

THE SCARSDALE COLLECTION



PART SIX—SALE 1015
THURSDAY, NOVEMBER 3, 2011

Robert A. Siegel

AUCTION GALLERIES, INC.

THE SCARSDALE COLLECTION

PART SIX—SALE 1015
THURSDAY, NOVEMBER 3, 2011
AT 10:30 A.M. (LOTS 1-111)
AND 1:30 P.M. (LOTS 112-418)

United States Revenue Stamps

Offered at unreserved public auction by

Robert A. Siegel

AUCTION GALLERIES, INC.

60 EAST 56TH STREET, 4TH FLOOR
NEW YORK, NEW YORK 10022

Phone (212) 753-6421 Fax (212) 753-6429

E-mail: stamps@siegelauctions.com

www.siegelauctions.com

PRE-SALE EXHIBITION

Tuesday, November 1 — 10:00 a.m. to 4:00 p.m.
Wednesday, November 2 — 10:00 a.m. to 4:00 p.m.
or by appointment (please call 212-753-6421)

Lots in this sale will be sold subject to a 15% buyer's premium



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AUCTION GALLERIES, INC.

60 EAST 56TH STREET, 4TH FLOOR, NEW YORK, N.Y. 10022
 Phone (212) 753-6421 • Fax (212) 753-6429 • E-mail: stamps@siegelauctions.com
siegelauctions.com



Scott R. Trepel
 President
strepel@siegelauctions.com



John P. Zuckerman
 Senior Vice President
jzuckerman@siegelauctions.com



Corey Long
 Vice President
clong@siegelauctions.com



Starr Tucker-Ortega
 Accounts
 stamps
[siegelauctions.com](mailto:stamps@siegelauctions.com)



Laura Melvin
 Bids and Inquiries
laura@siegelauctions.com

Scott R. Trepel Principal Auctioneer (licensed by NYC Dept. of Consumer Affairs, #795952)
 Nathaniel Estes Catalogue and Digital Production

Information for Bidders

Bidding

The following means are available for placing bids:

- 1) Attending the Live Auction in Person:** All bidders must register for a paddle, and new bidders must provide references at least three business days in advance of the sale.
- 2) Live Internet Bidding:** Instructions for participating as a Live Internet Bidder are provided on the page opposite.
- 3) Phone Bidding:** Bidders can be connected to the sale by phone and bid through a member of staff. Requests for phone bidding are subject to approval (please contact our office at least 24 hours before the sale). A signed Bid Form is required.
- 4) Absentee Bids.** All bids received in advance of the sale, either by mail, fax, phone, e-mail or internet, are Absentee Bids, which instruct the auctioneer to bid up to a specific amount on one or more lots in the sale. Absentee Bids sent by phone, fax or e-mail should arrive at least one hour prior to the start of the sale session. Bids entered through Live Internet Bidding will be visible to the auctioneer during the sale. Written bids should be entered legibly on the Bid Form in the sale catalogue. E-mail and internet bids should be carefully typed and double-checked. All new bidders must provide references. We recommend calling or e-mailing to confirm that Absentee Bids sent by mail, fax or e-mail have been received and entered.

Pre-Sale Viewing

Subject to availability, certain lots (except group lots) can be sent to known clients for examination. Requests must be made no later than 7 days prior to the sale. Lots must be returned on the day received. Postage/insurance costs will be invoiced.

In addition to regular viewing, clients may view lots by appointment. Our staff will be pleased to answer questions or provide additional information about lots.

Expert Certification

Individual items offered without a PF or PSE certificate dated within the past five years may be purchased subject to independent certification of genuineness and our description. **Please refer to the Conditions of Sale and Grading Terms for policies governing certification.**

Shipping and Delivery

Procedures and charges for shipping lots are printed on the back of the Bid Form. **Bidders are responsible for all prescribed shipping charges and any applicable sales tax or customs duties.**

Price Realized

Prices realized are sent with each invoice. Bidders with e-mail will receive a Bid Results report after the sale. Session results are posted immediately to siegelauctions.com

Live Internet Bidding at Siegel Auctions

BIDDING FROM YOUR COMPUTER LETS YOU BE PART OF THE LIVE AUCTION FROM ANYWHERE IN THE WORLD!

There's NO SUBSTITUTE for following the auction in real time.
Live Internet Bidding lets you bid and buy as though you were right there in the saleroom.
And it's easy.

This step-by-step guide will instruct you how to register, set your browser and use the bidding interface.

Start by following the simple steps to become a registered Live Internet Bidder.
Once you've been approved for bidding, you can listen to the auction and place bids with the click of a mouse.

Registering with STAMP AUCTION NETWORK & SIEGEL AUCTION GALLERIES

Live Internet Bidding is managed by Stamp Auction Network (SAN).
To bid, you must be registered and approved by *both* SAN and Siegel.
To decide what you need to do, choose the description below that best fits you.



I've already registered with SAN and have been approved by Siegel for internet bidding.

Live Internet Bidding works by allowing registered bidders to observe and place bids.

Live Internet Bidding will work with any browser on both PC and Mac operating systems.

Before bidding by internet for the first time, we recommend finding a sale in progress and listening to the public broadcast or logging in as a registered bidder. This will help you develop a feel for the sale tempo and bidding interface.

I'm a Siegel client, but I'm not registered with SAN.

Go to stampauctionnetwork.com/siegel and click on "Register" at the top. Check the box for Robert A. Siegel Auction Galleries (under "R") and submit the form, indicating you are a Siegel client. Once registered at SAN, you're ready for internet bidding.

I've bid through SAN before, but this is the first time I've bid in a Siegel sale.

Then you just need to be approved by Siegel. Go to stampauctionnetwork.com/siegel and click on "Update Registration" at the top. Your SAN account information will be sent to us for approval (you might be asked for other trade references). Once approved by Siegel for bidding, you're ready for internet bidding.

I've never bid with Siegel, nor registered with SAN.

Go to stampauctionnetwork.com/siegel and click on "Register" at the top. Check the box for Robert A. Siegel Auction Galleries (under "R") and submit the form **with your trade references** (please, no family members or credit card companies as references). Once registered at SAN and approved by Siegel for bidding, you're ready for internet bidding.

Log on to the auction at stampauctionnetwork.com/siegel.

You can also log on at siegelauctions.com

When you're logged on as a Live Internet Bidder, the bidding interface shows a photo and description of the lot, the current bid (and your bidding status), options for placing competitive bids and buttons with bid increments.

- After you click on a bid amount, the auctioneer is immediately notified of your bid.
- Retracting a bid is usually not acceptable, so please bid carefully.
- If you bid and then decide to stop, the "Pass" button will tell the auctioneer you are no longer bidding.
- You can send messages to the auctioneer (for example, a request for extension).
- You can track prior realizations from the bidding screen.



"System Down" or "Lost Connection" events do occasionally happen.

If you have any problems with Live Internet Bidding please call 212-753-6421 for immediate assistance.

Conditions of Sale (please read carefully before bidding)

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 15% of the final bid ("buyer's premium"), together with any sales tax, use tax or customs duties 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 the failure to execute such bids or for any errors in the execution of such bids.

4. **Lots with numbers followed by the symbol ° are offered subject to a confidential minimum bid ("reserve"), below which the lot will not be sold. The absence of the symbol ° means that the lot is offered without a reserve. If there is no reserve, the auctioneer has sole discretion to establish a minimum opening bid and may refuse an offer of less than half of the published estimate. Any lot that does not reach its reserve or opening bid requested by the auctioneer will be announced as "passed" and excluded from the prices realized lists after the sale. The Galleries may have a direct or indirect ownership interest in any or all lots in the sale resulting from an advance of monies or goods-in-trade or a guarantee of minimum net proceeds made by the Galleries to the seller.**

5. Subject to the exclusions listed in 5(A), the Galleries will accept the return of lots which have been misidentified or which have obvious faults that were present when the lot was in the Galleries' custody, but not so noted in the lot description. **All disputed lots must be received by the Galleries intact with the original packing material within 5 days of delivery to the buyer but no later than 30 days from the sale date. (5A) EXCLUSIONS:** The following lots may not be returned for any reason: lots containing 10 or more items; lots from buyers who registered for the pre-sale exhibition or received lots by postal viewing, thereby having had the opportunity to inspect them before the sale; any lot described with "faults," "defects" or a specific fault may not be returned because of any secondary fault. Photographed lots may not be returned because of centering, margins, short/nibbed perforations or other factors shown in the illustrations. Lots may not be returned for any of the following reasons: the color of the item does not match the color reproduction in the sale catalogue or website listing; the description contains inaccurate information about the quantity known or reported; or a certification service grades a stamp lower than the grade stated in the description.

6. Successful bidders, unless they have established credit with the Galleries prior to the sale, must make payment in full before the lots will be delivered. Buyers not known to the Galleries must make payment in full within 3 days from the date of sale. **The Galleries retains the right to demand a cash deposit from anyone prior to bidder registration and/or to demand payment at the time the lot is knocked down to the highest bidder, for any reason whatsoever.** In the event that any buyer refuses or fails to make payment in cash

for any lot at the time it is knocked down to him, the auctioneer reserves the right to reoffer the lot immediately for sale to the highest bidder. **Credit cards are not accepted as payment.**

7. If the purchase price has not been paid within the time limit specified above, nor lots taken up within 7 days from the date of sale, the lots will be resold by whatever means deemed appropriate by the Galleries, and any loss incurred from resale will be charged to the defaulting buyer. Any account more than 30 days in arrears will be subject to a late payment charge of 1½% per month as long as the account remains in arrears. Any expenses incurred in securing payment from delinquent accounts will be charged to the defaulter. A fee of \$250.00 per check will be charged for each check returned for insufficient funds.

8. All lots are sold as genuine. **Any lot accompanied by a certificate issued by The Philatelic Foundation or by Professional Stamp Experts within 5 years of the sale date is sold "as is" and in accordance with the description on the certificate. Such lots may not be returned for any reason, including but not limited to a contrary certificate of opinion.** 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 \$600.00 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. Buyers outside the U.S. are responsible for all customs duties.

