SYNOPSIS

NICARAGUAN RAILWAY TICKET-BASED PROVISIONAL STAMPS & USES

INTRODUCTION & PURPOSE

Arguably the most misunderstood postal issues in Nicaraguan philately are the 1911-1912 railway ticket-based provisionals. The listings in all general stamp catalogs and the Maxwell specialized Nicaragua stamp handbook are wrong in many regards (sequence and timing of issue, forgeries, issues never released, etc.). The “coupon myth” has permeated all of the listings. Until the die proof records of the manufacturer, Waterlow & Sons Ltd. became public in 1985, the mislabeling as coupons was unchallenged. The “coupon myth” likely arose by analogy to the Guatemalan rail bond provisional issue of 1886 – special stamps applied to rail bond coupon sheets. The Waterlow die book listing for 1900 of “Nicaragua Rly Ticket 1st Class” and “Nicaragua Rly Ticket 2nd Class” is unambiguous. A photocopy of the listing and the only known die proofs are shown on page 2 of the exhibit. The “1” on the blue tickets and the “2” on the red tickets stand for 1st and 2nd class service, respectively. The wording on these stamps “FERRO-CARRIL DE NICARAGUA” means Railway of Nicaragua.

Other major shortcomings in all catalog listings are due to the loss of most archival material in Nicaragua and to the prior lack of a critical mass of stamps and ticket / fiscal / postal / telegraph uses to put together the full picture of this complicated issue. The purpose of this exhibit is to correct catalog inaccuracies in the sequence and description of these issues and to demonstrate how the stamps were used on foreign and domestic mail. The material for this exhibit was gathered over 20 years from several living and deceased collectors and from philatelic estate and internet auctions. It includes all of the material from two other individuals’ much smaller exhibits. The great majority of postal uses known are shown in this exhibit (over 100 appear here). In addition to the presentation in this exhibit, the current exhibitor has begun formal publication of the findings in the philatelic journal of the Nicaragua Study Group (Nicarao, Vol. 20, No. 3, p. 4-10, July 2011; Vol. 21, No. 2, p. 7-13, April 2012; Vol. 21, No. 4, p. 3-10, October 2012; and Vol. 22, No. 3, p. 3-5, July 2013). Interactions to correct catalog and handbook listings are ongoing.

DESIGN OF THE EXHIBIT & TREATMENT

The railway ticket-based provisional issues can only be understood by describing the historical context and by illustrating the evolutionary sequence of their production and use. Nicaragua was bankrupt and in the middle of a civil war in 1911. The definitive stamps dated 1911 were being held for nonpayment. By mid-1911, the postal authorities had exhausted their supplies of obsolete definitive and fiscal issues overprinted for postal and telegraph uses.

Millions of 1st and 2nd class railway tickets were produced for Nicaragua by Waterlow in 1890 – they had never been gummed and they were used on the railway in ways not documented in any surviving archive. Although the Nicaraguan railway was completed in 1886, no specific information about the use of any railway tickets is documented and most of the actual tickets known to have survived are shown on page 3 of this exhibit.

Circa 1904, most if not all of these railway tickets had been overprinted “Timbre Fiscal, Value 5c or 10c” on blue 2nd class or red 1st class tickets, respectively. A subset of these fiscals were
further overprinted for use in the Bluefields and Cape Gracias a Dios (“Cabo”) Districts of the Department of Zelaya, which had a different, silver-based currency. Used railway ticket-based fiscal provisional stamps prepared for Bluefields are fairly common. Very few examples on fiscal paper have survived, just four postally used examples on piece are known, and only four covers with postal uses of these Bluefields fiscals are known. Three of these postally used covers and all four uses on piece are in this exhibit. And examples of the various Bluefields- and Cabo-overprinted, railway ticket-based fiscal provisionals, which can be dated by reference to other overprinted issues used in Zelaya, are shown on pages 14 & 16.

