Number Overprinted: 400,000 Issued: Dec. 8, 1942





Local commercial use, Mar. 13, 1943. 5c. First Class Rate, 1-20g

Military Police Censor Mark as required on all mail until the regulation was abolished, June 30, 1943.

lloilo to Manila, Dec. 12, 1942. 10c. First Class Rate, 21-40g. Stamps handstamped KoYo in black for Official use. Garrett type 1B5 censor, purple mark and vermilion personal seal of "SUMITANI" *Earliest Reported Postmark* 

(Sergeant Major Sumitani Yoshiaki of the Iloilo Kempei Buntai was tried, sentenced and hanged as a war criminal by the War Crimes Commission after the liberation.)

