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Cattle Registration Stamped Papers 1935 to 1946

by Douglas K. Lehmann

This article completes the study of Cattle Registration Stamped Papers for major Type varieties that began in the first quarter, 2002 issue of this journal. The scope includes the Commonwealth, Japanese Occupation, and the Liberation eras. Some series were used in later eras and notes are included on such usage. The major research for this article comes from the collection of IPPS member John Hunt.

New stamped papers were prepared for the Commonwealth of the Philippines. Collectors have not found examples from the early days of this era until about April 1936. Therefore, it was unlikely that officials printed any for November 1935 and likely, they distributed them sometime early in 1936. This means taxpayers used some of the older stamps inscribed with GOVERNMENT in the stamp into the Commonwealth era. We have seen an example of a Type XII, W-792 so used on May 2, 1936.

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	1	nscribed "Gove	Table I rnment of the P	hilippine	Islands"		
Ту	pe		Serial	Form #	D	Quantity	
Net Devented	W 705 (D. J)	Watermark	Number (UR)	UL	Date	(Blue)	(Red)
Not Reported	Not Reported W-795 (Red)	Unk	with "A"	28	19	- 19	200,000
		Inscribed "Co	mmonwealth of	the Philip	pines"		
W-796(Blue)	W-797(Red)	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	- Env	inh Care	- 130ET		
1*	The state of the second	Redemption**		29	19	3,100,000	
-	1*		with "A"	28	19	State The sec	1 000 000
	II	Dial Bond	with "A"	28	19	1900-0000	1,800,000

Туре		Serial I	Form #		Quantity*		
W-799 (Blue)	W-799A (Red)	Watermark Number (UR)	UL	Date	(Blue)	(Red)	
No major types**		Gilbert	with "A"	29 & 28	194	400,000	250,000
3.0	IL 2 Sold he	Act 38 R	e-valuation (Feb	ruary 194	4)	hat official	
W-800(Blue)	W-800A(Red)	man winter a	arty in 1936	3 M 8 8 4	and a str	ad halfala	
P1 to P2	P1 to P4	Gilbert	with "A"	29 & 28	194	Included in above	

Type*			Serial	Form #		Quantity (Estimated)	
W-800B (Blue)	W-800C (Red)	Watermark	Number (UR)	UL	Date	(Blue)	(Red)
I	- 45.4	Eagle w/star	Eagle w/star with "No."	29	19	1.200.000	1.250.000
	1			ar with NO.	28	19	1,250,000
**		None	one with "No."	29	19	1,250,000**	250,000
	II			28	19		

** = Type II exists as a Republic issue only.

By the examination of Table I you can see the government issued four stamps, counting types, for the Commonwealth. There was one blue Ownership and three red Transfer certificates. The first Transfer certificate example represents a new discovery. The IPPS has assigned it a new Warren number of W-795. Figure 1 shows the only known copy, part of the John Hunt collection. The stamp is inscribed "Government of the Philippine Islands" and the serial number is preceded by a large "A" with serifs. The large "A" replaced the "No." of the preceding US Administration series. The remainder of Commonwealth issues also has this " A" before the serial numbers. No blue ownership certificate with this inscribed stamp has surfaced, it one does, it would become W-794. It may well exist, as collectors have not reported any low number Ownership Certificates in the types described. As far as we know the "A" serial numbers begin with 1.

The existence of W-795 confirms the printing process of the certificates. The United States manufactured the paper and the basic form printed there by the Government Printing Office (GPO) in Washington, DC. I have not found the GPO archives and therefore cannot determine if the GPO printed the certificates themselves or contracted them out to a private firm. The GPO then had extensive printing facilities and translators and probably did the printing. The Philippines was a heavy importer of paper and in 1928 had no paper mills. This situation slowly changed as trees were identified that could make acceptable wood pulp. Table II shows the mills that produced 5 of the 8 watermarked papers identified in this 2-article series. The government printer in Manila printed the stamp and serial numbers in two separate operations. That is why W-795 exists: it was leftover stock between the two Manila printing operations that made Type XII, W-793.