12. **The bidder consents that any action or proceeding against it may be commenced and maintained in any court within the State of New York or in the United States District Court for the Southern District of New York, that the courts of the State of New York and United States District Court for the Southern District of New York shall have jurisdiction with respect to the subject matter hereof and the person of the bidder. The bidder agrees not to assert any defense to any action or proceeding initiated by Galleries based upon improper venue or inconvenient forum. The bidder agrees that any action brought by the bidder shall be commenced and maintained only in a Federal Court in the United States District Court for the Southern District of New York or the State Court in the county in which Galleries has its principal place of business in New York. These Terms and Conditions shall be governed by and construed in accordance with the substantive laws of the State of New York.**

SCOTT R. TREPEL, Principal Auctioneer

Auctioneer's License No. 795952
N.Y.C. Department of Consumer Affairs
80 Lafayette Street, New York, N.Y. 10013
Telephone (212) 577-0111

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Grades, Abbreviations and Values Used in Descriptions

Grades and Centering

Our descriptions contain detailed information and observations about each item's condition. We have also assigned grades to stamps and covers, which reflect our subjective assessment. For stamps, the margin width, centering and gum are described and graded according to generally-accepted standards (an approximate correlation to numeric grades is provided at right). Although we believe our grades are accurate, they are not always exactly aligned 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 in the description. 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): The term "Gem" describes condition that is the finest possible for the issue. This term is equivalent to "Superb" used by grading services.







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

Very Fine (70-85): 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.

Guide to Gum Condition

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

Scarsdale Continued

THE SERIES OF SCARSDALE COLLECTION SALES CONTINUES WITH this magnificent offering of United States Revenue stamps. The first Scarsdale auction was held in April 2006, and the last (Part Five) was held in October 2007. Those portions of the Scarsdale Collection achieved renown for the extraordinary quality of each stamp chosen by the collector known as “Scarsdale.” The collection of Revenue stamps presented in this sale catalogue maintains the same exceptionally high degree of quality, while also reaching a remarkably advanced level of completion.

This could be the first Revenue stamp sale in history in which the grading terms “Extremely Fine” or “Extremely Fine Gem” are used for 40% of the lots, and “Very Fine” or “Very Fine and choice” are used for another 45% of the lots. Knowledgeable Revenue stamp collectors appreciate the difficulty of locating sound high-grade examples of stamps that frequently received rough treatment from their application and use. Scarsdale achieved such a high degree of quality representation by constantly upgrading his collection. Whenever a superior example became available, Scarsdale bought it to replace the stamp he owned.

The collector was aided in his quest for completion and quality by two professionals: Alan E. Cohen and long-time revenue specialist/dealer, Richard Friedberg. Their efforts on Scarsdale’s behalf—locating rarities, examining stamps and providing market insight—helped to create this truly outstanding Revenue collection,

We know that seasoned Revenue collectors will fully appreciate the content of this catalogue, and we hope that others who have dabbled in Revenues or have an interest in starting a new collecting area will grasp the significance of this collection. In one place Scarsdale has gathered many of the finest examples of the rarest stamps in United States philately. This sale is truly a great opportunity to collect Revenues.

—SCOTT R. TREPEL

SESSION ONE (LOTS 1-111)
THURSDAY, NOVEMBER 3, 2011, AT 10:30 A.M.
THE SCARSDALE COLLECTION — PART SIX
UNITED STATES REVENUES
FIRST ISSUE IMPERFORATE



1

- 1 **1c Playing Cards, Imperforate (R2a).** Large even margins all around, radiant color, neat April 28, 1867 manuscript cancel
EXTREMELY FINE. A BEAUTIFUL EXAMPLE OF THE IMPERFORATE ONE-CENT PLAYING CARDS FIRST ISSUE.
With 2001 P.F. certificate 2,000.00



2

- 2 **1c Proprietary, Imperforate (R3a).** Large even margins all around, neat manuscript cancel, radiant color, fresh and Extremely Fine, with 1979 and 2001 P.F. certificates 1,000.00



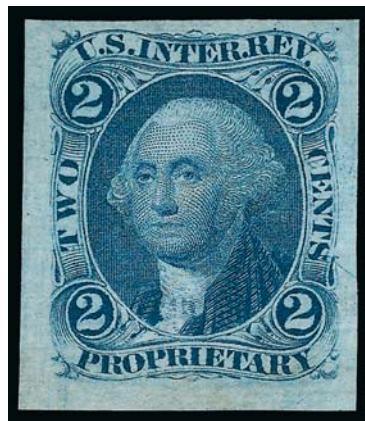
3

- 3 **1c Telegraph, Imperforate (R4a).** Large margins all around, brilliant color, neat strike of 1864 handstamp with date in manuscript, Extremely Fine Gem, a superb stamp, especially desirable with the handstamp cancel, with 2000 P.F. certificate..... 600.00

- 4 **2c Playing Cards, Imperforate (R11a).** Large margins to full, rich color on bright paper, neat Dec. 5, 1864 manuscript cancel, Very Fine and choice, very scarce, this is the first we have offered since keeping computerized records, with 2007 P.F. certificate..... 1,100.00



4



5

- 5 **2c Proprietary, Blue, Imperforate (R13a).** Large to huge margins, rich color, lightened manuscript cancel (almost appears unused), Extremely Fine, with 2000 P.F. certificate 700.00



6

- 6 **3c Playing Cards, Imperforate (R17a).** Large margins on three sides and ample at bottom, intense shade and proof-like impression, faintly cancelled

EXTREMELY FINE. A BEAUTIFUL AND RARE SOUND FOUR-MARGIN EXAMPLE OF THE 3-CENT IMPERFORATE PLAYING CARDS ISSUE. ONE OF THE RAREST FIRST ISSUE REVENUE STAMPS.

The stamp offered here is one of the few four-margin sound examples of the 3c Playing Cards Imperforate we have ever seen.

With 2001 P.F. certificate. 30,000.00



- 7 **10c Certificate, Imperforate (R33a).** Large to huge margins incl. trace of adjoining stamp at top, rich color, neat Feb. 5, 1863 manuscript cancel, Extremely Fine Gem, a beautiful stamp..... 250.00

7

- 8 **10c Inland Exchange, Imperforate (R36a).** Huge margins all around, intense shade and impression, bluish plate wash in margins, unobtrusive manuscript cancel leaves entire design clearly visible, Extremely Fine Gem, a stamp with tremendous visual appeal, with 2002 P.F. certificate..... 350.00



8



- 9 **10c Power of Attorney, Imperforate (R37a).** Large to huge margins, pretty shade on crisp paper, unobtrusive Nov. 19, 1864 manuscript cancel, fresh and Extremely Fine, a pretty stamp, with 2000 P.F. certificate 850.00

9

- 10 **30c Foreign Exchange, Imperforate (R51a).** Huge margins all around, brilliant color, neat April 28, 1863 manuscript cancel, Extremely Fine Gem, a stunning stamp..... 120.00



10

- 11 **40c Inland Exchange, Imperforate (R53a).** Large margins to full, bright color, April 1, 1863 manuscript cancel, Very Fine and choice, difficult to find in such wonderful condition, with 1984 and 2002 P.F. certificates, undervalued in Scott..... 1,500.00



11



12



13



14



15



16

- 12 **50c Passage Ticket, Imperforate (R61a).** Huge margins all around incl. part of adjoining stamp at right, brilliant color, faint manuscript cancel is barely noticeable and leaves entire design clearly visible, Extremely Fine, a gorgeous stamp 100.00
- 13 **50c Surety Bond, Imperforate (R63a).** Huge margins all around, intense shade and impression, neat 1864 manuscript cancel, Extremely Fine Gem, with 2000 P.F. certificate, undervalued in Scott, we have offered only three others since keeping computerized records..... 300.00
- 14 **70c Foreign Exchange, Imperforate (R65a).** Large to huge margins, deep rich color and proof-like impression, cancelled solely by handstamp, Extremely Fine Gem, a superb stamp in every respect, especially desirable with the handstamp cancel, with 2000 P.F. certificate 600.00
- 15 **\$1.00 Life Insurance, Imperforate (R71a).** Large to huge margins, rich color, neat 1866 manuscript cancel, Extremely Fine, undercatalogued in our opinion as it is believed only 942 imperforate stamps were issued, with 2000 P.F. certificate 200.00
- 16 **\$1.00 Passage Ticket, Imperforate (R74a).** Large to full margins, radiant color nicely complemented by red handstamp cancel, Very Fine and choice, scarce with a colored cancel, with 2000 P.F. certificate..... 300.00



17

- 17 **\$1.30 Foreign Exchange, Imperforate (R77a).** Large to huge margins incl. **sheet margin at bottom**, brilliant color, light manuscript cancel
 EXTREMELY FINE GEM. A STUNNING EXAMPLE OF THE IMPERFORATE \$1.30 FOREIGN EXCHANGE ISSUE. RARE IN SUCH SUPERB CONDITION.
 Only 3,878 were issued imperforate (44 sheets with 82 stamps returned for perforating). The example offered here has the largest margins of any we have ever encountered.
 Ex Handy and Floyd. With 1981 and 2001 P.F. certificates. 7,000.00



18

- 18 **\$1.60 Foreign Exchange, Imperforate (R79a).** Large even margins, deep rich color and proof-like impression, neat 12/28/68 manuscript cancel, Extremely Fine, a beautiful stamp with great eye appeal, with 2000 P.F. certificate 1,300.00



19

- 19 **\$1.90 Foreign Exchange, Imperforate (R80a).** Large margins on three sides to full at bottom, fresh and bright color, light strike of “W. C. & Co. N.Y. Jun. 8, 1863” circular datestamp

VERY FINE. A CHOICE EXAMPLE OF THE \$1.90 FOREIGN EXCHANGE IMPERFORATE. ESPECIALLY DESIRABLE CANCELLED SOLELY BY THE HANDSTAMP.

It is believed that of the 9,000 examples originally issued imperforate, 312 were returned for perforating. It is not known how many were used. A review using Power Search found only nine unduplicated copies. No multiples are known. This is an early use — they were first delivered to the Department on April 17, 1863.

