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Soldiers Mail



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Second Quarter, 1997

UNITED STATES MILITARY STATIONS: THE POSTAL MARKINGS OF ILOILO

by Nestor C. Nuñez and Alfred F. Kugel

(Second in a series. The first part appeared in PPJ, Vol. XVIII
No. 3, 3rd Quarter 1996)

After capturing Manila from the Spanish following the staged battle on August 13, 1898, the United States' policy was to take and hold territory ceded by the Spanish. This consisted mainly of the city of Manila and parts of Cavite province (1). Acquisition of Philippine territory was not among the objectives of the United States when war was declared on Spain earlier in April, and even in the summer American policy was unclear. Many Americans had not even heard of the Philippines and could not locate Manila on the map. Certainly, President McKinley's thoughts about the new territory were unformed. One early proposal was to obtain only a coaling station at Manila Bay (2). From the date of the armistice between the United States and Spain on August 12, 1898 to the negotiations leading to the signing of the Treaty of Paris on December 10, 1898, the American policy over the Philippines underwent a radical change. American business, which was a natural Republican constituency, made arguments for the acquisition of the country based on commercial motives, and with an eye to using it as a stepping stone to the vast markets of China. Thus, American policy evolved towards acquisition of the entire Philippine archipelago, including Sulu. This demand was initially rejected by the Spanish, but Spanish acquiescence was finally obtained, made easier by the payment of \$20,000,000 (3). The terms of the treaty were vigorously protested by the Aguinaldo government, whose representatives' presence in Paris was ignored by the Spanish and American negotiators (4).

TABLE OF CONTENTS

Vol. XIX No. 2	Second Quarter, 1997
United States Military Stations: The Postal Markings of Iloilo by Nestor C. Nuñez and Alfred F. Kugel	Page 1
The End of The Silver Standard January, 1902 to December 31, 1903 by Douglas K. Lehmann	Page 14
The 1905 & 1906 Internal Revenue Series by Douglas K. Lehmann	Page 19

While the fate of the Philippines was under negotiation, the United States forces subscribed to a wait and see attitude, maintaining a precarious relationship with the indigenous population. Even before the fall of Manila in August, the Filipinos had made progress toward the formation of an independent Philippine Republic. Independence was declared in Cavite on June 12, 1898 (5), and the Filipinos assisted in the defeat of the Spanish by confining them to Manila and being involved in the battle on August 13. Aguinaldo subsequently transferred his headquarters to Malolos, Bulacan, which was made the revolutionary capital, and a new Philippine government was formed with him being named president. A constitutional congress was convened at Malolos in September, which ratified the formation of the government, and drafted a constitution. The government included a department in charge of postal and telegraphic services, which issued postage, registration, telegraphic and other stamps (collectively referred to in the American philatelic press as "Aguinaldo" stamps) (6). However, the Americans were oblivious to the aspirations of the Filipinos, and the contributions of the revolutionary army were ignored by the American military high command. The relationship between the two erstwhile allies became strained, reaching a high point of exacerbation when the Filipino army was not allowed to enter Manila after the "battle."

From the fall of Manila to the conclusion of the peace treaty in December, the Filipinos consolidated their control over all parts of Luzon not occupied by American forces. They also gained control of most of the other islands, reducing the Spanish presence to a few places, which included the port and city of Iloilo on Panay Island (Iloilo became the Spanish capital after the fall of Manila); Zamboanga on Mindanao Island and Jolo in the Sulu archipelago at the south. In the Visayan Islands, revolutionary forces set up a "Visayan Republic" loyal to Aguinaldo. Its capital was Iloilo after it was taken from the Spanish.

With the signing of the treaty in Paris, the American forces' objective changed to expansion of territorial control, even though the treaty was technically not binding yet on the United States, pending ratification by the U.S. Senate (7). However, the U.S. Army could not openly invade areas controlled by the Filipinos in the absence of a state of war. It was, however, the thinking of the top U.S. Army brass in the Philippines, particularly General Elwell Otis, that the Filipino revolutionary zeal and desire for independence was limited to Aguinaldo's immediate followers, and that Aguinaldo did not command the

loyalty of the population, particularly in the southern islands. This wrong assessment was the basis for the decision to send an American expeditionary force to take Iloilo City, which at that time was second to Manila in population and importance. In sending the military force, Otis believed that the city could be occupied without resistance (8).

