

The Canal Zone Philatelist



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Canal Zone War Tax Essay on Scott No. UX4

by George R. Campbell

Background

In his seminal 1961 work, *Canal Zone Postage Stamps*, Judge E.I.P. Tatelman noted the existence of World War I Tax Stamp “Proofs” and illustrated two examples of overprints on the stamped envelopes in use at the time, Scott U1 and U2. The surcharge appears in two lines, centered at the bottom of the indicia, with a large capital “T” on top and “1-¢” below in smaller type. Tatelman reported two different size overprints, but his illustrations appear to show only one type.

These War Tax “proofs” – actually essays – had been prepared in October 1917 by the Canal Zone Government at the Mt. Hope Printing Plant as a contingency in light of the recently enacted United States one-cent first class rate increase. It was subsequently determined that this provision

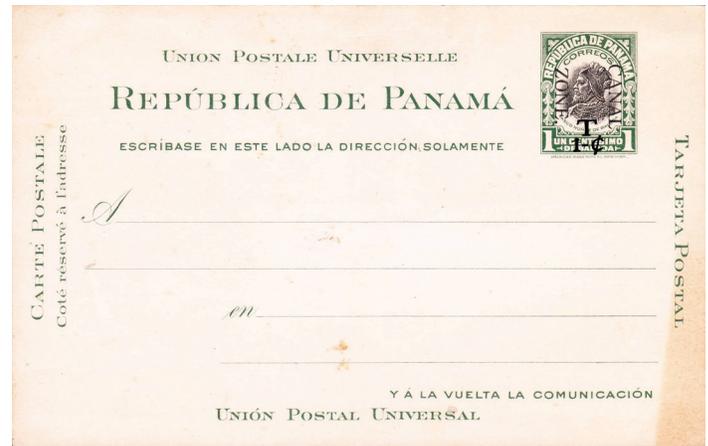


Fig. 1 Scott UX4 (UPSS S11) War Tax essay on postal card

in the October 3, 1917 Act of Congress was an excise tax that did not apply to the Canal Zone. Hence, there was no postal rate increase in the Zone and the contingency stamps were never issued. (The reader is referred to the following article by Cary Finder for additional details on the War Tax -Ed.)

Some (few) of the War Tax essays have reached public hands, probably as favors from Canal Zone postal officials. Irwin Gibbs illustrated two of the surcharges in the UPSS Catalogue, *Canal Zone Postal Stationery, 3rd Edition (2014)*. Here, the overprints appear to be in two different sizes (estimated by scaling). One has a large “T” (roughly 4.2 mm high by 4.4 mm wide); and a 7 mm wide “1-¢”. The other has a somewhat smaller surcharge “T” (approximately 3.8 mm high by 4.2 mm wide); and a 6 mm wide “1-¢”. These pictures appear different from the earlier illustrations in *Canal Zone Postage Stamps*, particularly the U2 which shows extensive toning or staining in the Tatelman book. It is acknowledged that these scaling estimates may be inaccurate and that the Tatelman and Gibbs illustrations may, in fact, depict the same items.

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Upcoming CZSG Meetings

Regional Meetings

APS StampShow, Grand Rapids, MI, August 20-23, 2015
Meeting: 1:30 PM, Saturday, August 22, 2015

Sarasota National Stamp Exhibition, Sarasota, FL
February 5-7, 2016 Meeting: TBD

World Stamp Show - 2016, New York City
Tentative Meeting Time and Date: 2:00 PM, Saturday, May 28, 2016

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CZ Exhibits at Collectors Club of NY Meeting
Wednesday, October 7, 2015

As a Participating Society in Future National Meetings

Sarasota National Stamp Exhibition 2018, Sarasota, FL

WESTPEX 2020
San Francisco, CA, April 24-26, 2020

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The Canal Zone Philatelist

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Canal Zone Study Group

Commonly used abbreviations

BEP = Bureau of Engraving & Printing

CZ Stamps = *Canal Zone Stamps*, by Gilbert N. Plass, Geoffrey Brewster, and Richard H. Salz, The Canal Zone Study Group, 1986

CZP = *The Canal Zone Philatelist*

Entwistle = *The Postal Markings of the Canal Zone, 2nd Edition*, by Lawson P. Entwistle, The Canal Zone Study Group, 1992; specific cancels are indicated Entw. ###.

French = *Encyclopedia of Plate Varieties on US Bureau-Printed Postage Stamps*, by Loran C. French, Bureau Issues Association, 1979

Scott = *Scott's Specialized Catalogue of U.S. Stamps*, current edition

Tatelman = *Canal Zone Postage Stamps*, by E.I.P. Tatelman, Canal Zone Postal Service, Mt. Hope, CZ, 1961

ABNCo = American Bank Note Company

NPM = National Postal Museum of the Smithsonian Institution

Journal citations are *Journal Name*, Volume No., Pages, Year.

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War Tax Essay

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New Discovery

Recently, the author acquired another "set" of the War Tax essays in a large CZ collection remainder sold at auction. Amazingly, this "set" included a previously uncatalogued example of the War Tax surcharge on a postal card, Scott UX4 (UPSS S11), shown in Fig. 1. This postal card is contemporaneous with the stamped envelopes, U1 and U2. The overprint measurements are approximately: "T" 4mm x 4mm, with "1-¢" 6.2 mm long, hence somewhat in between the two previously noted sizes.

The two stamped envelopes are shown in Figs. 2 and 3.



Fig. 2 Scott U1 War Tax essay



Fig. 3 Scott U2 War Tax essay

Both envelopes have vertical creases at the left and horizontal creases at the bottom, suggesting that they may have been folded, e.g., for insertion into another envelope. Inside the 2-cent envelope (U2) is a small piece of paper with the following handwritten notation: "one 2c sent to Earl Palmer thru E.A. McMahon 8/27/20; one 1c sent to Gerald Bliss 8/27/20." Postmaster Gerald Bliss is, of course, a well-known name in Canal Zone philately.

It should be noted that some of the information contained in the preceding paragraph was previously reported by Bob Karrer in his October 1987 issue of *The Isthmian Collectors Club Journal* (pp. 67-68). To the best of the author's knowledge, the UX4 is the only War Tax postal card that has been reported thus far. It should be included in the next edition of UPSS's *Canal Zone Postal Stationery*.

One further note on Canal Zone War Tax essays: examples have also been reported on two postage stamps, the Type

II overprints on the 1c and 2c stamps from machine-made booklet panes, Scott Nos. 38b and 39c. The overprint sizes appear to be similar to the large “T” surcharges noted for the stamped envelopes. Bottom horizontal pairs of these essays were included in Richard Larkin’s exhibit, “Booklet Panes and Covers – Panama Canal Zone 1911-1935,” which may be viewed on the CZSG website.

