

Summer 2009

Araña
MONTSERRAT
SELLO CONMEMORATIVOS
THE JOURNAL OF THE SPANISH PHILATELIC SOCIETY
DEL NOVENO CENTENARIO DE LA FUNDACION DEL MONASTERIO



The Montserrat Issues of the Second Republic

Shenanigans at
Escala & AFINSA

The Vinebre Covers
(1937-38)

A New SPS President
and More!

How Escala, Greg Manning and AFINSA Allegedly Conspired To Control A Catalog, Inflate Prices and Defraud Collectors and Investors.

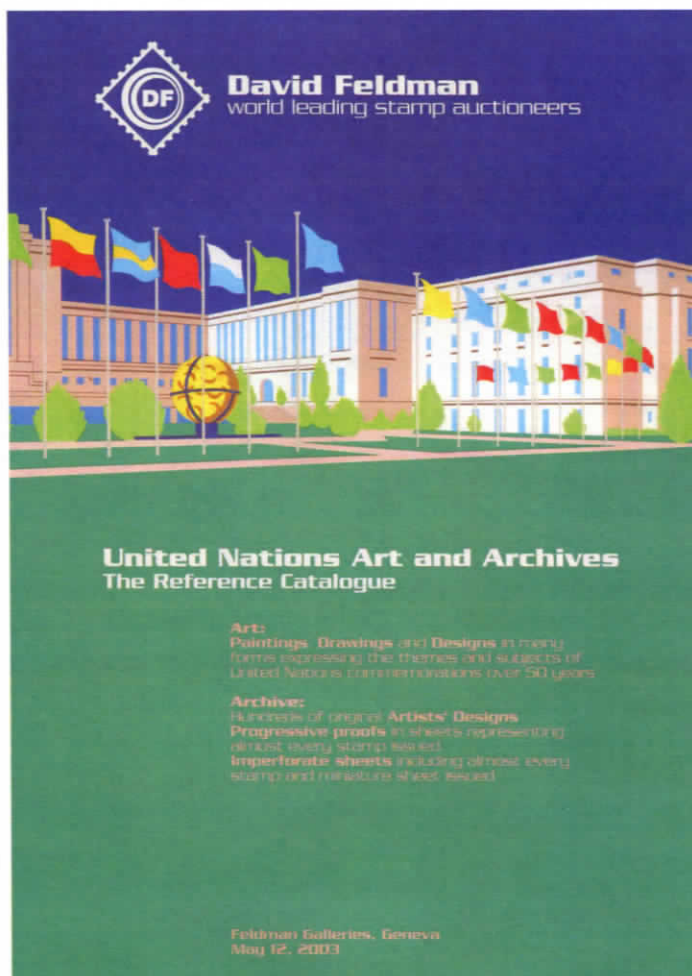
By Brian Knight

In the winter 2006 issue of *Araña* [1], Denny Florence presented a summary of several older stamp investment schemes and then presented a description of the stamp investment programs offered by AFINSA and Forum Filatélico just before AFINSA and Forum Filatélico were raided by Spanish authorities in 2006, under the suspicion that they were operating as Ponzi schemes. As the reader may be aware, at that time, AFINSA was majority owner of the U.S.-based Escala group, formerly Greg Manning Auctions, Inc. Later in 2006, Greg Manning resigned from Escala to become a consultant to Escala. On April 24, 2007, Escala terminated Greg Manning's consulting contract for cause [2].

Sometime after AFINSA was raided, officials from the United States Securities and Exchange Commission (SEC), investigated Escala and found evidence of wrongdoing. Specifically, the SEC centered its investigation on Greg Manning himself and Larry Crawford, who was Escala's CFO and Executive Vice President from April 2001 until May 2006. On March 23, 2009, the SEC sued Escala Group, Greg Manning and Larry Crawford.

Here are the general claims made against Manning and Crawford by the SEC [3]:

- 1) Securities fraud
- 2) Filing quarterly and annual reports with the SEC containing untrue facts or omitted facts
- 3) Knowingly falsifying any corporate book, record or account, or to circumvent internal controls
- 4) Failure to disclose the related-party nature of certain financial transactions
- 5) Maintaining false and misleading books and records



A business acquaintance of Manning paid \$3.1 million for the United Nations Archive at the Feldman auction, then flipped it to Manning for \$4.8 million who then allegedly had the Brookman Catalog, which he secretly controlled, list the value at \$215 million.

6) Failure to devise and maintain a system of internal accounting controls

7) Making materially false or misleading statements, or omitting to state, or causing another person to omit to state material facts necessary in order to make statements made, in connection with the audits of Escala's financial statements for fiscal years 2004, 2005 and 2006

In the remainder of this article, I will summarize some of the business practices outlined in the SEC complaint against Manning and Crawford. I will leave out discussion of

most of the accounting issues that were involved in order to focus on the impact of their activities to philately.

AFINSA's Stamp Investment Programs

Prior to the business transaction that brought AFINSA and Escala Group together, AFINSA sold stamp investment contracts, based on portfolios of stamps, to many thousands of investors throughout Europe. In return for the investors' money, AFINSA offered a guaranteed, fixed rate of return equal to, or greater than, 7% per year. AFINSA promised to either find a buyer at the original purchase price or purchase the stamps itself at the end of the contract term.

The prices paid by the investors were based on catalog values. In fact, AFINSA always sold the stamps to investors at catalog value [note that there was no specific catalog(s) named in the summary document]. When AFINSA repurchased the stamps from investors, they paid the catalog price paid by the investor, plus the promised return.

On the other hand, when an existing investor sold to another investor, the new investor paid the most recent catalog value. Because the stated catalog values for stamps tended not to increase annually enough to cover existing contracts and other expenses, and because they would only be able to purchase stamps on the 'normal' stamp market for so much below catalog value, AFINSA needed to sell stamps in ever-increasing quantities in order to remain in business. The fact that existing investors are paid from monies derived from new investors is the classic sign of a Ponzi (pyramid) scheme and this has been alleged by the Span-

ish authorities. The Spanish authorities were noted as saying that the portfolios AFINSA sold consisted of "batches of stamps which were completely overvalued, when not actually forgeries."

The Escala/AFINSA Business Combination Transaction

In April 2002, Greg Manning began discussions with AFINSA regarding a business combination of Escala and AFINSA. On January 23, 2003, an agreement was reached between Escala and AFINSA. Later that spring, Manning examined stamps in AFINSA's vaults that were used in the company's investment program and allegedly estimated that between \$200 and \$300 millions worth were forgeries. In August 2003, AFINSA confirmed Manning's discovery, then terminated its previous supplier of stamps and entered into an agreement making Escala the exclusive stamp supplier for AFINSA. The Escala/AFINSA business combination closed on September 8, 2003, with AFINSA being the beneficial owner of 72% of Escala's stock. Manning completed the Escala/AFINSA transaction without disclosing the discovery of forgeries in AFINSA's vaults to others at Escala.

The Brookman Agreement

In an attempt to insure that it could continue to increase the catalog value of portfolios that it marketed to investors, AFINSA sought control of a pre-existing, international catalog. An internal AFINSA report noted, "Steps are being taken to control an international catalogue or to create our own in order to be able to fix prices in accordance with our philosophy." An unnamed principal at AFINSA was quoted as saying, "If we allow a third party to put out the prices, we are really in his hands, which cannot be admissible given the nature of our business."

The discussions about controlling a catalog were occurring at AFINSA during the early stages of the negotiations for the Escala/AFINSA combination, and included Manning. As a matter of fact, Manning proposed that AFINSA enter into an arrangement with Barrett & Worthen, the owner of the Brookman Catalogue at that time, which Manning had owned until 1983. Manning was quoted as saying, "I believe that a deal could be set up with [the current owners] staying on to run the entire operation We would have complete editorial control over the prices in the catalogue, but we can still use the current editors for the bulk of the work."