The following account is mainly based on Faust (9): Otis created on December 24, 1898, a "Separate Brigade" and assigned the command to Col. (later Gen.) Marcus Miller. The expedition, convoyed by the cruiser *Baltimore*, proceeded to Iloilo on December 26 in the transports *Newport*, *Arizona*, and *Pennsylvania*. However, when the force arrived in Iloilo, it found that the Spanish garrison commanded by Gen. Rios had been expelled by the Filipinos and were forced to move to Zamboanga. When the Americans indicated they wanted to land, they were told that it would only be permitted with Aguinaldo's expressed consent (10). Since the Americans would not force a landing in the absence of a state of war, the troops had to remain on their transports, and together with Gen. Otis in Manila, had to bide their time and wait for future events to develop. What occurred was the Philippine-American War, which started on February 4, 1899.

The expedition remained on the transports at Iloilo Harbor until February 11, 1899. Prior to this date, the 51st Iowa Volunteers returned to Manila and was replaced by the 1st Tennessee, arriving on February 10. The *Baltimore* was replaced by the *Boston* and *Petrel*. On February 11, after the American forces bombarded the positions of the revolutionaries, the Tennessee regiment and the 18th Infantry landed and took possession of the city, driving the "insurgents" from their positions on the outskirts of the town and along the river, saving much valuable property from incendiary fires. From this date, the force gradually took control of the other towns. While there were subsequent sporadic attacks by Filipino forces, American control over Iloilo and over the entire island of Panay was gradually consolidated (11).

Iloilo became the location of Military Postal Station No. 3. Goodale notes that Iloilo was the headquarters of the Department of Visayas, U.S. Army in March 1900, and that civil government was established April 11, 1901 (12).

The following are the recorded postmarks used in Iloilo (13). Based on the format in the first part of this series, postage due and auxiliary markings are included in the list.

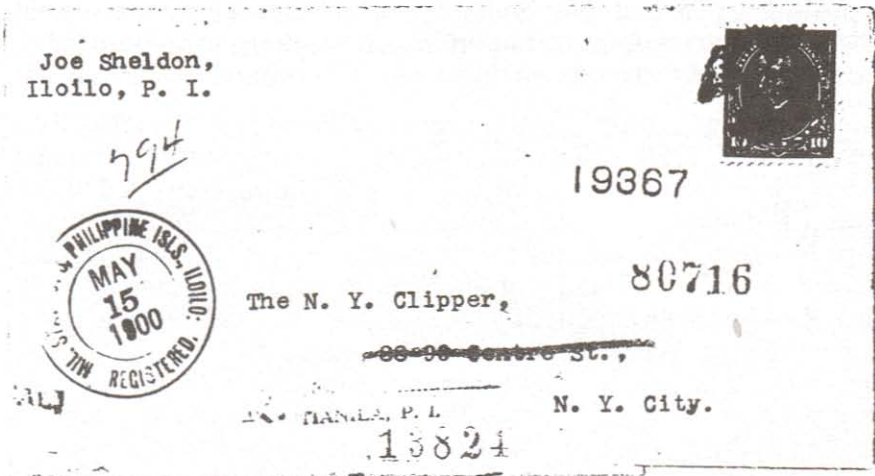


Fig. 1. RG1 and AX2 usages

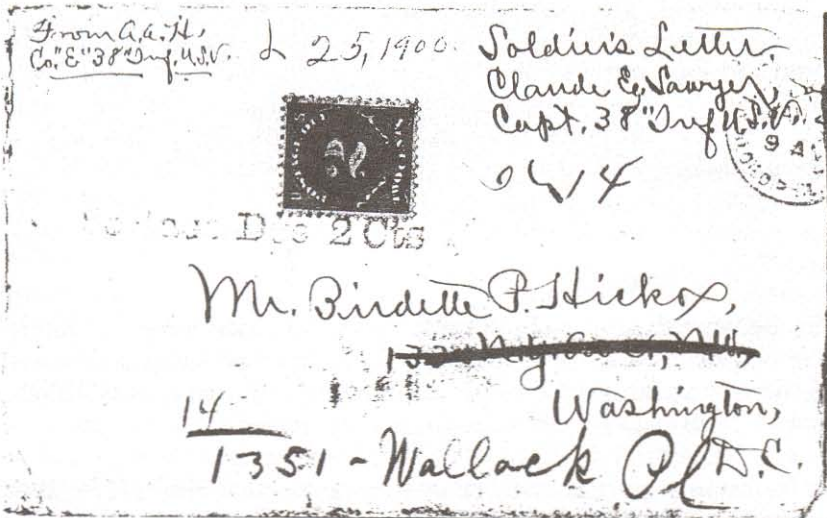


Fig. 2. PD4 and DS4 usages

U.S. Mil. STA. No. 3. S.F. CAL.
ILOILO HARBOR P.I Feb 10

DS1. Cancellation in two lines with capital and small Roman letters, indicating posting aboard the transport ships. Makeshift rubber lettering: 4 mm tall for capital letters, 64 mm (first line) and 68-70 mm wide. Struck in violet. Starting with Goodale, the earliest date has been reported as Dec. 18, 1898. This date is, of course, incorrect as the force left for Iloilo only on December 26. Only the first letter of the month is capitalized.

