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THE SPACE BELOW MAY BE USED
FOR CORRESPONDENCE.

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Fourth Quarter, 1996

PHILIPPINES - JAPANESE OCCUPATION WWII POSTAL CARDS - VEHICLE FOR STAMPS

by William J. Oliver

Shortly after the occupation of Manila by Japanese forces, existing supplies of prewar Commonwealth postage stamps were demonetized and declared invalid for postal use.

A two centavos stamp, sixteen centavos stamp, and a two centavos Postal Card were selected for the first Provisional issues. All words relating to the "United States of America and "Commonwealth" were deleted with black bars as was the Commonwealth emblem on the two centavos Postal Card.

When the Manila post office opened under the Japanese administration, March 4, 1942, there were three postal items available. A two centavos stamp as First Class postage for letters and post cards. A sixteen centavos stamp for Registered Mail fee, and a two centavos Postal Card, see Figure 1.

Postal Cards were used as a vehicle for many First Day issues of stamps as there was a shortage of paper and sometimes it was difficult to find envelopes.

Shown in Figure 2 is the first Postal Card issued by the Japanese Forces. This is the short line variety and was used as a vehicle for the First Day issue of the 12c, 50c and 1 P stamps issued April 30, 1943. The 12c stamp was for the change in Registration fee from 16c. The

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THE SPACE BELOW MAY BE USED FOR CORRESPONDENCE.



MAR 14
REGISTERS
MANILA
PHILIPPINES

POSTAL CARD

Mr. José D. Gelano
369 Karapatan, St.
Manila

Approved by the Censors
Pass of Inspection

Philatelic Mail

Fig. 1

THE SPACE BELOW MAY BE USED FOR CORRESPONDENCE.

Philatelic Mail



POSTAL CARD



SÉVERINO O. SACAY
163 ANDA, W. C.

Fig. 2

The same stamps are also shown canceled on the First Day of issue using the second Postal Card that was issued December 12, 1942; see Figure 3.

THE SPACE BELOW MAY BE USED
FOR CORRESPONDENCE.

JAIME LAGUARDIA
189 LARDIZABAL
CITY OF MANILA



Fig. 3

50c and 1 P stamps did not relate to any current postal rate but was expected to be used for postage on the increasing volume of circulars and propaganda literature.

The same stamps are also shown canceled on the First Day of issue using the second Postal Card that was issued December 12, 1942; see Figure 3.

The One Peso stamp is the "key" stamp and the most desirable postage stamp of the Japanese Occupation of the Philippines. There were only 19,975 One Peso stamps printed so that limits the number of collectors who can have that stamp. They were completely sold out on the first day and all of the Four Peso stamps were overprinted One Peso so more could not be printed. Government offices did not get any of the stamps as they were purchased by stamp dealers and stamp collectors, so the proposed use of these stamps was defeated.

The 50c stamp had two separate printings. The first printing was 20,000 and was issued, April 30, 1943. These stamps should be as desirable as the One Peso stamps as the quantities are about the same. The second printing was 125,000 stamps issued September 7, 1944, and are sometimes very difficult to distinguish between the two issues. I suspect that is the reason the two printings are not listed in the Scott Specialized Catalogue as Scott must have combined the quantities of the two printings to determine their current catalogue value.

Many of the One Peso stamps were used on First Day Covers. Very few are known used on Postal Cards and are seldom seen. ■

MEXICAN CURRENCY USED TO
by Donn Lueck

Number of Bill of Health issued this year 52

PHILIPPINE

BILL OF

The Health Officer of the Port of *Manila Calderas*
1st. That the *under-mentioned* vessel leaves this port today well a

Flag *Green*
Class *First*
Name *Philippine*
Port of Registry *Manila Calderas*
Captain *Captain*
Last Port *Manila*
Tonnage *1100*
Cargo *1100*

2d. That the public health of this city and suburbs is *well*
here four days ago, and few
In virtue of which this Bill of Health is issued this
One Thousand Nine Hundred and *Two*

Shamuel Riel
Health Officer

OBSERVATIONS

1. Con. no. 1. 12. 12.
2. Con. no. 2. 12. 12.
3. Con. no. 3. 12. 12.
4. Con. no. 4. 12. 12.
5. Con. no. 5. 12. 12.

PAY PHILIPPINE CUSTOMS FEE?