Ex Joyce and Mayer. With 2002 P.F. certificate..... 10,000.00



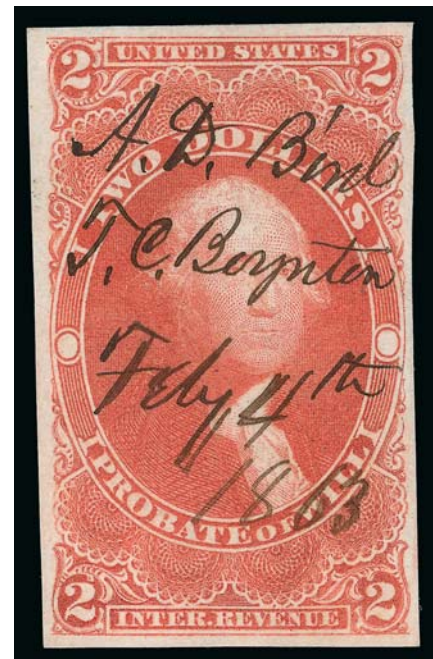
20

- 20 **\$2.00 Conveyance, Imperforate (R81a).** Large even margins, vibrant color, neat 1863 manuscript cancel, Extremely Fine, with 2000 P.F. certificate 180.00

- 21 **\$2.00 Probate of Will, Imperforate (R83a).** Large even margins all around, brilliant color, neat Feb. 4, 1863 manuscript cancel

EXTREMELY FINE. A STUNNING EXAMPLE OF THE IMPERFORATE \$2.00 PROBATE OF WILL. A DIFFICULT ISSUE TO OBTAIN IN SOUND CONDITION AND EVEN RARER WITH FOUR LARGE MARGINS.

With 2001 P.F. certificate. 6,000.00



21



22

- 22 **\$2.50 Inland Exchange, Imperforate (R84a).** Full to large margins, attractive color on bright paper, neat Oct. 15, 1863 manuscript cancel

VERY FINE AND CHOICE. A RARE SOUND FOUR-MARGIN EXAMPLE OF THE IMPERFORATE \$2.50 INLAND EXCHANGE FIRST ISSUE.

With 1977 and 2001 P.F. certificates. 8,000.00



23



24

- 23 **\$3.00 Charter Party, Imperforate (R85a).** Large to huge margins, deep shade and remarkably detailed impression on bright paper, neat 1866 manuscript cancel, Extremely Fine, a stamp with tremendous visual appeal, with 2000 P.F. certificate 175.00
- 24 **\$3.00 Manifest, Imperforate (R86a).** Large to huge margins incl. **sheet margin at top**, showing the outline edge of the printing plate in margin, intense shade and impression, neat Sep. 2, 1866 manuscript cancel, Extremely Fine, a beautiful stamp, especially desirable with the sheet margin, with 2000 P.F. certificate..... 175.00



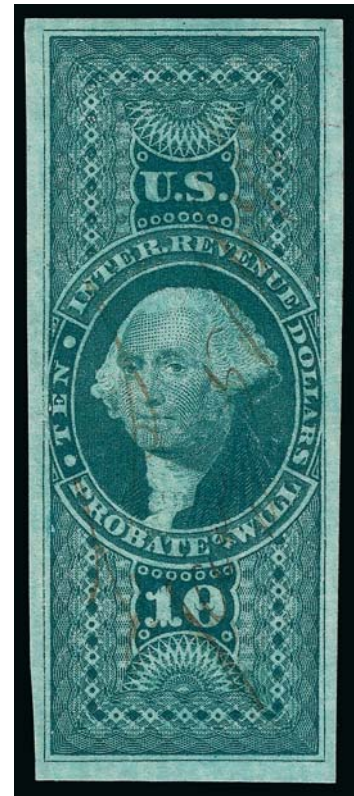
25

- 25 **\$3.50 Inland Exchange, Imperforate (R87a).** Large to huge margins all around, deep rich color, neat 1863 manuscript cancel leaves entire design clearly visible
EXTREMELY FINE. A RARE SOUND EXAMPLE OF THE IMPERFORATE \$3.50 INLAND EXCHANGE. THIS IS ONE OF THE FINEST WE HAVE EVER ENCOUNTERED.
Only 1,430 were issued imperforate. A review using Power Search and of several past catalogues failed to find its equal.
With 2008 P.S.E. certificate 7,500.00



- 26 **\$5.00 Charter Party, Imperforate (R88a).** Huge margins all around, brilliant color, neat May 8, 1863 manuscript cancel, Extremely Fine Gem, a superb stamp in every respect, with 2000 P.F. certificate 300.00
- 27 **\$5.00 Manifest, Imperforate (R90a).** Large to huge margins, radiant color, light 1865 manuscript cancel, fresh and Extremely Fine, a pretty stamp, with 2000 P.F. certificate 185.00
- 28 **\$5.00 Mortgage, Imperforate (R91a).** Huge margins all around, brilliant color, small "1 March 1864" manuscript cancel, Extremely Fine Gem, a superb stamp in every respect and certainly the finest we have ever encountered, with 2000 P.F. certificate 175.00
- 29 **\$5.00 Probate of Will, Imperforate (R92a).** Large to enormous margins all around, "J.H. Apr 13/64" manuscript cancel, rich color, Extremely Fine Gem, with 2000 P.F. certificate 700.00
- 30 **\$10.00 Charter Party, Imperforate (R93a).** Large margins, intense shade, clear May 1, 1863 manuscript cancel, Extremely Fine, a beautiful stamp with phenomenal visual appeal, with 1999 P.F. certificate 825.00
- 31 **\$10.00 Conveyance, Imperforate (R94a).** Huge margins, deep rich color and proof-like impression, 1863 manuscript cancel, Extremely Fine Gem, a superb stamp in every respect, with 2000 P.F. certificate 125.00
- 32 **\$10.00 Mortgage, Imperforate (R95a).** Large margins, intense shade and impression, 1863 manuscript cancel, fresh and Extremely Fine, a beautiful stamp, with 1999 P.F. certificate 750.00

- 33 **\$10.00 Probate of Will, Imperforate (R96a).** Large margins all around, rich color, detailed impression, light manuscript cancel
- EXTREMELY FINE. A BEAUTIFUL EXAMPLE OF THE IMPERFORATE \$10.00 PROBATE OF WILL FIRST ISSUE REVENUE.
- Evidence points to an imperforate supply of 856, as 792 others (11 sheets) were returned for perforating.
- With 1999 P.S.E. certificate..... 2,500.00



33



34

- 34 **\$15.00 Mortgage, Imperforate (R97a).** Large margins all around, deep rich color and proof-like impression, neat Feb. 20, 1863 manuscript cancel
- EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE \$15.00 MORTGAGE IMPERFORATE.
- This is an early use, as they were first delivered to the Department on Dec. 18, 1862.
- Ex Handy and Floyd. With 1980 and 2001 P.F. certificates. 2,700.00



35

35

\$20.00 Probate of Will, Imperforate (R99a). Large to huge margins, vibrant color, neat May 1864 manuscript cancel

EXTREMELY FINE. A LOVELY EXAMPLE OF THE SCARCE \$20.00 PROBATE OF WILL IMPERFORATE.

Ex Chapin. With 1999 P.F. certificate... 2,000.00

36

\$25.00 Mortgage, Imperforate (R100a). Huge margins, rich color and detailed impression showing the impressive detail of the lathework, neat Feb. 15, 1865 manuscript cancel

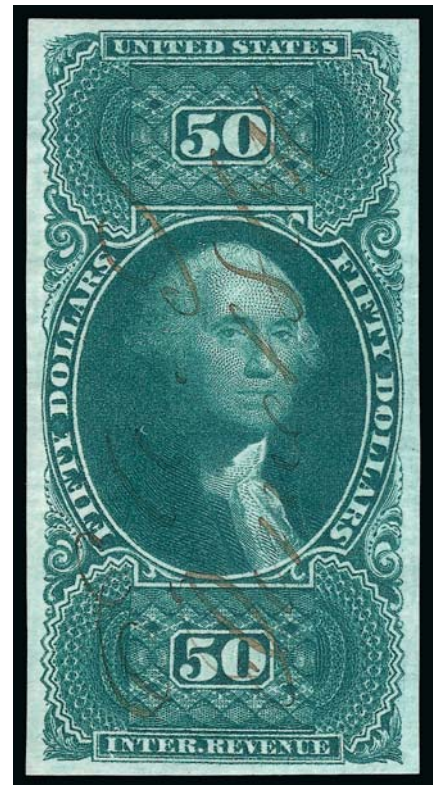
EXTREMELY FINE. A STUNNING EXAMPLE OF THE IMPERFORATE \$25.00 MORTGAGE FIRST ISSUE REVENUE STAMP.