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Gibbs, Irwin J. (Ed.), *Canal Zone Postal Stationery, 3rd edition*, The United Postal Stationery Society, Inc., 2014

Karrer, Robert J., “When Is a War Tax Not a War Tax – The CZ Experience,” *Isthmian Collectors Club Journal*, October 1987, pp. 67-68

“1920 War Tax Stamp,” *The Canal Zone Philatelist*, **16(3)**: 20-21 (1980)

“1c and 2c Canal Zone With War Tax Surcharges Resurface,” *The Canal Zone Philatelist*, **44(4)**: 46 (2008)

Robert A. Siegel Auction Galleries Sale No. 966, Dec 9-11, 2008, Lot 2375

Richard Larkin Exhibit, “Booklet Panes and Covers – Panama Canal Zone 1911-1935,” p.13

WWI Postal Rates in the Canal Zone
by Cary Finder

The War Revenue Act of 1917, passed on October 3, 1917, stipulated that the cost of all 1st class postage (other than drop letters) was to be increased by 1c to 3c and post/postal cards to 2c. [1] This was not, technically, a rate change, but rather, the collection of a war tax. The rate was in effect from November 2, 1917 until June 30, 1919.

The United States produced a number of postal cards and envelopes to service the mandated postage rate change. By Universal Postal Union (UPU) treaty, a tax could not be applied to international mail.

At the start of WWI, the Canal Zone was an Administrative area of the United States. It was not considered a separate entity from the United States by the UPU during WWI.

In October 1917, the Canal Zone Director of Posts requested that the Panama Canal Press create a surcharge for stamped paper. Essays were prepared, but never issued.

There is no indication that the Canal Zone ever implemented this rate change. Other than the essays, no envelopes, postal cards, or 3c stamps were ever produced or requested by the Canal Zone at the war rate.

In fact, as shown in Fig. 1, a stamped postcard was mailed from the Canal Zone with a Canal Zone 1c stamp (Scott No. 38) in September 1918 to Caldwell, Idaho without postage due.

In addition, Fig. 2 shows a stamped 2c envelope (UPSS



Fig. 1 1c Postcard from CZ to Idaho

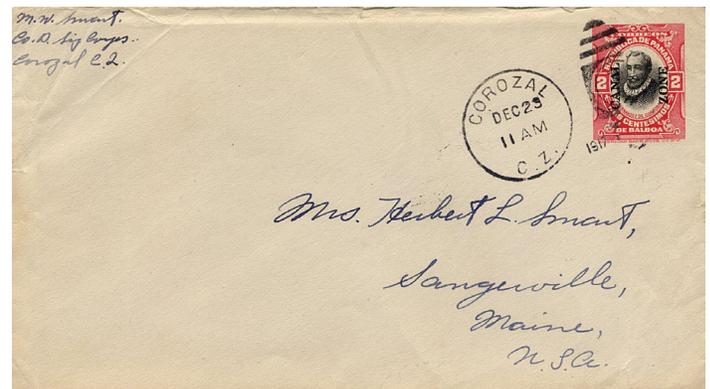


Fig. 2 2c Stationery envelope from CZ to Maine

2) cancelled on December 23, 1917 from Corozal, CZ to Sangerville, ME without postage due.

According to *The Postal Stationery of the Possessions and Administrative Areas of the United States of America* catalog [2], prior to implementing the surcharge it was determined that this Act of Congress did not apply to the Canal Zone.

The reason lies in the interpretation of the War Revenue Act of 1917. The postal “tax” is defined in Title XI of the Act. The relevant clause in the Act appears to be in Title I, War Income Tax, Section I, first paragraph which states, in part, that the tax shall be levied “... upon the income of every individual, a citizen or resident of the United States...”

Now why would that clause cause the war tax on postage to not be assessed on the mail of the Canal Zone?

The reasons are legalistic and somewhat convoluted, but an explanation is that, according to 8 U.S. Code § 1403 [3] any person born in the Canal Zone after February 26, 1904, with one or both parents who were citizens of the United States, was a US citizen. By implication, anyone born in the Canal Zone who didn’t have one parent who was a US citizen was not a US citizen.

In short, the War Revenue Act of 1917 applied to “citizens and residents” of the United States. The indigenous population of the Canal Zone was neither citizens nor residents of the United States. Therefore, a legal decision was reached that the War Revenue Act did not apply to the Canal Zone.

This led to an unusual situation. Figure 3 shows that mail from the US to the Canal Zone was subject to the tax.

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Fig. 3 Stamped letter from Connecticut to CZ

Mail from the Canal Zone to the US or within the Zone was not subject to the tax. Therefore, the cost to mail a letter or post/postal card to the Canal Zone cost a penny more than it cost to mail the same item from the Canal Zone to the United States or within the Zone during the period November 2, 1917 to June 30, 1919. The author is interested to learn if anyone has a cover from the CZ to the US bearing 3c postage during this time period. If so, please contact your Editor.

Figures are courtesy of Wayne Worthington.

References

- [1] [http://hdl.handle.net/2027/uc1.\\$b635101](http://hdl.handle.net/2027/uc1.$b635101)
- [2] *The Postal Stationery of the Possessions and Administrative Areas of the United States*. George T. Krieger, 2009, 3rd Ed., p. 21
- [3] <http://www.law.cornell.edu/uscode/text/8/1408>

Marginal Markings on the Sixth and Seventh Series
by Tom Brougham

Marginal markings from the plates used for the Canal Zone Sixth and Seventh Series have not been previously described systematically or correlated to particular Canal Zone issues. This article describes the specific marginal markings of all the pairs of plates used for the underlying stamps for these two series, correlates each particular pair of plates with the resulting Canal Zone issues, and explains the sequence of plate-pair use.

The Underlying Designs and the Canal Zone Issues

The Sixth and Seventh Series used five denominations from the American Bank Note Company's 1909 bi-color designs for Panama: 1c, 2c, 5c, 8c, and 10c. Between 1909 and 1923 these five denominations were overprinted using six different fonts, producing Scott 27-35, 38-41, 46-48, and 52-57 – 22 major catalog numbers. Because three of the fonts had multiple settings of their overprint plates, there are 31 distinguishable issues in the CZSG Check List in sheet format with these five designs. All 31 have inscriptions and other marginal markings in their top selvage.

Each design required two plates, one for the vignette and one for the frame. This article will treat these pairs as one unit and refer to them as "a plate-pair." Such pairs of plates were invariably used *only* together for these Canal Zone issues. Both halves came into use and were retired together.

Each half of a plate-pair contributed about equally to the marginal markings. About half of the words, numbers, and lines making up marginal markings were printed in the color of the frame and about half were black, the color of all the vignettes.

The stamps of the Sixth and Seventh Series were in use nearly 14 years, enough time for their plate-pairs to wear out and be replaced, and for six different fonts to be used in overprinting. Adding to the complexity were two transitions. First, the initial Panama plate-pairs did not have order numbers inscribed on them (Fig. 1), but after mid-1911 most subsequent replacement plate-pairs added order numbers and other elements. Second, the plate-pairs for some denominations doubled in size, from one pane of 100 to two panes of 100 each.

Four of the overprinting fonts were applied by the ABNCo.



