1898: Five Philippine Governors-General Serve Rapid Fire Terms

Don Peterson

Fernando Primo de Rivera’s was a quiet tenure when viewed beside disastrous terms of his four successors.

Philippine stamp collectors are familiar with the U.S. Military Governors, General Wesley Merritt and E.S. Otis, and the revolutionary leader, Emilio Aguinaldo. However, few can name the Spanish Governors-General. To historians, in 1898 and part of 1899, three generalized groups controlled the Philippines: the U.S. Army under General’s Merritt and later Otis, Aguinaldo on Luzon and other revolutionaries on other islands, and the Spanish Governors-General. The purpose of this article is to provide historical and philatelic perspectives of the Spanish Governors-General in 1898.

During over 330 years of Spanish rule of the Philippine Islands, never had so many different Spanish Governors-General served in one year than in 1898. In that tumultuous year, a record number of five different Spanish Governors-General assumed that role. Little has been written about the five Governors-General, particularly their relationship to significant historical and philatelic events that occurred in 1898. There has also been confusion about their roles. For example, three Governors-General were appointed as “Acting” in 1898 and remained as such during their administration. There is also the question about what land area and population each Governor-General actually managed in 1898, since his domain was diminishing due to political and military advancements of the U.S. Army on one hand, and Emilio Aguinaldo and other revolutionaries on the other. Finally, the Spanish Governor-General should not be confused with the U.S. Governor-General of the Philippines, who was usually referred to as a Military Governor or by his military rank (e.g., Major-General Wesley Merritt), and who was the highest political and military commander in charge of U.S. operations in the Philippines in 1898. The U.S. War Department Report (1899) stated that communications were frequent and open between the U.S. Military Governor, Spanish Governor-General, and Aguinaldo. However, as this article describes, political opportunism and deception also occurred.

What is a Spanish Governor-General? The Spanish Governor-General of the Philippines was the chief political executive of the Spanish regime. The territory he ruled was also called the “Captaincy General
of the Philippines”, and thus, the Governor also held the title of “Captain General”, a military rank conferred by the Spanish Cortes (political body) in Madrid. The Governor-General was directly responsible to the Spanish Crown, in this case, Queen Regent Maria Cristina, temporarily enthroned until her son, Alfonso XIII, came of monarchial age. On official documents, the Governor-General is referred to as “El Gobernador General” or “Superior Gobierno y Capitania General”. However, other titles and signature lines often seen on Manila postal orders and circulars, such as “El Administrador”, “El Administrador General”, and “El Secretario” refer to officials under the Governor-General who had authority to sign orders and circulars. In 1898, the office of the Governor-General was in the Intramuros, located on the south bank of the Pasig River. His residence was Malacanang Palace, located on the north bank of the Pasig River. After August 13, General Merritt took possession of Malacanang Palace, and subsequent Spanish Governors-General resided in the Intramuros (Halstead, 1898). The Spanish Governors-General are discussed in chronological order.

Fernando Primo de Rivera y Sobremonte
April 23, 1897, through April 11, 1898

The start of the New Year was relatively calm with little foreboding of the conflicts to come. From the Spanish viewpoint, control of the uprisings in 1897 through the import of approximately 10,000 additional Spanish troops from Spain in 1897 was welcome news. Governor-General Fernando Primo de Rivera, who began his duties in Manila on April 23, 1897, had little realization that his reign as Governor-General would be the calmest of any of the next four Governors-General. Nor did he or anyone, for that matter, realize that 1898 was to be the last year of over 330 years of Spanish control of the Philippines. The explosive destruction of the USS MAINE in Havana Harbor on February 15, 1898, changed everything. Although it had no immediate effect on Rivera’s reign, a chain reaction of events occurred that quickly engulfed the next four Spanish Governors-General.