It has been stated repeatedly that the railway tickets were surcharged for fiscal use with two different styles of type in order to distinguish the silver from the paper peso currencies, i.e. for fiscal use in Zelaya or in the rest of the country, respectively. The supposition is that the TIMBRE FISCAL / 5 CENTS. and 10 CENTS. versus Timbre Fiscal / 5 Ctvs. and 10 Ctvs. wordings and distinctively different styles of type used for the surcharges were chosen so that the fiscals could be sent to and used in these very different (currency) parts of the country, and thus the revenues could be collected and accounted for in the two currencies. There is no direct evidence in favor of this postulate, and the fact that “B / Dpto. Zelaya” and “C” (for the district of Cabo) overprints were added to all four kinds of fiscal provisionals contradicts this oft-repeated assertion (since these two approaches to indicate which fiscal stamps were for use in Zelaya would obviously be redundant).

By mid-1911, the shortages of postal and telegraph stamps created a crisis and the postal authorities turned to the last remaining large source of postal “paper” – railway ticket-based fiscal provisionals. A surviving decree authorized the overprinting of two million of these fiscals to produce the initial postal and telegraph provisional issues. But when the local authorities made trial printings of postal overprints over the fiscal overprints already there, the postal information on the more plentiful blue 2nd class ticket-based fiscals was nearly impossible to read. So a decision was made to apply the 2 centavos(c), 5c, and 10c postal overprints on the un-gummed backs of these blue fiscal provisionals. Although the postal overprint would have been more easily seen on the fronts of the red 1st class ticket-based fiscals, there were not enough of this color to satisfy all of the needs, so the 15c postal overprints were also (likely for the sake of consistency) added on the backs.

Since the stamps had no gum, and since the postal overprints on the back had no “stamp” design visible, it was decreed that these 1st postal provisionals were to be only partially attached to correspondence so their veracity could be confirmed by inspection. This mandate was interpreted variously and over time it was virtually ignored. The only three covers known where folded stamps were cancelled on cover, which represents one interpretation of this mandate, are shown in this exhibit. Many covers have missing or reapplied stamps. These 1st provisional stamps and covers are the most common of the railway ticket-based postal provisionals; 88 of the 104 covers, post cards, and wrappers in this exhibit have 1st provisional stamp uses.

The initial issue of 10c and 15c telegraph stamps were produced from the same stocks of blue 2nd class railway ticket-based fiscals by similarly overprinting on the backs. Telegraph stamps for use in the Bluefields District of the Department of Zelaya had a “B” added in the overprint setting. Used 1st provisional telegraph stamps are common. The two covers with the only known postal uses of railway ticket-based telegraph provisionals are in this exhibit.

By October/November of 1911, there were shortages of some of the postal values, plus official stamps were needed. Additional trial printings with a new 5c postal setting printed with red ink
on the fronts of blue 2nd class ticket-based fiscals were found to be unsatisfactory (3rd postal provisional issue). And another trial printing with a new postal setting (5c and 10c values) was also done on the backs of red 1st class ticket-based fiscals (4th postal provisional issue). No unambiguous postal use of a 3rd or 4th postal provisional stamp is known and it is doubtful whether either of these issues was released to the public. The difficulties experienced with postal use of the 1st provisional issue likely led the postal authorities to abandon any attempt to repeat these same approaches with the 3rd and 4th postal issues.

Given that the experience of using stamps with postal overprinting on the backs had been deemed unsatisfactory, only the remaining stocks of red 1st class railway ticket-based provisionals – including material initially set aside as “printer’s waste” – were used to produce limited numbers of stamps for additional, smaller postal, official and the 2nd telegraph issues. During the last week of 1911, payment was arranged for the release of the embargoed stocks of 1911 definitives, so the railway ticket-based postal and telegraph provisionals were withdrawn. The railway ticket-based official provisionals were still needed and were used throughout 1912; 12 of the 15 official uses that have survived are shown in this exhibit.

