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Volume 35 No. 4 September 2018

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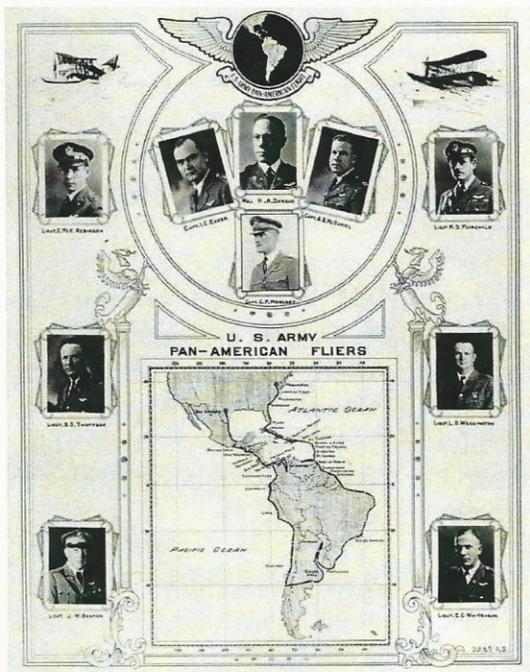
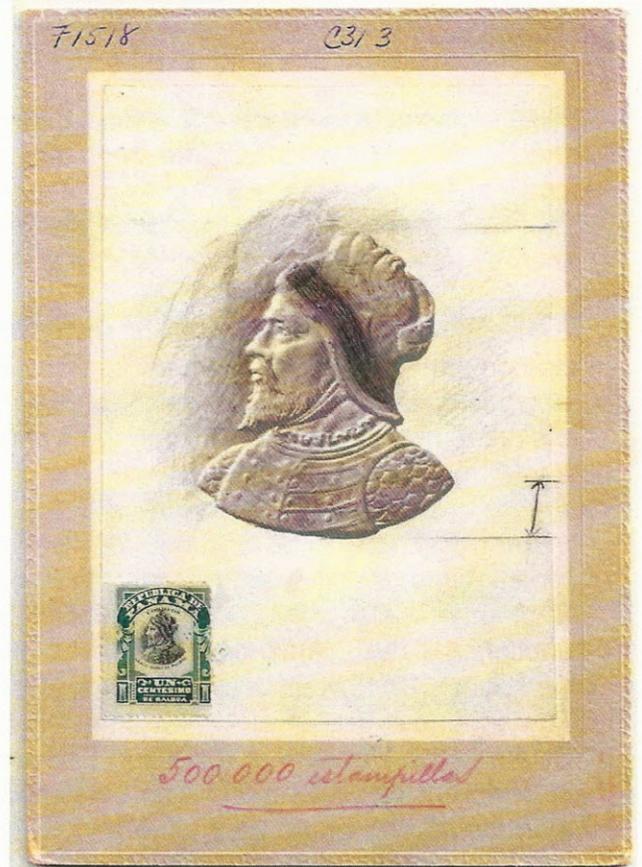
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IMPORTANTE - IMPORTANT

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**Panama's American Bank Note
Company Portrait Stamps
The 1¢ Balboa Stamp by David
Zemer**

PREFACE

Researching Panama stamps issued during the first 30-40 years of the republic is challenging due to the lack of postal archives in Panama relating to the design, manufacture, and sales of each stamp.

Earlier published reports were often based on contemporary newspaper articles, postal decrees or laws, and articles or notes written by other researchers more than 50 years ago.

A breakthrough in the documented history for students of this country took place on September 12, 1990, when Christie's auctioned the American Bank Note Company (ABNCo) philatelic archives. Ross Towle found a number of ABNCo Print Order Books at the Museum of American Finance in New York City. Acting on his tip, I was able to examine and photograph the pages for Panama in 2009.

The latest discovery was made just three years ago in 2015 when I acquired a large part of the correspondence between the ABNCo and Panama.

This article is the beginning of a series of articles that will cover the ½¢ map stamp and the ABNCo portrait stamps first printed in 1908. Some of these stamps were issued by Panama starting in 1909, then reprinted over the next 10-12 years. Two printings of 1¢ stamps that had CANAL ZONE overprints added at the Mt. Hope, Canal Zone printing plant are noted in this research; these overprinted stamps are relevant because they decreased the number of stamps available for sale to the public by Panama.

Important dates will appear in bold type to help future students of these stamps find the original documents.

**The 1¢ Balboa Portrait Stamp – Scott
Number 197**

From the time Panama was part of Colombia through 1905 the ABNCo was the only company outside of Colombia that printed stamps for Panama. Then in 1906 and 1907 the Hamilton Bank Note Company, HBNCo, printed nine different postage stamps, Scott numbers 185-193, and two postal cards, H&G 9,10. Surprisingly, no references of the loss of such an important contract to the HBNCo have been discovered in the ABNCo archives.

The first reference to postage stamps after the HBNCo issues in the correspondence is 1907 when the ABNCo won the next Panama contracts for the ½ ¢ map, 1¢ Balboa, 2¢ Cordoba, 2½ ¢ Arms, 5¢ Arosemena, and 10¢ Obaldia postage stamps.

The Panama 1¢ Balboa stamp paid the domestic, including to the USA, rate for post cards and unsealed envelopes. With the large number of foreign workers involved in the construction of the canal and ships full of tourists coming to Panama and mailing picture post cards back home, one would have expected that the Panama 1¢ stamps should have sold rapidly but this did not happen.

The Panama post office had an important competitor right across the street: the Canal Zone postal system. Most of the workers building the canal and later employed on the completed canal were not Panamanian. Like many expats, they sent a lot of mail back to their home countries.

They were living and working in the Canal Zone, and therefore most used the Canal

Zone postal system and Canal Zone stamps. In addition, tourists coming to see the canal and ships traveling through the canal normally spent much if not all their time in the Canal Zone and used its postal system instead of the Panama system.

The lack of demand for the 1¢ Balboa stamp meant that Panama carried a large surplus of these stamps in their inventory. The table at the end of the article summarizes what we know concerning the number of these stamps printed.

An unknown and perhaps very large number of these stamps were overprinted as tax or telegraph stamps so the amount available to the public to buy was probably significantly lower than the number of stamps printed.

