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Philippine Philatelic Journal

THE TACLOBAN VICTORY FISCAL OVERPRINT

by Douglas K. Lehmann

For about 50 years there has been only one Tacloban VICTORY fiscal overprint. Idus L. Murphree discovered it and reported its existence in 1954. Idus loved telling the story of how he got "his stamp." Simply stated, the Mayor of Tacloban gave it to him sometime around December 1944. At the time, Idus was a Lieutenant (Junior Grade) in the Navy. His ship, the USS MISSOURI, was anchored off Tacloban. In 1988, I corresponded with Idus. He later gave me the original photograph used in his (NYC) Collectors Club Philatelist article. I gave it number *W-760 in my Warren update of June 1993. He would not part with it and he never did. For Idus, the fiscal is not only a rarity but a reminder of a time, of Tacloban, and of the warm Filipino hospitality of those he met. He owned the only known copy when he died in 1992.

For 50 years that was the only copy. For 40 years, it has been a reported variety. In 1995, the number of varieties jumped to *three* and the total reported copies to *four*. Before these disclosures, lets look at the chronological facts.

Warren never listed this fiscal overprint. In 1954, about 6 months after Idus's article, he came close. In the typewritten copy of his catalogue — distributed to several friends in carbon copies — he wrote:

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"ISSUED BY PHILIPPINE COMMONWEALTH

After its Liberation

1944(?) Documentary stamp of 1917 issue (perf.11) hand stamped VICTORY in violet with same hand stamp as was used on postage stamps.

W-752 50¢ violet

Note: Mr. Theodore Sheldon has specimen of this stamp which he states was obtained in 1945 from Mayor of Tacloban, Leyte, by U. S. Army officer. (Mr. Sheldon's letter of July 31, 1946)"

This write-up does not make sense. It was a different overprint from that used on postage stamps. If Mr. Sheldon owned it, it never showed up in the disposition of his collection. If based on the Idus Murphree article, this was the same fiscal but never acquired, the service (Army vs. Navy) is incorrect. Later, when Warren redid his numbering system for his APS 1967-8 publication, he dropped reference to this fiscal stamp and overprint. Idus corresponded with both Warren and Sheldon. He also dined with Sheldon in Chicago and told him the story about his stamp. Sheldon never mentioned another copy to Idus. My guess is that Sheldon relayed the story to Warren for the incorrect listing. Sometime later, Warren found out Sheldon did not have the fiscal and dropped the listing for lack of evidence.

We then jump ahead about 39 years. Based on the available evidence, I listed the fiscal with overprint in June 1993. To be safe, I listed two known copies. Privately, I believed only one copy existed and we had two stories about the same item. However, Sheldon claimed ownership of W-668B and it also never showed up after Shellhamer purchased his collection in 1970.

Next, I arranged with Mrs. Carolyn Murphree, for her to sell the only known copy of *W-760. Philstamps placed the known fiscal in their July 31, 1994 mail auction as lot #943. I was one of the underbidders, and a collector - unknown to me - now owns the original discovered W-760 at a cost of \$308.

Then came May 1995. While Gene Garrett was perusing through the Stampazine Auction Catalog number 1268, he came to lot #2647. There was a photocopy of a vertical pair of what he (and I later) thought was W-760. It was described as follows:

"2647 Smaller VICTORY hand stamps on pair of 20¢ Documentary stamos. VG-F PHOTO \$40.00"

Obviously, this company did not know what it had. Gene, meanwhile, checked the overprint to my catalog and it matched perfectly. What should we do next? We decided to both bid on the item and have the

successful bidder split the pair and share the total cost 50-50. Gene bid low, I bid high and we waited for the Saturday, June 3, 1995 auction date to pass.

What happened next was not the result of this auction. At NAPEX 95, McLean, VA, Sunday, June 4th, I went through a stock book dealer Eric Jackson had recently assembled of Philippine revenues. Near the end on this stock book, I found what is now *W-692. This is only the fourth copy of the overprint known found on a new fiscal type! This fiscal is the large Internal Revenue issue perforated 10 x 10. It is the left half of the 2.50 Peso value with type A control number, Warren number W-622. Figure 1 (cover) is an enlarged photocopy. This is a used copy with '194' of either 1944 or 1945 as shown. This situation common for this time as most available daters were prewar. Clerks many times cut off the 1 of 1941 (or earlier 0 of 1940). This gave them a partial dater for cancellations. This fiscal probably had an inked 4 or 5 that washed away when a previous owner cleaned and pressed this example. The overprint is complete since the stamp is much larger than the small documentary series. The half stamp has a horizontal fold that an owner ironed out. Was this once in Sheldon's collection? We will probably never know the answer to the last question.