Fig. 1
Three elements only on initial plate-pairs
a) T Guide Lines in both inks on all four sides;
b) Left inscriptions in the color of frame;
c) Right inscriptions in two lines in black

These are designated by *Scott* and the CZSG Check List as Type I, Type II, Type IV, and Type V.

The earliest font used, appearing on 27-30 (the Sixth Series), has no catalog designation. This article will call it Antique Type as it is very similar to the font with that designation used on the early versions of UX2. It was applied locally in the Zone. Type III was also applied locally in response to temporary shortages.

Of the five denominations, only two were used with all six of the overprinting types: the 2c and the 5c. The 1c was overprinted with Types I, II, III, IV, and V. The 10c was overprinted with Antique Type, Type I and Type II. The 8c was overprinted only with Antique Type and Type I. Not surprisingly, the complexity of marginal markings is limited to the 1c, 2c, and 5c denominations. These are the only denominations that were used in sufficient quantity and over sufficient time for their original printing plates to wear out.

Collectors trying to understand marginal markings while working only with the issued stamps have been hampered by a lack of large multiples of some issues and by inconsistency of formatting on the replacement plate-pairs. Fortunately, the specimen material from the ABNCo archive of CZ and Panama issues provides solid information about marginal markings on issues from four of the six overprint types.

Full-sized color photocopies of virtually all the Canal Zone specimen sheets were made in 1990 before the material was dispersed. Although some sheets were incomplete, these

photocopies show most of the marginal markings, including many with engraved order numbers. Additionally, the specimen sheets usually bear red handstamped order numbers and handstamped order dates. This specimen information along with our knowledge of the issued stamps allows us to define the characteristics of the marginal markings of each plate-pair and to relate them to all the issued items of the Sixth and Seventh Series.

The Elements of the Marginal Markings

There are six elements in these marginal markings. Fig. 1 shows the three elements present on the initial plates for all five denominations: 1) T registration guide lines, 2) left inscriptions, and 3) right inscriptions. The left inscriptions are in the color of the frames; the right inscriptions are in black, the color of the vignettes; and the T guides are in both.

Replacement plate-pairs maintained the three original elements and added one or more of the following: 1) order numbers, 2) plate identifiers, and 3) registration marks. Fig. 2 shows an example of these three additional elements from Plate-Pair XII.

Both plates making up a plate-pair had T guidelines located between the fifth and sixth row or column on all four



Fig. 2 Example of three added elements from replacement plate-pairs

- Order numbers, pos. 10.
- Plate identifiers, reversed A2 and A3, pos. 9.
- Registration marks, horizontal lines, pos. 9.

sides of the plates for 100-subject sheets. Their purpose was to help the printer align the vignette with the frame. Ideally, the T guidelines should have been printed one on top of the other.

Three later plate-pairs were formatted as two side-by-side panes of 100 with a narrow gutter between. On the resulting double-sized sheets, the inner sides between the two panes have no guide lines, but the other three sides for each pane do. T guide lines are so consistent that they are useless for distinguishing one plate-pair from another.

The other marginal markings appear only in the top selvage. They are much more varied, so that usually even small parts of these marginal markings suffice to identify specific plate-pairs.

The left inscriptions, with one exception, are simply the denomination with “No.” added. For example: “5 Centesimos No.” It appears likely that dies of these phrases were on hand for reuse, since some of the left inscriptions on different plate-pairs are identical in length and placement. Again with one exception, the left inscriptions were printed in the color of the frame.

The right inscriptions, with one exception, contain “REPUBLICA DE PANAMA” and the denomination. The format varies: sometimes in two lines, sometimes in one;

sometimes the denomination first, sometimes last.

Again, with the same one exception, all right inscriptions are printed in black.

The three additional elements (order numbers, plate identifiers, registration marks), which appear only on replacement plates, vary in position. Most appear in the far right of the panes. Most are printed in both inks. The inconsistent positioning of these three later elements is a good part of the reason why these marginal markings could not be unravelled without the specimen information.

The Plate-Pairs and Their Use

Examination of all the specimen panes of the Seventh Series designs reveals that they were produced by 14 different plate-pairs. Three of these plate-pairs had a two-pane format with distinguishable inscriptions over their left and right panes, making a total of 17 “face-different” top inscriptions.

Note, however, that while there are 17 distinguishable *complete* top inscriptions, certain parts of them are so similar that when they are separated from the rest of a full top, they cannot be identified as coming from only one plate-pair. For example, four of the five different 5c plate-pairs have identical *left* inscriptions reading “5 Centesimos No.” Complete tops of these five 5c plate-pairs can be distinguished because their *right* inscriptions are different. If they were divided in half, however, four of the five *left* halves would become indistinguishable.

There are many other examples where smaller parts of a marginal marking could not be assigned to only one plate-pair. But generally, most top-margin pairs or larger can be “plated.” This is especially true for the right-hand half of the panes.

A thorough survey of CZSG literature, some collections, and a great many auction catalogs confirms that *all* known examples of marginal markings on *all* issued stamps of the Sixth and Seventh Series coincide with those from the same 14 plate-pairs used for the specimens.

The total number of combinations of different full-top inscriptions and the six different overprint types is 38. (See Table 3 pg. 20.) However, some of the combinations almost certainly no longer exist in complete strips of ten stamps with full top selvage. For Scott 47, 48.B, 54, and 57, it appears that only a few smaller multiples exist with parts of their top marginal markings.

Table 1 (next page) summarizes the distinguishing characteristics of the marginal markings from the 14 plate-pairs, and correlates plate-pairs to overprint types for all the resulting Sixth and Seventh Series issues. For the 1c, 2c, and 5c, it also provides the sequence of plate-pair use for each denomination.

The Sequence of Plate-Pairs

When these Panama designs were first created, the ABNCo did not incise order numbers onto plates. The first plate-pairs for each of the five denominations have no engraved order number. Even as these plate-pairs were re-used years later, no order number was ever added to them.

After mid-1911, whenever a new order came in that needed one or more new plates, the number assigned for that order was permanently cut onto the new plate-pair(s). (This initial order could be for Panama stamps only and not immediately

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Marginal Markings

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Table 1 Marginal Markings on ABNCo Portrait Issues by Printing Plate-Pairs

