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Third Quarter, 1991

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PPJ Third Quarter, 1991

CENTAVOS TO CENTS-The 1902 Customs Provisionals

by Douglas K. Lehmann

The payment of Philippine customs fees has a history different from any other fiscal tax. The laws required an unparalleled use of fiscal stamps to pay these fees.

The collection of customs fees by United States officials began August 20, 1898. The government used rates stated in pesos and centavos and collected them with stamp values of the same designation. At first, officials used initialed and overprinted Sello and Timbre Movil Especial stamps of the former Spanish government. Later, the new government issued Sello and Internal Revenues stamps that had several uses, including customs. The first two rows of the Customs Documents table show this history. The government published the customs rates and printed fiscal stamps both in pesos and centavos; matters were simple through February 6, 1902.

On February 7, 1902, the Customs Administrative Act became effective (Act Number 355 of the Philippine Commission). This act states customs fees in dollars and cents, causing a problem since fiscal stamps were still in pesos and centavos. The third row of this table outlines this period. This period is this article's topic.

Before leaving this table, the reader can see that the government printed dollar customs stamps starting April 18, 1902. After these stamps became available, customs rates and stamp fees used the same money. This situation changed again when the government converted both the rates and stamps to pesos and centavos on October 1, 1917.

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Customs Documents

DATES OF USE		STATED VALUE:		TYPE OF STAMPS
Primary	Secondary	Rates	Stamps	
<i>PROVISIONALS</i>				
Aug 20, 1898- Dec 31, 1898	Jan 1, 1899- July 1899	Pesos	Pesos	Initialed and Over-printed Spanish Issues
Jan 1, 1899- Feb 6, 1902		Pesos	Pesos	US Government Sello and Internal Revenue
Feb 7, 1902- Apr 17, 1902	Apr 18, '02- Jan 1903	Dollars	Pesos	US Government Issues as Above
<i>REGULAR</i>				
Apr 18, 1902- Sep 30, 1917		Dollars	Dollars	Customs Stamps in Dollars and Cents
Oct 1, 1917- Onward		Pesos	Pesos	Customs Stamps in Pesos and Centavos

Section 284, Act Number 355, 1902

DOCUMENT NEEDING STAMPS	FEE
Each clearance	\$2.00
Original inward manifest of each vessel	2.00
Each bill of health (<i>See Figure 3</i>)	.50
Each outward foreign passenger list	.50
Each original export entry exceeding \$25 in value	.50
Each original import entry exceeding \$25 in value	.50
Each original withdrawal entry	.20
Each entry for immediate transportation in bond	.50
Each original free entry, except free entries of stores for government use, exceeding \$10 in value	.20
Each original certificate	.50
Each original bond	.50
Each copy of official document	.50

Figure 1

Figure 1 shows the rates effective February 7, 1902. These rates changed October 1, 1917 usually one of two ways. Either the dollar sign changed to a peso sign or the peso equivalent became the new rate. An example of the former is the 2 dollar "clearance" that became a 2 peso rate. The example for the latter is the 50 cent "bill of health" rate which became a 1 peso rate. The diligent reader will notice a 1 peso bill of health document dated February 16, 1924 in the First Quarter, 1991 PPJ (Album Page inside the back cover.)

Returning to this article's topic, conditions slowed the issuance of customs dollar stamps for more than two months. This forced the use of stamps in pesos and centavos to pay rates in dollars and cents. This situation lasted from February 7 to April 17, 1902. This situation extended beyond April 17th to most of 1902 in many ports which were small or distant from Manila and seldom received a regular supply of customs stamps. As a result, customs officials used old stamps for new rates as late as January 1903.

The official exchange rate of 2 pesos for 1 dollar was current August 20, 1898 through December 31, 1901. This same rate was also active January 1, 1904 through the start of World War II. At this exchange rate, conversions were easy and few problems met.