Chronology

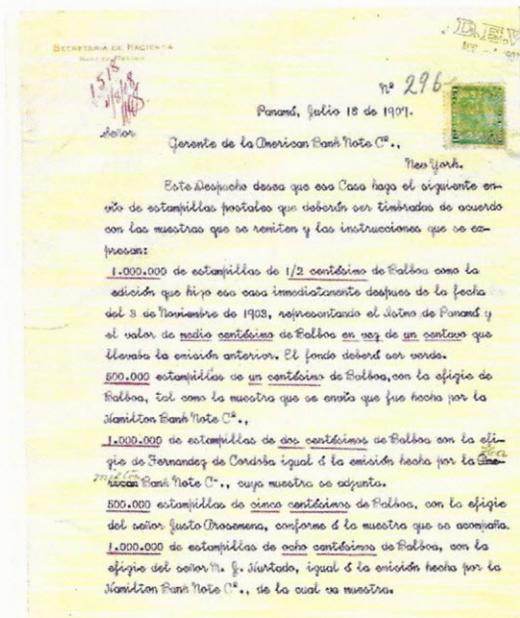
July 18, 1907 – Panama sends “samples of stamps that they want the ABNCo to print. “Enclosed examples,” aside from the 1¢ ABNCo, Sc. 179 stamp mentioned in the order, were the HBNCo stamps of the same denomination. Except for the 1905 Sc. 179 map stamp, the other stamps were not attached to the correspondence.

The order consists of

- (1) 1,000,000 ½-Centesimo stamps like the Isthmus of Panama 1¢ stamps ABNCo printed in 1904 and issued in 1905, Sc. No. 179, which is green. A copy of Sc. No. 179 is attached to the letter.
- (2) 500,000 1-Centesimo stamps like the HBNCo example enclosed in the letter.
- (3) 1,000,000 2-Centesimo stamps with the portrait of Fernandez de Cordoba similar to the example of the enclosed stamp made by HBNCo.

(4) 500,000 5-Centesimo stamps with the portrait of Justo Arosemena like the example of the enclosed stamp made by HBNCo.

(5) 1,000,000 8-Centesimo stamps with the portrait of M.J. Hurtado similar to the example of the enclosed stamp made by HBNCo. (**Figure 1**)



(Figure 1 – July 18, 1907. Letter directing ABNCo to create designs like HBNCo stamps excepting the 1/2¢ stamp which would be similar to Sc.179 previously printed by ABNCo.)

The ABNCo receives a letter from Sr. Hazera, *Secretaria de Hacienda*, Panama Ministry of Treasury, to Mr. F.C. Kovesdy written July 20, 1907, stating that the Treasury has passed several orders for postage stamps and stationery. Hazera hopes that ABNCo will get the order.

August 2, 1907 – ABNCo sends a coded telegram to Panama giving an estimated price of \$3,000 for this stamp order with shipping expenses extra. ABNCo also needed photographs of the portraits to engrave.

August 2, 1907 – an internal ABNCo estimate breaks down the costs of all five stamps. The 1c Balboa stamp would cost \$200 to engrave the face (center) and tint (frame) and \$300 to print 500,000 copies.

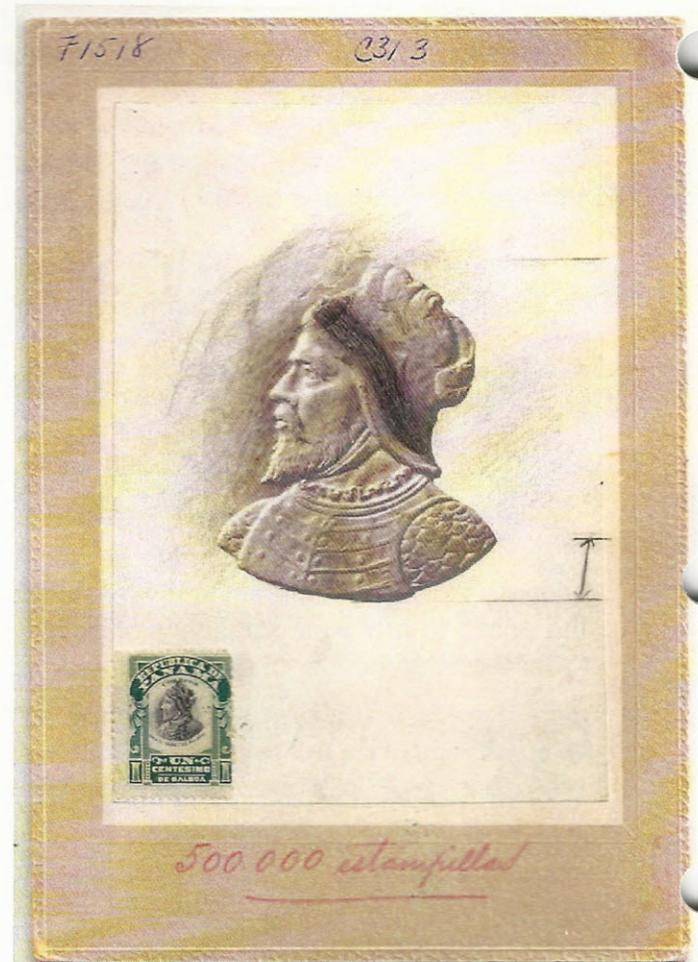
August 6, 1907 – ABNCo confirms the order in a letter to Panama and states that they will retain possession of the plates unless they are cancelled. Keeping the plates in New York was the ABNCo's policy to guarantee that additional stamps would not later be printed by their customers or other third parties.

August 19, 1907 – Panama accepts the conditions of ABNCo and wrote that their Consul in NYC would retrieve the original photographs from HBNC Co used when HBNC Co made the 1906 stamps for Panama and turn them over to ABNCo. Ten days later Panama asks for a price reduction or else they will have to reduce the order by one-half.

September 6, 1907 – ABNCo replies that the prices are not too high for the quality of work.

September 19, 1907 – ABNCo asks R.A. Amador, Panama's consul in New York, to get the photographs from HBNC Co.

February 20, 1908 – ABNCo writes Panama and confirms that the photographs arrived and that they will go ahead with the order and provide models for the approval of the government of Panama. The photograph for the 1c stamp is presumably identical to that previously sent to HBNC Co and has a copy of the HBNC Co 1c Balboa stamp, Sc. No. 186, pasted to it. The ABNCo assigns it Foreign Order number **F1518** and notes that the die (vignette) number is **C313**. (**Figure 2**)



(**Figure 2** - Photo of Balboa for Vignette showing size reduction. 500,000 stamps requested.)

March 9, 1908 – The models are sent to Panama for approval.

March 28, 1908 – Panama confirms that the models (**Fig. 3**) have been received, approved, and are being sent back to ABNCo.



(Figure 3 - Hand drawn Essay in Green and Black. Lettering in white China ink. Sent to Panama and approved.)

