

Sale 827

Thursday, September 14, 2000

United States Revenues

Featuring

The Robert Zoellner and Henry Tolman II Collections



Robert A. Siegel

AUCTION GALLERIES, INC.

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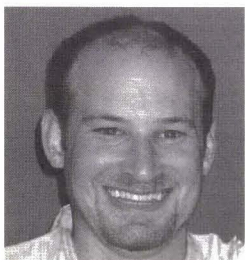
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Bidding

Bidders who cannot attend the sale may leave written bids (see Bid Form). Bids called in by phone must be confirmed in writing. E-mail bids may be sent up to one hour before each session.

Bidders may apply for a phone link to the auction and bid through our staff. Applicants must call at least 24 hours prior to the sale. Phone links are subject to application.

Viewing

Subject to availability, many lots can be sent to established clients (or those who submit references) for examination. Requests must be made no later than 5 days prior to the auction. Lots must be returned on the day of receipt. Postage/insurance costs will be invoiced. Large lots will not be available for mail viewing.

In addition to the regular public viewing hours, prospective bidders may view lots at our galleries by appointment.

Our on-staff philatelists will be pleased to review the description of any lot and provide more detailed information.

Expert Certification

Individual items offered without a Philatelic Foundation certificate (or accepted authority's certificate) dated within the past 5 years may be purchased subject to certification (please see Conditions of Sale for details).

Shipping and Delivery

Instructions for shipping must be given to the gallery prior to or immediately after the sale. Unless special instructions are received, we will follow the shipping guidelines on the back of the Bid Form. Buyers are responsible for all prescribed shipping charges, whether or not the actual expense is equal to the invoiced charge.

Prices Realized

A list of prices realized will be included with every invoice. We accept phone and fax requests for prices realized during or after the auction. Bidders who wish to receive realizations by e-mail should provide an e-mail address on the bid form. Results are also posted to our web site immediately after each session at www.siegelauctions.com

Hotels and Restaurants

We will be pleased to furnish the names of area hotels and restaurants. During peak seasons, we may be able to assist in placing reservations.

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Sale 827

Thursday, September 14, 2000
at 1:30 p.m.

United States Revenues

Featuring

The Robert Zoellner Collection

The Henry Tolman II Collection
of Embossed Revenue Stamped Paper

All lots are offered without reserves



Arrangement of Sale

Afternoon session (lots 1501-1786)
Thursday, September 14, at 1:30 p.m.

United States Revenues:

First Issue Imperforate.....pages	4-21
First Issue Perforated.....	22-24
Second Issue Inverts	25-29
Second Issue.....	30-33
Third Issue Inverts	34-35
Third Issue.....	36
I.R. Overprints.....	37
Other Issues	38
Proprietary Inverts.....	39-41
Proprietary Issue	42-44
Hunting Permits	44

Embossed Revenue Stamped Paper:

Colonial Issues	45-48
Federal Issues.....	49-62
State Issues	62-64
Federal Licenses to Sell Liquor	64-68
License to Operate a Still.....	68-70
Supervisors' Seals.....	70

Pre-sale exhibition

Monday, September 11 — 10:00 a.m. to 4:00 p.m.
Tuesday, September 12 — 10:00 a.m. to 12:00 p.m.
Thursday, September 14 — 10:00 a.m. to 12:00 p.m.
or by appointment (please call 212-753-6421)

On-line catalogue, e-mail bid form, resources and
the Siegel Encyclopedia are available on our web site:

www.siegelauctions.com

On the cover

Front cover: lot 1632
Back cover: lot 1572

Conditions of Sale (Important—please read carefully)

The property described in this catalogue will be offered at public auction by Robert A. Siegel Auction Galleries, Inc. ("Galleries") on behalf of various consignors and itself or affiliated companies. By bidding on any lot, whether directly or by or through an agent, in person, or by telephone, facsimile or any other means, the bidder acknowledges and agrees to all of the following Conditions of Sale.

1. The highest bidder acknowledged by the auctioneer shall be the buyer. The term "final bid" means the last bid acknowledged by the auctioneer, which is normally the highest bid offered. **The purchase price payable by the buyer will be the sum of the final bid and a commission of 10% of the final bid ("buyer's premium"), together with any sales tax or use tax which may be due on the sale.**
2. The auctioneer has the right to reject any bid, to advance the bidding at his discretion and, in the event of a dispute between bidders, to determine the successful bidder, to continue the bidding or to reoffer and resell the lot in dispute. The Galleries' record of the final sale shall be conclusive.
3. All bids are per numbered lot in the catalogue unless otherwise announced by the auctioneer at the time of sale. The right is reserved to group two or more lots, to withdraw any lot or lots from the sale, or to act on behalf of the seller. The Galleries will execute bidding instructions on behalf of clients, but will not be responsible for any errors in the execution of such bids.
4. **Lots with numbers followed by the symbol ° are offered subject to a confidential minimum final bid ("reserve"), below which the lot will not be sold. The absence of the symbol ° means that the lot is offered without a reserve.** In the absence of a reserve, the auctioneer has sole discretion to establish a minimum opening bid and may refuse an offer of less than half of the published estimate. Any lot that does not reach its reserve or opening bid requested by the auctioneer will be announced as "passed" and excluded from the prices realized lists after the sale. The Galleries may have a direct or indirect ownership interest in any or all lots in the sale resulting from an advance of monies or goods-in-trade or a guarantee of minimum net proceeds made by the Galleries to the seller.
5. Any lot, the description of which is obviously incorrect, is returnable, but only if the lot is returned within 14 days of receipt. All disputed lots must be returned intact with the original packing material. **The following lots may not be returned for any reason: Lots containing ten or more items; lots from buyers who have registered for the pre-sale exhibition or received lots by postal viewing, thereby having had the opportunity to inspect them before the sale; any lot described with "faults" or "defects" may not be returned because of any fault or defect. No illustrated lots may be returned because of centering, margins or other factors shown in the illustrations.**
6. Successful bidders, unless they have established credit with the Galleries prior to the sale, must make payment in full before the lots will be delivered. Buyers not known to the Galleries must make payment in full within three days from the date of sale. **The Galleries retain the right to demand a cash deposit from anyone prior to bidder registration and/or to demand payment at the time the lot is knocked down to the highest bidder, for any reason whatsoever.** In the event that any buyer refuses or fails to make payment in cash for any lot at the time it is knocked down to him, the auctioneer reserves the right to reoffer the lot immediately for sale to the highest bidder.
7. If the purchase price has not been paid within the time limit specified above, nor lots taken up within seven days from the date of sale, the lots will be resold by whatever means deemed appropriate by the Galleries, and any loss incurred from resale will be charged to the defaulting buyer. Any account more than thirty days in arrears will be subject to a late payment charge of 1 1/2% per month as long as the account remains in arrears. Any expenses incurred in securing payment from delinquent accounts will be charged to the defaulter. A fee of \$250.00 per check will be charged for each check returned for insufficient funds.
8. All lots are sold as genuine. **Any lot which is accompanied by an expert certificate (for U.S. items, the accepted authority is The Philatelic Foundation), dated within the past five years of the sale date, is sold "as is" and in accordance with the description on the certificate. Such lots may not be returned for any reason, including but not limited to a contrary certificate of opinion obtained after the sale.** Buyers who wish to obtain a certificate for any item that is not accompanied by a certificate dated within the past five years may do so, provided that the following conditions are met: (1) the purchase price must be paid in full, (2) the item must be submitted to an acceptable expertizing committee with a properly executed application form within 21 days of the sale, (3) a copy of the application form must be given to the Galleries, (4) in the event that an adverse opinion is received, the Galleries retain the right to resubmit the item on the buyer's behalf for reconsideration, without time limit or other restrictions, (5) unless written notification to the contrary is received, items submitted for certification will be considered cleared 90 days from the date of sale, and (6) in the event any item is determined to be "not as described", the buyer will be refunded the purchase price and the certification fee up to \$100.00 unless otherwise agreed.
9. Until paid for in full, all lots remain the property of the Galleries on behalf of the seller.
10. Agents executing bids on behalf of clients will be held responsible for all purchases made on behalf of clients unless otherwise arranged prior to the sale.
11. The buyer assumes all risk for delivery of purchased lots and agrees to pay for prescribed shipping costs (see back of Bid Form).
12. The bidder consents that any action or proceeding against it may be commenced and maintained in any court within the State of New York or in the United States District Court for the Southern District of New York, that the courts of the State of New York and United States District Court for the Southern District of New York shall have jurisdiction with respect to the subject matter hereof and the person of the bidder. The bidder agrees not to assert any defense to any action or proceeding initiated by Galleries based upon improper venue or inconvenient forum. The bidder agrees that any action brought by the bidder shall be commenced and maintained only in a Federal Court in the United States District Court for the Southern District of New York or the State Court in the county in which Galleries has its principal place of business in New York. These Terms and Conditions shall be governed by and construed in accordance with the substantive laws of the State of New York.

SCOTT R. TREPEL, Principal Auctioneer

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Grading Terms, Abbreviations and Values Used in Descriptions

Grade and Centering

Margin width, centering and gum are graded according to Scott Catalogue standards.







Extremely Fine (EF): Exceptionally large margins or near perfect centering. The term “Gem” describes condition that is the finest possible for the issue.

Very Fine (VF): Normal size margins for the issue and well-centered with the design a bit closer to one side.

Fine (F): Smaller than usual margins or noticeably off center. Pre-1890 issues may have the design touched in places.

Very Good (VG): Attractive appearance, but margins or perforations cut into the design.

Good (G) or Average (Ave.): Cut into or perfs far into design and usually with slight faults. This condition is generally acceptable for rarities, scarce multiples or stamps used on unusual covers.

Gum Categories:	MINT N.H.	ORIGINAL GUM (O.G.)				NO GUM
	 Mint Never Hinged <i>Free from any disturbance</i>	 Lightly Hinged <i>Faint impression of a removed hinge over a small area</i>	 Hinge Mark or Remnant <i>Prominent hinged spot with part or all of the hinge remaining</i>	 Part o.g. <i>Approximately half or more of the gum intact</i>	 Small part o.g. <i>Approximately less than half of the gum intact</i>	 No gum <i>Only if issued with gum</i>
Catalogue Symbol:	★ ★	★	★	★	★	(★)
PRE-1890 ISSUES	<i>Pre-1890 stamps in these categories trade at a premium over Scott value</i>			Scott Value for “O.G.”		Scott “No Gum” Values thru No. 218
1890-1935 ISSUES	Scott “Never Hinged” Values for Nos. 219-771	Scott Value for “O.G.” (Actual value will be affected by the degree of hinging)		Disturbed Original Gum: Gum showing noticeable effects of humidity, climate or hinging over more than half of the gum. The significance of gum disturbance in valuing a stamp in any of the Original Gum categories depends on the degree of disturbance, the rarity and normal gum condition of the issue and other variables affecting quality. For example, stamps issued in tropical climates are expected to have some		
1935 TO DATE	Scott Value for “Unused”					

Covers

Minor nicks, short edge tears, flap tears and slight reduction at one side are normal conditions for 19th century envelopes. Folded letters should be expected to have at least one file fold. Light cleaning of covers and small mends along the edges are accepted forms of conservation. Unusual covers may have a common stamp with a slight crease or tiny tear. **These flaws exist in virtually all 19th century covers and are not always described. They are not grounds for return.**

Catalogue Values and Estimates

Unless otherwise noted, the currently available *Scott Catalogue* values are quoted in dollars with a decimal point. Other catalogues are often used for foreign countries or specialized areas and are referred to by their common name: *Stanley Gibbons* (SG), *Dietz*, *American Air Mail Catalogue* (AAMC), *Michel*, *Zumstein*, *Facit*, etc. Estimates are indicated with an “E.” and reflect our conservative valuation in dollars. Reserves will never exceed the low end of the estimate range; they will sometimes exceed Scott Catalogue value for stamps in Extremely Fine condition.

Because of certain pricing inconsistencies in the Scott Catalogue—for example, blocks that have no gum, the absence of premiums for Mint N.H. items, etc.—we cannot guarantee the accuracy of values quoted for multiples, specialized items and collection lots. We generally try to be conservative, but buyers may not return a lot because of a discrepancy in catalogue value due to Scott pricing inconsistencies.

Symbols and Abbreviations (see chart above for gum symbols)

田	Block	E	Essay	pmk.	Postmark	No.	Scott Catalogue Number
☒	Cover	P	Proof	cds	Circular Datestamp	hs	Handstamp
FC	Fancy Cancel	TC	Trial Color Proof	var.	Variety	ms.	Manuscript



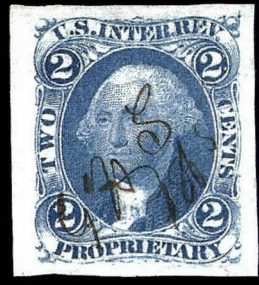
1502



1503



1504



1508



1505



1506



1507

AFTERNOON SESSION (LOTS 1501-END)

THURSDAY, SEPTEMBER 14, 2000, AT 1:30 P.M.

UNITED STATES REVENUES

FIRST ISSUE IMPERFORATE



1501

- 1501 **1c Playing Cards, Imperforate (R2a).** Vertical pair, huge margins all around, clear "S.R. & Co. Apl. 6th" manuscript cancel, lower stamp shows ink smear from printing process
EXTREMELY FINE AND CHOICE. AN EXCEEDINGLY RARE VERTICAL PAIR OF THE IMPERFORATE ONE-CENT PLAYING CARD. ONLY THREE VERTICAL PAIRS ARE RECORDED IN TURNER CENSUS.
The Turner census lists three horizontal and three vertical pairs. No blocks are known to exist. From the Weill sale..... 2,200.00
- 1502 **1c Express, Imperforate (R1a).** Enormous margins all around, fresh and bright color, neat manuscript cancel, Extremely Fine Gem 55.00
- 1503 **1c Proprietary, Imperforate (R3a).** Huge to large margins, fresh and bright color, neat manuscript cancel, Extremely Fine and choice 725.00
- 1504 **1c Telegraph, Imperforate (R4).** Enormous margins, rich color, neat "C.B.H. Nov. 14, 1864" manuscript cancel, Extremely Fine Gem, superb stamp in every respect, ex Joyce .
..... 375.00
- 1505 田 **2c Bank Check, Blue, Imperforate (R5a).** Block of four, huge margins, rich color, neat "R.B. & Co. Aug. 29, 1864" manuscript cancel, few tiny pinholes in bottom right stamp, otherwise Extremely Fine and rare block, Turner recorded four blocks of four and nine larger multiples, ex Joyce..... 90.00
- 1506 田 **2c Certificate, Blue, Imperforate (R7a).** Block of four, huge margins incl. part of adjoining stamps at bottom, light manuscript cancels, deep rich color, Extremely Fine and choice, a rare block, Turner recorded five blocks of four and seven larger multiples, ex Joyce..... 150.00
- 1507 田 **2c Express, Blue, Imperforate (R9a).** Block of six, huge even margins, deep rich color, each stamp with different signature (same handwriting) and dated Sept. 2, 1864, Extremely Fine and choice block, ex Joyce 145.00
- 1508 **2c Proprietary, Blue, Imperforate (R13a).** Huge margins, fresh color and detailed impression, neat 1865 manuscript cancel, insignificant tear in bottom margin, otherwise Extremely Fine, with 1991 P.F. certificate, ex Joyce..... 350.00



1509

1509 **3c Playing Cards, Imperforate (R17a).** Vertical pair, large margins all around, deep rich color, faint manuscript cancellation leaves entire design clearly visible

EXTREMELY FINE GEM. THIS IS THE FINEST OF THE SIX KNOWN PAIRS OF THE IMPERFORATE 3-CENT PLAYING CARDS. ONE OF THE GREATEST RARITIES OF UNITED STATES REVENUE COLLECTING.

Turner records six vertical pairs of this rarity, and no larger multiples. However, a review of auction records indicates that it is much scarcer in pair form that census figures would indicate.

From the Weill sale. With 1989 P.F. certificate 21,000.00



- 1510 **3c Telegraph, Imperforate (R19a).** Vertical pair, large margins, deep rich color, neat 1863 manuscript cancel, Extremely Fine and choice, surprisingly rare pair, Turner records only three vertical pairs and six larger multiples..... 210.00
- 1511 **5c Certificate, Imperforate (R24a).** Large margins all around, fresh color, perfect strike of "Tradesmen's Bank N.Y. Mar 13, 1863" datestamp, Extremely Fine Gem, a superb stamp in every respect, ex Joyce..... E. 75-100
- 1512 **5c Inland Exchange, Imperforate (R27a).** Huge margins, beautiful fresh color and sharp impression, printed "W.V. May 12th 1863" cancel, Extremely Fine and choice, ex Joyce E. 100-150
- 1513 **10c Bill of Lading, Imperforate (R32a).** Horizontal pair, huge margins incl. part of adjoining stamps at top, neat March 7, 1863 manuscript cancel, Extremely Fine and choice, small backstamp 140.00
- 1514 (★) **10c Certificate, Imperforate (R33a).** Huge margins incl. part of adjoining stamp at top, **unused (no gum)**, deep rich color and sharp proof-like impression, Extremely Fine Gem, a superb stamp in every respect, unpriced in Scott as unused, Scott Retail as used 130.00
- 1515 **10c Inland Exchange, Imperforate (R36a).** Large even margins all around, deep rich color, neat manuscript cancel, fresh and Very Fine 175.00

- 1516 **10c Power of Attorney, Imperforate (R37a).** Horizontal pair, large margins all around, incredibly deep rich color, 1864 manuscript cancel, Extremely Fine and choice, an exceedingly scarce pair, Turner records only a rejoined block of nine, one block of four, three horizontal and four vertical pairs, ex Joyce..... 950.00

1516





1517



1518



1519



1521



1522



1524



1523

- 1517 **15c Inland Exchange, Imperforate (R40a).** Horizontal pair, huge margins, fresh color, clear "A S 12/31/62" manuscript cancel, Extremely Fine, undercatalogued in Scott, only three horizontal pairs are known, Turner records eleven larger multiples, ex Joyce..... 120.00
- 1518 **20c Foreign Exchange, Imperforate (R41a).** Horizontal pair, enormous margins incl. **sheet margin** at top, two neat strikes of "R.A. Jan. 6-62" handstamp cancel, right stamp faint diagonal crease visible only in fluid, otherwise Extremely Fine and rare pair, only three horizontal pairs are recorded, Turner also records three blocks of four and six larger strips 125.00
- 1519 (★) **20c Inland Exchange, Imperforate (R42a).** Vertical strip of three, **unused (no gum)**, huge margins to large incl. parts of adjoining stamps at right, fresh color, Extremely Fine and choice, a rare unused strip, ex Joyce, unpriced in Scott as unused, Scott Retail as used 75.00



1520

- 1520 **20c Bond, Imperforate (R43a).** Horizontal pair, large and even margins all around, rich color, neat 1863 manuscript cancel, Extremely Fine pair, no blocks of four or larger are known, making a pair the largest recorded multiple, ex Joyce..... 500.00
- 1521 **25c Certificate, Imperforate (R44a).** Vertical pair, huge margins to ample at bottom, deep rich color, two perfect strikes of "Mutl. Benefit Life Ins. Mar. 5, 1863" oval handstamps, Very Fine and choice pair, ex Joyce 47.00
- 1522 田 **25c Entry of Goods, Imperforate (R45a).** Block of four, huge margins to full, fresh and bright color, neat magenta 29 Nov. 1862 manuscript cancel, Extremely Fine block, eight blocks of four and a block of eight are recorded in Turner, ex Joyce 350.00
- 1523 **25c Insurance, Imperforate (R46a).** Horizontal strip of four, huge to large margins all around, rich color, neat 1863 manuscript cancel, Extremely Fine Fine strip, ex Joyce 85.00
- 1524 **25c Life Insurance, Imperforate (R47a).** Vertical pair, enormous margins at sides and large margins top and bottom, beautiful deep rich color, magenta "The Mutual Benefit Life Ins. Co. Dec. 24, 1862" manuscript cancel, Extremely Fine, this is the only recorded vertical pair, Turner records only four larger multiples that could yield vertical pairs if broken, ex Joyce 110.00



1525



1526



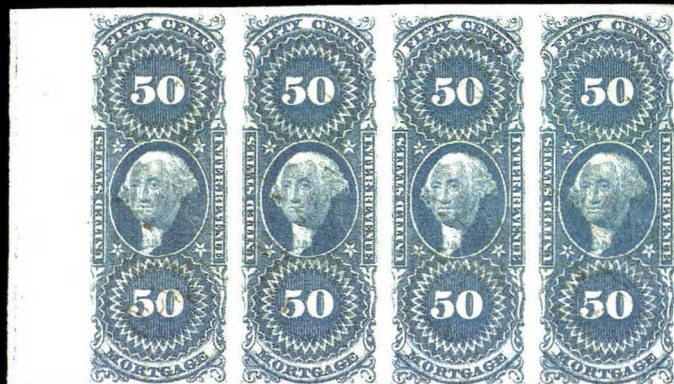
1527



1528



1529



1530



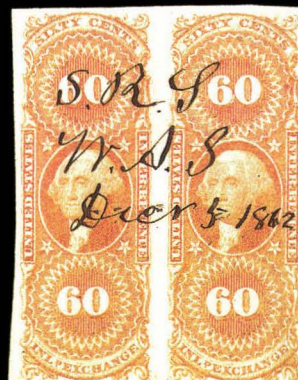
1531



1532



1533



1534



1535



1536



1537



1538

1525	25c Protest, Imperforate (R49a). Huge margins, fresh and bright color, neat magenta August 22, 1863 manuscript cancel, Extremely Fine Gem.....	30.00
1526	25c Warehouse Receipt, Imperforate (R50a). Vertical pair, huge margins to full, two strikes of "New York Life Ins. Co. Feb. 25, 1863" handstamp cancels, Very Fine and rare, only two vertical pairs are recorded, Turner also records a block of eight, two blocks of four, six horizontal strips and three horizontal pairs, ex Joyce	130.00
1527	30c Foreign Exchange, Imperforate (R51a). Huge margins, fresh color, 1864 manuscript cancel, Very Fine and choice	72.00
1528	50c Conveyance, Imperforate (R54a). Top sheet margin horizontal pair, huge margins other sides, deep rich color, neat Jan. 1, 1863 manuscript cancels, Extremely Fine Gem top sheet margin pair, ex Joyce	70.00
1529	50c Lease, Imperforate (R57a). Top sheet margin, enormous margins other sides incl. part of adjoining stamp at right, deep rich color and proof-like impression, large red oval handstamp cancel, Extremely Fine Gem, a superb stamp in every respect.....	24.00
1530	50c Mortgage, Imperforate (R59a). Left sheet margin horizontal strip of four, large margins other sides, rich color, manuscript cancels, tiny tear in selvage (easily trimmed), Extremely Fine, a rare strip — especially with the sheet margin — ex Joyce	110.00
1531	50c Passage Ticket, Imperforate (R61a). Horizontal pair, huge margins all around, rich color and sharp impressions, neat Jan. 21, 1863 manuscript cancels, Extremely Fine and choice, a rare pair, Turner records only two blocks of four (one is rejoined), a horizontal strip of eight and four, three vertical and four horizontal pairs, ex Joyce.....	220.00
1532	50c Probate of Will, Imperforate (R62a). Horizontal pair, large margins, deep rich color and sharp impression, neat Dec. 18, 1862 manuscript cancels, Extremely Fine pair	95.00
1533	50c Surety Bond, Imperforate (R63a). Large margins all around, gorgeous deep rich color and detailed impression, red handstamp cancel, Extremely Fine, a stunning stamp.	150.00
1534	60c Inland Exchange, Imperforate (R64a). Horizontal pair, huge margins, fresh and bright color, neat Dec. 5, 1862 manuscript cancel, Extremely Fine.....	200.00
1535	70c Foreign Exchange, Imperforate (R65a). Huge margins all around, deep rich color and detailed impression, clear strike of "A. Hardy & Co., Boston Jun. 14, 1864" oval handstamp, Extremely Fine Gem, a superb stamp, from the Weill sale	325.00
1536	\$1.00 Entry of Goods, Imperforate (R67a). Large margins, rich color, well-struck "B. & Co. New York Jul. 31, 1863" handstamp cancel, Extremely Fine	32.00
1537	\$1.00 Foreign Exchange, Imperforate (R68a). Large margins, deep rich color, 1863 manuscript cancels, Extremely Fine, ex Joyce.....	70.00
1538	\$1.00 Inland Exchange, Imperforate (R69a). Huge to large margins, bright color, well-struck "A. & W. Sprague Jan. 2, 1863" handstamp cancel, Extremely Fine, pencil notation on back reads "earliest date seen", ex Joyce.....	E. 50-75



1539



1540



1541



1542



1543



1544



1547



1548

- 1539 **\$1.00 Lease, Imperforate (R70a).** Horizontal pair, large margins, rich color and fine impression, neat May 13, 1864 manuscript cancel, Very Fine pair, ex Joyce..... 95.00
- 1540 **\$1.00 Life Insurance, Imperforate (R71a).** Large margins, rich color, neat "Manhattan Life Ins. Co. N.Y. 1864" handstamp cancel frames portrait nicely, Extremely Fine and choice 150.00
- 1541 **\$1.00 Life Insurance, Imperforate (R71a).** Bottom sheet margin horizontal pair, large margins other sides, rich color, neat manuscript cancel, Extremely Fine and choice bottom sheet margin pair, Turner records only five horizontal pairs in addition to four blocks of four (two form block of eight), a block of six and six vertical pairs, ex Joyce..... 475.00
- 1542 **\$1.00 Mortgage, Imperforate (R73a).** Top right corner margin horizontal pair, large margins to ample other sides, margin shows impression from edge of plate, fresh and bright color, Apr. 19, 1865 manuscript cancels, Extremely Fine Gem, a stunning corner margin horizontal pair, ex Joyce 67.00
- 1543 **\$1.00 Passage Ticket, Imperforate (R74a).** Huge margins, fresh color, neat manuscript cancel, Extremely Fine and choice 250.00
- 1544 **\$1.00 Power of Attorney, Imperforate (R75a).** Huge margins incl. significant portion of adjoining stamp at left, fresh color, neat red handstamp cancel, Extremely Fine Gem, a superb stamp, from the Weill sale 75.00



1545



1546

- 1545 **\$1.30 Foreign Exchange, Imperforate (R77a).** Large to full margins, deep rich color, two strikes of "D.S. & Co. Apr. 21, 1863" handstamp cancels
EXTREMELY FINE. A SUPERB EXAMPLE OF THE \$1.30 FOREIGN EXCHANGE WITH HAND-STAMPED CANCEL.
Scott value without premium for handstamped cancel 3,000.00
- 1546 **\$1.30 Foreign Exchange, Imperforate (R77a).** Large margins all around, deep rich color, neat 1863 manuscript cancel, Extremely Fine, a beautiful stamp 3,000.00
- 1547 田 **\$1.50 Inland Exchange, Imperforate (R78a).** Block of six, large margins all around, intense color, neat June 17, 1863 manuscript cancel, Extremely Fine and choice block, Turner records a block of 24, two blocks of twelve, a block of ten and two blocks of six, ex Joyce..... 365.00
- 1548 田 **\$1.50 Inland Exchange, Imperforate (R78a).** Left margin block of four with **part imprint**, large to huge margins, "W.L. Feb. 13/63" ms cancels, tiny sealed tear at top right, otherwise Extremely Fine..... 275.00



1549

\$1.60 Foreign Exchange, Imperforate (R79a). Large margins all around, deep rich color, and detailed impression, light strike of Aug. 7, 1865 handstamp cancel, Extremely Fine Gem, a beautiful stamp..... 900.00

1549

1550

\$1.90 Foreign Exchange, Imperforate (R80a). Large margins all around, fresh and bright color, well-struck "D. S & Co. Jun. 8, 1863" handstamp cancel

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE RARE \$1.90 IMPERFORATE FOREIGN EXCHANGE WITH HAND-STAMPED CANCEL.