Official Currency Exchange Rates Pesos for One Dollar

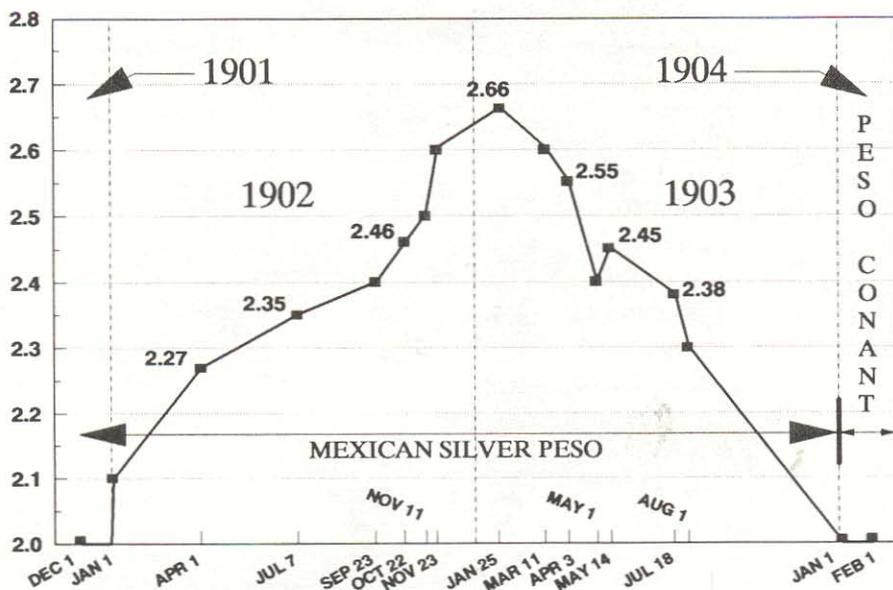
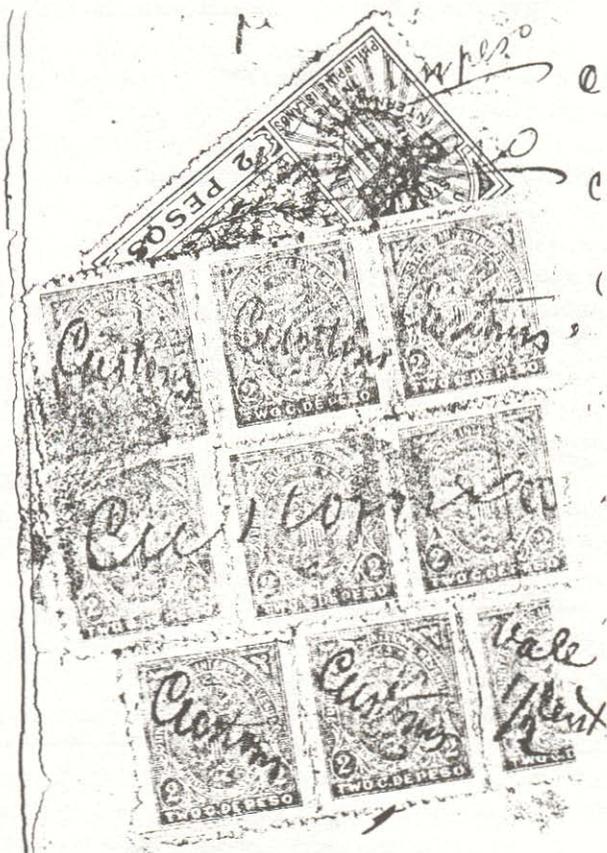


Figure 2

The latter rates actually dropped below 2 to 1 on July 31, 1900. The government then took strong actions between August 3rd and 11th to restore the value of the dollar. However during this 10 day turmoil, the official rate remained 2 pesos per dollar. The government periodically published orders setting each rate change shown in Figure 2. The government then distributed these rate changes to customs official for their use.

The regulations required these customs officials to use the proper exchange rate in collecting taxes. This required splitting stamps to meet the exchange rates. Both one-quarter and one-half Sellos and Internal Revenue stamps are known. (The author has yet to see an actual or photocopy of a quarter stamp.)

One such example is shown in **Figure 3**. This document is a ship's Bill of Health (Patente de Salud) dated September 12, 1902. A previous



Portion of Figure 3, enlarged

owner folded this document at the right and bottom. The photocopy does not show the portions beyond these folds. The official wrote this document in Spanish using pen and ink on a plain sheet of paper. The document comes from Candon, a small port north of Manila in the province of Ilocos Sur, Luzon Island. The lack of a good road and decent bridges (at that time) also isolate the port of Candon, an un-sheltered harbor. During the typhoon season, ships can only dock irregularly, when the weather permits. Candon issued this Bill of Health during the middle of the typhoon season, which runs July to November. These conditions explain why no dollar customs stamps ever reached Candon. Arnold H. Warren also states that "...officials of isolated ports were sometimes very negligent in ordering supplies from Manila. The result was occasionally provisional documents such as this one."