Returning to Table I, there are two types of the certificate's inscribed with "Commonwealth of the Philippines" in the Stamp. This is the certificate most associated with this era and

Table II — Watermarks					
Watermark	Company	Ref			
A Rolleston Mills	American Writing Paper Co. Holvoke, Mass.	4			
Birchwood Superfine	Carter, Rice & Co. Boston, Mass.	3			
Eagle (in double circle)	Crane & Co. Dalton, Mass.	10-17			
Eagle (no circle, 1 star)	Unknown	1903			
Keith Superfine	Keith Paper Co. Turner's Falls, Mass.				
Luna Bond	Union Card & Paper Co. New York	4			
Permanized Redemption Bond Rag Content	Unknown	C216-J21			
Dial Bond C-McE Rag Content UCA	Unknown				

Table II

many copies survive. Table I shows that Type I has a watermark with a "Permanized Redemption Bond Rag Content" wording. Figure 2 shows this watermark that is written in three lines. Type I also exists without the watermark. We believe that the watermark was widely spaced on the paper roll so that only about 40 percent of the certificates show a piece of the watermark. Type I exists on both W-796 and W-797, with and without the Redemption watermark making four collectible varieties.

The final Type II only occurs on the red transfer certificate, W-797. It has a "Dial Bond C-McE Rag-content U.C.A." watermark. Figure 3 shows this watermark written in three lines. We do not attempt to separate the quantity of Type I and II Transfer (red) certificates. The only known Type II certificate has a number of 1,106,820, which is within the set of numbers known for Type I. Either printers used different paper sources during the printing or both watermarks are on the same drying screen.

With fewer types, Table I shows less information than for the previous US Administration issues. Omitted from the table but

0 MUNICIPAL FORM No. 28 (A) 9ma. 11/879220 CERTIFICATE OF OF ARGE CATTLE Pravince of State These Preside Municipality of (Date)

Figure 1. W-795

206 **B**0 redemption

RAG CONTENT

Figure 2. (Actual Size = 118 x 42 mm)

DIAL BOND C-MCE RAG-CONTENT U.C.A.

Figure 3. (Actual Size = $100 \times 37 \text{ mm}$)

Protection of the second secon

AUNICIPAL FORM NO. 29 (A)

A 2017349

CERTIFICATE OF OWNERSHIP OF LARGE CATTLE

Province of Municipality (Date.)

Figure 4

still present on the certificates are the Code Numbers and Order Numbers. Ownership certificates have a 10-107 order number and transfer certificates a 10-106 number. The code numbers are sections 517 and 519 for ownership and 511-536 for transfer certificates respectively. **Figure 4** shows the top fourth of a type I ownership certificate used only during the JapOcc era.

Table III shows the Japanese Occupation issues, note that there are no types for this issue. However, the stamp was changed and is now inscribed "Philippine Executive Commission." Figure 5 shows both this new inscription and the previous Commonwealth design. Officials printed the new design after October 14, 1943. Before this date, taxpayers used Commonwealth certificates. A few very rare provisional issues (not in Table III) are known for late 1942 (Cline and Garrett, references 1 and 2). Despite the change in design in 1943, the serial numbers preceded by "A" followed consecutively from the Commonwealth issues. The exact split is unknown, but believed to be close to 3,100,001 for W-799 and 2,000,001 for W-799A. If IPPS members have examples that can further refine this split, please write the author. The entire JapOcc era certificates are watermarked "Gilbert Dispatch Bond Rag Content." Figure 6 shows this watermark written in three lines. The order number on the transfer certificate is 10-106 while the number on the ownership certificate is 10-107-A. Both certificates use Tagalog subtitles instead of Spanish.



Figure 5

The ownership certificates have a double line of English/Tagalog text under the stamp stating "Philippine Executive Commission." The transfer certificates lack these lines. Therefore, it is possible that the GPO printed the transfer forms while the ownership forms were definitely Manila printed. It is unknown if the Gilbert paper came from the United States or not. If it did, officials shipped the paper before 1942 and several years elapsed before it was retrieved.

On February 18, 1944, Act 38 increased the cattle fees. Ownership certificates required 2 pesos and Transfer certificates 4 pesos. Officials applied these increases mostly by manuscript and less frequently by hand stamp. **Figure 7** shows a manuscript surcharge on a June 5, 1944 Ownership Certificate. Examples of a surcharge on Transfer certificates are very rare. This rarity probably can be explained by the fact that occupational forces depleted cattle herds (mostly family owned carabaos). These animals did not live long enough to reproduce and then slaughtered for food in a normal business distribution of a free society. Animals sold for slaughter required a Transfer certificate.