It is believed that of the 9,000 examples originally issued imperforate, 312 were returned for perforating. It is not known how many were used.

Ex Chapin. With 1978 P.F. certificate 3,750.00



1550



1551

1551

\$2.00 Probate of Will, Imperforate (R83a). Huge margins including **sheet margin at top**, part of adjoining stamp at bottom and left, fresh and bright color, beautiful impression, clear "R.C. February 5th 1863" manuscript cancel, tiny closed tear at top left in sheet margin only

EXTREMELY FINE. A RARE SHEET-MARGIN EXAMPLE OF THE IMPERFORATE \$2.00 PROBATE OF WILL.

Ex Joyce. With 1991 P.F. certificate 3,250.00

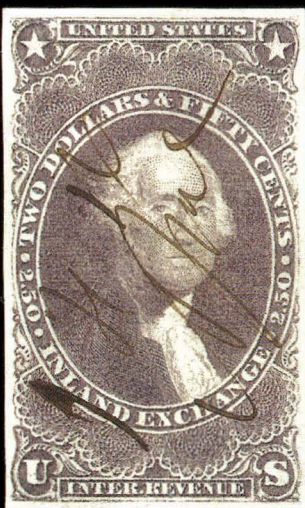


1552



1553

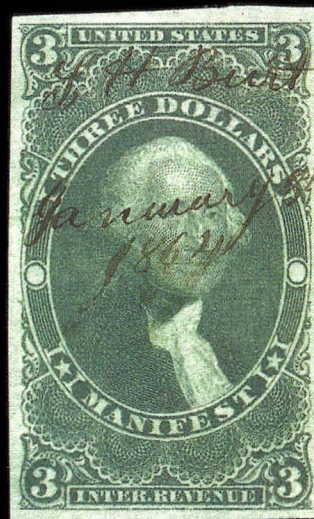
- 1552 **\$2.00 Conveyance, Imperforate (R81a).** Huge margins incl. **bottom sheet margin**, fresh color, manuscript cancel, Extremely Fine, ex Joyce..... 100.00
- 1553 **\$2.00 Mortgage, Imperforate (R82a).** Horizontal pair, large margins all around incl. trace of adjoining stamp at right, deep rich color and sharp proof-like impressions, clear March 28, 1864 manuscript cancels, Extremely Fine and choice pair, ex Joyce... 220.00



1554



1555



1556

- 1554 **\$2.50 Inland Exchange, Imperforate (R84a).** Large even margins, deep rich color and sharp proof-like impression, manuscript cancel, Extremely Fine, with 1984 P.F. certificate 2,500.00
- 1555 **\$3.00 Charter Party, Imperforate (R85a).** Huge margins including **sheet margin at top** and part of adjoining stamp at right, incredibly deep color and proof-like impression, clear May 28, 1867 manuscript cancel, Extremely Fine Gem, a stunning stamp.. 110.00
- 1556 **\$3.00 Manifest, Imperforate (R86a).** Large margins, deep shade, neat Jan. 8, 1864 manuscript cancel, Extremely Fine..... 110.00



1557

1557

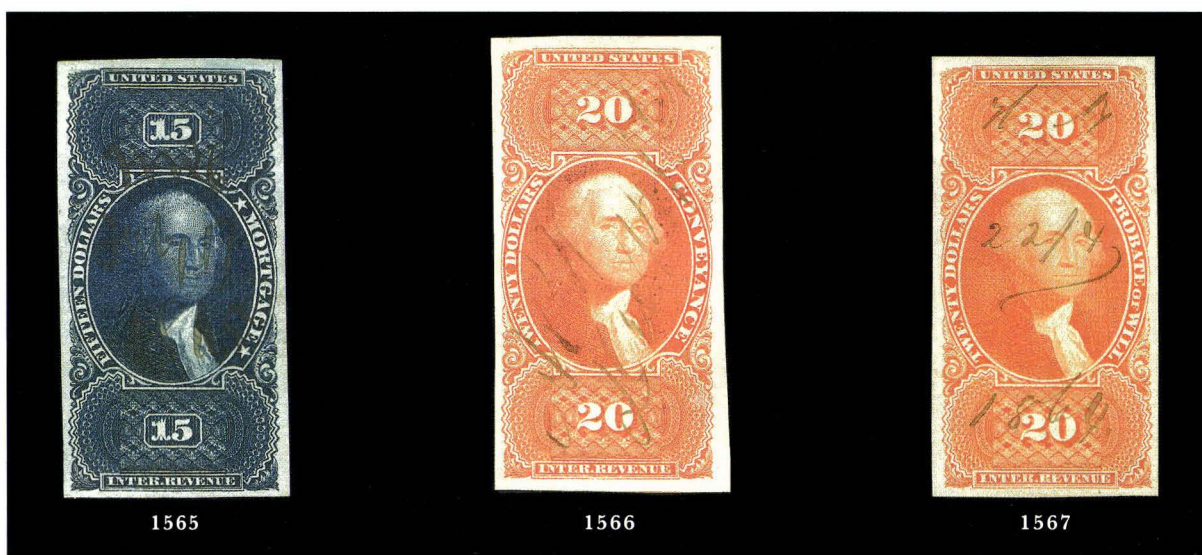
\$3.50 Inland Exchange, Imperforate (R87a). Vertical pair, large to huge margins incl. **sheet margin at bottom**, deep rich color, neat May 20, 1864 manuscript cancel, two trivial sealed tears affect top stamp only

EXTREMELY FINE APPEARANCE. AN EXCEEDINGLY RARE PAIR OF THE IMPERFORATE \$3.50 INLAND EXCHANGE. ONLY THREE VERTICAL AND THREE HORIZONTAL PAIRS ARE RECORDED. NO BLOCKS ARE KNOWN.

Ex Joyce 7,000.00



- 1558 **\$5.00 Charter Party, Imperforate (R88a).** Horizontal pair, large to huge margins incl. part of adjoining stamp at right, pretty shade, cancelled by two perfect strikes of "I.W & M Jul. 22, 1863" handstamps, Extremely Fine Gem pair, a rare multiple 550.00
- 1559 **\$5.00 Manifest, Imperforate (R90a).** Large even margins, fresh color and detailed impression, Aug. 5, 1865 manuscript cancel, Extremely Fine Gem, a beautiful stamp 110.00
- 1560 **\$5.00 Mortgage, Imperforate (R91a).** Horizontal pair, large to huge margins, bright color, neat manuscript cancels leave portrait and "Mortgage" clearly visible, Extremely Fine, a rare pair 525.00
- 1561 **\$5.00 Probate of Will, Imperforate (R92a).** Horizontal pair, huge margins all around, fresh and bright color, neat March 25, 1864 manuscript cancels leave both portrait and "Probate of Will" clearly visible, light horizontal crease, otherwise Extremely Fine and rare, one of only ten recorded multiples 1,100.00
- 1562 **\$10.00 Charter Party, Imperforate (R93a).** Large even margins, deep rich color, faint manuscript cancel, Extremely Fine Gem, a beautiful stamp, from the Weill sale . 550.00
- 1563 **\$10.00 Conveyance, Imperforate (R94a).** Vertical pair, huge margins incl. **sheet margin at right** and part of adjoining stamp at left, deep rich color and detailed impressions, neat Feb. 16, 1863 manuscript cancels, Extremely Fine, a rare vertical pair, from the Weill sale 200.00
- 1564 **\$10.00 Mortgage, Imperforate (R95a).** Huge margins all around, deep rich color, faint manuscript cancellation, Extremely Fine Gem, a beautiful stamp, from the Weill sale..... 350.00



- 1565 **\$15.00 Mortgage, Imperforate (R97a).** Large margins all around, incredibly intense shade and impression, neat Feb. 17, 1865 manuscript cancel
EXTREMELY FINE GEM. A SUPERB AND STUNNING EXAMPLE OF THE IMPERFORATE \$15.00 MORTGAGE. A MAGNIFICENT STAMP.
According to *Revenue Stamps of the United States 1862-1899*, the total supply of \$15.00 Mortgage stamps issued (in both perforated or imperforate form) was 18,358. The book also states that there was likely an imperforate supply of 162, less 90 returned for perforating, for a total supply of 72. However, the total available to collectors would indicate a slightly larger supply (including some that may be fraudulently trimmed perforated stamps).
Small "W.H.C. (Colson) backstamp 1,100.00
- 1566 **\$20.00 Conveyance, Imperforate (R98a).** Large to huge margins incl. part of adjoining stamps at top and bottom, fresh color, neat Dec. 12, 1864 manuscript cancel, Extremely Fine, ex Joyce 125.00
- 1567 **\$20.00 Probate of Will, Imperforate (R99a).** Large even margins all around, brilliant color, neat manuscript cancel, Extremely Fine, with 1994 P.F. certificate 1,200.00



- 1568 **\$25.00 Mortgage, Imperforate (R100a).** Large margins all around, deep rich color and detailed impression, appears unused, Extremely Fine, from the Weill sale 950.00
- 1569 **\$50.00 U.S.I.R., Imperforate (R101a).** Huge margins all around, beautiful color and crisp impression, faint strikes of handstamp cancel, Extremely Fine Gem, a superb stamp ... 190.00
- 1570 **\$50.00 U.S.I.R., Imperforate (R101a).** Horizontal pair, huge margins all around, intense color, neat April 18, 1864 manuscript cancels, Extremely Fine Gem pair 425.00



1571

1571

\$200.00 U.S.I.R., Imperforate (R102a). Vertical pair, huge margins including **bottom right corner sheet margin**, deep rich colors, neat Feb. 21, 1865 manuscript cancels, faint horizontal crease in bottom margin well clear of design

EXTREMELY FINE. A RARE IMPERFORATE VERTICAL PAIR OF THE SPECTACULAR \$200.00 FIRST ISSUE.

From the Weill sale..... 3,000.00



1572

- 1572 田 **\$200.00 U.S.I.R., Imperforate (R102a). Complete sheet of eight**, clear margins all around, deep rich colors, neat "N.Y. May 11, 1865/Chi. & Gt. E. R.W. Co./By A. Turner Secty" manuscript cancellations on each stamp
 VERY FINE. THIS IS THE FINEST OF THE THREE RECORDED COMPLETE SHEETS OF THE IMPERFORATE \$200.00 FIRST ISSUE REVENUE.
 Ex Joyce. With 1991 P.F. certificate 14,000.00



1573



1574



1577



1578

1575



1576



1579



1580

1584



1585

1581



FIRST ISSUE PERFORATED

- 1573 **1c Express, Perforated (R1c).** Horizontal pair, well-centered, rich color and sharp impressions, perfectly struck "Pebdecord & Burrows, Decatur, Aug. 8, 1864" handstamp cancel, Extremely Fine and choice pair, ex Joyce, with 1991 P.F. certificate E. 50-75
- 1574 **1c Playing Cards, Perforated (R2c).** Well-centered, intense color and impression, neat manuscript cancel, Extremely Fine..... 130.00
- 1575 ☒ **2c Bank Check, Blue, Perforated (R5c).** Double transfer T5, affixed to Wilbur N.Y. Bank of Rondout check showing illustration of St. Patrick's Cathedral, manuscript "Sept. 9/64" on stamp, faint toned spot at left of check, otherwise Very Fine, ex Joyce ... E. 150-200
- 1576 **2c Playing Cards, Blue, Perforated (R11c).** Horizontal strip of seven, tied to piece by "Cashier's Office Mich. So. & North'n. Ind'a. R.R. Co. Paid Nov. 14, 1864" handstamps, fresh and Very Fine-Extremely Fine, ex Joyce..... E. 100-150
- 1577 **2c Proprietary, Pale Milky Blue, Perforated (R13c var).** Fresh and bright color, well-centered, neat Jan. 25, 1870 handstamp cancel, Very Fine and choice example of this rare late shade on thick porous paper, ex Joyce, with 1991 P.F. certificate .. E. 200-300
- 1578 (★) **2c Proprietary, Orange, Perforated (R14c).** Horizontal pair, **unused (no gum)**, vivid color, well-centered, Extremely Fine and choice pair, ex Joyce, with 1991 P.F. certificate, unpriced in Scott as unused, Scott Retail as used 275.00
- 1579 **3c Playing Cards, Perforated (R17c).** Well-centered, deep rich color, neat Aug. 1864 manuscript cancel, Extremely Fine Gem, from the Weill sale 120.00
- 1580 **4c Playing Cards, Perforated (R21c).** Well-centered with unusually wide margins, showing **stitch watermark**, deep rich color and proof-like impression, neat Feb. 13, 1866 manuscript cancel, Extremely Fine Gem, a superb stamp, with 1988 P.F. certificate 500.00
- 1581 ☐ **5c Inland Exchange, Perforated (R27c).** Block of ten, well-centered, rich color, three bold strikes of "John Myers, Agent, Rouse's Point, N.Y. Apr. 14, 1864" oval handstamp cancels, a Very Fine-Extremely Fine multiple, ex Joyce E. 100-150



1582



1583

- 1582 **6c Proprietary, Perforated (R31c).** Fresh color, barest trace of cancel (almost appears unused), small thin spot at left, otherwise Fine..... 1,600.00
- 1583 **6c Proprietary (R31c).** Bright color, **blue hs cancel**, small thin spot and short perfs at bottom, appears Fine 1,600.00
- 1584 **\$1.00 Mortgage, Perforated (R73c).** Well-centered, fresh color, neat Sept. 27, 1864 manuscript cancel, light diagonal crease at bottom right, otherwise Very Fine, a difficult stamp to find well-centered, ex Joyce, with 1991 P.F. certificate 175.00
- 1585 **\$1.00 Passage Ticket, Perforated (R74c).** Well-centered, fresh color, well-struck "H.L.R. & S. Aug. 2, 1864" handstamp cancel, Extremely Fine, rare in such choice condition, from the Weill sale 200.00



- 1586 **\$1.60 Foreign Exchange, Perforated (R79c).** Well-centered, deep rich color and sharp proof-like impression, appears unused (manuscript offset on back from document is only indication it was used), Extremely Fine, from the Weill sale..... 105.00
- 1587 **\$15.00 Mortgage, Perforated (R97c).** Appears unused, deep rich color and detailed impression, Very Fine and choice, unpriced in Scott as unused, Scott Retail for used..... 120.00
- 1588 **\$20.00 Probate of Will, Perforated (R99c).** Well-centered, incredible bright color, neat Feb. 8, 1864 manuscript cancel, light horizontal crease not mentioned on accompanying certificate, otherwise Extremely Fine example of this rare stamp, only 2,806 were issued in either perforated or imperforate form, with 1981 P.F. certificate..... 1,050.00
- 1589 **\$20.00 Probate of Will, Perforated (R99c).** Radiant color on bright white paper, neat "J.C. May 10/62" ms. cancel, few short perfs at top right, Fine..... 1,050.00
- 1590 **\$25.00 Mortgage, Perforated (R100c).** Well-centered, incredibly intense color and impression, Oct. 27, 1865 manuscript cancel, Extremely Fine Gem, a magnificent stamp with great eye appeal..... 115.00
- 1591 **\$50.00 U.S.I.R., Perforated (R101c).** Well-centered with wide margins, deep dark shade and sharp proof-like impression, neat manuscript cancel, Extremely Fine Gem, a superb stamp 90.00
- 1592 **Balance of the Zoellner First Issue Perforated Collection.** 149 unused and used stamps on album pages, including tremendous range of shades such as two of R51c, five each of R52c, R53c, R54c (latter represented by block of six, three pairs and a strip of four), six shades of R84c, also incl. R55c with cracked plate, singles incl. Nos. R77c, R79c, R80c, R83c, R87c, R90c, R94c, few trivial faults to be expected, overall an unusually fresh and Very Fine-Extremely Fine collection.....*Not illustrated* E. 1,500-2,000

SECOND ISSUE
INVERTS

- 1593 (★) **1c Blue & Black, Inverted Center (R103a).** Unused (no gum), rich color, clear silk paper fibers, Fine example of the 1c invert, unpriced as unused, Scott Retail for used..... 950.00



1593



1594

- 1594 **2c Blue & Black, Center Inverted (R104a).** Beautiful rich colors showing some clear silk fibers, sharp proof-like impressions, attractive manuscript "1/2 1872" and initials
EXTREMELY FINE EXAMPLE OF THE RARE 2-CENT SECOND ISSUE WITH INVERTED CENTER.
With 1981 P.F. certificate 3,750.00

- 1595 (★) **5c Blue & Black, Center Inverted (R107a).** Unused (no gum), incredibly rich color and detailed impressions, perfectly centered
EXTREMELY FINE. A SUPERB UNUSED EXAMPLE OF THE 5-CENT SECOND ISSUE WITH INVERTED CENTER.
Unpriced in Scott as unused. Scott Retail for used....
..... 1,650.00



1595



1596

- 1596 (★) **10c Blue & Black, Inverted Center (R109a).** Unused (no gum), well-centered, fresh color and detailed impressions
 EXTREMELY FINE. A CHOICE UNUSED EXAMPLE OF THE 10-CENT SECOND ISSUE WITH INVERTED CENTER.
 With 1953 A.P.S. certificate. Scott does not price this stamp as unused. Scott Retail as used 1,650.00



1597

- 1597 (★) **20c Blue & Black, Second Issue, Inverted Center (R111a).** Unused (no gum), deep rich color and clear impressions, centering is typical for all known copies of this invert, small natural pre-printing paper fold at bottom right
 FINE EXAMPLE OF THIS RARE INVERT. ONLY FIFTEEN COPIES OF THE 20-CENT SECOND ISSUE WITH INVERTED CENTER ARE RECORDED. ONLY TWO EXAMPLES OF THIS RARE INVERT ARE KNOWN SOUND.
 In his privately published census of Scott R111a, Larry Lyons notes thirteen singles and a pair. Of these, only one single and one stamp in the pair are sound; seven have herring-bone cut cancellations and the others are faulty. The stamp offered here is one of the finest extant.
 With 1992 P.S.E. and 2000 P.F. certificates. Ex Lyons. 8,000.00



1598

1598 ★ **25c Blue & Black, Inverted Center (R112a).** Large part original gum, deep rich color and proof-like impressions

EXTREMELY FINE. EASILY THE FINEST OF THE SIXTEEN RECORDED EXAMPLES OF THE 25-CENT SECOND ISSUE WITH INVERTED CENTER. THIS IS THE ONLY SOUND UNCANCELLED EXAMPLE IN EXISTENCE.

In his privately published census, Larry Lyons records sixteen examples of the 25c Second Issue Invert. Of these, ten have faults, one is noted as having a herringbone cancellation, and three have no notes as to condition (our records note that at least one is faulty). This leaves only two confirmed sound examples: the ex-Joyce copy with manuscript cancellation and the unused stamp offered here.

With 1984 P.F. certificate..... 8,000.00



1599

- 1599 (★) **50c Blue & Black, Inverted Center (R115b).** Unused (part original gum), fresh and bright colors, incredibly well-centered, Extremely Fine Gem, a superb stamp 800.00

- 1600 **70c Blue & Black, Inverted Center (R117a).** Fresh colors, light herringbone cancellation is barely noticeable, blue "Dec. 19, 1871" hand-stamp, small thin spot at bottom left

VERY FINE APPEARANCE. THIS IS ONE OF THE FINEST OF THE 26 RECORDED EXAMPLES OF THE 70-CENT SECOND ISSUE INVERTED CENTERS.

In his privately published census, Larry Lyons records 26 examples of the 70c inverted center. Of these, fourteen have herringbone cancellations. The rest are not specified as to their cancels. An astounding 22 of the 26 are noted as having faults. The stamp offered here, with a tiny thin spot, is one of the finest examples recorded.

Ex Col. Green..... 2,750.00



1600

- 1601 **\$1.00 Blue & Black, Inverted Center (R118a).**
Fresh and bright color, signed "Aug 8th, 1872"
manuscript cancellation leaves vignette clearly
visible

EXTREMELY FINE AND CHOICE EXAMPLE OF THE
RARE \$1.00 SECOND ISSUE WITH INVERTED
CENTER. A BEAUTIFUL STAMP.

With 1987 P.F. certificate 4,250.00



1601



1602

- 1602 **\$5.00 Blue & Black, Inverted Center (R127a).**
Brilliant color, neat "W.R.M. 3d July 1871"
manuscript cancel, well-centered

EXTREMELY FINE EXAMPLE OF THE \$5.00
SECOND ISSUE WITH INVERTED CENTER.