ISLANDS.

HEALTH.

Certifies;

and properly equipped and dispatched *San Antonio*

Destination *Manila*

Crew *26*

Passengers *3*

Condition of Vessel

Health of Crew *Good*

Health of Passengers *Good*

Condition of Water and Food

*satisfactory. One case cholera
cases in other vessels
1st day of July*

Inspector of Customs.
Captain of the Port

AND REMARKS.

*apart pass
Lava
Lingia no see sea*



paid 20 1/4 P. m. ex. cur.

MEXICAN CURRENCY USED TO PAY PHILIPPINE CUSTOMS FEE?

by *Donn Lueck*

At the time this document was issued customs stamps had not been issued, therefore, provisional handstamped customs stamps were used. This ship's bill of health was issued at Nueva Caseres, Philippines on July 1, 1902. The American ship "Nazareno" left the port of Nueva Caseres with a crew of 26 and 3 passengers.

The Health Officer of the port certifies that "The undermentioned vessel leaves this port today well and properly equipped and dispatched for Romblon. That the public health of this city and suburbs is unsatisfactory. One case cholera here four days ago, and a few cases in other pueblos." In virtue of which this bill of health is issued this "1st day of July One Thousand Nine Hundred and tow (two?)".

The provisional customs issue of February 7, 1902 were used. The fee for this document was \$0.50 in U. S. Currency, which at the current rate of exchange was \$1.13 Mexican Currency. But since no 1/2¢ coin was available, a notation below the stamps reads "Paid \$0.14 Mex. Cur." Total amount paid was \$1.14 Mexican currency

This provisional customs stamp has the type A overprint on the internal revenue stamp of 1900-01, 1¢ (W-804), the diagonal half of the 2¢ rose red, greenish blue overprint. It also bears the Sello stamp of 1901-02 12.5¢ (W-808), the diagonal half of the 25¢ dull lilac with blue overprint. Also the type B customs overprint (W-806). The bisects used on this document are a very rare usage, being the only known example by this writer. This document came from the collection of Dr. J. C. Perry, noted student of Philippine revenues.

There are additional notes made by the Provincial President at Romblon on July 9, 1902. These notes are in Spanish. What the notes say is that on this date the S. S. Nazareno departs from this harbor going to Manila. Nothing unusual has happened with the health of the crew and passengers. This province continues to be clean and up to date, we do not know of any epidemic or contagious affliction. Note: ship carrying 2 passengers.

Collectors with any additional information about this document or the use of bisects of the provisional customs issues are encouraged to write to the author.

Donn Lueck
P. O. Box 11582
Phoenix, AZ 85061

EARLY CIGARETTE ISSUES

By Douglas K. Lehmann

Cigarette strip stamps started in 1914 and this article tracks them through 1931. The Bureau of Internal Revenue (BIR) issued about 60 types during this period, divided among seven series. Because of the lack of surviving examples, we have a perplexing problem in listing them.

Warren made his 1979 listing based on seeing only two types of a single series. By 1993, this author reported only four examples divided among three series. For this article, the total examples leaps to seven types in the same three series. We have never seen a single example in the other four series. However, we have seen three examples in two additional series reincarnated with 1932 overprints. Before launching into the listings, let us examine lawful collecting, rates, packaging, and designs.

Lawful collecting. All tobacco strip stamps between 1914 and 1931 are rare with few surviving examples. However, fewer cigarette stamps survived than cigar stamps. This situation has several explanations. One, not too many collectors saved them. Two, smokers saved cigar boxes for containers but not the more fragile cigarette packages. Three, smokers normally tore the stamp in two or more pieces opening the package making them non-collectable in that condition. Four, the law required smokers to break the stamps before using any cigarettes. Reasons three and four may explain reason one. It was lawful to collect the stamps in mint condition for collecting purposes. However, few collectors availed themselves of this provision. The latter required knowing someone at a cigarette factory who would sell you the stamp.