Table IV shows the last issues for the Liberated Commonwealth era. This article does not consider examples used after the Philippine Republic formation of July 4, 1946. However, VICTORY surcharged cattle certificates were popular and printed through

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Figure 6 (Actual size = 107 X 38 mm)

1948. The government issued the Republic certificate design in 1949. The Liberated Commonwealth began using leftover older Commonwealth certificates as Filipino citizens were repulsed by using the previous ones authorized by the Japanese. There is one reported example of W-799 with a double-line VICTORY provisional handstamp made in Ilocos Sur Province. **Figure 8** shows this rare usage dated August 2, 1945 (collection of John Hunt). The province of Ilocus Sur also produced several thousand provisional VICTORY issues in 1947. Officials mimeographed these all in blue with a very decent replica of the stamp and VICTORY measuring 22mm. Only #3302 has been reported.

Liberation era certificates dated 1945 are hard to find. There are two types based on the length of the overprinted word VICTORY printed in the upper right corner. For Type 1, the VICTORY is 18mm and for Type II, it is 20mm. Type I certificates were printed in the United States and Type II in Manila. Both types returned to the fiscal stamp inscribed "Commonwealth of the Philippines." **Figure 9** shows both types.

As the Commonwealth government re-established itself, it placed a moratorium on the slaughter of cows and carabaos until the stock could replenish itself. Officials later extended this moratorium into the early 1950s. Consequently, animals slaughtered



PHILIPPINE EXECUTIVE COMMISSION

Figure 7

required a certificate of authorization to slaughter. When local officials used a Certificate of Transfer, they kept it. The author believes that for most of 1945, the certificates were not available and not used. In the early 1980s, the government authorized the destruction of outdated record files to include cattle certificates. The cattle certificates were torn into fourths and then burned. Collectors salvaged a few of the top quarters scheduled for destruction including the earliest reported use of November 17, 1945 of a VICTORY transfer certificate.

Ownership certificates for 1945 are also difficult to find, leading us to believe taxpayers only used older certificates. Stock births were also probably low as owners planned to breed their remaining stock. For t he early part of 1945, perhaps officials deferred tax collection due to the war situation. There was time to collect the tax later as newborn animals were not going anywhere. For these reasons, we do not see use of the ownership certificates until early 1946. We do not know when officials sent orders to the United States for new certificates and the information provided about their arrival. We do know that officials expected a delay in the arrival of transfer certificates. Therefore, officials let a con-

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He used local manila-bond paper without a watermark and a font that measured 20mm for VICTORY. These Type II certificates were printed by October-November, 1945.

Meanwhile, orders for certificates in the United States were being printed and eventually shipped. These Type I certificates also arrived the end of 1945. The Type I certificates have an Eagle Transfer watermark, see Figure 10. This eagle is different than the eagle used for Type V, W-792/793. There is no circle and a single star replaces the ring of stars over the eagle's head. The eagle faces (beak side) towards the claw holding the olive branch while in the earlier version the eagle faced the claw with arrows. Evidence shows that these arrived before the Bauerman printing were ready and this fact probably was unexpected. Consequently, the stamps and serial numbers were first printed on the Type I certificates. We know that the first 1,000,000 of both transfer and ownership certificates were numbered on Type I papers. There are no examples reported with a number between 1,000,001 and 1,250,000 but we believe these are also Type I. The Government also contracted Bauerman to print ownership certificates. However, officials issued these during the Republic era and probably used the numbers from 1,250,001 to 2,500,000. The Washington and Manila forms were both available when the last 250,000 transfer certificates were numbered. Most of these have Type II serial numbers. However, officials mixed the paper stocks during part of the process to add the stamp and serial numbers. Consequently, we have this reported mixture of numbers:

Serial	Туре	Date	
1 355 499 II		Nov '45	
1 355 822	Ι	Dec '45	
1 356 127	II	Nov '50	

Thus, we see a mixture of both types of transfer certificates within 628 numbers. It is probable, that the last 100,000 numbers all use Type II. The dates are not that important other to see that the Liberation Era has both Type I and II transfer certificates but only Type I ownership certificates. The Type I certificate's have order numbers: ownership certificates use 16-43229-1 and transfer certificates use 16-43227-1. Both Type I certificates have "U.S. Government Printing Office" printed at the bottom on the reverse side.



1) (A)



A

PHILIPPINE EXECUTIVE COMMISSION

Figure 8



Figure 10

MUNICIPAL FORM No. 29 (A) Mongao MUNICIPAL No. 19 (A)



Nº 2398062

CERTIFICATE OF OWNERSHIP OF LARGE CATTLE

MUNICIPAL FORM NO. 29 (A) MODELO MUNICIPAL NO. 29 (A)



VICTORY

VICTORY

Nº 447198

Figure 9



Figure

13

ADDENDUM

Research is hand work, time consuming, frustrating a t times, but ultimately rewarding at the finish. The research for this 2series article also took some unusually twists and turns.