Earliest date: January 1, 1899
Latest date: March 7, 1899

U.S. Mil. Sta. No. 3. S F. CAL.
ILOILO, P.I MAR 2

DS2. As in DS 1, but with "HARBOR" omitted. Second line 47-50 mm long. Struck in violet. "STA." was changed to "Sta." and the month (first three letters) are all capitalized. This cancel is also known used as a registered mail killer. Earliest date: February 11, 1899
Latest date: April 11, 1899

DS3. Double-ring rubber canceller with "1" deleted. This was first used in Manila, which was Military Station No. 1. (14). Seen as a strike on the front of a cover addressed to Paris (March 8, 1899) with stamps at the back cancelled by DS2, and as a receiving mark (Feb. 23, 1899) on incoming mail. Earliest date: February 23, 1899
Latest date: March 8, 1899

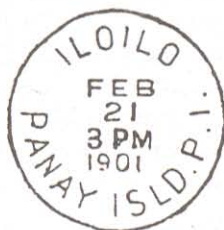




DS4. Single-ring steel datestamp, 26 mm. Eleven-bar barrel killer 28 mm tall. Unique design with "CAL." horizontally above the date slug (15). Struck in black. Earliest date: March 16, 1899 Latest date: November 28, 1901



DS5. Single-ring steel datestamp, 29 mm. Nine-bar barrel killer, 25mm tall. "PHILIPPINE ISLANDS" had replaced "SAN. FRAN. CAL." following separation of Philippine postal operations from San Francisco's control. Known with "3" dropped or loose, sometimes inverted. Struck in black. Earliest date: March 16, 1899 Latest date: Sep. 14, 1901



DS6. Single-ring steel datestamp, 29 mm. Nine-bar barrel killer. Permanent steel datestamp used with introduction of civil government. Struck in black. Earliest: November 7, 1901 (civil government established April 11, 1901) Latest: used well into civil government period



RC I. Single-ring steel datestamp designed like DS4, 29 mm. With "PHIL. ISL' S REC'D." at the bottom instead of "ILOILO, PHIL. ISLS." Struck in black. Earliest date: Oct. 18, 1899 Latest date: May 7, 1901



POSTAGE DUE, 2 CTS

POSTAGE DUE. CTS.

RC2. Single-ring steel datestamp designed like DS5, 29 mm. With "ILOILO, PHILIPPINE." instead of "PHILIPPINE ISLANDS" and "RECEIVED" replacing "ILOILO" at the bottom.

Earliest date: June 11, 1900
Latest date: November 10, 1900

RC3. Single-ring steel datestamp, 29 mm. Same design as DS6, with "ILOILO.REC'D." at the top. Struck in black.

Earliest date: Jan. 22, 1902

RGI. Double-ring rubber datestamp, 19mm (inner circle) and 32 mm. Struck in violet.

Earliest date: April 17, 1899
Latest date: September 16, 1901

PD1. Rubber "POSTAGE DUE, 2 CTS." 53 mm long, in block capital letters 5 mm high. Probably a standard issue to all military post offices. Struck in purple.

Earliest date: March 21, 1899

PD2. Like PD1, but with "2" deleted, 53 mm long, 5 mm high. Deletion of "2" was obviously done to make the device useful for underpayments other than two cents. In the single example seen, a "2" was handwritten in the open space; letters show deterioration. Struck in purple.

Earliest date: December 13, 1899

POSTAGE DUE,

PD3. Like PD1, but with "2 CTS." deleted, 35 mm long, 4 1/2 mm tall. Like PD2, this is likely originally a PD1 device with "2 CTS." excised to make the device usable for different rates of underfranking. Letters in the single example seen are well formed and clear. Struck in purple.

Earliest date: May 2, 1900

PD4. Rubber "Postage Due 2 Cts" 60 mm long in capital (4 mm) and small (3 mm) Roman letters of the type used to make DS 1 and DS2.

Postage Due 2 Cts

"G" is a capital letter 3 mm tall, and "s" in "Postage" does not impress well. Struck in violet. State I: "Cts" complete
Earliest date: January 4, 1900

Postage Due 2 C s

State II: "t" in "Cts" missing, resulting in "C s"
Earliest date: January 16, 1900

PD5. Rubber "postag Due 2 C" 57 mm long. Similar letters as in PD2, and appears to be a variation, but sufficiently different to be deemed a different type.

postag Due 2 C

Major differences: "p" in small letters, letters "G" and "e" in "Due" inverted, and "C" instead of "Cts". Comparison with PD3 shows that the "ts" originally in "Cts" were probably removed for used in "postag"
Earliest date: September 26, 1901

Postage Due 2 Cents.