Ex Floyd. With 1998 P.F. certificate. 1,600.00



36

- 37 **\$50.00 U.S.I.R., Imperforate (R101a).** Large margins all around, rich color, light 1864 manuscript cancel leaves entire design clearly visible, fresh and Extremely Fine, with 2000 P.F. certificate..... 250.00



37



38

- 38 **\$200.00 U.S.I.R., Imperforate (R102a).** Huge margins to full incl. **sheet margin at left**, rich colors, neat July 21, 1872 manuscript cancel, light diagonal crease bottom left, Very Fine appearance, with 2004 P.F. certificate..... 2,500.00
- 39 **First Issue Imperforate Revenue Balance.** 42 used stamps, large margins, incl. Nos. R19a, R32a, R40a-R50a, R52a, R56a-R60a, R64a, R66a-R70a, R75a-R76a, R82a and R98a, last with light horizontal crease, Very Fine-Extremely Fine, far better condition than normally seen, Nos. R43a and R82a with 2000 P.F. certificates.....
*Not illustrated* 2,011.50

FIRST ISSUE PART PERFORATED



40

40

1c Playing Cards, Part Perforated (R2b). Wide margins, brilliant color, neat manuscript cancel, Very Fine and choice example of this scarce part-perforated issue, ex Handy and Floyd, with 1985 and 2001 P.F. certificates 1,750.00



41

41

1c Proprietary, Part Perforated (R3b). Perforated at top and bottom and imperforate at sides, rich color, neat strike of oval handstamp, Extremely Fine, especially unusual with perforations at top and bottom, ex Floyd, with 1983 and 2001 P.F. certificates. 250.00



42

42

2c Bank Check, Blue, Part Perforated, Double Transfer (R5b var). Double transfer clearly evident in bottom label, wide margins, neat Nov. 20, 1863 manuscript cancel, Very Fine and choice, one of the most striking double transfers in U.S. philately, with 2003 P.F. certificate 140.00



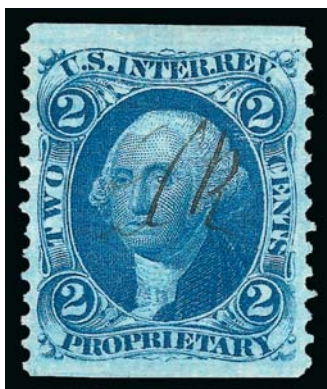
43

43

2c Express, Part Perforated (R9b). Horizontal pair, perforated at top and bottom and imperforate at sides, neat Dec. 31, 1862 manuscript cancel, right stamp insignificant surface scrape at bottom right, Very Fine appearance, a scarce horizontal pair, with 2003 P.F. certificate 140.00



44



45



46

- 44 **2c Playing Cards, Blue, Part Perforated (R11b).** Well-proportioned margins, rich color, unobtrusive handstamp cancel, Very Fine and choice, ex Gaudio, Handy and Floyd, with 1984 and 2001 P.F. certificates 250.00
- 45 **2c Proprietary, Blue, Part Perforated (R13b).** Choice centering with unusually wide margins, pretty shade, small manuscript cancel, Extremely Fine Gem, a superb stamp in every respect, ex Mayer, with 2002 P.F. certificate 250.00
- 46 **3c Foreign Exchange, Part Perforated (R16b).** Gorgeous centering, rich color, cancelled solely by double-circle datestamp, Extremely Fine, a beautiful stamp, with 2002 P.F. certificate 550.00



47



48

- 47 **3c Proprietary, Part Perforated (R18b).** Jumbo margins, rich color, neat strike of "Madame Dupont Jul. 30, 1863" handstamp cancel, tiny thin spot, faint corner crease at top left not mentioned on accompanying certificate, Extremely Fine appearance, a stamp of great visual appeal, with 2003 P.F. certificate 575.00
- 48 **4c Proprietary, Part Perforated (R22b).** Wide margins, brilliant color, neat 1864 manuscript cancel, Very Fine and choice, a beautiful example of this part-perforated issue, ex Handy and Floyd, with 1984 and 2001 P.F. certificates 475.00



49

- 49 **10c Bill of Lading, Part Perforated (R32b).** Vertical pair, brilliant color, May 11, 1864 manuscript cancel, top stamp tiny thin spot at top, Very Fine appearance, scarce multiple, only eight vertical pairs are recorded at <http://www.thecurtiscollection.com>, with 2006 P.F. certificate..... 950.00

- 50 **10c Certificate, Part Perforated (R33b).** Unusually choice centering with wide and balanced margins, deep rich color on bright paper, light strike of Sep. 19, 1866 double-circle datestamp, Extremely Fine Gem, a gorgeous stamp, with 1985 and 2003 P.F. certificates..... 750.00



50



51

- 51 **10c Blue, Contract, Part Perforated (R34b).** Unusual color from a slightly dry print, bright paper, wide margins at top and bottom, Sep. 28, 1866 manuscript cancel, fresh and Fine, with 2005 P.F. certificate..... 475.00

- 52 **10c Power of Attorney, Part Perforated (R37b).** Vertical pair, rich color on bright paper, wide margins, unobtrusive manuscript cancel, fresh and Extremely Fine, a beautiful pair..... 100.00



52



53



54



55



56

- 53 **25c Entry of Goods, Part Perforated (R45b).** Gorgeous centering with wide margins, brilliant color, March 26, 1863 manuscript cancel, Extremely Fine Gem, a superb stamp in every respect, with 2003 P.F. certificate 140.00
- 54 **25c Life Insurance, Part Perforated (R47b).** Beautiful centering with wide margins, rich color, detailed impression, manuscript “#” cancel, Extremely Fine, with 2002 P.F. certificate 525.00
- 55 **25c Protest, Part Perforated (R49b).** Wide margins at top and bottom, attractive shade, manuscript initials cancel, Fine and scarce, with 2000 A.P.S. certificate 800.00
- 56 **25c Warehouse Receipt, Part Perforated (R50b).** Choice centering, rich color, July 25, 1863 manuscript cancel, Very Fine, with 2003 P.F. certificate 675.00

- 57 **30c Foreign Exchange, Part Perforated (R51b).** Wide margins incl. part of adjoining stamp at bottom, wonderful color and impression, neat 12/13/64 manuscript cancel, small thin spot in rosette at upper left, Fine appearance, the 30c Foreign Exchange is very rare in part-perforated form, we have offered only one other since keeping computerized records, with 2005 P.F. certificate, undercatalogued in Scott..... 2,250.00



57



- 58 **50c Lease, Part Perforated (R57b).** Jumbo margins which are especially wide at top and bottom, deep rich color, detailed impression, “3/23/62” manuscript cancel must be in error as this was not issued until later that year (must be 1863), Extremely Fine 150.00
- 59 **50c Life Insurance, Part Perforated (R58b).** Wide balanced margins, unusual shade, unobtrusive 1863 manuscript cancel, Very Fine and choice, with 2006 P.F. certificate..... 90.00
- 60 **50c Passage Ticket, Part Perforated (R61b).** Gorgeous centering with **sheet margin at top**, deep rich color and proof-like impression on bright paper, May 4, 1866 manuscript cancel, Extremely Fine Gem, a superb stamp in every respect..... 325.00
- 61 **50c Probate of Will, Part Perforated (R62b).** Pretty shade from a slightly dry print, neat Sep. 14, 1863 manuscript cancel, Very Fine and choice, a pretty stamp, ex Mayer, with 2002 P.F. certificate 175.00
- 62 **70c Foreign Exchange, Part Perforated (R65b).** Well-balanced margins, radiant color beautifully complemented by **red** circular datestamp cancel, Extremely Fine Gem, a phenomenal stamp with wonderful visual appeal, ex Floyd, with 1993 and 2001 P.F. certificates, Scott Retail with no premium for the colored cancel 175.00

- 63 **\$1.00 Conveyance, Part Perforated (R66b).** Wide margins incl. **sheet margin at bottom**, brilliant color, Dec. 11, 1863 manuscript cancel, tiny corner crease at top left, Very Fine appearance, especially desirable with the sheet margin, ex Cunliffe, with 2008 P.F. certificate 1,000.00



63



64

- 64 **\$1.00 Inland Exchange, Part Perforated (R69b).** Wide imperforate margins and nicely centered, rich color, June 23, 1864 manuscript cancel, Very Fine and choice example of this scarce part-perforated issue, with 2005 P.F. certificate 650.00

- 65 **First Issue Part Perforated Revenues Balance.** Scott album pages of mostly singles, wide margins throughout, few pairs incl. bottom sheet margin vertical pair of 10c Inland Exchange, few minor flaws, Very Fine group, far better condition than normally seen, three with P.F. certificates, Scott Retail approximately *Not illustrated* 727.00

FIRST ISSUE PERFORATED



66



67



68

- 66 **1c Playing Cards, Perforated (R2c).** Choice centering with wide and balanced margins, intense shade and impression, 1863 manuscript cancel, Extremely Fine Gem, with 2000 P.F. certificate 160.00
- 67 **3c Playing Cards, Perforated (R17c).** Intense shade and impression, neat manuscript "X" cancel, Very Fine and choice, with 2001 P.F. certificate..... 150.00
- 68 **4c Playing Cards, Perforated (R21c).** Well-proportioned margins, brilliant color, manuscript "X" cancel, fresh and Extremely Fine, a beautiful stamp, with 2001 P.F. certificate..... 600.00



69

- 69 **6c Proprietary, Perforated (R31c).** Vivid color as fresh as the day it was printed, neat Aug. 9, 1871 cancel from A. M. F. Gianelli who sold his Italian Bitters in the United States

FRESH AND FINE. A SCARCE SOUND EXAMPLE OF THE 6-CENT PROPRIETARY STAMP.

The 6c Proprietary was issued very late for the first issue Revenues, in April 1871. It was only issued in perforated form. Only eight are recorded with this cancel.

With 2004 P.F. certificate. Scott Catalogue notes "Nearly all examples of No. R31 are faulty and poorly centered. The catalogue value is for a fine centered stamp with minor faults which do not detract from its appearance."..... 2,000.00



70



71



72

- 70 **\$1.00 Mortgage, Perforated (R73c).** Well-balanced margins, brilliant color, July 1, 1864 manuscript cancel, fresh and Extremely Fine, ex Handy and Floyd, with 1988 and 2001 P.F. certificates. 200.00
- 71 **\$1.00 Passage Ticket, Perforated (R74c).** Radiant color, manuscript initials cancel, Very Fine and choice, with 2000 P.F. certificate 275.00
- 72 **\$1.60 Foreign Exchange, Perforated (R79c).** Rich color, detailed impression, manuscript initials cancel, Extremely Fine, with 2000 P.F. certificate 120.00



73



74

- 73 **\$1.90 Foreign Exchange, Perforated (R80c).** Rich color nicely complemented by blue double-circle datestamp, Very Fine and choice, with 2000 P.F. certificate 110.00
- 74 **\$15.00 Mortgage, Perforated (R97c).** Choice centering, rich color on bright paper, unobtrusive manuscript cancel leaves entire design clearly visible, fresh and Extremely Fine, with 2002 P.F. certificate 225.00

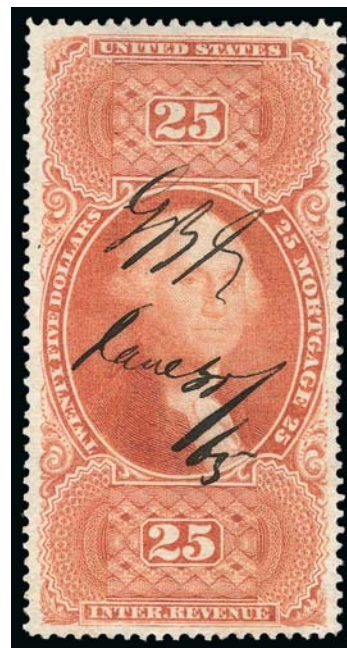


75

- 75 **\$20.00 Probate of Will, Perforated (R99c).** Unusually choice centering with wide and balanced margins, vibrant color as fresh as the day it was printed, neat March 31, 1864 manuscript cancel

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE PERFORATED \$20.00 PROBATE OF WILL FIRST REVENUE ISSUE.