On behalf of AFINSA, Manning began negotiations with Barrett & Worthen, focus-

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Manning advertised heavily in Linns and other stamp journals, touting the publicly traded company as "a name you can trust".

ing on editorial control of the Brookman Catalogue. On June 16, 2003, AFINSA signed an agreement with Barrett & Worthen where AFINSA would pay \$650,000 over 10 years and gain "full and final editorial review and control of the content and form of each edition of the Brookman Catalogue published during the term of [the] agreement" and that "control and review shall include, but not be limited to, the final review of all pricing, the preparation and revision of all descriptions and the deletion and/or addition of material, in each case as [AFINSA], in its sole discretion, may determine"

Manning negotiated the Brookman agreement and it was drafted in-house at Escala. The Brookman agreement provided for confidentiality and Manning did his best to live up to the



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agreement. Neither Manning nor Crawford told Escala's Audit Committee about the agreement. Escala did not disclose the agreement publicly, or mention it in any of its quarterly or annual reports. Also, AFINSA sought to portray the Brookman Catalogue as an independent entity. In October 2003, an AFINSA representative thanked Manning for the Brookman deal and reminded him that "our name must not appear" in any Brookman Catalogue.

The United Nations Archive

The United Nations philatelic archive ("UN Archive") consisted of artwork, imperforate stamps, die proofs and progressives pertaining to stamp issues and philatelic products produced by the United Nations Postal

Continued on page 6

Administration from 1951 to 2000. Though the reason that the UN might want to sell the UN Archive is not known, its sale did offer an opportunity for Manning and AFINSA to use the Brookman Catalogue to implement their scheme. Manning emphasized: "Please note that this is all of the archive... we will be the only market maker in the world, as we will have the only supply" [emphasis in original].

A business acquaintance of Manning purchased most of the UN Archive at public auction on May 12, 2003 for \$3.1 million [4]. On June 1, 2003, Manning purchased the UN Archive from his acquaintance for \$4.8 million. The next day, on June 2, 2003, Manning sold most of the UN Archive that he had purchased to AFINSA for \$6.4 million. Though AFINSA was led to believe that they were purchasing the entire UN Archive from Manning, they were not, as Manning held back a portion for himself.

Prior to the purchase of the UN Archive by Escala, Manning told AFINSA of his plans to list items from the UN Archive in the Brookman Catalogue at prices that were many times higher than the actual purchase prices. Even after obtaining the UN Archive, Manning continued to increase the catalog values. On one particular day, the catalog value changed more than once, with no apparent basis. On June 2, 2003, Manning faxed a representative from AFINSA a letter noting, in part, that "[t]he total catalogue value may approach \$150 Million or possibly more." On June 4, Manning faxed the same representative another letter stating that: "The final catalogue inventory, I believe will be about \$180 Million as previously stated."

Apparently, AFINSA was appreciative of the rapid increase in catalog values, since it was continuing to find additional forged stamps in its vaults beyond those that Manning had found in his inspection of AFINSA's archives. AFINSA urged Manning to "defend this valuation and, if possible, go for even more." By July 16, 2003, the total catalog value of UN Archive material delivered to AFINSA was greater than \$215 million.

So, the UN Archive was then published in the Brookman Catalogue and their values were set by Manning and edited by AFINSA. The publication of these items in the Brookman Catalogue gave them legitimacy – the legitimacy that the AFINSA investment program needed to sell them, since they would only sell stamps that were listed in major catalogs, of which Brookman was one such catalog. Ironically, the editors of the Brookman Catalogue

had nothing to do with the prices of the UN material published in their own catalog!

In November 2003, Escala sold AFINSA some of the material which Manning held out from the earlier sale of material from the UN Archive. Manning touted the contributions to the bottom line of Escala and pretending like he had informed AFINSA he had held out some of the UN Archive material: "The profit from this sale was significant in [Escala's] fourth quarter of Fiscal 2003, the profit on the U.N. auction positively impacted [Escala's] second quarter of Fiscal 2004. I thought that AFINSA realized that [Escala] had retained specialized and unique U.N. material for auction."

American Banknote Specimens

As early as July 16, 2003, Manning proposed that Escala purchase and then supply to AFINSA American Banknote Corporation ("ABN") specimens, in a scheme similar to that of the UN Archive. These specimens consisted of revenue and specimen stamps from Latin American countries and they were to come from the purchase of bulk lots that had been unloaded after they failed to sell at a Christie's auction in the early 1990's. However, there was one small problem – there was not a 'major' catalog available with these ABN specimens that could be used in the AFINSA investment scheme. Therefore, Manning proposed "a 'special' American Banknote catalogue with the Brookman editors, who only await our instructions to produce the catalogue."

In 2003 and 2004, Escala purchased a substantial inventory of ABN material costing a total of about \$850,000, from three different sellers. During this time, Manning began to work on the values of the ABN specimens which were to appear in a future edition of the Brookman Catalogue. As a starting point, Manning used a catalog which was being developed by two brothers, Arthur and Jeff Morowitz, and dramatically increased the prices of each item. Manning told AFINSA that "[t]he new [Brookman] catalogue will absolutely follow our suggestions about prices."

By December 2004, Escala had sold ABN specimens to AFINSA worth a purported \$266 million in catalog value. In response to a request from the Escala Audit Committee, Manning calculated the purported catalog value of the remaining ABN specimens. He determined that they had a value in excess of \$512 million, bringing the total catalog value of the ABN specimens, which they had purchased for \$850,000, to about \$778 million! Interestingly, the catalog containing the ABN specimens was never published, but the details on catalog val-

ues were found in spreadsheets obtained, presumably, during the discovery process.

Epilogue

In addition to the details outlined above, the SEC complaint [3] against Escala, Manning and Crawford contains other structured transactions between Escala and AFINSA which were found to be questionable by the SEC, as well as details on how accounting rules were violated. As part of this, there are more details on just how important some of these transactions were to Escala's revenue and profit totals. I will leave it to the reader to pursue these details.

On March 23, 2009, the same day that the SEC complaint was filed against Escala, Manning and Crawford, Escala settled with the SEC [5]. On May 21, 2009, Escala merged with Spectrum Group International, Inc., a wholly owned subsidiary, and took the name Spectrum Group International, Inc. (SGI) [6]. On a visit to their web site (www.spectrumgi.com), I could not help but to notice 'Corporate Governance' and 'Governance Policies' were prominent menu selections on the home page. Clearly, SGI is working hard to distance itself from its former executives and their actions. As for Manning and Crawford, I have yet to hear of a settlement for either one of them. However, I did see that they have both been charged with fraud by the Spanish National Court [7]. ■

(Footnotes)

[1] Araña, Winter 2006, 4-8.

[2] Escala Group 8-K filing dated April 25, 2007. Text available at: <http://www.sec.gov/Archives/edgar/data/895516/000115752307004036/a5386486.txt>

[3] SEC complaint against Escala. Full document available at: <http://www.sec.gov/litigation/complaints/2009/comp20965.pdf>

[4] There is some question regarding whether the sale of the UN Archive was properly authorized within the United Nations. Also, the business acquaintance who first purchased the UN Archive has been identified as Arthur Morowitz, CEO of Champion Stamp Co. in New York City. See: Russell, George and Rosett, Claudia, "United Nations Probes Sale of Irreplaceable Stamp Archive", Fox News, 26 March 2006. <http://www.foxnews.com/story/0,2933,193181,00.html>

[5] Escala Group 8-K filing dated March 23, 2009. Text available at: <http://www.sec.gov/Archives/edgar/data/895516/0001157523090002318/a5923873.htm>

[6] Spectrum Group International, Inc. 8-K filing dated May 26, 2009. Text available at: <http://www.sec.gov/Archives/edgar/data/895516/0001157523090004214/a5975915.htm>

[7] "SEC Sues Escala Group, 2 Former Execs In Stamps Fraud Case," The Wall Street Journal Online, March 23, 2009. Original article was published at: <http://online.wsj.com/article/BT-CO-20090323-715383.html> However, this is no longer available at wsj.com, but is available at Google.com in a cached version.