A beautiful stamp..... 2,400.00



- 1603 ★ **25c Blue & Black, Second Issue, Sewing Machine Perforations (R112b).** Top margin block of four with "WILCOX'S CHAMELEON PAPER, PATENT/GEORGE T. JONES' PATE(NT)" part of imprint, unused (dry original gum), rich color, few creases
 VERY FINE APPEARANCE. A SCARCE PART IMPRINT BLOCK OF THE SEWING MACHINE PERFORATIONS ON THE 25-CENT SECOND ISSUE REVENUE.
 The sewing machine perforations exist on the 25c, 50c and \$1.50 Second Issue revenue stamps. They were likely created from erroneously issued imperforate stamps. Only four blocks of four are recorded by Turner. Other multiples include horizontal strips of six (two), of four (two) and of three (one).
 From the Weill sale 800.00
- 1604 **\$1.30 Blue & Black, Second Issue (R119).** Well-centered, rich color, faint 1872 manuscript cancel, Extremely Fine and choice 275.00
- 1605 **\$1.60 Blue & Black, Second Issue (R121).** Well-centered with wide and even margins, deep rich color, faint trace of blue handstamp cancels, Extremely Fine Gem, scarce in such pristine condition..... 350.00
- 1606 **\$1.60 Second Issue (R121).** Well-centered, light blue oval datestamp cancel, tiny sealed tear at top right, otherwise Extremely Fine 350.00
- 1607 **\$1.90 Blue & Black, Second Issue (R122).** Well-centered, beautiful rich color and incredible proof-like impressions, neat Sept. 1872 manuscript cancel, Extremely Fine and choice, a beautiful stamp 175.00
- 1608 **\$10.00 Blue & Black, Second Issue (R128).** Well-centered with wide margins, uncanceled (appears unused), rich color, Extremely Fine and choice 100.00



1609

- 1609 **\$20.00 Blue & Black, Second Issue (R129).** Well-centered, deep color and incredibly detailed impressions, March 7, 1872 manuscript cancel, Extremely Fine and choice, a beautiful stamp..... 350.00



1610

- 1610 **\$50.00 Blue & Black, Second Issue (R131).** Rich color, well-centered, May 24, 1872 manuscript cancel, Extremel Fine and choice 350.00



1611

1611

\$200.00 Red, Blue & Black, Second Issue, "Small Persian Rug" (R132). Well-centered with **complete sheet margins surrounding entire design and with full imprints at sides**, deep rich colors and crisp impressions, manuscript "E.C. July 7th 1872" cancellation, stamp retains its full original gum

EXTREMELY FINE GEM. THIS UNIQUE SHEET-MARGIN STAMP IS WITHOUT QUESTION THE FINEST KNOWN EXAMPLE OF THE CELEBRATED \$200.00 "SMALL PERSIAN RUG" IN EXISTENCE.

The initials "E.C." on the stamp belong to Erastus Corning. Illustrated on the front cover of *Introduction to United States Revenue Stamps* by Richard Friedberg and described by him on page 21 as "The most spectacular example of the \$200 Small or "Baby" Persian Rug".

With 1986 P.F. certificate..... 5,000.00



1612

1612

\$500.00 Red Orange, Green & Black, Second Issue, "Large Persian Rug" (R133). Well-centered, deep rich colors and sharp proof-like impressions, light strike of circular hand-stamp with integrated cut cancel which just barely breaks paper

EXTREMELY FINE. A SUPERB SOUND AND WELL-CENTERED EXAMPLE OF THE CELEBRATED \$500.00 LARGE PERSIAN RUG. A RARE STAMP IN SUCH OUTSTANDING CONDITION AND ONE OF THE MOST BEAUTIFUL STAMPS IN ALL OF PHILATELY.

Only 204 were issued, and it is safe to say that most examples are faulty to some degree.
Ex Joyce..... 12,500.00

THIRD ISSUE REVENUES
INVERTS

1613



1614

- 1613 **2c Orange & Black, Third Issue, Inverted Center (R135b).** Vivid color, neat "11/21/73" manuscript cancel, well-centered, Extremely Fine and choice 300.00
- 1614 **2c Orange & Black on Green Paper, Inverted Center (R151a).** Intense colors, neat "F M Co9. 31/8/75" manuscript cancel, fresh and Extremely Fine 350.00



1615

- 1615 **5c Orange & Black, Third Issue, Inverted Center (R137a).** Bright color, nicely contrasted by blue hand-stamp cancellation, well-centered for this stamp

FINE AND CHOICE. ASIDE FROM THE THREE COPIES ON A PART DOCUMENT, THIS IS ONE OF ONLY FOUR SOUND EXAMPLES OF THE 5-CENT THIRD ISSUE WITH INVERTED CENTER. ONLY TWENTY EXAMPLES ARE KNOWN IN TOTAL.

In his privately published census, Larry Lyons records twenty examples of the 5c Third Issue with inverted center. Of these, three are on a part document. Of the seventeen off-document copies, thirteen have faults of varying degrees, the most common being creases (nine). The centering on the example offered here is better than most.

Ex Lyons. With 1991 and 2000 P.F. certificates. 3,250.00

- 1616 **30c Orange & Black, Third Issue, Inverted Center (R140a).** Vivid color, herringbone cancels (as virtually always)
- EXTREMELY FINE EXAMPLE OF THE 30-CENT THIRD ISSUE WITH INVERTED CENTER. PROBABLY LESS THAN 40 ARE KNOWN.
- An attractive sound example of this rarity..... 2,250.00



1616

1617 ☒ **\$1.00 Green & Black, Third Issue, Inverted Center (R144a).** Deep rich color, used on partly-printed August 5, 1872 Administrator's Bond from Chatham County, Georgia, manuscript initials and "August 5/72" date, some minor splitting along document edges

In his privately published census, Larry Lyons records an total of 26 copes. The other recorded document bears five copies of the error used with a normal \$5.00 stamp. These are the only complete documents bearing revenue invert above the 2c denomination (one piece is also recorded).

SEPTEMBER 14, 2000



1620



1619



1618



1621

- 1618 **60c Orange & Black, Third Issue (R142).** Horizontal pair, almost appears unused, rich color, Very Fine, ex Joyce 190.00
- 1619 **\$3.00 Green & Black, Third Issue (R147).** Horizontal strip of three, well-centered, intense colors and impressions, Fine-Very Fine and choice, ex Joyce..... 132.00
- 1620 **\$20.00 Orange & Black, Third Issue (R150).** Well-centered, rich color, August 12, 1872 manuscript cancel, Extremely Fine and choice, only 3,994 were issued 475.00
- 1621 ★ **2c Blue on Blue, Vertical Pair, Imperforate Horizontally (R152d).** Top sheet margin pair incl. part of imprint, o.g., h.r., Very Fine and choice, blue handstamp on back, ex Joyce, catalogue value has remained unchanged since that sale in 1991 175.00



1622

- 1622 田 **10c Dark Green, "I.R." Overprint (R157).** The unique block of six, clear overprints, pretty shade, neat 8/3/99 manuscript cancellations with each stamp also signed, bottom row light horizontal crease, few perf separations sensibly reinforced

FINE. THIS IS THE UNIQUE BLOCK OF THE 10-CENT "I.R." EMERGENCY PROVISIONAL OVERPRINT. AN OUTSTANDING RARITY.

To meet the increased demands for federal revenue during the Spanish-American War, on June 13, 1898, Congress approved the War Revenue Law of 1898. The law was to become effective on July 1, 1898, leaving only seventeen days before the new stamps were needed. The Bureau of Engraving and Printing had already started work on the dies, rolls and plates in anticipation of its passage, but they were still unable to issue stamps when the law went into effect.

A large quantity of 1c and 2c stamps were printed with an "I.R." overprint (Scott R153, R154, R155 and R155A). Additionally, small quantities were produced in 8c, 10c and 15c denominations. This is the only recorded block of the 10-cent value.

Ex Joyce. With 1991 P.F. certificate. Listed but unpriced as a block in Scott. Scott Retail as six singles 24,000.00

- 1623 **1c Dark Yellow Green, Chapman Overprint (R158A).** Fresh color, neat July 8, 1898 hand-stamp cancellation leaves overprint completely clear

VERY FINE. AN EXCEEDINGLY RARE SOUND EXAMPLE OF THE ONE-CENT CHAPMAN OVERPRINT. ONLY FOURTEEN COPIES ARE RECORDED.

In his privately published census, Larry Lyons records fourteen copies of Scott R158A. Of these, one is on document and ten are faulty. This leaves only three sound copies off document available to collectors.

According to Scott catalogue, the 1c Trans-Mississippi was overprinted by the Purvis Printing Company with federal government approval. They were ordered by L. H. Chapman of the Chapman Steamboat Line, which operated freight-carrying steamboats along the Erie Canal. Only 250 stamps were produced; additionally, 250 were printed reading "I.R./P.I.D. & Son", for P.I. Daprix & Son, which served different ports along the same waterway.

With 1991 P.F. certificate. Ex Joyce. 7,750.00



1623



- 1624 **\$5.00 Dark Blue, Surcharge Reading Down (R159).** Rich color, clear shield handstamp cancel, Very Fine and choice, ex Joyce..... 160.00
- 1625 ★ **\$100.00 Yellow Brown & Black (R179).** Complete vertical strip of four, o.g., fresh color, few light creases and shallow gum thins, otherwise Very Fine and scarce unused multiple, unpriced as an unused strip of four, Scott Retail as four unused singles 520.00
- 1626 **\$500.00 Carmine & Lake (R180).** Complete vertical strip of four, rich color, signed in manuscript and with neat blue handstamp cancels, light creases affect bottom two stamps, otherwise Very Fine, rare multiple 2,000.00
- 1627 ★ **\$1,000.00 Green & Black (R181).** Complete vertical strip of four, dry original gum, rich color, few creases, otherwise Very Fine and exceedingly scarce multiple, unlisted in Scott as an unused strip of four, Scott Retail for four unused singles..... 3,000.00

PROPRIETARY ISSUE
INVERTS



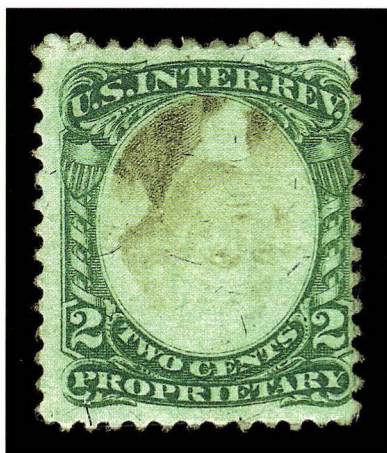
1628

- 1628 **1c Green & Black on Violet Paper, Inverted Center (RB1ad).** Well-centered, rich color, neat "J.B. Mills, Proprietor, 1874" printed cancel, small corner creases at top left and top right

EXTREMELY FINE APPEARING EXAMPLE OF THE ONE-CENT PROPRIETARY INVERT ON VIOLET PAPER. THIS IS THE FINEST OF THE 23 RECORDED COPIES OF THIS INVERT.

In his unpublished census, Larry Lyons records 23 examples of the 1c Proprietary invert on violet paper. Of these, he notes that only five are well-centered. Of these five, one has a hole, one has thins, one has a margin tear and one is toned and with a reattached perforation. The stamp offered here, which is well-centered, with minor corner creases, is the finest recorded copy.

Ex Joyce. With 1991 P.F. certificate 2,500.00



1629

- 1629 (★) **2c Green & Black on Green Paper, Inverted Center (RB2bc).** Unused with traces of original gum, rich color, trivial corner margin crease at top right

VERY FINE EXAMPLE OF THE RARE 2-CENT PROPRIETARY INVERT ON GREEN PAPER. ONLY TWELVE EXAMPLES OF THIS INVERT ARE RECORDED.

In his privately published census, Larry Lyons records twelve copies of the 2c Proprietary invert on green paper. Of these, five appear to be used, and all twelve have at least one fault.

With 1989 P.F. certificate. Scott Retail as used 8,500.00



1630

1630 **3c Green & Black on Violet Paper, Inverted Center (RB3ad).** Deep rich color, neat strike of blue handstamp cancel

VERY FINE. THIS IS THE FINEST OF THE SEVEN RECORDED EXAMPLES OF THE 3-CENT PROPRIETARY INVERT. AN OUTSTANDING RARITY.

In his privately published census of the 3c Proprietary inverts, Larry Lyons records only seven examples (none is known on green paper). Of these seven, one has a missing corner, one has a margin added, two others have repaired corners, one has thins and is stained and one has creases and nibbed perfs. The stamp offered here is by far the finest recorded example.

With 1989 P.F. certificate 16,000.00



1631

1631 **4c Green & Black on Violet Paper, Inverted Center (RB4ac).** Deep rich color and sharp proof-like impression, neat August 30, 1872 manuscript cancellation, light horizontal crease at top is barely visible without fluid

FINE APPEARANCE. POSSIBLY THE FINEST OF THE SIX RECORDED EXAMPLES OF THE 4-CENT PROPRIETARY INVERT. AN OUTSTANDING RARITY.

In his privately published census, Larry Lyons records six examples of the 4c Proprietary invert on violet paper (none is known on green paper). Of these six, one is defective, one has a piece missing, one has a repaired corner, one has a tear and abrasions, and one is reperforated at right. The stamp offered here, with a light horizontal crease barely visible without the aid of detection fluid, is the closest to sound of the six recorded copies.

Ex Joyce. With 1989 P.F. certificate 22,500.00



1632

1632 (★) **5c Green & Black on Violet Paper, Inverted Center (RB5ac).** Unused (no gum), deep rich color and sharp proof-like impression, small thin spot

VERY FINE APPEARANCE. THIS IS THE CELEBRATED UNIQUE 5-CENT PROPRIETARY INVERT. ONE OF THE GREATEST RARITIES OF UNITED STATES PHILATELY AND THE KEY TO ANY COMPLETE REVENUE COLLECTION.

It is believed that this stamp was purchased from Hiram Deats by the noted Philadelphia stamp dealer, Philip Ward, for his personal collection. The stamp then passed into the hands of famed New Orleans dealers Raymond and Roger Weill, who purchased Ward's collection intact. They retained the stamp for over 20 years. Mr. Zoellner acquired the stamp in the 1989 Weill sale for \$77,000 (including premium), which is the standing record price for a United States revenue stamp.

It is worth noting that the 5c Proprietary Invert is the only *face-different* postage or revenue stamp in United States philately. All other unique listings are varieties of a more common design.

Ex Deats, Ward and Weill Brothers. Illustrated in *Linn's Philatelic Gems* 5 on p. 140. With 1989 P.F. certificate..... 80,000.00



1633

1633

50c Green & Black on Green Paper, Proprietary (RB8b). Rich color, neat blue 1882 handstamp cancel, fresh and Very Fine, with 1990 P.F. certificate... 900.00

1634

\$5.00 Green & Black on Violet Paper, Proprietary (RB10a). Rich color, well-centered, neat Feb. 18, 1879 manuscript cancellation yet retains almost full original gum

EXTREMELY FINE. A SUPERB AND RARE SOUND EXAMPLE OF THE RARE \$5.00 PROPRIETARY ON VIOLET PAPER. ONLY 74 WERE ISSUED ON VIOLET PAPER.

With 1991 P.F. certificate ...
..... 3,250.00



1634



1635

1635

\$5.00 Green & Black on Green Paper, Proprietary (RB10b). Well-centered, deep rich color on unmistakably green paper, neat July 9/79 manuscript cancellation and also signed, negligible thin spot at top center is barely visible except in fluid

EXTREMELY FINE APPEARANCE. THIS IS BY FAR THE FINEST OF THE THREE RECORDED EXAMPLES OF THE \$5.00 PROPRIETARY ON GREEN PAPER. ONLY FIFTY \$5.00 STAMPS WERE EVER ISSUED ON GREEN PAPER. A WORLD-CLASS RARITY.

In his privately published census, Larry Lyons records only two certified examples of the \$5.00 Proprietary on Green paper. The stamp offered here is a third certified copy, which may have been overlooked by Mr. Lyons as it was submitted to the Foundation as a variety. Both of the other known copies of this stamp are repaired (one is also reperforated).

Ex Joyce. With 1991 P.F. certificate 27,500.00



1636EX



1637

- 1636 **1c-6c Second Issue Proprietary, Rouletted 6 (RB11c-RB13c, RB15c, RB17c).** Various margins, 1c and 3c handstamp cancels, others manuscript cancels, overall Fine-Very Fine group, ex Joyce(Photo Ex) 630.00
- 1637 **5c Black, Rouletted, Proprietary (RB16c).** Intense shade and impression, magenta manuscript cancel, Very Fine and rare, ex Joyce, with 1991 P.F. certificate 1,250.00
- 1638 **Balance of the Zoellner Revenue Collection.** 44 unused and used stamps, incl. few First Issue imperforates such as \$1.00 Mortgage with handstamp, Second Issue 1c-40c, \$2.00-\$5.00, few Third Issue, Documentary stamps, few small faults, all appear Very Fine, a useful group.....Not illustrated E. 300-400



1639EX

- 1639 ★★ **\$1.00-10.00 Hunting Permits (RW1-RW38, RW40, RW42-RW55).** The Robert Zoellner Hunting Permits collection offered intact, all stamps Mint N.H., fresh colors and well-centered, lacking only two minor values to be complete, a fresh and Very Fine-Extremely Fine collection.....(Photo Ex) 5,367.00

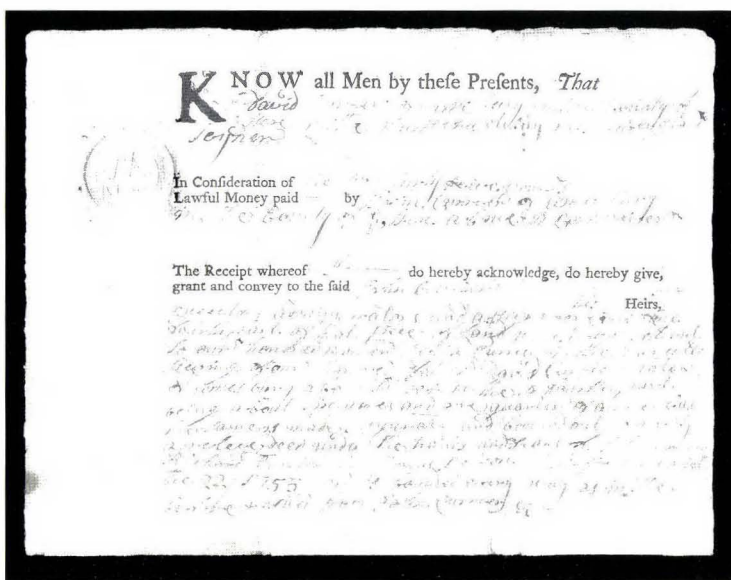
END OF ZOELLNER REVENUE COLLECTION

THE HENRY TOLMAN II COLLECTION OF EMBOSSSED REVENUE STAMPED PAPER

Note: Images of embossed stamps have been digitally contrasted to bring out impressions.

COLONIAL ISSUES

- 1640 **2p Massachusetts (RM2).** Well-struck on 1755 penal bond with promissory note pinned to reverse, Fine..... 400.00
- 1641 **2p Massachusetts (RM2).** Clear strike on 1756 penal bond, few staple holes, otherwise Fine, interestingly, the creditor in this lot and the debtor in the previous lot are the same person..... 400.00
- 1642 **3p Massachusetts (RM3).** Clear strike on 1757 penal bond, otherwise Fine 140.00



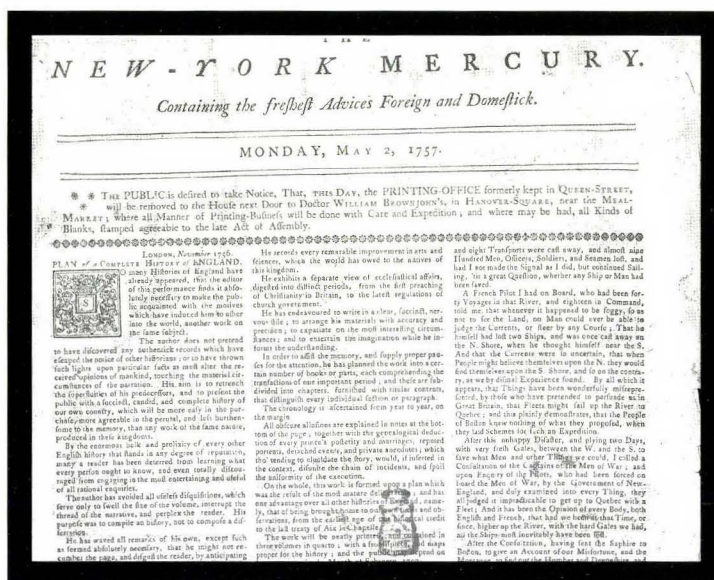
1643

- 1643 **4p Massachusetts (RM4).** Clear impression on 1755 bond, usual couple worn areas along creases, Fine (Photo) 500.00

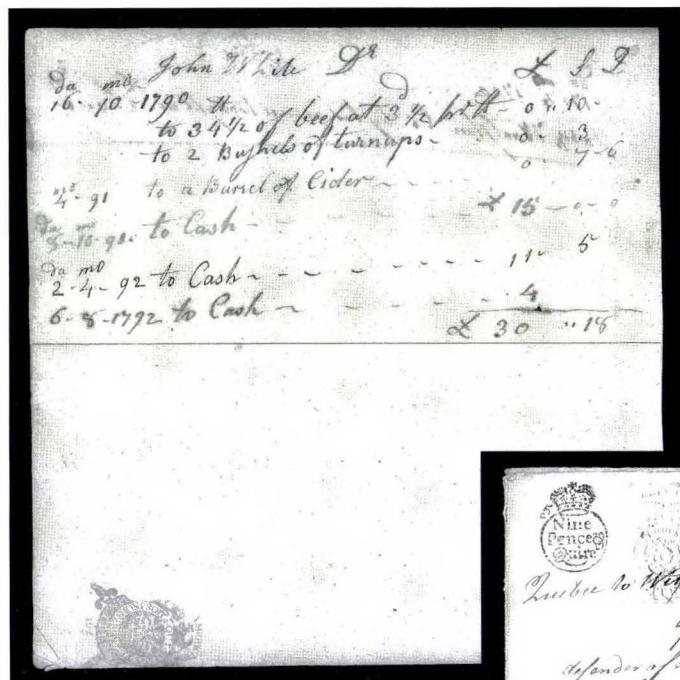
- 1644 **½p New York (RM9).** Lightly struck in center of the May 2, 1757 edition of *The New York Mercury*, minor edge wear
- VERY FINE AND EXTREMELY RARE EXAMPLE OF THE HALF-PENCE NEW YORK COLONIAL REVENUE STAMP

The paper is four pages long containing news and classifieds.....(Photo) 2,500.00

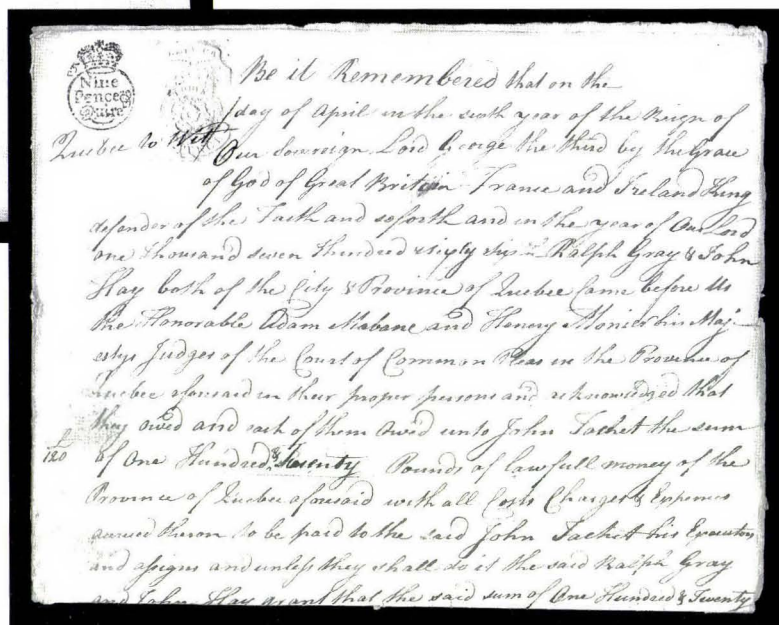
1644



- 1645 **1p New York (RM10).** Fairly clear impression on 1760 bill of lading, couple tiny sealed tears and corner crease, Fine and rare 525.00
- 1646 **2p New York (RM11).** Clear strike on 1755 handwritten bond, minor edge toning and toning along folds, otherwise Very Fine..... 275.00
- 1647 **3p New York (RM12).** Die B, clear impression on 1759 printed bond, wear along file folds, Fine..... 450.00
- 1648 **3p New York (RM12).** Clear strike on 1757 penal bond, Very Fine..... 450.00
- 1649 **4p New York (RM13).** Bold strike on 1759 handwritten lease, few minor toning spots, Very Fine 375.00