With 1992 and 2002 P.F. certificates..... 2,000.00



76

- 76 **\$25.00 Mortgage, Perforated (R100c).** Phenomenal centering with unusually wide and balanced margins, radiant color, neat June 31, 1865 manuscript cancel, Extremely Fine Gem, a superb stamp in every respect, with 2002 P.F. certificate 200.00



77

- 77 **\$200.00 Internal Revenue, Perforated (R102c).** Brilliant colors, unusually choice centering with wide and balanced margins, neat manuscript cancel leaves entire design clearly visible

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE PERFORATED \$200.00 FIRST REVENUE ISSUE.

With 2005 P.S.E. certificate (XF-Superb 95; Revenues are unpriced in SMQ)..... 900.00

- 78 **First Issue Perforated Revenues Balance.** Scott album pages of mostly used stamps, few better incl. Nos. R98c, R100c, R101c, far superior centering than normally seen, mostly with manuscript cancels, few minor imperfections to be expected, overall fresh and Very Fine, a wonderful collection, Scott Retail approximately*Not illustrated* 1,967.00

SECOND ISSUE



- 79 **6c Blue & Black, Second Issue (R108).** Brilliant colors on bright paper, well-balanced margins, face-free strike of **blue** handstamp at upper right, Very Fine and choice, with 2000 P.F. certificate 200.00
- 80 **60c Blue & Black, Second Issue (R116).** Gorgeous centering, brilliant colors, light strike of **blue** Jan. 19, 1872 datestamp, Extremely Fine Gem, a superb stamp in every respect, ex Mayer, with 1997 P.F. certificate 160.00
- 81 **\$1.30 Blue & Black, Second Issue (R119).** Choice centering, rich colors, light 1872 manuscript cancel, Very Fine and choice, ex Zoellner and Floyd, with 2001 P.F. certificate 550.00
- 82 **\$1.60 Blue & Black, Second Issue (R121).** Wide and balanced margins, deep rich colors and proof-like impressions, barest trace of cancel, Extremely Fine Gem, a stunning stamp, with 2003 P.F. certificate 575.00
- 83 **\$1.90 Blue & Black, Second Issue (R122).** Brilliant colors, wide margins, unobtrusive handstamp cancel at top leaves entire design clearly visible, fresh and Extremely Fine, ex Floyd, with 2001 P.F. certificate..... 400.00
- 84 **\$3.50 Blue & Black, Second Issue (R126).** Radiant colors, long and full perforations all around, July 16, 1872 manuscript cancel, Extremely Fine, a beautiful example of this large-format stamp, with 2002 P.F. certificate..... 300.00



85

- 85 **\$20.00 Blue & Black, Second Issue (R129).** Deep rich color, neat strike of **blue** 1872 handstamp cancel, Very Fine and choice, ex Kingsley, with 2003 P.F. certificate 800.00

- 86 **\$25.00 Blue & Black, Second Issue (R130).** Intense colors and proof-like impressions, clear 1872 manuscript cancel at center, Very Fine and choice, with 2000 P.F. certificate 950.00



86



87

- 87 **\$50.00 Blue & Black, Second Issue (R131).** "1872 June 12" manuscript cancel, bright and fresh, Very Fine, with 2000 P.F. certificate 1,000.00



88

88 **\$200.00 Red, Blue & Black, Second Issue, "Small Persian Rug" (R132).** Rich colors, May 25, 1872 manuscript cancel, unusually choice centering with well-proportioned margins

EXTREMELY FINE. A RARE SOUND AND BEAUTIFULLY CENTERED EXAMPLE OF THE \$200.00 "SMALL PERSIAN RUG" — ONE OF THE MOST COLORFUL STAMPS IN UNITED STATES PHILATELY.

With 1994 and 2002 P.F. certificates..... 8,250.00



89

89 **\$500.00 Red Orange, Green & Black, Second Issue, "Large Persian Rug" (R133).**
Wonderful bright colors, detailed impressions, neat July 9, 1872 manuscript cancel

VERY FINE. A RARE SOUND AND WELL-CENTERED EXAMPLE OF THE CELEBRATED \$500.00 LARGE PERSIAN RUG, WHICH IS ONE OF THE MOST COLORFUL AND ELABORATELY ENGRAVED STAMPS IN ALL OF PHILATELY.

Only 204 were issued, and it is safe to say that most examples are faulty to some degree. A document exists from July 24, 1874, detailing the purchaser of each. The Kingsley census records 76 copies, and a handful are known outside of the census. The example offered here, which is completely sound, is a great rarity.

Kingsley Census No. 5-1. Another is known used on the same day (possibly even from the same document) and was offered in our 2011 Rarities sale. With 1995 and 2002 P.F. certificates. 16,000.00



90

- 90 TC **\$5,000.00 Orange, Green & Black, Trial Color Proof on India (R133ATC).** Part imprints at sides, bright colors, few flaws as normally associated with this fragile paper, small sealed tear at top

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

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

Dr. Kingsley records fifteen trial color proofs in private hands, plus ten in the holdings of the Smithsonian's National Postal Museum. Ralph Zerbonia records one additional proof in private hands. The colors of the proof offered here are very close to those that would have been used if stamps had been printed.

Kingsley Census No. 5M-4..... E. 10,000-15,000

- 91 **Second Issue Revenue Balance.** Scott pages of Second Issue, complete thru \$1.00 except for 6c and 60c, denominations to \$10.00, overall fresh and Fine-Very Fine, No. R128 with 2003 P.F. certificate, Scott Retail approximately*Not illustrated* 965.00

THIRD ISSUE



92



93



94

- 92 ★ **60c Orange & Black, Third Issue (R142).** Original gum, small h.r., vivid color, wide and balanced margins, Extremely Fine Gem, with 2000 P.F. certificate, most unused Revenue stamps have no gum and are actually used but uncanceled, the example offered here with original gum is the exception to the rule, unlisted in Scott as unused, Scott Retail as used 100.00
- 93 **\$10.00 Green & Black, Third Issue (R149).** Rich colors, wide and balanced margins, long and full perforations, blue Sep. 3, 1872 handstamp cancel, Extremely Fine, a beautiful stamp, ex Mayer, with 2002 P.F. certificate 240.00
- 94 ★ **\$20.00 Orange & Black, Third Issue (R150).** Original gum, vibrant colors, well-balanced margins, Extremely Fine, scarce with original gum, with 2000 P.F. certificate, unlisted in Scott as unused, Scott Retail as used 650.00
- 95 **Third Issue Revenues.** Scott album page of 14 stamps, incl. Nos. R134-R141, R143-R148, few appear uncanceled, better centering than normally seen, overall fresh and Very Fine group, Scott Retail approximately*Not illustrated* 660.00

1898 SPANISH-AMERICAN WAR PROVISIONALS

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

A large quantity of 1c and 2c stamps were printed with an "I.R." overprint (Scott R153, R154, R155 and R155A). Additionally, small quantities were produced in the 8c, 10c and 15c denominations. These issues mark the first time that the United States had to resort to surcharging. According to *Sloane's Column* (Jul. 31, 1948), the Michigan Mutual Life Insurance Co. handstamped copies of the 8c, 10c and 15c regular issues over a period of five days in July 1898. Sloane states these provisional revenues were brought to the philatelic market by J. E. Scott, a collector and employee of the company. J. E. Scott reported that the company used 41 copies of the 8c, 66 of the 10c and 28 of the 15c. The Scott Retail values support this relative mix of supply.



96

- 96 **8c Violet Brown, "I.R." Overprint (R156).** Clear overprint, deep rich color and sharp proof-like impression, neat "M.M. L.I.C. 7/12/98" manuscript cancellation (Michigan Mutual Life Insurance Co.)

VERY FINE AND CHOICE. A RARE EXAMPLE OF THE 8-CENT "I.R." EMERGENCY PROVISIONAL OVERPRINT.

With 1991 and 2001 P.F. certificates..... 5,750.00



97

- 97 **10c Dark Green, "I.R." Overprint (R157).** Clear overprint, rich color on bright paper, neat "M.L. 7/22" manuscript cancel (Michigan Mutual Life Insurance Co.)

VERY FINE AND CHOICE EXAMPLE OF THE 10-CENT "I.R." EMERGENCY PROVISIONAL OVERPRINT.

With 1986 and 2001 P.F. certificates..... 4,500.00



98

- 98 **15c Dark Blue, "I.R." Overprint (R158).** Clear overprint, deep dark shade on bright white paper, bold "M.M. L.I.Co. July 11/98" manuscript cancellation (Michigan Mutual Life Insurance Co.), tiny tear at bottom left noted on most recent certificate

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

Ex Drucker. With 1975 and 2002 P.F. certificates..... 6,750.00



99

- 99 **1c Dark Yellow Green, Chapman Overprint (R158A).** Fresh color, neat "Jul. 17, 1898" handstamp cancel leaves overprint clearly visible, faint diagonal crease at bottom right, small tears at top left and bottom center

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE ONE-CENT CHAPMAN OVERPRINT. ONLY SEVENTEEN COPIES ARE RECORDED IN TOTAL. ONE OF THE GREATEST REVENUE RARITIES.

