

Thursday, September 21, 2006

The Henry Tolman II Collection of United States Revenue Stamps

Part Two—Beer Stamps



Robert A. Siegel

AUCTION GALLERIES, INC.

Sale 919

Thursday, September 21, 2006, at 1:30 p.m.

The Henry Tolman II Collection of United States Revenues Part Two — Beer Stamps

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, September 18 — 10:00 a.m. to 4:00 p.m.

Tuesday, September 19 — 10:00 a.m. to 4:00 p.m.

Wednesday, September 20 — 10:00 a.m. to 4:00 p.m.

Thursday, September 21 — 10:00 a.m. to 12:00 noon
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 101-421)

Thursday, September 21, at 1:30 p.m.

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On the cover

Front Cover: Lots 367-368 composite photo

Back Cover: Lots 325, 334, 356, 370, 392

Above: Lot 399

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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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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Revised 5/2006 10%

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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		
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

Revised 5/2006



102



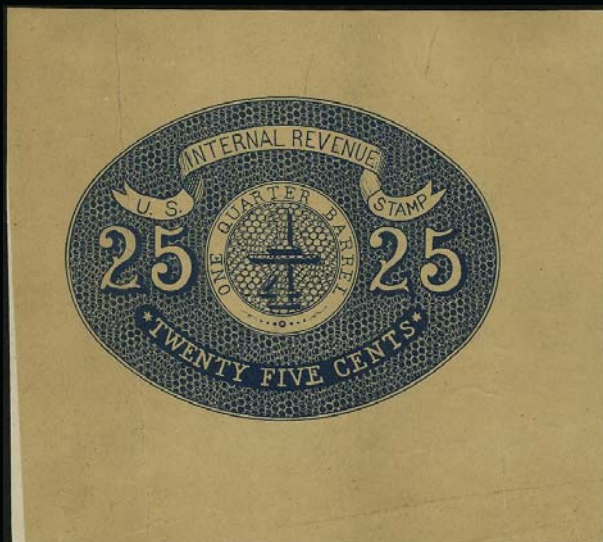
103



104



105



106



107

AFTERNOON SESSION (LOTS 101-421)
THURSDAY, SEPTEMBER 21, 2006, AT 1:30 P.M.

THE HENRY TOLMAN II COLLECTION
OF UNITED STATES REVENUES
PART TWO — BEER STAMPS

ESSAYS AND PROOFS



101

- 101 E **25c Blue, ¼bbl., Oval Beer Stamp Essay, Scrolls at Bottom (Turner B-3-A).** On 130 x 100mm thin buff card, blue “J. N. T. Levick, 54 William St.” and magenta “Apr. 22, 1890” backstamps, two vertical creases, small edge tears and slight thins in card, otherwise Extremely Fine, a very rare essay E. 750-1,000
- 102 E **25c Green, ¼bbl., Oval Beer Stamp Essay, Scrolls at Bottom (Turner B-3-A).** On 110 x 95mm cream paper, blue “J. N. T. Levick, 54 William St.” and magenta “Apr. 22, 1890” backstamps, creases and tears rebaked in places (appears to have been peeled off newsprint), still presentable, the faults are irrelevant considering the great rarity of this essay, pictured in Turner..... E. 500-750
- 103 E **25c Blue, ¼bbl., Oval Beer Stamp Essay, “Barrel” at Bottom (Turner B-3-B).** On 125 x 113mm thin buff card, blue “J. N. T. Levick, 54 William St.” and magenta “Apr. 22, 1890” backstamps, two vertical creases, couple small thins in card, otherwise Extremely Fine, another very rare essay from the Levick holding..... E. 750-1,000
- 104 E **25c Green, ¼bbl., Oval Beer Stamp Essay, “Barrel” at Bottom (Turner B-3-B).** On 115 x 90mm white paper, blue “E. L. Green” and magenta “Apr. 22, 1890” backstamps, creases, thins and faults, apparently peeled off newsprint, still presentable and very rare E. 500-750
- 105 E **25c Green, ¼bbl., Oval Beer Stamp Essay, “Twenty Five Cents” at Bottom (Turner B-3-C).** On 123 x 110mm cream paper, blue “J. N. T. Levick, 54 William St.” and magenta “Apr. 22, 1890” backstamps, creases, small tears and thins, otherwise Very Fine, rare essay E. 750-1,000
- 106 E **25c Blue, ¼bbl., Oval Beer Stamp Essay, “Twenty Five Cents” at Bottom, Background Covers “¼” at Center (Turner B-3-D).** On 122 x 109mm manila card stock (narrow strip of white at lower left), blue “J. N. T. Levick, 54 William St.” and magenta “Apr. 22, 1890” backstamps, creases and couple small thins, otherwise Extremely Fine, rare essay... E. 750-1,000
- 107 E **25c Green, ¼bbl., Oval Beer Stamp Essay, “Twenty Five Cents” at Bottom, Background Covers “¼” at Center (Turner B-3-D).** On 121 x 107mm white paper, blue “J. N. T. Levick, 54 William St.” and magenta “Apr. 22, 1890” backstamps, creases, tears and thins, otherwise Very Fine, extremely rare essay..... E. 750-1,000



108EX

108 P **1866, 12½c-\$2.00 ⅓bbl.-1hhd. Die Proofs (REA1P1/REA6P1).** The six die proofs listed in Turner (the 16½c value is not known in proof form), incl. two \$1.00, all in deep shades of issued colors on card (second \$1.00 on India, card mounted), each approx. 75-80 x 75-80mm., \$2.00 with plate no. "404" reversed at lower left, adherences on back but no apparent flaws

VERY FINE. AN OUTSTANDING AND VERY RARE SET OF BUREAU DIE PROOFS OF THE FIRST BEER STAMP SERIES.

This set is the basis of the Turner listings.....(Photo Ex) E. 2,000-3,000

109 E **1866, 33⅓c Violet Brown, ⅓bbl., Die Essay on India (Turner B-4).** Card mounted, approximately 70 x 70mm., small scraped line into design at left

VERY FINE APPEARANCE. AN EXTREMELY RARE DIE ESSAY OF THE ONE-THIRD BARREL VALUE IN THE 1866 SERIES DESIGN TYPE.

The Act of March 2, 1867, authorized the first One-Third Barrel Beer stamp to accommodate brewers west of the Rockies who carried two kegs of this size up the mountains on the backs of mules bound for mining camps. The 1867 Series included a One-Third Barrel value, but the designs were altered by deleting "Stamp" from the curved label above the center. This die essay combines the 1866 design with "Stamp" and 33⅓c One-Third Barrel value..... E. 1,500-2,000



109



110EX

110 P **1867, 12½c-\$2.00 ⅓bbl.-1hhd. Die Proofs on Card (REA7P1-REA13P1).** Complete set of 1867 values in deep shades of issued colors, each approximately 75 x 75mm, all but 16½c with small circular cut in blank tablet, some adherence or small card thins, a few toned spots

VERY FINE AND RARE COMPLETE SET OF 1867 SERIES BEER STAMP DIE PROOFS.

This set is the basis of the Turner listings.....(Photo Ex) E. 2,000-3,000



111

- 111 E 1870, 12½c Deep Orange, ⅛bbl., Die Essay on India (REA14-E; Turner B-15). 73 x 74mm, affixed to thin card, couple slight wrinkles, tiny scissors-cut at top, otherwise Very Fine, this rare essay for the 1870 Series has no BEP imprint, no shading in "⅛" center tablet and has "Place for Cancellation" in normally blank center panel..... E. 500-750



112

- 112 E 1870, 16⅔c Dark Brown Red, ⅛bbl., Die Essay on India (REA15-E; Turner B-16). 75 x 75mm, affixed to thin card, couple slight wrinkles, Very Fine, no BEP imprint and no corner ornaments/values or center inscription, very rare 1870 Series essay E. 500-750



113

- 113 E 1870, 50c Dark Green, ⅛bbl., Die Essay on India (REA17-E; Turner B-19-A). 75 x 75mm., affixed to thin card, couple slight wrinkles, Very Fine, no BEP imprint and without foliated ornaments around center panel, rare 1870 Series essay E. 500-750



114

- 114 E 1870, \$1.00 Dark Blue, 1bbl., Die Essay on India (REA18-E; Turner B-20). Card mounted, 73 x 70mm, design touched at right, two small punch marks in center panel, slight toning at upper left, Very Fine, no BEP imprint, with "Place for Cancellation" at center, rare..... E. 500-750



115

- 115 E **1870, 25c Green, 1/4bbl., Die Essay on India, Dull Yellow Wavy Security Lines (REA16a-E; Turner B-17).** 73 x 73mm, affixed to green paper, no apparent flaws, Extremely Fine, this rare essay does not have the BEP imprint, the wavy-line security device was developed by George Casilear, Chief Engraver at the Bureau of Engraving and Printing... E. 1,000-1,500

- 116 E **1870, 25c Black, 1/4bbl., Die Essay on India, Dull Yellow Wavy Security Lines (REA16a-E; Turner B-17).** 73 x 73mm, affixed to manila paper, no apparent flaws, Extremely Fine, this rare essay is similar to the previous lot, but the stamp design is printed in Black, not the issued color E. 1,000-1,500



116



117

- 117 E **1870, \$1.00 Black, 1bbl., Die Essay on India, Pale Yellow Brown Safety Paper Underprint (REA16a-E; Turner B-20-A).** 72 x 73mm, affixed to yellow paper, no apparent flaws

VERY FINE. ONE OF THE MOST SPECTACULAR BEER STAMP ESSAYS EXTANT. THE UNDERPRINT CONCEPT IS SIMILAR TO THE 1869 PICTORIAL SAFETY PAPER ESSAYS SUBMITTED BY THE NATIONAL BANK NOTE COMPANY.

This essay lacks the BEP imprint, and the stamp design color is Black, not the issued color of Blue. Illustrated in Turner. E. 2,000-3,000



118EX

- 118 P 1870, 12½c-50c, \$2.00, ⅛bbl.-1hhd. Die Proofs (REA14P1-REA17P1, REA19P1). Seven, each approx. 72 x 72mm, five values from 12½c to 50c and \$2.00 in issued colors on card, each with two circular punch marks in center panel, also \$2.00 Red Trial Color on India and another \$2.00 Black on Cream Colored Laid Paper (with sheet margin), some adherence on backs, all appear Very Fine-Extremely Fine, very rare group which forms the basis of the Turner die proof listings.....(Photo Ex) E. 3,000-4,000



119

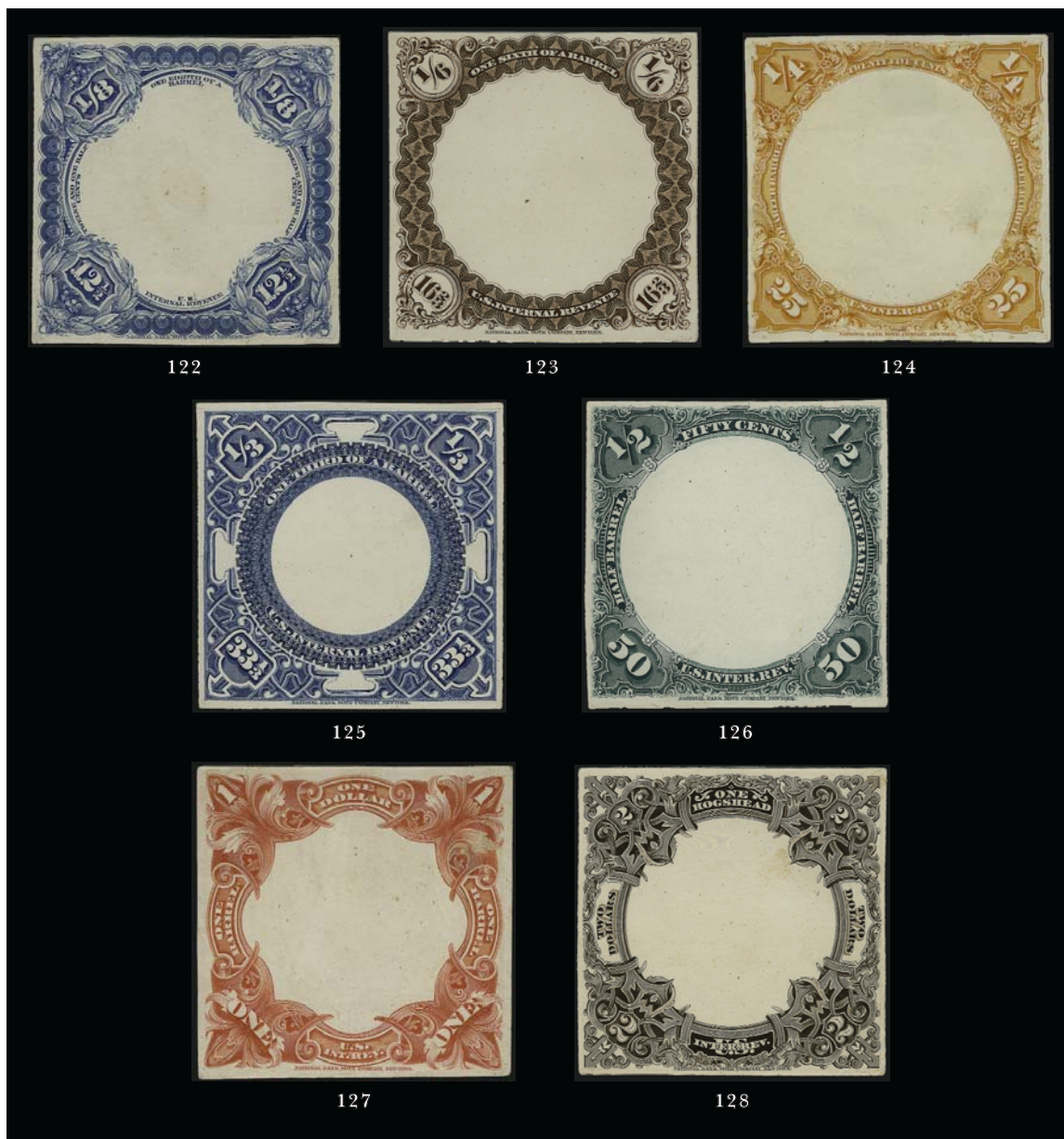


120



121

- 119 E 1870, 50c Black, ⅛bbl., "Specimen from Hatch & Co." Lithographed Essay on Thin Card (REA17-E; Turner B-19). 75 x 75mm, closely resembles 1870 Beer Stamp design, but different lathework and circular label reads "To Commissioner of Internal Revenue — Proof Stamp", small hinge thin, still Very Fine and extremely rare, pencil note on back identifies source as "H. F. Colman 7/17/13", "H. W. Holcombe" backstamp..... E. 750-1,000
- 120 E 1870, 50c Red, ⅛bbl., "Specimen from Hatch & Co." Lithographed Essay on Thin Card (REA17-E; Turner B-19). 75 x 75mm, same design as previous lot, closely resembles 1870 Beer Stamp design, but different lathework and circular label reads "To Commissioner of Internal Revenue — Proof Stamp", small hinge thin, still Very Fine and extremely rare, pencil note on back identifies source as "H. F. Colman 7/17/13", "H. W. Holcombe" backstamp..... E. 750-1,000
- 121 E 1870, 50c Red, ⅛bbl., "Specimen from Hatch & Co." Lithographed Essay on Bond (REA17-E; Turner B-19). 75 x 75mm, same design as previous two lots, closely resembles 1870 Beer Stamp design, but different lathework and circular label reads "To Commissioner of Internal Revenue — Proof Stamp", slight diagonal crease, still Very Fine and extremely rare, pencil note on back identifies sources as "H. F. Colman 7/17/13" and "Holcombe 2/10/36" E. 750-1,000



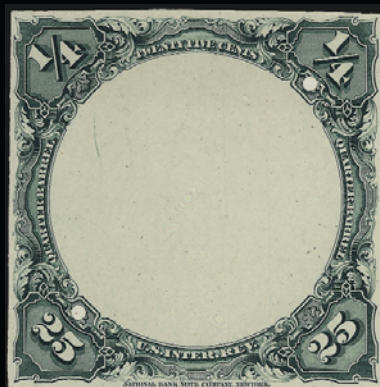
- 122 P 1871, 12½c Blue, ⅛bbl., Frame Die Proof on Card (REA20-E; Turner B-22). 72 x 72mm, few toned specks, Very Fine and rare..... E. 500-750
- 123 E 1871, 16⅔c Brown, ⅛bbl., Frame Die Essay on Card (REA21-E; Turner B-23). 72 x 72mm, almost identical to issued design except for lack of shading in corner numerals, slight hinge thin, Very Fine, rare..... E. 500-750
- 124 TC 1871, 25c Orange, ¼bbl., Trial Color Frame Die Proof on India (REA22-E; Turner B-24). 71 x 70mm, trivial stained specks, otherwise Very Fine, rare..... E. 500-750
- 125 E 1871, 33⅓c Blue, ⅓bbl., Frame Die Essay on Card (REA23-E; Turner B-25). 72 x 72mm, top, bottom and side panels differ slightly from issued design, Very Fine and rare..... E. 500-750
- 126 TC 1871, 50c Green, ½bbl., Trial Color Frame Die Proof on Card (REA25-E; Turner B-26). 71 x 71mm, fresh and Very Fine, rare..... E. 500-750
- 127 P 1871, \$1.00 Yellow Orange, 1bbl., Frame Die Proof on India (REA27-E; Turner B-27). Card mounted, 73 x 73mm, slight crease in India paper, still Very Fine, rare..... E. 500-750
- 128 TC 1871, \$2.00 Dark Brown, 1hhd., Trial Color Frame Die Proof on Card (REA29-E; Turner B-28). 72 x 72mm, few faint toned specks, still Very Fine, rare..... E. 500-750



129



130



131



132

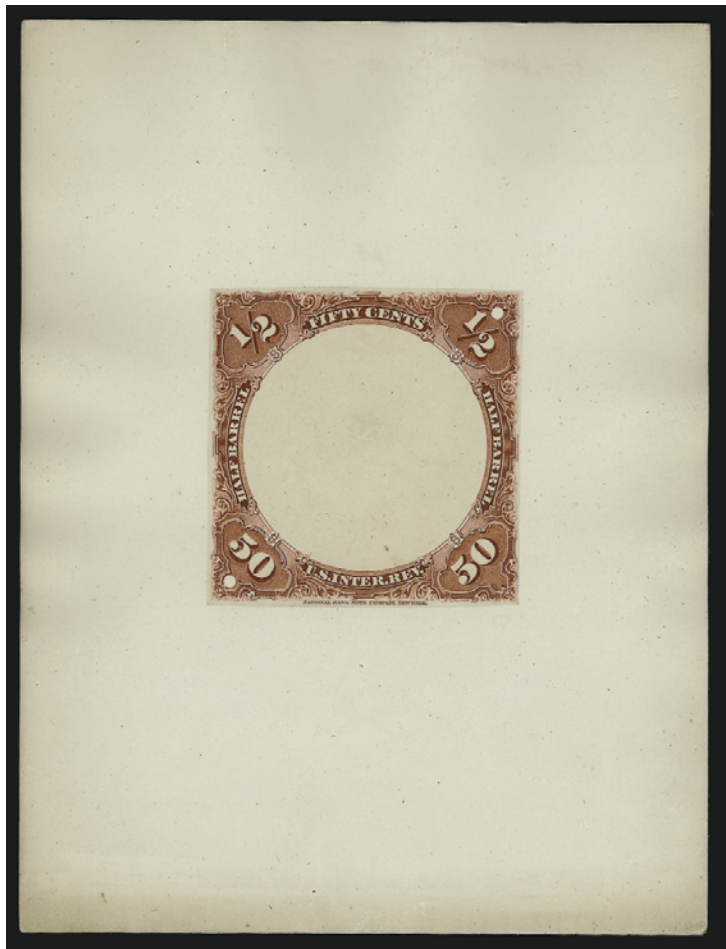


133



134

- 129 P **1871, 12½c Blue, ⅛bbl., Frame Die Proof on India (REA20P1).** 70 x 72mm mounted on larger card, security punched holes at top and bottom, traces of albino engraved impression in vignette area indicates this was originally mounted with vignette, Very Fine and rare..... E. 500-750
- 130 P **1871, 16⅔c Vermilion, ⅛bbl., Frame Die Proof on India (REA21P1).** 70 x 72mm mounted on larger card, security punched holes at sides, ghost of engraved impression in vignette area indicates this was originally mounted with vignette, minor toning, otherwise Very Fine and rare E. 500-750
- 131 P **1871, 25c Green, ¼bbl., Frame Die Proof on India (REA22P1).** 70 x 71mm mounted on larger card, security punched holes at top right and bottom left, traces of albino engraved impression in vignette area indicates this was originally mounted with vignette, Very Fine and rare E. 500-750
- 132 P **1871, 33⅓c Violet Brown, ⅛bbl., Frame Die Proof on India (REA20P1).** 70 x 71mm mounted on larger card, security punched holes in four blank panels, traces of albino engraved impression in vignette area indicates this was originally mounted with vignette, Very Fine and rare E. 500-750
- 133 P **1871, 50c Red, ½bbl., Frame Die Proof on India (REA26P1).** 68 x 70mm mounted on larger card, security punched holes at top right and bottom left, traces of albino engraved impression in vignette area indicates this was originally mounted with vignette, Very Fine and rare E. 500-750
- 134 P **1871, \$2.00 Red Brown, 1hhd., Frame Die Proof on India (REA29P1).** 70 x 71mm mounted on larger card, security punched holes at top right and bottom left, traces of albino engraved impression in vignette area indicates this was originally mounted with vignette, Very Fine and rare E. 500-750



135

- 135 P **1871, 50c Red, ½bbl., Frame Die Proof on India (REA26P1).** 69 x 70mm mounted on 6 x 8 in. card, security punched holes at top right and bottom left, traces of albino engraved impression in vignette area indicates this was originally mounted with vignette, Very Fine and rare
 E. 500-750

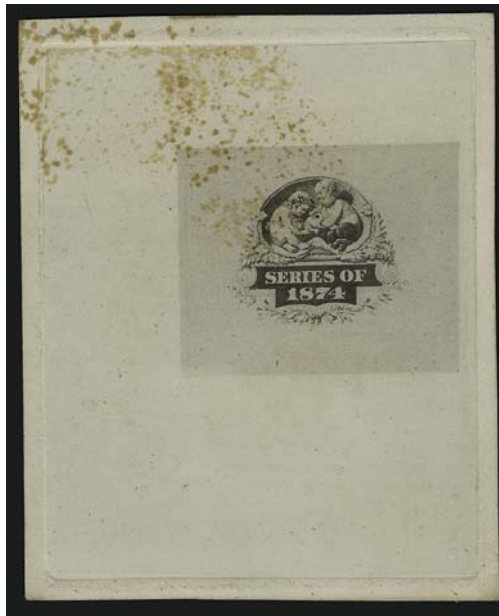
- 136 P **1871, 12½c-\$2.00 ⅛bbl.-1hhd. Plate Proofs on India or Card (REA20P-REA29P).** Eleven different proofs of seven values, all with National Bank Note Co. frames in combination with BEP vignettes (in Black) with plate letters and position numbers, comprising one set of issued colors on India paper (incl. 33⅓c Violet Brown, 50c Red, \$1.00 Yellow Orange shades), each approx. 75 x 75mm. and affixed to colored backing paper, and another group of four on card (33⅓c Orange, 50c Brown, \$1.00 Scarlet and \$2.00 Red Brown), a few have minor toning or small faults

VERY FINE. AN OUTSTANDING SET OF 1871 SERIES PROOFS COMBINING THE NATIONAL BANK NOTE COMPANY'S FRAMES AND BUREAU OF ENGRAVING AND PRINTING'S VIGNETTES. PROBABLY IMPOSSIBLE TO DUPLICATE.

