

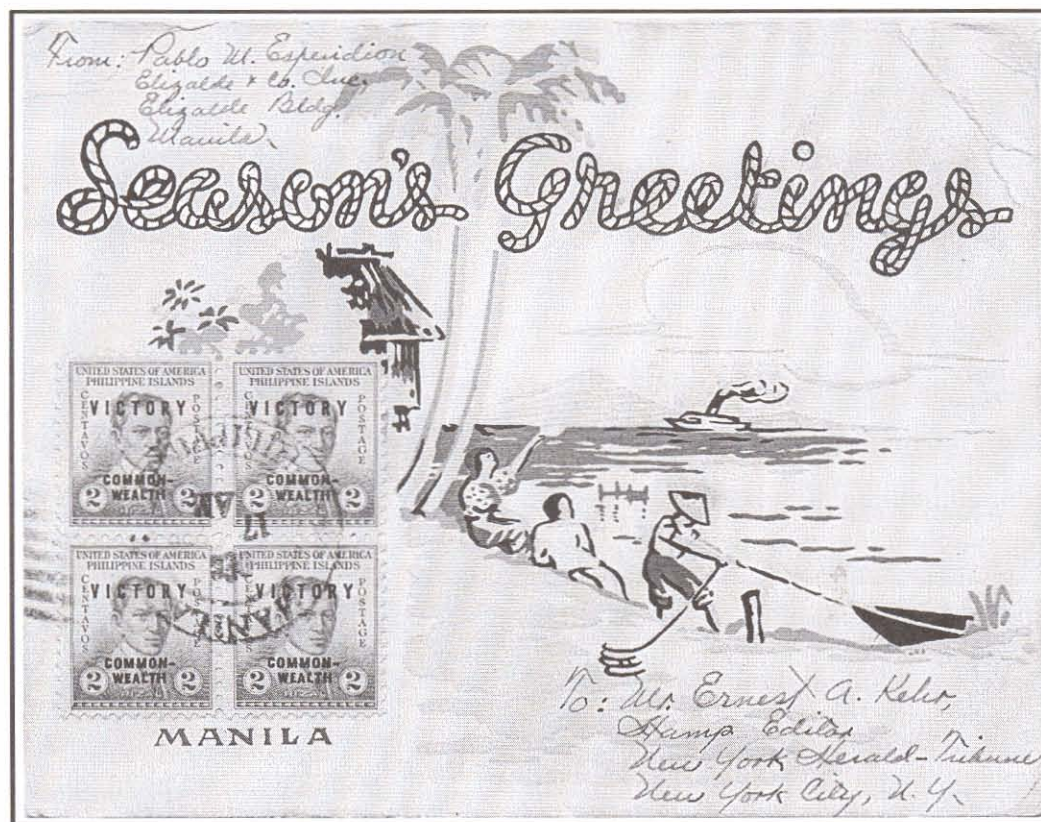
Philippine Philatelic Journal



The Journal of the International Philippine Philatelic Society

Volume XXVIII No. 4

Fourth Quarter 2006



Hand Painted Christmas Card from Pablo Esperidion (famous philatelist) to Ernie Kerr (famous journalist) dated December 17, 1945.

This was the first Christmas after the war, so the VICTORY stamps that were issued January 15, 1945 had a double meaning this Christmas for all Filipinos.

Made of thick cardboard the message on the reverse reads "... and with kindest personal regards to your mother. As ever, Pablo"

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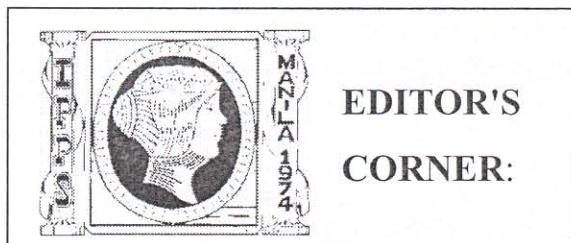
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ANOTHER YEAR NEARLY OVER

And what an interesting year it has been! Washington 2006 is taking on the appearance of a "beginning", not a "culmination" of positives for Philippines collectors. In addition to the number of price changes for Philippines stamps, Scott is now including the Aguinaldo Government issues in Volume 5, along with the other periods of Philippines history (see Don Peterson's review). They are continuing to list the stamps in the Specialized catalogue as well, exposing that many more possible collectors to the challenge of this period. Once again, I want to publicly thank Scott publications for their continued efforts in keeping the Philippine listings current. It is not an easy job especially for the number of countries listed in their catalogues.

Should anyone still have doubts about collecting Philippines material, look carefully through recent issues of the Journal. We have noted Gold medal exhibits, and now our first Grand Award. .. for Philippines material! Add to that an excellent article from Maurice Mishkel, an Australian who contacted me looking for information on Ernie Oesch, and ended up sharing his accumulated information with IPPS. That's what it's all about.

Not to be outdone, IPPS has now entered the 21st century. We have our own **WEBSITE!** Thanks to member Jon Hardgrove, our Webmaster, we are up and running in record time. The site is **www.theipps.info**. We are still discussing possible inclusions, and some interesting ideas have come forward. It is important the Journal remain the primary source of contact between the organization and its members, but this will give us an opportunity to present ourselves to possible new interested collectors. If you have some suggestions for the website please share them: Start by contacting Jon through the site, and we'll proceed from there.

It's dues time: Your renewal form will arrive in a separate mailing. Please check you address to be sure its is correct, enter your email address and drop the form with your check in the enclosed envelope. The basic dues amount is listed as a "Regular Membership." The Contributing and Sustaining Memberships are categories for those who wish to contribute more than the basic membership dues. These categories give us the funds to do the extras, and allow us to keep the basic dues steady without regular increases. The choice is yours, but whatever category you decide, please take care of this soon.

Bob Yacano

Differences between Originals and Reprints of the 1910, 1935, and 1946 Christmas Seals

N.L. Rivera



Figure 1. Seals 14-18 & 24-28 from SPECIMEN 1985 (reprint) sheet.

During the production of the reprints of the 1910, 1935, and 1946 seals for inclusion in the 1985 TB Christmas Seals, the Seals Committee and the artist agreed on deliberately making some visual differences on the reprints versus the originals. Consequently, aside from paper used and separation employed, the reprints are identifiable and can not be confused or mistaken for the originals in the future. **Figure 1** shows the 1985 reprints as they appeared as part of a 50-seal sheet. The 1910 and 1946 reprints are seals #24 and #27 (the 1935 reprints appear only on the souvenir sheet, see front cover PPJ 1st Qtr, 2006). Noted below are the major differences between the originals and the reprints:

1910 Rizal Seals

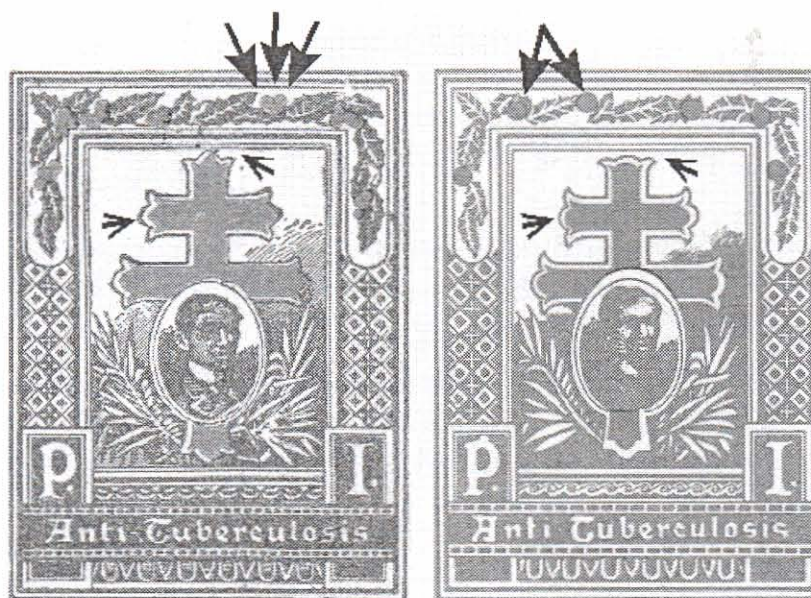


Figure 2. 1910 seal, original (left) and reprint (right).

In the reprint, ends of d-b cross are more rounded and top end does not touch the frame as it does in the original. The berries in the reprint on top frame are single red dots; where in the original these are bunches of much smaller red dots. In the reprint, the shading on Rizal's face is in solid color, but leaving the upper cheeks and forehead blank; in the original, facial shading consists of fine lines, covering the entire face (figure shows no arrows for this obvious difference).

1935 Quezon Strip Seals

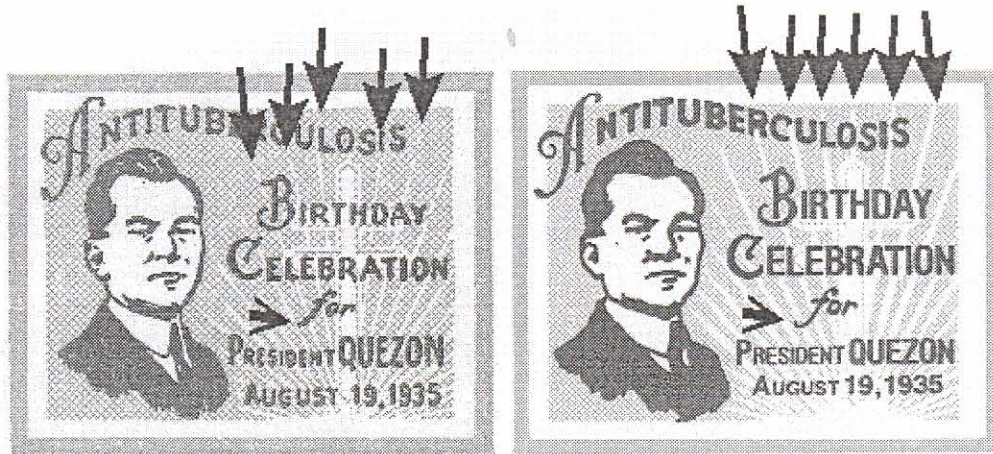


Figure 3. 1935 seal (left half), original (left) and reprint (right).

On the left half, the reprint tail of "f" in "for" curves upward, where in the original this merely goes down. Also, reprints have 6 center rays almost touching top of frame; original has only 5 center rays which are much shorter.



Figure 4. 1935 seal (right half), original (top) and reprint (bottom).

On the right half, reprint cross of "F" in "From" is much shorter; where in the original this almost touches lower toe of letter. Additionally, the white rays are much longer in the reprint.

1946 Seal

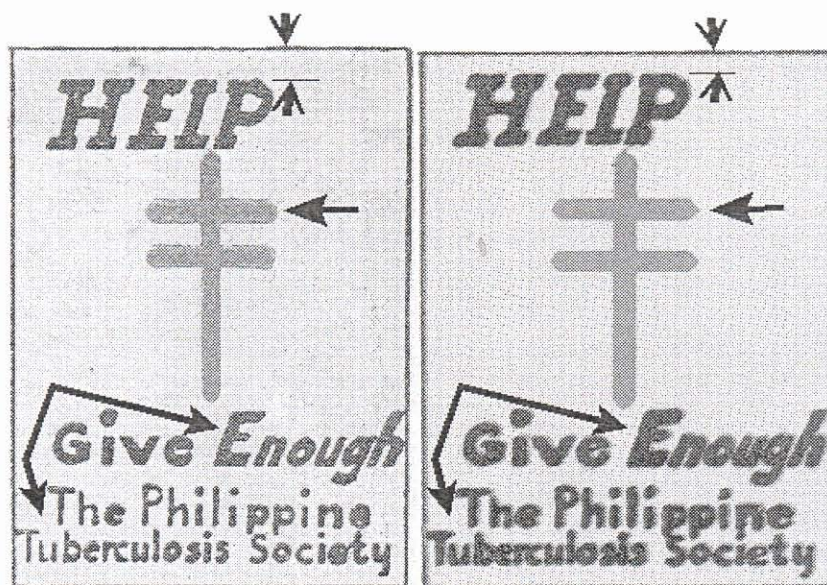


Figure 5. 1946 seal, original (left) and reprint (right).

In the reprint, "HELP" is much closer to top frame than in original. Also, in the reprint, ends of cross bars are pointed (chamfered 45 degrees) while in the original, ends of cross bars are squarish. Finally, in the reprint, words at bottom of seal (Give Enough / The Philippine / Tuberculosis Society) are thicker and bolder than in originals.



Figure 6. 1910 seal on cover, tied by "smutches" in 1911.

Editor's Notes

The author submitted this material as part of his article in the PPJ, 1st Qtr 2006. Space limitations precluded its publication until this issue. **Figures 1 to 5** are courtesy of Doug Lehmann. **Figure 6** belongs to Bill Oliver but unfortunately the seal is not tied. **Figure 7** belongs to Doug Lehmann about which the author states -- "These are extreme rarities." The latter figure is a seal first day of issue (blue seal), the Manila slogan cancellation reads LET'S GO TO PRESIDENT QUEZON'S BIRTHDAY CELEBRATION, AUGUST 19, 1935. It was Manuel Luis Quezon's 57th birthday and his first birthday as President of the just formed Commonwealth.

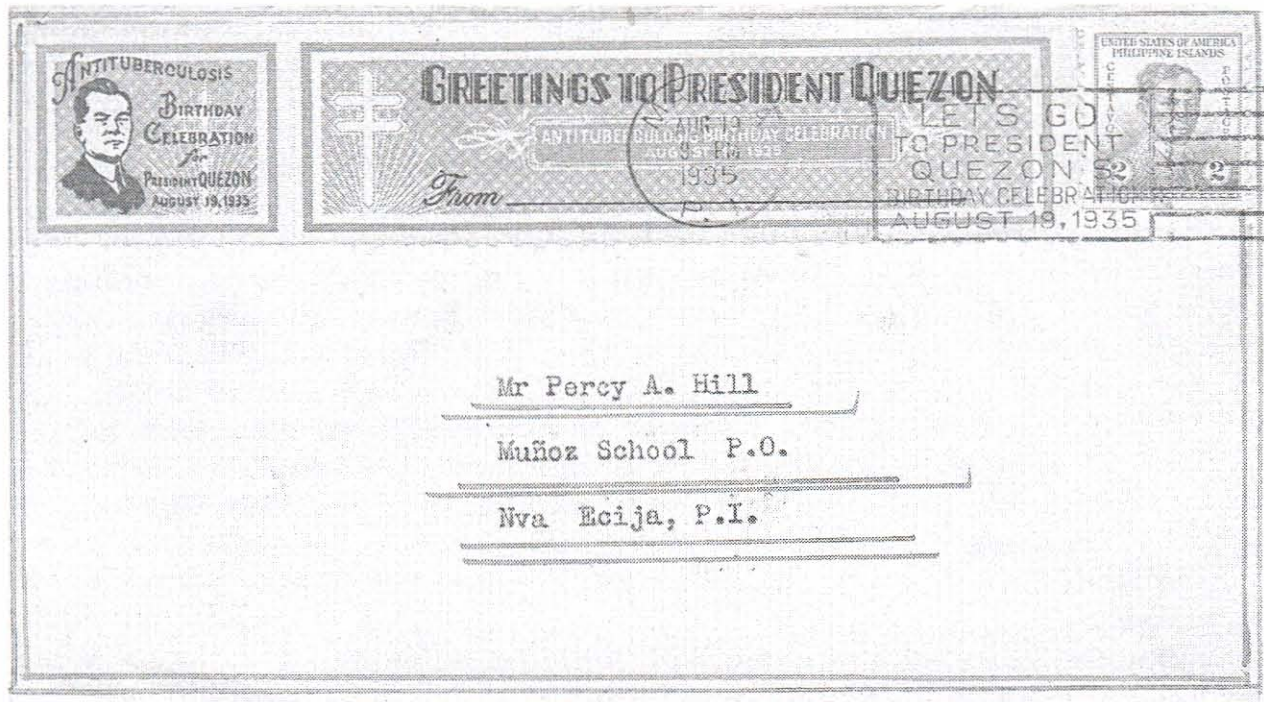


Figure 7. 1935 seal tied to cover on first day of seal issuance

Endnote

¹N.L. Rivera, *Beauty and Values Abound in the Philippines Christmas Seal Collection*, PPJ 1st Qtr 2006. In this issue please correct "19990" to "1990", Section E, Table I, Page 12. Also change "1979" to "1977" in Para 9, Page 15.

