

Tuesday, June 27, 2006

The Henry Tolman II Collection of United States Revenue Stamps—Part One



Robert A. Siegel

AUCTION GALLERIES, INC.

Sale 915

Tuesday, June 27, 2006, at 1:30 p.m.



Lot 3620

The Henry Tolman II Collection of United States Revenues - Part One

All lots are offered without reserves

**All lots in this sale only are sold
subject to a 10% Buyer's Premium**

Pre-sale exhibition

Monday, June 26 — 10:00 a.m. to 4:00 p.m.
Tuesday, June 27 — 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

Arrangement of Sale

**Afternoon session (lots 3501-3663)
Tuesday, June 27, at 1:30 p.m.**

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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.
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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 1½% 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 accompanied by a certificate issued by The Philatelic Foundation within 5 years of the sale date or by Professional Stamp Experts since January 2004 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.** Buyers who wish to obtain a certificate for any item that does not have a P.F. or P.S.E. certificate (dated as above) 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 \$500.00 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.

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.

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Grading Terms, Abbreviations and Values Used in Descriptions

Grade and Centering

The following terms are used in Siegel sale catalogues (corresponding numerical ranges shown in parentheses). Margin width, centering and gum are described according to generally-accepted standards. Stamps are graded based on our subjective assessment of condition for each issue, which do not necessarily correlate with third-party grading terms or standards for all issues. **A lot may not be returned because a certification service grades a stamp lower than the grade stated. Information from the P.S.E. Stamp Market Quarterly and P.S.E. Population ReportSM is the most current available, but lots may not be returned due to errors or changes in statistics or data.**

Extremely Fine Gem (90-100 pts.): The term “Gem” used in Siegel catalogues describes condition that is the finest possible for the issue.







Extremely Fine (80-90 pts.): Exceptionally large margins or near perfect centering.

Very Fine (70-85 pts.): Normal size margins for the issue and well-centered with the design a bit closer to one side. “Very Fine and choice” applies to stamps that have desirable traits such as rich color, sharp impression, freshness or clarity of cancel.

Fine (60-70): Smaller than usual margins or noticeably off center. Pre-1890 issues may have the design touched in places.

Very Good (below 60): 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 gum disturbance due to humidity, and such condition is not considered a negative factor in pricing.		
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)

⊞	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

AFTERNOON SESSION (LOTS 3501-3663)

TUESDAY, JUNE 27, 2006, AT 1:30 P.M.

THE HENRY TOLMAN II COLLECTION OF
UNITED STATES REVENUES — PART ONE

FIRST ISSUE

- 3501 **3c Playing Cards, Imperforate (R17a).** Large margins all around, deep rich color, unobtrusive pen cancel, small closed tear at top left, trace of extraneous ink on back only
EXTREMELY FINE APPEARANCE. A BEAUTIFUL AND RARE EXAMPLE OF THE 3-CENT IMPERFORATE PLAYING CARDS ISSUE.
With 1963 P.F. certificate 20,000.00



3501



3502

- 3502 **6c Proprietary, Perforated (R31c). Uncancelled,** radiant color, tiny negligible soiled spot at bottom left
VERY FINE. ONE OF THE FINEST UNCANCELLED EXAMPLES OF THE 6-CENT PROPRIETARY STAMP IN EXISTENCE.
The 6c Proprietary is one of the rarest of the basic First Issue design types. Examples are usually faulty and almost always cancelled.
Scott Retail as cancelled 1,800.00

- 3503 **6c Proprietary, Perforated (R31c).** Choice centering, radiant color which is nicely complemented by blue "Charles Osgood, New York, Jul. 8, 1871" double oval datestamp, minute pinhole apparently caused by cancel
EXTREMELY FINE. WITHOUT QUESTION ONE OF THE FINEST EXAMPLES OF THE RARE 6-CENT PROPRIETARY STAMP EXTANT.
Only a small number of 6c Proprietary stamps are known in sound condition. This beautifully-centered and neatly cancelled sound stamp is probably one of the two or three finest in existence.
Ex Joyce..... 1,800.00



3503



3504

- 3504 (★) **10c Certificate, Imperforate (R33a).** Horizontal pair, large to huge margins incl. **sheet margin at bottom**, bright color, Extremely Fine, ex Joyce, www.thecurtiscollection.com notes that the largest recorded multiple is a strip of five, Scott Retail as used..... 600.00

- 3505 **\$1.00 Conveyance, Part Perforated (R66b).** Vertical pair, choice centering with **sheet margin at bottom**, bright color, 1863 ms. cancels, Very Fine and choice, scarce in sound condition, only three vertical pairs, a horizontal pair on document and a block of four are recorded at www.thecurtiscollection.com..... 2,000.00



3505



3506

- 3506 **\$1.00 Inland Exchange, Part Perforated (R69b).** Horizontal pair, wide margins showing trace of adjoining stamps at sides, ms. cancel
VERY FINE AND CHOICE. A RARE PART-PERFORATED PAIR OF THE \$1.00 INLAND EXCHANGE.
Only a block of four and four pairs are recorded at www.thecurtiscollections.com. 3,500.00

3507

\$1.30 Foreign Exchange, Imperforate (R77a). Large margins to clear, radiant color which is nicely complemented by **blue hand-stamped cancel**

VERY FINE. A RARE SOUND EXAMPLE OF THE \$1.30 FOREIGN EXCHANGE IMPERFORATE ISSUE.

Scott Retail with no premium for the handstamped cancel. 5,500.00



3507



3508

3508

\$1.90 Foreign Exchange, Imperforate (R80a). Large margins all around, bright color, lightened cancel, light crease and thin spots, Extremely Fine appearance, scarce 9,500.00

3509

\$2.00 Probate of Will, Imperforate (R83a). Horizontal pair, large margins to in at left, brilliant color, neat Feb. 23, 1863 ms. cancel, left stamp tiny tear at bottom

FINE-VERY FINE APPEARANCE. A RARE AND DESIRABLE MULTIPLE OF THE \$2.00 PROBATE OF WILL. VERY FEW MULTIPLES ARE KNOWN.

The only multiples recorded for this issue at www.thecurtiscollection.com are a block of four, a strip of three, four horizontal pairs and a vertical pair. 11,500.00



3509



3510

\$2.50 Inland Exchange, Imperforate (R84a). Part original gum, large margins all around, neat strike of "Ives, Beecher & Co. N.Y. Jan. 2, 1867" datestamp, thin spot at top caused by removal from document, trivial soiling

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE IMPERFORATE \$2.50 INLAND EXCHANGE FIRST REVENUE ISSUE.

Scarce cancelled solely by the handstamped cancel
..... 6,000.00

3510



3511



3512

3511 **\$10.00 Mortgage, Imperforate (R95a).** Horizontal pair, large margins to full, rich color, 1863 ms. cancels, Very Fine and choice, scarce pair .. 1,500.00

3512 **\$10.00 Probate of Will, Imperforate (R96a).** Large margins to full, deep rich color, neat 1868 ms. cancel, Very Fine and choice 1,800.00

3513 **\$15.00 Mortgage, Imperforate (R97a).** Large to huge margins incl. **sheet margin at top**, rich color, neat ms. cancel, Very Fine and choice, particularly desirable with the sheet margin at top 2,500.00



3513



3514

3514

\$20.00 Probate of Will, Imperforate (R99a). Brilliant color, large margins to clear, vertical crease with small internal pinhole, otherwise Very Fine..... 2,000.00



3515

3515

\$20.00 Probate of Will, Imperforate (R99a). Horizontal pair, large margins all around, rich color, neat "M. J. Surrogate July 11th 1863" ms. cancel, light creases

VERY FINE APPEARING PAIR OF THE IMPERFORATE \$20.00 PROBATE OF WILL.

Aside from the spectacular block of 27, www.thecurtiscollection.com records a reconstructed block of four, three horizontal pairs, a horizontal strip of four and an unspecified number of vertical pairs..... 4,250.00



3516

3516

\$25.00 Mortgage, Imperforate (R100a). Huge margins all around incl. part of adjoining stamp at left and **sheet margin at right**, rich color, ms. cancel, small internal tear, appears Extremely Fine 1,400.00



3517

- 3517 **\$25.00 Mortgage, Perforated, Horizontal Pair, Imperf Between (R100e).** Radiant color, neat 1864 ms. cancels, single pulled perf at top right, small tear at top of right stamp, appears Fine, scarce and desirable variety, only five are recorded at www.thecurtiscollection.com..... 1,100.00



3518

- 3518 ★ **\$200.00 U.S.I.R., Imperforate (R102a).** Original gum, lightly hinged, large to huge margins incl. sheet margin with registration marks at left, deep rich colors and proof-like impressions, two light vertical creases in sheet margin still leave large left stamp margin

EXTREMELY FINE. A SPECTACULAR AND EXCEEDINGLY RARE ORIGINAL-GUM EXAMPLE OF THE IMPERFORATE \$200.00 U.S.I.R. FIRST ISSUE.

The \$200.00 U.S.I.R. and all high-denomination First Issue revenue stamps were rarely saved in original-gum condition. This stamp not only has original gum, it comes from Position 3 on the plate of eight and has a wide left sheet margin showing the "+" mark used to keep both colors in registration. 2,400.00

SECOND ISSUE INVERTS

- 3519 **1c Blue & Black, Inverted Center (R103a).** Rich colors, neat blue herringbone cancel, fresh and Very Fine, a scarce Second Issue Invert in sound condition 1,500.00



3519



3520

- 3520 **2c Blue & Black, Center Inverted (R104a).** Choice centering, bright colors, neat "1/4/1872" ms. cancel
EXTREMELY FINE. A MAGNIFICENT EXAMPLE OF THE 2-CENT SECOND ISSUE WITH INVERTED CENTER.
The last example we offered was in our auction of the Zoellner revenues (Sale 827). The Joyce, Zoellner and Tolman stamps are consecutively dated in manuscript by the same user (12/27/1871, 1/2/1872 and 1/4/1872, respectively). 6,000.00

- 3521 **5c Blue & Black, Center Inverted (R107a).** Deep rich colors, light herringbone cancel, fresh and Fine example of this scarce invert..... 2,750.00



3521



3522

3522 **10c Blue & Black, Inverted Center (R109a).** Bright frame color, neat 1872 ms. cancel and part of blue handstamp, light creases, appears Fine 2,000.00



3523

3523 **20c Blue & Black, Second Issue, Inverted Center (R111a).** Deep rich colors, neat blue herringbone cancel

FINE. 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. The example offered here, sound with a light herringbone cut cancel, is one of the finest copies extant. 8,000.00



3524

3524 **25c Blue & Black, Inverted Center (R112a).** Deep rich colors, neat ms. cancel, choice centering for this difficult issue, faint horizontal crease and tiny thin spot

VERY FINE APPEARANCE. ONLY SIXTEEN EXAMPLES OF THE 25-CENT SECOND ISSUE WITH INVERTED CENTER ARE RECORDED.

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).

With 1971 P.F. certificate. 10,000.00

3525 **70c Blue & Black, Inverted Center (R117a).** Fresh colors, light herringbone cancellation is barely noticeable, small thin spots at bottom

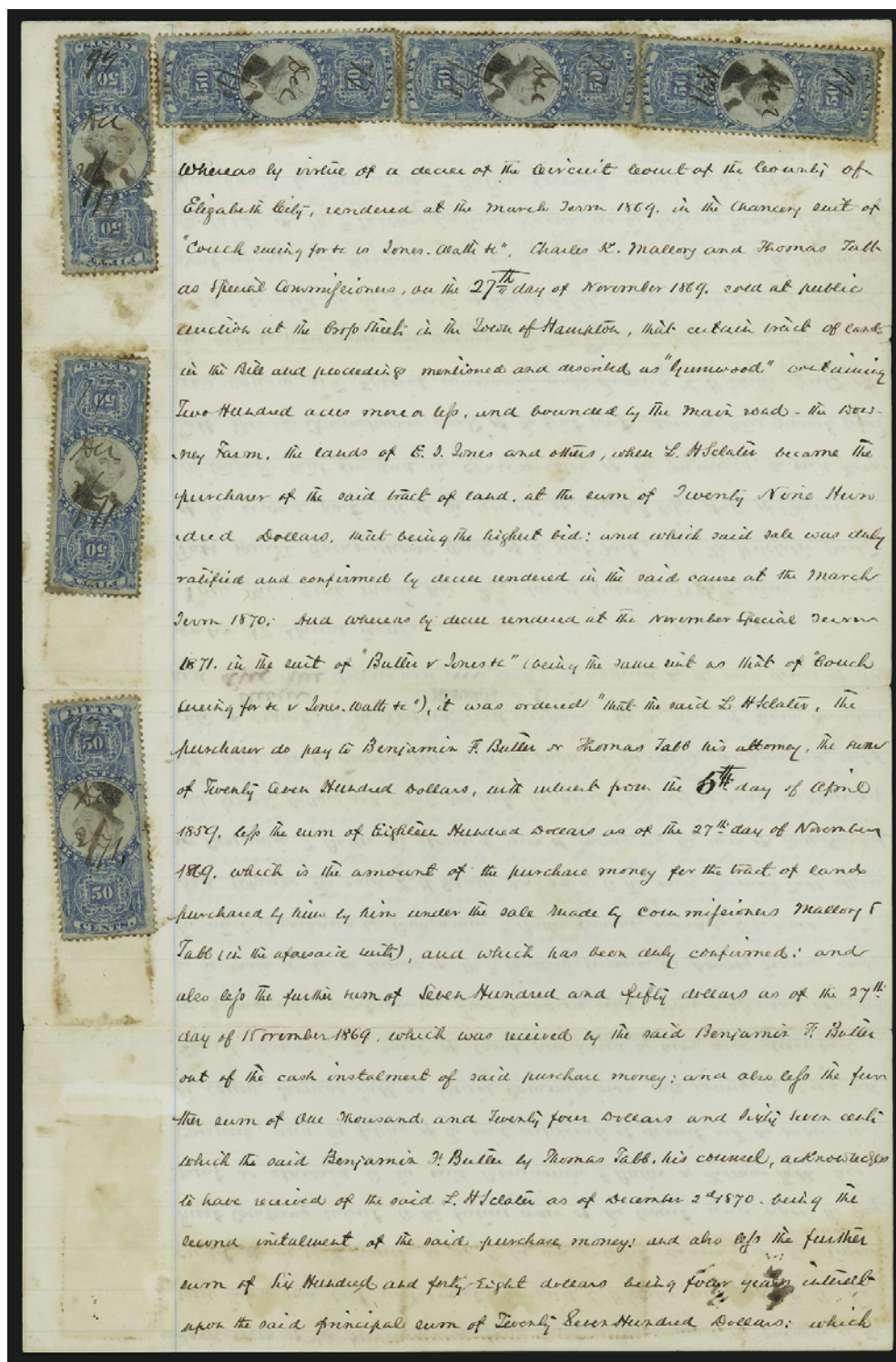
VERY FINE APPEARANCE. ONLY 27 EXAMPLES OF THE 70-CENT SECOND ISSUE INVERTED CENTER ARE RECORDED.