Philatelic Favorites

Featuring the Most Interesting Items from the Collections of SPS Members

Letters from my Grandfather

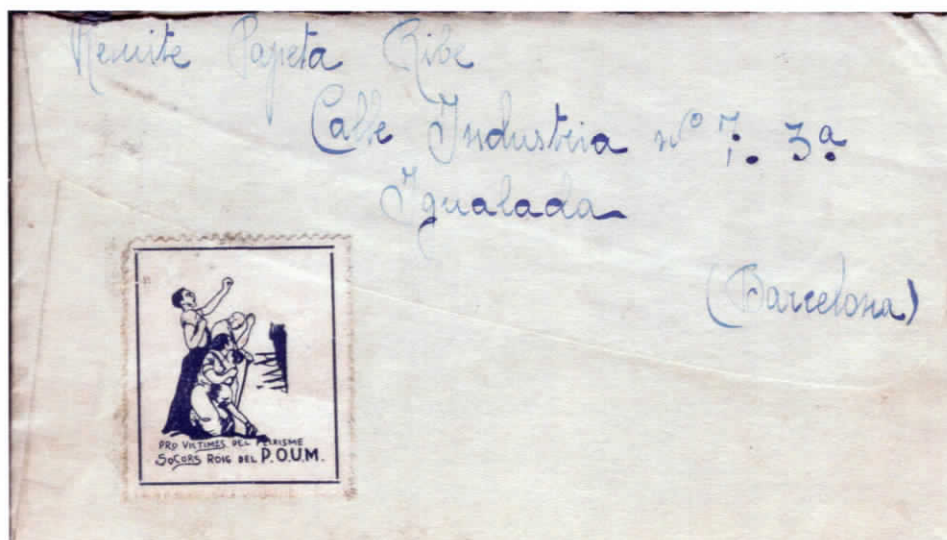
The 1937 POUM stamps from Igualada.

By **Jaume Balsells Padros**

Like many of his peers, my grandfather fought during the Spanish Civil War of 1936 to 1939. He was drafted into the army of the Republic by the end of 1936 and fought in the fronts of Huesca and Catalonia before escaping to France as a refugee when Catalonia was invaded by Franco's forces.

He was secretly dating my grandmother when the war started, and they stayed in touch by mail when he was away from home, which was the better part of three years. He also wrote to his parents and sister, and received a few letters and cards from friends in the army. All those letters were tucked away in a wooden briefcase and stored in an attic for six decades until I decided to open it.

The cover I am showing today was mailed from Igualada to the front of Huesca on February 26th, 1937. A 30 céntimos Jovellanos stamp (Edifil 687) pays the appropriate postage for a domestic letter and an uncanceled 10 céntimos Red Cross charity label is also



This POUM political label was affixed to the back of an envelope mailed by the author's grandmother to his grandfather at the front. Several specialists report this is the only copy of this political label they have ever seen.

affixed on the front. Closer inspection of the cancel reveals that the stamp was cancelled on arrival at a post office in the province of Huesca. The cover was sent by my grandmother and addressed to my grandfather.

The back of the cover has another uncanceled label with no face value and the inscription: "pro víctimas del feixisme Socors Roig del POUM". I have researched this label for several years now and none of the experts or specialized dealers I asked has seen it before.

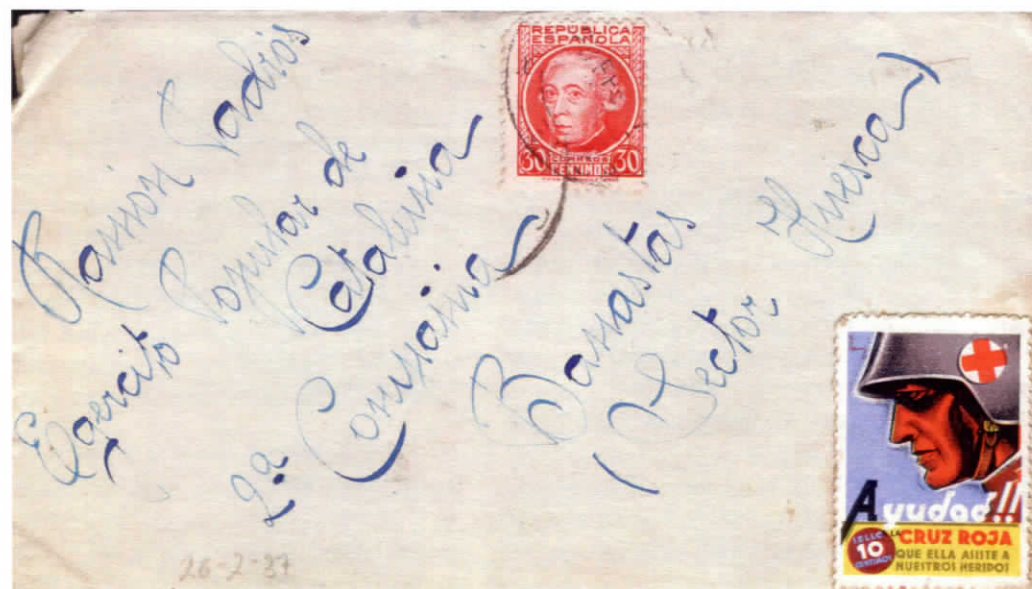
The most important piece of information I have been able to gather came from another let-

ter that my grandmother wrote a few days after this one. In that letter she tells how, when she went to the post office with the first letter, she was approached by a person from the POUM, who told her that the party had established a private mail service departing once a week from several cities in Catalonia to speed the delivery of mail to the soldiers in the front. He asked her to send the letter through the POUM so that it could be delivered faster than using the mails. The letter was thus not carried by the Spanish mail, at least on its initial leg from Igualada, but it entered the mails somewhere in Huesca as shown by the cancel.

Little is known about this service but, for a few months in 1937, my grandmother used the POUM mail in parallel with the government mail. Later letters mailed through the POUM don't have postage stamps but they have the more common 10 céntimos POUM "socors roig ajut de reraguarda" charity label on the back (GG 569).

I believe that this label may have been printed and used in Igualada during the initial weeks of the POUM mail service. As the service gained more users and they ran out of locally printed labels, they started using the GG 569 labels, that were probably being sent from Barcelona.

This is the only cover I have bearing this label, that may very well be unique.



This letter was originally picked up by a private POUM mail service that ran parallel to the official Republican mail service. The POUM couriers would take the mail directly to their troops at the front or else, as in this case, would enter the letter in the local mail (Huesca here) near the front.



A Philatelic Mystery

SPS member Jerry Wells submits this cover to ARANA readers requesting help in solving some mysteries. If you can help, email him at jb.wells@verizon.net. Thanks!

■ This cover has many interesting but unidentifiable markings (at least by me). I have looked in Apollaro as well and tried other sources but to no avail.

1. The upper right hand corner has the following two line marking in violet:

"Censura Militar
El Oficial de Guardia"

2. In the upper right hand segment is a single violet circular marking:

"Estafeta de Compana
No. 43
Correos"

This is similar to Nationalist markings (in

Apollaro) with the possible identification of "43" being the "Corps Expedicionaria de Mallorca" and the "23" perhaps being the "Corps d'Armee de Navarre." But I don't think so.

3. In the lower right hand portion is a most interesting and mysterious double line violet marking with emblem in the center:

"Regimiento Infanteria America No. 23
Batallon 60"

The emblem seems similar to Nationalist division markings as seen in Apollaro, *Secteur Nationaliste*, pages 60-63.

4. Note that the 40ct stamp was issued in August of 1938 and is Edifil #858; there is no

date or receiving backstamp.

5. The sender is identified on the back cover:

"Remite: R. Diaz y f. Elvira
60 Batallon Regt Infa America no. 23
Plana Mayor
Estafeta num 43
Espana"

My inclination is that it is a Nationalist cover, but the inclusion of "Regimiento Infanteria America" throws me. In other words, I would appreciate anyone having knowledge, insight or more positive identification as to the origin of the cover and whether Nationalist or Republican.

Arturo Martín de Nicolás

Noted Writer and Collector, Dies at 79

By Alan Leveritt

Arturo Martín de Nicolás y García, 79, the noted Spanish philatelic scholar, author, collector and long-time SPS member, died of cancer Feb. 18, 2009.

Arturo was a frequent contributor to this magazine and was perhaps the world's pre-eminent authority on the stamps of the second Spanish Republic (1931-1939). His last piece, completed shortly before his death, appears in this issue of ARANA.

Arturo was from a prominent Republican family near Madrid. His father, a former member of the Cortes, moved the family to London in 1937 when he was sent there as a Delegate of the (Republican) Spanish Central Bank. After the Republican defeat the family went into exile in Cuba and lived there until 1960 when Arturo again became a refugee, this time fleeing from Castro to the United States. By this time he was an MIT educated chemical engineer.