The conversion rate on September 12, 1902 was 2.35 pesos for 1 dollar. This conversion rate started July 7th and was good through September 22nd. A Bill of Health port clearance was 50 cents in 1902, so this document required a payment of 1 peso and 17 1/2 centavos. The top stamp is a diagonal half of a bronze 2-peso Sello stamp (W-391). Part of the word "Customs" is written on this half in purple indelible pencil. After the customs official placed this bisect on the document, he wrote "worth one peso (Vale un Peso)." Just below this bisect are eight rose-red 2 centavos Internal Revenue stamps. These eight stamps are all whole (W-517a). After the official placed these on the document, he wrote "Customs" on the top three and bottom two individual stamps. On the middle row, he wrote "Customs" across all three stamps. All these notations are in black ink. The last fiscal is another 2-centavos Internal Revenue stamp. However, this fiscal stamp is the left vertical half. As a bisect, this one-half stamp is worth 1 centavos. The total value of all these stamps is 1 peso 17 centavos. This is 1/2 centavos short of the required 1.17 1/2 pesos: however, the 2-centavos bisect has written on it: "worth 1/2 centavos (vale 1/2 cent)." Evidently, the official collected and noted the 1/2 centavos rather than add a 1/4 stamp. This practice has many precedents. Customs officials without stamps are known to have hand-written the entire tax paid on the document.

Warren did not assign the bisects on this document separate numbers. Warren did acknowledge this use in a note in his *American Philatelist Society* journal listings. Warren believed late use bisects did not deserve separate numbers. This is a disputed decision since Warren did assign a number to a customs hand stamp used without a fiscal stamp (W-825).

Warren got this document from the widow of Mr. Newton C. Comfort, for many years a Customs Official in Manila, beginning about 1900. Warren states Jesus Cacho owned several similar documents. If a member knows the location of any of these today, I wish that member would let me know. The owners of the Figure 3 document were in succession: Theodore Sheldon, Robert Shellhamer, Eric Jackson (dealer), and now the author.

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FIRST PHILIPPINE DOMESTIC AIR MAIL

by James J. Halsema

In 1932 Dwight F. Davis, donor of the Davis Cup for tennis, who then was Governor General of the Philippines, took two Filipino members of his cabinet on a 45 day "good will trip" around South-east Asia via U.S. Navy cruiser, automobile and even airplane. It was the Filipinos' first exposure to what is now the ASEAN group of nations. On their return Davis reported they had found the Philippines "backward" compared to their neighbors in many aspects, including rail, road, air and electronic communications. "If we are content to shut our eyes to progress the world will soon pass us by," he warned Filipinos. The Philippines was rated first only in educational and political development. Davis felt the countries in the area which faced common problems could benefit from the interchange of ideas through frequent conferences and exchanges of visits, particularly of technical officials.

Office of the Governor-General
of the Philippine Islands

Manila, January 25, 1932.

Hon. E. J. Halsema, Mayor,
Baguio.

Dear Mr. Mayor:

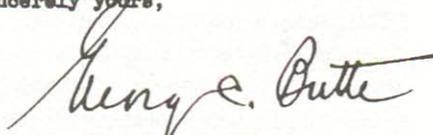
This letter goes to you by the first air mail inaugurated in the Philippine Islands. I know that you will rejoice in this forward looking achievement because you have always been interested in the development of the air service.

Rapid communication is an important factor in the economic development of the Philippines. Nor should we underestimate its great social and cultural significance.

I trust the good people of Baguio and the Mountain Province will give active support to this new service by using it as much as possible. The rates are moderate. All of us should help, in order to assure the continuance of the service and its further extension.

This letter brings to you and our host of friends in Baguio our greetings and assurances of warm regards.

Sincerely yours,



GEORGE C. BUTTE
Acting Governor-General.