In his privately published census, Larry Lyons records 26 examples of the 70c inverted center. The example offered here is not included in the census, and so becomes the 27th recorded example. Fifteen have herringbone cancellations (the cancels on the others are not noted). Surprisingly, 23 of the 27 are noted as having faults. The stamp offered here, with a small thin spots, is one of the finest examples recorded.....

..... 3,500.00



3525



3526

3526

50c Blue & Black, Inverted Center (R115b). Six, each with neat "Dec. 2/71" manuscript cancel, used on legal document detailing land sale at public auction due to foreclosure, marked as received in the filing office on Dec. 23, 1871, stamps effectively tied by toning around edges, document with some toning mirroring stamps (when folded), one stamp defective, document has minor splits along folds

FINE APPEARANCE. A MAGNIFICENT DOCUMENT BEARING SIX COPIES OF THE 50-CENT SECOND ISSUE WITH INVERTED CENTER.

Scott Retail as six singles..... 6,000.00

SECOND ISSUE

- 3527 (★) 田 25c Blue & Black, Second Issue, Sewing Machine Perforations (R112b). Block of four, **uncancelled**, bright colors, choice centering, light horizontal creases, appears Extremely Fine, very rare, only five blocks of four are recorded at www.thecurtiscollection.com, which is the largest recorded block of this issue..... 1,150.00



3527



3528

- 3528 25c Blue & Black, Second Issue, Perf 8 (R112c). Affixed to "The Philadelphia Trust Safe Deposit & Insurance Company" stock certificate dated June 1, 1872, cancelled by manuscript, full perforations on all sides, Extremely Fine, a rare use of this perforation variety on original document, accompanied by Philip Ward article noting that the Perf 8's were used early and quickly discontinued as there was apparently difficulty in separating them, many are scissors-separated on at least one side, only two are believed to exist on their original documents..... E. 1,000-1,500



3529

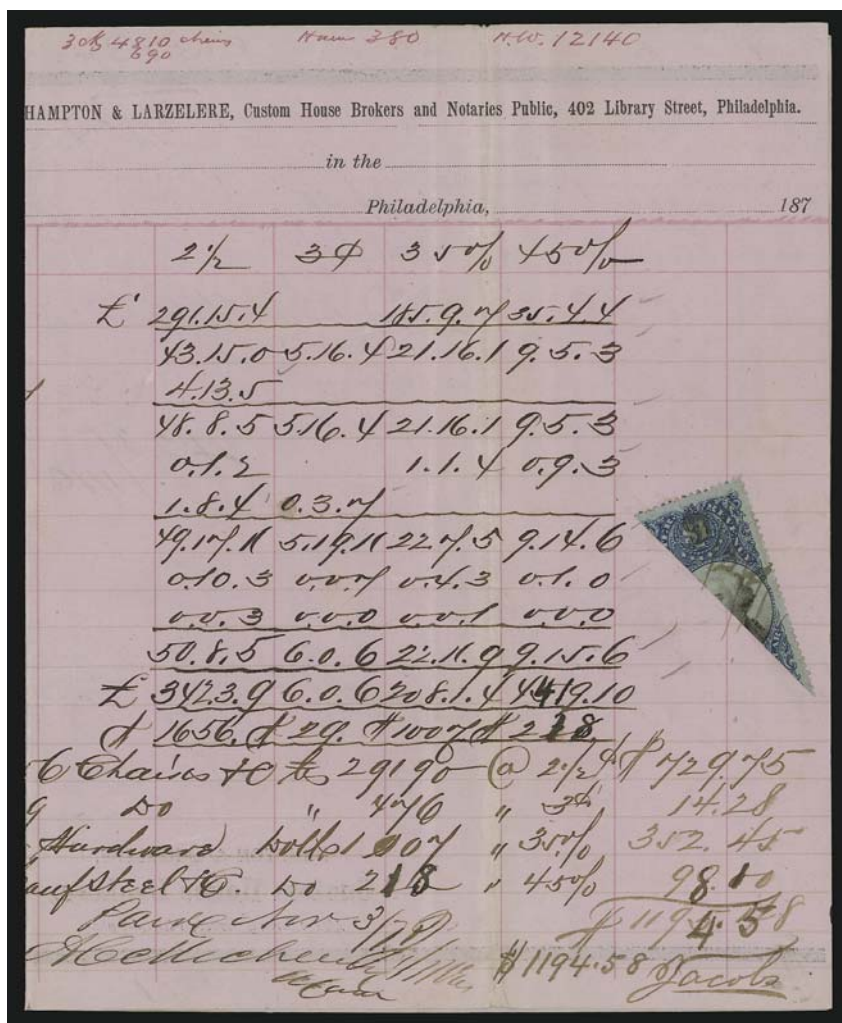
3529

50c Blue & Black, Imperforate (R115 var). Two singles, large margins, rich colors, affixed to piece of mortgage and cancelled by April 10, 1872 manuscript cancels, text of document appears to indicate it originated in Pennsylvania

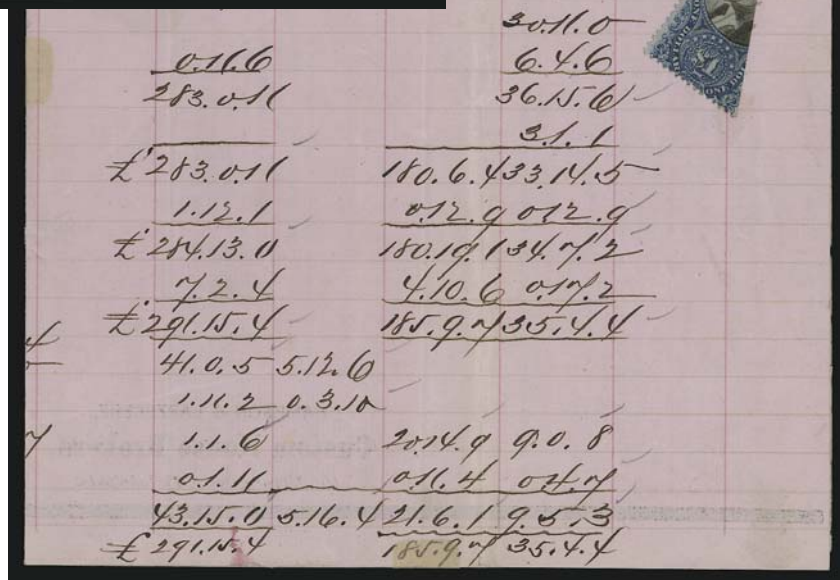
VERY FINE. A RARE USE OF THE IMPERFORATE 50-CENT SECOND ISSUE REVENUE.

Based on dated examples of Second Issue stamps with sewing-machine perforations and the gauge 8 perfs, imperforate sheets of the 25c, 50c and \$1.50 were distributed while the issue was current in 1871. Users applied their own perforations to facilitate separation. Examples in imperforate condition are much rarer than their privately-perforated counterparts.

Ex Joyce. With 1991 P.F. certificate E. 2,000-3,000



3530



3530

\$1.00 Blue & Black, Half Used as 50c (R118 var). Matching pair of diagonal bisects of the same stamp, each tied by 1871 manuscript cancel on part-printed pink forms with imprint of Hampton & Larzelere, Customs House Brokers and Notaries Public, Philadelphia, entries in pounds sterling and dollars, stamps lightly creased by folds, Very Fine appearance, the bisects are unlisted in Scott and extremely rare, a fabulous pair of documents E. 2,000-3,000



3531

3531 田 **\$20.00 Blue & Black, Second Issue (R129).** Block of four, deep rich colors, choice centering, affixed to small piece of what appears to be an affidavit, "Apl. 9/72" ms. cancels

EXTREMELY FINE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE \$20.00 SECOND ISSUE REVENUE STAMP. ONE OF THE MOST SPECTACULAR BICOLORED REVENUE MULTIPLES EXTANT.

According to www.thecurtiscollection.com, this is the only recorded block of the \$20.00 Second Issue issue. A strip of four is also known, as are three strips of three. In our opinion this design is one of the most beautiful examples of stamp engraving ever produced, incorporating the allegorical images of Manufacturing, Mechanics, Commerce and Agriculture into the frame surrounding Washington's portrait, and with a marvelously detailed depiction of the U.S. Treasury building at top.

Scott Retail as two pairs does not remotely reflect the rarity and value of this block. 2,000.00

3532 **\$200.00 Red, Blue & Black, Second Issue, "Small Persian Rug" (R132).** Bright colors, neat ms. cancel, faint creases

A FINE APPEARANG EXAMPLE OF THE BEAUTIFUL AND COLORFUL \$200.00 "SMALL PERSIAN RUG".

Purple backstamp 6,000.00



3532

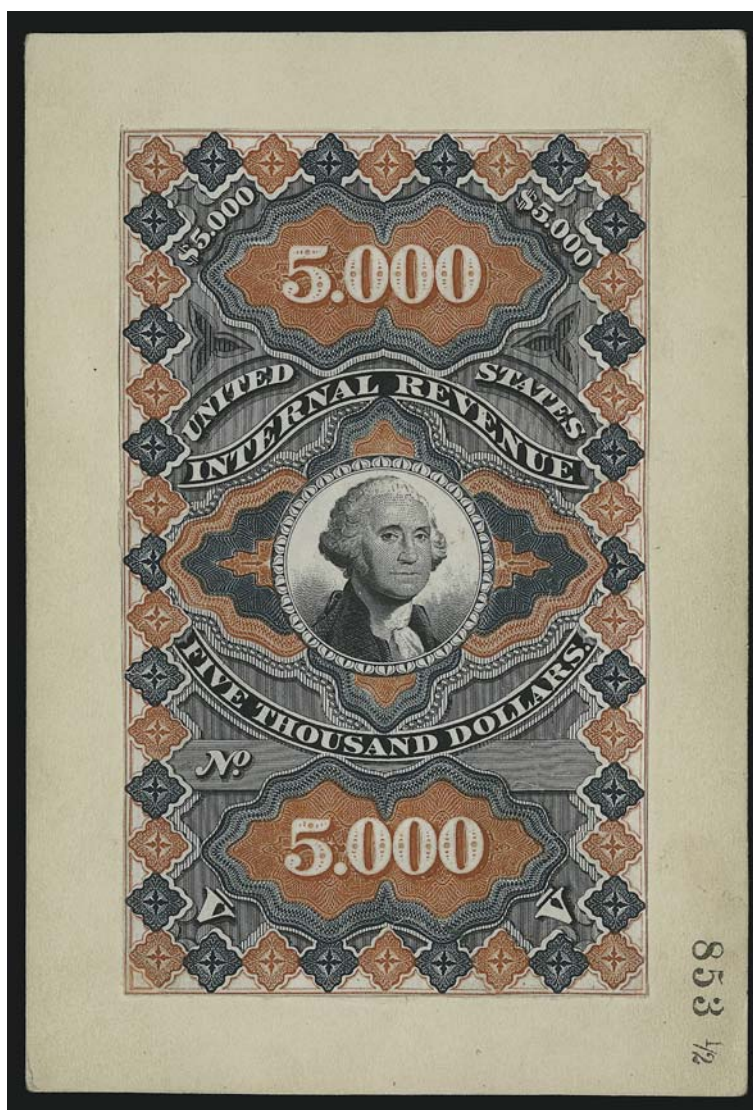


3533

3533 **\$500.00 Red Orange, Green & Black, Second Issue, "Large Persian Rug" (R133).** Rich colors, neat "B. H. Martin, President, January 1st, 1872 (?)" manuscript cancel, small and truly negligible thin speck at bottom left

VERY FINE AND CHOICE. A MAGNIFICENT AND ESSENTIALLY SOUND EXAMPLE OF THE RARE "LARGE PERSIAN RUG" THIRD ISSUE REVENUE STAMP. ONE OF THE MOST COLORFUL AND INTRICATELY-ENGRAVED STAMPS IN ALL OF PHILATELY.

Kingsley Census No. 11-1 13,000.00



3534

3534 TC **\$5,000.00 Red Orange, Dark Green & Black, Second Issue, Trial Color Proof on India (R133ATC).** Stamp size, mounted on 95 x 140mm card, deep rich colors, "853½" hand-stamp at bottom right, India paper with tear at right

VERY FINE. AN INCREDIBLY RARE TRIAL COLOR PROOF OF THE \$5,000.00 "LARGE PERSIAN RUG". A GREAT RARITY.

According to *The Legendary Persian Rug* by Dr. Thomas C. Kingsley, the \$5,000.00 design was approved in proof form, but was never printed as a stamp. It was created in case the need for such a large denomination ever arose. Since it was approved, this (and other trial colors) qualify as trial color proofs, not essays. In a letter to Mr. Lamasure, Carpenter wrote "I send you the \$5,000 stamp approved in the colors in which it is to be printed in case we have an order for this stamp—a very improbable contingency".