PD6. Rubber "Postage Due 2 Cents." 73 mm long in similar styling as PD4, with the major difference that cents was spelled in full, ending with a period.

Only example seen so far was on a cover from Culion Island, Palawan, handled in Iloilo on March 19, 1902 (DS6), addressed to Manila. The "2" was overstruck with "1" in blue pencil. Struck in violet.

Earliest: March 19, 1902



AX1. Irregular oblong killer with hollow middle and two openings, 14 x 18 mm. Used with RG1. Struck in black.

Earliest date: April 17, 1899

Latest date: July 29, 1899



AX2. Four petal obliterator, 22 x 22 mm used with RG1. Struck in black.

Earliest date: May 15, 1900



AX3. Rough hexagon with six slanted divided bars 18 mm across. Used with RG1. Struck in black.

Earliest date: July 24, 1901

The foregoing list is most likely incomplete. Collectors of this area and other readers are encouraged to look into their collections with a view of adding types not included in this article, and/or extending the earliest and latest dates. Information should be sent to the authors at P.O. Box 12, San Mateo, CA. 94401. Postage and photocopy (preferably color) costs to be reimbursed, and credits to be attributed. (Copyright reserved by the authors)

POSTMARK LIST CONCORDANCE

Nuñez/Kugel	Goodale (12)	Baker (17)
DS1	A1	S-3
DS2	A2	S-3a
DS3	—	—
DS4	A4	C-8
DS5	A3	C-7a
DS6	A5	—
RC1	RC1	CE-3
RC2	—	—
RC3	RC2	—
RG1	RG1	DR-2
PD1	—	—
PD2	—	—
PD3	—	—
PD4	—	—
PD5	—	—
PD6	—	—
AX1	—	—
AX2	—	—
AX3	—	—

ENDNOTES:

1. The "battle" on August 13, 1898 was completely unnecessary, as the armistice was signed on August 12. However, news of this event could not be communicated to Manila on time because Dewey had cut the telegraphic cable linking Manila to the outside world after the May 1, 1898 Battle of Manila Bay. A summary of the terms of the protocol ending the Spanish American War is contained in Halstead, Murat, *The History of American Expansion*, The United Subscription Book Publishers of America, 1898. The protocol allowed the United States to "occupy and hold the city, bay and harbor of Manila pending the conclusion of a treaty of peace, which shall determine the control, disposition, and government of the Philippines."

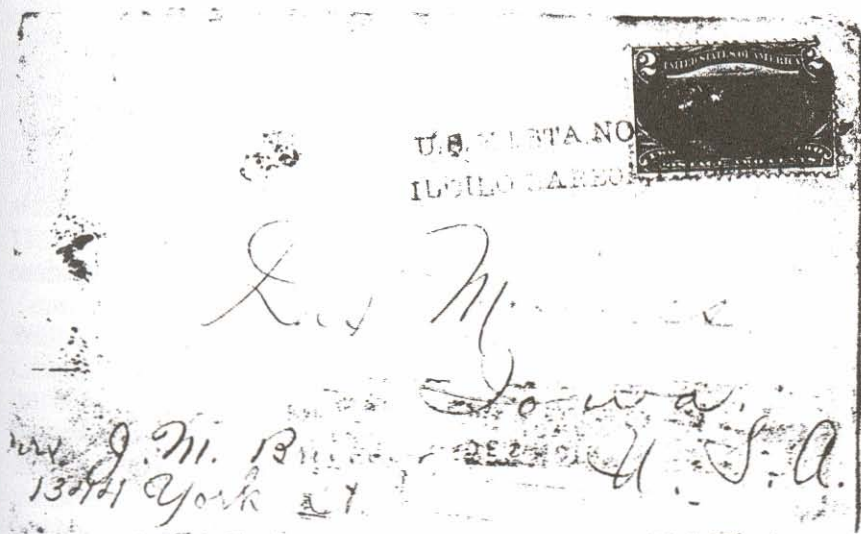
2. During the era of coal burning ships, a coaling station in the Philippines was essential to extend the military presence of the American navy to the Far East.
3. An excellent account of the evolution of American thinking and policy is detailed in Karnow, Stanley, *In Our Image: The American Empire in the Philippines*, Random House, 1989.
4. A text of the protest of the Filipinos is reproduced as Appendix A in Halstead, Murat (op.cit.)
5. Philippine independence day was celebrated on July 4 from 1946 to 1962, This was changed to June 12 in 1963; July 4th was changed to "Filipino-American Friendship Day."
6. Harradine, Peter, contains a chapter which gives adequate detail of these stamp issues, *Philippine Postage Stamp Handbook, 1854-1982* Mac Farland and Co. Inc., 1987
7. Ratification by the U.S. Senate was uncertain because of strong opposition to the acquisition of American "colonies." The Filipinos worked with the "anti-imperialists" for a rejection of the treaty. The Philippine-American War was started (probably accidentally) with the shooting of three Filipinos by two Nebraskans on patrol on the night of February 4. Doubtless influenced by the belief that the war was started by the Filipinos, the treaty was ratified by a majority of only one vote on February 6.
8. Otis' ostensible excuse was that he was going to relieve the Spanish Gen. Rios, who sent him a message that he could not hold Iloilo longer. Otis grossly misread the military situation, and was zealous in ensuring that only dispatches conforming to the top brass line went out. The Washington military establishment also did the same. Karnow cites an instance when a report that did not conform to the army line was conveniently shelved in Washington and was only discovered much later. Gen. Otis later realized that the ensuing war was beyond his control and requested relief (replaced by Gen. Arthur MacArthur). The war raged on beyond the capture of Aguinaldos and it was only on July 4, 1902 that President Theodore Roosevelt officially declared the war to be over, following the surrender of Gen. Miguel Malvar after a scorched earth campaign conducted by Gen. J. Franklin Bell in Batangas province, which resulted in the death there of some 54,000 Filipinos.

9. Faust, Karl Irving, *Campaigning in the Philippines*, The Hicks-Judd Publishing Company, San Francisco, 1899
10. The expedition to Iloilo was a provocative action by Gen. Otis which inflamed the Filipinos. In early January 1899, Gen. Otis made public the proclamation of President McKinley dated December 21, 1898, which made clear the United States' objective of the actual occupation and administration of the entire archipelago, and instructed that "the military government . . . is to be extended with all possible despatch to the whole of the ceded territory. "Aguinaldo used this occasion to rail against the sending of the force to Iloilo and warned about beginning hostilities "if the American forces intend to get, by force, the occupation of Visayas." Text of the McKinley proclamation and Aguinaldo's manifesto are reproduced in Faust, (loc. cit.)
11. Vol. VII of *Harper's Encyclopedia of United States History*, Harper and Brothers, New York, 1906, lists the following among the notable events of the Philippine campaign: "Nov. 26 [1898]. At Pavia, island of Panay, the 18th and 19th Regiments drive the Filipinos out of their trenches; a captain and one private killed." Faust (loc. cit.) also reported engagements in Mandurriao and Jaro, a "Battle of Jaro River" on March 1, and a counterattack of Filipinos estimated at over 1,000 men in Jaro on March 16, with "insurgent" loss at 150 killed and many wounded.
12. Goodale, George S., "U.S. Military Postal Stations in the Philippines (1898-1904), *Cyclopedia of United States Postmarks*, edited by Delf Norona, Quarterman Publications, Lawrence, MA, 1975.
13. The authors would like to acknowledge the help from other Philippine specialists, especially the opportunity to view actual covers or photocopies of the collections of Cdr. Weston Burnett, Wolfgang Haberland, Robert C. Hoge, Fritz-Walter Lange, the late Lynn Warm-Griffith, and Robert F. Yacano.
14. Nuñez, Nestor C., *Philippine-American War: "Island Hopping"?* of a U.S. Military Station Cancel: Additional Notes, unpublished manuscript which makes additional comments on the usage of the DS3 device which was the subject of an article by Haberland, Wolfgang, *American Philippine War 1899-1902: Island Hopping of a US Field Post Cancel* (translation by Charles A. Richmond), Possessions, First Quarter 1994.

15. Goodale notes that military station postmarks after May 1, 1899 "do not contain the words San Francisco, with the exception in a few cases of left-over items which were not immediately discontinued," and cited an example of a Manila registration datestamp with "San Francisco" cut out. He seemed to have missed on the long use of DS4 and RC1, even though he listed DS4 behind DS5 based on the earliest date he had seen. Prolonged use of Iloilo DS4 and RC1 was rather unusual and appears to be one of those local bureaucratic oversights which was not remedied for a long time.

16. This is an arbitrary cut-off, and is based on President Theodore Roosevelt's official declaration of the end of the war. While civil government had been introduced well before this date in many places, there were many areas where military rule was still in force. Fighting continued for the next few years, with hostilities in Samar province being the best known because of atrocities on both sides.