Eggleston Speaks and Pounder Exhibits at IPPS Meeting in Chicago

Craig Eggleston presented a slide/talk on everything you wanted to know, and more, about the 2c green and 2c sepia Jose Rizal stamps (Scott #s 461-462 and 497) at the IPPS meeting, APS STAMPSHOW, Chicago, Illinois on August 26, 2006. The slide show, titled "The Wrong Way Jose – The Stamp That Went to War," brought out interesting facts, such as his hair parting the wrong way on Scott # 461-462, the wrong middle initial on Scott # 497, and more. Show-and-tell followed the slide show. A total of 11 IPPS members and guests attended the meeting. **Richard Pounder** had a wonderful one-frame exhibit in the Collectors Club of New York Showcase at the APS show titled "U.S. Stamps on Philippine Military Station Mail, 1898-1903". Following the meeting, the participants dined at Pampanga's Cuisine, one of Chicago's premier Philippine restaurants, with Filipino treats such as Adobe chicken (**Ray Coughlin's** favorite), pincet, Buko Buko, Bilo Bilo, seafood, and an unnamed fish with a large intact head for **Elliott Coleman** and **Craig** (yes, they ate it). **Gary Weiss** ceremoniously enjoyed a Pepsi (no beer at Pampanga's). Fun was had by all.

A CENTURY GONE BY, TEN CENTS TOGETHER AGAIN AT LAST

By Weston D. Burnett and Craig Eggleston

On Thursday, July 28, 1898, in Manila Bay, the U.S. flagship, USS OLYMPIA, had signaled at 7:15 AM "Mail will leave at 4 PM Saturday."¹ The Transport CITY OF PEKIN was scheduled to leave for San Francisco via Nagasaki.² The word was quickly passed afloat and ashore and soon reached the First Infantry California Volunteers in Camp Dewey located three miles outside Manila. Private William A. Wrigley with Company K of the California Volunteers, Eighth Army Corps,³ had a lot of letters to mail and not enough stamps. Army records list him as a Stanford student from Stanford, California.⁴ The Company K unit photo at the end of this article [**Exhibit 5**], includes his clean shaven face in the second row, sixth person from the far left.⁵ He had brought some ten-cent stamps along when he embarked with his unit over two months ago on the troop transports CITY OF PEKIN, AUSTRALIA and CITY OF SYDNEY, which sailed on May 24, 1898 from San Francisco.⁶ Ten cents was far more than the two-cents required postage for soldiers' and sailors' mail from the Philippines and twice the five-cent postage required for international mail. His letters were all addressed to the Dickey Clan in Kalispell, Montana. His solution was to cut each of at least four ten-cent stamps,

¹ USS BALTIMORE's Logbook, July 28, 1898.

² Id at July 30, 1898 reported that the CITY OF PEKIN got underway around 4 PM on Saturday, July 30, 1898. Two other sources confirm that CITY OF PEKIN stopped at Nagasaki enroute and arrived in San Francisco on August 22, 1898, 24 days after leaving Manila Bay. Correspondence Relating to the War With Spain Including the Insurrection in the Philippine Islands and the China Relief Expedition, April 15, 1898 to July 30, 1902, Center for Military History, U.S. Army, Washington, D.C., 1993, Vol. 2 at 749 [hereinafter Correspondence]; San Francisco Chronicle, August 23, 1898.

³ Horace Bachelor, Illustrated Roster of California Volunteer Soldiers in the War With Spain, lists the members of each company including for Company K, "PVT W.A. Wrigley, 20 years old."

⁴ Charles R. Detrick, History of the Operations of the First Regiment California U.S. Volunteer Infantry in the Campaign in the Philippine Islands, at 71 (1899).

⁵ The photo is from Robert W. Dodd's compilation of papers relating to the 1st California kept at the Army War College Library in Carlisle, Pennsylvania.

⁶ Correspondence, supra, at 584, reads: "*First Regiment*. — Organized at San Francisco and mustered into the service of the United States at San Francisco May 6, with 51 officers and 986 enlisted men. Sailed for Manila, P.I. on CITY OF PEKIN, May 25; arrived at Cavite, Manila Bay, June 30; disembarked on July 3; assigned to First Independent Brigade, Eighth Army Corps July 17; left Cavite July 15 and established Camp Dewey, at Tambo, near Manila; assigned to Second Brigade, Second Division, Eighth Army Corps. Participated in battle at Malate trenches July 31 and August 1, and in the assault and capture of Manila on August 13. Assigned to First Brigade, First Division, Eighth Army Corps, by reorganization of Division on October 14. In barracks at Manila doing guard and patrol duty in Manila, Paco, Malacanan, and Pandacan. Participated in campaign against insurgents in the vicinity of Manila Feb 5 to March 21, 1899; expedition to Negros, March 23 to July 4, 1899. Left Negros Island July 16; arrived Manila July 18; left Manila July 26 on Transport SHERMAN; arrived at San Francisco August 24, 1899. Mustered out of the service of the United States at San Francisco September 21, 1899 with 50 officers and 999 enlisted men."

and one Columbian Exposition, diagonally from the upper left-hand corner to the lower right-hand corner and stick them on each envelope. He then presumably went to the mail clerk for Company K or the First Regiment and asked him to include his letters in the mail shipment.

Bisected stamps were prohibited for use at this time.⁷ Bureau bisects can be traced as far back as the ten-cent 1847 issue. Lester G. Brookman's The United States Postage Stamps of the 19th Century (C. 1966) includes the following discussion at page 81 of the first volume: "While no official provision was made for the bisecting of stamps, apparently such use was tolerated by certain postmasters. The earliest known usage of a bisect of this stamp was on May 13, 1848....It is obvious that any bisect, to be of value, must be on a cover."

The U.S. Postal Agent for the Philippines, F.W. Vaille had only arrived in Manila Bay on July 16 with two assistants⁸ and was hard pressed to handle the mail for over 10,000 troops by the end of July. While the "Post Office Department kept supervision and management of the mails; the Quartermaster's Department of the Army undertook their transportation within the camp and to and from the point of departure and arrival; and Adjutants were responsible for the regimental and company collection and distribution."⁹ The California's Regimental or Company K mail clerk may not have known that bisected stamps were prohibited. Moreover, there was a shortage of stamps for use at this time by the soldiers and sailors ashore in the Philippines. Postal Agent Vaille was not able to move his postal supplies ashore until July 30, 1898.¹⁰ Further, he set up at Cavite, not Camp Dewey, a distance of 24 miles. Even when the troops subsequently captured Manila on August 13, 1898 and the U.S. postal service opened the next day in Manila, their supplies did not arrive from Cavite until August 19, 1898.¹¹ These shortages led

⁷ Collector's Club Philatelist, vol. 45, No. 4 as reprinted in Mekeel's & Stamps Magazine, at 34, February 12, 1899, comments on the exhibited bisected Columbian: "The use of the bisected 1893 10-cent Columbian to pay the regular 5-cent rate for soldier's mail is difficult to determine. Bisected stamps were prohibited for use by this time. It could be philatelic use. The possibility exists, however, that there may have been a shortage of 5-cent stamps for soldiers' use in the Philippines when this cover was mailed. Why the 10-cent Columbian Exposition commemorative was used instead of the 10-cent U.S. postage stamps also is difficult to explain. At any rate, the cover went through the mails with no postage due...."

Additionally, in the book, The Trans-Mississippi Issue of 1898, written and edited by Randy L. Neil with Jack Rosenthal, there are two covers at page 80 each with a four-cent bisect with the following comments next to the first: "Bisect of the four-cent stamp was not accepted for postage (note 'Held For Postage' Marking) on the cover from Brooklyn to New York City in 1898. A two-cent definitive was added to send it on its way." And for the second cover "This bisect of the four-cent stamp on this flag machine cancelled cover from Boston to Springfield, Mass in December 1898."

⁸ Mr. Vaille had been appointed Postal Agent for the Philippines on June 6, 1898 and had embarked, along with Mr George Conway, money-order registry, and Mr E.M. Kelly, stamp division, on the Transport CHINA, which departed San Francisco on June 15, 1898.

⁹ Col George S. Goodale, "U.S. Military Postal Stations in the Philippines (1898-1904)" in Norona, Cyclopedia of United States Postmarks and Postal History, Quarterman Publications, Moundsville, West Virginia, at 42-43.

¹⁰ Report of the Postal Agent for the Philippine Island Military Postal Service, U.S. Military Postal Station No. 1, Manila, P.I., October 12, 1898.

¹¹ Id.

the postal service to permit letters to be mailed with postage due on receipt in the United States.¹² Of the 45 reported July 1898 covers from the Philippines, fourteen later had postage-due stamps applied.¹³ There are also five known covers with bisected ten-cent stamps, all from Private W.A. Wrigley.¹⁴

The Private Wrigley's endorsed covers were all addressed to Kalispell, Montana, a relatively small town within 80 miles of each the U.S. Canadian border, Glacial National Park and the continental divide. In the upper left hand corner of each cover was handwritten:

*W.A. Wrigley
Co. K, 1st Cal Vol. Inf
Manila, P.I.*

There were some slight variances from one envelope to the next as to whether he put Co. K first or last on the second line and whether he mentioned Manila, P.I. on the third line. The five envelopes were addressed to: Mr. E.R. Dickey, Mr. Ellis Dickey, Mr. H. Dickey, Mr. Henry Dickey, and Mr. Charley Dickey

According to the 1900 census, the Dickeys of Kalispell were three brothers, bookkeepers, who were living at the same address 29 3rd Avenue. The census included the following additional information: Henry W. Dickey was born in Minnesota in April 1871, Charles K. Dickey was born in California in September 1874 and Ellis S. Dickey was born in Montana in May 1876. Their father had been a preacher, originally from Nova Scotia, later in Nebraska for the 1880 census, who evidently moved around frequently. The brothers remained in Kalispell until at least 1905 as Henry was then working as a bank cashier and the other two brothers had the "Dickey Brothers Grocery" in downtown Kalispell.

For all of the letters, Private Wrigley misspelled "Kalispell" with one "l" instead of two. All five bore the three-line stamped cancel that read:

SAN FRANCISCO
CALA
AUG 22 7 PM '98

¹² Goodale, *supra*, at 43.

¹³ Weston D. Burnett, "Postal Service in the Philippine in July 1898," in Vol 32 *Philippine Philatelic Journal*, at 1,22, 1st Qtr, 2000 [hereinafter referred to as *Postal Service 1898*].

¹⁴ *Id.* at 17. As for the five covers: (a) The bisect ten-cent Columbian Exposition cover appears in an article entitled "100 Years Ago In *Mekeel's*: The Postal Service in Manila," with a separate note for *The Collector's Club Philatelist*, Vol. 45, No. 4, both of which are reprinted in *Mekeel's & Stamps Magazine*, at 34, February 12, 1899: (b) the one addressed to Mr Ellis Dickey is in the Robert Hoge Collection; (c) the one addressed to Mr. E.R. Dickey is in the Craig Eggleston Collection; (d) the one addressed to Mr Charley Dickey is in the Weston D. Burnett Collection displayed in this article; and (e) the one addressed to Mr H. Dickey is in the Weston D. Burnett Collection reprinted in *Postal Service 1898*, at 15 and displayed in this article

This same cancel appears on virtually all of the known covers that arrived that date in San Francisco on the CITY OF PEKIN.¹⁵

On the back, they bore the Camp Dewey cancel with a circular date stamp from Kalispell Montana indicating receipt at 8 PM on August 26, 1898, four days after cancellation of the covers in San Francisco:

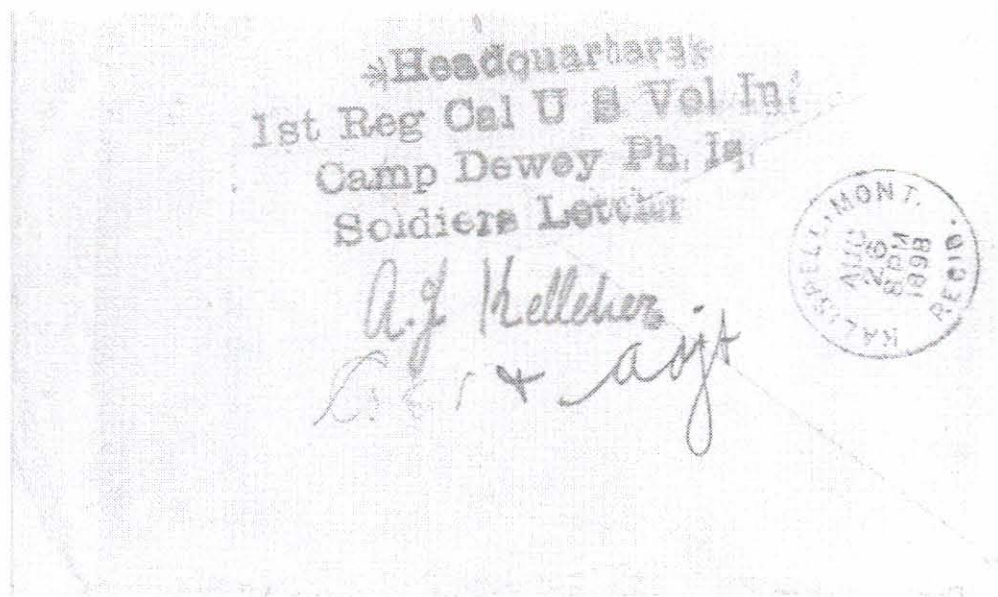


Exhibit 1

Only one of the bisect ten-cent stamps is the lower left-hand portion of the stamp as the other four covers bear upper right-hand bisect ten-cent stamps. That lower left-hand bisect is on the cover addressed to Mr. Charley Dickey [Exhibit 2] and that stamp, when enlarged, is a perfect match for the upper right-hand bisect on the cover addressed to Mr. H. Dickey [Exhibit 3].

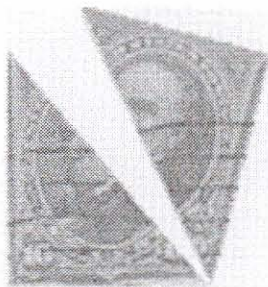


Exhibit 4

Exhibit 4 shows the two bisects. They align perfectly to show that Private W.A. Wrigley's two bisects are reunited again after 108 years. An interesting reunion

¹⁵ Postal Service 1898, at 15-17.