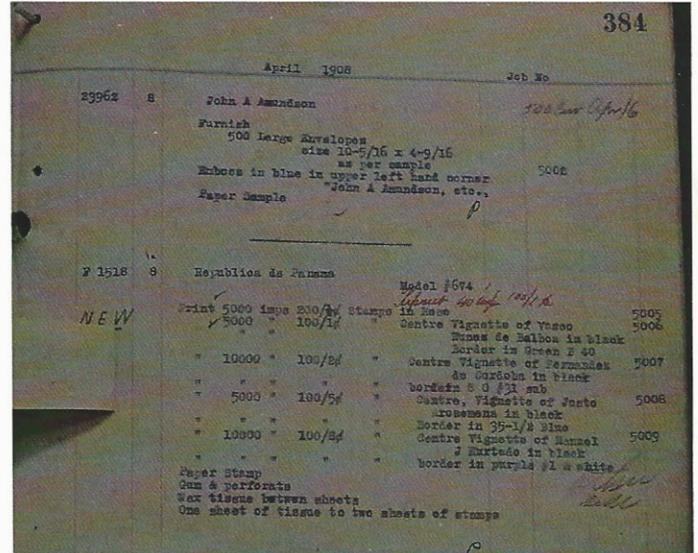
1908 First Order – F1518

April 8, 1908 – ABNCo receives the approved models and proceeds with the order, **F1518**. April 8 is the date the order for 5000 impressions (sheets) entered the order book; along with the order number, the date is used by ABNCo to identify this printing. (Figure 4). All the 1¢ Panama stamps were printed 100 per sheet except for the 1916 “machine-cut” booklet stamps. On July 1 ABNCo entered a note in the print order book that they had reprinted 40 sheets of the 1¢ Balboa stamp but no reason was given.

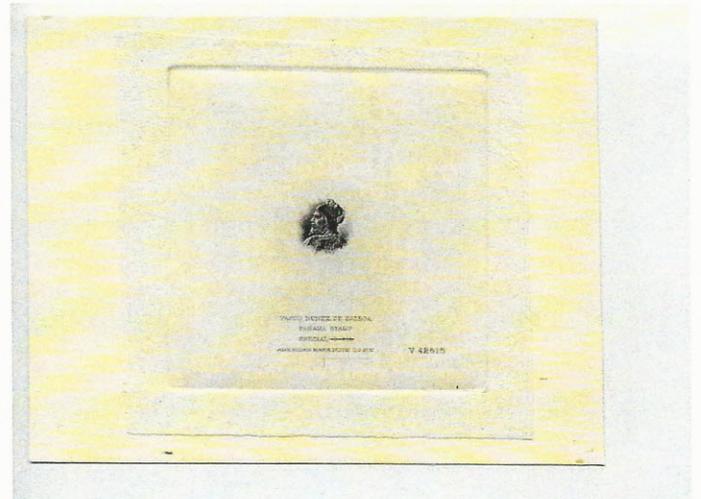
April 23, 1908 – Die Proof finished by the engraving department and sent to Foreign Department for approval. (Figures 5, 6).

Die Proof Numbers

The vignette die was designated **Special – C – 313** in 1908 and the frame die **C-817**. Around 1924 the ABNCo renumbered its die numbers. The vignette die was renumbered **V-42615** and the frame **26324**. (Figs. 7, 8



(Figure 4 - April 8, 1908. ABN Co. Print Order for 500,000 1 centavo Balboa stamps. The small paper note folded back at the left has an order dated July 1 for 40 sheets to be reprinted. Photo courtesy The Museum of American Finance)

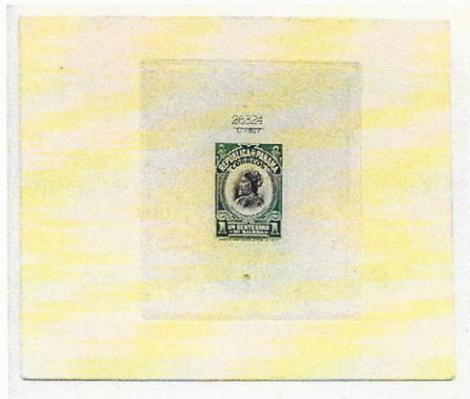


(Figure 5 - April 27, 1908 – Die Proof Approved by ABNCo Supervisor.)



(Figure 6 - April 1908 -Reverse of Die Proof showing date stamps.)

The vignette die was designated Special - C - 313 in 1908 and the frame die C-817. Around 1924 the ABNCo renumbered its die numbers. The vignette die was renumbered V-42615 and the frame 26324. (Figs. 7, 8)



(Figure 8 - Large die proof showing green frame die proof number C- 817 changed to 26324. Ca. 1924. Ex-Leeds.)

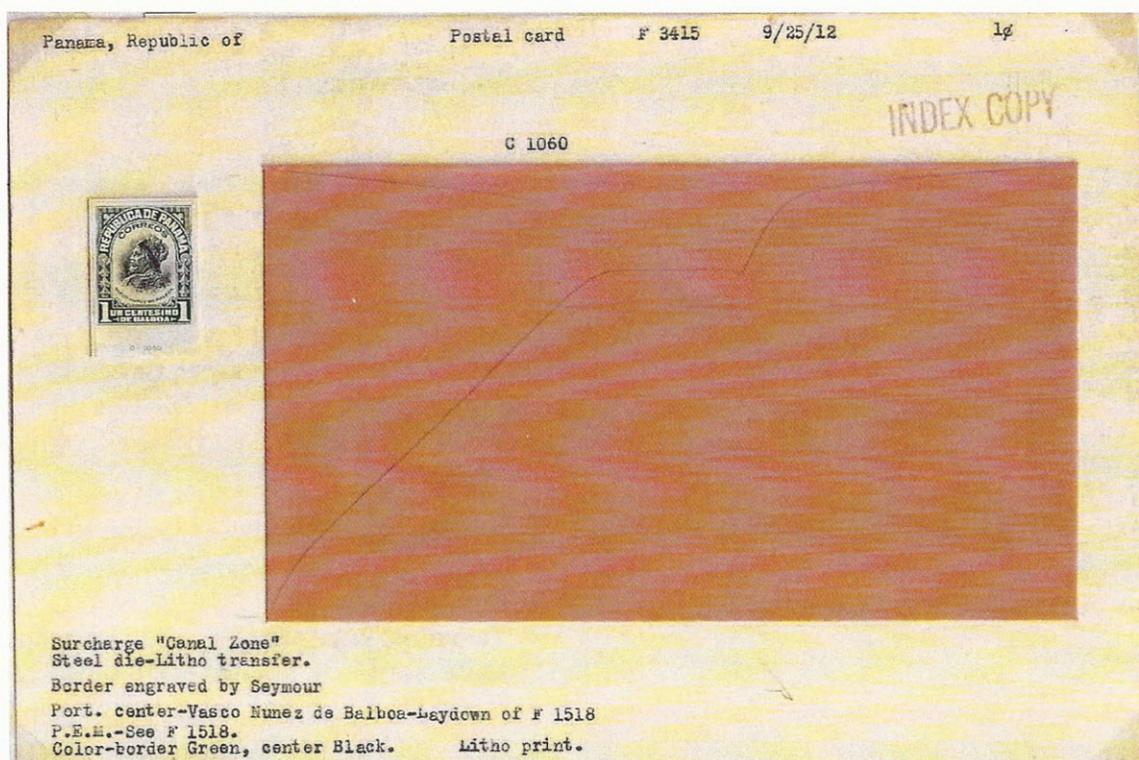


(Figure 7 - Large die proof showing vignette serial number changed from Special C-313 to V 42615. Ca. 1924. Ex-Leeds.)