It is very likely that the original railway tickets were printed in sheets of 120 (12x10) and before the fiscal provisionals were overprinted each of the sheets was torn into six 20-stamp panes (4x5) that fit the crude printing press available in Nicaragua. Selvage is almost always completely absent. Although different colors of ink were sometimes used, relatively decent type quality and care in preparing the settings characterize the fiscal overprints. But the type quality and care taken when printing the 1st provisionals resulted in hundreds of major and minor varieties being produced. The orientation of the 20-stamp panes in the printing press (up or down in relation to the original tickets), on both the front and backs, was not carefully controlled, so the number of combinations is immense. Whenever available, 20-stamp panes are used in this exhibit to illustrate the positions of major and minor type varieties and to elucidate the origins of normal versus inverted overprint combinations, front and backs, found on individual stamps.

There was often confusion about the actual postal rates during the second half of 1912. There is no archival information known defining the actual postal rates during this period, and the issue is further obscured by shortages of the correct denominations of stamps and permissive or careless postal clerks. Based on studies of surviving correspondence, the domestic and foreign rates before December 17 (10c and 35c, respectively) were based on a 15 gram (g) weight step. Beginning on that date, the domestic (15c) and foreign (50c) postal rates were based on a 20g weight step. The registration (20c) and acknowledgement of receipt (35c) fees were also increased on December 17th (to 30c and 50c, respectively); postcards went from 10c to 15c. There is very little information about the rates for unsealed, printed papers, or wrappers during this period.

The fact that all postal (including official) and telegraph overprints occur on fiscal provisional stamps, that some 3rd official issue stamps, which themselves were created from 1st postal provisionals, were later converted for general postal use (6th postal issue), and that the 2nd telegraph issue was created by overprinting 1st postal provisional stamps clearly demonstrates the interconnectivity of these railway ticket-based issues. The inclusive approach employed to elucidate the complexities of these railway ticket-based provisional issues is justified since it provides the best way to thoroughly comprehend the subject.
NICARAGUAN RAILWAY TICKET-BASED PROVISIONAL STAMPS & USES

This ten frame exhibit documents one of the most extraordinary events in the philatelic history of Nicaragua, namely the creation of fiscal, postal and telegraph provisional stamps from red first class and blue second class railway tickets. These tickets were printed in England in 1890, overprinted in Nicaragua on the fronts, initially for fiscal uses circa 1904, and additionally overprinted for postal, official, and telegraph uses in 1911-1912.

The multiple overprints on the front of the stamps, especially the more plentiful blue second class tickets, proved problematical since they were so difficult to read, so the decision was made to apply the postal and telegraph overprints on the backs. Initially, this was also done on the backs of the red, first class ticket-based fiscal provisionals. In order to prevent the use of the fronts for fiscal purposes after postal use of the backs, the authorities decreed that the stamps were to be affixed in such a way “that any post office official who handles the letters may assure himself of the authenticity of the stamps”. One desired result is shown below.

This cover front is the earliest use of a railway ticket-based postal stamp known and one of only three surviving examples where the stamps were applied in this fashion.

Organization: Production of the railway tickets
Railway tickets
Fiscal provisional stamps & uses
Postal provisional stamps & uses
Official (postal) provisional stamps & uses
Telegraph provisional stamps & uses

Frame 1, p. 2
Frame 1, p. 3
Frame 1, p. 4-16
Frames 2-9, p. 1-4
Frame 9, p. 5-16; Frame 10, p. 1-6
Frame 10, p. 7-16

The most significant stamps and covers in this exhibit are matted on gold.
RAILWAY TICKET PRODUCTION (1890)

DIE PROOFS

These are the only ones known. This is their first appearance in any exhibit.

The Christie’s / Robson Lowe Auction Company acquired the production records and other archival material from the defunct printers Waterlow & Sons, Ltd. Christie’s provided the photocopy (below) from the Waterlow die proof book which shows that the dies for the proofs pictured above, numbers 1201 & 1202, were engraved by Bain and completed on April 23, 1890. They are listed in the book as “Nicaragua Rly Ticket 1st Class” and “Nicaragua Rly Ticket 2nd Class”, not “coupons” as has been erroneously repeated in the philatelic literature and catalogs. The tickets were perforated (14) and sent unguammed since they were not intended to be attached to any other ticket or coupon paper. The lettering on the tickets reads “FERRO-CARRIL DE NICARAGUA” (railway of Nicaragua) with a “1” on the red first class ticket and a “2” on the blue second class ticket. Note that there is no “centavos” indicated.