The BIR printed this law on the stamp as a caution. The first six series printed this in both English and Spanish (see center photocopies). The seventh series printed the caution in English only. We have been unable to determine the exact issue date of the seventh series but Warren believes it was 1925. His rationale is sound, this is when the BIR started printing their regulations in English only. The penalty was severe for not breaking stamps on a cigarette package. Initially, there was a fine of 300 pesos and/or six months in jail. Later the fine could be between 50 and 500 pesos and/or 7 months in jail. These penalties alone hindered collecting. Who was willing to prove that they legally bought examples rather than illegally soaked them off a package?

Tax Rates. Warren researched the rate structure for cigarettes for this period. The initial BIR rate was for weight and the later rates on price

per thousand. The rate on September 1, 1914 was 1 peso per 1000 cigarettes for 1000 cigarettes weighing less than 2 kilograms. For 1000 cigarettes weighing 2 kilograms or more, the rate was 2 pesos per 1000 cigarettes. This was not a new rate. On September 1, 1914, cigarette strip stamps paid the tax that Internal Revenue stamps paid before. On January 15, 1915, the BIR raised the 1 peso rate for the lighter cigarettes to 1.2 pesos. They kept the 2 peso rate the same for the heavier cigarettes.

On March 8, 1919, the rate basis and rates changed. These rates stayed the same through 1931. The new rates had three classes based on the retail price of 1000 cigarettes. The first class was for cigarettes costing 4 pesos or less. The rate for these lower quality cigarettes was 1.2 pesos per 1000 cigarettes. This did not require new stamps. The second class was for cigarettes costing more than 4 pesos through 6 pesos. This was a new rate of 1.6 pesos per 1000 that needed new stamps. The last class was for high quality cigarettes costing more than 6 pesos per 1000. The BIR taxed these at 2 pesos per 1000 and these did not require new stamps. These rates did not change for over 13 years. The BIR printed the tax rate on all stamps. However, the individual stamp value only began with the small size issues of the 4th series. On December 5, 1932, the BIR raised these three rates keeping the same three price classes.



Figure 1
(100%)
W-1213

Package Sizes. Each cigarette stamp has the package size displayed prominently. The stamp does not explain this number nor need it do so. The law required the factory to place the stamps on each package or bundle "prior to removal from place of manufacture." Thus, the stamp with its size number would match the number of cigarettes printed on the package. **Table 1** shows all the package sizes used for this period. All stamp sizes from 100 to 750 are strip stamps. Strip stamps are longer than high and contain the CAUTION. The initial strip stamps were 1 1/2 inches wide by 1.25-1.5 inches deep. In about 1925, the BIR issued stamps for package sizes of 10, 20, and 50 cigarettes. These sizes are vertical format stamps such as **Figure 1** (W- 1213 - overprint on W- 1203) These vertical stamps were only issued as part of the 6th series of this period. The vertical stamps omit the printed

Size box or bundle	Cigarettes per package	Number of packages
10	10	1
20	20	1
50	50	1
100	100	1
150	30	5
200	200	1
250	250	1
	10	25
500	500	1
	20	25
	25	20
600	24	25
625	25	25
700	28	25
725	29	25
750	30	25

Table 1

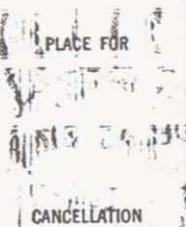
CAUTION. Most times the factory placed these cigarette packages, with tax stamps, in larger boxes or cartons for shipment. The outside container had a single tobacco label certifying that packages inside did, indeed, contain the cigarette tax stamps.

