

PHILIPPINE PHILATELIC JOURNAL

Vol. XXV No. 4



Fourth Quarter 2003

PHILIPPINE PHILATELIC JOURNAL

Official Publication of

International Philippine Philatelic Society

Dedicated to the Study and Advancement of Philippine Philately
American Philatelic Society Affiliate No. 54

Vol. XXV No.35

Fourth Quarter 2003

President Philippine Operations: Pio S Rodrigues

Coordinator-U. S. Operations: Robert F. Yacano

Vice President: Robert V. Araos

Secretary: Ruben A. Cruz Jr.

Treasurer: Antonio So

Auditor: Mario Que

P.R. O: Larry Carino

Senior Editor

Robert F. Yacano

P. O. Box 100

Toast, N. C. 27049

US Auction Chairman

Donald J. Peterson

7408 Alaska Ave NW

Washington, DC 20012

News Letter Editor

Richard D. Miggins

P. O. Box 8335

Universal City, CA 91618

APS Representative

David S. Durbin

3604 Darice Lane

Jefferson City, Mo 65109

Librarian

Daniel F. Ring

P. O. Box 113

Woodstock, IL 60098

IPPS Membership Dues Structure

United States

Regular US \$20.00

Contributing US \$25.00

Sustaining US \$30.00

Overseas (i. e. Philippines, Canada)

Regular, via Air Mail US \$25.00

Contributing US \$30.00

Sustaining US \$35.00

The Philippine Philatelic Journal is published quarterly by the International Philippine Philatelic Society. A non-profit, non-stock, educational organization, the IPPS was incorporated in the City of Manila on September 24, 1978, as per SEC registration No. 58004. PPJ Purpose: "to publish, on a quarterly basis, original and reprinted material pertaining to the philately of the Philippines." Manuscripts and submissions should be typed and double spaced on one side of the page only. Illustrations should be black and white photographs or very clear photocopies. Send all material to the Editor.

Philippine Philatelic Journal

Postal Card Forerunners

By Douglas K. Lehmann

It took me over 16 years to finish this short, mostly picture, article. I will explain the delay later but let me describe first the topic.

Forerunners are the non-overprinted postal cards used in the Philippines prior to the arrival of overprinted cards. They are known to have been used from August 1898, through 1899, with a few sporadic uses to mid-1900. They were believed to be available for sale at the Manila Post Office, brought in by soldiers, or sent in by stamp collectors for favor cancellations. No records have ever been found to substantiate quantities shipped and sold by the Manila Post Office. Overprinted cards are recorded used from May 1900 onwards.

There are only three known US postal card forerunners (using Scott numbers): UX6, UX12, and UX14.

(1) In 1898, only the US 1c Jefferson UX12 postal card was available for use. This rate covered domestic use so a 1c stamp was added for international use. **Figure 1** shows such a use (all

Table of Contents

Postal Card Forerunners Douglas K Lehmann	Page 1
My Favorite Fiscal W-745A Douglas K Lehmann	Page 8
1899-1903 Sellos on Document Douglas K Lehmann	Page 16

figures from the author's collection). A 1c blue Franklin (264) brings the card up to the 2c international rate. This card has an August 23, 1898 postmark and is addressed to York, P A. The purple postmark reads PHILIPPINE STATION, // SAN FRANCISCO, CAL. This card is blank on the reverse and the earliest date I have recorded. It may represent the date they went on sale in Manila. The majority of surviving UX12 examples, that I have seen, are uprated for international use. Local use cards are rarer.

(2) The UX6 2c blue Liberty card was available early 1899 to correctly satisfy international use. **Figure 2** shows one post-marked December 4, 1899 addressed to Yonkers, NY. The year "99" is inverted and appears to read "66". The sender (red handstamp) is a Major Arthur, an Army Surgeon. The black postmark reads MIL. STA. NO.1 MANILA // PHIL. ISL'DS.

(3) UX14, the 1c blue revised Franklin card, is the third and last forerunner. Jefferson's head faces slightly left and is the same size portrait as on UX12 but the surrounding wreath and lettering is larger on UX14. However, the positive versus negative UNITED STATES OF AMERICA lettering is a the easiest identification factor. **Figure 3** shows a local use dated April 30, 1899. The purple postmark reads MIL. P. STA. NO. 1, // MANILA, P.I. This card is the earliest I have recorded for this Scott number. However, both this card and U X 12 have recorded uses during 1900.

How scarce are these cards? A specialized dealer might have or find one of the three for you. I expect it is a lucky year that an auction somewhere has a single lot of one the three for sale. The collectors seeking these cards usually are postal history specialists interested in Military Station cancels. However, there were two auctions that went against this course of events. **Table 1** summarizes the results.