Vignette Die of Balboa Reused for 1¢ Canal Zone Postal Card

The Higgins & Gage postal stationery catalogue lists a 1¢ postal card with a Balboa vignette as Panama stationery #11. This 1¢ postal card was made only for the Canal Zone and the photo in the H&G catalogue is the Canal Zone postal card and should be delisted from this Panama catalogue. Because the vignette used the same die as the 1¢ stamp it is mentioned in this report.

August 27, 1912 - Panama ordered 100,000 1¢ postal cards, Sc. UX4, for the Canal Zone. In their reply to Panama on September 16, the ABNCo accepted the order and promised to keep the costs down by using the same vignette of Balboa that they had used for the 1¢ postage stamp.



(Figure 9 - Index card for F3415, Canal Zone postal card, Sc. UX4. The same vignette die used for the 1908 1¢ Balboa stamp, F1518. Frame die C - 1060. Ex-Gibbs.)

The frame was redesigned and designated C 1060 then renumbered 26310 in 1924. As shown on the Index Card the Foreign Order number is F3415.

Specimen Stamps

In the 1990 ABNCo sale by Christie's, Lot 513, with a hammer price of \$3,190, had the bulk of the Panama specimen stamps.

The persons who described these stamps made the same mistakes that many philatelists have made. They confused the 1906 HBNC issues with the ABNCo issues and used the Scott numbers 187(2¢), 189(5¢), 190(8¢) and 191(10¢) of the HBNC stamps in the description instead of the correct ABNCo Scott numbers 198(2¢), 200(5¢), 213(8¢) and 201(10¢). The

1¢ Balboa stamp Scott number, 197, is correct.

This lot was bought by two well-known Latin American stamp dealers, Giana Wayman and the late Brian Moorhouse, who divided up the sheets and did some swapping with the legendary stamp dealer, Kasimir Bileski.

The "key" pieces, the top two rows, including the upper selvage, were torn off the sheets and then, in most cases, blocks of 4-8 stamps on the left were separated from those on the right and sold to different customers. I was fortunate in being able to purchase those on the right which had most of the engraving in the selvage as well as the hand-stamped order dates and hand-stamped "RETURN TO ISSUE ROOM. To Be Held for Reference" instructions. Later I bought many of the left-hand blocks but in most cases, these came from a different sheet than the blocks on the right.

In this article Specimen stamps have the letter "S" following the Scott number.



(Figure 10 – Top two rows of F-1518 Specimen stamps. APR 8 1908 is the date the order entered the ABNCo books.)

1908 - First Order F-1518

The printing date is not given in the correspondence but a sheet of specimen stamps was in the 1990 Christie's Sale. The Foreign Order date APR 8, 1908 is hand-stamped in purple. (Figure 10). Note that ABNCo had not yet begun to engrave Foreign Order numbers on the selvage. "1 Centesimo No." printed over stamps in columns one and two comes from the frame plate and is in green. Over stamps five and

six are two inverted T's, one in green for lining up the green frame and one in black for the vignette. Printed over stamps seven, eight, and nine is "FOR 1 CENTESIMO REPUBLIC DE PANAMA" in black.

July 8, 1908 – ABNCo notifies the Panama consul in New York that the stamps are ready to ship and waits for instructions. A week later, the Panama Consul asks that the stamps be sent as soon as possible. ABNCo adds the order number, F1518, in red ink on the letter.

August 12, 1908 – Panama Rail Road Co., NYC, receives five boxes of stamps to ship to Panama on the SS *Esperanza* and

ABNCo sends the bill of lading to Panama's NYC Consul.

Two days later ABNCo writes Panama: They have sent the stamps and other supplies some time ago and received payment from the office of Sullivan & Cromwell of \$3,787.69, gold.

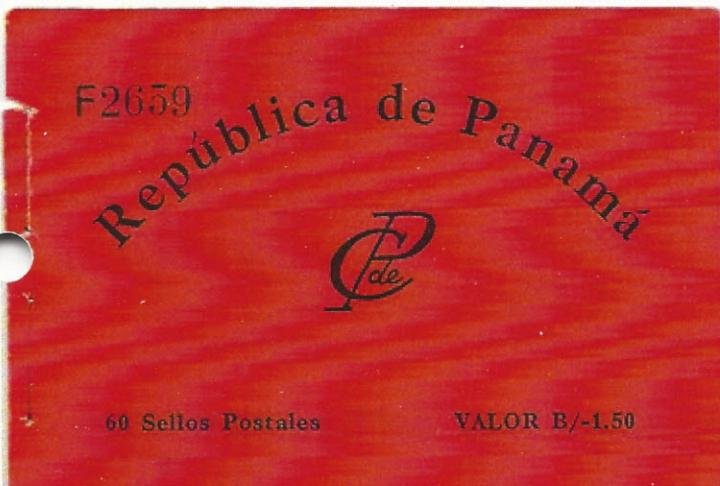
1910 - Second Order F-2659 – Ungummed Stamps and Advertising Booklet

September 1, 1910 – ABNCo receives *Pedido* (Order) No. 9 for 5000 advertising booklets. All the stamps in this order, ABNCo F2659, were manufactured and shipped to Panama without gum. (Figures 11, 12a, 12b, 13). This order was covered in detail in previous articles and was the only time regular issued stamps did not have any glue. (REF 1-6).