| 1200 | 1. León “República Mex. “ | 1221 | 25.44 | 6 |
| 1201 | Nicaragua Rly Ticket 1st Class | 1222 | 25.44 | 6 |
| 1202 | Nicaragua Rly Ticket 2nd Class | 1223 | 16.14 | 6 |
| 1203 | Viejo “J. F. D.” | 1224 | 16.14 | 6 |
RAILWAY TICKETS (1890)

Unused railway tickets (above) are rare, and these are the only multiples known. The 1.5x copy of the red 1st class ticket backs (below, left) shows “URBANO / CHINANDEGA” handstamps on each; they are the only town name examples known, and they probably indicate the bearer’s destination (Chinandega, in this case). The 1.5x copy of the blue 2nd class ticket backs (below, right) have “TESORERIA GENERAL / REPUBLICA DE NICARAGUA” (general treasury) handstamps on each; the purpose of these treasury-handstamped tickets is unknown.

It is unclear whether the two red 1st class tickets shown just above are used tickets containing railway “cancels” or other government handstamp markings. In any case, these are not normal fiscal, official or telegraph cancels and they are the only ones like this known.
FISCAL PROVISIONAL ISSUES (1904 – 1910)

Examples of the four basic styles of fiscal overprints that exist with black ink.

<table>
<thead>
<tr>
<th>Timbre Fiscal Vale 10 ctvs. (F-I) on 1st class red</th>
<th>Timbre Fiscal Vale 5 ctvs. (F-I) on 2nd class blue</th>
<th>TIMBRE FISCAL Vale 10 cents. (F-II) on 1st class red</th>
<th>TIMBRE FISCAL Vale 5 cents. (F-II) on 2nd class blue</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1.png" alt="Image" /></td>
<td><img src="image2.png" alt="Image" /></td>
<td><img src="image3.png" alt="Image" /></td>
<td><img src="image4.png" alt="Image" /></td>
</tr>
</tbody>
</table>

with red brown ink

with bright red ink

with bright red ink, reading up

It has been postulated that the F-II fiscal provisionals were prepared for use in the department of Zelaya, which had a different (silver-based) currency at this time. There is no evidence for this oft-repeated statement.

* indicates unique example  
# indicates postal overprint on the back
FISCAL PROVISIONAL ISSUES (1904 – 1911)

Used examples of the red F-I fiscal provisional stamps off paper are relatively common. The styles of fiscal cancels (such as the three stamp multiple below) are often quite distinct from postal cancels, but in many cases the date, including the year can be discerned on individual stamps. Fiscally used multiples are uncommon, as are examples on paper. None of the stamps on this page have an overprint on the back. All but one rare example (bottom, right) of fiscally used provisionals known have F-I overprints.

Unused class “A” consulars

Years visible in fiscal cancels help to delineate the period of use of these provisionals.

1906
1907
1908
1909

Fiscal stamps on fiscal paper (above) are rarely found, and no fiscal entire from this period is known.

The stamps below are rare examples of used blue fiscal provisionals.

Timbre Fiscal
Vale 5 ctvs.
(F-I)
(with red brown ink)
on
2nd class blue

TIMBRE FISCAL
Vale 5 cents.
(F-II)
(with black ink)on
2nd class blue
The full setting of the 10 centavos Type I (F-I) fiscal overprint, reading up and down on the red 1st class railway tickets is shown here. There are two major and a few minor type varieties in this setting. The major varieties are on the stamp at fiscal overprint position #2 (broken letters in both digits of the numeral “10”) and at position #3 (the “i” in “Vale” is a “1” [one]). During production of the 10c F-I fiscal overprinted panes, the lower right tail of the letter “I” in “fiscal” at position #4 was lost. And subsequently the bottom right quarter of the “s” in “ctvs.” at position #8 was also lost (both minor type varieties are visible on the left pane above). No 20-stamp pane of the red 1st class railway ticket-based Type II (T-II) fiscal overprint is known.