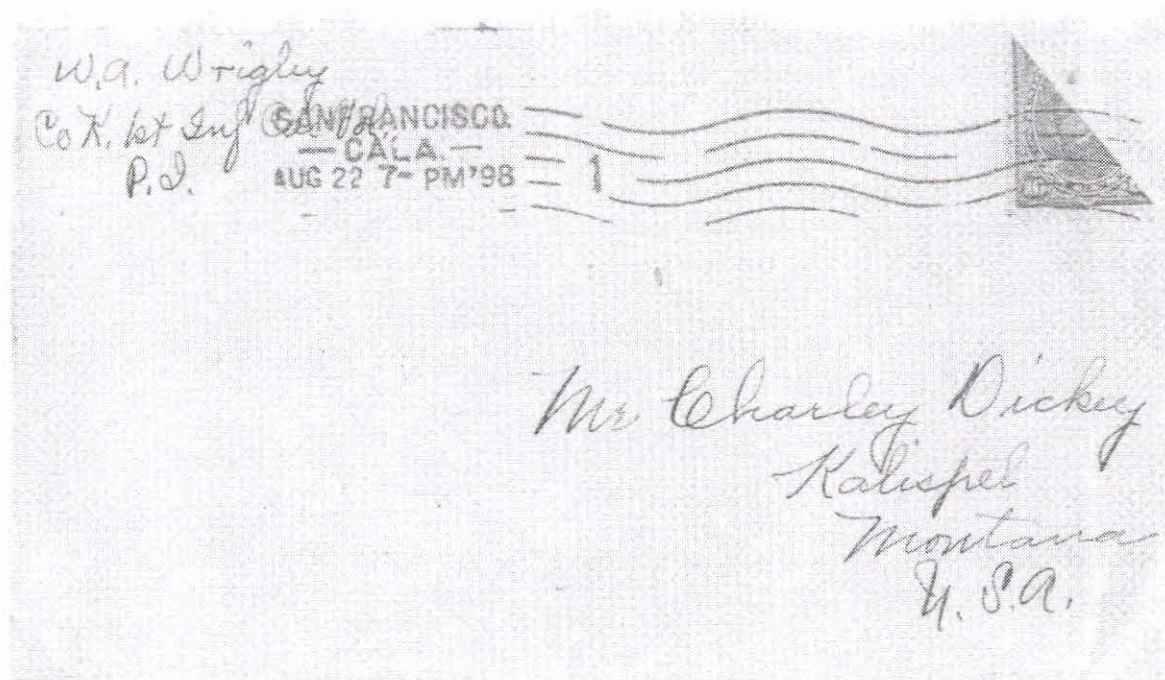
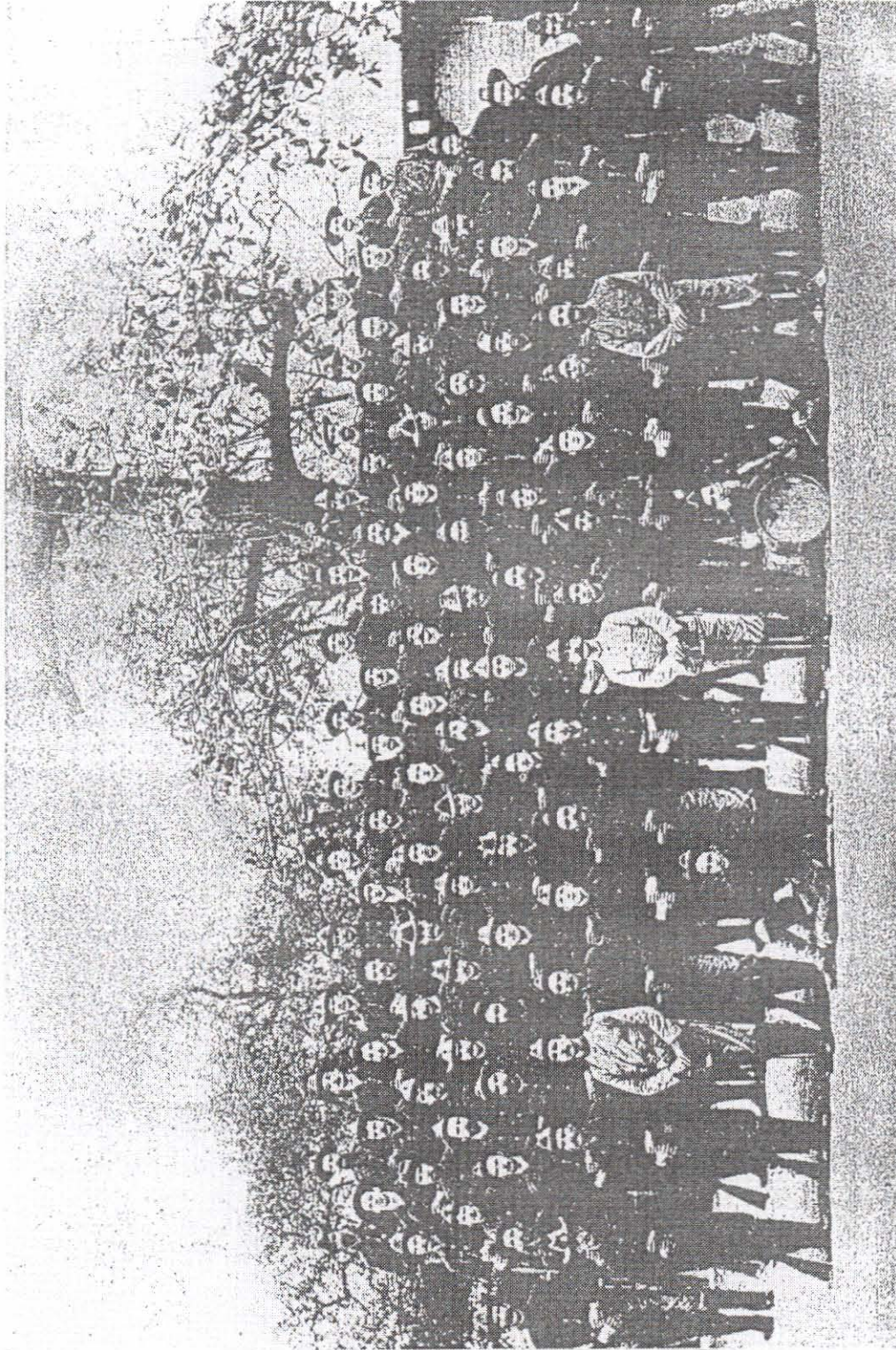


Exhibit 2



Exhibit 3



Company K, First California Volunteers
Exhibit 5

THE AUSTRALIAN CONNECTION ERNEST OESCH, PHILIPPINE ISLANDS

By Maurice Mishkel

Multiple covers to and from Australia have been seen for E.H. Oesch, Mindanao Estate(s) Co., Padada, Santa Cruz, Davao, Mindanao, Philippine Islands, the first being a registered letter with a Caulfield South, Victoria blue registration label. Total postage of 6½d was made up by the 1½d 'Swan' plus the 'FIVE PENCE' overprint on the 4½d KGV head, cancelled by a CAULFIELD SOUTH/ 18 NO 31/ VIC postmark. There was also a purple STA. CRUZ, DAVAO P.I./ DEC/ 14/ 1931/ REC'D reception mark (**Figure 1**).

The reverse had 7 markings, the Caulfield South originating postmark, a same day transit mark of CAULFIELD/ 18 NO 31/ VIC, two registered postmarks of Melbourne and Sydney, plus a purple transit FOREIGN (MAIL SECTION) / DEC/ 8/ 1931/ MANILA POST OFFICE, the identical Santa Cruz reception mark seen on the front, and a boxed REGISTERED/ SANTA CRUZ/ DAVAO P.I./ DEC 14 1931 reception mark (**Figure 2**).

The second cover was sent with a boxed SYDNEY/ N.S.W/ 3 PM/ 1 MR/ 1931/ POSTED/ INTER-STATE BOX roller cancel on an inadequate green 1d KGV head. A large red penned manuscript T 4^d as well as a faint purple POSTAGE DUE/ COLLECT FEE and two purple reception postmarks STA. CRUZ, DAVAO P.I./ REC'D, one of which canceled the single brown-red 4 and a pair of the 6 centavos Philippine postage dues (**Figure 3**).

Compared to the first cover's transit time of 26 days, the second took more than six months to complete its journey. The reverse had the identical purple Santa Cruz reception mark of SEP/ 5/ 1931 as well as the 2-line Postage Due/ Collect Fee (**Figure 4**).

Search at the Philippine philatelist website found 3 more covers of Australian interest. Oesch frequently used Philippines booklet panes on covers. The first postmarked December 1, 1930 had a pane of the 2c Rizal green on the 4c carmine McKinley, and was sent to the Sydney suburb of Willoughby, the front having a manuscript reception of December 22, 1930 (**Figure 5**).

The next cover had 2 Philippines booklet panes (1c and 2c) on a 2c green pre-stamped cover (the proper 38c triple foreign registered rate); there were 2 purple markings designating the cover as registered; and, it was addressed to a Mr. Jenkins at Tooraweenah, N.S.W. a small rural "village" with a population of less than 200 (**Figure 6**).

The reverse showed that Ernest Oesch was the Superintendent of the Mindanao Estates Co. The originating Santa Cruz was dated April 23, 1932, the boxed Registered / Foreign Mail Section/ Manila Post Office was applied on May 6, 1932, and it arrived at the Registration branch of Newcastle, on June 6, 1932. There were 2 examples of the Travelling Post Office, T.P.O.1 NTH WEST/*/ UP- 7 JE 32/ 8/ N.S.W. The reason for the 13 days' transit time from Santa Cruz to Manila was not apparent, but it still arrived in Newcastle, N.S.W. in 32 days (**Figure 7**).

The next cover was addressed to the same person in Tooraweenah, had similar markings, similar use of booklet panes, fine reception markings of TOORAWEEAH/ 7 DE 34/ N. S. W on the front in red, and in black on the reverse, as well as double circle transit purple postmark of POST OFFICE/ GILGANDRA NSW on the same date. The cover was registered in Santa Cruz on November 3 and in Manila November 10, 1931 (**Figures 8 & 9**).

Oesch is not an uncommon name in America, and Americans were plentiful and often in authority in plantations in the Philippine Islands in this time period. The Mindanao Estates Co., was a large plantation of coconut palms whose original proprietor was an American named Mr. Walstrom.

A further 20 covers mostly from Oesch to individuals in the Philippines and USA, or received by Oesch from New Zealand, Samoa, Russia, and USA have been seen. I know of only one recipient's name, Dr. W.I. Mitchell of California, a well known philatelist, and I have seen a cover to Mitchell from the same Mr Jenkins of Tooraweenah! This Tooraweenah philatelic connection, and particularly Oesch's frequent use of booklet panes suggested to me a philatelic use. However, Abraham Luspo Jr. in the Philippines Philatelist website, August 31, 2003 stated: "Some collectors will therefore deem them to be philatelic. However, each cover is properly franked and was dispatched by Mr. Oesch as genuine correspondence. This now make the covers commercial in origin."

The University of Michigan has a website devoted to the Philippine Islands, and it had some 40 'hits' concerning Oesch, the majority of which were short letters to the American Chamber of Commerce (A.C.C.) Journal of the Philippines, and were of little interest. The site confirmed he was manager of the Mindanao Estates Company, and in September 1921 he was listed as a new associate member of the A.C.C. who held the position of Superintendent of the Central Luzon Agricultural School (CLAS), and that he had spent a short time in Fiji where he taught the same agricultural principles he used at the Philippines school. When he resigned from the school in 1927, he became the manager of the Mindanao Estate coconut plantation for 13 years.

Oesch published a philatelic paper in the A.C.C. Journal in 1931, which described the history of the P.I. dating back to 1281, up to the ceding of the islands by Spain to the USA, at the culmination of the Spanish American War, when the P.I. became an U.S. Territory on December 10, 1898. He described the stamps and overprints issued since 1854, their catalogues and stamp prices, as well as a short description of P.I. aerophilately.

An obituary was found in the A.C.C. Journal (March 1941): "Ernest H. Oesch, manager of the Davao plantation of Mindanao Estates Inc., stricken with a brain tumor, was brought to Manila and taken to hospital under surgical care, where he died. He was 52 years old, married, and with 3 children, a daughter and 2 sons. He had come to the Philippines as a teacher of agriculture in the education bureau, later going to Fiji under the invitation of the British to introduce there the system of education worked out at CLAS Returning to Manila from Fiji he took up plantation management and among such professionals had no superior. The Mindanao Estates place is a model, largely his personal work in a period of 13 years. Funeral services were held at the Cathedral of St. Mary and St. John, where Mr. and Mrs. Oesch had been married after their meeting in Fiji. Mrs. Oesch comes from Australia, where it is assumed she and the children will now go to live." This final sentence may be a substantial clue in regards to the Australian Connection.

Addendum: In a single month I have seen 6 more philatelic items supporting an Australian connection. The two most important ones are shown. A cover sent to Ernest Oesch care of Mr. A.L.V. Jenkins of Tooraweenah N.S.W. dated 18 SE 1929 is undoubtedly purely philatelic with the late use of the green ½d Tasmanian 'Lake Marion' pictorial plus the 1867 Van Diemens Land imperforate 1d carmine S.G. #29 (**Figure 10**).

Another find was a Lord Howe Island registered cover which had three KGV heads, the red 1½d, orange ½d, a dull ultramarine blue 3d, plus the blue 2½d kangaroo, all 'socked on the nose' with LORD HOWE ISLAND/ MR 12/ 1925/ N.S.W, a red Registration label, and it was addressed to Oesch at the Central Luzon Agri. School, Munoz, Nueva Ecija, Philippine Is. (**Figure 11**).

Acknowledgment: The assistance of Salvacion M. Arlante, University Librarian, University of the Philippines-Diliman is gratefully recognized, for Oesch's biographical information was obtained with his research assistance. I am particularly indebted to Bob Yacano of the USA who shared with me covers from Australia, the Philippines, USA and other world sites, as well as for information concerning the Philippines Philatelist website. The last cover (**Figure 11**) was on Ebay and was provided by courtesy of Sandafayre Auctions.

Editor's note: Ernie Oesch is a familiar name to collectors with an interest in collecting Philippine covers and booklet panes on cover. What is not as familiar is Ernie Oesch, the man. This article explores the Australian connection, and gives us a glimpse into the man's personal history. This article will also be printed **The Journal of the Philatelic Society of NSW**.

Our author is Dr. Maurice Mishkal, a retired professor of medicine in Canada. He is Australian born, and has collected Australian stamps for 70 years. In the past 6 years he has confined his philatelic interests to the postal history of Australian States, with an emphasis on pre-Federation Australian Colonies. He has published more than 50 papers in five Australian philatelic journals in the past six years, and in the past year became intrigued in the philatelic interests of Ernest Oesch and his Australian connection.