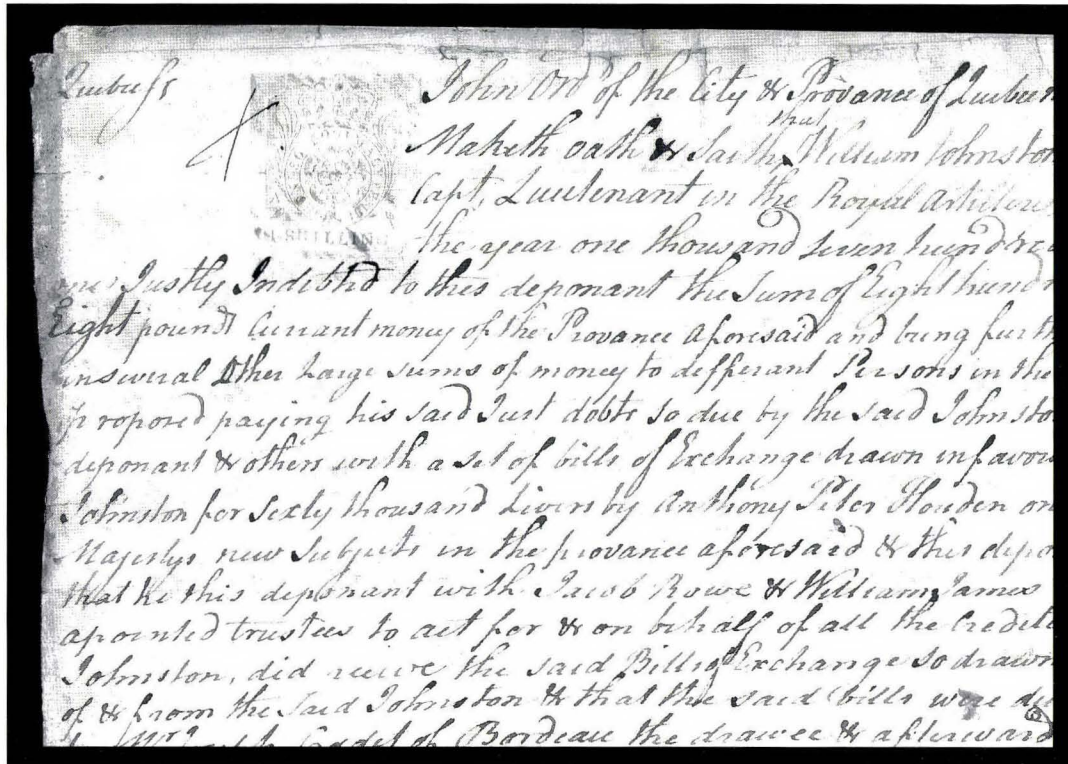


1650



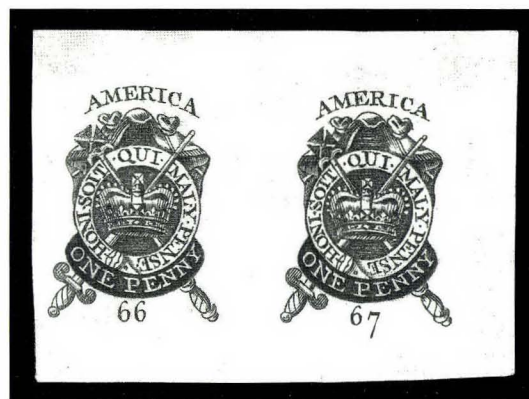
1651

- 1650 **½p Pamphlet and Newspaper Stamp (RM18var).** Clear strike in light brown, slightly into at right, on bottom of 1790 accounting, the stamps were no longer in use at this time, Mr. Tolman hypothesized this is a remainder, Scott Retail for original is \$2,500.00 (Photo) E. 200-300
- 1651 **6p General Issue (RM26).** Bold strike with clear second strike on second page and adjoining "Nine Pence Quire" crown in circle hs, on 1766 bail bond from **Quebec**, light toning at edges and tiny splits along folds
FINE AND CHOICE EXAMPLE OF THE 6-PENCE ON DOCUMENT WITH SECOND STRIKE
Usages outside of New York and Massachusetts are extremely rare (Photo) 2,000.00



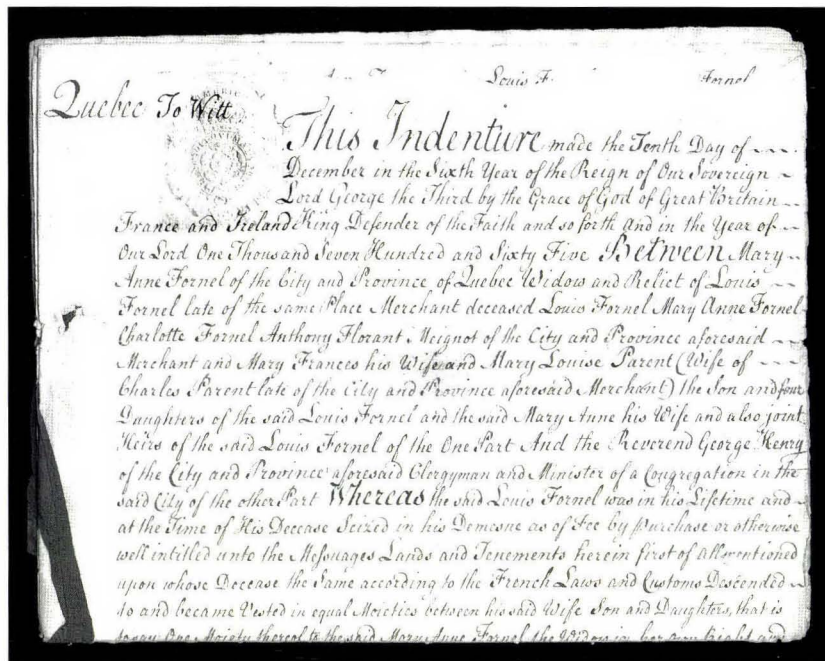
1652

- 1652 **1sh General Issue (RM27).** Sharp impression on 1766 handwritten document from Quebec, usual edge wear
 FINE. AN EXTREMELY RARE EXAMPLE OF THE ONE-SHILLING BRITISH REVENUE FOR USE IN AMERICA USED IN QUEBEC.
 Typed transcription accompanies(Photo) 1,500.00



1653

- 1653 P **1p-8p Pamphlet and Newspaper Stamps, Proofs (RM18P-RM20P).** Eight proofs comprising 1p (two), 2p (two), 4p (three), 8p (one), 1p and one 2p full size, others reduced size, on five pieces, also incl. full-size facsimile of 1p, Fine-Very Fine, also incl. six photos of three almanac and three newspaper stamps on cards sold by Scott in 1876, 6p British embossed revenue from 1758 used as template for these and L10 1858 British Revenue on piece(Photo Ex) E. 200-300



1654

1654 **2sh6p General Issue (RM31).** Three bold impressions on 1765 bound six-page estate sale in **Quebec**, small split along file folds and minor edge wear

FINE AND RARE EXAMPLE FEATURING THREE STRIKES OF THE SCARCE 2-SHILLING 6-PENCE GENERAL ISSUE USED IN QUEBEC.

An outstanding document.....(Photo) 1,250.00

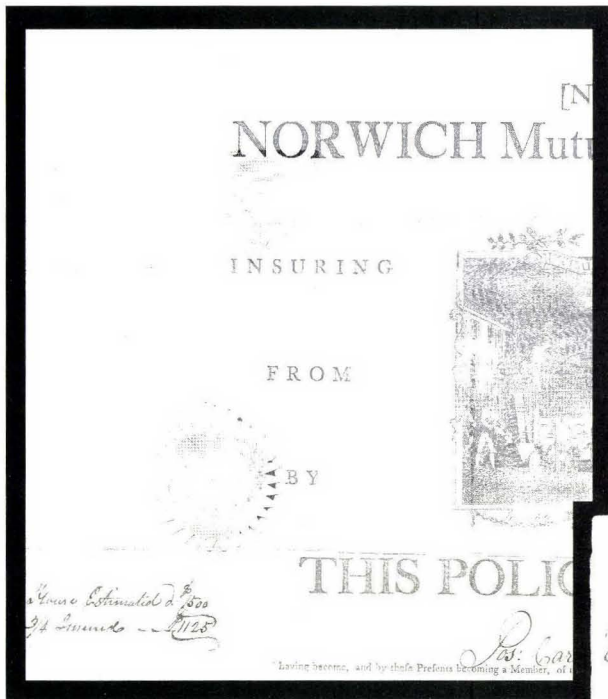


1655

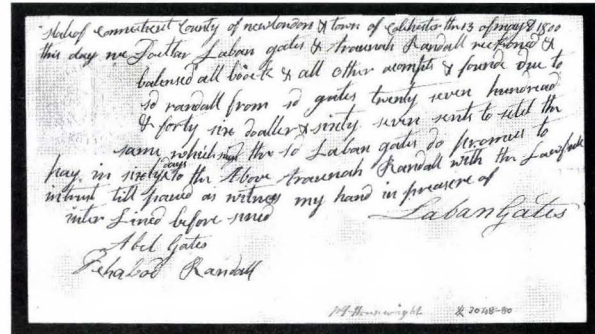
1655 **2sh6p General Issue (RM31a).** Bold impression on green paper affixed to card, central silver area, official British label on reverse, Very Fine and choice(Photo) 450.00

FIRST FEDERAL ISSUE

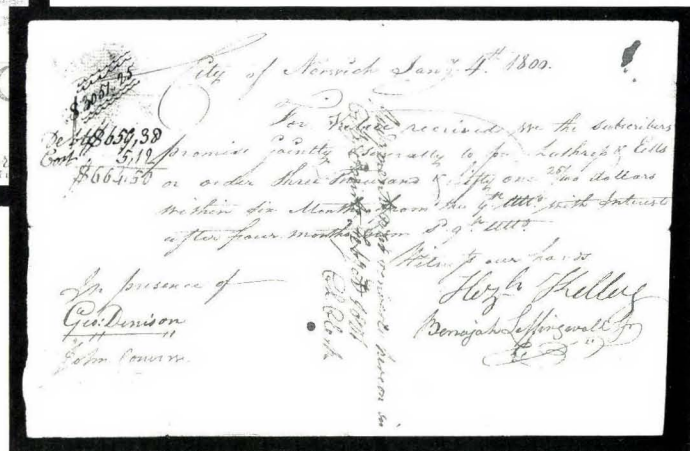
- 1656 **4c-50c Connecticut (RM45/RM50).** Six promissory notes comprising Nos. RM45 cracked die, RM45 replacement die, RM46 (two), RM48, and RM50, also incl. 1758 document prepared prior to requiring embossed revenue stamps and 1801 bond without embossed stamp, many with file folds thru embossed stamp, otherwise Fine group 350.00
- 1657 **10c Connecticut (RM46).** Bold strike over faintly struck 25c Connecticut (RM48), on July 1799 bill of lading for two horses aboard the schooner Fox Samuel Stocking bound for "some of the West India Islands", file fold thru embossing, tiny break in file fold at bottom, Fine E. 200-300
- 1658 **20c Connecticut (RM47).** Clear impression on 1801 promissory note, usual file folds incl. one thru embossing, Very Fine 300.00



1661



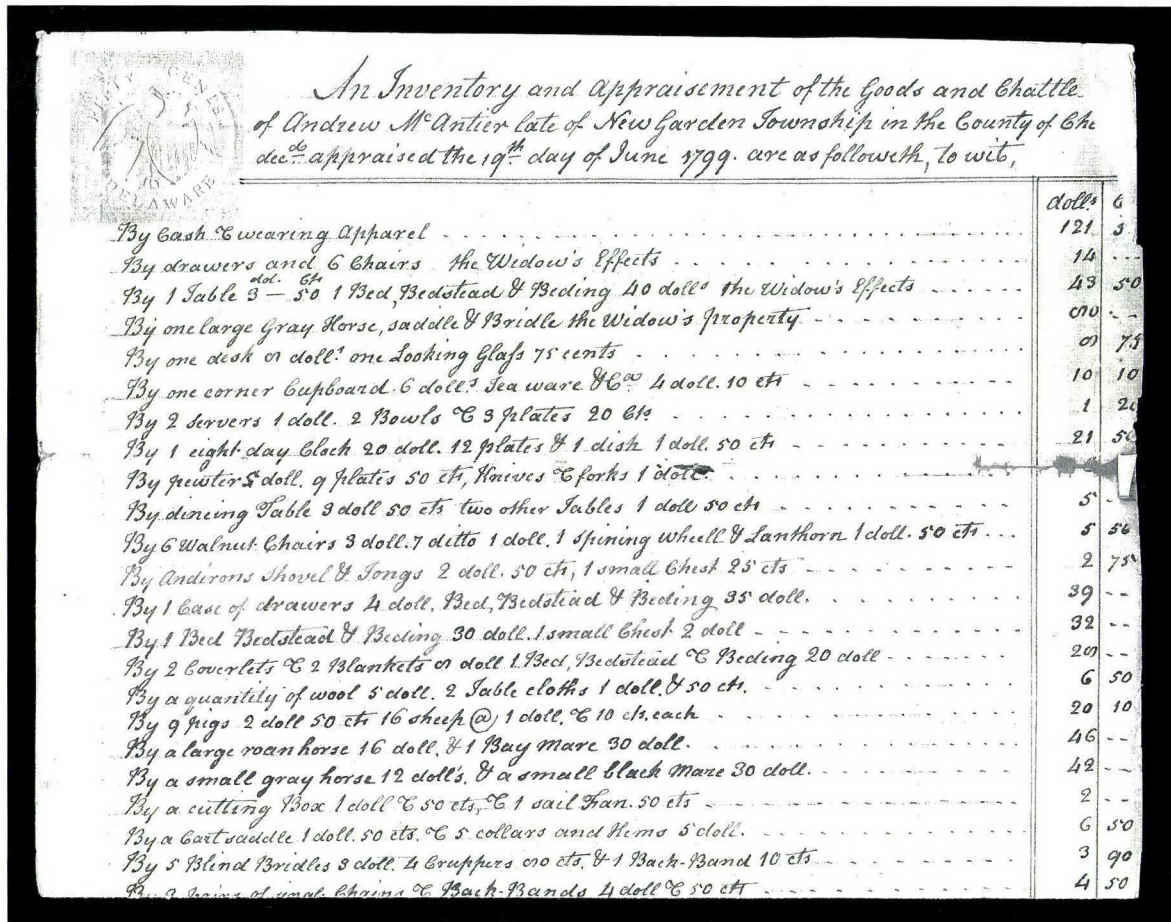
1659



1660

- 1659 **30c Connecticut (RM49).** Clear impression on 1801 promissory note, usual file folds thru embossing
VERY FINE EXAMPLE OF THE RARE 30-CENT CONNECTICUT FIRST FEDERAL ISSUE.
Combs survey indicates five known.....(Photo) 1,250.00
- 1660 **75c Connecticut (RM51).** Clear impression on 1800 promissory note
VERY FINE. AN EXCEEDINGLY RARE 75-CENT CONNECTICUT FIRST FEDERAL ISSUE.
Unpriced in Scott. Combs survey states four known.....(Photo) E. 1,000-1,500
- 1661 **\$1.00 Connecticut (RM52).** Sharp impression on 1800 insurance policy, 430 x 530 mm, with illustration at top, split along file folds
FINE APPEARANCE. ONE OF EIGHT KNOWN EXAMPLES OF THE \$1.00 CONNECTICUT FIRST FEDERAL ISSUE.
Suitable for framing.....(Photo) 1,750.00

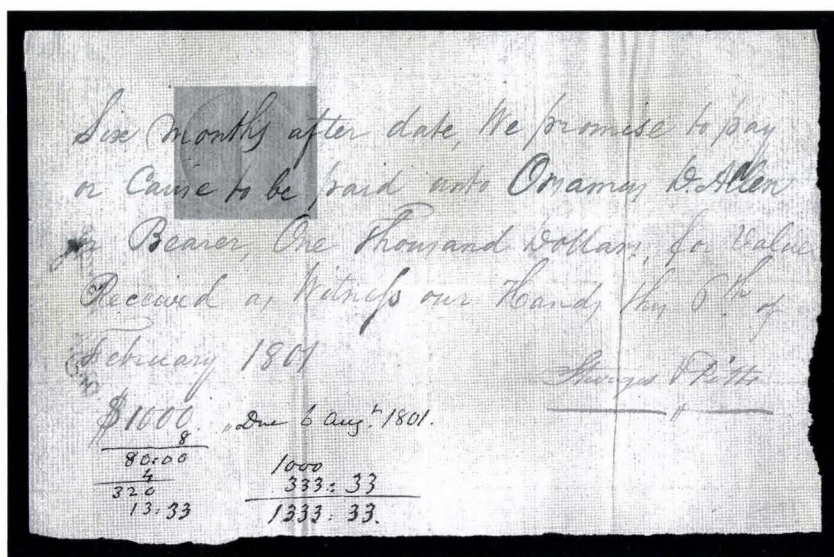
- 1662 **4c, 10c Delaware (RM58, RM59).** 4c Sharp impression on 1800 bill of lading, 10c clear strike on 1800 promissory note, small faults, otherwise Fine, Combs states nineteen and eleven known, respectively 375.00
- 1663 **20c Delaware (RM60).** Clear impression on 1800 promissory note, Very Fine, Combs notes nine known..... 400.00
- 1664 **25c Delaware (RM61).** Sharp impression on 1800 promissory note, Very Fine, Combs indicates ten known..... 300.00



1665

- 1665 **50c Delaware (RM63).** Clear impression on 1799 one-page inventory, early usage, minor splitting along file folds with small faults at right, Fine, Combs states nine known (Photo) 400.00
- 1666 **4c, 10c, 25c Georgia (RM71, RM72, RM74).** Fairly clear to clear impressions on 1799/1804 promissory notes, file folds thru embossing, otherwise Fine 425.00
- 1667 **4c Georgia (RM71).** One fairly clear and one clear impression on two identical 1800 promissory notes, Fine, Scott Retail for two impressions..... 400.00
- 1668 **10c Georgia (RM72).** Clear impression on 1800 one-year lease of a slave, overall toning and negligible small hole at bottom, Fine, ex Cunliffe E. 300-400
- 1669 **50c Georgia (RM76).** Sharp impression on part of inventory, small central file punch, Fine, Combs states seven known, most of which are promissory notes..... 250.00

Note: Images of embossed stamps have been digitally contrasted to bring out impressions.



1670

- 1670 **75c Georgia (RM77).** Light impression on 1801 promissory note, file fold thru embossing

VERY FINE EXAMPLE OF THE RARE 75-CENT GEORGIA FIRST FEDERAL ISSUE.

Combs states four known(Photo) 1,750.00

- 1671 **4c-25c, 50c, 75c Kentucky (RM84-RM87, RM89, RM90).** 10c three incl. one bond on one Northwest Territory usage, others 1798-1800 promissory notes, incl. second earliest known usage of 50c, usual file folds, Fine group 440.00

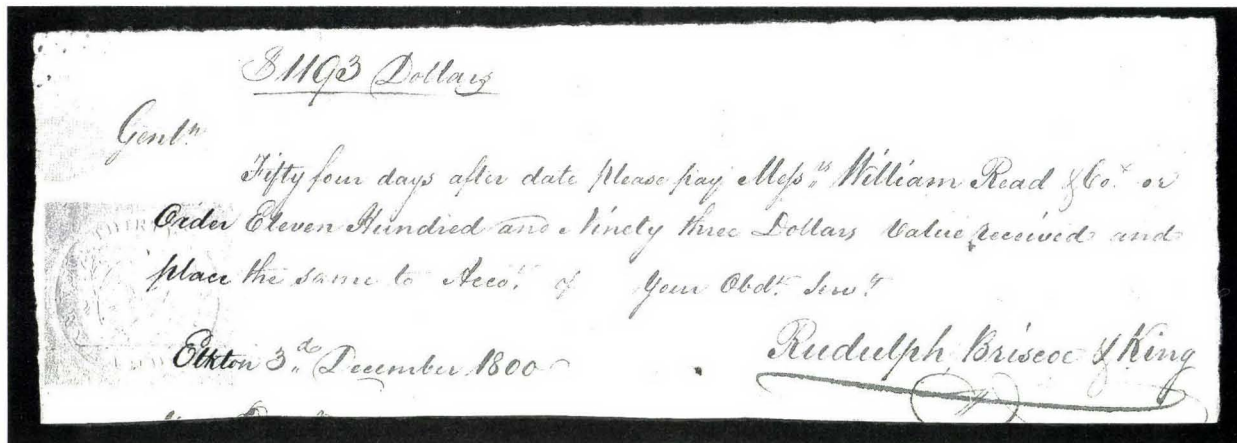
- 1672 **30c Kentucky (RM88).** Clear impression on 1799 promissory note, file fold thru embossing, Fine..... 275.00



1673

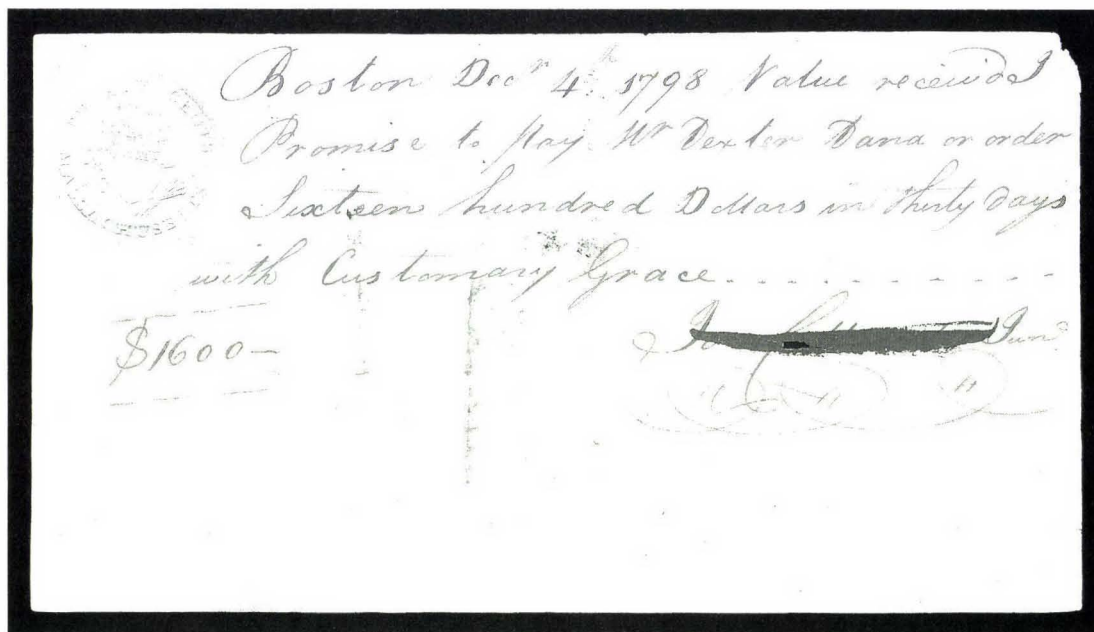
- 1673 **30c Kentucky (RM88).** Sharp impression on reverse of 1800 single bond, couple file folds thru embossing, otherwise Fine, rare example on bond.....(Photo) 275.00

- 1674 **4c, 10c, 25c, 50c, 75c Maryland (RM97, RM98, RM100, RM102, RM103).** Six documents, clear impressions, 1798-1800, better incl. 4c on June 1799 bill of lading, 25c, 50c and 75c single bonds, 75c is the earliest known usage, few with file folds thru embossing, Fine-Very Fine 175.00
- 1675 **20c Maryland (RM99).** Clear impression on 1800 promissory note, file fold thru embossing, Very Fine 500.00