As a boy during the civil war, Arturo became interested in stamp collecting and asked his father to bring stamps home from the mail his father received at the office in London. Subsequent world war, marriage, career and the requirements of a new family all served to put his stamp collecting on hold for the next 50 years. But upon his retirement in 1994, Arturo moved to Austin, Texas to be near his sons and resumed his collecting, this time with a passion for the issues of the Spanish Republic. In an interview that appeared in ARANA last year, Arturo said his favorite set was the submarine mail set the Republican government had issued for service between the mainland and Menorca. Employees at the Spanish embassy in London had tried to obtain a set for the young collector during the civil war but it was not until the 1990's that he finally obtained the stamps.

In 2006 Arturo won back to back gold medals in international competition at the Washington 2006 show and the Espana 2006 show in Malaga. In Washington he won the gold medal with special prize for his exhibit titled 'The Official Postal Cards of Spain (1873-1938)'. Six months later in Malaga



Arturo Martín de Nicolás with his gold medal exhibit "Stamps of the Second Spanish Republic (1931-1939)."

... Arturo said his favorite set was the submarine mail set the Republican government had issued for service between the mainland and Menorca during the Spanish civil war.

Spain he again won a gold medal with special prize for his presentation of "Stamps of the Second Spanish Republic (1931-1939)". Arturo was kind enough to show this exhibit one last time at TEXPEX in Dallas last year where a number of SPS members had an opportunity to see it. The exhibit had every stamp issued by the Republic along with die proofs, artist's proofs and even proofs of stamps that had been planned for release later in 1939 but were never issued due to the military defeat of the Republic. For Spanish civil war collectors, it was Mecca.

In his last years, Arturo laid out plans to publish in ARANA a study of every set of Re-

publican stamps, borrowing from the images and knowledge contained in his prize winning exhibit. He told me he wanted to leave his children a "philatelic legacy" that would not only contribute to the pool of knowledge in this field, but would communicate to his family the vast enjoyment and pleasure he gleaned from Spanish philately. Unfortunately cancer intervened and though we published a number of excellent pieces, we were not able to complete the series of stories. His last appears with this obituary.

The family intends to keep Arturo's collection intact and plans to enter it soon in several international exhibitions.

Anniversary of the Foundation of the Monastery of Montserrat in the Year 1031

By Arturo Martín de Nicolás

When I started writing these articles for *Araña* in the Spring issue of 2007, based on my exhibit of the "Stamps of the Second Spanish Republic", I was planning on a work of several years and I was looking forward to the challenge. Unfortunately this will be my last article and my farewell to those collectors of Spanish philately who have enjoyed my articles and share my love for Spain and Spanish philately. A very aggressive prostate cancer struck early in 2007, which has recently spread, and I can not plan ahead. I have fought it with the determination and courage with which I have faced many problems throughout my life and I am determined that I will not surrender to cancer, but fight it to the end. However I can not avoid the final outcome.

I will now proceed with the Montserrat series which was a commemorative issue designed to celebrate the ninth hundred anniversary of the foundation of the Monastery in the year 1031. The Monastery is located in a rocky mountain enclave, about 2,400 ft. high, close to the town of Monistrol de Montserrat, 22 miles from Barcelona, with a great view of the surrounding area. It houses the image of the virgin, which was venerated since the year 880, and it is known that in the year 888 there was already a hermitage in this site, dedicated to the virgin. In the year 1207 there was also a Monastery here known as "Santa María" founded by the Abbot Oliva. The early Monastery went through a period of great turmoil. It lost its independence in 1493, which was only restored by the Pope Alexander VI during the XVI century. During the French invasion of the year 1808 the Monastery was totally destroyed and looted and the remains burned in October 1811. It was only in 1844 that life in the Monastery was restored and the entire complex was rebuilt.

During the monarchy which preceded the Republic it was decided to issue a series of stamps to commemorate the coming anniversary of the ninth hundred anniversary of the foundation of the Monastery, which would be in the year 1931. Work was started



Top two proofs are finished die proofs in the final colors for the following stamps (a) on the left is the statue of the Virgin of Montserrat in a sitting position, with the child Jesus on her lap (20c); (b) on the right is the face of the Virgin as seen from her right side (1 pta).



Bottom two proofs are finished die proofs in trial colors for the following stamps (a) on the left is a frontal view of the Monastery in black (40c), and (b) on the right is a design representing the Abbott Oliva giving the orders for the construction of the Monastery in a bright carmine color (15c).

on the designs and engraving of the stamps under great secrecy since it was planned to be issued as a surprise during the festivities of the anniversary. The new Government of the Republic was faced with the decision of whether they should proceed with a series which had a profoundly religious motive. It is said that there was great opposition within the Government about continuing with this project, but the Catalan members, includ-

ing the socialist and other extreme groups prevailed in the desire to honor the Virgin of Montserrat and the philatelic world benefited by a wonderful series of stamps.

This is the only issue of stamps during the Spanish Republic which did not have the heading "República Española". All the stamps are titled "España", which shows that the work of engraving had started during the Monarchy. The stamps for Ordinary Mail are thirteen, for

Air Mail there are five stamps, and for Special Delivery there is one stamp. There are five different designs for the stamps of ordinary mail. The lower values of 1c, 2c, 5c and 10c are represented by the design of a floor tile found in the building which corresponds to the coat-of-arms of the Monastery. They were engraved by Luis Sesé of the Fábrica Nacional de Moneda y Timbre (FNMT). The 15c and 50c were engraved by Sánchez Toda, and they represent the Abbot Oliva giving the orders for the construction of the Monastery. The 20c and 30c were engraved by Camilo Delhom and they show the statue of the Virgin of Montserrat in a sitting position, with the child Jesus on her lap. The 25c, 1Pta and 10 Pts were engraved by Pedro Pascual and show the face of the Virgin as seen from her right side. The 40c and 4 Pts were engraved by Luis Sesé and show a frontal view of the Monastery complex. The five Air Mail stamps were also engraved by Luis Sesé. The 20c special delivery stamp showing the figure of the horse Pegasus was engraved by Sánchez Toda.

All the die proofs for the Montserrat series are quite rare. As previously mentioned we start our collection with a set of die proofs. We have a first page with proofs of the five designs for the ordinary series plus the design for the special delivery stamp. The die proof



On the left (a) is a finished die proof in a trial color (black) for the lower values, which represent the coat-of-arms of the Monastery, and on the right (b) is a finished die proof in the final color of the special delivery stamp.

for the lower values (1c to 10c) is a 5c black trial color not used for any of the four stamp values. The bright carmine color of the 15c value representing the Abbot Oliva giving the orders for the construction of the Monastery and the black color of the 40c value showing a frontal view of the Monastery complex are also both in trial colors. The remaining three die proofs, namely the statue of the Virgin of Montserrat in a sitting position, the face of

the Virgin as seen from her right side and the special delivery die proof are all in the final approved color for the corresponding stamps. In a separate sheet we have the airmail stamps and the red die proof corresponds to the final approved color for the 25c value.

In the Montserrat series we have the unusual situation where two different perforations are used. The normal perforation for

Continued on page 13



International use mailed December 22, 1931 from Barcelona to Hamburg, Germany by air mail. Letter rate is 40c. and airmail surcharge is 50 c with total franking of 90c.



The complete series of stamps for Ordinary Mail, including the Special Delivery stamp, imperforated. They all have a wide margin on the right and lower border of the stamps, showing they are from the corner position of the sheet of 50 stamps.



This is the finished die proof in the final color for the 25c value of the airmail series. The airmail die proofs are rare.



The airmail series consists of five stamps from the 5c to the 1 pta value, shown above with a view of an airplane flying over the Montserrat complex. The last stamp shown, a 1 pta. value in orange is a trial color.



Registered, air mail cover dated December 30, 1931 from Barcelona to Bischwiller, France. Letter rate is 40c, airmail surcharge to France is 25 cts and registered rate is 40c.

MONTS

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DEL NOVENO CENTENARIO DE



Commemorative sheet prepared by the abbot of the Monastery where all the stamps of the Montserrat series were adhered and cancelled at the postal facility of the Monastery with the date December 25, 1931. A total of 28 sheets were prepared and they were given as gifts to the most important benefactors of the Monastery.

ERRAT EMORATIVOS

A FUNDACION DEL MONASTERIO



1931



The complete series of five stamps for the airmail series imperforate, in blocks of four. This is a rare group



The Montserrat series has few known varieties. We show above the most important variety which has the vertical perforations missing in stamps of 2c, 5c, 10 c and the special delivery stamp of 20c.



