

**APRIL 30, 1943**

**1P REGULAR PROVISIONAL ISSUE**

US 4p Montalban Gorge large Commonwealth issue of 1937 overprinted by the Bureau of Printing in Manila with black deleting bars, obliterating the words "UNITED STATES OF AMERICA" on top and the "COMMONWEALTH" overprint. There was no basic postal rate of 1p, but the value was useful for multiple-rate postal matters.

**OVERPRINTED ISSUE**

**ORIGINAL US ISSUE**



**INVERTED 'S' IN 'PESO'**

Exists as a constant variety on position 4 where the bottom loop of the S curls upward in a distinctive manner, unlike the S in any other position in the sheet.

**NORMAL**



**VARIETY**