We first noticed that the watermarks on US post office seals were the same as certain early cattle certificates (Types I, II, IV, and V of W-792/3). Then that the order number on panes of 20 of these seals was similar to order numbers on cattle certificates. This identified the printing to the US Government Printing Office in Washington DC. Of course, all we had to do was turn over a Type I, W-80OB/C and see it printed there! This office was not authorized for the task of printing franking paper, so t he s tamp w as added in Manila. However, it took us some time to figure that out also and the proof was the discovery of W-795.

I suspected that the serial numbers were a separate action since it was cheaper to do this in Manila than Washington. However, the best proof of that is a top fourth Type I, W-800C that survived, matched with its record stub. Before separation, the double certificate measured about 10 x by 14 inches with the record copy about 1-inch wider and on the left. The extra width of the record copy allowed these to be bound in screw post books, 50 to a book. The two copies were vertically rouletted for separation, the original removed from the right. Folding the right side forward and inserting a piece of carbon paper made the original and copy of the certificate. The reverse side (pictures of livestock) was made by folding the right side back under and flipping the book to the left. This Type I copy, obtained by John Hunt, shows a matched pair using serial number 1,355,822. The VICTORY surcharge is about 10mm from the top edge of the paper for certificate and record copies. However, the serial numbers vary. The certificate red number's left edge is 21.5mm from the top and the right "2" 21mm. This compares to the record duplicate copy black

number's measurements of 23mm and 23mm. Only some kind of hand stamped or hand operated machine can produce this type variation. **Figure 11**, shows the top of this record copy, plus inserted at left, the substitute stamp box used for a W-799A used during the JapOcc.

Surviving certificates generally show that ownership copies survived in greater numbers than transfer copies. The range of serial numbers found also confirms this. I was only able to verify this for one year. In 1923, there were 199,866 births (ownership) and 142,575 slaughtered animals (transfer). Thus for 1923, ownership certificates were about 58 percent of the total certificates required. These totals include all three types of livestock that required cattle certificates. As would be expected. 82 percent of the slaughtered livestock were cattle. In 1923, the average price of a horse was P100 and for cattle P50 (no value was listed for a carabao). The sizes of the herds on December 31, 1923 were 1,618,375 carabaos, 873,995 cattle, and 291,400 horses and mules. In 1928, total livestock equaled 3,396,134 or a 29 percent increase in the 6 years from 1922. This slow natural herd increase shows why the post WWII slaughter moratorium lasted so long.

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1898 POSTAL RATES OF THE SPANISH PHILIPPINES: INTERNAL MAIL AND MAIL TO SPAIN AND COLONIES

by Don Peterson

One of the real joys of philatelic writing is finding an original reference which can serve as a basis for presenting new information to the collector. It was with great pleasure that I recently received a copy of Spanish Royal Circular No. 13, dated November 9, 1897, Manila, from fellow collector, Antonio Cuesta of Barcelona, Spain. The Circular, issued by Ricardo Rey, Governor General of the Philippines, revised the postal rates and procedures for internal and overseas mail from the Philippines to Spain and colonies, effective January 1, 1898. Subsequently, Ernesto Cuesta (not related to Antonio), a Spanish Cuba collector and researcher from Maryland, translated the Circular and was helpful by providing other related philatelic orders and documents. The 1897 Circular did not address postal rates from the Philippines to non-Spanish countries.

Until now, the 1898 postal rates of the Spanish Philippines have not been fully described in the philatelic press. In "Postal History of the Spanish Philippines, 1565-1898" (2000), Geoffrey Lewis and I, after reviewing many covers and postal cards showing different postal rates, recognized that there must have been a change in the postal rates for interior mail and mail to Spain and colonies, beginning in 1898. However, until now, we were uncertain as to what those rates were. Thanks to Antonio and Ernesto, the new information from Spanish Royal Circular No. 13 brings those rates to light.

Circular No. 13 actually had its origin in a Spanish Royal Decree, dated October 8, 1897, Madrid, which described new postal rates for Cuba, Puerto Rico, the Philippines, and other Spanish colonies, effective January 1, 1898. The new rates were

promulgated in conjunction with issuance of new stamps of a common design showing the effigy ("baby head") of King Alfonso XIII for use in each of the Spanish colonies, also effective January 1, 1898. Following the Decree from Madrid, Governor-General Ricardo Rey, in Manila, issued Spanish Royal Circular No. 13 on November 9, 1897.