Stamp Design. Cigarette design evolved chronologically with one exception. There are five design elements: paper, security overprint, rate information, size, and caution. (1) The first paper was cream. The BIR used cream paper about 2 years. After that, the BIR used blue paper the rest of the period into WWII. (2) Sometime around 1920-21, the BIR printed the value in addition to the tax rate on each stamp. At first, the BIR printed the CAUTION in both Spanish and English. Then around 1925, as mentioned before, the BIR changed it to English only. At the same time the BIR changed the English wording. (3) At first, the BIR only printed the tax rate on the stamp. This practice lasted about 3-4 years. This required a small calculation to figure the value of each stamp. For example, take a stamp with a tax rate of 1 peso per 1000 cigarettes and for a package of 100 cigarettes. The value of this stamp is $100/1000$ of 1 peso or 100 centavos. After this period, the BIR printed both the value and tax rate on each stamp. (4) At first stamps were large, again about 1920-21 the BIR started printing smaller size stamps. (5) Last, the Security overprint changed. The



CAUTION. The contents of this package have been duly tax paid as prescribed by the laws of the Philippine Islands. This stamp must be broken upon opening the package.

AVISO. Se ha pagado debidamente el impuesto sobre el contenido de este paquete como requieren las leyes de las Islas Filipinas. Se advierte a todos que este sello debe romperse al abrirse el paquete.



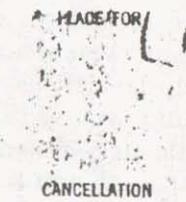
CAUTION. The contents of this package have been duly tax paid as prescribed by the laws of the Philippine Islands. This stamp must be broken upon opening the package.

AVISO. Se ha pagado debidamente el impuesto sobre el contenido de esta paquete como requieren las leyes de las Islas Filipinas. Se advierte a todos que este sello debe romperse al abrirse el paquete.



CAUTION. The contents of this package have been duly tax paid as prescribed by the laws of the Philippine Islands. This stamp must be broken upon opening the package.

AVISO. Se ha pagado debidamente el impuesto sobre el contenido de este paquete como requieren las leyes de las Islas Filipinas. Se advierte a todos que este sello debe romperse al abrirse el paquete.



CAUTION. The contents of this package have been duly tax paid as prescribed by the laws of the Philippine Islands. This stamp must be broken upon opening the package.

AVISO. Se ha pagado debidamente el impuesto sobre el contenido de este paquete como requieren las leyes de las Islas Filipinas. Se advierte a todos que este sello debe romperse al abrirse el paquete.



CAUTION. The contents of this package have been duly tax paid as prescribed by the laws of the Philippine Islands. This stamp must be broken upon opening the package and completely destroyed when the package is empty.

AVISO. Se ha pagado debidamente el impuesto sobre el contenido de este paquete como requieren las leyes de las Islas Filipinas. Este sello debe romperse cuando se abra el paquete y destruirse completamente al vaciarse dicho paquete.



PHILIPPINE ISLANDS
INTERNAL REVENUE

TAX PAID STAMP

SEVEN HUNDRED AND FIFTY

CIGARETTES

TAX PAID STAMP
SEVEN HUNDRED AND FIFTY CIGARETTES
 PHILIPPINE ISLANDS
 INTERNAL REVENUE

P1.20 PER M.
750
 Serial No.
5184016

TAX PAID STAMP
SEVEN HUNDRED AND FIFTY CIGARETTES
 PHILIPPINE ISLANDS
 INTERNAL REVENUE

P1.20 PER M.
750
 Serial No.
6001577

TAX PAID STAMP
SIX HUNDRED CIGARETTES
 PHILIPPINE ISLANDS
 INTERNAL REVENUE

P1.20 PER M.
600
 Serial No.

TAX PAID STAMP
SEVEN HUNDRED AND FIFTY CIGARETTES
 PHILIPPINE ISLANDS
 INTERNAL REVENUE

P1.20 PER M.
750
 Serial No.)