A remarkable aspect of the 1871 Series of Beer Stamps is the combination of private and government printing to produce the complete design for each value. As this set displays, the vignettes were engraved and printed at the BEP, while the frames were engraved and printed by National. Each component carries an imprint.....
(Photo Ex) E. 7,500-10,000

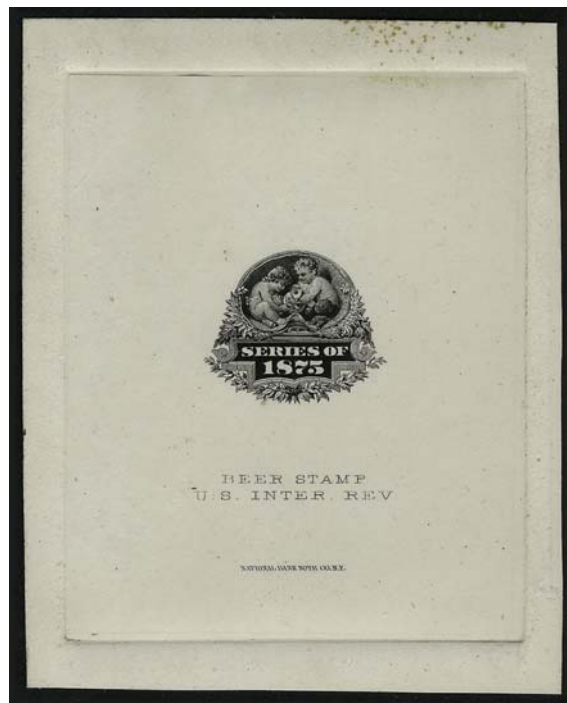


136EX



137

- 137 E **1875, “Series of 1874” Photographic Proof of Artist’s Vignette Drawing (REA30-E; Turner B-29).** Printed on 63 x 78mm paper sunk on card, produced in advance of 1875 Series to aid engraver in preparing the vignette die (“Series of 1874” changed to 1875 for final version), stains, but presentable and probably unique..... E. 750-1,000



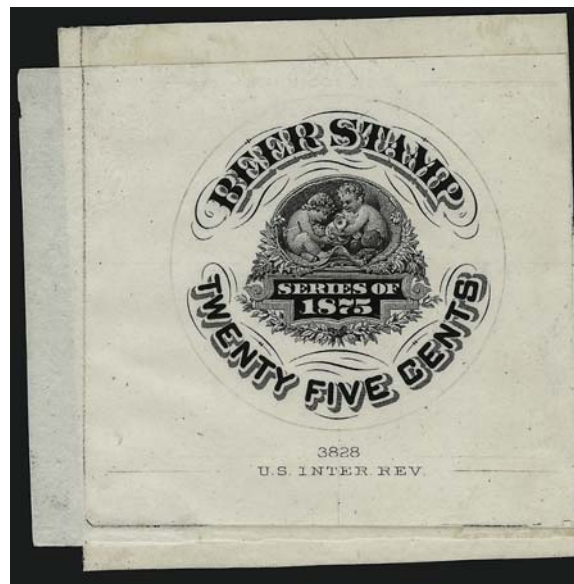
138

- 138 E **1875, (unstated value) Black Vignette Die Essay on India (REA30-E; Turner B-29-A).** 67 x 82mm die sunk on card, two-line inscription “Beer Stamp/U.S. Inter. Rev.” and National Bank Note Co. imprint, a few stained specks at top, still Very Fine and rare, “H. W. Holcombe” backstamp..... E. 750-1,000



139

- 139 E **1875, 12½c ½bbl., Black Vignette Die Essay on India (REA30-E; Turner B-30).** 60 x 50mm India die sunk on card (with part of impression directly on card), “Beer Stamp” and denomination added to design, “3826/U.S. Inter. Rev.” imprint, tears along edge of India paper where partly lifted, still an extremely rare die essay for the 1875 Series, “H. W. Holcombe” backstamp..... E. 750-1,000



140

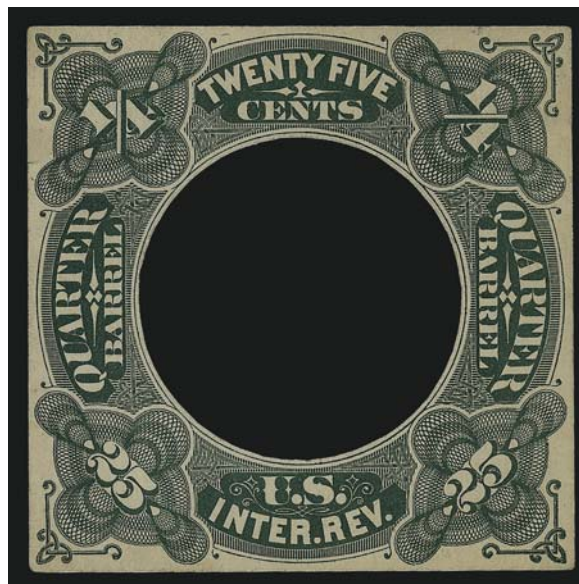
- 140 E **1875, 25c ¼bbl., Black Vignette Die Essay on India (REA32-E; Turner B-32).** 73 x 60mm India die sunk on card, “Beer Stamp” and denomination added to design, “3828/U.S. Inter. Rev.” imprint, Very Fine, extremely rare die essay for the 1875 Series, “H. W. Holcombe” backstamp and pencil source note “J. Wesley LEGG 3/27/12” E. 750-1,000



141

- 141 E 1875, 25c Green, $\frac{1}{4}$ bbl., Frame Die Essay on Card (REA32-E; Turner B-32-Aa). 73 x 73mm., traces of adhesive where vignette was previously mounted, this typographic essay has additional foliate lines surrounding design, Very Fine and possibly unique, "H. W. Holcombe" and "E. L. Green" backstamps, pencil notation "Burger, center missing" E. 500-750

- 142 E 1875, 25c Dark Green, $\frac{1}{4}$ bbl., Lithographed Frame Die Essay on Thin Cream Card (REA32-E; Turner B-32-Ab). 71 x 72mm. with center cut out, couple tiny card thins, still Very Fine and rare E. 500-750



142



143

- 143 E 1875, $33\frac{1}{3}$ c Orange, $\frac{1}{3}$ bbl., Lithographed Frame Die Essay on Thin Cream Card (REA33-E; Turner B-33). 72 x 72mm. with center cut out, thinned and tear at top, otherwise Very Fine, extremely rare frame essay in a trial color, the issued color is Violet..... E. 500-750



144

- 144 E **1875, 50c Green, ½bbl., Die Essay on Card (REA34-E; Turner B-34).** 72 x 71mm, typographed frame essay with traces of uncleared areas in border surrounding design, engraved vignette with exterior and interior scroll lines missing, plate letter and position number added in pencil, couple minor creases in card at upper left

VERY FINE. AN EXTREMELY RARE AND POSSIBLY UNIQUE BICOLORED DIE ESSAY FOR THE 1875 SERIES 50-CENT HALF-BARREL BEER STAMP.

The frame of this essay was printed first from a typographic plate. The vignette was then printed from the engraved die, causing slight die sinkage around the edges.

“H. W. Holcombe” and “E. L. Green” backstamps, pencil source note “Burger 1-18-17” E. 1,500-2,000



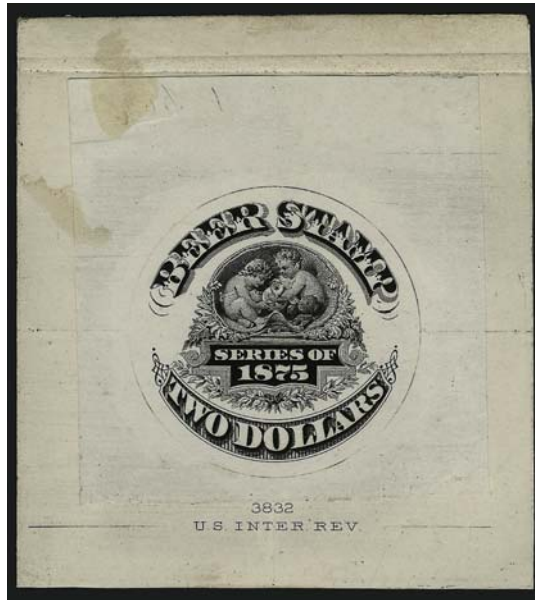
145

- 145 E **1875, \$1.00 Green, 1bbl., Composite Die Essay on Card (REA35-E; Turner B-35).** 72 x 72mm frame essay on card with vignette essay (incomplete design) on India cut and pasted into center, plate letter and position number added in pencil (very faint due to erasure), corners clipped, couple minor flaws

VERY FINE. AN EXTREMELY RARE AND POSSIBLY UNIQUE COMPOSITE DIE ESSAY FOR THE 1875 SERIES \$1.00 ONE-BARREL BEER STAMP.

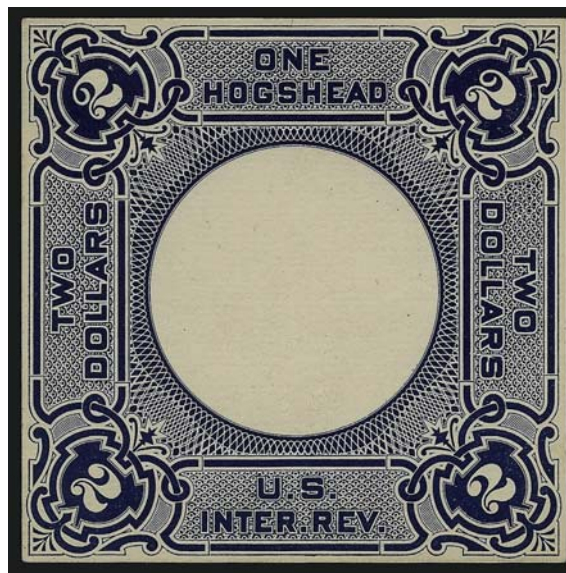
Unlike the 50c ½bbl. offered in the previous lot, this essay was made from two separate components. The frame essay was printed on card from the typographic plate, while the center was made from the engraved die and pasted into position.

Illustrated in Turner. “E. L. Green” backstamp, pencil source note “Burger 1-18-17” E. 1,500-2,000



146

- 146 E **1875, \$2.00 1hhd., Black Vignette Die Essay on India (REA36-E; Turner B-36-A).** 54 x 55mm India die sunk on card (part of die printed directly on card), "3832/U.S. Inter. Rev." imprint, couple faint stains and small flaws, still Very Fine, extremely rare die essay for the 1875 Series high value E. 750-1,000



147

- 147 E **1875, \$2.00 Blue, 1hhd., Lithographed Frame Die Essay on Thin Cream Card (REA36-E; Turner B-36-B).** 72 x 72mm, with center intact, Very Fine, extremely rare frame essay in a trial color, the issued color is Brown, this lithograph shows the scratch in the "S" of "Dollars" at right which appears on the issued stamp, "E. L. Green" backstamp, pencil source notation "Burger 1/18/17" E. 500-750



148

- 148 E 1875, 50c Brilliant Blue & Black, 1/2bbl., Die Essay on Thin Cream Card (REA34-E; Turner B-34a). 74 x 74mm, frame proof and completed engraved vignette, without imprint, plate letter and position number, Very Fine, "H. W. Holcombe" and "E. L. Green" backstamps, pencil source note "Burger 1-18-17" E. 1,000-1,500

- 149 E 1875, 50c Dusky Blue & Black, 1/2bbl., Die Essay on Thin Cream Card (REA34-E; Turner B-34a). 74 x 74mm, frame proof and completed engraved vignette, without imprint, plate letter and position number, Very Fine, "H. W. Holcombe" and "E. L. Green" backstamps, pencil source note "Burger 1-18-17" E. 1,000-1,500



149



150

- 150 E 1875, 50c Brown & Black, 1/2bbl., Die Essay on Thin Cream Card (REA34-E; Turner B-34a). 74 x 74mm, frame proof and completed engraved vignette, without imprint, plate letter and position number, Very Fine, "H. W. Holcombe" and "E. L. Green" backstamps, pencil source note "Burger"..... E. 1,000-1,500

- 151 E **1875, 50c Deep Green & Black, ½bbl., Die Essay on Thin Cream Card (REA34-E; Turner B-34a).** 74 x 74mm, frame proof and completed engraved vignette, without imprint, plate letter and position number, Very Fine, “H. W. Holcombe” and “E. L. Green” backstamps, pencil source note “Burger” E. 1,000-1,500



151



152

- 152 E **1875, 50c Red & Black, ½bbl., Die Essay on Thin Cream Card (REA34-E; Turner B-34a).** 74 x 74mm, frame proof and completed engraved vignette, without imprint, plate letter and position number, Very Fine, “H. W. Holcombe” and “E. L. Green” backstamps, pencil source note “Burger” ... E. 1,000-1,500

- 153 E **1875, 50c Orange & Black, ½bbl., Die Essay on Bond (REA34-E; Turner B-34b).** 70 x 70mm, frame proof and completed engraved vignette, without imprint, plate letter and position number, Very Fine, this essay is printed on bond paper, not thin cream card as previous lots, “E. L. Green” backstamp, pencil source note “Burger” E. 1,000-1,500



153



154EX

154 P

1875, 12½c-\$2.00 ⅛bbl.-1hhd., Plate Proofs on India, Card (REA30P-REA36P). Each approximately 73 x 73mm., 12½c, 25c, 33⅓c, 50c and \$1.00 on India, card mounted, others on card, complete set with plate letters and position numbers, all have two small security punches in vignette area, 12½c-33⅓c and \$1.00 have additional purple "Bureau of Engravg. & Pritg. Specimen Feb. 25, 1891" double-oval datestamp, adherences on back and a few trivial flaws

VERY FINE. AN INCOMPARABLE AND EXTREMELY RARE SET OF 1875 SERIES BEER STAMP PROOFS IN ISSUED COLORS.

The frame of each proof is typographed, and the vignettes are engraved with plate letters and position numbers.....
.....(Photo Ex) E. 3,000-4,000

- 155 E **1878, 12½c Black, ⅛bbl., Vignette Die Essay on India, Major Plate Crack (REA37-E; Turner B-37).** Die I, 57 x 47mm., affixed to card, slight creasing and toned spots, still Very Fine, the die crack is not found on any issued stamps .
..... E. 1,000-1,500



155



156



157



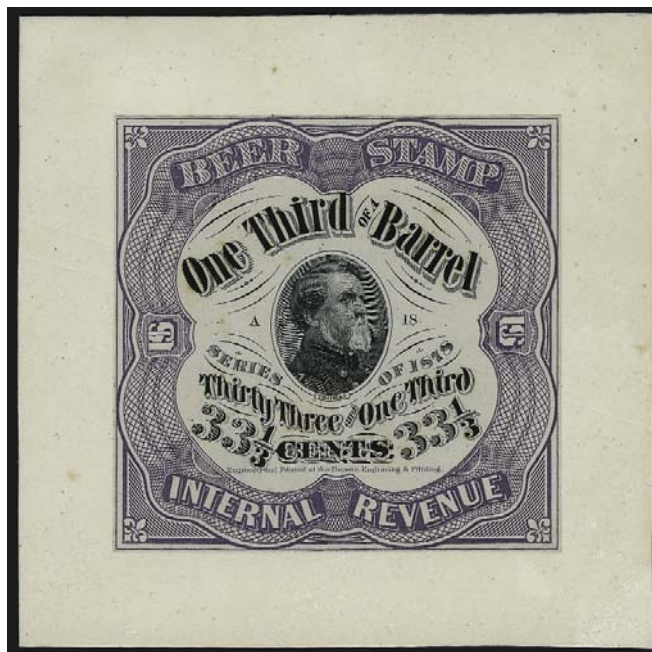
158

- 156 E **1878, 12½c Black, ⅛bbl., Vignette Die Essay on India (REA37-E; Turner B-37-B).** Die II, 57 x 47mm., affixed to card, slight creasing, still Very Fine, a rare essay..... E. 750-1,000
- 157 E **1878, 25c Black, ¼bbl., Vignette Die Essay on India (REA39-E; Turner B-39).** Die I, 55 x 46mm, affixed to card, slight creasing and toned spots, still Very Fine and rare..... E. 750-1,000
- 158 E **1878, 25c Black, ¼bbl., Vignette Die Essay on India (REA39-E; Turner B-39-A).** Die II, 54 x 47mm, affixed to card, slight creasing and toned spots, still Very Fine and rare E. 750-1,000

- 159 P **1878, 12½c-\$2.00 ⅓bbl.-1hhd., Plate Proofs on India (REA37P-REA43P).** Each approx. 72 x 72mm and card mounted, complete set of values in issued colors with plate letters and position numbers, a couple have faint toned spots

VERY FINE. A SPECTACULAR AND VERY RARE SET OF 1878 SERIES BEER STAMP PROOFS.