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

In his privately published census, Larry Lyons records thirteen used copies of Scott R158A. Three are also known unused. The example offered here is not included in his census, which does include another used on the same day with the same cancel

Owner's backstamp "CSY". With 2002 P.F. certificate. 11,500.00



100

- 100 ★ **1c Dark Yellow Green, “I.R./P.I.D. & Son” Daprix Overprint (R158B).** Small part original gum, h.r., rich color, detailed impression, clear overprint, accompanying certificate notes “faults” which includes a corner crease and thin

FINE APPEARANCE. ONE OF THREE RECORDED EXAMPLES OF THE ONE-CENT TRANS-MISSISSIPPI ISSUE WITH THE “I.R./P.I.D. & SON” PROVISIONAL OVERPRINT. ONLY TWO OF THE THREE ARE UNUSED, AND THIS IS THE ONLY EXAMPLE TO RETAIN ANY OF ITS ORIGINAL GUM. ONE OF THE GREATEST RARITIES OF REVENUE COLLECTING.

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

Only three examples are recorded, as follows: 1) small part original gum, faults, ex Lyons and Ballman, the example offered here; 2) unused (no gum), repaired tear at right, small thin spot and few light creases, ex Whitpain (Siegel Sale 977 lot 877, realized \$15,500 hammer); and 3) affixed to page of Erie Canal steamboat receipt book next to July 16, 1898 entry, “tied” by light horizontal crease and “(P.) I. Daprix” in pencil, ex Tolman (Siegel Sale 915, lot 3544, realized \$35,000 hammer).

Ex Lyons and Ballman. With 1997 P.F. certificate. 35,000.00



101

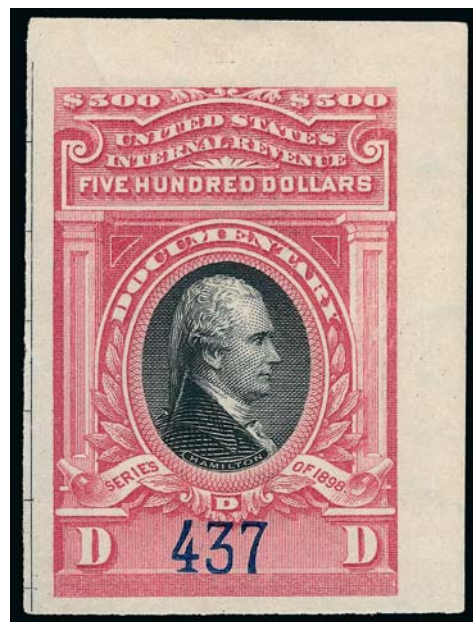
- 101 **\$5.00 Dark Blue, Surcharge Reading Down (R159).** Superior centering with unusually wide margins, rich color on bright paper, light strike of purple handstamp cancel at right, Extremely Fine Gem, with 2001 P.F. certificate..... 200.00

DOCUMENTARY

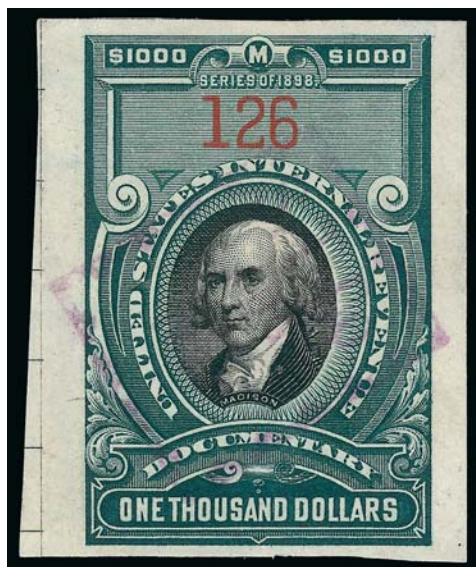
- 102 ★ **\$500.00 Carmine & Lake (R180).** Serial no. 437, original gum, lightly hinged, rich colors, large to huge margins incl. **top right corner sheet margin**

EXTREMELY FINE GEM. A SUPERB ORIGINAL-GUM EXAMPLE OF THE \$500.00 "SERIES OF 1898" REVENUE ISSUE.

With 2001 P.F. certificate 1,600.00



102



103

- 103 **\$1,000.00 Green & Black (R181).** Serial no. 126, large to huge margins, cancelled by purple handstamp, Extremely Fine, a pretty example of this high-denomination Revenue issue, with 2000 P.F. certificate 400.00



104



105

- 104 **\$50.00 Gray, Open Numeral Surcharge (R189).** Brilliant color, clear strike of purple May 21, 1901 handstamp, Very Fine and choice, surprisingly difficult to find sound and uncut, with 2002 P.F. certificate 550.00
- 105 **\$10.00 Green, Ornamental Numeral Surcharge (R193).** Natural s.e. at bottom, full roulettes on other sides, rich color on bright paper, unobtrusive strike of purple handstamp cancel, Extremely Fine, with 2001 P.F. certificate 140.00

- 106 (★) **\$50.00 Green, Ornamental Numeral Surcharge (R194).** Unused (no gum), natural s.e. at top and with full roulettes on other three sides, rich color we would characterize as a cobalt blue, choice centering, Extremely Fine, ex Buford, with 2002 P.F. certificate, Scott Retail as with original gum 2,250.00



106



107



108

- 107 ★ **80c Rose, Series of 1914 (R205).** Original gum, brilliant color on bright paper, wide margins, Extremely Fine, small pencil notation on back, with 2000 P.F. certificate 210.00
- 108 **\$50.00 Violet, Series of 1914 (R223).** Bright color and detailed impression on crisp paper, purple "The Enquirer Jan. 1915" handstamp cancel, Very Fine and choice, a beautiful stamp, with 1997 P.S.E. and 2002 P.F. certificates 1,200.00



109



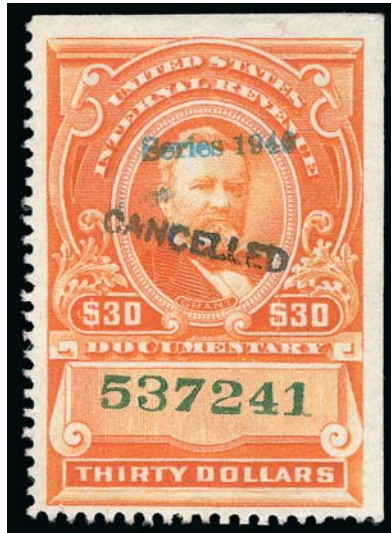
110

- 109 **\$500.00 Blue, Series of 1914 (R226).** Serial no. 1065, unusually wide margins, intense shade on bright paper, purple handstamp cancel at upper right leaves entire design clearly visible, Extremely Fine Gem, a superb stamp in every respect, with 1980 and 2002 P.F. certificates 600.00
- 110 **\$1,000.00 Orange, Series of 1914 (R227).** Serial no. 353, vivid color as fresh as the day it was printed, purple Oct. 22, 1915, blue "E.T. Co. OC 22, 1915" and manuscript cancels, Very Fine and choice example of this scarce high-denomination issue, with 2000 P.F. certificate..... 700.00
- 111 **Documentary Issues Balance.** Scott album pages of unused and used stamps, incl. unused Nos. R160, R188, R216 and R281, used incl. Nos. R177 and R224, condition is far better than normally seen on these issues, overall fresh and Very Fine, four with 2000 or 2001 P.F. certificates, Scott Retail approximately*Not illustrated* 2,660.00

END OF SESSION ONE

SESSION TWO (LOTS 112-418)
THURSDAY, NOVEMBER 3, 2011, AT 1:30 P.M.

DOCUMENTARY SERIES OVERPRINTS



112



113

- 112 **\$30.00 Vermilion, "Series 1940" Handstamped Ovpt. (R282).** Serial no. 537241, vibrant color, neat "CANCELLED" handstamp at center, tiny tear at bottom second perf hole from the left, Very Fine appearance, with 2006 P.F. certificate..... 1,000.00
- 113 **\$60.00 Brown, "Series 1940" Handstamped Ovpt. (R283).** Serial no. 194013, wide and balanced margins, purple June 8, 1940 handstamp cancel, also manuscript and repaired three-hole punch cancels, Extremely Fine appearance, scarce, with 1999 P.S.E. certificate, Scott Retail as cut cancel..... 775.00

- 114 **\$100.00 Green, "Series 1940" Handstamped Ovpt. (R284).** Serial no. 503496, bright color, neat "5/21/41" manuscript cancel, also some manuscript at lower right, light staining on back from adhesive residue

EXTREMELY FINE APPEARANCE. A RARE EXAMPLE OF THE \$100.00 "SERIES 1940" OVERPRINT ISSUE. SCARCE WITH JUST THE MANUSCRIPT CANCEL.

According to Richard Friedberg's *Introduction to U.S. Revenue Stamps*, the yeardates were included on the older designs as a means of preventing reuse of the the growing stock of stamps on older documents and in company files. The overprinted stamps were valid for two years, thus cutting down on reuse and lost revenue. The higher denominations are also usually found with cut cancels. The example offered here, with an unobtrusive manuscript cancel, is unusually attractive.

Ex Wampler and Scott. With 2004 P.F. certificate. 3,000.00



114



115

- 115 **\$500.00 Blue, "Series 1940" Handstamped Ovpt., Large Type (R285a).** Serial no. 55034, wide and balanced margins, neat handstamp cancel at top

VERY FINE AND CHOICE. A BEAUTIFUL EXAMPLE OF THE \$500.00 "SERIES 1940" HANDSTAMPED OVERPRINT WITH LARGE TYPE.

