBUCION FEDERAL.)



1390

*White wove paper.*  
*Unperforated.*

550	1874-75	1390	1c	violet-red	75
551	"	"	5c	slate	1 00
552	"	"	25c	red-brown	1 00
553	"	"	1p	green-blue	1 25
554	"	"	5p	blue	2 50



1391



1392

*Bluish wove paper.*  
*Unperforated.*

561	1877	1392	1c	blue	1 50
562	"	"	5c	gray-blue	1 50
<i>White laid paper.</i>					
563	1877	1392	25c	pale red	1 00
<i>White wove paper.</i>					
564	1877	1392	1p	ochre	1 50
565	"	"	5p	green	2 50
566	"	"	1c	vermillon	75
567	"	"	5c	mauve	75
568	"	"	25c	lilac	1 00
569	"	"	1p	violet	2 00
570	"	"	5p	yellow-green	3 00



1393

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

*White wove paper.*

*Unperforated.*

571	1878	1393	1c orange.....	\$ 0 75
572	"	"	5c brown.....	75
573	"	"	25c green.....	1 00
574	"	"	1p ultramarine.....	1 50
575	"	"	5p carmine.....	2 50



1394

*White wove paper.*

*Unperforated.*

576	1879	1394	1c green.....	75
577	"	"	5c deep orange....	1 00
578	"	"	25c violet.....	1 00
579	"	"	1p rose-vermilion.....	1 50
580	"	"	5p purple.....	2 50



1395

*White horizontally-laid paper.*

*Unperforated.*

581	1880	1395	1c blue.....	75
582	"	"	5c emerald-green.....	1 00
583	"	"	25c rose-lilac.....	1 00
584	"	"	1p blue-green.....	1 50
585	"	"	5p vermilion.....	2 50



1396

*Perpendicularly-laid paper, watermarked.*

*Unperforated.*

586	1881	1396	1c brown.....	\$ 0 75
587	"	"	5c orange-red.....	1 00
588	"	"	25c deep green.....	1 00
589	"	"	1p blue.....	2 00
590	"	"	5p deep carmine.....	3 00



1397

*Thin hand-wove paper, unwatermarked.*

*Unperforated.*

591	1882	1397	1c indigo.....	1 00
592	"	"	5c orange-vermilion....	1 00
593	"	"	25c olive-green.....	1 00
594	"	"	1p green.....	2 50
595	"	"	5p carmine-vermilion...	3 00
596	1883	"	1c ?.....	
597	"	"	5c ?.....	
598	"	"	25c solferino.....	2 00
599	"	"	1p pale blue.....	2 00
600	"	"	5p ?.....	

No. Date. Date. Value. Color. Price. No. Date. Type. Value. Color. Price.



1398

Horizontally-laid paper, watermarked.  
Unperforated.

601	1883-84	1398	1c orange-red	.....	\$ 0 75
602	"	"	5c deep green	.....	1 00
603	"	"	25c violet	.....	1 00
604	"	"	1p rose	.....	1 50
605	"	"	5p pale blue	.....	2 00



1400

619	1887-88	1400	1p carmine	.....	\$ 1 00
620	"	"	5p carmine	.....	2 00



1399

White wove paper.  
Unperforated.

606	1885-86	1399	1c ultramarine	.....	75
607	"	"	5c deep orange	.....	1 00
608	"	"	25c deep green	.....	1 00
609	"	"	1p bright red	.....	1 50
610	"	"	5p bright violet	.....	2 50
611	1886-87	1399	1c blue	.....	75
612	"	"	5c blue	.....	1 00
613	"	"	25c blue	.....	1 50
614	"	"	1p ?	.....	
615	"	"	5p ?	.....	

White wove paper.  
Unperforated.

616	1887-88	1400	1c slate-blue	.....	15
617	"	"	5c slate-blue	.....	20
618	"	"	25c slate-blue	.....	40



1401

White laid paper.

621	1888-89	1401	1c brown-red	.....	75
622	"	"	5c brown-red	.....	1 00
623	"	"	25c brown-red	.....	1 00
624	"	"	1p ultramarine	.....	1 50
625	"	"	5p ultramarine	.....	2 00



1402

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

*White laid paper.*

*Perforated.*

626	1889-90	1402	1c purple.....	\$ 0 75
627	"	"	5c purple.....	1 00
628	"	"	25c purple.....	1 00
629	"	"	1p carmine.....	1 50
630	"	"	5p carmine.....	2 00



1403

*Pink wove paper.*

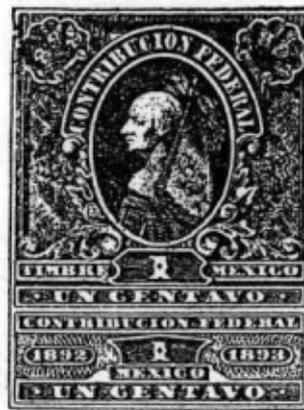
631	1890-91	1403	1c brown-lilac.....	10
632	"	"	5c brown-lilac.....	40
633	"	"	25c brown-lilac.....	1 00
634	"	"	1p brown-lilac.....	2 00
635	"	"	5p brown-lilac.....	3 00
936	"	"	10p brown-lilac.....	3 75



1404

*Blue wove paper.*

637	1891-91	1404	1c blue.....	\$ 0 35
638	"	"	5c blue.....	75
639	"	"	25c blue.....	1 00
640	"	"	1p red.....	
641	"	"	5p red.....	



1405

*White laid paper.*

642	1892-93	1405	1c brown.....	\$ 0 25
643	"	"	5c brown.....	50
644	"	"	25c brown.....	75
645	"	"	1p green.....	
646	"	"	5p green.....	

Revenues for Priced Merchandise.  
(MERCANCIAS CUOTIZADAS.)



1406

*White laid paper.*

*Perforated.*

650	1881	1406	1/2c ultramarine.....	15
651	"	"	1c deep blue.....	10
652	"	"	3c brown.....	8
653	"	"	5c russet-green.....	25
654	"	"	10c light vermilion.....	1 00

*Thin wove paper.*

*Unperforated.*

655	1881	1406	1/2c ultramarine.....	1 00
656	"	"	1c blue.....	1 00

*Same, perforated.*

657	1881	1406	1/2c ultramarine.....	15
658	"	"	1c blue.....	15

*Same type as Documentos of 1881.*

*Thin wove paper.*

659	1881	1358	50c olive.....	2 00
660	"	"	1p orange.....	1 50
661	"	"	5p green.....	10 00
662	"	"	10p violet.....	7 50



1407

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

*White wove paper.*

663 1881 1407 ½c blue-violet.....\$ 0 10



*Pale yellow thin paper.*

664 1882 1407 ½c pale blue on yellow.. 1 00



1408

*White wove paper.  
Unperforated.*

665 1881 1408 ½c ultramarine..... 75

*Perforated.*

666 1881 1408 1c deep blue..... 20



1409

*White wove paper.  
Unperforated.*

670	1883	1409	½c blue.....	3
671	"	"	½c rose.....	3
672	"	"	1c brown.....	3
673	"	"	2c bronze-green.....	10
674	"	"	3c indigo.....	5
675	"	"	5c orange.....	10
676	"	"	10c green.....	10
677	"	"	20c blue.....	
678	"	"	25c red.....	

*Perforated.*

679	1883	1409	½c blue.....	50
680	"	"	½c rose.....	75
681	"	"	1c brown.....	20
682	"	"	2c bronze-green.....	50
683	"	"	3c indigo.....	75
684	"	"	5c orange.....	75
685	"	"	10c green.....	75
686	"	"	20c blue.....	
687	"	"	25c brick-red.....	



1410

*White wove paper.  
Perforated.*

688	1884	1410	1p blue.....	1 50
689	"	"	5p deep green.....	2 00
690	"	"	10p carmine.....	3 00

**Cigarette Stamp.**

(DEL BORREGO.)

1411

*White wove paper.  
Perforated.*

691	1881	1411	½c ultramarine.....	\$ 1 00
692	"	"	1c deep blue.....	1 00

**Fiscal Duty.**

(DERECHOS FISCALES.)



1412

*White wove paper.*

693	1880	1412	1c black and yellow.....	1 00
694	"	"	½c black and pale blue..	1 00
695	"	"	½c black and green.....	2 00
696	"	"	3c black and green.....	1 00
697	"	"	10c black and red.....	1 50
698	"	"	1p black and gray.....	1 00

**LOCAL ISSUES.**

**Coahuila.  
STATE TAX.**



1413



1414

*Unperforated.*

700	1878	1413	1c black.....	
701	"	1414	2c black.....	



1415



1416

No. Date. Type. Value. Color. Price. No. Date. Type. Value. Color. Price.

702 1878 1415 3c black .....  
703 " 1516 5c black .....



1417 1418

704 1878 1417 10c black .....  
705 " 1418 25c black .....



1419 1420

706 1878 1419 50c black .....  
707 " 1420 1p vermilion .....  
Above set of eight.....\$50 00



1421

708 1878 1421 5p vermilion ..... 15 00

**Cuernavaca.**  
**PERSONAL TAX.**



1422 1423

*Unperforated.*

710 1877 1422 No value, vermilion ... \$ 1 00  
711 1878 1423 \$0.32cs slate ..... 2 00  
712 " " \$0.36cs slate ..... 2 00  
713 " " \$0.48cs slate ..... 1 50  
714 " " \$0.50cs slate ..... 2 00  
715 " " \$1.00cs slate .....  
716 " " \$1.50cs slate ..... 2 00  
717 " " \$3.00cs slate .....



1444



1425

718 1878 1424 \$0.48cs green .....  
719 " " \$1.50cs green ..... 2 00  
720 " " \$3.00cs green .....  
721 1879 1425 32cs vermilion, value above  
the name ..... 1 00  
722 " " 40cs vermilion .....  
723 " " 50cs vermilion .....  
724 " " 62cs vermilion .....



1426



1427

725 1879 1426 \$0.40cs vermilion .....  
726 " " \$0.50cs vermilion ..... 1 50  
727 " " \$0.62cs vermilion .....  
728 " " \$1.00cs vermilion .....  
729 " " \$1.50cs vermilion ..... 2 00  
730 " " \$2.00cs vermilion ..... 2 50  
731 " " \$2.50cs vermilion .....  
732 1879-80 1427 0.32cs slate ..... 1 50  
733 " " 0.36cs slate ..... 1 75  
734 " " 0.50cs slate ..... 1 00  
735 " " 0.56cs slate ..... 1 75  
736 " " 0.62cs slate ..... 1 00  
737 " " 1.00cs slate ..... 1 75  
738 1880-81 1427 0.50cs pink .....  
739 " " 0.75cs pink .....  
740 1882-83 1428 \$1.25cs green .....  
741 " " \$2.00cs green .....  
742 " " 5 pesos green .....  
743 1884 1429 0.50cs slate ..... 1 75  
744 " " 50cs blue ..... 1 00  
745 " " 75cs blue .....  
746 " " 80cs blue .....



No. Date. Type. Value. Color.

Price. No. Date. Type. Value. Color.

Price.

**Morelos.**

**NATIONAL GUARD.**

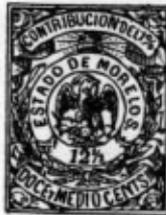


1437

*Blue pattern on back.  
Pin perforation.*

795	1874	1437	12½c	vermillion	.....	\$ 1 00
796	"	"	25c	green	.....	1 25
797	"	"	50c	violet	.....	3 00
798	"	"	5p	black	.....	4 00

**CONTRIBUCION.**



1438



1439

*Unperforated.*

800	1874	1438	12½c	vermillion	.....	1 00
801	"	"	25c	green	.....	1 00
802	"	"	2p	orange	.....	2 50
805	1875	1439	12½c	blue	.....	1 00
806	"	"	25c	buff	.....	1 00
807	"	"	2p	vermillion	.....	1 50

**MILITARY TAX.**



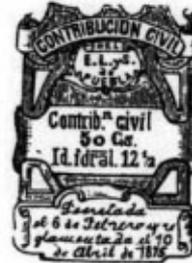
1440

*Unperforated.*

810	1876	1440	12½c and 18½c	black	.....	1 00
811	"	"	25c and 37½c	mauve	.....	2 00
812	"	"	50c and 75c	blue	.....	1 00
813	"	"	1p and \$1.50	lilac	.....	1 00

**Puebla.**

**CIVIL TAX.**



1441

*Unperforated.*

*White wove paper.*

815	1875	1441	50c	yellow ochre	.....	
816	"	"	1.50c	brown	.....	
817	1877	"	12½c	black	.....	
818	"	"	25c	blue	.....	

**MILITARY TAX.**



1442

*Unperforated.*

*White wove paper.*

820	1865	1442	1c	green	.....	
821	"	"	1c	yellow	.....	
822	"	"	1c	gray	.....	



1443

*Bluish paper, watermarked R. P. S.*

825	1867	1443	12c	black	.....	
826	"	"	1p	black	.....	
827	"	"	3p	black	.....	

**MUNICIPAL TREASURY.**

*Unperforated.*

*White wove paper.*

830	1883	1444	1p 25c	blue, blue seal	.....	
831	"	"	1p 25c	blue, carmine seal	.....	

No. Date. Type. Value. Color.

Price.

## CAPE OF GOOD HOPE.



1444

- 832 1883 1444 1p 25c red, blue seal.....  
 833 " " 1p 25c black, blue seal....

## NATIONAL GUARD.



1445

*Unperforated.**White wove paper.*

- 835 1886 1445 25c blue.....  
 836 " " 50c yellow.....  
 837 " " 100c brick-red.....  
*Similar to above, but larger design.*  
 838 1886 1445 1p black.....

## PERSONAL TAX.



1446

*Unperforated.**White wove paper.*

- 840 1877 1446 12 1/2c green.....  
 841 1888 " 12 1/2c green.....

## The Triangular Cape Provisional Stamps of 1861.

From London Philatelist.

Scarcely had my article on the Cape Triangular Stamps appeared in the last number of this Journal, when I received, on August 29, the following important communication from the Postmaster General of the Cape of Good Hope:

GENERAL POST OFFICE,  
 CAPE TOWN, CAPE OF GOOD HOPE,  
 6th August, 1892.

SIR—With reference to your further letter of the 1st April last, addressed to the late Postmaster General, I beg leave to acquaint you of the due receipt by Bookpost of the three numbers of the *London Philatelist*, containing a paper you have written upon the postage stamps, etc., issued in the Cape of Good Hope, for which allow me to thank you.

As regards the questions put forward by you, some difficulty has been experienced in obtaining information on the several points, which accounts for the delay that has occurred in replying to your communication.

In reply to questions 1 and 2,—The triangular 1d. (red) and 4d. (blue) postage stamps, known as woodblocks, were printed on the 10th and 12th April, 1861, respectively, from 64 separate type metal plates, which were cemented on to a wooden block. The type metal plates were reproductions of an original steel die.

3.—The number of fourpenny stamps printed in 1861 was 12,840, and of the penny stamps 24,660 were printed.

4.—Messrs. Saul Solomon & Co. reprinted 195 sheets of 1d., and a like number of sheets of 4d in March, 1883. Of the former denomination, each sheet contained 62 stamps (having two stamps deficient), and of the latter 63 stamps (having one stamp deficient).

These reprints were made solely for the purpose of distributing specimens to the various Postal Administrations throughout the world, the stamps not being issued or sold to private collectors.

5.—As stated above, the stamps are only for distribution to Postal Administrations, and I regret therefore that it is out of my power to grant you a set.

6.—The reprints in March, 1883, were taken from the same dies as those used in the printing of the 1861 supply.

I am, Sir, Your obedient servant,  
 (Signed) S. R. FRENCH,

Postmaster General.

The list of questions enclosed in my letter of April 1, to which the above is a reply, was as follows:

"1. Were the triangular stamps, printed in Cape Town, in April or May, 1861, produced from a lithographic stone upon which impressions had been transferred from the two engraved wood blocks of 1d. and 4d.?"

# THE REVENUE STAMPS OF MEXICO.

[Revised and corrected by comparison with the collection of H. E. Deats, of Flemington, N. J.]

No. VALUE. COLOR. NEW. USED. NO. COLOR. VALUE. NEW. USED.

**Document Stamps.**

(DOCUMENTOS Y LIBROS.)



1874-75. Type 1, on thin, hard, white wove paper, perforated.

1	1 centavo, brown	05
2	3 centavos, violet	10
3	5 " orange-red	15
4	10 " green	25
5	25 " orange	50
6	50 " brown	50
7	1 peso, blue	1.50
8	5 pesos, rose	2.00
9	10 " black	7.50

Same, on horizontally laid paper, watermarked, perforated.

10	1 centavo, brown	05
11	3 centavos, violet	10
12	5 " orange	15



1876. Type 2, on stout vertically laid paper, watermarked, perforated.

19	1 centavo, violet	10
20	3 centavos, orange-carmine	10

21	5 centavos, bistre	50
22	10 " vermillon	50

The watermark does not show in all stamps on sheet, some being on plain laid paper.

Same, on thin, plain yellow wove paper.

23	25 centavos, green	50
24	50 " blue	75
25	1 peso, blue-green	1.00
26	5 pesos, ochre	4.00
27	10 " red	7.50

1877. Same, surcharged "Para 1877" in black, paper vertically laid, perforated.

28	1 centavo, violet	10
29	3 centavos, carmine	10

Same, surcharged vertically "Habilitado para, 1877," in black Roman letters.

30	5 centavos, violet-bistre	50
30a	10 " vermillon	50



1877. Type 3, on stout, white vertically laid paper, watermarked, perforated.

31	1 centavo, blue-gray (left 1 turned)	35
32	3 centavos, pale red	30
33	5 " brown-bistre (left 5 turned)	75
34	10 centavos, orange-vermillon	75
35	25 " olive-green	1.00
36	50 " deep blue (left 50 turned)	2.50
37	1 peso, deep green	1.00
38	5 pesos, red-brown	7.50
39	10 " ?	7.50

Same as preceding, colors changed, on same paper.

40	1 centavo, carmine-vermillon (left 1 turned)	15
41	3 centavos, ultramarine	10
42	5 " lilac (left 5 turned)	50
43	10 " orange-brown	50
44	25 " violet	1.50
45	50 " orange (left 50 turned)	50
46	1 peso, violet	3.00
47	5 pesos, yellow-green	5.00
48	10 " carmine and black	7.50

NO. VALUE. COLOR. NEW. USED.

Same on machine wove watermarked paper.

49	1 centavo, carmine-vermilion (left 1 turned)	35
50	3 centavos, ultramarine	15
51	5 " lilac (left 5 turned)	60
52	10 " orange-brown	2.50
53	25 " violet	2.50
54	50 " orange (left 50 turned)	1.00
55	50 " blue (left 50 turned)	1.50
56	10 pesos, carmine and black	7.50

Specimens of this issue may be found that have missed the watermark and appear on plain wove.



4

1878. Type 4, on stout, white wove paper, watermarked, perforated.

59	1 centavo, deep green	05
60	3 centavos, orange	03
61	5 " brown	12
62	10 " carmine-vermilion	12
63	25 " green (left 25 turned)	50
64	50 " chocolate	50
65	1 peso, blue	1.00
66	5 pesos, carmine	2.50
67	10 " red and green	5.00



5

1879. Type 5, on white wove paper, watermarked, perforated.

68	1 centavo, brown	25
69	3 centavos, ultramarine	03
70	5 " orange	10
71	10 " green	15
72	25 " purple-slate	2.50
73	50 " pale green	60
74	1 peso, vermilion	1.25
75	5 pesos, lilac	2.50

Same, on white vertically laid paper, watermarked, perforated.

76	1 centavo, brown	50
77	3 centavos, ultramarine	50
78	5 " orange	50

NO. VALUE. COLOR. NEW. USED.

89	10 centavos, green	
80	25 " purple-slate	
81	50 " yellow-green	



6

Type 6, on white wove watermarked paper, perforated.

82	10 pesos, brown and blue	7.50
----	--------------------------	------

Same as above, white vertically ribbed paper, watermarked, perforated.

83	1 centavo, brown	20
84	3 centavos, ultramarine	10
85	5 " orange	20
86	10 " green	15
87	25 " purple-slate	1.00
88	50 " yellow-green	1.50
89	1 peso, vermilion	2.00
90	5 pesos, lilac	3.00
91	10 " brown and blue	15.00

Same, white vertically ribbed laid paper, watermarked, perforated.

92	3 centavos, ultramarine	50
----	-------------------------	----



7

1880. Type 7, on white vertically laid paper, watermarked, perforated.

93	1 centavo, blue	05
94	3 centavos, orange-bistre	03
95	5 " green	15
96	10 " violet	20
97	25 " ultramarine	30
98	50 " purple	50
99	1 peso, emerald-green	1.00
100	5 pesos, vermilion	2.50

NO. VALUE. COLOR.

NEW. USED.

NO. VALUE. COLOR.

NEW. USED.



Type 8, same as above.

101. 10 pesos, red and black..... 7.50

Same on white vertically ribbed laid paper, watermarked, perforated.

102	1 centavo, blue.....	50
103	3 centavos, orange-bistre.....	50
104	5 " green.....	75
105	10 " violet.....	50
106	25 " ultramarine.....	50
107	50 " purple.....	75
108	1 peso, emerald-green.....	2.00
109	5 pesos, vermilion.....	4.00
110	10 " red and black.....	10.00



9

1881. Type 9, on thin hard wave white paper, perforated.

111	1 centavo, bright vermilion.....	25
112	3 centavos, yellow-green.....	35
113	5 " orange.....	35
114	10 " ultramarine.....	25
115	50 " violet.....	25
116	1 peso, blue.....	3.00

Same on stout vertically laid white paper, watermarked, perforated.

117	1 centavo, bright vermilion.....	05
118	3 centavos, yellow-green.....	08
119	5 " orange.....	10
120	10 " ultramarine.....	10

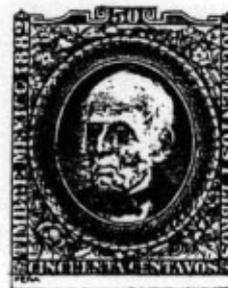
121	25 centavos, deep green.....	20
122	50 " violet.....	20
123	1 peso, blue.....	1.00
124	5 pesos, violet.....	5.00



10

Type 10, on stout horizontally laid white paper, perforated.

125. 10 pesos, blue, black center..... 7.50



11

1882. Type 11, on thin hard wave white paper.

126	1 centavo, blue.....	15
127	3 centavos, orange.....	15
128	5 " olive.....	15
129	10 " brown.....	40
130	25 " ultramarine.....	75
131	50 " green.....	1.00
132	1 peso, violet.....	1.00
133	5 pesos, carmine.....	6.00

Same on horizontally laid paper, watermarked, perforated.

134	1 centavo, blue.....	05
135	3 centavos, orange.....	05
136	5 " olive.....	05
137	10 " brown.....	15
138	25 " ultramarine.....	45
139	50 " green.....	35
140	1 peso, purple.....	3.00
141	5 pesos, carmine.....	7.50
142	10 " blue and brown.....	7.50

# THE REVENUE STAMPS OF MEXICO.

[Revised and corrected by comparison with the collection of H. E. Deats, of Flemington, N. J.]

(Continued from Page 35.)

No. VALUE. COLOR.

PRICE.

No. VALUE. COLOR.

PRICE.



12

1883. Type 12, on white wove paper, watermarked, perforated.

143	1 centavo, bistre.....	05
144	3 centavos, ultramarine.....	05
145	5 " " deep green.....	08
146	10 " " vermilion.....	12
147	25 " " orange.....	15
148	50 " " deep violet.....	50
149	1 peso, chocolate.....	2.00
150	5 pesos, lake.....	3.50
151	10 " " carmine and brown.....	15.00

Same, horizontally laid paper, watermarked, perforated.

152	1 centavo, bistre.....	05
153	3 centavos, ultramarine.....	05
154	5 " " deep green.....	08
155	10 " " vermilion.....	12
156	25 " " orange.....	15
157	50 " " deep violet.....	50
158	1 peso, chocolate.....	2.00
159	5 pesos, lake.....	3.50
160	10 " " carmine and brown.....	15.00



13

1883-84. Type 13 on white wove paper, watermarked, perforated.

161	1 centavo, ultramarine.....	02
162	2 centavos, bistre-brown.....	15
163	3 " " yellow-green.....	05

164	3 centavos, deep green.....	08
165	5 " " blue.....	08
166	10 " " violet-brown.....	10
167	25 " " red.....	10
168	50 " " orange.....	15
169	1 peso, violet.....	50
170	5 pesos, deep green.....	2.00
171	10 " " green and brown.....	5.00

White laid paper, watermarked.

172	1 centavo, ultramarine.....	02
173	2 centavos, bistre-brown.....	15
174	3 " " yellow-green.....	05
175	5 " " blue.....	08
176	10 " " violet-brown.....	10
177	25 " " red.....	10
178	50 " " orange.....	15
179	1 peso, violet.....	50
180	5 pesos, deep green.....	2.00
180a	10 " " green and brown.....	5.00



14

1885-86. Type 14, on white wove paper, no watermark, perforated.

181	1 centavo, olive green.....	05
182	2 centavos, ultramarine.....	10
183	3 " " orange.....	10
184	5 " " violet.....	15
185	10 " " deep blue.....	15
186	25 " " brown.....	35
187	50 " " vermilion.....	35
188	1 peso, deep green.....	75
189	5 pesos, blue.....	3.00
190	10 " " red.....	5.00

Same on white laid paper, watermarked, perforated.

191	1 centavo, olive-green.....	05
192	2 centavos, ultramarine.....	10
193	3 " " orange.....	10
194	5 " " violet.....	15
195	10 " " deep blue.....	15
196	25 " " brown.....	35
197	50 " " vermilion.....	35
198	1 peso, deep green.....	75
199	5 pesos, blue.....	3.00
200	10 " " red.....	5.00

Above series come on both vertically and horizontally laid paper.

NO. VALUE. COLOR.

PRICE.

NO. VALUE. COLOR.

PRICE.



15

1886-87. Type 15, on white wove paper, perforated.

201	1 centavo, brown	03
202	2 centavos, "	03
203	3 " "	15
204	5 " "	05
205	10 " "	08
206	25 " "	25
207	50 " "	25
208	1 peso, flesh	75
209	5 pesos, "	2.50
210	10 " "	2.50



16

1887-88. Type 16, on white wove paper, watermarked, perforated.

211	1 centavo, deep green	02
212	2 centavos, "	02
213	3 " "	9
214	5 " "	10
215	10 " "	10
216	25 " "	20
217	50 " "	25
218	1 peso, bright red	00
219	5 pesos, "	1.50
220	10 " "	5.00

Same on white laid paper, watermarked, perforated.

221	1 centavo, deep green	02
222	2 centavos, "	02
223	3 " "	10
224	5 " "	15
225	10 " "	15
226	25 " "	20
227	50 " "	25
228	1 peso, bright red	75
229	5 pesos, "	3.50
230	10 " "	3.50



17

1888-89. Type 17, on white wove paper, watermarked, regular perforation.

232	1 centavo, red	02
233	2 centavos, "	02
234	3 " "	50
235	5 " "	05
236	10 " "	10
237	25 " "	10
238	50 " "	12
239	1 peso, violet	50
240	2 pesos, "	1.25
241	5 " "	2.00
242	10 " "	2.00
243	25 " "	3.50

Unperforated.

244	50 pesos, violet and brown	15.00
Same as above, pin perforation.		
245	1 centavo, red	50
246	2 centavos, "	2.00
247	3 " "	75
248	5 " "	2.00
249	10 " "	50

White vertically laid paper, watermarked, regular perforation.

250	1 centavo, red	02
251	2 centavos, "	02
252	3 " "	50
253	5 " "	05
254	10 " "	05
255	25 " "	10
256	50 " "	12
257	1 peso, violet	50
258	2 pesos, "	1.25
259	5 " "	2.00
260	10 " "	3.50
260a	25 " "	3.50

Same, unperforated.

261	50 pesos, violet and brown	15.00
Same as above, pin perforation.		
262	1 centavo, red	50
263	2 centavos, "	2.00
264	3 " "	75
265	5 " "	75
266	10 " "	2.00



18

1889-90. Type 18, on white wove paper, watermarked, perforated.

267	1 centavo, orange-red	03
268	2 centavos, "	02
269	3 " "	05
270	5 " "	05
271	10 " "	05
272	25 " "	08
273	50 " "	15
274	1 peso, blue	25
275	2 pesos, "	1.00
276	5 " "	1.50
277	10 " "	2.50
278	25 " "	2.50
279	50 " "	2.50

Same, on white laid paper, watermarked.

280	1 centavo, orange-red	03
281	2 centavos, "	03
282	3 " "	05
283	5 " "	05
284	10 " "	05
285	25 " "	08
286	50 " "	15

No.	VALUE.	COLOR.	PRICE.
287	1 peso,	blue	25
288	2 pesos,	"	1.00
289	5 "	"	1.50
290	10 "	"	2.50
291	25 "	"	
292	50 "	"	



19

1890-91. Type 19, on plain thin lilac-blue wove paper, perforated.

293	1 centavo,	green	05
294	2 centavos,	"	05
295	3 "	"	05
296	5 "	"	05
297	10 "	"	05
298	25 "	"	20
299	50 "	"	30
300	1 peso,	carmine	2.50
301	5 pesos,	"	3.50
302	10 "	"	
303	25 "	"	
304	50 "	"	



20

1891-92. Type 20, on plain thin greenish wove paper, perforated.

305	1 centavo,	brown	03
306	2 centavos,	"	05
307	3 "	"	08
308	5 "	"	08
309	10 "	"	05
310	25 "	"	15
311	50 "	"	25
312	1 peso,	purple	75
313	5 pesos,	"	
314	10 "	"	
315	25 "	"	
316	50 "	"	



21

1892-93. Type 21, on plain white laid paper, watermarked.

No.	VALUE.	COLOR.	PRICE.
317	1 centavo,	blue	03
318	2 centavos,	"	05
319	3 "	"	08
320	5 "	"	08
321	10 "	"	08
322	25 "	"	15
323	50 "	"	25
324	1 peso,	red-brown	80
325	5 pesos,	"	
326	10 "	"	
327	25 "	"	
328	50 "	"	



22

1893-94. Type 22, on thin white wove paper, perforated.

329	1 centavo,	brown	03
330	2 centavos,	blue	05
331	3 "	green	08
332	5 "	red-brown	08
333	10 "	vermillion	08
334	25 "	orange	15
335	50 "	olive-brown	25
336	1 peso,	greenish blue	80
337	5 "	"	
338	10 "	"	
339	25 "	"	
340	50 "	"	

Custom House Stamps.

(ESPECIAL DE ADUANAS.)



30

1885-86. Type 30, on white wove paper, perforated.

400	1 centavo,	black	08
401	5 centavos,	yellow	10
402	10 "	red-brown	10
403	25 "	ultramarine	05
404	1 peso,	blue-green	10
405	5 pesos,	deep violet	15
406	10 "	deep blue	50
407	25 "	lake	1.00
408	100 "	vermillion	2.00
409	500 "	crimson	12.75
410	1000 "	carmine	8.00

NO. VALUE. COLOR.

PRICE.



31

1886. Type 31, on white wove paper, perforated.

411	1 centavo, ultramarine	10
412	5 centavos, "	15
413	10 "	20
414	25 "	20
415	1 peso, carmine-vermilion	15
416	5 pesos, "	75
417	10 "	50
418	25 "	75
419	100 "	1.50
420	500 "	3.00
421	1000 "	3.50



32

1887-88. Type 32, on horizontally laid white paper, perforated.

422	1 centavo, orange	15
423	5 centavos, "	10
424	10 "	10
425	25 "	15
426	1 peso, yellow-green	10
427	5 pesos, "	50
428	10 "	75
429	25 "	1.50

Same, unperforated.

430	25 pesos, yellow-green	2.00
431	100 "	2.00
432	500 "	3.00
533	1000 "	4.50



33

1888-89. Type 33, on white vertically laid paper, watermarked, perforated.

NO. VALUE. COLOR.

PRICE.

434	1 centavo, blue	15
435	5 centavos, "	05
436	10 "	05
437	25 "	05
438	1 peso, brick-red	30
439	5 pesos, "	50
440	10 "	75
441	25 "	75
442	100 "	1.00
443	500 "	2.00
444	1000 "	3.00

Same, unperforated.

445	1000 pesos, brick-red	3.00
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34

1889-90. Type 34, on white vertically laid paper, watermarked, perforated.

446	1 centavo, green	05
447	5 centavos, "	05
448	10 "	15
449	25 "	20
450	1 peso, red	15
451	5 pesos, "	75
452	10 "	75
453	25 "	75
454	100 "	1.00

Same, unperforated.

455	500 pesos, red	3.00
456	1000 "	4.50



35

1890-91. Type 35, on pink plain wove paper, perforated.

457	1 centavo, brown on pink	05
458	5 centavos, "	10
459	10 "	10
460	25 "	15
361	1 peso, blue on pink	20
562	25 pesos, "	50
563	10 "	75
564	25 "	75
565	100 "	1.00
566	500 "	3.00
567	1000 "	5.00

NO. VALUE. COLOR.

PRICE.

NO. VALUE. COLOR.

PRICE.



35

1891-92. Type 35, on thin bluish wove paper, perforated.

468	1 centavo, blue.....	05
469	5 centavos, .....	10
470	10 " " .....	10
471	25 " " .....	15
472	1 peso, red-brown.....	20
473	5 pesos, .....	50
474	10 " " .....	75
475	25 " " .....	75
476	100 " " .....	75
477	500 " " .....	3.00
478	1000 " " .....	5.00



37

1892-93. Type 37, on white vertically laid paper, perforated.

479	1 centavo, orange.....	05
480	5 centavos, .....	10
481	10 " " .....	10
482	25 " " .....	15
483	1 peso, carmine .....	25
484	5 pesos, .....	50
485	25 " " .....	75
486	50 " " .....	1.00
487	100 " " .....	75
488	500 " " .....	75
489	1000 " " .....	75

Internal Revenue.

RENTE INTERIOR



40

1885. Type 40, on white wove paper, perforated.

500	¼ centavo, green.....	05
501	¼ " " orange.....	15



41

1885. Type 41, on plain white wove paper, perforated.

502	1 centavo, green.....	15
503	2 centavos, blue.....	20
504	5 " " ultramarine.....	25
505	10 " " brown.....	25
506	25 " " greenish-brown.....	25
507	50 " " vermillion.....	50
508	50 " " yellow.....	50
509	1 peso, deep violet.....	75
510	3 pesos, brick.....	1.50
511	10 " " violet brown.....	2.00

Same, unperforated.

512	10 peso, violet-brown.....	2.50
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42

1886. Type 42 on white wove paper, perforated.

513	1 centavo, green.....	10
514	2 centavos, .....	25
515	5 " " .....	25
516	10 " " .....	25
517	25 " " .....	25
518	50 " " .....	15
519	1 peso, violet-brown.....	50
520	5 " " .....	1.50
521	10 " " .....	3.50



43

1887-88. Type 43, on thin white wove paper, regular perforation.

522	¼ centavo, brown.....	15
523	½ " " olive-green.....	10
Same, pin perforation.		
524	¼ centavos, brown.....	1.00
525	½ " " olive-green.....	1.00

For use in the State of Jalisco, same type, surcharged with that name in large black type, pin perforation.

526	¼ centavo, ?.....	
527	½ " " blue.....	

NO. VALUE. COLOR.

PRICE.

NO. VALUE. COLOR.

PRICE.



44

1887-88. Type 44, horizontally laid paper, perforated.

528	1 centavo, sepia.....	10
529	2 centavos, ".....	10
530	5 " ".....	10
531	10 " ".....	15
532	25 " ".....	20
533	50 " ".....	10
534	1 peso, ultramarine.....	20
535	5 pesos, ".....	1.00
536	10 " ".....	2.00
537	25 " ".....	
538	50 " ".....	
539	100 " ".....	

For use in the State of Jalisco, same type surcharged with that name in large black type, horizontally laid paper, perforated.

540	1 centavo, green.....	25
541	2 centavos, ".....	25
542	5 " ".....	25
543	10 " ".....	25
544	25 " ".....	50
545	50 " ".....	
546	1 peso, red.....	
547	5 pesos, ".....	
548	10 " ".....	
549	25 " ".....	
550	50 " ".....	
551	100 " ".....	

Same, pin perforation

552	1 centavo, green.....	
553	2 centavos, ".....	
554	5 " ".....	
555	10 " ".....	

1888-89. Same, surcharged "Habilitado para, 1888-1889," perforated.

556	1 centavo, green and black.....	
557	2 centavos, ".....	
558	5 " ".....	
559	10 " ".....	
560	25 " ".....	
561	50 " ".....	
562	1 peso, red and indigo.....	
563	5 pesos, ".....	
564	10 " ".....	
565	25 " ".....	
566	50 " ".....	
567	100 " ".....	



45

1888-89. Type 45, on white wove paper, regular perforation.

568	1/4 centavo, orange.....	10
569	1/2 " brown.....	
Same, pin perforation.....		
570	1/4 centavo, orange.....	15
571	1/2 " brown.....	05



46

1888-89. Type 46, on white horizontally-laid paper, watermarked, perforated.

572	1 centavo, deep green.....	10
573	2 centavos, ".....	10
574	5 " ".....	10
575	100 " ".....	10
576	25 " ".....	20
577	50 " ".....	20
578	1 peso, red.....	30
579	5 pesos, ".....	
580	10 " ".....	
581	25 " ".....	
582	50 " ".....	3.00

Unperforated.

583	100 pesos, red.....	5.00
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For use in the State of Jalisco, same type, surcharged with that name in large black type, white horizontally laid paper, watermarked, perforated.

584	1 centavo, brown.....	25
585	2 centavos, ".....	25
586	5 " ".....	
587	10 " ".....	25
588	25 " ".....	50
589	50 " ".....	
590	1 peso, greenish blue.....	
591	5 pesos, ".....	
592	10 " ".....	
593	25 " ".....	
594	50 " ".....	
595	100 " ".....	



47

1889-90. Type 47, on white wove paper, perforated.

596	1/4 centavo, indigo.....	10
597	1/2 " bright red.....	15



48

1889-90. Type 48, on white wove paper, watermarked, perforated.

NO.	VALUE.	COLOR.	PRICE.
598	1 centavo,	brown	10
599	2 centavos,	"	15
600	5 "	"	15
601	10 "	"	15
602	25 "	"	25
603	50 "	"	40
604	1 peso,	blue-green	40
605	5 pesos,	"	2.00
606	10 "	"	
607	25 "	"	
608	50 "	"	
609	100 "	"	

For use in the State of Jalisco, same type, surcharged with that name in large, black type, on white laid paper, water-marked, perforated.

610	1 centavo,	olive-brown	
611	2 centavos,	"	
612	5 "	"	
613	10 "	"	
614	25 "	"	
615	50 "	"	2.00
616	1 peso,	carmine	2.50
617	5 pesos,	"	
618	10 "	"	
619	25 "	"	
620	50 "	"	
621	100 "	"	



49

1890-91. Type 49, on thin lilac-blue wove paper, perforated.

622	1/4 centavo,	carmine on pink	03
623	1/2 "	"	05
624	1 "	"	05
625	2 centavos,	"	08
626	5 "	"	15
627	10 "	"	15
628	25 "	"	15
629	50 "	"	15
630	1 peso,	violet	75
631	5 pesos,	"	
632	10 "	"	3.50
633	25 "	"	
634	50 "	"	
635	100 "	"	

For use in the State of Jalisco, same type surcharged with that name in large black type, thick white wove paper, water-marked, perforated.

636	1/4 centavo,	brown	
637	1/2 "	"	
638	1 "	"	25
639	2 centavos,	"	15
640	5 "	"	25
641	10 "	"	20
642	25 "	"	30
643	50 "	"	30
644	1 peso,	greenish-blue	1.00
645	5 pesos,	"	
646	10 "	"	
647	25 "	"	
648	50 "	"	
649	100 "	"	

NO.	VALUE.	COLOR.	PRICE.
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50

1891-92. Type 50, on thin greenish wove paper, perforated.

650	1/4 centavo,	green	05
651	1/2 "	"	08
652	1 "	"	00
653	2 centavos,	"	05
654	5 "	"	15
655	10 "	green	10
656	25 "	"	15
657	50 "	"	20
658	1 peso,	carmine	50
659	5 pesos,	"	
660	10 "	"	3.50
661	25 "	"	
662	50 "	"	
663	100 "	"	

For use in the State of Jalisco, same type, surcharged with that name in large black type, thin pinkish wove paper, perforated.

664	1/4 centavo,	brown	
665	1/2 "	"	
666	1 "	"	
667	2 centavos,	"	
668	5 "	"	
669	10 "	"	
670	25 "	"	
671	50 "	"	
672	1 peso,	"	
673	5 pesos,	"	
674	10 "	"	
675	25 "	"	
676	50 "	"	
677	100 "	"	



51

1892-93. Type 51 on white vertically laid paper, perforated.

678	1/4 centavo,	brown	05
679	1/2 "	"	05
680	1 "	"	05
681	2 centavos,	"	05
682	5 "	"	10
683	10 "	"	10
684	25 "	"	10
685	50 "	"	25
686	1 peso,	blue	50
687	5 pesos,	"	2.00
688	10 "	"	2.50
689	25 "	"	4.00
690	50 "	"	7.50
691	100 "	"	

For use in the State of Jalisco, same type surcharged with that name in large black type, on thin pink wove paper, perforated.

NO.	VALUE.	COLOR.	PRICE.
692	¼ centavo,	carmine	15
693	½ "	"	15
694	1 "	"	15
695	2 centavos,	"	15
696	5 "	"	25
697	10 "	"	25
698	25 "	"	35
699	50 "	"	35
700	1 peso,	"	35
701	5 pesos,	"	
702	10 "	"	
703	25 "	"	
704	50 "	"	
705	100 "	"	



1893-94. Type 52, on thin pink wove paper.

706	1 centavo,	brown	05
707	2 centavos,	blue	05
708	5 "	green	10
709	10 "	red-brown	10
710	25 "	orange	15
711	50 "	olive-brown	20
712	1 peso,	greenish-blue	50
713	5 pesos,	dark green	2.00

For use in the State of Jalisco, same type surcharged with that name in large black type on thin pink wove paper, perforated.

714	1 centavo,	brown	15
715	2 centavos,	"	15
716	5 "	"	
717	10 "	"	
718	25 "	"	25

**Federal Stamps.**

(CONTRIBUCION FEDERAL.)

All contribution Federal stamps have control number on back. This number is not always stamped in the same color on the same stamp. There are three sizes of figures and three colors of ink.



1874-75. Type 60, on white wove paper, comes both with and without watermark, unperforated.

NO.	VALUE.	COLOR.	PRICE.
750	1 centavo,	pink	1.00
751	5 centavos,	slate	1.00
752	25 "	red-brown	1.00
753	1 peso,	green-blue	1.25
754	5 pesos,	blue	2.50

Same on white vertically laid paper.

755	1 centavo,	pink	1.00
756	5 centavos,	slate	1.00
757	25 "	red-brown	1.00
758	1 peso,	green-blue	1.25
759	5 pesos,	blue	2.50



61

1876. Type 61, on thin wove paper, watermarked, unperforated.

760	1 centavo,	blue	1.00
Same, on yellow wove paper.			
761	1 centavo,	blue	1.00
762	1 peso,	ochre	1.00
Same, on white horizontally laid paper, watermarked.			
763	5 centavos,	illac	1.50
764	25 "	vermillion-red	1.50
765	5 pesos,	green	2.50



62

1877. Type 62, on bluish wove paper, unperforated.

766	1 centavo,	blue	
767	5 centavos,	gray-blue	
Same, on white laid paper.			
768	25 centavos,	pale red	
Same on white wove paper.			
769	1 peso,	ochre	
770	5 pesos,	green	
771	1 centavo,	vermillion	2.00
772	5 centavos,	mauve	
773	25 "	illac	
774	1 peso,	violet	
775	5 pesos,	yellow-green	

No. VALUE. COLOR.

PRICE.

No. VALUE. COLOR.

PRICE.



1875. Type 61. on white wove paper, watermarked, unperforated.

776	1 centavo, orange.....	2.00
777	5 centavos, brown.....	2.00
778	25 " green.....	2.00
779	1 peso, ultramarine.....	3.50
780	5 pesos, carmine.....	3.50



1879. Type 64. on white wove paper, watermarked, unperforated.

781	1 centavo, green.....	1.00
782	5 centavos, deep orange.....	1.00
783	25 " violet.....	1.00
784	1 peso, rose-vernillion.....	1.50
785	5 pesos, purple.....	2.50



1880. Type 65. on white horizontally laid paper watermarked, unperforated.

786	1 centavo, blue.....	75
787	5 centavos, emerald-green.....	1.00
788	25 " rose-lilac.....	1.00
789	1 peso, blue-green.....	1.00
790	5 pesos, vermillion.....	2.50



1881. Type 66. on white vertically laid paper, watermarked, unperforated.

791	1 centavo, brown.....	75
792	5 centavos, orange-red.....	1.00
793	25 " deep green.....	1.00
794	1 peso, blue.....	2.00
795	5 pesos, deep carmine.....	3.00



1882. Type 67. on thin white hand made wove paper, watermarked, unperforated.

796	1 centavo, indigo.....	2.50
797	5 centavos, orange-vernillion.....	2.50
798	25 " olive-green.....	2.50
799	1 peso, green.....	3.00
800	5 pesos, carmine-vernillion.....	3.00

1883. Same, change of date and colors.

801	1 centavo, vermillion.....	3.00
802	5 centavos, green.....	3.00
803	25 " solferino.....	3.00
804	1 peso, pale blue.....	3.00
805	5 pesos, mauve.....	3.00

NO. VALUE. COLOR.

PRICE. NO. VALUE. COLOR.

PRICE.



68

1883-84. Type 68, on white horizontally laid paper, watermarked, unperforated.

806	1 centavo, orange-red.....	1.00
807	5 centavos, deep green.....	1.00
808	25 " violet.....	1.50
809	1 peso, rose.....	1.50
810	5 pesos, pale blue.....	2.00



69

1885-86. Type 69, on white wove paper, watermarked, unperforated.

811	1 centavo, ultramarine.....	1.00
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Same on white laid paper.

812	5 centavos, deep orange.....	1.00
813	25 " deep green.....	1.00
814	1 peso, bright red.....	1.50
815	5 pesos, bright violet.....	2.50

1886-87. Same type on white wove paper, unperforated.