The frame of each proof is typographed, and the vignettes are engraved with plate letters and position numbers.
.....(Photo Ex) E. 3,000-4,000



159EX



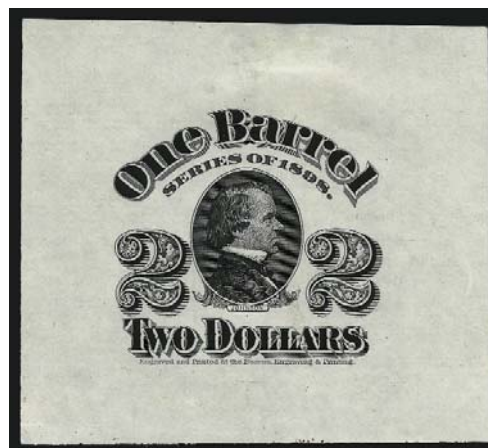
160EX

- 160 P **1878, 12½c-\$2.00 ⅓bbl.-1hhd., Plate Proofs on White Wove (REA37P-REA43P1).** Each approx. 72 x 72mm, complete set of values in issued colors without plate letters and position numbers (except for 33⅓c), trivial flaws

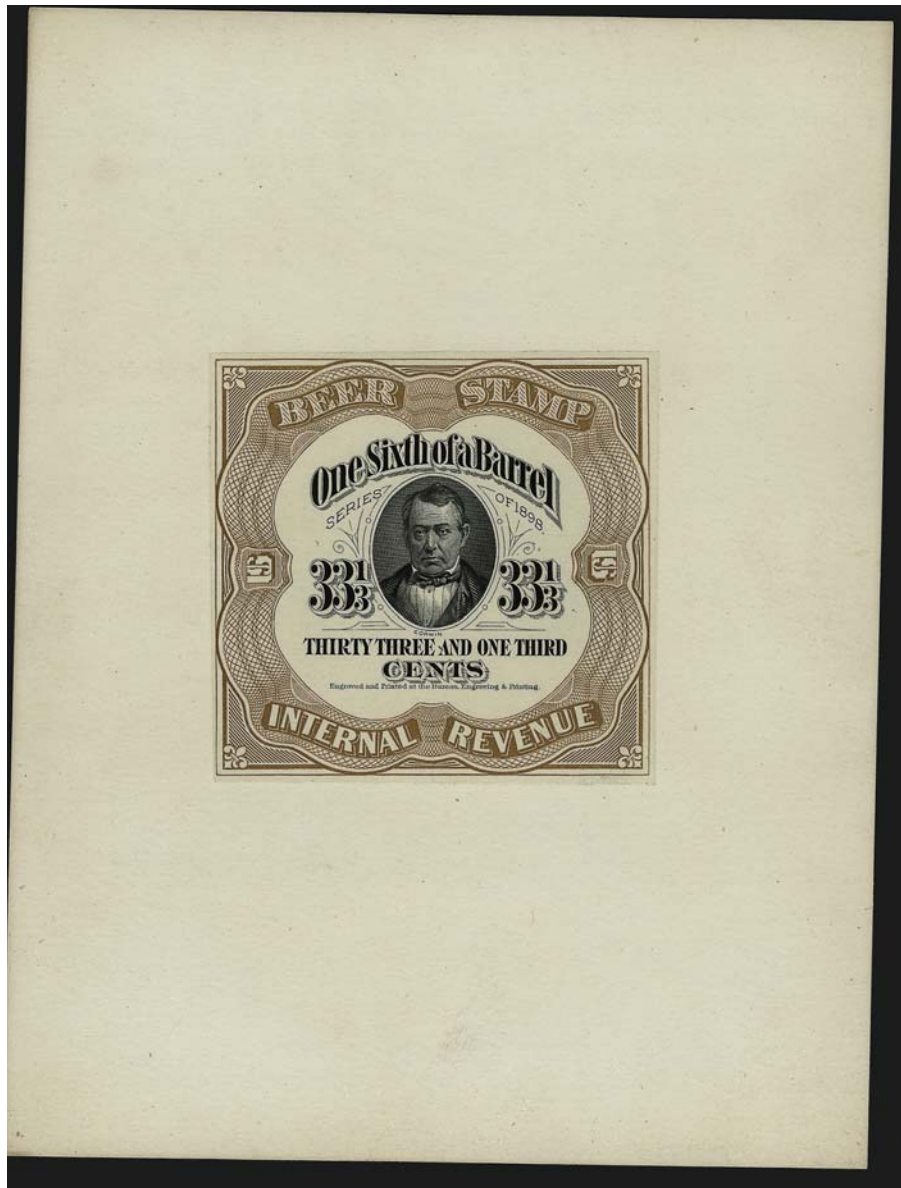
VERY FINE. A BEAUTIFUL AND RARE SET OF 1878 SERIES BEER STAMP PROOFS.

The frame of each proof is typographed, and the vignettes are engraved. All but the 33⅓c are without the plate letter and position number. These were described in Turner as plate proofs, which could be correct, although the absence of plate letters and numbers is more suggestive of die proofs.
.....(Photo Ex) E. 3,000-4,000

- 161 E **1898, \$2.00 Black, 1bbl., Vignette Die Essay on India (REA63-E).** 77 x 70mm, Very Fine, this rare BEP die essay lacks the scrolls surrounding "Series of 1898" and oval portrait, unlisted in Turner.....
..... E. 750-1,000



161



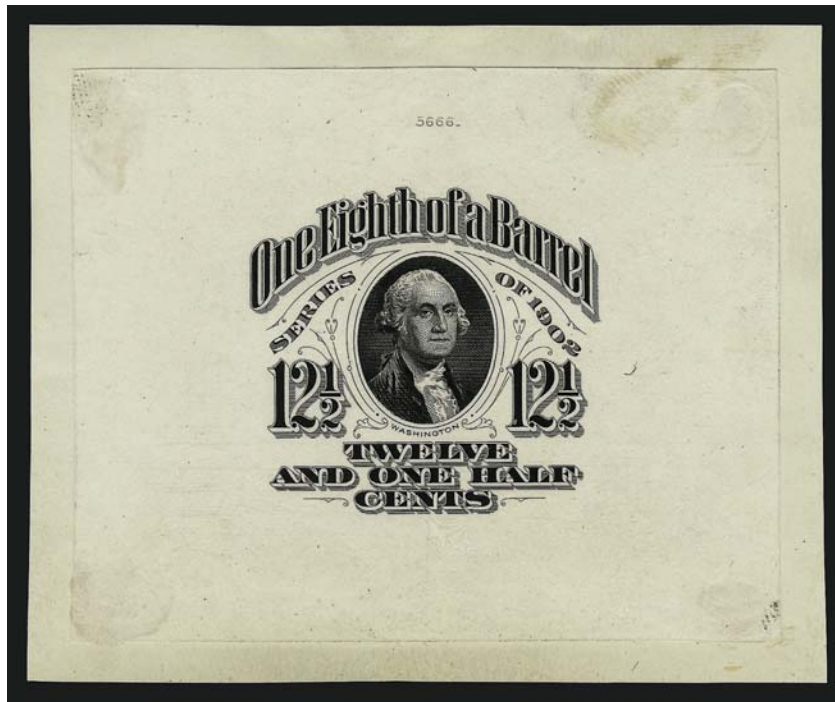
162EX

162 P **1898, 25c-\$4.00 1/8bbl.-1hhd. Plate Proofs on India (REA58P-REA64P).** Each approx. 75 x 73mm and mounted on 5 3/4 x 7 1/2 in. card, complete set of seven values in issued colors, without plate letters and position numbers

EXTREMELY FINE. AN IMMACULATE SET OF 1898 SERIES BEER STAMP PROOFS.

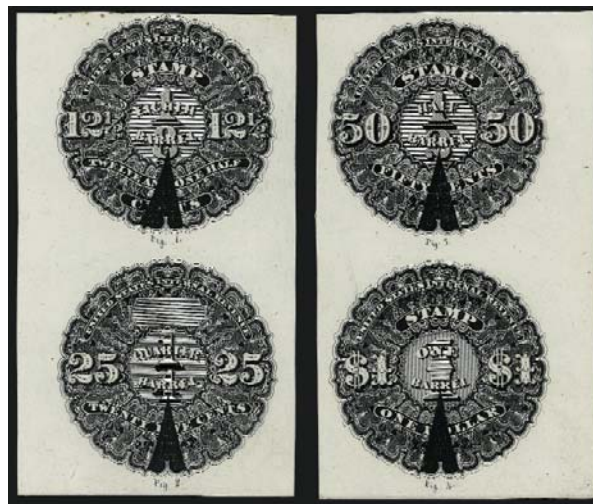
This set, printed on bright India paper, is in remarkable contrast to the issued 1898 Series stamps on dark blue paper. Although the vignettes do not have the plate letters and numbers, Turner lists these as plate proofs, not die proofs.....

.....(Photo Ex) E. 3,000-4,000



163

- 163 P **1902, 12½c Black, ⅛bbl., Vignette Die Proof on India (REA75-E; Turner B-51).** 93 x 75mm, card mounted, die number “5666” at top, Very Fine, this rare die proof is described by Mr. Tolman as identical to the issued design E. 750-1,000



164

- 164 **1866, 12½c-\$1.00 ⅛bbl.-1bbl. Black Defaced Die Proofs for Counterfeit Detection.** Four values on two cards from Nehemiah G. Ordway's book *American Bond Detector* published in 1869, marked Fig. 1, 2, 3 and 4, these “pie cut” defaced proofs of 1866 Beer Stamps were authorized by the Secretary of the Treasury to aid in counterfeit detection.. E. 400-500
- 165 **1866, 12½c-\$1.00 ⅛bbl.-1bbl. Black Defaced Die Proofs for Counterfeit Detection.** Four values on separate cards from Nehemiah G. Ordway's book *American Bond Detector* published in 1869, scarce “pie cut” defaced proofs of 1866 Beer Stamps*Not illustrated* E. 400-500



166



167



168



169



170



171



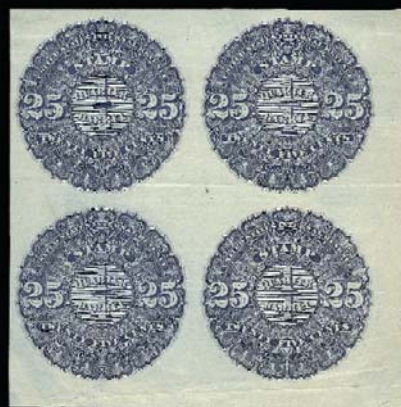
172



173



174



175



176EX



177



178



179



180

BEER STAMPS

Note Regarding Condition: Due to various circumstances of production and use, Beer Stamps are expected to have faults, such as creases, thins and small tears. Used stamps often have repairs or large tears and punctures. **Unless a stamp is specifically described as sound, none of the stamp lots offered in this sale may be returned because of the presence of a fault, whether minor or major.**

1866 ISSUE

- 166 (★) **1866, 12½c Orange, ½bbl., Beer (REA1).** Unused (no gum), large margins, radiant color, few light creases, Very Fine appearance, a pretty example of this issue 400.00
- 167 (★) **1866, 12½c Orange, ½bbl., Beer, Die Cut (REA1a).** Unused (no gum), brilliant color, faint creases, Very Fine and choice 300.00
- 168 **1866, 12½c Red Orange, ½bbl., Beer, Die Cut (REA1a var).** Brilliant color, light strike of **blue handstamp**, few creases, Very Fine example of this shade variety which is unlisted in Scott but noted in Priester, only 14 are recorded in Priester (who does not distinguish between shades)..... 300.00
- 169 **1866, 12½c Orange, ½bbl., Beer, Die Cut (REA1a).** Bright color, also with bold strike of **“Joseph Niehaus & Co. Cin’ti O. May 19, 1869” datestamp**, few faults incl. internal tear, Fine, scarce, only 14 are recorded in Priester..... 300.00
- 170 (★) **1866, 16¾c Dark Green, ½bbl., Beer (REA2).** Unused (no gum), deep rich color, large margins, light creases, Very Fine and choice for this issue 150.00
- 171 (★) **1866, 16¾c Dark Green, ½bbl., Beer (REA2).** Horizontal pair, unused (no gum), large to huge margins incl. sheet margin at bottom, unusual minor faults, Extremely Fine, scarce pair, Scott Retail as singles..... 300.00
- 172 (★)田 **1866, 16¾c Dark Green, ½bbl., Beer (REA2).** Block of four with **reverse numeral “1”** at center, unused (no gum), large margins, rich color, few usual small faults, Very Fine, rare multiple, Scott Retail as singles..... 600.00
- 173 (★)田 **1866, 16¾c Dark Green, ½bbl., Beer (REA2).** Block of four, unused (no gum), intense color, lacking the numeral “1” at center as seen in the previous lot (different position), usual small faults, Very Fine, scarce multiple, Scott Retail as singles 600.00
- 174 (★)田 **1866, 25c Blue, ¼bbl., Beer (REA3).** Block of four with **numeral “5”** at center, unused (no gum), rich color, few small faults incl. creases and tiny edge tears, Very Fine, scarce multiple, Scott Retail as singles..... 300.00
- 175 (★)田 **1866, 25c Blue, ¼bbl., Beer (REA3).** Block of four but without numeral at center as on previous lot (different position), unused (no gum), large margins, few creases, Very Fine, scarce multiple, Scott Retail as singles 300.00
- 176 (★) **1866, 25c Blue ¼bbl., 50c Orange Brown ½bbl., Beer (REA3, REA4).** Unused (no gum), large margins, rich colors, few minor imperfections, Very Fine and choice.....
.....**(Photo Ex)** 105.00
- 177 **1866, 50c Orange Brown ½bbl., Beer (REA4).** Huge margins incl. sheet margin at right, with **printed “A. S. 1869”**, light horizontal creases, Extremely Fine, scarce with both the sheet margin and the printed cancel 150.00
- 178 (★) **1866, 50c Orange Brown ½bbl., Beer (REA4).** Horizontal pair, unused (no gum), large to huge margins incl. sheet margin at bottom, radiant color, light creases, Very Fine, scarce multiple, Scott Retail as singles 60.00
- 179 (★)田 **1866, 50c Orange Brown ½bbl., Beer (REA4).** Block of four with **numeral “1”** at center, unused (no gum), large margins, few creases, Very Fine, scarce multiple, Scott Retail as singles 120.00
- 180 田 **1866, 50c Orange Brown ½bbl., Beer (REA4).** Block of four but lacking numeral at center as on previous lot (different position), unused (no gum), large margins, pretty color, usual small faults, Very Fine, scarce multiple, Scott Retail as singles 120.00



181

- 181 (★) 1866, \$1.00 Black, 1bbl., Beer Stamp (REA5). Block of four, unused (no gum), large margins, intense shade and impression, few creases but in better condition than most
VERY FINE. A RARE BLOCK OF FOUR OF THE 1866 ONE-BARREL BLACK.

The Priester census reports only 89 examples of this issue cut square, but does not identify which are multiples. Scott Retail as singles..... 1,500.00



183



182

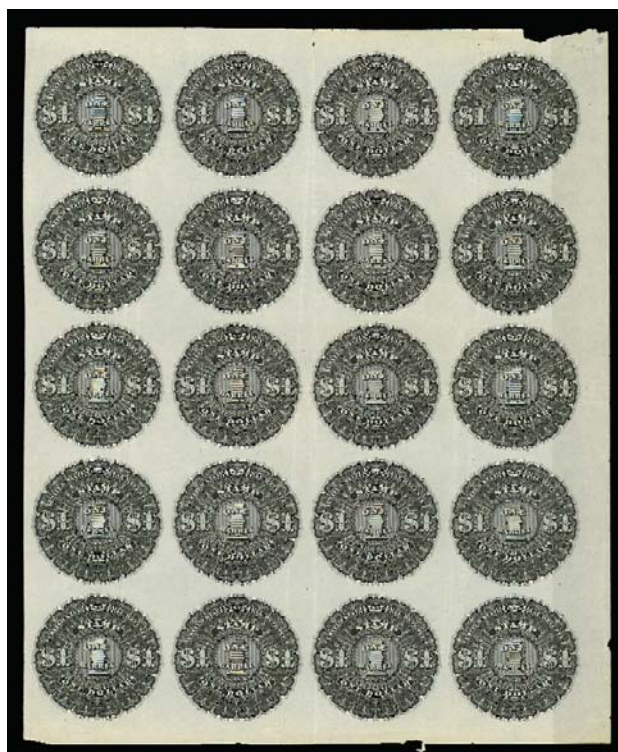


184

- 182 (★) 1866, \$1.00 Black, 1bbl., Beer (REA5). Unused (no gum), large margins, intense shade, small nick at left (easily trimmed), few small faults, Very Fine..... 375.00
- 183 1866, \$1.00 Black, 1bbl., Beer, Die Cut (REA5a). Intense shade, clear strike of red "Massey, Huston & Co., Philadelphia" oval handstamp, few faults incl. soiling, creases and small pieces out at edges, still Fine, scarce with the company handstamp 225.00
- 184 1866, \$2.00 Red, 1hhd., Beer, Die Cut (REA6a). Bright color, also with Taylor & Sons handstamp, faults incl. thins and soiling, Fine appearance, scarce, only four die-cut are recorded in Priester 475.00

1866 ISSUE SHEETS

- 185 (★) 田 **1866, 16½c Dark Green, ¼bbl., Beer (REA2).** Complete sheet of 20, unused (no gum), minor creases and small faults, fresh and Very Fine, Scott Retail as singles
*Not illustrated* 3,000.00
- 186 (★) 田 **1866, 16½c Dark Green, ¼bbl., Beer (REA2).** Complete sheet of 20, unused (no gum), minor creases and small faults, fresh and Very Fine, Scott Retail as singles
*Not illustrated* 3,000.00
- 187 (★) 田 **1866, 16½c Dark Green, ¼bbl., Beer (REA2).** Complete sheet of 20, unused (no gum), minor creases and small faults, fresh and Very Fine, Scott Retail as singles
*Not illustrated* 3,000.00
- 188 (★) 田 **1866, 25c Blue, ¼bbl., Beer (REA3).** Block of 34 (nearly complete sheet, one stamp missing), unused (no gum), usual creases and tears associated with this thin paper, still Fine, an impressive 1866 Series multiple, Scott Retail as singles*Not illustrated* 2,550.00
- 189 (★) 田 **1866, 50c Orange Brown, ½bbl., Beer (REA4).** Ten complete sheets of 20, unused (no gum), minor creases and small faults, fresh and Very Fine, Scott Retail as singles
*Not illustrated* 6,000.00



190



191

- 190 (★) 田 **1866, \$1.00 Black, 1bbl., Beer (REA5).** Complete sheet of 20, unused (no gum), usual creases and minor faults, some edge tears and nicks
 VERY FINE. AN EXTREMELY RARE COMPLETE SHEET OF THE ONE-BARREL 1866 SERIES BEER STAMP. ONE OF THE FEW SURVIVING SHEETS.
 Scott Retail as singles..... 7,500.00
- 191 (★) 田 **1866, \$2.00 Red, 1hhd., Beer (REA6).** Complete sheet of 20, unused (no gum), usual creases, small hole and stain at center, minor faults but overall intact and fresh
 VERY FINE. A REMARKABLE AND UNDOUBTEDLY EXCEEDINGLY RARE COMPLETE SHEET OF THE ONE-HOGSHEAD 1866 SERIES BEER STAMP.
 Scott Retail as singles..... 24,000.00



192



193



194



195



196



201



197



199



200



202



203



204



205



206

1867 ISSUE

- 192 **1867, 12½c Orange, ⅛bbl., Beer (REA7).** Cut to shape, rich color, light ms. at top, few faults, Fine, scarce, only eight are recorded trimmed to shape in Priester 750.00
- 193 **1867, 12½c Orange, ⅛bbl., Beer (REA7).** Cut to shape but done so quite intricately, “**A.Z. Buffalo N.Y. Aug. 20, 1868**” datestamp, faults incl. overall staining, Fine, scarce, only six are recorded as trimmed to shape in Priester..... 750.00
- 194 (★) **1867, 12½c Orange, ⅛bbl., Beer, Die Cut (REA7a).** Unused (no gum), radiant color, faint creases, Very Fine and choice, only eight are recorded in Priester 1,250.00
- 195 (★) **1867, 16⅔c Dark Green, ⅙bbl., Beer (REA8).** Unused (no gum), cut to shape, rich color, few faults incl. tears, otherwise Fine, only ten are recorded trimmed to shape in Priester 525.00
- 196 (★) **1867, 25c Blue, ¼bbl., Beer (REA9).** Horizontal pair, unused (no gum), large margins all around, deep rich color, few creases, Very Fine, scarce and attractive multiple, Scott Retail as two singles 500.00
- 197 (★)田 **1867, 25c Blue, ¼bbl., Beer (REA9).** Block of four, unused (no gum), large margins all around, rich color, trace of numeral “6” at right center, some creases, Very Fine, scarce multiple, only 75 cut square are recorded in Priester, Scott Retail as singles..... 1,000.00

- 198 **1867, 33⅓c Violet Brown, ⅛bbl., Beer (REA10).** Cut to shape, ms. cancel, some faults incl. tear at top, Fine example of this rarity, Priester census reports only seven examples of REA10 and all are cut to shape..... 2,500.00



198

- 199 (★) **1867, 50c Orange Brown, ½bbl., Beer (REA11).** Unused (no gum), large margins, bright color, few small faults, Very Fine..... 75.00
- 200 **1867, 50c Orange Brown, ½bbl., Beer (REA11).** Large margins all around, rich color, clear “**A. S. 1869**” cancel, usual small faults, Very Fine, only 18 are reported in Priester census 350.00
- 201 **1867, 50c Orange Brown, ½bbl., Beer Stamp (REA11).** Horizontal pair, large margins, clear “**A. S. 1869**” cancel, usual small faults, Very Fine, scarce multiple particularly with the “**A. S. 1869**” cancel, Priester census reports only 18 total but does not note any multiples, Scott Retail as singles 700.00
- 202 **1867, \$1.00 Black, 1bbl., Beer (REA12).** Large margins to just touched, intense shade, blue New York company handstamp, faults incl. soiling, thins and creases, Fine, scarce, only nine are recorded as cut square in Priester 1,300.00
- 203 **1867, \$1.00 Black, 1bbl., Beer (REA12).** Cut to shape, intense shade, neat handstamp, few faults incl. creases and tear, Fine 350.00
- 204 **1867, \$1.00 Black, 1bbl., Beer (REA12).** Cut to shape around every nuance of the design, slightly in, detailed impression, blue oval handstamp, few faults, Fine, scarce, only 20 are recorded trimmed to shape by Priester 350.00
- 205 **1867, \$2.00 Red, 1hhd., Beer (REA13).** Cut to shape, bright color, 1868 ms. cancel, faults incl. repairs, otherwise Fine, scarce, only 18 are recorded trimmed to shape in Priester..... 500.00
- 206 **1867, \$2.00 Red, 1hhd., Beer (REA13).** Cut to shape around every detail of the design, just in, blue handstamp, somewhat defective, otherwise Fine, scarce, only 18 are recorded as trimmed to shape in Priester, purple “**J.T.T. Levick**” backstamp..... 500.00