The next week, Stampazine notified me that the pair was ours at a cost of \$180. Apparently, there was a third bidder between our bids. Later it arrived in the mail. Figure 2 shows the pair before I separated them. However, somewhere in the excitement that Gene and I had, we did not notice that W-760 is the 50 centavo value and this pair is the 20 centavo value. Thus this becomes the second known documentary stamp and the third fiscal variety. This 20 centavo value becomes *W-759. The first reported W-760 was missing the left bar of the V. These two W-759 examples have the full V but are missing the right split and the bottom stroke of the Y of VICTORY. This pair and the original find are all mint examples. The three overprints match exactly in color and configuration. There are now two known Documentary values and three Documentary copies of this overprint.

Counting the only known copy on an Internal Revenue stamp, the total known - overprinted copies are four. These four examples are authentic provisional uses of a VICTORY hand stamp used only on fiscals in Leyte Province at the end of WWII.

I believe there are more values and more copies, not too many more but some more for sure. Now that the news is out — it's time to look





| Т | ACLOBAN VICTORY FISCAL OVERPRIN 1944-45 | NT |
|--------|---|----------|
| | SMALL DOCUMENTARY SERIES Perforated 11 X 11 | |
| *W-759 | 20c Ultramarine handstamped in violet VICTORY (on W-734) {2 reported} | \$300.00 |
| *W-760 | 50c Lilac handstamped in violet VICTORY (on W-735) {1 reported} | \$300.00 |
| | LARGE INTERNAL REVENUE SERIES Perforated 10 x 10 | |
| *W-692 | 2.50p Salmon Rose handstamped in violet VICTORY (on W-622) {1 reported #985366} [half stamp only] | \$200.00 |

and find them. With two of four known copies, I am ready to expertise any discovery. The table reviews the three known fiscals with overprints. The asterisk (*W-___) shows a catalog number using the Warren system but assigned posthumously by the IPPS. The table's prices are from actual market sales. However, more copies and increased interest could raise these prices.

PLATE POSITIONS — PESO VALUE PLATE BLOCKS SERIES OF 1934

by Joseph M. Napp

All PESO value plate blocks have two plate numbers and appear to be 'Bottom Left Position' plate blocks. That is what I originally thought! After I had purchased a few, I noticed different combinations of markings. But "Why?"

So while it is true that all plate numbers appear in the bottom selvedge below the left corner stamps, all peso value plate blocks are not from the full sheet's original Bottom Left Pane. In fact, all four pane positions can be identified even though the plate numbers appear in the lower left corner. Here is why and "how to tell the difference."

The Peso Values of the Pictorial Series of 1934 were printed by the U. S. BE&P as bi-colored ink stamps. The center designs (vignettes) were printed in black ink and the frames were printed in four different colors - 1p = Orange, 2p = Bistre, 4p = Blue and 5p = Green.

The Frame Plates were laid out as 100 subject plates with four post office panes of twenty-five stamps (5 x 5) stamps. Each sheet (100) had four plate numbers — one frame plate number with an F before the number and three frame plate numbers without an F.

The Vignette Plates were twenty-five subject plates (5×5) The black ink Vignettes were applied into the center of the semi-finished frame panes of twenty-five. The letter "F" precedes all of the black ink plate numbers.