816	1 centavo, blue.....	1.00
817	1 peso, brown.....	1.50
818	5 pesos.....	2.50

Same on white laid paper.

819	5 centavos, blue.....	1.00
820	25 " ".....	1.50



70

1887-88. Type 70, white wove paper, watermarked, unperforated.

821	1 centavo, slate-blue.....	2.00
822	5 centavos, ".....	
823	15 " ".....	
824	1 peso, carmine.....	
825	5 pesos, ".....	



71

1888-89. Type 71, on white laid paper, watermarked, unperforated.

826	1 centavo, brown-red.....	1.00
827	5 centavos, ".....	
828	25 " ".....	
829	1 peso, ultramarine.....	
830	5 pesos, ".....	



72

1889-90. Type 72, on white laid paper, watermarked, unperforated.

NO. VALUE. COLOR.

PRICE

831	1 centavo, purple.....	
832	5 centavos, ".....	
833	25 " ".....	
834	1 peso, carmine.....	
835	5 pesos, ".....	



73

1890-91. Type 73, on pink wove paper, unperforated.

836	1 centavo, brown-lilac.....	
837	5 centavos, ".....	
838	25 " ".....	
839	1 peso, brown-lilac.....	
840	5 pesos, ".....	



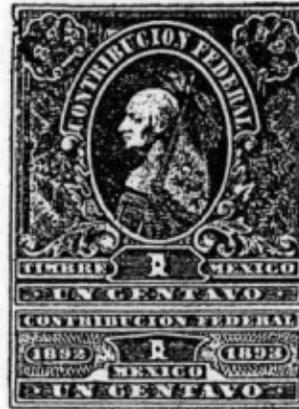
74

1891-92. Type 74, blue wove paper, unperforated.

842	1 centavo, blue.....	
843	5 centavos, ".....	
844	25 " ".....	
845	1 peso, red.....	
846	5 pesos, ".....	

NO. VALUE. COLOR.

PRICE



1892-93. Type 75, on white-laid paper, watermarked unperforated.

848	1 centavo, brown.....	
849	5 centavos, ".....	
850	25 " ".....	
851	1 peso, green.....	
852	5 pesos, ".....	



76

1893-94. Type 76 on white laid paper, watermarked, unperforated.

853	1 centavo, brown.....	
854	5 centavos, ".....	
855	25 " ".....	
856	1 peso, ".....	
857	5 pesos, ".....	

Revenues for Priced Merchandise.

(MERCANCIAS CUOTIZADAS.)



76

1881. Type 76, on white laid paper, perforated.

NO.	VALUE.	COLOR.	PRICE.
900	½ centavo,	ultramarine.....	25
901	1 "	deep blue.....	15
902	3 centavos,	brown.....	10
903	5 "	russett-green.....	50
904	10 "	vermillion.....	1.00
Same on thin wove paper, unperforated.			
905	½ centavo,	ultramarine.....	1.00
906	1 "	blue.....	
Same on thin wove paper, perforated.			
907	½ centavo,	ultramarine.....	25
908	1 "	blue.....	15
Same as type 9 with altered inscription, on thin wove paper, perforated.			
909	50 centavos	olive.....	2.00
910	1 peso,	orange.....	2.50
911	5 pesos,	green.....	10.00
912	10 "	violet.....	7.50

NO.	VALUE.	COLOR.	PRICE.
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1884. Type 80, on white wove paper watermarked, perforated.

936	1 peso,	blue.....	2.50
937	5 pesos,	deep green.....	
938	10 "	carmine.....	



1881. Type 77, on white wove watermarked and unwatermarked paper, unperforated.



913	½ centavo,	blue-violet.....	20
Same on pale yellow thin paper, unperforated.			
914	½ centavo,	pale blue on yellow.....	1.00

939	½ centavo,	ultramarine.....	1.00
940	1 "	deep blue.....	



1881. Type 78, on white wove paper, unperforated.

915	½ centavo,	ultramarine.....	1.00
Same, perforated.			
916	½ centavo,	ultramarine.....	75
917	1 "	deep blue.....	50



1892. Type 82, on thin wove paper, perforated.			
941	¼ centavo,	red-brown.....	15
942	½ "	green.....	10



1883. Type 79, on white wove paper, unperforated.



918	¼ centavo,	blue.....	10
919	½ "	rose.....	05
920	1 "	brown.....	10
921	2 centavos,	bronze-green.....	30
922	3 "	".....	05
923	5 "	indigo.....	40
924	10 "	orange.....	30
925	20 "	green.....	
926	25 "	blue.....	
926	25 "	red.....	
Same, perforated.			
927	¼ centavo,	blue.....	50
928	½ "	rose.....	75
929	1 "	brown.....	30
930	2 centavos,	bronze-green.....	
931	3 "	".....	
932	5 "	indigo.....	
933	10 "	orange.....	
934	20 "	green.....	2.00
934	20 "	blue.....	
935	25 "	brick-red.....	

1892. Type 81 larger size on laid watermarked paper on long side, for domestic use.			
943	5 centavos,	green.....	25
944	10 "	".....	
945	25 "	".....	
Same for imported goods.			
946	5 centavos,	brown.....	
947	10 "	".....	
948	25 "	".....	

NO. VALUE. COLOR.

PRICE. NO. VALUE. COLOR.

PRICE.



1892. "Type 84, "Tabaco Cernido."  
949 20 centavos, green.....  
950 40 " brown.....



1892. Type 85, "Rape."  
951 25 centavos, green.....  
952 50 " brown.....

Fiscal Duty.  
(DERECHOS FISCALES.)



1880. Type 86, on white wove paper, unperforated.  
973 1 centavo, black and yellow.....  
976 1½ centavos, black and pale blue.....  
977 1½ " black and green.....  
978 3 " " ".....  
979 10 " black and red.....  
980 1 peso, black and gray.....

State Issues.  
Coahuila.  
STATE TAX.



1878. Types 86 to 94, lithographed on plain white wove paper, unperforated.

1000 1 centavo, black.....  
1001 2 centavos, black.....



1002 3 centavos, black.....  
1003 5 " black.....



1004 10 centavos, black.....  
1005 15 " ".....



1006 50 centavos, black.....  
1007 1 peso, vermilion.....



1008 5 pesos, vermilion.....

NO. VALUE. COLOR.

FEW. USED.

NO. VALUE. COLOR.

NEW. USED.

**Durango.**

(MUNICIPAL ARBITRARY.)



95  
1881-82. Type 95, lithographed, unperforated.  
1020 1/4 centavo, green..... 5.00



100  
1876. Type 100, on thin wove paper, unperforated.  
1021 1 centavo, black on white..... 1.00



96  
1881-82. Type 96, lithographed, unperforated.  
1021 1 centavo, violet..... 7.50



101  
1892. Type 101, unperforated.



97  
1884. Type 97, on white unperforated.  
1025 1/4 centavo, blue-green.....  
1026 1/4 " " pale green.....  
1027 1/4 " " violet.....  
1028 1/4 " " blue.....  
1029 1 " " violet.....

1040 1 centavo, dark green.....  
1041 2 centavos, brown.....  
1042 5 " " blue.....  
1043 10 " " orange.....  
1044 25 " " carmine.....  
1045 50 " " dark brown.....  
1046 1 peso, rose.....  
1047 5 pesos, maroon.....  
1048 10 " " light green.....  
1049 20 " " ? .....



98  
1890. Type 98, unperforated.  
1028 1/4 centavo, rose..... 15

MILITARY TAX.



99  
1865. Type 99, on thin wove paper, unperforated.  
1030 1/4 centavo, black on green.....  
1031 1/2 " " on yellow.....  
1032 1 " " on white.....



102  
1893-94. Type 102, on white wove paper, unperforated.  
1030 1/4 centavo, rose..... 15  
1031 1/2 " " green..... 15

NO. VALUE. COLOR.

NEW. USED.

NO. VALUE. COLOR.

NEW. USED.



103

1893-94. Type 103, on white wove paper perforated.

1052	1 centavo, purple.....	15
1053	2 centavos, green.....	15
1054	5 " carmine.....	15
1055	10 " blue.....	15
1056	25 " brown.....	15
1057	50 " orange.....	15
1058	1 peso, pink.....	15
1059	5 pesos, red.....	
1060	10 " green.....	
1061	20 " dark green.....	

**Guerrero.**

(TOBACCO STAMP.)



104

1884. Type 104, on white wove paper, unperforated.

1075	¼ centavo, black.....	
1076	½ " bright red.....	
1077	1 " purple.....	
1078	10 centavos, green.....	
1079	25 " yellow.....	
1080	1 peso, blue.....	
1081	5 pesos, orange.....	
1082	10 " rose.....	

**Michoacan.**



105

1883-84. Type 105, on white wove paper unperforated.

1100	12 centavos, bistre.....	1.50
	Same surcharged, "Habilitado Para El xx Am."	
1101	12 centavos, bistre and black.....	1.50



106

1884-85. Type 106, on white laid paper-perforated.

1102	12 centavos, blue.....	1.50
------	------------------------	------



107

1885-86. Type 107, on white paper, perforated.

1103	12 centavos, red.....	1.50
	1887. Same surcharged, "Habilitado para 1887."	
1104	12 centavos, red and black.....	3.00

**Morelos.**

(NATIONAL GUARD.)



108

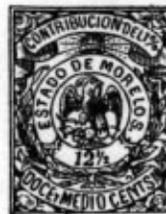
1873. Type 108, on white wove paper, blue pattern on black, pin perforations.

1125	12½ centavos, vermilion.....	1.00
1126	25 " green.....	1.25
1127	50 " violet.....	
1128	2 pesos, orange.....	2.00
1129	3 " black.....	4.00

1874. Same surcharged in circle for 1874.

1130	12½ centavos, vermilion.....	1.50
1131	25 " green.....	1.75
1132	50 " violet.....	3.00
1133	2 pesos, orange.....	
1134	3 " black.....	5.00

**CONTRIBUCION.**



109

1874. Type 109, on white paper, blue pattern on back, unperforated, surcharged in circle.

1135	12½ centavos, vermilion.....	1.00
1136	25 " green.....	1.50
1137	2 pesos, orange, red surcharge.....	2.50
1138	3 " blue.....	



110

1875. Type 110, same as above. Surcharged in 1875.

NO.	VALUE.	COLOR.	NEW.	USED.
1139	12½ centavos.	blue, black surcharge	1.50	
1140	12½ "	" " red surcharge	1.50	
1141	25 "	" buff	1.00	
1142	2 pesos.	vermillion	1.50	

MILITARY TAX.



113.

1876. Type III. on white paper, unperforated.

1160	12½ centavos and 18½ centavos.	black	1.00
1161	25 " and 37½ "	mauve	1.00
1162	50 " and 75 "	blue	1.00
1163	1 peso, and \$1.50 lilac.		1.00

Same, pin perforated.

1164	12½ centavos, and 18½ centavos.	black	2.00
1165	1 peso, and \$1.50 lilac.		2.00

PERSONAL TAX.



112.

1884. Type II2. dated 1884, on white wove paper, unperforated.

1175	0.32 cs.	blue	1.00
1176	0.36 cs.	"	1.00
1177	0.36 cs.	slate	1.00
1178	0.40 cs.	"	1.00
1179	0.50 cs.	"	1.75
1180	0.50 cs.	blue	1.00
1181	0.75 cs.	"	
1182	0.80 cs.	"	
1183	1.00 cs.	"	1.00
1184	\$1.00.	rose	1.00
1185	1 peso.	slate	3.00
1186	\$1.50.	rose	1.00
1187	\$2.00.	"	1.75
1188	\$2.00.	blue	
1189	\$3.00.	rose	2.00
1190	\$4.00.	"	2.00

1885. Same but dated 1885.

1191	0.32 cs.	blue	75
1192	0.40 cs.	"	1.00
1193	0.50 cs.	"	1.75
1194	0.56 cs.	"	2.00
1195	0.62 cs.	"	2.00
1196	0.68 cs.	"	2.00
1197	0.85 cs.	"	1.00
1198	0.80 cs.	"	3.00

NO.	VALUE.	COLOR.	NEW.	USED.
1199	0.87 cs.	blue		2.50
1200	0.94 cs.	"		2.00
1201	\$1.00	"		2.00
1202	\$1.25	"		1.25
1203	\$1.50	"		1.25
1204	\$1.75	"		1.25
1205	\$2.00	"		1.25
1206	\$2.50	"		1.25
1207	\$3.00	"		1.25
1208	\$4.00	"		3.00
1209	\$5.00	"		4.00
1210	\$6.00	"		5.00
1211	\$7.00	"		5.00
1212	\$8.00	"		5.00
1213	\$10.00	"		6.00
1886	Same but dated 1886.			
1214	100 cs.	blue		
1215	150 cs.	"		

District of Cuernavaca.

MILITARY TAX.



113.

1857. Type III proof printed on white paper, unperforated.

1250	No value.	vermillion	1.00
1251	No value.	rose	1.00
1252	No value.	yellow	1.00

PERSONAL TAX.



114.

1877. Type II4 on white wove paper unperforated.

1260	No value.	vermillion	75
261	\$10.00.	violet on vermillion	75



115.

1878. Type II5 surcharge in black, unperforated.

NO.	VALUE.	COLOR.	PRICE.
1262	\$0.32	cs. olive	2.00
1263	\$0.36	cs. "	2.00
1264	\$0.48	cs. "	1.50
1265	\$0.50	cs. "	2.00
1266	\$1.00	cs. "	
1267	\$1.50	cs. "	
1268	\$3.00	cs. "	2.00



116

1878. Type 116, surcharged in black, unperforated.

1269	48 cs.	green	2.00
1270	\$1.50	cs. "	2.00
1271	\$3.00	cs. "	2.00



117

1879. Type 117, surcharged in black, unperforated.

1272	32 cs.	vermillion, value above the name	1.00
1273	40 cs.	"	
1274	50 cs.	"	
1265	62 cs.	"	



118

1879. Type 118, surcharged in black unperforated.

1276	\$0.40	cs. vermillion	1.50
1277	\$0.50	cs. "	
1278	\$0.62	cs. "	
1279	\$1.00	cs. "	2.00
1280	\$1.50	cs. "	2.00
1281	\$2.00	cs. "	2.50
1282	\$2.50	cs. "	

NO.	VALUE.	COLOR.	PRICE.
-----	--------	--------	--------



119

1283	32 cs.	slate	1.50
1284	36 cs.	"	1.75
1285	50 cs.	"	1.00
1286	56 cs.	"	1.75
1287	62 cs.	"	1.00
1288	1.00	cs. "	1.75
1289	2.00	cs. "	2.50

1880-81. Same change of dates.

1290	0.50	cs. pink	
1291	0.75	cs. "	



120

1882-83. Type 120 surcharged in black unperforated.

1292	\$1.25	cs. green	
1293	\$2.00	cs. "	
1294	3 pesos,	green	

1881-82 Stamp for the District of Cuernavaca, surcharged TLALTIZAPAN vertically in black, with value in parallel line.

1882-83. Same change of date.

1325	32 centavos,	brown	5.00
1326	32 cents,	green	5.00
1327	36 cents,	"	
1328	\$0.36	cs. "	
1329	40 cents,	"	5.00

District of Cuantla.

1882-83 Same design as above, with the name Cuantla below instead of Cuernavaca, surcharged YECAPITLA, vertically in black, with value in parallel line.

1350	32 cents,	yellow	8.00
------	-----------	--------	------

District of Jonacatepec.

1878. Same design as above with name of the district changed to Jonacatepec, value surcharged in black as type 116.

1300	\$0.32	cs. brown	
1361	\$0.75	"	

District of Tetecala.

1882-83. Same design as above with name of district changed to Tetecala, surcharged JOJUTLA, vertically in black, with value in parallel line.

1375	\$0.36	cs. red	8.0
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No. VALUE, COLOR.

PRICE.

No. VALUE, COLOR.

PRICE.

**Puebla.**  
CIVIL TAX.



125

1875. Type 125 on white wove paper unperforated.
- |                      |                         |      |
|----------------------|-------------------------|------|
| 1400                 | 50 c, yellow ochre..... | ]    |
| 1401                 | \$1.50 c, brown.....    | ]    |
| 1877. Same as above. |                         |      |
| 1402                 | 12½ cents, black.....   | 1.00 |
| 1403                 | 25 " blue.....          | 1.00 |

MILITARY TAX.



126

1867. Type 126 on bluish paper, watermarked R. P. S., unperforated.
- |      |                    |      |
|------|--------------------|------|
| 1425 | 12 c, black.....   | 2.00 |
| 1426 | 50 c, ".....       |      |
| 1427 | 1 peso, black..... |      |
| 1428 | 5 pesos, ".....    |      |

MUNICIPAL TREASURY.



127

1883. Type 127 on white wove paper, unperforated.
- |      |                                    |   |
|------|------------------------------------|---|
| 1440 | 1 p, 25 c, blue, blue seal.....    | ] |
| 1441 | 1 p, 25 c, blue, carmine seal..... | ] |
| 1442 | 1 p, 25c, red, blue seal.....      | ] |
| 1443 | 1 p, 25c, black, blue seal.....    | ] |

NATIONAL GUARD.



128

1886. Type 128 on white wove paper, unperforated.
- |                                      |                          |   |
|--------------------------------------|--------------------------|---|
| 1450                                 | 25 c, blue.....          | ] |
| 1451                                 | 50 c, yellow.....        | ] |
| 1452                                 | \$1.00 c, brick-red..... | ] |
| Similar to above, but larger design. |                          |   |
| 1453                                 | 1 p, black.....          | ] |

PERSONAL TAX.



129

1877. Type 129 on white wove paper, unperforated.
- |             |                       |   |
|-------------|-----------------------|---|
| 1460        | 12½ cents, green..... | ] |
| 1888. Same. |                       |   |
| 1461        | 12½ cents, green..... | ] |



130

1888. Type 130, unperforated.
- |      |                      |   |
|------|----------------------|---|
| 1470 | (No value) blue..... | ] |
|------|----------------------|---|

The list of the revenue stamps of Mexico will form part of the valuable appendix to "Mekeel's Standard Catalogue of the Postage Stamps of the World" \$1.00 edition.

Besides these there will be priced-lists of Canadian Revenues, State Revenues, Match and Medicine Stamps, Telegraph

Stamps, Locals, Post Cards and Entire United States Envelopes, each list prepared by a specialist in the line represented.

The above mentioned catalogue when complete will contain nearly 1,000 pages and be a valuable and permanent work, supplements to which will be issued from time to time.

We cannot yet fix the date of publication but it is being pushed as fast as is possible and consistent with the nature of the work.

We have announced that those of the purchasers who preferred to receive it in two parts could have the first part

bound up at once, but only a few have expressed a desire for this although a large number of orders have been booked.

Referring to this list of Mexican Revenues we would observe that the increased interest in the collection of these interesting stamps has resulted in the publication of a special album\* for the stamps of Mexico both postage and revenue. Next to the stamps of the United States those of Mexico are the most popular with our American collectors.

\*MEKEL'S MEXICAN STAMP ALBUM, designed especially for a collection of Mexican postage and revenue stamps, handsomely printed and well bound. Full cloth \$1.50; full cloth and gold, \$2.50; full brown seal and gilt, \$4.50, post free of our publishers.

## ROMAGNA.

### COUNTERFEITS.

The following is translated from *Le Timbre-Poste*:

"One of our correspondents has discovered, as he said, among the papers of his late brother, several 6baj. of Romagna also several 8baj. If we had not put a stop to his discoveries, by declaring to him that his stamps were counterfeits, he would have ended, from discovery to discovery, by finding for us the complete series of these stamps. In order that our readers may see the difference between the genuine and the counterfeit stamps, we give them an enlarged photographic reproduction of both stamps.

We notice first that the frame lines of the counterfeit are irregular and blurred, and that the inside one on the right merges into the lower outside one; the o of postale and the g of Romagne are unfinished; some of the little dots just outside of the circles of the corner ornament are missing, and the upper ornament of the left corner is unfinished.



GENUINE.

These faults are the result of an unskillfull reproduction of the stamp by photo-process. The ink of the print of the counterfeit is a little more grey, the paper is more yellow and the size is different:

22½ + 19 mm. instead of 22 + 18¾ mm.

6baj. greenish yellow.

The 8baj. is still more blurred than the 6baj.; the two frame lines frequently join one another; the lower parts of the letters ai, in bai, are wanting; the right inside frame line is in several pieces; the upper parts of f, in Franco and ll, in Bollo are unfinished; the 4 little dots around the corner ornaments are reduced to 3; these corner ornaments themselves are very poorly drawn; size 22 + 18¾ mm. instead of 21 + 18¾ mm.

8baj. rose.

We do not know whether the discoveries have stopped or not; our correspondent having been completely silent since our revelation."



COUNTERFEIT.

## Mexico

A correspondent in Oaxaca writes that the stamp we illustrated recently is a special one for the state of Oaxaca, to "collect taxes" for the "feast" of the Centenary of Mexican Independence.



He confirms the fact that the stamp was issued in five different colors, and only of the denomination of 2 centavos: Blue, green, brown, carmine and orange.

He fails to inform us of any postal use in connection with the stamp, or why the five different colors were issued.

Several lists of the new commemorative series have been published. That in Champion's "Bulletin" is as follows:

- 1c violet (Joseph Ortiz).
- 2c green (Leona Vicario).
- 3c brown (Lopez Rayon).
- 4c carmine (Juan Aldana).
- 5c dark yellow (Miguel Hidalgo).
- 10c blue and brown (Allende).
- 15c light blue and brown (Epimenio Gonzalez).
- 20c carmine and blue (Abasolo).
- 50c carmine, lilac and black (Cri de Dolores).
- 1 peso blue and black (Mass on Mt. Las Cruces).
- 5 pesos bright carmine and black (Capture of Granaditas).

## Mr. Crocker's Trip East

The newspaper press clippings that have come to us show that the recent visits of Henry J. Crocker of San Francisco to Boston and Cleveland have resulted in some favorable advertising to the pursuit of stamp collecting.

From the Boston Herald the following interesting notes were made, after commenting upon the dinner in Mr. Crocker's honor and the exhibition of his collection of Hawaiian's before the Boston Philatelic Society:

"The first American missionaries arrived in Hawaii in 1820. To them is due the introduction of the print-

ing press in 1822, the publication of native newspapers in 1834, the establishment of the first newspaper in English in 1836 and the introduction of postage stamps in 1851. It is thus that the first Hawaiian stamps here come to be known as 'missionaries,' no less than 18 being found in Mr. Crocker's collection.

"The rarest of these missionary stamps is the 2-cent value, of which Mr. Crocker has one, and only 12 are known to exist. One is in the museum at Honolulu, one in the Postal Museum at Berlin and two in the British Museum. The remaining copies are in the collections of H. J. Duveen, London (2), George H. Worthington, Cleveland (2), M. Ferrary, Paris (2), while the remaining copy is in a celebrated Boston collection.

"Mr. Crocker began stamp collecting in 1871, and from the beginning had a predilection for these stamps for which he has become famous. Not only has his fame spread throughout this country, but he is known as one of the world's most famous philatelists. In the San Francisco earthquake and fire 11 of his 43 stamp albums were destroyed, his greatest loss being a superb specialized collection of Japan, the finest of that country ever brought together."

After leaving Boston, Mr. Crocker visited Cleveland, where the dining and exhibition was repeated, with the Cleveland philatelists as appreciative hosts.

## Brazil

It is stated that a new series of regular postage stamps and also a new series of official stamps are to appear, and that in addition to the denominations we have been familiar with, the following extraordinary values will be added: 20,000, 50,000, 100,000, 200,000, 500,000 and 1,000,000 reis.

## Straits Settlements

The Universal Postal Union have circulated a "specimen" \$500 stamp placed in use in this colony. Its use will be principally for fiscal purposes, although it is valid for postage, and is so inscribed.

Large size, King Edward type

## Venezuela

The prize design for the commemorative stamp for the Centennial of Venezuela's Independence, now being made by the American Bank Note Company, was awarded to Pablo W. Hernandez of the "National Academy of Belles Artes."

# The Philatelic Journal of America

VOLUME 22

APRIL 1912

NUMBER 10

## Mexican Revolutionary Provisionals

Revenue Series Issued—Postage Stamps Expected to Follow.

The Revolutionary Government in power at Chihuahua issued on April 22nd, a provisional series of revenue stamps "to be employed in all the zone now in the hands of the Revolutionary army."

This information comes to us from one of our correspondents in that city. He

1 cent, maroon.

2 cents, black.

3 cents, yellow.

5 cents, ultramarine.

Other values will follow very shortly, the above four being the only ones issued the first day.



tells us that the supply of ordinary revenue stamps is exhausted, that the state of Chihuahua is now out of the control of the Federal Government.

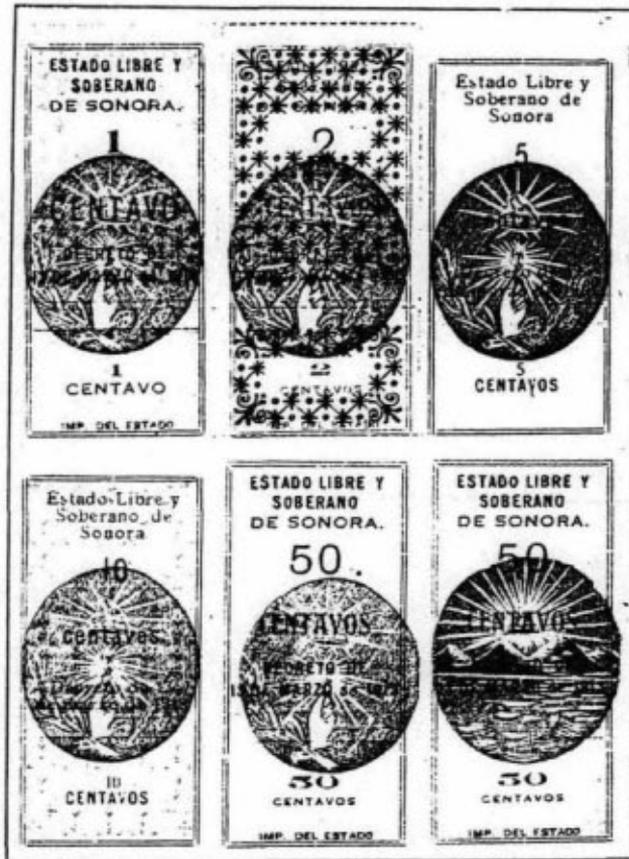
The design is crudely drawn, bears the portrait of Benito Juárez and is inscribed "Ejercito Nacional Revolucionario", the values are in "cents" instead of "centavos" as usual.

Lithographed on white wove paper, perforated  $11\frac{1}{2}$ .

Overprinted "CHIHUAHUA"

It is also probable that a provisional series of postage stamps will be issued for the same zone according to the same authority, as the current supply of the regular issue will be exhausted very soon and there is no means of getting new supplies from the City of Mexico.

It was fully expected by our correspondent that the revolutionary army now moving south from Chihuahua would be in the City of Mexico within a month, so that these issues would be of but short duration.



**Sonora Revenue Stamps.**

We illustrate five values of a series of revenue stamps issued by the State of Sonora, type-set and printed by the State. These are also issued upon the authority of the Decree of March 13, 1913.

An oval design in green is a background feature in the center of the stamp, which is large and rectangular in shape with talon at bottom.

The type lettering and border is in black. The ornamental ground-work and rouletting is a second color, while the oval design which consists of an upraised hand holding an electric light with the cap of liberty above, is printed in dull green.

These stamps are in strips of five, issued in sheets of ten, similar in manner to the postage stamps described elsewhere. Printed on white wove paper.

**Check List.**

- No. 1 1c black and green, rouletted.
  - 2 2c black and orange, rouletted.
  - 3 5c black and lilac-blue, unperforated.
  - 4 10c black and brown, unperforated.
  - 5 50c black and salmon, rouletted.
- (a) the green design shows the cap of liberty as a rising sun above a mountain view.  
Higher values also exist.

The sheet of ten 50c we have received, shows a strip of five stamps with Hand with Electric light surmounted by Liberty Cap, and a strip of five with the Mountain View. This sheet bears a paper trade watermark, "AURORA," in double-lined letters.

**The Stamp Exchange.**

We refer inquirers to pages 185, 186 and 187 of our November journal, for complete information about The Stamp Exchange and its equitable system.

**A Hinge Bargain**

- 10,000 fine imported peelable hinges (Same as we sell 15c 1,000) Post Free, **85c**
- 10,000 almost as good (same as we sell 10c per 1,000) Post Free, **50c**
- 500 best blank approval sheets (to hold 25 stamps) Post Free, **\$1.50**
- Celluloid perforation gauge..... **5c**

**C. H. MEKEEL,**

R. F. D. 29.

St. Louis, Mo.

UNITED STATES AND MEXICO.



Type 188.

1884. Type re-cut, the shield on the eagle slightly inclined to the left. Perf. 12. Types 185-188.

- I 12. 10c., dark brown ...
- I 13. 20c., yellow-green ...
- I 14. 50c., blue ...
- I 15. 1d., pink ...

Var: Tête bêche

- I 16. 1d., pink ...

1886. As last, but worn types, retouched. Imperf.

- I 17. 10c., dark brown ...
- I 18. 20c., yellow-green ...
- I 19. 50c., blue ...
- I 20. 1d., pink ...

**VIRGINIA.**

**Tax on Seals.**

1900. Arms in circle. Perf. 12. Type 189.

\$1, grey-black



Type 189.

**MEXICO.**

**ADUANAS.**



Type 190.

1885. Figure of value in engine-turned oval. Dated 1885-86. Perf. 12. Type 190.

- |       |                        |     |     |
|-------|------------------------|-----|-----|
| A 1.  | 1c., black ...         | 0 2 | 0 2 |
| A 2.  | 5c., orange-yellow ... | 0 3 | 0 3 |
| A 3.  | 10c., yellow-brown ... | 0 2 | 0 2 |
| A 4.  | 25c., ultramarine ...  | 0 2 | 0 2 |
| A 5.  | 1p., blue-green ...    | 0 6 | 0 4 |
| A 6.  | 5p., deep violet ...   | —   | 0 9 |
| A 7.  | 10p., deep blue ...    | —   | 0 9 |
| A 8.  | 25p., claret ...       | —   | 2 0 |
| A 9.  | 100p., vermilion ...   |     |     |
| A 10. | 500p., lake ...        |     |     |
| A 11. | 1000p., carmine ...    |     |     |

Var: Imperf.

- A 12. 500p., lake ...
- A 13. 1000p., carmine ...



Type 191.

1886. Figure of value in oblong oval. Dated 1886-87. Perf. 12. Type 191.

- |       |                      |     |     |
|-------|----------------------|-----|-----|
| A 14. | 1c., ultramarine ... | 0 2 | 0 1 |
| A 15. | 5c., ..              | 0 4 | 0 1 |
| A 16. | 10c., ..             | 0 6 | 0 1 |
| A 17. | 25c., ..             | —   | 0 1 |
| A 18. | 1p., carmine ...     | —   | 0 2 |
| A 19. | 5p., ..              | —   | 0 2 |
| A 20. | 10p., ..             | —   | 0 3 |
| A 21. | 25p., ..             | —   | 0 4 |
| A 22. | 100p., ..            | —   | 1 6 |
| A 23. | 500p., ..            |     |     |
| A 24. | 1000p., ..           |     |     |



Type 192.

1887. Figure of value in small circle in centre of large circular frame Date 1887-88. Perf. 12. Type 192.

	UN. s. d.	USED. s. d.
A 25. 1c., orange ...	0 2	0 1
A 26. 5c., " ...	—	0 1
A 27. 10c., " ...	—	0 1
A 28. 25c., " ...	—	0 1
A 29. 1p., yellow-green ...	—	0 2
A 30. 5p., " ...	—	0 2
A 31. 10p., " ...	—	0 2
A 32. 25p., " ...	—	0 3
A 33. 100p., " ...	—	—

Do. Imperf.

A 34. 25p., yellow-green ...	—	0 4
A 35. 100p., " ...	—	0 6
A 36. 500p., " ...	—	—
A 37. 1000p., " ...	—	—



Type 193.

1888. Figure of value in small circle in centre of large square frame. Dated 1888-89. Perf. 12. Type 193

	UN. s. d.	USED. s. d.
A 38. 1c., dark blue ...	0 2	0 1
A 39. 5c., " ...	—	0 1
A 40. 10c., " ...	—	0 1
A 41. 25c., " ...	—	0 1

	UN. s. d.	USED. s. d.
A 42. 1p., carmine ...	—	0 1
A 43. 5p., " ...	—	0 2
A 44. 10p., " ...	—	0 2
A 45. 25p., " ...	—	0 2
A 46. 100p., " ...	—	—
A 47. 500p., " ...	—	—

Do. Imperf.

A 48. 1000p., carmine ...	—	—
---------------------------	---	---



Type 194.

1889. Portrait of Zaragoza in oval in large square frame. Dated 1889-90. Perf. 12. Type 194.

	UN. s. d.	USED. s. d.
A 49. 1c., dark green ...	—	0 1
A 50. 5c., " ...	—	0 1
A 51. 10c., " ...	—	0 1
A 52. 25c., " ...	—	0 1
A 53. 1p., red ...	—	0 2
A 54. 5p., " ...	—	0 2
A 55. 10p., " ...	—	0 3
A 56. 25p., " ...	—	0 3
A 57. 100p., " ...	—	0 6

Do. Imperf.

A 58. 500p., red ...	—	—
A 59. 1000p., " ...	—	—



Type 195.

1890. Harbour and lighthouse in circle in large square frame. Dated 1890-91. Rose tinted paper. Perf. 12. Type 195.

	UN.	USED.
	s. d.	s. d.
A 60. 1c., sepia ...	—	0 1
A 61. 5c., „ ...	—	0 1
A 62. 10c., „ ...	—	0 1
A 63. 25c., „ ...	—	0 1
A 64. 1p., deep blue-green	—	0 1
A 65. 5p., „ ...	—	0 2
A 66. 10p., „ ...	—	0 2
A 67. 25p., „ ...	—	0 2
A 68. 100p., „ ...	—	0 3
A 69. 500p., „ ...	—	3 0
A 70. 1000p., „ ...	—	3 0



Type 196.

1891. Anchor and Merchandise in circle in large square frame. Dated 1891-92. Green tinted paper. Perf. 12. Type 195.

	UN.	USED.
	s. d.	s. d.
A 71. 1c., ultramarine ...	—	0 1
A 72. 5c., „ ...	—	0 2
A 73. 10c., „ ...	—	0 2
A 74. 25c., „ ...	—	0 2
A 75. 1p., brown ...	—	0 2
A 76. 5p., „ ...	—	0 2
A 77. 10p., „ ...	—	0 2
A 78. 25p., „ ...	—	0 3
A 79. 100p., „ ...	—	0 3
A 80. 500p., „ ...	—	2 6
A 81. 1000p., „ ...	—	2 6



Type 197.

1891. Portrait of Don Melchior Ocampo on a shield in large square frame. Date 1892-93. Perf. 12. Type 197.

	UN.	USED.
	s. d.	s. d.
A 82. 1c., orange ...	—	0 2
A 83. 5c., „ ...	—	0 2
A 84. 10c., „ ...	—	0 2
A 85. 25c., „ ...	—	0 2
A 86. 1p., carmine ...	—	0 2
A 87. 5p., „ ...	—	0 4
A 88. 10p., „ ...	—	0 4
A 89. 25p., „ ...	—	0 4
A 90. 100p., „ ...	—	0 6
A 91. 500p., „ ...	—	0 6
A 92. 1000p., „ ...	—	0 6

From 1892 *Documentos. y Libros* stamps were employed surcharged "ADUANA DE ..." with name of the department. About 15 different names exist and the surcharges are in black, red, green, and violet.

1893. Portrait to left in oval. Perf. 12 or 6.

	UN.	USED.
	s. d.	s. d.
A 93. 1c., deep brown ...	—	0 3
A 94. 3c., ultramarine ...	—	0 6
A 95. 2c., bronze-green ...	—	0 6
A 96. 5c., yellow-brown ...	—	0 6
A 97. 10c., red ...	—	0 3
A 98. 25c., orange-brown ...	—	0 6
A 99. 50c., deep olive ...	—	0 6
A 100. 1p., greenish-blue ...	—	0 3
A 101. 5p., green ...	—	0 3
A 102. 10p., deep blue ...	—	0 3
A 103. 25p., violet ...	—	0 3
A 104. 50p., carmine ...	—	0 3

1894. Eagle in rectangle. Perf. 12

	UN.	USED.
	s. d.	s. d.
A 105. 1c., red ...	—	0 3
A 106. 2c., yellow-brown ...	—	0 3
A 107. 3c., dark brown ...	—	0 3
A 108. 5c., brown-violet ...	—	0 3
A 109. 10c., deep green ...	—	0 3
A 110. 25c., claret ...	—	0 3
A 111. 50c., pale blue ...	—	0 3
A 112. 1p., carmine ...	—	0 3
A 113. 5p., orange ...	—	0 3
A 114. 10p., greenish-blue ...	—	0 3

1895. Allegorical figure in arched frame. Perf. 12.

	UN.	USED.
	s. d.	s. d.
A 115. 1c., orange ...	—	0 3
A 116. 2c., vermilion ...	—	0 3
A 117. 5c., green ...	—	0 3
A 118. 10c., ultramarine ...	—	0 4
A 119. 25c., yellow-brown ...	—	0 4
A 120. 50c., claret ...	—	0 4
A 121. 1p., yellow-green ...	—	0 4
A 122. 5p., lilac ...	—	0 4
A 123. 10p., red-brown ...	—	0 4



Type 198.



Type 199.



Type 200.



Type 201.

CONTRIBUCION FEDERAL.		UN.	USRD.
		s. d.	s. d.
1874.	Head of Morelos to right. Dated 1874-75. Imperf. Type 198.		
C 1.	1c., carmine ...	1 0	1 0
C 2.	5c., black ...	3 0	3 0
C 3.	25c., red-brown ...	3 0	3 0
C 4.	1p., green ...	—	4 6
C 5.	5p., blue ...	—	5 0
Var.: On laid paper.			
C 6.	5c., grey-black ...	—	2 0
C 7.	25c., red-brown ...	—	4 0
1876.	Three-quarter portrait to left of Juarez. Dated 1876. Imperf. Type 199.		
C 8.	1c., blue on yellow wove	1 6	1 6
C 9.	5c., pale slate on laid	2 0	2 0
C 10.	25c., red on laid ...	3 0	3 0
C 11.	1p., yellow-brown on straw wove	—	3 0
C 12.	5p., green on laid ...	—	5 0
1877.	Portrait as last in upper left corner. Dated 1877. Imperf. Type 200.		
C 13.	1c., blue on azure wove	0 6	0 6
C 14.	5c., lilac on greenish wove	1 0	1 0
C 15.	25c., red on laid ...	3 0	3 0
C 16.	1p., yellow-brown on greenish wove	—	4 6
C 17.	5p., green ...	—	8 0
1877.	As last Change of colours.		
C 18.	1c., vermilion ...	0 9	—
C 19.	5c., mauve ...	—	—
C 20.	25c., red-lilac ...	2 6	—
C 21.	1p., violet ...	4 0	—
C 22.	5p., yellow-green ...	—	—
C 23.	5p., grey-blue ...	—	—
1878.	Three-quarter portrait to left of Valle in oval. Dated 1878. Imperf. Type 201.		
C 24.	1c., orange ...	0 9	—
C 25.	5c., yellow-brown ...	—	—
C 26.	25c., green ...	—	—
C 27.	1p., ultramarine ...	—	4 0
C 28.	5p., carmine ...	—	7 6



Type 202.



Type 203.



Type 204.



Type 205.

		UN.	USED.
		s. d.	s. d.
1879.	Portrait of Juárez in oval. Dated 1879. Imperf. Type 202.		
C 29.	1c., green ... ..	0 9	0 9
C 30.	5c., orange ... ..	1 6	1 6
C 31.	25c., mauve ... ..		
C 32.	1p., vermilion ... ..		
C 33.	5p., violet ... ..		
1880.	Three-quarter portrait to left of Guerrero. Dated 1880. Imperf. Type 203.		
C 34.	1c., blue ... ..		
C 35.	5c., yellow-green ... ..	0 9	—
C 36.	25c., violet ... ..	1 6	—
C 37.	1p., green ... ..	—	4 0
C 38.	5p., vermilion ... ..		
1881.	Three-quarter portrait to left of Ocampo. Dated 1881. Imperf. Type 204.		
C 39.	1c., brown ... ..	0 9	—
C 40.	5c., orange ... ..		
C 41.	25c., dark green ... ..		
C 42.	1p., dark blue ... ..		
C 43.	5p., carmine ... ..		
1882.	Three-quarter portrait to left of Frias. Dated 1882. Imperf. Type 205.		
C 44.	1c., deep blue on thin wove		
C 45.	5c., orange on thin wove		
C 46.	25c., grey-bistre on laid		
C 47.	1p., green on laid ...		
C 48.	5p., vermilion on laid		
Jan. 1883.	As last. Dated 1883. Imperf.		
C 49.	1c., vermilion ... ..		
C 50.	5c., green ... ..		
C 51.	25c., solferino ... ..		
C 52.	1p., sky-blue ... ..		
C 53.	5p., mauve ... ..		



Type 206.

July, 1883. Three-quarter portrait to left of Mora in circle. Dated 1883-84. Imperf. Type 206

		UN.	USRD.
		s. d.	s. d.
C 54.	1c., orange-yellow ...	0 6	0 3
C 55.	5c., dark green ...	1 0	0 3
C 56.	25c., violet ...	2 0	0 4
C 57.	25c., red-violet ...	2 6	0 6
C 58.	1p., carmine ...	2 6	0 9
C 59.	5p., pale blue ...	4 0	—



Type 207.

1885. Head of Hidalgo to left in oval. Dated 1885-86. Imperf. Type 207.

C 60.	1c., ultramarine ...		
C 61.	5c., orange-yellow ...		
C 62.	25c., dark green ...		
C 63.	1p., carmine ...		
C 64.	5p., violet ...		

1886 As last. Dated 1886-87. Imperf.

C 65.	1c., greenish-blue ...		
C 66.	5c., ..		
C 67.	25c., ..		
C 68.	1p., yellow-brown ...		
C 69.	5p., ..		



Type 208.

1887. Portrait of Hidalgo in oval. Dated 1887-88. Imperf. Type 208.

C 70.	1c., slate-blue ...	0 6	—
C 71.	5c., ..	0 9	—
C 72.	25c., ..		
C 73.	1p., carmine ...		
C 74.	5p., ..		



Type 209.

1888. Portrait of Ocampo in a shield. Dated 1888-89. Stamp with "talon". Imperf. Type 209.

C 75.	1c., yellow-brown ...		
C 76.	5c., ..	2 0	—
C 77.	25c., ..		
C 78.	1p., ultramarine ...	5 0	—
C 79.	5p., ..		

UN.  
s. d.

USED.  
s. d.



Type 210.

1889. Head of Cuauhtemoc to left in oval Dated. 1889-90. Stamp with "talon". Imperf. Type 210.

C 80.	1c., dull violet	...	0	4	—
C 81.	5c., " "	...			
C 82.	25c., " "	...			
C 83.	1p., bright-red	...			
C 84.	5p., " "	...			



Type 211.

1890. Arms in circle. Dated 1890-1891. Stamp with "talon" Imperf. Type 211.

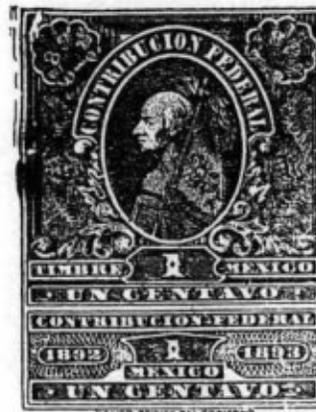
C 85.	1c., brown	...	0	4	—
C 86.	5c., " "	...			
C 87.	25c., " "	...			
C 88.	1p., indigo	...			
C 89.	5p., " "	...			

1891. Head of General Guerrero to left. Dated 1891-1892. Stamp with "talon." Greenish paper. Imperf. Type 212.

C 90.	1c., blue	...	0	4	—
C 91.	5c., " "	...			
C 92.	25c., " "	...			
C 93.	1p., red	...			
C 94.	5p., red	...			



Type 212.



Type 213.



Type 214.

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
1892. Head of Hidalgo, with flag, to left in oval. Dated 1892-1893. Stamp with "talon." Imperf. Type 213.			1895. Book of the law and Cap of Liberty in oval. Dated 1895-1896. Stamp with "talon." Imperf. Type 216.		
C 95. 1c., brown ... ..	0 6	—	C 111. 1c., orange ... ..	0 4	0 1
C 96. 5c., " ... ..			C 112. 5c., blue-green ... ..	—	0 1
C 97. 25c., " ... ..			C 113. 25c., brown ... ..	—	0 1
C 98. 1p., yellow-green ... ..			C 114. 1p., yellow-green ... ..	—	0 2
C 99. 5p., " ... ..			C 115. 5p., claret ... ..	—	0 6
1893. Figure of Liberty in centre. Dated 1893-1894. Stamp with "talon." Imperf. Type 214.					
C 100. 1c., deep brown ... ..	0 6	—	Type 217.		
C 101. 5c., red-brown ... ..			1896. Allegorical figure in rect. Dated 1896-1897. Stamp with "talon." Imperf. Type 217.		
C 102. 25c., orange ... ..		4 0	C 116. 1c., bistre ... ..	0 4	0 1
C 103. 1p., blue ... ..	—		C 117. 5c., orange ... ..	1 0	0 1
C 104. 5p., green ... ..			C 118. 25c., yellow-green ... ..		
			C 119. 1p., lilac ... ..		
Type 215.			C 120. 5p., green ... ..	—	0 4
1894. Arms in rect. Dated 1894-1895. Stamp with "talon." Imperf. Type 215.			1897. Arms in small oblong oval in centre. Dated 1897-1898. Stamp with "talon." Imperf. Type 218.		
C 105. 1c., bistre ... ..	0 4	0 1	C 121. 1c., orange ... ..	0 3	0 1
C 106. 5c., blue-green ... ..	—	0 1	C 122. 5c., yellow-brown ... ..	0 9	0 1
C 107. 5c., yellow-green ... ..	—	0 1	C 123. 25c., olive ... ..	—	0 1
C 108. 25c., ultramarine ... ..	—	0 1	C 124. 1p., deep blue ... ..		
C 109. 1p., red-violet ... ..	—	0 2	C 125. 5p., rose ... ..		
C 110. 5p., carmine ... ..					
			Type 218.		
Type 216.					