Figure 1

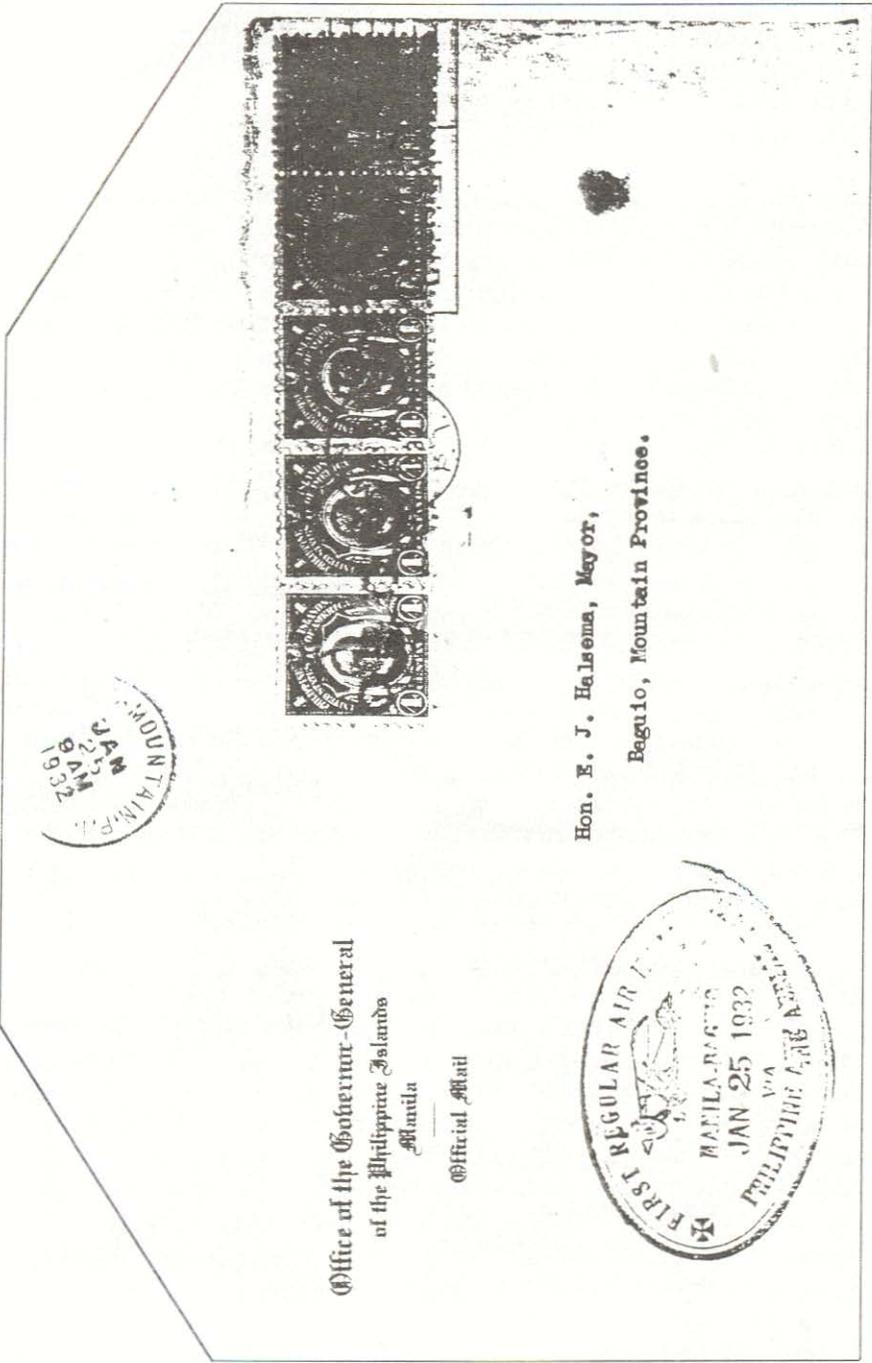
Taking Davis at his word, E.J. Halsema, the American appointive Mayor of Baguio, unofficial summer capital of the Philippines, and a civil engineer in its Bureau of Public Works since 1908, made a five week official inspection of public works in Southeast Asia the following year.

Halsema shared Davis' enthusiasm for the air communications of the Netherlands East Indies, now Indonesia. Not only were its principal cities connected by daily flights of big Fokker planes but KLM, the Royal Dutch Airline, took mail and a few passengers twice a week from Batavia (now Djakarta) to Rotterdam in only five days. The British had a similar flying boat service from Singapore to London. Mail from Manila to the United States west coast went by ship in a minimum of three weeks.

Although the daring Army Air Corps' Major Brown had landed at Burnham Park in the center of Baguio in 1919, the crash of another Army plane at an improvised strip in the nearby Trinidad Valley and disagreement on a proper site for a field delayed commercial air service between Manila and Baguio for 13 years. Manila businessmen headed by Major J.E.H. Stevenot, a onetime representative of the Curtis Aeroplane Co., pressured Halsema to build a field either in Trinidad or on a disused Polo Field in Baguio proper. But Halsema resisted, pointing out that fog frequently covered the Trinidad Valley and that the Polo Field was surrounded by a populated urban area. As an interim solution the Mayor encouraged the clearing of landing strips in the normally dry river bed at Naguilian, 40 kms. (24 mi.) northwest and in rice paddies near Rosario, 30 kms. (18 mi.) southwest of Baguio in the lowlands of La Union province.