Major Auctions of Forerunners

Scott#	Fricke (1987)	Merit (1991)	Totals
UX6	6	1	7
UX12	5	3	8
UX14	1	1	2

Table 1

The Earl P. L. Apfelbaum, Inc. firm sold 12 cards at its Public Auction #573, on October 16, 1987. All 12 cards were from the Charles A. Fricke collection of US postal cards. Fricke still specializes in postal cards and postcards and is a frequent philatelic author on this subject. Of these 12 cards, all but two were for international use to 8 different countries.

The next auction was the Irwin Siegel Sale Number 34 auction of December 19, 1991. This auction sold 5 cards from the Chuck Merit collection. Merit collected all of the Philippines and postal cards were his favorite area. The 5 cards his heirs had for sale were all addressed to Germany.

I think it is noteworthy that these two collectors never found more than these three types. They spent decades looking when other collectors were not. There were other US postal cards in use within the United States at this time but I can find no record of their use in the Philippines as either of these distinguished philatelists did. UX6 was issued in 1879 and then again in 1897 as UX13 with larger margins. However, post offices only had copies of UX13 if they requested them. My theory is that the San Francisco Post Office provided the cards to Manila and shipped what they had-mainly UX6. Another

prospect (but never recorded) is UY2r. This would be the reply half of the 1893 Liberty issue. A US collector need only have mailed a double card to the Philippines requesting the recipient to post the reply half back. But only UX6, UX12, and UX14 remain recorded, unless you own another type?

As can be seen from Table 1, UX6 and UX12 are more common than UX14, which is the tough one to find. In 1990, these cards averaged \$150-250 each. Demand sets the prices and one of Merit's 5 cards sold for \$625. This sale was a UX12 with Scott US #264 (to Germany) plus an unneeded and invalid but tied Spanish era #197. This card had an early August 27, 1898 postmark but seems philatelic to me.

I first planned to publish this information in 1990 for the *Possessions* journal. However, I only owned two of the three cards. I asked the editor if he could furnish photos of any of the forerunner cards. This distinguished editor, during his 60 years of collecting, had never heard the term "forerunner" described for US postal cards used in the Philippines! When the two of us agreed on our philatelic terms, I still only had two of three photos.

I have been looking since then for my third card. I decided I would write this article with illustrations from my own collection. Well, it took a while but on June 1, 2003, I was the successful bidder for my third card. It was lot #109, Bayanihan Collectors Club Incorporated (BCCI), 24th Anniversary Expo Auction, Metro Manila Philippines. I think the lot was offered and went unsold in a previous BCCI auction with no photo, so I was unable to tell if it was UX12 or UX14.

If you thought my missing card was UX14, you would be wrong. My first acquisition was UX6, source unknown. Next was UX14, a proper bid on the Fricke collection card. However, I was the under bidder for a Merit UX12 in 1991. It took the next dozen years before UX12 was mine.



Fig. 1 (UX12)