Plate-Pair	Used on CZSG Issues	Printed Numbers ¹	Sheet Size	Left Inscription ²	Right Inscription ³	First date on Specimens of this Plate
Plate-Pair I: First 1c	31.A, 31.B, 38.A	none	100	1 Centesimo No. (30.5 mm; pos 1 & 2)	FOR 1 CENTESIMO/ REPUBLICA DE PANAMA (68.5 mm)	Aug 4, 1909
Plate-Pair II: First 2c	27, 32.A, 32.B, 32.C	none	100	2 Centesimos No. (32.7 mm; pos 1 & 2)	FOR 2 CENTESIMOS/ REPUBLICA DE PANAMA (68.5 mm)	Aug 4, 1909
Plate-Pair III: First 5c	28, 33.A	none	100	5 Centesimos No. (33.5 mm; pos 1 & 2)	FOR 5 CENTESIMOS/ REPUBLICA DE PANAMA (70.5 mm)	Aug 4, 1909
Plate-Pair IV: First 8c	29, 34	none	100	8 Centesimos No. (33.5 mm; pos 1 & 2)	FOR 8 CENTESIMOS/ REPUBLICA DE PANAMA (70 mm)	Aug 4, 1909
Plate-Pair V: First 10c	30, 35, 41	none	100	10 Centesimos No. (37 mm; pos 1 & 2)	FOR 10 CENTESIMOS/ REPUBLICA DE PANAMA (73 mm)	Aug 4, 1909
Plate-Pair VI: Second 5c	33.B	F-2896 rt corner & reversed 2 over pos 10	100	5 Centesimos No. (33.5 mm; pos 1 & 2)	FOR 5 CENTESIMOS/ REPUBLICA DE PANAMA (72 mm)	May 26, 1911
Plate-Pair VII: Second 2c	39.A	F-3397 (vermillion) left corner & pos 1; reversed 2 twice (both colors) pos 10 & corner	100	2 Centesimos No. (54.5 mm; pos 2, 3 & 4)	Single line: REPUBLICA DE PANAMA 2 CENTESIMOS (118 mm)	Sep 9, 1912
Plate-Pair VIII: Third 5c	40.A, 48.A, 48.B	Reversed 3 far right corner, no F number	100	5 Centesimos No. (33.5 mm; pos 1 & 2)	Single line: REPUBLICA DE PANAMA 5 CENTESIMOS (116.6 mm)	Sep 9, 1912
Plate-Pair IX: Second 1c	38.B, 46.A, 46.B, 52	F-3843 (pos 10) & reversed 2 far right	100	1 Centesimo No. (30.5 mm; part of "cogwheel" over pos 5)	FOR 1 CENTESIMO/ REPUBLICA DE PANAMA (63 mm)	Jan 26, 1914
Plate-Pair X-a: Third 2c, left pane	39.B, 47, 53, 56	F-4068 in black as part of left inscription	200	Single line, black: REPUBLIC PANAMA 2-CENT STAMP F-4068 (108 mm; pos 1 thru 5)	Image of first Specimen sheet shows no number but such not yet recorded from issued stamps; possibly due only to under inking. Issued stamps and later Specimen sheets have F-4068 in vermillion	Jan 26, 1914
Plate-Pair X-b: Third 2c, right pane	39.B, 47, 53, 56	F-4068 as right inscription & reversed 3 twice, both colors, right corner	200	Single line (black): REPUBLIC PANAMA 2 [no hyphen] CENT STAMP F-4068	F-4068 (vermillion)	Jan 26, 1914
Plate-Pair XI: Fourth 5c	40.B, 54	F-4736 as part of right inscription & reversed 4 right corner	100	5 Centesimos No. (33.5 mm)	Single line: REPUBLICA DE PANAMA -5 CENTESIMOS-F-4736 (109 mm, pos 5 thru 10)	Oct 4, 1915
Plate-Pair XII: Third 1c	52	F-5634 (pos 10); reversed A2 (green) & A3	100	1 Centesimo No.; horizontal registration lines; inscription 18.7 mm above top row of stamps	FOR 1 CENTESIMO/ REPUBLICA DE PANAMA (58 mm, pos 7-9), horiz reg lines; A2 & A3 (pos 9) & F-5634 (twice, both colors over pos 10)	No date stamp; probably late 1919
Plate-Pair XIII-a: Fourth 1c, left pane	55	F-6566	200	1 Centesimo No. (pos 1-2); horizontal registration lines (pos 2)	Single line: REPUBLICA DE PANAMA-1 CENTESIMO F-6566 (pos 6-10), F-6566 (green, pos 9-10)	Oct 22, 1920
Plate-Pair XIII-b: Fourth 1c, right pane	55	F-6566; reversed A3 (green) & A4	200	1 Centesimo No.; no horizontal registration lines	Single line: REPUBLICA DE PANAMA-1 CENTESIMO F-6566 (pos 6-10), A4 (black, pos 8), A3 (green, pos 8), F-6566 (green, pos 9-10), horiz reg lines (pos 9)	Oct 22, 1920
Plate-Pair XIV-a: Fifth 5c, left pane	57	F-6566	200	5 Centesimos No.	Single line: REPUBLICA DE PANAMA-5 CENTESIMOS F-6566 (pos 6-10), & F-6566 (blue, pos 10)	Oct 22, 1920
Plate-Pair XIV-b: Fifth 5c, right pane	57	F-6566	200	5 Centesimos No.	Single line: REPUBLICA DE PANAMA-5 CENTESIMOS F-6566 (96.8 mm, pos 6-10), & F-6566 (blue, pos 10), reversed 5 (pos 10)	Oct 22, 1920

¹ Numbers are in black unless otherwise noted.

² Left inscriptions are in frame color unless otherwise noted.

³ Right inscriptions are in black unless otherwise noted.

involve any Canal Zone stamps.) Usually, but not always, the number was incised on both the vignette and frame plates; the number therefore usually appears in two different inks on the selvage. A plate-pair could be re-used for subsequent orders (each with its own new order number) until the plate-pair wore out. But the *original* engraved order number remained and would be printed on the sheets of stamps.

For the 8c and 10c, only their initial plate-pairs were ever needed. Use of these denominations was limited, and they were phased out long before the 1c, 2c, and 5c. For the latter three denominations, replacement plate-pairs were eventually needed because of breakage or wear.

The pattern of plate-pair use in Table 1 may appear arbitrary. Key to understanding the sequence is to think of each denomination as a separate track and to remember that the catalog-number sequence is not strictly chronological. (For example, some Type III issues were issued before some Type II issues *and* after some Type IV issues.) Each of the

five denominations started with one initial plate-pair that had no order number on it. If a plate-pair wore out or broke, it was replaced, always with a plate-pair that had an order number and/or other distinguishing markings. To the best of our current knowledge, plate-pairs of the same denomination never overlapped. Before a replacement plate-pair was put in use, the previous plate-pair of that denomination was apparently retired.

Replacement Plate-Pairs

The first replacement was a 5c (Plate-Pair VI in Table 1; Fig. 3) with order number F-2896 in black only in the top right corner selvage. This was the number for an earlier order for Panama stamps. This plate-pair was then used to make the late printings of 5c Type I (CZSG 33.B). A reversed "2" shows, in black only, above position 10. Most replacement plates have a reversed number or number/letter combination in addition to an order number. These plate identifiers apparently helped



**Fig. 3 First replacement plate-pair: Plate-pair VI.
Right inscription a little longer.**

the ABNCo to associate pairs of plates.

The *right* inscription on this 5c replacement plate is similar to that of the initial 5c plate it replaced. But even fragments of these right inscriptions can be distinguished by length and alignment differences. The *left* inscription from this plate-pair, however, cannot be distinguished from that of the previous or most of the subsequent 5c plate-pairs. The left inscriptions in blue on the first four 5c plate-pairs are identical in length and position relative to the blue frames below them.