17. Baker, Philip E., *Postal Markings of United States Military Stations, 1898-1902*; 1963.



THE END OF THE SILVER STANDARD JANUARY 1, 1902 TO DECEMBER 31, 1903

By Douglas K. Lehmann

This period of Philippine history is of equal interest to both Philippine stamp and coin collectors. These two years represent the end of the silver standard and the free flow of silver money to or from the Philippines. This article is a follow on to Donn Lueck's article in the 4th Quarter, 1996 PPJ. That article shows a July 1, 1902 customs document. The Album Page in that journal also belongs to Donn. Donn has the world's premium collection of Philippine Giro and provisional customs and internal revenue fiscals. The only known example of many of these fiscals are on documents belonging to him. The conclusion to this article also will expand on his Album Page document.

Arnold H. Warren is the authoritative expert on Philippine monetary units. I recommend his article *The Monetary Units which Express the Denomination of Philippine Stamps*. This essay won the first prize for the 1954 PHICIPEX and they published it in their Souvenir Book. Don Peterson, who has dealt extensively with the Spanish era monetary system, says that Warren's analysis is by far the best and most clearly expressed work. I became aware of this period of history through Warren's explanations for exchange rates for customs stamps. For several years, I searched for a document and finally found one dated September 12, 1902. The PPJ 3rd Quarter, 1991 journal shows that document when I wrote on *Centavos to Cents - The 1902 customs Provisionals*. That article has a chart showing all the official currency exchange rates for the period covered by this article's title. I highly recommend the bibliography in that article with the Warren essay above.

From 1565 to 1821, a succession of 62 Spanish Viceroy's of Mexico administered the Philippines. During this period, the Philippines' shipped exports to Mexico in return for Mexican silver money. So, Mexican currency became the principal money of the Philippines. This continued for over 300 years until 1903, and over 80 years after Mexico achieved independence from Spain! In 1897, Spain started minting a special peso for the Philippines. This special peso was equal to the Mexican silver peso. The quantity of the special peso was so small that the Mexican peso continued as the dominant currency. Also in minor circulation were other silver coins from Spain and South America. Copper coins from many countries (including British North Borneo) also circulated. There were also many hand-hammered Igorot coppers that used copper from surface deposits in northern

Luzon. These different kinds of money circulated at par with each other. There was a limited supply of money in the Philippines that caused this situation.

This takes us to the U. S. military government of the Philippines, which introduced the U. S. gold dollar into minor circulation. The Filipino people continued commerce using the peso. On August 19, 1898, Brigadier General Greene approved a bank request “. . .to maintain a rate of exchange of not less than two Mexican dollars [pesos] for one gold dollar to the extent of our imports of Mexican dollars [pesos].” The request was from the three banks doing business in the Philippines. These banks were the (1) Chartered Bank of India, Australia, and China, (2) the Hongkong and Shanghai Banking Corporation, and (3) the Banco Español Filipino. For about the next two years, there was a stable currency system that allowed the banks to maintain the 2: 1 exchange rate while making a profit.

In July 1900, the world price of silver started to rise. The reason cited is the demand for Mexican pesos for the costs involved with the Boxer Rebellion in China. This would have several adverse affects the rest of the year and well into 1901. The military government took one temporary immediate measure on August 3, 1900. The government directed Customs and Internal Revenue officials to receive U. S. currency for payment of taxes and customs fees. On this date, the government also allowed itself to pay its civilian employees in U. S. dollars. Both provisions upheld the 2:1 ratio. However on July 31st, the three banks broke their agreement with the government and sold 1.98 Mexican pesos for 1 U.S. dollar. Mild panic followed and small Filipino traders would only take for goods and services, U. S. dollars at rates of only between \$1.50 to \$1.75 per Mexican peso. On August 11, 1900, the government restored order as it convinced the banks to exchange again 2 Mexican silver pesos for 1 U.S. gold dollar.

While this measure gave relief to the average Filipino, the government's U.S. gold dollars slowly replaced Mexican silver peso deposits in the three banks. For example, on August 18, 1900, the deposits were 4 percent U.S. currency and 96 percent local currency. By November 17, 1900, the U. S. currency deposits rose to 68 percent. Banks were making a good profit by selling at the 2: 1 ratio and buying on the world market at much better rates. The Mexican silver dollars were leaving the country. On November 12, 1900, the government imposed a 10 percent export tax on the Mexican silver peso. This kept the remaining Mexican currency in the country. By that time, the Philippines had exported about five million Mexican pesos. Then the

trouble in China subsided and the world price of silver started to decline as the year 1901 began. On August 31, 1901, the government repealed the 10 percent export tax on Mexican pesos. With difficulty, the government was able to maintain the 2: 1 exchange rate the rest of 1901.