Dr. Kingsley records fifteen trial color proofs in private hands, plus ten in the holdings of the Smithsonian's National Postal Museum. Ralph Zerbernia records one additional proof in private hands. Kingsley Census No. 5M-6..... 8,000.00

THIRD ISSUE

3535

2c Vermilion and Black, Third Issue (R135a). Horizontal pair, bright colors, blue herringbone cancel and blue datestamp, fresh and Fine, with 1993 P.F. certificate, Scott Retail as two singles 1,300.00



3535



3536

3536

5c Orange & Black, Third Issue, Inverted Center (R137a). Affixed to small part of document and tied by herringbone cancel, bright color, extra wide margins, beautifully centered

EXTREMELY FINE. A RARE SOUND EXAMPLE OF THE 5-CENT THIRD ISSUE INVERT WITH EXTRAORDINARILY WIDE MARGINS AND CHOICE CENTERING. ONLY 21 EXAMPLES ARE KNOWN IN TOTAL.

In his privately published census, Larry Lyons records 20 examples. Of these, three are on a part document. Of the 17 off-document copies, 13 have faults of varying degrees, the most common being creases (9). The example offered here was apparently unknown to Lyons..... 3,500.00

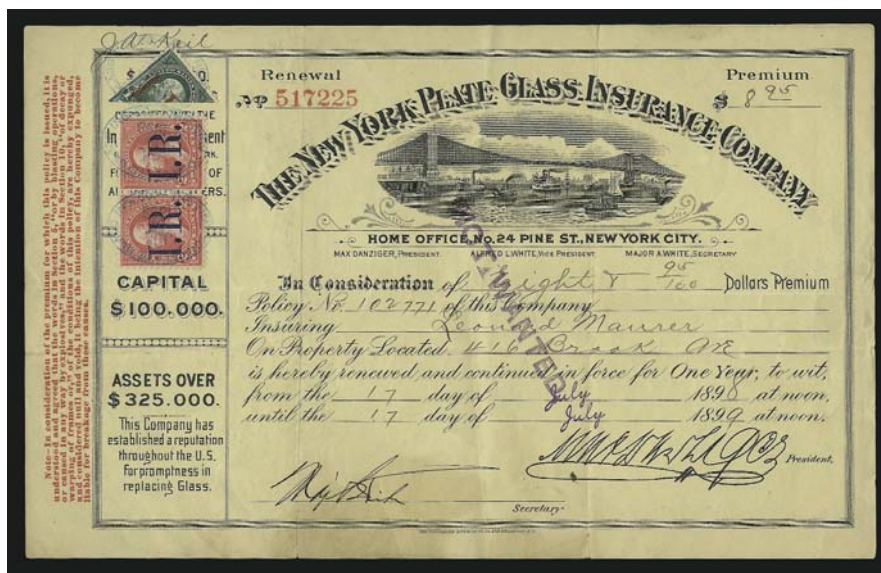
3537

30c Orange & Black, Third Issue, Inverted Center (R140a). Bright color and sharp vignette, unobtrusive blue handstamp cancel, well-balanced margins, Very Fine and choice, rare in sound condition, probably fewer than 40 are known 3,000.00



3537

I.R. OVERPRINTS



3538EX

3538

1c Green, I.R. Overprint, Half Used as ½c (R154 var). Two diagonal bisects, tied by matching July. 14, 1898 blue double-oval datestamps on separate New York Plate Glass Insurance Company policies, first used with additional 1c and two 2c I.R. overprints (R154, R155), document reduced at bottom slightly affecting bisect, second is full document with pair of 2c stamps (R154), Very Fine, unlisted bisects, one of the provisional methods used to pay tax when the Bureau was unable to produce the new issue of revenue stamps for July 1898.....(Photo Ex) E. 2,000-3,000



3539

3539 ★田 **1c Green, I.R. Overprint, One Without Overprint (R154c).** Block of four, bottom left stamp without overprint, original gum, h.r., rich color, superb centering

EXTREMELY FINE. THIS BLOCK OF THE ONE-CENT LARGE "I.R." OVERPRINT CONTAINS WHAT IS BELIEVED TO BE THE ONLY KNOWN EXAMPLE OF THE MISSING OVERPRINT ERROR.

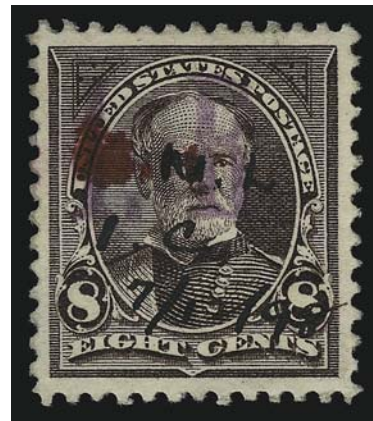
Ex Eagle. With 1951 A.P.S. certificate. Accompanied by a note from Eugene N. Costales, dated July 14, 1959, stating that this will be added to the next *Scott Catalogue*. Listed but unpriced in *Scott* (based on this block). E. 7,500-10,000

3540 **8c Violet Brown, "I.R." Overprint (R156).** Clear overprint, intense shade on bright paper, neat "M.M. L.I.C. 7/12/98" manuscript cancellation (Michigan Mutual Life Insurance Co.), additional red ink mark

EXTREMELY FINE EXAMPLE OF THE 8-CENT "I.R." EMERGENCY PROVISIONAL OVERPRINT.

To meet the increased demands for 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, a handstamped overprint was applied to small quantities of 8c, 10c and 15c denominations. 4,500.00



3540



3541

3541 **10c Dark Green, "I.R." Overprint (R157).** Choice centering, pretty shade, large part original gum, clear overprint, "M.M. L.I.C. July 11, 1898" manuscript cancellation (Michigan Mutual Life Insurance Co.), thinned at bottom, appears Very Fine and scarce hand-stamped provisional "I.R." overprint 3,750.00

3542 **15c Dark Blue, "I.R." Overprint (R158).** Clear overprint, deep dark shade on bright white paper, neat ms. cancel

EXTREMELY FINE EXAMPLE OF THE RARE 15-CENT "I.R." EMERGENCY PROVISIONAL OVERPRINT.

There are very few known examples of this high-value provisional I.R. overprint..... 6,000.00



3542



3543

3543 ★ **1c Dark Yellow Green, Chapman Overprint (R158A).** Rich color, original gum, h.r., choice centering with wide margins, natural s.e. at right, diagonal crease, small thin spot
 VERY FINE APPEARANCE. AN EXCEEDINGLY RARE ORIGINAL-GUM EXAMPLE OF THE ONE-CENT CHAPMAN OVERPRINT. ONLY SIXTEEN COPIES ARE RECORDED IN TOTAL, OF WHICH ONLY THREE ARE UNUSED.

In his privately published census, Larry Lyons records fourteen copies of Scott R158A, including one unused but not specified as such. Our records contain three with original gum: 1) original gum, natural s.e. at right, small diagonal crease at top right ending in a tear, ex Joyce; 2) original gum, small thin spots, ex Drucker (Siegel Sale 851, lot 661, realized \$11,500 hammer); and 3) the example offered here. Other unused examples may exist, but we have not been able to locate them in past auction catalogues or in The Philatelic Foundation's records..... 12,500.00



3544

3544

1c Dark Yellow Green, "I.R./P.I.D. & Son" Daprix Overprint (R158B). Affixed to page of Erie Canal steamboat receipt book next to July 16, 1898 entry, front of page also bears two examples of 1c No. R154 (defective), back with additional No. R154 and four copies of rouletted No. R163, the R158B effectively "tied" by light horizontal crease and "(P.) I. Daprix" in pencil

VERY FINE APPEARANCE. ONE OF THREE RECORDED EXAMPLES OF THE ONE-CENT TRANS-MISSISSIPPI ISSUE WITH THE "I.R./P.I.D. & SON" PROVISIONAL OVERPRINT PREPARED FOR P. I. DAPRIX & SON. ONE OF THE GREATEST RARITIES OF REVENUE COLLECTING, AND ESPECIALLY DESIRABLE ON THIS ORIGINAL RECEIPT PAGE.

According to the *Scott Catalogue*, the 1c Trans-Mississippi was overprinted in 1898 with federal approval by Purvis Printing Co. Two different overprints were applied (250 of each): one with "L.H.C." at bottom for use on the Chapman Steamboat Line, and "P.I.D. & Son" for use by P. I. Daprix & Son. Both companies carried freight on the Erie Canal. Daprix's line ran between Utica and Rome.

With 1972 P.F. certificate. 22,500.00

DOCUMENTARY ISSUES



3545

- 3545 **\$1,000.00 Orange, Series 1917, Imperforate (R250a).** Vertical pair, radiant color, ms. cancels, fresh and Very Fine, rare, ex Buford, only five are recorded 1,250.00

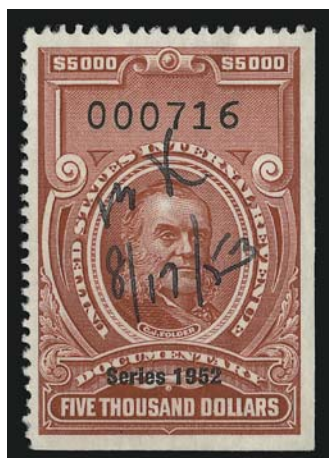
- 3546 **\$500.00 Blue, "Series 1940" Black Two-Line Handstamp in Larger Type (R285a).** Bright color, choice centering with wide and balanced margins, natural s.e. at right, handstamp cancels, light natural paper wrinkle at bottom

EXTREMELY FINE. A RARE EXAMPLE OF THE "SERIES 1940" HANDSTAMP WITH THE LARGER TYPE.

Only a few examples of this rarity are known. This stamp is essentially sound and probably qualifies as one of the finest extant. 3,250.00



3546



3547

- 3547 **\$5,000.00 Carmine, Series 1952 (R618).** Bright color, natural s.e. at right and bottom, neat "8/17/53" ms. cancel, single short perf at left

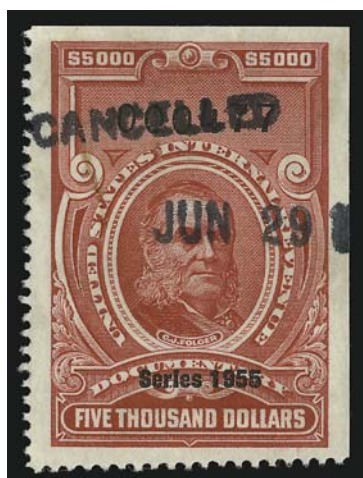
VERY FINE CENTERED EXAMPLE OF THIS MAJOR RED REVENUE RARITY.

The stamp offered here is one of the best centered examples of this rare Series 1952 high-value in existence..... 3,250.00



3548

- 3548 **\$60.00 Carmine, Series 1953 (R647).** Unused with coupon attached at left, bright color, coupon with vertical crease, Very Fine, scarce as a full coupon, ex Buford E. 1,000-1,500

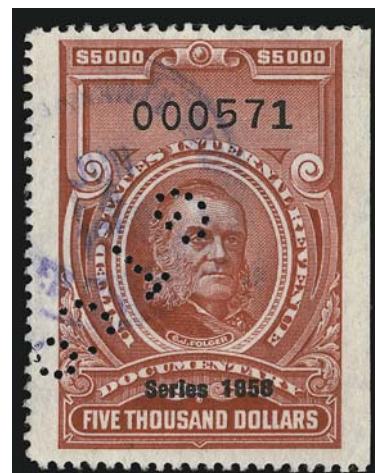


3549

- 3549 **\$5,000.00 Carmine, Series 1955 (R695).** Bright color, natural s.e. at top and right, handstamp cancel, faint diagonal crease at top right, Extremely Fine appearance 1,300.00

3549

- 3550 **\$5,000.00 Carmine, Series 1958 (R722).** Natural s.e. at right, rich color, perf cancel and blue handstamp, tiny corner crease at bottom right, Very Fine appearance, scarce, only nine are recorded, an indication of rarity is that none was offered in the Floyd sale (Shreves), undercatalogued in Scott.. 1,750.00



3550



3551

- 3551 **\$50.00 Carmine, Series 1958, Vertical Pair, Imperforate Horizontally (R725a).** Mint N.H., radiant color, diagonal crease at top right, appears Very Fine, rare, unpriced in Scott E. 2,000-3,000

PROPRIETARY ISSUE



3552

- 3552 **1c Green & Black on Violet Paper, Inverted Center (RB1ad).** Deep rich colors, bold cancel, small paper indentation caused by cancel

VERY FINE EXAMPLE OF THE RARE ONE-CENT PROPRIETARY INVERT ON VIOLET PAPER. ONLY 24 EXAMPLES ARE RECORDED.

In his privately published census, Larry Lyons records 23 examples of this invert error, most of which have thins or creases, or are off center. The example offered here was not known to Lyons and is without question one of the finest known..... 3,000.00

- 3553 **10c Green & Black on Intermediate Violet Paper, Proprietary (RB7a var).** Wide margins, rich colors, unobtrusive handstamp cancel, Extremely Fine example of this paper variety, with 2004 P.F. certificate..... E. 300-400



3553



3554



3555

- 3554 **50c Green & Black on Violet Paper, Proprietary (RB8a).** Choice centering, rich color, neat blue 1881 handstamp cancel, fresh and Extremely Fine, due to their size the 50c and dollar-value Proprietary stamps are rare in centered sound condition..... 725.00
- 3555 **\$1.00 Green & Black on Violet, Proprietary (RB9a).** Bright color, light strike of violet oval handstamp, faint horizontal crease, small toned spot, otherwise Very Fine 2,500.00



3556

\$5.00 Green & Black on Violet Paper, Proprietary (RB10a). Original gum is still mostly intact, bright color and sharp vignette impression, neat 1879 ms. cancel, trivial corner crease at top right

VERY FINE. A EXTREMELY RARE AND ESSENTIALLY SOUND EXAMPLE OF THE \$5.00 PROPRIETARY ON VIOLET PAPER.

Only 74 were issued on Violet paper. The majority of the few surviving examples is faulty to a significant degree. This stamp, with only a faint corner crease, is one of the finest extant. 8,000.00

3556



3557



3558

- 3557 **5c Black, Rouletted, Proprietary (RB16c).** Uncancelled, deep rich color, fresh and Very Fine, a scarce stamp and especially desirable in uncanceled condition 1,500.00
- 3558 (★) **4 3/8c Black, , 1914 Issue, Proprietary (RB42).** Unused (no gum), crisp impression, Very Fine and choice 1,500.00

STOCK TRANSFER

- 3559 ★ **\$4.00 Bright Green, Series 1952, Stock Transfer (RD370).** Single hinge mark, rich color, fresh and Very Fine, only 102 were issued..... 1,500.00



3559



3560

- 3560 ★ **\$10.00 Bright Green, Series 1952, Stock Transfer (RD371).** Single hinge mark, crisp impression on bright paper, Very Fine and choice, only 79 were issued..... 3,000.00

- 3561 ★★ **\$20.00 Bright Green, Series 1952, Stock Transfer (RD372).** Mint N.H., rich color, wide margins

VERY FINE AND CHOICE MINT NEVER-HINGED
EXAMPLE OF THE \$20.00 1952 STOCK TRANSFER
ISSUE.