Destruction of the USS MAINE on February 15, 1898, had little effect on Governor-General Rivera, but engulfed his four successors

Actually, this was Fernando Prima de Rivera’s second term as Governor-General. His first term was from 1880 through 1883. Most references agree that his second reign began April 23, 1897. Agoncillo (1990) stated that Rivera arrived in Manila from Spain on April 23 and reportedly began a “spirited military campaign” against Aguinaldo. On August 9, 1897, Spanish troop reinforcements arrived at Manila (Camagay, 1997). He issued several proclamations offering pardons to Aguinaldo and his men if they gave up their arms. Few responded. On December 24, 1897, Lt. Col. Prima de Rivera, a nephew of Governor-General Rivera, and Pedro Paterno, representing Aguinaldo, signed documents, referred to as the Truce (or Pact) of Biak-na-Bato, to end the conflict between Filipinos and the Spanish (Camagay, 1997). The Truce paid indemnities to the revolutionists, provided amnesty, and allowed Aguinaldo and his entourage voluntary exile in Hong Kong. On December 31, Aguinaldo arrived in Hong Kong in voluntary exile. The political future of Rivera, however, culminated as a result of the rise to power of the conservative party in Spain, a party that Rivera did not belong. As a result, his term as Governor-General ended on April 11, 1898, and he was replaced that same day by Basilio Agustin y Davila,
From a Spanish Philatelic Standpoint. The most significant event under Rivera’s reign was issuance of stamps with a new design showing the image of baby Alfonso XIII (a design common to most of the Spanish colonies) and implementation of revised postal rates. The new stamps were promulgated by Spanish Royal Decree from Madrid, dated October 8, 1897. As a result, Recardo Rey, Administrator General under Governor-General Rivera, issued Circular No. 13 in Manila, dated November 9, 1897, which authorized the issuance of the new stamps and revised interior and overseas Philippine postal rates, effective January 1, 1898. Not since 1879 had there been significant changes to the postal rates in the Philippines. These rates are shown in revised Table XIII-1 of Peterson and Lewis (2000). See Peterson (2005).

Basilio Agustin y Davila
April 11 through July 24, 1898

Agoncillo (1990) stated that Basilio Agustin arrived in Manila on April 9, 1898, and became the Governor-General on April 11. Although all sources agree that April 11, 1898, was the effective date of the start of Agustin’s reign, there is some dispute as to whether his reign ended on May 1 or July 24. I believe there was an erroneous presumption by some authors that since the Spanish Navy in Manila Bay was defeated on May 1, the reign of Agustin also ended. However, that was not true, and I concur instead with Agoncillo (1990) and Camagay (1997), who report that his reign ended on July 24, 1898.

Governor-General Agustin assumed command at the beginning of a tumultuous period. With the departure of Rivera, Agustin did not believe he was compelled to adhere to the Truce of Biak-na-Bato (Agoncillo, 1990). This turned out to be a serious blunder. As a result, the revolutionaries immediately renewed their activities against the Spanish. If that was not enough, the effects of the USS MAINE finally overflowed, with President McKinley declaring war against Spain on April 23, and the U.S. Senate following suit on April 25, 1898. On May 1, U.S. Commodore George Dewey, in 6 hours, defeated Spanish Admiral Patricio Montojo’s fleet in Manila Bay. To compound Agustin’s problems, communications with Spain was significantly hindered. Foreman (1899) reports that from May 2 through
August 21, 1898, the telegraph cable to Hong Kong was cut at Bolinao, its landing location, on orders from Commodore Perry. However, I believe the latter date may be incorrect because there is some evidence that overseas telegraph communications resumed from Manila about the 3rd week in July. In any event, since the Americans controlled the cable, they also controlled the ability of Agustin and subsequent Governors-General to communicate with Spain. On May 19, Emilio Aguinaldo returned to Manila from exile in Hong Kong and established a revolutionary government against the Spanish. On May 25, the first U.S. troops were sent from San Francisco to the Philippines, and on June 12, 1898, Aguinaldo declared Philippine independence from Spain. As they say, this was not a “good day” for Governor-General Agustin.

Agoncillo (1990) stated that from May 19, when Aguinaldo returned to the Philippines from Hong Kong, his forces attacked the Spanish with many victories and the taking of 5,000 Spanish prisoners. Jerez (1899) stated that Agustin was “lacking in foresight and initiative and the capacity to command, making it possible for the revolutionists to take the Spanish troops prisoner”. As a result, Aguinaldo took control of most of Luzon, which effectively kept Governor-General Agustin and his troops besieged within the Intramoros in Manila. Both the U.S. command and Aguinaldo were taking Spanish soldiers prisoners, which both considered prisoners of war (POWs). The Spanish POWs were not confined, but were disarmed and allowed to fare for themselves, which resulted in dietary, health, and logistical problems. In June or July 1898, Agustin appointed Antonio Fuset as President of “Casino Español” in Manila – an organization of Spanish citizens dedicated to providing funds and care to Spanish...
non-combatants and POWs (Jerez, 1899). On June 6, Aguinaldo offered Agustin an honorable surrender. Agustin refused, but continued to negotiate through the Belgium Consul, Andre. When the Spanish Cortes found out, it was furious, and relieved Agustin of his duties as Governor-General, effective July 24, when Fermin Jaudenes took over as Spanish Governor-General of the Philippines (Jerez, 1899).