All Peso value plate blocks have unique combinations of plate numbers, selvedge widths and marginal markings. A keen eyed collector can identify the original Frame Plate printing position. Lower Right Plate Block:

Frame Plate Number : F precedes plate number

Vignette Plate Number : F precedes plate number

Left Selvedge Width : Narrow — 12.5 mm or less

Bottom Selvedge Width : Wide — 12.5 mm or more

Frame Chroming 'C' : None Vignette Chroming "C' : Possible

Frame Color Cut Lines : Vertical at bottom left

Lower Left Plate Block:

Frame Plate Number : Plain plate number

Vignette Plate Number : F precedes plate number

Left Selvedge Width : Wide — 12.5 mm or more

Bottom Selvedge Width : Wide — 12.5 mm or more

Frame Chroming 'C' : Possible
Vignette Chroming "C' : Possible
Frame Color Cut Lines : None

Upper Right Plate Block:

Frame Plate Number : Plain plate number

Vignette Plate Number : F precedes plate number

Left Selvedge Width : Narrow — 12.5 mm or less

Bottom Selvedge Width : Narrow — 12.5 mm or less

Frame Chroming 'C' : None Vignette Chroming "C' : None Frame Color Cut Lines : None

Upper Left Plate Block:

Frame Plate Number : Plain plate number

Vignette Plate Number : F precedes plate number Left Selvedge Width : Wide — 12.5 mm or more

Bottom Selvedge Width : Narrow — 12.5 mm or less

Frame Chroming 'C' : None Vignette Chroming "C' : None

Frame Color Cut Lines : Horizontal at bottom left

In addition, another marginal marking can occasionally be found in the selvedge areas—the letter "C". The U.S. BE&P chrome plated the printing plates to extend their service life. The letter 'C' was hand stamped into the selvedge area to indicate the completion of the chroming process. The following 'C' combinations are presently known:

| | Frame 'C' | Vignette 'C' |
|-----------|-----------|--------------|
| One Peso | Unknown | Unknown |
| Two Peso | Bistre C | Unknown |
| Four Peso | Blue C | Black C |
| Five Peso | Green C | Unknown |

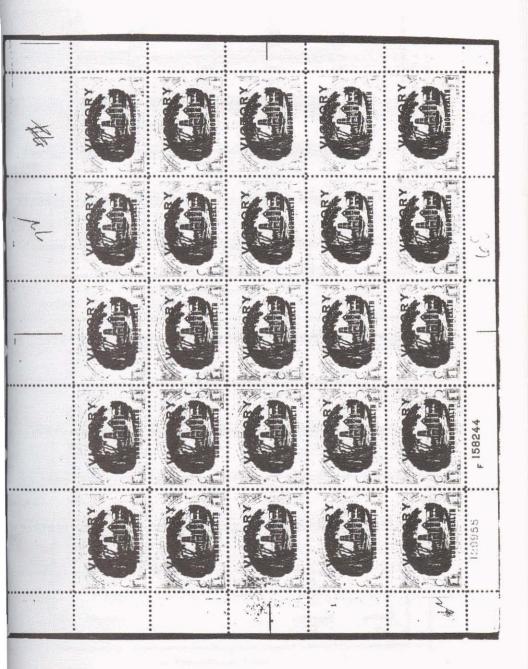
Most of the 1934 Pictorial Peso Values had only one set of printing plates. Only the One Peso value had additional plates and these were created in March 1946. The following plate number combinations are known to the author:

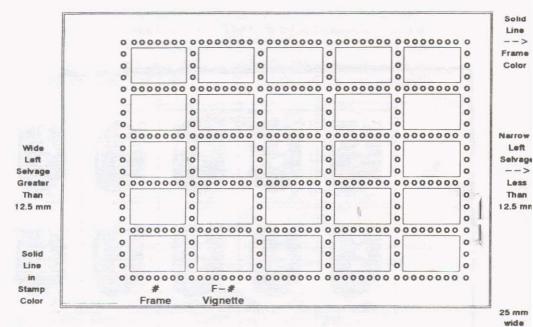
| | Vignette Plate | Frame Plate |
|-----------|----------------|-------------|
| One Peso | 129954 | 129955 |
| | 158244 | |
| | 158245 | |
| | 158246* | |
| Two Peso | 130338 | 130337 |
| Four Peso | 129939 | 129938 |
| Five Peso | 129957 | 129956 |

^{*}The One Peso plate 158246 was used in March 1946. It was used to produce the 1,009,400 stamps in the second printing along with the other three vignette plates. It is presently unreported and should exist.