On Plate-Pair VII (2c) the left inscription has similar wording to the plate-pair it replaced, but it is shifted and the last “o” is raised and underlined. Its right inscription is the first to have a single-line format. On most subsequent replacement plate-pairs the right inscription is in a single line. This is the first plate to have a plate identifier in both inks, in this case a reversed “2.” F-3397 appears in vermilion over the left selvage and position 1, an unusual placement. Most other plate-pairs have their order number in the far right area. (Fig. 4)



**Fig. 4
Single-line right
inscription
Plate-pair VII.**

- a) Order number at far left.
- b) Reversed 2 plate identifiers.

On Plate-Pair VIII, the third 5c plate-pair, the order number was apparently mistakenly omitted. A reversed “3” plate identifier, in black only, appears in the far right corner.

Plate-Pair X (Fig. 5) was the first to have 200 subjects, divided into two panes of 100. On the first specimen sheet of the left pane, there is no order number, but subsequent specimen sheets show a number. It is not clear whether the number was simply uninked in that first use, or whether the



**Fig. 5 Distinguishable inscriptions from first
200-subject (two-pane) plate-pair**

- REPUBLIC PANAMA moved to left half of both panes.
- Hyphen between 2 and CENT on left pane; not on right pane.
- T of CENTS pos 4 on left pane; between pos 3 & 4 on right pane.

number was missing and added later. This was a particularly long-lived plate-pair, used to print the sheets used under four different overprint types: late printing of 39 (Type II), 47 (Type III), 53 (Type IV), and 56 (Type V). Small differences of length, position, or content allow one to distinguish whether an inscription comes from the left or right pane.

Plate-Pair XIII (1c) and Plate-Pair XIV (5c), like Plate-Pair X, have two panes of 100 separated by a narrow gutter. The marginal markings on the left panes have much the same content and format as their right panes. However, due to differences outlined in Table 1, small fragments can usually be assigned to their proper pane. Examples of marginal marking from Plate-Pair XIV (5c, Scott 57) are seldom seen.

Fig. 6 shows the 1c, Plate-Pair XIII. Each pane’s inscriptions are very similar except for the extra registration marks found toward the outer sides of this double-size plate-pair. Note that the two left inscriptions are positioned differently as revealed by where the vertical perforations cut; a single position 1 stamp could therefore be assigned to its proper pane. But on the two right inscriptions, a pair of stamps coming from position 6 and 7 could not be distinguished.



Fig. 6 Four inscriptions from a double-size plate-pair. Both left and right inscriptions from both left and right panes.

Plate-Pair XIII and XIV share one order number; both plates were created in response to one order. No other plate-pairs used for the Sixth and Seventh Series share a printed order number. *De facto*, all the other order numbers on the Sixth and Seventh Series function as “plate numbers.”

Table 2 groups the 14 plate-pairs by their denomination. Table 3 lists the 38 possible combinations of CZSG Check List issues and the plate-pairs.

It appears very unlikely that additional plate-pairs not in Table 1 will be discovered to have been used to produce the Sixth and Seventh Series. All the Sixth and Seventh Series items from the ABNCo Archive have been matched to issued stamps and *vice versa*. All examples of marginal markings on significant-sized multiples have been matched to one and only one plate-pair. All “too small” fragments of marginal markings fit with several plate-pairs. It is more possible, but still very

Table 2 Plate-Pairs Correlated to Denominations

Denomination	Number of Plate-Pairs Used	Plate-Pair Designation
1c	4	I, IX, XII, and XIII
2c	3	II, VII, X,
5c	5	III, VI, VIII, XI, and XIV
8c	1	IV
10c	1	V

continued on page 20

Marginal Markings

continued from page 19

unlikely, that additional plate-pair/overprint combinations could be discovered. But at this time there are no anomalous items known to the author. Readers are asked to report any items that appear inconsistent with the listings in the article.

Table 3 Combinations of Issues and Plate-Pair Inscriptions

CZSG Number	Overprint	Plate-Pair Inscription	Order Number	CZSG Number	Overprint	Plate-Pair Inscription	Order Number
27	Antique	II	None	40.B	Type II 9.2 mm spacing	XI	F-4736
28	Antique	III	None	41	Type II	V	None
29	Antique	IV	None	46.A	Type III green	IX	F-3843
30	Antique	V	None	46.B	Type III light green	IX	F-3843
31.A	Type I 10.5 mm CANAL	I	None	47 left pane	Type III	X	F-4068
31.B	Type I 11 mm CANAL	I	None	47 right pane	Type III	X	F-4068
32.A	Type I 10.5 mm CANAL 8.5 mm spacing	II	None	48.A	Type III 10.7 mm CANAL	VIII	None
32.B	Type I 10.5 mm CANAL 9.2 mm spacing	II	None	48.B	Type III 10.5 mm CANAL	VIII	None
32.C	Type I 11 mm CANAL	II	None	52	Type IV	IX	F-3843
33.A	Type I 10.5 mm CANAL	III	None	52	Type IV	XII	F-5634
33.B	Type I 11 mm CANAL	VI	F-2896	53 left pane	Type IV	X	F-4068
34	Type I	IV	None	53 right pane	Type IV	X	F-4068
35	Type I	V	None	54	Type IV	XI	F-4736
38.A	Type II 8.5 mm spacing	I	None	55 left pane	Type V	XIII	F-6566
38.B	Type II 9.2 mm spacing	IX	F-3843	55 right pane	Type V	XIII	F-6566
39.A	Type II 8.5 mm spacing	VII	F-3397	56 left pane	Type V	X	F-4068
39.B left pane	Type II 9.2 mm spacing	X	F-4068	56 right pane	Type V	X	F-4068
39.B right pane	Type II 9.2 mm spacing	X	F-4068	57 left pane	Type V	XIV	F-6566
40.A	Type II 8.5 mm spacing	VIII	None	57 right pane	Type V	XIV	F-6566

Winners

At the Philatelic Show held in Boxborough, MA in May 2015, Paul Ammons' exhibit, "Canal Zone Second Air Mail Series," received a gold in the Open Multiframe competition. Mike Drabik was awarded a silver medal in the same competition for his exhibit, "The 1964 Canal Zone Air Mail Stamps Celebrating 50 Years of Operation." In the single-frame exhibits, David Zemer won two gold medals for his exhibits, "The 1911 Panama Advertising Booklet" and "The 1920 Panama and Canal Zone 50c Stamp from Photograph to Production."

Study Group News

President's Report

David Zemer

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Our schedule during the second quarter 2015 was busy and we were able to meet at more places than probably any other quarter in our history. We had meetings at WESTPEX (California), Philatelic Show (Massachusetts), NOJEX (New Jersey), and NAPEX (Virginia).

Come to StampPex 2015 – Grand Rapids, MI

We haven't left out the center of the country: APS StampShow 2015 will take place in Grand Rapids, MI on August 20-23 and we will sponsor three CZSG awards for exhibits containing at least 50% Canal Zone-related philately. A CZSG silver medal will be available for the best single-frame exhibit and multi-frame exhibit as well as a bronze medal for the best Canal Zone-related novice exhibit.