1676

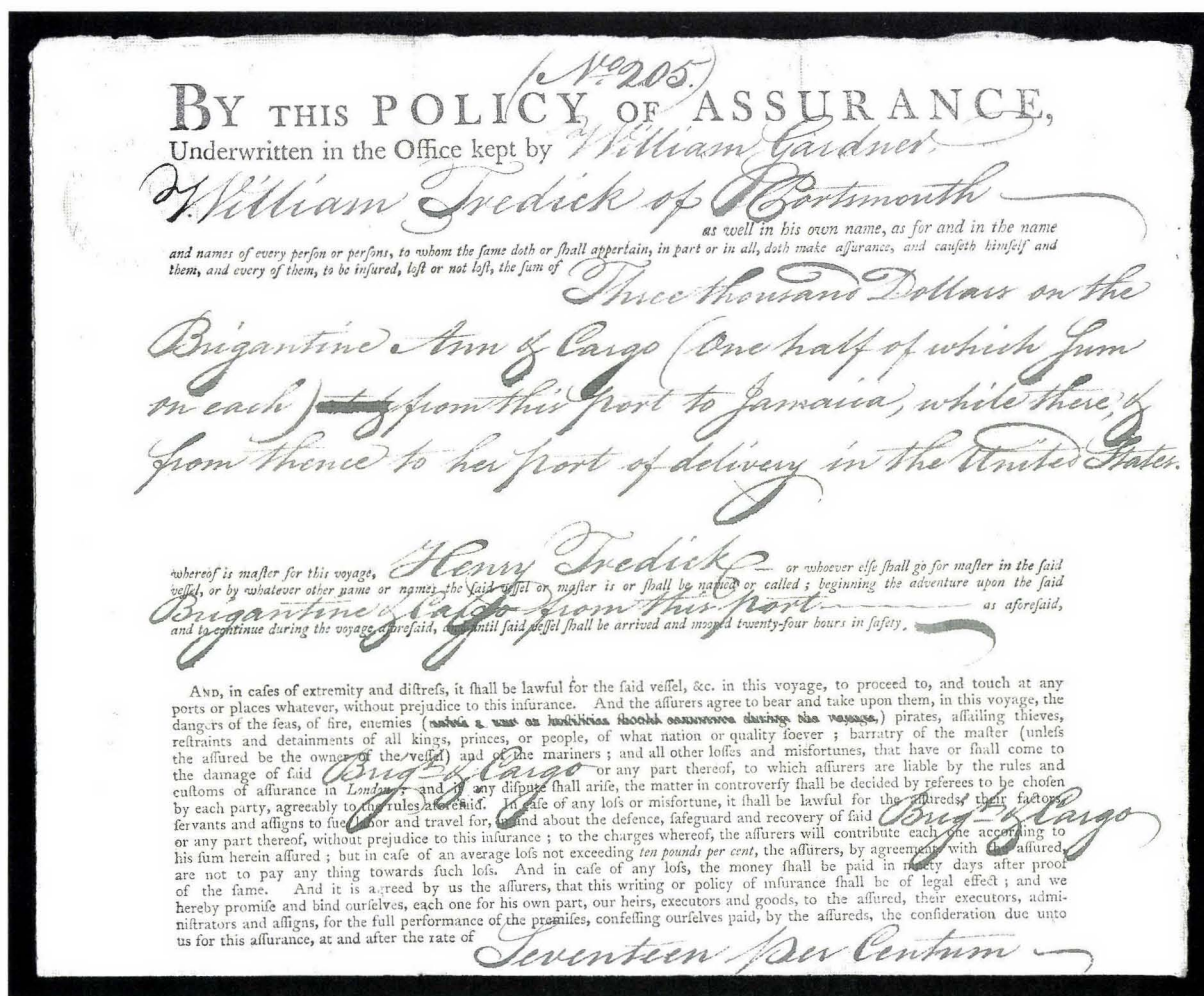
- 1676 **30c Maryland (RM101).** Sharp impression on 1800 promissory note, file fold thru embossing, tiny waterstain, Fine, Combs states four known.....(Photo) 450.00
- 1677 **4c-25c, 50c Massachusetts (RM110-RM113, RM115).** Eleven documents, sharp impressions, 1798-1801, better incl. 4c on Nov. 1799 bill of lading, 20c on sight draft, 25c on insurance (small piece out), 25c on certificate of shares, 50c (Type I) on three-page document, Fine-Very Fine, Combs states thirteen 20c known..... 375.00



1678

- 1678 **30c Massachusetts (RM114).** Sharp impression on 1798 promissory note, tiny hole from crossing out name, otherwise Extremely Fine, Combs notes only nine known.....(Photo) 950.00
- 1679 **75c Massachusetts (RM116).** Remarkably sharp impression on 1798 single bond, Extremely Fine and choice, Combs indicates seven known 300.00

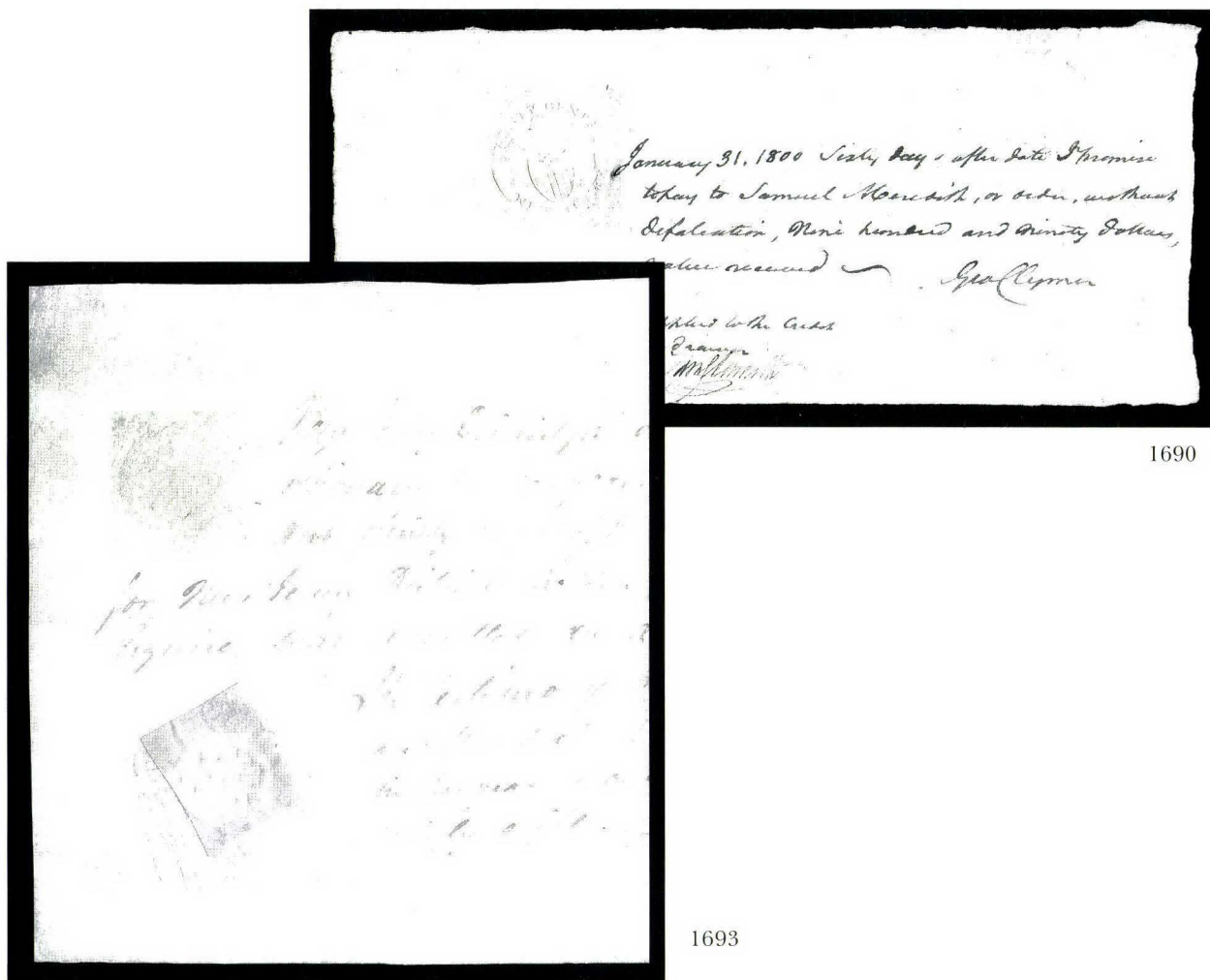
- 1680 **\$1.00 Massachusetts (RM117).** Sharp impressions on three 1798-1799 printed insurance policies for ships, two transporting property of **John Hancock** incl. *Diana* and *George* for round trips to Surinam, other on a "*Whaling voyage in the Pacific*", two with file folds thru embossing and minor splitting along folds, otherwise Fine-Very Fine 450.00
- 1681 **4c, 10c, 25c, 50c, 75c New Hampshire (RM123, RM124, RM126, RM128, RM129).** Clear impressions, 4c and 10c on promissory notes, 25c and 50c on inventories, 75c on printed performance bond, 1798-1801, **50c earliest known usage**, Fine-Very Fine 170.00
- 1682 **4c New Hampshire, Re-struck (RM123var).** Sharp impression re-struck over faint impression, on July 20 1798 promissory note, Very Fine E. 100-150
- 1683 **10c New Hampshire, Double Impression (RM124var).** Sharp impressions on 1801 promissory note, file fold thru top of embossing, otherwise Very Fine, only known example, ex Cunliffe E. 100-150
- 1684 **20c New Hampshire (RM125).** Clear impression on 1799 promissory note, small faults, appears Fine, Combs states five examples known 200.00
- 1685 **30c New Hampshire (RM127).** Clear impression on 1800 promissory note in "*Nova Scotia accounting*", file fold thru embossing, Fine, Combs indicates five known. 400.00
- 1686 **50c New Hampshire (RM128).** Sharp impression over clear impression of 20c Massachusetts (RM80) on 1799 promissory note, file fold thru bottom of embossing, otherwise Fine E. 100-150



1687

- 1687 **\$1.00 New Hampshire (RM130).** Bold impression on 1799 printed maritime insurance document for cargo aboard the *Brigantine Ann* on a round trip to Jamaica, Very Fine
..... (Photo) E. 500-750

- 1688 **4c New Jersey (RM136).** Clear impression on reverse of undated note, faults, appears Fine, only five reported 400.00
- 1689 **10c New Jersey (RM137).** Faint impression on promissory note signed "**Geo. Clymer**", **Signer of the Declaration of Independence**, tiny tear in embossing, file fold just touches bottom of signature, otherwise Very Fine, only fourteen known examples of the 10c New Jersey, Sanders value for Clymer signed document \$660 E. 300-400

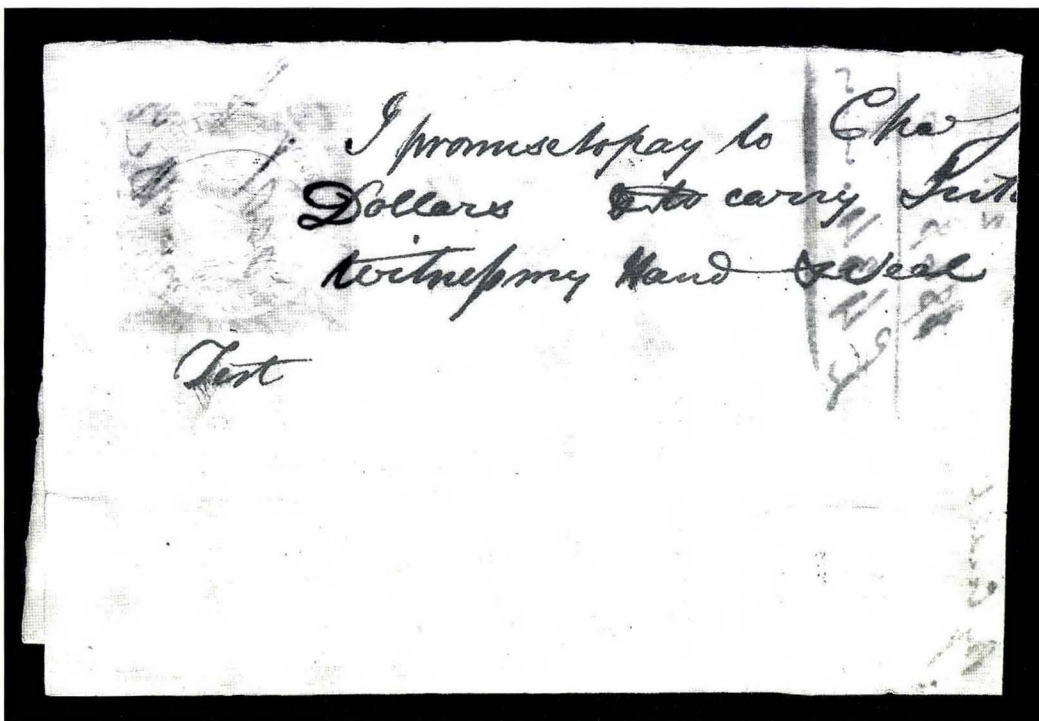


1690

1693

- 1690 **20c New Jersey (RM138).** Clear impression on 1800 promissory note signed "**Geo. Clymer**", **Signer of Declaration of Independence**, file folds thru embossing and just touching bottom of signature, couple internal paper breaks barely affect signature
VERY FINE. A WONDERFUL EXAMPLE OF THE 20-CENT FIRST FEDERAL ISSUE FROM NEW JERSEY SIGNED BY ONE OF THE SIGNERS OF THE DECLARATION OF INDEPENDENCE.
Combs states only two known examples of the 20c, unpriced in Scott
.....(Photo) E. 1,500-2,000
- 1691 **25c, 50c New Jersey (RM139, RM141).** Three documents comprising 25c on 1799 bond, 50c on 1800 note, 50c on inventory, sharp impressions, first two with splits along file folds, otherwise Fine-Very Fine 360.00
- 1692 **30c New Jersey (RM140).** Sharp impression on 1800 promissory note signed "**Geo. Clymer**", **Signer of the Declaration of Independence**, small faults clear of signature, but incl. cut cancel thru embossing, appears Very Fine, Combs notes eight 30c New Jersey First Federal issues..... E. 750-1,000
- 1693 **\$10.00 New Jersey (RM147).** Faint strike on 1798 document admitting an attorney to the bar, insignificant corner crease at top right, small contemporary patch at lower left clear of text and embossing, probably an erasure of an earlier embossing, Very Fine, this is the only known example of the \$10.00 New Jersey First Federal Issue
.....(Photo) E. 1,000-1,500

- 1694 **4c-\$1.00 New York (RM149-RM156).** Clear impressions, 25c (three), others one each, better incl. 10c showing barest traces of "T" and "Y" of "Twenty", 25c on protest, 25c on sworn affidavit attesting to the capture of the ship *Sally* at Guadeloupe, 50c on bill of exchange, \$1.00 on printed insurance policy, couple with usual minor faults, Fine-Very Fine 405.00
- 1695 **4c New York (RM149).** Sharp impression directly above 10c Massachusetts (RM111), bold impression, on 1798 promissory note, few file folds thru embossing, otherwise Very Fine E. 100-150
- 1696 **4c, 10c, 25c, 50c North Carolina (RM162, RM163, RM165, RM167).** Clear to sharp impressions, 4c on bill of lading, others on promissory notes, 1798-1800, Fine-Very Fine 230.00
- 1697 **20c North Carolina (RM164).** Fairly clear impression on 1799 promissory note, Fine, Combs notes six reported 500.00

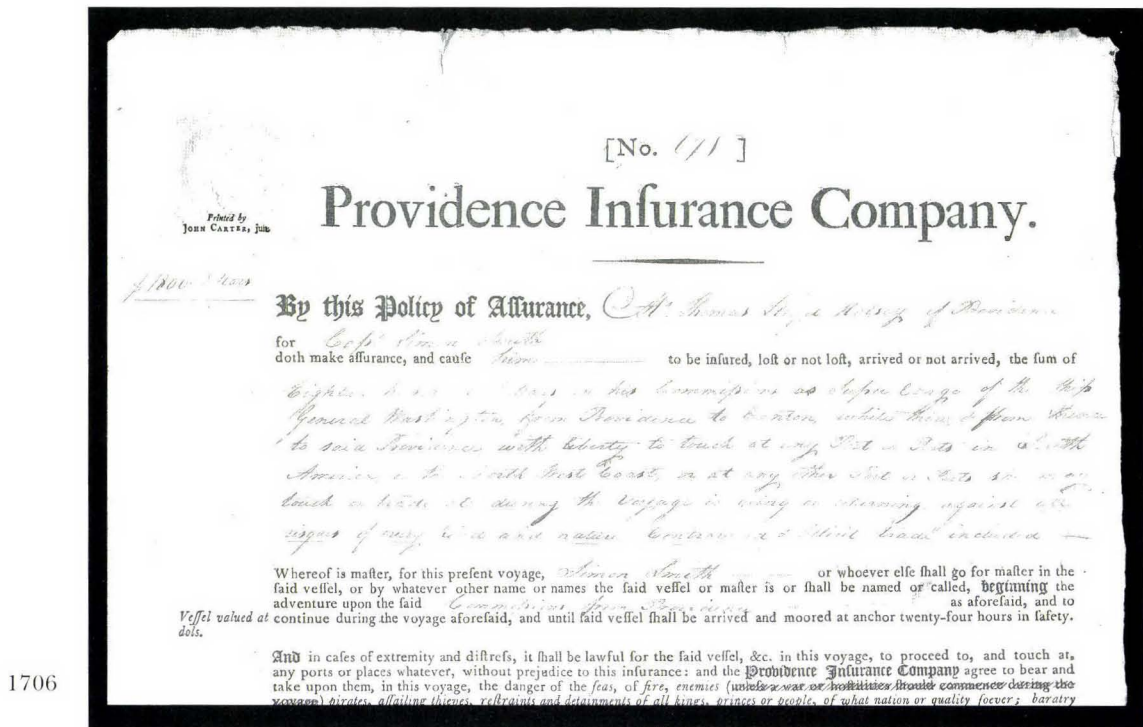


1698

- 1698 **30c North Carolina (RM166).** Clear impression on 1800 promissory note, Very Fine, Combs states three known, unpriced in Scott (Photo) E. 500-750
- 1699 **50c North Carolina (RM167).** Bold impression over sharp impression of 10c Virginia (RM241) on 1800 bond, Very Fine 200.00
- 1700 **75c North Carolina (RM168).** Sharp impression on 1801 promissory note, file fold barely touches embossing, otherwise Very Fine, Combs states nine known 275.00
- 1701 **4c-75c Pennsylvania (RM175-RM181).** Twelve documents, one to three each, better incl. 10c on bond, 10c on 1800 bill of lading, 25c on affidavit of cargo ownership, 25c on foreign bill of exchange, 25c on notarization stating the goods shipped related to the attached bill of lading (with 10c) are not of British origin, 50c on certificate of discharge from prison, 75c earliest known usage, overall Fine-Very Fine 277.00

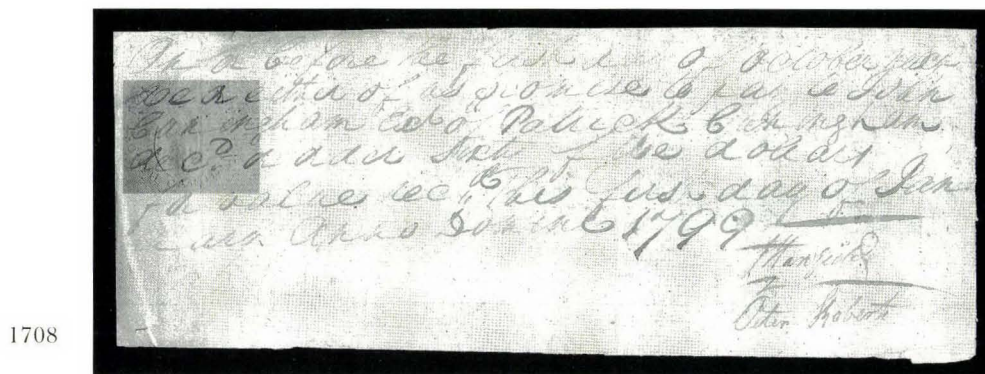
Note: Images of embossed stamps have been digitally contrasted to bring out impressions.

- 1702 **\$1.00 Pennsylvania (RM182).** Crisp impression on large 1800 printed maritime insurance document, Very Fine..... 200.00
- 1703 **4c-25c, 50c Rhode Island (RM188-RM191, RM193).** Clear to sharp impressions, 4c and 10c (two each), others one each, better incl. 4c on 1799 promissory note for insurance on merchandise bound for Africa and Havana, 10c bill of lading (two), others promissory notes, 50c taped together along file folds, otherwise Fine-Very Fine..... 545.00
- 1704 **30c Rhode Island (RM192).** Sharp impression on 1800 promissory note, file fold barely affects embossing at top, Fine, Combs indicates four known..... 750.00
- 1705 **75c Rhode Island (RM194).** Bold impression on 1800 promissory note, couple tiny toning specks, Very Fine, Combs notes five known..... 750.00



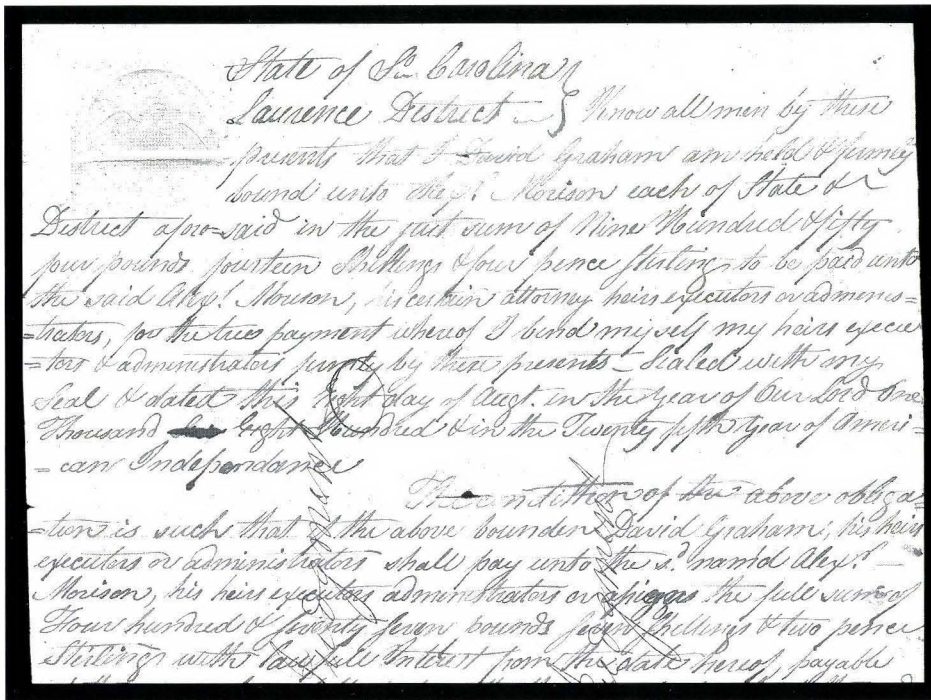
1706

- 1706 **\$1.00 Rhode Island (RM195).** Sharp impression on 1800 large printed maritime insurance policy, Very Fine, Combs states nine known(Photo) 1,000.00
- 1707 **4c, 10c, 25c, 50c South Carolina (RM201, RM202, RM204, RM206).** Sharp impressions, 25c on receipt of shares of an estate, 50c on estate inventory, others on promissory notes, Very Fine 355.00



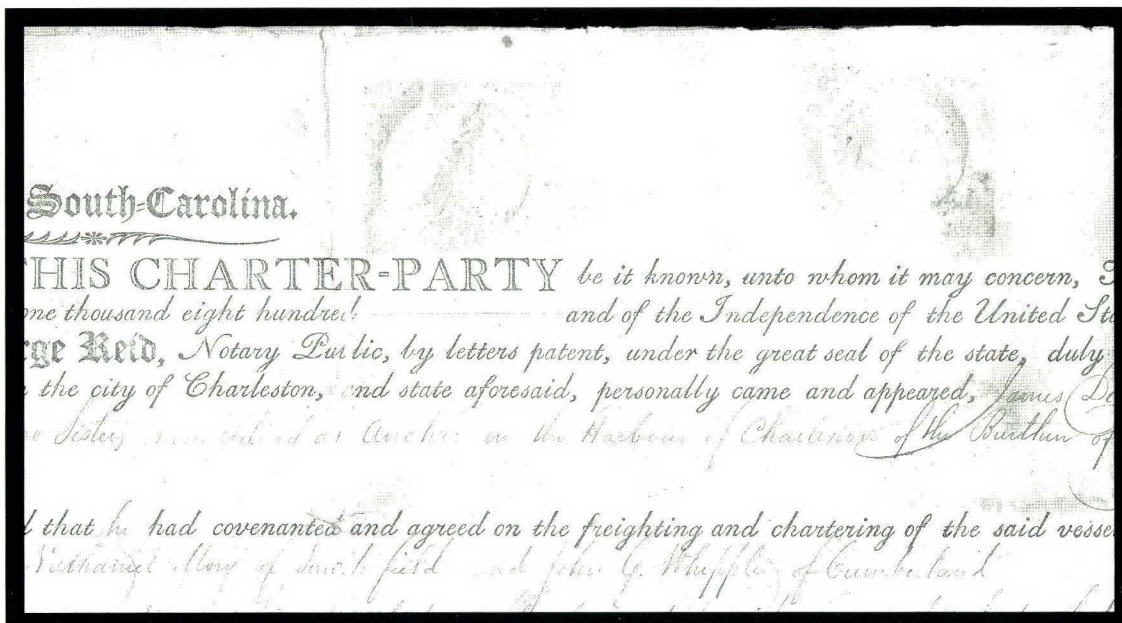
1708

- 1708 **20c South Carolina (RM203).** Clear impression on 1799 promissory note, small corner crease thru embossing and slight foxing at left, otherwise Fine, Combs states six known(Photo) E. 400-500



