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THE FIRST MONTH OF ISSUE OF THE 1897 SURCHARGED STAMPS

by *Don Peterson*

In 1897, near the end of the Spanish Period, nine stamps of the 1890-96 issue were surcharged and released in Manila (Scott lists eleven stamps; two were actually released in 1899 - see Peterson, 1986). The exact date of release of the nine stamps, however, is not clear in the philatelic literature.

The majority of catalogues and references merely list the issue date as "1897", or as a "?". Only two references list a month. Harradine (1977) lists it as "?March", and Hanciau (1905) lists it as "June ?".

A review of 1897 covers and used stamps in my collection, auction catalogues, and discussions with other collectors, revealed that the majority of postmark dates occur between October and December 1897. The earliest recorded postmark in my records is August 5, 1897. It occurs on a surcharged stamp in the Nestor Jacob collection in Spain. In my own collection, I have a stamp with a manuscript date on it that reads "8/97".

The total absence of covers or used stamps postmarked prior to August 1897 suggests that these stamps were released soon before. Interestingly, nearly all covers dated between August and December 1897 are affixed with surcharged stamps rather than the previous unsurcharged stamps.

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In my opinion, I believe that the release date of the surcharged stamps in Manila was in late July or on August 1, 1897.

If anyone has any used surcharged stamps or covers, please check for postmark dates prior to August 5, 1897, and report them to Don Peterson, 7408 Alaska Ave., NW, Washington, DC 20012.

REFERENCES

Hanciau, L. "The Postal Issues of the Spanish Colony of the Philippines." Stanley Gibbons Monthly Journal. 1905. London.

Harradine, P. Philippine Postage Stamps, Handbook, Section 1, Spanish Period, 1854-1898/99. 1977. London.

Peterson, D. "Scott Numbers 184 and 186 — Two Surcharges That Aren't What They Seem." Philippine Philatelic Society Journal. Vol. IX. No's 3 and 4. April and June Quarters. 1986. London.

FOUR-IN-ONE: THE 5c GREEN ISSUE OF 1892

By Don Peterson



If you have noticed color variations on the 5c green stamps (Scott # 153), it is because the single Scott entry actually represents a combination of four separate issues. Since most of you know I collect and write about "fly-speck" Spanish Philippine philately, it was only a matter of time before I got around to Scott # 153.

The Scott catalogue lists a 5c green issue, and indicates it was issued in 1892. However, Mencaraini (1896), Bartaels et al. (1904), and Palmer (1912), all indicate there were four can be distinguished by considering both color and gum type. Additionally, if one had an entire pane of 100, the sheet margin inscriptions are also different.

The colors are described in the above-mentioned references; whereas, the gum types are described by Peterson (1985). Based on the latter article, the two 1892 printings have Type A gum, and the two 1894 printings have Type B gum. Type A gum is yellow-brown, generally uniform, and often shows small dark "rust" spots. This type is only found on stamps printed beginning in 1890 through 1892. The Type B gum is white to yellow-brown and has a horizontally-laid, wavy, interrupted appearance. This Type was only found on stamps printed from 1893 through 1895, and in 1897. The following is a description of the four printings.

FIRST PRINTING

Issued on January 1, 1892. The words "UNION GENERAL POSTAL" were in the margin inscription, and 300,000 stamps were printed. Bartels described the color as light chrome-green. The impressions appear "smokey." Type A gum.

SECOND PRINTING

Also issued on January 1, 1892. The word "COMUNICACIONES" was in the margin inscription, and 240,000 stamps were printed. Bartels describes the color as gray-green, pale grayish-green, or sage green. Type A gum, but differs from the First Printing in that it is smooth brown, instead of "rust" spotted.

THIRD PRINTING

Issued on January 1, 1894. The word "CORREOS" was in the margin inscription, and 240,000 stamps were printed. Bartels described the color as very pale green (emerald) or pale sage green. On some stamps the color is so pale that the impression appears faded or washed out. Type B gum.

FOURTH PRINTING

Also issued on January 1, 1894. The words "UNION GENERAL POSTAL" were in the margin inscription, and 200,000 stamps were printed. Bartels described the color as pale green (and shades), however, it is generally darker than the Third Printing. Type B gum.

With a little practice, one can fairly easily identify which printing a mint 5c green stamp came from. Used stamps are much more difficult to identify because the gum is usually absent, and/or the color of the stamp has been disturbed as a result of postal usage.

My challenge now is to collect each printing on a cover. So far, I have only one - the Third Printing on an 1897 registered interior cover.