On January 1, 1902 the Government changed the official exchange rate to 2.1 Mexican silver pesos for 1 U. S. gold dollar. The government revised the rate quarterly through July 1902. After that date, the rate could change as frequently as 10 days. This brings us back to Donn's July 1, 1902 document. The exchange rate from April 1 to July 6, 1902 was 2.27 Mexican pesos per 1 U. S. dollar. Don Peterson determined the correct spelling of Nueva Caceres and where it is now. It became Naga, on the east coast of Cebu, just south of Cebu City. The small port of Nueva Caceres had none of the dollar and cents customs stamps issued April 18, 1902. So the customs official correctly asked for 1.131/2 pesos to pay a 50 cent fee. Since regulations did not specifically authorize bisects, the document explains their value using the correct exchange rate. The notation "Paid \$0.14 Mex. Cur." explains the exchange rate not the currency used. It also implies an overpayment of 1/2 centavos and the fact of the stamps *bisect* value. Most probably the Captain paid the fee using Mexican currency but he could have used American or Philippine money. We will never know.

The currency story continues with various rates used to the end of 1903. The highest exchange rate was 2.66 pesos per dollar between January 25 to March 10, 1903. On August 1, 1903 the government changed to a gold standard and introduced a money system with the new peso. The exchange rate from this date until December 31, 1903 was 2.3 pesos per 1 dollar. On January 1, 1904, the government set the exchange rate permanently at 2 Philippine pesos per U. S. gold dollar. The Philippines now was on a gold-standard monetary system. Also on January 1, 1904, to help force the retirement of the old currency, Filipinos had to pay all taxes with the new peso.

Old money stayed around so the government passed a law taxing all transactions using the old peso beginning October 1904. They raised the tax each month so by the end of January 1905, all old currency disappeared from circulation.

This historical period produced many scarce uses for customs documents. From February 7, 1902 to April 17, 1902 taxpayers paid all custom documents in pesos for a dollar rate. This required using an exchange rate of either 2.1 or 2.27 pesos for dollars. The conversion usually marked on the document with the notation "Mexican Currency" or its abbreviation. In remote locations, the dollar customs

Pesos to \$1	Period
2.00	Aug 11, 1900 to Dec 31, 1901
2.10	Jan 1, 1902 to Mar 31, 1902
2.27	Apr 1, 1902 to Jul 6, 1902
2.35	July 7, 1902 to Sep 22, 1902
2.40	Sep 23, 1902 to Oct 21, 1902
2.46	Oct 22, 1902 to Nov 10, 1902
2.50	Nov 11, 1902 to Nov 22, 1902
2.60	Nov 23, 1902 to Jan 24, 1903
2.66	Jan 25, 1903 to Mar 10, 1903
2.60	Mar 11, 1903 to Apr 2, 1903
2.55	Apr 3, 1903 to Apr 30, 1903
2.50	May 1, 1903 to May 13, 1903
2.45	May 14, 1903 to Jul 17, 1903
2.38	Jul 18, 1903 to Jul 31, 1903
2.30	Aug 1, 1903 to Dec 31, 1903
2.00	Jan 1, 1904

stamps did not arrive until as late as January 1903. This resulted in the application of five or six other exchange rates. On October 1, 1917, the customs fees and stamps both reverted to peso values. The government planned this 1917 changeover carefully so the provisional use of bisects are unknown.

The Album Page in 4th Quarter, 1996 PPJ shows the customs stamps canceled with a handstamp that reads "GUARDS WILL ADMIT." Figure 1 here shows a similar document belonging to the author with the same handstamp and signature. This document's date is July 24, 1899 and has a strip of 5 of W-507. The initials under J. D. Miley appear more like "? of P" that could stand for Captain of the Port. The initials on both documents also could be a subordinate that is signing for Miley. Guards would board ships with cargo requiring custom fees and stay aboard until the ship sailed. This prevented dishonest Captains from unloading or loading goods duty free. Many times the guards would sign the document and add an "OK" (Figure 2A). I have seen another handstamp that reads "Guards will come ashore when Ship sails." (Figure 2B). However, using this handstamp as a cancel is unusual and rare.



Fig. 1

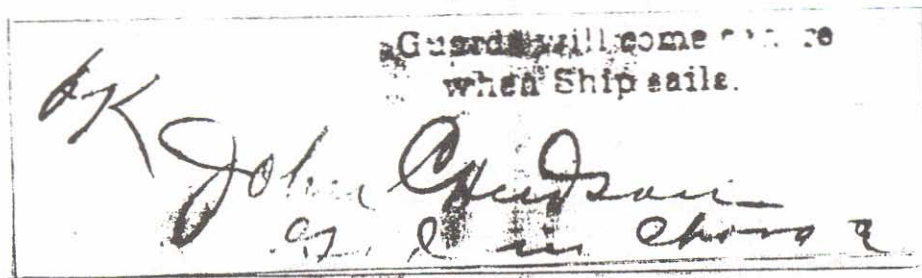


Fig. 2

THE 1905 & 1906 INTERNAL REVENUE ISSUES

by Douglas K. Lehmann

In chronicling Philippine Fiscals for the last 15 years, the discovery rate is nothing less than phenomenal. In addition, the pleasure of working with collectors--in recording that zeal of discovery--is also gratifying. There is something in all collectors that wants us to discover a stamp or variety. This article reveals two startling discoveries that remained dormant for 90 years.