Type 219.

1898 Eagle in rect. Dated 1898-1899. Stamp with "talon" Imperf. Type 219.

- C 126. 1c., yellow-brown
- C 127. 5c., orange
- C 128. 25c., blue green
- C 129. 1p., violet
- C 130. 5p., carmine



Type 220.

1899 Eagle in circle. Dated 1899-1900. Stamp with "talon" Imperf. Type 220.

- C 131. 1c., green
- C 132. 5c., ultramarine
- C 133. 25c., yellow-brown
- C 134. 1p., vermilion
- C 135. 5p., magenta



Type 221

UN.	USED.		UN.	USED.
s. d.	s. d.		s. d.	s. d.
		1900. Portrait in oval. Dated 1900-1901. Stamp with "talon" Perf. Type 221.		
		C 136. 1c., brown	0 2	0 1
		C 137. 5c., green		
		C 138. 25c., blue		
		C 139. 1p., blue-green		
		C 140. 5p., rose		
		1901. Three-quarter portrait to left in circle. Dated 1901-1902. Stamp with "talon".		
		C 141. 1c., green	0 2	0 1
		C 142. 5c., yellow-brown	0 4	0 1
		C 143. 25c., carmine	—	0 1
		C 144. 1p., brown-violet	—	0 4
		C 145. 5p., black	—	0 6
		1902. Eagle in circle. Dated 1902-1903. Stamp with "talon"		
		C 146. 1c., orange	—	0 1
		C 147. 5c., ultramarine	—	0 1
		C 148. 25c., brown	—	0 1
		C 149. 1p., olive	—	0 2
		C 150. 5p., green	—	0 6
		C 151. 10p., deep-blue		
		C 152. 50p., brown		
		1903. Emblematic design in hexagon. Dated 1903-1904. Stamp with "talon".		
		C 153. 1c., ultramarine	—	0 1
		C 154. 5c., brown	—	0 1
		C 155. 25c., green	—	0 1
		C 156. 1p., garnet red	—	0 2
		C 157. 5p., deep blue	—	0 3
		C 158. 10p., greenish-blue		
		C 159. 50p., brick red		
		1904. Eagle on face of pedestal. Dated 1904-1905. Stamp with "talon".		
		C 160. 1c., green		
		C 161. 5c., red-brown		
		C 162. 25c., black		
		C 163. 1p., blue		
		C 164. 5p., green		
		C 165. 10p., red		
		C 166. 50p., deep blue		
		1905. Name, value and date on scroll in centre. Dated 1905-1906. Stamp with "talon".		
		C 167. 1c., sepia		
		C 168. 5c., green		
		C 169. 25c., claret		
		C 170. 1p., carmine		
		C 171. 5p., red-brown		
		C 172. 10p., dark green		
		C 173. 50p., blue & carmine		
		C 174. 100p., pale blue & gr'n		
		C 175. 500p., brown & pale-blue		
		1906. Head of Liberty to right. Dated 1906-1907. Stamp with "talon"		
		C 176. 1c., green		
		C 177. 5c., blue		

	UN.	USED.
	s. d.	s. d.
C 178 25c., carmine ...		
C 179 1p., brown ...		
C 180 5p., rose ...		
C 181 10p., deep slate ...		
C 182 50p., light green ...		
C 183 100p., red & black ...		



Type 222.

**DERECHOS FISCALES.**

1863. Arms in circle in centre of oblong frame. Type 222.

Df 1. 1c., black and yellow		
Df 2. 1½c., .. blue		
Df 3. 3c., .. green		
Df 4. 10c., .. red ...		
Df 5. 1p., .. grey ...		

**DOCUMENTOS Y LIBROS.**

Type 223.

1874. Portrait of Hidalgo in circle. Dated 1874-75. Perf. 12. Type 223.

	UN.	USED.
	s. d.	s. d.
(a) On wove paper.		
Dl 1. 1c., yellow-brown ...	0 3	0 2
Dl 2. 3c., violet ...	0 4	0 1
Dl 3. 5c., vermilion ...	0 4	0 3
Dl 4. 5c., orange ...	—	0 9
Dl 5. 10c., green ...	1 0	0 3
Dl 6. 25c., orange ...	2 6	0 3
Dl 7. 50c., brown ...	4 0	0 6
Dl 8. 1p., blue ...	—	5 0
Dl 9. 5p., rose ...	—	10 0
Dl 10. 10p., black ...	—	30 0
(b) On laid paper.		
Dl 11. 1c., yellow-brown ...	0 6	0 3
Dl 12. 3c., violet ...	0 4	0 2
Dl 13. 5c., orange ...		
Dl 14. 10c., green ...		
Dl 15. 25c., orange ...		
Dl 16. 50c., brown ...		
Var: Imperf.		
Dl 17. 3c., violet ...	—	10 0



Type 224.

1876. Portrait of Morelos to right in oval. Dated 1876. Perf. 12. Type 224.

(a) On laid paper.		
Dl 18. 1c., slate-grey ...	0 3	0 1
Dl 19. 3c., carmine ...	0 4	0 1
Dl 20. 5c., olive-bistre ...	0 6	0 2
Dl 21. 10c., vermilion ...	0 6	0 2
(b) On wove yellow paper.		
Dl 22. 25c., yellow-green ...	1 6	0 4
Dl 23. 50c., blue ...	—	0 9
Dl 24. 1p., green ...	—	1 6
Dl 25. 5p., orange ...		
Dl 26. 10p., deep red ...		
(c) On wove white paper.		
Dl 27. 3c., carmine ...	7 6	—
Dl 28. 10c., vermilion ...		
1877. The last issue surcharged "HABILITADA—PARA—1877" in black.		
Dl 29. 5c., olive-bistre ...		
Dl 30. 50c., blue on yellow ...		
Dl 31. 1p., green on yellow ...		
Surcharge "HABILITADA—1877" vertically downwards, in black.		

	UN.	USED.
	s. d.	s. d.
Dl 32. 3c., carmine ...	...	...
Dl 33. 5c., olive-bistre ...	...	...
Dl 34. 10c., vermilion ...	...	...
Dl 35. 50c., blue on yellow ...	...	...

Surcharge " PARA-1877 " in black.

Dl 36. 1c., slate-grey ...	...	...
Dl 37. 3c., carmine ...	...	...
Dl 38. 5c., olive-bistre ...	...	...
Dl 39. 25c., yellow-green on yellow	...	...
Dl 40. 50c., blue on yellow ...	...	...



Type 225.

1877. Head of Morelos to right in oval. Dated 1877. Laid paper (except for 50c.) Perf. 12. Type 225.

Dl 41. 1c., grey blue ...	0 3	0 2
Dl 42. 3c., pale red ...	0 4	0 2
Dl 43. 5c., olive ...	0 6	0 2
Dl 44. 10c., vermilion ...	1 0	0 4
Dl 45. 25c., bronze-green ...	2 6	0 9
Dl 46. 50c., blue ...	—	1 6
Dl 47. 1p., dark green ...	—	—
Dl 48. 5p., red-brown ...	—	—

June 1877. Change of colours.

(a) On laid paper.

Dl 49. 1c., red ...	0 6	0 1
Dl 50. 3c., pale blue ...	—	0 1
Dl 51. 5c., lilac ...	0 6	0 2
Dl 52. 10c., yellow-brown ...	0 9	0 3
Dl 53. 25c., red-violet ...	1 6	0 9
Dl 54. 50c., yellow ...	—	1 0
Dl 55. 1p., violet ...	—	—
Dl 56. 5p., yellow-green ...	—	—
Dl 57. 10p., carmine & black.	—	20 0

(b) On wove paper.

Dl 58. 1c., red ...	0 4	0 2
Dl 59. 3c., blue ...	0 4	0 2
Dl 60. 5c., lilac ...	0 9	0 6
Dl 61. 10c., yellow-brown ...	—	—
Dl 62. 25c., red-violet ...	—	—
Dl 63. 50c., yellow ...	—	4 0

1878. Head of Hidalgo to left in oval. Dated 1878. Perf. 12. Type 226.



Type 226.

Dl 64. 1c., dark green ...	0 3	0 1
Dl 65. 1c., bronze-green ...	—	0 2
Dl 66. 3c., orange ...	0 3	0 1
Dl 67. 5c., yellow-brown ...	0 4	0 2
Dl 68. 10c., vermilion ...	0 6	0 1
Dl 69. 25c., yellow-green ...	1 6	0 2
Dl 70. 50c., dark brown ...	—	0 4
Dl 71. 1p., ultramarine ...	—	0 9
Dl 72. 5p., carmine ...	—	—
Dl 73. 10p., scarlet & green	—	—
Var: On laid paper.	—	—
Dl 74. 10c., vermilion ...	1 6	—



Type 227.

1879. Three-quarter portrait to left of Juarez in oval. Dated 1879. Perf. 12. Types 227 & 228.



Type 228.

	UN. s. d.	USED s. d.		UN. s. d.	USED s. d.			
<b>(a) On ribbed or wove paper (on same sheet)</b>								
Dl 75. 1c., brown ...	0 2	0 1						
Dl 76. 3c., ultramarine ...	0 3	0 1						
Dl 77. 5c., orange ...	0 3	0 1						
Dl 78. 10c., dark green ...	0 9	0 1						
Dl 79. 25c., purple ...	1 6	0 4						
Dl 80. 50c., yellow-green ...	—	0 3						
Dl 81. 1p., vermillion ...	—	0 4						
Dl 82. 5p., lilac ...	—	—						
Dl 83. 10p., blue & brown ...	—	15 0						
<b>(b) On laid paper.</b>								
Dl 84. 1c., brown ...	0 6	0 4						
Dl 85. 3c., ultramarine ...	0 9	0 4						
Dl 86. 5c., orange ...	1 6	0 4						
Dl 87. 10c., dark green ...	2 6	0 6						
Dl 88. 25c., purple ...	—	—						
Dl 89. 50c., yellow-green ...	—	—						
Dl 90. 1p., vermillion ...	—	—						
								
Type 229.								
1880 Three-quarter portrait to left of Guerrero in oval. Dated 1880. Perf. 12. Type 229.								
<b>(a) On laid paper.</b>								
Dl 91. 1c., dark blue ...	0 2	0 1						
Dl 92. 3c., yellow-brown ...	0 3	0 1						
Dl 93. 5c., blue-green ...	0 4	0 1						
Dl 94. 10c., violet ...	0 6	0 2						
Dl 95. 25c., ultramarine ...	—	0 4						
Dl 96. 50c., lilac ...	—	0 4						
Dl 97. 1p., yellow-green ...	—	0 6						
Dl 98. 5p., scarlet ...	—	5 0						
Dl 99. 10p., red & black ...	—	—						
<b>(b) On ribbed paper.</b>								
Dl 100. 1c., dark blue ...	0 4	0 2						
Dl 101. 3c., yellow-brown ...	0 6	0 2						
Dl 102. 5c., blue-green ...	—	0 2						
Dl 103. 10c., violet ...	—	0 3						
Dl 104. 25c., ultramarine ...	—	0 6						
Dl 105. 50c., lilac ...	—	0 6						
Dl 106. 1p., yellow-green ...	—	1 0						
Dl 107. 5p., scarlet ...	—	—						
1881 Three-quarter portrait to left of Ocampo in oval. Dated 1881. Perf. 12. Types 230 & 231.								
<b>(a) On laid paper (laid lines sometimes not showing)</b>								
<b>(b) On very thin wove paper.</b>								
Dl 108. 1c., vermillion ...	0 2	0 1						
Dl 109. 3c., yellow-green ...	0 3	0 1						
Dl 110. 5c., orange ...	0 3	0 1						
Dl 111. 10c., ultramarine ...	0 6	0 1						
Dl 112. 25c., dark green ...	1 6	0 3						
Dl 113. 50c., purple ...	—	0 3						
Dl 114. 1p., dark blue ...	—	0 6						
Dl 115. 5p., violet ...	—	—						
Dl 116. 10p., ultramarine and black	—	10 0						
Dl 117. 1c., vermillion ...	0 6	0 4						
Dl 118. 3c., yellow-green ...	1 6	1 0						
Dl 119. 5c., orange ...	1 6	1 0						
Dl 120. 10c., ultramarine ...	2 6	—						
Dl 121. 50c., purple ...	—	4 0						

1882. Three-quarter portrait to left of Frias in oval. Dated 1882. Perf. 12. Type 232.

(a) On laid paper (laid lines sometimes not showing).  
 D1 122. 1c., blue ...  
 D1 123. 3c., orange ...  
 D1 124. 5c., olive ...  
 D1 125. 10c., yellow-brown ...  
 D1 126. 25c., ultramarine ...  
 D1 127. 50c., yellow-green ...  
 D1 128. 1p., blue-violet ...  
 D1 129. 5p., carmine ...  
 D1 130. 10p., brown & blue ...

(b) On very thin wove paper.  
 D1 131. 1c., blue ...  
 D1 132. 3c., orange ...  
 D1 133. 5c., olive ...  
 D1 134. 10c., yellow-brown ...  
 D1 135. 25c., ultramarine ...  
 D1 136. 50c., yellow-green ...  
 D1 137. 1p., violet ...  
 D1 138. 5p., carmine ...



Type 233.

1883. Head of Hidalgo to left in oval. Dated 1883. Laid paper Perf. 12. Type 233.

D1 139. 1c., brown ...  
 D1 140. 3c., ultramarine ...  
 D1 141. 5c., blue-green ...  
 D1 142. 10c., vermilion ...  
 D1 143. 25c., orange ...  
 D1 144. 50c., violet ...  
 D1 145. 1p., dark brown ...  
 D1 146. 5p., carmine ...  
 D1 147. 10p., red and black ...  
 D1 148. 25p., green & red-brown ...  
 D1 149. 50p., blue and olive ...



Type 234.

UN.  
s. d.

USED.  
s. d.

July 1883. Three-quarter portrait of Mora to left in circle. Dated 1883-1884. Laid paper Perf. 12. Type 234.

D1 150. 1c., ultramarine ...  
 D1 151. 2c., yellow-brown ...  
 D1 152. 3c., yellow-green ...  
 D1 153. 3c., bronze-green ...  
 D1 154. 5c., dark blue ...  
 D1 155. 10c., brown ...  
 D1 156. 25c., red ...  
 D1 157. 50c., orange ...  
 D1 158. 1p., violet ...  
 D1 159. 5p., dark green ...  
 D1 160. 10p., green and brown ...  
 D1 161. 25p., green and brown ...  
 D1 162. 50p., violet and brown ...

Var: Imperf.

D1 163. 1c., ultramarine ...



Type 235.

1885. Head of Hidalgo to left in oval. Dated 1885-1886. Laid paper. Perf. 12. Type 235.

D1 164. 1c., bronze-green ...  
 D1 165. 2c., ultramarine ...  
 D1 166. 3c., orange ...  
 D1 167. 5c., violet ...  
 D1 168. 10c., dark blue ...  
 D1 169. 25c., yellow-brown ...  
 D1 170. 50c., vermilion ...  
 D1 171. 1p., green ...  
 D1 172. 5p., blue ...  
 D1 173. 10p., red ...  
 D1 174. 25p., orange and black ...  
 D1 175. 50p., carmine & black ...

Var: Imperf.

D1 176. 1c., bronze-green ...  
 D1 177. 3c., orange ...  
 D1 178. 25c., yellow-brown ...  
 D1 179. 1p., green ...  
 D1 180. 10p., red ...  
 D1 181. 25p., orange and black ...

1886. Head of Hidalgo to left in oval. Dated 1886-1887. Wove paper. Perf. 12. Type 236.

D1 182. 1c., yellow-brown ...  
 D1 183. 2c., .. ...  
 D1 184. 3c., .. ...  
 D1 185. 5c., .. ...  
 D1 186. 10c., .. ...  
 D1 187. 25c., .. ...

UN.  
s. d.

USED.  
s. d.

0 2 0 1  
 0 4 0 1  
 0 6 0 2  
 0 9 0 1  
 0 9 0 1  
 1 6 0 1  
 — 0 2  
 — 0 2

0 2 0 1  
 0 6 0 2  
 0 4 0 1  
 0 6 0 1  
 0 9 0 2  
 — 0 2  
 — 0 3  
 — 0 6

0 2 0 1  
 0 3 0 1  
 0 4 0 1  
 0 4 0 1  
 0 8 0 1  
 — 0 2



	UN.		USED.			UN.		USED.	
	s.	d.	s.	d.		s.	d.	s.	d.
Dl 235. 1c., dark green ...	—	—	0	2	Dl 266. 1p., red-brown ...	—	—	0	6
Dl 236. 2c., ..	—	—	0	1	Dl 267. 5p., ..	—	—	0	1
Dl 237. 3c., ..	—	—	0	1	Dl 268. 1cp., ..	—	—	0	1
Dl 238. 5c., ..	—	—	0	1	Dl 269. 25p., ..	—	—	0	1
Dl 239. 10c., ..	—	—	0	1	Dl 270. 50p., ..	—	—	0	2
Dl 240. 25c., ..	—	—	0	2					
Dl 241. 50c., ..	—	—	0	2					
Dl 242. 1p., deep carmine ...	—	—	0	3					
Dl 243. 5p., ..	—	—	1	6					
Dl 244. 10p., ..	—	—	4	0					
Dl 245. 25p., ..	—	—							
Dl 246. 50p., ..	—	—							
									
Type 241.									
1891. Three quarter portrait to right of Lerdo de Tejada in oval Dated 1891-1892. Tinted wove paper. Perf. 12. Type 241.					1893. Three quarter portrait to left in oval. Dated 1893-1894. Wove paper. Perf. Type 243.				
Dl 247. 1c., brown on green-	—	—	0	1	Dl 271. 1c., dark brown ...	0	2	0	2
Dl 248. 2c., .. [fish]	—	—	0	1	Dl 272. 2c., ultramarine ...	—	—	0	1
Dl 249. 3c., ..	—	—	0	1	Dl 273. 3c., bronze-green ...	0	6	0	2
Dl 250. 5c., ..	—	—	0	1	Dl 274. 5c., red-brown ...	—	—	0	2
Dl 251. 10c., ..	—	—	0	1	Dl 275. 10c., rosy-red ...	—	—	0	1
Dl 252. 25c., ..	—	—	0	2	Dl 276. 25c., orange-brown ...	—	—	0	2
Dl 253. 50c., ..	—	—	0	2	Dl 277. 50c., olive-green ...	—	—	0	3
Dl 254. 1p., violet on azure	—	—	0	6	Dl 278. 1p., greenish-blue ...	—	—	0	6
Dl 255. 5p., ..	—	—	4	0	Dl 279. 5p., green ...	—	—		
Dl 256. 10p., ..	—	—	6	0	Dl 280. 10p., dark blue ...				
Dl 257. 25p., ..					Dl 281. 25p., violet ...				
Dl 258. 50p., ..					Dl 282. 50p., carmine ...				
									
Type 242.					Type 244.				
1892. Three quarter portrait to left in oval. Dated 1892-1893. Laid paper. Perf. 12. Type 242.					1894. Eagle in rectangle. Dated 1894-1895. Perf 12. Type 244.				
Dl 259. 1c., greenish-blue ...	—	—	0	1	Dl 283. 1c., vermilion ...	0	2	0	1
Dl 260. 2c., ..	—	—	0	1	Dl 284. 2c., yellow-brown ...	—	—	0	1
Dl 261. 3c., ..	—	—	0	1	Dl 285. 3c., violet-brown ...	—	—	0	2
Dl 262. 5c., ..	—	—	0	1	Dl 286. 5c., puce ...	—	—	0	1
Dl 263. 10c., ..	—	—	0	1	Dl 287. 10c., dark-green ...	—	—	0	1
Dl 264. 25c., ..	—	—	0	2	Dl 288. 25c., claret ...	—	—	0	2
Dl 265. 50c., ..	—	—	0	2	Dl 289. 50c., pale blue ...	—	—	0	3
					Dl 290. 1p., carmine ...	—	—	0	4
					Dl 291. 5p., orange ...				
					Dl 292. 10p., greenish-blue ...				
					Dl 293. 25p., violet ...				
					Dl 294. 50p., slate-blue ...				
					1895. Head of Liberty to left in rectangle. Dated 1895-1896. Perf. 12. Type 245.				
					Dl 295. 1c., orange-yellow ...	0	2	0	1
					Dl 296. 2c., vermilion ...	0	7	0	1
					Dl 297. 5c., green ...	—	—	0	2

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
					
Type 245.					
Dl 298. 10c., ultramarine ...	—	0 2			
Dl 299. 25c., yellow-brown ...	—	0 4			
Dl 300. 50c., claret ...	3 0	0 4			
Dl 301. 1p., yellow-green ...	—	0 6			
Dl 302. 5p., lilac ...					
Dl 303. 10p., red-brown ...					
Dl 304. 50p., olive-green ...					
					
Type 246.					
1896. Head of Liberty to left in circle. Dated 1896-1897. Perf. 12. Type 246.					
Dl 305. 1c., yellow-brown ...	0 2	0 1			
Dl 306. 2c., ultramarine ...	0 3	0 1			
Dl 307. 5c., orange ...	0 6	0 2			
Dl 308. 10c., brown ...	—	0 2			
Dl 309. 25c., yellow-green ...					
Dl 310. 50c., red ...	—	0 4			
Dl 311. 1p., lilac ...					
Dl 312. 5p., blue-green ...					
Dl 313. 10p., slate blue ...					
Dl 314. 50p. ?					
Dl 315. 100p., rose & lilac					
					
Type 247.					
1897. Eagle in circle. Dated 1897-1898. Perf 12. Type 247.					
Dl 316. 1c., orange ...	0 2	—			
Dl 317. 2c., bright-red ...	0 3	—			
Dl 318. 5c., brown ...					
Dl 319. 10c., light blue ...					
Dl 320. 25c., olive ...					
Dl 321. 50c., emerald-green ...					
Dl 322. 1p., blue ...					
Dl 323. 5p., magenta ...					
Dl 324. 10p., violet ...					
Dl 325. 50p., carmine ...					
					
Type 248.					
1898. Eagle on shield & diagonal band bearing name and date in rect. Dated 1898-1899. Perf. 12. Type 248.					
Dl 326. 1c., yellow-brown ...	0 2	—			
Dl 327. 2c., ultramarine ...	0 3	—			
Dl 328. 5c., orange ...	0 6	—			
Dl 329. 10c., brown ...					
Dl 330. 25c., blue ...					
Dl 331. 50c., red ...					
Dl 332. 1p., violet ...					
Dl 333. 5p., red-brown ...					
Dl 334. 10p., emerald ...					
Dl 335. 50p., blue ...					
					
Type 249.					
1899. Goddess of Justice in oval. Dated 1899-1900. Perf. 12. Type 249.					
Dl 336. 1c., green ...	0 2	—			
Dl 337. 2c., orange ...	0 3	—			
Dl 338. 5c., ultramarine ...					
Dl 339. 10c., emerald-green ...					
Dl 340. 25c., yellow-brown ...					
Dl 341. 50c., blue ...					
Dl 342. 1p., red ...					
Dl 343. 5p., carmine ...					
Dl 344. 10p., sky blue ...					
Dl 345. 50p., red-brown ...					
					
Type 250.					

	UN.
	s. d.
1900. Portrait in oval. Dated 1900-1901. Perf. 12. Type 250.	
Dl 346. 1c., brown ...	0 2
Dl 347. 2c., ultramarine ...	0 3
Dl 348. 5c., green ...	
Dl 349. 10c., red ...	
Dl 350. 25c., blue ...	
Dl 351. 50c., grey-green ...	
Dl 352. 1p., greenish blue ...	
Dl 353. 5p., rose ...	
Dl 354. 10p., green ...	



Type 251

	UN.
	s. d.
1901. Portrait in oval. Dated 1901-1902. Perf. 12. Type 251.	
Dl 355. 1c., green ...	0 2
Dl 356. 2c., dull blue ...	0 3
Dl 357. 5c., yellow-brown ...	
Dl 358. 10c., ultramarine ...	
Dl 359. 25c., vermilion ...	
Dl 360. 50c., slate-blue ...	
Dl 361. 1p., brown-violet ...	
Dl 362. 5p., dark grey ...	
Dl 363. 10p., dark carmine ...	
Dl 364. 25p., ?	
Dl 365. 50p., ?	
Dl 366. 100p., ?	
Dl 367. 200p., ?	

	UN.
	s. d.
1902. Eagle in circle. Dated 1902-1903. Perf. 12.	
Dl 368. 1c., orange ...	
Dl 369. 2c., dark green ...	
Dl 370. 5c., sky blue ...	
Dl 371. 10c., red-brown ...	
Dl 372. 25c., light brown ...	
Dl 373. 50c., ?	
Dl 374. 1p., olive-grey ...	
Dl 375. 5p., ?	
Dl 376. 10p., dark blue ...	
Dl 377. 50p., red-brown ...	
Dl 378. 100p., red & green ...	
Dl 379. 200p., violet & brown	

	UN.
	s. d.
1903. Small eagle in rect. Dated 1903-1904. On tinted paper. Perf. 12.	
Dl 380. 1c., carmine & green	
Dl 381. 2c., black & orange	
Dl 382. 5c., indigo ...	
Dl 383. 10c., brown & blue ...	
Dl 384. 25c., pink & green ...	
Dl 385. 50c., dark blue & olive	
Dl 386. 1p., dark blue & yellow	

UN.  
s. d.

UN.  
s. d.

UN.  
s. d.

UN.  
s. d.

	UN.
	s. d.
1904. Eagle in rect. Dated 1904-1905. Perf. 12.	
Dl 387. 1c., green ...	
Dl 388. 2c., red ...	
Dl 389. 5c., brown ...	
Dl 390. 10c., yellow ...	
Dl 391. 25c., black ...	
Dl 392. 50c., violet ...	
Dl 393. 1p., light blue ...	
Dl 394. 5p., green ...	
Dl 395. 10p., red ...	
Dl 396. 50p., dark-blue ...	

	UN.
	s. d.
1905. Eagle in oval. Dated 1905-1906. Perf. 12.	
Dl 397. 1c., sepia ...	
Dl 398. 2c., blue ...	
Dl 399. 5c., green ...	
Dl 400. 10c., black ...	
Dl 401. 25c., claret ...	
Dl 402. 50c., blue-green ...	
Dl 403. 1p., carmine ...	
Dl 404. 5p., red-brown ...	
Dl 405. 10p., dark green ...	
Dl 406. 50p., blue & carmine	
Dl 407. 100p., pale blue & gr'n	
Dl 408. 500p., br'n & pale blue	

	UN.
	s. d.
1906. Portrait in oval. Dated 1906-1907. Perf. 12.	
Dl 409. 1c., green ...	
Dl 410. 2c., orange ...	
Dl 411. 5c., blue ...	
Dl 412. 10c., sepia ...	
Dl 413. 25c., carmine ...	
Dl 414. 50c., bright violet ...	
Dl 415. 1p., light brown ...	
Dl 416. 5p., bright rose ...	
Dl 417. 10p., deep slate ...	
Dl 418. 50p., light-green ...	
Dl 419. 100p., red & black ...	

HILAZA Y TEJIDOS.



Type 252.

	UN.
	s. d.
1893. Inscriptions and value in rectangle Stamp, with "talon" dated 1893-1895. Perf. 12. Type 252.	
H 1. 5c., black & yellow ...	
H 2. 20c., black & green ...	1 6
H 3. 1p., black & salmon ...	1 6
H 4. 5p., black & sky-blue	
H 5. 20p., black & brown ...	

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
					
Type 253.					
1894. Various designs. Stamp, with "talon", dated 1894-1895. Perf. 12. Type 253.					
H 6. 5c., violet ...	—	1 6			
H 7. 20c., brown ...					
H 8. 1p., blue-green ...					
H 9. 5p., rose ...					
H 10. 20p., sky-blue ...					
					
Type 254.					
1895. Various designs. Stamp, with "talon", dated 1895-1896. Perf. 12. Type 254.					
H 11. 5c., yellow-green ...	—	1 6			
H 12. 20c., red ...	—	1 0			
H 13. 1p., pale blue ...					
H 14. 5p., grey ...					
H 15. 20p., orange-red ...					
H 16. 100p., yellow brown ...					
					
Type 255.					
1896. Various designs. Stamp, with "talon", dated 1896-1897. Perf. 12. Type 255.					
H 17. 5c., orange ...					
H 18. 20c., olive ...					
H 19. 1p., brown-violet ...					
H 20. 5p., blue ...					
H 21. 20p., light brown ...					
H 22. 100p., pale rose ...					
1897. Various designs. Stamp, with "talon" dated 1897-1898. Perf. 12.					
H 23. 5c., violet ...					
H 24. 20c., grey ...					
H 25. 1p., red ...					
H 26. 5p., bistre ...					
H 27. 50p., pale green ...					
H 28. 100p., sky-blue ...					
1898. Various designs. Stamp, with "talon" dated 1898-1899. Perf. 12.					
H 29. 5c., brown ...					
H 30. 20c., violet ...					
H 31. 1p., dark blue ...					
H 32. 5p., yellow-green ...					
H 33. 20p., vermilion ...					
H 34. 100p., sky-blue ...					
					
Type 256.					
1899. Various designs. Stamp, with "talon", dated 1899-1900. Perf. 12. Type 256.					
H 35. 5c., red ...					
H 36. 20c., blue ...					
H 37. 1p., orange ...					
H 38. 5p., light blue ...					
H 39. 20p., green ...					
H 40. 100p., ? ...					

(Morley)



Type 257.

1900. Various designs. Stamp, with "talon," dated 1900-1901. Perf. Type 257.

- H 41. 5c., green ...
- H 42. 20c., dark brown ...
- H 43. 1p., red ...
- H 44. 5p., blue ...
- H 45. 20p., yellow ...
- H 46. 10p., red-brown ...

1901. Various designs. Stamp, with talon, dated 1901-1902. Rouletted.

- H 47. 5c., vermillion ...
- H 48. 20c., sky-blue ...
- H 49. 1p., grey ...
- H 50. 5p., bistre ...
- H 51. 20p., yellow-brown ...
- H 52. 100p., green ...

1902. Various designs. Stamp, with talon, dated 1902-1903. Perf.

- H 53. 5c., yellow-green ...
- H 54. 20c., bistre ...
- H 55. 1p., vermillion ...
- H 56. 5p., sky-blue ...
- H 57. 20p., lilac ...
- H 58. 100p., rose ...
- H 59. 500p., grey-green ...

1903. Various designs. Stamp, with talon dated 1903-1904. Perf.

- H 60. 5c., dark blue ...
- H 61. 20c., red ...
- H 62. 1p., light brown ...
- H 63. 5p., mauve ...
- H 64. 20p., ? ...
- H 65. 100p., ? ...
- H 66. 500p., ? ...

1904. Various designs. Stamp, with "talon," dated 1904-1905. Perf.

- H 67. 5c., lilac ...
- H 68. 20c., light brown ...
- H 69. 1p., blue ...
- H 70. 5p., green ...

UN. USED.  
s. d. s. d.

INSTRUCCION PRIMARIA.



Type 258.

1889. Inscriptions and date 1889-1890. Pin Perf. Type 258.

- |      |                    |     |   |   |   |
|------|--------------------|-----|---|---|---|
| I 1. | 12c., blue         | ... | 2 | 0 | — |
| I 2. | 15c., violet       | ... |   |   |   |
| I 3. | 30c., rose         | ... |   |   |   |
| I 4. | 50c., ultramarine  | ... |   |   |   |
| I 5. | 70c., orange-brown | ... |   |   |   |
| I 6. | 1p., black         | ... |   |   |   |
| I 7. | 1.50p., violet     | ... |   |   |   |
| I 8. | 1.70p., sepia      | ... |   |   |   |



Type 259.

1890. Inscriptions and date 1890-1891. Pin perf. Type 259

- |       |                     |     |   |   |   |
|-------|---------------------|-----|---|---|---|
| I 9.  | 12c., black         | ... | 0 | 3 | — |
| I 10. | 15c., rose          | ... | 0 | 4 | — |
| I 11. | 20c., blue          | ... | 0 | 6 | — |
| I 12. | 30c., dark green    | ... | 0 | 6 | — |
| I 13. | 40c., slate         | ... | 0 | 9 | — |
| I 14. | 50c., violet        | ... | 0 | 6 | — |
| I 15. | 60c., orange        | ... | 0 | 9 | — |
| I 16. | 70c., dark brown    | ... | 0 | 9 | — |
| I 17. | 80c., rose          | ... | 0 | 9 | — |
| I 18. | 90c., brown         | ... | 1 | 6 | — |
| I 19. | 1p., green          | ... | 1 | 6 | — |
| I 20. | 120c., bronze-green | ... | 1 | 6 | — |
| I 21. | 150c., lilac        | ... | 2 | 0 | — |
| I 22. | 170c., brown-violet | ... |   |   |   |
| I 23. | 2p., ultramarine    | ... | 3 | 0 | — |

1891. Figure of value in oval with inscriptions and date 1891-1892. Pin perf. Type 260.

- |       |                  |     |   |   |   |
|-------|------------------|-----|---|---|---|
| I 24. | 12c., light blue | ... | 0 | 3 | — |
| I 25. | 15c., dark green | ... | 0 | 6 | — |
| I 26. | 20c., red        | ... | 0 | 4 | — |
| I 27. | 30c., violet     | ... | 0 | 6 | — |
| I 28. | 40c., dark blue  | ... | 0 | 9 | — |
| I 29. | 50c., black      | ... | 0 | 9 | — |

UN. USED.  
s. d. s. d.

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
I 30. 70c., grey ... ..			I 56. 150c., lilac... ..	3 6	—
I 31. 80c., yellow-green ...	3 0	—	I 57. 170c., violet ... ..	5 0	—
I 32. 1p., ultramarine ...			I 58. 2p., brown ... ..	6 0	—
 <p>Type 260.</p>			 <p>Type 263.</p>		
 <p>Type 261.</p>			<p>1894. Figure of value in oval, with date 1894-1895. Rouletted. Type 263.</p>		
<p>1892. Figure of value and inscriptions with date 1892-1893. Pin perf. Type 261.</p>			<p>I 59. 12c., black ... .. 0 8 —</p>		
I 33. 12c., black ... ..	0 6	—	I 60. 15c., vermilion ... ..	1 0	—
I 34. 15c., light blue ... ..	0 6	—	I 61. 20c., mauve ... ..		
I 35. 20c., red ... ..	0 8	—	I 62. 30c., vermilion ... ..		
I 36. 30c., violet ... ..	0 9	—	I 63. 80c., grey ... ..		
I 37. 40c., green ... ..	1 3	—	I 64. 1p., dark blue ... ..		
I 38. 50c., brown ... ..	1 6	—	 <p>Type 264.</p>		
I 39. 70c., ochre ... ..			<p>1895. Figure of value in rect., with date 1895-1896. Pin perf. Type 264.</p>		
I 40. 1p., orange ... ..			I 65. 12c., blue ... ..	0 6	—
I 41. 120c., grey ... ..			I 66. 15c., violet ... ..	0 6	—
I 42. 150c., greenish-b'ne ...	5 0	—	I 67. 20c., vermilion ... ..	0 9	—
I 43. 2p., yellow-brown ...			I 68. 40c., pale green ... ..	1 0	—
 <p>Type 262.</p>			<p>I 69. 50c., rose ... .. 1 6 —</p>		
<p>1893. Inscriptions and value, with date 1893-1894. Pin Perf. Type 262.</p>			<p>I 70. 60c., slate ... .. 2 0 —</p>		
I 44. 12c., carmine ... ..			I 71. 80c., dark blue ... ..	2 0	—
I 45. 15c., black ... ..			I 72. 90c., yellow-bistre ...	3 0	—
I 46. 20c., blue ... ..			I 73. 120c., red-brown ... ..		
I 47. 30c., dark green ... ..	0 8	—	<p>1896. Portrait of Juarez in oval with date 1896-1897. Pin. perf.</p>		
I 48. 40c., yellow-green ... ..	0 10	—	I 74. 12c., dull rose ... ..		
I 49. 50c., rose ... ..	1 0	—	I 75. 50c., magenta ... ..		
I 50. 60c., black ... ..	1 0	—	<p>1897. Figure of value in oval. Pin perf.</p>		
I 51. 70c., grey ... ..	1 3	—	I 76. 12c., black ... ..		
I 52. 80c., indigo ... ..	1 3	—	I 77. 50c., yellow ... ..		
I 53. 90c., ochre ... ..	1 6	—	<p>1898. Map to left, figure of value to right. Pin perf.</p>		
I 54. 1p., carmine ... ..	2 0	—	I 78. 12c., blue ... ..		
I 55. 120c., yellow-brown ...	1 6	—	<p>1899. Arms with figure of value below. Pin perf.</p>		
			I 79. 50c., blue ... ..		
			I 80. 100c., pale green ... ..		

MERCANCIAS CUOTIZADAS.



Type 265.

Jan. 1881. Oblong, 65 x 23 mm. with portrait of Ocampo in centre. Perf. 12. Type 265.

(a) Laid paper.

M 1.	½c., ultramarine	...	0 3	0 2
M 2.	1c., blue	...	0 4	0 2
M 3.	3c., brown	...	0 6	0 4
M 4.	5c., dark green	...	1 0	0 9
M 5.	10c., vermilion	...	1 6	0 6

Var: Imperf.

M 6.	½c., ultramarine	...		
M 7.	5c., dark green	...		

(b) Thin wove paper.

M 8.	½c., ultramarine	...		
M 9.	1c., blue	...		
M 10.	3c., brown	...	—	1 6

Feb. 1881. For the use of the cigarette factory "Fabrica del Borrego." Type 267 with circle replaced by the head of a ram. Dated 1881. Perf. 12.

M 11.	½c., pale blue	...		
M 12.	1c., dark blue	...		

1881. Type of Documentos (Type 230) of this date. Perf. 12.

M 13.	50c., olive	...		
M 14.	1p., orange	...		
M 15.	5p., green	...		
M 16.	10p., violet	...		

1881. Oblong 72 x 16 mm. with monogram "M C" in rect. Dated 1881. Imperf. Type 266.

M 17.	½c., blue	...	0 4	0 4
M 18.	½c., blue on yellow	...	—	1 6



Type 266.



Type 267.

1881. Oblong, 90 x 10 mm., with engine-turned circle in centre. Dated 1881. Type 267.

(a) Imperf.

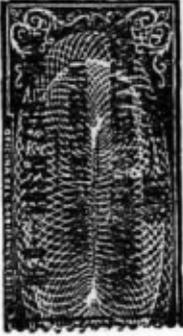
M 19.	½c., ultramarine	...	0 2	—
M 20.	1c., blue	...		

UN.  
s. d.

USED.  
s. d.

UN.  
s. d.

USED.  
s. d.

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
(b) Perf. 12.					
M 21. ½c., ultramarine ...	0 2	—			
M 22. 1c., blue ...	—	0 6			Type 269.
			Type 268.		
1883. Oblong, 60 x 12 mm., with engine-turned design. Dated 1883. Type 268.					
(a) Imperf.					
M 23. ¼c., blue ...	0 1	—			
M 24. ¼c., claret ...	0 1	—		Type 270.	
M 25. 1c., brown ...	0 2	—		1895. Inscriptions on ruled ground, with date 1895-1896. Perf. 12. Type 270.	
M 26. 2c., bronze-green ...				Mp 1. 10c., brown & yellow	
M 27. 2c., grey ...				Mp 2. 1p., brown & grey ...	
M 28. 3c., dark-blue ...	0 4	—		Mp 3. 10p., gr'n & yellow-gr'n	
M 29. 5c., orange ...				Mp 4. 100p., blue & pale blue	
M 30. 10c., green ...	0 6	0 4		Var: Error "50t" instead of \$10 on left	
M 31. 20c., grey ...				Mp 5. 10p., gr'n & yellow gr'n	
M 32. 25c., vermilion ...				1896. Similar to last, with date 1896-1897. Perf. 12.	
(b) Perf. 12.				Mp 6. 10c., black on lilac ...	
M 33. ¼c., blue ...				Mp 7. 1p., .. on grey ...	
M 34. ½c., claret ...	0 4	—		Mp 8. 10p., .. on blue ...	
M 35. 1c., brown ...	0 4	—	Mp 9. 100p., .. on flesh ...		
M 36. 2c., bronze-green ...			1897. Inscription and value in rect., with date 1897-1898. Perf. 12.		
M 37. 2c., grey ...			Mp 10. 10c., pale blue ...		
M 38. 3c., dark blue ...			Mp 11. 1p., vermilion ...		
M 39. 5c., orange ...			Mp 12. 10p., bistre ...		
M 40. 10c., green ...			Mp 13. 100p., solterino ...		
M 41. 20c., grey ...					
M 42. 25c., vermilion ...					
1884. Oblong, 53 x 35 mm., with engine-turning in circle on right. Thin wove paper. Perf. 12. Type 269.					
M 43. 1p., ultramarine ...	—	2 6			
M 44. 5p., dark green ...	—	12 6			
M 45. 10p., carmine ...					
M 46. 50p., green ...					

	UN. s. d.	USED. s. d.
1898. Value in centre & inscriptions in rect., with date 1898-1899. Perf. 12.		
Mp 14. 10c, deep violet ...		
Mp 15. 1p., vermilion ...		
Mp 16. 10p., olive-green ...		
Mp 17. 100p., yellow-brown ...		
1899. Similar to last, with date 1899-1900. Perf. 12.		
Mp 18. 10c., red-brown ...		
Mp 19. 1p., violet ...		
Mp 20. 10p., vermilion ...		
Mp 21. 100p., green ...		
1900. Similar to last with date 1900-1901. Perf. 12.		
Mp 22. 10c., light green ...		
Mp 23. 1p., brown ...		
Mp 24. 10p., dark blue ...		
Mp 25. 100p., violet ...		
1901. Similar to last, with date 1901-1902. Rouletted.		
Mp 26. 10c., dark blue ...		
Mp 27. 1p., violet ...		
Mp 28. 10p., olive ...		
Mp 29. 100p., red-brown ...		
1902. Eagle and rising sun in centre, with date 1902-1903. Perf. 12.		
Mp 30. 10c., brown-grey ...		
Mp 31. 1p., ? ...		
Mp 32. 10p., ? ...		
Mp 33. 100p., ? ...		
1903. Type of "Documentos" for this year. Perf. 12.		
Mp 34. 10c., brown ...		
Mp 35. 1p., pale blue ...		
Mp 36. 10p., ? ...		
Mp 37. 100p., ? ...		
1904. Figure of value in small central oval, with date 1904-1905. Perf. 12.		
Mp 38. 10c., green ...		
Mp 39. 1p., claret ...		
Mp 40. 10p., blue ...		
Mp 41. 100p., grey ...		

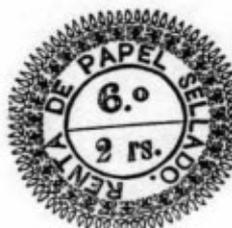
**PAPEL.**

1899. Oblong rect., 58 x 16 mm., with inscription. Type 271.		
P 1. 1\$, black ...		



Type 271.

**PAPEL SELLADO.**



Type 272.

1863. Inscription in circular frame. Thin blue paper. Type 272.		
Ps 1. 1/2r., black (8°)	..	
Ps 2. 1r., .. (7°)	...	
Ps 3. 2r., .. (6°)	...	
Ps 4. 4r., .. (5°)	...	
Ps 5. 1p., .. (4°)	...	
Ps 6. 2p., .. (3°)	...	
Ps 7. 4p., .. (2°)	...	
Ps 8. 8p., .. (1°)	...	

**PROPIEDAD RAIZ.**

1892. Inscription in oblong, 58 x 13 mm., on ruled background. Perf. 12.		
Pr 1. 5p., pale blue & brown		
Pr 2. 10p., pink & carmine ...		
Pr 3. 20p., lilac & brown ...		

**RENDA INTERIOR.**

1885. Long rect., 12 x 60 mm., for the two lowest values and oblong rect., 40 x 20 mm., for the higher values. Figures of value in centre. Dated 1885-1886. Perf. 12. Type 273.		
---	--	--

UN. s. d.	USED. s. d.
	—
	—
	—

12 0	10 0
------	------





Type 277.

1888. Long rect., 12 x 60 mm. with figure of value in oval. Dated 1888-1889. Perf. 12 Type 277.

(a) Perf. 12.

R 41. 1/4c., orange ... ..

R 42. 1/4c., yellow-brown ... ..

(b) Perf. 6.

R 43. 1/4c., orange ... ..

R 44. 1/4c., yellow-brown ... ..



Type 276.

1888. Figure of value in centre of rect. Dated 1888-1889. Laid paper. Perf. 12. Type 276.

R 45. 1c., dark green ... ..

R 46. 2c., .. ... ..

R 47. 5c., .. ... ..

R 48. 10c., .. ... ..

R 49. 25c., .. ... ..

R 50. 50c., .. ... ..

R 51. 1p., red ... ..

R 52. 5p., .. ... ..

R 53. 10p., .. ... ..

R 54. 25p., .. ... ..

R 55. 50p., .. ... ..

R 56. 100p., .. ... ..

UN. USED.  
s. d. s. d.

0 1 —  
0 3 —  
1 6 —  
1 0 —



Type 277.

1889. Long rect., 12 x 60 mm., with figures of value. Dated 1889-1890. Perf. 12. Type 277.

R 57. 1/4c., dark blue ... ..

R 58. 1/4c., bright red ... ..



Type 278.

1889. Three-quarter portrait to left of Juarez in oval. Dated 1889-1890. Laid paper. Perf. 12. Type 278.

R 59. 1c., chestnut ... ..

R 60. 2c., .. ... ..

R 61. 5c., .. ... ..

R 62. 10c., .. ... ..

R 63. 25c., .. ... ..

R 64. 50c., .. ... ..

R 65. 1p., blue-green ... ..

R 66. 5p., .. ... ..

R 67. 10p., .. ... ..

R 68. 25p., .. ... ..

R 69. 50p., .. ... ..

R 70. 100p., .. ... ..

Var. : Wove paper.

R 71. 5c., chestnut ... ..

UN. USED.  
s. d. s. d.

0 1 —  
0 1 —

— 0 1  
— 0 1  
— 0 2  
— 0 2  
— 0 4  
— 0 6  
— 0 9  
— 3 6  
— 5 0



Type 279.