The three stamps shown are varieties of color, which we consider to be color trials.

The Vinebre covers (1937-1938)

How did a village of 700 come to issue 1 million stamps during the Spanish civil war?

By Carles Prats



Figure 1. This tech-bech cover with inverted centers, formerly owned by Denny Florence, was recently auctioned and may be one of a kind.

Vinebre is a little town near the Ebro river, in the Catalan county of La Ribera d'Ebre. In 1937 it had some 700 inhabitants. But the name of this apparently insignificant village is a reference for the Spanish Civil War local war tax stamps collector. This town produced some of the rarest pieces available today to the collectors. In this article I'll try to systematize the classification of the covers bearing Vinebre local war tax stamps. The catalogue references will be

to Galvez (G), Gomez-Guillamon (GG) and Sofima (S).

Little is still known about what prompted the Vinebre town council to issue their tax stamps, and despite no definitive proof, all seems to indicate that their issues had a speculative nature. My own investigations using numbered uncut plates have shown that nearly one million stamps were printed. To establish this, I've used as reference the highest serial number registered on the dif-

ferent uncut sheets I've seen. This is a brief summary of the issued quantities deducted from the multiplication of the number of stamps per sheet and the number of sheets printed:

First Issue, May 13, 1937 as per Galvez (G741/744T; GG1482/1497; S1/4phcs): four colours, perf. and imperf., sheets of 25 stamps. Highest serial number on a sheet: 600. $600 \times 25 = 15,000$. That's 15,000 stamps for each col-

Continued on page 22

Figure 2. This is one of the few non-philatelic covers in existence using the Vinebre locals. It was sent to a stamp dealer by Mr. Joan Mestre, the Vinebre town secretary, indicating that he was possibly in on the money making scheme behind the stamps.





Figure 3. This cover was never sealed, leading the author to believe it was never actually circulated.

VINEBRE

Continued from page 20

our perforated, and 15,000 for each colour imperforated, with a total print run of 120,000 stamps only for the first issue.

Second Issue, July 19, 1937 as per Galvez, or July 15, 1937 as per Evans¹, except souvenir sheets (G745/755T; GG1498/1503; S9/11phms): two colours, perf. and imperf., sheets of 30 stamps. Highest serial number on a sheet: 1295. $1295 \times 30 = 38,850$. That's 38,850 stamps for each colour perforated and the same for imperforated. That's a print run of 155,400 stamps.

Second Issue, souvenir sheets (G757-I/758-IIIa; GG1504/1505; S13/21²): blocks of four stamps per sheet, imperf. Highest serial number on a sheet: 12156. $12,156 \times 4 = 48,624$ stamps in 12,156 souvenir sheets.

Third Issue, September 9, 1937 as per Galvez and Evans, except souvenir sheets (G759/762a; GG1506/1509: S25/26s): two colours, perf. and imperf., sheets of 36 stamps. Highest serial number on a sheet: 732. $732 \times 36 = 26,352$. That's for each colour perforated, and idem for each imperforated colour. The total print run is 105,408 stamps.

Third Issue, souvenir sheets (G767/770;

GG1510/1513; S27/28s): two colours, perf. and imperf. blocks of four per sheet. Highest serial number on a sheet: 24258. $24,258 \times 4 = 97,032$ stamps per colour perforated and the same for each colour imperforated. This is a total of 388,128 stamps in 97,032 souvenir sheets.

Charles H. Evans, in his reports about Vinebre souvenir sheets published in *The Souvenir Issue*, 1938, gives the number of 13,000 for the second issue souvenir sheets print run,

counted up to the highest serial numbers I've seen. This does not mean that the series could not be larger.

The little town of Vinebre did not have the capacity to generate such a large quantity of correspondence that could make this number of stamps necessary for its postal usage. So it seems clear that the whole issue had a speculative aim, and in the following pages we will see how right this supposition is.

...it appears the sender had given exclusivity upon the different issues to different dealers...

and talks about 11,000 sheets of each colour, perforated and rouletted, for the third issue. He is possibly right about the second issue print run, but his estimation of 13,000 sheets per type when talking about the third issue is no doubt short, as the highest serial number I've seen on a sheet is more than the double of what Evans says is the limit.

If we add up all the reported quantities, we found that, at least, 817,560 stamps were printed. And I say "at least" because I've just

The Covers

Almost all the surviving covers with Vinebre stamps are philatelic. I've only seen two or three that are non philatelic, but we will talk about this in a moment. There are relatively large quantities of covers addressed to well known dealers from Spain and abroad. That's the case of Manuel Galvez, who during the Spanish Civil War moved to Belgium to avoid the war. But it

Continued on page 24



Figure 4. This cover was circulated to M. Galvez in Belgium where he waited out the war. It is an example of the second Vinebre issue.



Figure 5. This cover is unique in two ways. First it was mailed from Barcelona, not Vinebre, meaning that there was no postal requirement for the sender to add the locals, They are likely a gift to the addressee. Secondly it is one of the very few covers that has the senders return information written on the back, probably indicating this was not an entirely philatelic cover.



Figure 6. This Type 1 souvenir sheet cover is double postmarked, with both a Vinebre cancel and a train cancel. It is likely the sender got a favour cancel in Vinebre and then carried it the same day to a train station outside the village where it was cancelled again and sent on to Barcelona.

VINEBRE

Continued from page 22

appears the sender had given exclusivity upon the different issues to different dealers; no covers are found mixing issues, and meanwhile the first issue was addressed to one dealer, the second and third went to another, and no exceptions are seen.

The First Issue Covers

I will call "first issue covers" those covers bearing first issue stamps. The majority of them went to Mr. G. Resten, 11 bis Rue Say, Paris 9eme, France. Supposedly he was a dealer, and he got some of the rarest stamps of the whole emission: the inverted centers.

Only Sofma catalogues them (numbers 2i, clear green and black; and 3i, rose and black). Nevertheless, I have an unlisted inverted center in my collection (figure 12), rose lilac and orange, and Matthew Bennett Stamps (Baltimore, USA) auctioned an ex-Florence cover with a rose lilac and orange tete-beche pair, inverted center, in their auction number 320 from October 19 & 20, 2007, lot 1318³ (figure 1). This is, no doubt, a unique piece.

Mr. G. Resten received the following stamps from the first issue on covers, apart of the very rare inverted centers (Gomez-Guillamon catalogue used for reference numbers): 1482 perf., 1484 perf., 1485 imperf., 1490 perf., 1491 perf., 1492 perf., 1496 imperf., 1497 perf. & 1497 imperf. All these covers were sent via registered mail, with a postage of 1.20 Pts plus the local stamps, between July 12 and 13, 1937. They all have a Paris arrival postmark on the back dated on July 15 or 16, 1937, and they can have, or not, Barcelona censor mark Heller RB3.13. None of them was effectively opened by the censor.

In this group there are the only two covers I've seen with first issue stamps that I believe are the only ones that were non philatelic, despite they are addressed to relevant figures in the philatelic world. The first one was no doubt circulated through the mail on April 27, 1937 addressed to H. R. Harmer, a London stamp dealer (figure 2). It was sent registered with the correct postage of 1.20 Pts plus a clear green and black local, GG1483 perf. It was opened and sealed again by the censor, bearing Heller mark RB3.13 on the front and the back, and on

the back too it has a registered Barcelona postmark dated April 28, 1937. The cover was not designed to have a nice appearance, and the local was placed on its low left corner. But this cover has something that makes it very special: it contains the sender information. There only one other cover with the sender info on its back, as we will see later. The cover to Harmer was sent by Mr. Joan Mestre, the Vinebre town council secretary. In Spain the town council's secretary is not a mere administrative worker. Although he has no legal power, he has a *de facto* power. In Spain it is commonly said that a secretary is more powerful than a mayor, as the mayor is voted every four years while the secretary stays in his place. So if he was addressing a letter to a London stamp dealer, he possibly was only spreading this local war tax stamps business that someone started in Vinebre. He was part of the plot, if this can be called a "plot."