The Stock Transfer issues were discontinued
after 1952. This is the highest denomination of
the last issue. 5,750.00

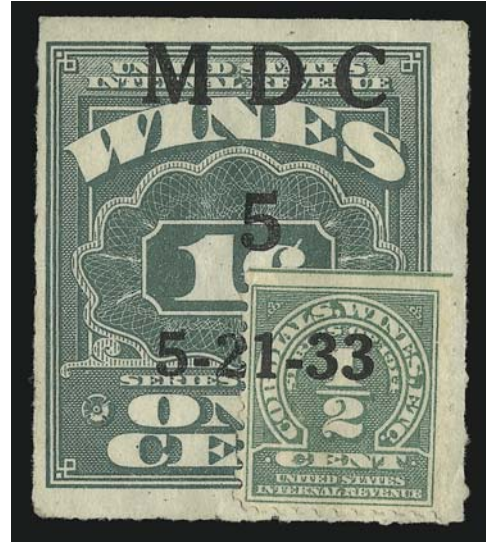


3561

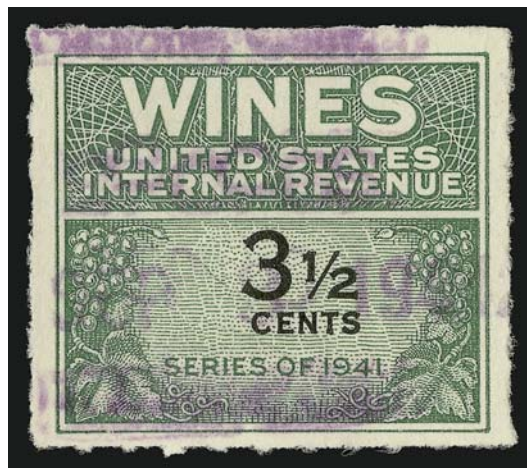
WINE STAMPS

3562

½c plus 1c Light Green, 1933 Issue, Wine (RE2/RE60 var). ½c 1914 Issue affixed at bottom right and both overprinted by "M D C 5 5-21-33" in three lines, small thin spot at top and some slight creasing, otherwise Very Fine, only a few examples of this 1½c combination are known, the "M D C" is from the Mission Dry Corporation of Los Angeles E. 1,000-1,500



3562



3563

3563

3½c Green & Black, 1942 Issue, Wine (RE114). Clear roulettes on all sides, bright color, light purple datestamp cancel

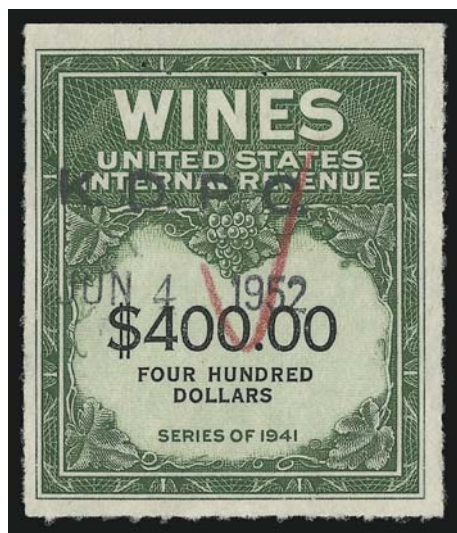
VERY FINE. A RARE SOUND EXAMPLE OF THE 3½ CENT 1942 WINE ISSUE.

This is one of the rarest of all Wine stamps. 12,750.00

- 3564 **28c Green & Black, 1942 Issue, Wine (RE132).** Bright color, light strike of violet cancel, tiny internal wrinkle, Very Fine, scarce..... 1,500.00

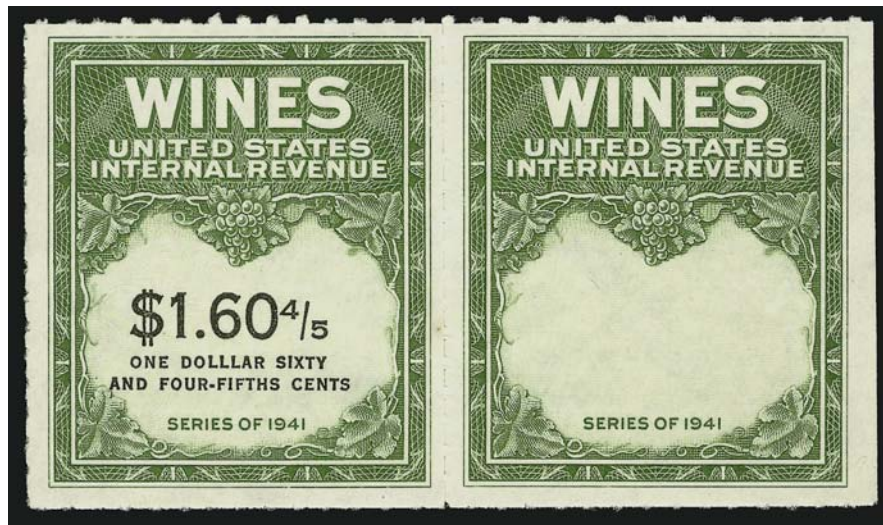


3564



3565

- 3565 **\$400.00 Yellow Green & Black, 1942 Issue, Wine (RE165B).** Rich colors, neat Jun. 4, 1952 datestamp and red crayon check mark, few tiny pinholes at top
 VERY FINE APPEARANCE. A BEAUTIFUL AND FRESH EXAMPLE OF THE 1942 \$400.00 WINE ISSUE. ONE OF THE GREAT RARITIES OF WINE STAMP COLLECTING.
 Only four examples are known..... 12,000.00



3566

3566 (★) **\$1.60% Yellow Green & Black, 1942 Issue, Wine, Horizontal Pair, One Without Denomination (RE196b).** Unused (no gum), bright colors

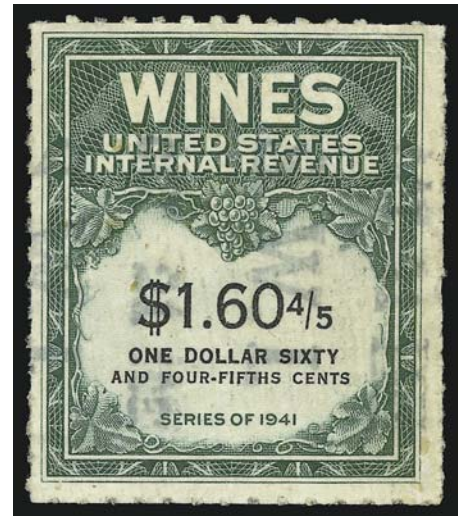
VERY FINE EXAMPLE OF THE \$1.60% WINE STAMP IN A PAIR WITH ONE STAMP MISSING THE DENOMINATION.

Only a few multiples are known with the missing denomination error..... 2,600.00

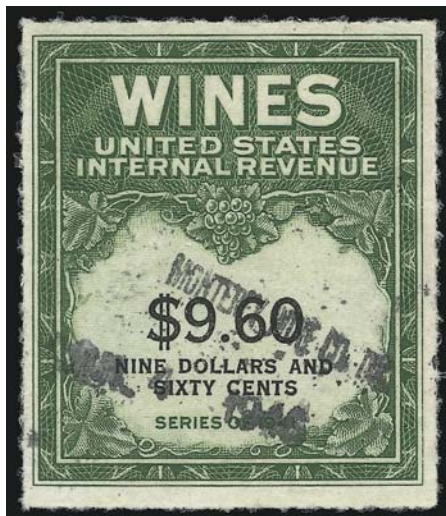
3567 **\$1.60% Yellow Green & Black, 1951 Issue, Wine, Second Line of Letters Smaller (RE198a).** Bright color, some slight wrinkling, small toned spots

VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THIS RARE WINE STAMP VARIETY.

Only one unused and four used examples are recorded..... 3,000.00



3567



3568

3568 **\$9.60 Yellow Green & Black, 1951 Issue, Wine (RE204).** Deep rich color, handstamp cancel, light creases

VERY FINE APPEARING EXAMPLE OF THE \$9.60 WINE STAMP. A GREAT RARITY.

Wine stamps were discontinued after 1954. This was the highest denomination of the last issue. 5,000.00

BEER STAMPS

- 3569 **1866, \$2.00 Red, 1hhd., Beer (REA6).**
 Uncancelled, few small edge tears,
 faint crease, trivial soiling, otherwise
 Very Fine, only 48 are recorded in
 Priester 1,200.00



3569



3570

- 3570 **1867, 12½c Orange, ½bbl., Beer (REA7).**
 Uncancelled, large margins to barely
 touched, radiant color, light crease and
 small internal tear in margin at bottom
 right, otherwise Fine example of this
 rarity, only eight examples are recorded
 cut square in Priester 2,400.00

- 3571 **1867, 16⅔c Dark Green, ⅓bbl., Beer (REA8).** Large margins to barely in at top, rich color, blue handstamp cancel at top right, few faults incl. overall soiling, otherwise Fine, scarce, only five are recorded cut square in Priester..... 2,100.00



3571



3572

3572

1867, 33 1/3c Violet Brown, 1/3bbl., Beer, Cut to Shape (REA10). Ms. cancel, some faults, otherwise Fine example of this rarity, only seven are recorded in Priester and all are cut to shape..... 2,500.00

3573

1867, 33 1/3c Violet Brown on Silk Paper, 1/3bbl., Beer, Cut to Shape (REA10b). Margins to in, rich color, blue handstamp, some faults incl. piece out at top where repaired, otherwise Fine example of this rare paper type, only three are recorded in Priester, two are cut to shape and one is cut square..... 3,500.00



3573

3574

1867, 33 1/3c Ocher Red, 1/3bbl., Beer, Die Cut (REA10d). Bright color, neat handstamp cancel, few faults incl. light creases and small tears

VERY FINE APPEARANCE. ONE OF ONLY TWO RECORDED EXAMPLES OF THE 1867 ONE-THIRD BARREL IN THE OCHER RED COLOR. THIS IS THE ONLY DIE CUT EXAMPLE RECORDED IN PRIESTER.

Priester records two examples of this color variety. One is die cut, and one is cut to shape. 4,000.00



3574

- 3575 **1867, \$2.00 Red, 1hhd., Beer (REA13).** Uncancelled, large margins to clear, bright color, few faults incl. thinned at corners, otherwise Very Fine, rare as a square cut, of the 22 examples recorded in Priester only three are cut square, unpriced in Scott as unused, Scott Retail as used \$1,300.00.....
..... E. 1,500-2,000



3575



3576

- 3576 **1870, 50c Brick Red, Gray-Green and Yellow Security Lines, 1/2bbl., Beer (REA17b).** Large margins, radiant color, slight creasing, appears Very Fine, ex Joyce, only four examples are recorded in Priester.... 1,100.00

- 3577 **1870, \$2.00 Black, Yellow Security Lines, 1hhd., Beer (REA19a).** Large margins to clear, clear strike of red Massey & Co. red oval handstamp, punch holes, usual small faults
VERY FINE APPEARING EXAMPLE OF THE 1870 \$2.00 BLACK WITH YELLOW SECURITY LINES.
Priester records only eight examples of this issue with yellow security lines.. 2,500.00



3577



3578

3578

1871, 33 $\frac{1}{3}$ c Orange on Green Silk Paper, $\frac{1}{3}$ bbl., Beer (REA23). Large margins all around, neat strike of handstamp at center, small faults incl. light creases and thin spots

EXTREMELY FINE APPEARANCE. ONLY NINE ARE RECORDED IN THE PRIESTER BOOK.

The last example of this rarity we offered realized \$5,750 hammer in our sale of the Kingsley Collection (Sale 865)..... 3,500.00

3579

1871, 33 $\frac{1}{3}$ c Orange on Gray Silk Paper, $\frac{1}{3}$ bbl., Beer (REA23b). Brilliant colors, clear strike of Jan. 1875 handstamp cancel from San Francisco, few small faults not readily apparent

FINE AND RARE EXAMPLE OF THE 1871 ONE-THIRD BARREL ON GRAY SILK PAPER.