From a Spanish Philatelic Standpoint. The most significant aspect of Basilio Agustin’s reign was the cessation of overseas postal activities to and from the Spanish post office in Manila, located at 129 Escolta, as a result of the Battle of Manila Bay on May 1, and a growing loss of control of interior Spanish postal activities throughout most of the Philippines. Soon after May 1, American and foreign (non-Spanish) ships began using Manila again – increasing the flow of overseas mail. However, the flow of Spanish overseas mail remained hampered, as a result of General Merritt’s, and later, General Otis’, prohibition against Spanish ships using Philippine ports (U.S. War Department, 1899).

Fermin Jaudenes y Alvarez (Acting)
July 24 through August 13, 1898

Fermin Jaudenes is my favorite Governor-General. Although he was in office for only 22 days, the shortest term of any of the five Governors-General, two important events occurred – the mock Battle of Manila and the surrender of the Spanish, ending over 330 years of rule. Jaudenes was in Manila when the Spanish Cortez learned of Governor-General Agustin’s attempt to negotiate surrender to Aguinaldo, which precipitated his removal on July 24, 1898, and the appointment of Jaudenes as Governor-General the same day. Most references indicate that Jaudenes was Acting Governor-General, and remained as such throughout his short term. Camagay (1997) indicated that the Spanish utilized the French Embassy in Manila to get messages to and from Hong Kong. Also, other embassies in Manila, and even General Merritt may have assisted the Spanish. It was also clear that the U.S. did not want the Spanish to surrender to Aguinaldo, but instead, to U.S. forces (Jerez, 1899). Further, as evidenced by the firing of Agustin, Spain was not ready to surrender the Philippines to anyone. Clearly, Jaudenes was in an uncomfortable position, with Aguinaldo attacking on one side and the U.S. Army on the other, the lack of secure communications with Spain, and no authority to surrender. Field (1998) describes the extent of Spanish forces in the Manila area under the control of General Jaudenes. It consisted of 15 expeditionary battalions and one cavalry regiment organized in Spain and sent to the Philippines in 1897 (approximately 10,000 soldiers), 7 regiments of native infantry (Filipino volunteers), supporting Spanish
and native units, plus existing Spanish units previously stationed in the Manila area. It is unclear whether Field’s description included Spanish troops located at outposts in other parts of the Philippines, such as La Union or Zamboanga, or remnants of the Spanish Navy.

Agoncillo (1990) and Worcester (1914) describe what I believe is the most intriguing and surreal story of the Spanish-American War -- the mock Battle of Manila between Jaudenes’ forces and Merritt’s forces to allow Jaudenes to save face. This story is a mixture of reality and confusion, and clarification is needed. In early August 1898, it became apparent to Jaudenes that he could not win. Dewey (1913) cites five letters which help clarify what actually took place. In a letter from Jaudenes to Rear-Admiral Dewey (he was promoted to Rear-Admiral after the naval battle), dated August 7, Jaudenes states that he is surrounded by insurrectionary forces” and that on or before the 9th of August, Dewey may (is interpreted to mean “invited to”) attack his forces. This letter implies a mock battle and that Jaudenes will surrender to allow the “safe protection of Manila’s Spanish non-combatants”. However, on August 9, Major-General Merritt (rather than Dewey) responded to Jaudenes and instead, asked for his surrender to avoid an unnecessary battle. Jaudenes replied to Merritt on the same day and stated that he must first consult with Madrid before he surrenders. Interestingly, on August 10, Merritt replied to Jaudenes and refused to grant him any time to consult with Madrid (Merritt controlled the cable). We know that Jaudenes was probably correct in assuming that the Spanish Cortes would not authorize him to surrender.