With 2002 P.F. certificate 3,850.00

- 116 **\$1,000.00 Orange, "Series 1940" Handstamped Ovpt. (R286).** Serial no. 111021, vibrant color, attractive blue handstamp cancel, two staple holes as often found on this high-denomination issue, Very Fine and choice, scarce and desirable without a cut cancel, ex DePriest, with 2004 P.F. certificate 825.00



116

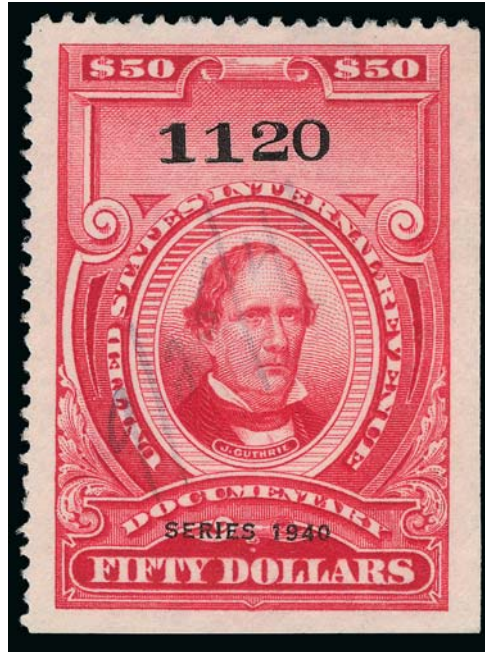


117

- 117 ★ **\$20.00 Carmine, "Series 1940" Ovpt. (R305A).** Original gum, single hinge mark, rich color, well-balanced margins

EXTREMELY FINE. A BEAUTIFUL ORIGINAL-GUM EXAMPLE OF THE \$20.00 "SERIES 1940" ISSUE.

Ex Weill Bros., Handy and Floyd. With 2000 P.F. certificate 2,500.00



118

- 118 **\$50.00 Carmine, "Series 1940" Ovpt. (R306A).** Serial no. 1120, choice centering with wide margins, radiant color, faint "9/26/41" manuscript cancel leaves entire design clearly visible

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE \$50.00 "SERIES 1940" REVENUE ISSUE.

This is extremely difficult to obtain in any condition, much less the superb condition offered here. We have offered only three others since keeping computerized records.

With 2007 P.F. certificate 10,000.00

- 119 **\$500.00 Carmine, "Series 1940" Ovpt. (R309).** Serial no. 531, rich color and detailed impression, neat manuscript cancel

EXTREMELY FINE EXAMPLE OF THE RARE \$500.00 "SERIES 1940" OVERPRINT ISSUE. THIS IS ONLY THE SECOND WE HAVE OFFERED SINCE KEEPING COMPUTERIZED RECORDS.

A review using Power Search found only one other, with a slightly trimmed margin, offered in our sales since 1993.

With 2004 P.F. certificate. 5,000.00



119



- 120 **\$1,000.00 Carmine, “Series 1940” Ovpt. (R310).** Serial no. 1297, light strikes of 1941 handstamp cancels and also perf initials, Very Fine 190.00
- 121 **\$20.00 Carmine, “Series 1941” Ovpt. (R329).** Brilliant color, neat Oct. 15, 1942 handstamp and also manuscript cancel, fresh and Very Fine, with 2002 P.F. certificate 350.00
- 122 **\$50.00 Carmine, “Series 1941” Ovpt. (R331).** Serial no. 1919, radiant color, neat handstamp and manuscript cancels, wide and balanced margins, Extremely Fine, with 2002 P.F. certificate 700.00
- 123 **\$500.00 Carmine, “Series 1941” Ovpt. (R334).** Serial no. 4180, rich color, violet handstamp cancel blends in and allows for full viewing of the design, Extremely Fine, with 2002 P.F. certificate 325.00
- 124 **\$1,000.00 Carmine, “Series 1941” Ovpt. (R335).** Serial no. 3033, brilliant color, unusual hand-ruled lines with “4/17/41” manuscript cancel, wide margins, Extremely Fine, an attractive stamp, with 2003 P.F. certificate 200.00
- 125 ★ **\$20.00 Carmine, “Series 1942” Ovpt. (R354).** Original gum, single hinge mark, vivid color on crisp paper, Extremely Fine, a beautiful stamp, with 2002 P.F. certificate..... 160.00
- 126 **\$50.00 Carmine, “Series 1942” Ovpt. (R356).** Serial no. 4884, beautiful color and centering, neat Dec. 29, 1942 handstamp cancel, Extremely Fine Gem, a superb stamp in every respect, with 2002 P.F. certificate..... 1,200.00



- 127 **\$60.00 Carmine, "Series 1942" Ovpt. (R357).** Serial no. 28731, rich color, March 10, 1943 handstamp and also manuscript initials, Very Fine and choice, with 2001 P.F. certificate 1,850.00
- 128 **\$500.00 Carmine, "Series 1942" Ovpt. (R359).** Serial no. 5799, radiant color, light strike of red handstamp at left and also manuscript cancel at center, Very Fine and choice 275.00
- 129 ★ **\$20.00 Carmine, "Series 1943" Ovpt. (R379).** Original gum, small h.r., rich color on bright paper, attractive centering, fresh and Extremely Fine, with 2002 P.F. certificate ... 175.00
- 130 **\$500.00 Carmine, "Series 1943" Ovpt. (R384).** Serial no. 9618, brilliant color nicely complemented by blue handstamp and manuscript initials at top, Very Fine and choice, with 2002 P.F. certificate 250.00
- 131 **\$1,000.00 Carmine, "Series 1943" Ovpt. (R385).** Serial no. 12476, rich color, unusual red manuscript cancel, Extremely Fine, rare with a colored manuscript cancel, ex Floyd, with 2001 P.F. certificate 200.00
- 132 ★ **\$20.00 Carmine, "Series 1944" Ovpt. (R404).** Original gum, single hinge mark, intense shade on bright paper, Very Fine 140.00



133

133

\$500.00 Carmine, “Series of 1944” Ovpt. (R409). Serial no. 11293, intense color, cancelled solely by light strike of **purple** handstamp

EXTREMELY FINE. AN EXCEEDINGLY RARE EXAMPLE OF THE \$500.00 “SERIES OF 1944” OVERPRINT, WHICH IS CANCELLED ONLY BY A LIGHT STRIKE OF A HANDSTAMP. WITHOUT QUESTION THIS IS ONE OF THE FINEST IN EXISTENCE.

This issue, when it is found at all, normally comes with either cut cancels or perfin, or will have staple holes. The example offered here, with none of those detractors, is a true condition rarity.

With 2005 P.F. certificate..... 3,250.00



134



135



136



137

134 (★)

\$1,000.00 Carmine, “Series of 1944” Ovpt. (R410). Serial no. 20092, **unused (no gum)**, bright color, wide margins, fresh and Extremely Fine, it is very difficult to find any denomination of the various overprint series above the \$20.00 in unused condition, with 2005 P.F. certificate, Scott Retail as used \$425.00 E. 1,000-1,500

135

\$500.00 Carmine, “Series 1945” Ovpt. (R434). Serial no. 14232, rich color, faint manuscript cancel leaves entire design clearly visible, Extremely Fine Gem, a beautiful example of this high-denomination issue, with 2005 P.F. certificate..... 225.00

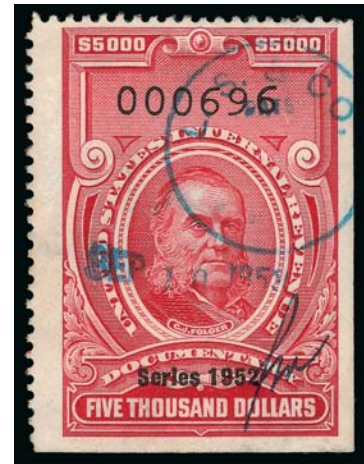
136 ★

\$20.00 Carmine, “Series 1946” Ovpt. (R454). Original gum, single hinge mark, intense shade and impression, wide and balanced margins, Extremely Fine, with 2002 P.F. certificate 140.00

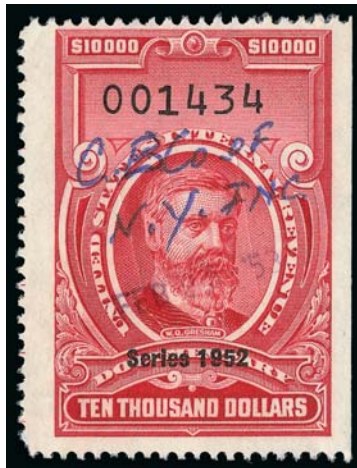
137

\$500.00 Carmine, “Series 1949” Ovpt. (R534). Serial no. 43148, bright shade, neat handstamp cancels, Very Fine and choice example of this issue, with 2002 P.F. certificate 250.00

- 138 **\$5,000.00 Carmine, "Series 1952" Ovpt. (R618).** Serial no. 696, intense shade and impression, cancelled by blue Sept. 10, 1953 handstamp and additional manuscript initials at lower right
 VERY FINE AND CHOICE. A RARE EXAMPLE OF THE \$5,000.00 "SERIES 1952" REVENUE ISSUE.
 Ex Handy and Floyd. With 2000 P.F. certificate..... 5,500.00



138



139

- 139 **\$10,000.00 Carmine, "Series 1952" Ovpt. (R619).** Serial no. 1434, rich color, light strike of Feb. 25, 1953 handstamp, additional blue manuscript cancel, cut cancel completes the trifecta of cancels, Very Fine and choice, scarce, with 2006 P.F. certificate, Scott Retail as with cut cancel..... 900.00

- 140 **\$60.00 Carmine, "Series 1953" Ovpt. (R647).** Serial no. 7807, rich color, purple handstamp cancel, wide margins, Very Fine, desirable without a cut cancel, with 2004 P.F. certificate..... 400.00