For more information, please contact Don Peterson, 7408 Alaska Ave., NW, Washington, DC 20012.

REFERENCES

- Bartels, J.M. and F.A. Poster and F.L. Palmer. The Postage Stamps of the Philippines. 1904. Boston.
 Mencarini, J. Catalogo Descriptivo de los Sellos de Correos y Tarjetas Postales de las Islas Filipinas. 1896. Manila.
 Palmer, F.L. The Postal Issues of the Philippines. 1912. New York

CAPTURED GUNJI-YUBIN FROM THE PHILIPPINES

by Fumihiko Yano

Part II

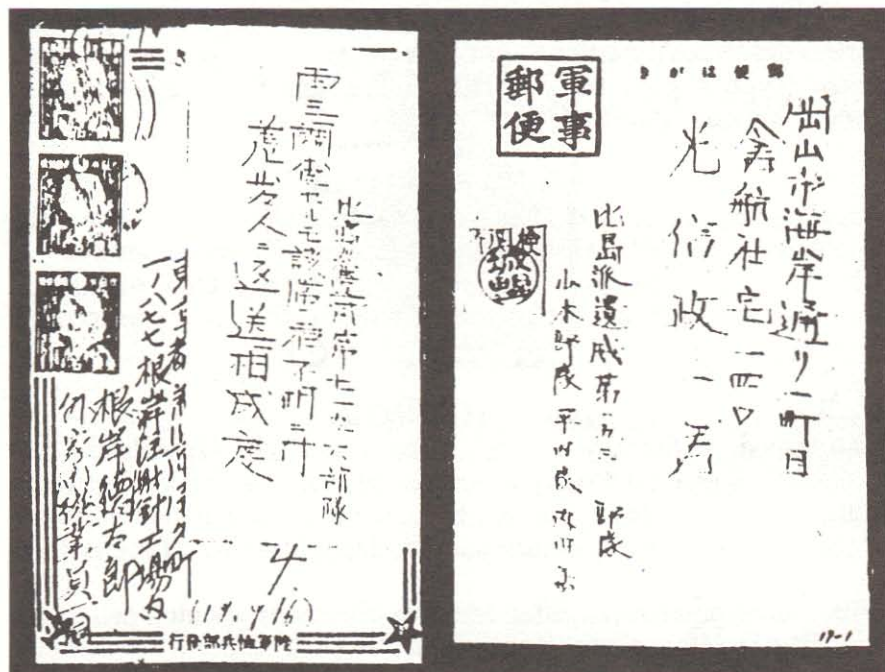


Fig. 4

Fig. 5

Since I believe the attachment of a mimeographed "Return to sender" slip by a Japanese unit is rare, I have shown it here. The code number of I-7196 in the first line on the slip means no.137 Line-of-Communications Hospital. With so many patients coming and going, this slip was needed because much mail was received for addresses no longer there.

(Fig.5) Improvised (self-made) Gunji-yubin Hagaki (Made in the Philippines).

These are peculiar to the Philippines during the occupation, and there are many points about them which are uncertain. After the occupation of Manila on Jan.2, 1942, general postal service was reopened on Mar.4. Some of these cards were used as First Day philatelic items. It is not known through what agency they were sold, but one can not help but be surprised at how quickly they were made ready.

On the reverse side, some of these are plain and some have different scenes depicted by a Filipino artist. This type of card, used in the early days of the occupation by author Hino Ashihei, a member of the Army Reporters' Squad, has been previously presented (Izumi Entaiyashum Jun.1975); surprisingly few were actually used by soldiers. These are distinct from the Gunji-yubin Picture Postcards (10 to a package) published by the WATARI Propaganda Squad of the Philippine Expeditionary Force.