LISTED TOP TO BOTTOM

STAMP
 AND FIFTY
TTES
750
 Value P1.20
9813456

- W-1181 1915 handstamp on (1914) cream paper (85%)
- W-1191A 1916-19 printed P1.20 tax rate also BIR (85%)
- W-1187A 1916-19 blue paper no BIR rate only (85%)
- W-1191 1916-19 as 1187A same large size (750) (85%)
- W-1191B 1919? as 1191 (750) but small w/value (100%)

initial overprint was a very light brown color. This design had a circular BIR within a rectangular design. The overprint rectangles are like bricks in a wall, arranged in alternating rows offset half the width of one design. The BIR dropped the security overprint when they introduced blue paper around 1916. I imagine they thought the new colored paper was security enough. Next, for the 5th series, the BIR security overprint returned. This time the BIR arranged a new and larger circular design in a belt-like fashion. The design connects each circle with a smaller rectangular design. These designs were also in rows with each row offset to allow part of the design to be part of the row above and below. The BIR redesigned the security overprint for the vertical format stamps as the strip stamp design was too large. This design has a new circular BIR within a larger circle containing petals. Warren reports that the security overprint was in green, blue and grey. The green overprint is on package size stamps of 10. The blue is on the 20 size stamp. The grey appears almost blue against the blue paper and is on all the remaining strip stamps.

Table 2 lists series 1 through 3. Warren never saw a single example

CIGARETTE SERIES 1, 2, AND 3				
[black and light brown on cream paper – no value on stamps]				
Cigarettes per Package	Sept 1, 1914 (series 1)		Jan 15, 1915 Overprint (O/P)	
			hand written (2)	hand stamp(3)
	Tax Rate per 1000 Cigarettes			
	P1	P2	P1:20 (O/P) on P1	
100	W-1151		W-1162	W-1172
150	W-1152		W-1163	W-1173
200	W-1153		W-1164	W-1174
250	W-1154		W-1165	W-1175
500	W-1155		W-1166	W-1176
600	W-1156	W-1161	W-1167	W-1177
625	W-1157		W-1168	W-1178
700	W-1158		W-1169	W-1179
725	W-1159		W-1170	W-1180
750	W-1160		W-1171	W-1181

Table 2

of these three series. It is the same basic issue altered for a second and third series by the addition of a hand written or hand stamped rate of 1.2 pesos. In 1992, Nemi Rivera discovered W-1181 and the center pages shows another W-1181. W-1181 revealed that this series was black on cream paper with a light brown BIR security overprint. The BIR printed the tax rate but not the stamp value. The serial number is blue. Warren explains the circumstances on the issue of the second and third series. On January 1, 1915 (a Friday) cigarette factories had to turn-in all unused tax strip stamps. These turn-ins were to the Deputy Treasurer of each town or to the Office of the Provincial Treasure. These officials redeemed the value of the old stamps to the factory representative. He then initialed the new rate in red ink for those values needed on that *day only* and sold them back at the higher rate. He did this for each day afterward until rubber stamps arrived with the new P 1:20 rate. The factories could then buy any amount needed and available of the handstamped varieties. These handstamps have the peso symbol (2 horizontal lines through the bowl of the P) set lower down. The stem of the P always extends below the smaller value located to the right. No collector has ever reported an example of an initialed stamp. Few were made and fewer, if any, exist.

1916-19 CIGARETTE SERIES 4 [cream paper OR blue paper with NO security overprint]			
Cigarettes per Package	Tax Rate per 1000 cigarettes = P:120		
	Cream Paper w/BIR Security Overprint	Blue Paper	
		Large Size	Small Size (with value)
100		W-1182	
150		W-1183	
200		W-1184	
600		W-1187A	
750	W-1191A	W-1191	W-1191B

Table 3

Table 3 lists series 4 of 1916-21. Warren never saw an example of this series. He had 10 values that the author reduced to four in 1993. In 1992, collectors discovered W-1191 (center pages photocopy) revealing no grey BIR security overprint. This characteristic showed that this series was not the basic stamp for the 1932 overprints. Warren assumed the BIR in 1932 overprinted 5 of the 10. The author also removed W-1185 for a quantity of 250 cigarettes since Warren stated

the law did not allow for this value and no one has found one since. Since 1993, the author discovered three new examples all shown in the center pages. W-1187A disclosed the 600 quantity stamp using the same design as W-1191, the 750 quantity stamp. This find required a new listing as Warren used W-1187 for the 600 stamp with the BIR security overprint. The second discovery of W-1191A is remarkable. It is the same as series I except the BIR printed the 1:20 peso rate rather than having officials initial or handstamp the rate. You could assume an entire series exists this way but I doubt it. The 750 size was very popular and probably needed reprinting more than the other quantities. However, other size stamps could exist. The last discovery is W-1191B a smaller version W-1191 but with a value added. The factory canceled this example in 1921. We do not know now if the BIR issued any other small sizes before adding the security overprint of series 6.