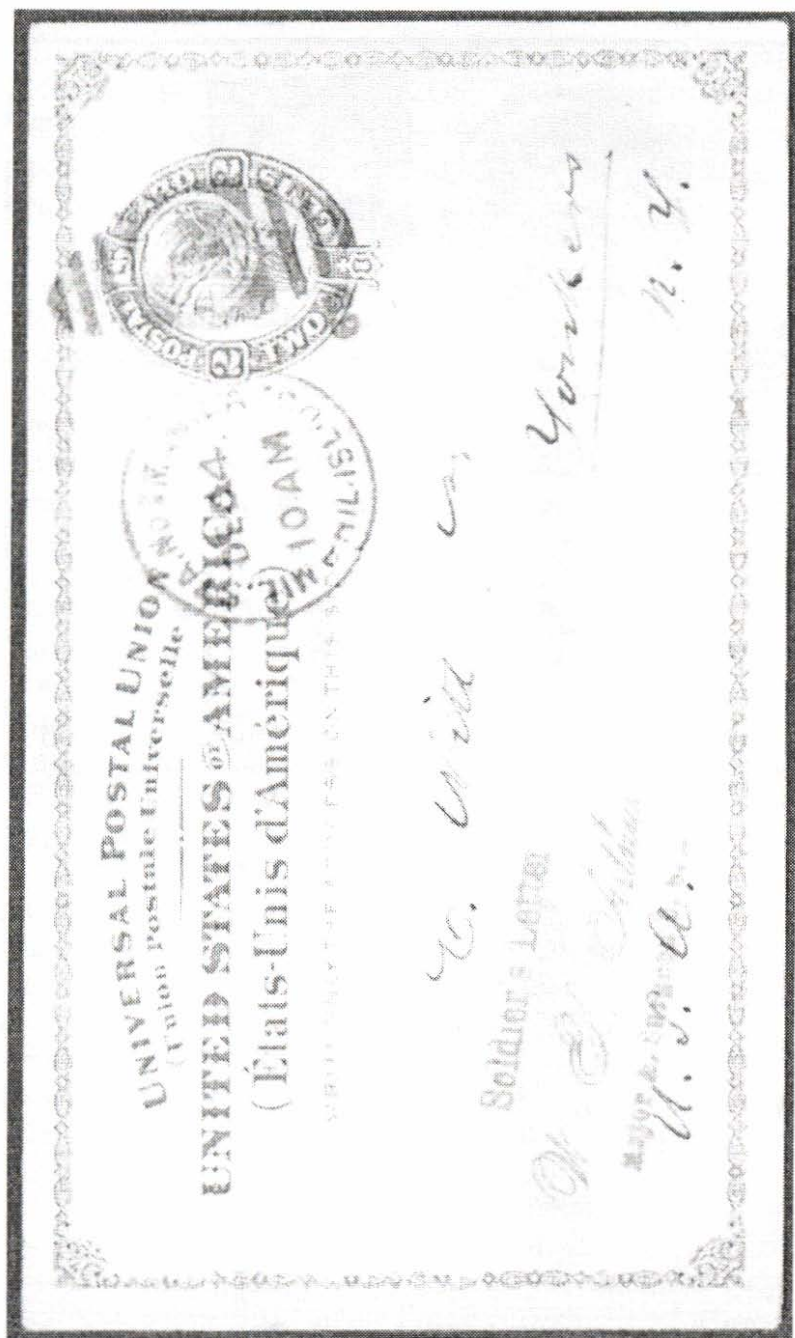


Fig. 2 (UX6)

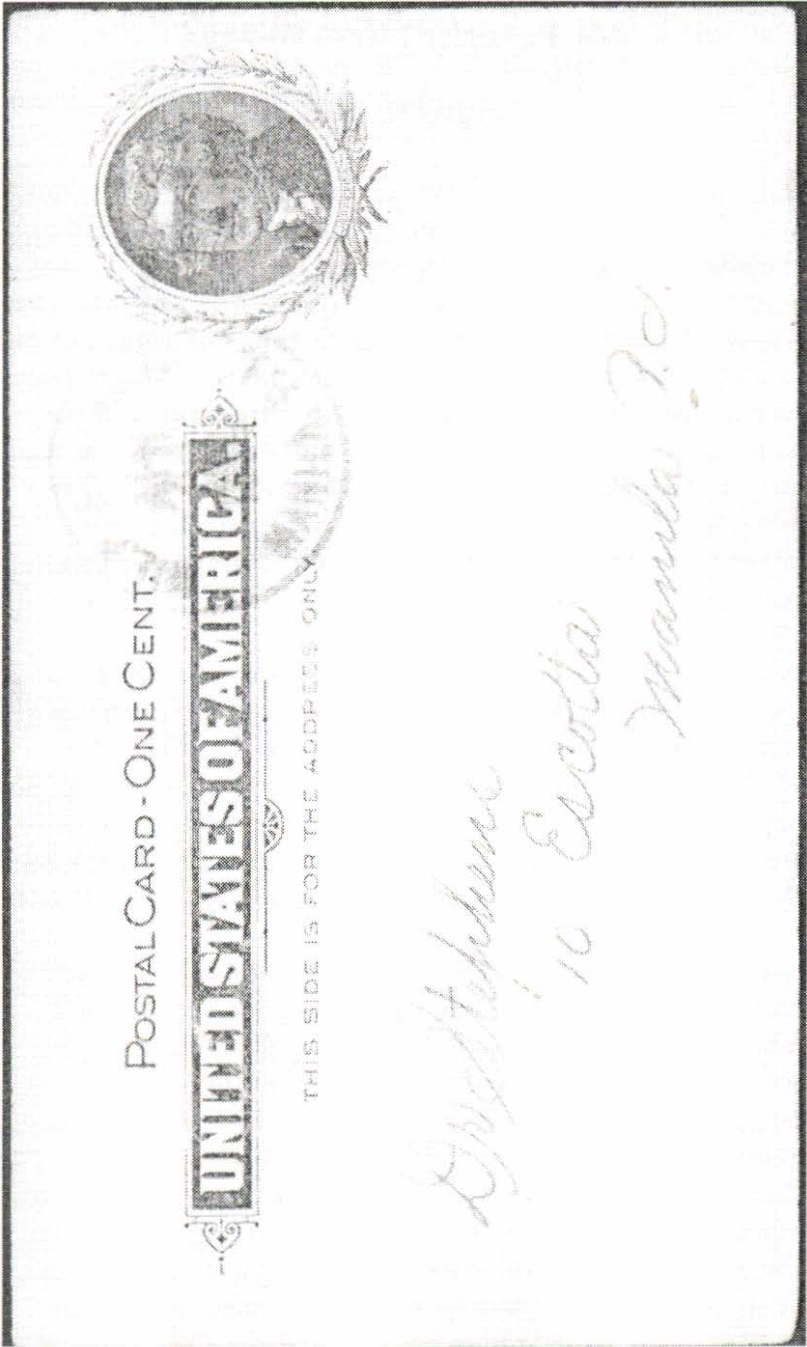


Fig. 3 (UX14)

My Favorite Fiscal W-745A

Douglas K. Lehmann

I must start this article with two confessions. First, with immediate impact, I had a terrible dilemma in choosing a title. I also debated long and hard on using a sub-title. One trial title was the teasing and tantalizing *Twelve Days in October*. This is an accurate phrase very pertinent to the facts and explained within the central part of the story. A second tryout was *How to Discover a New Stamp*. The latter title also is true and I did use this for a talk at a local stamp club. Third experiment was the boring but again very accurate *The History of W-745A*. This article, by whatever name, is a story about a fiscal stamp. However, not just a story, but my favorite Philippine Island fiscal story.

My second confession is that I wrote this story before. However, the complete story was divided between three articles published and spaced over five years apart in 1983¹, 1985², and 1988³. None of these three articles were in this journal. So, I hope this is a new tale for many readers of the IPPS. Plus I have a bonus for everyone! This retelling includes many new details never published before in any journal.

For background, W-745A is one of 11 values of a series of small documentary fiscal stamps that range in value from 2 centavos to 100 pesos. (I will use the shorter term of small docs from this point on.) The basic series designs were unchanged over 30 consecutive years of use. However, four perforation varieties were used in this period but not for all 11 values. Warren⁴ was not sure of the proper sequence but did place a question mark on three of the four series dates. Never underestimate a question mark placed on data by a researcher. The mark indicates a conclusion based on missing evidence. We researchers would rather be proven wrong than be uncertain that we are right.

So it was with this series as **Table I** shows. What started me on this research was the large number of 10x10 perforated small docs that I owned that were dated between 1930 and 1934. From Table I, you can see that Warren placed the 10x10 series very early in 1914. My research procedure was based on printing records (unknown to Warren) and obtaining the Earliest Known Use (EKU) among my collector friends for each of the four series. I won't bore you with all the details, but the procedure changed the order of the perforation sequence. Now the 10x11 and 10x10 series (in that order) are between early and late printings of the 11x11 perforation. For the rest of this article, the story concerns only the 10x11 series.

TABLE I - Small Documentary Sequence

Perforation	Warren - 1968		Lehmann — 1983	
	Sequence	Date(s)	Sequence	Date(s)
12X12	1	1907	1	1907-16
10X10	2	1914—(?)	4	1929-31
11X11	3	1917—(?)	2 & 5	1917-28 & 1934-38
10X11	4	1928 (?)	3	1926-27

Enough background, to start this story, let's freeze the clock and go back to the late 1960's and early 1970's. In 1968 Warren⁴

TABLE II — 1928 Small Documentary, perforated 10X11

Number	Value	Color
W-743	2c	Carmine
W-744	20c	Ultramarine
W-745	50c	Lilac

knew of the three values of the 10x11 issues. **Table II** shows our knowledge then.

Now let the clock advance to 1982-83, the time of my original research. November 20, 1928 was the EKU of the 10x11

perforation on a 20 centavos example owned by Leonard James Baird, Captain, US Navy (Retired). To his stamp collecting friends he was Jim Baird. Jim was to become a key player in this drama at a later date. I also asked Kenneth R. Goodfellow for his assistance to include looking at the draft articles. I also checked all of my stamps for EKUs. In doing this, I took time to check the perforations on every value, making sure to measure two adjacent edges. Imagine my surprise when I found a 10x11 perforation on a 4 centavos value in my collection. Warren did not list a 4 centavos value (Table II). I had discovered a new fiscal! This discovery was not a minor error nor was it was a moderate new surcharge or watermark. My discovery was an existing design and value but with a major perforation difference. I wrote excitedly to Ken about my discovery. His reply burst my bubble! Ken also owned the 4 centavos fiscal. He relayed to me that in the early 1970s, this fiscal had been discovered and that he and Warren had corresponded together about it. Warren had given it the number W - 743A. However, this number was never published and Warren died in 1976.

The EKU is a date on the issued stamp. At this point I should explain the difference of printed, shipped, and issued dates. The National Archives have records for printings and shipments. Printings were accumulated and then shipped. This interval was normally within a month but could be longer. The Bureau of Engraving and Printing (BEP) usually made yearly shipments to Manila. Issue dates cannot be accurately determined from shipment dates. Shipment times included overland transport from the East Coast to the West Coast and then shipment over the Pacific Ocean. There were delays for both trains and ships based on availability. Once in Manila, stocks had to be inventoried and sent to Internal Revenue Offices for sale and eventual use on documents (source of EKUs). If the value was really needed and the train and ship schedules favorable, this could be as short as 3 months. Normally, the issue date was 6 months after East Coast shipment and the time used for my analysis.