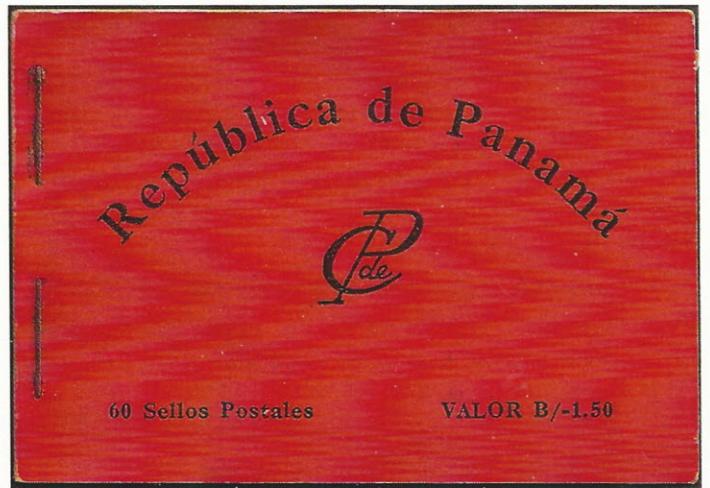
December 29, 1910 – The booklets were shipped to Panama on the SS *Advance*.

Each booklet contained three panes of six 1¢ stamps for a total of 90,000 one-cent booklet stamps. In addition, there were 210,000 1¢ un gummed stamps left over which were assumed to have been distributed at Panama post offices for normal usage.

(Figure 11 – top of specimen sheet F2629, stamps without gum)



(Figure 12a - Specimen Ad Book cover F2659 Two Specimen booklets recorded.)



(Figure 12b - Ad Book cover—5 booklets recorded)



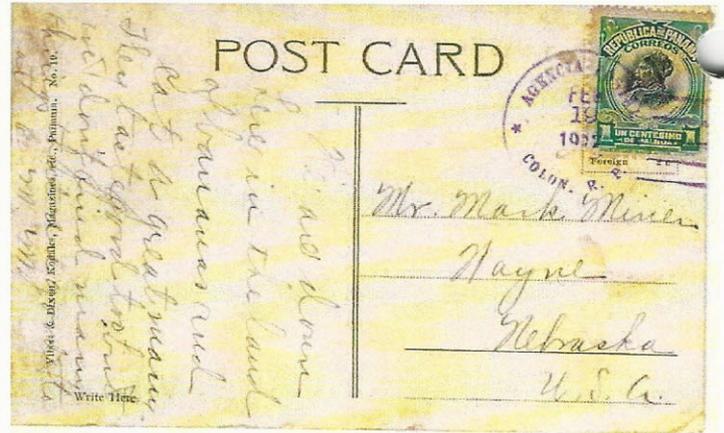
(Figure 13 –Single Pane from Ad Booklet. Note hand-cut perforations at top and bottom, torn perforations at right, and holes from two staples in selva. No glue on the stamps.)

1911 – Third Order F2932 – Only Specimen Stamps Were Printed

May 26, 1911 – ABNCo receives an order for Canal Zone 1¢ stamps, F2932. However, specimen stamps exist for both Panama and Canal Zone but no stamps are on the order for Panama. Only Canal Zone stamps were printed and shipped to Panama. The same plates from previous orders were used. This is the only time that Panama specimen stamps were found without a print order. **(Figure 14)**

Panama had an abundance of 1¢ Balboa stamps from the HBNCo and saw no need to issue the 800,000 stamps that they had received in 1908 and 1910. The first recorded use of the ABNCo 1¢ Balboa is from Colon, February 19, 1912. **(Figure 15)**

(Figure 14 – Un-issued Panama 1 centesimo stamp. Stamps have glue. F2932 orders only printed for the Canal Zone.)



(Figure 15 – February 19, 1912, first recorded use of the ABN Co 1¢ Balboa. Ex-Brid)

1913 – Fourth Order F3843 – New Vignette plate, 100,000 Later Shipped to Canal Zone

July 16, 1913 – In *Pedido 22* Panama orders 1,000,000 ½ ¢, 1,000,000 1¢, and 500,000 2¢ stamps. Six days later, July 22, 1913, before the ABNCo has received the letter of July 16 Panama writes ... *please ship the*



stamps shown as quickly as possible as our supply is very low. Stark & Co. will pay....

August 4, 1913 – 1,000,000 stamps ordered. Stark & Co. is now the official purchasing agent for Panama.

August 12, 1913 – ABNCo writes to Stark & Co. that new plates for the 1¢ stamp must be made because the old ones "... are very much worn." A new plate for the vignette is made and F-3843 appears in black in the selvage above stamp #10. The mirror image of the number "2," indicating that this is the second vignette plate produced for this stamp, is on the selvage at the top right. Since there is no reversed "2" in green on the selvage it confirms that the ABNCo did not make a new plate for the frame for this printing. Two sheets of Panama Specimen stamps with red hand-stamped F3843 and black engraved F-3843 were in the ABNCo archives. (Figure 16).

September 24, 1913 – ABNCo writes Stark that they have 1,000,000 1¢ stamps on hand and notifies Panama that the 1¢ and 2¢ stamps will be shipped on Sept. 27 on SS *Carrillo*. On the shipping order of September 25 ABNCo notifies Stark that the stamps

(Figure 16 : Top of Specimen Sheet for order F3843. Entered ABNCo books AUG 4, 1913. F3843 and "2" reversed (missing here) in selvage indicates a new (second) vignette plate. Two specimen sheets of this order were in the ABNCo archives.)

would be shipped September 27, 1913, on the SS *Carrillo*.

November 7, 1913 – There is an internal ABNCo memo that they have cancelled (scored or destroyed) the plate for the 1¢ vignette – order F3843. This is a further indication that ABNCo did not create a new frame plate and continued to use the original one.

1915 - Fourth Order Over-printed by Canal Zone: Sc. 46 First Printing

At the end of 1915 the Canal Zone postal service was again running out of 1¢ stamps and asked Panama to deliver more. On December 7, 1915, Panama made a delivery of 100,000 1¢ Panama stamps which would be overprinted at the Mount Hope printing plant and are Canal Zone Sc. 46, 1st printing. This reduced the number of stamps from this order on hand for Panama to sell to 900,000 (Figure 17)

1916 - Fifth Order F4853 - Booklet Stamps

January 21, 1916 – Panama sends the ABNCo *Pedido No. 89*, for CZ and Panama booklets. The Panama order includes 10,000 booklets of 1¢ stamp, 4 panes of 6 stamps each, ABNCo order F4853. The 5¢ Arosemena booklets were order F4854. The total number of stamps: 10,000 x 24 = 240,000 1¢ booklet stamps. Only one complete 1¢ booklet is recorded. (Figures 18, 19, 20, 21)