1870 ISSUE



207



208



209

- 207 (★) **1870, 12½c Brown, Lilac Security Lines, ⅙bbl., Beer (REA14).** Unused (no gum), full margins, deep rich colors, Very Fine and choice, extremely rare in such pristine uncanceled condition 220.00
- 208 **1870, 12½c Brown, Yellow Security Lines, ⅙bbl., Beer (REA14a).** Large margins, rich color, ms. cancel, few faults, Very Fine, scarce, only 12 are recorded in Priester 1,100.00
- 209 **1870, 16⅔c Yellow Orange, Lilac Security Lines, ⅙bbl., Beer (REA15).** Full margins, bright colors, few faults incl. thin spots, Very Fine 275.00



210



211



212

- 210 **1870, 16⅔c Yellow Orange, Yellow Security Lines, ⅙bbl., Beer (REA15a).** Large margins to just in, bright colors, bold strike of "C. Koch & Co. New York, Jul. 22, 1870" datestamp, some faults incl. small hole at top left, Fine, only 22 are recorded in Priester 1,100.00
- 211 **1870, 16⅔c Yellow Ochre, Lilac Security Lines, ⅙bbl., Beer (REA15c).** Large margins to just in at left, rich colors, well-struck "C. Rivinius Morrisania Mar. 8, 1871" octagonal datestamp, few faults incl. pinholes, Very Fine, scarce and undercatalogued in Scott, only six are recorded in Priester 750.00
- 212 **1870, 25c Green, Yellow Security Lines, ¼bbl., Beer (REA16a).** Large margins to clear, rich color, central strike of blue 1871 datestamp, few faults incl. toned spots, Fine, only 36 are recorded in Priester 225.00

- 213 (★) **1870, 25c Green, Yellow & Gray-Green Security Lines, ¼bbl., Beer (Unlisted; REA16b).** Unused (no gum), large margins to clear, rich color, few faults incl. creases and small edge tears, Very Fine, rare, unlisted in Scott or Priester, accompanied by detailed color drawing done by Tolman showing where to distinguish the different colors, Scott Retail as with Yellow security lines only..... 300.00



213



214



215



216



217



218

- 214 (★) **1870, 50c Red, Lilac Security Lines, ½ bbl., Beer Stamp (REA17).** Unused (no gum), large margins all around, deep rich colors and detailed impression, horizontal crease, Very Fine and choice, probably one of the finest examples of this issue 300.00
- 215 (★) **1870, 50c Red, Yellow Security Lines, ½ bbl., Beer (REA17a).** Unused (no gum), clear margins all around, radiant color, minor faults but in far better condition than most, Very Fine and choice, only 26 are recorded in Priester 500.00
- 216 **1870, 50c Brick Red, Lilac Security Lines, ½bbl., Beer (REA17c).** Large margins to clear, intense shade, neat strike of July 22, 1870 datestamp at bottom right, few small faults, Very Fine, only 17 are recorded in Priester..... 800.00
- 217 **1870, 50c Brick Red, Yellow Security Lines, ½ bbl., Beer (REA17d).** Margins to in (repaired at top), clear strike of "L. Hildebrand Philada. Aug. 17, 1870" datestamp with day slug inverted, defective but still Fine example of this great rarity, only two are recorded in Priester..... 2,500.00
- 218 (★) **1870, \$1.00 Blue, Lilac Security Lines, 1bbl., Beer (REA18).** Unused (no gum), large to huge margins incl. sheet margin at right, deep rich colors, light creases, fresh and Extremely Fine, scarce in such wonderful condition, only 15 are recorded in Priester 800.00



219

- 219 (★) 田 1870, \$1.00 Blue, Lilac Security Lines, 1bbl., Beer (REA18). Block of four, unused (no gum), large margins with sheet margin at right, rich colors, few creases and tears

VERY FINE. A RARE BLOCK OF FOUR OF THE 1870 ONE BARREL ISSUE WITH LILAC SECURITY LINES.

Only fifteen are recorded in Priester census. This multiple contains approximately 25% of the world's supply. Scott Retail as singles does not adequately convey its rarity.....
..... 3,200.00



220

- 220 1870, \$1.00 Blue, Yellow Security Lines, 1bbl., Beer (REA18a). Large margins incl. part of adjoining stamps at bottom and at right, rich colors, neat strike of "F. Jones Portsmouth N.H., Mar. 30, 1871" oval datestamp, few small faults, Very Fine..... 250.00

- 221 1870, \$2.00 Black, Lilac Security Lines, 1hhd., Beer (REA19). Large margins to just touched, intense shade, violet 1872 ms. cancel, few small faults, Fine, only 28 are recorded in Priester 650.00



221

1871 ISSUE



- 222 1871, 12½c Blue on Pinkish Gray Silk, ½bbl., Beer (REA20a). Margins to clear, rich colors, neat strike of blue 1873 datestamp, few faults, Fine, accompanied by REA25a in similar condition..... 260.00
- 223 1871, 12½c Blue on Green Silk, ½bbl., Beer (REA20c). Large even margins, intense colors, neat strike of datestamp, few faults incl. creases and sealed tears, Very Fine 150.00
- 224 1871, 16⅔c Vermilion, ½bbl., Beer (REA21). Large margins to clear, brilliant colors, neat strike of blue New York 1874 datestamp, usual faults, Very Fine 300.00
- 225 1871, 16⅔c Vermilion, ½bbl., Beer (REA21). Large margins, bright color, few faults incl. tears, thin spots and soiling, still Very Fine..... 300.00
- 226 1871, 16⅔c Vermilion on Pinkish Gray Silk, ½bbl., Beer (REA21a). Large margins to clear, rich colors, neat strike of 1874 datestamp, few faults incl. light creases and translucencies, Very Fine, an attractive stamp 325.00
- 227 1871, 16⅔c Vermilion on Gray Silk, ½bbl., Beer (REA21b). Large margins to just in at bottom, intense color on deeply grayed paper, small faults, Very Fine 325.00
- 228 1871, 16⅔c Vermilion on Green Silk, ½bbl., Beer (REA21c). Large to full margins, intense color (some oxidation), neat strike of oval datestamp, few faults incl. sealed tear at center, Very Fine, scarce, only 41 are recorded in Priester 325.00
- 229 (★) 1871, 25c Green on Pinkish Gray Silk, ¼bbl., Beer (REA22a). Unused (no gum), large and even margins, intense colors and impressions, few minor faults, Very Fine and choice 110.00



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- 230 (★) 1871, 25c Green on Pinkish Gray Silk, ¼bbl., Beer (REA22a). Block of four, unused (no gum), large margins incl. bottom left corner margin, rich colors on paper with a distinct pinkish tint, few faults incl. creases, Very Fine, scarce multiple, only 24 are recorded on this paper in Priester, Scott Retail as singles..... 440.00
- 231 (★) 1871, 25c Green on Gray Silk, ¼bbl., Beer (REA22b). Block of four, unused (no gum), large margins incl. sheet margin at right with plate no. "28", rich colors, few faults incl. creases and scuff, Very Fine, scarce multiple, Scott Retail as singles 100.00
- 232 (★) 1871, 25c Green on Green Silk, ¼bbl., Beer (REA22c). Block of four, unused (no gum), large margins incl. bottom left corner margin, few small faults such as creases, Very Fine, rare multiple, Scott Retail as singles..... 100.00

- 233 1871, 33⅓c Orange on Green Silk, ⅓bbl., Beer (REA23). Brilliant colors, clear strike of Jan. 1875 datestamp cancel from San Francisco, small corner thin at bottom left

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

Priester records only nine examples of this issue on Green paper..... 3,500.00

233



- 234 (★) 1871, 50c Brown on Gray Silk, ¼bbl., Beer (REA25). Block of four, unused (no gum), large margins incl. sheet margin at right with plate no. "33", intense colors, few faults incl. creases and toned spots, Very Fine, scarce multiple, Scott Retail as singles 80.00
- 235 (★) 1871, 50c Brown on Gray Silk, ½bbl., Beer (REA25). Complete sheet of 20 with plate no. 33 at right, unused (no gum), creases and small faults as usual, still Very Fine, an impressive 1871 Series sheet with the National frame imprint and BEP vignette imprint, Scott Retail as singles 400.00
- 236 (★) 1871, 50c Brown on Green Silk, ½bbl., Beer (REA25c). Complete sheet of 20 with plate no. 58 at right, unused (no gum), creases and small faults as usual, still Very Fine, an impressive 1871 Series sheet with the National frame imprint and BEP vignette imprint, Scott Retail as singles 1,500.00
- 237 (★) 1871, 50c Red, ½bbl., Beer (REA26). Block of four, unused (no gum), large margins incl. sheet margin at right, few creases and few toned spots, Very Fine, scarce multiple, Scott Retail as singles 220.00
- 238 (★) 1871, 50c Red, ½bbl., Beer (REA26). Block of four, unused (no gum), large margins incl. sheet margin at right with plate no. "5", few light creases, Very Fine, scarce multiple, Scott Retail as singles..... 220.00



239



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- 239 (★) 1871, \$1.00 Yellow Orange, 1bbl., Beer (REA27). Unused (no gum), large margins all around, brilliant colors, light creases, Very Fine and choice 225.00
- 240 (★) 1871, \$1.00 Yellow Orange, 1bbl., Beer (REA27). Unused (no gum), large margins to barely in, brilliant colors, small faults, Very Fine..... 225.00
- 241 1871, \$1.00 Yellow Orange, 1bbl., Beer (REA27). Full margins, bright colors, neat ms. cancel, few faults incl. creases and small edge tears, Very Fine..... 225.00
- 242 1871, \$1.00 Yellow Orange on Pinkish Gray Silk, 1bbl., Beer (REA27a). Margins to just in, neat strike of blue 1873 datestamp, few faults incl. tear at top and some soiling, Fine..... 1,100.00



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- 243 **1871, \$1.00 Scarlet on Pinkish Gray Silk, 1bbl., Beer (REA28a).** Large margins, rich colors, neat blue 1873 datestamp, few faults incl. creases and soiling, Very Fine, only nine are recorded on this paper in Priester 750.00
- 244 **1871, \$1.00 Scarlet on Green Silk, 1bbl., Beer (REA28c).** Large margins to just in, bright color on distinctly green paper, few faults incl. central toned spot from adhesive and sealed tear at top, Very Fine, only 36 are recorded in Priester 300.00
- 245 **1871, \$1.00 Scarlet on Green Silk, 1bbl., Beer (REA28c).** Margins to in, blue 1875 datestamp, somewhat defective with few repairs, still Fine, scarce 300.00



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- 246 **1871, \$2.00 Red Brown, 1hhd., Beer (REA29).** Full margins, rich colors, well-struck "Flanagan & Wallace, New York, Jan. 25, 1872" oval datestamp, few small faults, Very Fine, attractive example of this issue 175.00
- 247 **1871, \$2.00 Red Brown on Gray Silk, 1hhd., Beer (REA29b).** Full margins to clear, intense colors, neat strike of blue 1873 datestamp, few small faults, Very Fine, only 30 are recorded in Priester 250.00
- 248 **1871, \$2.00 Red Brown on Green Silk, 1hhd., Beer (REA29c).** Large margins to clear, neat strike of purple oval datestamp, few faults, Fine, scarce, only 11 are recorded in Priester 1,000.00

1875 ISSUE



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- 249 **1875, 16 $\frac{2}{3}$ c Red Brown, $\frac{1}{8}$ bbl., Beer (REA31).** Full even margins, bright colors, June 2, 1875 purple datestamp, few small faults incl. some central staining, Very Fine 150.00
- 250 **1875, 33 $\frac{1}{3}$ c Violet, $\frac{1}{8}$ bbl., Beer (REA33).** Full even margins all around, brilliant fresh color, light strike of blue datestamp, few small faults incl. thin spots, Very Fine example of this difficult issue, only 35 are recorded in Priester 1,000.00
- 251 **1875, 33 $\frac{1}{3}$ c Violet, $\frac{1}{8}$ bbl., Beer (REA33).** Margins to in, deep colors, blue 1876 San Francisco datestamp, few faults, almost Fine, only 35 are recorded in Priester 1,000.00
- 252 **1875, 33 $\frac{1}{3}$ c Violet, $\frac{1}{8}$ bbl., Beer (REA33).** Margins to in, deep colors, ms. cancel, somewhat defective, almost Fine, only 35 are recorded in Priester 1,000.00
- 253 (★)田 **1875, 50c Orange, $\frac{1}{2}$ bbl., Beer (REA34).** Block of four, unused (no gum), large margins to clear incl. sheet margin with plate no. "13" and also " $\frac{1}{2}$ ", bright colors, few faults, Very Fine, scarce multiple, Scott Retail as singles 300.00
- 254 (★) **1875, \$1.00 Red, 1bbl., Beer (REA35).** Unused (no gum), full margins, deep rich colors and detailed impressions, faint creases, Very Fine and choice 175.00
- 255 (★) **1875, \$2.00 Brown, 1hhd., Beer (REA36).** Unused (no gum), large margins to barely in at bottom, detailed impressions, light creases, fresh and Very Fine, only 69 are recorded in Priester, this is undoubtedly one of the freshest copies 300.00



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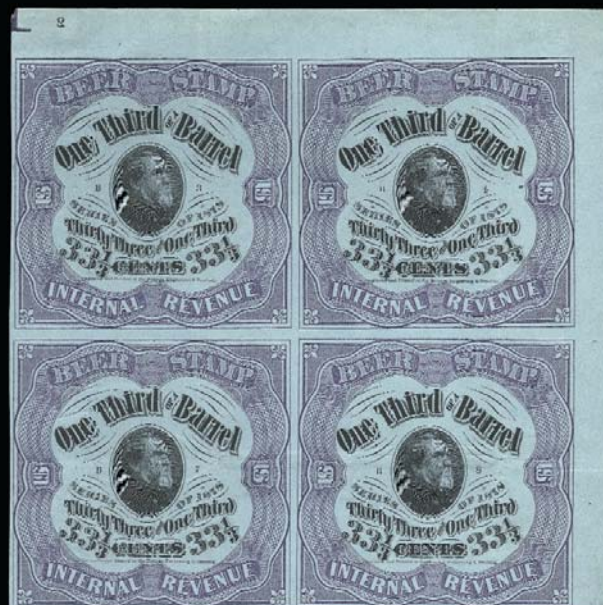
263



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1878 ISSUE

- 256 **1878, 12½c Blue on Green Silk, ¼bbl., Beer (REA37b).** Large margins to clear, rich colors, faint strike of purple datestamp, some faults, Fine, scarce, only 14 are recorded in Priester 1,250.00
- 257 **1878, 12½c Blue on Pale Green, ¼bbl., Beer (REA37c).** Lightly cancelled by purple datestamp, full margins top and bottom, slightly in at sides, minor faults, Fine.. 200.00
- 258 **1878, 12½c Blue on Pale Green, ¼bbl., Beer (REA37c var).** With **plate no. 1612 and position no. 8**, purple datestamp, ample margins mostly all around, creased and faults, Fine and scarce..... 1,250.00
- 259 **1878, 16¾c Light Brown on Light Blue, ¼bbl., Beer (REA38d var).** With **small plate no. 1979 and position no. 16**, Albany N.Y. brewer's purple datestamp, ample to large margins, only a few small faults, Very Fine, scarce..... E. 200-300
- 260 (★) **1878, 16¾c Light Brown on Blue, Dark Blue, ¼bbl., Beer, No Plate/Position Number or Letter (REA38e, REA38f).** Corner sheet margin pairs, unused (no gum), each with **plate no. 3718 in bottom margin**, partly printed on former, large margins to slightly in, creases and small faults, Fine and scarce plate number multiples, Scott Retail as singles 450.00
- 261 **1878, 25c Green on Green Silk, ¼bbl., Beer (REA39b).** Large and even margins, rich colors and detailed impressions, neat strike of "Williamsburg Brewing Co., Brooklyn S.D. Paid Apr. 28, 1878" oval datestamp, few minor faults, fresh and Very Fine, quite attractive 200.00
- 262 **1878, 25c Green on Pale Green, ¼bbl., Beer (REA39c).** With **plate no. 20 and position no. 19**, bottom sheet margin with additional plate no. 4311, other sides large to slightly in, purple "Geo. Elliott, Feb. 13, 1890, New York" datestamp, pointing hand in selvaage probably applied by later philatelist, minor faults, Fine, Levick and Green backstamps..... 350.00
- 263 **1878, 25c Green on Pale Green, ¼bbl., Beer (REA39c).** With **plate no. 22 and position no. 9**, ample to full margins except touched at right, purple "Ballantine & Co. Dec. 22, 1886, Newark N.J." datestamp, minor faults, Fine 350.00
- 264 **1878, 25c Green on Pale Green, ¼bbl., Beer (REA39c).** With **plate no. 28 and position no. 12**, full even margins, light purple oval datestamp, minor faults, Fine 350.00
- 265 **1878, 25c Green on Light Blue, ¼bbl., Beer (REA39d var).** With **plate no. 23 on stamp and additional plate no. 49 in sheet margin**, position 2, large margins to slightly in, purple "Hyde Park Brewery Co. May 22, 1886 St. Louis Mo." datestamp, minor faults, Fine, the normal position for a plate number is in the margin below position 18, the mismatched plate nos. 23 and 49 are also puzzling (letter from Tom Priester accompanies) .. E. 100-150
- 266 (★)田 **1878, 33⅓c Violet on Green, ⅓bbl., Beer (REA40).** Block of four, unused (no gum), large to huge margins incl. **top right corner margin with reversed "2"**, few creases, Very Fine, scarce multiple, Scott Retail as singles 300.00



267

- 267 (★) **1878, 33⅓c Violet on Green Silk, ⅓bbl., Beer (REA40b).** Unused (no gum), full margins to in at top left, radiant colors, small thin spots and light creases, Fine example of this rarity, only nine are recorded in Priester 2,000.00



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- 268 (★) 田 **1878, 33 $\frac{1}{3}$ c Violet on Light Blue, $\frac{1}{2}$ bbl., Beer (REA40d).** Unused (no gum) block of four with **plate no. 1579 in bottom margin**, ample margins to touching, creases and minor faults, Fine, scarce plate no. multiple, Scott Retail as singles 440.00
- 269 (★) 田 **1878, 33 $\frac{1}{3}$ c Violet on Blue, $\frac{1}{2}$ bbl., No Plate/Position Number or Letter, Beer (REA40e).** Block of 17 with **plate nos.** at top and bottom, unused (no gum), piece out, creases and faults, still a worthwhile and scarce large multiple, Scott Retail as singles *Not illustrated* 297.50
- 270 **1878, 33 $\frac{1}{3}$ c Violet on Dark Blue, $\frac{1}{2}$ bbl., Beer, No Plate/Position Number or Letter (REA40f).** Three ample margins, in at bottom, faintly cancelled, faults but Fine and scarce 250.00
- 271 (★) **1878, 33 $\frac{1}{3}$ c Violet on Dark Blue, $\frac{1}{2}$ bbl., Beer, No Plate/Position Number or Letter (REA40f).** Vertical pair with sheet margin at bottom, unused (no gum), slightly in at sides, creased and a few trivial faults, Fine and very scarce multiple, Scott Retail as singles 500.00
- 272 **1878, 50c Orange on Green Silk, $\frac{1}{2}$ bbl., Beer (REA41b).** Ample margins to barely in, bright color, light strike of purple oval datestamp, few small faults, Fine, only 35 are recorded in Priester 210.00
- 273 **1878, \$1.00 Red on Pale Green, 1bbl., Beer (REA42c).** Full margins to just touched, Lyon & Co. purple oval datestamp, minor faults, Fine 200.00
- 274 (★) **1878, \$1.00 Red on Light Blue, 1bbl., Beer (REA42d).** With **plate no. 2651 and position no. 2**, unused (no gum), large margins to ample at left, trivial crease and tear at bottom left corner, Very Fine and attractive 175.00
- 275 (★) **1878, \$1.00 Red on Light Blue, 1bbl., Beer, One Line Under "Dollars" (REA42d var).** Unused (no gum), large even margins, fresh and bright colors, negligible thin, Very Fine 200.00
- 276 **1878, \$2.00 Brown on Green Silk, 1hhd., Beer (REA43b).** Margins to in at bottom, rich colors, few faults incl. rust spots, Fine, only 24 are recorded in Priester 500.00



