

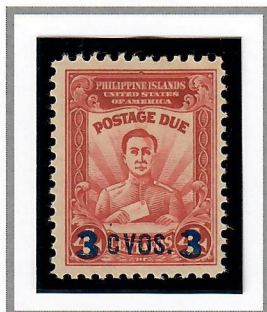
**SEPTEMBER 1, 1942**

**3c POSTAGE DUE  
WITH HAND-RULED DELETING BARS**

With the change of the First Class Letter rate from 2c to 5c from September 1, 1942, it was necessary to produce Postage Due stamps to cover the deficit on short-paid letters. Given the printed Postage Due stamps had not yet been made available, the urgent need was filled in a rush by using one thousand US 3c on 4c Postage Due stamps and obliterating the words "UNITED STATES OF AMERICA" by two hand-ruled bars in black India ink. This task was carried out by Celestina Lupas, a clerk-messenger, who was then an engineering student. The stamps were only available at the Manila Central Post Office and was not sold over the counter to postal patrons or collectors, but instead affixed to short-paid covers by postal clerks and cancelled with a dater before delivery to the addressee. Known used between September 3, 1942 and October 14, 1942, at which time the printed Postage Due stamps were released.

**ORIGINAL US  
ISSUE**

**OVERPRINTED  
ISSUE**



**POSTAGE DUE ON COVER WITH PLATE NUMBER 113761**



October 14, 1942 (Last Day of Use) – Manila Circulating Cover with incorrect 2c Rate  
3c Postage Due affixed to cover shortfall of the 5c First Class Rate