Priester records only four examples of this issue on the Gray paper. . 4,000.00



3579



3580

3580

1871, 33 $\frac{1}{3}$ c Violet Brown on White Silk Paper, $\frac{1}{3}$ bbl., Beer (REA24). Large margins all around, rich colors, light strike of blue handstamp, couple minor imperfections, Very Fine appearance, scarce, only twelve are recorded in Priester 2,000.00



3581

- 3581 **1871, \$1.00 Yellow Orange, Pinkish Grey Silk, 1bbl., Beer (REA27a).** Large to huge margins incl. **bottom right corner margins**, blue 1872 handstamps, few slight creases, thin spot, otherwise Very Fine, scarce, Priester only records eight examples on this paper 1,100.00



3582

- 3582 **1871, \$2.00 Red Brown on Pinkish Gray Silk, 1hhd., Beer (REA29a).** Large margins to clear, intense colors, small thin speck, appears Very Fine, an attractive example of this rarity, Priester only records six examples on this paper 1,250.00

3583 **No Lot.**



3584

3584

1878, 33 1/3c Violet on Pale Green, 1/3bbl., Beer (REA40c). Large margins to clear, rich color, some sight creasing, small piece out of margin at bottom right, otherwise Fine, only fourteen are recorded in Priester on the Pale Green paper 1,250.00

3585

1898, (50c) on 25c Green on Green, 1/4bbl., Beer (REA46d). Large margins to in incl. part of adjoining stamp at bottom, rich colors, defective, still appears Fine, reported in Priester book as unique 2,000.00



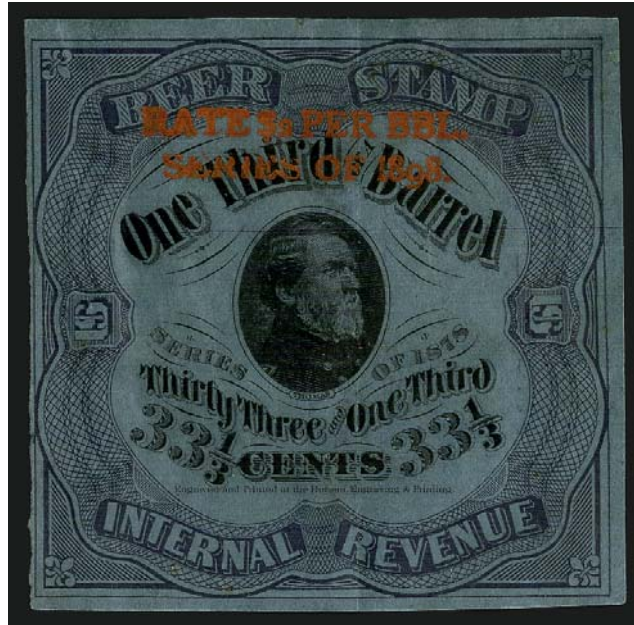
3585



3586

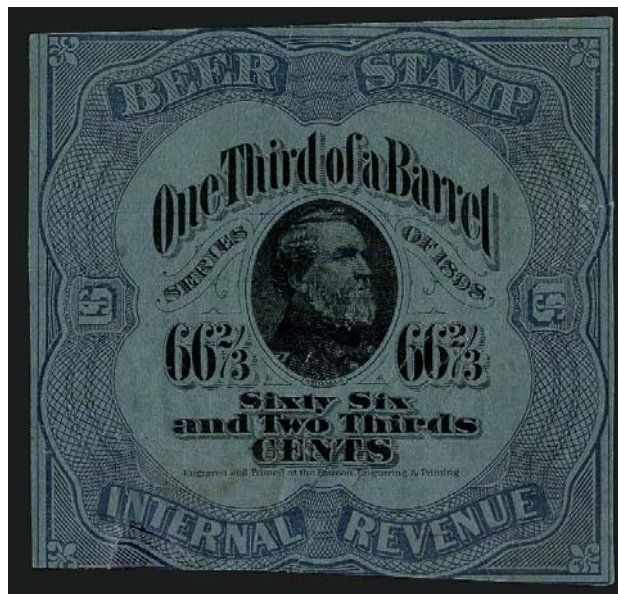
3586

1898, (\$2.00) on \$1.00 Red on Blue, 1bbl., Beer (REA49c). Large margins to in incl. part of adjoining stamp at top and **sheet margin at left**, rich colors, small faults incl. tiny repair at bottom right, appears Fine, rare, back of stamp with note from Priester stating that "This is the 2nd copy of a pair that I found. Other copy has stronger surcharge" 1,250.00



3587

- 3587 **1898, (66 $\frac{2}{3}$ c) on 33 $\frac{1}{3}$ Violet on Dark Blue, $\frac{1}{3}$ bbl., Beer, Ty. D Surcharge (REA54a).**
 Large margins to clear, rich color, uncanceled, few small faults incl. vertical crease
 VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1898 TYPE D PROVISIONAL SURCHARGE
 ON THE ONE-THIRD BARREL.
 Only two are recorded in Priester. 2,500.00



3588

- 3588 **1898, 66 $\frac{2}{3}$ c Violet on Dark Blue Paper, $\frac{1}{3}$ bbl., Beer (REA61).** Margins to in, rich colors,
 appears uncanceled, faults incl. sealed tears and small repair at bottom left
 FINE APPEARANCE. THIS IS ONE OF THE RAREST OF ALL BEER STAMP ISSUES. ONLY TWO
 COPIES ARE RECORDED BY PRIESTER.
 This issue, as rare as the 1c Z Grill, is one of the keys to a complete collection of Beer
 stamps. 6,000.00



3589

3589

1901, 53 $\frac{1}{3}$ c Violet on Dark Blue Paper, $\frac{1}{3}$ bbl., Beer (REA68). Large to huge margins incl. **top left corner margin with part imprint**, deep rich colors, perf cancel "Mrs. JHS" and date "2*22*02", few faults incl. horizontal crease and small thin spot at top

VERY FINE APPEARING EXAMPLE OF THE RARE ONE-THIRD BARREL 1901 ISSUE.

Only five examples are recorded in the Priester book. This stamp with corner margins and part imprint is especially desirable. 4,500.00



3590

3590

1902, (33 $\frac{1}{3}$ c) on 53 $\frac{1}{3}$ c Violet on Dark Blue Paper, $\frac{1}{3}$ bbl., Beer (REA73). Large margins to in, deep rich colors, perf cancel, few faults incl. creases

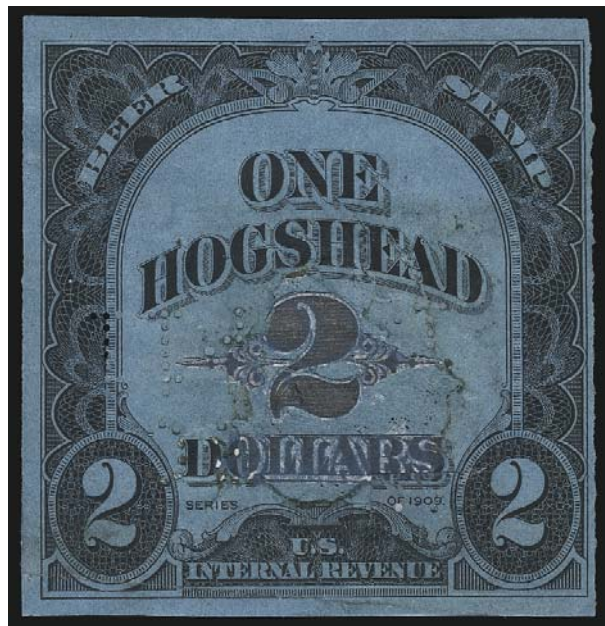
FINE APPEARANCE. A RARE EXAMPLE OF THE 1902 ONE-THIRD BARREL PROVISIONAL ISSUE.

Only four are recorded in the Priester book. 4,000.00



3591

- 3591 **1909, 33 $\frac{1}{3}$ c Black on Blue, $\frac{1}{3}$ bbl., Beer (REA85).** Large margins, intense color, perf cancel, few small faults incl. light creases and small tear at bottom left
 VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THE RARE ONE-THIRD BARREL 1909 ISSUE.
 Only two examples are recorded in the Priester book..... 4,000.00



3592

- 3592 **1909, \$2.00 Black on Blue Paper, 1hhd., Beer (REA88).** Extensively repaired but undoubtedly a genuine example of this great rarity, only four examples recorded in the Priester book, ex Ward 4,500.00



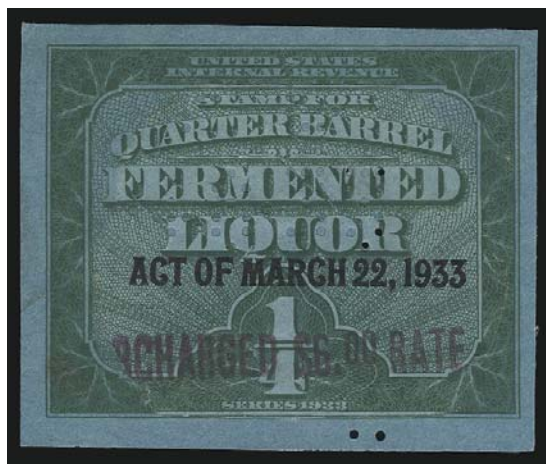
3593

- 3593 **1914, 37½c Black on Blue Paper, ¼bbl., Beer (REA108a).** Large margins all around, rich color, perf cancel as is usual for this issue, few small imperfections
 VERY FINE APPEARANCE. THIS IS THE UNIQUE 1914 ONE-QUARTER BARREL ERROR OF COLOR. ONE OF THE KEYS TO A COMPLETE COLLECTION OF BEER STAMPS.
 Reported to have been part of the Vanderhoof collection. Ex Weill sale. 5,000.00

- 3594 **1918, (\$60.00) Black on Blue Paper, 10bbl., Ty. C Surcharge, Beer (REA150a).** Entire stamp, large to huge margins, few faults incl. expert repair at bottom where small piece was missing
- VERY FINE APPEARANCE. A RARE EXAMPLE OF THE ENTIRE STAMP OF THE 1918 PROVISIONAL ISSUE.
- Only four are recorded in Priester. ...
 3,000.00



3594



3595

- 3595 **1933, \$6.00 Green on Blue, ¼bbl., Beer, Ty. A Surcharge (REA164b).** Intense color, significantly trimmed and affixed to larger stamp, perf cancel, almost Fine, very rare, only two are recorded in Priester, ex Joyce.....
 2,750.00

- 3596 **1933, \$6.00 Orange on Blue, ½bbl., Beer, Ty. A Surcharge (REA166a).** Rich color, perf cancel with "12*6*33" date, some faults incl. trimmed at top where margin added (easily removed), otherwise Fine, this is **the earliest date of use**, only seven are recorded in Priester, ex Ward..... 3,000.00



3596



3597

3597 **1951, (\$225.00) Black on Bright Blue Paper, 25bbl., Beer (REA199).** Large margins, rich color, tiny soiled spot in margin at left

VERY FINE APPEARANCE. THIS WAS THE LAST BEER STAMP ISSUED—IT IS ALSO ONE OF THE RAREST. ONLY TWO EXAMPLES ARE RECORDED.

The tax rate represented by this stamp is \$9.00 per barrel (25 barrels x \$9 = \$225). It is one of the keys to a complete collection of Beer stamps. 5,000.00



3598

3598 **Export Stamp Fermented Liquor.** Stamp with coupons at left from 1/8bbl. to 1/2bbl., purple "Jos. Schlitz Brewing Co." handstamp, light horizontal creases, appears Very Fine, very rare export stamp for fermented liquor..... E. 1,000-1,500

PLAYING CARDS



3599



3600

- 3599 **7c on 2c Blue, Playing Cards, Double Surcharge (RF8a).** Clear doubling of the surcharge, three wide margins, light horizontal crease, appears Fine, scarce example of the double surcharge..... 1,900.00
- 3600 **7c on 2c Blue, Playing Cards, Surcharge Reading Down (RF8b).** Bright shade, small thin spot, Fine appearing example of this scarce variety 2,100.00



3601

- 3601 **"Class A" Blue, Playing Cards, Rouletted 13 in Red (RF12a).** Perfectly struck dark red "R.P.C.Co. 4-28-'19" surcharge reading up, clear rouletting on all sides, some slight creasing and thin spots, appears Fine, scarce..... 1,650.00

- 3602 **"Class A" Blue, Playing Cards, Perf 12 On All Sides (RF12d).** Rich color on bright paper, few faults incl. horizontal creases and thin spots, appears Fine, scarce, used only by Logan Printing House 1,600.00



3602

SILVER TAX



3603

3603

\$1,000.00 Gray, Series 1941, Silver Tax (RG82). Bright color, natural s.e. at right and bottom, typed "Silver Tax Sta(mp) 9-5-46", faint corner crease at top right, short perf at left, Very Fine appearing example of this scarce issue 2,500.00

3604 ★田 **\$2.00 Gray, Series 1942, Silver Tax (RG96a).** Block of four, bottom left stamp "Series 5942", bright color, bottom stamps Mint N.H., fresh and Fine, desirable multiple, Scott Retail as singles 1,325.00



3604



3605

3605

\$60.00 Gray, Series 1942, Silver Tax (RG104). Bright color nicely complemented by violet handstamps, natural s.e. at right, small thin spot in right margin, Very Fine appearing example of this scarce issue. 1,750.00

MARIHUANA TAX



3606

- 3606 ★★ 1c-\$10.00 “Marihuana Tax Act of 1937” Overprint. Album page comprising each of the three types of Marihuana Tax lots offered in the National Postal Museum auction, fresh and Fine-Very Fine, similars groups sold for approximately \$4,500 at the auction E. 2,000-3,000

MATCH



3607

3607

American Match Co., 3c Green, Old Paper (R013a). Wide margins, deep rich color and proof-like impression, pulled perf at left described in Lilly sale as "minute perf tear"

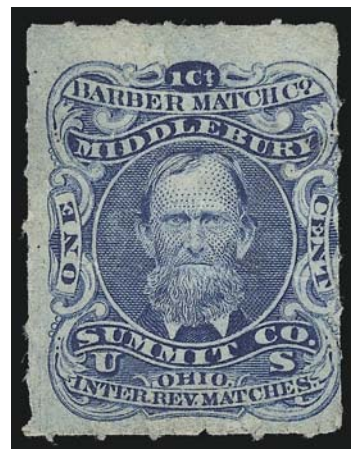
EXTREMELY FINE APPEARANCE. ONLY TWELVE EXAMPLES OF THIS RARITY ARE RECORDED IN THE ALDRICH CENSUS.

Of the twelve recorded examples, only three are sound. The minor pulled perf on the example offered here is of miniscule importance, given the superior centering of this stamp relative to most others.