1890. Cap of Liberty and rays in circle in centre of rect Thin tinted paper. Dated 1890-1891 Perf. 12. Type 279.
- |       |       |        |     |   |   |   |   |
|-------|-------|--------|-----|---|---|---|---|
| R 72. | ½c.   | red    | ... | 0 | 9 | — |   |
| R 73. | ½c.   | ..     | ... | 1 | 0 | 0 | 9 |
| R 74. | 1c.   | ..     | ... | 0 | 4 | 0 | 1 |
| R 75. | 2c.   | ..     | ... | — | — | 0 | 1 |
| R 76. | 5c.   | ..     | ... | — | — | 0 | 1 |
| R 77. | 10c.  | ..     | ... | — | — | 0 | 1 |
| R 78. | 25c.  | ..     | ... | — | — | 0 | 2 |
| R 79. | 50c.  | ..     | ... | — | — | 0 | 3 |
| R 80. | 1p.   | violet | ... | — | — | 0 | 9 |
| R 81. | 5p.   | ..     | ... | — | — | 3 | 0 |
| R 82. | 10p.  | ..     | ... | — | — | 4 | 0 |
| R 83. | 25p.  | ..     | ... | — | — | — | — |
| R 84. | 50p.  | ..     | ... | — | — | — | — |
| R 85. | 100p. | ..     | ... | — | — | — | — |



Type 280.

1891. Portrait of President Arista in oval. Dated 1891-1892. Perf. 12. Type 280.
- |       |       |                   |     |   |   |   |   |
|-------|-------|-------------------|-----|---|---|---|---|
| R 86. | ½c.   | green on greenish | ... | 1 | 0 | — |   |
| R 87. | ½c.   | ..                | ... | 1 | 0 | — |   |
| R 88. | 1c.   | ..                | ... | — | — | 0 | 1 |
| R 89. | 2c.   | ..                | ... | — | — | 0 | 1 |
| R 90. | 5c.   | ..                | ... | — | — | 0 | 1 |
| R 91. | 10c.  | ..                | ... | — | — | 0 | 1 |
| R 92. | 25c.  | ..                | ... | — | — | 0 | 3 |
| R 93. | 50c.  | ..                | ... | — | — | 0 | 4 |
| R 94. | 1p.   | carmine on lilac  | ... | — | — | 1 | 0 |
| R 95. | 5p.   | ..                | ... | — | — | — | — |
| R 96. | 10p.  | ..                | ... | — | — | — | — |
| R 97. | 25p.  | ..                | ... | — | — | — | — |
| R 98. | 50p.  | ..                | ... | — | — | — | — |
| R 99. | 100p. | ..                | ... | — | — | — | — |



Type 281.

1892. Portrait in oval. Dated 1892-1893. Stamp with "talon" Laid paper. Perf. 12. Type 281.

- |        |       |              |     |   |   |   |   |
|--------|-------|--------------|-----|---|---|---|---|
| R 100. | ½c.   | yellow-brown | ... | 0 | 9 | — |   |
| R 101. | ½c.   | ..           | ... | 0 | 6 | — |   |
| R 102. | 1c.   | ..           | ... | 0 | 3 | 0 | 1 |
| R 103. | 2c.   | ..           | ... | 0 | 4 | 0 | 1 |
| R 104. | 5c.   | ..           | ... | — | — | 0 | 1 |
| R 105. | 10c.  | ..           | ... | — | — | 0 | 1 |
| R 106. | 25c.  | ..           | ... | — | — | — | — |
| R 107. | 50c.  | ..           | ... | — | — | — | — |
| R 108. | 1p.   | ultramarine  | ... | — | — | 0 | 4 |
| R 109. | 5p.   | ..           | ... | — | — | 0 | 6 |
| R 110. | 10p.  | ..           | ... | — | — | — | — |
| R 111. | 25p.  | ..           | ... | — | — | — | — |
| R 112. | 50p.  | ..           | ... | — | — | — | — |
| R 113. | 100p. | ..           | ... | — | — | — | — |



Type 282.

1893. Portrait in oval. Dated 1893-1894. Stamp with "talon" Perf. 12. Type 282.

- |        |       |              |     |   |   |   |   |
|--------|-------|--------------|-----|---|---|---|---|
| R 114. | 1c.   | brown        | ... | 0 | 3 | 0 | 1 |
| R 115. | 2c.   | ultramarine  | ... | — | — | 0 | 1 |
| R 116. | 5c.   | yellow-brown | ... | 0 | 6 | 0 | 4 |
| R 117. | 10c.  | vermillion   | ... | — | — | 0 | 2 |
| R 118. | 25c.  | orange-brown | ... | — | — | 0 | 3 |
| R 119. | 50c.  | olive-brown  | ... | — | — | 0 | 4 |
| R 120. | 1p.   | blue-green   | ... | — | — | 0 | 6 |
| R 121. | 5p.   | dark green   | ... | — | — | — | — |
| R 122. | 10p.  | dark blue    | ... | — | — | — | — |
| R 123. | 25p.  | violet       | ... | — | — | — | — |
| R 124. | 50p.  | carmine      | ... | — | — | — | — |
| R 125. | 100p. | deep violet  | ... | — | — | — | — |



Type 283.

1894. Eagle and serpent in circle. Dated 1894-1895. Stamp with "talon". Type 283.

(a) Perf. 12.

R 126.	1c., vermilion	...	0 2	0 1
R 127.	2c., yellow-brown	...	—	0 1
R 128.	5c., brown-violet	...	—	0 1
R 129.	10c., dark green	...	—	0 3
R 130.	25c., violet	...	—	0 6
R 131.	50c., pale blue	...	—	0 6
R 132.	50c., ultramarine	...	—	0 6
R 133.	1p., carmine	...	—	0 9
R 134.	5p., orange	...	—	—
R 135.	10p., emerald-green	...	—	—
R 136.	25p., greenish-blue	...	—	—
R 137.	50p., violet	...	—	—
R 138.	100p., slate	...	—	—

(b) Perf. 6.

R 139.	1c., vermilion	..	—	—
R 140.	2c., yellow-brown	...	—	—
R 141.	5c., brown-violet	...	—	—
R 142.	10c., dark green	...	—	—
R 143.	25c., violet	...	—	—
R 144.	50c., pale blue	...	—	—
R 145.	1p., carmine	...	—	—



Type 284.

1895. Goddess in rect. Dated 1895-1896. Stamp with "talon". Perf. 12. Type 284.

R 146.	1c., orange	...	0 3	0 1
R 147.	2c., vermilion	...	0 4	0 1

R 148.	5c., green	...	—	0 1
R 147.	10c., ultramarine	...	—	0 1
R 150.	25c., yellow-brown	...	—	0 2
R 151.	50c., pale blue	...	—	0 4
R 152.	1p., yellow-green	...	—	0 6
R 153.	5p., purple	...	—	—
R 154.	10p., yellow-brown	...	—	—
R 155.	25p., deep red	...	—	—
R 156.	50p., carmine	...	—	—
R 157.	100p., violet and red	...	—	—



Type 285.

1896. Goddess in rect. Dated 1896-1897. Stamp with "talon". Perf. 12. Type 285.

R 158.	1c., yellow-brown	...	0 2	0 1
R 159.	2c., ultramarine	...	0 3	0 1
R 160.	5c., orange	...	0 4	0 1
R 161.	10c., brown	...	—	0 1
R 162.	25c., yellow-green	...	—	0 2
R 163.	50c., red	...	—	0 1
R 164.	1p., violet	...	—	0 2
R 165.	5p., emerald-green	...	—	0 6
R 166.	10p., slate-blue	...	—	1 6
R 167.	50p., rose	...	—	—
R 168.	100p., red and lilac	...	—	—



Type 286.

1897. Eagle in small circle. Dated 1897-1898. Stamp with "talon". Perf. 12. Type 286.

R 169.	1c., orange	...	0 2	0 1
R 170.	2c., bright rose	...	0 3	0 1
R 171.	5c., yellow-brown	...	0 4	0 1
R 172.	10c., ultramarine	...	—	0 1
R 173.	25c., olive	...	—	0 2

- R 174. 50c., emerald-green ...
- R 175. 1p., dark blue ...
- R 176. 5p., carmine ...
- R 177. 10p., violet ...
- R 178. 50p., red ...
- R 179. 100p., vermilion & black



Type 287.

1898. Head of Indian to left. Dated 1898-1899. Stamp with "talon". Perf. 12. Type 287.

- R 180. 1c., yellow-brown ...
- R 181. 2c., ultramarine ...
- R 182. 5c., orange ...
- R 183. 20c., brown-violet ...
- R 184. 25c., blue ...
- R 185. 50c., red ...
- R 186. 1p., lilac ...
- R 187. 5p., garnet-red ...
- R 188. 10p., light green ...
- R 189. 50p., ? ...
- R 190. 100p., ? ...



Type 288.

1899. Head of Liberty in oval. Dated 1899-1900. Stamp with "talon". Perf. 12. Type 288

- R 191. 1c., dark green ...
- R 192. 2c., orange ...
- R 193. 5c., ultramarine ...
- R 194. 10c., emerald-green ...
- R 195. 25c., brown ...
- R 196. 50c., blue ...
- R 197. 1p., red ...
- R 198. 5p., carmine ...
- R 199. 10p., violet ...

UN. USED.  
s. d. s. d.

o 2 o 1  
o 3 o 1  
o 4 o 1  
— o 2  
— o 2

- R 200. 50p., red-brown ...
- R 201. 100p., red and black ...



Type 289.

1900. Portrait in oval. Dated 1900-1901. Stamp with "talon". Perf. Type 289.

- R 202. 1c., brown ...
- R 203. 2c., sky-blue ...
- R 204. 5c., green ...
- R 205. 10c., red ...
- R 206. 25c., dark blue ...
- R 207. 50c., grey-black ...
- R 208. 1p., greenish blue ...
- R 209. 5p., carmine ...
- R 210. 10p., dark green ...
- R 211. 50p., ? ...
- R 212. 100p., brown and black

UN. USED.  
s. d. s. d.

o 2 —  
o 3 o 1  
— o 1



Type 291.

1901. Eagle in rect. Dated 1901-1902. Stamp with "talon". Perf. Type 290.

- R 213. 1c., green ...
- R 214. 2c., dull blue ...
- R 215. 5c., yellow-brown ...
- R 216. 10c., ultramarine ...
- R 217. 25c., red ...
- R 218. 50c., dark blue ...
- R 219. 1p., brown-carmine ...

o 2 —  
o 3 —  
o 4 o 1

	UN. s. d.	USED. s. d.
R 220. 5p., olive ...		
R 221. 10p., dark carmine ...		
R 222. 50p., dark green ...		
R 223. 100p., orange ...		
1902. Head of Liberty to left. Dated 1902-1903. Stamp with "talon." Perf.		
R 224. 1c., orange ...		
R 225. 2c., green ...		
R 226. 5c., ultramarine ...		
R 227. 10c., red-brown ...		
R 228. 25c., chocolate ...		
R 229. 50c., red ...		
R 230. 1p., olive ...		
R 231. 5p., dark green ...		
R 232. 10p., dark blue ...		
R 233. 50p., chocolate ...		
R 234. 100p., deep red & violet		
1903. Head to left in oval. Dated 1903-1904. Stamp with "talon." Perf.		
R 235. 1c., ultramarine ...		
R 236. 2c., orange ...		
R 237. 5c., brown ...		
R 238. 10c., vermilion ...		
R 239. 25c., yellow-green ...		
R 240. 50c., dark green ...		
R 241. 1p., carmine ...		
R 242. 5p., blue ...		
R 243. 10p., ultramarine ...		
R 244. 50p., red ...		
R 245. 100p., olive and black ...		
1904.		
R 246. 1c., green ...		
R 247. 2c., red ...		
R 248. 5c., brown ...		
R 249. 10c., yellow ...		
R 250. 25c., black ...		
R 251. 50c., violet ...		
R 252. 1p., light blue ...		
R 253. 5p., green ...		
R 254. 10p., red ...		
R 255. 50p., emerald green ...		
R 256. 100p., garnet and blue		
1905. Eagle in oval. Dated 1905-1906. Stamp with "talon" Perf. 12.		
R 257. 1c., sepia ...		
R 258. 2c., blue ...		
R 259. 5c., green ...		
R 260. 10c., black ...		
R 261. 25c., claret ...		
R 262. 50c., blue-green ...		
R 263. 1p., carmine ...		
R 264. 5p., red-brown ...		
R 265. 10p., dark green ...		
R 266. 50p., blue and carmine		
R 267. 100p., pale blue & green		
1906. Eagle in centre. Dated 1906-1907. Stamp with "talon" Perf. 12.		
R 268. 1c., green ...		
R 269. 2c., orange ...		

UN.  
s. d.

USED.  
s. d.

R 270. 5c., blue ...		
R 271. 10c., sepia ...		
R 272. 25c., carmine ...		
R 273. 50c., bright violet ...		
R 274. 1p., light brown ...		
R 275. 5p., bright rose ...		
R 276. 10p., deep slate ...		
R 277. 50p., light green ...		
R 278. 100p., red and black ...		

UN.  
s. d.

USED.  
s. d.

**TABACO CERNIDO Y RAPE.**

1893. Figure and inscriptions in undulating oval. Perf. 12. Type 292.

(a) Home manufacture.

Tc 1. 1 kilo., green ...

(b) Imported

Tc 2. 1 kilo., brown ..



Type 292.

1893. Figure on star in irregular circular frame. Perf. 12. Type 293.

(a) Home manufacture

Tc 3. 1 kilo., green ... 20 0

(b) Imported

Tc 4. 1 kilo., brown ... 20 0

1904. Inscriptions, "Tabaco Cernido y Rape" &c., in rect. Perf. 12.

(a) Home manufacture

Tc 5. 100 gr., green ...

Tc 6. 250 " " ...



Type 292.

(b) Imported  
 Tc 7. 100 gr., brown  
 Tc 8. 250 " "

**TABACOS.**



Type 294.

1898. Long rect., 20x65 mm., with head of Morelos to right in oval. Type 294.

(a) Perf. 12

Ts 1. Value not indicated, gr'n  
 Ts 2. " " br'n

0 1 —  
 0 1 —

(b) Perf. 6.

Ts 3. Value not indicated, gr'n  
 Ts 4. " " br'n

1900. As last, lithographed.

Ts 5. Value not indicated

Ts 6. " [bistre brown violet]

— 0 1

1900. Bands, 155 x 30 mm. Type 295

(a) For home manufactured cigars.

Ts 7. 5, green ...  
 Ts 8. 10, " ...  
 Ts 9. 25, " ...

1 0 —

(b) For imported cigars.

Ts 10. 5, brown ...  
 Ts 11. 10, " ...  
 Ts 12. 25, " ...



Type 295.

**DEPARTMENTS & MUNICIPALITIES OF MEXICO.**

**COAHUILA.**



Type 296.



Type 297.



Type 298.



Type 299.



Type 300.



Type 301.



Type 302.



Type 303.



Type 304.

1878. Various portraits. Types 296-304.

1.	1c., black	...	...
2.	2c., "	...	...
3.	3c., "	...	...
4.	5c., "	...	...
5.	10c., "	...	...
6.	25c., "	...	...
7.	50c., "	...	...
8.	1p., red	...	...
9.	5p., "	...	...
10.	10p., " ?	...	...

**CUERNAVACA.**

See under Morelos "CONTRIBUCION PERSONAL" and also at end.

UN.  
s. d.

USED.  
s. d.

UN.  
s. d.

USED.  
s. d.

		UN.	USED.			UN.	USED.
		s. d.	s. d.			s. d.	s. d.
<b>DURANGO.</b>							
ARBITRIO O DERECHO MUNICIPAL.							
							
Type 305.							
1865. Eagle & serpent in circle. Pelure paper. Type 305.							
A	1.	½c.	black on rose	0	6	—	—
A	2.	½c.	.. .. yellow	0	6	—	—
A	3.	½c.	.. .. orange	0	6	—	—
A	4.	1c.	.. .. white	0	6	—	—
Date? Type 305 recut., angles rounded.							
A	5.	½c.	black on dark green	0	6	—	—
A	6.	½c.	.. .. blue-green	0	9	—	—
A	7.	1c.	.. .. white	0	6	—	—
							
Type 306.							
1872. Eagle and serpent in circle. Type 306.							
A	8.	2c.	black on rose ...	0	6	—	—
A	9.	2c.	black on grey ...	0	6	—	—
1881. Oblong rects., 78 x 29 mm and 95 x 30 mm. eagle and serpent in oblong oval. Dated 1881-1882. Type 307.							
A	10.	½c.	green ...	0	6	0	6
A	11.	½c.	blue ...	1	6	1	6
A	12.	1c.	pale violet ...	0	9	0	9
A	13.	1c.	bright violet ...	1	0	1	0
1881. Rect. 45 x 27 mm. with eagle and serpent in circle. Dated 1881-1882. Type 308.							
A	14.	25c.	carminé ...	—	—	—	—
1882. Oblong rect, 87 x 12 mm. with inscription "ARBITRIO MUNICIPAL" along centre of top margin. Dated 1882.							
A	15.	½c.	green ...	—	—	0	6
A	16.	½c.	blue ...	—	—	0	9
A	17.	1c.	lilac ...	1	6	—	—
							
Type 307.							
							
Type 308.							
1883. Oblong rect., 89 x 9 mm. with inscription and value in centre. Dated 1883. Type 309.							
A	18.	½c.	orange ...	—	—	0	6
A	19.	½c.	brown ...	—	—	0	9
A	20.	½c.	blue ...	—	—	—	—
A	21.	1c.	red ...	—	—	1	0
A	22.	1c.	lilac ...	—	—	—	—
1884. Oblong rect., 89 x 9 mm. Type as last. Dated 1884.							



Type 309.



Type 310.

UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
		A 23. $\frac{1}{10}$ c., lilac ... ..		
		A 24. $\frac{1}{10}$ c., green ... ..		
		A 25. $\frac{1}{10}$ c., blue ... ..	0 6	—
		A 26. 1c., violet ... ..		
		A 27. 1c., red ... ..		
		1885. Similar type to last Dated 1885. Type 310.		
		A 28. $\frac{1}{10}$ c., pale violet ... ..	0 6	—
		A 29. $\frac{1}{10}$ c., violet ... ..	0 6	—
		A 30. $\frac{1}{10}$ c., green ... ..	1 0	—
				
		Type 311.		
		1886. Similar type to last, oblong rect., 90 x 11 mm. Dated 1886. Type 311.		
		A 31. $\frac{1}{10}$ c., violet ... ..	0 6	—
		A 32. $\frac{1}{10}$ c., yellow-green ... ..	0 6	—
		A 33. $\frac{1}{10}$ c., pale green ... ..		
		1887. Same type as last. Dated 1887.		
		A 34. $\frac{1}{10}$ c., violet ... ..	0 6	—
		A 35. $\frac{1}{10}$ c., green ... ..	0 6	—
		A 36. $\frac{1}{10}$ c., pale green ... ..	1 0	—
		1888. Thin upright rect., 12 x 88 mm. with portrait in centre. Dated 1888. Type 312.		
		A 37. $\frac{1}{10}$ c., violet ... ..	0 3	—
		A 38. $\frac{1}{10}$ c., green ... ..	0 3	—
		1889. Type as last. Dated 1889.		
		A 39. $\frac{1}{10}$ c., violet ... ..		
		A 40. $\frac{1}{10}$ c., rose ... ..	0 3	—



Type 312.

1890. Type as last. Dated 1890.  
Type 312.

A 41.	½c., rose	...	...	0	2	—
A 42.	½c., red	...	...	0	2	—



Type 313.

1892. Arms in lozenge. Dated  
1892. Perf. Type 313.

A 43.	1c., dark green	...	...	—	0	9
A 44.	2c., violet	...	...	—	0	4
A 45.	5c., sky-blue	...	...	—	2	0
A 46.	10c., carmine	...	...	—	1	6
A 47.	25c., orange	...	...	—	7	6
A 48.	50c., brown	...	...	—		
A 49.	1p., rose	...	...	—		
A 50.	5p., chestnut	...	...	—		
A 51.	10p., green	...	...	—		
A 51a.	20p., ?	...	...	—		

UN.  
s. d.

USED.  
s. d.

UN.  
s. d.

USED.  
s. d.



Type 314.

1893. Upright rect., 12 x 88 mm.  
with portrait to right. Dated  
1893-1894. Type 314.

(a) Imperf.

A 52.	½c., rose	...	...	0	1	—
A 53.	½c., dark green	...	...	0	1	—
A 54.	½c., emerald-green	...	...			

(b) Perf. 12.

A 55.	½c., rose	...	...			
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Type 315.

1893. Portrait to left in oval.  
Dated 1893-1894. Perf. 12.  
Type 315.

A 56.	1c., violet	...	...	—	0	1
A 57.	2c., green	...	...	—	0	1
A 58.	5c., carmine	...	...	—	0	1
A 59.	10c., ultramarine	...	...	—	0	2
A 60.	25c., brown	...	...	—	0	3
A 61.	50c., orange	...	...	—	0	4
A 62.	1p., rose	...	...	—	0	4
A 63.	5p., chestnut	...	...	—	7	6
A 64.	10p., yellow-green	...	...	—	10	0
A 65.	20p., dark-blue.	...	...	—	10	0

	UN.	USED.
	s. d.	s. d.
Do. Pin Perf.		
A 66.	1c., violet	...
A 67.	2c., green	...
A 68.	5c., carmine	...
A 69.	10c., ultramarine	...
A 70.	25c., brown	...
A 71.	50c., orange	...
A 72.	1p., rose	...
A 73.	5p., chestnut	...
A 74.	10p., yellow-green	...
A 75.	20p., dark blue	...

Do. Imperf.		
A 76.	1c., violet	...
A 77.	2c., green	...
A 78.	5c., carmine	...
A 79.	10c., ultramarine	...
A 80.	25c., brown	...
A 81.	50c., orange	...
A 82.	1p., rose	...
A 83.	5p., chestnut	...
A 84.	10p., yellow-green	...
A 85.	20p., dark blue	...

**GUERRERO.**

RENTA DEL TABACO.



Type 316.

1885. Oblong rect., 62 x 12 mm., with value in centre. Type 316

R 1.	½c., black	...	0 4	—
R 2.	½c., red	...	0 3	—
R 3.	1c., violet	...	0 4	—
R 4.	10c., green	...	0 9	—
R 5.	25c., yellow	...	0 9	—

1885. Upright rect., 32 x 54 mm., with value and inscriptions. Type 317.

R 6.	1p., blue	...	1 0	—
R 7.	5p., orange	...	3 0	—
R 8.	10p., rose	...	2 6	—



Type 317.

**JALISCO.**

RENTA INTERIOR.

1887. Type of "Renta Interior" series of Mexico of this date, in changed colours, surcharged "JALISCO" in black. Types 275 and 276.

(a) Perf. 12.

R 1.	½c., orange	...	0 3	—
R 2.	½c., ultramarine	...	0 6	—
R 3.	1c., dark green	...	0 6	0 4
R 4.	2c., "	...	—	0 6
R 5.	5c., "	...	—	0 9
R 6.	10c., "	...	—	1 6
R 7.	25c., "	...		
R 8.	50c., "	...		
R 9.	1p., red	...		
R 10.	5p., "	...		
R 11.	10p., "	...		
R 12.	25p., "	...		
R 13.	50p., "	...		
R 14.	100p., "	...		

(b) Perf. 6.

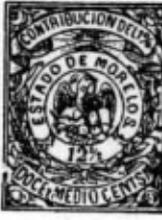
R 15.	½c., orange	...	0 9	—
R 16.	½c., ultramarine	...		
R 17.	1c., dark green	...		
R 18.	2c., "	...		
R 19.	5c., "	...		
R 20.	10c., "	...		
R 21.	25c., "	...		
R 22.	50c., "	...		
R 23.	1p., red	...		
R 24.	5p., "	...		
R 25.	10p., "	...		
R 26.	25p., "	...		
R 27.	50p., "	...		
R 28.	100p., "	...		

1888. The last surcharged "HABILITADO PARA 1888 Y 1889"

(a) Blue surcharge.

R 29.	1c., dark green	...		
R 30.	2c., "	...		
R 31.	5c., "	...	—	10 0
R 32.	10c., "	...		
R 33.	25c., "	...		
R 34.	50c., "	...		

	UN.	USED.		UN.	USED.
	s. d.	s. d.		s. d.	s. d.
(b) Black surcharge.			R 82. 10c., sepia ... ..	—	1 6
R 35. 1p., red ... ..	—	15 0	R 83. 25c., " ... ..	—	2 6
R 36. 5p., " ... ..			R 84. 50c., " ... ..		
R 37. 10p., " ... ..			R 85. 1p., ultramarine ...		
R 38. 25p., ? ... ..			R 86. 5p., " ... ..		
R 39. 50p., ? ... ..			R 87. 10p., " ... ..		
R 40. 100p., ? ... ..			R 88. 25p., " ... ..		
(c) Carmine surcharge			R 89. 50p., " ... ..		
R 41. 10c., deep green ...			R 90. 100p., " ... ..		
R 42. 25c., " ... ..			1892. As last, surcharged "JAL-		
1888 "Renta Interior" series			ISCO" in black. Perf. 12.		
for Mexico of this date, in			Type 181.		
changed colours, surcharged			R 91. 1c., red on lilac tinted	—	0 4
"JALISCO" in black. Perf.			R 92. 2c., " " ... ..	—	0 4
12. Type 276.			R 93. 5c., " " ... ..	—	0 9
R 43. 1c., brown ... ..			R 94. 10c., " " ... ..	—	1 3
R 44. 2c., " ... ..			R 95. 25c., " " ... ..	—	2 6
R 45. 5c., " ... ..			R 96. 50c., " " ... ..		
R 46. 10c., " ... ..	5 0	—	R 97. 1p., violet ... ..		
R 47. 25c., " ... ..			R 98. 5p., " ... ..		
R 48. 50c., " ... ..			R 99. 10p., " ... ..		
R 49. 1p., blue-green ...			R 100. 25p., " ... ..		
R 50. 5p., " ... ..			R 101. 50p., " ... ..		
R 51. 10p., " ... ..			1893. As last, surcharged "JAL-		
R 52. 25p., " ... ..			ISCO" in black. Perf. 12. Type		
R 53. 50p., " ... ..			282.		
R 54. 100p., " ... ..			R 102. 1c., brown on lilac	—	0 6
1889. As last, surcharged "JAL-			tinted		
ISCO" in black. Perf. 12.			R 103. 2c., brown on lilac	—	0 4
Type 278.			tinted		
R 55. 1c., olive-brown ...	—	2 0	R 104. 5c., brown on lilac	—	0 9
R 56. 2c., " ... ..			tinted		
R 57. 5c., " ... ..			R 105. 10c., brown on lilac	—	0 9
R 58. 10c., " ... ..	—	2 6	tinted		
R 59. 25c., " ... ..			R 106. 25c., brown on lilac	—	2 6
R 60. 50c., " ... ..			tinted		
R 61. 1p., red ... ..			R 107. 50c., brown on lilac	—	2 6
R 62. 5p., " ... ..			tinted		
R 63. 10p., " ... ..			R 108. 1p., grey on pink ...	—	4 0
R 64. 25p., " ... ..			R 109. 5p., " " ... ..		
R 65. 50p., " ... ..			R 110. 10p., " " ... ..		
R 66. 100p., " ... ..			R 111. 25p., " " ... ..		
1890. As last, surcharged "JAL-			R 112. 50p., " " ... ..		
ISCO" in black. Perf. 12.			1894. As last, surcharged "JAL-		
Type 279			ISCO" in black Roman caps.		
R 67. 1c., brown ... ..	—	0 4	Type 283.		
R 68. 2c., " ... ..	—	0 4	(a) Perf. 12.		
R 69. 5c., " ... ..	—	0 9	R 113. 1c., ultramarine on	0 6	0 4
R 70. 10c., " ... ..	—	0 6	lilac		
R 71. 25c., " ... ..	—	2 6	R 114. 2c., ultramarine on	0 6	0 3
R 72. 50c., " ... ..			lilac		
R 73. 1p., greenish-blue ...			R 115. 5c., ultramarine on	—	1 0
R 74. 5p., " ... ..			lilac		
R 75. 10p., " ... ..			R 116. 10c., ultramarine on		
R 76. 25p., " ... ..			lilac		
R 77. 50p., " ... ..			R 117. 25c., ultramarine on		
R 78. 100p., " ... ..			lilac		
1891. As last, surcharged "JAL-			R 118. 50c., ultramarine on		
ISCO" in black. Perf. 12.			lilac		
Type 280.			R 119. 1p., red on lilac ...		
R 79. 1c., sepia ... ..	—	0 6	R 120. 5p., " ... ..		
R 80. 2c., " ... ..	—	0 6	R 121. 10p., " ... ..		
R 81. 5c., " ... ..	—	1 0	R 122. 25p., " ... ..		
			R 123. 50p., " ... ..		
			R 124. 100p., " ... ..		

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
(b) Perf. 6					
R 125. 1c., ultramarine on pink	—	2 6	1884. The last, surcharged in black "HABILITADO PARA EL XX ANO". Perf. 13½.		
R 126. 2c., ultramarine on pink	—	2 6	A 2. 12c., bistre ... ..		
<b>MICHOACAN DE OCAMPO.</b>			1884. Oblong rect., with inscriptions. Dated 1884-1885. Type 319.		
			A 3. 12c., ultramarine ... ..	—	5 0
Type 318.					
1883. Oblong rect., 74 x 11 mm., with inscriptions. Dated 1883-1884. Type 318.			Type 320.		
A 1. 12c., bistre ... ..	—	3 0	1885. Oblong rect., 74 x 11 mm., with inscriptions. Dated 1885-1886. Perf. 11½. Type 320.		
			A 4. 12c., red ... ..	3 6	2 0
Type 319.			1887. The last, surcharged "HABILITADO PARA 1887".		
			A 5. 12c., red ... ..		
			1888. Oblong rect., with inscriptions. Dated 1887-1888.		
			A 6. 12c., green ... ..	—	6 0
			<b>MORELOS.</b>		
			CONTRIBUCION DEL 1%.		
					
			Type 121.		

	UN. s. d.	USED. s. d.		UN. s. d.	USED. s. d.
1874. Eagle and serpent in circle. Type 321.			Do Perf. 12½.		
C 1. 12½c., vermilion ...	—	0 9	Ce 8. 12½c. 18¾c., black ...	—	3 0
C 2. 25c., green ...	—	0 2	Ce 9. 1p. 1.50p., lilac ...		
C 3. 50c., violet ...	—	1 0	Ce 10. 5p. 7½p., green ...		
C 4. 1p., blue ...	—	1 6	Ce 11. 10p. 15p., vermilion		
C 5. 2p., orange ...	—	2 0			
C 6. 5p., violet ...	—				
					
Type 322.					
1875. Similar type to last. Dated 1875. Type 322.			CONTRIBUCION PERSONAL.		
C 7. 12½c., blue ...	—	0 6	NOTE.—There are a great number of minor errors and varieties in this series of stamps. We have only catalogued a few of the more prominent.		
C 8. 25c., chamois ...	—	1 0	<b>CUAUTLA.</b>		
C 9. 25c., dark brown ...	—	1 0	(1) Morelos.		
C 10. 50c., grey-black ...	—	1 0	1882. Type 324 with "Distrito de Cuautla" in label below, with value and "Morelos" surcharged vertically.		
C 11. 1p., blue-green ...	—	1 0	M 1. \$0.50c., lemon-yellow ... 3 0 —		
C 12. 2p., vermilion ...	—	2 6	M 2. 62c., " ...		
C 13. 5p., violet ...	—	2 0	M 3. \$0.75c., " ...		
CONTRIBUCION PARA LA ENSEÑANZA PRIMARIA.			(2) Yecapixtla.		
			1882. Type as last, with value and "Yecapixtla" surcharged vertically.		
Type 323.			Y 1. 32 cents., yellow ... 1 6 —		
1876. Eagle and serpent in circle within branches. Dated 1876. Imperf. Type 323.			Y 2. 32 centavos, yellow ... 1 6 —		
Ce 1. 12½c. 18¾c., black ...			Y 3. 40 cents., yellow ...		
Ce 2. 25c. 37½c., mauve ...			[Exist tête-bêche.]		
Ce 3. 50c. 75c., blue ...			<b>CUERNAVACA.</b>		
Ce 4. 1p. 1.50p., lilac ...			(1) Cuernavaca.		
Ce 5. 2p. 3p., blue ...					
Ce 6. 5p. 7½p., green ...			Type 324.		
Ce 7. 10p. 15p., vermilion ...			1877. Head to left in oval. Type 324.		
			(a) Date "1877" in small figures.		
			C 1. Value not indicated, vermilion ... 0 4 —		
			(b) Date "1877" in large figures.		
			C 2. Value not indicated, vermilion ... 1 0 —		
			(c) Surcharged "10 00 cs." Date in small figures.		
			C 3. \$10, vermilion ... 0 9 —		
			(d) Surcharged "10 00 cs." Date in large figures.		
			C 4. \$10, vermilion ...		



Type 325.

1878. Type 325. Surcharged with value.

C 5.	0.32c., slate	...	...
C 6.	0.36c., "	...	...
C 7.	0.48c., "	...	...
C 8.	0.48c., green	...	...
C 9.	0.50c., slate	...	...
C 10.	1.00c., "	...	...
C 11.	1.50c., "	...	...
C 12.	1.50c., green	...	...
C 13.	3.00c., slate	...	...
C 14.	3.00c., green	...	...



Type 326.

1879. Type 326. Surcharge of name across stamp and value on label.

C 15.	32c., vermilion	...	...
C 16.	40c., "	...	...
C 17.	50c., "	...	...
C 18.	62c., "	...	...



Type 327.

UN.  
s. d.

USED.  
s. d.

1879. Type 327. Surcharged "Municipalidad de Cuernavaca" and value in three lines vertically upwards.

C 19.	40c., vermilion	...
C 20.	50c., "	...
C 21.	60c., "	...
C 22.	1.00c., "	...
C 23.	1.50c., "	...
C 24.	2.00c., "	...
C 25.	2.50c., "	...



Type 328.

1879. Type 328. Surcharge of value horizontally.

C 26.	32c., slate	...	...
C 27.	36c., "	...	...
C 28.	40c., "	...	...
C 29.	50c., "	...	...
C 30.	56c., "	...	...
C 31.	62c., "	...	...
C 32.	100c., "	...	...
C 33.	125c., "	...	...
C 34.	200c., "	...	...

1880. Type as last, with date 1880-1881.

C 35.	32c., rose	...	...
C 36.	36c., "	...	...
C 37.	50c., "	...	...
C 38.	56c., "	...	...
C 39.	75c., "	...	...
C 40.	125c., "	...	...

1881. Type as last, with date 1881-1882.

C 41.	1.25p., rose	...	...
C 42.	2p., bine	...	...
C 43.	8p., rose	...	...
C 44.	14p., "	...	...

1881. Type as last. Surcharged with value and name vertically.

C 45.	32c., brown	...	...	1	6	—
C 46.	36c., "	...	...	2	6	—
C 47.	40c., "	...	...	5	0	—
C 48.	50c., "	...	...	5	0	—
C 49.	56c., "	...	...	6	0	—
C 50.	62c., "	...	...	7	6	—
C 51.	75c., "	...	...	7	6	—
C 52.	1p., "	...	...	10	0	—
C 53.	1.25c., "	...	...	12	6	—
C 54.	2p., "	...	...	15	0	—
C 55.	3p., "	...	...	20	0	—
C 56.	5p., "	...	...	20	0	—

UN.  
s. d.

USED.  
s. d.



Type 329.

1882. Type 329. Surcharge of value and name vertically upwards.

C 57.	1.25p., green	...	...		
C 58.	3p., "	...	...		
C 59.	5p., "	...	...		

1884. Type as last, with value in label at base and surcharge of name.

C 60.	32c., slate	...	...		
C 61.	36c., "	...	...		
C 62.	40c., "	...	...		

## (2) Juitepec.

1881. Type 329 with value and "Juitepec" surcharged vertically

J 1.	32c., brown	...	...	1 6	—
J 2.	36c., "	...	...	2 6	—
J 3.	40c., "	...	...	5 0	—
J 4.	50c., "	...	...	7 6	—

## (3) Tlaltizapan.

1881. Type 329 with value and "Tlaltizapan" surcharged vertically.

T 1.	32c., brown	...	...	1 6	—
T 2.	36c., "	...	...		
T 3.	40c., "	...	...	2 6	—
T 4.	50c., "	...	...	4 0	—
T 5.	75c., "	...	...		
T 6.	1.25c., "	...	...		
T 7.	1.25c., green	...	...		
T 8.	2p., brown	...	...		
T 9.	3p., green	...	...		

1882. Type as last.

T 10.	32c., green	...	...		
T 11.	36c., "	...	...		
T 12.	0.36c., "	...	...		
T 13.	40c., "	...	...		
T 14.	1p., "	...	...		
T 15.	2p., "	...	...		

## (4) Xochitpec.

1881. Type 329 with value and "Xochitpec" surcharged vertically

X 1.	32c., brown	...	...		
X 2.	36c., "	...	...	2 6	—
X 3.	40c., "	...	...		
X 4.	50c., "	...	...		
X 5.	75c., "	...	...		

UN.	USED.	UN.	USED.		
s. d.	s. d.	s. d.	s. d.		
		X 6.	1 peso brown ... ..		
		X 7.	1 pesos ,, ... ..		
		1882.	Type as last.		
		X 8.	36c., green ... ..		
		<b>Jonacatepec.</b>			
		(1) Jantelco.			
		1882.	Type 329 with "Distrito de Jonacatepec" in label below, with value and "Jantelco" surcharged vertically.		
		J a 1.	36c., brown ... ..	2 6	—
		J a 2.	44 centavo, brown ... ..	10 0	—
		J a 3.	44 cents., " ... ..	6 0	—
		J a 4.	80.44 cents., " ... ..	7 6	—
		J a 5.	80.44 cs. " ... ..	10 0	—
		J a 5.	50 cents., " ... ..	15 0	—
		J a 7.	50 centavos, " ... ..	12 6	—
		(2) Jonacatepec.			
		1878.	Type 324 with "Distrito de Jonacatepec" in label below with value surcharged. Date in large or small figures.		
		J o 1.	Value not indicated, brown		
		J o 2.	0.32c., brown ... ..	0 6	—
		J o 3.	0.36c., " ... ..	1 6	—
		J o 4.	0.37c., " ... ..	1 0	—
		J o 5.	0.38c., " ... ..		
		J o 6.	0.40c., " ... ..		
		J o 7.	0.44c., " ... ..	10 0	—
		J o 8.	0.48c., " ... ..	7 6	—
		J o 9.	0.50c., " ... ..	7 6	—
		J o 10.	0.75c., " ... ..		
		J o 11.	0.76c., " ... ..		
		J o 12.	1p., " ... ..		
		J o 13.	1.75p., " ... ..		
		Error: Inverted surcharge of value.			
		J o 14.	0.36c., brown ... ..	5 0	—
		1882.	Type as last, surcharged vertically with value and "Jonacatepec".		
		J o 15.	44c., brown ... ..	10 0	—
		J o 16.	50c., " ... ..	14 6	—
		J o 17.	62c., " ... ..	15 0	—
		J o 18.	87c., " ... ..	15 0	—
		1887.	Type as before. Dated 1887.		
		J o 19.	Value not indicated, blue ... ..		
		1888.	Type as before. Dated 1888.		
		J o 20.	36c., brown ... ..		
		J o 21.	37c., " ... ..		
		(3) Tetelilla.			
		1882.	Type 329 with "Distrito de Jonacatepec" in label below, with value and "Tetelilla" surcharged vertically.		

	UN.	USED.		UN.	USED.
	s. d.	s. d.		s. d.	s. d.
T 1. 36c., brown ... ..	7 6	—	M 29. 0.80c., blue ... ..	1 0	—
T 2. 40c., ,, ... ..	10 0	—	M 30. 0.87c., ,, ... ..	1 0	—
(4) <i>Zacualpan.</i>			M 31. 0.94c., ,, ... ..	1 6	—
1882. Type 329 with "Distrito de Jonacatepec" in label below with value and "Zacualpan" surcharged vertically.			M 32. \$1., ,, ... ..	1 0	—
Z 1. 36c., brown ... ..	7 6	—	M 33. \$1.25., ,, ... ..	1 0	—
<b>Morelos.</b>			M 34. \$1.50., ,, ... ..	1 0	—
(1) <i>Morelos.</i>			M 35. \$1.75., ,, ... ..	1 6	—
1877. Type 324, with "Distrito de Morelos" in tablet below.			M 36. \$2., ,, ... ..	1 6	—
M 1. Value not indicated, brown (date small)	0 6	—	M 37. \$2.50., ,, ... ..	1 6	—
M 2. Value not indicated, brown (date large)	1 0	—	M 38. \$3., ,, ... ..	2 0	—
1881. Type as last, with "Morelos" surcharged vertically.			M 39. \$4., ,, ... ..	2 0	—
M 3. 32c., green ... ..			M 40. \$5., ,, ... ..	2 0	—
			M 41. \$6., ,, ... ..	2 0	—
			M 42. \$7., ,, ... ..	3 0	—
			M 43. \$8., ,, ... ..	4 0	—
			M 44. \$9., ,, ... ..	5 0	—
			Var.: Error.		
			M 45. 0.49c., blue ... ..		
			1886. Type as last. Dated 1886.		
			M 46. 0.36c., blue ... ..		
			M 47. 100c., ,, ... ..		
			M 48. 150c., ,, ... ..		
			(2) <i>Ayala.</i>		
			1881. Type 324, with "Distrito de Morelos" in tablet below, with value and "Ayala" surcharged vertically		
			Ma 1. 36c., green (Type 1) ...	1 6	—
			Ma 2. 36c., ,, (Type 2: in <i>italics</i> )	3 0	—
			(3) <i>Yecapixtla.</i>		
			1881. Type &c., as last.		
			My 1. 32c., green ... ..	0 9	—
			<b>Tetecala.</b>		
			(1) <i>Coatlan del Rio.</i>		
			1881. Type 324, with "Distrito de Tetecala" in tablet below, surcharged vertically with value and "Coatlan del Rio"		
			Tc 1. 36c., yellow ... ..	1 6	—
			Tc 2. 0.56c., ,, ... ..	4 0	—
			(2) <i>Jojutla.</i>		
			1880-81. Type 324, with "Distrito de Tetecala" in tablet below, surcharged horizontally.		
			Tj 1. 32c., lilac ... ..	1 6	—
			Tj 2. 36c., ,, ... ..	2 6	—
			Tj 3. 33c., ,, (Error) ...		
			1882. Type 324, with "Distrito de Tetecala" in tablet below, surcharged vertically with value and "Jojutla".		
			Tj 4. 36c., red ... ..		
			Tj 5. \$0.36c., ,, ... ..		
			Tj 6. 0.40c., ,, ... ..		
			Tj 7. 1p., black ... ..		
			(3) <i>Tlaquiltenango.</i>		
			1881. Type, &c. as last, surcharged vertically with value and "Tlaquiltenango".		



Type 330.

1884. Type 330. With value in tablet below.

M 4. 32c., blue ... ..		
M 5. 0.32c., ,, ... ..	1 6	—
M 6. 36c., ,, ... ..	5 0	—
M 7. 0.36c., slate ... ..	3 0	—
M 8. 50c., blue ... ..		
M 9. 50c., slate ... ..		
M 10. 75c., blue ... ..		
M 11. 80c., ,, ... ..		
M 12. 87c., ,, ... ..		
M 13. 100c., ,, ... ..		
M 14. \$1., ,, ... ..		
M 15. \$1.50, rose ... ..		
M 16. \$2.00, ,, ... ..		
M 17. \$2.50, ,, ... ..		
M 18. \$3.00, ,, ... ..		
M 19. \$4.00, ,, ... ..		

1885. Type as last Dated 1885.

M 20. 0.32c., blue ... ..	0 6	—
M 21. 0.36c., ,, ... ..	0 9	—
M 22. 0.40c., ,, ... ..	0 9	—
M 23. 0.44c., ,, ... ..	1 0	—
M 24. 0.50c., ,, ... ..	0 9	—
M 25. 0.56c., ,, ... ..	0 9	—
M 26. 0.62c., ,, ... ..	0 9	—
M 27. 0.68c., ,, ... ..		
M 28. 0.75c., ,, ... ..	1 6	—





# WEEKLY PHILATELIC GOSSIP

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## POSTAL SERVICE 2500 YEARS AGO AND NOW

Historic Postal Systems—Wonders of U. S. Mail Service—Early History, Development and Present Operation.

By WILLIAM C. DEMING  
President, United States Civil Service Commission.

THE ARRIVAL of the postman is always a welcome incident of the day. He brings letters from our friends and relatives. There are cards wishing us happiness on our birthday or on Christmas. There are bills. These come with dependable regularity. There are warnings from constituted authority to do this or not to do that. There is the newspaper from home, or perhaps a dozen eggs fresh from the farm. There are circulars offering \$100 worth of books for \$3.99. In our mail there is adventure, there is romance, there is sometimes tragedy.

We are interested, however, only in what the postman brings to us. We seldom, if ever, give a thought to the wonderful business organization which

he represents. It never occurs to us that in the history of the American Postal Service and in its present operation may be found true romance.

### Early History.

The early history of postal systems in general is most interesting. The first organized postal system of which there is definite record was operated by the Persians under Cyrus in the sixth century before Christ. Camels were principally used as a means of transportation.

In the Book of Esther, chapter 8, verse 10, the following appears:

"And he wrote in the King Ahasuerus' name, and sealed it with the king's ring, and sent letters by posts on horseback, and riders on mules, camels, and young dromedaries."

The name "post office" originated in the posts (from the Latin positum, placed or fixed) which were placed at intervals along the roads of the Roman Empire, where carriers were kept in readiness to bear dispatches and intelligence.

The Spanish conquest of South America disclosed a well-organized postal system of the Peruvians. This system is described in Prescott's history as "established on all the great

(Continued on next page)

## MEXICAN REVENUE STAMPS

The Provisional Documentaries of 1877

By JOHN K. STRECKER  
Librarian Baylor University,  
Waco, Texas

POSTAGE STAMP collectors have been paying their respects to the American catalog and while the writer agrees with many of their comments on prices of stamps, he is willing to admit that he has found the production of the Scott company valuable as a check-list and for purposes of classification. If the postage stamp collector was confronted with the handicap of the Mexican revenue specialist, he might well complain of published catalogs. While it is true that one cannot expect the annual or occasional printed sales catalog to contain everything that interests him, he has a right to expect a list of the major varieties of issue and surcharge in the volume he pays (Continued on page 1288)

## HUB POSTAGE STAMP CO., INC.

45 BROMFIELD ST. BOSTON  
We beg to announce that we have just placed on our counters, two collections of fine old NINETEENTH CENTURY STAMPS. One of these is strong in British Colonial issues and many other hard-to-get stamps, and nearby collectors will find much to interest. These collections, together with our regular stock, place us in a better position than ever before to fill WANT LISTS and collectors at a distance are respectfully urged to favor us with a list of their needs. References if unknown to us.

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10c denomination, per hundred \$ .15  
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15c, per hundred .40  
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30c, per hundred .60  
\$1.00, per hundred 1.50

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10c, per hundred .15  
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45 Bromfield St., Boston, Mass.

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No.	Cat.	Net
355, 356, 357, 359 (4)	.12	.05
402, 403, 404, 405 (4)	.11	.05
414, 415, 416, 417, 418 (5)	.31	.15
431, 432, 433, 434 (4)	.13	.06
467, 468 (2)	.25	.11
474, 475, 476, 477 (4)	.16	.07
482, 486, 487, 488, 491 (5)	.45	.25
as above and No. 489, cat. \$1.68 plus		.75

### NICARAGUA

No.	Cat.	Net
215, 224, 269, 278 (4)	.48	.20
290, 291, 292, 293 (4)	.45	.20
296-299, 301-304, 306 (10)	.62	.30
309-351, 354, 419-421 (7)	.24	.10
367, 368, 370, 397, 398, 405 (6)	.64	.35
382, 378, 399 (3)	.32	.15
381, 385, 390 (3)	.30	.15
401-404, 418, 431 (7)	1.22	.50
412-416, 439, 440 (6)	.58	.25
as above,	3.75	2.00

### HONDURAS

No.	Cat.	Net
117, 119, 120, 121, 122, 131-5 (10)	.32	.15
174, 184-187, 189, 207-210 (9)	.50	.25
as above and No. 190	1.07	.50
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Brookline (47)

Massachusetts

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29 10c 1847, average		15.00
29 10c 1847, fine		20.00
33 3c 1851, average, a hundred		8.00
33 3c 1851, fine, a hundred		15.00
120 15c 1879, average, for ten		2.40
190 30c 1879 average, for ten		2.40
232 3c Columbian, fine, a hundred		4.50
235 6c Columbian, fine, a hundred		9.00
238 15c Columbian fine, for ten		3.75
*331-340, 1c to 15c, complete	3.45	2.25
*348, 349, 1c, 2c coils	.50	.35
*352, 353, 1c, 2c coils	.50	.35
*353-358, 1c, 2c imperf., coils	4.96	3.50
392-396 1c to 5c coils	.86	.50
*405-409, 1c to 7c	.43	.30
*490-497, 1c to 10c coils	.62	.40
*541 3c	.30	.20

Let us have your want list for any U. S. or foreign stamps you need.

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nent or across the ocean would seem if it were not for our knowledge that we can send letters to them and receive responses from them in such a very short time? Another comforting thought is that every agency for closer and quicker communication between nations tends to better understanding and therefore toward peace. These thoughts are beautifully expressed in the following inscription on the Post Office building at Washington, D. C.:

"MESSENGER OF SYMPATHY AND LOVE

"SERVANT OF PARTED FRIENDS

"CONSOLER OF THE LONELY

"BOND OF THE SCATTERED FAMILY

"ENLARGER OF THE COMMON LIFE

"CARRIER OF NEWS AND KNOWLEDGE

"INSTRUMENT OF TRADE AND INDUSTRY

"PROMOTER OF MUTUAL ACQUAINTANCE

"OFF PEACE AND OF GOOD WILL

"AMONG MEN AND NATIONS."

#### MEXICAN REVENUE STAMPS

(Continued from front page)

his money for. Both the little Mendoza Mexican revenue catalog of 1906 and the latest Forbin general revenue catalog (1915) have their imperfections. Mendoza was a collector of Mexican revenues for more than thirty years, twenty years of which he was employed in one of the fiscal departments of the Mexican government, yet twenty-nine years after they were out of use, he was able only to list ten varieties of the 1877 documentary provisionals in his catalog. Forbin lists twenty-six varieties, eight of which are number duplications with a or b added, indicating that these were interpolated after the issue was first written up.

This screed is largely in the nature of an appeal to Mexican revenue col-

lectors to report all uncataloged varieties of these provisionals that exist in their collections. The surcharged documentaries were short-lived. The 1876 set was used until the end of the period for which it was issued. In January, 1877, the new issue was not received on time and many cities overprinted the remainders of the 1876 set. It is probable that these overprinted stamps were in use in some places less than thirty days and as a result all are scarce. In the following notes, I am listing all of the 1877 provisionals that I now know anything about.

#### Michoacan

Forbin's Type a

(Arched overprint, "PARA 1877")

Forbin lists the five centavo denomination only, although there is little reason to doubt that others were surcharged. This type is not listed by Mendoza.

#### Chihuahua

Forbin's Type b

("Habilitada 1877", nor. reading up)

Forbin lists all denominations from one centavo to the five pesos, eight in all. Mendoza knew only of the five centavo stamp thus overprinted.

#### Durango

Forbin's Type c

("PARA 1877". Thick letters, period after date.)

Forbin lists all denominations from one centavo to five pesos. Mendoza knew only of the one, three, five, twenty-five and fifty centavo stamps overprinted for use in this city. (I have a fifty centavo stamp used in Durango with black manuscript surcharge "Para 1877".)

#### Jalisco

Forbin's Type d

("PARA 1877", thinner letters, no period).

Forbin catalogs the five and ten centavo and five peso stamps with this surcharge, but it is not listed in Mendoza's catalog. In addition to those known to Forbin, I have in my personal collection copies of the one

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 Lot 2.—5c 1847. Stitch wmk. Red grid canc. Margins fine three sides, bottom slightly cut into. Cat. \$15.00  
 Lot 3.—10c 1847 pen canc. and worn; fair only. Cat. -----\$30.00  
 Lot 4.—10c 1851, superb copy with green town canc. and pen canc., three short strokes. Margins wide three sides and fourth same except lower part, but does not touch design. Cat. -----\$40.00  
 Lot 5.—90c 1869. Beautiful color, finely centered, light canc. Four perfs. gone and slight tear not noticeable. Cat. -----\$40.00

### Match and Medicine

- Lot 6.—A collection of 120 diff. few playing cards, average condition, some fine items. Cat. -----\$52.30

### 20th Century Entires

- Lot 7.—2c Br. Red Die A2 on size 5 white fine used, Bartel's No. 2166. Cat. -----\$3.00  
 Lot 8.—2c Carmine Die "D" Type 9, Size 13 on Amber; fine used, Bartel's No. 2414, unused. Cat. --\$2.00  
 Lot 9.—2c Carmine Die "A" 2 size 7, superb unused, Bartel's No. 2260. Cat. -----\$2.00

### Harding Precancels

- Lot 10.—Santa Clara, Calif. Type I, normal, fine condition. A very rare Harding.  
 Lot 11.—Vallejo, Calif., Type I, normal in excellent shape. Another rare one.  
 Lot 12.—Sparks, Nev., Type I, normal, fine condition. One of the rarest Hardings.

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and three centavo stamps with this overprint. I am reasonably sure that the twenty-five and fifty centavo and one peso stamps also exist with this surcharge.

#### Colima

Forbin's Type e

"PARA 1877", large type, two lines) Forbin lists the one and five centavo stamps. Mendoza mentions the three centavos with this surcharge but says "for use in Nueva Leon." Specimens in my collection of the one centavo denomination have the regular Colima overprint in addition to the provisional surcharge.

#### Zacatecas

Forbin's Type f

"Para 1877", one line, thin letters) This type is not listed by Mendoza but Forbin catalogs the one and three centavo denominations. I have authentic specimens of the five, ten, twenty-five and fifty centavo and one peso stamps with this overprint.

#### Carmen

Forbin's Type g

("Habilitada Para 1877", three lines) Forbin lists the five and fifty centavo stamps; Mendoza, the five, ten and fifty centavo. All are exceedingly rare.

#### Zamora

Forbin's Type h

(Not Cataloged)

("PARA 1877", one line)

This overprint is similar to type c but is easily distinguished. I have only the one centavo denomination. I also have a one centavo stamp used in Zamora which has red manuscript surcharge "Para 1877."

#### Seebohm Holds Successful Sale.

The granddaddy of present-day postage stamps recently found a new daddy.

Included in more than 560 lots of the rarest postage stamps ever assembled in this part of the world, the aforementioned granddaddy—known to collectors of stamps as the Mulready Envelope was sold to the highest bidder in what is claimed to be the largest auction ever held West of New York.

The stamps, many from private collections owned by wealthy San Franciscans, or picked up abroad by Edwin P. Seebohm, a local dealer, were placed on sale at the San Francisco Stamp Society, 149 Eddy street, on Tuesday, January 27.

A surprisingly large number of bids on the various lots were received from all parts of North and Central America and from as far West as Hawaii, thus indicating the growing interest in the ancient hobby of stamp collecting.

Printed in Great Britain in 1840, the Mulready Envelope soon gave way to the present form of adhesive stamps, being considered too "bulky" even at that early date. While this

is the oldest known stamp in existence, more interesting to San Franciscans, in the stamps auctioned, were several specimens of the so-called Victor Bicycle Post, authorized by the government for use between San Francisco and Fresno during the railroad strike of 1894, and an envelope carried by the Wells-Fargo Company from Victoria, B. C., to San Francisco in 1864.

From stamps on the envelope it appears that the British government received five cents to cover postage and the United States 10 cents. In addition to the postage paid by the sender to the two governments, the former also paid a Wells-Fargo carry-charge of from 75 cents to \$1.

Having a catalog value in excess of \$15,000, the amassing included many rare and scarce varieties, as well as several erroneously printed stamps, the value of which is today placed at several hundred times the face value of the stamp itself.

The collection also included rare Ceylon issues of 1857, Hawaiian issues of 1857, Mauritius stamps of 1859 and several issued in Germany by the Duchy of Oldenburg in 1852.

"This was the twenty-second annual postage stamp auction I have held in San Francisco," said Seebohm, in discussing the sale. "With the increasing value of rare stamps I am glad to see from the great interest taken in my recent stamp auction that the number of collectors is steadily increasing, not only throughout the United States, but right in San Francisco and the bay district."

—The San Francisco Bulletin.

## BULGARIA

1902 Shipka Pass Set Nos. 70-72, mint, cat. value 65c, my price 22c. 190 var. of this country in my approval books. What numbers do you need?

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VOL. IX, NO. 40. HOLTON, KANSAS, JANUARY 3, 1925 WHOLE NO. 165

## THE LURE OF THE MEXICAN REVENUE

By JOHN K. STRECKER  
 Librarian Baylor University,  
 Waco, Texas.

Written especially for GOSSIP.)  
**T**HE WRITER specializes in the most beautiful and interesting stamps in the world—the fiscals of our southern neighbor, Mexico. There are collectors who will question this statement but unless they have inspected a real collection of these stamps, they are not qualified to argue the matter. I have been collecting Mexican revenues for twenty years in a small way but it was not until 1922 that I went in for them to any great extent. Many years ago, during the lifetime of the late Charles Haviland Mekeel, I purchased from the Mekeel company a nice lot of Documentary and Customs stamps. These I mounted in a small album. As the years rolled by this small nucleus increased until I found myself in possession of more

than seven hundred varieties—one section of a large general revenue collection, my side-line. I probably still would be working along in the same hap-hazard fashion had it not been for George W. Coryell, who lived in Mexico for a number of years and while there amassed a large lot of revenues. These he assorted and classified and in time formed a marvelous specialized collection. I say marvelous advisedly, for Mr. Coryell was able to make a display of double and triple overprints in several issues of the Internal Revenues (Renta Interiors) which I personally have been unable to duplicate from the thousands of the same stamps which have passed through my hands during the past two years. Mr. Coryell offered to sell me this collection. I debated the matter for a long time but finally fell for his offer. Had it not been for some of the unusual overprints, I probably would have returned the collection, for by this time I had Mexicans galore. Several of my dealer friends (GOSSIP advertisers at one time or another) very kindly permitted me to go through their stocks and pick out rare and desirable overprints and I now have a fair representation of the majority of the Federal emissions and many of the

(Continued on next page)

### Third Price List

ENCASED POSTAGE STAMP MONEY  
 Various, Interesting and Rapidly Increasing in Rarity and Value.

U—Germania. N—Numeral

ENCASED IN CELLULOID

pf Tebbenhoff on back	N	.20	
pf Tebbenhoff on back	N	.20	
pf D A B on back	N	.15	
pf Muser-Brau on back	G	.25	
pf Muser-Brau on back	N	.25	
pf Muser-Brau on back	G	.20	
pf Rheingold on back	G	.20	
pf Rheingold on back	N	.15	
pf Ruberg's Likore on back	G	.10	
pf Ruberg's Likore on back	N	.25	
pf Gebr. Sunner on back	G	.10	
pf Gebr. Sunner on back	N	.10	
pf Steffens on back	G	.10	
pf Steffens on back	N	.10	
pf Hartgeld on back	G	.10	
pf Saueremann on back	G	.10	
pf Saueremann on back	N	.10	
pf Monkskof on back	N	.10	
pf Monkskof on back	N	.15	
pf Kropp on back	N	.10	
pf J. P. W. Eigen on back	G	.10	
pf J. P. W. Eigen on back	N	.10	
pf J. P. W. Eigen on back	G	.15	
pf J. P. W. Eigen on back	G	.20	
pf Eigen (green) on back	G	.40	
var.	\$ .75	15 var.	\$.135
var.	2.75	25 var.	3.50

ENCASED IN ALUMINUM

pf Ullman on back	G	.25
pf Ullman on back	G	1.00
pf Ullman on back	G	2.50
pf Merz on back	G	.50
pf Merz on back	G	.15
pf Merz on back	N	.25

A. W. Dunning  
 Brookline (47) Massachusetts

## POTPOURRI FROM EUROPE

Observations Concerning Philately in Belgium, France Germany and Holland.

By HERMAN TOASPERN

(Written especially for GOSSIP)

**W**ELL, GOSSIP FRIENDS, here I am writing this little article in the Hotel Kaiserhof, Berlin. The city is quite crowded and the hotels generally packed. If it had not been for Mr. Alfred Maier, of M. Kurt Maier and the Uptown Stamp Co., I would probably be sleeping in some tumble down shack. Since my last article on the Ferrary Sale, written in Paris, I have visited Brussels, Antwerp, Rotterdam, The Hague, Amsterdam and Hannover. The main topic of conversation among the trade seems to be "Ferrary prices." The desire of many

(Continued on page 1128)

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3853 50c Conveyance, ultr.	.50	.25
3882 2.00 Probate of Will, red	2.00	1.00
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4166 20c green	.25	.15
4168 40c green	.75	.45
4169 2.00 green, very fine	.75	.40
4189 2.00 green, very fine	.60	.30
4213 1.44 green, very fine	2.00	1.20
4214 1.60 green, very fine	2.00	1.25
4216 4.00 green, very fine	1.50	.90
4217 4.80 green, very fine	1.50	.90
4218 9.60 green, very fine	2.00	1.25
4218 20.00 green, very fine	15.00	12.50

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State issues. Some of these issues are highly specialized and I literally have dozens of uncatalogued varieties. This quest for something new and out of the ordinary is one of the fascinations of the game. In some issues, the perforation varieties are an unending source of delight—not only twelve but six by twelve and twelve by six and six by six in the same issue, together with irregular varieties that incline one to the belief that the man who arranged the perforating knives must have had it in for future generations of collectors. I might also mention the imperforates which are likely to be found in any issue; the paper varieties, many of them uncatalogued—thick and medium laid, thick and thin wove and watermarked wove, all in the same issue; and last but not least, the various town overprints. The latter are sometimes normal, often inverted, occasionally double. For some cities the documentary overprints normally read up and down. For many years all Guerrero overprints were written with a pen. I have specimens of nearly twenty varieties from 1874 to 1883 with these manuscript controls and no other. Rarely two different town overprints will be found on the same stamp and in very exceptional cases, three different town names. I recall one in my collection which has three different town names, each printed in a different color—black, purple and red! The collector of town overprints has the precancelite beaten to a frazzle. He can produce stamps from places no larger than the usual cross-roads with its general store and one or two residences. He can show you Orizaba overprints in red, green, blue, black and purple, all on one denomination of stamp of the same issue. And none of these were control marked for the sake of philatelic variety through the complaisance of greedy officials! In some issues of documentaries and renta interiors, the shades are numerous and interesting. Many of these so-called shades are worthy of catalogue rank. When the same issue is printed both on thick laid and thin wove paper, the colors in the two sets are very different. Of course shades as the result of exposure to light are numerous in lots of these fiscals as well as all other stamps but the colors that I discriminate as real, bona fide shades were in most cases picked from bundles containing hundreds of the same and from the general stock from which I also obtained my specimens in the catalogued colors. The following is a list of the different classes of Mexican revenues with comments on each class:

#### The Customs Stamps (Aduanas)

From 1885 to 1893, inclusive, Mexico issued eight distinctive sets of customs stamps. These stamps are all large and some are rather hand-

some—numeral designs, heads, light-houses, etc. Many of the high values were normally issued imperforate but imperforate varieties of many of the lower denominations also exist. A collection of the several denominations of the 1885 issue which are all printed in different colors, makes a splendid showing, especially if the display is set off by blocks and pairs. As these stamps were used at fifteen different ports of entry, it is possible to work up a good collection of town overprints. At Vera Cruz, the officials used various colored inks in surcharging—blue, red and purple being the most common. In 1893, the distinctive sets of customs were discontinued and from July, 1893, to July, 1896, documentary and renta interior stamps overprinted "Aduana de" and name of port of entry, were used. These also were punched with a round hole about 5 mm. in diameter. In many cases the overprint is very dim and these holes will serve to distinguish them from the same issues used for ordinary purposes. After July, 1896, special stamps for the customs were no longer required and documentary and renta interior stamps which since have been used for customs purposes can usually be distinguished by the rubber stamp dated cancellation which in most cases contains the words "Aduana de" and name of port. From July, 1888, to July, 1896, the

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of Vera Cruz, in addition to the special stamps, used numerous varieties of documentaries and rental stamps perforated "Vera Cruz". These are catalogued by Mendoza but are included in the Forbin catalogue. With the exception of the five hundred and one thousand pesos denominations, the customs stamps are cheap and at the present time it is still possible to obtain many of them in blocks and strips. Tastefully arranged, they make a beautiful showing.

#### Federal Tax Stamps (Contribution Federal)

The majority of the contribution stamps were issued with a talon (a kind of a receipt label) and as the two parts were used on separate documents, complete copies, even unused ones, are very scarce and command good prices. Most of the denominations of the sets issued from 1894 to the present time are quite common without the talon and it is possible to form a nice collection for a small outlay. Those issued prior to 1894, are with few exceptions, very scarce stamps unless one is willing to risk his money in an investment in sideline material, he is not likely to accumulate a very extensive showing of these beautiful fiscals. Many of them are worth Forbin's full catalogue price or more. Up to the year 1902, the five pesos stamp was the highest denomination issued but since that year the sets have included stamps of ten, fifty and one hundred pesos denominations.

#### Documentary Stamps (Documentos y Libros)

The early documentaries are Mexico's most beautiful and interesting stamps. The first nine regular issues (1874 to 1882) contain stamps of 1, 3, 5, 10, 25 and 50 centavos and 1, 5 and 10 pesos. With the 1883 issue, stamps of 25 and 50 pesos were added to the sets and again in 1902, stamps of 100 and 500 pesos. It is needless to say that most of the higher denominations are exceedingly rare for the life of each set was only one year. If one is satisfied with centavo and lower peso values, he can build up a beautiful collection with very little expense. The town overprints are very interesting to the specialist for the Mexican of twenty-five years ago believed in using various colored inks and numerous styles of type. Two different town overprints on the same stamp are comparatively common, indicating that when stocks ran low, borrowing from the neighbors was resorted to. The documentaries issued prior to 1890 are very poorly listed in the catalogues. In some cases, Forbin mentions only one paper when complete sets may be found both on laid and wove. Mendoza gives a much better listing of a number of the issues, especially with regard to the different perforation varieties most of which are not even mentioned by Forbin. The majority of the docu-

mentary designs consist of portraits, liberty heads and the arms of Mexico (an eagle perched on a cactus with a snake in its mouth). The 1898-1899 issue is particularly interesting and shows an eagle with outstretched wings seated on the ancient calendar stone of the Aztecs. Many of the high values are bicolored. Documentary stamps were discontinued in 1915.

#### Internal Revenue Stamps (Renta Interior)

The early issues of these stamps were not provided with a talon but were merely perforated through the middle, the lower half serving the same purpose as the talon in the later issues. In the first two issues, the ten pesos stamp was the highest denomination. Later, stamps of

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twenty-five, fifty, one hundred and five hundred pesos denominations were added to the sets. As in the case of the documentaries, many of the higher values are bicolors. Some of the issues are interesting for their perforation varieties, fives, sixes, sevens, twelves and various combinations of these. Used specimens with talon attached are common. As the low values can all be purchased cheaply at wholesale, it is possible to work up a fine collection of town overprints at small cost.

#### Miscellaneous

In addition to the four classes of fiscal stamps above mentioned, there are numerous others to demand the interest of the Mexican revenue collector. There are stamps for imported merchandise, dry goods and hardware, precious metals, tobacco and other commodities and luxuries. Then there are school tax stamps which are a most interesting class but the majority of the varieties are rare and a trifle high-priced. Numerous surcharged stamps for alcohol, pulque, wine, minerals and explosives are worthy of interest and the various municipal and state issues should not be overlooked. In future numbers of GOSSIP, I shall attempt to carry its readers further afield in my side-line of the most interesting and educational hobby in the world—Philately.

#### POTPOURRI FROM EUROPE.

(Continued from front page)

collectors to have pieces from the collection seems to have driven all thoughts of reasonable prices out.

And bear this in mind, dear readers, no lots are returnable. "Caveat emptor," or in plain American, "let the buyer beware." Some great American poet, either Harry Konwiser or Harry Lindquist once said, "the wail of a sucker is music to my ears," and so it is when some "flathead" pays 75 "iron men," in the Ferrary Sale, for a four annas India with counterfeit inverted head!

And now I address my remarks to a very small (thank Heaven) and select group of men, one of whom had an article printed in GOSSIP just before I left America. I refer to those few who think American auctions are approval selections. You all ought to get down on your "hunkies" and bless the whole bunch of American dealers for the square break you are getting. Our worst is pretty near the Continent's best.

Draw close to little "Toasty." List to his words of wisdom. Ninety per cent of the stamps offered are sold, IF they bring what is anticipated or MORE. In other words, practically everything is protected. One dealer allowed me to select from several hundred auction sheets. When I inquired how all his good stamps came to be mounted on auction sheets he naively informed me they were "un-

sold" lots. Try and laugh that off. And where does the "auction" come in.

It sort of sounds like the old negro down home who was a great card player. Someone asked him why he didn't bet on the horses. "Well, Boss," said he, "Ah kaint shuffle the horses."

Incline over still further gents. Seventy-five per cent of the stamps described as "fine" would be rejected by one or two American dealers, who specialize in slightly off stamps, unless they could be described as "good," or their defects really noted.

Most European auction firms quote commissions for "sold" lots and also for "unsold" or bought in items. The game here is practically unbeatable, by collectors at least.

Some concerns charge ten per cent to the seller and ten per cent to the buyer. The Ferrary Sales have 19½ per cent added to the buyer's bill.

In Germany the buyer must pay 20 per cent "Schlag" for his lots in addition to the purchase price. Licensed stamp dealers only have to pay 5 per cent. Who holds the bag?

Outside of some big auction sale Europe is about milked dry of any real chances to make money. Considering the outlay for expenses and one's time it just about shows a small profit.

I have bought many wonderful items, but with one exception I paid heavy for them. For my third "Specialist Sale," I have secured rare Heli-golands from a big specialist.

In Brussels I met Mr. Gustave Gelli, who formerly was the head of the firm of Gelli and Tani. Mr. Gelli is 75 years old, and I believe the oldest living active stamp dealer. Mr. Gelli is a delightful man, personally, speaking perfect English. His wife is an ardent philatelist and the thoughts

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HOLTON, KANSAS, JUNE 13, 1925

WHOLE NO. 188

## MEXICAN REVENUES

### INTERESTING NOTES THEREON

Further Information on these Most Popular Foreign Revenue Stamps.

By JOHN K. STRECKER

(Librarian, Baylor University, Waco, Texas)

(Written especially for WEEKLY PHILATELIC GOSSIP.)

**H**E WHO SPECIALIZES in the revenue stamps of any particular country soon learns that present-day priced catalogues are intended for the benefit of the novice and not for the advanced student. The listing in all of these catalogues is wretched—one would at least think that there was sufficient difference between a five and a half and a twelve perforation to include some mention of the fact that specimens of both occur in certain denominations of a set, rather than the bare notice "perforated 12." The Mexican revenues

issued since the revolution which disposed of the former great president (and dictator) Porfirio Diaz, have opened up an inexhaustible field for the specialist. Fiscal duties have been multiplied and from a few annual sets of stamps, the number has been increased by surcharging until there is a set for every conceivable revenue purpose. The revenues of the revolutionary period are interesting to the last degree—and many are exceedingly rare. Any up-to-date dealer can supply a varied assortment but one must take "pot-luck" and guess that the dealer is charging a fair price, for these stamps have as yet not been properly classified or priced. The dealer is taking the same chance—he is making a charge for his wares based on their cost to him. You may pay five cents for a stamp that later turns out to be worth a dollar—or vice versa—but it probably will all balance up in the end. It behooves the Mexican revenue collector to keep his eyes open these days. If he doesn't, he is likely to overlook specimens of the federals overprinted "Gov. U. S. A." for use during the

(Continued on next page)

### "ENCASED" POSTAGE STAMP MONEY

ENCASED IN METAL

AL—Aluminum. BL—Blue. SI—Silver.

GO—Gold.

(All except AL are to be understood as finish not actual.)

G—Germania.	N—Numeral		
AL 10pf G Ullmann on back	30	(51)	
AL 40pf G Ullmann on back	2.00	(52)	
SI 10pf N Juppen on back	.25	(53)	
GO 15pf N Caille & Lebelt on back	.30	(54)	
GO 5pf G Merz on back	1.00	(55)	
AL 5pf G Merz on back	3.00	(56)	
GO 10pf G Merz on back	.25	(57)	
GO 10pf N Merz on back	.25	(58)	
BL 10pf N Merz on back	.20	(59)	
SI 10pf N Kempe on back	.20	(60)	
BL 15pf N Prickhart on back	.25	(61)	
GO 10pf G Krampf on back	.20	(62)	
GO 15pf N Krampf on back	1.00	(63)	
SI 10pf N Conitzer on back	.20	(64)	
SI 10pf N Kuchler on back	.50	(65)	
SI 10pf N Wagner on back	1.00	(66)	
GO 10pf N Schmidt on back	1.00	(67)	
GO 15pf N Schmidt on back	1.00	(68)	
SI 10pf N Weill on back	1.00	(69)	
GO 10pf N Kohl on back	2.00	(70)	
AL 50pf G Lisette on back	3.00	(71)	

### SETS OF ENCASED POSTAGE STAMP MONEY

12 varieties Celluloid	\$.75	(80)
12 varieties Celluloid	1.35	(81)
20 varieties Celluloid	2.50	(82)
20 varieties Celluloid	3.50	(83)
30 varieties Celluloid	5.00	(84)
30 varieties Celluloid	10.00	(85)
40 varieties Celluloid	15.00	(86)
50 varieties Celluloid	25.00	(87)
5 varieties Metal	1.00	(90)
10 varieties Metal	2.25	(91)
15 varieties Metal	5.00	(92)
5 vars. Metal Rim (very scarce)	1.25	(101)
5, 10, 25, 50pf Zeitung.		

A. W. Dunning

"Wildacre", WILTON, NEW HAMPSHIRE

### U. S. DEPARTMENTS, FINE

	Cat.	Net
Agriculture, 1c yellow, unused	\$5.00	\$2.50
Agriculture, 3c yellow, used	.50	.25
Interior, 1c vermilion, unused	.60	.30
Interior, 12c vermilion, used	.75	.40
Interior, 24c vermilion, unused	1.50	.75
Interior, 30c vermilion, used	1.25	.65
Interior, 90c vermilion, used	2.50	1.25
Justice, 1c purple, used	1.75	.90
Justice, 2c purple, used	3.50	1.75
Justice, 3c purple, used	1.25	.65
Justice, 6c purple, used	1.50	.75
Justice, 12c purple, used	3.00	1.50
Justice, 15c purple, used	7.50	3.75
Justice, 30c purple, used	20.00	10.00
Navy, 1c ultramarine, used	1.25	.65
Navy, 2c ultramarine, used	.75	.40
Navy, 3c ultramarine, used	.65	.35
And many others not listed above. Send for our U. S. price list.		

### OLD COLONY STAMP CO.

333 Washington St., Boston, Mass.

## OCEAN MAIL

### How it is Handled

By HARRY P. CUNNINGHAM  
(In The New York Evening World)

**A**FTER experimenting for the past three and one-half years with the handling of millions of sacks of mail on incoming trans-Atlantic steamships the Post Office Department has announced it has a four-year contract with the New York Central Railroad to continue the present system of meeting ocean liners at Quarantine with mail harbor boats.

The efficiency of this service is partly due to fifty-three mail-handlers and clerks who, daily, regardless of the weather or the hour of arrival at Quarantine of a steamship, make the trip down the bay from Pier 72.

When a Captain of an ocean liner radios the wireless operator at the Post Office wharf that his vessel will reach Quarantine at 2 A. M. with 6,000 sacks of mail, Walter J. Treloar, assistant chief clerk of the mail har-

(Continued on page 256)

## A Few U. S. at Wholesale

10c 1917-19, per hundred	\$.15
4c, 5c, 6c, 8c or 20c 1917-19, per hundred	.25
15c 1917-19, per hundred	.40
12c or 50c 1917-19, per hundred	.50
30c 1917-19, per hundred	.60
\$1.00 1917-19, per hundred	1.50
\$1.00 blocks 1917-19, each	.25
Blocks of any others named above, each	.10
1c, 2c, 4c, 5c, 8c, 10c, or 20c 1922 issue, per hundred	.25
30c 1922 issue, per hundred	1.75
50c 1922 issue, per hundred	1.50
\$1.00 1922 issue, per hundred	4.00
\$2.00 carmine and black, No. 547, per 10	2.50
\$5.00 green and black (perf. initials), per 10	5.00

A nice collection of over 2500, U. S. and foreign. Many scarce, mounted in a Junior Album as good as new. A fine start on which to build up—price \$30.00.

### HUB POSTAGE STAMP CO., INC.

(Estab. 1900)

45 BROMFIELD ST.

BOSTON

American occupation of Vera Cruz, before the distinctive sets were delivered. And he had better carefully examine all of the Vera Cruz federals and rentas (the Mexico-U. S. A. sets) that come his way—these stamps normally come either perforated or rouletted but some specimens are both perforated and rouletted.

#### Jalisco State Renta Interiors.

The internal revenue (renta interior) stamps of the State of Jalisco offer a wonderfully attractive field of study to the specialist interested in perforation varieties and the vagaries of officials having in charge the overprinting of State and provisional issues. In all of these stamps, the State name may be found surcharged normal or inverted, reading either up or down, single, double or triple," as is usual with handstamped surcharges" (I am here quoting from the American philatelists' bible). Taken all in all, the Jaliscos are a handsome series. The designs are the same as those of the Federal issues of the same dates—the real classic issues of renta interiors—but are printed in rather more attractive colors. The first set was used from June 30, 1887, to June 30, 1888. As the new issue for the following fiscal year, inscribed "1888-1889," was not delivered until about the first of September, the old issue was surcharged "Habilitada para 1888-1889" with a rubber stamp and these stamps were used during the months of July and August, 1888. Collectors should avoid paying fancy prices for inverted and double surcharges, for the variety is legion. These stamps exist perforated both eight and twelve. All values from one centavo to twenty-five pesos were overprinted with the provisional surcharge in black and the ten and twenty-five centavos and five pesos in red. These are the catalogued varieties. The letters in the black surcharges are wide and thin. This is the official type, surcharged in Guadalajara, the capital of the State. I have a twenty-five cent stamp with violet surcharge in the same type, canceled in Guadalajara. In a collection examined by me, I saw another twenty-five cent stamp marked "black surcharge" but the color really was a deep purple. The red surcharges are in smaller but thicker letters and probably emanated from some other town in the State. I have an authentic copy of the ten cent denomination with blue surcharge in the same type as the red. It is on a fragment of the original document but there is nothing to indicate its place of origin.

In the definite Jalisco State issue of 1888-89, one should be on the lookout for pin-perforated talons. The majority of the stamps of this issue examined by me have no perforated talon but occasional specimens can be found which have. I have one stamp

of this issue which, in addition to the black Jalisco overprint, has a blue town cancellation "Guadalajara." I have Oscar T. Hartmann to thank for this specimen. And, by the way, Mr. Hartmann is quite an authority on town cancellations. The 1894-95 issue of Jalisco on lilac paper is rich in perforation varieties, either five and a half or twelve, or compounds of the two. A nice piece in my collection is a pair obtained from my friend Vanderhoof—it is perforated five and a half around the edges and is imperforate between the two stamps. Unless one is well supplied with surplus funds, he had best content himself with these Jalisco stamps up to the one peso denomination, for the high values are not only expensive but almost unobtainable.

#### Uncatalogued Mexican Revenues.

One of the greatest joys of collecting is the possession of rare stamps which the majority of other collectors do not own and half of this joy usually is dissipated when some profane glances at one of these specimens critically and asks what it is worth in dollars and cents. Only real hobbyists collect outside of beaten paths. My Mexican revenues are a never-ending source of pleasure to me and I do not count their value in filthy lucre but in unalloyed delight. The

#### Don't buy Stamps—

Until you have seen my approvals. Low priced singles and sets. Reference please. Nice premium on each dollar purchase.

E. STRASSER  
2518 Jay Ave. Cleveland, Ohio.

#### U. S. STAMPS AND MINT COPIES PAIRS AND BLOCKS 4 SAME RATE

323 Mint	\$.04
523 Mint	2.50
527 Mint	.05
1460 Mint	.90
2c Harding Unperf. Mint	.03
Huguenot Walloon Mint Set	.15
Canada 51-52-53-54-55 Mint	.85
96 Mint	.04
96 to 103 without 100 used	.85
Newfoundland No. 43 used	.35
No. 46 used	.09
No. 48 used	.45
No. 62-66 used, each	.10
No. 67 used	.15
Set Norse-American on cover First Day	
Algona, Iowa	.50
All Post Free. Register and Insurance extra.	
O. H. BOHANNAN	*187
Coin and Stamp Dealer	
FORT DODGE, IOWA	

#### Somebody Lost— But YOU Gain

A great many dealers have taken advantage of this offer which recently appeared in GOSSIP and we can still look after the wants of those who did not get in the first time on most of the 161 special items we secured at bargain prices.

You can still get in on the ground floor by requesting a copy of this list. It's post-free.

REQUEST IT NOW.

MILTON T. MAUCK

911 Harlem Avenue, Baltimore, Md.

#### POSTALLY USED

##### Items Not Offered Every Day

DANISH W. INDIES No. 44	----	.06
DANISH W. INDIES No. 47	----	.15
KEDAH 6 vars. "Wild Rice"	----	.81
KEDAH bi-color "Sacred Oxen"	----	.12
KIAUCHAU Nos. 15-16, 25-26	----	.32
BELGIAN CONGO No. 76, scarce	----	.30
14 vars. as above, all nice copies, catalog		for 40c, postpaid.

#### ERNEST PUTNAM

45 Centre St., Boston (20) Mass.

#### British Colonials

##### 60% OFF CATALOG

In our clearance sale of our stock prices average about 60 off catalog or 40 per cent. Better let us send you a selection. Reference required as well as prompt settlement.

#### GOPHER STAMP CO.

3332 Third Ave., South

Minneapolis, Minnesota

#### CHINA

1c EACH:	*75, 75, 76, 77, 89, 90, 119, 120, 134, 135, 136, 176, 177, 178, 179, 181, 185, *533.
2c EACH:	81, 92, 94, 121, 122, 137, 180, 184, 189, *534.
3c EACH:	78, 82, 123, 124, 126, 129, 138, 139, 141, 509, *523, 703.
4c EACH:	91, 182, 190.
5c EACH:	*50, 183, 186, 187, 191, 704.
6c EACH:	128, *525.
7c EACH:	125, 130, 144, 601, 706.
10c EACH:	80, 93, 225, 501, 502, 503, 504, 506, 707, 708, 710.
15c EACH:	67, 79, 145, 603, 711.
20c EACH:	712, 713.

#### DON H. BERGER

913 East Maple St. Glendale, Calif.

#### COLLECTORS—

Under my new system of offering stamps to general collectors I am actually giving away, without a penny's cost, thousands of beautiful and valuable stamps every day.

Are you getting your share?

If not, just try a selection of OLD DOMINION PIONEERS—the Bird, Animal, Triangle, Airpost and Portrait stamps.

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Wholesale Stamp Dealer

(Established 1894)

3 East Crescent, Doncaster Road  
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Mention W. P. G. when answering ads

contents of a long pocket book will buy rare stamps galore and even specialized collections but you cannot purchase with money the glorious feeling which comes over a collector when he discovers something which cataloguers have overlooked. I admit that only a few of my rarities are my own discoveries, but these few rank among my most valued possessions. The most of the following items have, so far as I know, never been catalogued. At any rate all of them are worthy of mention in the columns of GOSSIP.

**Aduanas.** Of the 1887 issue, the 5 peso denomination, imperforate, with board walk margins, exists in an English collection examined by me. The same collection also contains a copy of the 100 peso perforated 12. Recently I came into possession of a number of specimens of the 1889-90 and 1891-92 issues with overprints "Todos Santos" and "Pto. de Todos Santos," which in addition were perforated "Tijuana." I have never seen an Aduana stamp with a Tijuana overprint and but one revenue of any other kind—a Renta Interior of 1889 with black surcharge. A collection of Aduanas which does not include the Vera Cruz perforated provisionals of 1888 and later, is by no means complete. I am endeavoring to complete my series but it seems an almost hopeless task.

**Contribution Federals.** Pronounced shades exist in nearly all denominations of the early issues of these interesting stamps but I have a specimen of the 1 peso 1883 (July issue), which is worthy of catalogue rank. It is printed in orange-vermillion instead of the usual rose-carmine. I understand that there are copies of this stamp in two English collections.

**Documentos.** Since publishing my screed on the 1877 documentary provisionals in GOSSIP, I am able to add two more varieties to the list: Colima (Forbin's type e) ten cent vermillion, in J. D. Bartlett's collection; and Ures (Manuscript overprint "Para 1877") one cent lilac-gray, in my personal collection. In my GOSSIP list, the printer took liberties—he gave the Zamora overprint a Forbin type letter. As a matter of fact, this surcharge is an uncatalogued type.

Through Bro. Vanderhoof, I came into the ownership of a wonderful stamp of the 1879 issue. It is printed ultramarine, the normal color of the three cent. It reads "tres centos" below but each numeral 3 only partially covers a 10 in each upper corner. Probably a case where an engraver failed to finish correctly a substitute engraving in repairing a defective plate.

Recently I came into possession of a used copy of an error of the five cent 1883-84 issue printed in brown instead of blue-green and with red Puebla overprint. Two chemists ex-

amined this stamp and both agreed that it is not a changeling.

**Metales Preciosos.** None of the cataloguers mention perforations other than 12 x 12 in the various issues of these stamps. In three denominations of the 1899-1900 set, I found compounds—12 x 6. The separations in some copies are irregular—probably an indication that some of the knives had failed to perform their duty—for neither of the two perforations ran the full length or width but the space was about equally divided between the sixes and the twelves.

**Renta Interiors.** I have copies of two of the centavo denominations of the 1888-89 issue which have not the usual 12 perforation. The 25 cent stamp is perforated 6 x 12, and the 50 cent is perforated 6 x 6. I recently examined a wonderful copy of the 5 cent red-brown of 1893-94 which was perforated 6 x 6.

#### State Issues.

**Durango.** Renta del Timbre, 1893-94. A copy of the 5 cent dark-green

perforated 12, instead of being imperforate.

**District of Cuernavaca—Tlaltizipan.** There are many slight errors in the printing of the 1882-83 issue and a few important ones. I have a one peso denomination which has escaped the cataloguer.

**District of Cuernavaca—Xochitepec.** An uncatalogued 36 cents green of the 1882-83 issue.

**District of Morelos—Morelos.** \$1.25 rose, 1884 issue, uncatalogued.

**Puebla.** Impuesto municipales. Forbin omits the color of the surcharge in the center of the 8 peso plus 2.00

## Going—U. S.—Gone

U. S. Money tags, from Large Bank tags contain 1917-23 issue up to 50c values each lot contains over 500 stamps many strips, blocks, etc. per 1/2 lb. lot 1.00  
U. S. 1923 No. 551-569 compl. 32c, per 10 3.00  
U. S. 1923 No. 563, 14c Indian, scarce per 100 ----- 1.00  
U. S. No. 562-564-565, each per 100 ----- .50  
U. S. Mixture 1917-23 on paper, per lb. .... 1.10

CORTLANDT STAMP CO.

P. O. Box 969

City Hall Station,

New York City

## WHY DO YOU TARRY,

Dear Brother, Why Do You Linger So Long, While THE M-O-P is Waiting to Give You a Place in its "Money-makers" Throng?

**EVERY GOSSIP READER** should also become a MAIL ORDER PEPTOMIST reader; as "Toasty Postie" used to insinuate—"There's a Reason!" The main reason is the absolute fact that every reader can unearth some hint, plan or scheme, presented in each and every issue of THE M-O-P, which if placed into intelligent operation will MAKE MONEY for its operator.

THE MAIL ORDER PEPTOMIST is not only the "berries," it is the whole shortcake. It has quickly worked its way up to a place at the head of its class and the "old-timers" engaged in the mail order trade tell us that, in all actuality, THE M-O-P dominates the field. The subscription price is only 50c per year and we have such confidence in the worth of this publication, to any one who desires to "get ahead" in this world, that we will refund the subscription price to any subscriber who, after reading three issues, tells us—in all sincerity—that he has not found THE M-O-P to render him value received for his money.

## MORE TRUTH THAN POETRY

(With No Apologies to Walt Mason)

GOSSIP PRINTERY,

Holton, Kansas.

My dear "Mop-em-uppers":—

Really, I do not want to be considered "slow;" I desire to come rejoicing raking in the dough. While we're not all from Missouri, we've got to be "shown" the way in which a greater income may be grown. THE M-O-P is out to "show the way;" at least, that's what "A. V." and "Cap" doth say. Enclosed you'll find my hard-earned half-dollar, for twelve months let me hear THE M-O-P holler. I'm now signing up to help play the game, below you'll find my address and name.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

carmine. This is blue. I have a copy of an 8 peso plus 2.00 printed in blue with the center surcharge in a slightly different shade of blue.

Tezuitlan. Forbin catalogues as number one, a red-violet stamp without the value being indicated. I have a stamp of the same type printed in blue. It originally came from C. H. Mekeel, back in the palmy days of Mexican revenue collecting and went into a famous collection in La Crosse, Wisconsin. This collection was sold a short time ago and the stamp finally landed in my collection. I have reason to believe that this specimen is authentic in every respect.

A short time ago I examined a beautiful piece—a pair of the ten cent brown customs stamps of 1885, imperforate vertically, and printed on paper lined with blue on the back. I think that this piece is probably unique—and I know that its price is prohibitive, at least so far as I am concerned.

Collectors should use discretion in buying imperforate Mexican revenues. The fact that many imperforated values are not catalogued is not an indication that the many apparently imperforate stamps on the market were all issued in that condition. One had best buy his imperforates and part perforates in pairs. I once looked through a small collection of some dozens of varieties of the early documentaries, all without perforations, but by carefully selecting part perforated corner stamps in my own collection, I could have duplicated almost the entire lot, margins and all.

#### Do You Know

THAT 21,000,000 letters went to the dead letter office last year?

THAT 803,000 parcels did likewise?

THAT 100,000 letters go into the mail yearly in perfectly blank envelopes?

THAT \$55,000 in cash is removed annually from misdirected envelopes?

THAT \$12,000 in checks, drafts, and money orders never reach intended owners?

THAT Uncle Sam collects \$92,000 a year in postage for the return of mail sent to the dead letter office?

THAT it costs Uncle Sam \$1,740,000 yearly to look up addresses on misdirected mail?

THAT 200,000,000 letters are given this service, and

THAT it costs in one city alone \$500 daily?

#### OCEAN MAIL.

(Continued from front page)  
bor boats, or G. G. Sunburger, the clerk in charge of the mail boat service, notifies Capt. A. J. Hillary of the mail boat President. Hillary knows that that amount of mail means three boats for the transfer. Mail under 1,500 sacks can be handled by one boat.

When Sir James Charles, commander of the Cunarder Aquitania, wireless upon a recent Friday that his ship would reach Quarantine at 2:15 P. M. with 6,731 bags of mail, Treloar and Sunburger ordered the President and two other boats to be ready. At 1:30 P. M. the mail boats left, arriving at Quarantine before the Aquitania had dropped her mudhook.

When the President and the other boats made fast to the side of the Aquitania, Sunburger went aboard, received the way-bills, receipted for same and returned to the mail boat, where the handlers made ready the forty-foot canvas chutes. On the Aquitania, sailors under ship's officers, at a signal, began tossing the mail bags into the chutes. At the other end the mail-handlers tossed the bags to clerks who separated them as fast as they slid down.

Sunburger, with clerks, piled the bags designated for New York City and its environs and South and Central America on the starboard deck of the mail boat. All other domestic mail, including Canada, Mexico and the trans-Pacific sacks—for China, Japan, Australia, New Zealand, etc.—was placed on the port side.

It took the men on the three mail

### We Wish To Buy

Collections, sets, single stamps etc.  
Submit with best price.

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#### HOUSTON, TEXAS

Blocks of four each, new 1/2c and 1 1/2c stamps precanceled Houston, Texas. Condition excellent. Have about 100 sets, so act now.  
3 dimes (30c) for both.  
—Want lists solicited.

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### COSTA RICA

No. \*3, 3c; \*4, 6c; \*3-6, \$1.10; \*7-9, 70c; 13, 60c; \*20, 10c; \*24, 10c; \*24A, \$1.25; \*25-6, 2c ea.; \*27, 5c; \*29, 2c; 35-9, 2c ea.; 45-7, 2c ea.; \*48, 6c; 49, 4c; \*52, 75c; \*53, \$1.25; \*55, 20c; 56, 10c; 57, 3c; \*58, 7c; \*59, 2c; \*60, 10c; \*62, 10c; \*63, 15c; 64, 10c; \*65, 25c; 66, 20c; \*67, 75c; 68, 35c; 69-70, 2c ea.; 71, 3c; 72-3, 2c ea.; \*74, 10c; 75, 5c; \*76, 50c; \*77, 10c; \*78, 15c; \*79, 3c; 80, 3c; 81, 12c; 82, 3c; 83, 10c; \*84, \$1.25; \*86, 3c; \*88, 3c; \*89-90, 15c ea.; \*91-2, 30c ea.; \*93, 60c; 94, \$3.00; 95-9, 5c ea.; 100, 3c; \*103, 15c; 110, 3c; \*111, 4c; 112, 3c; \*113, 10c; 114, 3c; \*115, 15c; \*116, 60c; 117-18, 2c ea.; 120-21, 4c ea.; 173-4, 10c ea.; 175-7, 15c ea.; 178, 25c; 236, 6c; 238, 10c; 241, 25c; 242, 40c; 247, 30c.  
Terms:—Cash. Scott's Nos. \* Unused.

#### INDEPENDENT STAMP CO.,

1716 So. 27 St., Omaha, Nebr.

## Will Be Away

until after

JUNE 20th

Will answer all letters on my return

Still in the market for Idaho Pro cancels.

J. J. LOCKIE,

Box 1144, Twin Falls, Idaho

## Cut These Ads Out They Are Permanent

### CHILE

1 CENT EACH: 25, 26, 29, 30, 36, 37, 51, 52, 53, 58, 69, 71, 86, 98, 99, 101, 116, \*126, 128, \*446.  
1/2 CAT: 39, 40, 41, 47, 48, 49, \*54, 57, 103, 113, 114, 131, 132, 144.  
60% DISCOUNT: 17, 18, 19, 22, \*45, 45, 55, 58, 73, 75, 77, 78, 79, \*86, 104, 105, 108, 129, 133, 446.  
HALF CAT: 9, 15, 16, 27, 35, 43, 44, 54, 57, 59, 70, 76, 83, \*84, 84, 100, 102, 106, 109, 115, 138.

### COREA

HALF CAT.: \*2, \*6a, 6a, \*9, \*18, 19, 21, 35, 36, 37, 42, 44, 45.  
Can give five or six types of overprint of 35 to 37, same price.

### BELG. CONGO

60% DISCOUNT: 15, 22, 23, 29, 45, 46, 47, 48, 60.  
HALF CAT.: \*1, \*8, \*9, \*10, 14, 20, 55, 57, 59, 61, 81.

### COSTA RICA

1 CENT EACH: 35, 37, 37a, 45, 47, 59, 62, \*69, 69, 70, 72, 73.  
1/2 CAT.: \*37a, 39, 48, 49, 57, \*50, \*74, \*78, \*81, 81, 84, \*90, \*91, \*92, 100, \*108, \*104, 173 to 178.  
60% DISCOUNT: 38, \*55, 55, \*56b, 63, 71, 75, \*79, 79, 80, 82, \*86, \*88, 88, \*89, \*96, \*97, 97, \*98, 98, \*99, \*224, 244, 244d, 247.  
HALF CAT.: 3, 9, \*26, 29, 36, \*41, \*42, 46, 74.

### CRETE

60% DISCOUNT: 50, 51, 75, 78, 111, 114, 116.

### CURACAO

60% DISCOUNT: \*13, \*14, \*16, 20, 22, \*27, 32, 34, 36.  
HALF CAT.: \*17, \*19, 26, 45.

### CYPRESS

60% DISCOUNT: 31, 38, 59, 61, 62, 63.  
HALF CAT.: 22, \*49, \*58.

### DENMARK

1 CENT EACH: 26, 26a, 28, 42, 43, 45, 44, 45, 46, 48, 54, 57 to 64, 68 to 74, 81, 82, 83, 89 to 94, 123, 142, 151, 152, 201, 202, 204, 205, 315.  
1/2 CAT.: 30, 51, 55, 65.  
60% DISCOUNT: \*25, 29, 38, 47, 76, 77, 96, 202, 206.  
HALF CAT.: 32, 50, 52, 56, 66, 75, 80, 308a, 309, 314.  
While you are writing, send for my B Wholesale list, offering singly, by the 100's and 1000's. A new Supplement is just out.

### L. M. Passmore,

126 So. Beachwood Dr. Cal  
Los Angeles,

Mention W. P. G. when answering

Schmierkase. We think this will hold you for a smell.

Dear ???:-

Three or four years ago I bought a 90c '69 with a green cancellation, shaped like a quince. I asked Sidney Bird about this, and he told me the ink was of a brand that was invented in 1883, and that it was a nofful rare combination. Do you think somebody sold me a bargain?

Yours strewly,  
N. O'Brane.

—ANS.—

Dear Empty:-

Leave off the last two words of your question, and the answer is "Yes." The approximate text for your problem is "Oh Death! Where is thy sting."

Dear Q. B.:-

I have a stamp that I think has been cleaned. I have soaked it in benzene, carbolic acid, nitro-glycerine, Worcestershire sauce, Croton water, and caustic potash. This morning, when I went to look at it, I couldn't detect a thing. What would you advise me to do next?

Kemikally yourn,  
X. Perry Mentor.

—ANS.—

Dear Perry:-

This is a puzzling problem. We have consulted our attorney, and he says that in the absence of the corpus delicti it is prima facie evidence that the executrix must be suffering from delusive hallucination, and he thinks it would be wise if the entire casus belli were subjected to nolliprocessari.

This is good advice, which we wish to supplement by advising you to buy another stamp and a quart of sulphuric acid, a sack of unslaked lime, and a porous plaster. Put the plaster on the stamp: this will tend to draw out the cancellation. Then apply the sulphuric. If there is anything left after this, wash it in the quicklime. Then buy another stamp from the postoffice.

Dear Questchuns:-

A coupla days ago I seen something about reperferated imperferates. Now, I gess I got wanna these here things. It's thisaway. Sneers Rowboat & Co-respondent sent me a catalog three or fower weaks ago, and the stamps on the covver was prefferated on two sides and not on the other two sides, and they was prefferated S. R. C. right threw the middel of the stamps with initshuls. If this ain't reperferating, then I am a damphule.

What do you say?  
Amachure.

—ANS.—

Dear Ammy:-

You are.

## Mexican Tobacco Stamps

By JOHN K. STRECKER

To me, there has always been something fascinating about the "tax-paid" revenues of the United States and some other countries. Probably the fact that one so seldom runs across any but the most common varieties is responsible for this. At any rate, I cannot understand how a revenue collector can consistently pass up anything in the nature of a label that indicates the payment of a government or state tax. The majority of these stamps, even those without a value indicated, certainly can vie in point of beauty with most postage due stamps.

My ideas of specialization are just a little different from those of the majority of other collectors. In postage stamps, I maintain a general collection—probably thirty thousand or more varieties. I have several "pet" countries and these I am trying to complete. Mexican stamps are my favorites, postage as well as revenue. Not being a wealthy man, I cannot ever hope to accumulate a really fine collection of the early Mexicans, so I complete each issue so far as I can afford to do so, and specialize in the numeral issues only, in these collecting used and unused, singles, pairs, strips, blocks, town and odd cancellations and anything else of interest.

I collect Mexican revenues in the same manner; of some series, I collect only a single specimen of a variety and disregard overprints. In other sets, notably the documentary and customs stamps, I go in for district and town names, perforated controls, and oddities. During the past year, I have taken considerable interest in the tobacco stamps. Forbin lists only twelve as being worthy of inclusion in a list of regular revenues. Mendoza (1906) mentions all but two of these but in addition catalogues six varieties of cigar stamps and five for use on small packages of smoking tobacco. A complete collection of these stamps, would probably count up into the hundreds of varieties—counting unusual and compound perforations and those printed on different papers.

The majority of those used in recent years—the Indian woman type—are printed in many different colors on both plain white and surface-colored paper. Some of these have a value indicated but the majority do not and many varieties exist both perforated and imperforated. In almost every lot I run through, I find a new variety, either in separation, color or pronounced shade.

Some years ago, George Coryell included in a collection he sold me, several copies of the 2c vermilion documentary stamp of 1895-96 without perforations. I took it for granted that these were merely clipped stamps but later, when I remounted the collection, I found that they had colored printing on the backs. In conversation with Mr. Coryell, he tells me that at one time he had many of these stamps and that all were

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Early U. S. Stamps on Cover, particularly 3c 51's and 57's. Must be in fair condition. Mail them to me with their prices—Cash or return same day.

EDWARD C. WILLIAMS

B.P.S. 746—A.P.S. 7802

141 Milk St.,

Boston, Mass.

## U. S. Envelope Errors

1916-21

2c S.....S instead of STATES	.....	.17
2c .....S instead of STATES	.....	.17
2c S.....ATES instead of STATES	.....	.17
2c small T in States	.....	.17

Entires, Unused, in fine condition

A. H. SCHUMACHER

907 Harold Ave.,

Houston, Tex.

On August 11th I am leaving on a business trip through Europe from which I expect to return about October 10th. Orders received at my New York office during that time will be shipped after my return. My European address is

VICTOR WEISKOPF

Baumweg 53,

Frankfurt, am Main, Germany

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GERMANY — BAVARIA — DANZIG — MEMEL  
and stamps of all countries

torn from tobacco wrappers. Probably other types of documentary stamps were used for the same purpose but I have never been able to find any in the large stocks that I have browsed through.

I recently came into possession of a cigar stamp used in Vera Cruz during the American occupation. It is of special design with the words "Mexico—U. S. A." as part of the engraving. I also have in my collection a stamp of the old tobacco package type (vignette of J. M. Morelos) printed in blue and overprinted for matches (fosforos). Whether the same stamp without the overprint was used for tobacco, I am not informed. I do not think that it is likely, however, for the stamps of this type were always printed in only two colors—brown for imported tobacco, and green for native tobacco. The same two colors also were used for the early cigar and snuff stamps. A list of these stamps would be a welcome addition to philatelic literature.

### The Dealer's Profit

By THORN SMITH

"What a big profit the dealer makes." That's a statement vociferously voiced every now and then by some member of our stampic fraternity who speaks without due and ample knowledge of the subject. They have to pay one-half catalog, or more, for desirable stamps and, of course, the dealer must have bought them for considerably less. The collector, thus asserting, cannot always be blamed for such remarks because of the advertisements offering "wholesale lots" of prolifically issued amassments at 1-10 catalog and less.

But let us sanely analyze the situation. Let us just suppose that Mr. Dealer paid one-cent each for ten stamps; said stamps listing in the Scott's-book at 5c each. He sells these items at one-half cat. or 2½c each. At first thought, you say: "Why he has more than doubled his money." But does he?

The dealer buys ten stamps for ten cents. Two copies are poor, one is torn—really worthless. Also, what does it cost him to secure a customer's name as well as his possible trade, through both advertising in the stamp papers and direct-mail? How about postage, stationery, approval books and hinges? What about the liability of substitutions, the fellow who "swipes" stamps or the equally perverse chap who strongly claims he returned them "long ago"? How long does it take to correctly classify, mount and price one hundred stamps in an approval book? Does the correspondence involved take up any time, or—in plain English—what is the dealer's time worth?

It is a well known fact that the

great majority of collectors are not prolific buyers—very, very few have "heavy sugar" to spend on stampic amassment—hence the dealer's accumulation of wealth comes in comparatively insignificant amounts and to attract a small hatfull of pennies he has to mail out a trunkfull of literature and letters.

Now—not waiting for your final query—he's a dealer because he likes to be. You may play golf, lawn tennis, base ball or pocket billiards, or "work" crossword puzzles, simply because you find pleasure in doing so. The stamp dealer takes his pleasure in another form. Your play is play—his play is accompanied with much detailed work and actual drudgery. Drudgery, however, is part and parcel of his game, so why begrudge him an occasional profit—either real or alleged. One may be sure that the average contribution to the average dealer's payment of "excess profits" tax is not going to buy much more than a bunch of sflowlers to decorate the surface of his final original cover.

### Encourage the "Kids"

No parent or guardian should discourage a child in stamp collecting, for in so doing they are holding back channels of learning in geography and government that may be of

great use to the child in after life. Those persons who allow their children to spend a few dollars a year for stamps will never have cause to regret it.

### Mixed Precancels

OLD AND CURRENT ISSUES.

1 and 2 cent, each per 100	\$ 25
3, 4, 5, 6 and 10 cent, each per 50	25
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9, 11, 12, 30 and 50 cent, each per 10	25
Postage Dues, assorted, per 50	25
Any seven of above mixtures for \$1.50.	

JUNGKIND. \*207  
Little Rock, Ark.

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China, No. 96-7-8, cat. 25c, mint	Net
China, No. 198-99-200-01, cat. 48c, used	.12
China, No. 222-23-24-25, cat. 46c, used	.20
China, No. 218, cat. 30c, used	.12
China, No. 192, cat. 40c, used	.15
China, No. 193, cat. \$2.00 used	.50

TODD FAGAN

213 East 2nd St., Topeka, Kansas

### Scarce Cyprus

	Cat.	Net
1912 10pa to 2pi (61-65)	.25	.10
1912 4pi (66)	.35	.17
*1921 10pa (72)	.10	.05
1922 30 pa (79)	.10	.05
*1922 1½pi (81)	.35	.17
*1922 2pi (82)	.50	.25
*1922 2½pi (83)	.60	.30
*1923 10pa (89)	.25	.10

Postage extra. Fine Br. Col. on approval.  
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THE above are just a few of the comments made by some of the better known mail order men who have been privileged to preview portions of the galley proofs of

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HOLTON, KANSAS, JUNE 27, 1925

WHOLE NO. 190

## GREAT FAKES OF THE STAMPIC WORLD

Eugene Klein's Classified Collection of Reprints, Imitations, Facsimiles and Counterfeits of Stamp Rarities, Itself a Rare Exhibit.

By GEORGE M. EMERY

ONE day shortly after the war began a young man walked into a stamp shop and laid on the counter an envelope containing a long letter from a missionary in the Cameroons.

The envelope, properly addressed to the youth and postmarked "Malinde G. P. O. H 183," bore five or six Cameroons postage stamps of different colors and denominations.

"Are these stamps of any value?" asked the young man.

At once the proprietor of the stamp shop noticed the stamps were of the ordinary five, ten and twenty pennig values inscribed "Kamerun"

issued for the use of inhabitants of the West Africa colony by the German authorities.

But he also noticed that the stamps were surcharged "G. R. I." in great black letters, signifying that the Cameroons had passed from German to British control and that the latter were using the stamps issued by the former, thus provisionally overprinted, pending the preparation of a new series. The stamp man had never seen surcharged Cameroons stamps such as these before, but things happened quickly and without notice in those days, and he was much interested. He examined the stamps closely and asked permission to read the letter inside the envelope.

Addressed to the youth, the note expressed in intimate terms the writer's pleasure that his young friend had made such progress in his studies and, as a reward, the missionary was glad to be able to send some new postage stamps from the colony for the lad's collection. The stamps on the envelope, continued the missionary, as well as some uncanceled ones inclosed in the letter, were issued by British officers who

## U. S. Wine Stamps

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No.		Cat.	Net
4195-4198	1c-6c green	.52	.30
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4208	50c green	.30	.20
4209	60c green	1.00	.60
4211	80c green	.60	.40
4212	\$1.20 green	1.50	.90
4213	\$1.44 green	2.00	1.20
4214	\$1.60 green	2.00	1.20
4215	\$2.00 green	5.00	3.00
4216	\$4.00 green	1.50	.90
4217	\$4.80 green	1.50	.90
4218	\$9.60 green	2.00	1.20
4219	\$20.00 green	15.00	12.50
4220-4221-4222,	\$40.00, \$50.00 and \$100.00		

price on application. All the above in very fine condition. Have most of them in blocks of four at the same rate.

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333 Washington St., Boston, Mass.

## MEXICO

Further Notes on the Revenue Stamps.

Customs Overprints and Controls.

By JOHN K. STRECKER.  
Baylor University, Waco, Texas.

MENDOZA, whose small catalogue of Mexican revenue stamps appeared in 1906, is very accurate in many of his statements regarding the early issues and I often rely on him to give me the only available information concerning them. He refers to the Renta Interior and Documentary stamps of 1893-94, 1894-95, and 1895-96, which were surcharged for customs purposes, as being overprinted for use at fifteen ports of entry. Forbin repeats this statement. Recently I made a careful study of my large collection of the earlier issues from 1885-86 to 1892-93, in order to list the overprints and perforated controls. When I got through, I found

(Continued on page 305)

## A Few U. S. at Wholesale

10c 1917-19, per hundred	\$ 15
4c, 5c, 6c, 8c or 20c 1917-19, per hundred	.25
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30c 1917-19, per hundred	.60
\$1.00 1917-19, per hundred	1.50
\$1.00 blocks 1917-19, each	.25
Blocks of any others named above, each	.10
1c, 2c, 4c, 5c, 8c, 10c, or 20c 1922 issue, per hundred	.25
30c 1922 issue, per hundred	1.75
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AL—Aluminum. BL—Blue. SI—Silver.  
GO—Gold.

(All except AL are to be understood as finish not actual.)

G—Germania.	N—Numeral
AL 10pf G Ullmann on back	\$.30 (51)
AL 40pf G Ullmann on back	2.00 (52)
SI 10pf N Juppen on back	.25 (53)
GO 15pf N Caille & Lebelt on back	.30 (54)
GO 5pf G Mers on back	1.00 (55)
AL 5pf G Mers on back	3.00 (56)
GO 10pf G Mers on back	.25 (57)
GO 10pf N Mers on back	.25 (58)
BL 10pf N Mers on back	.20 (59)
SI 10pf N Kempe on back	.20 (60)
BL 15pf N Prickhart on back	.25 (61)
GO 10pf G Krampf on back	.20 (62)
GO 15pf N Krampf on back	1.00 (63)
SI 10pf N Conitzer on back	.20 (64)
SI 10pf N Kuchler on back	.50 (65)
SI 10pf N Wagner on back	1.00 (66)
GO 10pf N Schmidt on back	1.00 (67)
GO 15pf N Schmidt on back	1.00 (68)
SI 10pf N Weill on back	1.00 (69)
GO 10pf N Kohl on back	2.00 (70)
AL 50pf G Lisette on back	3.00 (71)

## SETS OF ENCASED POSTAGE STAMP MONEY

10 varieties Celluloid	\$ .75 (80)
15 varieties Celluloid	1.35 (81)
20 varieties Celluloid	2.50 (82)
25 varieties Celluloid	3.50 (83)
30 varieties Celluloid	5.00 (84)
35 varieties Celluloid	10.00 (85)
40 varieties Celluloid	15.00 (86)
45 varieties Celluloid	25.00 (87)
5 varieties Metal	1.00 (90)
10 varieties Metal	2.25 (91)
15 varieties Metal	5.00 (92)
4 VAR. Metal Rim (very scarce)	1.25 (101)
5, 10, 25, 50pf Zeitung.	

A. W. Dunning

"Wildacres", WILTON, NEW HAMPSHIRE

are made on the stamp by the printing press, the resulting piece being usually a very rare and valuable stamp variety.

The big "G" printed on the faces of Cape of Good Hope stamps for provisional use in Griqualand West during the seventies opened a wide field for the work of the counterfeiters, especially in view of the fact that all the genuine stamps so surcharged now command high prices. Guatemala surcharges also stirred the fakers to frenzied activity, but some of the larger American stamp dealers recognized the frauds readily and bought them up in large quantities to clear the market of them.

Haiti stamps were fraudulently surcharged by the thousands in Germany and shipped to the island, where they were seized by the post-office authorities, so the story goes, and some of them actually sold at the postoffice and legitimately used, either through ignorance of the fake character of the overprints or actually by design. This raised a curious problem for the stamp collectors: Are genuine Haiti stamps bearing a bogus surcharge worthy of a place in stamp albums if they have actually been used to pay postage?

Many interesting stories have been told concerning the earliest issues of the Hawaiian Islands stamps known as the "missionaries," genuine originals of which now command from \$1000 up.

Heligoland rises to the dignity of an entire volume, wherein are housed the thousand and one reprints and counterfeits of its stamps, all of which bear ample evidence that the little island has been productive of as much trouble in philatelic circles as it has in war.

Iceland philatelic forgeries fill a page, one specimen being a copy of a genuine envelope stamp, such as is printed directly on the envelope by the United States and other governments and used in place of adhesive stamps, cut out of the cover and perforated around the square edges in imitation of the regular adhesive stamp issued in the same color and denomination. The reason for the counterfeit is apparent when it is seen that the "envelope" stamp is worth twenty cents and the "adhesive" stamp is worth \$20.

Italy's stamps have been productive of many counterfeits and forgeries, while Japan's issues fill twelve pages of the collection. Luxemburg and Lubeck also find fair representation, and Mauritius, with a counterfeit of its world-famous "Postoffice" stamp, occupies a prominent place.

Mexico has been the "stamping ground" for many of the philatelic imitators. One Mexican specimen in this collection is a genuine specimen except that its color is different now from what it was when it came off the Government press, the change having been made chemically in order

to produce an "error." Another Mexican counterfeit is a copy of a genuine original taken from printer's waste sheets, canceled with a bogus cancellation and embossed on the back with bogus embossing. Revolutionary Mexican issues, of more or less genuine standing, are represented by whole sheets of stamps, some Sonora varieties having been printed in four different denominations in blue, red, green and purple colors and overprinted with upright and inverted, double and split surcharges—all on one sheet!

—Reprinted from the "Public Ledger," Philadelphia, Pa. Article clipped and kindly furnished GOSSIP by Wm. Ralph Hoffa of Philadelphia.

## MEXICO

(Continued from front page)

that I had specimens with rubber-stamped overprints for eighteen ports of entry and in addition that I had stamps from two others which had perforated name controls only. I am listing all of these in the hope that other collectors will come forward and supply the names of ports not mentioned here. It seems strange that towns of such importance as Matamoros, Frontera, Carmen and Altata should have had no overprinted stamps, especially since I find these names surcharged on later issues. Many early Aduanas have both overprint and perforated name, others have overprinted only, while still others have only the perforated control. A 25 peso stamp of 1892-93, used at Mazatlan, has nothing to identify it in a specific way but the rubber-stamp cancellation used by a mercantile firm. A 25 peso stamp of 1889-90, used at Todos Santos, has an oval official cancellation "Aduana Maratima, Todos Santos" with date of use, but neither surcharge nor perforated name.

The importance of the present list will be better appreciated when I state that Lundy, in the catalogue of Mexican stamps he compiled for Mekeel, mentions only four town overprints on early Aduanas; while the Morley collection, which last winter was exhibited before the London Fiscal Society and which now forms part of my holdings, contained stamps

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Cedar Rapids, 29

Iowa

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1893

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Before that as early as 1886 I conducted auction sales for the Chicago Philatelic Society of which I am still active member No. 1.

Now I am giving my entire time and attention to the auction business and if you are interested either in buying or selling, just write me about it. The explicit catalogs of all my auction sales are "FREE."

P. M. WOLSIEFFER

Inventor of the "Approval Card"

2147 No. 21st St. Philadelphia, Pa.

## Send For My

Out of the ordinary approvals, you will be pleased.

References necessary.

CHAS. T. LIEF

6512 Ross Ave.,

Chicago, Ill.

## RIGHT NOW—

We are printing our 1926 Catalog of bargains, of interest to every stamp collector, with a special edition for DEALERS. A full line of accessories and albums is also priced. Don't forget WE ARE headquarters for 1½c Hardings, precanceled or otherwise. This big 24-page 8-color catalog is FREE! Your name on a postal will do, but we would appreciate a "lite brown" stamp to pay the postage.

So Whatever you do

## —WRITE NOW

COLONIAL SPECIALTY CO.

1148 Michigan Ave.,

Columbus, O.

from only seven different ports.

Acapulco, Guerrero. Black surcharge.

Ascencion, Yucatan. Purple surcharge.

Ciudad Juarez, Chihuahua. Black surcharge.

Colima, Colima. Black surcharge.

Guaymas, Sonora. Purple surcharge.

Hermosillo, Sonora. Black surcharge.

Laredo, Coahuila. Black or purple surcharge, with or without perforated name.

Magdalena, Sonora. Blue or purple surcharge.

Mazatlan, Sinaloa. Purple or black surcharge.

Merida, Yucatan. Black surcharge.

Mier, Tamaulipas. Perforated name only. I have seen only one Aduana used at this port. It is a small and unimportant place but is well known to students of early Texas history on account of an expedition made against it during the Texan revolution.

Minatitlan, Vera Cruz. Purple surcharge.

Paso del Norte, Chihuahua. Black, purple, red or blue surcharge, with or without perforated letters.

Progreso, Yucatan. Black surcharge, with or without perforated name.

San Blas, Tepic. Purple, black or blue-black surcharge.

Tampico, Tamaulipas. Black surcharge, with or without perforated name.

Tijuana, Baja California. Perforated name only.

Todos Santos, Baja California. "Todos Santos" surcharged in black or purple. "Pto. de Todos Santos" surcharged in black or deep purple on stamps perforated "Tijuana"!

Tuxpam, Vera Cruz. Purple surcharge.

Vera Cruz, Vera Cruz. This is Mexico's largest and most important port. The Aduanas used here were surcharged in red, purple, black or green. The majority of specimens have perforated name in addition. The surcharges are printed in many sizes and styles of type.

#### An Aftermath of "Better Mailing Week."

John L. Sessler of Fort Wayne, Ind., was recently called to the federal building in that city to sign a warrant necessary to obtain payment on a past due money order which had been en route to Fort Wayne from Detroit, Mich., for the last two years. Mr. Sessler is chairman of the Masonic home committee of Home lodge No. 342, F & A. M., and receives a large number of money orders each year. He is waiting with interest to see the length of time that it will take the postoffice department to pay the past due money order, so he may credit the donation to the sender.

*"More of things, "Fringel," "Abiding faith" among the "Clubs"*

## H. E. HARRIS & COMPANY'S

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161 MASSACHUSETTS AVE.      BOSTON, MASS., U. S. A.

*Special Summer Number*

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No. 21      COMBINATION MAY-JUNE-JULY-AUG. ISSUE      1925

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PROPAGATING PHILATELIC PUBLICITY—WITHOUT FEAR OR FAVOR

PUBLISHED EVERY SATURDAY

By THE GOSSIP PRINTERY, HOLTON, KANSAS

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HOLTON, KANSAS, OCT. 31, 1925

WHOLE NO. 208

## MEXICAN REVENUES

Notes on the Revenue Stamps of the State of Morelos

By JOHN K. STRECKER

(Librarian, Baylor University, Waco, Texas)

**I**F YOU are a specialist of the type of those who plate Great Britain penny reds, or collect Mexican postage consignment numbers, or go deep into other lines of philatelic endeavor, I would like to see you tackle something really worthy of your steel—attempt the formation of a complete collection of the personal tax (Contribucion Personal) revenues of the States of Morelos, Mexico. And by all means have a pot of money held in reserve, for many of these stamps are scarce and those who hold them are unwilling to dispose of them for little or nothing, even if they are merely so much side-line material.

With the exception of a set of crude arms design (Eagle, snake and cactus), roughly lithographed for the town of Cuernavaca, District of Cuernavaca, in 1867, and printed in ver-

million, rose, and yellow without indication of value, and a similar stamp printed in blue for the City of Morelos, these stamps are of the same design and have a vignette of J. M. Morelos looking to the right. Practically all of these are on thin wove paper but fortunately are printed in a number of different colors, brown, green, yellow, rose, claret and blue stamps being the most numerous. Forbin lists many varieties of these stamps on pages 595-600 of the 1915 edition of his catalogue but he by no means does justice to the numerous major varieties and includes comparatively few of the minor ones. All of the different issues evidently were printed from the same lot of plates, the names of districts—or cities and districts—and dates being inserted to suit the occasion. This accounts for the numerous dropped date numbers and other minor errors. Mr. H. C. Naschke, who is a practical printer as well as an up-to-date philatelist, recently called my attention to the mottled appearance of Morelos portrait on some of these stamps and suggests that this is due to cloth on a press roller coming into contact with the stamp.

These stamps were issued for twenty-five different towns and cities in six different districts. If you

(Continued on next page)

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**J**OHAN K. STRECKER, librarian of Baylor University, is a philatelist. If you don't know what this word means, look it up in the Standard Dictionary and you will find that a philatelist is one who is devoted to philately and that philately is "the study and collection of stamps, stamped envelopes and wrapper stamps issued by public authority to indicate prepayment or freedom from dues, etc." In other words, Mr. Strecker is an ardent collector of stamps, postage stamps, revenue stamps, local stamps, all kinds of stamps—and has been gathering them ever since he was ten years of age.

(Continued on page 737)

## THE 1926

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are interested in them by all means secure a copy of Mendoza's catalogue—he lists a number of varieties which Forbin does not. Neither the Mendoza nor Forbin lists are by any means complete and many authentic uncatalogued varieties are floating around. In the City of Morelos set of 1884, Mendoza lists several varieties that the French cataloguer evidently did not believe existed—I have most of these in my personal collection, in three instances authentic canceled copies.

Probably ninety-five per cent of the Morelos State stamps that are on the market or in collections are unused copies—remainders (and printer's waste?) But the same slur might be cast at many postage stamps of eminently more respectable lineage, so what is the difference in the long run. So let's just imagine they are mint British colonials from, say Barbuda, and go on. The Contribucion Personals can at least lay claim to having been issued for necessary revenue purposes—none of them were manufactured for the purpose of depleting the pocketbooks of trusting philatelists.

In the following notes, I am attempting to give the reader some idea of what he may expect to find if he goes into the study of these stamps. Revenues may not intrigue you to the extent of specializing in them but if you ever expect to be an all-round stamp man, you must know something of what those on the nether side of philately find to interest them. While writing this paper, I am making comparison of my rather small showing of these stamps with the printed lists. Some day, after my accumulation has grown more complete, I shall recatalogue the entire list of Contribucion Personals and add all of the interesting minor varieties. Of the Morelos series, Forbin mentions tete beche pairs of some of the varieties, while Mendoza dismisses these in the following note: "The so-called tete beche pairs of these stamps, are those cut from two adjoining panes, the one being reversed in printing." I have many of these tete beche pairs—not only foot to foot, but side to side as well. And in addition, pairs printed with the two stamps on opposite sides of the paper. It is not only in the Morelos stamps that these combinations are found but in those for other districts. One thing that I have never been able to understand is that while some of the towns used numerous denominations of the different issues, others seemed able to get along with from one to three of the lower values.

#### District of Cuautla

The stamps of this district are all printed in yellow and are dated 1882-83. The town names and values are surcharged in black.

1—Ayala. Forbin lists 36 centavos stamps of two different types, both

with overprint reading down. Mendoza lists a 50 centavos denomination with overprint reading both up and down.

2—Morelos. Forbin lists four different centavos denominations and \$1.00cs and 1 peso. The 50 centavos stamp is normally surcharged thus: \$0.50cs; but Mendoza mentions another type surcharged .50 cents. In his listing of State issues, Mendoza is usually more reliable than Forbin—he at least had the advantage of being in close touch with the fiscal departments of the republic for more than thirty years and in his many years of collecting probably saw many things that the Frenchman dreamed not of.

3—Yecapixtla. Two types of the 32 centavos, one of which is surcharged reading both up and down; and in addition stamps of 36 and 40 centavos. No reference to tete beche pairs of these stamps are mentioned by the cataloguers but I have a nice block of the 36c cent.

Varieties to look for in the stamps of this district are those with misspelled letters both in the inscription of the original design and in the surcharge; dropped date numbers; name surcharged above value instead of beneath it; different sized surcharges; and the majority of the other variations found in the stamps of the other districts.

#### District of Cuernavaca

1—Cuernavaca. The first issue for this city was produced in 1867, long before Contribucion Personals were issued for the majority of the towns referred to in the present paper. This is the eagle design before mentioned and is remarkable as being one of the poorest examples of lithographic printing ever produced. One must have a very vivid imagination to see much comparison between Forbin's cut and the actual stamp. In 1877

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appeared the first of the stamps with the portrait of Morelos. This is in vermilion without indication of value, but a little later copies were overprinted \$10.00 in blue. These two stamps are interesting to the specialist. The one without surcharge has the date in large type, small type, and large and small type mixed and several different combinations will be found. The first printing brings out the design clearly but later ones have the ornamental background surrounding Morelos portrait almost entirely eliminated. All of the date varieties may also be found in the overprinted stamps and I have seen one copy without period between the first two ciphers in the surcharge. Following these two stamps came eight other issues of the same design bearing dates from 1878 to 1884. The majority of these are very scarce. Three of the issues have all denominations (which range from as low as 32 centavos to \$5.00) printed in slate, one issue is printed in vermilion, one in rose, one in brown and one in green. The 1878 issue has only the value surcharged but the later ones are also overprinted Cuernavaca. All of the errors and variations so far mentioned may be found in the Cuernavaca stamps. A peculiarity shown by the different Contribucion Personals is in these issues strongly brought to the fore—the issuing of several different forms of numbering and spelling in both low and high values; for examples, \$0.36cs, .36cts and 36 centavos; \$1.00cs, 100cs and 1 peso.

2—Jiutepec. In 1881-82, four denominations in brown and in 1882-83, two in green.

3—Tepostlan. 1880-81. Seven denominations printed in rose, name surcharged in either large or small letters. A 36 centavos brown was issued for 1881-82.

4—Tlaltizipan. 1881-82. A set of seven denominations in brown. The surcharge reads down but it is found both up and down in some values. 1882-83. Six denominations (eight types) in green. While not so listed, probably all of the values show surcharges reading both up and down. I have seen some excellent double prints of this issue and pairs with one stamp on each side of the paper. I have the 32 cent stamp with small surcharge reading both up and down.

5—Xochitepec. 1881-82. Six values (eight types) in brown. 1882-83, four values in green, two types of each. In one type, the first letter of Xochitepec slants backward. In addition to the four values listed by Forbin, Mendoza catalogues a 36 centavos denomination of which I possess a copy and this seems fully as authentic as any of the set.

#### District of Jonacatepec

All of the stamps of this district, with the exception of one blue stamp of the City of Jonacatepec, are printed in brown. The issues are all of interest to the specialist—they show

wrong date numbers, large and small dates, italic dollar signs, large and small Jonacatepec in the design, large and small type and inverted surcharges and many other variations.

1—Jonacatepec. Two issues.

2—Jantetelco. Five denominations of which there are many types. There are four distinct types of the 44 cent!

3—Tetelilla. Two denominations.

4—Zacualpan. Two denominations of which there are several types. All are very rare.

#### District of Morelos

1—Morelos. The first issue, is of course, the eagle stamp in blue. In 1877, a single brown (Morelos head) stamp was issued without overprint. In 1881-82, the same design was issued in four denominations in green. In 1884 appeared a set with value indicated in the bottom pane and no surcharge. Of this set, Forbin lists stamps ranging in denomination from 32cents to \$4.00. Mendoza adds \$8.00 and \$14.00 values to his set. In this set there are blue stamps and red stamps of the same denomination. Forbin lists a 50 centavos printed in slate—Mendoza also mentions this and goes him one better with a slate 36 centavos, which by the way, is much commoner than the 50 centavos in the same color. As mentioned before, I have canceled copies of several of the stamps listed by Mendoza and omitted by Forbin. In 1885, another set was printed—these are all in blue, range from 32 centavos to \$10.00 and in the assortment there are exhibited many different types of many of the values. There is an error of the 94 centavos, printed as 49 centavos. This is rare as the plate was corrected after the first printing. In 1886, another blue set of four denominations was issued. If you intend to specialize in the City of Morelos issues, figure on using at least twenty pages in your album. You will find varieties with drop-

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ped date numbers, without border line at bottom, tete beche pairs and blocks, values without periods, commas substituted for periods, and many other interesting things.

2—Ayala. The first stamp issued for this town is dated 1879-80. It is printed in bistre and surcharged with Ayala and 0.36cs in black. This is an uncatalogued major variety. In 1881-82, a set of four denominations in green completed the series for Ayala. The 36 centavos stamp has Ayala both in the normal type and in italics. These two varieties in turn provide two more, for both are combined with the value and word centavos both in large and small type and these surcharges again in turn read both up and down, making a total of six variations in printing.

3—Ocutico. 32 and 36 centavos, both in green.

#### District of Tetecala

4—Yecapixtla. 32 centavos green, issued in 1881-82.

1—Coatlan del Rio. Four denominations in yellow. On some of these values, the surcharge reads both up and down.

2—Jojutla. The 1880-81 issue in claret presents a really wonderful array of nine different stamps with vertical surcharges of many types—name above or below value, large and small figures of value, etc. There is an error of the 36 cent printed 33 cents. I have this error in a strip with two copies of the normal. 1882-83 set. Three values in red, one of which, the \$1.00, is not listed in Forbin's catalogue although I have it in my collection. Mendoza knew this stamp, and also listed the 1 peso black but added a question mark. Forbin lists this black stamp with surcharge reading both up and down. Both types of surcharge are also found in the red \$1.00.

3—Tetecala. 32 centavos red.

4—Tlaquiltenango. 40 centavos red.

#### District of Yauhtepec.

1—Oaxtepec. For this town there was issued for 1881-82, a set of three denominations in pale red with vertical surcharge and for 1882-83, a 36 centavos pale blue with surcharge reading both up and down.

2—Tlalnepantla. 1881-82, 32 cents pale red; 1882-83, 32 cents blue in three types—0.32cents, 32cents and 32centavos. This issue is noted for various mis-spellings of the name of the city. An error in design—the mis-spelling of the district name Yauhtepec, is also found in these stamps.

3—1881-82, four stamps in pale red.

3—Tlayacapan. 1881-82, four stamps in pale red. 1881-82, 32 cents blue in two types. District stamps with the error "Yautepsc" were overprinted in both types.

3—Totolapan. In 1881-82, three values in pale red and in 1882-83, a 32 centavos pale blue printed both on the normal Yauhtepec and the error Yautepsc.

4—Yauhtepec. A bistre stamp without value indicated was issued in 1877. This is found either with large or small date. In 1878, two denominations were issued in blue and two in blue-gray. Some of these are printed 1888 in error. I have a specimen of the 36 centavos stamp printed on very thick paper and with the y of Yauhtepec larger than normal and slanting backward. The 1881-82 set of five denominations are all printed in pale red and the surcharges read both up and down. For 1882-83 were issued three values in blue. The shades of color in the Yauhtepec stamps are by far the prettiest of any district in the series and errors are numerous in most of the denominations of each issue. I hope my readers understand that all of the stamps printed for the district have the district name printed as part of the design and that the town name is overprinted in black type. I have only a very small volume of these issues but it has provided me with study during many hours that might otherwise have been dull.

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HANSEN & TAITE

Delaware.

Ohio

## Wholesale

All kinds of sets, packets, novelties, etc., per 10 to 1,000, surprisingly low priced. Lists free to the trade only.

S. GROSSMAN CO.,

Box 120, Mad. Sq. Sta., New York, N. Y.

FREE BARGAIN LIST, WHOLESALE OR RETAIL

U. S. 10 diff. early pict. only 18c; 10 sets 1.20  
Madr'd Exib. comp. set of 6 pict. 18c; per 10 ..... 1.20  
Zambia, 85-86-88 cat. 60c; 18c; 10 sets 1.20  
Mozambique 173-174 cat. 30c-10c; per 10 ..... .60  
Glasine Bags, 2 1/2 x 3, 100 15c; 1000 ..... 1.00  
Persie, 481 or 482, 100 25c; 1000 ..... 2.50  
Persie, 483 or 484, 100 32c ..... 2.90  
Hungary, 101 5k 7c; 10 for ..... .35  
Hungary, 109-16, 1H-2K, set of 18, cat. 45c; one 10c; 10, 60c; 100 sets ..... 4.50  
Cash with order.

THE WORLD STAMP CO.

1581—3rd Ave., New York

## APPROVALS

70% discount. Sets, singles, British Colonies, 1/2 to 1/2 catalogue.  
Stamp cat. 40c given Free.  
No price price lists. All references please. Write today.

FRANK KNALLER

P. O. Box 4 Sta. Y., New York City

## Who Needs These?

All Mint Unless Otherwise Specified

U. S.	singles	blocks
1902 No. 300	.....	.08 .15
1902 No. 302	.....	.20 .95
1902 No. 309	.....	.55 3.90
1904 No. 327, 10c map	.....	3.50
1915 No. 461 (2c USPS)	.....	1.00 5.00
1918-20 No. 536 (1c perf. 1 1/2)	.....	.15 .75
1919-21 No. 541 (3c violet R.P.)	.....	.30 1.00
1909 2c Hudson Fulton, strong double transfers in various labels, perfs. just touch at left. Rare	.....	5.00
Canada No. 48, 8c block of four, center, each	.....	6.00
Canada No. 71, 6c block of four, superb	.....	1.75
Cuba No. 354a Special Del. inverted center Cat. \$100.00. Price	.....	40.00
Jamaica No. 54, 4d black on yellow, block of four	.....	9.50
Malta No. 60, 2c block of four	.....	11.00
Mauritius No. 159, 10r	.....	6.00
Newfoundland 1911 engraved set compl. 13.00	.....	13.00
Newfoundland complete in blocks	.....	55.00
New Hebrides 1910, 1/2d to 1c	.....	2.75
New Brunswick No. 2, 6d lightly canceled copy, fine margins, invisible defect, cat. \$50.00, price	.....	12.50
Covers, 3c '51, very fine example of error	.....	4.00

## SPECIAL!

Turks and Caicos No. 4, 2 1/2d blue, cat. 85c. price ..... .30  
United States No. 461 2c USPS, each with st. edge ..... .50  
There will be a special each week. Watch the adv.

I am in the market for early U. S. covers—must be very fine. 3c '51's a specialty.

CLARENCE B. DURLAND

West Newbury, Mass.  
A. P. S. 7996

118	Quebec.	Toronto.	Windsor.
119	$\frac{1}{10}$ lb.	C 14	G 15
120	$\frac{1}{10}$ lb.	Ditto.	Ditto.
121	$\frac{1}{10}$ lb.	C 12	
122	$\frac{1}{10}$ lb.		
123	1 lb.		

All black, with red control number; rouletted.

124	Hamilton.	Joliette.	London.	Montreal.
125	$\frac{1}{10}$ lb.			
126	$\frac{1}{10}$ lb.			
127	$\frac{1}{10}$ lb.	Ditto.	Ditto.	Ditto.
128	$\frac{1}{10}$ lb.			
129	1 lb.			

124	Quebec.	Toronto.	Windsor.
125	...	$\frac{1}{10}$ lb.	G 15
126	...	$\frac{1}{10}$ lb. C 14	
127	...	lb. C 12	Ditto.
128	...	lb.	
129	...	1 lb.	

W. H. ENTRY.

1880. Design as per illustration 69, on a riband measuring 20x240 mm. Engraved on white paper; perf. 12.

All vermilion, with blue control number.

130	Hamilton.	Joliette.	London.	Montreal.
131	$\frac{1}{10}$ lb.			
132	$\frac{1}{10}$ lb.			
133	$\frac{1}{10}$ lb.	Ditto.	Ditto.	Ditto.
134	$\frac{1}{10}$ lb.			
135	1 lb.			

130	Quebec.	Toronto.	Windsor.
131	...	$\frac{1}{10}$ lb.	...
132	...	$\frac{1}{10}$ lb.	...
133	...	$\frac{1}{10}$ lb.	...
134	...	$\frac{1}{10}$ lb.	...
135	...	1 lb.	...

All vermilion, with blue control number; watermark, Canada Excise.

136	Hamilton.	Joliette.	London.	Montreal.
137	$\frac{1}{10}$ lb.			
138	$\frac{1}{10}$ lb.			
139	$\frac{1}{10}$ lb.	Ditto.	Ditto.	Ditto.
140	$\frac{1}{10}$ lb.			
141	1 lb.			

136	Quebec.	Toronto.	Windsor.
137	$\frac{1}{10}$ lb.		
138	$\frac{1}{10}$ lb.		
139	$\frac{1}{10}$ lb.	Ditto.	Ditto.
140	$\frac{1}{10}$ lb.		
141	1 lb.		

1885. Design as per illustration 69, with vertical letter and figures at the right of the centre. Engraved as before on white wove paper; watermark, Canada Excise.

All vermilion, with blue control number; perf. 12.

142	Hamilton.	Joliette.	London.	Montreal.
143	$\frac{1}{10}$ lb.			
144	$\frac{1}{10}$ lb.			
145	$\frac{1}{10}$ lb.	Ditto.	Ditto.	Ditto.
146	$\frac{1}{10}$ lb.			
147	1 lb.			

142	Quebec.	Toronto.	Windsor.
143	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	
144	$\frac{1}{10}$ lb. N 34	$\frac{1}{10}$ lb.	
145	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	Ditto.
146	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	
147	1 lb.	1 lb.	

All vermilion, with blue control number, rouletted.

148	Hamilton.	Joliette.	London.	Montreal.
149	$\frac{1}{10}$ lb.			
150	$\frac{1}{10}$ lb.			
151	$\frac{1}{10}$ lb.	Ditto.	Ditto.	Ditto.
152	$\frac{1}{10}$ lb.			
153	1 lb.			

148	Quebec.	Toronto.	Windsor.
149	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	
150	$\frac{1}{10}$ lb. N 34	$\frac{1}{10}$ lb.	
151	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	Ditto.
152	$\frac{1}{10}$ lb.	$\frac{1}{10}$ lb.	
153	1 lb.	1 lb.	

LOUISIANA.

AUDITOR. LOTTERY STAMPS.

1866. Double-lined upright oval, bearing in the centre Masonic emblems (square, compass, and G[od]) in white, on a lined ground. In the spandrels, solid flat ovals, bearing the value, 7½ or 12½, in white letters. Above and below, white curved ribands, containing respectively, "Auditor," in open pica capitals, and "Lottery Stamp," in colored pica capitals. At the sides, vertically curved ribands, bearing the word, "Cents" in the last-mentioned lettering. Double-lined rectangular frame. Color on white wove paper; imperforate.

1	7½ cents, blue.
2	12½ " "
1868.	Identical to the preceding, except that the Masonic emblems are substituted for the arms of Louisiana (pelican feeding her young). The curved riband at the upper extremity is solid.
3	7½ cents, green.
4	12½ " "

LAW STAMPS (NEW ORLEANS).

1881. Profile to the right, of Governor L. A. Wiltz, on a horizontally-lined ground, enclosed in an arched frame. Above, in a curved solid label, "Louisiana," with rosettes at each end in small squares, and white figures of value immediately below, in solid circles.



84

At the foot, in a curved solid riband, "Law Stamp." All the lettering is in white Roman capitals. Ornamental frame. Color on white wove paper; perf. 12.

- 5 cents, vermilion.
- 10 " brown.
- 25 " green.
- 50 " blue.

Completion of issue. Similar in design to the preceding. Profile to the left, of Chief Justice E. Bermudez, on a horizontally-lined ground, enclosed by a double-lined arched frame. Above, in a segmental arch, "Louisiana Law Stamp," in white Roman capitals, with trefoil frame immediately below the apex. In the upper angles, white figures of value on a solid ground, enclosed by white rectangular frames. In the lower angles, the values repeated, likewise on solid grounds, but enclosed in white upright solid oval frames, with the value again repeated in two lines, in white Roman capitals, on a solid ground. Color on white wove paper; perf. 14.



85

- 1 dollar, brown.
- 2 dollars 50c., red.
- 5 " black.

MEXICO.

The distribution of the stamps of this country is discharged by the chief administrator in the City of Mexico, to the different states and territories, which in their turn distribute them to the respective towns. The surcharges are done locally.

The country comprises twenty-five states, three territories, and a federal district, all the names of which appear surcharged on the stamps, besides the towns of each.

The following table gives the various states, and likewise the surcharges of the towns, as they

are surcharged and spell on the stamps themselves. I mention this as Freiberr von Schell, in his book on Mexican Postages, states that I have made misspellings and errors in accentuation. This is not a fact, as not any of the fiscal stamps I have come across bear any accents, and a very few have punctuation.

As regards misspellings, those I gave were as they appear on the stamps, but which in some instances appear to differ from the official atlases. For instance, the town Liebres, as it appears officially, so Freiberr von Schell states, is surcharged on the stamps without the first e, thus:—Libres, and I can only conclude, therefore, that the latter is correct.

TOWN.	DISTRICT.
Acambaro ... ..	Guanajuato
Acatlan... ..	Jalisco
Acatlan... ..	Puebla
Acapulco ... ..	Guerrero
Acuyacan ... ..	Veracruz
Aguascalientes ... ..	Aguascalientes
Alamos ... ..	Sonora
Alamos ... ..	Basse California
Allende... ..	Coahuila
Apam ... ..	Hidalgo
Atlixco ... ..	Puebla
A.G. Mexico ... ..	Mexico
B. California ... ..	Basse California
Calpulapan or Victoria-de-Aguastal ... ..	Tlaxcala
Camargo ... ..	Tamaulipas
Campeche ... ..	Campeche
Campeche-Carmen ... ..	Campeche
Carmen or Cirmen ... ..	Campeche
Carmen ... ..	Chihuahua
Catorce... ..	San Luis Potosi
C. Bravos or Ciudad Bravos ... ..	Guerrero
C. Guzman ... ..	Jalisco
C. Victoria or Ciudad Victoria ... ..	Tamaulipas
Celaya ... ..	Guanajuato
Chalchicomula . ... ..	Puebla
Chalchihuites ... ..	Colima
Chalchihuites ... ..	Durango
Chalco ... ..	Mexico
Chiapas ... ..	District only
Chicuitzingo ... ..	Guerrero
Chignahuapam ... ..	Puebla
Chihuahua ... ..	Chihuahua
Chilapa ... ..	Veracruz

TOWN.	DISTRICT.	TOWN.	DISTRICT.
Chilapa... ..	Guerrero	Jalacingo ... ..	Veracruz
Cholula ... ..	Puebla	Jalapa ... ..	Veracruz
Coahuila ... ..	Coahuila	Jalisco Lagos ... ..	Jalisco
Coatepec, district of		Jilotepec ... ..	Mexico
<i>Zacualpan</i> ... ..	Mexico	Jiquilpan ... ..	Jalisco
Cocula ... ..	Jalisco	Jiquilpan ... ..	Michoacan
Colima ... ..	Colima	Juanacatlan ... ..	Jalisco
Colotlan ... ..	Jalisco	Juchitan or <i>Juchitán</i> ... ..	Oaxaca
Comitan ... ..	Chiapas	Lagos ... ..	Jalisco
Concordia or <i>San Sabastian</i> ... ..		La Laguna ... ..	Veracruz
<i>Sinaloa</i> ... ..	Sinaloa	La Paz ... ..	Basse California
Cordova or <i>Córdova</i> ... ..	Veracruz	La Piedad or <i>La Piedad de Rivas</i> ... ..	Michoacan
Coroneo ... ..	Guanajuato	Laredo ... ..	Monterey
Cosamaluapam ... ..	Veracruz	Leon ... ..	Guanajuato
Cosihuirachic ... ..	Chihuahua	Lerma ... ..	Mexico
Cuantitlan ... ..	Mexico	Libres or <i>Liebres Nombre de Dios</i> ... ..	Durango
Cuencame or <i>Cuencamé</i>	Chihuahua	Maravatio or <i>Maravatio</i>	Michoacan
Cuencame, district of		<i>Mascota</i> ... ..	Jalisco
<i>Nombre de Dios</i> ... ..	Durango	Matamoros ... ..	Tamaulipas
Cuernavaca ... ..	Morelia	Matehuala ... ..	S. Luis Potosi
Cuidad del Maiz ... ..	S.L. Potosi	Mazapil ... ..	Zacatecas
Culican... ..	Sinaloa	Mazatlan ... ..	S. Luis Potosi
Distrito Federal ... ..	Mexico	Mazatlan ... ..	Sinaloa
D.F. Mexico ... ..	Mexico	Merida ... ..	Yucatan
Durango ... ..	Durango	Michoacan Zamora ... ..	Michoacan
El Carmen or <i>El Carmen</i> ... ..	Campeche	Minatitlan ... ..	Veracruz
E. de Mexico, <i>Estado de México</i> ... ..	Mexico	Moctezuma ... ..	Chihuahua
Encarnación <i>Ciudad de</i>	Aguascalientes	Moctezuma ... ..	S.L. Potosi
Encarnacion de Diaz ... ..	Jalisco	Moctezuma ... ..	Sonora
Florida... ..	Coahuila	Monclava ... ..	Coahuila
Fresnillo ... ..	Zacatecas	Monterey ... ..	N. Leon
Frontera or <i>La Frontera</i>	Chiapas	Morelia... ..	Michoacan
Guadalajara ... ..	Jalisco	Morelia... ..	Oaxaca
Guanajuato ... ..	Guanajuato	Morelos ... ..	Chihuahua
Guaymas ... ..	Sonora	Morelos ... ..	Coahuila
Guerrero Tlapa ... ..	Guerrero	N. de Dios or <i>Nombre de Dios</i> ... ..	Durango
Hermosillo ... ..	Sonora	N. Leon ( <i>Nuevo Leon</i> ).	District only
Hidalgo Apam ... ..	Hidalgo	N. Tenango ( <i>Nuevo Tenango, near Toluca</i> )	Mexico
Hidalgo del Parral ... ..	Chihuahua	Oaxaca ... ..	District only
Huajuapam or <i>Huajuapam de Leon</i> ... ..	Oaxaca	Orizava or <i>Orizaba</i> ... ..	Veracruz
Huandacareo ... ..	Mexico	Otumba ... ..	Mexico
Huatusco ... ..	Veracruz	Pachuca ... ..	Hidalgo
Huejotzingo ... ..	Puebla	Papantla ... ..	Veracruz
Huejutla ... ..	Hidalgo	Parras ... ..	Coahuila
Irapuato ... ..	Guanajuato	Paso del Norte ... ..	Chihuahua
Isla del Carmen or <i>Isla del Carmen</i> ... ..	Campeche		
Ixtlahuaca ... ..	Colima		

(To be continued.)

N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning "The Fiscal Philatelist" as the source of their information.

## SALE & EXCHANGE.

We have opened a column under above title, for the insertion of Small Advertisements, at the rate of 20 words 6d.; each additional 10 or part of 10 3d. Cash with order.

Advertisements for insertion in next number must reach the office, 186, West Green Road, Tottenham, by the 27th inst.

English Railways, 10 varieties, 6d.; 20 ditto, 1s. 6d. Foreign correspondence; exchange, offers. Lists invited. O. Holman, Cliffnook-lane, Newark, England.

Advanced Collector, wants old Badens, Bavarians, and Wurtemburgs to choose from. No dealers. Address in first instance, Box 002B, Philatelic News Agency, 171, Queen Victoria-street, London, E.C.

Additional Capital required for Philatelic Syndicate now forming; £10 shares. Profits assured. Write, J. Munro, 9, Broadway, Ludgate-hill, London.

Brazilian Stamps, Fiscal and Postal, wanted for cash. Box 001, Philatelic News Agency, 171, Queen Victoria-street, London, E.C.

What Offers for Vol. II., *Philatelic Journal of Great Britain*? Advertiser has several sets, strongly and neatly bound. Address, Box 002, Philatelic News Agency, 171, Queen Victoria-street, London, E.C.

Wanted, United States 20-dollar Probate of Will Stamp. Walter Morley, 186, West Green-road, Tottenham.

Breaking up another large collection very fine Colonials, Ceylon, Australians, &c. Prices on application. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Postage Stamps: 4d. green (garter), 5d. black, 8d. orange, 10d. brown, 2s. blue, 10s. cross, 10s. anchor, 20s. cross, 20s. anchor. Walter Morley, 186, West Green-road, Tottenham.

The Postage Stamps, Official and Local Issues, of Sweden, by Sven Lindlie, Esq., 1s. 6d. post free. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Chancery Court 3s. 6d. value. English Foreign Bills 3s. 4d., 6s. 8d., and 13s. 4d. values; and 1893 issue Transfer Duty. Walter Morley, 186, West Green-road, Tottenham.

Wanted, Philatelic Literature, all sorts—papers, catalogues, books. Send list with lowest cash price, to the Philatelic News Agency, 171, Queen Victoria-street, London, E.C.

Wanted, exchange with Collectors of Law, Bill, Fiscal, Revenue, Railway, Telegraph Stamps; would purchase also any quantity, if cheap. T. Wilson, 4, Lisburne Road, Hampstead, London.

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T. A. INNES & CO.,

Denmark Street, Camberwell, London,

to whom all names for insertion in the Directory should be sent not later than December 10th.

Enquiries respecting advertisements must be addressed to the sole contractors,

THE PHILATELIC NEWS AGENCY,

171, QUEEN VICTORIA STREET, LONDON, E.C.

## JAPAN FISCALS.

1 cent blue; 2 cents orange; 3 cents blue; 2 cash black; 3 cash red-brown; 4 cash yellow; 6 cash brown.

All unperforated.

The Set of 7 for 2s. 6d.

Japan Police Courts, brown perf. ... 3d.

Salvador Fiscal, 25 cents, brown perf., unused ... .. 4d.

St. Vincent Revenue, 5 varieties ... 1s.

Victoria Fiscals, 5 varieties ... 1s.

North Eastern Railway Envelope, entire ... .. 1s.

North Eastern Railway Envelope, cut square ... .. 6d.

WALTER MORLEY,

186, West Green Rd., Tottenham, N.

## History of the Embossed Deed Stamps of Great Britain.

BY FRED. GEO. C. LUNDY.

(Continued from page 149.)

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed, any Original Writ (except such original upon which a writ of *Capias* issues), *Subpoena*, *Bill of Middlesex*, *Latitat*, *Writ of Capias*, *Quo Minus*, *Writ of Dedimus Potestatem*, to take answers, examine witnesses, or appoint guardians, or any other writ whatsoever, or any other process or mandate that shall issue out or pass the seals of any of the courts of *Westminster*, courts of the great sessions in *Wales*, courts in the *Counties Palatine*, or any other court whatsoever, holding plea, where the debt or damage doth amount to 40s. or above, or the thing in demand is of that value (writs of *Covenant* for levying fines, writs of *Entry* for suffering common recoveries, and writs of *Habeas Corpus* always excepted), there shall be charged an additional stamp duty of 6d.

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed, any Bill, Answer, Replication, Rejoinder, Demurrer, Interrogatories, Depositions taken by Commission, or any other pleadings whatsoever, in the Courts of Chancery, Exchequer, Duchy Court, and County Palatine Courts, or other Courts of Equity, there shall be charged an additional stamp duty of 6d.

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed in *Great Britain*, any Indenture, Lease, or other Deed, for which a Stamp Duty of 1s. 6d. is payable, by virtue of an Act made in the 17th year of the reign of his present Majesty, except Bonds given as Security for payment of any sum or sums of money, there shall be charged an additional stamp duty of 1s.

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed, any Citation or Monition, made in any Eccle-

siastical Court, or any libel or allegation, dispositions, answer, sentence, or final decree, or any inventory exhibited in any Ecclesiastical Court, the Courts of Admiralty or Cinque Ports, or whereupon any copies of them respectively shall be engrossed or written, or upon which shall be engrossed or written, any protest or any notorial act whatsoever, there shall be charged an additional stamp duty of 1s.

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed, any principal, original Seisine, taken or following upon any mortgage, wadset, heritable bond, alienation, or disposition, or upon any charter, precept of *Clare Constat*, retours, apprizings, or adjudications of lands or tenements, holding of any subject as aforesaid, in *Scotland*: any principal or original retour of any service of heirs, or any precept of *Clare Constat* of lands or tenements, holding of any subject as aforesaid, in *Scotland*: \* \* \* \* \* Any charter or resignation, confirmation, *Novo Damus*, or charter upon apprizing or adjudication made or granted by such superior or others as aforesaid, in *Scotland*: \* \* \* \* \* Any principal or original instrument of surrender or resignation of any messuages, houses, lands, tenements, hereditaments, tithes, wills, sithings, or other heritable rights, or any of them, to be made to any of His Majesty's subjects who are or shall be the superiors thereof; or to any city, town, burgh, or corporation; or to any magistrates or others who have power to receive such surrenders or resignations in *Scotland*: there shall be charged an additional stamp duty of 1s.

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed, any admission into any corporation or company or any matriculation in either of the two Universities, there shall be charged an additional stamp duty of 2s.

"For every \* \* \* \* \* upon which shall be engrossed, written, or printed, any transfer of stock in any company, society, or corporation within *Great Britain*, there

shall be charged an additional stamp duty of 2s. 3d.

"For every \* \* \* \* \* upon which shall be engrossed, written or printed any conveyance, surrender of grants or office, release, or other deed whatsoever, which shall be enrolled of record in any of the courts of *Westminster*, or in any other court of record whatsoever, or by any *Custos Rotulorum*, or clerk of the peace, \* \* \* \* \* any surrender of or admittance to, any custom right or tenant right estate, not being copyhold, which shall pass by surrender and admittance, or by admittance only, and which shall not pass by deed (except such custom right or tenant right estates as shall not exceed the clear yearly value of 20s.) within those parts of *Great Britain* called *England*, *Wales*, and the town of *Berwick-on-Tweed*, \* \* \* \* \* any surrender of, or admittance to, any copyhold land or tenement (except such copyhold land and tenements as shall not exceed the clear yearly value of 20s.) within those parts of *Great Britain*, called *England*, *Wales*, and the town of *Berwick-on-Tweed*, or any grant or lease by copy of court roll, or any other copy of that court roll of any honour or manor within the said parts of *Great Britain*, other than and except the original surrender to the use of a will, and the court roll or books wherein the proceedings of the court are entered or enrolled there shall be charged an additional stamp duty of 2s. 6d.

(To be continued).

## Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY  
(and R. R. BOGERT).

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(Continued from page 156.)

Patos ... ..	Coahuila
Patzcuaro or <i>Pátzcuaro</i> ... ..	Michoacan
Pichuchalco ... ..	Chiapas
Tinos or <i>Sierra de Tinos</i> ... ..	Zacatecas

Pinos or <i>Pinos Attos</i> ... ..	Chihuahua
Pinotepa district <i>Tamiltepec</i> ... ..	
Pinotepa Nacional district <i>Tamiltepec</i> ... ..	
Progreso ... ..	Yucatan
Puebla ... ..	Puebla
Queretaro or <i>Querétaro</i> ... ..	Queretaro
Rio Florida ... ..	Chihuahua
S.L. Potosi ... ..	S.L. Potosi
S. Catarina ( <i>Santa Catarina</i> ) district <i>Colatlan</i> ... ..	Jalisco
S. Cristobal ... ..	Mexico
S. Cristobal ( <i>San Cristobal las Casao</i> ) ... ..	Chiapas
S.A. Tuxtla ( <i>Santa Tuxtla</i> ) ... ..	Veracruz
S.J. de Rio ( <i>San Juan de Rio</i> ) ... ..	Durango
S.J. de Rio ( <i>San Juan de Rio</i> ) ... ..	Queretaro
S. Papasquiario ( <i>Santiago Papasquiario</i> ) ... ..	Durango
S. Filipe ( <i>Santo Filipe</i> ) ... ..	Guanajuato
Salamanca ... ..	Guanajuato
Saltillo ... ..	Coahuila
San Blas ... ..	Jalisco
San Juan delos Llanos ( <i>Libres</i> ) ... ..	Puebla
Santiago ... ..	Jalisco
Sayula ... ..	Jalisco
Silao ... ..	Guanajuato
Sinaloa ... ..	Sinaloa
Somberete ... ..	Zacatecas
Sonora ... ..	Sonora
Soyanaquilpan ... ..	Mexico
Sultepec ... ..	Mexico
Sure de Zinapécuaro ( <i>Sucursale de Zinapécuaro de Figuero</i> ) ... ..	Michoacan
Tabasco ... ..	Tabasco
Taco ( <i>Tasco</i> ) ... ..	Guerrero
Tacotalpa ... ..	Chiapas
Tacotalpan ... ..	Veracruz
Tacubaya ... ..	Mexico
Tampico ... ..	Tamaulipas
Teapa ... ..	Chiapas
Tehuacan ... ..	Puebla
Temanachalco ... ..	Oaxaca
Temascaltepec ... ..	Mexico

Tenango ... ..	Mexico
Teotitlan ... ..	Oaxaca
Tepeaca ... ..	Puebla
Tepeji ( <i>Tepeji</i> ) ... ..	Puebla
Tepanca ... ..	Veracruz
Tepic ... ..	Jalisco
Tepuantepec ... ..	Oaxaca
Tetecala ... ..	Morelos
Texcoco ... ..	Mexico
Tezuitlan ... ..	Veracruz
Tezuitlan ... ..	Jalisco
Tixtla ... ..	Guerrero
Tlacotalpam ... ..	Veracruz
Tlacotalpec ( <i>Tlacotalpec</i> ) district <i>Huajuapam</i>	Oaxaca
Tlaco district <i>Zacatlan</i>	Puebla
Tlalnapantla ... ..	Michoacan
Tlapa ... ..	Guerrero
Tlaxcala ... ..	District only
Tlaxiaco ( <i>Tlaxiaco Sta.</i> <i>Maria Asancrion</i> ) .	Oaxaca
Toluca ... ..	Mexico
Toluca ... ..	? Veracruz
Tonala ( <i>Tonala</i> ) ... ..	Chihuahua
Tula ... ..	Hidalgo
Tula ... ..	Tamaulipas
Tulancingo ... ..	Hidalgo
Tuxpan... ..	Veracruz
Tuxtla ( <i>Tuxtla Gutierrez</i> ) ... ..	Chiapas
Tuxtla ... ..	Puebla
Tuxtepec ( <i>Tuxtepec S.</i> <i>Juan Bantiste</i> ) near <i>Teotitlan</i> ... ..	Oaxaca
V. de Barca ( <i>La Barca</i> ) ... ..	Jalisco
Villa Nueva ... ..	Zacatecas
V. de Valle ( <i>Valle de</i> <i>Valle de Bravo</i> ) ... ..	Mexico
V. de Bravo ... ..	Mexico
Veracruz ... ..	Veracruz
Yautepec ... ..	Mexico
Yautepec ... ..	Oaxaca
Ygula ( <i>Iguala</i> ) ... ..	Guerrero
Zacatecas ... ..	Zacatecas
Zacatecas Zamora ... ..	Zacatecas
Zacatlan ... ..	Puebla
Zacualtipan ... ..	Hidalgo
Zamora... ..	Michoacan
Zitacuaro ( <i>Zitacuaro</i> )... ..	Hidalgo
Zitacuaro ( <i>Zitacuaro</i> )... ..	Michoacan
Zonbolica ... ..	Veracruz

## CONTRIBUCION FEDERAL.

1874-1875.—Profile to right of J. M. Morelos on shaded ground, with inscription above in white shaded block letters, "Independencia y Libertad," enclosed in double line circle, surrounded by laurel wreath. Value on white numerals on colored ground inclosed on ornamented ovals in upper angles, between which in straight line "Renta del Timbre" in colored Roman capitals is inserted; "Estados Unidos Mexicanos," in colored capitals on white ground in two lines immediately below.

The lower portion of the design contains in its centre on vertically-lined ground, a large double-lined oval, ornamented at ends, the ground work of which is composed of fine crossed lines of "Tartan" pattern.

The lower angles contain plain double-lined ovals, enclosing value in a large white numerals on lined ground.

Each side of the design bears the inscription, "Para Contribucion Federal," in small white shaded Roman capitals on white ground.

Value at foot in straight line in large colored ornamental Roman capitals on white ground.

The two halves of the design are separated by ornamental scrollwork, enclosing dates 1874, 1875, at each side.

Initials and order number on the reverse. Engraved by the American Bank Note Company, of New York, on strong white wove paper—25 stamps—five rows of five—to the sheet, measuring  $12\frac{3}{4} \times 9\frac{1}{2}$  inches—size of design  $1\frac{1}{2} \times 2\frac{1}{10}$  inches. No watermark.



86

1 1 centavo, violet-red; order No. vermilion; initials violet 3/-

- 2 5 centavos, slate; order No. blue; initials violet 4/-  
 3 25 centavos, red-brown; order No. violet; initials violet 4/-  
 4 1 peso, green-blue; order No. green; initials violet 5/-  
 5 5 pesos, blue; order No. green; initials blue 10/-

## OFFICE OF ISSUE.

DISTRITO FEDERAL 14 x 2

Tuxpani Veracruz

1876. Profile of Benito Juarez, to left on shaded ground in double-lined circle with inscription above in white shaded diminishing ornamental capitals "E. Unidos Mexicanos," on plain ground.

On each side of profile is situated treble line ornamental circle enclosing value in monogram, beneath each of which is a larger double-lined oval containing engine-turned shaded lines.

The whole design is on the fine basket work ground enclosed in colored oblong frame, containing inscriptions at each side as below, and value at foot, all in white Roman capitals.

Engraved by the American Bank Note Company, New York, on various papers—25 stamps—five rows of five—to the sheet, measuring  $13 \times 10$  inches—size of design,  $2\frac{1}{2} \times 1\frac{1}{2}$  inches; imperforate.



87

- A. On thin yellow plain paper, no watermark.  
 6 1 centavo, blue; order No. blue 3/-  
 7 1 peso, ochre; order No. blue 6/-  
 B. On white horizontally laid paper, no watermark.  
 8 5 centavos; order No. green 3/-  
 9 5 pesos; order No. green; initials blue 10/-  
 C. On white horizontally laid paper, watermarked "Renta del Timbre," in script letters.

- 10 25 centavos, vermilion-red; order No. red 4/-  
 D. On yellow wove paper.

- 11 1 centavo, blue; order No. blue 4/-

## OFFICE OF ISSUE.

Ad Pral en Colima N Ad Pral en Leon

" Jalisco " Sinaloa

Campeche "

DISTRITO FEDERAL

Durango  
Guanajuato  
Matamoros  
N. Leon.

Sinaloa  
Tehuantelec  
Tezuitlan  
Tuxpan

Veracruz

1877. Same profile to left on shaded ground in upper left corner, to right of which is value in large shaded numeral. In upper right hand corner inscriptions in three lines; first, in curved lines, "Republica Mexicana," in shade ornamental capitals surrounded by scroll work; second, "Renta del," in large colored Roman capitals; third, "Timbre," in small type. In lower right corner large engine-turned oval. In lower left corner value on colored diminishing Roman capitals in curved line with date below in ornamental numerals. "Contribucion Federal" across centre of design in old English letter in curved line.

The whole design enclosed in double-lined rectangular frame, with concave corners filled in with scroll work.

Engraved by the American Bank Note Company, New York, on various papers—25 stamps—five rows of five—to the sheet, measuring  $12\frac{3}{4} \times 10$  inches—size of design  $2\frac{1}{2} \times 1\frac{1}{2}$  inches; imperforate.

Watermark, "Renta del Timbre," in script type, nine times perpendicularly down the sheet.



88

- A.
- 12 1 centavo, blue, on *azure wove paper*; order No. green 6/-
- 13 5 centavos, grey-blue, on *azure wove paper*; order No. blue 6/-
- 14 25 centavos, pale red, on *white laid paper*; order No. green 4/-
- 15 1 peso, ochre, on *verditer plain paper*; order No. ?
- 16 5 pesos, green, on plain white paper; order No. ? 6/-

The watermark of the 5 centavos is expressed, five times diagonally across the sheet.

- B.
- 17 1 centavo, carmine-vermilion, on *white wove paper*; order No. blue 3/-
- 18 5 centavos, lilac 3/-
- 19 25 centavos, lilac, on white paper 4/-
- 20 1 peso, violet 8/-
- 21 5 pesos, yellow-green, on white paper; order No. ?; initials blue 12/-

#### Variety.

- 22 25 centavos, lilac; without order No. on reverse

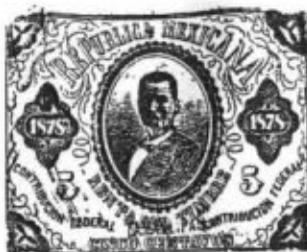
#### OFFICE OF ISSUE.

Carmen	Miniatitlan
Chiapas	N. Leon
D.F. Mexico 20x2½	Tuxpan

1 January, 1878. Nearly full-faced portrait of General Leandro Valle, on shaded ground, in double-lined oval, surrounded by engine-turned scalloped border. "Republica Mexicana" in white shaded diminishing capitals in curve above. Engine-turned, diamond-shaped ornaments at each side, enclosing date in white numerals in oval frame. Below, "Renta del Timbre," in similar but smaller type, surrounding foot of portrait, with value in straight line at foot in white double-lined Roman capitals. "Contribucion Federal" at each side beneath date in colored block letters in curved line, with value in large white numerals.

Ground is filled in with finely drawn scrollwork. The whole design is surrounded, on double-lined oblong frame, with ornaments in four angles.

Engraved by the American Bank Note Company, New York, on plain wove—25 stamps—five rows of five—to the sheet, measuring 12½ x 10 inches—size of design, 2½ x 1½ inches. Watermark as before; imperforate.



89

- 23 1 centavo, orange; order No. blue; initials black 3/-
- 24 5 centavos, brown; order No. blue; initials black 3/-
- 25 25 centavos, green; order No. ?; initials ? 4/-
- 26 1 peso, ultramarine; order No. ?; initials ? 6/-
- 27 5 pesos, carmine; order No. ?; initials ? 10/-

#### OFFICE OF ISSUE.

Admon Pral de Dist<sup>o</sup> Federal  
" " del Puebla

Carmen	Minatoban
Colima	Tamaulipas 16x3 (blue)
Curunia	Tezuitlan
Guanajuato	Tuxpan
Matchuila	Tuxtepec
Mexico O.F.	Veracruz

1 January, 1879. Three-quarter profile of Juarez, on shaded ground, in ornamental cupped frame, surmounted by Mexican Eagle, with curved ribands suspended from wings containing "Republica Mexicana" in colored Roman capitals with laurel wreath below. Double-lined escutcheons in upper angles, with value in large colored numerals on white ground.

Semi-circular scroll tablets at each side of centre with inscriptions—to left, "Renta del Timbre"—to right, "Contribucion Federal," both in white block letters on finely engraved horizontally-lined ground. Value in colored Roman capitals in white curved label below portrait.

Two large engine-turned ovals at foot of design, with date between in large white shaded figures.

Finely engraved scrollwork filling in ground-work.

(To be continued.)

N.B.—In replying to these Advertisements, Collectors will greatly oblige by mentioning "The Fiscal Philatelist" as the source of their information.

## SALE & EXCHANGE.

We have opened a column under above title, for the insertion of Small Advertisements, at the rate of 20 words 6d.; each additional 10 or part of 10 3d. Cash with order.

Advertisements for insertion in next number must reach the office, 186, West Green Road, Tottenham, by the 27th inst.

English Railways, 10 varieties, 6d.; 20 ditto, 1s. 6d. Foreign correspondence; exchange, offers, Lists invited. O. Holman, Cliffnook-lane, Newark, England.

Wanted, United States 20-dollar Probate of Will Stamp. Walter Morley, 186, West Green-road, Tottenham.

Breaking up another large collection very fine Colonials, Ceylon, Australians, &c. Prices on application. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Postage Stamps: 4d. green (garter), 5d. black, 8d. orange, 10d. brown, 2s. blue, 10s. cross, 10s. anchor, 20s. cross, 20s. anchor. Walter Morley, 186, West Green-road, Tottenham.

The Postage Stamps, Official and Local Issues, of Sweden, by Sven Lindlie, Esq., 1s. 6d. post free. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Chancery Court 3s. 6d. value. English Foreign Bills 3s. 4d., 6s. 8d., and 13s. 4d. values; and 1893 issue Transfer Duty. Walter Morley, 186, West Green-road, Tottenham.

Wanted, Philatelic Literature, all sorts—papers, catalogues, books. Send list with lowest cash price, to the Philatelic News Agency, 171, Queen Victoria-street, London, E.C.

Collection Fiscals for Sale, over 1,000 varieties. Price, £2 10s. W. Berry, 46, Garland-street, Bury St. Edmund's.

Wanted, Ceylon Telegraphs, surcharged. Must be sent on approval with lowest price. Walter Morley, 186, West Green-road, Tottenham.

Wanted, English Submarine Telegraph Stamp, £3 cash offered. South Eastern Railway Telegraph, £2 cash offered. Electric Telegraphs wanted. Walter Morley, 186, West Green-road, Tottenham.

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171, QUEEN VICTORIA STREET, LONDON, E.C.

## JAPAN FISCALS.

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All unperforated.

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Japan Police Courts, brown perf. ... 3d.

Salvador Fiscal, 25 cents, brown perf., unused ... 4d.

St. Vincent Revenue, 5 varieties ... 1s.

Victoria Fiscals, 5 varieties ... 1s.

North Eastern Railway Envelope, entire ... 1s.

North Eastern Railway Envelope, cut square ... 6d.

WALTER MORLEY,

186, West Green Rd., Tottenham, N.

### Fiscal Catalogue.

Compiled by FRED. GEO. C. LUNDY  
(and R. R. BOGERT).

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(Continued from page 168.)

Engraved by Tomas de la Pena, on machine-wove paper—25 stamps—five rows of five—to the sheet measuring  $10\frac{1}{2} \times 13\frac{1}{2}$  inches—size of design,  $1\frac{3}{10} \times 2\frac{1}{2}$  inches; imperforate.

Watermark, "Renta del Timbre," in script letters horizontally across the sheet.



90

- |    |  |      |
|----|--|------|
| 28 | 1 centavo, green; order No. green        | 3/-  |
| 29 | 5 centavos, deep orange; order No. blue  | 4/-  |
| 30 | 25 centavos, violet; order No. vermilion | 4/-  |
| 31 | 1 peso, rose-vermilion; order No. green  | 5/-  |
| 32 | 5 pesos, purple; order No. ?             | 10/- |

OFFICES OF ISSUE.

Distrito Federal. Pral de Chichuhua  $23 \times 2$ .

1 January, 1880. Three-quarter bust of General Vicente Guerrero on shaded ground, enclosed in broken oval frame composed of finely engraved crossed lines, all on ornamental shield on a pedestal, oak and laurel branches above. Below, in curved white label, "Republica Mexicana," in thin Roman capitals on white ground, with oak leaf chains looped through the border at each end. At each side of shield, upright scalloped engine-turned ovals, containing in centres the date in white figures, reading downward. Small circles beneath each oval, containing value in figures on lined ground. Value in white block letters at foot of pedestal, with date immediately above.

The whole design is enclosed in an architectural recess, ending in pillars, containing perpendicular white inscriptions on lined ground—to left, "Renta del Timbre"—to right, "Contribucion Federal," in white block letters.

Engraved by Tomas de la Pena, on horizontal laid paper—25 stamps—five rows of five—to the sheet measuring  $13\frac{1}{2} \times 10\frac{1}{2}$  inches—size of design,  $2\frac{1}{2} \times 1\frac{1}{10}$  inches; imperforate.

Watermark, "Renta del Timbre," nine times perpendicularly down the sheet.



91

- |    |   |      |
|----|---|------|
| 33 | 1 centavo, deep and pale blue; order No. deep blue; initials violet | 3/-  |
| 34 | 5 centavos, emerald green; order No. vermilion; initials violet     | 4/-  |
| 35 | 25 centavos, rose-lilac; order No. vermilion; initials violet       | 4/-  |
| 36 | 1 peso, blue-green; order No. ?; initials ?                         | 6/-  |
| 37 | 5 pesos, vermilion; order No. ?; initials ?                         | 10/- |

OFFICES OF ISSUE.

Distrito Federal. Veracruz  $17 \times 2\frac{1}{2}$ .

1 January, 1881. Full-faced effigy of Don Melchor O'Campo on shaded ground, enclosed in large double-lined oval, containing inscription, "Renta del Timbre, Contribucion Federal," in white Roman capitals, with date at foot—surrounded by six ornamental lines composed of engine-turned crossed lines.

"Republica Mexicana" above in Roman capitals in curved riband. Value at foot in large white block type in a straight line.

The entire design enclosed in upright rectangular frame composed of white lines bisecting each other, forming hexagons. Value in white figures in upper angles. The groundwork of design is filled in with closely engraved horizontal lines.

Engraved by Tomas de la Pena on perpendicularly laid paper—25 stamps—five rows of five

—to the sheet measuring  $10 \times 13\frac{1}{2}$  inches—size of design,  $1\frac{1}{2} \times 2\frac{1}{2}$  inches; imperforate.

Watermark as before, horizontally across the sheet.



92

- |    |   |      |
|----|---|------|
| 38 | 1 centavo, brown; order No. carmine-vermilion | 3/-  |
| 39 | 5 centavos, orange-red; order No. slate-blue  | 4/-  |
| 40 | 25 centavos, deep green; order No. ?          | 4/-  |
| 41 | 1 peso, blue; order No. ?                     | 8/-  |
| 42 | 5 pesos, deep carmine; order No. ?            | 12/- |

OFFICES OF ISSUE.

Distrito Federal.

1 January, 1882. Three-quarter portrait of Valentin Gomez Frias to left of horizontally-lined ground, surrounded by a circle enclosed in a larger one with inscription reading upwards around the border, "Renta del Timbre, Contribucion Federal," in white shaded Roman capitals on white ground. Between inscription and portrait fifteen small ornaments resembling canons on engine ground-work forming a circle, the border of which ends in a circle composed of fifteen concave lines. In the upper angles are shaded conical circles with inscriptions—to left, "Republica"—to right, "Mexicana," both in double-lined block type.

The appearance of this stamp is that of a beautifully framed portrait mounted on a raised St. Andrew's Cross, of which latter all but the extremities are hidden, the upper of which protrude through above-mentioned conical circles and have inscribed the value on large white figures, whilst the lower bear the date in similar figures.

At foot the value in white ornamental capitals in straight line surrounded by border of miniature white circles with the name in small block type above the C of centavo. The design is completed by oak and laurel branches at sides.

Engraved by Tomas de la Pena, on thin hand wove paper—25 stamps—five rows of five—to the sheet, measuring  $13\frac{1}{2} \times 10\frac{1}{2}$  inches—size of design,  $2\frac{1}{2} \times 1\frac{1}{10}$  inches; no watermark; imperforate.



93

- |                           |   |      |
|---------------------------|---|------|
| 43                        | 1 centavo, indigo; order No. vermilion; thin white wove paper   | 4/-  |
| 44                        | 5 centavos, orange-vermilion; order No. green; on pale yellow wove paper                                | 4/-  |
| 45                        | 25 centavos, olive-green; order No. green; on thick vertically white laid watermarked (as before) paper | 4/-  |
| 46                        | 1 peso, green; order No. vermilion; on thick machine white wove watermarked paper                       | 10/- |
| 47                        | 5 pesos, carmine; order No. puce; on thick machine white wove unwatermarked paper                       | 12/- |
| On thick hand wove paper. |   |      |
| 48                        | 1 centavo, indigo   | 4/-  |
| 49                        | 5 centavos, orange-vermilion  | 4/-  |
| 50                        | 25 " olive-green  | 4/-  |
| 51                        | 1 peso, green   | 10/- |
| 52                        | 5 pesos, carmine  | 12/- |

OFFICES OF ISSUE.

Cosihuiriachic  $22 \times 3\frac{1}{2}$ . Distrito Federal. Veracruz.

1 January, 1883. Identical in design to preceding, with dates and colors altered.

- |    |                   |      |
|----|-------------------|------|
| 53 | 1 centavo ?       |      |
| 54 | 5 centavos ?      |      |
| 55 | 25 " solferino    | 8/-  |
| 56 | 1 peso, pale blue | 8/-  |
| 57 | 5 pesos, "        | 12/- |

OFFICES OF ISSUE.

1 July, 1883-1884. Three-quarter effigy of Mora to left on shaded ground in double-lined circle surrounded by—above, "Renta del Timbre," in shaded Roman capitals—below, value in similar type, also in figures on small white circle between inscriptions. This frame bisects two circles similar in size, composed of engine-turned crossed lines encircled by white ribands containing—in left, "Republica Mexicana"—in right, "Contribucion Federal" in colored Roman capitals. The top and bottom of the design is composed of small engine-turned ovals bisecting each other, with value in small colored numerals where the ovals interlace—ornaments in spandrels.

At the left extremity of the design is a white upright rectangle with inscription, "Contribucion Federal" in white block letters, reading upwards on border; and around three sides of rectangle "Renta Timbre Mexico, 1883 à 1884" in colored Roman capitals; and further, value in similar type, varying according to the value.

Value in white numerals in angles. Dates above and below portrait.

Engraved at the Government offices on horizontally laid paper—55 stamps—eleven rows of five—to the sheet measuring  $11\frac{1}{2} \times 15\frac{1}{2}$  inches—size of design,  $2\frac{1}{10} \times 1\frac{1}{2}$  inches. Watermark, "Renta del Timbre" in script capitals, reading both horizontally and vertically across the sheet thirteen times, commencing at the upper left-hand corner; imperforate.



94

- 58 1 centavo, orange-red; order No. ultramarine 3/-
- 59 5 centavos, deep green; order No. vermilion 4/-
- 60 25 centavos, violet; order No. green 4/-
- 61 1 peso, rose; order No. vermilion 6/-
- 62 5 pesos, pale blue; order No. vermilion 8/-

OFFICES OF ISSUE.

- Colima  $13\frac{1}{2} \times 2$ . Orizava Tt  $12\frac{1}{2} \times 3$  (blue.)
- Distrito Federal. Tt  $12\frac{1}{2} \times 3$  (violet).
- Guanajuato  $19 \times 3$ . Zacatecas  $19\frac{1}{2} \times 2$  (violet.)

1 July, 1885-1886. Statuette to left of Vicar Hidalgo on horizontally-lined ground, surrounded by double-lined circle, enclosed by ornamental hexagonal frame, each side composed of a trefoil—groundwork filled in with engine-turned lines. "Mexico" above in white Roman capitals in semi-circular riband. In spandrels, lance—head-shaped frames, containing value above, and dates below, in large white numerals. "Contribucion Federal" above, and value below in white Roman capitals in straight labels. The whole design is enclosed in double-lined rectangular frame.

Engraved at the Government offices on hand machine wove paper—48 stamps—six rows of eight—to the sheet, measuring  $12\frac{1}{2} \times 15\frac{3}{8}$  inches—size of design,  $1\frac{1}{2} \times 2\frac{1}{2}$  inches. No watermark; imperforate.



95

- 63 1 centavo, ultramarine; order No. green 3/-
- 64 5 centavos, deep orange; order No. green; laid paper 4/-
- 65 25 centavos, deep green; order No. green 4/-
- 66 1 peso, bright red; order No. ? 6/-
- 67 5 pesos, bright violet; or Jer No. ? 10/-

OFFICES OF ISSUE.

Distrito Federal. Pral Chihuahua. Veracruz.

1 July, 1886-1887. Same designs as the preceding, with dates and colors altered.

- 68 1 centavo, blue tern; order No. 3/-
- 69 5 centavos, " " 4/-
- 70 25 " " " 6/-
- 71 1 peso, orange-brown; order No. 6/-
- 72 5 pesos, " " 6/-

OFFICES OF ISSUE.

(To be continued).

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CAMBRIDGE, MASS.

they do not mark, usually, the year in a specific way. A paper relates how a lot of stamps were appropriately used in the pediment, rather than the pedestal, of the new post-office at Frankfurt, Germany:

The German stamps with the inscription Reichspost, were withdrawn on the 1st of April last year, but considerable remainders are still in the various general post-offices, to which all the smaller offices had to send their stocks. The authorities at Frankfurt post-office have carried out a rather novel idea with the ones lying there. As it happens, a new post-office is being built in that town, and a metal box has been made to hold 146,300 stamps of the face value of 58,240 marks. This box has been inserted and cemented in the last stone used in the building. Somebody may be made happy in the future, if the stamps only keep dry!

"The oldest auctioneer of stamps now practicing" in London says that he has held over 200 sales. In this connection it should be mentioned that auction sales of stamps in England were very infrequent fourteen or fifteen years ago.

To be exact, the only auction sale held in England previous to 1888 was that of J. W. Scott in 1872. Charles J. Phillips, at that time a dealer at Birmingham, reported the second sale for an American paper as follows: "A new departure in philately was inaugurated in London, England, on Saturday, November 24, 1888, when an auction sale of stamps and envelopes was held. The sale was conducted by the genial and pleasant Thomas Bull, of the old-established firm of Ventom, Bull & Cooper, and on all hands was admitted to be a great success. There was an attendance of nearly 200 eager bidders, collectors being represented by T. K. Tapling, M.P., Vice-President of the London Philatelic Society; F. A. Philbrick, Esq., Q.C., president; D. Garth, M. P. Castle, H. L. Hayman, F. W. Marshall, W. N. Usher Tilleard and E. Shorthouse. The dealers were represented by Messrs. Wilson and Lincoln (London), Phillips (Birmingham), Brown (Salisbury). The prices realized were in many cases extremely high, and in some cases established a record." A Trinidad "Lady McLeod" on cover brought \$68.25, and a Tuscan 3-lire, 1860, yellow, on the original envelope, realized \$62.50.

The following is a sample of the curious misinformation that is being disseminated by some of the newspapers about the imagined "recalling" of the new 2c. stamp:

Owing to an imperfection in the new issue of postage stamps, they have been called in and now stamp collectors are hustling to get hold of some of them. Of the new issue it is the 2c. ones in which the imperfection has been discovered. The stamp is a light red, the design being a vignette bearing the portrait of Washington. On each side the portrait is flanked by an American flag, hanging in folds from top to bottom. It is in the flag portion that the imperfection exists, as the designer made so many folds that it is almost impossible to discern the flag. No more of the stamps will be issued from Washington, and it is said that the offices which hold a large supply have been ordered to sell as few as possible, it being the intention to recall them as soon as stamps of a new design are issued.

Postmaster Barnard was seen to-day by a *Grape Belt* reporter in reference to the recalling of the stamps. He stated that he has received no notification as yet from the Post-office Department at Washington that the issue is to be recalled. The Dunkirk office has just received a large supply of stamps, and these will be sold until an official notice is received stopping them. Mr. Barnard says that, no doubt, the present issue will be sold out before the new perfected stamps are issued.

## THE STOCKS

Of two well-known firms here we were compelled to take, and we desire to turn them into money at once. We will sell all stamps at a sacrifice. Stock very strong, in unused, all fine condition. Stamps are arranged in approval books and marked at very low prices, and we give a further discount of 50 per cent. to dispose of them rapidly. Dealers as well as collectors can be interested. Stocks will be sold entire or separately. If interested, write to day for trial selection, as this is one of the very few chances to buy cheaply.

## HUNTER FURNITURE CO.,

References: Bradstreet's or Dun's.

OSWEGO, N. Y.

### CHICAGO NOTES.

By C. E. Severn.

It is doubtful whether there is more than one Chicago firm that is using the new 2c. stamped envelope. The post-office people say that the new envelopes will not be on sale here for a month or more. The firm in question, one of the largest in the country, received a carload of the new envelopes from Hartford.

The following are the officers and directors of the United Stamp Company, corporation: President, Ludwig Wolff; vice-president and secretary, P. M. Wolsieffer; treasurer, F. N. Masstosh; Messrs. Myers and Huske, directors.

E. M. Carpenter, of the New England Stamp Company, Boston, was here several days last week. Mr. Carpenter was returning from the Pacific coast, where he combined business with pleasure in a way that was highly satisfactory to him. Callers on Mr. Carpenter at the Auditorium were regaled with the sight of a rich and rare assortment of stamps.

Alexander Holland, president of the American Philatelic Association, has fallen a victim to the enterprise of the more sensational newspapers here, that, taking advantage of a civil action in the courts in which Mr. Holland is a principal, edify readers with much personal information of Mr. Holland, but in the list of accomplishments with which he is credited nothing is said of his philatelic affiliations.

A dealer here who advertises a book of coin prices for 10 cents, received an order from a point in Michigan with payment in an unused 10c. brown, 1879, National plate.

The Imperial Stamp Company shows a 40p., 1867, Finland, with the lower label almost devoid of inscription, the letters having been much blotted out by an excess of ink on that part of the stamp.