Figure 1

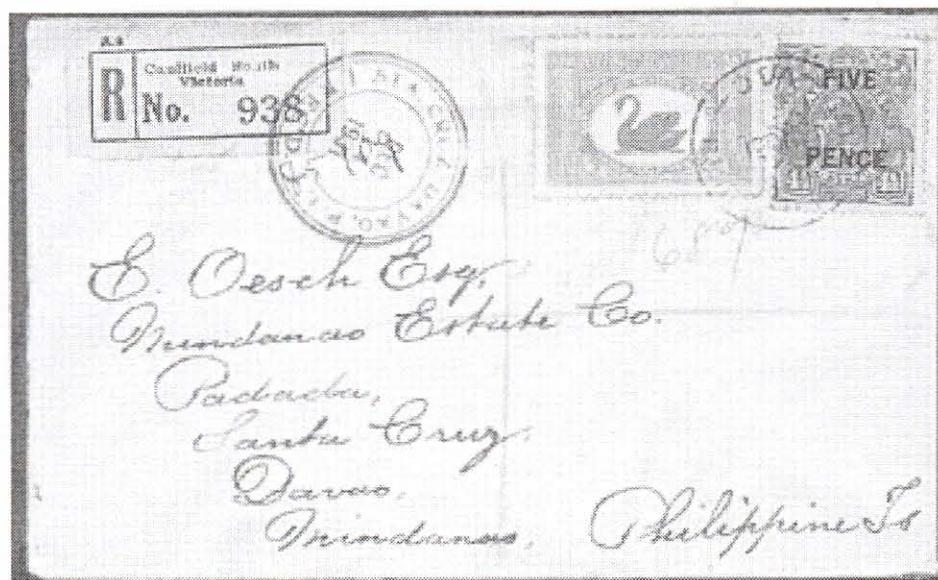


Figure 5



Figure 6



Figure 7

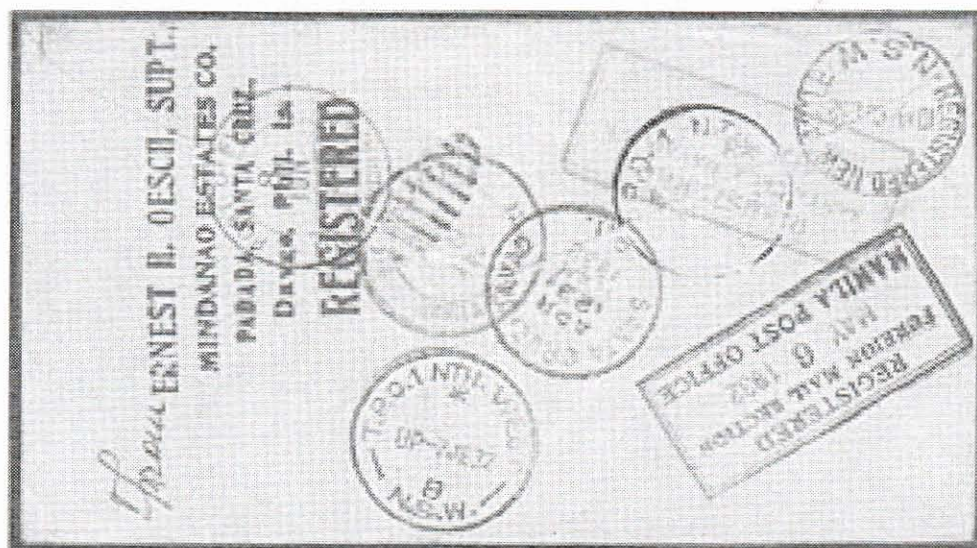


Figure 8



Figure 9

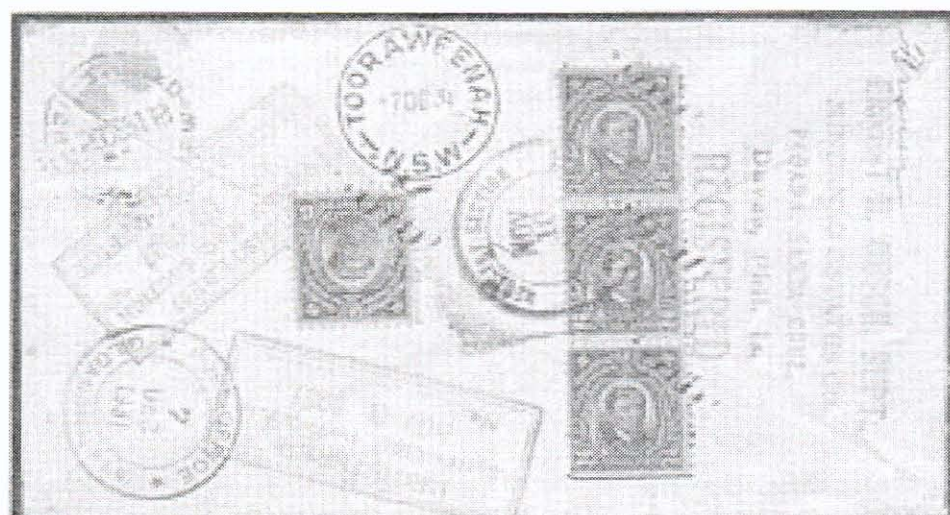


Figure 10

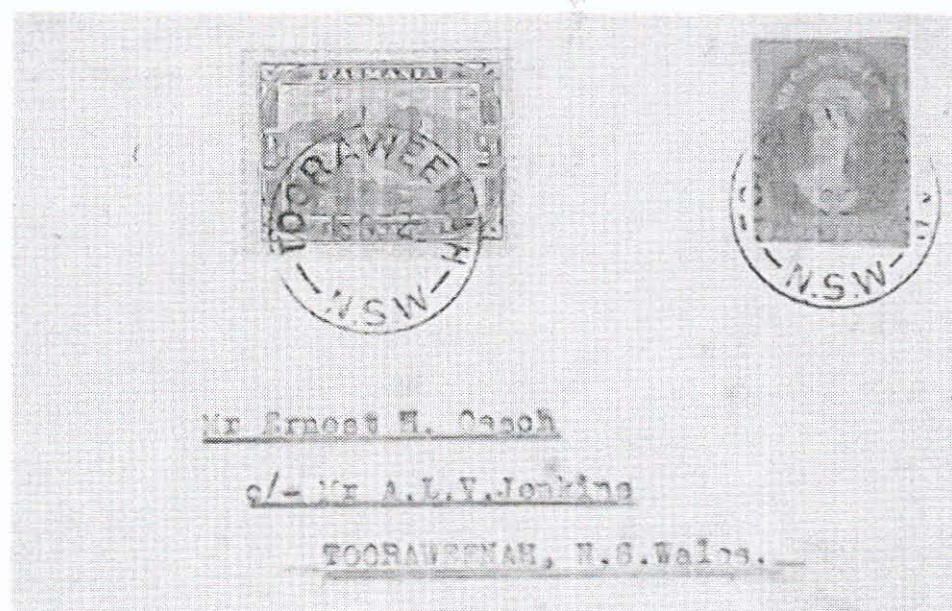
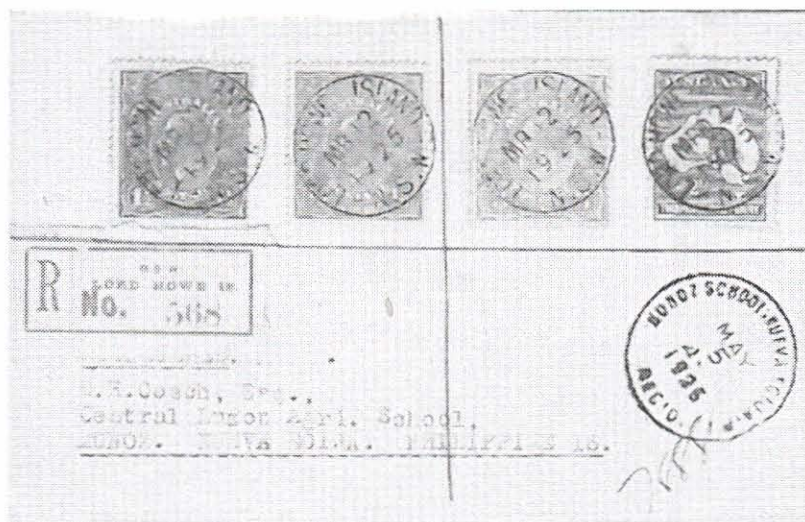


Figure 11



SPANISH PERIOD CORNER

Don Peterson



Earliest Reported Postmark For the 1897 Issues

Early philatelic literature does not identify the first day of issue of the 1897 issues, only that they were released in 1897. These issues include Scott #s 143 (1c claret), # 179 (40c dark violet), # 180 (80c claret); and the surcharged issues (# 181 through 191). I assume that all of the 1897 issues were probably released about the same time. Their usage was short-lived, since they were replaced on January 1, 1898, by stamps with a new "babyhead" design. In my January 1988 article in the *Philippine Philatelic News*, titled "The First Month of Issue of the 1897 Surcharged Stamps", I identified "August 5, 1897" as the earliest reported postmark (ERP). Following its publication, eagle-eye Nigel Gooding reported an 1897 surcharged issue (Scott # 185) with a Manila postmark, dated August 1, 1897. Recently, I found a 40c dark violet stamp (Scott #179) with a Manila cancel, dated **April 26, 1897** – a new ERP for these issues (**Figure 1**). Does anyone have an earlier dated cancel?



Figure 1



THE REVENUE CORNER

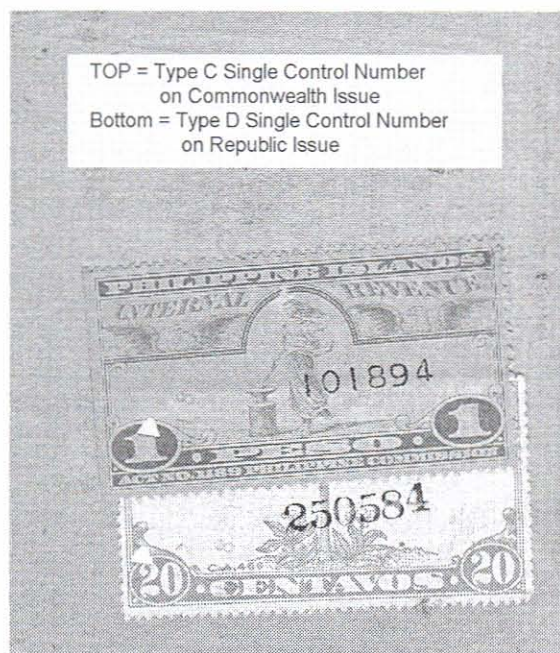
Douglas K. Lehmann



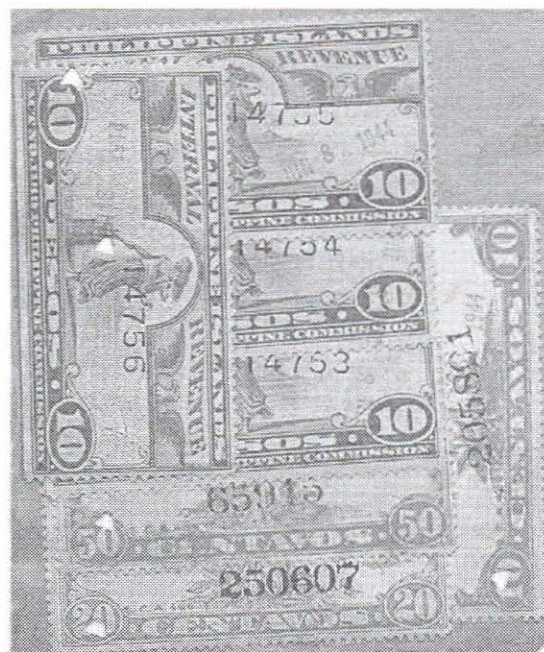
Tong Po Night Club Receipts



In 2004, Eric Jackson purchased from another dealer an accumulation of about 125 documents from the JapOcc era. Starting October, he placed them on sale in his bi-monthly price lists, his website, on eBay, and sold quite a few recently at Washington 2006. There were 51 combinations of stamps on these and he still has about 60 left (many listed on his website). They all are from the Tong Po Night Club during May and June 1944 and printed with a 1943 date with serial numbers over a range of about 1,000 numbers. All have Internal Revenue stamps with a single control number paying a 20% tax. They represent, however, three separate series all issued about Mar-Apr 1944. Two series are the US Commonwealth issues overprinted with a Type C (4 values) or D (8 values) control number. The third is the more common De Facto Republic JapOcc issues (3 values) with a single Type D number. All three series are in this accumulation but only TWO of the single Type C numbers. These two are pictured below and are the only reported copies of this series on document. They were purchased by the author (1 peso value) and John Hunt (four 10 pesos values). They each are mixed use with examples of the Republic series with John's having all 3 series values (10, 20, and 50 Centavos). They are both dated June 8, 1944 and three series numbers apart (18407 and 18410). The single type C series is the most difficult to find of all JapOcc revenue series but this accumulation shows that some more still remain to be discovered.



TOP = Type C Single Control Number
on Commonwealth Issue
Bottom = Type D Single Control Number
on Republic Issue





Forgery Corner

Nigel Gooding



It is always a great feeling when a few of those missing jigsaw pieces fall into place !!! This has happened recently with special thanks to Carl Walske for sharing his knowledge and collection with me. As a result of the recently published handbook on Queen Isabella forgeries, Carl forwarded a wealth of information which has been used to construct this article which I believe adds a fascinating twist to four forgeries that are now assigned to their creators.

1854 - 1863

The Senf Brothers Forgeries

During the 1870s and 1880s, Louis and Richard Senf were partners in the world-renowned firm of Gebroeders Senf in Leipzig, Germany, which was a publisher of stamp catalogs, album books, and periodicals. Beginning in 1884, the first presented facsimiles of postage stamps to subscribers to their magazine, the *Illustriertes Briefmarken-Journal*, as so-called art gifts or supplements (*Kunst-Beigabe*). Each imitation was marked 'Falsch' or 'Facsimile', either in the design or by overprinting. The facsimiles, at first, proved to be very popular. The Senfs also prepared and sold large quantities of them directly to collectors, with or without the 'Falsch' or 'Facsimile' overprint, thereby becoming the greatest producers of postage stamp facsimiles in the western world.

By mid-1887, voices decrying the production of facsimiles began to be raised in collectors' circles. Eduard Blossfeldt, writing in *Der Philatelist* of that year, directly attacked this practice of the Senf Brothers. Through their editor, Dr. A Moschkau, they defended facsimile-making, but the criticism struck home. A poll was conducted among subscribers to the *Illustriertes Briefmarken-Journal*, and early in 1890, the free distribution of facsimiles ceased. The firm nevertheless continued to sell its stock of imitations for the next few years.

Facsimiles of 90 stamps and 4 stamped envelopes were distributed with the Senf Brothers' journal between January 1884 and January 1890. Also, the Senfs produced and sold some forgeries that were not part of the art supplements. A total of four Philippine stamps were produced during this period, as follows: 1854 - 10-Cuartos; 1854 - 1-Real; 1855 - 5-Cuartos; 1863 - 1-Real.



Gooding #2F1



Gooding #4F1



Gooding #7F1

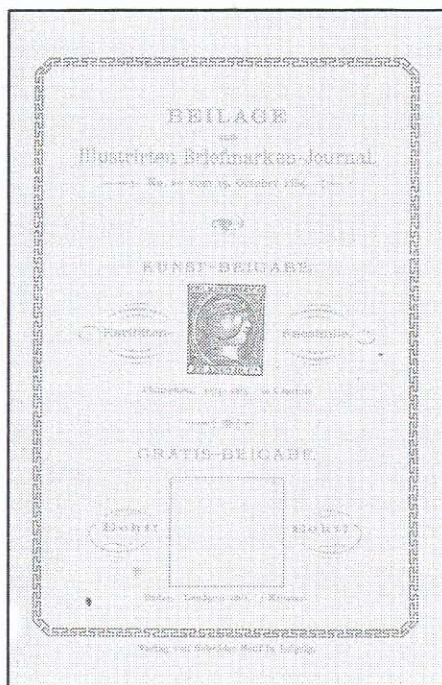


Gooding #16F2

Sheetlets

Each of the four Philippine forgeries were offered imperforate within a large sheetlet.
(*Carl Walske Collection*)

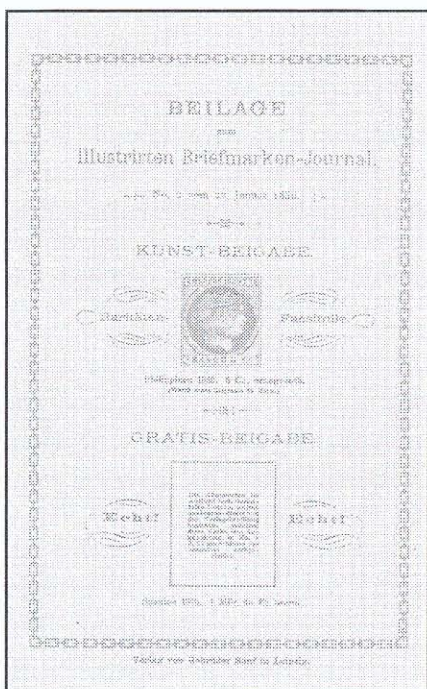
1854 – 10 Cuartos
No 20, vom 15, October 1884