Issue dates are also compounded by the fact that neither the BEP nor Manila gave a hoot about perforations. Each agency only accounted by design and value and Manila was only concerned about the latter. So, if Manila stocks were low or non-existent, recent shipments would be used soon or even within days upon arrival. If stocks were adequate, recent shipments could stay in inventory for months to years. In fact, some stocks never got issued (but not for the most of the small docs). The latter happened when order estimates exceeded actual needs, common for high values. For example, a high value could be ordered two years in a row with the first year amount adequate for 3-4 years. In this example, the latest shipment might be stored on top of an earlier shipment. If these two hypothetical shipments were different perforations, you can see the havoc this causes us poor stamp collectors.

So, let us return to our story. By the middle of 1983, what did we know? We know the 10x11 series was probably issued in 1927 based on Jim's 1928 EKV. (Table I shows 1926-27 but that is knowledge gained later on.) We also know that there are four values. **Table III** shows what I published in 1983². The estimated quantities are based only on using printings made between October 3rd and 8th.

TABLE III 1927 Small Documentary, perforated 10x11

Number	Value	Dates Printed (10x11 & 11x11)	Estimated Quantity (10x11 only)
W-743	2c	Oct 1-4, 1926	400,000
W-743A	4c	4-6	500,000
W-744	20c	6-8	400,000
W-745	50c	8-12	50,000
(W-745A)*	(3p)*	1-2	(0)*

Table III shows the possible existence of a 3-peso value. Only second to the importance of a researcher's question mark is a researcher's asterisk. My asterisk reads "I believe that this printing of October 1-12, 1926 had the stamps perforated 11x11 throughout these dates and that during October 3-8 the perforation, 10x11, also was used. Thus, I conclude that all of the 50,000 3p stamps were perforated 11x11, however, W-745A may exist." A researcher's "may exist" is really a shout-this is something that very well could be out there! It become a challenge of "Let's look for it!" NOTE: you now know why I considered the potential title of *Twelve Days in October*.

The clock now moves to early 1985. Jim Baird either sent or gave me an accumulation of Philippine fiscals to sort through and catalog for him. I had a standing order to do this for anyone in the hope of finding duplicates that I had first right to trade or buy. Jim frequently came to the regional SPRING-PEX show in March. However, I can't find Jim's correspondence to place the date more exactly or the method of transshipment. (I guess this is a third confession. I can't find Ken's correspondence about W-743A, either. I keep all philatelic correspondence, somewhere in my stamp room.) However, I am sure of what I found. It was a vertical pair of W-745A! A stamp I predicted could exist now did exist. I was the one that both predicted its existence and the one who found it first. Jim agreed to sell me one of the two examples while he kept the other one. I think we agreed to a price of \$100 that I offset partially with some stamps he needed. With this discovery, I published the news in late 1985². **Table IV** shows our knowledge to this point. The quantities have grown since Table III because I now assume all the printed values, in the twelve days of October, were perforated 10x11. NOTE: you now know why I considered the potential title of *How to Discover a New Stamp*.

TABLE IV - 1927 Small Documentary, perforated 10x11

Number	Value	Dates Printed (10x11 only)	Estimated Quantity (10x11 only)
W-743	2c	Oct 1-4, 1926	1,050,000
W-743A	4c	4-6	1,480,000
W-744	20c	6-8	1,010,000
W-745	50c	8-12	200,000
W-745A	3p	1-2	50,000

The clock now moves to late 1980s and early 1990s. Again, I don't have the exact date recorded (confession four if you are keeping track). A new EKU of September 1926 was reported for the 3 peso, 10x11 perforated small doc. This advances the issue date to what I previously showed in Tables III and IV to match Table I. However, once more it changes the quantities printed. Refer to **Table V** next.

TABLE V - Small Documentary Printings

Value	Date Printed at the BEP, Washington, DC			
	<i>A</i>	<i>B</i>	<i>C</i>	<i>D</i>
	Dec '25	Oct '26	Sep '27	Nov '28
→ 2c	✓	✓	✓	✓
→ 4c	✓	✓	✓	✓
10c			✓	✓
→ 20c	✓	✓	✓	✓
→ 50c		✓	✓	✓
P1	✓			
→ P3		✓	✓	
P10				✓

Key: → = Known 10x11 Perforation

In 1983 (Table III), I used only column *B* and only 8 days of 12 printing days. In 1985 (Table IV), I again only used column *B* but all 12 days in October. The new September 1926 ERP means I must consider both columns *A* and *B*. Columns *C* and *D* were never seriously considered because of the 10c and P10 values but listed because of Jim's EKU. The current situation in 2003 is shown in **Table VI**. Table VI considers the total quantities in columns *A* and *B*.