In addition, the CZSG will have a table adjoining that of the US Possessions Group, be featured in the coupon book handed out to the first 2000 visitors, have a full-page ad in the Show Program, and have a meeting open to everyone interested in Canal Zone philately. Please stop by and see us between visiting the dealers, viewing the 900 exhibit frames, and attending the many meetings, lectures, and presentations – you won't find a more inexpensive way to have a good time as there is no charge to attend!

We need volunteers to sit at our table. Please contact me or Dick Bates if you can help for even a few hours.

Collectors Club, NYC – October 7

We have been invited to the New York Collectors Club on the evening of October 7th which will be dedicated to Canal Zone philately. Twenty frames will be filled with our members' exhibits. All our members are invited to join us – please check our website for more information.

The Collectors Club meeting was arranged by Irwin Gibbs who unexpectedly passed away shortly after the successful sale of his Canal Zone collection. His CZ postal stationary collection was legendary and we don't expect to see its equal again. Irwin had been one of our strongest supporters for decades and will be missed.

Irwin J. Gibbs

Irwin Gibbs passed away following open heart surgery only a week and a day after the sale of his collection by Robert A. Siegel Auction Galleries in New York City. This is very sad news, as Irwin was always cheerful, full of good ideas, and willing to help others with their collecting, especially if it meshed with his own very wide interests in Canal Zone philately. He will be missed. *Photo courtesy of Gary Weiss.*



Irwin J. Gibbs

Secretary's Report

Mike Drabik

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Greetings to all members of the CZSG. I'm really looking forward to summer after the winter we had in Massachusetts.

There has been an excellent response to the request for 2015 annual membership dues I sent to every CZSG member earlier this year. I wish to thank all who have paid their dues. There are still 75 CZSG members who have not paid as I write this report, and this report will serve as a reminder.

As of June 10, 2015, the Canal Zone Study Group had 537 members.

Please join me in welcoming our newest members:

Thomas J. Tomaszek, CZSG #2759 Marc Bedrin, CZSG #2760

The following CZSG members have made changes to their mailing addresses:

Charles Cozewith, CZSG #200,	Robert A. Ross, CZSG #1803
Ray L. Coughlin, CZSG #565,	Dr. Harry W. Wyre, Jr., CZSG #2540
George J. Adler, CZSG #677	Roland G. Rada, CZSG #2583
Edmund W. Price, CZSG #858	

The following members have resigned from the CZSG:

Dr. Arthur W. Sprague, Jr., CZSG #712	John L. Harris, CZSG #2345
Ward G. Higgins, CZSG #1456	Herbert A Hutchinson, CZSG #2581
Patrick G. Moore, CZSG #1739	Paul Panunto, CZSG #2654
Roy V. Millhouse, CZSG #2091	Bill Denby, CZSG #2655
Thomas S. Pollard, CZSG #2137	Steven F. Chown, CZSG #2700
Dr. Niki L. Oquist, CZSG #2310	Robert G. Rufe, CZSG #2758

It is with great sadness that I note the passing of our fellow CZSG members listed below. We send our condolences to their families for the loss of:

Irwin J. Gibbs, CZSG #174	James E. Kenney, CZSG #2064
James R. Shirley, CZSG #1306	Louis E. Guglielmino, CZSG #2215
Hugh E. Harvey, CZSG #2064	

Best wishes to everyone and don't forget to invite someone to join the CZSG!

Auctions by Jim Crumpacker

Public auctions of the current period, Jan. 1- Mar. 31, 2015, followed the same pattern as nearly all auctions of the past couple of years, i.e., scattered material of merit was available without any breadth or "name" offerings. This changed in late May with the sale of Irwin Gibbs' world-class collection at Siegel. A special report complementing the Coleman article in this issue will be prepared for you on this one.

As always, the final price of hammer plus commission is shown first on the list below and is followed by the catalog price from the 2015 *Scott Catalogue*, in parentheses.

14d, CANAL antique, VF in pair w/ normal, OG, H, VF \$1045 (\$1780) Cherrystone
15, OG, H, VF \$1380 (\$2000) Harmer-Schau
15, OG, H, XF \$2415 (\$2000) RA Siegel
22g, invt'd center w/ ovpt. reading up, used, XF \$4600 (\$ 4750) RA Siegel
34a, vertical pair, one w/o ovpt., 2 copies in UL margins bl. 4, OG, HR, VG-F \$1840 (\$3500) Cherrystone
48, OG, H, VF \$260 (\$450) RA Siegel
60a, CANAL double, right stamp in pair w/ normal, to include right selvage, dried OG, H, F-VF \$1093 (\$2254) Cherrystone
61d, CANAL double, OG, H, F-VF in pair w/ normal \$1093 (\$1903) Cherrystone
81, pl. bl. of 6, #14628 w/ "F" at top, TG, H, F \$805 (\$4250) RA Siegel
08, no gum, roller cancel as always, XF \$690 (\$600) RA Siegel

The names and addresses of the firms that offered these stamps are:

Cherrystone Philatelic Auctioneers
119 W. 57th St.,
New York, NY 10019

Harmer-Schau Auction Galleries
1333 N. McDowell Blvd., Suite B
Petaluma, CA 94954

Robert A. Siegel Auction Galleries, Inc.
60 E. 56th St., 4th floor
New York, NY 10022

Salz Award – 2015 by Richard D. Bates, Jr.

In 2014 the CZSG initiated a new annual award, created to recognize the contributions of Dick Salz to the quality of the publications of the CZSG. It is to be presented at the Canal Zone Study Group meeting at WESTPEX (or other show at which the CZSG is a participating society) to the person who has written the best article during the previous calendar year on the philately and postal history of the Canal Zone and the Isthmus of Panama, including relevant aspects of interoceanic transport and communications.

Named the Dick Salz Award, the winner is selected by a panel of three CZSG members. The inaugural award was presented at WESTPEX 2014 to Dickson Preston. In 2015 the award was presented to David Zemer for his two papers entitled "The 1920 Panama and Canal Zone One Balboa (\$1) Stamp" and "Design of the 1920 Panama and Canal Zone Cincuenta Centésimos (50c) Stamp," that appeared in *CZP* **50(1):1-8** (2014) and **50(3):28-32**(2014).

In addition, at the recommendation of the panel, a second

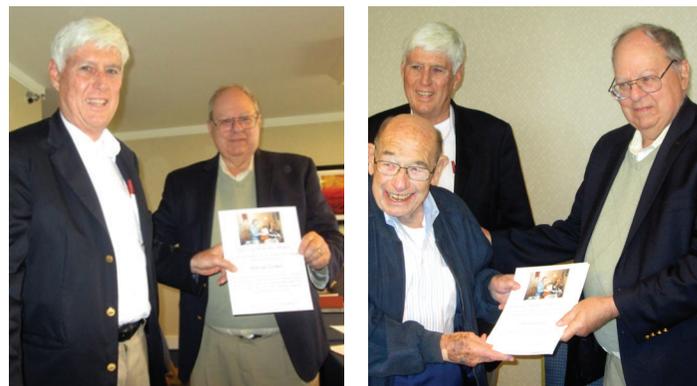


Fig. 1 Salz Award presentations to David Zemer and Irwin Gibbs

Salz award was given at the same meeting to Irwin Gibbs to recognize his contributions to Canal Zone philately as Editor of *Canal Zone Postal Stationery* published by the United Postal Stationery Society and distributed by the CZSG to its members.