Some positions are difficult and may not be found. The Small Commonwealth on the One Peso (Scott Nos. 443 and N-6) often have extremely narrow selvedge. The bottom selvedge was modified by a knife cut close to or cutting into the plate numbers. This was done to establish a control dimension for the application of the COMMONWEALTH overprint. Naturally, whatever the 443s had, so too do N-6s.

Reports of additional 'C' letters, color lines and missing plate numbers would be greatly appreciated. Please forward a photocopy to the Editor.

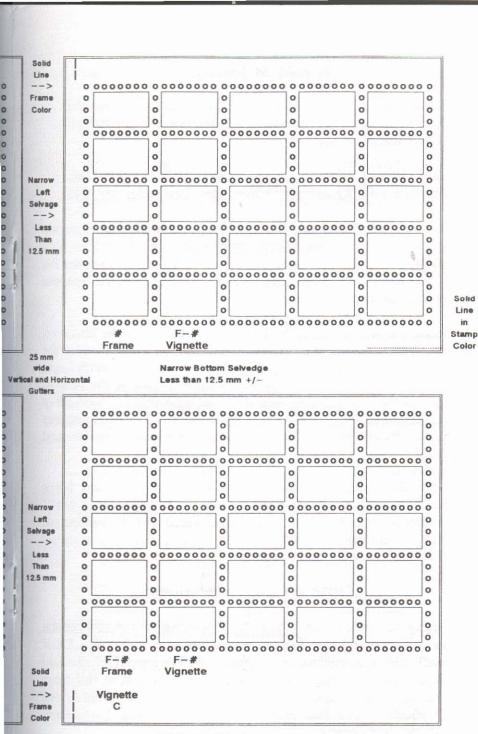




Vertical and H Gutters Narrow Wide Left Left Selvage --> Less Than Than 12.5 mm Frame Vignette Solid Line Frame Vignette C C Frame Color

Selvage Greater 12.5 mm

> Wide Bottom Selvedge Greater than 12.5 mm



Wide Bottom Selvedge Greater than 12.5 mm

PROVISIONAL VICTORY ISSUES

by Pablo M. Esperidion

I give to the people of the Philippines my solemn pledge that their freedom will be redeemed and their independence established and protected.

— PRESIDENT FRANKLIN D. ROOSEVELT, IN A NATIONAL BROADCAST, MONITORED THRU THE "VOICE OF FREEDOM," Corregidor, December 28, 1941.

"I have returned," declared General Douglas MacArthur, Supreme Commander of the United States Armed Forces in the Far East, thru the "Voice of Freedom," upon his arrival on Leyte, on October 20, 1944, on his way to the liberation of the Philippines from the Japanese occupation of three long cruel years.

D-Day in Leyte on October 20, 1944, paved the way to the liberation of the Philippines by the United States Armed Forces under the Command of General of the Army Douglas MacArthur. With Leyte as the springboard for the liberation of the Philippines, the onward advance of the United States Armed Forces led eventually to V-J Day on September 2, 1945, with the unconditional surrender of Japan, thus ending the Pacific War, a war which lasted for 3 years, 8 months and 2 days.

Philatelically, while the liberation of the Philippines was being carried on, immediately after D-Day plus 18 in Leyte, civil postal communications in Leyte interior were resumed with the issuance of several prewar Commonwealth stamps with the provisional overprint "VICTORY" done by rubber-stamp.

Official Communications

Releasing the order authorizing the reopening of the civil postal communications in Leyte, Major General Basilio J. Valdes, PA, Chief of Staff and simultaneously Secretary of National Defense and Communications of the Commonwealth Government at that time, sent an official communication of November 6, 1944, to the Acting Post Office inspector Benedicto Cunanan, of Tacloban, Leyte. General Valdes letter reads:

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS TACLOBAN, LEYTE

November 6, 1944

The Acting Post-Office Inspector Tacloban Leyte

Having been informed by Major Lambert in his letter of November, 1944 that the military situation now permits an initial return to prewar civil communication, you are hereby authorized to reopen the Post Offices of Tacloban and Palo of this province for the transaction of ordinary mail matter only between these municipalities.

You'are, likewise, directed to issue the necessary instructions to the Postmasters concerned bearing in mind that the laws, rules and regulation of the Commonwealth Government should be observed.

Submit your reports as soon as the reopening of the said offices is made.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

On the same day Major General Valdes, sent another communication to the then Acting Post Office Inspector Benedicto Cunanan, of Tacloban, authorizing the overprinting of the provisional "Victory" stamps by rubber-stamp. The letter of authorization reads as follows:

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS TACLOBAN, LEYTE

November 6, 1944

The Acting Post-Office Inspector Tacloban Leyte

In connection with the postage stamps which you have taken from the postoffice of Palo, Leyte, amounting to P 360.90 (Commonwealth Stamps), you are
directed to surcharge the said stamps on the face thereof with the word "Victory"
in the presence of the Acting Provincial Auditor or his representative and the
Acting Postmaster of Tacloban. The said stamps will only be available for civilian
use in accordance with the recommendation of Major Lambert of the U. S. Army.
Sale should only be made to civilians presenting letters for mail between Tacloban
and Palo or vice versa. United States Armed Forces shall not be allowed to purchase
such stamps until an adequate supply is obtained from the United States pursuant
to Major Lambert's recommendation.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

Close on the heels of the aforementioned letters, General Valdes sent a series of official communications, authorizing the then Acting Post Office Inspector of Tacloban, to overprint several available issues of the Commonwealth prewar stamps, into provisional issues with the "Victory" overprint by hand-stamp. Subject communications are quoted hereunder in their chronological order:

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS

Tacloban, Leyte November 21, 1944

The Acting Post-Office Inspector Tacloban Leyte Sir:

Referring to your letter of even date, requesting for authority to surcharge the Commonwealth stamps received from the Postmasters of Bato, Inopacan, Hilongos, Hindang, Malitbog and Matalorn amounting to ONE THOUSAND TWO HUNDRED FORTY-FOUR pesos and EIGHTY and one-half centavos \$\frac{1}{2}\$, you are hereby authorized to surcharge the same in the presence of the Acting Provincial Auditor or his representative and the Acting Postmaster of Tacloban.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS

Tacloban, Leyte December 11, 1944

The Acting Post-Office Inspector Tacloban Leyte Sir:

Referring to your letter of even date, requesting for authority to surcharge the Commonwealth stamps, which were received by the Postmaster, Tacloban, from

Commonwealth stamps, which were received by the Postmaster, Tacloban, from the following persons:

General Basillio J. Valdes, Tacloban

Postmaster, Palo, Leyte Postmaster, Alangalang Postmaster, Sta. Margarita, Samar

amounting to P31026, you are hereby authorized to surcharge the same in the presence of the Acting Provincial Auditor or his representative and the Acting Postmaster of Tacloban.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS

Tacloban, Leyte December 14, 1944

The Acting Post-Office Inspector Tacloban Leyte

Referring to your letter of even date, requesting for authority to surcharge the Commonwealth stamps with the word "Victory" which were received by the Postmaster of Tacloban from the Postmaster of Inopacan, Leyte, amounting to ONE HUNDRED TWO pesos and SEVENTY-FOUR and one half centavos (P102.74 ½), you are hereby authorized to surcharge the same in the presence of the Acting Provincial Auditor or his representative and the Acting Postmaster or Tacloban.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS

Tacloban, Leyte December 27, 1944

The Acting Post-Office Inspector Tacloban Leyte

Referring to your letter of even date, requesting for authority to surcharge the Commonwealth stamps with the word "Victory" which were received by the Postmaster of Tacloban from the Acting Postmaster of Abuyog, Leyte, amounting to FIFTY-FIVE pesos and EIGHTY centavos (P55.80), you are hereby authorized to surcharge the same in the presence of the Acting Provincial Auditor or his representative and the Acting Postmaster of Tacloban.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS

Tacloban, Leyte December 22, 1944

The Acting Post-Office Inspector Tacloban Leyte Sir:

Referring to your letter of even date, requesting for authority to surcharge the Commonwealth stamps with the word "Victory" which were received by the

Postmaster of Tacloban from the Treasurer-Postmaster of Tolosa, Leyte, amounting to FIFTY-SEVEN pesos and FORTY-SIX centavos (P57.46), you are hereby authorized to surcharge the same in the presence of the Acting Provincial Auditor or his representative and the Acting Postmaster of Tacloban.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