A final NOTE: you now know why I considered the potential title of *A History of W-745A*.

TABLE VI - 1926 Small Documentary, perforated 10x11

Number	Value	Dates Printed (all 10x11)	Estimated Quantity
W-743	2c	Dec '25 & Oct '26	1,850,000
W-743A	4c	Dec '25 & Oct '26	2,480,000
W-744	20c	Dec '25 & Oct '26	1,810,000
W-745	50c	Oct '8-12, 1926	200,000
(W-745A)*	(1p)*	(Dec, 1925)*	(411,000)*
W-745A(B)*	3p	Oct 1-2, 1926	50,000
* The 1p fiscal may exist but no copies have been reported.			

In 1993⁵, I included these new quantities and one interesting fact. If you examine Table VI carefully will see that a 1-peso stamp may exist in perforation 10x11. I indicated this possibility at the same time I revised my quantity estimates. There is a saying that *what goes around, comes around*. This may be true or maybe not. I have looked for this fiscal for over 10 years with no success (plus its possibility of existence has been published for the same period). There are several disconnects with the 1p to the history of W-745A. One disconnect is the quantity of 411,000 and still being undiscovered. If it exists, why was one not found with this many printed? After I found W-745A, I found three more in the following couple years. The other disconnect is that the December 1925 printing was shipped in January 1926 LESS the 1-peso value. The 1-peso value was shipped with the October 1926 printings in November 1926. This fact alone raises an eyebrow or two on the conditions of its printing compared to its brethren. It is also possible that the BEP used two or more perforation machines and only one was 10x11 with the rest 11x11. (This situation would reduce the estimated quantities by half or more.) I think the 1-peso may exist but I don't think so. My belief is that the perforation for the 1-peso sheets were perforated on the 11x11 machines only (a researcher's *gut* feeling). In other words, the first use of a 10x11 machine came after this printing. My advice is wait 15 more years, and if not found after 25 years, remove the asterisk and the possibility.

However, if found, my story title does not change. For (as Table VI indicates) the 1-peso would have to become W-745A requiring changing the current (and reigning champion) 3-peso W-745A to W-745B. We don't like changing Warren numbers, but in this case it would have to be done.

I have to close with a fifth confession. The cover shows my original discovery copy of W-745A. It has clipped perfs on the top. I did this! I use crystal mounts to mount my stamps-these are clear tubes open on the sides. I typically place my stamp to be mounted in the tube, cut it about a ¼-inch longer on one side. Then I trim that side so it will fold under the stamp to prevent it from sliding towards the center of the page (my stamps slip all the time when turning a page). Sometimes, I have the stamp in backwards, and have to invert it before slipping the fold under and placing it in the album. When finished, the stamps can only be removed from one side, either the right or top. In the thousands and thousands of stamps I have mounted in this manner over a period of 30 years, I have only once, just once, cut a stamp. Exactly one stamp! And would you believe it, that stamp was none other than my favorite W-745A.

Endnotes:

1 Lehmann, D.K., *The Washington Printed Philippine Islands Revenue Stamps, Part II - The Small Documentary Series*, POSSESSIONS, Third Quarter, 1983.

2 Lehmann, D.K., *Documentary Discovery*, POSSESSIONS, Fourth Quarter, 1985.

3 Lehmann, D.K., *Philippine Fiscal Stamps Since Arnold Warren*, THE AMERICAN REVENUE, May 1988.

4 Warren, Arnold H., *Fiscal Stamps of the Philippines: Handbook-Catalogue, 1856 to Date*, THE AMERICAN PHILATELIST, May 1968.

5 Lehmann, D.K and Lueck, D., *Fiscal Stamps of the Philippines: A Catalogue 1898 to 1946, The Warren Update*, IPPS, June 1993.

1899-1903 Sellos on Document

Douglas K. Lehmann

The Philippines issued five series of SELLO stamps from 1899 to 1903. Collectors have not reported any documents from the first series that were imperforate. This article looks at examples on document of the four remaining series, all perforated 12 x 12.

Issue Dates	Design	Values
May-Dec 1899	with 1899 on shield	5
1900	with 1900 on shield	11
Jan-Jun 1901	undated	7
1903	new CLASS design	4

Arnold Warren in a letter to Theodore Sheldon, April 19, 1952, states "Documents bearing SELLO stamps are exceedingly scarce. There were very few in the collection of Dr. Perry, which was assembled at the time these stamps were current" Dr. James C. Perry recorded the issue dates and quantities through 1902 of this series and Warren later examined his album for his catalogue. Someone numbered the documents from the Perry collection in pencil with each number preceded by the word "item." Many times a note accompanies the document typed by Warren on onionskin typing paper. I have assembled five documents with one of them coming from the Perry collection.