Ex Lilly and Kingsley (our Sale 865, where it realized \$6,500 hammer)..... 5,000.00

3608

Barber Match Co., 1c Blue, Rouletted (R018d). Bright color, three wide margins, small thin spot and light crease, appears Fine, scarce, only nine examples are recorded in the Aldrich census, of which only four are sound..... 2,000.00



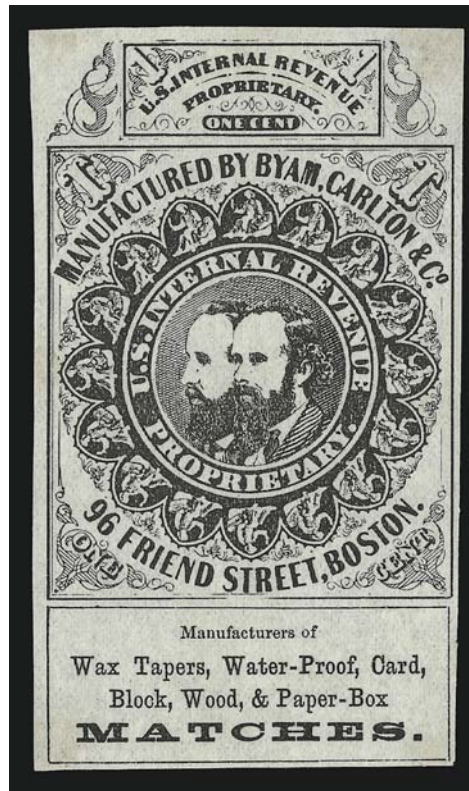
3608



3609

3609

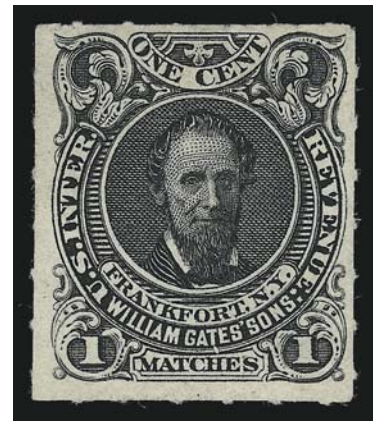
Bousfield & Poole, 3c Lilac, Old Paper (R036a). Brilliant color, few faults often associated with this oversize issue incl. thin spots and light creases, appears Fine, scarce, 15 of the 20 recorded in Aldrich census have faults..... 1,850.00



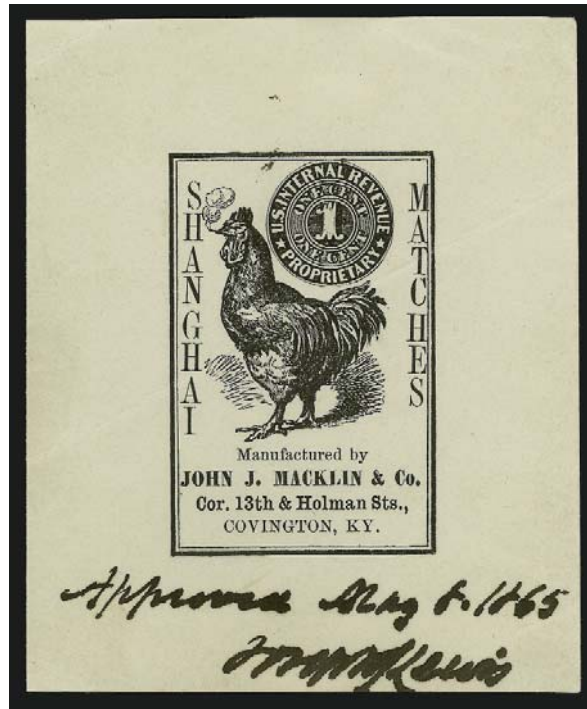
3610

- 3610 **Byam, Carlton & Co., 1c Black, Old Paper (RO48a).** Large margins to clear, crisp shade, sound
 VERY FINE EXAMPLE OF THIS RARITY. ONLY FOURTEEN ARE RECORDED IN THE ALDRICH CENSUS.
 Half of those in the census are noted as being faulty. 2,250.00

- 3611 **William Gates' Sons, 1c Black, Rouletted (RO93).** Large margins, intense shade, fresh and Very Fine, rare, only fourteen are recorded in the Aldrich census
 1,100.00



3611



3612

- 3612 P **John J. Macklin & Co., 1c Black, Die Proof (RO129-P).** 73 x 90mm, ms. *"Approved Aug. 8, 1865 Joseph Lewis"* at bottom
- VERY FINE. BELIEVED TO BE THE ONLY KNOWN DIE PROOF OF THE FAMOUS AND RARE ONE-CENT MACKLIN ISSUE—SIGNED BY JOSEPH J. LEWIS, THE COMMISSIONER.
- This proof differs slightly from the issued design—there is no period after "Co."
- Ex Brazer and Joyce (on album page) E. 5,000-7,500



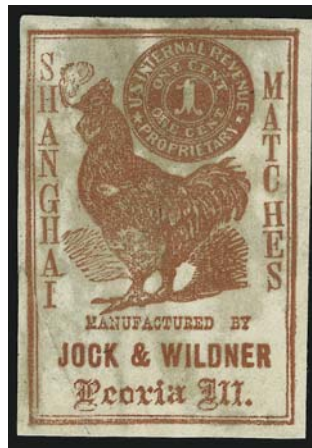
3613

3613 **John J. Macklin & Co., 1c Black, Old Paper, Rouletted (RO129a).** Better condition than most for this issue which is printed on thin white paper, few small imperfections

VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THE EXTREMELY RARE ONE-CENT ROULETTED JOHN J. MACKLIN & CO. MATCH STAMP.

The history of this stamp is recorded in the book *Private Die Match Stamps* by Christopher West, the nom-de-plume of Elliott Perry. In the book, he notes that the stamps were printed by American Phototype Co. When other match manufacturers saw the inferior workmanship of the stamp, they called it to the attention of Butler, Carpenter & Co., who reported it to the authorities as a stamp easy to counterfeit. Butler & Carpenter refused to print from the same plate. Macklin refused to have a new plate made due to the cost (he had lost his business several times due to fire) and used 1c Proprietary stamps for a period of time.

Eleven examples are recorded in the Aldrich census. Of these, eight are faulty..... 7,000.00



3614

3614 **Jock & Wildner, 1c Red Brown (RO129 var).** Large margins, rich color, few soaks, few sealed tears

VERY FINE APPEARANCE. ONE OF THREE RECORDED EXAMPLES OF THE JOCK & WILDNER MATCH STAMP.

This stamp is discussed in detail in *Private Die Match Stamps* by Christopher West, the nom-de-plume of Elliott Perry. In his article, Perry notes that the Office of the Commissioners of Internal Revenue responded to an 1894 inquiry about Jock & Wildner by stating that "the records of this Department fail to show that any such stamp was ever issued or authorized by the Government". Despite the absence of records documenting the issue, some students believe the few known examples are genuine. Copies have been included in many important Revenue collections (if only for reference), including those formed by Hiram Deats, Clarence Eagle and E.B. Sterling. The three recorded examples are: 1) ex Lilly, Kingsley, the stamp offered here; 2) ex Robert Cunliffe; and 3) ex Morton Dean Joyce.

Ex Lilly and Kingsley. E. 2,000-3,000



3615



3616

- 3615 **New York Match Co., 5c Blue, Silk Paper (RO139b).** Rich color, thin spots, otherwise Fine, 15 of the 22 recorded in Aldrich census have faults..... 1,500.00
- 3616 **Pierce Match Co., 1c Green, Old Paper (RO145a).** Deep rich color, small faults incl. thin spot, appears Fine, scarce, 16 of the 21 recorded in Aldrich census have faults..... 2,250.00

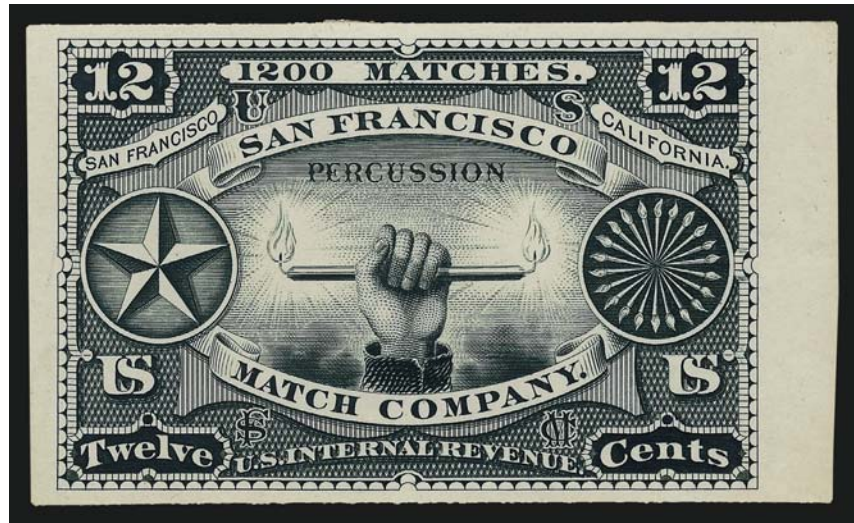


3617

- 3617 **V. R. Powell, 1c Black, Buff Wrapper, Uncut (RO149).** 120 x 97mm, usual paper flaws associated with this issue
- VERY FINE APPEARANCE. THE ONE-CENT POWELL ON UNCUT BUFF WRAPPER IS ONE OF THE RAREST OF ALL PRIVATE DIE MATCH STAMPS.
- Only four are recorded in the Aldrich book. Of these, three are faulty, due to the fragile nature of the paper. 3,750.00



3618



3619

- 3618 **V. R. Powell, 1c Black, White Wrapper, Cut to Shape (RO151).** Large margins, fresh and Very Fine, scarce sound example of this issue, 9 of the 16 recorded in Aldrich census have faults..... 1,500.00
- 3619 TC **San Francisco Match Co., 12c Green, Trial Color Proof on India (RO165TC).** 82 x 49mm, mounted on card and also on two successive layers of gold-edged card, deep rich color, back with ms. "From the celebrated Carpenter collection of rare Proofs U.S. Revenues. Compliments of E. B. Sterling Jany. 1, 1886", Very Fine, probably unique, ex Brazer and Joyce..... E. 1,500-2,000



3620

- 3620 **E. K. Smith, 1c Blue, Roulette (RO169d).** Large margins, bright color, full roulettes on all sides
EXTREMELY FINE. THIS IS PROBABLY THE FINEST EXISTING EXAMPLE OF THE ONE-CENT E. K. SMITH PRIVATE DIE MATCH STAMP.
Ten copies are recorded in the Aldrich census, of which eight are faulty. 2,500.00

CANNED FRUIT



3621

3621

T. Kensett & Co., 1c Green, Old Paper (RP1a). Fresh color, thinned as are most, some toning, otherwise Very Fine, scarce, 20 of the 27 recorded in Aldrich census are faulty 1,000.00

MEDICINE



3622

3622

John I. Brown & Son., 4c Brown, Watermarked Paper (RS41d). Rich color, choice centering, short perf at top, otherwise Very Fine, only 16 are recorded in the Aldrich book 1,100.00



3623

3623

Dr. A. W. Chase, Son & Co., 1c Black, Watermarked Paper (RS53d). Intense shade and impression, clear watermark, few faults incl. internal tear, appears Fine, this extremely rare issue is not included in the Aldrich census 3,000.00



3624

- 3624 **Curtis & Brown Mfg. Co., 2c Black, Silk Paper (RS72b).** Choice centering, few small faults incl. stains, otherwise Very Fine, only 16 are recorded in the Aldrich census 1,600.00



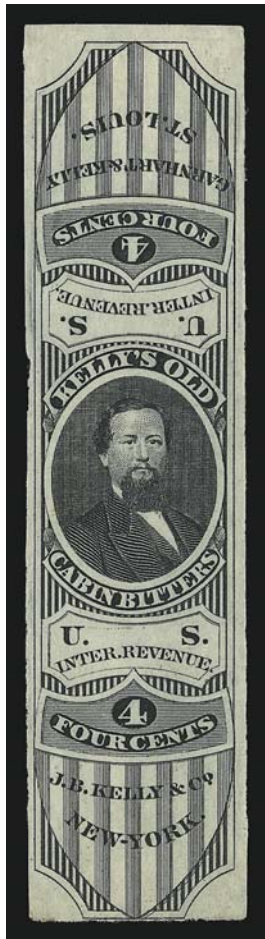
3625

- 3625 **Dr. D. Jayne & Son, 4c Green, Silk Paper (RS146b).** Large margins all around incl. **full imprint at bottom**, rich color and proof-like impression
EXTREMELY FINE GEM. A MAGNIFICENT EXAMPLE OF THE 4-CENT JAYNE AND SONS ON SILK PAPER. ONLY SIXTEEN COPIES ARE RECORDED IN THE ALDRICH CENSUS — THIS IS ONE OF TWO EXAMPLES KNOWN TO US WITH THE IMPRINT.
An imprint copy with slightly smaller margins realized twice the \$1,000 catalogue in the 1991 sale of the Joyce collection..... 1,100.00

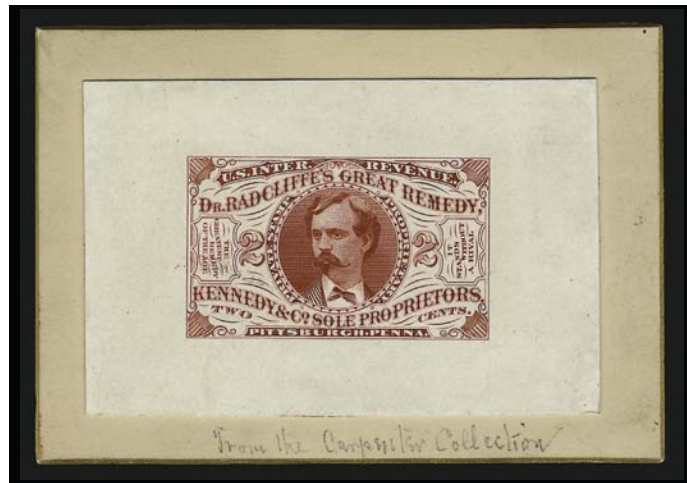


3626

- 3626 **Dr. D. Jayne & Son, 4c Green, Pink Paper (RS146c).** Large margins, deep rich color, Extremely Fine, only 28 are recorded in the Aldrich book 1,200.00



3627



3628

- 3627 **J. B. Kelly & Co., 4c Black, Old Paper (RS153a).** Large margins to just in, crisp impression, small thin spots, appears Fine, scarce, 9 of the 19 recorded in the Aldrich census have faults..... 1,750.00
- 3628 TC **Kennedy & Co., 2c Red, Trial Color Proof on India (RS157TC).** 72 x 46mm and mounted on beveled gold-edged 90 x 62mm thick card, bright color, fresh and Very Fine, very rare and probably unique, ex Carpenter, Brazer and Joyce (on album page)..... E. 1,000-1,500



3629

- 3629 **Jacob Lippman & Bros., 4c Blue, Old Paper (RS163a).** Pretty shade, few faults incl. thin spots, appears Fine, scarce, only 22 are recorded in the Aldrich book 1,500.00



3630

- 3630 **Jacob Lippman & Bros., 4c Blue, Experimental Silk Paper (RS163e).** Dark shade that is characteristic of the experimental silk paper variety, few minor imperfections such as small thin spot, appears Fine, rare, only four are recorded in the Aldrich book 2,250.00



3631

- 3631 **T. W. Marsden, 2c Blue, Old Paper (RS175a).** Bright color, small thin spot, tiny defect at left
 VERY FINE APPEARANCE. A RARE WELL-CENTERED AN ATTRACTIVE EXAMPLE OF THE 2-CENT BLUE T. W. MARSDEN ISSUE.
 The Aldrich census records a total of eleven examples. The last copy of RS175a we offered realized \$11,500 hammer in our Sale 865 (Kingsley collection)..... 8,000.00



3632

- 3632 **Mercado & Seully, 2c Black, Old Paper (RS177a).** Large margins, some red staining at center, small thin spot
 VERY FINE APPEARING EXAMPLE OF THE 2-CENT MERCADO AND SEULLY PRIVATE DIE PROPRIETARY ISSUE.
 Only fifteen are recorded in the Aldrich census. Of these, only five are reported as sound. 5,500.00



3633

- 3633 **Morehead's, 4c Black, Old Paper (RS186a).** Bright shade, light vertical creases, appears Very Fine, scarce, only 17 recorded in Aldrich book 1,250.00



3634

- 3634 **Bennett Pieters & Co., 6c Black, Old Paper (RS192a).** Crisp shade, small faults as usually associated with this issue but better than most, appears Very Fine, 16 of the 20 examples recorded in Aldrich census are faulty..... 1,250.00

- 3635 **Ring's Vegetable Ambrosia, 2c Blue, Silk Paper (RS159b).** Large to huge margins, deep rich color

EXTREMELY FINE GEM. A MAGNIFICENT EXAMPLE OF THE 2-CENT RING'S VEGETABLE AMBROSIA ON SILK PAPER.