The Mayor's critics perceived his interim solution as "foot dragging." As a skilled politician who had been mayor of St. Louis, Mo., and a commercial aviation enthusiast, Davis disarmed them by appointing a board of five Army Air Corps officers to survey all proposed sites for a permanent airfield capable of expansion. The board was headed by Major John R. Brooks, commander of Nichols Field (today's Manila International Airport). They chose as the best location Loakan, a narrow valley at the head of the Bued canyon south of the city center occupied by native rice fields. Halsema also supported the choice, since fog affected the site less than others proposed and as it lay close to main roads to the center of Baguio.

As Halsema had expected, advocates of the other sites were quick to complain via inspired editorials in the Manila newspapers. They



Office of the Governor-General
of the Philippine Islands
Manila

Official Mail

Hon. E. J. Halsema, Mayor,
Baguio, Mountain Province.

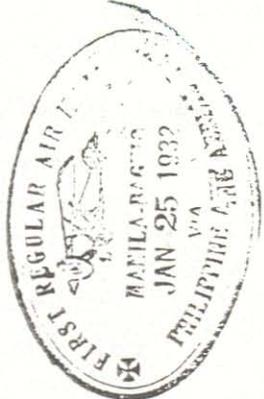


Figure 2

claimed that Loakan was both unsuitable and unsafe. The Igorot mountaineer owners of the land were reluctant to sell their ancestral lands and initially demanded exorbitant sums to lease or exchange them. But Judge Marcelino Montemayor of the Baguio Court of First Instance upheld the City's right under a Davis executive order to appropriate the rice paddies needed as the airfield location. Acting Governor General George C. Butte and Maj. Gen. John L. Hines, Commanding General of the Philippine Department, wielded pick and shovel to loosen dirt that Halsema "dumped with the instinct of an engineer in a low spot" to inaugurate work on December 26, 1931.

Delayed by paddy mud so viscous that the City's only tractor was mired firmly and a steam road roller had to be used to pull it out, the one kilometer (.62 mi.) long, 100 meter (338 ft.) wide grass-paved airfield was not ready on schedule. The Philippine Air Taxi Company (PATCO) plane bringing the first Philippine domestic air mail in the form of a letter (Figure 1) from Butte to Halsema landed instead at Rosario on January 25, 1932. "This letter goes to you by the first air mail inaugurated in the Philippine Islands," Butte wrote. "I know that you will rejoice in this forward looking achievement because you have always been interested in the development of the air service."

The envelope (Figure 2) bore five regular issue McKinley four centavo stamps rubber stamped "O(fficial) B(usiness)", then equivalent to US\$0.10. It was postmarked Manila Jan. 25, 1932 6 a.m. and a Baguio handstamp on the back bore the date Jan. 25, 1932 9 a.m.

Flying a Klemm trainer monoplane, PATCO's Capt. Theodore Cammaan, who had been a Luftwaffe ace in World War I, made the first landing at Loakan March 11. When the pilot expressed concern about what he considered the shortness of the landing strip, the Mayor reassured him by sending his twelve year-old son Jimmy aloft as his first passenger. Conditioned by trips with his father on the Mountain Trail from Baguio at Bontoc, Jim found the view from the plane not unlike looking out a car window.

PATCO began commercial service March 21 with a two-passenger Waco aircraft but suspended it on June 24 because it was not large enough to make the line economically feasible. Service resumed in March 1933 when a six-passenger Bellanca provided four round-trip flights a week between Manila and Baguio. During bad weather, flights landed in Naguilian. By the following October when the line added a second Bellanca, nearly a thousand passengers had used the route. Air fare was double the cost of a first-class railroad ticket but

direct flights from Grace Park just north of Manila to Loakan took less than a quarter of the time of the train or automobile trip. After suspension during World War II the service resumed in 1947 from Nichols Field (now the domestic terminal of Manila International Airport). It was interrupted only by bad weather until a Richter force 7.8 earthquake on July 16, 1990 shattered the concrete runway, forcing a four day suspension for repairs.

(Adapted from the author's **E. J. Halsema-Colonial Engineer**, New Day Publishers, Quezon City, Metro Manila, 1991).

Editors Note: According to The American Air Mail Catalogue, 352 letters were marked with the "First Regular Air Mail" cachet, of which 12 were cacheted in purple and the balance in green. The cover shown is cacheted in purple.

Conclusion...

**FROM THE ALLIED INTELLIGENCE BUREAU
TO MINDANAO: THE "FREE PHILIPPINES"
GUERRILLA STAMPS**

by Walter H. Adler

Reprinted from American Philatelist, September, 1982

This brings us to the question of which was the first day of issue for the Guerrilla stamp, and what would be the first day of issue on a cover. As far as the stamps are concerned, this remains a mystery; however, the earliest reported cover is dated November 29, 1943 (see cover). Following that date, covers were prepared and sent out until at least August 3, 1945. I have not been able to discover covers earlier or later than these two dates.