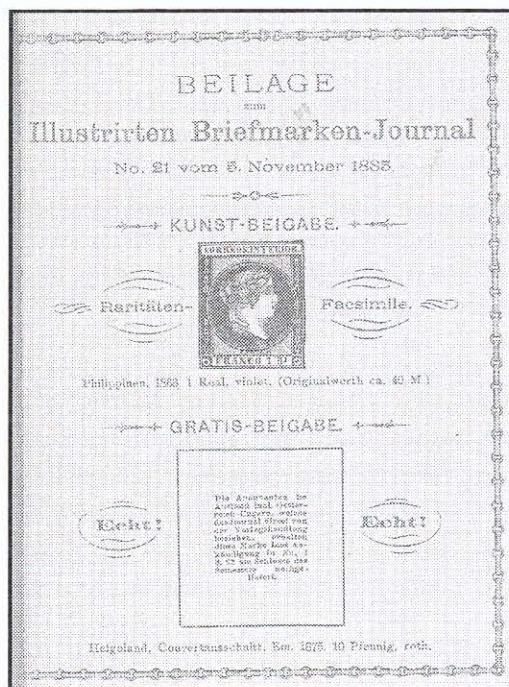
1854 – 1 Real
June 15, 1884



1855 – 5 Cuartos
No 2, vom 22, January 1886



1863 – 1 Real
No 21, vom 5, November 1885



Many Changes to Philippine Listings in 2007 Scott Catalogue

By Don Peterson

In the "Letter from the Editor" in the 2007 Scott Catalogue (Volume 5), James E. Kloetzel devotes considerable discussion of the changes in this year's Philippine's listings, in fact, more coverage than any other country. Most of the 670 value changes for the Philippines occurred in the Spanish period. The strength of the current market for **Spanish Philippine** stamps continues to result in increased values in the Scott Catalogue. Good quality stamps and covers are breaking records, due to increased demand and very limited supply. Many high-priced stamps and/or hard to find stamps are simply not available. Nearly every stamp from Scott #1 through 211, and the newspaper stamps, showed a 10-20% increase for both mint and used stamps. There were also some large value increases, including the change from \$1,250 to \$5,000 for the un-issued 10c black issue (see footnote after Scott # 5); \$8.75/4.00 to \$9.00/16.00 for Scott # 173 mint/used, respectively; and \$1.00/.25 to \$8.00/10.00 for Scott # P6 mint/used, respectively. However, the big news is the addition of two new HABILITADO POR LA NACIÓN overprinted stamps. The first stamp, assigned as Scott # 24A, is the overprinted 5-cuartos orange issue (on Scott # 1). This stamp is listed in Edifil as # 20A. The second stamp, assigned as Scott # 27A, is the overprinted 5-cuartos vermillion issue (on Scott #10). This stamp was described by Don Peterson in the *Philippine Philatelic Journal*, Vol. XVI, No. 3, Third Quarter 1994. Both stamps are as scarce as Scott # 25 and 25A.

U.S. Administration and Japanese Occupation stamps remain essentially the same, although, in my opinion, the 1925-1931 imperforate issues and used Japanese Occupation stamps should have increased in value. Clearly, there has been little market activity for the high-value U.S. overprinted stamps and handstamped "VICTORY" issues. Most sales are below current catalogue value.

One of the biggest changes in the 2007 Catalogue is the relocation of the "**Filipino Revolutionary Government**" listings, which are currently listed in the U.S. Specialized Scott Catalogue, but will also be listed in the Philippine section in Volume 5, in an effort to bring all Philippine stamps "under one roof." The background paragraph for these issues has been revised to recognize that, in addition to Aguinaldo issues, there are other provisional issues from other local governments. Hopefully, in the future, Scott will list the other Aguinaldo issues, which have been used for postal purposes; and the Zamboanga issues, which are listed in Edifil.

Under the **Republic** listings, better illustrations are provided for the National Symbols issues of 1993-1998. Those listings have been extensively re-worked with a minimum of re-numbering (only three items) to make them easier to identify. Additionally, Scott continues the trend to list the same value for mint and used se-tenant pairs, blocks and strips of different stamps, and souvenir sheets.

2007
IPPS Meeting Schedule

In 2007, IPPS is scheduling eight meetings, in conjunction with stamp exhibitions in the U.S. Please check upcoming Philippine Philatelic Society Journals, or contact the IPPS meeting contacts listed below for the latest details.

<u>IPPS Meeting Date</u>	<u>Show/Location/Dates</u>	<u>IPPS Meeting Contact</u>
March 18, 2007 (Sunday, 1:00 PM)	SPRINGPEX , Springfield, VA (March 17-18, 2007)	Doug Lehmann dlehmann@erols.com 703-820-8573
April 29, 2007 (Sunday, 1:00-3:00 PM)	WESTPEX , San Francisco, CA (April 27-29, 2007) Program: Nestor Nunez	Bill Oliver billphil@softcom.net 916-371-6136
June 3, 2007 (Sunday, 1:00 PM)	NAPEX , McLean, VA (June 1-3, 2007)	Doug Lehmann dlehmann@erols.com 703-820-8573
(TBD)	APS STAMPSHOW , Portland, OR (August 9-11, 2007)	Craig Eggleston cae@airmail.net 214-537-9935
September 2, 2007 (Sunday, 1:00 PM)	BALPEX , Hunt Valley, MD (August 31 – September 2, 2007)	Don Peterson dpeterson4526@comcast.net 202-291-6229
November 17, 2007 (Saturday)	CHICAGOPEX , Chicago, IL (November 16-18, 2007)	Dan Ring dring44837@aol.com 815-337-8226

Congratulations!

Rick Miggins, Multi-Frame Grand Award winner at
SESCAL, OCT 13-15, 2006 in Los Angeles, California

“Philippines: 1926 Legislative Palace Issue”

The 10 frame exhibit also received a Gold Medal, the APS Medal for Excellence 1900-1940: Michael Rogers’ Best Asia Award, and the Eugene Garrett Award.
Well done Rick.

The Tax System of Aguinaldo's Revolutionary Government

By Douglas K. Lehmann

Background

Historians owe a big debt of gratitude to Captain John Rodgers Meigs Taylor, 14th Infantry, and Assistant to Chief of Bureau of Insular Affairs (BIA), War Department. In 1899, the U.S. Army directed its fighting forces to capture and collect all documents relating to the Revolutionary Government of Emilio Aguinaldo. All told, they collected 200,000 documents. Captain Taylor volunteered and was assigned to compile and make a report based on them. He had a small staff that set about translating all of them (about 80% in Spanish and the rest native languages). He read them all but found only about 1% relevant. It took him four years to do this task between 1902 and 1906. He made a preliminary report in 1903 and a final report in 1906.

Captain Taylor provided an introduction plus notes on the various documents or a compilation of documents. Today, both Filipinos and Americans could find his narrative possessing a bias and a few parts objectionable. Fortunately, however, the bulk of his works are factual documents including decrees and directives of Aguinaldo and his staff. They represent research gold!

There is irony to Taylor's 1906 report. The BIA had the Government Printing Office (GPO) make a 5-volume galley proof of his final report. However, William Howard Taft (both as Secretary of War and as President) forbade its publication. Taylor made Colonel, retired, and died in 1949 never seeing the government print his report. In 1911, the BIA directed the GPO to make 12 bound galley proof copies, each five volumes. The GPO then redistributed or destroyed the typeset plates. The BIA kept about half of these copies, and over time the other half went to the Library of Congress, the War College, University of Michigan, and eventually, one copy to the Philippines (including the original 200,000 documents). The US copies are available to researchers but the Philippine copy has disappeared. However, in 1971, the Philippines made a reprint that was read from microfilm copies. That version was not sold but given to selected individuals and institutions. This author has examined both the 1906 original and 1971 reprint in the Library of Congress and can only find minor differences such as small typos in dates. Additionally, I find the 1903 work is a good summary of the five volume set.

Situation

This article shows the taxing scheme instituted by the Revolutionary Civil Government of Emilio Aguinaldo and his followers. In this way, surviving tax documents plus mint revenue stamps (or stamped paper) can be identified to specific rates. This was a chaotic period in Philippine history. Manila reverted directly from Spanish to US control and held a good share of the wealth of the country. Aguinaldo introduced his republic to an ever increasing number of former Spanish cities and provinces. In some cases only portions of a province swore allegiance to the new Republic. Many outlining cities stayed Spanish under local control until the US Military Government reached them. Starting February 1899, the US military, through force, started reclaiming cities and provinces back from Aguinaldo to US control. Simultaneous to this, Filipino insurgents were reclaiming property and lands from the Spanish church and citizens. These seizures were accomplished by strong individuals, cities, provinces, and eventually by Aguinaldo's government. Spanish military and citizens were also relocating to designated cities for both safety and return to Spain. Many areas continued to use the Spanish tax system, others changed to the new laws decreed by Aguinaldo, but most provinces did a combination of both. Aguinaldo abolished the tax of vassalage on savage and non-Christian tribes. Additionally, tenants had to pay only half (later changed to two-thirds) the former rent set by the Spanish. These degrees applied to former church lands and property that former users did not always get to use again.

Taxation

Aguinaldo and his constitution believed in the separation of church and state. He needed to define this separation since each institution had separate income gaining sources mostly fees and taxes. This separation was a political nightmare as the Filipinos resented the Spanish friars but were good Catholics.

Aguinaldo took the following steps to make this separation:

- Bacoar, July 26, 1898. Aguinaldo decrees native clergy should support the Revolutionary Government and could collect titles and allowances as promulgated by Archbishop Santa Justa y Rufina.
- Bacoar, August 13, 1898. Secretary of Interior approves the election of a priest in Nueva Eeija (I could not find the regulation that prescribed this continuing process but it is indicative of the highly centralized Aguinaldo government.)
- Bacoar, August 22, 1898. Secretary of Interior directs a civil marriage mandatory and a church ceremony optional, the church could tax the latter.
- Bacoar, September 1, 1898. Secretary of Interior reinforces July 26, 1898 decree urging governors of provinces not to conflict with native clergy.
- Malolos, October 20, 1898. Aguinaldo decrees priests cannot sell wax candles.
- Malolos, October 26, 1898. Aguinaldo decrees church building funds cannot be diverted and must be used for intended purpose.
- Malolos, January 21, 1899. Aguinaldo decrees all Spanish clergy to be expelled from the Philippine Territory (this decree was not carried out but shows the resentment that existed).
- Cabanatuan, Jun 5, 1899. Secretary of Interior directs that fees for religious rites prescribed by the Archbishop are valid. However, no distinction to be made between mestizoes and Filipinos.
- Tarlac, June 28, 1899. Aguinaldo decrees the fees for a marriage as 12 Reals (1 peso 50 centavos) for the priest and 3 pesos for civil registration.
- Tarlac, August 10, 1899. Secretary of Interior directs church funds be invested in the national loan (this loan funded the war effort).

On top of all this, on March 24, 1899 (Malolos), the Secretary of Interior forbade gambling. This action just formalized long held beliefs of the Aguinaldo's government that gambling is a criminal act. Signs of this were seen in a directive of August 16, 1898 (Bacoar) that outlawed young boys' participation in cock fighting, card playing, and other games and instead directed each to develop their body and strength during leisure hours in pursuits such as racing, swimming, drilling, and boxing. No gambling removed a great source of income from licenses, permits, and lotteries. However, for the first year of Aguinaldo's government, expenses were mainly met from war booty and not taxes. Prior to the law of August 10, 1898 (last in previous list), the government freely took church funds and any cash found on a Spanish friar. Plus from a portion of church fees that were authorized (i.e. marriage) a non-specified percentage went periodically to the state.

Tax System

Aguinaldo's government goal desired light taxes, mostly direct versus indirect. Outside of Manila, direct taxes were the main income under the Spanish system. The Spanish poll tax (Cedula) was a direct tax and one of the most onerous. During the previous insurgency against Spain, Filipinos revolted against taxation as much as against the Spanish. Unfortunately for Aguinaldo's government, it was at war and expenditures for the military required a high level of taxation. So the poll tax was kept but re-designated as a war tax and titled a "Certificate of Citizenship". Aguinaldo appealed to patriotism for payment of this tax. **Table I** shows the key provisions of the new and changed taxes.

Aguinaldo's Revolutionary Government Key Tax Decrees and Directives		
Date Issued	Description	Rate
Jun 20, 1898	Legal suits less than 500 pesos	5P
	Legal suits over 500 pesos	1%
	War tax, men over 18 not in military or police force, per quarter (see revision on November 11, 1898)	20c
Jul 16, 1898 (Bacoor)	Commissions to members of councils & juntas	1P
Jul 25, 1898	Import duties, Port of Cavite (suspended Aug 24, 1898 by the US)	5%
Aug 22, 1898	Marriage public announcements (3)	Ea 50c
	Recording civil marriage (revised Jun 28, 1899)	1.5P
	Recording birth or death	20c
Sep 24, 1898 (Malolos)	<i>Continues 1889 Spanish Act for legal documents using surcharged Spanish revenue stamped paper</i>	Varies
Oct 3, 1898	Raises commissions to province officials:	
	Governor	10P
	President	9P
	Council member	8P
	Presidentes	5P
	Vice-presidentes	4P
	Delegate	3P
Oct 17, 1898	Town governmental member	2P
	Goods shipped by railroad at starting point (repealed Nov 15, 1898)	5%
	Export duties at ports (see revision Nov 15, 1898)	15%
Nov 7, 1898	Registration of real property (includes legal description)	1%
Nov 11, 1898	Men over 60 and incapacitated also exempt from quarterly poll tax (see original of Jun 20, 1898)	NA
Nov 15, 1898	Export duties at ports (changed Feb 12, 1899)	5%
Dec 5, 1898	Public documents/petitions to use revenue stamped paper, per sheet	25c
Dec 25, 1898	Decrees cattle transfers (to slaughterhouses) fee used by Spanish stay in force	1P
Jan 20, 1899	<i>Spanish system of taxation reinstituted</i> less changes dated below	varies
Feb 1, 1899	Revenue stamped paper collected and reissued surcharged (limited implementation of this directive). Province agents to receive commission of papers sold.	5%
Feb 12, 1899	War tax on individuals based on property holdings (including cash) collected in two installments per year (replaces June 20, 1898 law):	
	Class 1 - Value over P25,000	100P
	Class 2 - Value between P15,001 to P25,000	50P
	Class 3 - Value between P10,001 to P15,000	25P
	Class 4 - Value between P5,001 to P10,000	10P
	Class 5 - Value between P1,001 to P5,000	5P
	Class 6 - Men over 18 and Value P1,000 and under	2P
	Class 7 - All women over 18	1P
	Class 8 - Soldiers, over age 60, poor, and incapacitated	Free
Feb 12, 1899	Export duties at ports (replaces Nov 15, 1898 law & revised again Mar 31, 1899)	10%
Feb 12, 1899	Burial permits	50%
Feb 12, 1899	Festival license	2P

Aguinaldo's Revolutionary Government Key Tax Decrees and Directives		
Date Issued	Description	Rate
Feb 12, 1899	Pound of meat sold	1c
Feb 12, 1899	<i>Authorizes previous Spanish tax laws</i> less gambling and vassalage (plus re-designated poll tax to a war tax)	varies
Mar 7, 1899	Despite ban on gambling, they cock fights authorized on Sundays (prompted by depletion of Aguinaldo's treasury) NOTE: horse racing was never illegal it could continue under private enterprise with a percentage of admissions going to the state. I leave it to the reader to surmise if private betting occurred in the grandstands.	10% of bets
Mar 31, 1899	Pilotage tax (import and export taxes repealed of Feb 12, 1899)	10%
Jun 28, 1899 (Tarlac)	Recording civil marriage Church marriage ceremony	3P 1.5P
Jul 31, 1899	Registration of foreigners (per year): Chinamen Germans and Spanish	3P 2.5P
Aug 12, 1899	Annual Certificates of Citizenship (war tax), added categories to Feb 12, 1899 law: Generals Colonels to Captains Lieutenants Bureau Chiefs 2 nd class administrative officials Clerks	10P 5P 2P 10P 5P 2P

Table I

Tax Stamps

Revenue stamped paper and adhesive stamps were not used for the collection of all taxes and fees. It is well documented that adhesive stamps (postage-telegraph-revenue) were used inter-changeably. **Table II** shows three sample Province income statements for the years 1898 and 1899. We know many of these fees never used stamps such as fishing licenses or permits and the war tax. This table does show mostly taxes left over from the Spanish. The meat tax is notably the only new revolutionary tax. Cagayan Province still shows some vassalage fees collected from the early part of 1898 that were probably not collected toward the end. The information presented does explain the revenue stamped paper that was issued or surcharged. For those described by Warren (W-336 to W-343), they meet the provisions of the war tax (less the first value of 25c). **Figure 1** shows two of these stamps. The 25c rate, however, meets the rate established for each page of a revenue stamped public document. Most unused documentary stamped paper (Papel Sellado) was in Manila and not available to the revolutionary government, prompting use of blank paper for tax purposes. For state payment documentary stamped paper (Pagos al Estado) (PPJ, 2nd Qtr., 2004) overprinted by the revolutionary government, all values match a war tax class.