20 examples of this Ring's issue are recorded in the Aldrich census (six have faults)..... 3,000.00



3635



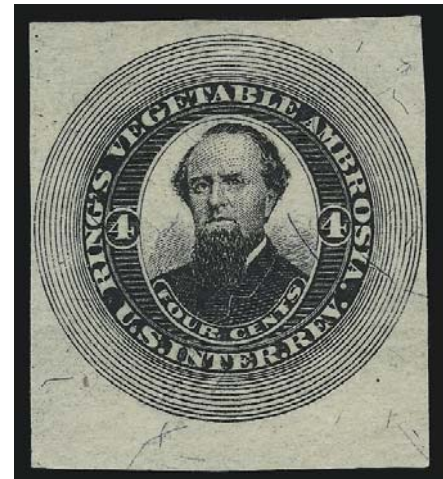
3636

- 3636 **Ring's Vegetable Ambrosia, 4c Black on Old Paper, Imperforate (RS200a).** Large margins all around, bright shade, few thin spots, appears Extremely Fine, scarce, only nine are recorded in the Aldrich census 2,000.00

- 3637 **Ring's Vegetable Ambrosia, 4c Black, Silk Paper (RS200b).** Large margins to clear, intense shade, small thin spot at top

VERY FINE APPEARANCE. A CHOICE EXAMPLE OF THE 4-CENT RING'S VEGETABLE AMBROSIA ON SILK PAPER.

Only ten are recorded in the Aldrich census. The last example we sold was in our auction of the Kingsley collection (Sale 865) where it realized \$4,000 hammer..... 3,000.00



3637

- 3638 **Ring's Vegetable Ambrosia, 4c Black on Silk Paper, Part Perforated (R203pb).** Full perfs at sides, large margins to clear at top and bottom, Very Fine and choice, 7 of the 15 recorded in Aldrich census are faulty 1,600.00



3638



3639



3640

- 3639 **Scheetz's Celebrated Bitter Cordial, 4c Black, Imperforate (RS211).** Large margins, intense shade and impression, two faint vertical creases visible only in fluid
VERY FINE APPEARING EXAMPLE OF THE RARE SCHEETZ'S 4-CENT IMPERFORATE ISSUE.
Of the nine examples recorded in the Aldrich census, four are faulty. 3,500.00
- 3640 **Seabury & Johnson, 1c Lake, Perforated (RS218d).** With usual penstroke crossing out "Porous" at right, small ink mark at top, Fine, rare, only 17 are recorded in the Aldrich census (over half are faulty)..... 1,750.00

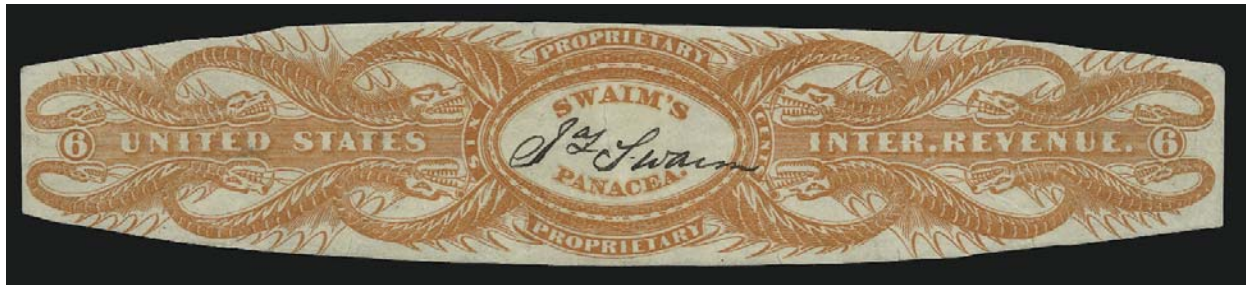


3641

- 3641 **Dr. M. A. Simmons, Iuka Miss., 1c Black, Perforated on Watermarked Paper (RS223d).** Part original gum, an impressive stamp with **top left corner selvage** (watermark clearly visible), detailed impression

FINE. ONE OF THE FINEST OF THE FEW KNOWN EXAMPLES OF THE SIMMONS IUKA ISSUE ON WATERMARKED PAPER.

Only six examples of this stamp are recorded in the Aldrich census. The Simmons firm's stamps come with the Iuka or St. Louis inscriptions. The Iuka was normally printed on silk paper, and the St. Louis on watermarked paper. The Iuka on watermarked paper is a great rarity. 6,000.00



3642

- 3642 **Jas. Swaim, 6c Orange, Old Paper, Ms. Signature, Die Cut (RS231a).** Brilliant color, few small faults incl. usual creases and thin spots
 VERY FINE APEARANCE. A RARE EXAMPLE OF THE 6-CENT ORANGE DIE CUT SWAIM WITH MANUSCRIPT SIGNATURE.
 Only nine examples are recorded in the Aldrich book. Of these, six are noted as having faults. 3,500.00



3643

- 3643 **Jas. Swaim, 8c Orange, Old Paper (RS232a).** Large margins to clear, radiant color, few light creases, small thin spot, appears Very Fine, scarce, half of the 14 recorded in Aldrich book have faults..... 2,000.00



3644

- 3644 **Jas. Swaim, 8c Orange, Old Paper, Die Cut, Manuscript Signature (RS233ha).** Rich color, clear manuscript signature, faults incl. creases and tears, otherwise Fine, rare, only nine are recorded in the Aldrich book, none of which are sound 1,200.00



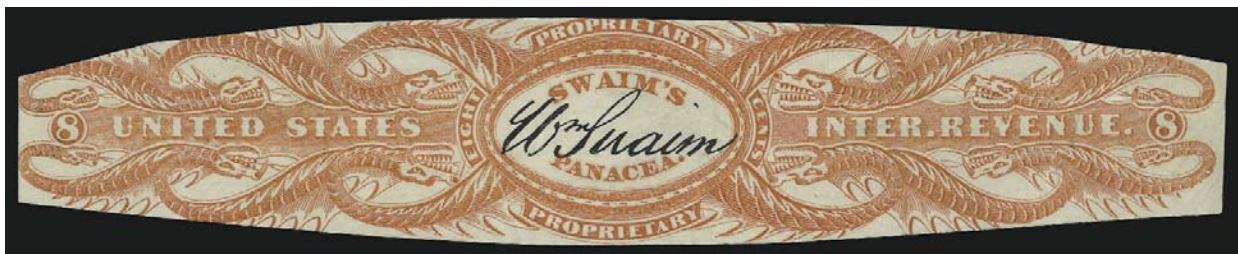
3645

- 3645 **Wm. Swaim, 8c Orange, Silk Paper (RS234b).** Large margins all around, brilliant color, faint vertical creases
EXTREMELY FINE APPEARANCE. ONE OF THE FINEST EXAMPLES OF THE 8-CENT WILLIAM SWAIM ISSUE ON SILK PAPER.
Six of the nine examples recorded in the Aldrich census are faulty. 3,000.00



3646

- 3646 **Wm. Swaim, 8c Orange, Watermarked Paper (RS234d).** Large margins incl. **imprint at top**, rich color, faint vertical crease, appears Very Fine, only 35 are recorded in the Aldrich census (21 of these were in the Joyce collection) 1,500.00



3647

- 3647 **Wm. Swaim, 8c Orange on Old Paper, Die Cut (RS235a).** Radiant color, some slight wrinkling, appears Fine, only seventeen are recorded in the Aldrich book, undercatalogued in Scott 650.00



3648

3648 **Wm. Swaim, 8c Orange on Silk Paper, Signature Inverted (RS235kb).** Bright color, large margins to in, few small faults

FINE APPEARANCE. A RARE EXAMPLE OF THE 8-CENT SWAIM'S WITH SIGNATURE INVERTED.

Only three examples are recorded in the Aldrich book. 2,750.00



3649

3649 **Dr. G. W. Swett, 4c Green, Watermarked Paper (RS237d).** Choice centering, rich color, fresh and Very Fine, 14 of the 19 copies recorded in the Aldrich census are faulty

..... 1,050.00



3650

3650 **George Talcott, 4c Black, Pink Paper (RS240c).** Choice centering, intense impression, small thin spot at left, appears Extremely Fine, four of the mere six copies recorded in the Aldrich census are faulty 2,750.00



3651

- 3651 **U.S. Proprietary Medicine Co., 1c Black on Orange Red, Silk Paper (RS248b).** Intense shade and impression, creases and thin spots
FINE APPEARANCE. THIS IS ONE OF THE RAREST OF ALL PRIVATE DIE PROPRIETARY STAMPS.
Only three are recorded in the Aldrich census. Ex Joyce..... 4,250.00

- 3652 **Edward Wilder, 1c Green, Old Paper (RS265a).** Unused (no gum), large margins, light vertical crease, appears Extremely Fine, scarce, only 14 are recorded in Aldrich census, of which half are sound..... 1,000.00



3652

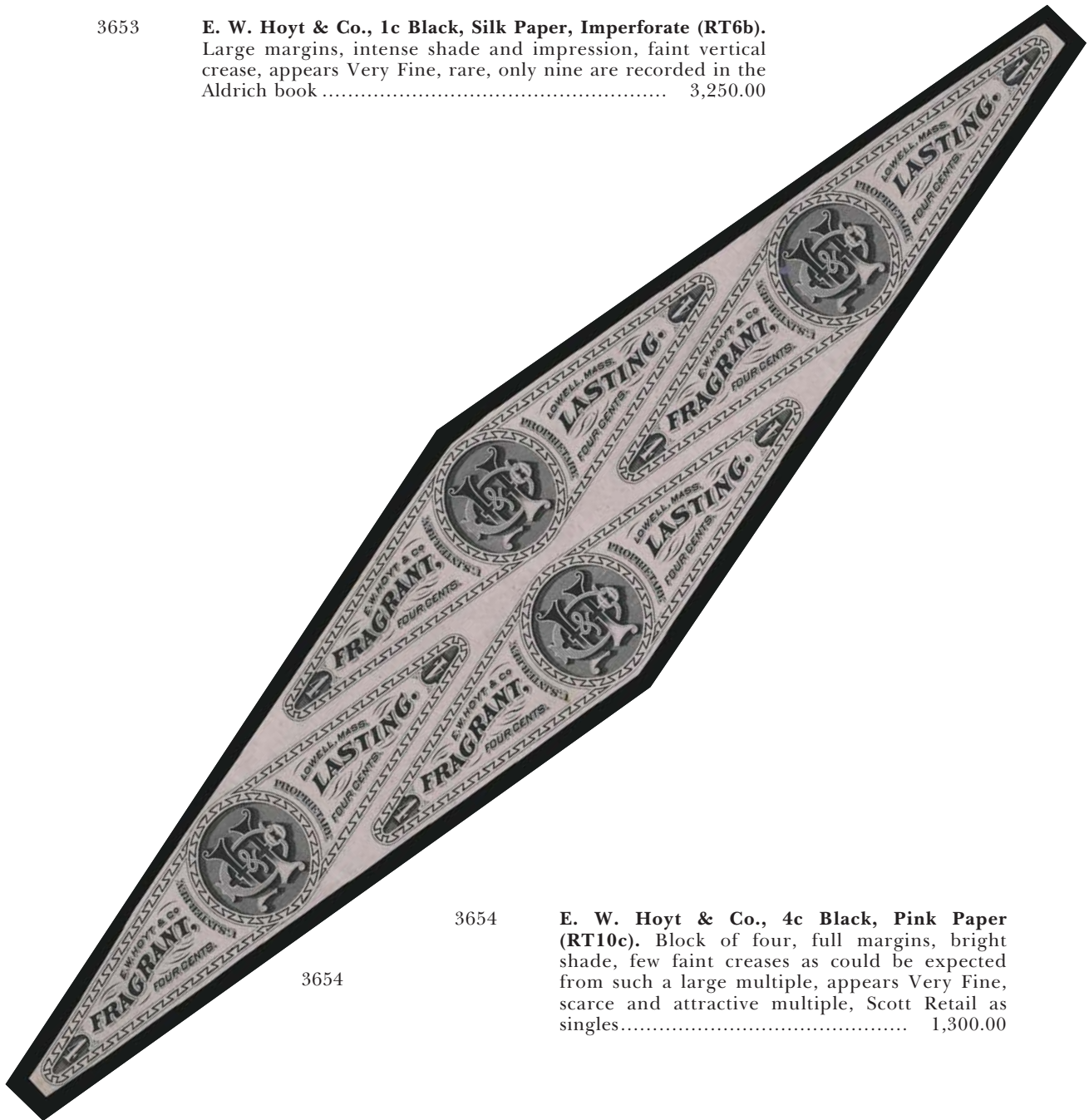
PERFUMERY



3653

3653

E. W. Hoyt & Co., 1c Black, Silk Paper, Imperforate (RT6b).
Large margins, intense shade and impression, faint vertical crease, appears Very Fine, rare, only nine are recorded in the Aldrich book 3,250.00