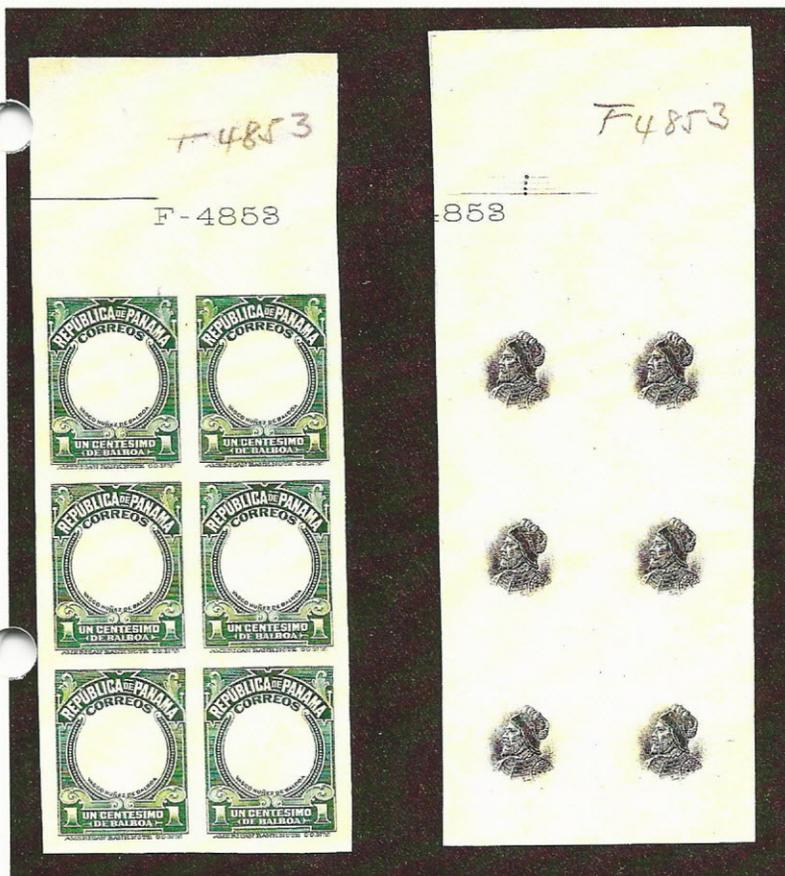




(Figure 17 - Block of 12 from Harmer-Schau January 2011 sale. There is a L-E shift in positions 8, 18. Note the mirror image of "2" on the top right corner to identify that the second vignette plate was used.)

(Figure 18 – Booklet Specimen, 197bS. F-4853 hand-stamped in red at the top.)





(Figure 19 – 1933. 1¢ Cancellation proofs showing engraved order number F-4853.)



(Figure 21 – 1¢ production booklet pane.)



(Figure 20 – Cover of 1¢ specimen booklet panes. Order number F4853 in red. Two such specimen booklets recorded. Only one complete book as issued is recorded.)

1918 – Sixth Order F5634 – Printed on Off-white Paper

May 20, 1918 – Panama orders 1,000,000 1¢ stamps, F5634.

June 8, 1918 – This order used the same plates as the 1913 order, F3843. The black engraved F-3843 and black reversed "2" are on the selvage of the Panama specimen stamps. (Figure 22) This order is distinguished from all previous Sc. 197 orders because of the off-white paper used and the yellowish tint to the green frame.



(Figure 22 – Order F-5634 1918 printing on off-white paper. Two specimen sheets recorded. Hole punch diameter 2.5 mm.)

1921 Sixth Order Later Over-printed by Canal Zone: Sc. 46 Second Printing

In 1921 the Canal Zone was running low on 1¢ Balboa stamps and ordered more from Panama. Panama had a surplus of these stamps in its inventory and shipped 200,000 from order **F5634** to the Canal Zone. They were over-printed at the Mount Hope printing plant March 8, 1921.

All the Canal Zone Sc. 46 Second Printing stamps recorded are on off-white paper with a yellowish green frame verifying that only the Panama sixth order stamps were used for this Canal Zone issue.

The One-cent Balboa ABNCo Invert

The one-cent Balboa ABNCo invert, Scott 197a, is one of the most difficult stamps to acquire. They were not listed by the major stamp catalogues until the late 1930s. No prices were given as none had ever been sold at public auction until the June 1998 Helme estate sale by Shreves Philatelic Galleries. Helme had the only known unused stamp and it was sold for \$7,000 + 10% and

next appeared in the Peter Balmer Collection of Inverted Stamps.

The ex-Helme invert unused copy and nine invert used copies are known. Of the ten recorded copies of this invert seven have the perforations at the top of the stamps cutting into the frame of the stamp. Only one is “well centered,” (Figure 23)

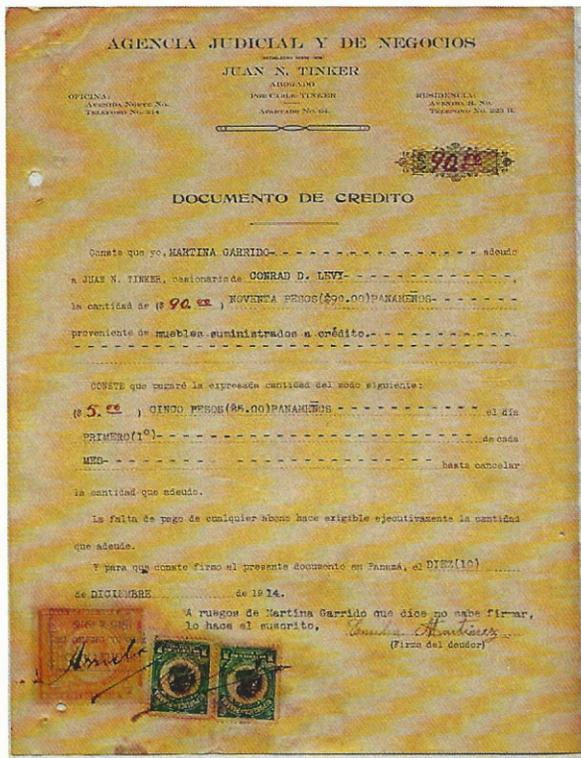


(Figure 23 – Two 1¢ Balboa inverts. The copy on right has perforations cutting into the top of the frame which is typical for seven out of eight such inverts recorded.)

A future article will focus on these inverts and scans of all ten will be shown.

1¢ Balboa Stamps Used for Tax or Revenue Purposes

In times of need, postage stamps paid the stamp taxes on legal documents. (Figure 24) (REF. 7)



(Figure 24 – December 10, 1914. A 20c fiscal stamp paid the tax for a credit between \$50 and \$100. The two one-cent American Bank Note Co. stamps, Sc. 197, paid the receipt tax.)

Ley 24 de 1915 Overprints

Ley 24 de 1915, Law 24 of 1915, authorized the printing and use of revenue stamps. There was a delay in ordering and receiving these revenue stamps from the ABNCo so postage stamps were overprinted to be used as tax stamps. (Figures 25 & 26)



(Figures 25 & 26 Ley 24 de 1915 on two 1 centesimo stamps.)