Although most fiscal overprints were applied to the 20-stamp panes reading down, it is not uncommon to find the overprints reading up, especially on the blue 2nd class railway tickets. Since there are no 20-stamp panes of the fiscal provisional issues known to have survived without additional overprints, the panes employed to illustrate the full settings of the fiscal overprints all have postal settings on the backs.
Details of type variation are most clearly visible in the “Timbre Fiscal / Vale 10 ctvs.” F-I fiscal overprint with black ink on the red 1st class red railway tickets. The loss of portions of two letters during production was not corrected. The lower right tail of the letter “i” in “fiscal” at position # 4 was lost early in production (middle two [3rd & 4th] panes below). Subsequently the bottom right quarter of the “s” in “ctvs,” at position # 8 was also lost (bottom [5th & 6th] two panes below). The 1st two panes below were overprinted before this damage occurred.
The full setting of the 5 centavos Type I (F-I) fiscal overprint in red brown and bright red ink on the blue 2nd class railway tickets is shown here. One very obvious, major error was made during the preparation of the type setting; on stamp # 20, the “ctvs.” is always inverted (arrows).

The F-I fiscal provisional surcharge on blue 2nd class railway ticket was most commonly printed reading down. It is not known whether the 5 or 10 centavos F-I fiscal overprints were done first.
The full setting of the 5 centavos Type II (F-II) fiscal overprint in red brown and black ink on the blue 2nd class railway tickets is shown above. The only consistent type-setting error is the slightly raised “e” in “Vale” at position #10 (arrows). There is also one very rare printing error; a “c” for “cents” at position #19, likely caused when the type for these letters became recessed or fell out. This error was quickly corrected.

The left stamp of this pair has the “c” for “cents” error.

The fiscal provisional overprints were usually applied reading down. The full sheets of railway tickets received from Waterloo were all carefully torn into 4 stamps across by 5 stamps vertical 20-stamp panes that fit the local Nicaraguan printing press used for the overprinting of all provisional issues. It is very unusual to see selvage on any railway ticket-based provisional stamp. The 20-stamp pane above on the left has the most selvage known.
The fiscal overprint on the blue 20-stamp pane on the left was overprinted in bright red ink with the pane inverted. This is very unusual orientation for this scarce color. The red 20-stamp pane on the right was overprinted twice. It is likely that the first printing was done with the pane incompletely positioned in the printing press and so the bottom row did not receive the fiscal overprint. Subsequently the pane was correctly placed and the second overprint was struck, resulting in double fiscal overprints on the top 4 rows of stamps (16 completely double overprint stamps in the 20-stamp pane).

Used fiscal stamps with misaligned or double overprints are very rare. The fiscal stamp on the right has a second fiscal overprint on the back, reading up (photocopy shown).
When an entire 20-stamp pane is available, the sometimes trivial nature of overprint combinations found on individual stamps due to misalignments becomes obvious.

In the top right pane, the "ale 5" of "Vale 5 ctw." is missing at position #3 (arrow). Stamps showing this overprint error are very rare, and likely it was noticed and quickly corrected during the printing process.

Panes with misaligned fiscal overprints were set aside as "printer's waste" (used fiscal stamps with these extreme variations due to misalignments are rarely seen). But these panes were saved and often used for postal and telegraph provisional issues if there were shortages of fiscals with better printing. When additional postal or telegraph overprints were added on the backs or superimposed on the fronts of these misaligned fiscals, a great number of very diverse overprint combinations and "errors" resulted.
FISCAL PROVISIONAL ISSUES. POSTAL USES (1904 & 1911)

Only four covers are known where railway ticket-based fiscal provisional stamps were used to pay postage. The two non-Zelaya examples are shown here. Neither of the covers has any overprint on the reverse side of the stamps (verified by holding the cover with the red stamp up to a bright light and by lifting the edge of the blue stamp from the cover).

November 4, 1904 Rivas via Corinto (November 5 transit mark on the back) to San Jose, Costa Rica (November 4 double circle receiving mark on the front). The 10 centavo (c) adjacent republic letter rate was paid with a “10 ctvs.” fiscal stamp.