CIGARETTE SERIES 5 & 6			
[blue paper with BIR security overprint and value printed on stamp]			
Cigarettes per Package	1919-25 (Series 5)		1925-32 (Series 6)
	Tax Rate per 1000 Cigarettes		
	P1:60	P2	P1:20
10			W-1203
20	W-1206		W-1204
50	W-1207		W-1205
100	W-1192	W-1198	
200		W-1199	
250	W-1193	W-1200	
500	W-1194	W-1201	W-1186
600	W-1195		W-1187
625	W-1196		W-1188
700			W-1189
750	W-1197	W-1202	W-1190

Table 4

Table 4 lists series 5 and 6 of 1919-32. These series introduce rates using a triple rate system. The system added a new tax rate of 1:60 pesos per 1000 cigarettes. Warren and no one else has ever seen an

example of these stamps. However, we know the BIR overprinted three of them in 1932 at a new rate. The tax rate of 2 pesos per 1000 cigarettes was not new since the BIR used this rate in 1914 for packages of 600 heavy cigarettes. In 1919, the BIR added five new package sizes needing new stamps at this 2 peso tax rate. (This might mean a 600 package size may also exist for series 4 at this rate.) The last rate is 1:20 pesos per 1000 cigarettes shown as series 6. Warren saw examples of W-1203 and W-1204. He also saw five sizes overprinted for use in 1932. I show series 6 with series 5 as the BIR could have issued them all sometime after 1921-22 when series 4 stocks ran out. (Remember, Warren thought series 6 was series 4.) However, the BIR probably issued the vertical format sizes after 1925. We need to see used examples of this series with readable dates to help fix the exact issue years.

1925-32 CIGARETTE SERIES 7				
[blue paper with BIR security overprint and English CAUTION only]				
Cigarettes per Package	Tax Rate per 1000 Cigarettes			
	P1:20		P2	
	Value	Number	Value	Number
100	12c	W-1208	20c	W-1212
200	24c	W-1210	40c	

Table 5

KEY TO ALL TABLES LISTING CIGARETTE SERIES		
NO Example Ever Reported	Example only known with 1932 Overprint	Example Reported in the Philatelic Press
W-0000	W-0000	W-0000

Table 5 lists series 7 of 1925-32. This series is clearly identifiable with the English only CAUTION. However, we have never seen one without the 1932 overprint. The 1932 overprinted varieties exist for the 1:20 and 2 peso tax rates but not the 1:60 tax rate. However, maybe some 1:60 value stamps exist. In 1993, I listed only those stamp collectors had seen overprinted. So, the 1993 catalog omitted W-1209, W-1210, and W-1211 that Warren was not certain the BIR issued. The 1996 catalog revision and this article add back W-1210. We base this addition on the discovery of **Figure 2**, W-1218, its 1932 overprinted version.



Figure 2 (90%) W-1218

In conclusion, you can see why listing these cigarettes stamps is very difficult. With only seven known examples, any new example can add information to these seven series. This includes the known seven examples with readable date cancels as well as all discoveries. (Many of the known examples have illegible dates.) If you have examples, please send a photocopy with new information to the author directly or through the editor. ■

CBI PERFINs - Part 2

by Douglas K. Lehmann

We received a truly international response for new CBI perfin discoveries (PPJ First Quarter, 1996). New listings are now possible thanks to collectors William Bishop, United Kingdom; Tom Nicholson, California; Kim Bjarnt, Denmark; and Warren Zahler, Missouri. I also found one more.

Table 1 shows the new discoveries for postage stamps. There are 3 new listings all with the 6mm Type II perfin. That raises the total varieties from 29 to 32. These 32 varieties occur on 28 Scott numbers since 4 numbers are known with both types. **Table 2** shows 9 new revenue discoveries also all type II perfins. This raises the known varieties from 22 to 31. The varieties are on 19 Warren numbers as 12 documentary stamps have both perfin types.