Figure 1 shows a 50 centavo, W-365A, Sello stamp used on document August 26, 1899. The fee pays for a certificate allowing a Chinese resident to travel within the islands. Filipinos could use their annual Poll Tax receipt for the same purpose. This stamp, from the 1899 series, uses dull olive bistre ink that is hard to read and photocopies poorly. In 1902 similar stamps

were overprinted CUSTOMS for such a use but not in 1899. Officials printed 25,000 of these stamps in July 1899 and this example was used the next month. The duplicate copy of the form could well have been printed to the left of this original. Note that the words THE CAPTAIN OF THE PORT reading upwards in the left margin is severed. This document survived in very fine condition. The author has seen no other documents from this series

Arnold Warren obtained the document shown in **Figure 2** when he returned to Manila in 1946. It is a 40 centavos blue SELLO stamp of the 1900 series, W-374. Figure 2 is cropped slightly at top and more at right with the stamp inset for a better view. Warren gave it to Sheldon in 1952 and hence to Shellhamer, Jackson, and myself. The stamp pays a fee for a passenger list of the steamer SAN JOAQUIN. The oval handstamp is for the Captain of the Port of Cagayan. The document's date is October 4, 1900 and located to the right side of the stamp. The stamp was one of five identical printings that produced 23,000 copies between January and October 1900. However, given the date of document, it was not from the 5,000 fifth printing in October. This steamer departed Aparri, the only port city of Cagayan Province, for Manila. On board were 18 Chinese passengers all traveling third class. This leftover Spanish form had columns for each passenger's profession, annual poll tax data, destination, and passenger class. The form lists 17 passengers on the other side and the 18th on the stamp side. Warren states "It is the only document bearing a 40 centavos stamp which I have seen," it is the only one of any value that the author has seen. It has the usual insect holes, to include a large hole on the right wing of the eagle.

Figure 3 shows one of two building permits each with a 1-peso stamp from the 1901 series. This document uses W-388, dull violet, a stamp printed January 3, 1901 in a quantity of 6,500. The document's date is August 9, 1902 and permits renovation of a building's new roof and first floor balcony. The fee is 6-

dollars and the form states "This permit is void ~~one month~~ 60 days from date if work has not been commenced." The entire form is printed and filled in on the other side in Spanish.

I have a second and similar form with a 1-peso, W-390, deep lake, printed April and June 1901 in a quantity of 60,000. This document's date is March 23, 1903 and permits construction of a door in a stone wall by the same contractor. The fee is 4-dollars and the form reprinted to show the "60 days" inked in on the previous document. Obviously, officials based the fee schedule on the scope of the renovation or construction. The two numbers on the top of this form are 2,557 and 2,780, numbers higher than on the older form. Both have a printing order number on the reverse indicating they were printed by the U. S. Government Printing Office in Washington DC on unwatermarked paper. Both documents are in very fine condition showing only a few staple holes.

Both documents cross out the Class (Sello) 7 and value designations. However, officials did not place a new value on the stamps. Therefore, the stamps do not represent new varieties as they are not surcharged. You may remember from a previous article of mine that in 1902 and 1903 the exchange rates varied and exceeded the normal 2-pesos equals 1 dollar typical rate. So for the illustrated document, the 6-dollars equaled 14.10-pesos with the 1-peso stamp equal to 43-centavos. For the document not shown, the 4-dollars equaled 10.40 pesos with the stamp equal to 38-centavos. I would call the stamp usage as authenticating the certificates. The contractor may have framed and posted these permits at each construction site. A fee is the same as a tax as both a fee and a tax went to support government operations. However, the Department of Engineering and Public Works did have to account to the Bureau of Internal Revenue for these stamps on a periodic basis. The Department probably bought in bulk as early as late 1901 when the rate was a simple 50-cents per 1-peso stamp. The budget and accounting process certainly recorded all receipts and expenditures on an annual ba

sis. To keep track of the exchange rate on a daily basis these two years for these building permits would be an accounting nightmare. Additionally, there is a good chance the fee was a flat 50-cents (1-peso) at the end of 1901. These are the only documents the author has seen of this series on document.

Figure 4 shows two copies of W-396, 50-centavos, dark orange from the 1903 series on document. A Warren note identifies this as "Item 2" from the Dr. Perry collection. The 1-peso stamps pay a tax for insurance premiums between 100 and 200 pesos. This is a marine insurance policy, dated December 29, 1904, for 18,900 pesos. The premium is 0.7 percent of this amount and equals 141.75-pesos. The Manila Agency of Union Insurance Society of Canton Limited issued this policy to J. G. White & Company. The steam vessel, J. B. Leeds, carried a cargo of lumber, powder, and dynamite from Manila to Iloilo. This document folds under at right and bottom with the right fold scorched by fire. However, the stamps are clean with an oval handstamp with name and address on Union Insurance Society. I have seen this series on a couple more documents but not for many years. The series was valid for two years and in just three more days (January 1, 1905) Documentary stamps would replace the Sello stamps used on this document.