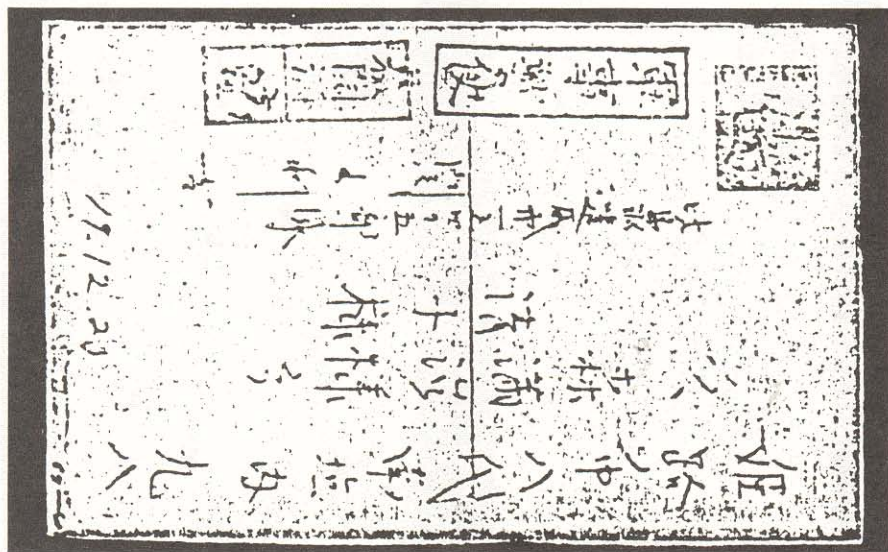


Fig.6

The characters of the imprints are in yellowish-red, and the quality of the paper varies from a coarse, yellowish-brown paper, to a pale yellow paper of rather good quality. The characters for Yubin-hagaki in Ming-style occurs in three sizes; large, medium and small. Though the design for the Gunji-yubin part is uniform, the characters vary from thick to rather thin.

Some forgeries of material relating to occupied Philippines were put on sale in the U.S. about 1970. Cards of this type are unused and on very good quality white paper, and are even now being sold in the U.S.; whether or not these are in fact relics of wartime is debatable.

(Fig.6) Two-Centavos Government Issue Postal Cards.

The only government issue postal cards used in occupied Philippines were produced by the Ministry Printing Bureau in Japan and 1,999,000 copies were sent to the Philippines and placed on sale, beginning with Manila Central Post Office on May 17, 1943, and then successively at other principal regional offices. Those that we find converted to Gunji-yubin were used by units then in Manila or that vicinity at a period toward the end of 1944. Today we can only speculate, but it would seem that even in the military supply lines, postcards were completely gone. Because there were none to distribute to the troops, they bought, at their own expense, and used these

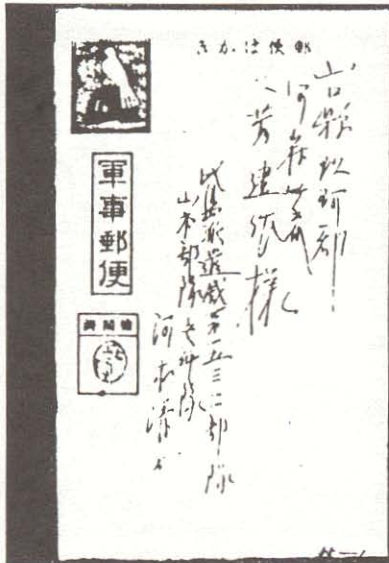


Fig. 7

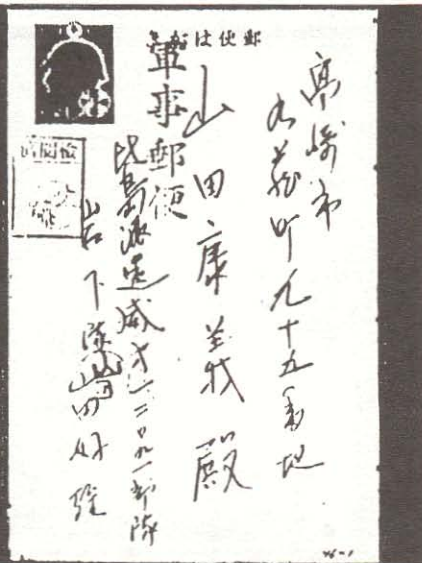


Fig. 8

government issue cards. Cards (Nanko design) used by units hurriedly brought in 1944 are also seen to be concentrated in this period.

(Fig.7) Gunji Yubin Hagaki (Dove & Helmet).

This is the most commonly seen of the Gunji-yubin postcards, but it is recognized that some were produced in Japan and some produced in overseas territories. Mr. Arai (Hosun, 1979 No.74) states that those which are thought to have been produced in the Philippines have coarser horizontal lines in background of the imprinted design, and other than this, although comparing the Ming-style characters of the Ken-etsu-zumi with those produced at home presents some small problems, the paper quality and shades of color of the ink are not consistent. Examples used by the Philippine Expeditionary Force are quite plentiful. In Dr. Jacobs' collection, of 40 items used in the last half of 1944, 33 are of this type.

(Fig.8) Postcards for Hospitalized War Wounded.