Jesus Montalvan wrote to me that he was the one sending the Guerrilla covers to Pres. Manuel A. Quezon, Sergio Osmena, and the secretary to the President. All the three of these individuals were in the United States when the covers were sent out. It is also noteworthy and interesting to mention that two covers, dated May 16, 1945 and August 3, 1945, were sent out after the 31st Infantry Division had completed the re-taking of the entire area from Kabakan North to Macajalar Bay, on the Mindanao Sea. The U.S. had troops in Butuan Bay, in the city of Butuan and in the adjacent areas. As newspapers reported it, "Although the war ended on August 15, 1945, Japanese

occupation forces in many parts of the Orient were unaware and continued fighting."¹⁸ On Mindanao, "The execution of the surrender document on September 8, 1945, ended the resistance of thirty-five thousand Japanese troops."¹⁸ Now another significant question: How many stamps are remaining of the original 500 left with Colonel Fertig for the trial run? In seeking the answer to that question, it should be remembered that sources for gathering this information are varied and, in some respects, lack total reliability. The sources were: actual owners of the stamps and covers; U.S. auction data; persons who knew of someone owning a stamp or cover; and pictures of stamps and covers in various published articles. Whenever possible I tried to contact the people mentioned, but time and lack of current addresses of the owners have made the job next to impossible.

I feel that my data is incomplete and not 100 percent correct: I am sure that additional stamps and covers exist — mostly here in the United States, but perhaps a few are in the Philippines, in Australia, or even elsewhere. Primarily through the media, I have attempted to contact the unknown owners of stamps and covers. The various organizations that I have contacted have publicized my research study well, but one must realize that I have not reached the many non-readers of these publications, along with others who may be holding covers and stamps simply as memorabilia of World War II.

As things stand at this time, however, I have been able to make a rather impressive tally of the number of stamps still in existence. This tally has been broken down into three categories, as follows:

	Number of Stamps
1. Mint copies of the stamps, less than a sheet	105
2. Seven complete sheets (twenty-five stamps per sheet)*	175
3. Thirty-six covers, with or without addresses	<u>46</u>
Total	326

*One of these sheets was owned by W.R. Thornmeyer, and was broken up and sold. The new owners of the individual stamps are unknown. Another of these sheets was owned by Arnold Warren: when it was last seen, two of the stamps were missing. Their whereabouts since Warren's death are unknown.

I also have attempted to determine how many of the original 500 stamps given to Colonel Fertig for the "trial run" are still in existence. I do know that in 1957 Colonel Fertig gave a friend one sheet of the stamps. That friend recalls seeing about five sheets, but no covers, in Colonel Fertig's possession.

Another correspondent has written that: "Colonel Fertig gave them (a cover and a stamp) to me in 1958 during a visit with him in Denver."

This statement indicates that Colonel Fertig had a supply of stamps, sheets, and covers in his possession at that time and was giving them away to friends, making me wonder how many others had received some as gifts, and how many stamps, sheets, and covers were in his possession at the time of his death.

As has been stated before, I do not know exactly how many stamps were printed. However, Edward Williams has written to me that he "managed to persuade Charles Parsons to let me have a sheet from his stock held in Brisbane for favors."⁷ This, perhaps, explains where some of the sheets of stamps could be.

All evidence indicates that Colonel Fertig received 500 stamps to start the "trial run." What happened to the rest, as I have said, remains unknown and probably never will be known. I have been able to locate 326 stamps, either in mint form or on covers. This leaves unaccounted for 174 out of the original 500. I have not included the unknown quantity of stamps seen in Colonel Fertig's possession. As described above, two of the four or five sheets seen in Colonel Fertig's collection were given away, probably leaving two or three sheets in his estate. Unfortunately, I do not have and have not been able to get information regarding the sheets, stamps, and stamped covers in the Fertig estate. If these possible fifty to seventy-five stamps were added to my total it would bring it to 376 or 401 of the original 500. It is also possible that some additional stamps were not seen.

So, I have actually located 65.2 percent of the stamps; if what has been seen is added to my total, the percentages would rise to 763.2 for two sheets and 80.2 for three sheets. Actually, 174 stamps have not been accounted for: Some may be in Fertig's collection; some on covers that I know exist, though I do not know the number of stamps on them; and some on covers that I am sure exist, but of which I have no information. Perhaps in time more will come to light and can be added to the list.