U. S. capture Spanish Fort San Antonio A’bad, Malate, after the “mock” battle on August 13, 1898.

Worcester (1914) reported that the U.S. (and the Spanish as well) wanted the battle to occur at an outlying fort near Manila to avoid damages and non-combatant casualties at Manila. The battle began on the morning of August 13 with a heavy naval bombardment by Dewey on Fort San Antonio A’bad, a small Spanish garrison located on the then south-edge of Manila at Malate (U.S. Department of the Navy, and Worcester, 1914). By noon, Governor-General Jaudenes, now residing within the Intramuros, sent a message to General Merritt surrendering Fort San Antonio A’bad, the Spanish garrison at Manila, and essentially, Spanish control of all of the Philippines. However, unaware to Jaudenes (possibly a result of Merritt’s control of the cable), on August 12, a Peace Protocol was signed in Washington, DC between Spain and the United States, in preparation for the signing of a treaty. Although Merritt was aware of the negotiations (U.S. War Department, 1899), he apparently did not share (or want to share) that information with Jaudenes. The politics here is fascinating.

Agoncillo (1990) reports that Spain was furious that the battle had occurred, and replaced Jaudenes that day with Francisco Rizzo. One can easily assume, based on Spain’s previous strong objection to
surrender “in Manila”, that the mock battle was an embarrassment to the Spanish Cortes, and thus, cost Jaudenes his “hide”. Jaudenes inadvertently had upstaged Spain, which had already signed the Protocol. In another twist, Camagay (1997) and Worcester (1914) saw it differently, and reported that the mock battle ended with Jaudenes raising a white flag for a cease fire, not to surrender, but to allow “negotiations” for surrender to occur. After learning of the Protocol, Jaudenes refused to sign a surrender document, and ultimately faltered control of his office. Jaudenes was reported to have telegraphed Madrid for advice (believed to be on August 13), but received only one response, that he was “fired”. After Jaudenes was removed as Governor-General, he remained commander of the Spanish Army in Manila until about early September (Camagay, 1997). Jaudenes’ reign as Governor-General was the shortest of the five – only 22 days. However, it was his fate that during his short three-week reign, over 330 years of Spanish rule of the Philippines came to an end.

Main Spanish post office in Escolta, Manila, reverted to U.S. control August 14, 1898, at the end of Spanish Governor-General Fermin Jaudenes’ short reign.

From a Spanish Philatelic Standpoint. The processing of Spanish overseas mail continued to be hampered from early May through August 13 under Governor-General Jaudenes’ reign. Between early May and August 13, other foreign (non-Spanish) ships continued to carry overseas mail to and from Manila. However, many overseas letters from this period didn’t pass through the Manila post office. Instead, business firms placed Spanish Philippine stamps on their letters, which were privately carried to Hong Kong, where they were delivered to the Hong Kong post office, received a Hong Kong cancel, and were then entered into the British mail system (e.g., carried westbound on British packet steamers). The delivery of interior mail was also hampered due to attacks by U.S. and Aguinaldo forces that closed or delayed postal deliveries throughout much of Luzon. In the Visayas and south Philippines, however, many Spanish post offices were unaffected and remained in operation, at least for the time being. For example, overseas mail continued to pass through ports such as Iloilo, Cebu, Jolo, and Zamboanga. On July 30, the U.S. postal service opened a post office at Cavite, which primarily processed U.S. military mail (Burnett, 2000).

The story of the Zamboanga provisionals also began during Jaudenes’ reign. Palmer (1912) stated that on August 12, a decree was reportedly issued by Spanish authorities in Manila “providing for surcharging stamps for use at Zamboanga”. Peterson (20006) identified that the headstamps had previously been
prepared by two well known philatelists in Manila, Julio Madurga and Enrique Spitz, who overprinted the stamps on the night of August 12. On August 14, F. W. Vaille reopened the Manila post office under U.S. control (U.S. Post-Office Department, 1898).

Francisco Rizzo (Acting)
August 13 through September 1898

General Francisco Rizzo relieved General Jaudenes as Acting Governor-General on August 13. Agoncillo (1990) reported that Rizzo relocated the Spanish capital from Manila to Malolos, which was also Aguinaldo’s capital. An uneasy truce occurred between the remaining Spanish and Aguinaldo. Cama gay (1997) stated that the French Consulate in Manila considered General Rizzo “to be a good man, but lacks leadership qualities”. During General Rizzo’s reign, General E.S. Otis relieved General Wesley Merritt on August 29, as Commander, Department of the Pacific, and as the U.S. Military Governor of the Philippine Islands. In General Otis’ reports, he never mentioned Governor-General Rizzo, but apparently communicated almost exclusively with Spanish General Diego de los Rios, who then commanded the remnants of the Spanish Army in the Visayas and south Philippines. Foreman (1899) stated that Rizzo was replaced by Diego de los Rios, as Governor-General in September 1898.

From a Spanish Philatelic Standpoint. F.W. Vaille took over the Manila post office on August 14, but allowed the Spanish employees to continue working unimpeded. Not until August 15, when his supplies arrived, did U.S. operations begin in earnest. Vaille felt it imperative to quickly open mail communications with Europe and Asia for the merchants of Manila. On August 16, the Spanish employees quit, creating a backlog of undelivered Spanish mail, including 6,000 letters from Spain. As a result, Spanish Army officers representing Governor-General Rizzo met with Vaille on August 21 and provided Spanish employees to work at the post office to process Spanish Army mail. These employees, who were paid by the Spanish government, were discharged on August 31. Due to continued pile ups of Spanish mail, an agreement was reached in September between Vaille and the Spanish government to allow Spanish employees to work at the Manila post office to process Spanish mail, but this time their salaries were
paid by the U.S. (U.S. Post-Office Department, 1898). During this period, General E.S. Otis ordered that American ships were not allowed to stop (thus, exchange mail) at Zamboanga or any other ports controlled by the Spanish (U.S. War Department, 1899).

Diego de los Rios (Acting)
September 1898 through June 3, 1899

In September, Diego de los Rios replaced Francisco Rizzo as Acting Spanish Governor-General. Rios is occasionally called the Governor-General of the Visayas and Mindanao, as that was all that remained of the Philippines under Spanish control at the beginning of his reign (Camagay, 1997). Many references speak highly of General Rios. In fact, it is evident in U.S. Army reports that Rios commanded great respect from General Otis. Even when Jaudenes and Rizzo were the official Spanish Governors-General, the U.S. command in the Philippines primarily communicated with General Rios on Spanish-related matters. It is my belief, that for these reasons, the Spanish Cortes looked favorably on General Rios to best serve the Spanish interests in the Philippines. With the Peace Protocol on August 12, and signing of the Treaty of Paris on December 10, culmination of Spanish rule in the Philippines was eminent to everyone. Thus, the primary role of the Spanish Governor-General shifted from waging war to getting Spanish POWs and non-combatants safely out of the Philippines, particularly since relations between the U.S. Army and Aguinaldo’s government were rapidly deteriorating and were putting the Spanish in a “vice” (Camagay, 1997).

By the end of September, Aguinaldo’s forces had captured over 9,000 Spanish prisoners, who were relieved of their weapons. Halstead (1898) estimated the total Spanish POWs on the Islands at 13,000. They were generally free to move around, but remained within the control of Aguinaldo (Jerez, 1899). In October, Rios approached General Otis and requested his assistance to convince Aguinaldo to release the Spanish prisoners. Otis wrote Aguinaldo and asked that he free the prisoners. Although Aguinaldo released a few – mostly the clergy, sick, and wounded (Agoncillo (1990), he delayed release of most of the POWs until 1899 (Jerez, 1899). Rios also supported the humanitarian efforts of “Casino Español” (Jerez, 1899).

1898 (September 18) Manila to Nueva Caceres (received April 1900) commercial mail through U.S.-controlled Manila post office with Spanish stamps. Letter delayed due to pile up of Spanish mail at the Manila post office in September, and Filipino-American skirmishes near Nueva Caceres in 1899.
Although former Governor-General Rizzo’s headquarters was located at Malolos at the time of his departure, General Rios relocated the Spanish headquarters back to Manila. Jerez (1899) reported that at one time, General Rios was a prisoner of Aguinaldo, but no details were provided. However, in early December 1898, General Rios moved the Spanish Philippine capital from Manila to Iloilo. However, his stay was short-lived. On December 24, Rios and the Spanish garrison departed Iloilo after being driven out by local revolutionaries (U.S. War Department, 1899). By December 28, Spanish troops had evacuated all garrisons in the south Philippines, except Zamboanga and Jolo (U.S. War Department, 1899). Initially, Rios relocated the Spanish capital to Zamboanga, but on January 1 or 2, 1899, he relocated it again, this time back to Manila (Camagay, 1997), where he could more effectively seek the release of Spanish POWs. On January 4, 1899, General Otis issued a proclamation announcing that the United States had obtained possession and control of all of the Philippines from the Spanish (Worcester, 1914).

Regarding Spanish POWs, in October 1898, General Rios executed an agreement with General Otis to allow Spanish ships to trade at Zamboanga, thus allowing the transfer of Spanish mail and evacuation of Spanish troops (U.S. War Department, 1899). During his reign, Rios worked with General Otis and Emilio Aguinaldo for the release of Spanish POWs. In May 23 or 26, 1899 (depending on the source), Governor-General Rios and the remaining Spanish Army from Zamboanga and Jolo departed Zamboanga en route to Manila. On June 3, 1899, Rios and a large contingency of Spanish troops (mostly from Zamboanga and Jolo) departed Manila and returned to Spain (Camagay, 1997 and Jerez, 1899), leaving behind some Spanish non-combatants and many Spanish POWs on Luzon, primarily under the control of Aguinaldo’s forces. Following Rios’ departure from the Philippines on June 3, 1899, General Nicolas Jaramillo became Acting Governor-General in Manila – the last Spanish Governor-General.

1898 (November 21)
Manila to Cadiz, Spain
from Spanish POW in Militar Unit No. 1 with “MIL. STA. NO. 1, MANILA” cancel. There were no U.S. restrictions on handling Spanish POW mail under Governor-General Rios

From a Spanish Philatelic Standpoint. Philatelically, Governor-General Rios’ reign was the most interesting of the five Governors-General. It saw the last mail affixed with Spanish stamps. From 1898 through General Rios’ reign, “provisional” stamps were issued and used by Aguinaldo on Luzon, and by other revolutionaries in other areas, such as Iloilo on Panay, Bohol, and Negros. Provisional stamps were also issued at Spanish outposts, such as Zamboanga and La Union, San Fernando (Yacano, 2005). Finally, the U.S.-administered postal system, which began operating in Manila on August 14, 1898,
grew to include new military post offices throughout the Philippines. As far as I can tell, there were no restrictions (except for geography and on-going military operations) on the processing of Spanish POW mail. By this time, Vaille generally treated all mail the same, whether it was U.S. military, local, overseas foreign, or Spanish POW mail. The only restriction I am aware of was imposed by General Otis on handling mail to and from Aguinaldo and other revolutionary groups (U.S. War Department, 1899).

**Summary of Spanish Governors-General in 1898**

From all perspectives, 1898 was a tumultuous year for the Philippines. But from a Spanish view, it was a disaster – with the embarrassing loss of Spanish Admiral Montojo’s entire fleet to Commodore Dewey in Manila Bay in a six-hour battle, the end of over 330 years of Spanish rule, the almost bloodless surrender of thousands of Spanish troops, and, as this article addresses, the rapid-fire terms of five Governors-General.

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**Acknowledgements**

I wish to thank Antonio Cuesta for providing the photograph of Governor-General Basilo Agustin. I also thank Weston Burnett, Mike Price and Doug Lehmann for their review and comments on the draft article.

**References**


U.S. Department of the Navy. *Navy Historical Center*. Washington, DC.


**Article Corrections:**


John writes: There is a glaring error in the second line of the article.

“ The Spanish garrison in Manila surrender to Ly. Wesley Merritt on 13 August 1898; the following day President McKinley telegraphed General Merritt directing him to establish a UNITED STATES MILITARY GOVERNMENT IN THE PHILIPPINES. Merritt became the first American Governor General in the Philippines and assigned Major General Arthur MacArthur as Military Commander of the Walled City, Provost Marshal and Director of the Military Government. Brigadeer Francis V. Green was directed to “Perform the duties hitherto performed by the Intendate General de Hacienda, which included all fiscal matters.”

Merritt was relieved by Major Newell Otis three weeks late. Merritt then returned to Washington DC where he was assigned to head the Paris Peace Talks.

This Quote comes from “Philippine History and Government” by Gregorio F. Zaide, and out of print 10 volume publication.

Page 18 of IPPS Journal Vol. XXIX: one –time tax credit (ranging from $40 to $60) should be: one time tax credit (ranging from $30 to $60)

$30 for one exemption on the tax return
$40 for two exemptions on tax return
$50 for three exemptions on tax return
$60 for four or more exemptions on tax return

Correction written by Tom Bander (IPPS member and Tax Aide for AARP.)

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