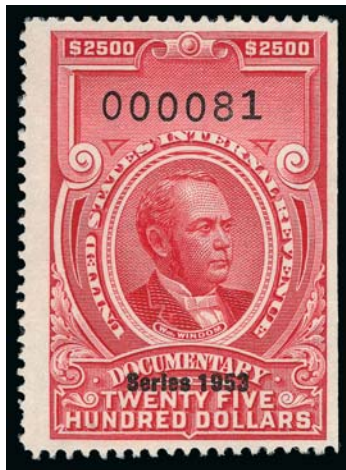


140



141

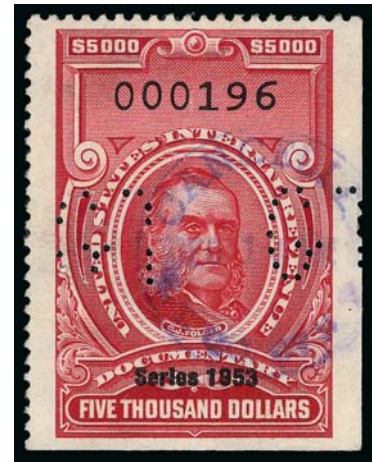
- 141 ★ **\$500.00 Carmine, "Series 1953" Ovpt. (R649).** Serial no. 1417, without gum as issued, rich color and detailed impression on bright paper, well-balanced margins, Extremely Fine, with 2002 P.F. certificate..... 725.00



142

- 142 ★ **\$2,500.00 Carmine, "Series 1953" Ovpt. (R651).** Serial no. 81, without gum as issued, fresh and Very Fine, a scarce Dated Documentary, especially in unused condition, ex Handy and Floyd, with 2001 P.F. certificate 2,000.00

- 143 **\$5,000.00 Carmine, "Series 1953" Ovpt. (R652).** Serial no. 196, rich color, purple handstamp and additional perf initials cancel, scoring lines, Extremely Fine example of this very scarce Revenue issue, none was offered in Floyd, the Lyons copy is similarly cancelled and the two we have offered since keeping computerized records had either hole punch or perf cancels, condition-conscious buyers are encouraged to consider the example offered here as they may never complete this issue if condition is the sole criteria, Scott Retail as perf cancel 1,500.00



143



144

- 144 **\$10,000.00 Carmine, "Series 1953" Ovpt. (R653).** Serial no. 339, rich color and detailed impression, 8/17/53 manuscript cancel with initials
VERY FINE AND CHOICE. A RARE UNCUT EXAMPLE OF THE \$10,000.00 "SERIES 1953" DOCUMENTARY ISSUE.
Ex Anderson and Lyons. With 2002 P.F. certificate. 3,750.00

- 145 **\$5,000.00 Carmine, "Series 1954" Ovpt. (R686).** Serial no. 296, purple "Feb. 10, 1954" handstamp cancel, Extremely Fine, a pretty stamp, ex Scott, with 2004 P.F. certificate..... 1,250.00

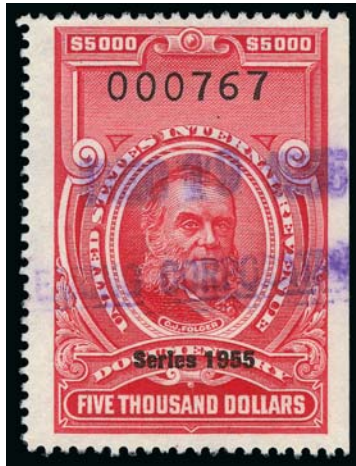


145

- 146 **\$10,000.00 Carmine, "Series 1954" Ovpt. (R687).** Serial no. 886, rich color, "Cancelled Apr. 22, 1954" handstamps, fresh and Very Fine, desirable as used with such a clear yeardate matching the year of issue, with 2002 P.F. certificate 1,500.00



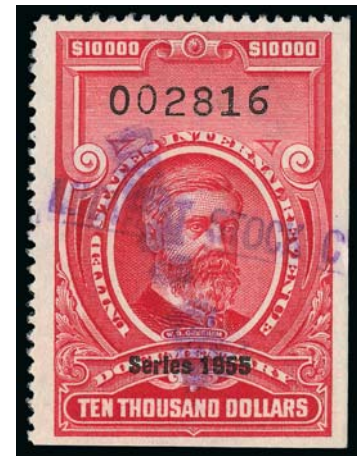
146



147

- 147 **\$5,000.00 Carmine, "Series 1955" Ovpt. (R695).** Serial no. 767, brilliant color on bright paper, violet "Dec. 19, 1955" handstamp cancel, wide margins
EXTREMELY FINE. A SCARCE SOUND EXAMPLE OF THE \$5,000.00 SERIES 1955 ISSUE.
This is the first sound example we have offered since keeping computerized records.
With 2004 P.F. certificate 1,500.00

- 148 **\$10,000.00 Carmine, "Series 1955" Ovpt. (R696).** Serial no. 2816, rich color nicely complemented by purple handstamp cancels, Extremely Fine example of this high denomination, ex Gaudio, Handy and Floyd, with 2001 P.F. certificate 1,100.00

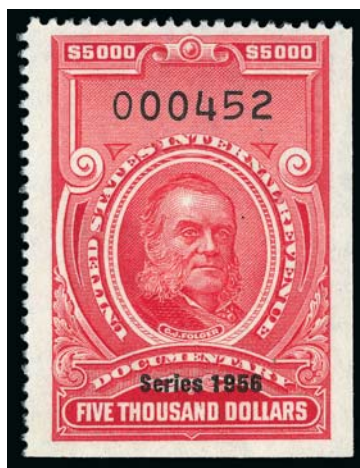


148



149

- 149 **\$2,500.00 Carmine, "Series 1956" Ovpt. (R703).** Serial no. 649, light strike of blue handstamp and additional manuscript 1856 cancel, wide margins, Extremely Fine example of this issue, ex Handy and Floyd, with 2001 P.F. certificate 800.00



150

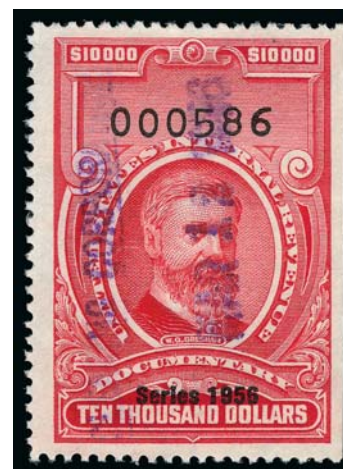
- 150 **\$5,000.00 Carmine, "Series 1956" Ovpt. (R704).** Serial no. 452, barely cancelled (if at all — accompanying certificate states used but we do not see evidence of a cancel), radiant color on bright paper

EXTREMELY FINE. A BEAUTIFUL AND PRISTINE EXAMPLE OF THE \$5,000.00 "SERIES 1956" REVENUE ISSUE.

None was offered in the recent Smithsonian National Postal Museum deaccession. This is the finest we have ever encountered.

With 2001 P.F. certificate..... 2,200.00

- 151 **\$10,000.00 Carmine, "Series 1956" Ovpt. (R705).** Serial no. 586, radiant color nicely complemented by purple handstamp cancel, Very Fine and choice example of this high-denomination issue, with 2000 P.F. certificate 750.00



151



152

- 152 **\$60.00 Carmine, "Series 1957" Ovpt. (R708).** Serial no. 3666, rich color, neat 1857 handstamp cancels, Very Fine and choice, with 2001 P.F. certificate 325.00

- 153 **\$2,500.00 Carmine, "Series 1957" Ovpt. (R712).** Serial no. 145, pretty color, manuscript cancel consisting of three horizontal ruled lines and 1957 date, Extremely Fine, ex Handy and Floyd, with 2001 P.F. certificate 1,200.00

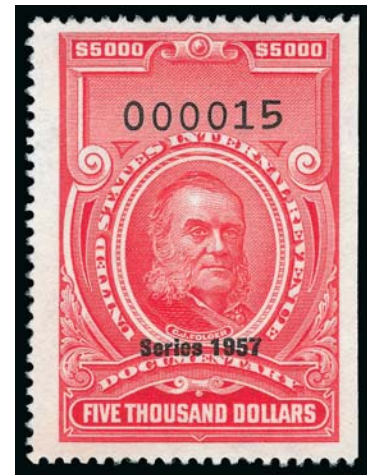


153

- 154 ★ **\$5,000.00 Carmine, "Series 1957" Ovpt. (R713).** Without gum as issued, serial no. 15, brilliant color, wide margins

EXTREMELY FINE. AN EXCEEDINGLY RARE UNUSED EXAMPLE OF THE \$5,000.00 SERIES 1957 ISSUE.

Ex Buford. With 2002 P.F. certificate..... 2,250.00



154



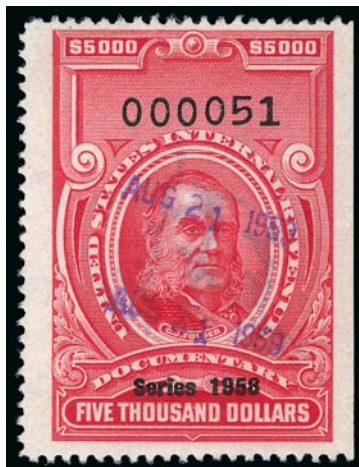
155

- 155 **\$10,000.00 Carmine, "Series 1957" Ovpt. (R714).** Serial no. 1046, well-balanced margins, purple handstamp cancel, Extremely Fine example of this high-denomination issue, ex Buford, with 2002 P.F. certificate 500.00



156

- 156 **\$2,500.00 Carmine, "Series 1958" Ovpt. (R721).** Serial no. 505, rich color on bright paper, unusually wide margins, blue 1958 manuscript cancel, fresh and Extremely Fine, with 2002 P.F. certificate ... 1,200.00



157

- 157 **\$5,000.00 Carmine, "Series 1958" Ovpt. (R722).** Serial no. 51, radiant color, violet "Aug. 21, 1959" handstamp cancel

VERY FINE AND CHOICE. AN EXCEEDINGLY RARE EXAMPLE OF THE \$5,000.00 SERIES 1958 ISSUE. ONLY NINE ARE BELIEVED TO EXIST.

As an indication of this issue's rarity, none was offered in the William S. Floyd sale. Most of the few known have perforated cancels. The example offered here, in sound condition and with just the handstamped cancel, is a true condition rarity.

Ex Buford. With 2002 P.F. certificate. 4,000.00



- 158 **\$10,000.00 Carmine, "Series 1958" Ovpt. (R723).** