Number Overprinted: 160,000 Issued: March 4, 1942





The Japanese Army invaded the Philippine Islands on Dec. 8, 1941, and entered Manila unopposed on Jan. 2, 1942. They seized the Manila Post Office Building which also housed the Bureau of Posts and the national supply of U.S. produced stamps for the Philippines. The stamps shown were created by overprinting/surcharging the stamps made by the U.S. BEP, or by adding a Japanese propaganda slogan. In each case, the Japanese applied markings intended to obliterate the words "United States of America" and "Commonwealth." Virtually all covers are internal.



Manila to Tayug, Pangasinan, Nov. 4, 1942. 5c. First Class, 1-20g 16c. Registry. Forwarded to Lingayen. (Rec. Nov. 6.) Forwarded to Dagupan. (Rec. Nov. 21 - unlisted Dagupan cancel with handwritten date.) Returned to sender in Manila, rec. Dec. 21.

## Seven Commercial Covers Recorded



Internal mail, Oct. 15, 1942, 5c. First Class, 1-20g. 16c. Registry Commercial Use

(3c. shortage paid with surcharged postage due stamp. In Manila, only the shortage had to be paid. In the provinces, the shortage was paid at double the deficiency.)