These and other discoveries are for the US Administration period. The Philippine government issued these fiscal stamps between 50 and 100 years ago. Warren researched and listed these twice about 30 and 50 years ago. Sometimes, we researchers make mistakes but mostly we list what we find.

Sometimes, our zeal to discover overrides the facts. I have turned back some major and minor varieties for not enough evidence. Sometimes an overprint is a cancel, an imperforate's margins too close for comfort, and the perforations fake. However, new values and designs keep appearing. That is exactly the case with the Manila printed 1905 and 1906 Internal Revenue Issues.

The **Table** shows the discovery rate for these issues since Warren. Collectors have found control numbers missing or with blue rather than black ink. Warren listed the 50 and 200 peso 1905 values without seeing either. We have since found them. **Figure 1** shows the 50 peso stamp. This is the only reported entire belonging to the author. A lucky find for me, when I was a successful bidder for a mixture of these stamps. Donn Lueck owns a half stamp of the 200 peso value. Note, the 1905 issue has a background design behind the control number.

For the 1906 issue, most of the discoveries uncovered new duplicate letters. The government added these letters apparently to avoid repeating control numbers. There is only room for five digits on both the 1905 and 1906 issues. Therefore, the Bureau of Internal Revenue (BIR) could only print numbers 1 to 99,999. Apparently, the 1905 values printed never exceeded 99,999. However, for the 1906 issue, after the BIR printed A99,999, they started again with B1. I have W-547 (roulette) with a control number of E53417. This means the BIR printed over 450,000 copies of the 2 peso value in the 1906 issue. The 1906 issue has no background design behind these five

**Manila Printed Small Rectangular Internal Revenue Issues
Perforated 11½ to 12**

Value	Color	1905 no letters		1906 with letters	
		Warren		Since Warren	
				Warren	
1c	Lilac Brown	W-526		W-539 B	A
2	Red Lilac	W-527		W-540 B	A C
5	Grey Green	W-528		W-541 A B	
10	Olive Green	W-529		W-542 A B	(6)
20	Dk Orange	W-530		W-543 B C	D (7)
50	Pink	W-531 (1)		W-544 A B	(6) (8)
1P	Vermilion	W-532		W-545 B	A
2	Lilac	W-533		W-546 A C D (4)	B (9)
				W-547 E (5)	
5	Blue	W-534			W-546A A
10	Lt Green	W-535			W-546B A
20	Dk Orange	W-536			?
50	Carmine	W-537	(2)		?
200	Black	W-538	(3)		?

- (1) Also known with no control numbers
- (2) Not seen by Warren, Donn Lueck has ½ stamp (#14854); author only known entire (#6378)
- (3) Not seen by Warren, Donn Lueck has only reported copy (½ stamp #4006)
- (4) Also known with no control numbers
- (5) Rouletted variety
- (6) Also known with blue control numbers with duplicate A letters
- (7) Duplicate A letters never reported, should exist
- (8) Also known with no control numbers
- (9) Also known with blue control numbers with duplicate B letters



Fig. 1



Fig. 2

digits. Warren predicted that for every value with 'B' letters, an 'A' series should exist. Time proved this to be true. Additionally collectors found duplicate 'C' letters for the 2 centavos value and 'D' letters for the 20 centavos value. However, the 'A' letter still eludes us for the same 20 centavos value.

The astonishing news happened in the last half of 1996. Two new values surfaced for the 1906 issue. First, Sebastian Baldassarre (California) discovered the 5 peso value, W-546A. He found this in time for me to add it to the 1996 revision of the Warren Update. Next, Ray Coughlin, while at FLOREX (Florida) found the 10 peso value, W-546B. **Figure 2** shows this discovery. This discovery missed the 1996 Warren Revision. Warren never expected these values and left no unused numbers for them.

However, referring to the Table, why wouldn't the BIR not continue the 1905 values into 1906? So there is every expectation that the 20, 50 and maybe the 200 values also may exist. The 200 peso value, however, is unlikely. The only number seen for the 1905 200 peso is #4006. This shows a low usage rate, and the 1905 printing could well have lasted to the end of 1906. The two discoveries have control numbers in the 30 and 40 thousands. So, other copies should exist. If this were a newspaper, the headline might read **TWO FISCALS FOUND AFTER 90 YEAR HIATUS**. Isn't that remarkable!

International Philippine Philatelic Society

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