Irwin J. Gibbs Sale of Canal Zone Stamps and Postal Stationery

by Elliot W. Coleman

On May 21, 2015, the Robert A. Siegel Auction Galleries sold the CZ collection of Irwin J. Gibbs. Mr. Gibbs was the editor of the definitive catalogue, *The Postal Stationery of the Canal Zone*, and a frequent gold-medal exhibitor. He acquired this impressive collection over the course of 50 years of collecting. The sale featured 363 lots in two sessions and generated over \$365,000 (all results include buyers' commissions) in winning bids. Virtually every lot found a new home!

Though Mr. Gibbs was most noted for his extensive knowledge and collection of postal stationery, the sale commenced with the stamp and postal history section that contained a large array of rare and valuable stamps and covers. Highlighting the first issue section was a rare 1904 2c rose with "CANAL ZONE" overprint double (Scott No. 1b, Scott value \$3250; Fig. 1) which realized \$4600. Following 30 lots of individual first issue stamps and covers was an impressive "balance of important study collection" lot which realized over \$4300 vs. an estimate of \$3000-4000.



Fig. 1 No. 1b
"CANAL ZONE" double



Fig. 2 No. 15a "PANAMA"
reading down and up

A small second issue section was followed by an extensive group of third issue map stamps and covers. A highlight of that section was an 8c on 50c with "PANAMA" reading down and up (Scott 15a, \$7000; Fig. 2), of which only eight are known, which realized \$4025. This was quite a bargain, though most of the lots in the section brought about 1/2 to 3/4 of catalogue value. The third series study collection balance brought over \$5400 vs. an estimate of \$5000-7500.

Beginning the portraits section were three lots comprising Gibbs' group of American Bank Note Company (ABNCo) specimens from the 1990 Christie's auction of the archives material. The first lot consisted of specimen stamps and blocks including several imprint blocks; 464 stamps were included in 163 items, according to the description. The collection, estimated at \$7500-10,000, sold for a little over \$6000, or about \$13 per stamp. The next lot featured booklet and booklet pane specimens from the same sale. It was estimated at \$5000-7500, and brought only \$4600. The final lot comprised the remainders (491 stamps) and sold for \$5175 (or about \$10.50 per stamp) against an estimate of \$4000-5000. These results indicate to me a lack of mature market for these scarce items, which may change as more of this material reaches the market and generates interest and demand.

The Hamilton Bank Note Company issue was well represented by 20 lots of rare errors and varieties. Highlights included the 1c with inverted center (Scott 22g, \$3750; Fig. 3) which brought just under \$3000; the 2c with CANAL double (Scott 23i, \$5000; Fig. 4) of which three are recorded, which realized \$7475; and the 5c CANAL only (Scott 24d, \$5500; Fig.

5) also with three known, which realized \$8625. The balance of the Hamilton Bank Note stamps, called "a study collection balance" in the catalogue, contained 75 stamps and 42 covers and cards. It brought \$2415 vs. an estimate of \$2000-3000.



Fig. 3 Scott 22g
inverted center



Fig. 4 Scott 23i
CANAL double



Fig. 5 Scott 24d
CANAL only

The ABNCo section, comprising over 50 lots, contained many scarce and rare stamps, including varieties, errors, and booklet panes, as well as some wonderful covers. A 1912 2c inverted center, booklet pane of six (Scott 39f, \$8000) brought over \$3700. A 1921 1c large block containing a ZONE only error (No. 55d, \$4000, 5 known) and a pair, left stamp without overprint (No. 55c, \$1000), both due to a foldover, brought \$4600. The "monumental" study collection balance, estimated at \$3000-4000, brought spirited bidding and sold for about \$4900. The booklet pane balance, estimated at \$2000-3000, brought \$3700.

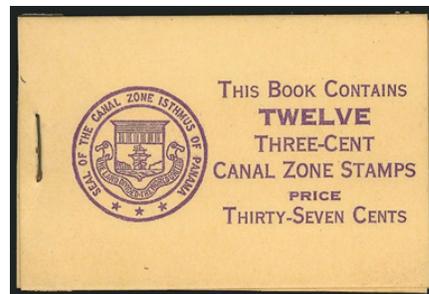


Fig. 6
Scott 102a
complete
handmade
booklet

A small US overprint section included a 1926 2c pair with CANAL only and ZONE/CANAL varieties (Scott 84e, \$3500) which brought \$2070, and a 1926 5c pair, one without overprint, other with overprint inverted (Scott 86g, \$2500), which brought \$1265. A rare complete booklet of two panes of the 1931 3c (Scott 102a, \$13,000; Fig. 6) of which two are said to exist, brought an impressive \$11,500. The US overprint study collection balance was estimated at \$2000-3000 and brought over \$4300 and the modern issues balance, estimated at \$500-750, brought \$920.

Following small Air Post, Air Post Officials, and Zeppelin cover sections, a Postage Due section that featured numerous scarce and attractive covers created a lot of excitement as lots met and often exceeded estimates. The Postage Due study collection, estimated at \$500-750, realized \$1150 and the Postage Due cover balance containing 21 covers and two forms blew by the \$500-750 estimate amid hectic bidding and finally sold for almost \$3750.

Mr. Gibbs' award-winning exhibit collection of Canal Zone postal stationery followed in almost 150 lots. It began with three lots of proof and essay material for the 1909 Panama designs which achieved mixed results. The first lot more than quadrupled estimates, but the third did not meet even its low estimate. These were followed by a vast and unprecedented array of varieties, specimens, and errors of the first CZ



Fig. 7 U1a/1a used

envelopes. Specimens, many being offered for the first time individually, brought around 20% of UPSS catalogue values. With no established market I expect that it will take some time for these scarce items to find their true values. The errors and varieties did much better, most achieving half to full catalogue value. For example, the used copy of Scott U1a, the 1c with Head and overprint only (Fig. 7), brought \$2070 vs. a UPSS value of \$2500. Similar results were achieved for the 1921 Centenary envelopes. The ABNCo production file for the 1923 Coat of Arms Issue (#U5 & UX6), which sold in the 1990 Christie's ABNCo archives sale for \$4950 and was estimated at \$4000-5000, realized over \$4000.



Fig. 8 UF1/RE1 with #39e Inverted Center stamp

The regular envelopes were followed by a remarkable section of over 25 rare Canal Zone and Panama registration envelopes. It began with a used UF1/RE1 with a No. 39e 2c inverted center stamp (Fig. 8) which exceeded its \$3000-4000 estimate amid active bidding and set the tone for this section. Most of these rare envelopes brought from half to full catalogue value with several exceeding that. The envelopes section concluded with the balance of the exhibit collection containing 149 items on the original exhibit pages. The lot, estimated at \$5000-7500, realized only \$4900 and was, in my opinion, a fantastic purchase by some lucky collector or dealer.