The stamps and covers are seen only infrequently on the auction market. However, once in awhile a stamp or cover does appear. A Kover King sale on May 12, 1975, included one censored unaddressed cover with two stamps on it. The price realized was \$225.⁹ Prior to the sale, a similar cover realized \$275 at auction.⁹ One wonders about the censored unaddressed covers—where the point of origin was (Mindanao or Australia); who prepared the cover; and for what purpose. How it got to the United States and who sold it is another matter. At a Richard Wolffers, Inc., auction in early September 1980, a single mint Guerrilla stamp sold for \$150, and two Guerrilla covers for \$400 and \$600, respectively.

In conclusion, let me say that I have answered many of my original questions. Some remain unanswered because the answers are no longer available; and some appear impossible to answer because sources cannot be found. Further research would be possible if Commander Parsons would speak out. Also, there may be persons who have knowledge but are unknown to me.

I would be interested in hearing from anyone having Guerrilla stamps and/or covers, and also with information dealing with the stamp.

(Editor's Note: author Walter Adler is a member of IPPS. Any information readers might have may be sent to the editor to be forwarded to Mr. Adler.)

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FOOTNOTES:

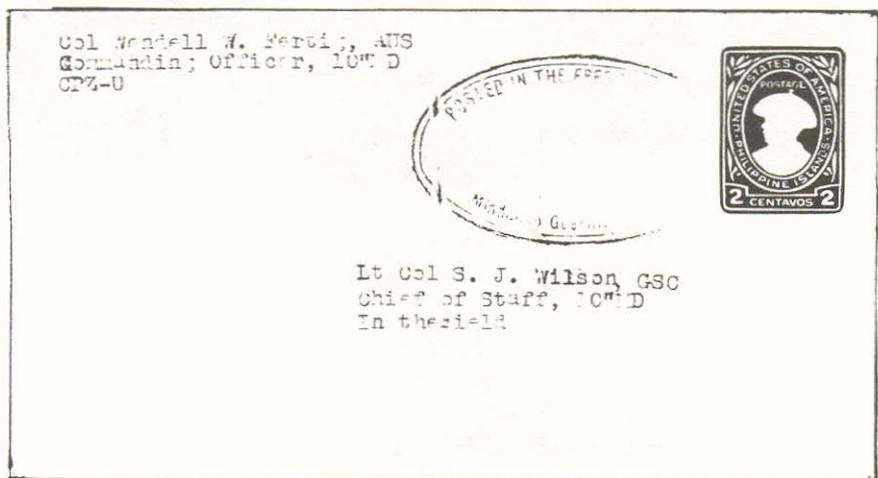
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11. Letter From Dr. J.L. Evans, Englewood, New Jersey.
12. Letters from Eugene A. Garrett, Elmhurst, Illinois.
13. Letters from Coll. Stuart M. Mitchell, Cape Coral, Florida.
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ADDENDA:

Chalmer Hill sends us the following information:

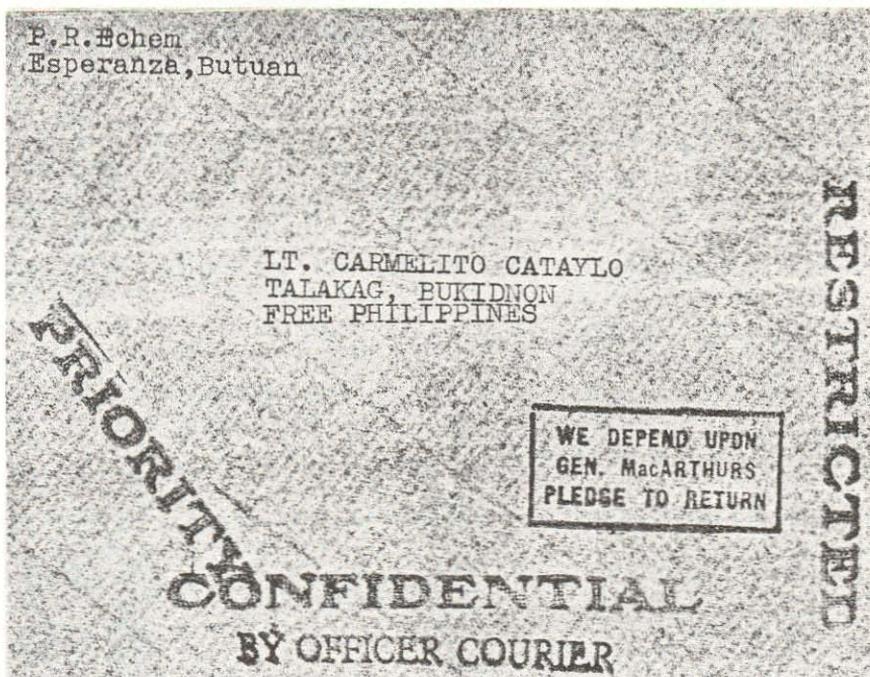
Item A: I have the only known copy with three labels and the earliest cancelled date, in referring to Walt's reference to: "the earliest reprinted date of a Guerilla cover is November 29, 1943." (PPJ p 13 par 1) *See cover this issue.*