A few of these provisional revenue stamps were used to pay postage. Sometimes the sender could sneak the letter or postcard past the postal clerk but other times it was discovered and postage due was required to be paid by the addressee. (Figure 27) (REF 8)



(Figure 27 – Cover to Gov. Goethals. Both stamps had already been used for revenue purposes and have a purple handstamp "LEY 24 DE 1915". Panama postal clerk stamped "T" for postage due.)

Telegrafos Overprints

No official decrees have been found that permitted the 1¢ Balboa stamps to be overprinted *Telegrafos*. They are not difficult to find as place-fillers in older stamp collections or on eBay.

Judging from those stamps examined with readable cancellations the red overprints were first used in 1925 and the black overprints in 1926. (Figure 28) see below. (REF. 9)



(Figure 26 – 1¢ Balboa Stamps overprinted *Telegrafos* in red and black.)

1933 - Seventh Order - Cancellation Impressions

October 11, 1933 – the ABNCo cancelled (destroyed) the plates used to print Panama stamps, including those overprinted for the Canal Zone, from 1905 through 1921. The cancellation process was witnessed by the Consul General of Panama in New York City, López Fábrega, and assigned ABNCo order number F-9756.

The original of the certificate of cancellation was given to Mr. Fábrega to forward to Mr. Sosa, Comptroller General of Panama. A copy was made for Mr. Fábrega's files in New York, the ABNCo agent in Panama, and for the ABNCo files. A signed certificate is in the ABNCo correspondence and these cancellations will be the topic of a future article. There are no known cancellation impressions with "Canal Zone" overprints or of the Canal Zone overprints by themselves.

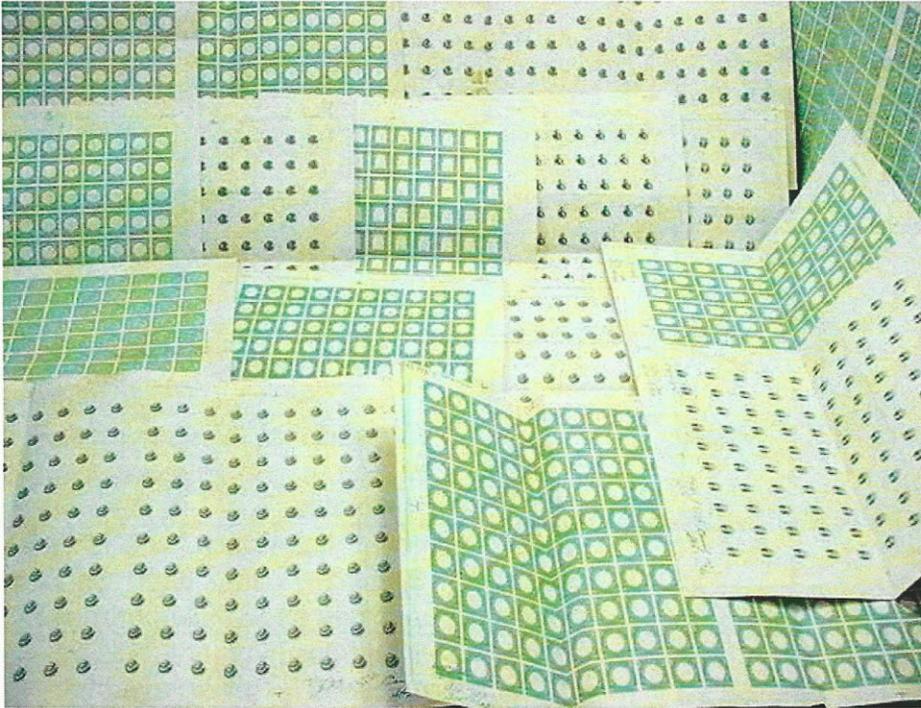
The letter concerning these imprints was inaccurate because the list of destroyed plates includes the 1904 2½¢ *Retardo*, 5¢ Acknowledgement of Receipt, and 10¢ Registration stamps. The ABNCo later noted that the plates of the map stamps for the Department of Panama, made before Panama became independent, were not destroyed because they had been ordered by the Republic of Colombia, not Panama. In another letter ABNCo confirmed that although the Panama plates had been destroyed the dies were not.

Full plate cancellation impressions of the stamps were printed on thin card. In the case of those stamps with two different colors, there were two plates, one for the border and one for the vignette. The border imprints were green whereas the vignette imprints were black. These are the same colors as the 1¢ Balboa stamps and can lead to a misunderstanding if a border or frame has been cut out of a cancellation impression.

The cancellation impressions for the Portrait stamps were sold as Lot 515 during the 1990 ABNCo archive sale and realized a hammer price of \$2,750, much higher than expected, and Kasimir Bileski is assumed to have bought this lot. In the case of the Panama cancellation impressions, there was little interest, if any, among Panama collectors then or today, and most of the impression sheets appear to have remained intact. Their main value would be to the specialist who wants to examine the selvage for faint notes scratched for or by the printers.

Lot 515 was thought to have been in the Bileski estate when he died in January 2005. These impressions next appeared on eBay in 2016, offered for \$180,000, and after a year removed from the listing, presumably unsold. (Figure 29)

Lot 522 had the cancellation impressions of the booklet panes. described as imperforate frame and vignette plate proof sheets of 144



(Figure 29 – Scan showing some of the Panama Portrait 1933 Cancellation Impressions for sale on eBay, “Buy it Now,” \$180,000, May 2016.)

stamps arranged in three panes vertically, in green and black, on thin card. These sheets were cut and resold by the dealers who purchased them. So far as is known no copies of the intact sheets were made.

To distinguish 1933 “Cancellation Proofs” from plate proofs made when a new order for a 1¢ Balboa stamp was printed the former will be designated 197 CP.

There were no proof impressions of the Panama 1¢ Balboa stamps, those only used by Panama without the CANAL ZONE overprints, in the 1990 Christie’s ABNCo sale. However, the sale did include full sheet proof impressions of the 1¢ Balboa stamp. Based on the description of Lots 519, 520, and 521 we know that these impressions were made from plates which were only used for Canal Zone stamps and will be included in a future article on Canal Zone 1¢ Balboa stamps.

Number of 1¢ Balboa Stamps Available for Postage

Because of the uncertainty about the number of stamps used to pay taxes or for telegraph services we cannot be sure of the amount used for postage. We are no closer to understanding why the two types of booklet stamps are so extremely scarce on or off cover today than we were 10 years ago when the first articles about the two different types were published.

Table 1 provides a summary of the history of the ABNCo 1¢ Balboa stamp printed for Panama and numbers of stamps printed.