The other cover that may not have been philatelic is addressed to Zumstein et Co., the Swiss stamp catalogue publisher. It is franked with 0.60 Pts, the correct postage for regular mail abroad, and a local GG1482

Continued on page 26



Figure 7 This cover was sent to Vicenta Ventura, who also received many of the very rare covers franked with the Macia sheets. Despite having a larger press run than the Type 1 sheets, this Type 2 sheet is extremely rare on cover.



Figure 8. All of known Type III covers such as this one were mailed the same day, Aug. 31, 1937, regardless of the recipient.

perf. with sheet serial number 0001 on its upper edge band. It has a Vinebre postmark from May 13, 1937, and no back-stamps or censor marks. But what makes me believe that this cover never circulated by post is the fact that it is still open, never closed, with its original gum intact (figure 3). It is hard to know, but it is possible this cover was part of an order with pre-cancelled stamps on uncirculated covers. This is of course, just a speculation, but a way to explain why the cover was never sealed.

The Second Issue Covers

The covers in this group must be divided between those with single stamps and others with souvenir sheets. I've only seen three with single stamps. The three are addressed to Mr. Manuel Galvez, Place du Samedi 9, Brussels, Belgium. All were sent registered. The first two of them have a Vinebre postmark dated August 10, 1937 and Brussels arrival postmarks from August 19, 1937. Both were opened by the censor and have the tape closure and Heller censor marks RB3.13. One has a GG1498 perf. local and the other a GG1502 perf. se tenant pair (figure 4). The third cover in this subgroup was addressed to Mr. Galvez too, and sent from Barcelona on November 22, 1937 via registered airmail at the cost of 1.95 Pts (1.20 pts for registered rights and 0.75 Pts for the airmail fees). There is no doubt that this cover is an exception for two reasons: it was sent from Barcelona, and has Barcelona postmarks on a GG1498 Vinebre block of four, and it is the second and last one I've seen with the sender's info on its back. The sender was a Mr. P. Torne, Apartado de Correos 619, Barcelona. It has a written censure mark that simply says "Censurada" and also a rubber stamp imprint censure Heller RB3.12a. (figure 5). The Vinebre stamps were not of valid use outside this town, but they were not prohibited. Barcelona had dozens of political organizations issuing mail labels, and any postman in that city would not be surprised to see any kind of stamp, label or cinderella on a cover. So it is not rare to find postmarked locals. Possibly this cover must be placed in the tiny group of non philatelic covers, as the presence of the locals likely is a gift for the addressee or a little philatelic detail. The fact that it is the only cover I've seen with Vinebre stamps postmarked outside Vinebre supports this idea.



Figure 9: A regular Brussels arrival postmark and rouletted "fortune" postmark.

The Souvenir Sheets On Cover

This is the most common group of covers, if common is the right term to define something that is scarce by its own nature. At least we can say that in the scarcity, this type of cover is the one more commonly found. But there are two exceptions, as we will immediately see.

These souvenir sheets are divided in three types (G757-I/758-IIIa), all imperforated. And each type has three composition varieties, where colours and designs are changed in 1 and 2 positions (compositions 1 and 2) and in the third the bottom left stamp is inverted (composition 2a). In Type I the coloured blazes do not pass the margins, and there is a vertical numbering at right top corner. In Type II the coloured blazes pass the margins and the numbering is still vertical. And finally, in Type III the coloured blazes, representing the Republican (top) and Catalan (bottom) flags, do not pass the margins again, like in Type I, but the numbering is horizontal on the right top corner. The four stamps of the block are also close together.

My investigations shows the following when trying to deduct the number of sheets of each type printed, again on the basis of the highest and lowest serial number I've seen on different type sheets:

Type I: lowest 00101; highest 00378
Type II: lowest 00420; highest 02087
Type III: lowest 03015; highest 12156

With these observations on the hand it is easy to suppose that Type I sheets were numbered from 00001 to 00400; Type II was numbered from 00401 to 03000; and Type III had its serial numbers from 03001 to, at least, 12156 (Evans points a limit of 13,000 in *The Souvenir Issue*, referred before). They were

printed in large sheets containing four souvenir sheet each, so the quantity of this uncut plates would be of 100 for Type II, 550 for Type II, and 2,500 for Type III.

Evans, in his 1938 article, points the following print run for the second issue souvenir sheets:

- Plate I. 200 sheets of composition 1
100 sheets of composition 2
100 sheets of composition 2a (inverted stamp)
- Plate II. 1,000 sheets of composition 1
500 sheets of composition 2
500 sheets of composition 2a (inverted stamp)
- Plate III. 5,300 sheets of composition 1
2,650 sheets of composition 2
2,650 sheets of composition 2a (inverted stamp)

When comparing my own observations with Evans report we agree on the Plate I (or Type I) issued quantity: 400. But there is a difference in the Plate II and III print run estimation. Further investigations should show how correct Evans numbers are. What has no discussion is the proportionality in the different compositions of each plate, as the sheets were printed in plates of 4, as follows:

composition 1	composition 1
composition 2	composition2a

So 50% of each type must be composition 1; 25% composition 2; and the rest 25% composition 2a.

Now we know the quantities that were is-



Figure 10. The local above is the Third Vinebre issue and while the souvenir sheet can frequently be found on cover, the stamps seldom are.

sued of every type. The exceptions to this are, of course, covers with Type I & II sheets. I've only seen two with Type I sheets (with serial numbers 00101, G757-I; and 00206, G758-I), addressed to different people in Barcelona (figure 6). They have a peculiarity: they are double postmarked, one from Vinebre on the souvenir sheet dated July 19, 1937, and an "Ambulante" Lerida-Barcelona postmark of the same date on the Republican stamps and on the edge union of the sheet with the cover. No doubt that they are favour cancels. Vinebre's postman stamped the sheet and the sender, whoever he was, convinced the "ambulante" clerk to do the rest. The mail was carried by road from Vinebre to Ascó, the nearest train station, and that was the Zaragoza-Barcelona railroad. But this mark on the covers belongs to a different railroad line. The nearest train station in that line is Lerida itself or Reus, mid way to Barcelona from Lerida, both cities at some 100 km far from Vinebre. So the sender carried these covers to somewhere the Lerida-Barcelona train stopped, after having the sheets postmarked in Vinebre, and got them cancelled again with these marks. Both covers have a Barcelona arrival postmark dated on July 20, 1937.

Type II, despite having a larger print run,

is even scarcer on a surviving cover. I've only seen one. I purchased it from Mr. Dennis Florence, who in his 40 years of experience collecting Spanish Civil War covers has never seen one like this (figure 7). It has Vinebre postmarks from August 31, 1937 covering the sheet, the Republican stamps and the cover (G757-II). This is the case too for all Type III covers whomever they were addressed to. So they were all sent the same day. We will talk later about the quantities that were sent and the job the clerk did postmarking all of them. But now let's focus on this particular Type II cover. It was addressed to Barcelona, to Vicenta Ventura (who is known to have received also the very rare covers with Macia sheets from Pi de Llobregat). It has a Barcelona arrival postmark on the back, dated September 14, 1937. All the Type III covers also have the same arrival postmark date. I cannot say why it took so long to arrive to Barcelona.

Type III covers can be divided using several criteria: destination, registered or not, and even different arrival postmarks. But as previously mentioned, they have a common characteristic: all were postmarked in Vinebre on August 31, 1937.

The Spanish dealer and catalogue publisher Manuel Galvez appears again as the ad-

dressee of many. His covers bear sheets that he catalogued with numbers 757-III and 758-IIIa (figure 8), but none of them has a 758-III. The other addressees did not receive 758-III sheets either on their covers.

Galvez got registered and regular covers. All have a censor mark Heller RB3.13, but only some sent by registered mail were opened by the censor and have its closing tape. As they were all sent the same day, possibly the censors understood the philatelic aim of the shipping and did not waste their time opening Galvez letters. Many remain unopened, and there are some that despite are open still have a blank paper sheet in them. Another particularity in Galvez covers is the different dates on Brussels arrival postmarks, and even the presence of different arrival marks. It is not clear why they didn't arrive all together to Brussels, but the censor may have something to do with this fact. The registered covers addressed to Galvez I've seen have registration numbers as high as 390. That means at least 390 covers went out from Vinebre on August 31, 1937. The censor may have been suspicious about such a large quantity of mail addressed to a single person from the same place and with similar characteristics, and this may explain why the covers were slowly delivered to the



Figure 11. This cover was sent to New York the day before the Republican government outlawed the practice of affixing locals to envelopes. Here a confused postal clerk counted the face value of the local souvenir sheet toward the international postage rate enabling the sender to mail the letter with less than the required postage.