This correspondence also led us to more examples of hand-punches that missed the center of the stamp or fiscal. **Figure 1** shows the varieties I have with the smaller Type I die. **Figure 2** shows two examples of the Type II die. Kim determined that the Type II perfin is made from a 2x1 die machine. In other words, two perfins are punched together at the same time, both in a fixed position to each other. My two examples confirm this. Kim also believes there were three different machines with the 2x1 Type II die. Under her theory, one machine was used in Cebu for postage stamps, one machine in

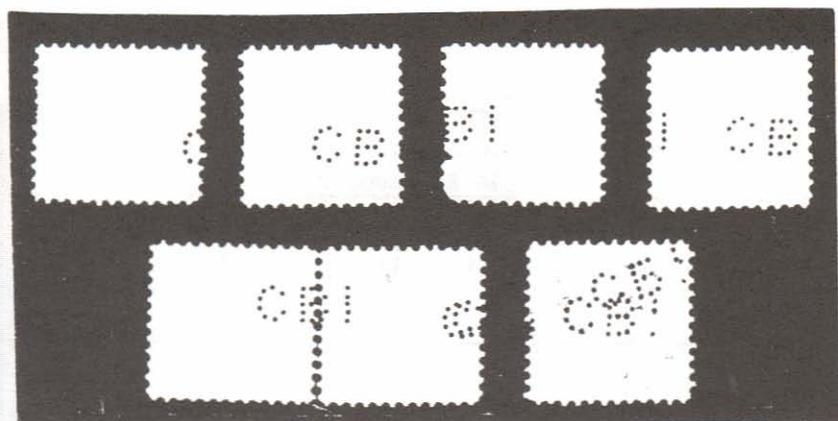


Fig. 1



Fig. 2

CBI PERFINs ON POSTAGE STAMPS					
1906-14 Perforated 12x12					
Scott Number	Value	Color	CBI Height		Reported by
			5mm	6mm	
252	2p	Black		★	<i>Zahler</i>
1914-23 Perforated 10 x 10					
278	6c	Light Liolet		★	<i>Nicholson</i>
282	20c	Orange		★	<i>Bjarnt</i>
Key to Tables 1 and 2					
✓ = Previous Listing		★ = New Listing with this Article			
(Italics = Collector Discoverer)					

Table 1

CBI PERFINS ON DOCUMENTARY STAMPS 1907-16 Perforated 12x12					
Warren Number	Value	Color	CBI Height		Reported by
			5mm	6mm	
W-711	2c	Carmine	✓	★	Lehmann/ <i>Bishop</i>
W-712	4c	Green	✓	★	Wenzelman/ <i>Bishop</i>
W-713	10c	Olive Yellow	✓	★	Lehmann/ <i>Bishop</i>
W-714	20c	Ultramarine	✓	★	Wenzelman/ <i>Bishop</i>
W-715	50c	Lilac	✓	★	Wenzelman/ <i>Bishop</i>
W-716	1p	Dark Green	✓	★	Wenzelman/ <i>Lehmann</i>
W-717	3p	Vermilion	✓		Wenzelman
192? Rouletted					
W-742a	2c	Carmine Lake on Blue Paper	✓	★	Lueck/ <i>Bishop</i>
1926-27 Perforated 10 x 11					
W-744	20c	Ultramarine		★	<i>Bjarnt</i>
1929-31 Perforated 10 x 10					
W-724	50c	Lilac		★	<i>Bishop</i>

Table 2

Manila for postage stamps, and the third machine also in Manila but for fiscal stamps. My fiscal examples are all from Manila. If you have multiples or dated examples I would appreciate copies of them to send to Kim for her research. ■

POSTAL HISTORY

OF

PHILIPPINES

and thousands of other U. S. A. and Foreign lots
offered in our *PUBLIC AUCTIONS*.

FREE CATALOG UPON REQUEST.

WE ARE BUYERS OF ALL POSTAL HISTORY.

WHAT DO YOU HAVE FOR SALE?