1709

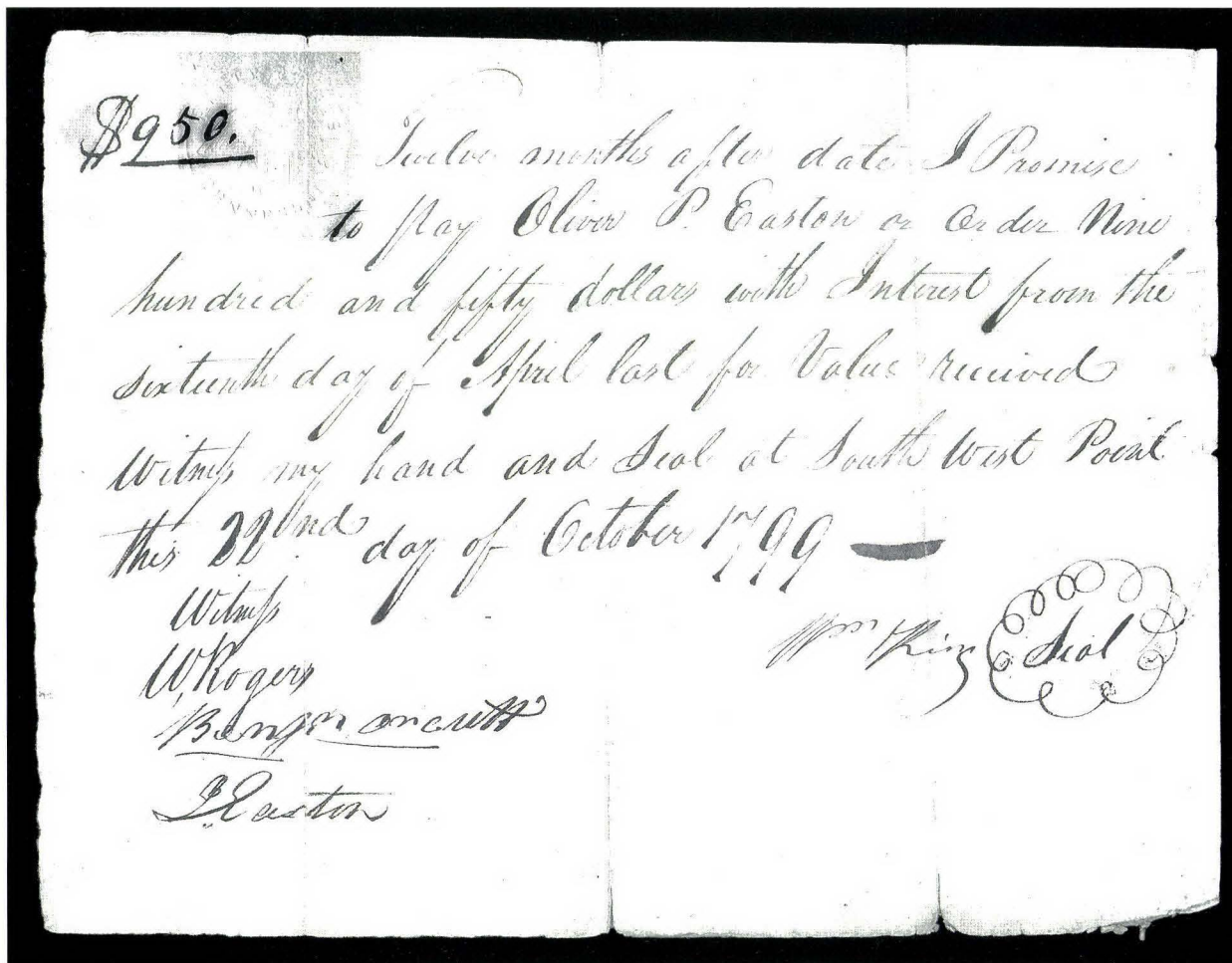
- 1709 **75c South Carolina (RM207).** Sharp impression on 1800 bond, file fold thru embossing
 VERY FINE AND CHOICE EXAMPLE OF THE 75-CENT SOUTH CAROLINA FIRST FEDERAL
 ISSUE.
 Combs states four known(Photo) 2,400.00



1710

- 1710 **\$1.00 South Carolina (RM208).** Adjacent to 25c South Carolina (RM206), sharp impres-
 sions, on large 1800 Charter Party, usual file folds and small toning areas clear of \$1.00
 embossing
 VERY FINE. THIS IS THE ONLY KNOWN EXAMPLE OF THE \$1.00 SOUTH CAROLINA FIRST
 FEDERAL ISSUE.
 A great rarity(Photo) E. 2,000-3,000

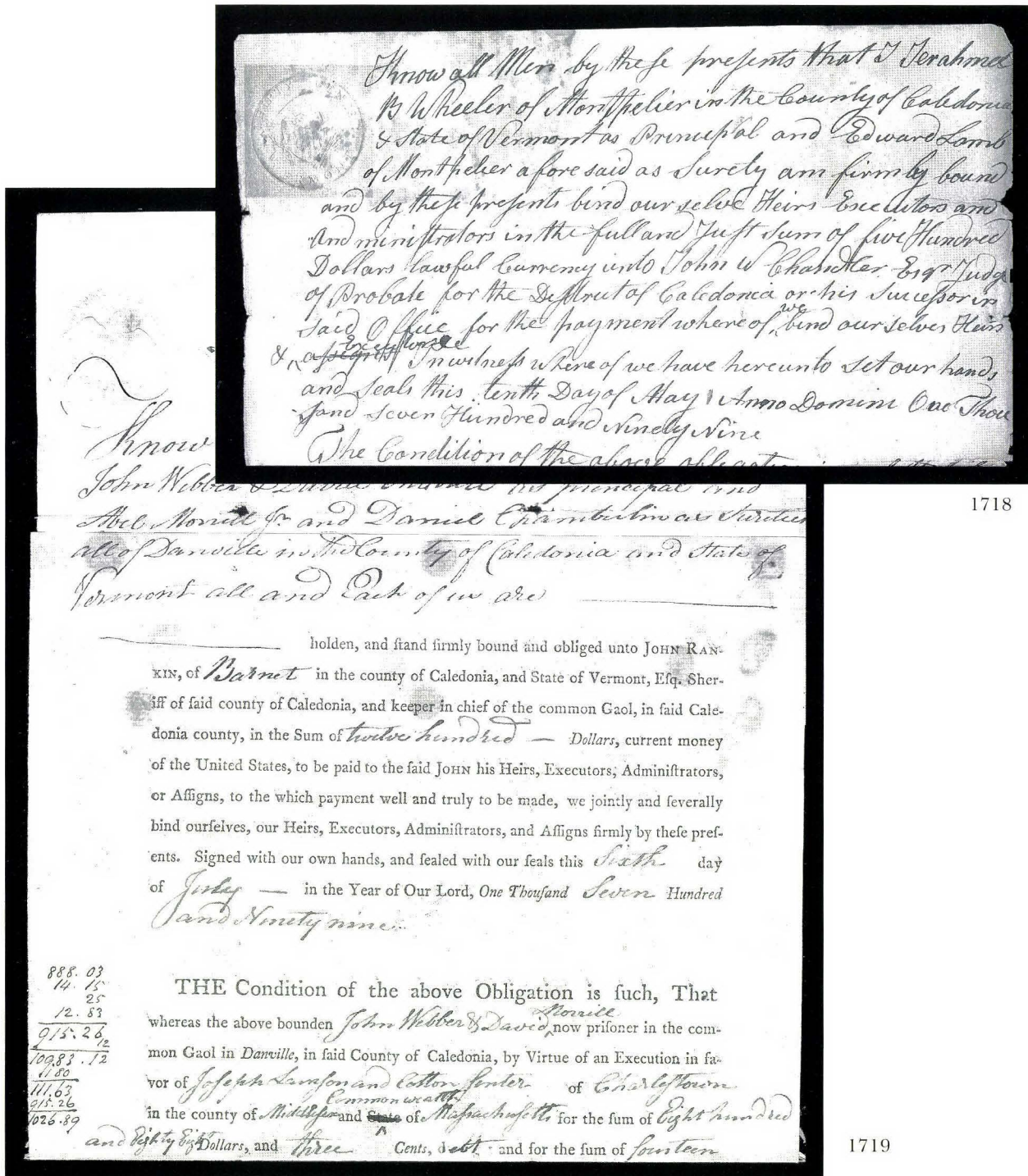
- 1711 **4c Tennessee (RM214).** Clear impression on 1798 promissory note, file fold just touches embossing at right, otherwise Fine, Combs states eight known..... 350.00
- 1712 **10c Tennessee (RM215).** Clear impression on 1799 promissory note, Fine, Combs states fourteen known 150.00
- 1713 **25c Tennessee (RM217).** Sharp impression on 1799 promissory note, file fold thru embossing, otherwise Fine, Combs indicates fourteen known..... 225.00



1714

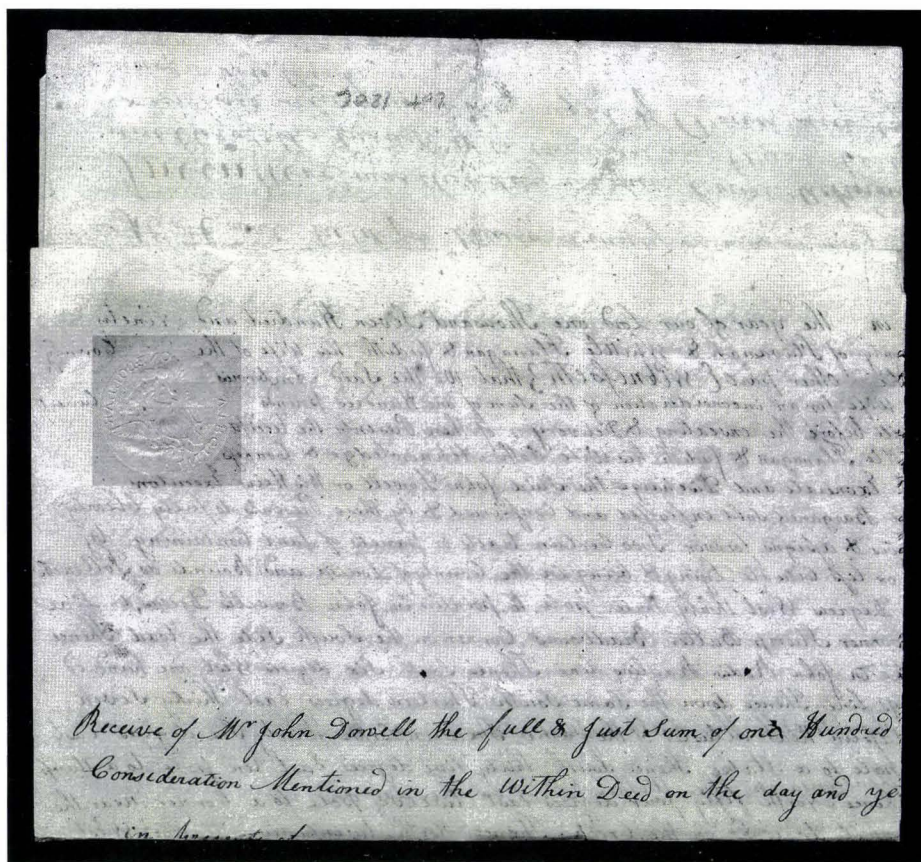
- 1714 **50c Tennessee (RM219).** Clear impression on 1799 promissory note, file fold thru embossing and minor splitting at edges of file folds, otherwise Fine, Combs notes four known.....(Photo) 750.00
- 1715 **4c, 10c, 25c, 50c Vermont (RM227, RM228, RM230, RM232).** Clear impressions, 50c on third page of 1798 copy of writ, others on 1798 & 1799 promissory notes, Fine-Very Fine 315.00
- 1716 **20c Vermont (RM229).** Sharp impression on July 12, 1798 promissory note, this is the earliest known usage, Very Fine 250.00
- 1717 **20c Vermont (RM229).** Crisp impression on 1799 printed bond, file fold thru embossing, few toning spots, otherwise Fine, Combs notes twelve known 250.00

Note: Images of embossed stamps have been digitally contrasted to bring out impressions.



- 1718 **30c Vermont (RM231).** Clear impression on 1799 bond relating to estate disposition, toned
FINE AND RARE EXAMPLE OF THE 30-CENT VERMONT FIRST FEDERAL ISSUE.
Combs notes only four known(Photo) 1,350.00
- 1719 **75c Vermont (RM233).** Sharp impression on 1799 printed bond, some small faults
FINE. ONE OF TWO KNOWN EXAMPLES OF THE 75-CENT VERMONT FIRST FEDERAL ISSUE.
This is the earlier of the two documents.....(Photo) E. 1,500-2,000

- 1720 ★ **Vermont Die Cut Values.** Seventeen comprising complete set of fifteen values incl. 4c-\$10, "10 cents per centum" and "six mills per dollar", two different Vermont Supervisor's Office seals, all on remarkably fresh 80 x 80 mm pieces, Extremely Fine..... E. 400-500
- 1721 **4c-25c, 50c, 75c Virginia (RM240-RM243, RM245, RM246).** 10c (three), others one each, clear to sharp impressions, better incl. 10c removed from a different sheet and affixed then tied by signature to another document, 10c on lease for slave, 75c on sight draft, others promissory notes, 1798-1800, Fine-Very Fine..... 210.00
- 1722 **30c Virginia (RM244).** Bold impression on reverse of 1800 promissory note, some splitting along file folds, Fine 300.00
- 1723 **\$1.00 Virginia (RM247).** Crisp partial impression at bottom of 1802 bond for tobacco inspector, the inspector is bound to James Monroe, who was the Governor of Virginia at that time, Very Fine, Combs states five known E. 500-750



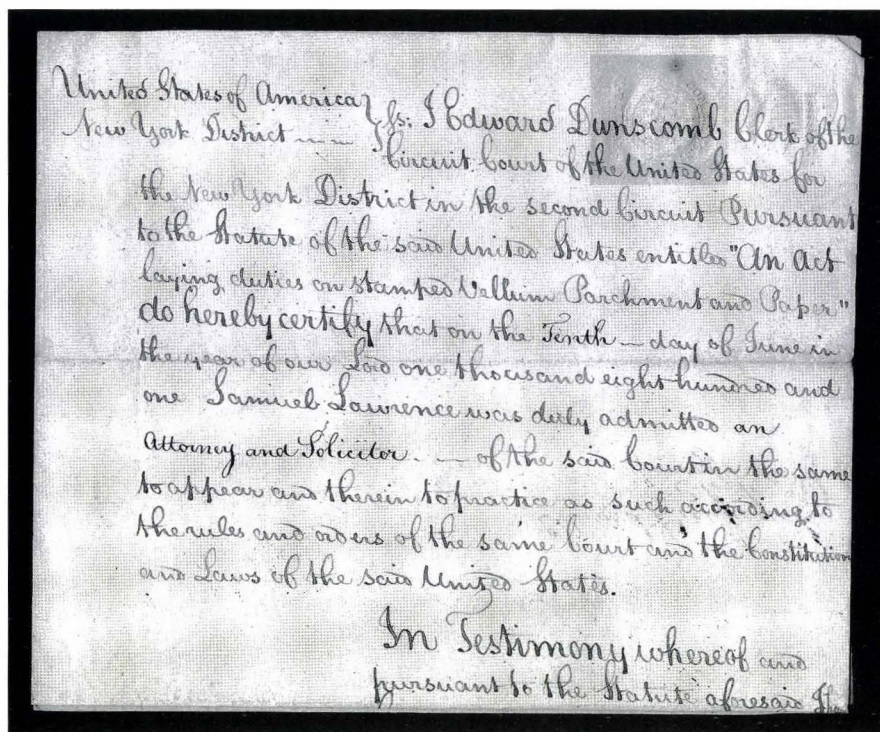
1724

- 1724 **\$1.00 Virginia (RM247).** Two sharp impressions on 1798 deed for the sale of land, split along one central file fold and toning spot
 VERY FINE AND CHOICE DOCUMENT FEATURING TWO IMPRESSIONS OF THE \$1.00 VIRGINIA FIRST FEDERAL ISSUE.
 Only five reported documents with the \$1.00 Virginia(Photo) E. 1,000-1,500

SECOND FEDERAL ISSUES

- 1725 **Shipment of Second Issue Embossed Revenue Stamped Paper.** Listing dated Feb. 21, 1801, for stamped paper sent by Connecticut supervisor John Chester to stamp duty collector Dyer White, Very Fine, the Second Issues were placed into use on March 1 1801, interesting collateral item E. 100-150
- 1726 **30c Unwatermarked (RM264c).** Sharp impressions on 1801 promissory note, small toned areas, Fine 400.00

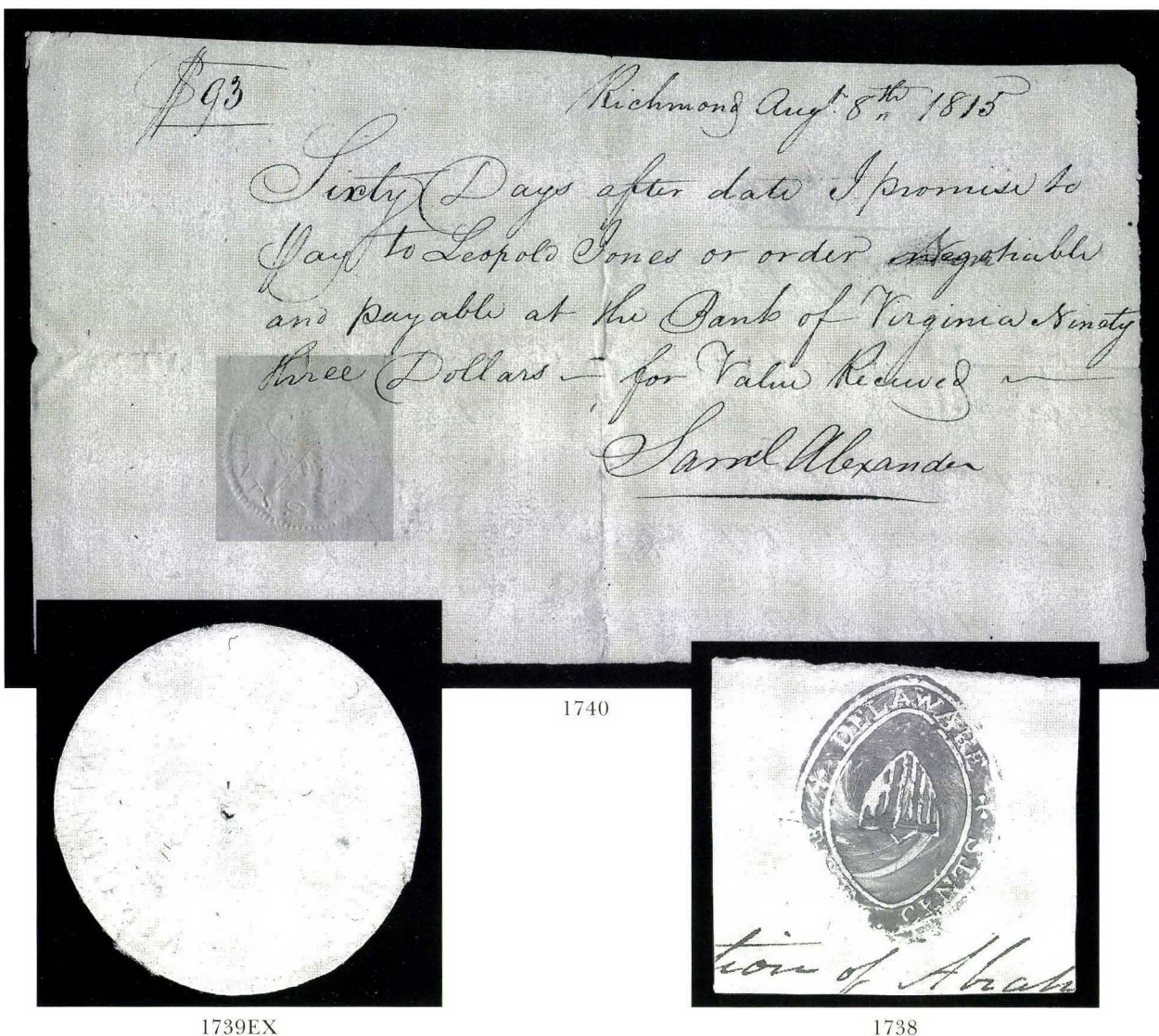
- 1727 **\$1.00 Watermarked on Laid Paper (RM267a).** Clear to sharp impressions on 1802 maritime insurance policy, Very Fine, eight known 150.00
- 1728 **\$1.00 Watermarked on Wove Paper (RM267b).** Sharp impressions on 1801 bond, Very Fine and choice, six known on wove paper 125.00
- 1729 **\$1.00 Unwatermarked (RM267c).** Sharp impressions on large 1801 homeowner's insurance policy issued by the Baltimore Equitable Society, large illustration of building at top, Fine and attractive, suitable for framing 150.00



1730

- 1730 **\$10.00 Watermarked on Wove Paper (RM271b).** Sharp impressions on license to practice law, remarkably fresh paper
 VERY FINE. AN OUTSTANDING EXAMPLE OF THE \$10.00 SECOND FEDERAL ISSUE IN IMMACULATE CONDITION.
 Combs reports two examples known. The other was discovered by Theodore Sheldon. This was discovered by Tolman himself in 1943. Since then, none have come to light.
 Accompanied by letter from Sheldon and literary references to his discovery. (Photo) 2,500.00
- 1731 **4c-75c Watermarked on Laid and Wove Papers (RM260a-RM266b).** Nos. RM261a, RM262a, RM262b, RM264a, RM265a (two each), others one each, clear to sharp impressions, better incl. Nos. RM260a on two day promissory note, RM261a on stock certificate, RM265a on large wrapper for Pa. civil court case with embossed state seal, also incl. cargo manifest with 50c counter stamp only and crew manifest on wove paper with 25c counter stamp only, few usual faults, generally Fine-Very Fine 750.00
- 1732 **4c-25c, 50c-\$1.00 Unwatermarked (RM260c-RM263c, RM265c-RM267c).** Nos. RM261c (three), RM263c and RM267c (two each), others one each, clear to sharp impressions, better incl. 10c on bill of lading, 10c on bill of lading affixed to 25c affidavit that the goods shipped were not from Great Britain, 10c on certificate of shares regarding William Ellery, a signer of the Declaration of Independence, 25c on huge protest, \$1 on maritime insurance policies, few small faults, generally Fine-Very Fine 805.00
- 1733 **20c Unwatermarked (RM262c).** Clear impression on Boston 1801 sight draft with ornate design at left showing a ship, file folds just touch counterstamp, otherwise Very Fine, ex Cunliffe E. 150-200
- 1734 **5c-\$2.50, \$5.00 Watermarked (RM275a-RM283a, RM286a).** \$2.50 (two), 50c (four), others one each, sharp impressions, mostly Type 1, on promissory notes and sight drafts, incl. 50c with "Providence Star" cancel, and unused 10c, generally Very Fine.... 249.00

- 1735 **5c-\$5.00 Unwatermarked (RM275b-RM286b).** 25c, 50c, \$3.50 (two each), others one each, clear to sharp impressions, 5c, 25c Die 2, \$1.00 Die 3, others Die 1, all on promissory notes, usual few with file folds thru embossing, Very Fine 460.00
- 1736 **\$3.50 Watermarked (RM284a).** Clear impression on 1816 promissory note, cut cancels clear of embossing, otherwise Very Fine, eleven reported 175.00
- 1737 **Third Issue Combinations.** Eight 1816-1817 promissory notes, clear to sharp impressions, each with combinations, better incl. 10c-10c-5c, 10c-10c-10c-10c, 25c-50c, 50c-\$1.00, all with cut cancels, most from Washington Bank of Washington Pa., Fine-Very Fine group E. 300-400