December 11, 1911 Granda to Managua (December 11 arrival mark on the back). Domestic official uses like this required a stamp but did not pay any particular rate.
FISCAL PROVISIONAL ISSUES. POSTAL USES (1908 - 1910)

The periodic, drastic shortages of postage stamps in many regions of Nicaragua during the period 1904-1911 resulted in the use of a wide variety of fiscal stamps for postal uses. Very few intact covers with any fiscal stamps attached have survived. There are more stamps still on pieces of postal paper and many more individual used fiscal stamps with postal cancels known. The four railway ticket-based fiscales on pieces below demonstrate the variety of towns and years they were used to pay postage.

Four fiscal provisionals and a definitive postage stamp pay postage (35c x 2) and the registration fee (20c) for 15-30g of foreign mail (90c total). Three oval “OFICINA DE CERTIFICADOS / GRANADA NIC. / 19 SET. 1910” cancels.

Three 10c fiscales (one bisected = 5c) added onto a 5c postal stationery envelope surcharged “VALE 10c-1908” in blue pay the 35c foreign letter rate. “AGENCIA POSTAL DE / OCOTAL / AUG 18 1908” cancels.

A single 10c fiscal pays the domestic letter rate. AGENCIA POSTAL DE / SAN CARLOS / MAY 6 1910” cancel.

Oval “ADMON. DE CORREOS / GRANADA NIC. / 19 SET. 1910” cancels. 
3 x 10c = 30c domestic rate for 15-30g.
FISCAL PROVISIONAL ISSUES. ZELAYA. BLUEFIELDS (1904 – 1911)

Railway ticket-based fiscal provisionals for use in the Bluefields district of the department of Zelaya were produced and used over a period of several years. Although no decree has survived authorizing their production or use, distinctive overprints to demonstrate purchase and use of all stamps in this department were required beginning in 1904 since the silver currency in use in Zelaya was worth more than the paper currency being used in the rest of Nicaragua.

All of the Bluefields fiscal provisionals known are made by overprinting the red 1st class ticket-based F-I fiscal provisionals. The years indicated below are sometimes approximate.

1904 - Overprinted by handstamp. The Bluefields “B” is 5 mm tall and not aligned with “Dpto. Zelaya”.

two used examples shown to demonstrate different fiscal cancels

1907 - Typsets vertical. The “B” is 4 mm tall, aligned with and spaced 2 mm from “Dpto. Zelaya”.

one mint and two used examples; the year 1907 is visible on the far right stamp

1909 - Typsets vertical. The “B” is 4 mm tall, aligned with and spaced 6 or 8 mm from “Dpto. Zelaya”.

6mm (used normal and unique “D” error; all overprints reading down) 8mm (mint, reading down; used with fiscal surcharge and “B / Dpto. Zelaya” overprint both reading up)

1911 - Typsets, horizontal. The “B” is 4 mm tall, aligned with and spaced 6 mm from “Dpto. Zelaya”.

fiscal cancel; usual horizontal orientation three used examples with inverted “B / Dpto. Zelaya” overprints; fiscal cancels on the 1st and 2nd stamps, Bluefields postal on the 3rd
FISCAL PROVISIONAL ISSUE. ZELAYA. BLUEFIELDS (1911)
POSTAL USE

During periods of extreme postal stamp shortages fiscal stamps were sometimes used to pay postage. Only two covers are known where railway ticket-based “B” Zelaya fiscal provisional stamps were used to pay postage. There is no overprint on the reverse side of this “B / Dpto. Zelaya”-overprinted stamp (verified by holding the cover up to a bright light).

July 30, 1911 Prinzapulca via Bluefields and New Orleans (July 31 and August 8 transit marks, respectively, on the back [photocopy below]) to Lexington, Kentucky. The 15c foreign letter rate was paid with an overprinted 5c “B” postal provisional and a 10c “B / Dpto. Zelaya” fiscal stamp.
FISCAL PROVISIONAL ISSUES. ZELAYA. CABO (1904 - 1912)

The Cabo Gracias a Dios ("Cabo") and Bluefields district in the Zelaya department of Nicaragua had a silver-based currency whose value differed slightly from the paper-based currency used in the rest of the Country, so fiscal, postal, and telegraph stamps for Zelaya were differentiated in various ways. All five railway ticket-based Cabo handstamped or overprinted stamps known are shown on this page. No decree has survived authorizing their production or use.

The "CABO" handstamp used on the fiscals above was also used on postage stamps during 1905-1907 (example shown just below). The three stamps above, taken together show that the orientation of the word "CABO" varies from stamp to stamp. The 5c F-I fiscal overprint on the right hand blue stamp above is position #20 (with the inverted "ctvs.").

The "CABO" overprint above was also used on a postal provisional stamp in 1909 (example shown just below).

Just above is the only example known of a provisional fiscal stamp overprinted "C" for use in the Cabo Gracias a Dios district in the department of Zelaya. The word "Correos" and the date "AGO 22 1912" are visible on the cancel.
During mid-1911, there was a critical shortage of postage stamps. Railway ticket-based fiscal provisional stamps were plentiful, so a decision was made to overprint them for postal use.

The three postal essays above are the only ones recorded.

It is unclear whether these essays were prepared before or after the trial printings shown on the following three pages were attempted. The blue 2nd class ticket-based fiscal provisionals proved to be the most difficult to add more overprint information to, but they were the most common.

With respect to these railway coupon issues, Postmaster-General Rivas notified the various postmasters:

"As stated in the enclosed notice, the latest provisional Postage and Telegraph stamps will shortly become exhausted, and according to the decree of the Finance Minister, July 9, of this year, the Government is compelled, no further postage stamps being available for surcharging, to make use of the Railway Coupon stamps which have already been overprinted with 5 cts., and 10 cts. for fiscal purposes. As these stamps cannot, for lack of space, be further surcharged on the face, it has been decided to carry out the surcharging on the back of the above-mentioned Coupon stamps. Therefore persons making use of these new stamps must affix them only partially to the envelopes, etc., in order that any post office official who handles the letters may assure himself of the authenticity of the stamps."

The decree that authorized the overprinting of the fiscal provisionals for postal use is shown above. Note that it also provided specific instructions about how the stamps were to be applied on mail. In practice, it proved to be impractical to attach only part of the stamp to the mail, and there are many examples where stamps were lost when these instructions were actually followed.

Another decree specified that 500,000 red 1st class and 1,500,000 blue 2nd class railway ticket-based fiscal provisional stamps were to be overprinted as follows:

For postal use: 100,000 2 centavos on blue fiscals
200,000 5 centavos on blue fiscals
400,000 10 centavos on blue fiscals
500,000 15 centavos on red fiscals

For telegraph use: 400,000 10 centavos on blue fiscals
400,000 15 centavos on blue fiscals
FIRST POSTAL PROVISIONAL ISSUE. TRIAL PRINTINGS (JULY 1911)

Three different colors of ink were applied in trial printings of the 2 centavos postal setting on 20-stamp panes of the blue fiscals, which were in greater supply and where concerns about the visibility of the additional postal overprint were to be expected.

Examples of the three colors of postal overprints applied are shown below.

<table>
<thead>
<tr>
<th>Fiscal Provisionals</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Timbre Fiscal</strong></td>
</tr>
<tr>
<td>Vale 5 ctvs.</td>
</tr>
<tr>
<td>(F-I)</td>
</tr>
<tr>
<td>on</td>
</tr>
<tr>
<td>2nd class blue</td>
</tr>
<tr>
<td>with</td>
</tr>
<tr>
<td>red brown ink</td>
</tr>
</tbody>
</table>

| **TIMBRE FISCAL** |
| Vale 5 cents.    |
| (F-II)           |
| on               |
| 2nd class blue   |
| with             |
| red brown ink    |

| **TIMBRE FISCAL** |
| Vale 5 cents.    |
| (F-II)           |
| on               |
| 2nd class blue   |
| with             |
| black ink        |

None of these trial printings on the fronts of the blue 2nd class railway ticket-based provisionals was deemed satisfactory in the presence of these prior fiscal overprints.