VINEBRE

Continued from page 27

international post channels.

The backstamps on Galvez covers are from September 7, 18, 20 and 26, 1937, but some don't have them. Also "fortune" rouletted postmarks can be found (figure 9).

Finally, we must talk about another group, those sent to individuals in Barcelona, and only with G758-III sheets. Again, they have Vinebre postmarks from August 31, 1937, and Barcelona arrival postmark from September 14, 1937. None has censor mark, or at least I haven't seen any with it. While in the previous group all the covers were addressed to the same person, here addressees are all different and I've not seen two covers addressed to the same person. This fact possibly indicates that the addressees were collectors who subscribed to this service and paid to receive a cover with a Vinebre sheet. The fact that all these possible subscribers lived in Barcelona can point to the source of this business, and it is reasonable to think that a dealer from Barcelona was behind this massive shipping

and perhaps even behind the whole Vinebre stamps issue.

The Third (and last) Vinebre Issues

We must divide again this last group between those covers with single stamps and others with souvenir sheets from the third issue. I've only seen three covers with single stamps, two with GG1508 and one with GG1506. All of them were sent registered to Galvez in Brussels again. All three have Vinebre postmarks from January 27, 1938 and no arrival marks. And they were all opened by the censor and closed again with a tape, bearing censor marks Heller RB3.13 (figure 10). Dennis Florence also reports three covers in his own collection with GG1508 (one of them with a block of four), and two more with GG1507 and GG1509. With these reported by Mr. Florence, we found that the whole third issue stamps exist on cover.

Galvez continued receiving third issue covers but now with souvenir sheets. He got all the types that exist, GG1510/1513, even with normal and inverted watermarks. They were posted through registered mail and the

censor opened and sealed it again with the characteristic brown tape. Heller RB3.13 censor marks are common to all of them. The covers have Vinebre postmarks from Jan. 27 and 28, 1938. January 28 was the last day of legal usage of the local and political stamps of any type on covers, as the Republican government wanted to finish the funny party of local stamps. I've only seen two second issue covers with souvenir sheets addressed to someone who was not Galvez: one, registered (and with register number 209) addressed to Mrs. Maria Antonia Perales, Rue Saint Didier 56, Paris, France, postmarked on January 28, 1937; and another sent to Sage Stamps in New York the day before (figure 11). This last one has an airmail blue label and is franked with 1.45 Pts when the correct franking should be 1.60 Pts. But if we count the four locals in the souvenir sheet it results it had a franking with a value of 1.65 Pts, with an excess of 5 cents to cover the cost of airmail to the US. If the local stamps were used not as war tax as intended, but instead to complete the franking, that would be the only case known where that had happened using Vinebre stamps. If it was so, it is easily understandable why the day af-

ter, the Republican government prohibited the usage of unofficial stamps on covers.

No exclusions

I've only listed the types of covers I've seen or that have been reported by philatelic friends, but this does not exclude the possibility that any type of Vinebre stamp can be found on cover, or different marks can be seen in the future. If it existed, it could be circulated. For example, Evans says he had a second issue souvenir sheet on a cover cancelled with a "Parlament de Catalunya" (Barcelona) postmark. He also reports third issue souvenir sheets on correspondence sent from other cities in Catalonia but I've never seen them.

Vinebre Postmark Secret Marks

Although no forgeries have been detected, it is useful to know how to distinguish a genuine Vinebre postmark from a hypothetical faked one. The postmark has a diameter of 3.1 cm and the letters in "VINEBRE" have a height of 4 mm. Characters in the date area and in "TARRAGONA" have a height of 3 mm. The central area where the date is measures 1 cm wide. The upper line on the bar is usually faded printed in its first half (from left to right), and there is a detail that makes it unmistakable: there is a little mark, similar to a "v," between the I and the N in "VINEBRE."

Note about rarity grades and classification

When talking about Republican covers from the Spanish Civil War we cannot use the term "common" to grade them. By their own nature they are all scarce. So we can catalogue them from scarce to unique, with the mid terms of rare and very rare. I consider scarce (S) a cover when can be found in quantities from 100 to 500. Rare (R), when between 50 and 100 can be available. Very rare (RR), when no more than 25 could exist. And it is unnecessary to say what a unique piece is. All this, needless to say, is based on the number of surviving covers, irrespective of how many were originally printed. Using this standard we can establish the rarity of each type as follows:

First Issue: R

First Issue, inverted centers: RR

First Issue, inverted center pair: Unique

Second Issue, single stamps: RR

Second Issue, Type I souvenir sheets: RR

Second Issue, Type II souvenir sheets: Unique

Second Issue, Type III souvenir sheet: S

Third Issue, single stamps: RR

Third Issue, souvenir sheets: RR

Setting fire to the archives was something very common in the Republican zone during the civil war; they did it the first days of the revolution, in 1936, to signify the falling of the old regime; and they repeated the same when the troops quitted a zone to eliminate evidence that could be used by Franco's army against local republicans.

The Speculative Origin of the Vinebre Stamps

If you have the very rare option of seeing a Vinebre complete sheet of any of its issues, your attention immediately goes to some irregular details. Just to show an example, it only will be necessary to say that with a first issue complete sheet of 25 stamps you can make 4 tete-beche pairs (GG1494/1497) and four se-tenant pairs more (GG1490/1493). This is possible because the 5th column was printed in simple line letters in the bottom legend, "CORREUS" and "CENTIMS," while the rest of the sheet has double line characters there. In the same way, the 3rd column, the central one, was printed inverted, and cutting these stamps forming pairs with the one after or before it, you get tete-beche pairs. The composition of sheets is a matter I reserve for a future article.

All this was just well studied variations and forced errors to increase the rarity of part of the issues. I believe the inverted center stamps were also forced because the printer would not have delivered his mistakes to his customer and they would never have found their way on cover. And had it slipped by the printer, the town council wouldn't have distributed it. In any case, I don't believe that more than a sheet per colour was produced for the inverted centers. No imperforated inverted centers are known to exist, but this does not exclude the possibility that any can be found in the future. Who ordered this "error" knew very well what he was doing. He wanted to create an extreme rarity and he succeeded. Even Evans, in his 1938 article says that the inverted stamp in composition 2a of second issue souvenir sheets is a "legitimate error" that was partially corrected, destroying many of the sheets and that this supposed error sheet was not used on covers. We just need to have a look to Figure 8 in this article's illustrations to see how true it is. And it is not rare to see other composition 2a covers for sale in different auction houses

or online. So the source Evans had gave him incorrect information, if it didn't directly lie to him. This obviously was another attempt to spread disinformation about the supposed legitimate errors that plague these series, to make the collectors believe the errors were genuine and not intentional.

There is only one imprint in the first issue stamps, "M. C. BONET Imp. BARNA." So the stamps were printed in Barcelona, some 200 km from Vinebre, when nearer printers would have been available to do this job. But there is a more surprising detail: the second issue stamps, those in commemoration of September 11, share their design and engraver with Pi de Llobregat issue commemorating the Catalan National Day (see GG1024/1028 and compare with GG1506/1513). There is also another important fact that must be taken in consideration: the Pi de Llobregat handwritten covers have the same calligraphy than those handwritten from Vinebre. We will remember this information when talking about who could be behind these speculative issues.

Epilogue: Who Was Behind the Vinebre Local War Tax Stamps Business?

Well, the answer remains unclear. But we have some evidence that points to a dealer, probably from Barcelona, if we accept that the covers addressed to that city may be the result of a subscription offered to his customers. As we have previously seen, Vinebre's town council secretary seems to have been in the business too. The promoters moved well: they contacted H.R. Harmer in London, Sage Stamps in New York and maybe Zumbstein in Bern. They had at least two dealers purchasing large quantities of covers from them: Resten in Paris and Galvez in Brussels. So they built an international distribution net.