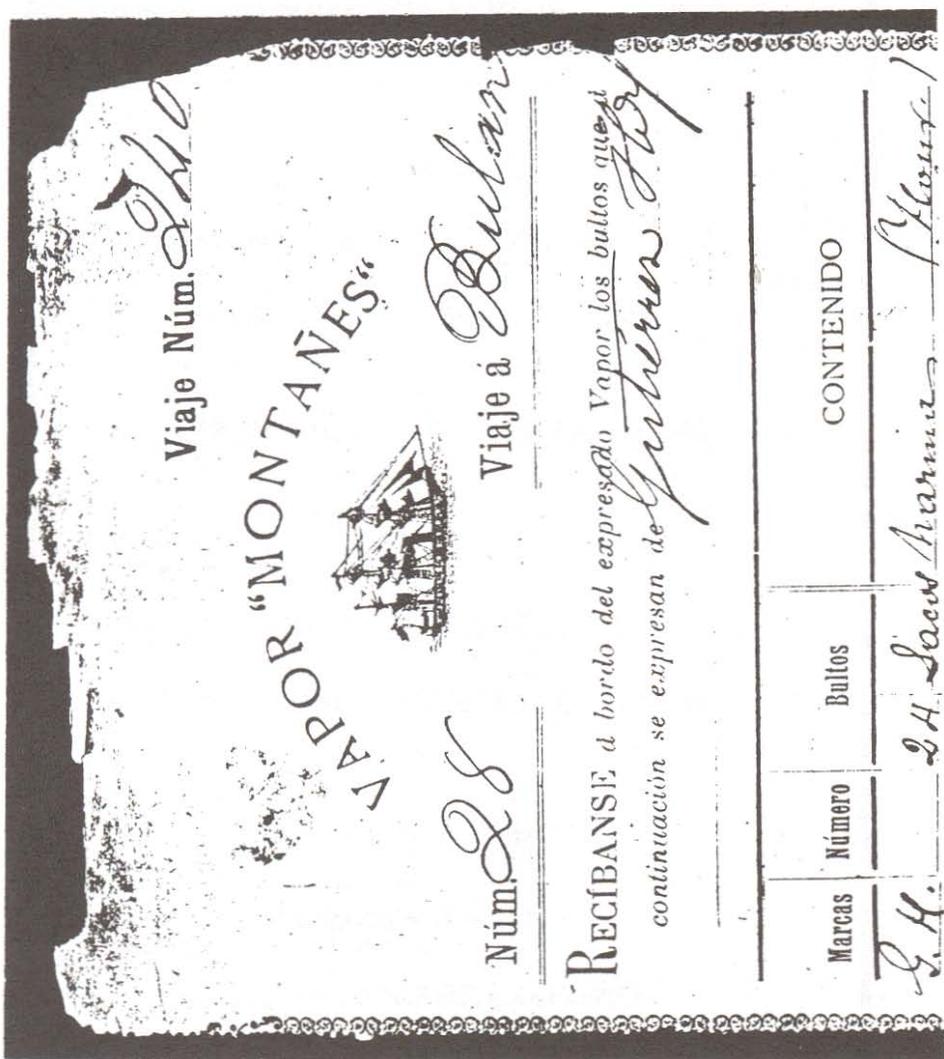
ABRAHAM SIEGEL

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ALBUM PAGE

W-514 & W-507 — A bill of lading, not dated, but issued at Manilla in early 1899 and signed by J. D. Miley, M.P., for goods shipped by Gutierrez Hermanos which owned & operated the Steamer "MONTANES." A rare combination of 1899 I. R. Issue and provisional handstamped "U. S./INTERNAL/REVENUE" on Timbre Movil. A nice red ship vignette at top.

Edin 5/1/58 H cuatro rollos saca K...
 G. H. 24 Sacos Arroz (Hort.)
 Bulacan

Manila 5/1/89 4 Cuatro rulos parca Higgins
 53 2 dos rulos Loma
 54 1 una lata Alquistan
 Son 31. Bullod



Guards

R. M. Muley
 de
 Manila,

de 189

International Philippine Philatelic Society

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