1739EX

1740

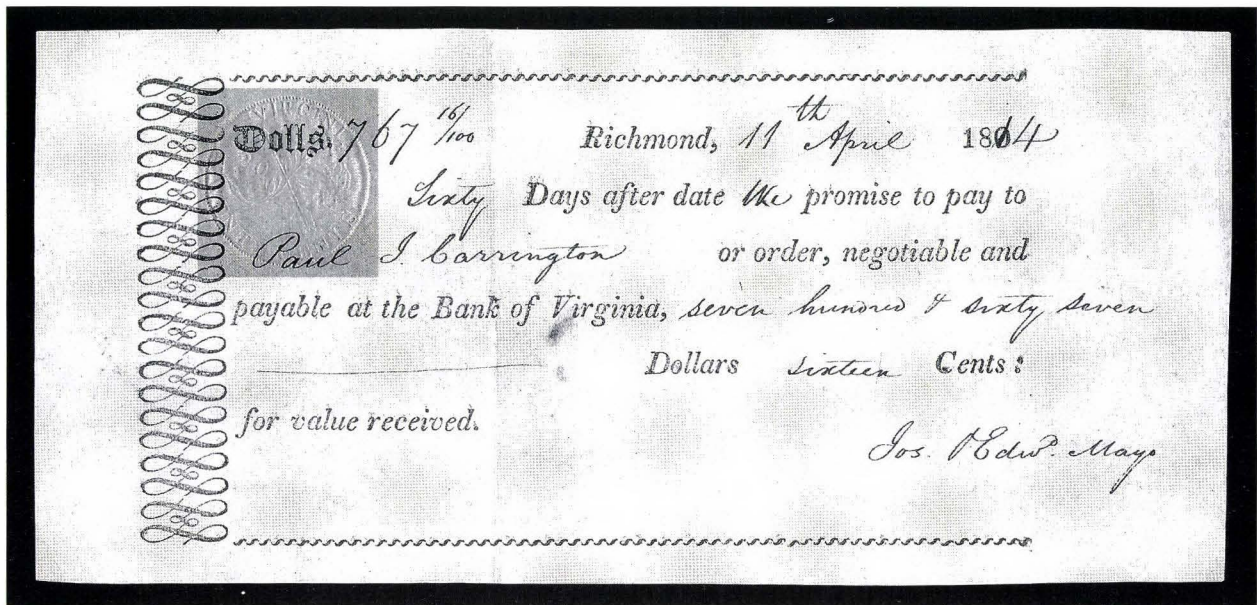
1738

ISSUED BY VARIOUS STATES

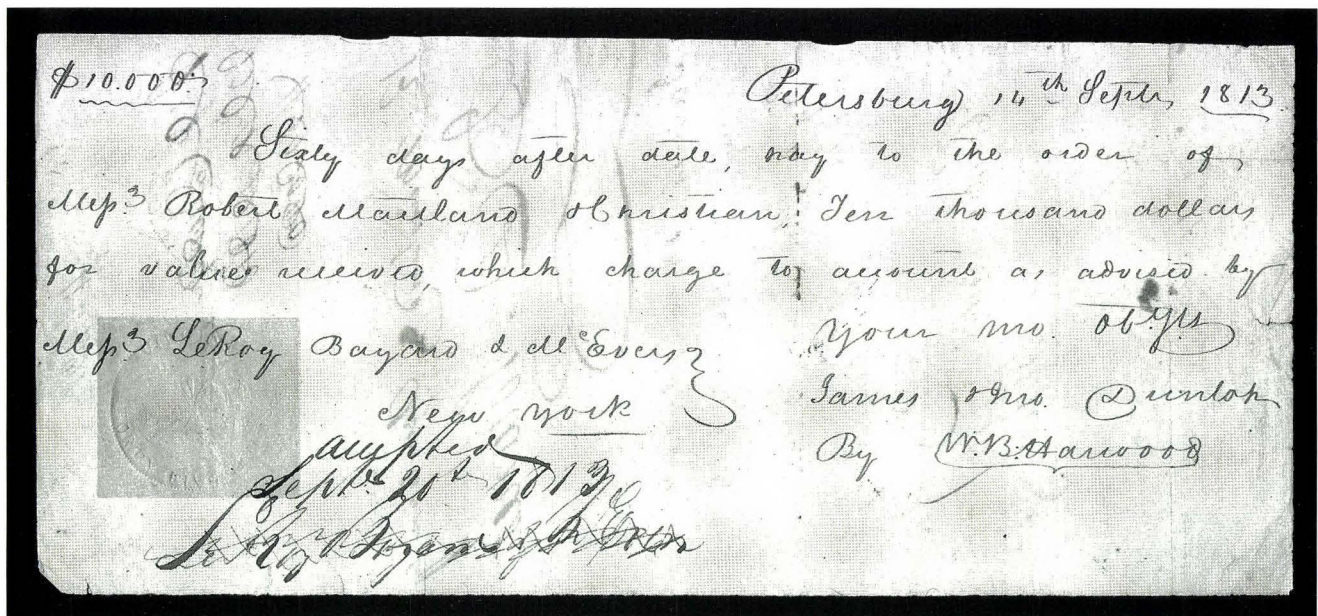
- 1738 **5c Delaware in Red (RM291).** Fairly clear impression on 45 x 40 mm piece, Very Fine, unlisted in Scott, scarce as these were valid only from Oct. 1, 1793, to Feb. 7, 1794..... (Photo) E. 200-300
- 1739 ★ **4c-200c Virginia (RM305a/RM325a).** Fourteen die cut values, without 10c, 95c and 120c (the 10c and 120c are unlisted in Scott), with usual central pinhole, Very Fine, ex Cunliffe (Photo Ex) 295.00
- 1740 **6c Virginia (RM306b).** Light impression on 1815 promissory note, Fine, rare and unlisted in Scott (Photo) E. 400-500

Note: Images of embossed stamps have been digitally contrasted to bring out impressions.

- 1741 **4c, 10c, 12c Virginia (RM304b, RM307b, RM308b).** Light impressions on promissory notes, small faults, appear Fine 465.00
- 1742 **12c Virginia (RM308b).** With 25c Third Federal Issue (RM277b), clear impressions on 1816 promissory note, file fold and signature thru both, Fine and scarce, ex Cunliffe E. 200-250

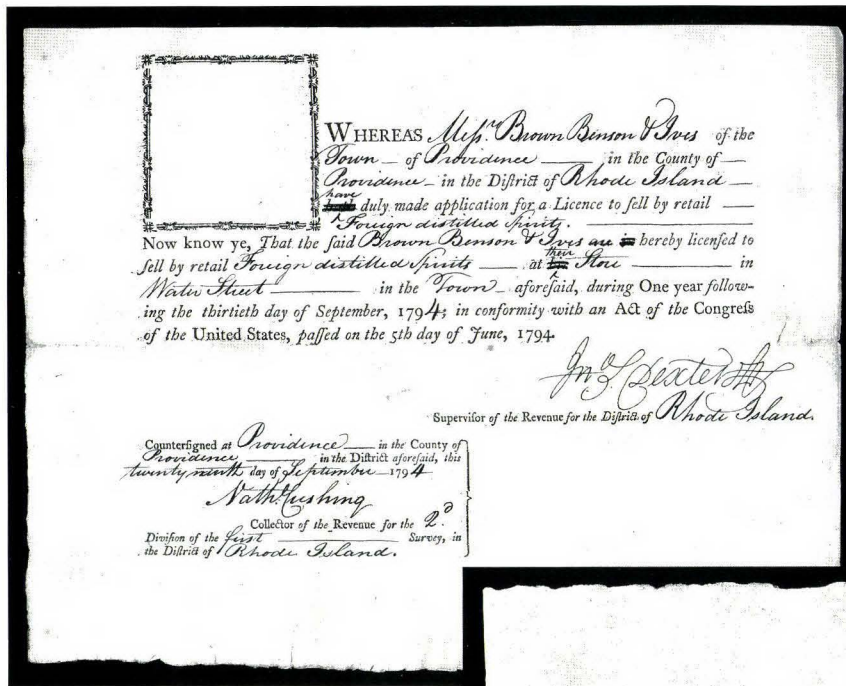


1743

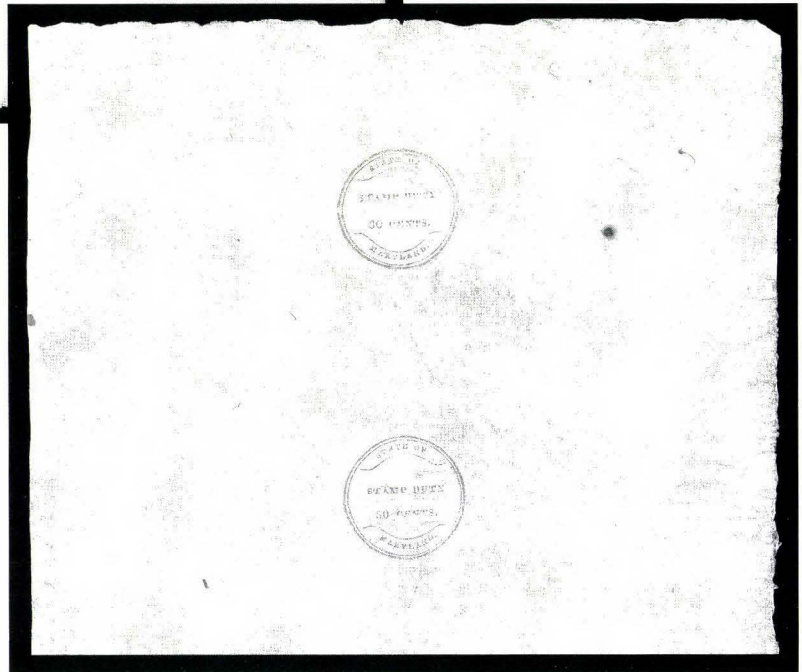


1745

- 1743 **20c Virginia (RM309b).** Clear impression on 1814 printed promissory note, Very Fine and rare, unprired in Scott.....(Photo) E. 400-500
- 1744 **25c Virginia (RM310b).** With 50c Third Federal Issue (RM278a), clear impressions on 1816 bond, file folds thru both, otherwise Fine E. 200-300
- 1745 **45c, 200c Virginia (RM312b, RM325b).** Clear impressions on 1813 promissory note for \$10,000, Very Fine and rare, with 1960 letter from Sheldon stating he knows of only two notes with 245c tax.....(Photo) E. 400-500
- 1746 **50c Virginia (RM313b).** With \$1.00 Third Federal Issue (RM280b), sharp impressions with Va. just breaking paper, on 1815 sight draft, Very Fine..... E. 200-250



1751

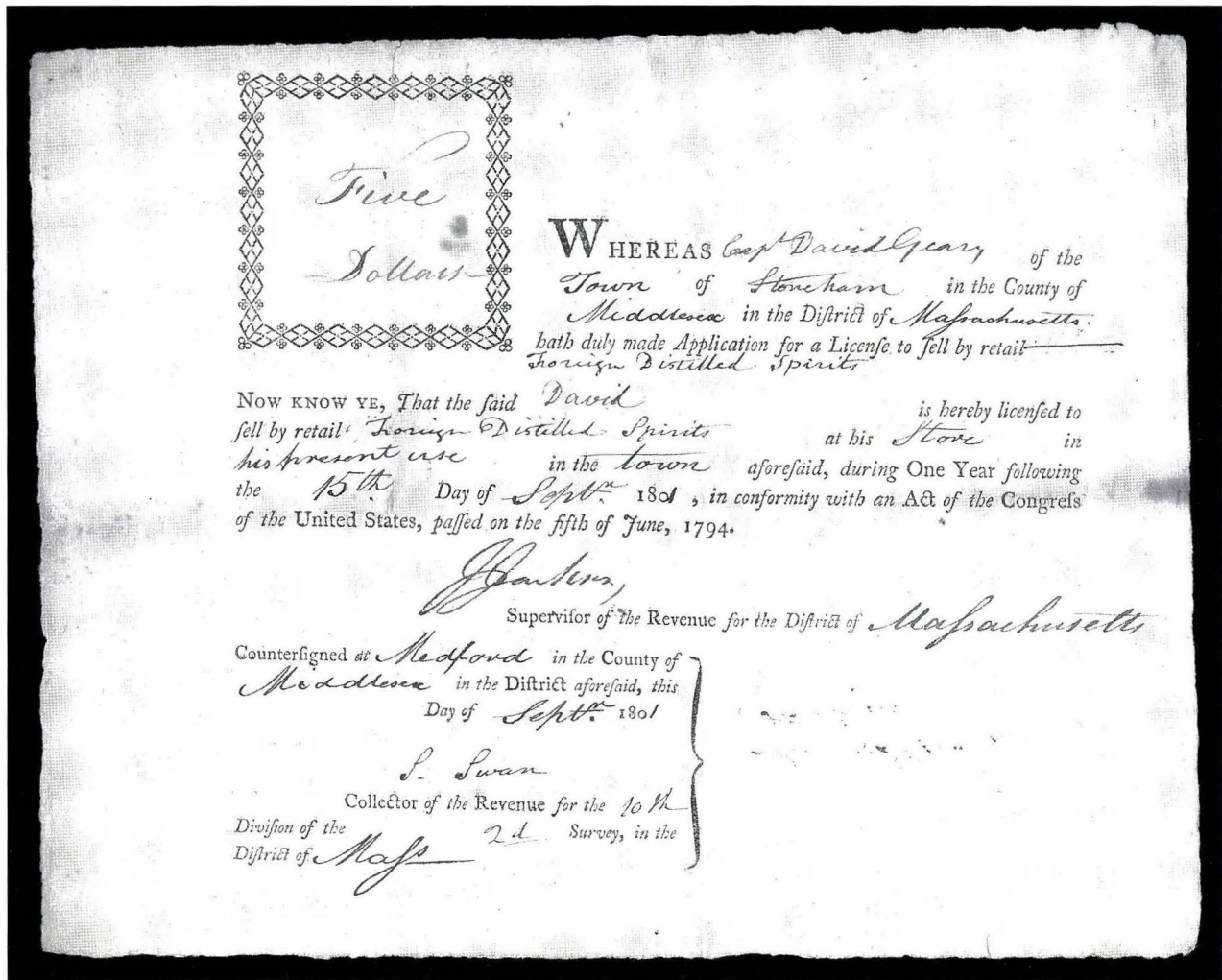


1747

- 1747 ★田 **30c Maryland (RM362)**. Unused sheet of four on silk paper, light folds between stamps, usual edge faults associated with these fragile papers, fresh and Very Fine, an exceedingly rare sheet (Photo) 2,000.00
- 1748 **15c, 50c Maryland (RM371, RM373)**. Clear strike of **15c over 50c** on 1850 promissory note, ms. into embossing, Very Fine, **reportedly unique**, ex Cunliffe E. 200-250
- 1749 **15c, 25c Maryland (RM371, RM372)**. Clear strike of **25c over 15c** on 1850 printed promissory note, ms. just into embossing, Very Fine, ex Cunliffe E. 200-300
- 1750 **10c-\$4.00 Maryland (RM370-RM380)**. Clear strikes, one to three each, better incl. **15c double strike** on bond to operate a pool hall, 25c on pawnbroker license, \$1 on bill of sale for slave, \$2.50 and \$3.50 on individual bonds, mostly promissory notes, generally Very Fine 352.00

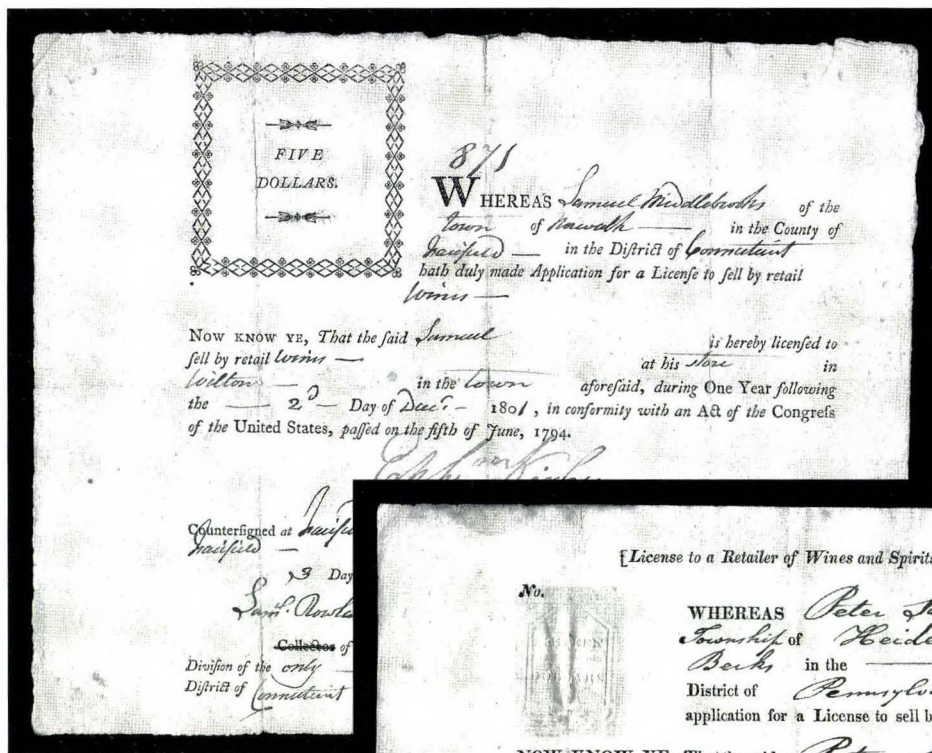
FEDERAL LICENSES TO SELL LIQUOR

- 1751 **\$5.00 License to Sell Liquor (RM400)**. Clear impression on Sept. 29, 1794 license to sell "Foreign distilled spirits" in Providence R.I., Very Fine, **this is one day before the law went into effect**, an extremely early and rare Rhode Island usage (Photo) 500.00

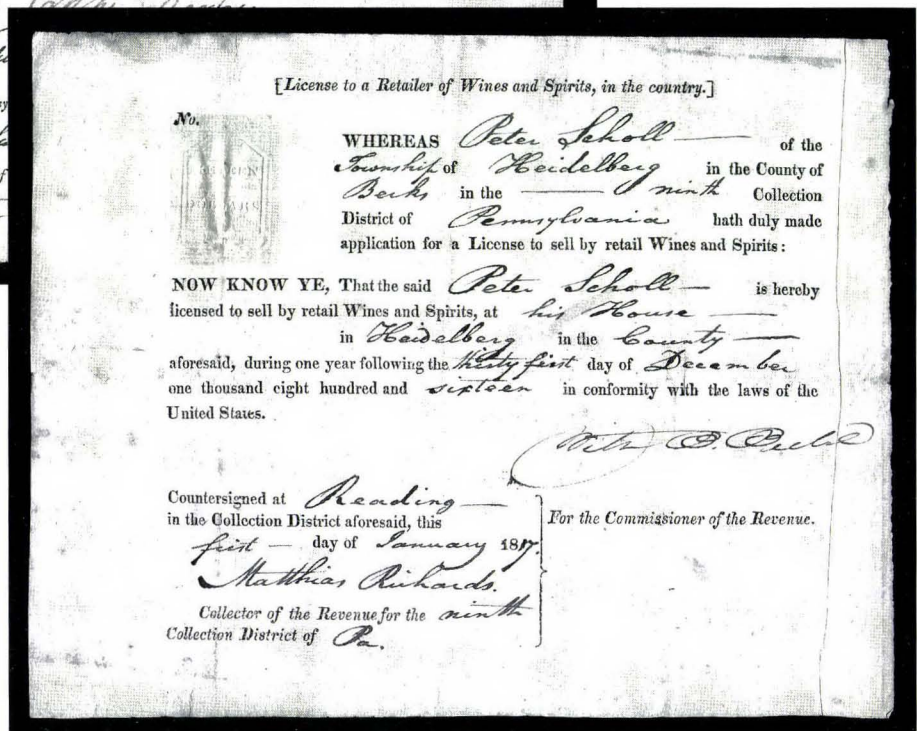


1752

- 1752 "Five Dollars" Manuscript Provisional on License to Sell Liquor (RM400 var). Red pen on 1801 license to sell "Foreign distilled spirits" in Stoneham Mass., file fold thru provisional, some toning, otherwise Fine and very rare(Photo) E. 400-500
- 1753 \$5.00 License to Sell Liquor (RM400). With Conn. Supervisor's Seal (RM509) on 1797 license to sell "Foreign distilled spirits" in Norwich, clear impression, file fold thru both, otherwise Fine E. 150-200
- 1754 \$5.00 License to Sell Liquor (RM400). With Conn. Supervisor's Seal (RM509) on Oct. 1, 1794 license to sell wines in Norwich, clear impressions, file folds thru both, minor toning at edges, otherwise Very Fine 150.00
- 1755 \$5.00 License to Sell Liquor (RM400). With Conn. Supervisor's Seal (RM509) on 1797 license to sell "Imported distilled spirits" in Southbury, clear impressions, file fold thru No. RM509, Very Fine E. 150-200
- 1756 \$5.00 License to Sell Liquor (RM400). With Conn. Supervisor's Seal (RM509) on Oct. 1, 1794 license to sell wines in Norwich, clear impressions, file fold thru RM400, minor toning, otherwise Very Fine E. 150-200
- 1757 \$5.00 License to Sell Liquor (RM400). With Conn. Supervisor's Seal (RM559) on 1800 license to sell "spirits" in Saybrook, clear impressions, file fold thru RM400, rough edges, otherwise Fine, scarce with second seal E. 400-500



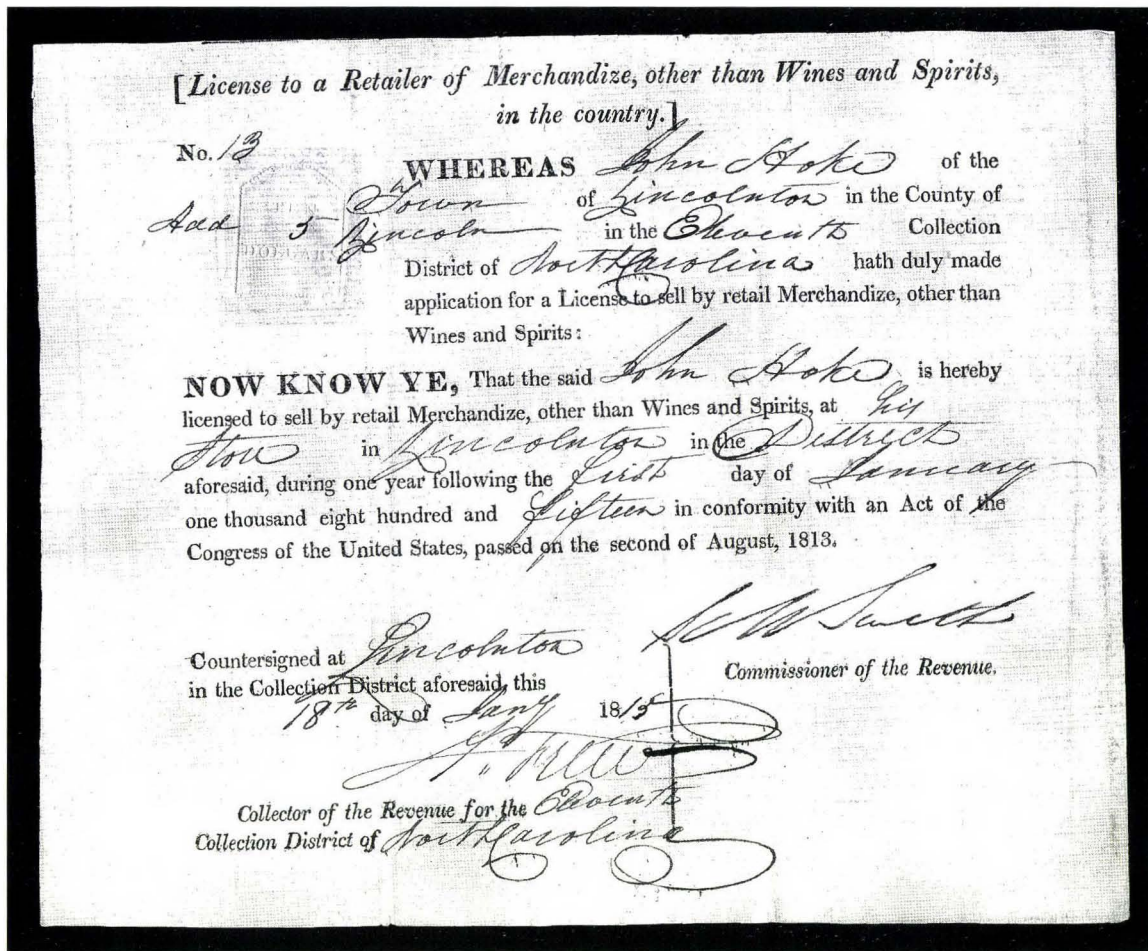
1758



1762

- 1758 "Five Dollars" Printed Provisional on License to Sell Liquor (RM400 var). Printed in black over Conn. Supervisor's Seal (RM559) on 1801 license to sell "Foreign distilled spirits" in Norwalk, file fold thru seal just touches provisional, otherwise Fine (Photo) E. 400-500
- 1759 "Five Dollars" Manuscript Provisional on License to Sell Liquor (RM400 var). Red pen over Conn. Supervisor's Seal (RM559) on 1801 license to sell "Foreign distilled spirits" in Norwich, file fold thru RM559, otherwise Very Fine, a rare and desirable combination ... E. 400-500
- 1760 \$10.00 Retail License (RM451). Sharp impression on 1814 "License to a Retailer of Merchandize other than Wines and Spirits, in the country" in New Haven Conn., with ms. note on reverse "Rec'd May 23 1815 on the within license three dollars 93/100 additional duty under the Act of Congress of Decem. 23rd 1814 Angus Hull Gen. Collector, 3rd Collection district of Cont.", Very Fine, ten known 550.00
- 1761 \$12.00 Retail License (RM452). Clear impression of Die 1 on 1817 "License to a Retailer of Spirits, in the country" in Pomfret Conn., light fold thru embossing, otherwise Fine, thirteen known 500.00
- 1762 \$15.00 Retail License (RM453). Sharp impression on 1816 "License to a Retailer of Wines and Spirits, in the country" in Heidelberg Pa., minor toned areas and file folds thru embossing, otherwise Fine, scarce Pennsylvania usage (Photo) 350.00