Figure 1. Two values of Aguinaldo's revenue stamped paper issue of 1898

Province Snapshots (Income Receipts from Taxes)			
Pampanga July 1-Dec 31 1898 ⁴		Pangasinan 1899 ⁵	
Item	Amt. (P)	Item	Amt. (P)
War tax	13,672	War tax	233,310
Civil suits and fines	330	Chinese poll tax	4,976
Birth registrations	786	Business tax	16,140
Death permits	519	Real property registration	680
Marriage registrations	787	Market fees	9,061
Cattle ownership fees	473	Slaughter house fees	5,716
Cattle transfer fees	346	Meat tax	4,782
Real property registration	1,606	Weights and Measures	709
Meat tax	30	Fishing licenses	915
Market fees	3,057	Bridge/ferry fees	1,687
Ferry fees	225	Vehicle/horse taxes	1,219
Carriages (vehicle & horse)	364	Horse races	289
Slaughter house fees	2,211	Cattle fees	225
Fishing licenses	398	Export fees	3,066
Miscellaneous taxes/fees	192	Certificates	200
Cagayan 1898 ⁶			
Item	Amt. (P)	Item	Amt. (P)
War tax	166,274	Business taxes	38,661
Real property registrations	761	Chinese poll tax	10,282
Vassalage	137	Stamped paper	3,746

Table II

So, one of the best clues to a revolutionary tax document is a place, date, and proper cancellation device. The revolutionary provinces and major cities had handstamp devices made. They usually had some form of the sun and the stars in the center. One warning, these seals (both hand struck and actual device) were sought after as war souvenirs. Many were collected by soldiers and later stamp collectors. In fact, while the 200,000 captured documents were being shifted around, some documents were defaced by the removal of the seal (cut square). These devices were used after the war on various blocks of 4 stamps, many exist mint. **Figure 2** shows a sample from Jala-Jala. If any member has additional information on when and where these were made, please contact the author or editor. **Figure 3** shows a suspect tax document. This figure has only the bottom portion of an authentic document but the date and location are missing from this piece. It deals with real estate and has 8c of postage stamps nicely tied by three Tarlac seals. However, the Communications (Post Office and Telegraph) office seal would normally not be used on a tax document even if all Tarlac offices were in one place. The three strikes (only two needed) are perfectly struck in dark purple, both these aspects are suspect. Additionally, an authentic cancel is known used in December 1899 and it is blue. Finally, the tax for real estate registration was 1%, so this property is valued at 8 pesos. The latter is very unlikely, so, I believe it is solely philatelic.

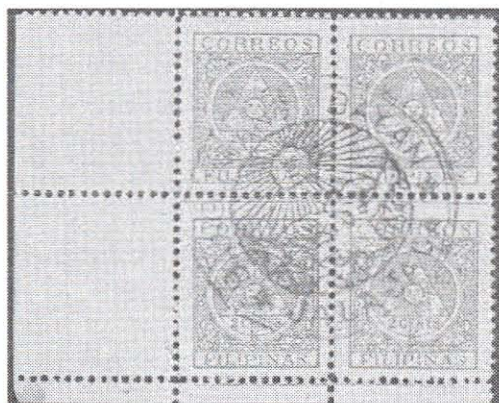


Figure 2. Mint block of Y2 with Aguinaldo revolutionary cancel from Jala-Jala (collection of Bob Yacano).

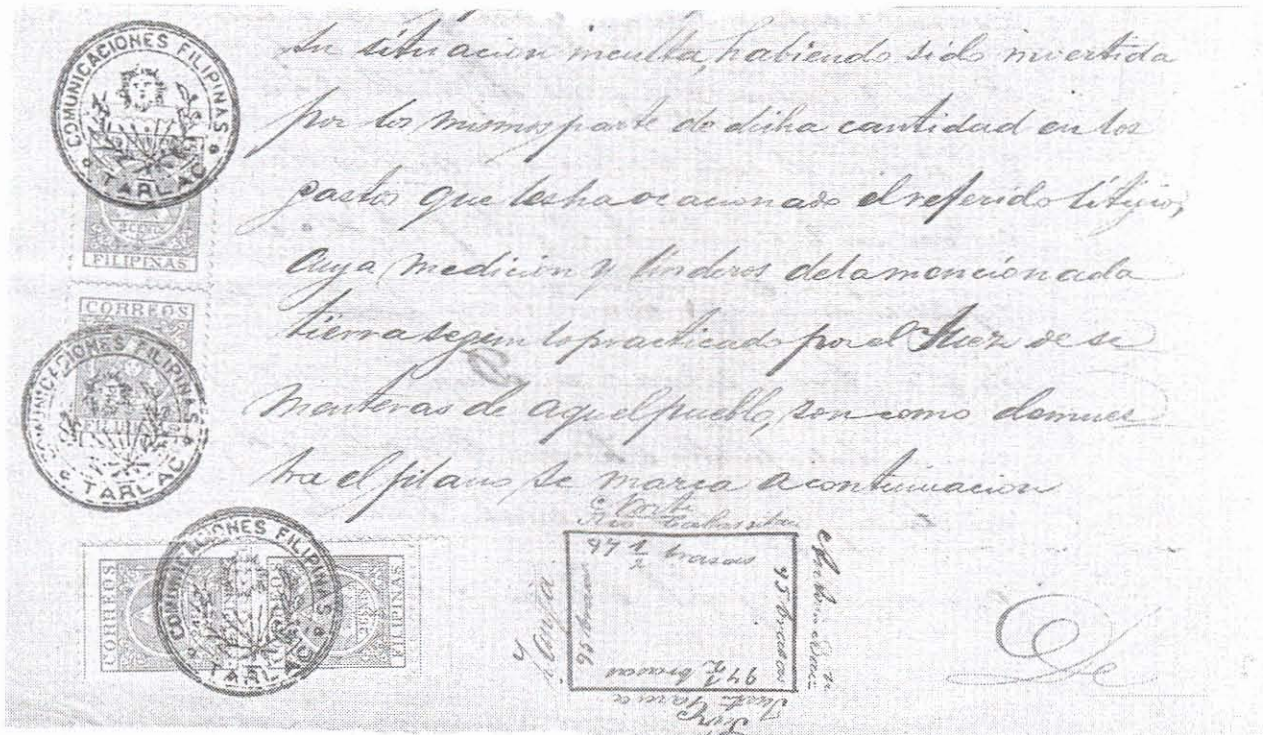


Figure 3. Undated, unknown location, with Tarlac seals tying 4 copies of Y2 (philatelic creation)

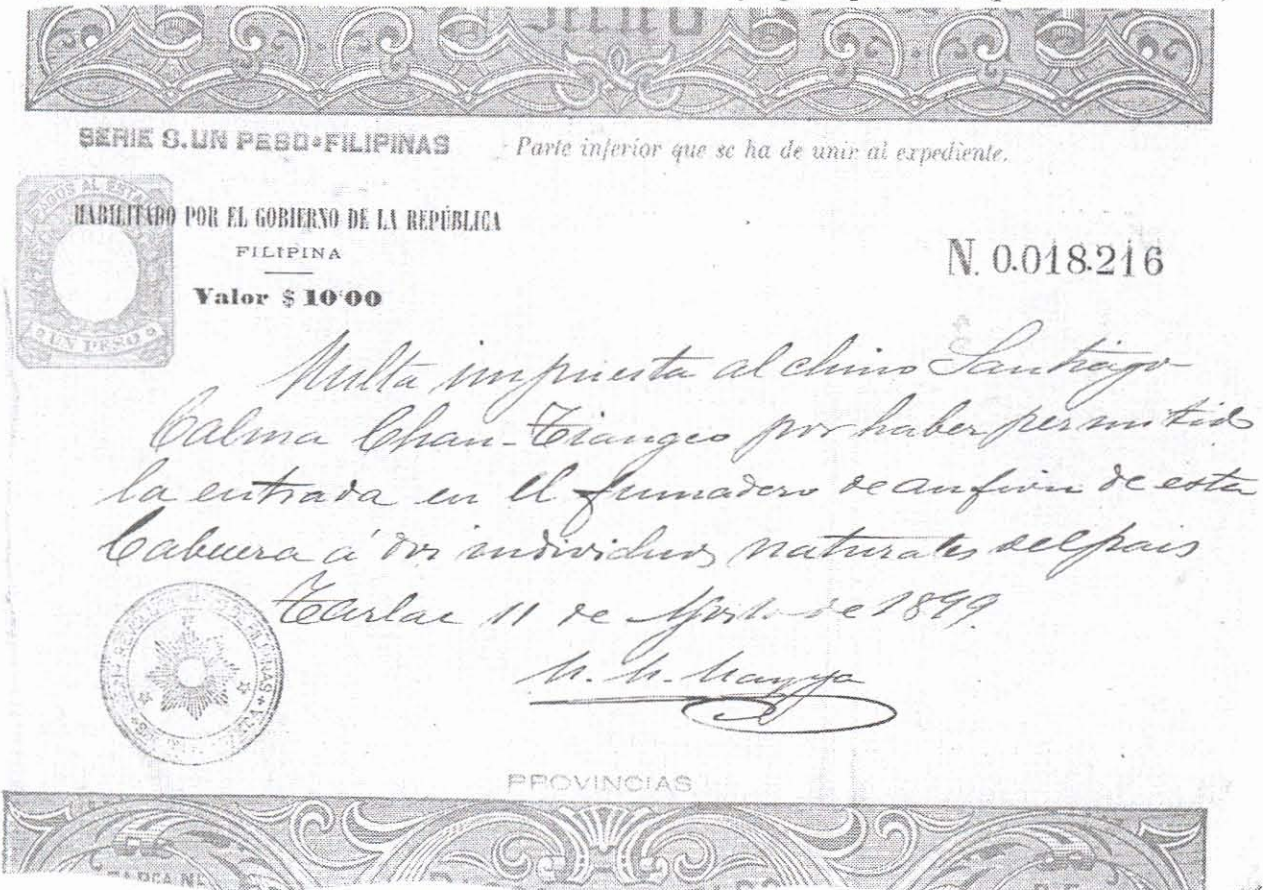


Figure 4. Genuine Aguinaldo Revolutionary tax document (fine), Tarlac province, August 11, 1899.

Figure 4 shows a revalued 10P state payment stamped paper paying a fine for a Chinaman on August 11, 1899 at Tarlac. On this date, Tarlac was Aguinaldo's headquarters. The revolutionary seal is from the Secretary of the Treasury's (Sra. de Hacienda) office, a prominent part of Aguinaldo's staff. This is the only reported used copy of this series and I believe it is genuine in all aspects. So, in conclusion, a tax document, within the proper time frame and location, with a revolutionary cancel is probably authentic (regardless of stamping used). Also expect to find a tax rate based on the Spanish system. In summary, it might be noted that circumstances prevented Aguinaldo from instituting a new tax system. The new government realized that the Spanish tax system really was not that bad after all and people were used to paying the existing taxes and fees.

Revolutionary Jurisdictions (Based on Mailing Lists)		
Location	October 7, 1898 ⁷	August 10, 1899 ⁸
Manila	X	
Cavite*	X	X
Tarlac	X	X
Morong	X	X
Batangas	X	X
Bataan	X	X
Pampanga	X	X
Bulacan	X	X
Pangasinan	X	
La Laguna	X	X
Infanta	X	X
Nueva Ecija	X	X
Marindugue Island	X	X
Tayabas	X	X
District of Amburayan	X	
TOTAL	15	NA
Southern Luzon**		X+
Zambales	X	
Mindoro Island		X
Romblon Island		X
Albay	X	
Ambos Camarines		X
Sorsogon	X	
Leyte Island		X
Masbate Island		X
Samar Island		X
Bohol Island		X
Antique***	X	
Capiz***	X	
Iloilo***	X	
Cebu Island		X
TOTAL	NA	27+
* This is the province, the city of Cavite was under US control		
** Several Provincial Governors		
*** These three provinces form the island of Panay		
Table III		

As to the question of proper time frame, that varies. **Table III** gives one an indication of the size of the growing republic. In this table, I have used the names listed in the mailing lists. These names may have differed from the Spanish and later under the US. Some cities requested transfer to adjoining provinces and some provinces were combined under Aguinaldo. No attempt is made to correlate names to the provinces that exist today. While **Table IV** provides the opposite as the US war campaign expanded and the revolutionary republic shrank. These dates are dates of US battles including mostly victories, many stand offs, and one defeat. The place names are listed exactly as noted in the reference used and no attempt made to revise place names to current names or spelling (for example, Samar is also listed as Zamar). This reference does not list the occupation of places by the military where there was no

Jurisdictions Returned to US Control via Battle ⁹			
Location	Date	Location	Date
Manila Suburbs		Southern Luzon	
Caloocan	Feb 10, 1899	Binang	Jan 6, 1900
Tondo	Feb 23, 1899	Imus	Jan 7, 1900
Guadalupe Church	Mar 13, 1899	Taal	Jan 19, 1900
Pasig	Mar 15, 1899	San Pablo	Jan 21, 1900
Taguig	Mar 15, 1899	Legaspi, Albay	Jan 23, 1900
Santa Cruz	Apr 9, 1899	Lilmanan	Feb 20, 1900
Zapote River	Jun 15, 1899	Isolated Engagements	
San Mateo (recapture)	Dec 19, 1899	Antimonan, Tayabas	Mar 26, 1900
Advance to Malolos		*Cagayan	Apr 7, 1900
Tuliahon River	Mar 25-6, 1899	*Catubig, Samar	Apr 15, 1900
Mariilao River	Mar 27, 1899	*Jaro, Leyte	Apr 15, 1900
Malolos & Malinto	Mar 29-30, 1899	Cullambang, Ilocos	Apr 15, 1900
Advance to San Fernando		Batac (near Iaoag), Ilocos	Apr 16, 1900
Calumpit (Bagbad & Rio Grande Rivers)	Apr 23-7, 1899	Iaoag, Ilocos	Apr 16, 1900
Santo Tomas	May 4, 1899	Catarman, Zamar	Apr 30, 1900
Advance to Tarlac		*Misamis, Mindanao	May 14, 1900
Angeles	Oct 16, 1899	Labo, Camqrines	May 28, 1900
Bamban	Nov 11, 1899	*Ponoranda, Gapan, & Maniolin (Luzon)	Jul 4, 1900
Dagupan Expedition		*Oroquiota, Mindanao	Jul 12, 1900
San Jacinta	Nov 11, 1899	*Torrijos, Mindoro (loss)	Sep 14, 1900
Northern Raids		*Navitas, Laguna	Sep 16, 1900
Manoag	Nov 14, 1899	Ormoc, Leyte	Oct 14, 1900
Santa Tomas	Nov 19, 1899	Looc, Batangas	Oct 21, 1900
Tila Pass	Dec 2, 1899	*Barrio Casucos, Ilocos	Oct 24, 1900
Tangadan	Dec 4, 1899	*Bugasan, Panay	Oct 30, 1900
*Vigan	Dec 4, 1899	*Near Lipa	Jun 10, 1901
		*Balangiga, Samar	Sep 28, 1901
		*Gandara River	Oct 16, 1901
		Bayan, Mindanao	May 2, 1902
		All areas (war over)	Jul 4, 1902
* Filipino attacks of US garrisons or ambushes on US troops. Listed here since after these battles, further attacks did not happen and areas stabilized under US military government.			