3654

3654

E. W. Hoyt & Co., 4c Black, Pink Paper (RT10c). Block of four, full margins, bright shade, few faint creases as could be expected from such a large multiple, appears Very Fine, scarce and attractive multiple, Scott Retail as singles..... 1,300.00

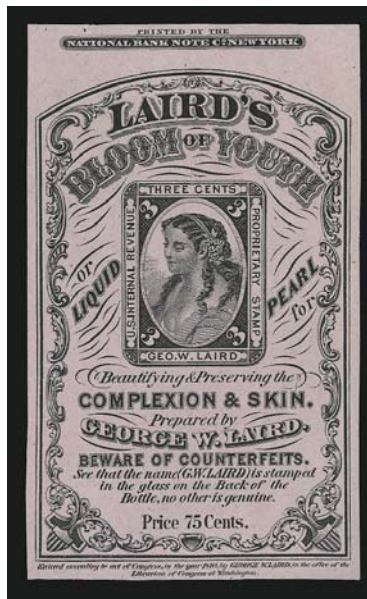


3655

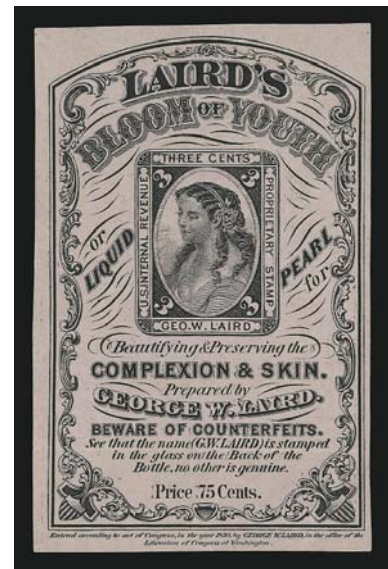
- 3655 **E. W. Hoyt & Co., 4c Black, Watermarked Paper (RT10d).** Clear watermark, intense shade, faint diagonal creases, appears Very Fine, scarce, 11 of the 18 recorded in the Aldrich census have faults 1,150.00



3656



3657



3658

- 3656 **George W. Laird, 3c Black on Old Paper, Perforated (RT14pa).** Bright shade, neat 1871 ms. in violet, two small blue penstrokes, few creases, still appears Fine, scarce, only eight are reported to exist..... 1,400.00
- 3657 **George W. Laird, 3c Black, Pink Paper (RT14c).** Large margins to clear with **full imprint at top**, bright color, central thin spot, tiny pinhole at top left, otherwise Very Fine, rare with the imprint, 40 are recorded in the Aldrich census 1,000.00
- 3658 **George W. Laird, 3c Black, Pink Paper, Double Transfer (RT14c var).** Large margins, showing clear double transfer at bottom, Very Fine and choice example of this scarce variety, 40 examples of the basic listing on Pink paper are recorded in the Aldrich census, we do not know the number that have the double transfer, but this variety seems under-catalogued in Scott with a premium of only \$400.00..... 1,400.00



3659

- 3659 **George W. Laird, 3c Black, Pink Paper (RT14c).** Horizontal pair, large margins to just in at bottom, bright color, fresh and Very Fine, scarce multiple..... 2,000.00



3660



3661

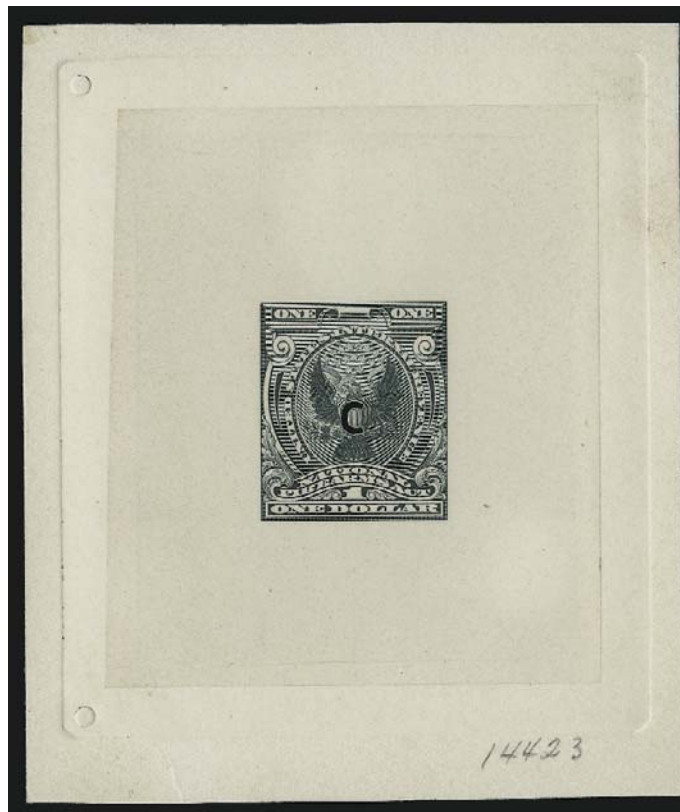
- 3660 **George W. Laird, 3c Black on Old Paper, Die Cut (RT15a).** Red August 1871 ms. cancel, light creases and small thin spot, appears Very Fine, scarce, only ten are recorded in the Aldrich census 1,500.00
- 3661 **George W. Laird, 3c Black on Old Paper, Die Cut, Perforated (RT15pa).** Red July 1872 ms. cancel, light creases and small thin spot, repaired tear at top, otherwise Very Fine, scarce, five of the eight recorded in Aldrich census are faulty..... 1,500.00

FIREARMS TRANSFER



3662

- 3662 ★ **\$200.00 Dark Blue & Red, 1934 Issue, Firearms Transfer (RY2).** Without gum as issued, rich color, choice centering, natural s.e. at right, Very Fine and choice, these were issued in vertical strips of four, all genuine copies have a straight edge on at least one side..... 1,350.00



3663

- 3663 P **\$1.00 Green, 1938 Issue, Firearms Transfer, Large Die Proof on India (RY3P1).** Die sunk on 101 x 120mm card with full die sinkage, "C" punch at center, blue "Engraver's Stock Proof Authorized By" handstamp and signed, blue "577765" control no. on back, pencil "11/17/38" on back and pencil "14423" at bottom right, few card thins, appears Very Fine E. 1,000-1,500

END OF SALE — THANK YOU

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You are Cust# , You are approved for

Lot and Description	Bidding
Postal History, California Mails and Western Expre Carriers and Locals Group Lots Lot 5010. Carriers and Locals. More than 30 covers and a few off cover, 1840's, 50's and 60's, comprising General Issue Carriers incl. LO2, LO3, LO5 and Franklin plate proof on card, LO2 on small blue cover to Philadelphia "U.States" indicating origin f E. 1,500-2,000 Sold for 3,500.00 Your Bid 3,500.00 <div> <input type="button" value="1 sec refresh"/> <input type="button" value="3 sec"/> <input type="button" value="5 sec"/> <input type="button" value="Show Images"/> </div>	<div> <input type="button" value="Bid 3750"/> <input type="button" value="Bid 4000"/> <input type="button" value="Bid 4250"/> <input type="button" value="Bid 4500"/> <input type="button" value="Bid 4750"/> <input type="button" value="Bid 5000"/> </div> Send a Message to the Auction Floor
Messages from the public auction Please close this form when you are not bidding or watching the auction.	Lot 5010 going for 650... Lot 5010 going for 3500... Lot 5010 Last Call at 3500... Lot 5010 sold to the floor for \$3500. ===== END OF SALE ===== -Thank You!!!

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Sale 915

Tuesday, June 27, 2006

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.....

3

In the space provided below, enter the **lot number** from **Sale 915** 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

\$

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

4

AGREEMENT: By signing this bid form, you agree to pay for purchases resulting from your bids, in accordance with the **Conditions of Sale** printed in the sale catalogue. You also agree to pay the **10% buyer's premium** and any shipping costs (see reverse), which will be added to your successful bids, and any sales tax or use tax which may be due

on the total invoiced amount. It is understood that these bids will be executed by Siegel Auction Galleries as a courtesy to absentee bidders, but that no legal responsibility shall lie with the auctioneer or the firm if these bids are not executed. **You are responsible for your written bids, including any errors on your part.**

Payment must be made by cash, check, money order or wire transfer. Credit cards will not be accepted.



SIGNED..... TODAY'S DATE

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Please submit your bids promptly (telephone bids must be confirmed in writing).

Mail to: Robert A. Siegel Auction Galleries, Inc.

60 E. 56th Street, 4th Floor, New York, N.Y. 10022

Telephone (212) 753-6421

OR FAX YOUR BIDS: (212) 753-6429

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

Additional Bids

Sale 915—June 27, 2006

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

Shipping and Transit Insurance

We will be pleased to arrange for shipping and transit insurance for purchases in this sale (except those described as “floor sale only”). To expedite billing and delivery of lots to hundreds of buyers per sale, we use standard charges for postage and insurance, based on the invoiced total and mailing requirements (see schedule). The standard charges are sometimes slightly more or less than the actual postage, but we do not include any fees for our labor or packing costs. Therefore, we ask all buyers to remit the prescribed amount for shipping charges.

Transit insurance is provided in all cases, except when the buyer has furnished us with proof that insurance coverage is effective under another policy. Proof, in such cases, will be accepted in the form of a written certificate from the insurance carrier.

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.

Bidding Increments

The auctioneer may regulate the bidding at his discretion. However, to assist absentee bidders in establishing their maximum bid for each lot, the increments shown at right will be used in most cases. We recommend that written bids conform to these increments (those which do not will be reduced to the next level).

Current Postage & Insurance Charges

Invoice Total	Shipping Method	Charges
Up to 10,000	Fedex Only	\$18.00
Over \$10,000	Fedex Only	\$25.00*
Foreign Destinations (any value)	Fedex/Courier	\$25.00**
Bulk Lots	UPS Preferred	By weight and value (min. \$25.00)
*Insurance and postage on certain heavy or valuable packages may incur an additional charge. **Buyers are liable for all customs duties and clearance charges. An accurate declaration of value will be made on all import/export documents. 2/2002		

IMPORTANT NOTICE REGARDING IRRADIATION

The U.S. Postal Service policy of irradiating all classes of mail poses a significant potential risk of irreversible damage to philatelic material, including ink, paper and gum.

WE WILL NOT USE THE MAILS TO SHIP LOTS.
Please provide a street address for Fedex delivery if you intend to have your lots shipped.

Up to \$140	\$5	\$3,000-7,000	\$250
\$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

Robert A. Siegel Auction Galleries, Inc.

Prices Realized for

Sale 915 6/27/2006 The Henry Tolman II Collection of U.S. Revenues-Part One

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
3501	9,000	3546	3,500	3588	9,500	3631	8,500
3502	4,000	3547	3,750	3589	6,750	3632	6,250
3503	5,750	3548	1,800	3590	4,250	3633	2,900
3504	1,250	3549	1,500	3591	19,500	3634	1,000
3507	2,100	3550	1,150	3592	1,400	3635	4,000
3508	2,700	3551	2,800	3593	30,000	3636	6,000
3509	3,250	3552	2,900	3594	2,000	3637	5,750
3511	R	3553	550	3595	1,800	3638	4,250
3511	R	3554	4,250	3596	2,500	3639	8,000
3512	2,100	3555	1,500	3597	19,000	3640	3,000
3513	2,700	3556	9,000	3598	3,000	3641	18,500
3514	450	3557	1,250	3599	2,200	3642	6,750
3515	3,750	3558	R	3600	1,600	3643	1,700
3516	1,700	3558	R	3601	850	3644	4,500
3517	1,900	3559	800	3602	1,200	3645	5,500
3518	17,500	3560	3,500	3603	1,800	3646	2,200
3519	1,300	3561	8,000	3604	800	3647	950
3520	R	3562	1,300	3605	1,150	3648	10,500
3520	R	3563	16,500	3606	5,250	3649	2,800
3521	575	3564	2,200	3607	10,000	3650	11,000
3522	850	3565	12,500	3608	R	3651	14,500
3523	10,500	3566	3,500	3608	R	3652	950
3524	7,000	3567	2,000	3609	1,700	3653	4,250
3525	3,500	3568	3,000	3610	4,250	3654	1,000
3526	6,750	3569	850	3611	R	3655	2,500
3527	1,600	3570	1,700	3611	R	3656	3,500
3528	2,100	3571	2,500	3612	10,000	3657	800
3529	3,750	3572	R	3613	13,000	3658	1,800
3530	3,250	3572	R	3614	6,000	3659	1,050
3531	8,000	3573	2,000	3615	1,150	3660	1,300
3532	3,500	3574	13,500	3616	3,250	3661	R
3533	13,500	3575	1,800	3617	6,500	3661	R
3534	14,500	3576	1,300	3618	3,750	3662	1,050
3535	950	3577	2,600	3619	2,500	3663	1,250
3536	R	3578	4,500	3620	8,500		
3536	R	3579	R	3621	800		
3537	5,250	3579	R	3622	800		
3538	2,600	3580	5,750	3623	11,000		
3539	9,000	3581	1,050	3624	1,000		
3540	4,000	3582	R	3625	3,250		
3541	1,600	3582	R	3626	950		
3542	9,500	3584	525	3627	2,400		
3543	7,000	3585	3,750	3628	1,800		
3544	35,000	3586	525	3629	1,100		
3545	1,800	3587	6,250	3630	1,500		