COMMONWEALTH OF THE PHILIPPINES DEPARTMENT OF NATIONAL DEFENSE AND COMMUNICATIONS

Tacloban, Leyte January 2, 1945

The Acting Post-Office Inspector Tacloban Leyte

Referring to you letter of even date, requesting for authority to surcharge the Commonwealth stamps with the word "Victory" which were received by the Postmaster of Tacloban from the Postmaster of Naval, Leyte, amounting to THREE HUNDRED NINETY-EIGHT pesos and sixty-nine centavos (P398.69) you are hereby authorized to surcharge the same in the presence of the Acting Provincial Auditor or his representative and the Acting Postmaster of Tacloban.

Respectfully,

/s/ Basillo J. Valdes
/t/ BASILIO J. VALDES
Major General P.A. Chief of Staff
Secretary of National Defense
and Communications

From the last letter, it seems apparent that, while the First Day Sale of some of these provisional "Victory" stamps was made on November 8, 1944, at Tacloban, the overprinting of the stamps in question was continued up to early in January, 1945. This is attributed to the fact that the stamps overprinted were obtained from outlying sources, i.e., from the different and remote post offices in Leyte, and even as far as Samar.

APOIT Official Report

Embodying the facts and figures and dates of release of these stamps, however, was a lengthy report, submitted by the then Acting Post Office Inspector of Tacloban Benedicto Cunanan, addressed to the then Acting Director of Posts Felipe Cuaderno, Manila, on March 23, 1946. The report in question is reproduced below:

COMMONWEALTH OF THE PHILIPPINES Department of Public Works and Communications

BUREAU OF POSTS

Office of the Acting Post-Office Inspector TACLOBAN, LEYTE

March 23, 1946

SUBJECT: Commonwealth postage stamps surcharge "VICTORY" with Rubber stamp.

The Officer-in-Charge Bureau of Posts Manila

Sir:

In compliance with your instructions, I have the honor to submit the following information relative to the Commonwealth stamps hand struck by rubber stamp "VICTORY" which were first put on sale at the Post-office of Tacloban on November 8, 1944, when it was reopened by order of the then Secretary of National Defense and Communications, Major-General Basilio J. Valdes.

The formal reopening of the post office of Tacloban was made in the presence of His Excellency, President Sergio Osmeña, Major-General Basilio J. Valdes, Brig.-General Carlos Romulo, several press representatives and myself. The

clipping showing the formal reopening is herewith attached.

In view of the fact that Major Stanley Lambert of the Censorship Detachment of the United States Army was anxious to reopen immediately to post offices in all the liberated towns, Major-General Valdes ordered the collection of Commonwealth stamps in the different post offices of the province of Leyte to be surcharged with the word "VICTORY" by rubber stamp which is herewith enclosed. (Letters of authority of General Valdes to surcharge them are herewith enclosed).

The following will show a list of post offices from where the Postmaster of Tacloban received Commonwealth stamps which were later surcharged with the word "VICTORY" by and under my direction in the presence of the Postmaster of Tacloban (Miguel Lumbre) and a representative of the Provincial Auditor. The

surcharging was done in the postoffice of Tacloban.

Respectfully,

/s/ Basillo J. Valdes /t/ BASILIO J. VALDES Major General P.A. Chief of Staff Secretary of National Defense and Communications

| Invoice Number | Office of Origin | Amount of Ordinary Stamps | Amount of "O.B." Stamps | Total | Date Received |
|-------------------|-----------------------|---------------------------------|-------------------------------|-----------|------------------|
| 1 | Palo, Leyte | P 225.00 | P 135.90 | P 360.90 | 11-08-44 |
| 2 | Sta. Margarita, Samar | 4.425 | | 4.425 | 11-16-44 |
| 3 | Bato, Leyte | 74.34 | 22.62 | 96.96 | 11-19-44 |
| 4 | Inopacan, Leyte | 152.18 | 2.72 | 154.90 | 11-19-44 |
| 5 | Hilongos, Leyte | 305.82 | 14.20 | 320.02 | 11-19-44 |
| 6 | Hindang, Leyte | 174.50 | | 174.50 | 11-19-44 |
| 7 | Malitbog, Leyte | 218.50 | 102.08 | 320.58 | 11-19-44 |
| 8 | Matalom, Leyte | 84.28 | | 84.28 | 11-19-44 |
| 9 | Unidentified | 93.565 | | 93.965 | 11-19-44 |
| 10 | Gen. Valdes | 3.84 | | 3.84 | 12-01-44 |
| 11 | Palo, Leyte | 16.72 | | 16.72 | 12-01-44 |
| 12 | Alangalang, Leyte | 266.26 | 16.56 | 282.82 | 12-04-44 |
| 13 | Sta. Mararita, Samar | 266.26 | 16.56 | 282.82 | 12-04-44 |
| 14 | Inopacan, Leyte | 44.745 | 58.00 | 102.745 | 12-12-44 |
| 15 | Tolosa, Leyte | 54.14 | 3.32 | 57.46 | 12-19-44 |
| 16 | Abuyog, Leyte | 5580 | | 55.80 | 12-27-44 |
| 17 | Naval, Leyte | 272.83 | 125.86 | 398.69 | 01-02-45 |
| | TOTAL | P2,059.72 | P 484.36 | P2,535.08 | |

As you will note there was a total of P2,050.72 worth of ordinary stamps and P484.36 of "O.B." stamps or a grand total of P2,535.08. Part of the said surcharged stamps were also furnished to the following toffices and placed on sale when they were reopened:

- 1. Palo, when it was reopened on November 13, 1944.
- 2. Tanauan, when it was reopened on December 8, 1944. 3. Aboyog, when it was reopened on December 14, 1944.
- 4. Tolosa, when it was reopened on December 18, 1944.
- 5. Dulag, when it was reopened on December 18, 1944.

In this connection I wish to enumerate hereunder the denomination of the said surcharged stamps: ORDINARY STAMPS

| Denomination | Quantity | Description |
|-------------------|----------|-------------------------------|
| P 0.02 | 24,441 | Rizal |
| 0.04 | 807 | Carabao |
| 0.04 | 122 | Manila Post Office (AIR MAIL) |
| 0.06 | 682 | Quezon |
| 0.06 | 235 | Triumphal Areh |
| 0.06 | 270 | Woman with Palay |
| 0.06 | 141 | Malacañan Palace |
| 0.08 | 1,643 | Pearl Fishing |
| 0.10 | 808 | Fort Santiago |
| 0.12 | 442 | Quezon Oath |
| 0.12 | 36 | Triumphal Arch |
| 0.16 | 822 | Magellan Landing |
| 0.20 | 1,401 | Juan de la Cruz |
| 0.20 | 738 | Special Delivery |
| 0.30 | 448 | Blood Compact |
| 1.00 | 21 | Barasoain Church |
| 0.50 | 7 | Stamp Books |
| 0.02 | 474 | Postal Cards |
| 0.025 | 5,302 | Envelopes |
| 0.025 | 1,128 | "M.O.B." Envelopes |
| 0.03 | 64 | Envelopes |
| 0.045 | 411 | Envelopes |
| TOTAL | 40,443 | |
| } | | Philippine Philatelic Journa |

| Denomination | Quantity | Description |
|--------------|----------|-----------------|
| P0.02 | 13,228 | Rizal |
| 0.04 | 2,634 | Carabao |
| 0.10 | 665 | Fort Santiago |
| 0.20 | 71 | Juan de la Čruz |
| ГОТАL | 16,598 | |

SUMMARY

| 1. Total ordinary stamps | 40,443 |
|--------------------------|--------|
| | 2,701 |
| 3. Total "O.B." stamps | 16,598 |

All of the above stamps were sold except of some that are still in the possession of the Postmaster of Tacloban awaiting further instruction as to their disposition.

The sale of the above surcharged stamps was discontinued at the close of business on January 18, 1944 as on the next day (Jan. 19) was set as the first day of sale of the new "Victory" stamps which were received from the United States.

Very respectfully,

/s/ B. Cunanan /t/ B. CUNANAN Acting Post-Office Inspector (In-Charge)

In recording the receipts, and sales of Philippine stamps, the Bureau of Posts, in general principle, does not take cognizance whether the stamps are 2ϕ rose Rizal with or without overprint "Commonwealth" are 2ϕ apple green Rizal, etc., but merely, records them as " 2ϕ Rizal stamps," as a whole. This is true not only during the liberation, but also even before Pearl Harbor.