Table IV

resistance (for example, Zamboanga, Dec 1, 1899 [Peterson, PPJ 3rd Qtr, 2006]). The exact date the local government abandoned Spanish rules and regulations and adopted US ones is unknown but the process probably started after the battle ended. I leave to others, the documentation, town-by-town, when every jurisdiction of the Philippines first joined the revolutionary government, to when placed under US for postal and tax control.

ENDNOTES

¹John R. M. Taylor, *Report on the Organization for the Administration of Civil government Instituted by Emilio Aguinaldo and his Followers in the Philippine Archipelago*, Government Printing Office, September 5, 1903

²John R. M. Taylor, *The Philippine Insurrection Against the United States*, A Compilation of Documents with Notes and Introduction, Volumes I to V, unpublished (12 galley proofs prepared).

³As footnote 2 but three volumes published by the Eugenio Lopez Foundation, Pasay City, Philippines, 1971.

⁴Provincial Headquarters of Pampanga, No. 1 - Budget of 1898, Section of Revenues and Property, Bacolor, December 31, 1898, signed by Hilario, Alimurum, Henzon, Angeles, and Joven, pg 577, volume 3 of endnote 3.

⁵Statement of receipts from all sources, Pangasinan. 1899. Exhibit 447, Page 576, volume 3 of endnote 3.

⁶Statement of the province of Cagayan during the year 1898 which will serve as a basis for the estimates of the receipts of that province during the year 1899. Tuguegarao, January 14, 1899. Exhibit 454, Page 586, volume 3 of endnote 3, signed by Pablo Guzman, the Councilor of the Treasury.

⁷Letter, Secretary of Treasury to Secretary of Interior, October 7, 1898 reporting names of Province Chiefs, Exhibit 461, page 594, volume 3 of endnote 3.

⁸Tarlac, August 10, 1899. Secretary of Interior directive to governors of provinces telling them that funds and cash belonging to churches be removed from danger of loss by the hazards of war and be invested in the national loan

⁹Extract from Report of the Adjutant General of the Army, 1902, file 4324-14, record group 350, National Archives.

BEWARE!



Genuine



Forgery

While it is easy to discern the “creativity” of the forgery when it is full size and along side the genuine article, imagine having to make a purchase decision from a reduced picture on your computer, especially as part of a larger lot! The rise in catalogue value for used copies of N7 may well have precipitated this “buyer beware” situation.

PRICES REALIZED IPPS MAIL SALE #48 (Closed: April 9, 2006)

The most popular area was the Spanish Philippines. The winning bids below do not include the 10% IPPS fee or P&H costs. Only lots with winning bids are listed. No offers on unsold lots are accepted. **CONSIGNMENTS NEEDED.** Send to Don Peterson, 7408 Alaska Ave., NW, Washington, DC 20012.

<u>Lot #</u>	<u>Price</u>	<u>Lot #</u>	<u>Price</u>	<u>Lot #</u>	<u>Price</u>
1	235.00	11	8.00	32	5.00
2	385.00	12	6.00	34	20.00
3	8.00	13	6.00	60 *	350.00
4	9.00	16	30.00	62	13.00
7	10.00	19	30.00	68	5.00
8	350.00	27	30.00		
9	5.00	31	5.00		
* Includes Lots 36-59.					

PRICES REALIZED IPPS MAIL SALE #49 (Closed: September 17, 2006)

The most popular areas were the Spanish Philippines and unusual material from all periods. The winning bids below do not include the 10% IPPS fee or P&H costs. Only lots with winning bids are listed. No offers on unsold lots are accepted. A total of six consignors participated. **CONSIGNMENTS NEEDED.** Send to Don Peterson, 7408 Alaska Ave., NW, Washington, DC 20012.

<u>Lot#</u>	<u>Price</u>	<u>Lot #</u>	<u>Price</u>	<u>Lot #</u>	<u>Price</u>
1	41.00	13	22.00	29	5.00
3	10.00	15	31.00	32	4.00
4	26.00	16	20.00	33	4.00
5	14.00	17	13.00	34	10.00(tie)
6	30.00	18	6.00	35	60.00
7	22.00	19	6.00	38	12.00
8	22.00	20	8.00	51*	130.00
9	22.00	21	100.00	74**	90.00
10	30.00	22	26.00	77	6.00
11	15.00	23	10.00	81	15.00
12	22.00	25	41.00	83	20.00
* Includes Lots #40-50					
** Includes Lots #52-73					

INTERNATIONAL PHILIPPINE PHILATELIC SOCIETY

CLOSING DATE: 1:00 PM, EST, JANUARY 7, 2007

MAIL SALE No. 50

TERMS OF MAIL SALE

Sellers

1. Owners should provide complete lot description information and a minimum (starting bid) when submitting material to the auctioneer. Minimum bid for each lot is \$3.00.
2. The auctioneer is not responsible for errors and omissions.
3. All unsold lots will be returned to the owners, unless otherwise instructed.
4. Send material with lot descriptions and minimums to Don Peterson (see address below).

Buyers

1. All lots will be sold to the highest bidder at the NEXT BIDDING INCREMENT OVER THE SECOND HIGHEST BID. The auctioneer's decision shall be final. Bidding shall be in U.S. dollars.
2. In the event of a tie bid, the earliest bid posted shall be the winning bid.
3. The auctioneer reserves the right to reject unrealistic bids or withdraw any lot.
4. All Catalogue numbers are Scott. "W" numbers are Warren. "L" numbers are Lehmann.
5. The minimum bid is the "starting bid".
6. Bids can be submitted by regular mail or by e-mail. Your name and address must be provided and readable to be accepted. No telephone bids will be accepted. E-mail bids are encouraged.
7. No bids shall be accepted later than the closing date and time. No offers on unsold lots are accepted.
8. Successful bidders will be invoiced for successful bids, including postage and handling (minimum of \$1.00) and a 10% buyers fee to IPPS.
9. Lots will be sent First Class Mail. If the total purchase is over \$50.00, the lots may be sent insured. Overseas lots may be sent by registered mail if over \$50.00.
10. Payment is due within 10 days after receipt of invoice. Payment shall be made by check or money order only (no cash), payable to: Don Peterson.
11. Lots incorrectly described may be returned within 5 days of receipt, except for lots graded "average" or below, listed "as is", or with a bid of less than \$10.00. These lots cannot be returned for any reason.
12. Bidding increments are as follows: \$1 for bids \$3 through \$99; and \$5 for bids \$100 and higher.
13. The placing of a bid constitutes acceptance of the above terms. Send check or money order payable to Don Peterson to:

Don Peterson
7408 Alaska Ave., NW
Washington, DC 20012
E-mail: dpeterson4526@comcast.net

Lot #

Starting Bid

SPANISH PERIOD STAMPS.

- | | |
|---|--------|
| 1. 15, Mint, 4-M, NG, VF. Bartels #C17.2 Forgery. | 12.00 |
| 2. 18, Mint, 4-M, NG, LH, F-VF. Cat. 250.00. Beautiful stamp. | 150.00 |
| 3. 20, Mint, 4-M, OG, HH, F. Cat. 140.00. | 70.00 |
| 4. 27, MNH , NG, 4-M, F-VF. Cat. 300.00. Very scarce MNH. | 200.00 |
| 5. 28, Used, 2-M, F. Cat. 40.00. | 20.00 |
| 6. 30, Used, 4-M, F-VF. Cat. 30.00. | 15.00 |
| 7. 33, Mint, OG, LH, 4-M, VF. Cat. 150.00. Beautiful stamp. | 125.00 |

8. 34, Used, Minor thin, 3-M, F. Cat. 19.00.	8.00
9. 38, Used, 4-M, VF. Cat. 14.00.	10.00
10. 40, Used, Pair , fiscal cancel, VG. Cat. 9.00.	4.00
11. 43, Mint, NG, F. Perforated Blue Proof .	50.00
12. 44, Mint, NG, VF. Beautiful color . Cat. 120.00.	60.00
13. 46, Mint, OG, LH, VF w/ minute smudge LL. Perforated Carmine Proof .	30.00
14. 53, Mint, OG, LH, VF. Cat. 200.00.	150.00
15. 59, Mint, NG, LH, VG. Cat. 67.50.	25.00
16. 93, Mint, OG, LH, F. Bartels #C123.1 Forgery .	20.00
17. 97, Used, Telegraph hole-punch, F. Cat. 35.00.	15.00
18. 122, Mint, OG, LH, F. Bartels #C107.1 Forgery .	12.00
19. 129, VG w/ manuscript forgery mark. Bartels #C119.1 Forgery .	15.00
20. 138a, Used, VG w/ Peterson Type 6 CERTIFICADO cancel. Scarce usage.	3.00
21. 143, Used, VG w/Peterson Type 6 CERTIFICADO cancel. Scarce usage. Cat. 25.00.	12.00
22. 150, Used, F w/ Peterson Type 8 Flaw (colorless chip on "P" of "FILIPINAS").	12.00
23. 189, Mint, OG, LH, F-VF. Cat. 35.00.	18.00
24. 1897 Issue. Reprint , Mint, OG, LH. 20c Violet on 25c Brown . Scarce.	20.00
25. 195, Used, VF. Cat. 30.00.	15.00
26. 195, Mint, NG, LH, F w/ Peterson Type 5 MUESTRA specimen overprint. Scarce.	12.00
27. 197, MNH, F. Gutter Pair . Very nice.	6.00
28. P2, Used, VF w/ 1 missing perf. on LR corner. Cat. 21.00.	10.00
29. P3, Used, Minor thin, F. Cat. 21.00.	8.00

AGUINALDO/PROVISIONAL STAMPS

30. YP1, Used, Pair w/ margin, F w/ interesting cancel. Cat. 20.00.	12.00
---	-------

U.S. ADMINISTRATION PERIOD STAMPS.

31. 223, Used, 1 pulled perf, otherwise F. Cat. 275.00.	130.00
32. 241b and 242b, Used, F. Two different Booklet Pairs .	20.00
33. 282 (Perf. 10), Used, VG, straight edge w/ CBI perfin.	15.00
34. 290e and 291b, Used, VG-F. Two different Booklet Pairs .	10.00
35. 291, Used, F w/ Warren Control Type 5 (R.S. – Rambler Shoe). Violet. Scarce.	15.00
36. 294, MNH w/ "M.M" engraver's initials (in blue). Scarce.	10.00
37. 325, Mint, OG, LH, VF. Cat. 47.50.	24.00
38. 485, Used, VG, straight edge w/ overprint shift to the left.	3.00
39. 461, MNH Block of 4, VF w/ Mis-formed period after "O". Re-occurring Flaw.	5.00
40. 461, MNH, Block of 4, F w/ Ink Blot on LL stamp.	5.00
41. 461, MNH, OG, Two full sheets of 100, one with plate #145416 and the other with	10.00

U.S. ADMINISTRATION PERIOD COVERS AND FIRST FLIGHTS

42. 240, 11/14/1906 Manila to U.S. Stamp close to cover edge.	5.00
43. 10/28/16 4c carmine McKinley on post card to U.S. w/ Earliest Known Postmarked Flag cancel . F.	10.00
44. 485-493 w/ 7/21/45 Cebu P.O. FDC cancel (blue) to U.S. VF.	3.00
45. Two Covers , # 485-491, 493, and # E10 9/2/45 Manila to U.S. w/ V-J Day cachet (blue-green), and another cover, but w/ # E10a instead of # E10, VF.	6.00

U.S. ADMINISTRATION POSTAL STATIONERY

46. U8 (UPSS 12). Mint, VF.	3.00
47. U30 (UPSS 44c) and U41 (UPSS 106a). Mint, VF.	3.00
48. UX23 (UPSS S27). 7/21/45 w/ Cebu P.O. FDC cachet (blue) to U.S. VF.	3.00
49. UX23 (UPSS S27). 9/2/45 V-J day cachet (blue-green) Manila to U.S. VF.	3.00
50. UX23 (UPSS S27a). 10/20/45 First Ann. D-Day Leyte cachet (blue-green) to U.S. VF.	3.00
51. UX23a (UPSS S28a) and # 492. 4/16/45 w/ Manila P.O. FDC cachet (blue) and C.C.D-10 censor mark. VF.	3.00
52. UZ3 (UPSS OS3) Mint, VF. Cat. 13.00.	5.00
53. Lots #46 through 52. Total \$23.00 (Group Savings of \$11.00)	12.00

JAPANESE OCCUPATION PERIOD COVERS

54. N29 on 12/21/43 Christmas envelope w/ concession notice (violet). See Figure 69 in Garrett (page 96). 5c posted instead of the authorized 2c rate. Clear readable notice. Great exhibit cover.	20.00
--	-------

REPUBLIC PERIOD STAMPS

55. Large Collection Mounted on Pages. 1946-1976. F-VF. All in mounts. 95% complete. 90% MNH, 10% Mint w/ LH. Includes S/Ss and BOB. Cat. \$700.	150.00
--	--------

REPUBLIC PERIOD SPECIMENS. All are MNH and are increasingly hard to find. Several sources indicate only 500 or less printed of each.

56. 1708-09	18.00
57. 1710, S/S	50.00
58. 1827-33 (7 stamps)	28.00
59. 1835-41 (Does not include #1839A) (7 stamps)	40.00
60. 1843-46	30.00
61. 1885-86	12.00
62. 1887, S/S	20.00
63. 1896-1903 (8 stamps)	70.00
64. 2953	4.00
65. 2967a-d, Block of 4	40.00
66. 2968a-d, Block of 4	40.00
67. 2969, S/S	45.00
68. 2970, S/S	45.00
69. 2971-76 (6 stamps)	20.00
70. 2978	4.00
71. 2979a-j, Block of 10	70.00
72. 2980a-d, Block of 4	40.00
73. 2981a-d, Block of 4	40.00
74. 2982, Pair (Dove flying left)	10.00
75. 2982, Pair (Dove flying right)	10.00
76. 2984, S/S (Dove flying right)	35.00
77. 2984b, S/S (Dove flying left)	35.00
78. 2985	4.00
79. 2986-87	8.00
80. 2988-91	16.00

81. 2992a-f, S/S (6 stamps)	50.00
82. 2995a-c, S/S	30.00
83. 2996a-c, S/S	30.00
84. 2997-3000	16.00
85. 3001, S/S	12.00
86. 3002-03	12.00
87. 3003a, S/S	20.00
88. 3004-05	12.00
89. Lots #56 through 88. Total \$916.00 (Group Savings of \$216.00)	700.00

REPUBLIC PERIOD POSTAL SLOGAN CANCEL COVERS. Postal slogans, particularly for dated events, are scarce. Some were in use for only 2-5 days.