While Sello stamps on document are exceedingly rare, other examples do exist. The author is still looking for the 1899 imperforate series on document as well as the 5-peso and 15-peso singles from this series. The entire printing of the imperforate series, all values, was just 20,500. Officials reprinted the high peso values in 1900 but not in 1901-04. Therefore, valid document uses of the imperforate issues could exist as late as 1904.

REFERENCES

1. J. C. Perry, MD, *Revenue Stamps of the Philippine Islands Since American Occupation*, American Journal of Philately, August 1903.
2. Douglas K Lehmann, *Centavos to Cents - The 1902 Customs Provisionals*, Philippine Philatelic Journal, Third Quarter, 1991.

OFFICE OF
THE CAPTAIN OF THE PORT

CEBU P. I.

Chinese Certificate of Residence

REGISTRY NO. 158

(ORIGINAL)

This is to certify that *Jy Ciampi*
age *25* years *not* married, occupation *Merchant*

physical marks or peculiarities:

*scars on left neck and one on
the other side* residence *Immaguete*

Street _____ No. _____ is a resident

of the Philippine Islands and now leaving for *San Francisco*
by steamer *Francisco*

He will be permitted to return to this port within one year from this
date upon the presentation of this original certificate at this office.

Signed this *26th* day of *August* 1899

SIGNATURE

PA
天
天

P. H. ...

Inspector in charge Passenger Department.

REMARKS

CAPTAIN OF PORT

Emp. del Secretario de San Francisco, Calif.

Fig. 1

CITY OF MANILA.

DEPARTMENT OF ENGINEERING AND PUBLIC WORKS.

Building Permit.

No. 9338

P. N. No. 10886

MANILA, P. I.

Aug 9

1002

PERMISSION is hereby granted to

Benito Valdes

residing at 281 Calle San Sebastian

Quiapo, to make general repairs & alterations to a two story building 21.90 x 23.00 m. remove old tile roof and framework of same & replace with galv. iron and new lumber, also remove posts on sidewalk & replace with brackets to support projecting balcony. Must use all red or reflective lumber and only best of materials to be used in alterations, all as per plan filed and approved.

on property situated 281 Calle San Sebastian.

Quiapo.

in accordance with plans submitted and descriptions given in this Department—providing that all instructions given or alterations or amendments made to said plans or description by this Department be strictly followed and complied with, and that any further directions for the safety, health or convenience of the public be promptly complied with and executed.

It is further understood that the said Benito Valdes shall be responsible for all loss or damage to life, limb or property occurring in connection with the above building, and caused by his own negligence or that of his employees, contractors or workmen and that the said Benito Valdes,

is building upon or occupying only his own property or that which is property leased or conveyed to him and is charged by a contract deed or survey.

Failure to comply with the conditions of this license will cause a revocation of the same and render the owner liable to a fine amounting to ten.

The permit is valid from date of issue but has not been renewed. Fees set on bill for permit, \$ 5.00 in full. (M. S. C.)

By DIRECTOR OF THE MUNICIPAL BOARD OF MANILA.



Ben
Robert M. Gray
 Captain & Engineer

Fig. 3

The Rarest Japanese Occupation Revenue Series



The single Type C control number was used only during the Japanese Occupation era (1944). Only two copies of the 50C (W-658a) and 3 copies of P1 (W-659a) are reported with no value ever seen on a document. Can you report others?

Index of the Philippine Philatelic Journal
Volume XXV

Aguinaldo

The Aguinaldo Revolutionary Government
Bob Yacano

No. 1-2 Page 1

Philippine Local Postage 1898
Arnold Warren

No. 3 Page 1

U.S. Administration

Barracks, Corps, Forts, etc.
Douglas K. Lehmann

No. 1-2 Page 35

Military Station No. 1
Philippine Forerunner Mail
Michael Dattolico

No. 3 Page 10

Postal Card Forerunners
Douglas K. Lehmann

No. 4 Page 1

Republic Period

Philippine Postal Slogans Part VI
Pablo M. Esperidion

No. 1-2 Page 14

Revenues

My Favorite Fiscal W-745A
Douglas K. Lehmann

No. 4 Page 8

1899-1903 Sellos on Document
Douglas K. Lehmann

No. 4 Page 16

International Philippine Philatelic Society

*(A non-profit, non-stock, educational organization incorporated in the
City of Manila, Philippines, on September 24, 1974 as per
SEC Registration #58004.)*



P.O. Box 100
Toast, NC 27049

First Class

*Address Correction
Requested*