Obviously, from the lists of stamps, envelopes and postal cards, as mentioned in the foregoing report of the APOIT (Acting Post Office Inspector of Tacloban), to stamp collectors, it would be quite difficult to determine, how many stamps, as for instance, of the 2ϕ rose Rizal (Scott A53) with small overprint "Commonwealth" and 2ϕ apple green Rizal (Scott A75) were actually issued for each kind. This is also true to the "O.B." issues of the 2ϕ values. Likewise, this holds true to the provisional issue of the 6ϕ Filipina (Scott A55), 10ϕ Fort Santiago (Scott A57), 16ϕ Magellan Landing (Scott A559), 20ϕ Special Delivery (Scott SD2) 30ϕ Blood Compact (Scott A62), 2ϕ postal cards, 2ϕ and 4ϕ embossed stamped envelopes, etc.

Collector's Collaboration

At any rate, in an endeavor to obtain more concrete facts about these provisional "Victory" issues, the writer, prior to his acquiring all available information from official sources, in the early days of the liberation of Manila, happened to meet and got acquainted with

several GI collectors in the United States Armed Forces stationed in this city, who, incidentally, came from Leyte and were aware and quite conversant with these provisional issues. Among these GI collectors who were quite well-informed about these provisionals, having witnessed the issuance of these stamps and had purchased them personally at Leyte, there were Capt. William S. Meyerson, of New York City, assigned to H.Q. Base X, AF-WESPAC American Forces Western Pacific), APO 75; and Pfc. Floyd L. Gaines, of Shebyville, Illinois, assigned to the Signal Service Group, 2nd Co., HQ., APO 75.

Meyerson's Check List

Considering these two American collectors as quite well-informed insofar as these provisionals are concerned, upon inquiry made by the writer early in June 1945, Capt. Meyerson furnished the writer, a check list, giving the different denominations, designs and dates of the First Day Issue, indicating at the same time, the catalog number corresponding at least for each item, Capt. Meyerson using the 1945 Scott Catalog as listing reference. In the preparation of his check list, Capt. Meyerson gave the writer to understand that the stamps and postal stationery he (Capt. Meyerson's) had purchased from the different post offices in Leyte were used as his basic reference. Reproduced below is Capt. Meyerson's check list: —

| 1948 | | | | |
|--------------|-----|------------------------------|------------|----------|
| Scott's Item | | Date of Issue | | |
| 348 | 4c | Lady with Carabao | November | 8, 1944 |
| 385 | 6c | Lady with Balintawak | . December | 14, 1944 |
| 389 | 16c | Magellan's Landing | December | 3, 1944 |
| 409 | 6c | Quezon Commemorative | December | 3, 1944 |
| 410 | 12c | Quezon Commemorative | . December | 3, 1944 |
| 411b | 2c | Rizal (Large) BOOKLET | December | 3, 1944 |
| 413 | 6c | Lady with Balintawak (Large) | December | 28, 1944 |
| 415 | 10c | Fort Santiago (Large) | | |
| 417 | 16c | Magellan's Landing (Large) | November | 8, 1944 |
| 420 | 30c | Blood Compact (Large) | December | 3, 1944 |
| 433 | 2c | Rizal (Small) | December | 14, 1944 |
| 436 | 8c | Pearl Fishing | November | 8, 1944 |
| 437 | 10c | Fort Santiago | . November | 8, 1944 |
| 439 | 16c | Magellan's Landing (Small) | December | 28, 1944 |
| 440 | 20c | Juan de la Cruz (Small) | . November | 8, 1944 |
| 442 | 30c | Blood Compact (Small) | December | 3, 1944 |
| 443 | 1-P | Barasoain Church (Small) | December | 3, 1944 |
| 453 | 6c | Triumphal Arch | December | 14, 1944 |
| 454 | 12c | Triumphal Arch | | |
| 456 | 6c | Malacañan | December | 14, 1944 |
| 459 | 6c | Quezon Taking Oath | . November | 8, 1944 |
| 460 | 12c | Quezon Taking Oath | | |
| 461 | 2c | Rizal | | |

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