Continued on page 30

Araña | Summer 2009 29

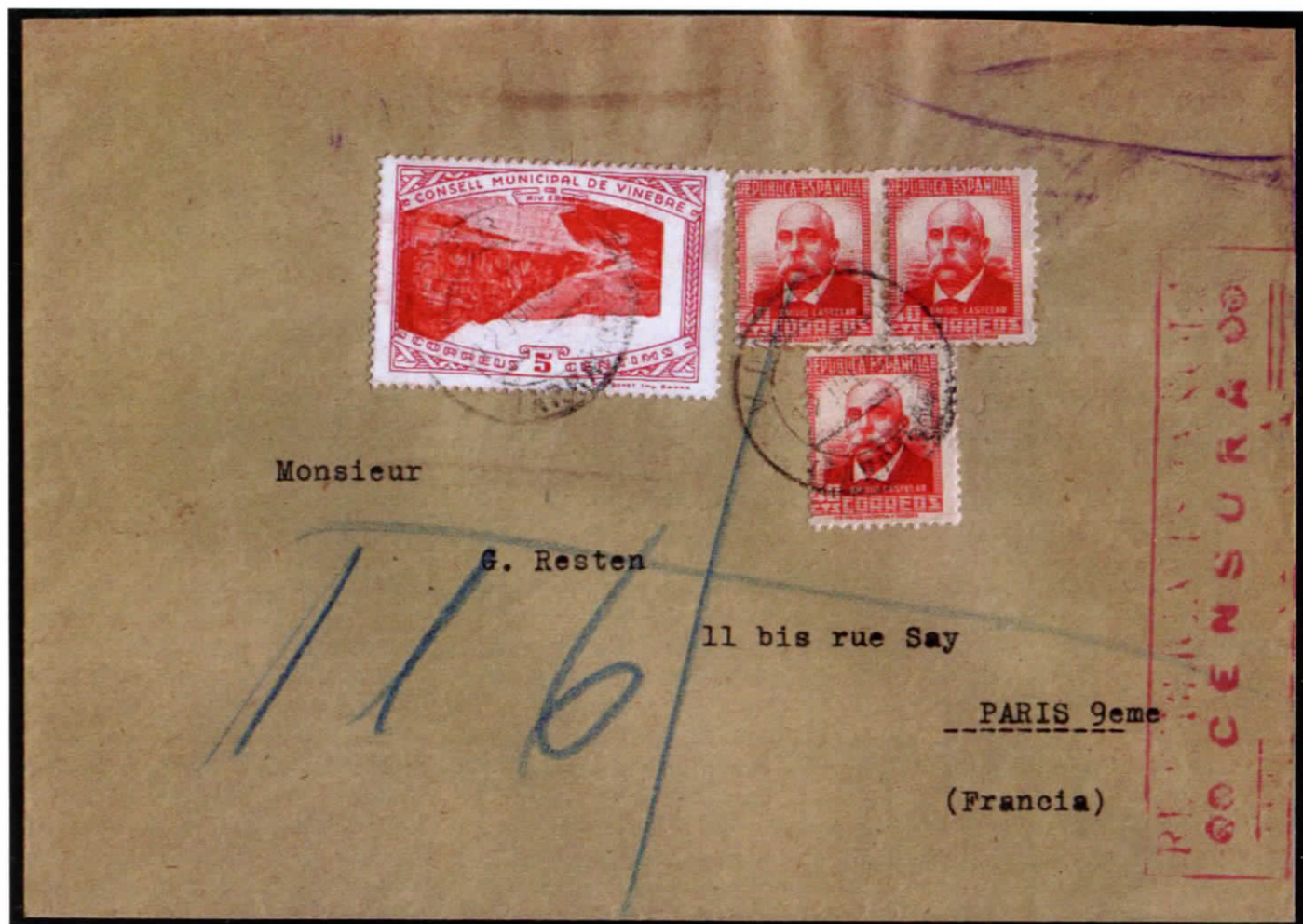


Fig. 12. A cover with an unlisted inverted center variety of the first Vinebre issue.

VINEBRE

Continued from page 29

Unfortunately there are no documents about this matter, as the Republican troops set fire to the Vinebre's town council archives when they left the area after the Ebro battle. Setting fire to the archives was something very common in the Republican zone during the civil war; they did it the first days of the revolution, in 1936, to signify the falling of the old regime; and they repeated the same when the troops quitted a zone to eliminate evidence that could be used by Franco's army against local republicans. When the end of the war was approaching, no one wanted his name to appear in any kind of document.

The only paper I've seen about the Vinebre issues is in my own collection. It is just a copy of the town council's decree by which the second issue was approved, in commemoration of September 11, the Catalan National Day (date that unfortunately has a very different significance in the US). It is dated on September 9, 1937, and it bears the mayor's and the secretary's signatures, with

the town council's seal in violet ink. It says "the stamp value will be 5 cents, with obligation to be used in all our municipal territory," and that "all the letters and correspondence going out of this town will have to bear the mandatory franking and this 5 cent stamp." The document adds that "the limited number of stamps to be put on circulation will be studied," something that does not give any information about this issue's print run.

But if we consider that at least one of the issues was printed in Barcelona, that another issue shares its design with Pi de Llobregat, a town in Barcelona's influence area and close to this city, and that many of the covers were addressed to that city, maybe as result of a subscription for private collectors, it is possible that the mastermind of the whole issues could also be from Barcelona. It is known that Mr. Monge, a dealer from the Catalan capital, was responsible for one of Pins del Valles' issues (S7/12di, see Sofima catalogue, page 92). In that case, a brother of the Pins del Valles town council's secretary designed the stamps. Although no solid evidence exists and further investigations must give more light about this subject, at least there is a trail point-

ing to Mr. Monge, just for the similarity of circumstances. He could be the dealer behind the Vinebre issues, the mind who planned the operation and convinced a little village town council to issue its own war tax stamps, with the full cooperation of the town council's secretary, Mr. Joan Mestre. ■

(Footnotes)

1 *The Souvenir Sheets of the Spanish Civil War*, EVANS, Dr. Charles H (Originally a series of articles in the *Souvenir Issue*, Volumes I, II and III, March 1938 — September 1939). Reprinted with permission of the author by the Spanish Civil War Study Group, Brighton, England, and New York.

2 Sofima catalogue has a mistake, and the sheets listed with numbers 22 to 24 do not exist. These sheets are divided in three different types depending on the position of the serial number and the length of the coloured flags in their edges. Sofima adds a fourth type that is unexistent, with the following addition of the referenced numbers.

3 My gratitude to Mr. Dennis Florence for this information and to Mrs. Jessica Bennett, from Bennett Stamps, who kindly contacted the purchaser of that lot requesting the picture shown in figure 2. Also, thanks to this collector who supplied the image.

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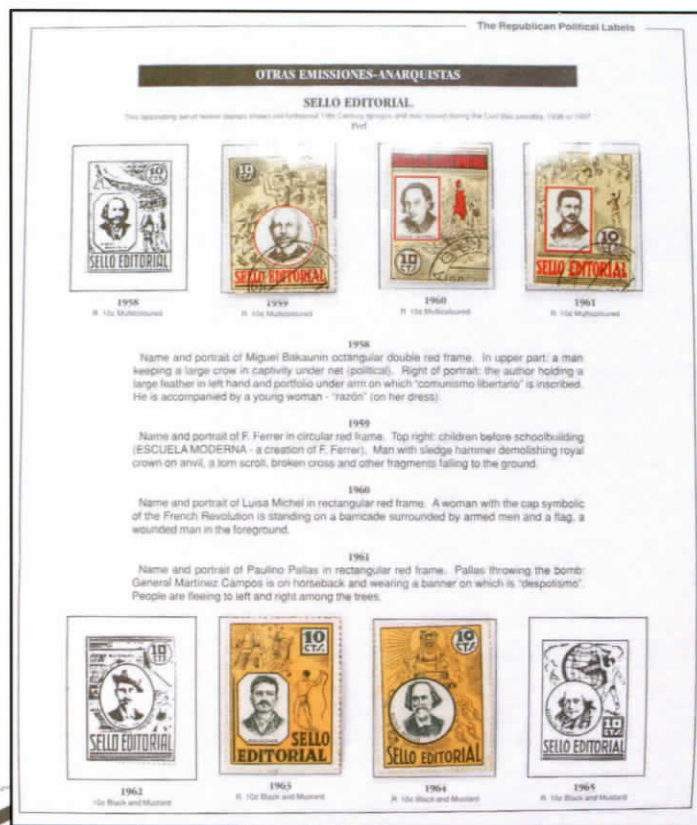
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Questions?

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