277

- 277 **1878, \$2.00 Brown on Pale Green, 1hhd., Beer (REA43c).** Faint second line under "Dollars", mostly full margins, Philadelphia brewer's purple datestamp, minor faults, fresh and Fine 650.00
- 278 **1878, \$2.00 Brown on Pale Green, 1hhd., Beer (REA43c).** Margins touching to slightly in on three sides, New York brewer's Mar. 1887 purple datestamp, minor faults, Fine 650.00
- 279 **1878, \$2.00 Brown on Blue, 1hhd., Beer, No Plate/Position Number or Letter (REA43e).** Large margins to slightly in at bottom, faint purple datestamp, small faults, Fine 175.00



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1898 PROVISIONAL ISSUE

- 280 **1898, (25c-\$2.00) on 12½c-\$1.00 Provisional Surcharges, Group C Handstamped Types (REA44a/REA49a).** 41 stamps arranged on album pages and carefully identified by Priester type and city source, comprising the following: five ⅓bbl. incl. Ty. 7, 8, 15, 27, 28; eight ½bbl. incl. Ty. 4, 9, 15A, 17, 22, 25, 26, 28; nine ¼bbl. incl. Ty. 9, 15, 16, 17, 20, 25, 27, 28, unlisted (similar to Ty. 11); ten ½bbl. incl. Ty. 4, 8, 15, 17, 19, 20, 26, 27, 28, unlisted; and nine 1bbl. incl. Ty. 8, 12 (unlisted in Priester on this value), 14, 18 (three), 27, 28, 32; thirteen of these are recorded in Priester census as the only one known of the denomination/type combination, usual faults
- AN EXTRAORDINARY OPPORTUNITY TO ACQUIRE A SIGNIFICANT COLLECTION OF THE 1898 HAND-STAMPED PROVISIONAL SURCHARGES FORMED BY HENRY TOLMAN OVER MANY YEARS. CONSIDERING THE LARGE NUMBER OF ONLY-RECORDED EXAMPLES IN THIS OFFERING, IT WOULD IMPOSSIBLE TO DUPLICATE THIS ASSEMBLAGE OF RARITIES.
- Scott Retail for basic stamps does not reflect the premium for rare handstamp surcharge types. ...
.....*Not illustrated* 7,625.00
- 281 **1898, (25c) Ty. A Surcharge on 12½c Blue on Dark Blue, ⅓bbl., No. REA37f, Beer (REA44).** No trace of cancel, two full margins, others in, creases and small faults, Very Good, scarce... 350.00
- 282 **1898, (25c) Ty. D Surcharge on 12½c Blue on Dark Blue, ⅓bbl, No. REA37f, Beer (REA44b).** Priester Ty. 54, margins slightly in, faint purple oval datestamp, essentially sound with only a slight thin, Fine, very rare, Priester census reports five known for REA44b 750.00
- 283 **1898, (33⅓c) Ty. A Surcharge on 16⅔c Light Brown on Dark Blue, ⅓bbl., No. REA38f, Beer (REA45a).** Barely cancelled, if at all, large margins to close, very minor faults, Fine..... 175.00
- 284 **1898, (33⅓c) Ty. D Surcharge on 16⅔c Light Brown on Dark Blue, ⅓bbl., No. REA38f, Beer (REA45c).** Priester Ty. 50, three large margins, in at left, faint purple cancel, creased and couple trivial faults, Fine, Priester census reports ten known for REA45c..... 400.00
- 285 **1898, (33⅓c) Ty. A Surcharge on 16⅔c Light Brown on Light Blue, ⅓bbl., No. REA38d, Beer (REA45d).** Ample margins, to slightly in, faint purple cancel, essentially sound, Fine, Priester census reports five known for REA45d..... 750.00
- 286 **1898, (50c) Ty. D Surcharge on 25c Green on Dark Blue, ¼bbl, No. REA39f, Beer (REA46b).** Priester Ty. 53, full margins to clear at top, light purple datestamp, couple very trivial faults, FIne, very rare, Priester census reports five known for REA46b 750.00
- 287 **1898, (66⅔c) Ty. A Surcharge on 33⅓c Violet on Green, ⅓bbl., No. REA40, Beer (REA47).** Cut in and repaired at top, yet presentable and very scarce 500.00
- 288 **1898, (\$1.00) Ty. D Surcharge on 50c Orange on Dark Blue, ½bbl, No. REA41f, Beer (REA48b).** Priester Ty. 53, large margins to barely in at left, faint purple datestamp, faults, Fine and rare, Priester census reports ten known for REA48b (only three have Ty. 53 surcharge) 450.00
- 289 **1898, (\$1.00) Ty. D Surcharge on 50c Orange on Dark Blue, ½bbl, No. REA41f, Beer (REA48b).** Priester Ty. 50, huge margins to slightly in, faint purple datestamp, faults, Very Good and rare, Priester census reports ten known for REA48b (only two have Ty. 50 surcharge)..... 450.00
- 290 **1898, (\$1.00) Ty. D Surcharge on 50c Orange on Dark Blue, ½bbl, No. REA41f, Beer (REA48b).** Priester Ty. 54, full margins, faint purple Aug. 1898 datestamp, minor faults, Very Fine, rare, Priester reports ten known for REA48b, this is the only recorded Ty. 54 surcharge 450.00
- 291 **1898, (\$2.00) Ty. D Surcharge on \$1.00 Red on Dark Blue, 1bbl, No. REA42f, Beer (REA49b).** Priester Ty. 50, huge margins to slightly in at right, faint purple oval datestamp, relatively minor faults, Fine and rare, Priester census reports only four known for REA49b, of which only this example has the Ty. 50 surcharge 750.00
- 292 **1898, (\$4.00) Ty. A Surcharge on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA50).** Three large margins, barely in at right, Detroit brewer's purple Apr. 1, 1899 datestamp, creases and small faults, Fine..... 500.00
- 293 **1898, (\$4.00) Ty. C Surcharge on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA50a).** Priester Ty. 26, bottom sheet margin with **plate no. 3611**, other sides large to slightly in, blurry purple datestamp, very minor faults, Fine, scarce with the plate number..... 500.00
- 294 **1898, (\$4.00) Ty. D Surcharge on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA50b).** Priester Ty. 51, large margins to slightly in at bottom, San Jose brewer's purple datestamp, long repaired tear
- ONE OF ONLY TWO EXAMPLES OF THE TYPE D 1898 PROVISIONAL SURCHARGE ON THE ONE HOGSHEAD STAMP. A MAJOR BEER STAMP RARITY.
- Priester census reports only two known for REA50b, of which only this example has the Ty. 51 surcharge..... 2,000.00



294



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- 295 **1898, (33 1/3c) Ty. B Surcharged on 16 2/3c Light Brown on Light Blue, -1/6bbl., No. REA38d, Beer (REA52).** Two large margins, others cut in, Portland Ore. brewer's purple Aug. 10, 1899 datestamp, faults, Very Good and scarce..... 500.00
- 296 (★) **1898, (33 1/3c) Ty. B Surcharged on 16 2/3c Light Brown on Dark Blue, -1/6bbl., No. REA38f, Beer (REA52a).** Unused (no gum), huge top right corner sheet margins, in at left, couple faint creases and tiny flaws, Fine and very scarce 500.00



297

1898, (66 2/3c) Ty. B Surcharged on 33 1/3c Violet on Dark Blue, 1/3bbl., No. REA40f, Beer (REA54). Slightly in on all four sides, usual faults

AN EXTREMELY RARE 1898 PROVISIONALLY SURCHARGED ONE-THIRD BARREL BEER STAMP.

Two recorded in Priester census 2,500.00

297

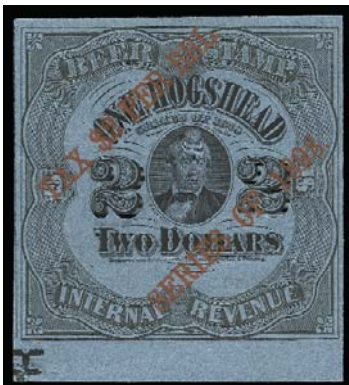
- 298 **1898, (66 2/3c) Ty. B Surcharged on 33 1/3c Violet on Green, 1/3bbl., No. REA40, Beer (REA54b).** Large margins to cut in, "The San Francisco Breweries Ltd. Jan. 11, 1900" red datestamp, small faults

ACCORDING TO PRIESTER CENSUS, THIS IS THE ONLY RECORDED EXAMPLE OF THE TYPE B 1898 PROVISIONAL SURCHARGE ON THE ONE-THIRD BARREL STAMP WITH PLATE LETTER AND POSITION NUMBER.

Scott REA54a, of which two are recorded in Priester, realized \$6,250 hammer against \$2,500.00 Scott value in Tolman Part 1 (Sale 915, lot 3587)..... 3,000.00



298



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- 299 (★) **1898, (\$4.00) Ty. B Surcharged on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA57).** Unused (no gum), with bottom sheet margin and large margins all around, couple negligible flaws, fresh and Extremely Fine for this scarce issue..... 275.00



300

- 300 (★) 田 1898, 25c Blue on Dark Blue, Beer (REA58). Bottom left corner margin block of six with plate no. 8861, unused (no gum), creases and tears, a few other minor faults, Fine and rare plate number multiple, Scott Retail as singles..... 570.00

1902 PROVISIONAL ISSUE



301



302

- 301 (★) 田 1902, (16 $\frac{2}{3}$ c) Surcharge on 26 $\frac{2}{3}$ c Yellow Orange on Dark Blue, $\frac{1}{8}$ bbl, No. REA66, Beer (REA72). Bottom left corner margin block of four with plate no. 12502, unused (no gum), creases but otherwise sound and remarkably choice, Very Fine, rare plate number multiple, Scott Retail as singles..... 500.00
- 302 (★) 1902, (\$2.00) Surcharge on \$3.20 Dark Brown on Dark Blue, 1hhd., No. REA71, Beer (REA74). Appears unused (no gum), three large margins, touched at top, essentially sound and Fine, very scarce 600.00



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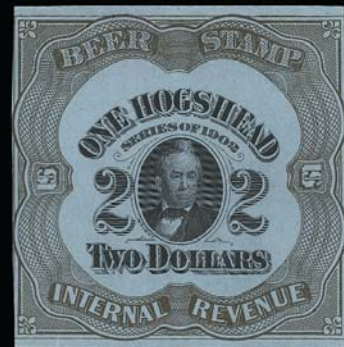
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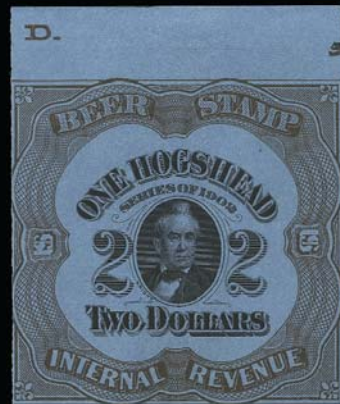
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1902 ISSUE

- 303 **1902, 12½c Blue on Pale Green, ¼bbl., Beer (REA75b).** Large margins to barely in, 10/5/04 perforated cancel, toned and small faults, Fine, only 17 reported in Priester census 350.00
- 304 (★) **1902, 12½c Blue on Bright Blue, ¼bbl., Beer (REA75d).** Complete sheet of 20 with top and bottom plate nos. and margin markings, each stamp with four security holes punches, creases and small faults, otherwise Very Fine, Scott Retail as singles *Not illustrated* 1,000.00
- 305 **1902, 16½c Yellow Orange on Pale Green, ¼bbl., Beer (REA76b).** Large margins to slightly in, brilliant color, 1/11/05 perforated cancel, trivial faults, Fine, only 21 reported in Priester census..... 350.00
- 306 **1902, 16½c Yellow Orange on Bright Blue, ¼bbl., Beer (REA76d).** Large margins to just barely in at sides, 3/3/14 perforated cancel, corner crease but otherwise sound, Very Fine, only 16 reported in Priester census..... 400.00
- 307 (★) **1902, 33½c Violet on Dark Blue, ¼bbl., Beer (REA78a).** Unused (no gum), full to large margins, creased but otherwise sound, Very Fine 200.00
- 308 **1902, 33½c Violet on Light Blue, ¼bbl., Beer (REA78c).** Ample margins to just touched, 5/11/07 perforated cancel, small faults, Fine, scarce, only 15 reported in Priester census.. 450.00
- 309 (★) **1902, 33½c Violet on Bright Blue, ¼bbl., Beer (REA78d).** Unused (no gum), with top right corner sheet margins and large margins on other sides, bright and fresh, very slight corner crease at top right (really just a bend), Extremely Fine, probably the finest example of this rare stamp, 16 reported in Priester census..... 450.00
- 310 **1902, \$1.00 Red on Pale Green, 1bbl., Beer (REA80b).** Ample margins to cut in, 7/14/04 perforated cancel, trivial faults, Fine, only 27 reported in Priester census..... 300.00
- 311 **1902, \$2.00 Dark Brown on Dark Blue, 1hhd., Beer (REA81a).** Bottom sheet margin, other sides large to slightly in, 3/19/03 perforated cancel, creases, Fine..... 750.00



312

- 312 **1902, \$2.00 Dark Brown on Pale Green, 1hhd., Beer (REA81b).** Large margins to cut in at right, perforated cancel, sealed internal tears, Fine and rare, only 11 reported in Priester census 900.00
- 313 (★) **1902, \$2.00 Dark Brown on Light Blue, 1hhd., Beer (REA81c).** Unused (no gum), large top and bottom margins to just barely in at sides, faintly creased but otherwise sound, Fine, only 23 reported in Priester census..... 500.00
- 314 **1902, \$2.00 Dark Brown on Light Blue, 1hhd., Beer (REA81c).** Top right corner sheet margins with "Hogshead" inscription in frame color, other sides cut in, 11/16/05 perforated cancel, Very Good, only 23 reported in Priester census, rare with the barrel size imprint..... 500.00
- 315 (★) **1902, \$2.00 Dark Brown on Bright Blue, 1hhd., Beer (REA81d).** Unused (no gum), large margins to just in incl. sheet margin at top, bright colors, Very Fine, only 23 recorded in Priester..... 500.00

1909-11 ISSUES



316



317



318

- 316 **1909, 12½c Black, ½bbl., Beer (REA82).** Margins to just in, intense impression, perforated cancel, Fine, scarce, only 16 are recorded in Priester 500.00
- 317 (★) **1909, 25c Black, ¼bbl., Beer (REA84).** Unused (no gum), large and even margins, intense shade, trivial defects, Very Fine and choice, only 23 are recorded in Priester..... 375.00
- 318 (★) **1909, \$1.00 Black, 1bbl., Beer (REA87).** Unused (no gum), large and even margins, detailed impression, small faults, Very Fine, scarce, only 16 are recorded in Priester 750.00



319EX

- 319 **1911, \$5.00-\$25.00 Black, Center Cutouts, Beer (REA89-REA91).** First two square and with perforated cancels, last diamond-shaped, few small faults. Fine-Very Fine, scarce, only 5, 8 and 15 are recorded respectively in Priester..... (Photo Ex) 375.00

1914 PROVISIONAL ISSUE



320



321

- 320 **1914, (37½c) Surcharge and 50mm Signature on 25c Green on Blue, ¼bbl., No. REA93, Beer (REA98a).** Large even margins, pretty color, perforated cancel, few faults incl. some toning, Very Fine, scarce, undercatalogued in Scott as only nine are recorded in Priester 350.00
- 321 **1914, (50c) Surcharge on 33⅓c Black on Blue, ⅓bbl., No. REA85, Beer (REA99).** Large margins to just touched, intense shade, minor faults, Very Fine 225.00

- 322 (★) 1914, (50c) Surcharge on 33 $\frac{1}{3}$ c Violet on Bright Blue, $\frac{1}{2}$ bbl., No. REA78d, Beer (REA99a). Unused (no gum), large margins to barely in at right, sound, fresh and Very Fine, Priester census reports only 20 known. 750.00



322



323

- 323 1914, (75c) Surcharge on 50c Brown on Light Blue, $\frac{1}{2}$ bbl., No. REA79c, Beer (REA100a). Two large margins, other sides in, perforated cancel, trivial faults, Very Good and scarce, Priester census reports 11 known..... 1,000.00



324

- 324 1914, \$1.50 Handstamped Surcharge and 50mm Signature on \$1.00 Carmine on Blue, 1bbl., No. REA94, Beer (REA101a). Huge margins incl. sheet margin at left and part of adjoining stamp at right, "JSB&MCo 10:26:14" perforated cancel (John Stanton Brewing & Malting Co., Troy N.Y.), faint bleached spot shows mostly on back, couple minute flaws, Extremely Fine, with Priester reporting only five known examples of the \$1.50 handstamped surcharge with 50mm signature, this rarity seems grossly undervalued in Scott..... 350.00



325

- 325 1914, \$1.50 Handstamped Surcharge and 65mm Signature on \$1.00 Carmine on Blue, 1bbl., No. REA94, Beer (REA101b). Large margins all around, bright color, "JSB&MCo 11-5-14" perforated cancel (John Stanton Brewing & Malting Co., Troy N.Y.), light staining and small faults

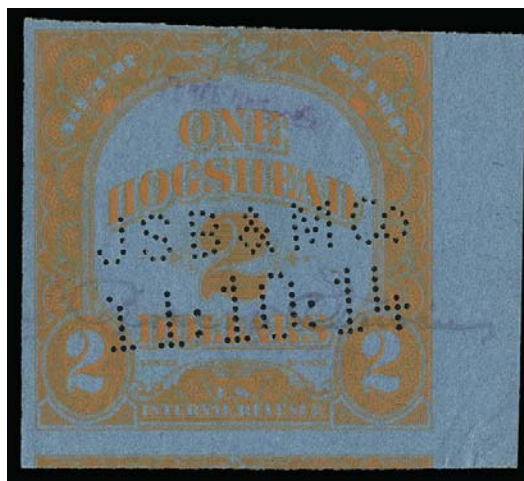
VERY FINE APPEARANCE. ONLY ONE EXAMPLE OF THE \$1.50 HANDSTAMPED SURCHARGE WITH 65-MILLIMETER SIGNATURE IS REPORTED IN PRIESTER CENSUS.

The Priester census reports five examples of REA101a (50mm signature) and only one example of this stamp, REA101b (65mm signature)..... 2,250.00



326

- 326 (★) 田 1914, (\$3.00) Surcharge on \$2.00 Orange on Blue, 1hhd., No. REA95, Beer (REA102). Block of five with additional stamp at upper right, unused (no gum), mostly full to large margins, creases and small faults, Fine and scarce multiple, Scott Retail as singles 450.00



327

- 327 1914, \$3.00 Handstamped Surcharge and 76mm Signature on \$2.00 Orange on Blue, 1hhd., No. REA95, Beer (REA102a). Huge right sheet margin, other sides large to just touching at top right, "JSB&MCo 11:10:14" perforated cancel (John Stanton Brewing & Malting Co., Troy N.Y.), negligible corner crease in bottom right sheet margin

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE \$3.00 HANDSTAMPED SURCHARGE AND THE BASIS OF THE SCOTT LISTING, REA102a. AN IMPORTANT RARITY FROM THE 1917 PROVISIONAL SURCHARGE ISSUE.

The 1914 provisional handstamped surcharges were applied by the office of Roscoe Irwin, Collector of Internal Revenue for the 14th District of New York. There were two separate handstamps: the denomination (37½c, 75c, \$1.50 and \$3.00) and a "Roscoe Irwin" signature handstamp in three different sizes (50mm, 65mm and 73mm). The stamp offered here is the only reported example of the \$3.00 denomination and also of the 73mm signature handstamp. 2,750.00



328EX

- 328 1914, (\$7.50-\$37.50) Black, Center Cutouts (REA103-REA105). Clear surcharges and with perforated cancels, few small faults, Fine-Very Fine, only 9 and 5 are recorded of the last two in Priester.....(Photo Ex) 392.00

1914 ISSUE

- 329 (★) **1914, 25c Violet Blue on Blue, 1/6bbl., Beer (REA107a).** Unused (no gum), large margins, creased but otherwise sound

VERY FINE APPEARANCE. A CHOICE AND RARE EXAMPLE OF THE 1914 ONE-SIXTH BARREL IN THE TRUE VIOLET BLUE SHADE.