Item B: Is a cover addressed to Lt. Col. S.J. Wilson, the Lt. Com Sam J. Wilson to which the cover addresses in Item A above, are one and the same person. Wilson held two commissions simultaneously during WWII. While stationed in the Philippines for a number of years following the war I was introduced to Sam Wilson and we became friends. Prior to WWII, Wilson owned the Wilson Building in down town Manila, also managing the Carmelo & Bauermann Printing plant in Manila. During our many conversations Wilson mentioned casually that while in Mindanao, during the Jap. Occ. he had held two commissions at the same time. He and his lovely wife returned to the states around 1956 or 1957 and have since passed away.



Item B

An interesting philatelically prepared envelope with a hand cancelled "Free Philippine Guerrilla" stamping. There is no date as to when this cover was cancelled. This envelope was issued in 1941, and was overprinted by the Japanese and issued to the public on April 1, 1943.



Item "C": The cover is bluish in color.

One wonders what P.R. Echem tried to prove when he made up this souvenir cover, applying every conceivable rubber stamp which was available at the time, in Mindanao. Each one of these hand stamps including the censors stamp (on back of the cover) are authentic, but the value on such a letter only the maker of the cover would conceive. (Perhaps by the time Echem got around to it there were no longer any guerrilla stamps which seemed plausible or did he merely forget to have one put on the cover? There is a nice censor stamp on the back side of the cover.)

ESPERANZA, AGUSAN		ESPERANZA, AGUSAN	
1043	184	1043	184
(Office Number)	(Serial Number)	(Office Number)	(Serial Number)
PHILIPPINES POSTAL MONEY ORDER		COUPON FOR PAYING OFFICE	
IDENTIFICATION REQUIRED		(NOT TO BE DETACHED BY HOLDER)	
_____ 19____ POSTMASTER AT <i>Dalacag, Bahianon</i> PAY AMOUNT STATED ABOVE IN THE ORDER OR PAYEE NAMED IN THE ATTACHED COUPON. NOT GOOD FOR MORE THAN THE LARGEST AMOUNT INDICATED OR THE LEFT HAND MARGIN REGARDING CENTAVOS. ANY ALTERATION OR ERASURE RENDERS THIS ORDER VOID. RECEIVED PAYMENT: <i>[Signature]</i> POSTMASTER		None Pesos <u>50</u> Centavos (Write words for pesos) (Write words for centavos) PAY TO <i>A. Carmelita Cayula</i> REMITTER <i>[Signature]</i> C.O.D. (Payee Name) RECEIVED PAYMENT: STAMP HERE 	

This pre-war postal money order was found inside the cover shown on the previous page. This postal money is dated January 31, 1944.

MORE VICTORY IRs WITHOUT NUMBERS

by Douglas K. Lehmann

In the 1990 fourth quarter issue of PPN, I recorded the first Victory Internal Revenue (IR) fiscal without control numbers. This report is in the article "A Most Unusual Fiscal Liberation Document". On a May 15, 1945 document, a clerk cancelled two left halves of the 2 peso value (W-676L). Both of these halves are without control numbers.



Figure 1



Figure 2

In response to a request for more information, Donn Lueck reports two more values without control numbers. Donn has a left half of the 2.50 peso value (W-677L). Off document, **Figure 1** shows this half with a "...May 1945" cancel.

Donn also has three left halves of the 5 peso value (W-678L). **Figure 2** shows two of these halves on piece. The cancel is "...19, 1945" with the "5" hand written. On the reverse of this piece there is a third half with the cancel "APR..." I conclude the original document had a date of April 19, 1945.

The three known peso values show early use, between April 19th and no later than the end of May 1945. One cannot trace the two recent discoveries to a particular province. The three values use at least two date stamps. The date stamps on the 2 and 2.50 peso values could be from the same device. My guess is the two most recent discoveries are also from either Leyte or a nearby province. During this early period, the tax offices probably used a few more values. It is very possible a few more values may have survived and are out there somewhere. If you find one, let me know.



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