The 1897 Circular provides answers to many questions about postal rates in the Philippines in 1898. For example, we now know that the overseas single-weight rate to Spain was 6 centavos; the internal single-weight rate within the limits of a Philippine town was 2 centavos; the internal single-weight rate between towns within the Philippines was 3 centavos; and the postal card rate to Spain was 2 centavos.

However, there were some inaccuracies in the Circular, which resulted by trying to apply the same rates to Cuba, Puerto Rico, and the Philippines. In a February 15, 1899, Report by the U.S. Government, which translated the Circular, it noted several rates which were incorrect for the Philippines, although they were correct for Cuba and Puerto Rico. For example, the 1897 Circular cited a 5 milesimas periodicals (newspaper) rate for "within the limits of a Philippine town," when in fact, the 1899 report indicated it probably was meant to be 1/2 milesimas. However, neither rate was correct for the Philippines. The 5 milesimas rate was too high for "within the limits of a Philippine town." The 1/2 milesimas rate would have been appropriate for Cuba and Puerto Rico, which had stamps of that denomination, but would not have been applicable in the Philippines, which did not have stamps of that denomination. At this point, I am uncertain as to what the newspaper rate was for "within the limits of a Philippine town" in 1898.

Additionally, the 1897 Circular indicated that the printed matter rate and samples of medicine rate for "within the limits of a Philippine town" were 1 centavo and 5 centavos, respectively. The 1899 Report questions those rates and believes they actually were 1 milesimas and 5 milesimas, respectively. I concur with that conclusion.

TABLE 1 is a summary of the 1898 postal rates of the Spanish Philippines, based on the information in the 1897 Circular, as amended by the U.S. Government Report, dated February 15, 1899. It addresses interior mail and mail to Spain and colonies only. This table amends **TABLE XIII-1** and **TABLE XIII-2** in Peterson and Lewis (2000) regarding the 1898 rates.

TABLE 1 1898 POSTAL RATES OF THE SPANISH PHILIPPINES: INTERIOR MAIL AND MAIL TO SPAIN AND COLONIES*						
Destination of Mail	Letter Rate	Postal Card Rate	Periodicals (Newspaper) Rate	Printed Matter Rate	Samples of Medicine Rate	Registered Fee
Within the limits of a Philippine town	2c	5m	?	1m	5m	5c
Between towns within the Philippines	3с	lc	lm	2m	lc	Sc
To Spain	6c	2c	2m	4m	2c	5c
To Cuba and Puerto Rico	60	3с	2m	4m	2c	5c

From Spanish Royal Circular No. 13, Manila, dated November 9, 1897, as amended by the U.S. Government Report, dated February 15, 1899

These rates went into effect on January 1, 1898, and remained in effect until the defeat of the Spanish fleet in Manila Bay on May 1, 1898. However, sporadic use of Spanish Philippine stamps on mail, using these rates, continued until November or December 1899, when the last of the Spanish soldiers left the Islands. The vast majority of 1898 covers and postal cards known to me from various collections and auctions confirm the rates cited in the 1897 Circular.

FIGURE 1. 1898 (April 10) Manila to Cartagna, Spain showing the 12 centavos overseas double-weight rate to Spain (Don Peterson Collection),

I have found several 1898 covers and postal cards which do not conform to the rates cited in the Circular. Some of these were posted using the previous rates in affect between 1890 and 1897. For example, some correspondents continued to apply the 8 centavos registration fee for mail to Spain and colonies in 1898, instead of the new 5 centavos fee. The 8 centavos fee was applicable on all overseas mail from 1879 through 1897, but only on mail to non-Spanish countries in 1898. Other non-conforming rates included some postal cards that were probably philatelic in nature. Also, because there is a lack of surviving examples of newspaper, printed matter, and samples of medicine mail from 1898, it is difficult to confirm those rates indicated in the 1897 Circular.

If anyone has any additional information regarding these rates,

please contact Don Peterson at email: donpet4526@aol.com.

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IPPS MEMBERS: ATTENTION !

APS Stamp Show 2003 will be held in Columbus, Ohio, August 7-10, 2003. IPPS is planning on a MEETING on Saturday of the show. We are on the schedule for an afternoon meeting. The time has not yet been firmed up, nor has the program. If any member in that general area would be willing to serve as a contact person, or if you have some ideas for a program, please let me know.

...Bob Yacano

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