From Mar.1, 1939, and after, five of these cards per month per patient were distributed to those who were in an Army or Navy hospital or care facility for wounded or ill servicemen. There are examples of those used as Gunji-yubin from a unit in the Philippines. These generally exhibit the same unit designation (I-12091). This code number pertains to a unit completely unrelated to any military hospital, the 2nd Armored Division HQ., which, in mid-September 1944, was sent in as reinforcements from Botsuri (Poli in E. Manchuria), and toward the end of the year took up positions at San Miguel, about 50 km north of Manila. Several of these cards were used by the same person, who, perhaps, brought them with him upon return to his unit after discharge from a hospital.

POSTSCRIPT: Many of the Americans who took part in the Philippines campaign picked up various things left behind by the Japanese forces and took them home as souvenirs of military service. Items are known to range from medals, insignia and military currencies to sidearms and various kinds of flags and banners. Among philatelists in our country [Japan], for whatever reason, items from the wartime Philippines are not popular, but in both the Philippines and America there are more than a few who make a serious study of them. It seems that even among those unacquainted with wartime Japanese writing and military usage, not to mention complicated, obsolete characters, there are many who have carefully preserved those trophies of war even though they understood nothing at all about them. Thanks to Mr.

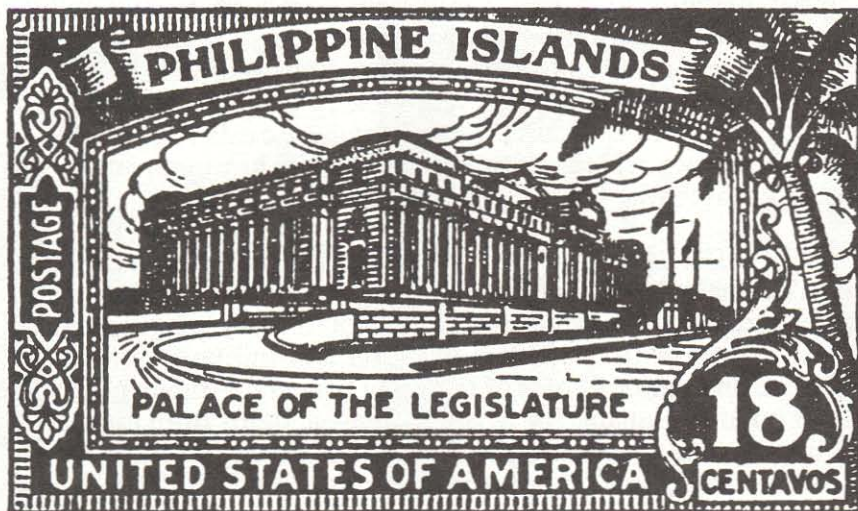
Garrett in Elmhurst, IL, I recently became acquainted with Dr. Jacobs, who is known as an expert on the stamps of former British possessions in Asia, but in whose collection there had slept this sheaf of postcards written by Japanese soldiers, its contents unknown until now. I believe that in other collections such as this, and left behind in the former occupied territories as well, there is material yet to be found, and that there is yet unsorted material in the possession of foreigners which one wished a Japanese might examine.

I wish to express my heartfelt gratitude to Mr. Rasmussen in New York who so kindly translated my article from Japanese.

(Editors Note: "JP" used throughout the article refers to the Journal of Japanese Philately, the outstanding publication of the International Society of Japanese Philately, edited by Dr. Robert Spaulding.)

LEGISLATIVE PALACE COMMEMORATIVE ISSUE
OF 1926

by Arnold H. Warren



With the exception of the stamps of the short-lived Philippine Revolutionary (Aguinaldo) Government in 1898, the stamps of the Legislative Palace Commemorative Issue of 1926 were the first Philippine postage stamps to be printed in the Philippines since the issue of 1859. From 1860 to 1898 all Philippine postage stamps were printed in Spain, and from 1899 to 1926 they were printed by the Bureau of Printing and Engraving in Washington, D. C.

The Legislative Palace Issue was printed by the Bureau of Printing of the Philippine Government in Manila, in accordance with instructions given by the Director of the Bureau of Posts. The records of the Bureau of Posts indicate that these instructions were changed several times before the exact denominations and colors of the stamps were finally decided upon.

Correspondence Concerning the Issue - On Sept. 16, 1926, the Director of Posts, Jose Topacio, wrote to the Bureau of Printing submitting a design for the Legislative Palace series and ordering the printing of 2c, 4c, 8c and 20c of the same color as the current (1917-25) issue, and a 16c of the same color as the current 10c stamp.

On Oct. 11, 1926, Dr. Charles S. Banks, President of the Association Filatelica de Filipinas (Philatelic Association of the Philippines), wrote the Director of Posts suggesting that the denominations be 2c, 4c, 18c, 24c and 32c. He also suggested bi-color stamps as follows:

- 2c Green (black center)
- 4c Carmine (black center)
- 18c Yellow (black center)
- 24c Violet (black center)
- 32c Blue (black center)

On Oct. 13, 1926, the Director of Posts wrote the Director of Printing, cancelling the instruction of Sept. 16th and ordering the printing in two colors of the following denominations: 2c, 4c, 16c, 18c, 20c, 24c, 32c and 1-Peso. The letter says:

“The color of one-half of the stamps should be the same as the present stamps except that of the 16-centavo stamp which should be the same as the present 10-centavo stamps. The other half should be of different color, to be designated later.”

But a later paragraph of the same letter says:

“In connection with the design of the stamps I request that the building

be printed in black in all the stamps, but the decorative features be of the color stated in the foregoing.”

On Nov. 3, 1926, the final letter of instructions from the Director of Posts to the Director of Printing was issued. This letter states:

“The color of the stamps should be the same as the present stamps, except that of the 18’s and 24’s which should be the same as the present 8-centavo and 30-centavo stamps, respectively. . . . Please disregard my letters of Sept. 16th and Oct. 13th.”

The correspondence relating to this issue does not appear to be complete. Essays or plate proofs and perhaps sample sheets were undoubtedly prepared by the Bureau of Printing and submitted to the Director of Posts during the period that the correspondence was taking place. Some of the instructions were doubtless given verbally or by means of memoranda which have not been preserved. Inquiry made at the Bureau of Printing did not yield any information in addition to that afforded by the records of the Bureau of Posts. The Director of Printing does not remember any of the details of the work of printing this issue and the man who was Superintendent of Work and in direct charge of the printing of the issue is no longer employed there.

On Jan. 28, 1927, at the request of the Asociacion Filatelica de Filipinas, the Director of Posts, Jose Topacio, issued a statement concerning the Legislative Palace issue from which the following is quoted:

“The stamps were placed on sale in the Manila Post Office and in all principal post offices in the Philippine Islands beginning December 20, 1926. Soon after the stamps were placed on sale, the original drawings, pattern zinc plates for originals, and copper plate line etchings for the background and center of the stamps together with all the defective printed and perforated stamps and all press proofs, after carefully checked, were destroyed by Alejandro Garey, Superintendent of Work, Bureau of Printing, in the presence of Mr. J. Esquillo, Bureau of Audits; Mr. Ricardo R. Montezon, Post Office Inspector; and Mr. Charles S. Banks, President, Philippine Philatelic Association.”

A photographic copy of the statement from which the above quotation is taken is shown in Figure 1. It is thus evident that an attempt was made to prevent the issue of defective stamps. The large number of errors which have since appeared, however, indicates that this attempt was by no means entirely successful.

THE GOVERNMENT OF THE PHILIPPINE ISLANDS
DEPARTMENT OF COMMERCE AND COMMUNICATIONS
BUREAU OF POSTS
M A N I L A

THE UNDERSIGNED DIRECTOR OF POSTS OF THE
PHILIPPINE ISLANDS

HEREBY CERTIFIES

That to commemorate the completion of the new building for the Philippine Legislature, the Bureau of Posts has issued a new set of postage stamps of the denomination and quantities as follows:

DENOMINATION		QUANTITY		(SURCHARGED "OFFICIAL")	
2	centavos	502,550			
4	"	304,400			
16	"	202,750			
18	"	102,950		2	centavos
20	"	102,450		4	"
24	"	102,350		18	"
1	- peso	11,050		20	"
					90,500
					90,450
					70,000
					70,250

The stamps were placed on sale in the Manila Post Office and in all principal post offices in the Philippine Islands beginning December 20, 1926. Soon after the stamps were placed on sale, the original drawings, pattern zinc plates for originals, and copper plates line etchings for the background and center of the stamps together with all the defective printed and perforated stamps and all press proofs, after carefully checked, were destroyed by Mr. Alejandro Garay, Superintendent of Work, Bureau of Printing, in the presence of Mr. J. Esquillo, Bureau of Audits; Mr. Ricardo R. Montezon, Post Office Inspector; and Mr. Charles S. Banks, President, Philippine Philatelic Association.

Samples of each stamp are hereto affixed:



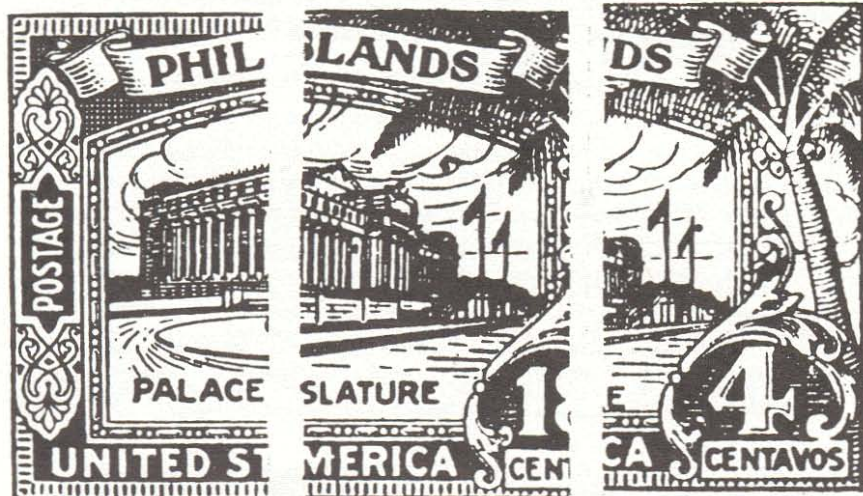
This Certificate is issued at the request of the Philippine Philatelic Association of Manila, Philippine Islands, this 28th day of January, 1927.



[Handwritten Signature]
DIRECTOR OF POSTS
Director of Posts

Fig.1

Doubtless all defective material known at that time to exist was destroyed, but unfortunately a considerable number of defective sheets, particularly sheets containing errors in perforation, escaped detection. Errors in perforation are more likely to escape detection than any other error, for the reason that perforating is the final operation in printing the stamps. Immediately after leaving the perforating machine the sheets are counted and made up in bundles ready for delivery to the Bureau of Posts.



Left, the broken curb line above the L of Palace, occurs on the 23rd stamp of the 18 centavo. Center, the extra cloud effect to the left of the left flagpole, third stamp of the 18 centavo. Right, dot to the right of the right flagpole, second stamp.

DENOMINATIONS AND QUANTITY ISSUED - The stamps as finally printed and delivered by the Bureau of Printing early in December 1926, consisted of seven denominations, printed in sheets of fifty, perforation 12, and unwatermarked, as follows:

2c Green and black	502,550
4c Carmine and black	304,400
16c Olive green and black	203,750
18c Light brown and black	103,950
20c Orange and black	103,450
24c Gray and black	103,350
1p Rose lilac and black	11,050

The above figures as to quantity issued include 250 sets (five sheets of each denomination) overprinted SPECIMEN, but do not include those which were overprinted OFFICIAL.



Left stamp overprinted "Official". Right stamp has additional overprint "Specimen".

The Printed Overprint "Official" - For use on official correspondence of the Philippine Government, the Bureau of Posts ordered four denominations overprinted OFFICIAL in red. The denominations and quantities thus overprinted by the Bureau of Printing were as follows:

2c Green and black	90,500
4c Carmine and black	90,450
18c Light brown and black	70,000
20c Orange and black	70,250



Handstamped Overprints

These stamps were the first official stamps to be issued by the Philippine Bureau of Posts. Prior to this issue each government office purchased ordinary postage stamps for use on official mail. Before using these stamps, however, each office applied a handstamped overprint, O. B., OFFICIAL BUSINESS, OFFICIAL MAIL or OFFICIAL, to the face of each stamp.

Plate Color Trials (Proofs) - The following plate color trials of this issue exist, printed on bristol board, imperforate and without gum:

A. Overprinted CANCELLED in red.

1. 2c Green and light brown.
2. 4c Carmine and light brown
3. 16c Olive green and light brown
4. 18c Light brown and light orange brown
5. 20c Orange and light brown
6. 24c Gray and light brown
7. 1P Rose lilac and light brown

B. Without the Overprint

8. 18c Light brown and black

It is to be noted that the color of the centers of Nos. 1, 2, 3, 5, 6 and 7 is the same shade of brown as the frame of essay No. 4. In order to provide two colors for No. 4 the center was printed in light orange brown. This did not provide a satisfactory color contrast, and resulted in the center of No. 4 being a different color from the centers of all others stamps of the series. Hence it is probably that No. 8 was prepared with the center in black and that it was subsequently decided to print the entire series with the centers in black. A plate proof exists of the rose-lilac frame of the 1-peso stamp. This plate proof is printed on thin paper, imperforate and without gum.

Rare Varieties of the 2-centavos - The following rare varieties of the 20-centavos were issued:

Perforation 12

20c Orange and light brown

Imperforate

20c Orange and black

20c Yellow and light brown



Perforation errors: Top horizontal pair, imperforate between. Center left, vertical pair, imperforate between. Center right, imperforate on the bottom margin. Bottom left, imperforate on left margin. Bottom right, imperforate on the right margin.

Only one sheet (of fifty) of the imperforate 20-centavos orange and black is known to have been issued. Two sheets each of the perforation 12, 20-centavos orange and light brown, and of the imperforate 20-centavos yellow and light brown are said to have been issued.

The two sheets of the 20-centavos orange and light brown, perforation 12, seem to have found their way into the hands of a prominent stamp collector of Manila, now deceased, and are said to have been first offered by him for sale to other collectors during the latter part of 1927. The rumor was spread abroad that these two sheets were originally imperforate, but had been privately perforated by the collector who offered them for sale. The perforation of this rare stamp is, however, identical with the perforation of the rest of the issue, and the writer is of the opinion that it was perforated by the same machine as was used for perforating the rest of the issue. Furthermore, it is difficult to believe that an experienced stamp collector, having acquired two rare imperforate sheets, would risk depreciating their value by having them privately perforated. The fact seems to have been overlooked that the color of the frame of the perforate 20-centavos with brown center is ORANGE, whereas the color of the frame of the imperforate 20-centavos with brown center is YELLOW. Hence, whether privately perforated or not, the 20-centavos orange and light brown, perforation 12, is a distinct variety.

The gum and the paper used for each of these three rare varieties of the 20-centavos is identical with that used for the rest of the issue. But it is very probable that these three varieties were printed prior to the printing of the rest of the issue and that they were intended to be sample sheets to show the Director of Posts exactly how the finished stamps would appear. Note that these three varieties of the 20-centavos represent three different color combinations. Whether the printing of the sample sheets of the 20-centavos preceded or followed the printing of the essays of the entire series is now a matter of conjecture, but it is extremely probable that both essays and sample sheets were printed prior to, and as a means of, reaching a final decision as to the denominations and colors to be printed.

How these three rare varieties of the 20centavos came to be issued is not known. It is probable that they were retained by the Bureau of Posts, overlooked when proofs and defective material were destroyed at the Bureau of Printing, and subsequently issued thru the mistake of some employee of the Bureau of Posts. It is also possible that they were issued prior to the destruction of proofs and defective material because these latter were not destroyed until after the first day of sale of the issue. But whatever the manner of their issue, these varieties of the 20-centavos are valid for postal purposes and can still be so used.



A plate proof pair of the 18 centavo overprinted "Cancelled." Bottom, left, same without overprint. Right: 20 centavo orange and black.

The catalogue of M. Galvez (published in Madrid, Spain) erroneously describes the imperforate 20-centavos with brown center as having an orange frame. The frame of this stamp is really YELLOW. Scott's catalogue does not describe the color of the frame, merely stating that the center is brown, but one would naturally infer that the frame is orange because the perforate variety listed above the brown-center is described as having an orange frame.

Errors in Perforation - The large number of errors in perforation which occurred in this issue has led to the suspicion that some of these errors may have been made with deliberate intent to create rarities which employees of the Bureau of Posts could purchase at face value and sell to stamp dealers and collectors at a handsome profit. The

writer does not believe that this is true. It must be remembered that this was the first issue of postage stamps ever printed by the Philippine Bureau of Printing. It was printed very hastily with inadequate equipment. The Bureau of Printing was further handicapped by the ruling of the Government that no work could be done on the printing of stamps except in the presence of a responsible official of the Bureau of Posts or of the Bureau of Audits. This official had other duties to perform and could not be constantly in attendance at the Bureau of Printing, hence the work of printing the stamps proceeded intermittently, and the employees of the Bureau of Printing worked under pressure to get the maximum amount of work done at such times as work on the printing of the stamps was permitted. It is therefore not surprising that errors in perforation occurred more frequently than is usually the case in such work.

All of the perforation errors of the Legislative Palace issue are rare and some of them are very rare. The machine used for perforating this issue perforated only one line at a time and it is said that only three, or at most four, sheets were perforated at a time. Hence, if a given perforation error occurred only once, it would be found on only three, or at most four, sheets.

Horizontal Pairs, Imperforate Between - This error occurs in the 2c, 4c and 16c without overprint. It appears to have occurred only once in the 2-centavos. One vertical row of perforations was omitted, thus producing in the sheet ten horizontal pairs, imperforate between. Hence it is probably that only thirty, or at most forty, pairs with this error occurred. The same error in the 16-centavos is known to have occurred three times because it has been found in a different position on each of three different sheets. Hence it is probable that at least ninety, and possible one hundred twenty, horizontal pairs of the 16-centavos, imperforate between were issued. Horizontal pairs of the 4-centavos, imperforate between appear to be about as numerous as similar pairs of the 16-centavos.



The red "Cancelled" overprint.

Vertical Pairs, Imperforate Between - This error occurs in all denomination without overprint and in the 4-centavos overprinted OFFICIAL. It is very rare in all denominations. It resulted from the omission of one horizontal row of perforations in a sheet, hence each such sheet would yield five vertical pairs, imperforate between. It is probable that the error occurred only once in each denomination and that there are not more than twenty pairs of each denomination in existence.

Imperforate on the Right Margin - This error resulted from the omission of one vertical row of perforations at the extreme right of the sheet. Thus each such sheet would yield ten stamps which are imperforate on the right margin. This error occurred in the 2c and 4c without overprint, and in the 4c and 20c overprinted OFFICIAL. It is probable that not more than eighty copies exist, probably less, of the 2c and 4c without overprint and of the 4c overprinted OFFICIAL. The error in the 20c overprinted OFFICIAL appears to be considerably rarer and it is probable that not more than forty copies exist. The error is known both used and unused in the 2-centavos without overprint.

Imperforate on the Left Margin - This error resulted from the omission of one vertical row of perforations at the extreme left of the sheet, hence each such sheet would yield ten stamps imperforate on the left margin. The error occurs in the 2c without overprint, both used and unused. It is probable that not more than eighty, very likely less, specimens exist.

Imperforate on the Bottom Margin - This error resulted from the omission of one horizontal row of perforations at the extreme bottom of the sheet, hence each such sheet would yield five stamps imperforate at the bottom. The error occurs in the 2c without overprint and in the 4c overprinted OFFICIAL. It is very rare in both cases and it is probable that not more than twenty specimens of each are in existence.

Extra Horizontal Row of Perforations Across Face of Stamp - This error occurs only in the 4c overprinted OFFICIAL. It occurred on the same sheet that was imperforate on the bottom margin. In this case the horizontal row of perforations which was omitted at the bottom was erroneously punched across the face of the second horizontal row of stamps above the bottom. Five specimens of this error occurred in each such sheet. This error is very rare and it is probable that not more than twenty specimens exist. It occurs only unused and all specimens that the writer has seen exist paired with the stamp which is imperforate at the bottom.

Errors in the Plates of the Back Center - Three minor errors have been discovered in the plates of the black center. These errors are as follows:


4-centavos: On the second stamp of each sheet is a small dot touching the right side of the right flagpole.

18-centavos: On the fifteenth stamp of each sheet an extra cloud appears above and to the left of the left flagpole.

18-centavos: The twenty-third stamp of each sheet shows a break in the curb line of the sidewalk above the L of PALACE.

Double Impression of the Center of the 18-centavos - A careful study of various specimens of the double impression of the center of the 18-centavos reveals three distinct types and fifty positions of one of these types. The obvious conclusion is that three sheets of the 18-centavos with a double impression of the black center must have been issued.

...Continued next issue



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Mr. 昭和 6 年 2 月 8 日
Date 1943

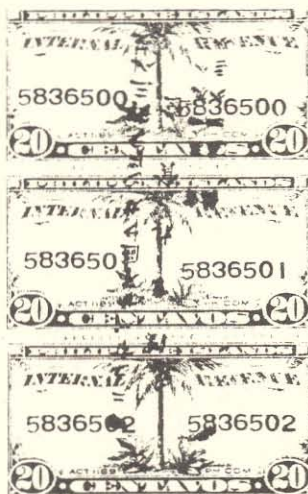
品目	数量	単価	金額
Fried Chicken	$\frac{1}{2}$	2.00	2.00
Rice	2	.05	.10
Beer	1	1.00	1.00

No. 66

小計 ¥ 3.10

税金 ¥ .60

合計 ¥ 3.70



W-637 shown on a restaurant receipt from: "Honor Restaurant, 385 Lakandula Street, Pasay (Ward) Telephone 51983".

The rubber stamp over the revenue stamps repeats the restaurant name and address.

International Philippine Philatelic Society

*(A non-profit, non-stock, educational organization incorporated in the
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SEC Registration #58004.)*



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