Priester reports only five examples of REA107a, the Violet Blue printing. 2,000.00

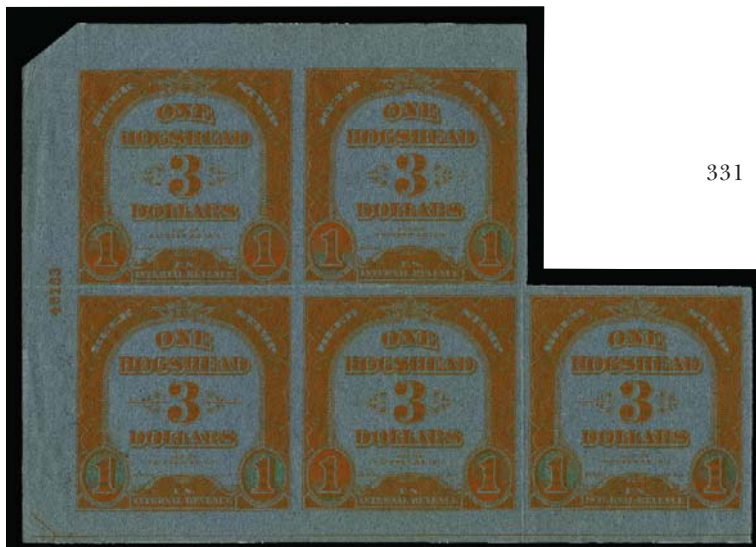


329



330

- 330 (★) 田 **1914, \$3.00 Orange on Blue, 1hhd., Beer (REA111).** Block of nine with **plate no. 46182** in right sheet margin, unused (no gum), creased mostly between the stamps, otherwise essentially sound and Very Fine, undoubtedly a scarce plate number multiple, Scott Retail as singles. 1,800.00



- 331 (★) 田 **1914, \$3.00 Orange on Blue, 1hhd., Beer (REA111).** Block of five with **plate no. 46183** in left sheet margin and guide arrow at bottom, unused (no gum), creased mostly between the stamps, otherwise essentially sound and Very Fine, scarce plate number multiple, Scott Retail as singles. 1,000.00

331

1917 PROVISIONAL ISSUE

- 332 **1917, (37½c-\$75.00) Provisional Surcharges, Group A Handstamped Types (REA118/REA131).** 64 stamps arranged on album pages and carefully identified by Priester type and city source, comprising the following: REA118 (5 incl. Ty. 81, 86, 88, 100, 104); REA119 (2, both Ty. 97); REA120 (2, incl. Ty. 84 and 86); REA120a Ty. 107; REA121 (10 incl. Ty. 81, 91, 92, 93, 97, 98 and the Ty. 110 reported after Priester book was published); REA122 (11 incl. Ty. 81, 83, 86, 88, 93, 97, 99, 100, 101, 103, 108); REA123 (4 incl. Ty. 97, 107); REA124 (18 incl. Ty. 81, 82, 83, 86, 88, 91, 92, 93, 97, 100, 101, 102, 107, 108); REA125 (9 incl. Ty. 86, 87, 88, 92, 93, 97, 102, 107, 108); REA130 Ty. 97 and REA131 Ty. 107; usual faults

AN OUTSTANDING SPECIALIZED COLLECTION OF THE 1917 HANDSTAMPED PROVISIONAL SURCHARGES, CONTAINING NUMEROUS STAMP/SURCHARGE COMBINATIONS, OF WHICH ONLY ONE TO FOUR EXAMPLES ARE RECORDED BY PRIESTER.

Scott Retail without any premium for rare surcharge types *Not illustrated* 6,755.00



333EX

- 333 **1917, (50c-\$3.00) ½bbl.-1bbl. Manuscript Provisional Surcharges.** Group of five Priester Group D surcharges, underlying stamps are Nos. REA97 (with "NSBCo. 10-5-17" perforated cancel — earliest recorded use), REA107a with partial plate number, REA109, REA110 Cutout Only, and REA115, the REA97 and REA109 have large repaired tears, but the others have only minor faults

AN IMPORTANT ASSEMBLY OF THE RARE 1917 MANUSCRIPT PROVISIONAL SURCHARGES, REPRESENTING ALL OF THE FIVE DIFFERENT STAMPS LISTED IN THE PRIESTER BOOK.

The Priester census reports the following quantities known for the five different manuscript surcharges (referenced by Scott No. for underlying stamp): REA97 two, REA107a two, REA109 one, REA110 three (all cutouts), and REA115 two.....(Photo Ex) E. 3,000-4,000

- 334 **1917, (37½c) Ty. A Handstamped Surcharge on (18¾c) Red Brown on Blue, ½bbl., No. REA96, Beer (REA117).** Priester Ty. 102 handstamp, large margins to a bit close at upper left, "WCBCo. +9+3-18" perforated cancel (either Westchester County Brewing Co., Pelham N.Y., or Watertown Consumer's Brewing Co., Watertown N.Y.), couple trivial flaws

VERY FINE APPEARANCE. THIS IS THE RECORDING COPY AND STILL THE ONLY KNOWN EXAMPLE OF THE ONE-EIGHTH BARREL 1914 SURCHARGED ISSUE WITH "ACT OF 1917" HANDSTAMPED PROVISIONAL SURCHARGE, SCOTT REA117. AN IMPORTANT BEER STAMP RARITY ACQUIRED BY HENRY TOLMAN FROM THE JOYCE COLLECTION AND UNLISTED IN THE 1990 PRIESTER BOOK.

This stamp was reported in the July-August 1996 *American Revenuer*..... E. 7,500-10,000



334



- 335 **1917, (37½c) Ty. C Surcharge on 18¾c Red Brown on Blue, ½bbl., No. REA106, Beer (REA118c).** Large margins to in at left, "7-11-08" misdated perforated cancel, creased and faults, Very Good and rare with 13 reported in Priester census..... 500.00

335



336



337



338



339

- 336 (★) 1917, (50c) Ty. A Surcharge on (25c) Black on Blue, $\frac{1}{6}$ bbl., No. REA97, Beer (REA119). Priester Ty. 107, vertical pair, unused (no gum), creases, Very Fine, extremely scarce multiple, Priester census reports eight of the Ty. 107 surcharge for REA119 (30 total known), Scott Retail as singles 300.00
- 337 (★)田 1917, (50c) Ty. A Surcharge on (25c) Black on Blue, $\frac{1}{6}$ bbl., No. REA97, Beer (REA119). Priester Ty. 110, top left corner margin block of four with plate no. and letters in top margin, unused (no gum), creases, Very Fine, a rare plate number multiple, Priester census reports eight of the Ty. 110 surcharge for REA119 (30 total known), Scott Retail as singles 600.00
- 338 1917, (50c) Ty. A Surcharge on 25c Violet Blue on Blue, $\frac{1}{6}$ bbl., No. REA107a, Beer (REA120). Priester Ty. 88 surcharge, large margins, light stain visible on back, otherwise sound, Extremely Fine, Priester census reports 20 known for REA120, including nine of the Ty. 88 surcharge 300.00
- 339 1917, (50c) Ty. A Surcharge on 25c Black on Blue, $\frac{1}{6}$ bbl., No. REA107, Beer (REA120a). Priester Ty. 81 surcharge, two large margins, others cut in evenly, 3/19/18 perforated cancel, trivial faults, Fine, Priester census reports nine for REA120a (four with Ty. 81 surcharge) 500.00



340

340

1917, (75c) Ty. B Surcharge on 37-12c Green on Blue, ¼bbl., No. REA115, Beer (REA122b). Priester Ty. 141 surcharge, large margins to in at right, "Shlitz 1-22-18" perforated cancel, small faults

ONE OF THREE REPORTED EXAMPLES OF THE TYPE B 1917 PROVISIONAL SURCHARGE ON THE QUARTER-BARREL 1916 ISSUE.

The three REA122b stamps reported in Priester census have different types of surcharges (Types 141, 142, 143). . . 1,750.00

341

1917, (\$1.50) Ty. B Surcharge on 75c Black on Blue, ½bbl., No. REA116, Beer (REA124b). Priester Ty. 140 surcharge, large margins all around, "Shlitz 1-28-18" perforated cancel, repaired tear across stamp

ONE OF THREE REPORTED EXAMPLES OF THE TYPE B 1917 PROVISIONAL SURCHARGE ON THE HALF-BARREL 1916 ISSUE.

The three REA124b stamps reported in Priester census have different types of surcharges (Types 140, 144, 145).... 1,750.00



341

342

1917, (\$1.50) Ty. C Surcharge on 75c Black on Blue, ½bbl., No. REA116, Beer (REA124 var). Fold-over with most of surcharge printed on back, perforated cancel, small faults, Fine, very unusual and exhibit-worthy E. 200-300

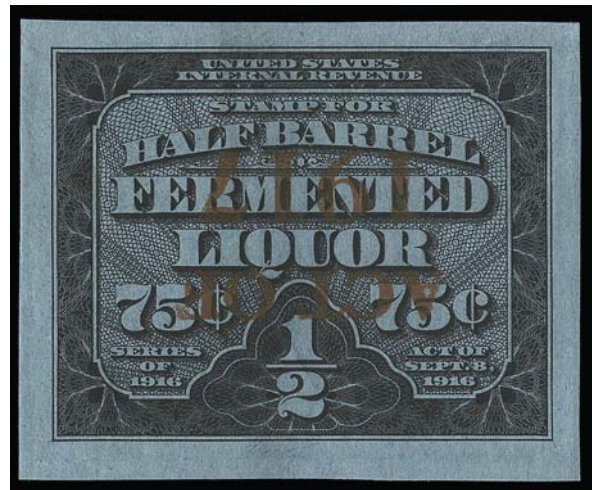


342

343 (★) 1917, (\$1.50) Ty. C Inverted Surcharge on 75c Black on Blue, ½bbl., No. REA116, Beer (REA124d). Position 14, unused (no gum), large margins, slight creasing

EXTREMELY FINE. PROBABLY AS CHOICE AS THIS RARE INVERTED SURCHARGE ERROR EXISTS.

The Priester census reports 20 known for REA124d. 1,000.00

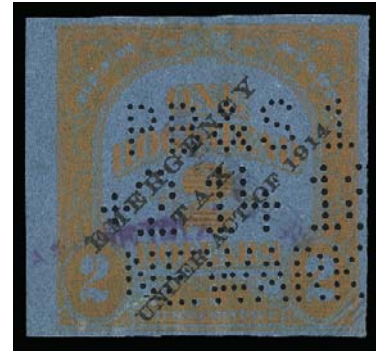


343

- 344 1917, (\$6.00) Ty. A Surcharge on (\$3.00) Orange on Blue, 1hhd., No. REA102, Beer (REA126). Priester Ty. 93 surcharge, large margins, vivid color, "PB&S 1(?) 2-14-18 Newark (?)" perforated cancel, couple very trivial flaws

VERY FINE APPEARANCE. ONE OF THE RAREST OF THE 1917 TYPE A PROVISIONAL SURCHARGES.

The Priester census reports only two examples of REA120, both Type 93..... 2,000.00



344



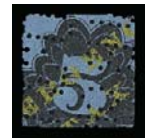
345



347



346EX

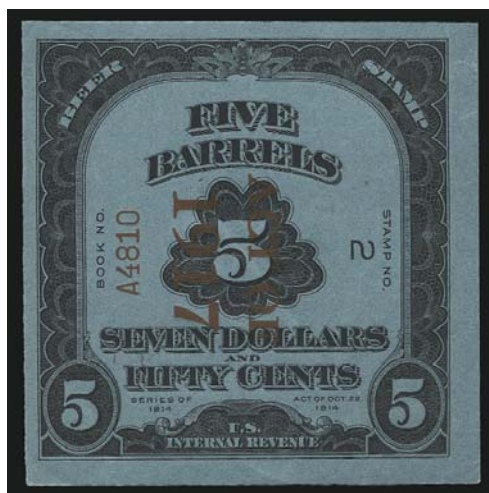


348



349

- 345 1917, (\$6.00) Ty. A Surcharge on \$3.00 Orange on Blue, 1hhd., No. REA111, Beer (REA127). Priester Ty. 107 surcharge, 12/1/17 perforated cancel, large even margins, couple small thins but essentially sound, Extremely Fine, Priester census reports 22 of REA127 but only eight of the Ty. 107 surcharge..... 500.00
- 346 1917, (\$6.00) Ty. A Surcharge on \$3.00 Orange on Blue, 1hhd., No. REA111, Beer (REA127). Specialized study of five stamps, incl. Priester Types 93 (4 reported), 97 (2 reported), 100 (2 reported) and two Ty. 107's (Violet and Violet Black—11 reported), usual faults, mostly minor, Fine-Very Fine, scarce group.....(Photo Ex) 2,500.00
- 347 (★)田 1917, (\$6.00) Ty. A Surcharge on \$3.00 Orange on Blue, 1hhd., No. REA111, Beer (REA127). Priester Ty. 107 surcharge, block of four with part of plate no. 46182 in left margin, unused (no gum), large margins all around, except for some very slight creasing the block is sound and Extremely Fine, Priester census reports 22 total for REA127, with only 11 for Ty. 107 surcharge (the number of blocks known is not reported, but they must all be Ty. 107), Scott Retail as singles..... 2,000.00
- 348 1917, (\$15.00) Ty. A Surcharge on (\$7.50) Black on Blue, 5bbl., Center Cutout Only, No. REA103, Beer (REA128). Priester Ty. 97 surcharge (faint), perforated cancel, Very Fine, Priester census reports three known of REA128 (all Ty. 97), considerably undervalued in Scott in our opinion 500.00
- 349 1917, (\$15.00) Ty. A Surcharge on \$7.50 Black on Blue, 5bbl., No. REA112, Center Cutout Only, Beer (Priester 148A). Priester Ty. 107 surcharge, tiny thin, Very Fine, Priester census reports 19 cutouts E. 300-400



350

- 350 **1917, (\$15.00) Ty. C Surcharge on \$7.50 Black on Blue, 5bbl., No. REA112, Entire Stamp, Beer (REA129).** Couple purple ink spots below "Seven" but appears unused (no gum), bright and fresh, slight wrinkle or crease, small tear in upper right margin clear of design

EXTREMELY FINE. AN OUTSTANDING EXAMPLE OF THE RARE TYPE C "ACT OF 1917" SURCHARGE ON THE ENTIRE 5-BARREL BEER STAMP.

Priester records four examples of REA129. .
..... 3,000.00

1918 PROVISIONAL ISSUE

- 351 (★) **1918, (75c) Ty. A Surcharge on (37½c) Red Brown on Blue, ¼bbl., No. REA118, Beer (REA132).** Priester Ty. 103 and 160 surcharges, unused (no gum), huge top left corner sheet margins with **part plate no.** at lower left, other sides large, completely sound and Extremely Fine, Priester census reports eleven known for REA132 500.00



351



352

- 352 (★) **1918, (75c) Ty. A Surcharge on (37½c) Red Brown on Blue, ¼bbl., No. REA118, Beer (REA132).** Priester Ty. 104 and 160 surcharges, unused (no gum), vertical pair with top left corner sheet margins and **plate no. 46168 and guide arrow**, other sides large, additional surcharge in margin, completely sound and Extremely Fine, Priester census reports eleven known for REA132, the number of multiples is not reported, but this plate number pair is undoubtedly very rare, if not unique, Scott Retail as singles 1,000.00

- 353 (★) 1918, (75c) Ty. A Surcharge on (37½c) Red Brown on Blue, ½bbl., Ty. C Surcharge, No. REA118c, Beer (REA132a). Priester Ty. 169 surcharge, unused (no gum), huge bottom right corner sheet margins with "E.M.E. siderographer's initials at bottom, other sides large, several pinholes and wrinkles, Extremely Fine, Priester census reports five known for REA132a, this single and the block in the following lot fill that count (as of 1990 Priester date)..... 750.00



353



354

- 354 (★) 1918, (75c) Ty. A Surcharge on (37½c) Red Brown on Blue, ½bbl., Ty. C Surcharge, No. REA118c, Beer (REA132a). Priester Ty. 169 surcharge, block of four, unused (no gum), large margins to slightly in, several pinholes and short tears, some wrinkles, Fine, Priester census reports five known for REA132a, this block and the single in the previous lot fill that count (as of 1990 Priester date), probably a unique multiple, Scott Retail as singles..... 3,000.00



355

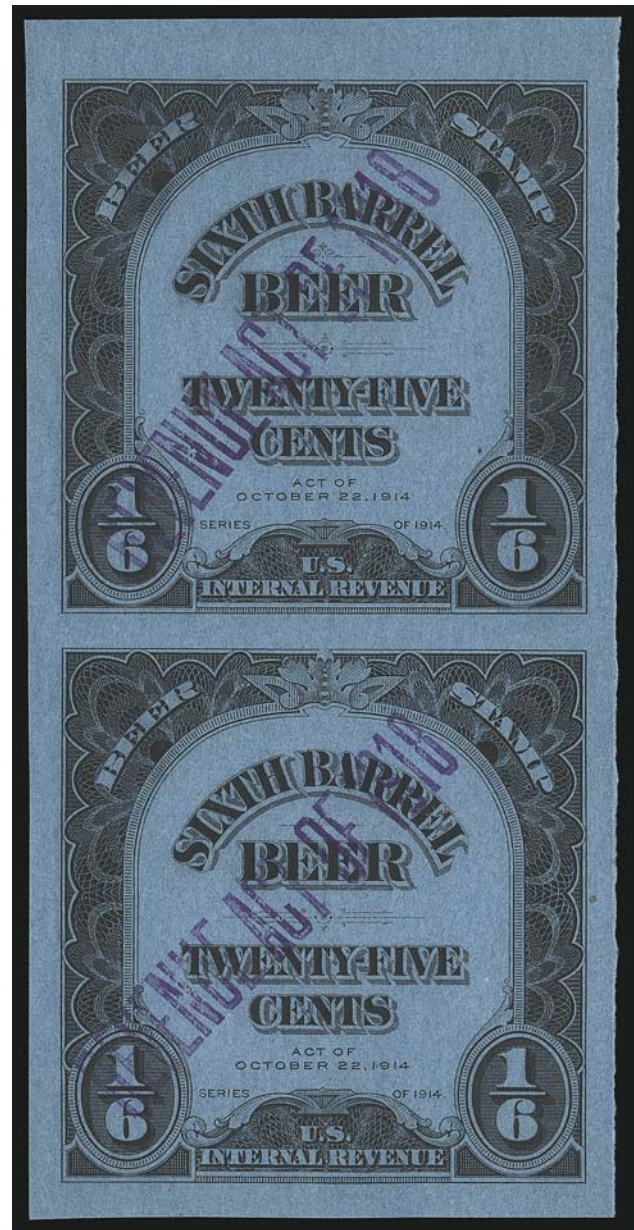
- 355 1918, (\$1.00) Ty. A Surcharge on (25c) Black on Blue, 1/6bbl., No. REA97, Beer (REA133). Priester Ty. 163 inverted surcharge, large margins, several small holes but otherwise sound, Very Fine, rare, only six reported in Priester census 900.00

- 356 (★) 1918, (\$1.00) Ty. A Surcharge on 25c Black on Blue, 1/6bbl., No. REA107, Entire Stamp, Beer (REA134). Priester Ty. 163 surcharge, vertical pair, unused (no gum), large margins, pristine and completely sound

EXTREMELY FINE. A SPECTACULAR MULTIPLE OF THIS 1918 PROVISIONAL SURCHARGE RARITY. POSSIBLY THE ONLY SURVIVING MULTIPLE AMONG THE SIX EXAMPLES RECORDED BY PRIESTER.

The Priester census reports six known examples of REA134, but we do not know if another pair exists.

Scott Retail as singles..... 4,000.00

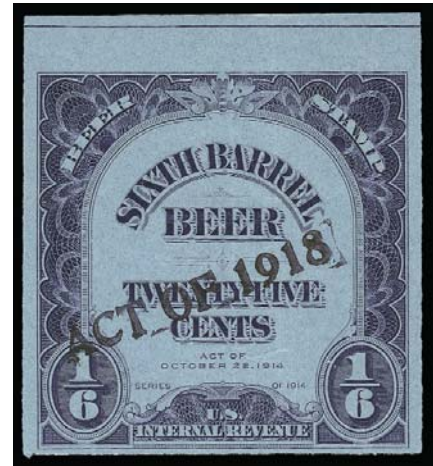


356

- 357 (★) **1918, (\$1.00) Ty. A Surcharge on 25c Violet Blue on Blue, 1/6bbl., No. REA107a, Beer (REA134a).** Priester Ty. 150 surcharge, unused (no gum), large margins all around incl. top sheet margin, vertical crease, otherwise sound

EXTREMELY FINE APPEARANCE. THIS STAMP IS THE ONLY EXAMPLE OF THE 1918 PROVISIONAL SURCHARGE ON THE ONE-SIXTH BARREL 1914 DESIGN IN VIOLET BLUE REPORTED IN THE PRIESTER CENSUS.

The Priester census reports six of REA134 (on REA107), one of REA134a (on REA107a) and one of REA107a with the additional Ty. 210 two-line surcharge (footnoted in Scott). The 1/6bbl. Black, REA107, is valued at \$2,000.00 in Scott (six known), while the Violet Blue REA107a, of which only one is reported, is valued at \$2,750.00. 2,750.00



357



358

- 358 (★) **1918, (\$1.00) Ty. A Surcharge on (50c) Black on Blue, 1/6bbl., No. REA119, Beer (REA135).** Priester Ty. 97 and 163 surcharges, latter *inverted*, unused (no gum), large margins, slight wrinkle, otherwise sound

EXTREMELY FINE. THE PRIESTER CENSUS REPORTS ONLY ONE EXAMPLE OF SCOTT REA135, THE DUAL 1918 AND 1917 PROVISIONAL HANDSTAMPED SURCHARGES ON THE 1914 ONE-SIXTH BARREL PROVISIONAL, 1909 DESIGN TYPE.

The Priester listing is based on this stamp. 2,500.00

- 359 (★) **1918, (\$1.50) Ty. A Surcharge on 37 1/2c Green on Blue, 1/4bbl., No. REA108, Beer (REA137).** Priester Ty. 163 surcharge, vertical pair with **plate no. 46211** in right sheet margin and **guide arrow** at bottom, unused (no gum), huge margins around, blue crayon accounting mark, fresh and essentially sound with corner crease and a few handling wrinkles, Extremely Fine, rare plate multiple of this scarce 1918 provisional surcharge issue, Priester census reports only six known for REA137, Scott Retail as singles 1,200.00



359



360

360

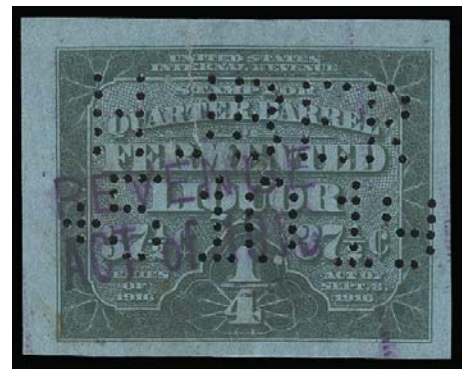
1918, (\$1.50) Ty. A Surcharge Dated "1919" on 37½c Green on Blue, ¼bbl., No. REA108, Beer (REA137a). Priester Ty. 203, large even margins, "MB of SF 3:+5:19" perforated cancel, completely sound

EXTREMELY FINE. THE FINER OF TWO EXAMPLES REPORTED IN PRIESTER CENSUS AND THE EARLIEST DATE OF USE OF THE "ACT OF 1919" SURCHARGE ON QUARTER-BARREL 1914 ISSUE. A MAGNIFICENT BEER STAMP RARITY.

This stamp was the subject of an article in the *American Revenuer*, May 1982. Both of the two REA137a stamps reported in Priester are Ty. 203 surcharges..... 1,500.00

361

1918, (\$1.50) Ty. A Surcharge on 37½c Green on Blue, ¼bbl., No. REA115, Beer (REA138). Priester Ty. 165 surcharge, large margins, "Huber +5-10-19" perforated cancel, torn in half and repaired, still Very Fine and rare, Priester census reports four known for REA138, but only two have Ty. 165 surcharge..... 1,250.00



361



362

362 (★)田 1918, (\$1.50) Ty. A Surcharge on (75c) Green on Blue, ¼bbl., Ty. C Surcharge, No. REA122c, Beer (REA139). Priester Ty. 169 surcharge, bottom left corner sheet margin block of four with part of plate no. and **vertical plate crack** at center, unused (no gum), small holes and creases, Very Fine, rare multiple and plate variety, Scott Retail as singles..... 300.00

- 363 (★) 1918, (\$1.50) Ty. A Surcharge on (75c) Green on Blue, ¼bbl., Ty. C Surcharge, No. REA122c, Beer (REA139). Priester Ty. 150 surcharge, vertical strip of four with plate no. 53823 and "DHS" siderographer's initials, unused (no gum), creased between center stamps, Very Fine 300.00



364

- 364 (★) 1918, (\$1.50) Ty. A Surcharge on (75c) Green on Blue, ¼bbl., No. REA122, Beer (REA139b). Priester Ty. 103 and 160 surcharges, unused (no gum), Very Fine and choice, Priester census reports 11 known 350.00



365

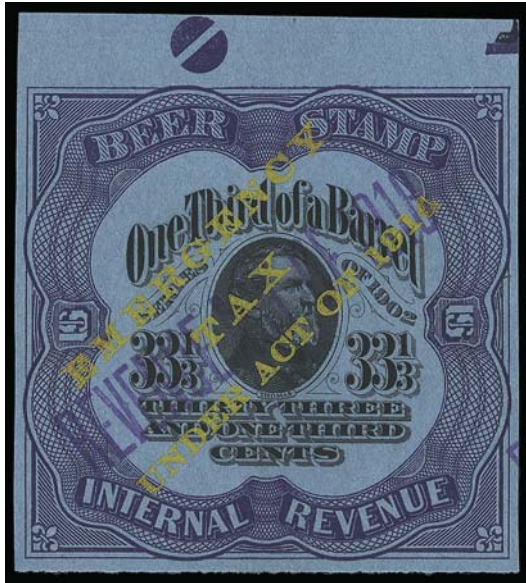


366

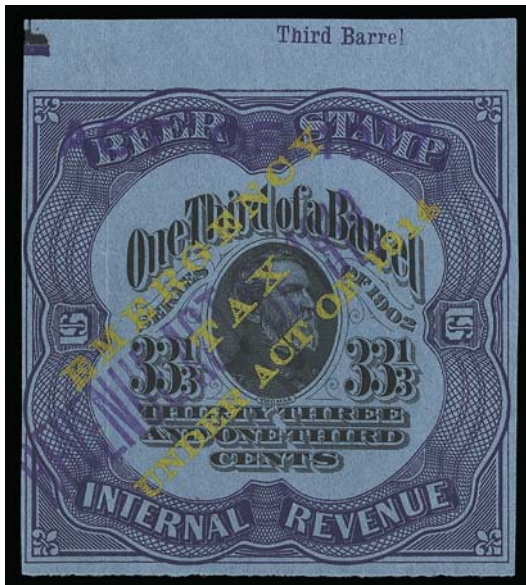
363



- 365 (★) 1918, (\$1.50) Ty. A Surcharge on (75c) Green on Blue, ¼bbl., No. REA122, Beer (REA139b). Priester Ty. 108 and 152 surcharges, unused (no gum), slight scuffed area at upper right mostly clear of design, Very Fine, Priester census reports 11 known.... 350.00
- 366 1918, (\$2.00) Ty. A Surcharge on (50c) Black on Blue, ⅓bbl., No. REA99, Beer (REA140). Priester Ty. 163 surcharge, large margins to slightly in, stamp torn in half and repaired, Fine and very scarce, Priester census reports only six known 800.00



367



368

- 367 (★) **1918, (\$2.00) Ty. A Surcharge on (50c) Violet on Bright Blue, 1/3bbl., No. REA99a, Beer (REA140a).** Priester Ty. 163 surcharge (without additional Ty. 95 surcharge), unused (no gum), large margins incl. top sheet margin with plate markers, beautiful bright fresh colors and completely sound

EXTREMELY FINE GEM. CERTAINLY ONE OF THE FINEST EXAMPLES OF THIS RARE 1918 PROVISIONAL SURCHARGE ISSUE. PRIESTER CENSUS REPORTS ONLY FIVE KNOWN.

The "Revenue Act of 1918" provisional surcharge (Priester Ty. 163) was applied to the One-Third Barrel value of the 1909 design type (with and without earlier provisional surcharges, REA123 and REA99, respectively) and, in this case, to the 1902 design type with printed 1914 surcharge (and, in the case of REA141, with the additional "Act of 1917" surcharge).

The Scott Catalogue lists this surcharge/stamp combination *without* the additional 1917 surcharge as an "a" listing of REA140, mirroring the REA99/99a listings. However, as this lot and following lot prove, the two stamps, REA140a and REA141, were originally joined together as a pair. In our opinion, it would make more sense to list REA140a as an entirely separate major listing, such as REA141A.

The Priester census reports only five examples of REA140a and two of REA141, all with Ty. 163 surcharge. 1,100.00



Lots 367 and 368 as a pair

- 368 (★) **1918, (\$2.00) Ty. A Surcharge and 1917 (\$1.00) Ty. A Surcharge on (50c) Violet on Bright Blue, 1/3bbl., No. REA99a, Beer (REA141).** Priester Ty. 95 and 163 surcharges, unused (no gum), large margins incl. top sheet margin with "Third Barrel" barrel size inscription, beautiful bright fresh colors and completely sound

EXTREMELY FINE GEM. CERTAINLY ONE OF THE FINEST EXAMPLES OF THIS RARE 1918 PROVISIONAL SURCHARGE ISSUE. PRIESTER CENSUS REPORTS ONLY TWO KNOWN FOR REA141.

The "Revenue Act of 1918" provisional surcharge (Priester Ty. 163) was applied to the One-Third Barrel value of the 1909 design type (with and without earlier provisional surcharges, REA123 and REA99, respectively) and, in this case, to the 1902 design type with printed 1914 surcharge (and, in the case of REA141, with the additional "Act of 1917" surcharge).

The Scott Catalogue lists this surcharge/stamp combination *without* the additional 1917 surcharge as an "a" listing of REA140, mirroring the REA99/99a listings. However, as this lot and previous lot prove, the two stamps, REA140a and REA141, were originally joined together as a pair.

The Priester census reports only five examples of REA140a and two of REA141. 2,500.00

- 369 (★) **1918, (\$2.00) Ty. A Surcharge on (50c) Violet on Bright Blue, 1/3bbl., No. REA99a, Beer (REA140a).** Priester Ty. 163 inverted surcharge (without additional Ty. 95 surcharge), unused (no gum), three large margins to slightly in at right, beautiful bright fresh colors and completely sound

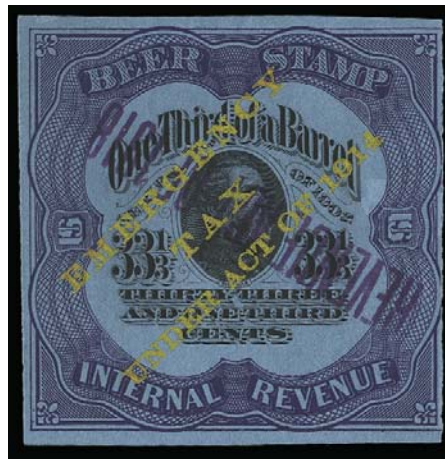
FINE. PRIESTER REPORTS ONLY FIVE KNOWN EXAMPLES OF THIS RARE 1918 PROVISIONAL SURCHARGE ISSUE.

The "Revenue Act of 1918" provisional surcharge (Priester Ty. 163) was applied to the One-Third Barrel value of the 1909 design type (with and without earlier provisional surcharges, REA123 and REA99, respectively) and, in this case, to the 1902 design type with printed 1914 surcharge (and, in the case of REA141, with the additional "Act of 1917" surcharge).

The Scott Catalogue lists this surcharge/stamp combination *without* the additional 1917 surcharge as an "a" listing of REA140, mirroring the REA99/99a listings.

However, as this lot and following lot prove, the two stamps, REA140a and REA141, were originally joined together as a pair. In our opinion, it would make more sense to list REA140a as an entirely separate major listing, such as REA141A.

The Priester census reports only five examples of REA140a and two of REA141, all with Ty. 163 surcharge. 1,100.00



369



370



372

- 370 (★) **1918, (\$2.00) Ty. A Surcharge on (\$1.00) Black on Blue, 1/3bbl., No. REA123, Beer (REA142).** Priester Ty. 95 and 163 surcharges, unused (no gum), large margins, completely sound

EXTREMELY FINE. THE PRIESTER CENSUS REPORTS ONLY ONE EXAMPLE OF SCOTT REA142, THE DUAL 1918 AND 1917 PROVISIONAL HANDSTAMPED SURCHARGES ON THE 1914 ONE-THIRD BARREL PROVISIONAL, 1909 DESIGN TYPE.

The Priester listing is based on this stamp. 3,000.00



371

- 371 (★) **1918, (\$3.00) Ty. A Surcharge on (\$1.50) Black on Blue, 1/2bbl., Ty. C Surcharge, No. REA124c, Beer (REA143).** Priester Ty. 169 surcharge, block of four, unused (no gum), large margins, small corner crease and tear at top left, Extremely Fine, scarce multiple .. 300.00
- 372 **1918, (\$3.00) Ty. A Surcharge Dated "1919" on (\$1.50) Black on Blue, 1/2bbl., Ty. C Surcharge, No. REA124c, Beer (REA143a).** Priester Ty. 202, large margins, 3/21/19 perforated cancel, Extremely Fine, Priester census reports six known of REA143a.... 600.00



374



375



376



373

- 373 (★) 1918, (\$6.00) Ty. A Surcharge on \$1.50 Red Orange on Blue, 1bbl., No. REA110, Beer (REA144). Priester Ty. 163 inverted surcharge, unused (no gum), large margins, sound and Extremely Fine, Priester census reports nine known 500.00

- 374 (★) 1918, (\$6.00) Ty. A Surcharge on (\$3.00) Red Orange on Blue, 1bbl., Ty. C Surcharge, No. REA125c, Beer (REA145). Priester Ty. 167 surcharge, block of four with plate no. 60494 at right, unused (no gum), blue crayon accounting mark, creases, Very Fine, scarce plate number multiple, Scott Retail as singles 200.00
- 375 (★) 1918, (\$6.00) Ty. A Surcharge on (\$3.00) Red Orange on Blue, 1bbl., Ty. C Surcharge, No. REA125c, Beer (REA145). Priester Ty. 167 surcharge, block of six, unused (no gum), creases, Very Fine, scarce block, Scott Retail as singles 300.00
- 376 (★) 1918, (\$6.00) Ty. A Surcharge on (\$3.00) Red Orange on Blue, 1bbl., Ty. C Surcharge, No. REA125c, Beer (REA145). Priester Ty. 169 surcharge, block of six with plate no. 60493 at right, unused (no gum), creases, Very Fine, scarce plate number multiple, Scott Retail as singles 300.00



377



378



379

- 377 1918, (\$6.00) Ty. A Surcharge Dated "1919" on (\$3.00) Red Orange on Blue, 1bbl., Ty. C Surcharge, No. REA125c, Beer (REA145a). Priester Ty. 200, large margins to slightly in, perforated cancel, torn in half and repaired, still presentable and Fine appearing example of this rare stamp, Priester census reports five known of REA145a, but only one with Ty. 200 surcharge 500.00
- 378 1918, (\$12.00) Ty. A Surcharge on \$3.00 Orange on Blue, 1hhd., No. REA111, Beer (REA146). Priester Ty. 163 surcharge, "RBCo. +9+6+19" perforated cancel (Ranier Brewing Co., San Francisco), large margins, faint stains, otherwise sound and Extremely Fine, Priester census reports nine known 500.00
- 379 1918, (\$60.00) Ty. A Surcharge on (\$30.00) Black on Blue, 10bbl., Ty. C Surcharge, No. 130c, Center Cutout Only, Beer (REA150). Priester Ty. 163 surcharge, perforated cancel, Very Fine, only four cutouts are reported in Priester census, along with five of the entire stamp, REA150a, which catalogues \$3,000 in Scott 300.00

1933 ISSUE



380EX



381EX

- 380 S 1933, 1/8bbl. Violet Red on Blue, 1bbl. Black on Blue, "Specimen" Overprint (REA152S, REA157S). Small faint overprints, large margins, trivial flaws, Very Fine and rare, unlisted with "Specimen" overprints(Photo Ex) E. 500-750
- 381 S 1933-34, Beer Stamp "Specimen" Overprints. Six, incl. sizes from 1/8bbl. to 1hhd., the "Specimen" handstamps are quite small and faint but noticeable, few faults to be expected, Very Fine, rare group unlisted in any references we have seen(Photo Ex) E. 2,000-3,000

- 382 Federal and State Beer Stamps Used in Combination. Eleven, from REA171 to REA185, one has two labels attached, states incl. Pa. (7), Ill. (attached with steel clasp), two from Utah (1/4bbl. and 1/2bbl.) with "Light Barrel" tax stamps, few faults to be expected, Very Fine, attractive and scarce group(Photo Ex) E. 2,000-3,000



382EX



383

- 383 1933, \$6.00 Handstamped Surcharge on 1/8bbl. Violet Red on Blue, Beer (REA152a). Priester Ty. 222 surcharge, large margins, "TRBEVCo. 12-8-33" perforated cancel (Two Rivers Beverage Co.), small tear between perf holes

VERY FINE. ONE OF THREE EXAMPLES OF THE \$6.00 SURCHARGE ON ONE-EIGHTH BARREL 1933 ISSUE IN PRIESTER CENSUS.

According to the Priester book, the earliest date of use of the Series C surcharged stamps is December 6, 1933, two days prior to the date this stamp was used 1,500.00

- 384 **1933, 1/6bbl. Purple on Blue, Beer (REA153).** Large margins, 8/15/33 perforated cancel, small faults, Very Fine and scarce value of the 1933 Series A stamps (14 recorded in Priester) 450.00



384



385

- 385 **1933, 1/3bbl. Brown Orange on Blue, Beer (REA155).** Large margins, perforated cancel, rebacked over faults, Fine and rare value of the 1933 Series A stamps (10 recorded in Priester) 1,000.00

- 386 **1933, \$6.00 Handstamped Surcharge on 1/2bbl. Orange on Blue, Beer (REA156a).** Priester Ty. 222 surcharge, large margins, "JLBCo 12-6-33" perforated cancel (Jacob Leinen Kugel Brewing Co.), small faults, Very Fine, only seven reported in Priester census 750.00

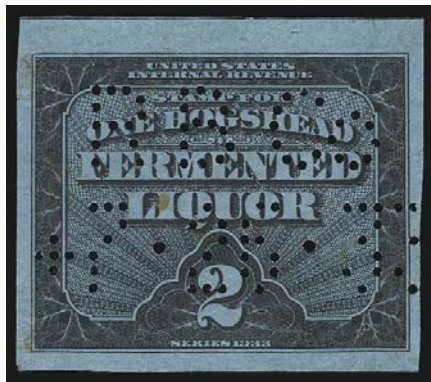


386



387

- 387 **1933, \$6.00 Handstamped Surcharge on 1/2bbl. Orange on Blue, Beer (REA156a).** Priester Ty. 225 surcharge, full to large margins, "S.B. Co. 12-7-33" perforated cancel (Syracuse Brewing Co.), bleached spots and small faults, Very Fine, only seven reported in Priester census (about evenly divided between surcharge types) 750.00



388

388

1933, 1hhd. Black on Blue, Beer (REA158). Large margins, "RBCo. 7-26-33" perforated cancel, couple faint stains and trivial faults

EXTREMELY FINE APPEARANCE. ONE OF TWO RECORDED EXAMPLES OF THE 1933 ONE HOGSHEAD IN BLACK, SCOTT REA158. ONE OF THE RAREST OF ALL REVENUE STAMPS.

The 1933 One Hogshead Black is known without overprint (REA158) and with overprint (REA168). Priester records two examples of the former (REA158) and one of the latter (REA168).
..... 5,000.00



389



390

389 **1933, Ty. B Surcharge on 1/6bbl. Purple on Blue, Beer (REA163).** Large margins, "H.J.O. +8-16-34" perforated cancel, small faults, Very Fine 175.00

390 **1933, Ty. B Surcharge on 1/6bbl. Purple on Blue, Beer (REA163).** Large margins, used with **Pennsylvania State Tax stamp** affixed and tied by 9/27/34 perforated cancel, Very Fine, scarce combination, Scott Retail for REA163 175.00



391

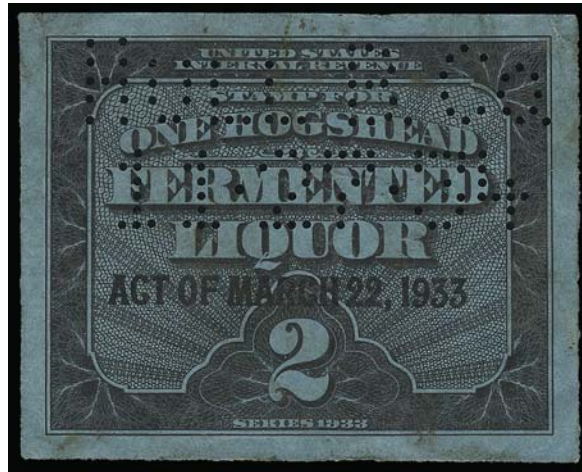
391

1933, \$6.00 Ty. A Handstamped Surcharge on 1/2bbl. Orange on Blue, Beer (REA166a). Two-line handstamp "SURCHARGE/\$6.00 Per Bbl.", an unlisted type in Priester, large margins, "SPCo. 12-7-33" perforated cancel, essentially sound with only a small wrinkle and thin speck

EXTREMELY FINE. THIS 1933 PROVISIONAL SURCHARGE ON THE HALF-BARREL WITH BUREAU OVERPRINT WAS APPARENTLY UNKNOWN TO PRIESTER. AN IMPORTANT BEER STAMP RARITY.

The Priester census reports one known example of REA166a, probably based on the stamp with the Ty. 223 surcharge offered in Tolman Part 1 (lot 3596, where incorrectly described by us as one of seven in Priester census). This combination of the Bureau overprint and handstamped surcharge is Type A in Scott (Type D in Priester). With an additional manuscript overprint, it would be classified in Scott as Type B (REA166b, or Priester Type E). We do not see any manuscript on this stamp, and the handstamped surcharge is unlike any of the types shown in Priester.