The meeting of the Chicago Philatelic Society, held March 19th, was well attended, the magnet being the last competitive exhibit of the third series, the subject being "One Hundred Different Stamps from One Hundred Different Countries." Four collections were entered, and after carefully considering the merits of each display, the judges announced their decision as follows: First prize, gold medal, Henry J. Crocker, San Francisco; second prize, silver medal, Alexander Holland, New York. Honorable mention was given the exhibit of Henry W. Wolsieffer, Chicago, and the fine condition of his stamps was made an item of comment in the judges' report. The stamps shown by Mr. Crocker were the greatest of rarities, and a list of them would name specimens of the most exclusive class. A schedule of value of these stamps may be given later. Among the gems shown by Mr. Holland were 30c., 1861, August variety; block of two and 1/2 New Brunswick, 6p. yellow, unused. Tierra del Fuego local on cover, and others in the same category. Mr. Carpenter, of Boston, entered a collection for exhibition, but not for competition;

it was much admired, and Mr. Carpenter's interest in the contest was much appreciated. Upon invitation, Mr. Carpenter addressed the members of the society briefly.

The thirty-fourth auction sale of P. M. Wolsieffer is to be held March 28th, when over six hundred lots will be offered. There is an exceptionally high-grade series of wholesale lots and among the proofs, revenue oddities, envelopes, etc., are many interesting items. The date of the Dr. Wood sale has been set for April 25th. The sale will be exhibited in New York City, at J. C. Morgenthau & Co.'s, and in Boston, at Frank Brown's. The Wood sale bids fair to be the most noteworthy of the present season.

### MEXICAN REVENUE STAMP TAXES.

A. K. Knapp, of Minooka, Ill., asks how real estate is taxed in Mexico and what other systems of taxation prevail. Real estate is not taxed by the Federal Government, except, as stated below, but is taxed according to its productive power by the several States. The Federal system is quite novel and interesting, as the public revenues are derived almost exclusively from the sale of adhesive stamps, of which there are four classes: Stamps for documents and books, varying in denomination from \$50 down to 1c.; for Federal contributions, from \$5 down to 1c.; for commercial transactions from \$100 down to 1c., and custom-house stamps from \$1,000 down to 1c.

Under the first-mentioned class, as described by William C. Fox, of the Bureau of American Republics, every commercial firm or tradesman with capital exceeding \$2,000 invested in his business must keep a set of books prescribed by law showing all of his purchases and sales, and each page of such books must bear stamps according to the value of the transactions thereon recorded. Statements of account, balances, due bills, promissory notes, letters of credit and exchange, certificates of deposit, railway tickets, pawn tickets, bonds, bank bills, checks, drafts, bills of lading, contracts and other commercial paper, public or private, petitions to and orders of the courts, must all bear stamps according to the value they represent. Copies of similar documents and papers, simple or certified, duplicates or triplicates, acts of division and partition, manifests, invoices, notarial certificates, powers of attorney, licenses, legalization of signatures, permits for public entertainments, lotteries, patents, permits to load or unload vessels and permits of every other sort, policies, protests, receipts, telegrams, wills, deeds, titles of land or other property and all other documents and records pay from 2c. to \$5 per page, according to the amount represented and the character of the transaction.

What is called "the Federal contribution" is an addition of supplement of 25 per cent. to every tax of every character collected by a State or a municipality; that is, if a pedler pays \$1 for a license to a municipality, a 25c. stamp is affixed as the share of the Federal Government, so that the license actually costs \$1.25. This 25 per cent. is added to every tax of whatever nature

### Old Coins for Sale Cheap.

Guernsey copper set, 1888, brilliant mint state, 4 var.	\$ .30
U. S. 1/2 cents, 1804, '08, '07, '08 and '09, each	.10
U. S. large cents, 1821, '23 or '67, good, each	.15
France, 6fr. silver, Louis Philippe, fine	1.00
England, King Edward VII copper set, new, 3 var.	.15
Woods Colonial 1/2 penny, 1723, good.	.20

Send for lists.

T. L. ELDER, Sta. "A," Pittsburg, Pa.

collected by towns, cities and States. The tax collectors of the various States and municipalities have nothing to do with the collection of the Federal contribution, except to see that the receipt which they give upon the payment of local taxes bears a Federal stamp properly canceled representing 25 per cent. of the municipal or State tax collected by them.

There is also a tax of one-half of 1 per cent. on all commercial transactions, of whatever character, wholesale or retail, and upon every purchase made at a store or shop. The same tax is imposed upon transfers of real estate and personal property, on all gifts, legacies, inheritances, rents, contracts and upon the payment of all bills.

A supplemental tax of 8 per cent. is imposed upon imported wines, liquors and beers, in addition to the regular import duty, and 3 per cent. additional upon the sale of such articles either wholesale or retail, the amount being affixed in stamps to the bill. Tobacco, cigarettes, cigars and snuff pay a similar supplemental duty.

Every purchase amounting to more than \$20 at any shop, store or factory, or from any individual, must be accompanied by a bill describing the article and naming the price, and this bill must bear a stamp, amounting to one-half of 1 per cent.

Every retail dealer is required to purchase a license every two months, paying therefor one-half of 1 per cent. upon the average value of the sales made by him during the previous two months as ascertained from his books by the Government inspectors. These books, which are required to be kept by every retail and wholesale merchant, can be purchased only from Government agents and must be kept in a certain way.

Custom house taxes are paid by stamps also. When an importer receives an invoice, appraised at say \$1,000, he is given a certificate which he surrenders at the stamp office in the custom-house and receives in exchange custom-house stamps of the amount of the duty assessed. These stamps are affixed to the invoice and are canceled by the collector before the goods are released. For this transaction he must pay an additional tax of 2 per cent.

Fines and penalties for failure to comply with the stamp law are very heavy, ranging from \$5 to \$500, which must also be paid in stamps. The slightest neglect, omission or violation of the regulations is likely to be detected by the inspectors at any time, and the culprit is required, without further proceedings, to affix additional stamps as the penalty of his carelessness. At the same time, the law is so clear and definite that mistakes are inexcusable. Any person desiring to know its terms can purchase a copy at the nearest book store or news-stand, and as every possible business transaction is subject to taxation, it is difficult to explain a failure to comply with the laws.

Stamps can be purchased at every post-office, and at special offices established for their sale at convenient locations, or from banks and newsdealers.—WILLIAM E. CURTIS, in *Chicago Record-Herald*.

If you are not a subscriber of the **Weekly**, get your name on our list. Subscription price for one year only **50 Cents**.

**MEKEEL - REDFIELD - SEVERN COMPANY,**  
198 Greene St., New York City.

On September 11th the trial of the five prisoners accused of receiving and stealing Government official stamps was begun in London. Eminent jurists represent either side and the legal engagement will be one shrewdly contested.

Commenting on the report of the financial situation in the Turks and Caicos Islands, the *Financial Times*, London, says, to account for the decline of nearly 50 per cent. in the postal receipts for the last fiscal year: "From such a heavy decline it might be assumed that letter-writing has gone out of fashion in this colony, or that a boycott had been established against the post-office; but this is not the explanation. It is simply that stamp collectors no longer purchased stamps, as the old issue had been completely sold out and the present series of stamps had been in use for some two years."

W. F. Gregory, New York, has been in London, where he showed the advance sheets of a catalogue of the William Alexander Smith, Jr., collection, which is to be dispersed at auction during October and November, in New York. This auction sale will be the most important of the season.

The Benadir stamps are being reinstated into the good graces, if they ever enjoyed them, of philatelists abroad, in view of the evidence presented of covers bearing the Benadir stamps received in Italy from the African dependency, duly postmarked and with no other sign of postage paid or charged.

Eighty thousand francs' worth of surcharges have been prepared for Guadeloupe. The issue presents the inconsistency of, for instance, a 40 centimes on 1fr., and a 1fr. on 75 centimes. A little ingenuity is calculated to remove any obstacles to surcharging in the case of French colonials.

A perforation gauge embodying a somewhat new idea as to shape is advertised in England. It is circular in form, the different sets of gauges being in straight lines, of course, and with ratchet-like effect. In appearance it suggests the buzz-saw.

The Western Australia of the stamp catalogues and albums should now give way to West Australia, the legend as it appears on the latest issue of that colony.

The German Philatelists' Day, at Pforzheim, Germany, was signaled by the appearance of a philatelic postmark, inscribed "XV. Deutscher Philatelistentag 3-4N-Pforzheim, 30 August, 1903," which was officially adopted by the postal authorities at Pforzheim, for the time being, in compliment to the philatelic convocation in that city.

Buenos Ayres has the distinction of having issued some of the rarest fiscal stamps known. In 1869 a set was issued, the stamps of which were to be used on bills and documents, but it remained in use for a few months only. In a contemporary, a collector of fiscal stamps writes: "According to the official records giving the number of those stamps issued and those sold, the remainders having been burnt, we find taking as an example the 300 pesos, of which only 300 were printed and only 90 sold. I am showing you the 750 pesos, of which only 121 were sold. Now the famous P. O. Mauritius was as well, if my recollections are right, printed only to the extent of 300 specimens and were all used, and the stamps which have been found and changed hands in the last few years have all fetched over £1,000. Some of these Buenos Ayres must be at least as scarce, but I do not know of any specimen having changed owners at much over 50sh. for some and £5 for the rarest."

# NEWFOUNDLAND!

Newfoundland, 1857, 3d. green* .....	\$1.25	Newfoundland, 1890, 6c. carmine lake ..	\$0.09
" " 5d. violet brown* ..	.90	" " 1896, 1c. green, reissue* ..	.07
" " 1866, 10c. black .....	.60	" " 1897, 1c., 2c., 3c., Cabot,	
" " 1867, 6c. dull rose .....	.15	" " set of 3 .....	.13
" " 1876, 1c. lilac, rouletted ..	1.10	" " 4c., 5c., 6c., Cabot,	
" " 2c. green, rouletted ..	.50	" " set of 3 .....	.18
" " 1880, 1c. violet brown* ..	.05	" " 1c. on 3c. prov.,	
" " 1c. gray brown* ..	.05	" " type A .....	.40
" " 2c. yellow green ..	.07	" " 1c. on 3c. prov.,	
" " 3c. blue, unused, no		" " type B .....	1.25
" " gum .....	.25	" " 1c. and 2c., regular	
" " 1c. light blue .....	.09	" " issue, pair ..	.09
" " 1887, 1/2c. to 5c., set of 5		" " 1898-99, 1/2c. to 5c., set of	
" " var. ....	.15	" " 5, complete ..	.10

Have you seen our new 80-page price-list? If not, send us your name for a copy, post free.

**W. Sellschopp & Co., 118 Stockton St., San Francisco, Cal.**

J. E. Handshaw, Smithtown Branch, N. Y., is on a vacation for several weeks with his family at Cornwall Bridge, Conn., but by the time this notice is in print he will have returned to Smithtown Branch, N. Y.

Horace Edwin Hayden, Wilkes-Barre, Pa., writes: "I believe that Mr. Rothfuchs, of Boston, might be able to throw some light upon the matter of heart-shape cancellations in the higher values of the Columbian series. In '93 or '94 my aunt in Washington bought the five high values of the stamps of that series from Mr. Rothfuchs, and they were all punched with a heart-shaped hole the size of a pencil. They were sold at a price considerably under face value, I believe, and were probably remainders in the hands of some firm."

Here is a bad pun from a good paper. *Ewen's Weekly Stamp News*, of London, is the offender: "It is stated that the Americans will put the 'Reliance' on a postage stamp so that Sir Thomas Lipton may have a chance of licking it!"

The following incident, as related by the *London Globe*, may be a plain, unvarnished tale, or, again, one on which the yellow coloring has been heavily laid:

The French mail was thundering along, as French mails will, when a cry was raised from the post-office car for a doctor. A qualified doctor and an ex-deputy, one M. Gillet, sprang to the rescue of the stricken postman, felt his pulse, dug him in the ribs, administered medicine and just saved the poor fellow's life. Was M. Gillet decorated by a grateful Government? Was he publicly thanked in the Senate? Was he carried in a floral car to the Arc de Triomphe? No. He was fined 16sh. for illegally entering the post-office car. *Vive la Liberté!*

The following item, from the same paper, is probably more reliable in its statements:

Commencement of the Penny Postage.—The number despatched by the mails from the metropolis on Friday was much greater than had been expected; it amounted to 112,000, the daily average from January, 1899, having been about 30,000 only. Of this large number of letters 13,000 or 14,000 only were unpaid. The number brought into London by the morning mails of Saturday was nearly 80,000, a large portion of which, as all from Ireland and Scotland and the remote parts of England, would, of course, be at the fourpenny rate. The Postmaster-General has sent orders that the post-offices throughout the kingdom should close at a much earlier hour after this day (Friday), in consequence of the greater time required to sort the letters under the penny-post delivery.

## NEW BASIS FOR MEXICAN REVENUE TAXATION.

Following is the final text of the decree amending the taxes on tobacco, etc., and reducing the Federal contribution, becoming operative on July 1, 1903, as published in the *Mexican Herald* of June 4, 1903:

"PORFIRIO DIAZ, Constitutional President of the United Mexican States, to the inhabitants thereof.

"Know ye:

"That by virtue of the authorizations granted to the Executive by the law of November 24th, last year, and by Article 2 of the current budget law of May 28th of the same year, and considering:

"That of all the taxes increased in order to meet the crisis which occurred in the years 1893 and 1894, the only meas-

ure which still subsists is the increase of the Federal contribution, and that just as the others have been canceled, this one ought also to return to its former rate of 25 per cent.;

"That, in order not to impair the equilibrium of the budget through the falling off in the stamp revenue, due to the reduction of the Federal contribution, it becomes necessary to seek other sources of revenue for the treasury to compensate that falling off;

"That, for the time being, it is not possible to levy even a slight tariff tax on crude petroleum for fuel purposes, seeing that the price which the substance in question has attained in the localities of production prevents its introduction into the Republic for use as fuel;

"That tobacco and alcohol are taxable articles which, from their nature, are destined to yield to the treasury larger sums than they at present contribute toward the expenses of the nation;

"I have seen fit to decree the following:

"ARTICLE 1. The Federal contribution of 30 per cent. due, in accordance with the stamp law of April 25, 1893, on every payment that for any cause or reason is made in the revenue offices of the States and municipalities, will, after July 1st next, be reduced to 25 per cent. In consequence articles 110, 111 and 112 of said stamp law are in this sense amended.

"ART. 2. The sum which, according to the law of May 4, 1895, and its rules of practice, is to be distributed as a special stamp tax among the manufacturers of alcoholic drinks obtained by distillation will be eight hundred thousand dollars, instead of five hundred thousand dollars as provided by article 1 of said law.

"ART. 3. From the first of July next the stamps for the tax on manufactured tobacco created by the law of December 10, 1892, and its rules of practice of the same date will be sold at the following prices:

"I. The stamps for native cigarettes and cheroots, at 50 cents per hundred stamps.

"II. The stamps for foreign imported cigarettes, at 85 cents per hundred stamps.

"III. The stamps for native cigars:

"(a) For boxes or packages containing not more than five cigars, \$1.80 per hundred stamps.

"(b) For boxes or packages containing more than five cigars, but not more than ten, \$3.60 per hundred stamps.

"(c) For boxes or packages of more than ten cigars, but not more than twenty-five, \$9 per hundred stamps.

"IV. The stamps of all kinds of foreign imported cigars shall be sold at double the price of those, respectively, provided in the foregoing section for native cigars.

"V. The stamps for packages of one kilogram net of native tobacco, loose, cut, or chewing, will cost 18 cents each, and the stamps for imported tobacco of the same class and weight will be double that price.

"VI. The stamps for packages of native snuff, one kilogram net, will be 36 cents each, and the stamps for packages of the same weight of foreign imported snuff will be 72 cents each.

"ART. 4. From the date of the present decree until June 30th next, to no manufacturer of tobacco will there be sold a greater quantity of stamps than

ESTABLISHED 1893.

**HERMAN SCHMIDT**, 293 Broadway, New York City.

No. All used and in good condition.

103 Bulgaria, 1895, 30 on 50 blue.....	\$1.15
Blocks and pairs same rate.	
8 Hongkong, 2c. brown, C. C.....	.15
69 Hungary, 3kr. blue green.....	.12
149 Persia, 5k. gray brown.....	.50
108 Porto Rico, 3c. green.....	.40
54 Tasmania, 2p. blue green.....	.12
54a " 2p. blue green.....	.25
19 Virgin Islands, 1p. carmine.....	1.25
<b>GREAT BRITAIN.</b>	
87 1880, 1sh. salmon.....	.18
94 1883, 2p. violet and carmine.....	.18
95 1883, 6p. violet and carmine.....	.20
108 1884, 4p. green.....	.12
107 1884, 1sh. green.....	.15
<b>GREECE.</b>	
129 1900, 20 on 25 blue, imperf.....	.04
133 1900, 50 on 40 salmon, imperf.....	.05
143 1900, 50 on 40 salmon, perf.....	.05

Postage extra with orders under 60c.

his proportional requirements for that period of time, based on the quantity of stamps purchased by each manufacturer during the half year from July to December last, plus 10 per cent."

## BOSTON NOTES.

By Willard O. Wylie.

I have been shown some approval books received by a local collector from an English firm, and the selection was interesting to me in that it showed the financial standing of some of the Icelandic printers' errors. For instance, the 20 aur blue "Pjonusta" error was priced at 25sh.; the same in a strip of three, 30sh.; 50 aur, official, the letter "I" missing from the surcharge, 20sh., and the 40 aur, perforated 14x13½, with inverted surcharge, 30sh. Indeed, shillings are handled much as we would make use of as many cents.

The most unique thing in the selection was a block of Swedish official, 10 on 12 ore. It was wretchedly perforated, but this did not phase its owner, for, with a catalogue value of 32c., the price was given at 50c. To cap the climax over this block, with the line of perforation cutting deeply into the design, was the inscription, "Very curious perforation." The price was more curious than the perforation.

Mr. Howes reports that he has seen upon some correspondence from Fiji the 1p. gray, 1p. lilac-rose and 2p. yellow-green, of the issue preceding the King's-head, printed on the chalk surfaced paper used for New South Wales stamps for the last few years. These do not seem to have been catalogued as yet.

It has been called to my attention that all of the provisional Servias are perforated 13½ with the exception of the 3 and 5 dinars, which are perforated 11½. This is accounted for by a French paper, which states that the supply of these dinar values was not completed in Paris, but gummed and perforated in Austria. It would follow that the 1 para, just chronicled as surcharged on the 5d., belongs in the same group.

Frank P. Brown has bought the stock of T. Merritt Gifford, of New Bedford. Mr. Gifford will be remembered as a regular advertiser in the *WEEKLY*. The catalogue value represents more than \$8,000.

Boston will be well represented at the William Alexander Smith sales to be held in New York City.

E. de Z. Kelley, in bringing under our observation some covers lately received, calls our attention to the unfairness of present postal arrangements which permits an inhabitant of this South American republic to send a letter bearing a 20 centavos stamp through the international mails, performing a 5c. postal service, when the peso is worth about 6c.

B. L. Drew & Co. will have their 116th sale in Boston on October 7th and 8th, 117th in New York on October 15th, and 118th on October 21st and 22d in Boston. This is a good October showing. Special mention should be

THE REVENUE STAMPS OF MEXICO

by Henry Herschkowitz Mexico City, Mexico

I have been handling Mexican revenue stamps, as a tax-payer, since 1913 when I had my first job in Mexico City. At the end of the month I had to sign my receipt for wages and was obliged to cancel 4 cents in stamps before payment was effected.

Looking into. These stamps are not printed to a great extent for collectors, these must be honest stamps. And they are honest! There are no errors which sell for hundreds of dollars over the regular stamps, there are no short issues which can be cornered by a few wise boys to soak the collector, there is no premeditation in printing just a small amount of one low value, which sells out the first week, thus breaking the sets and obliging collectors to pay a hundredfold the face value of the missing stamp.



There are no rackets connected with the issuance of and the sale of revenue stamps. Every year the government prints certain amounts and incinerates all remainders at the beginning of the next one.

To my amazement I have found out that Mexican Revenue stamps are a favorite amongst American collectors. I have seen several good, very good collections and truly I do not feel qualified to judge which is the best one.

Mexican Revenue collecting is the realm for the hobbyist. Variety of subjects, color and excellent workmanship, combined with very reasonable prices, makes collectors of these stamps strong boosters and boasters as well.

LOOK Before You Leap



Yes, look before you leap! Try us before you sell your collection or accumulation. We buy anything philatelic and pay top prices.

Try us — Get our offer Write — Wire — Phone or come in JOHN A. FOX 116 Nassau Street New York 7

printed in the thinnest paper I have ever come across and I have spent quite a few years in the paper industry. The first issues were printed by the American Bank Note Co. of New York and are amongst the finest produced by those famous printers.

ABOUT THE AUTHOR

Just recently, Henry Herschkowitz returned to his native Mexico from Los Angeles, California where he had been residing on a six months Tourist Permit. This, of course, isn't the first trip away from his native country either to the "States" or elsewhere.

sought for by collectors of Americana, but unfortunately the supplies are very limited because these stamps were in use but a short time and all remainders in-

OLD COVERS

Wanted... anything up to 1910... any quantity. Use our MAIL ORDER DEPT. AL C. BUTZEN 1504 Broadway Detroit 26, Michigan

cinerated. If I am not mistaken the stamps of the highest face value have been issued by Mexico in connection with the Oil Industry. The values go up to 100,000 pesos, or about \$20,000.00 U. S. dollars.

For the topical collectors the revenue stamps of Mexico offer a wide diversity, as the subjects used are many. Birds, maps, bridges, locomotives, statuary, churches and modernistic designs. Color throughout distinguishes these issues. Bear in mind that all values must have a different shade and that the stamps change yearly.

The "WIPA" souvenir sheet was issued by Austria in 1933 for the Vienna Philatelic Exhibition.

The Zick Lake of the Austrian Burgenland appears on a 15g. stamp of that country.

XXXth Anniversary

Special price list of bargains for dealers and investor's free upon request only. Especially Belgium and Europe in mint sets.

EUROPEAN STAMP CO. Box 311 Brussels 1, Belgium

CORRECT PRICE Ad of Oct. 4th in error. Norway, Netherlands, Luxembourg, Belgium & France \$2.75. Kupa error \$7.75. 3c Railroad \$2.00. SOLD OUT ALL OTHERS.

V. S. DAVIS 4117 Tremont St. Lynchburg, Va. APS 19211 Returnable RPA 10990

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GENERAL STAMP CO. L. TANKEL 100 NASSAU ST. N. Y. C. (7)

THE STORE ON 46th ST.

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# Mexican revenues challenge for specialists

By Richard Byron Stevens  
Mexico-Elmhurst Philatelic  
Society International

It was about 25 years ago that really began the fascinating collection of the revenue stamps of Mexico. I had visited New York City several times in the fall of 1951 and enjoyed some World Series thrills, visited Radio City Music Hall, the Latin Quarter, the Empire State Building, Macy's and Gimbel's.

It was a Saturday in early December that I especially remember when I took a few hours and visited the famous Nassau Street, the den of many stamp dealers and auction houses of that time.

I had been a collector of Mexico for five or six years and had a Scott album with about 200 or 300 stamps in my collection. I also had several stock pages of fascinating labels, fiscals, or revenue stamps of Mexico which I could not find in any catalog, except Forbin, and that listing was sketchy.

On one of my stops in New York that Saturday morning I saw a catalog of the revenue stamps of Mexico by Dr. Lionel Hartley for \$1. A supplement was available for 50 cents.



The tab was not removed from this revenue stamp.

My quest for a catalog of the Mexican revenues was ended, and I returned to my military service and tucked away the catalog for future reference.

In 1969, I used this catalog and several articles in the philatelic press to help aid our society, the Elmhurst Philatelic Society, to undertake the publishing of a catalog on these revenues.

We printed over 500 copies, 400 hardbound, and sold them for \$15 per copy. I am happy to report that all copies have been sold, with the exception of approximately 30 loose-leaf copies.

Presently, the Mexico-Elmhurst Philatelic Society International is working on a supplement to the original catalog, as many new issues have been discovered and many additions and deletions are to be made on the original catalog.

My great interest for the revenues was the amount of material I was able to gather and accumulate at comparatively low prices. Mexico offers an excellent

opportunity for beginners and would-be specialists in revenue stamps. There are several different series, and many contain district overprints similar to the 19th-century postage stamps of Mexico.

Three major series comprise the majority of Mexican revenues — documentaries (documentos y libros), internal revenue (renta interior), and federals (contribucion federal).

The documentary series began in 1874 and terminated in 1914-15. The internal revenue series appeared in 1885, and the federals in 1874. Both of these series have continued to the present year with some interruptions and duplications during the Madero revolution of 1913-17.

The wealth of varieties in Mexican revenues results from the concurrent use of several series for different imposts. A new set is issued in each series for every calendar or fiscal year in order to accurately show the year's income.

As a whole, Mexican revenues show high quality workmanship, appropriate designs, and a variety of motifs. The early issues are quite large, enabling elaborate detail work.

The early designs are chiefly portraits of national heroes. From 1880 to the 1890s, the stamps were smaller and less elaborate, and often showed a Liberty head, eagle, or an allegorical design.

Strong national spirit is noted in later designs. The postage series "Pro Universidad" of 1934 (Scott 697-706) bore designs which had appeared earlier on revenue stamps, including scenes, historic spots, pre-Columbian temples and buildings, and

reproductions of historical paintings.

The overprinted district name has been an invariable feature of revenues from the first issue. In fact, a stamp is not valid without it.

The fiscal districts are far more numerous, as they are the "mistris" or "municipios" into which each state is subdivided, corresponding to our counties.

On the first 10 issues of documentaries, a narrow blank space was left at the bottom of the design for the district name.

During the years 1874-84, not only was there uniformity in the position of the name on all districts, but also an approach to uniformity in the size and style of type used.

Since 1888, the district name has been applied in every possible position, style, type and color of ink.

In large cities, the name is often printed on entire sheets in one operation, usually in a vertical position. In small towns, it is applied with a metal or rubber stamp, vertically or diagonally.

On the large type stamps of the early federal issues, the overprint is often found on the back of the stamp and in many cases the cancellation is on the back.

Several special series ran for shorter periods of time: Advanos or customs stamps were large and square in size, 40 to 44 millimeters, and were issued in 11 or 12 varieties. These ran to the 1,000-peso value.

Beginning in 1885, only eight annual series were issued. For three years thereafter, documentary or internal revenue stamps were issued for customs, distinguished by "Advance de on," followed by the name of the port and the round hole punched in them as a cancellation.

Taxes for the benefit of primary schools were represented by the 1889-1903 crudely printed annual sets without talons. Taxes on woven goods and textiles (hilaza y tejidos) were in force from 1893-1914, giving some 20 annual sets with talons.

Production of precious metals was taxed from 1895-1914, and the tax was paid in stamps of 4 centavos, 10c, 1p, 10p, and 100p. High values are more common than low values.

State and municipal issues number over 500 varieties. There is a long series of tobacco stamps and an irregular issue of public health stamps.

Since the revolution, the overprints on internal revenue stamps sometimes are printed, applied by hand separately or along with the district overprint.

The oldest overprints antedate the revolution, having been used to collect the very remunerative tax on mining property.

Internal revenue stamps from 1892 to the revolution may be found with overprint



Several documentary revenue stamps were issued in Mexico.

"impuesto Minero" (mining tax) in black, red, or magenta, extending across the stamp and talon.

These must not be confused with overprint "Puin Oro" (valuation in gold) or "Oro y Plata" (gold and silver), which merely indicated that they could not be bought with depreciated paper money.

Post-revolution overprints include tax on electric light and power, "Luz y Fuerse Electros" and less common "telephones."

Very active since 1930 were "Dueda Publica" (public debt); "Recibos" (receipts); "10% Adicional" (10 per cent surtax); "Ventas y Comprás" (sales and purchase); "Venta Mayoreo" (wholesale transactions); "Entidades Federatios" (federated organizations).

Wines and liquors overprints of 1894 include "alcoholes," "vinos y locores," "cerveza" (beer), and "bebidos importados."

The revolution of 1913-17 found each of the struggling leaders providing a series of stamps to be used in collecting established taxes of the country.

The first of the typeset revenues were printed in 1913 in Hermosillo, Sonora, the same time as white seal postage stamps (321-29) and in similar form — ten stamps to the sheet in two tete-beche rows in two colors without gum.

These were followed by the green seal issue with 10 stamps to a sheet, and later by anvil seal stamps of typeset sheets of 40.

Similar stamps were printed at the same time for use in Sinola (white seals only) and in Baja, Calif. (coach seals only).

The Conventionist government of Eulalio Gutierrez issued a series in Chihuahua. These were very simple typeset stamps in sheets of 36, small and fed through the press twice.

Another series, communes, was issued in Chihuahua. Seven types of each value can be distinguished in these wrong-font numerals, and there are variations in settings.

A little later, some equally crude revenues were printed in Oaxaca on the backs of old printed forms, such as were in use for the Oaxaca postage stamps.

A unique feature of these is that the stamps of the bottom row lie at right angles to the rest of the sheet.

The first effort to have revenue stamps printed outside of Mexico was made by Carranza, who ordered a series of postage stamps and revenues from a firm in San Antonio, Tex.

It happened that the revenue stamps were delivered first and at a time when new postage stamps were badly needed. A supply of revenue stamps was, therefore, turned over to the post offices with the talon but without the district overprint.

The issue thus achieved a status as postage stamps (347-53). It was short lived owing to the arrival of the companion series of postage stamps inscribed "Transitorio" (354-61).

Another series of revenue stamps was printed in the U.S. as a companion to the Denver postage issue. Stamps of very similar design were afterwards printed in Mexico. In the Denver set the talon is rouletted, and in the Mexican-Denver set it is perforated.



District names are often overprinted on Mexican revenue stamps.

In a number of the cases, older issues of revenues were surcharged for use during the revolutionary period. If a Mexican stamp bears a year date, it is not valid after the end of that year.

In no instance has the use of a dated postage stamp, envelope or revenue stamp ever been extended to a later year without the surcharge "Habilitada" (renewed) and a new date (667-73, 676-81, 031-36).

The internal revenue issue of 1912-13 was widely used during the revolution with the overprint "Habilitada 1914-1915."

The whole field of Vera Cruz revenues issued by the U.S. occupation government in 1914 and the Mexican government is another fascinating study and one of my favorites.

All U.S. revenue collectors and Mexican collectors will find these issues a new field in themselves and a welcome addition to their present collections.

The Vera Cruz revenue stamps are probably the only foreign revenues printed on foreign soil to bear the initials "U.S.A." and the American Indian.

Here is a branch of Mexican philately along with the covers from the offshore warships and the U.S. Marine Post Office that should attract every collector of U.S. adhesives who strives for completeness.

With only 100 known copies of the 100p revenue stamp in this series of Vera Cruz revenues, this will take much effort by the U.S. revenue collectors. It is no wonder that this one revenue stamp often commands \$75 or more at auction.

It is also no wonder that the stamps of Mexico, which include the 19th century specialists and thousands of overprints and varieties; postal history collectors of Texas, Mexico and U.S. philately; stagecoach Wells Fargo with their routes from Mexico City to San Francisco; and other collecting aspects, should also include the revenue stamps.

I invite all collectors to spend a little time with the fiscal or revenue stamps of Mexico. Research these items and find out what these "back-of-the-book" stamps overprints are.

I hope collectors will have as much fun with these bits of paper as I have had.

Collectors desiring additional information should contact the Mexico-Elmhurst Philatelic Society International, Box 152, Elmhurst, Ill. 60126.

## Norm Postal notes sale closing date

Norm Postal, 9200 Sunset Strip, Sunrise, Fla. 33322, reports that the closing date for his 12th mail bid sale, consisting of over 675 lots of U.S. material, is Feb. 28.

Catalogs are available from the aforementioned address.

## Popular Stamp Derby Deadline for ballots is March 1

INDICATE ONLY ONE CHOICE PER COLUMN. Select the stamp or issue of 1976 that you like best and mark that choice in column one (Most Popular); select the stamp or issue of 1976 that you dislike the most and indicate that choice in column two (Worst); select the stamp or issue of 1976 that you feel is most lacking in national importance to support its issuance and indicate that choice in column three (Least Necessary).

The se-tenant multiples of the Spirit of '76, 50-State Flags, Bicentennial souvenir sheets, Declaration of Independence, and Olympics are to be considered as single issues, respectively. The same applies to the two airmail issues, and the quartet of Bicentennial Era envelopes. The two different Christmas designs are to be considered individually.

CANDIDATE	Most Popular (Check 1)	Worst (Check 1)	Least Necessary (Check 1)
1. Spirit of '76			
2. INTERPHIL 76			
3. State Flags			
4. Telephone			
5. Commercial Aviation			
6. Chemistry			
7. Bicentennial Souvenir Sheets			
8. Benjamin Franklin			
9. Declaration of Independence			
10. Olympic Games			
11. Clara Maass			
12. A.S. Ochs			
13. Christmas (Nativity)			
14. Christmas (Scene)			
15. Int'l Air Mail (2)			
16. Saxhorn Definitive (7.7c)			
17. Drum Definitive (7.9c)			
18. Bicentennial Era Envelopes (4)			
19. Nonprofit Organizations			
20. Bi-Centennial Envelope			
21. Caesar Rodney Postal Card			
22. Aerogram (22c)			

Mail to Popular Stamp Derby,  
Box 29, Sidney, Ohio 45365

# Postal use of Mexican revenue stamps

By Bill Saks

Mexico-Elmhurst Philatelic Society International

One of the lesser known aspects of Mexican Revolutionary philately is the use of various revenue stamps for postage.

Only one type of these stamps is listed by our major catalog. The others are given their proper place by catalogs published in other countries.

The note prefacing the Ejercito issue (Scott 347-53) reads "Revenue stamps issued as postage stamps." I believe a better wording might be "Revenue stamps used as postage stamps," because the stamps were ordered and did duty as revenue stamps, being used for postage only when the previous green seal issue was almost depleted.

A look at the background leading to this situation might be in order. With the outbreak of the revolution in 1913, the Constitutionalist (rebel) forces were required to establish a postal system for their own use, necessitating stamps which would differ from those of the opposing Federalist (government) forces.

This was initially achieved by the printing of the white and green seals (321-46) during the period from May through November 1913.

In the meantime, orders were placed in the United States at San Antonio, Tex., and Denver, Colo., for both postal and fiscal stamps.



The Denver revenues were placed into postal service due to shortages of stamps.

The supplies of the white and green seals, underestimated through several printings, diminished to such an extent that it became essential to search elsewhere for franking material until the stamps on order could arrive.

Early in November, supplies of the fiscal issue were received from San Antonio, and as the situation became critical, were pressed into postal service on Nov. 7, 1913.

In the beginning, the stamps were sold and used with the coupon, or talon, attached. Later, the talon was required to be removed if the stamps were used for postal service.

Later still, the stamps were

only sold over the counter in strips of 10, with the talons already cut off.

It is fairly easy to distinguish between stamps of this issue, those which were fiscally and those which were postally used.

When they were intended for tax or fiscal use, they were overprinted by rubber stamping them with the name of the city to which they were issued, usually vertically over both the upper and lower sections of the stamp.

Those intended for use as postage stamps were not so marked and will have typical postmarks of the era on them.

A few of the fiscals, overprinted "Nogales, Son." were legitimately used for postage, but this was without official authorization.

Other cities' overprints exist, and they are, at best, philatelic favors.

Values of these stamps to the 1 peso were authorized for postal use; however, the postal rate at the time was 5 centavos, so the higher values postally used on cover are scarce, especially if they have the coupon still attached indicating an early usage.

Late in 1913, the first printings of the regular transitorio (temporary) issue (354-61) were received from the U.S. and were shortly thereafter placed into use, superseding the Ejercito issue (officially on Jan. 25, 1914, according to Cosme Hinojosa, who was later head postmaster of the Constitutionalist forces) as rapidly as they could be distributed during those chaotic times.

The quantity required of these stamps was badly underestimated and the territory which they were to serve was rapidly expanding due to the successes of the Constitutionalist armies, so that this issue was soon depleted, especially the 5c value.

This resulted in the reprinting of this value (369). Local postmasters, in order to keep the mails moving, placed into postal service the recently

delivered fiscal stamps known, from the city in which they were printed, as the Denver revenues.

A philatelist who was in Mexico during this era, but not at locations where these were being used, wrote, "In November of 1914, the postmaster at Saltillo told me that in the preceding May these revenues, from the 1c through the 25c had been used postally."

"I have never seen a 25c so used — they are very rare. The other values are very scarce. These stamps were used briefly in a time and area of great confusion, well isolated from the border and did not come to the notice of stamp collectors and dealers at the time of use."

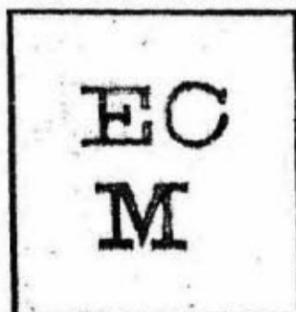
Postally used covers from the states of San Luis Potosi, Coahuila, and Michoacan are known. The majority of these covers were found in a lot of over 150,000 covers from all over Mexico which were accumulated by the Dead Letter Office during the time they were in use.

There were but 365 covers bearing the Denver revenue stamps in the entire lot, of which 240 of them had the 5c stamp. The others had stamps of other denominations.

A document has recently surfaced which may be the only remaining official notice of the legitimacy of the use of these stamps.

The translation, courtesy of Alex Stein, is as follows:

"NOTICE/In order to facilitate the services of the General Post Office of this



The Matehuala overprint were the initials of Ejercito Constitucionalista Mexico.



The EC over M overprint of Matehuala is found on Denver revenue stamp covers.

administration, the public is advised that, until the regular stamps for the franking of mail are received, from this date and until further notice, by the appropriate authorities, the mail in question will be franked with documentary stamps; and the service of Postal Money Orders will continue to be renewed as of the third of this month./Saltillo, June 2, 1914/the administrator,/ Gumersindo Castilla."

At this period in time, there was no overall director general of Posts, but rather separate administrations for each postal district with the officials answering directly to the Department of Communications.

With the continued success of the Constitutionalist armies, large stocks of the Federalist stamps were captured, and due to the unceasing shortage of postage, pressed into service.

In order to distinguish between those used by the two groups, the Constitutionlists began to apply rubber-stamp overprints. A number of different types exist.

The study of these is one of the more fascinating and frustrating areas of Mexican philately.

During the time that such rubber-stamp overprints were utilized throughout northern Mexico, the post office at the city of Matehuala, San Luis Potosi, used the purple overprint "E C" over "M," meaning Ejercito Constitucionalista Mexico, or Constitutional Army of Mexico.

This overprint was applied to



The Denver issue used as a revenue stamp bears the overprint and fiscal cancellations.

a few values of the Denver revenues which were being used for postage at the time, which does not seem to have been entirely necessary, though it might have been done to guard against the use of stamps sold by the revenue office for postal purposes.

Of the 365 covers found in the Dead Letter Office bearing the Denver revenue stamps, only 86 had the "Matehuala" overprint.

The 1c, 2c, 3c, and 5c were found. The 10c and 25c have not been reported.

These stamps are perfectly legitimate. There is no scent of speculation or manipulation about them. They served a valid postal need at a time when there were no other issues available.



Postally used covers from San Luis Potosi were discovered in the Dead Letter Office.

## Mexican compound perforations

By Duncan Ferguson  
Mexico-Elmhurst Philatelic Society International

To a beginning collector there are many points in philately that are "over his head." Some remain confusing for a long time, but gradually the collector realizes that these mysteries really add to the enjoyment of his collection. Of these confusing things, varieties of paper, watermarks and perforations are those that the collector finally masters. In philately, the main varieties of paper are woven and laid. These are generally easy to spot as they have very distinctive patterns when held to a light. Occasionally the identification is important. The watermark can be important also. In recent years, the use of governmentally



Two different gauge perforations on the same side of the stamp is classified as a compound perforation. Watermarked paper has been declining. Mexico is a very interesting country from the viewpoint of watermark variety.

Most of the watermarks are readily identifiable. All of us should be sure of the watermark on the stamps we acquire.

The point that escapes most beginning collectors is the difference in perforation. Imperforate stamps require no explanation.

Partially perforated stamps, those with the wrong gauge, unusual perforations or compound perforations require time to master, but the task should be easy if one concentrates on the differences.

What is meant by compound? The definition in the Webster dictionary is "a mixture." In the front of Scott's catalog are three pages of "Information for Collectors."

Scott indicates that a stamp

with a perf 5½ on top and 11 on the side is a compound perforated stamp.

We feel that this might be inaccurate. In the large numeral issue of 1890-95 many stamps can be found with two different gauge perforations on the same side of the stamp.

Mekeel once classified such perforations as irregular. We feel that the illustration accompanying this article is a fair example of what should be classified as a compound perforation.

## Siegel's newsletter ready

The 10th issue of Siegel's Holyland Philatelics Ltd. newsletter features a number of articles including the last Israel and Mandate specialty market news; key auction results; and a tribute to Philip Kanner, noted Israel philatelist who recently passed away.

According to firm president Marvin Siegel, the publisher of the newsletter, the subscribers to the bimonthly publication now number over 100.

The annual subscription is \$3.50. Overseas collectors wishing to subscribe should add \$3 for airmail costs. Siegel notes that for a limited

time, new subscribers can receive both Siegel's newsletter for one year and the "Or Pre-Israel Holyland Catalog" for a total price of \$6, a combined savings of \$2.50.

Orders should be sent to Siegel's Holyland Philatelics Ltd., 3777 Independence Ave., Bronx, N.Y. 10463.

The 10th issue of the newsletter also includes a mail sale featuring forerunners, Mandate stamps and specialties, Judaica, selected philatelia of Holy Land Military Post, Interim Period, and Israel stamps and postal history.

<p>ROYAL YACHT BRITANNIA</p> <p>sailed from Rodman Naval Base CANAL ZONE will tour Pacific HM Queen Elizabeth SILVER JUBILEE Jan. 17, 1977</p>	<p>ROYAL YACHT BRITANNIA</p> <p>arrives CRISTOBAL CZ transits</p> <p>Panama Canal Jan. 15, 1977</p> <p>Commented by Rear Adm. Hugh Janion</p> <p>R. J. VIDAURRI BOX 2483 BALBOA, C. Z.</p>
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## Cover marks silver jubilee

The Royal Yacht "Britannia" was noted by cacheted covers as it passed through the Panama Canal on its way for the royal tour of the Pacific area in conjunction with the Silver Jubilee of Queen Elizabeth II. Departure covers (L) included the Rodman, Canal Zone,

handcancel for the morning of Jan. 17, while the arrival covers (R) had to be rubber-stamp addressed, since the post office was closed Saturday, Jan. 15. Price information on the covers may be obtained from R.J. Vidaurri, Box 2483, Balboa, C.Z.

# Mexican revenues boast 344 years of history

By PHILLIPS B. FREER  
For Stamp Collector

In some references to revenue stamps, they are spoken of as belonging to that category of philately known as "cinderella material."

This seems to have a connotation of something ephemeral, or something fanciful which may disappear on the stroke of midnight. I fail to see why revenue issues should be so classified because Mexican revenues are certainly anything but fanciful or ephemeral.

The first Mexican postage stamps were issued in 1856. The country's earliest form of revenues, revenue stamped paper, or *renta papel sellado*, were first



used Jan. 1, 1640, more than 200 years before the first postal issues.

This was during the colonial period and revenue stamped paper reflects various Spanish rulers.

In 1825, independent Mexico assumed full control of the issuance and use of revenue stamped paper, or RSPs, as they are usually designated by collectors.

(Catalog numbers used in

this article are taken from *Revenue Stamps of Mexico*, by Richard B. Stevens, published by MEPSI.)

There is an interesting note printed on RSP 104, issued in 1862-63, which states that the falsification of the *papel sellado* is punishable by death.

In 1871, revenue stamped paper began to be replaced by the use of rubber stamps on various documents, and in 1874 the first revenue adhesives were issued.

Most Mexican revenues are found in three major series: *Federals* (Contribution Federal, Fig. 1), *Documentaries* (Documentos y Libros, Fig. 2), and *Internal Revenue* (Renta Interior, Fig. 3).

*Federals* were used from 1874 to 1945. The use of *Documentaries* also began in 1874 and ended in 1914-15. *Internal Revenue* stamps were introduced in 1885 and were suspended about two years ago.

Revenue stamps are no longer in use in Mexico with the exception of the small airport tax stickers and admission slips for museums and archeological sites.

Many of the earlier issues of Mexican revenues are most attractive in design and are masterpieces of the engraver's art.

The infinite variety to be found should bring joy to the hearts of all those who yield to the fascination of revenue collecting. Not only did the design of the stamps change each year, but varieties may be found in paper, perforations, colors, watermarks, etc., just as with postage stamps.

The *Documentaries* were issued for use in 373 separate districts. A district surcharge was applied locally, so there are 373 varieties of each design.

There are about 90 overprints on the *Internal Revenue* issues. They indicate the various purposes for which the stamps were used, including everything from customs (*aduana*) to wines and liquors (*vinos y licores*).

There are revolutionary issues, state and municipal issues, and ample opportunity for the specialist as well as the general collector.

Finally, most Mexican revenues are still quite reasonably priced. □

Phillips B. Freer is a member of the Mexico-Elmhurst Philatelic Society International.



A 5p Mexican Federal tax stamp from 1876, the high value of a set of five ranging in value from 1c to 5c. The stamp proved taxes had been paid to the federal government.



A 1c Mexican Documentary stamp issued in 1880 for use to show taxes were paid on documents and books. It's part of an 11-stamp set with values from 1c to 10p.

A 25c Mexican Internal Revenue, or income tax stamp, issued in 1931. It is part of a set of 13 ranging in value from 1c to 1,000p.



# Europa pair salutes Spanish musicians



Conforming with the 1985 Europa stamp theme of music, Spain issued two Europa stamps devoted to a famous Spanish musician and the country's new National Youth Orchestra.

The latter choice being doubly appropriate in that 1985 is also International Youth Year.

The issue date was May 3, according to the Spanish Post Office.

The musician pictured on the 18p stamp is Don Antonio de Cabezón (1510-1566), a musician at the court of King Felipe II.

The 45p stamp features a stylized drawing of members of the National Youth Orchestra.

The stamps were printed in three-color intaglio in quantities of 6 million (18p) and 4 million (45p).

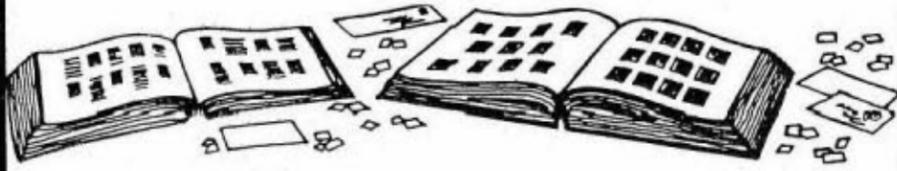
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