A future article will cover the ABNCo 1¢ invert, Sc. 197a, and explain why so few have been discovered and why most of the “great” collections do not have one.

**TABLE 1 –Summary of Panama ABNCo
1c Balboa Stamps and Cancellation
Proofs Printed**

Printing	Order Date	ABNCo Order #	Scott #	# of 1c stamps printed	# of 1c Specimen stamps	Notes
1	April 8, 1908	F1518	197	500,000		No engraved F#.
	July 1, 1908	F1518	197	4,000		40 additional sheets printed. Perhaps to replace unacceptable sheets in the first printing?
		F1518	197S		100-200	4 mm Hole Punch, "S & P" in SPECIMEN 2mm high, "Specimen" 14 mm long above Balboa's head.
2	September 27, 1910	F2659	197			All stamps in order F2659 un-gummed – No engraved F#
		F2659	197S		100-200	3 mm Hole Punch, "S & P" 2mm high, Specimen 14 mm long printed below Balboa or on his chest.
		F2659	197b	90,000		5000 Ad Booklets x 3 panes x 6 stamps
		F2659	197bS		36	In the two Specimen Ad Booklets Recorded
		F2659	197	210,000		Left-over stamps after booklets made. Believed to have been sold to the public at post offices.
3	May 26, 1911	F2932	197S		100-200	No engraved F#. 2 mm Hole Punch, "S & P" 2mm high, Specimen 14 mm long below Balboa or on chest.
		F2932	197	0		One or two sheets overprinted SPECIMEN – without the Canal Zone overprint are documented but the ABNCo correspondence shows no order for Panama stamps, only for the Canal Zone.

4	August 4, 1913	F3843	197	1,000,000		ABNCo made a new vignette plate. Black engraved F-3843. Mirror Image "2" in black at top right of corner selvage.
		F3843	197S		100-200	Red Handstamp F3843 + black engraved F-3843. 2 mm Die Hole Punch, "S & P" 4 mm high, Specimen 20 mm long Diagonal over Balboa's head
	August 7, 1915			-100,000		100,000 stamps sent to Canal Zone, Type III overprint at Mt. Hope Print plant. CZ Sc. 46A
5	January 24,e 1916	F4853	197b	240,000		10,000 Booklets x 4 panes x 6 stamps/pane.
		F4853	197bS		144	2 mm clean Hole Punch, "S & P" 2 mm high, Specimen 14 mm long under portrait in frame. Three sheets x 8 panes x 6 stamps/pane.
		F4853	197bS		24	Two Specimen booklets recorded.
6	June 8, 1918	F5634	197	1,000,000		Off-White paper, yellowish tint in green frame. Black engraved F-3843 + mirror image "2"
		F5634	197S		100-200	Red Handstamp F5634 + Black engraved Portrait F-3843 + mirror image "2". 2.5 mm clean Die Hole Punch, "S & P" 2 mm high, Specimen 14 mm long over Balboa's head.
	March 8, 1921			-200,000		200,000 stamps sent to Canal Zone, Type III overprint at Mt. Hope Print plant. CZ Sc. 46B
7	October 1933	F9756	197CP		100 Frame 100 Portrait	Cancellation Impressions -100 Imperforate plate proofs on thin card. Frame, F1518 (green), Portrait F3843 (black). The portrait plate for F1518 was previously cancelled Nov. 7, 1913 and therefore not canceled in 1933.
		F9756	197bCP		144 Frame 144 Portrait	Cancellation Impressions - 1916 Booklets: F4853. 144 Imperforate plate proofs on thin card. Frame (green), Portrait (black).
SUM				2,744,000		

Acknowledgements

Federico Brid and Ruthann Bates provided invaluable suggestions and helped turn this manuscript into a more readable article.

Endnotes

1 - The Panama Advertising Booklet of 1911, COPACARTA, VOL XXV, Nr. 2, Dec 2007, pp. 7-15

2 - The Panama Advertising Booklet of 1911, Collectors Club Philatelist, Vol. 87, No. 1, January-February 2008 pp 35-47

3 - Panama 1911 and 1916 Booklets Revisited: Amounts Printed and Update to Census. Collectors Club Philatelist, Vol. 89, No. 1, January-February 2010, pp 45-47

4 - Panama 1911 and 1916 Booklets Revisited: Amounts Printed, Update to Census, and Discovery of Two Important Covers. COPACARTA, Vol. No. 27, No. 3, March 2010, pp 1, 4-8,17.

5 - The 1911 Panama Advertising Booklet. Correspondence from the Files of the ABNCo Foreign Department. Nov-Dec 2015, Vol. 94 No. 6. The Collectors Club Philatelist. pp 369-378.

6 - The 1911 Panama Advertising Booklet: Correspondence from the files of the ABNCo Foreign Department. COPACARTA Volume 33, No. 2(print error, No. 3), December 2015. pp 10-17, 20

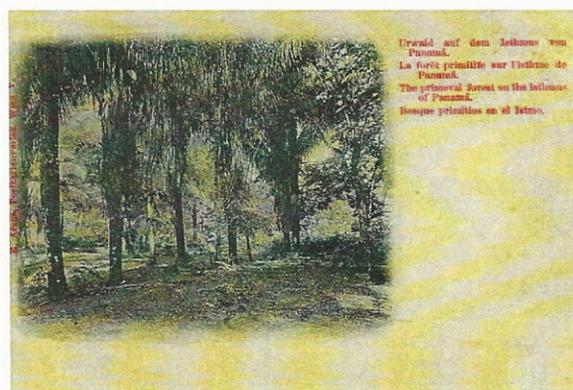
7 - Postage Stamps Used to Pay Panama Stamp Taxes. COPACARTA Volume 33, No. 3, March 2017. pp. 4-8.

8 - Panama Postage Stamps Overprinted LEY 24 DE 1915 to Meet a Shortage of Revenue Stamps. COPACARTA Volume 34, No. 4, June 2017. Pp. 5-9.

9 – Panama Telegraph Stamps. Joe Ross and Federico Brid. Published by Joe Ross, 8036 Rio Linda Blvd., Elverta, CA 95626. 2000

Arenz Postcard Printed on Republic de Colombia Postal Card: editor note

In response to the article about Arenz postcards a Copaphil member emailed me scans of a postcard that was printed on the Republica de Colombia two centavos postal card (Figs 1 & 2). I looked in my collection and discovered that I also had a similar example. I know that the early Pehlke postcards (H&G 14a) of Colombia have a postal card back. Does anyone have any information on what the rules were? Are there other postcards manufacturers who did this as well?



(Figures 1 & 2: Arenz postcard on Republica de Colombia postal card