90. 7/9/49 on red 2c Rizal postal card. "CHARTER NIGHT JUNE 19, 1949 MANILA LIONS CLUB". Unaddressed. VF.	6.00
91. 12/4/49 w/ # 535. "FAMILY WEEK DECEMBER 1-7, 1949 HEALTHY FAMILIES MAKE A STRONG NATION". Manila local cvr. VF.	4.00
92. 2/7/50 w/ #504 and 527. "HELP 1950 NATIONAL FUND CAMPAIGN PHILIPPINE NATIONAL RED CROSS". Manila to U.S. commercial cvr. VF.	4.00
93. 4/15/51 w/ # 554. "ATTEND NATIONAL CONVENTION OF FILIPINO BUSINESSMEN BAGUIO-APRIL 28 TO MAY 1, 1951. Unaddressed. First day of cancel use. VF.	3.00
94. 6/25/51 w/ #550 (2) and 563 (2). "PHILIPPINE ACHIEVEMENT WEEK July 4-10". Manila to U.S. commercial cover. F.	4.00
95. 12/11/52 w/ # 508 (pair) and 509. "SUPPORT THE PEACE FUND DRIVE AND FAIR MANILA DEC. 6, 1952-JAN. 4, 1953". #10 envelope. Manila to U.S. Commercial cvr. Some minor wrinkles and small tear. F.	4.00
96. 10/20/53 w/ #587. "EXERCISE YOUR RIGHT TO VOTE ON NOVEMBER 10, 1953". VF. Manila local. First day of cancel use.	3.00
97. 12/21/53 w/ # 587. "SECOND NATIONAL CONVENTION OF LAWYERS DECEMBER 28-30 MANILA". Manila local. VF.	3.00
98. 4/10/54 w/ # 564. "ON TO THE FIRST NATIONAL BOY SCOUT JAMBOREE APRIL 23-30, 1954 QUEZON. CITY". Manila to U.S. commercial cvr. Some wrinkles. F.	4.00
99. 12/1/54 w/ # 615. "NATIONAL FAMILY WEEK DECEMBER 1-7, 1954". VF. Unaddressed.	3.00
100. 12/4/54 w/ # 615. "2 ND NATIONAL MARIAN CONGRESS OF THE PHILIPPINES 1854-1954 PEACE THROUGH MARY". VF. Unaddressed. First day of cancel use. Only in use for two days. #145417 – the only two plate numbers for this issue.	10.00
101. 8/4/58 w/ # 595 and C80. "MAKE IT A DOUBLE CHRISTMAS BIGGEST SWEEPSTAKES DRAW BUY TICKETS NOW FOR DEC 21". VF. Quezon City to U.S. commercial cvr. VF.	10.00
102. 6/9/60 w/ #813 unaddressed. "GLORIFY YOUR HEROS HELP BUILD THE RIZAL SHRINE". VF.	3.00
103. 1/10/61 w/ #817. "MANILA POSTAL CONFERENCE JANUARY 10-23". Unaddressed. First day of cancel use. VF.	3.00
104. 3/5/63 w/ #868 unaddressed. "19 th SESSION ECAFE MARCH 5-18". VF.	3.00
105. Lots #90 through 104. Total \$ 67.00 (Group Savings of \$ 17.00) .	50.00

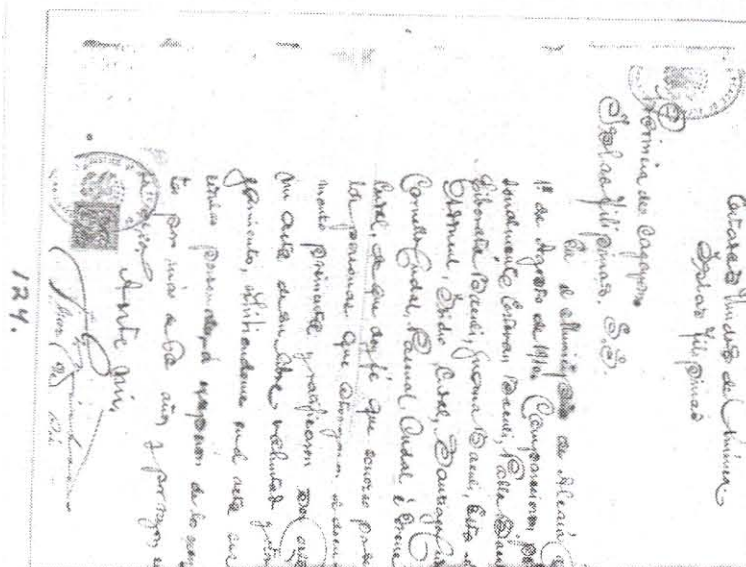
REPUBLIC PERIOD COVERS AND FIRST FLIGHTS

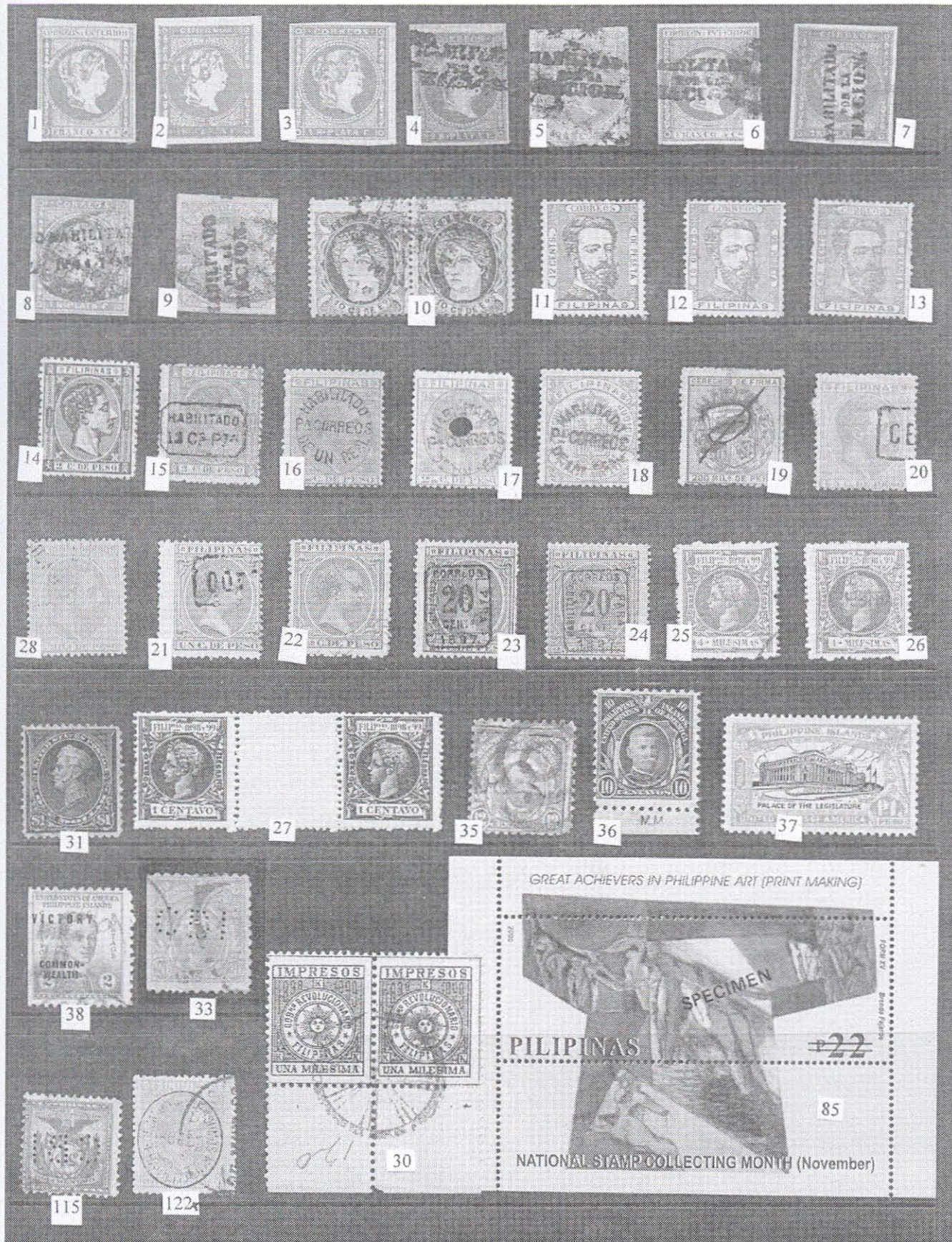
- | | | |
|------|---|-------|
| 106. | C67, Pair (FAO issue) on 5/10/48 Lucena to U.S. | 6.00 |
| 107. | C79, Estancia, Iloilo to U.S. w/ typed O.B. on stamp from Bureau of Public Schools, Western Visayas School of Fisheries. #10 envelope w/ wrinkles. | 3.00 |
| 108. | 50th Anniversary FF Northern Luzon Flight Manila-Aparri & Return, Jan 31-Feb 10 th , 1926 w/ 2/10/76 Manila cancel. Clean. | 3.00 |
| 109. | PAL FF August 1, 1979, Manila-Canton-Peking w/ 8/1/79 Manila cancel. Clean. | 3.00 |
| 110. | 1/11/93 w/ #RA-3 Postal Tax stamp and #2157, Baguio City to U.S. within authorized use period. Nice cover. | 5.00 |
| 111. | Two Special Delivery Covers to U.S. w/ tied # E12 , dated 12/1/64 and 10/21/84 (pair # E12). #10 envelopes. Some wrinkles. | 4.00 |
| 112. | Four covers w/ tied TB seals. Dated 12/13/47 (early use of TB seal w/ # 501), 12/8/66, 11/29/77, and 4/22/2004. | 12.00 |

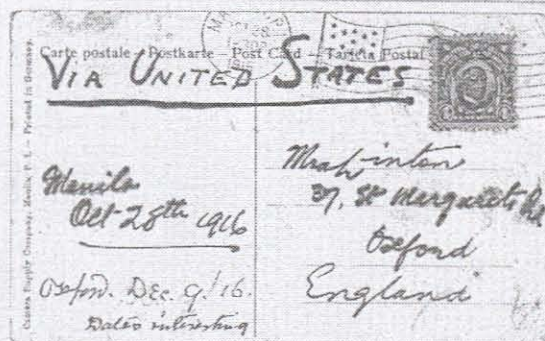
REVENUE STAMPS AND OTHER

The following 8 lots are small documentary stamps w/ the "CBI" perfin (Warren Control Type 2). Scarce, especially on revenue stamps. Priced much lower than market value.

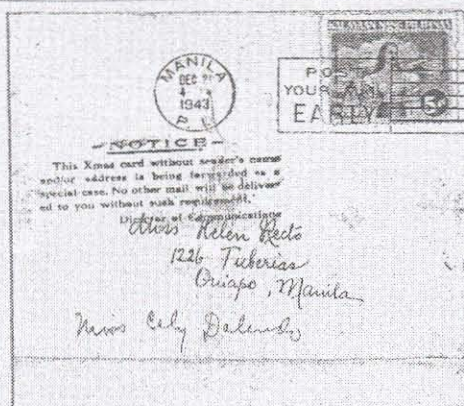
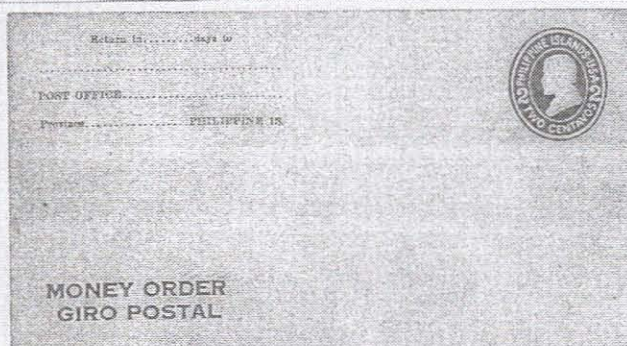
- | | | |
|------|---|-------|
| 113. | W-711, Used, VG w/ inverted CBI perfin. | 15.00 |
| 114. | W-712, Used, VG w/ CBI perfin. | 10.00 |
| 115. | W-712, Used, VG w/ inverted CBI perfin. | 15.00 |
| 116. | W-714, Used on piece. VG w/ vertical reading up CBI perfin. | 15.00 |
| 117. | W-731, Used, VF w/ CBI perfin and hole-punch. | 10.00 |
| 118. | W-733, Used, Straight edge. F w/ CBI perfin. | 10.00 |
| 119. | W-733, Used, Straight edge. F-VF w/ CBI perfin. | 10.00 |
| 120. | W-736, Used, F w/ vertical reading up CBI perfin. | 15.00 |
| 121. | Lot #113 through 120. Total \$100.00 (Group Savings of \$30.00). | 70.00 |
| 122. | W-293-96, Used, 4 stamps. RECARGO DE CONSUMOS. Scarce used. | 20.00 |
| 123. | Collection of 129 handstamped and manuscript O.B.s. Republic 90%, U.S. Admin. 10%. Interesting assortment. | 10.00 |
| 124. | W-714 (20c ultramarine) on August 1, 1910 document w/ "JUSTICE OF THE PEACE OF ALCALDE DE CAGAYAN, LUZON" (black) cancel. A bit tattered. Early use of W-714 on document. | 15.00 |
| 125. | W-673 and W-1306 (mixed stamps) on a January 2, 1948 payment renewal notice document from Philippine National Bank, Manila. Stamps (uncancelled) on reverse side. Fine. | 5.00 |





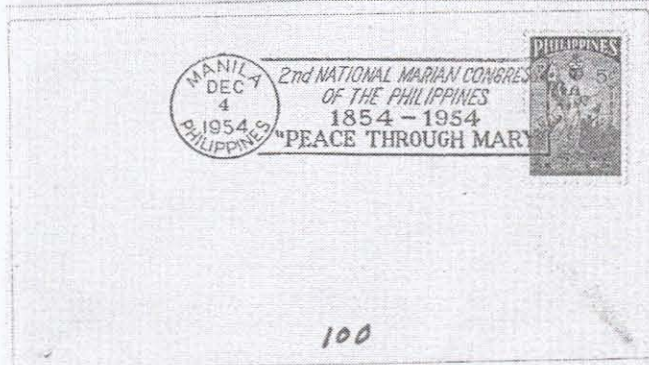


43

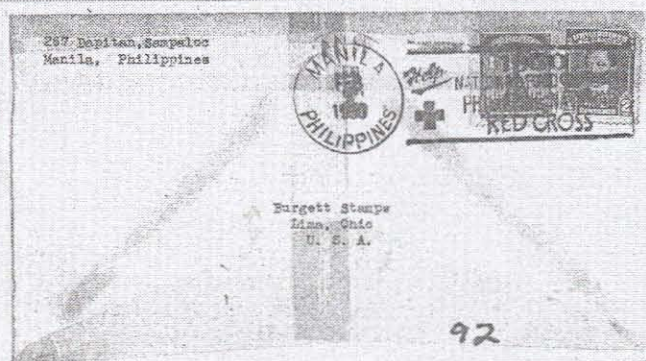


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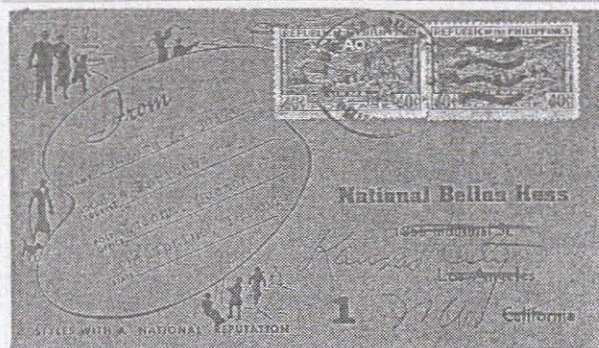
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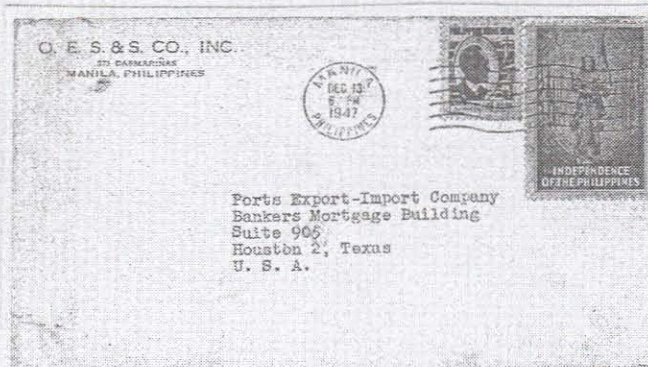
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