- 1763 **\$15.00 Retail License (RM453).** Bold impression on 1813 "License to a Retailer of Merchandize, other than Wines and Spirits, in a city, town or village" in New Haven Conn., small split along file fold, otherwise Very Fine..... 350.00
- 1764 **\$15.00 Retail License (RM453).** Sharp impression on 1814 "License to a Retailer of Merchandize, including Wines and Spirits, in the country" in Derby Conn., light fold thru embossing, otherwise Very Fine..... 350.00
- 1765 **\$15.00 Retail License (RM453).** Clear impression on 1817 "License to a Retailer of Merchandize, including Wines and Spirits, in the country" in Cornwall Vt., couple insignificant toning spots, otherwise Very Fine, scarce Vermont usage..... 350.00

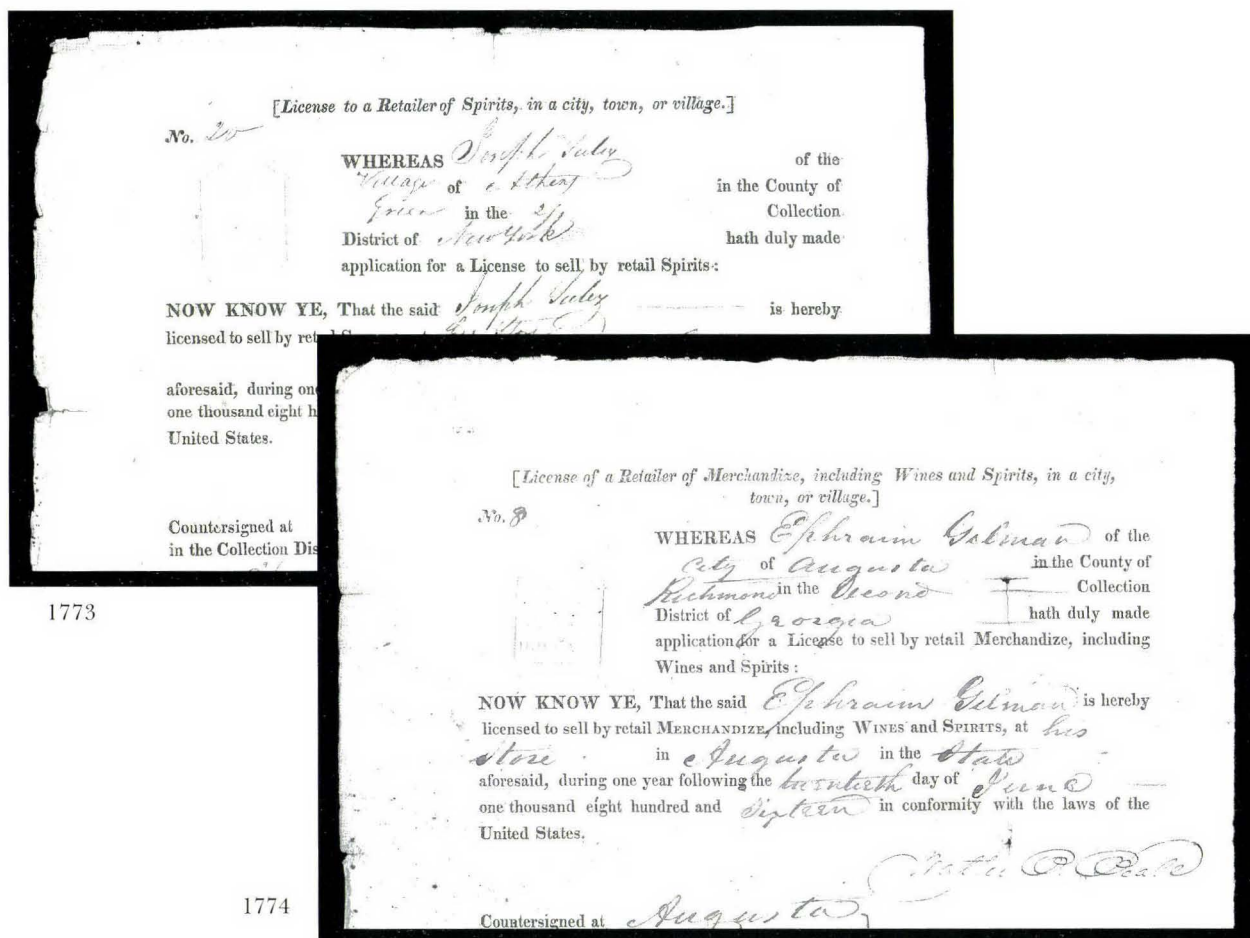


1766

- 1766 **\$10.00 + \$5.00 Provisional (RM453var).** Sharp impression of No. RM451 with ms. "Add" written outside of stamp and ms. "5" written above "Dollars," on 1815 "License to a Retailer of Merchandize, other than Wines and Spirits, in the country" in Lincolnton, North Carolina, Very Fine and choice(Photo) E. 500-750
- 1767 **\$18.00 Retail License (RM454).** Sharp impression on 1816 "License to a Retailer of Spirits, in the country" in Grafton N.H., small split along one file fold, otherwise Very Fine and extremely rare, Combs states two known with the other from Mass. 300.00
- 1768 **\$20.00 Retail License (RM455).** Crisp impression on 1814 "License to a Retailer of Spirits, in a city, town, or village" in Burlington Vt., file fold thru embossing, otherwise Fine, reportedly unique..... 300.00
- 1769 **\$22.50 Retail License (RM456).** Sharp impression on 1816 "License to a Retailer of Merchandize, other than Wines and Spirits, in a city, town or village" in New Haven Ct., file fold thru embossing, Very Fine, fifteen reported 500.00

Note: Images of embossed stamps have been digitally contrasted to bring out impressions.

- 1770 **\$22.50 Retail License (RM456).** Clear impression on 1815 "License to a Retailer of Merchandize, including Wines and Spirits, in the country" in North Stonington Ct., file fold thru embossing, otherwise Very Fine 500.00
- 1771 **\$25.00 Retail License (RM457).** Sharp impression on 1816 "License to a Retailer of Merchandize, including Wines and Spirits, in a city, town or village" in New York City, faint file fold thru embossing, and few small toned spots, otherwise Very Fine, fourteen reported 400.00
- 1772 **\$25.00 Retail License (RM457).** Sharp impression on 1817 "License to a Retailer of Merchandize, including Wines and Spirits, in a city, town or village" for Watertown Mass., Very Fine 400.00

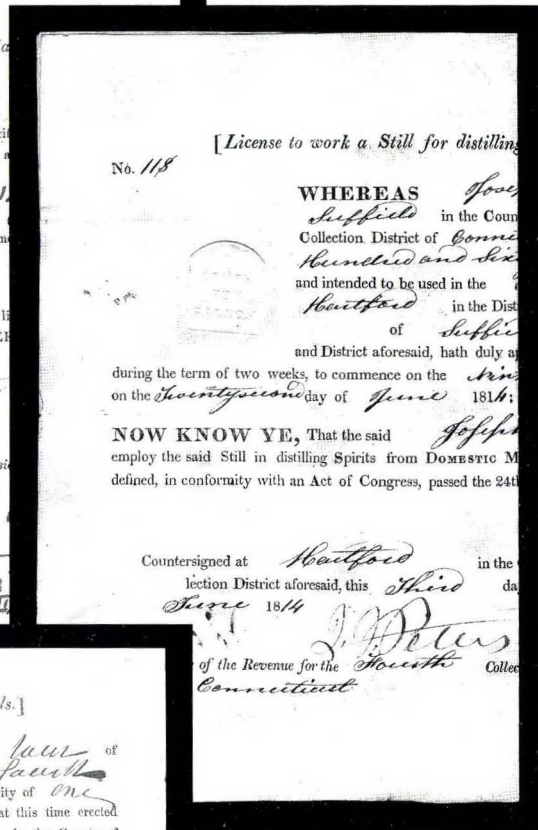
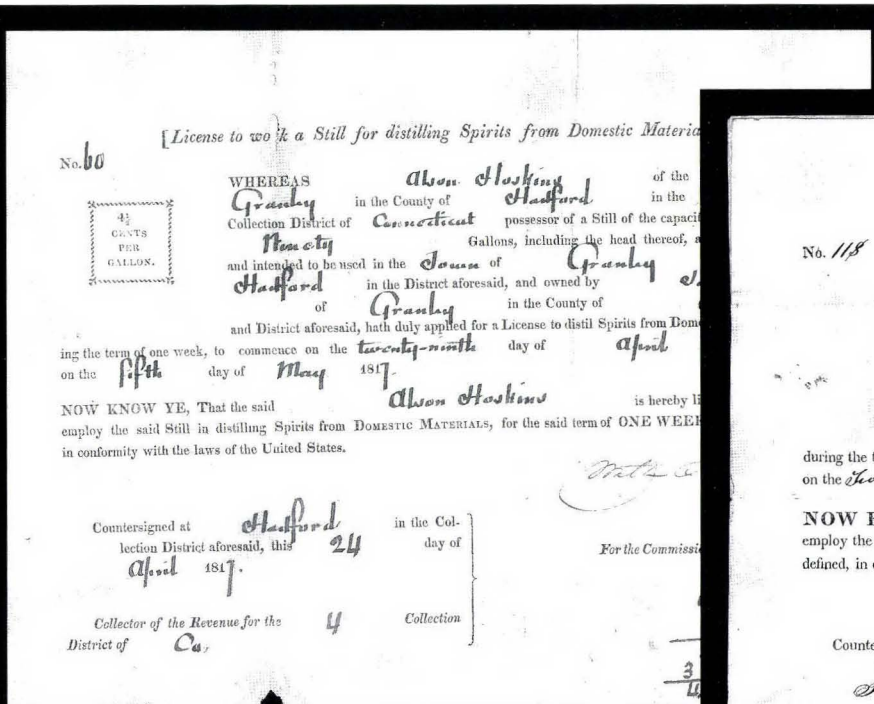


- 1773 **\$30.00 Retail License (RM458).** Sharp impression on 1815 "License to a Retailer of Spirits, in a city, town or village" for Athens N.Y., minor edge wear, otherwise Very Fine, reportedly unique (Photo) E. 400-500
- 1774 **\$37.50 Retail License (RM459).** Sharp impression on 1817 "License to a Retailer of Merchandize, including Wines and Spirits, in a city, town or village" for Augusta Ga., minor splitting along file folds, file fold thru embossing, otherwise Fine, an extremely rare Georgia usage, five total known (Photo) E. 750-1,000
- 1775 **\$37.50 Provisional Retail License (RM459var).** Sharp impression of \$25 (RM457) with ms. "twelve doll. 50 Cts additional Duty" below, on 1816 License to sell Liquor in Boston, some splitting along file folds, otherwise Fine, this provisional was necessary due to a 50% increase in taxes effective Feb. 1 1815 E. 200-300

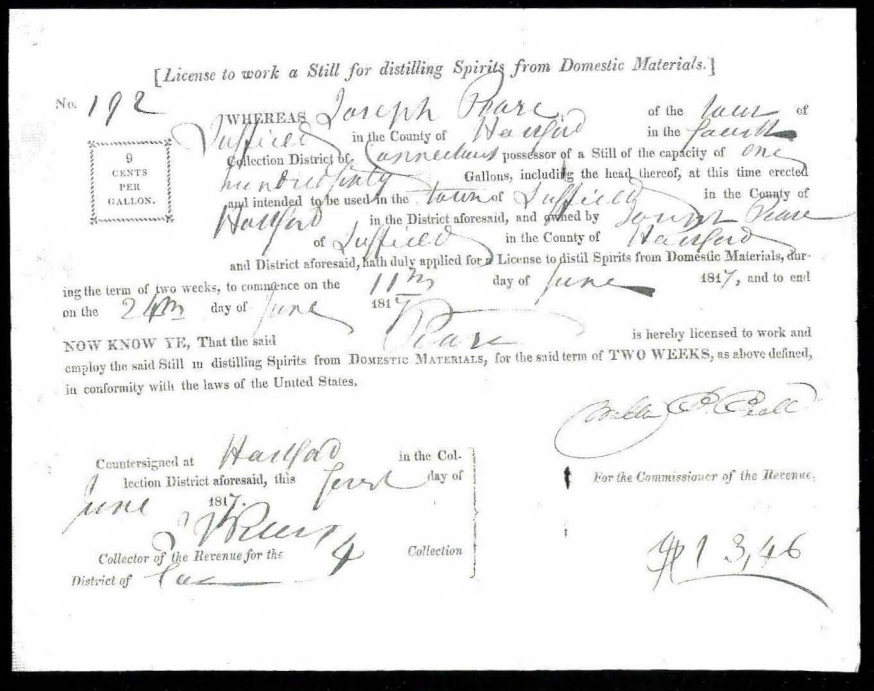
LICENSE TO OPERATE A STILL

- 1776 **Early License to Work a Still.** Two printed licenses, 1797 and 1799, both with No. RM509 issued to the Pease brothers of Suffield Conn., the former was valid for two weeks at the rate of 6c per gallon and the latter for one month at 10c per gallon, Very Fine pair, with 1990 Tolman article about the licenses in the 1990 American Revenuer E. 200-300

1777



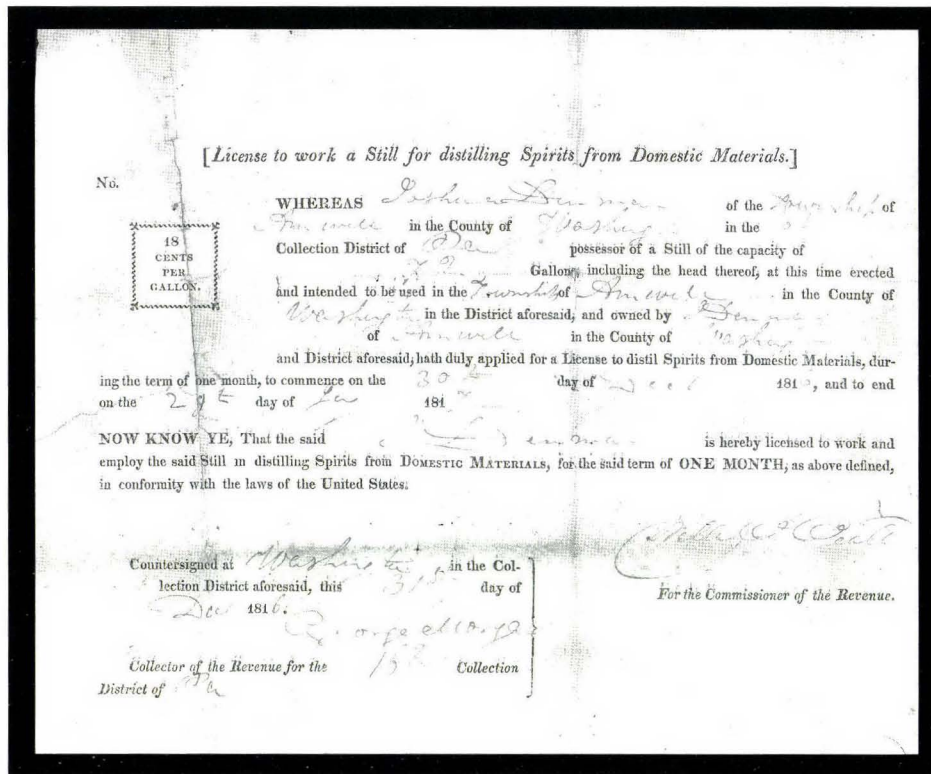
1778



1779

- 1777 "4½" cents per Gallon on Printed License (RM466b). Sharp impression on license valid from Apr. 29 to May 5 1817 in Granky Conn., with 8% prompt payment discount calculation at lower right, one reinforced file fold, otherwise Very Fine and rare, pictured in Combs Third Federal Issue book, Combs survey states four known(Photo) 1,500.00
- 1778 9 cents per Gallon on Printed License (RM468b). Sharp impression on license to Joseph Pease from June 9 to June 22, 1814 in Suffield Conn., Very Fine, five known(Photo) 1,500.00
- 1779 9 cents per Gallon on Printed License (RM468b). Sharp impression on license to Joseph Pease from June 11 to June 24, 1817 in Suffield Conn., small insignificant hole, otherwise Very Fine.....(Photo) 1,500.00

Note: Images of embossed stamps have been digitally contrasted to bring out impressions.



1780

- 1780 **18 cents per Gallon on Printed License (RM471b).** Sharp impression on license valid from Dec. 30, 1816 to Jan. 29, 1817 in Amwell Pa., faults, appears Fine, three known (Photo) 1,400.00
- 1781 **Supervisors' Seals, First Issue Balance.** Seven incl. South Carolina, New York, Connecticut (three different official supervisor's office documents), Rhode Island, Massachusetts, 1792-1799, R.I. with seal but unused, Fine-Very Fine 275.00

SUPERVISORS' SEALS

- 1782 **Pennsylvania, First Issue (RM506).** Clear impression, signed "G. Clymer", Signer of the Declaration of Independence, bit of ink bleed in signature, paper toned, Fine E. 200-300
- 1783 **Connecticut, First Issue (RM509).** Complete sheet of three, each with sharp impression, for receipt of white wine from Bordeaux in 1805, usual rough edges, Very Fine E. 100-150
- 1784 **Pennsylvania, First Issue (RM556).** Sharp impression on 1801 for tax paid on "one Tierce" of spirits, insignificant toning spots and rough edges, otherwise Fine, with 1982 P.F. certificate 250.00
- 1785 **Supervisors' Seals, Second Issue Balance (RM558-RM662).** Eight individual incl. three from Mass. (incl. two signed by Thomas Melville, the last survivor from the Boston Tea Party and ancestor of Herman), others one each, also incl. two used sheets of four from NY, one unused sheet of two from RI, and two Philadelphia Custom House seals incl. one on large "License of a Vessel above twenty tons" and one on 1836 four-page document with red semi-circular hs., few faults, overall Fine-Very Fine E. 200-300
- 1786 **Port Collectors' Seals.** Nine documents with individual embossed seals comprising tea importing at Perth Amboy N.J. (two), crew manifests from Philadelphia (three), tea and liquor importing at Philadelphia (three incl. one signed by W. Bache, grandson of Benjamin Franklin), and the entry of the schooner *Elizabeth* at New London, Fine-Very Fine group E. 300-400

END OF SALE—THANK YOU

Bid Form

Sale 827
Thursday, September 14, 2000

1

Please provide the following information:

NAME.....
ADDRESS.....
CITY/STATE/ZIP.....
TEL. (DAY)..... FAX.....
E-MAIL.....

PADDLE #

Do not write in box

2

Have you purchased from us in the past 5 years? ☐ YES (if so, please go to Section 3)
☐ NO (please provide a trade reference and bank information)

References:

Stamp Firm:..... Telephone.....

Bank:..... Account #

3

In the space provided below, enter the **lot number** from **Sale 827** and your corresponding bid. Please use **whole dollar amounts** only and enter the **maximum bid** you wish to have us execute on your behalf, according to the bidding increments (on other side of this form). **Your bid will NOT include the 10% buyer's premium.** We will advance the bidding at one increment over the next

highest bid; therefore, you may be awarded the lot at less than your maximum bid. Please do not use "plus" bids or "buy" bids. If you wish to bid on one lot **or** the other, indicate your "or" bid between lot number/bid entries and bracket your choices. If you wish to place a **bidding limit** on the total amount of your bids, please enter your limit in the space marked "Limit Bids".

☐ **LIMIT BIDS:** Check this box if you wish to limit the total amount of your bids (not including the 10% buyer's premium) in this sale. Your bids will be executed until your bidding limit no longer allows for additional bids.

The total amount you wish to bid is: \$

Lot	Bid	Lot	Bid	Lot	Bid
	\$		\$		\$

4

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Shipping Instructions, Bidding Increments and space for additional bids on other side of form

Additional Bids

Sale 827—September 14, 2000

Lot	Bid	Lot	Bid	Lot	Bid
	\$		\$		\$

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You are responsible for insurance charges, which will be added to your invoice. This coverage is provided for our mutual protection against theft or loss in transit.

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Invoice Total	Shipping Method	Charges
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\$1,000-10,000	Fedex or Express Mail	\$16.00
\$10,000-25,000	Fedex or Express Mail	\$22.00
Over \$25,000	Fedex or Express Mail	\$22.00 plus insurance at \$1 per \$1,000 value over \$25,000
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Bulk Lots	UPS Preferred	By weight and value (min. \$25.00)

2/95

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\$140-300	\$10	\$7,000-20,000	\$500
\$300-700	\$25	\$20,000-30,000	\$1,000
\$700-1,400	\$50	\$30,000-75,000	\$2,500
\$1,400-3,000	\$100	\$75,000 up	\$5,000

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1501	4,000	1545	4,000	1590	325	1634	10,500	1677	500	1720	1,050	1763	300
1502	95	1546	3,750	1591	270	1635	40,000	1678	475	1721	450	1764	400
1503	1,300	1547	450	1592	3,750	1636	425	1679	500	1722	300	1765	550
1504	1,100	1548	425	1593	2,600	1637	1,500	1680	600	1723	750	1766	950
1505	325	1549	1,500	1594	6,000	1638	1,250	1681	375	1724	4,000	1767	800
1506	200	1550	6,500	1595	10,500	1639	3,750	1682	115	1725	80	1768	1,200
1507	350	1551	4,750	1596	2,600	1640	280	1683	180	1726	400	1769	525
1508	475	1552	280	1597	8,500	1641	425	1684	350	1727	210	1770	700
1509	35,000	1553	300	1598	21,000	1642	180	1685	425	1728	160	1771	375
1510	180	1554	4,000	1599	1,200	1643	600	1686	300	1729	180	1772	375
1511	190	1555	280	1600	3,500	1644	900	1687	550	1730	3,250	1773	1,400
1512	290	1556	120	1601	4,750	1645	525	1688	375	1731	900	1774	500
1513	200	1558	675	1602	3,250	1646	350	1689	525	1732	1,400	1775	500
1514	375	1559	250	1603	1,150	1647	475	1690	3,250	1733	190	1776	3,250
1515	400	1560	400	1604	500	1648	450	1691	280	1734	160	1777	1,900
1516	2,000	1561	950	1605	1,050	1649	425	1692	1,050	1735	325	1778	2,000
1517	190	1562	550	1606	150	1650	350	1693	4,750	1736	180	1779	1,800
1519	135	1563	425	1607	550	1651	5,000	1694	260	1737	400	1780	1,050
1520	550	1564	675	1608	375	1652	1,700	1695	100	1738	1,700	1781	100
1521	260	1565	2,600	1609	750	1653	2,400	1696	325	1739	350	1782	350
1522	600	1566	230	1610	900	1654	2,300	1697	625	1740	220	1783	210
1523	350	1568	1,500	1611	32,500	1655	475	1698	2,700	1741	140	1784	525
1524	300	1569	350	1612	8,000	1656	100	1699	375	1742	200	1785	700
1525	260	1570	650	1613	450	1657	290	1700	325	1743	500	1786	325
1526	200	1571	5,500	1614	1,100	1658	350	1701	450	1744	220		
1527	85	1572	24,000	1615	10,000	1659	1,400	1702	250	1745	475		
1528	260	1573	200	1616	1,700	1660	575	1703	575	1746	230		
1529	250	1574	425	1617	12,500	1661	1,000	1704	900	1747	750		
1530	260	1575	300	1618	260	1662	425	1705	1,000	1748	160		
1531	240	1576	425	1619	300	1663	550	1706	1,000	1749	90		
1532	400	1577	500	1620	1,000	1664	450	1707	375	1750	600		
1533	675	1578	450	1621	450	1665	550	1708	350	1751	850		
1534	325	1579	350	1622	10,500	1666	190	1709	2,500	1752	900		
1535	1,000	1580	1,600	1623	15,500	1667	280	1710	6,000	1753	250		
1536	150	1581	260	1625	900	1668	350	1711	270	1754	260		
1537	260	1582	950	1626	1,500	1669	260	1712	140	1755	270		
1538	100	1583	850	1627	2,500	1670	1,000	1713	160	1756	260		
1539	240	1584	160	1628	4,000	1671	575	1714	750	1757	425		
1540	475	1585	625	1629	11,500	1672	260	1715	280	1758	850		
1541	600	1586	425	1630	26,000	1673	260	1716	375	1759	850		
1542	425	1587	190	1631	32,500	1674	300	1717	240	1760	650		
1543	425	1588	1,350	1632	120,000	1675	500	1718	800	1761	625		
1544	400	1589	210	1633	2,600	1676	525	1719	3,000	1762	260		