Backstamped "Roy W. Gates" 3,000.00

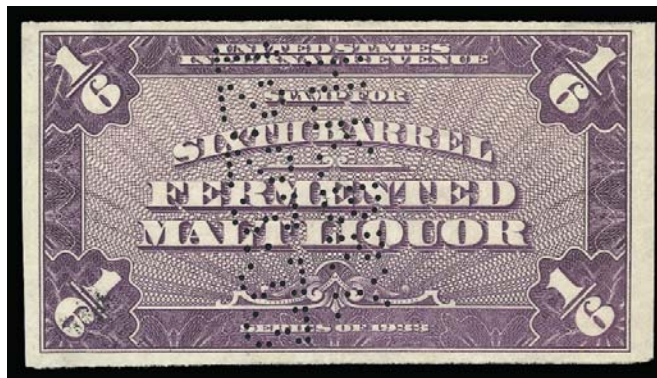


392

392 **1933, Ty. B Surchage on 1hhd. Black on Blue, Beer (REA168).** Large margins, "Hull B. Co. 11-27-34" perforated cancel (Hull Brewing Co., New Haven Conn.), tiny pinhole and wrinkles

EXTREMELY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 1933 ONE HOGSHEAD IN BLACK WITH BUREAU SURCHARGE, SCOTT REA168. ONE OF THE RAREST OF ALL REVENUE STAMPS.

The 1933 One Hogshhead Black is known without overprint (REA158) and with overprint (REA168). Priester records two examples of the former (REA158) and one of the latter (REA168)..... 9,000.00



393

- 393 **1933, (\$6.00) Purple, 1/6bbl., Beer (REA172).** Large margins, rich color, "H.K. Bry." 12-23-33" perforated cancel, small faults, Very Fine 500.00



394

- 394 **1933, (\$6.00) Purple, 1/6bbl., Beer (REA172).** Large margins to full, "H.J.O. 8-24-34" perforated cancel also ties **Pennsylvania state tax stamp**, few faults incl. sealed tears, Very Fine, Scott Retail with no premium for the state tax stamp 500.00



395

- 395 **1933, \$5.00 Handstamped Surcharge on 1/4bbl. Green, Beer (REA173a).** Priester Ty. 240 surcharge, large margins, rich color, "K & SBG Co. 6-22-34" perforated cancel, few small faults incl. central toned spot

VERY FINE. THIS SURCHARGE TYPE IS UNLISTED IN PRIESTER. THIS STAMP MIGHT WELL BE UNIQUE.

The Priester Ty. D surcharge, which includes this surcharge type, is only listed as existing on the Half-Barrel Brown Orange. 3,000.00



396

- 396 **1933, \$5.00 Handstamped Surcharge on ½bbl. Brown Orange, Beer (REA174a).** Priester Ty. 240 surcharge, bright color, large margins, "K & SBG Co. 3-2-34" perforated cancel, few faults incl. creases, soiling and pinhole, Very Fine, rare, Priester census reports only five known for REA174a (any type surcharge)..... 800.00



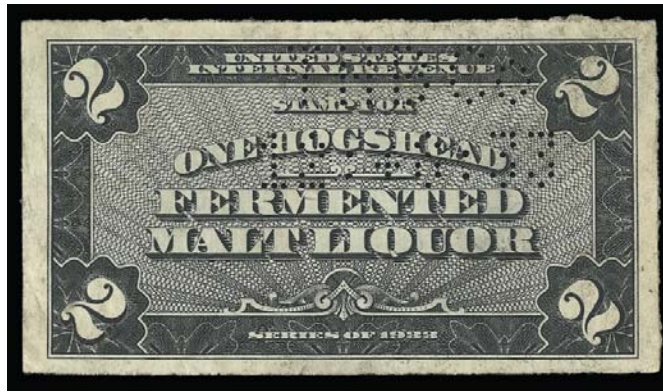
397

- 397 **1933, \$5.00 Handstamped Surcharge on ½bbl. Brown Orange, Provisional Surcharge, Beer (REA174a).** Priester Ty. 241 surcharge, "WEB Co. 1-22-34" perforated cancel, some faults, Very Fine, rare, Priester census reports only five known for REA174a (any type surcharge), this is the **earliest documented use**..... 800.00



398

- 398 **1933, (\$5.00) and (\$6.00) Brown Orange, ½bbl., Beer (REA174 var).** Two, first with "G.B. Co. 12-2-33" perforated cancel (\$5.00 rate) and apparently used for "near beer" (less than 3.2% alcohol), second with "S B Co. 12-5-33" perforated cancel and used on **first day of new rate with additional ms. "Supercharge 50c"**, also with purple "Collector of Int. . . Paid Dec. 5, 1933, Rochester N.Y." four-line handstamp, few faults incl. tears and soiling, Very Fine, rare and unusual items, accompanied by articles describing the items..... E. 1,000-1,500



399

- 399 **1933, (\$6.00) Black, 1hhd., Beer (REA176).** Large margins, "THB Co. 12-8-33" perforated cancel, few faults incl. small creases and soiling

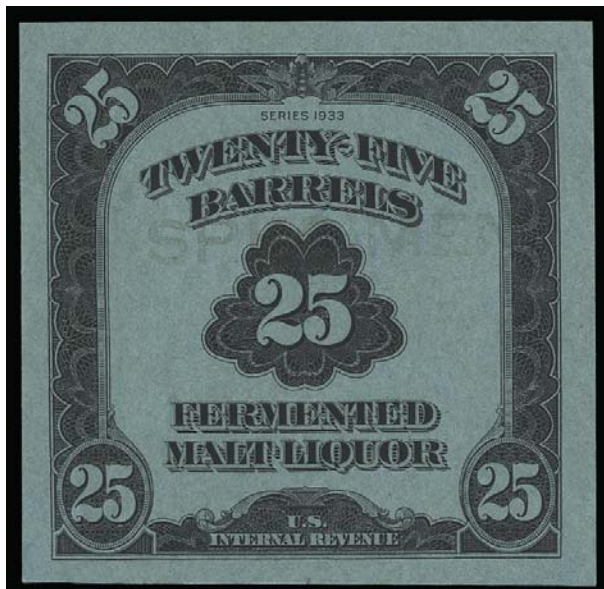
VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1933 SECOND ISSUE ONE HOGSHEAD BLACK. ONLY THREE ARE RECORDED IN PRIESTER.

The earliest reported use of any denomination is December 6, 1933, just two days prior to the date this stamp was used..... 5,000.00

- 400 **1933, \$60.00 Black, 10bbl., Beer (REA178).** Large margins, "Hoft Bev. Co. NJ U 367 A 9-22-44" perforated cancel, top right corner repaired, Very Fine appearance, scarce, only four are recorded in Priester with center uncut..... 500.00



400



401

- 401 S **1933, \$150.00 Black on Green, 25bbl., Beer (REA178A-S).** Large margins all around, paper distinctly different from issued stamp, light but easily legible large "Specimen" handstamp, small faults, Very Fine, scarce, unlisted in either Scott or Priester E. 500-750

- 402 **1933, \$150.00 Black, 25bbl., Beer (REA178A).** Large margins, detailed impression, "Hoft Bev. Co. NJ U 367 A 9-22-44" perforated cancel, small faults, Very Fine, only six are recorded in Priester as uncut..... 500.00



402



403

- 403 **1933, \$6.00 Handstamped Surcharge on 1/4bbl. Green, Beer (REA179a).** Priester Ty. 223 surcharge, rich color, large margins, "Atlas BO 12-6-33" perforated cancel, few faults incl. internal tear at right, Very Fine, rare, Priester census reports only five known for REA179a (any surcharge type) .. 750.00

- 404 **1933, \$6.00 Handstamped Surcharge on 1/4bbl. Green, Beer (REA179a).** Priester Ty. 225 surcharge, large margins, "P.B. Co. 12-18-33" perforated cancel, few faults incl. rust spots, Fine, rare, Priester census reports only five known for REA179a (any surcharge type)..... 750.00



404



405

- 405 **1933, \$6.00 Handstamped Surcharge on 1/4bbl. Green, Beer (REA179a).** Priester Ty. 225 surcharge, large margins, "P.B. Co. 12-12-33" perforated cancel, few faults incl. internal tears and creases, Fine, rare, Priester census reports only five known for REA179a (any surcharge type)..... 750.00



406

- 406 **1933, \$6.00 Handstamped Surcharge on 1/4bbl. Green, Beer (REA179a).** Two clear strikes of surcharge which is **unlisted in Priester** and reads "Surcharged \$6" in black, "W.E.B. Co. 12-6-33" perforated cancel, few faults incl. some toning, still Very Fine, a possibly unique example of this unlisted surcharge, which is also known on the 1/2bbl. (see lot 409)..... 750.00



407

- 407 **1933, \$6.00 Handstamped Surcharge on 1/2bbl. Brown Orange, Beer (REA180a).** Priester Ty. 226 surcharge, "The GZBy 12-18-33" perforated cancel, bright color, few faults incl. small repairs, Very Fine appearance, rare, Priester census reports only three known for REA180a (any surcharge type)..... 1,250.00



408

- 408 **1933, \$6.00 Handstamped Surcharge on 1/2bbl. Brown Orange, Beer (REA180a).** Priester Ty. 227 surcharge, "The GZBy 12-5-33" perforated cancel, bright color, few faults, Very Fine, rare, Priester census reports only three known for REA180a (any surcharge type)..... 1,250.00



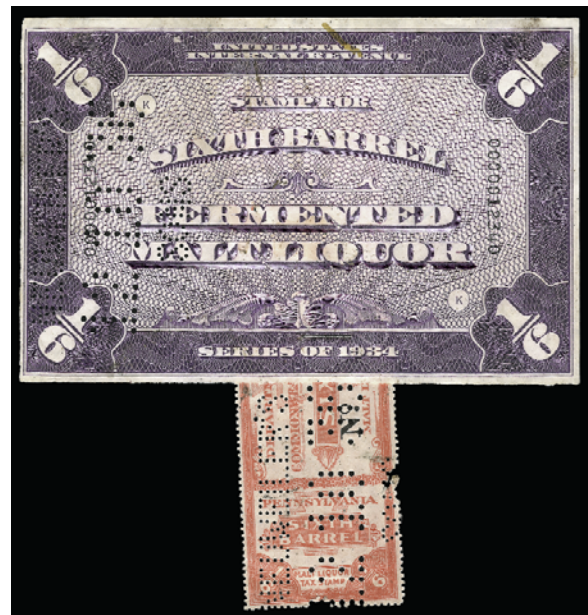
409

- 409 **1933, \$6.00 Handstamped Surcharge on ½bbl. Brown Orange, Beer (REA180a).** Clear strike of surcharge which is unlisted in Priester and reads "Surcharged \$6" in black, "W.E.B. Co. 12-6-33" perforated cancel, bright color, few faults incl. creases, thin spot, and toning, Very Fine, rare, a possibly unique example of this unlisted surcharge, which is also known on the ¼bbl. (see lot 406)..... 1,250.00

1934-45 ISSUES



410



411

- 410 **1934, ¼bbl. Purple, Beer (REA182).** Large margins, deep rich color, "Yuengling & Son Inc. 3-30-36" perforated cancel, few faults incl. pinholes at right, Very Fine..... 150.00
- 411 **1934, ¼bbl. Purple, Beer (REA182).** Large margins, rich color, "Neuweiler's Sons 12-10-36" perforated cancel, also with **Pennsylvania State Revenue** stamp attached by staple, same perforated cancel, tied together by "Dunellen N.J. Roy W. Gates" handstamps, some faults, still Fine, scarce and desirable 150.00
- 412 **1934, 1hhd. Black, Center Cutout, Beer (REA187 var).** Twelve, each with small cutout at left, various perf dates, few faults, still scarce, Scott Retail \$500.00 *each* as intact.....
.....*Not illustrated* E. 500-750



414



413



415



417

- 413 **1942, 100bbl. Carmine, Beer (REA188).** Large even margins, brilliant color, "Wedemann 11-15-46" perforated cancel, small faults, Very Fine example of this high-value Beer stamp 200.00
- 414 田 **1942, 100bbl. Carmine, Beer (REA188).** Block of four, large margins, radiant color, "Hoft Bev Co. NJ U 367 A 9-8-44" perforated cancel, small faults, Very Fine, scarce multiple, Scott Retail as singles..... 800.00
- 415 **1942, 500bbl. Dark Brown, Center Cutout, Beer (REA189).** Large margins, rich color on bright paper, "Pfeiffer 12-29-50" perforated cancel, patched cutout at center, few small faults, Very Fine, this is only known as a cutout..... 500.00
- 416 (★)田 **1947, 1/4bbl. Green, 1/2bbl. Orange (REA191-REA192).** Complete sheets of ten, unused (no gum), bright and fresh, slight creasing and faint stain spots, otherwise Very Fine, Scott Retail as singles *Not illustrated* 1,050.00
- 417 **1947, 10bbl. Black, Beer (REA195).** Large even margins, intense shade and impression, unused, fresh and Very Fine, a beautiful example of this issue..... 200.00

- 418 **1947, 25bbl. Black, Beer (REA196).**
 Large margins, intense shade and impression, fresh and Very Fine, scarce, only three are reported in Priester census
 1,250.00



418



419

- 419 **1947, 500bbl. Dark Brown, Beer (REA198).** Radiant color on bright paper, large even margins, red "76" backstamp, Very Fine and choice, scarce, only three without cutout are reported in Priester census
 500.00

- 420 **1947, 500bbl. Dark Brown, Center Cutout, Beer (REA198a).** Block of four with red "272" at center, "DB Co. Duquesne 4-9-52" perforated cancels, few small faults, Very Fine, scarce multiple, Scott Retail as singles.....*Not illustrated* 240.00

- 421 **Balance of the Tolman Mounted Collection of Beer Stamps.** Approximately 500 items in seven volumes covering the issues of 1866 to 1947, includes a vast range of singles with some duplication for cancellations, marginal plate numbers and other varieties, there are some lovely multiples (pairs, strips and blocks of four) scattered throughout, as well as useful collateral and reference material, all stamps are meticulously identified by Priester and Scott numbers, generally these are the less expensive varieties but there are many better individual items with catalogue values from \$100.00 to \$300.00 with a couple higher-value items with condition problems such as No. REA13a, in front of Volume I are two certificates of award for the 1945 APS "STAMPEX" and 1947 "CIPEX" exhibitions, at which Mr. Tolman's Beer Stamp collection was shown, we presume that the collection at that time was of major stature and therefore a considerably large portion of the material offered here has been off the market for approximately 60 years, an incredible opportunity to own a fantastic comprehensive foundation collection of these much sought-after Tax-Paid Revenues, the approximate Scott Retail value we have stated does not include the aforementioned multiples, collateral, varieties and reference material
*Not illustrated* 29,000.00

END OF SALE — THANK YOU

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 Bidding. Paddle 11. Time: 13:50:36. F11 (if using Internet Explorer) toggles full screen mode. 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. <div> 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!!! </div>	

Siegel Auction Galleries, in coordination with Stamp Auction Network, will broadcast our auctions live over the internet, allowing you to listen to the auction in progress.

Bidders who have pre-registered for Live Internet Bidding will also be able to place bids over the internet, as if bidding in the saleroom. In order to bid by internet, you must be an approved, registered bidder with Stamp Auction Network and Siegel Auction Galleries.

- ❑ If you are already registered at Stamp Auction Network and have been approved for internet bidding by Siegel, just log in at Stamp Auction Network, locate the Siegel sale and start bidding anytime during the auction.
- ❑ If you have never registered as a bidder at Stamp Auction Network, then please go to www.siegelauctions.com/IB2.htm and click on “Register” at the top of the page. Please check the box for Robert A. Siegel Auction Galleries (under “R”) and submit the form. If you have never bid with our firm, please provide trade references whom we may contact to have your account approved (please do not use family members or credit cards as references).
- ❑ If you have registered previously at Stamp Auction Network, but not specifically for our firm, please go to www.siegelauctions.com/IB2.htm and click on “Update Registration” at the top of the page. Your information at Stamp Auction Network will be sent to us for approval. You may be asked to provide additional references before being approved for internet bidding.

Once you are approved for bidding, you will be able to bid live over the internet during the auction. You may participate in Live Internet Bidding using ny browser or operating system. The audio portion is only available to PC users using Internet Explorer. For the audio portion, you will be asked to install a piece of software (ActiveX control) to make it work.

Bidders must log in at Stamp Auction Network to participate. Once logged in, please locate the page for the current Siegel auction.

At the top of the auction's home page there are two links:

- One link allows anyone to listen to the public auction broadcast.
- The second link permits registered bidders to join the public auction in progress.

Please remember that to participate in the auction, you must be pre-registered at Stamp Auction Network and approved by Siegel Auction Galleries as a bidder. Qualified bidders will see a page like the one illustrated above and have a valid paddle number assignment.

Bid Form—10% Premium Sale

Sale 919

Thursday, September 21, 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 919** 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 **revised 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".

PLEASE NOTE REVISED BIDDING INCREMENTS (ON BACK OF THIS PAGE)

☐ **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

5

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 919—September 21, 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.

REVISED 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 \$50	\$5	\$3,000-7,000	\$250
\$50-200	\$10	\$7,000-20,000	\$500
\$200-500	\$25	\$20,000-30,000	\$1,000
\$500-1,000	\$50	\$30,000-75,000	\$2,500
\$1,000-3,000	\$100	\$75,000 up	\$5,000

Robert A. Siegel Auction Galleries, Inc.

Prices Realized for

Sale 919 9/21/2006 The Henry Tolman II Collection of U.S. Revenues-Part Two

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
101	1,200	146	1,300	190	3,000	235	1,000	282	550	328	160
102	1,200	147	1,700	191	10,000	236	2,000	283	110	329	2,500
103	1,200	148	1,400	192	275	237	550	284	325	330	1,500
104	1,200	149	1,500	193	200	238	650	285	650	331	1,000
105	1,300	150	1,400	194	600	239	225	286	700	332	21,000
106	1,300	151	1,700	195	550	240	350	287	650	333	4,250
107	1,300	152	1,800	196	425	241	250	288	350	334	16,000
108	5,500	153	1,700	197	750	242	350	289	375	335	200
109	2,500	154	5,250	198	2,100	243	250	290	600	336	500
110	5,500	155	1,300	199	85	244	160	291	2,200	337	950
111	1,100	156	1,200	200	190	245	100	292	500	338	700
112	700	157	1,400	201	450	246	550	293	225	339	350
113	700	158	1,200	202	750	247	500	294	2,200	340	5,250
114	700	159	5,500	203	325	248	600	295	800	341	5,500
115	2,300	160	5,000	204	350	249	110	296	650	342	225
116	2,100	161	1,500	205	450	250	1,200	297	8,500	343	750
117	3,500	162	5,750	206	250	251	550	298	5,750	344	2,600
118	3,750	163	2,300	207	325	252	500	299	650	345	450
119	1,200	164	250	208	1,900	253	800	300	800	346	2,000
120	1,300	165	225	209	300	254	225	301	950	347	1,700
121	1,200	166	350	210	550	255	400	302	750	348	600
122	800	167	275	211	2,400	256	275	303	120	349	150
123	900	168	275	212	150	257	90	304	800	350	8,500
124	900	169	250	213	1,000	258	275	305	225	351	750
125	1,100	170	180	214	275	259	130	306	200	352	1,200
126	1,100	171	350	215	375	260	400	307	325	353	1,200
127	1,200	172	550	216	750	261	300	308	350	354	2,300
128	1,300	173	400	217	550	265	325	310	120	355	3,250
129	1,200	174	650	218	3,250	266	700	311	425	356	6,250
130	1,200	175	325	219	9,000	267	1,000	312	375	357	9,000
131	1,300	176	130	220	700	268	700	313	375	358	7,500
132	1,300	177	160	221	900	269	R	314	225	359	1,500
133	1,400	178	85	222	225	269	R	315	800	360	2,100
134	1,300	179	180	223	225	270	80	316	550	361	550
135	950	180	135	224	225	271	275	317	550	362	300
136	10,500	181	1,100	225	130	272	250	318	950	363	650
137	1,600	182	200	226	250	273	80	319	575	364	225
138	1,100	183	210	227	200	274	225	320	650	365	300
139	1,600	184	R	228	120	275	800	321	130	366	1,000
140	1,600	184	R	229	140	276	325	322	1,200	367	2,600
141	1,200	185	1,000	230	600	277	2,400	323	650	368	4,500
142	1,300	186	950	231	425	278	450	324	900	369	1,300
143	1,300	187	900	232	350	279	50	325	10,500	370	9,500
144	2,700	188	650	233	2,700	280	18,500	326	300	371	200
145	2,500	189	1,800	234	375	281	120	327	15,000	372	425

Robert A. Siegel Auction Galleries, Inc.

Prices Realized for

Sale 919 9/21/2006 The Henry Tolman II Collection of U.S. Revenues-Part Two

Lot#	Realized	Lot#	Realized
373	750	418	750
374	150	419	475
375	160	420	110
376	350	421	37,500
377	600		
378	550		
379	200		
380	1,100		
381	16,000		
382	550		
383	1,000		
384	200		
385	2,600		
386	850		
387	700		
388	7,000		
389	100		
390	120		
391	4,750		
392	14,500		
393	225		
394	225		
395	9,500		
396	800		
397	900		
398	1,100		
399	8,000		
400	160		
401	1,200		
402	400		
403	750		
404	1,000		
405	1,100		
406	1,200		
407	4,000		
408	2,400		
409	2,100		
410	100		
411	100		
412	1,200		
413	200		
414	500		
415	110		
416	225		
417	110		