The Postal Card section contained an unprecedented group of varieties and errors of the first 11 types listed in the UPSS catalogue (four in Scott). Featured were many rare multiple surcharged errors that mostly sold for from 1/3 to 2/3 of catalogue values. For example, the only known example of UX1c, the 1c on 2c carmine postal card with triple overprint, one inverted, (Fig. 9) realized \$2185 versus a UPSS value of \$3500. The offered specimens achieved around 1/3 of UPSS values. The large group of Christmas cards distributed through

the commissary brought between 1/3 and 2/3 of UPSS values. The 1921 centenary and 1924 arms cards generally followed the same pattern with specimens bringing around 1/5 of UPSS value and the issued cards around 1/3 with a few better results. The sale concluded with the 1924-70s study collection of modern postal stationery. This large "balance of collection," conservatively estimated at \$1000-1500, only brought \$920 and will most assuredly make the purchaser exceedingly happy.



Fig. 9 UX1c/S1c

The sale of Mr. Gibbs' superb collection of Canal Zone stamps and postal stationery was, in my opinion, a qualified success. The rarest of the stamps usually brought very nice realizations. There were some bargains to be had and it appears as if a great deal of excellent material found its way to new homes and collectors. Much of this material was kept off the market for many years by Mr. Gibbs, which probably put a damper on demand. Now that this material, particularly the stationery specimens, will be available to a wider audience, I expect that interest and prices will benefit. This collector of Canal Zone material would like to thank Irwin Gibbs for being so generous in sharing his trove of material and most importantly his knowledge with all of us throughout the years.

Acknowledgement: All illustrations are presented with the kind permission of Robert A. Siegel Auction Galleries whose catalogue was a fitting tribute to the years of effort Mr. Gibbs put into his collection. Scans of most lots and individual realizations are available at their website.

A Spectacular Appearing Fake



This item appeared on eBay in March 2015 and attracted a number of bidders. It has a spectacular appearance, posing as a copy of J20, one without overprint, a Canal Zone variety that doesn't exist. Collectors are advised to beware of such fakes that look too good to be true. It is on bright white paper, the stamp color is wrong, and the perforation holes are tiny. I did not have the actual example in hand, but I suspect the paper and the impression on it do not feel right. The good thing is that the seller, and presumably the creator, had marked this as a fake. But who knows whether the next example will be marked in a similar way.

**Another March 1916 Mixed Franking:
Panama 8c Hurtado (Panama Scott
No. 213) and the Canal Zone 2c Cordoba
(Scott No. 39)
by David Zemer**

When writing the previous article that appeared here in the 4th Q 2014 issue, *CZP* 50(4):37 (2014) I had overlooked another combination in my collection, shown in Fig. 1. This is only a front, and like the previous correspondence it involved Salmon. But this time the date was March 9, 1916 from Culebra, CZ. It reinforces a previous assumption that Salmon and friends were using the just-released 8c Panama stamp in the Canal Zone by telling the postal clerks that these stamps were Canal Zone 8c stamps, Scott No. 29, that were missing the overprint.

The 12c rate shown was valid in 1916 because the Canal Zone registry rate was 10c and 1st class mail 2c. The fact that the Canal Zone postal clerk entered this cover into his books as Registered No. 1885 proves that the “missing overprint” story was believed.

The previous cover shown in December with the block of four CZ Scott No. 46 stamps came with a message that the 8c was really a (rare and therefore expensive) Canal Zone stamp that was missing the overprint. We recommend that Panama and Canal Zone collectors carefully look through their collections for similar covers to or from Salmon around the month of March 1916 and if they find any to send a short description and a scan of both sides to the editor.

As in the past, this article will appear in both the *Canal Zone Philatelist* and *COPACARTA*.



Fig. 1 March 9, 1916 mixed franking: Panama 8c Hurtado (Panama Scott No. 213) and the Canal Zone 2c Cordoba (Scott No. 39)

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1. *The Canal Zone Philatelist*. Washington, D.C.: Edward Conger. Vol 1(1), Feb 1953 cmplt Vol 26(4) 4th Q 1990. Nos. 1-97 bound in two blue buckram binders with red label. Thereafter unbound and cmplt Nos. 99-190 Vol 50(1)(99-190) PLUS Cumulative Indices 1953-2012 PLUS 7 mail sales 2003//2009 Smith #4060, offered at \$250
2. De Voss, Major James T. *Via Panama*. State College, PA. 1978 HB 410pp. Author's award winning collection limited 100 copies PLUS *Canal Zone Series. Counterfeits* Included with Conger, Edward S. *A Canal Zone Rarity*. Canal Zone Study Group (CZSG) Handbook No. 1. 1952 Pb 17pp. *IBID Canal Zone Booklets*. Included is Conger, Edward S. *A Unique Canal Zone Error*. CZSG Handbook No. 1. 1953 Pb 24p, offered at \$250
3. Entwistle, Lawson. *The Postal Markings of the Canal Zone*. CZSG Handbook No. 5. 1982 Pb 282pp. *IBID*. Supplement to Handbook No. 5. 1984 Pb 43p. *IBID*. Supplement No. 2 to Handbook No. 5. 1987 Pb 22pp. Second Edition. Handbook No. 9. 1992 Pb 328pp. PLUS Weiller, Rudolph. *Canal Zone First Issues on Cover* and Brett, George W. *Canal Zone Essays and Proofs*. CZSG Handbook #3. 1955 Pb 27pp. offered at \$125
4. Haskin, Frederic. *The Panama Canal*. Doubleday: Garden City; 1913 HB 386pp illustrated PLUS Evans, William. *Canal Zone Stamps*. 1st edit. Stamp Journal Publishing Co. 1911 Pb 43pp PLUS Plass, G.N., Brewster, G. and Salz, R. *Canal Zone Stamps*. CZSG. 1986 HB 345pp. PLUS Schwartz, Rick. *The Postal Stationery of the Canal Zone*. UPPS. 1985 Pb 62pp. PLUS Tattleman, E. *Canal Zone Postage Stamps*. 1961 Pb 439pp. offered at \$300
5. POSSESSIONS: *Journal of the United States Possessions Philatelic Society*. Cuyahoga Falls, Oh.: Gilbert Plass. Vol 1(1) 1978 cmplt Vol 18(4) 1995 No 1-66 cplt + index bound in three gray buckram binders; thence unbound Vol 19(1) cmplt Vol 22 #2 whole #67-80 2nd Q 2001. Unlisted in Smith. PLUS Karrer, Robert J. *Canal Zone Post Office Opening and Closings. Commemorative Covers 1929-1979*. Canal Zone Study Group Handbook No. 10. SC 87pp 1995. *IBID US Naval Slogan PLUS Gibbs Postal Stationery* (2 issues of Slogan Cancels and *IBID CZ Commemoratives* plus four CZ supplements, offered at \$200.

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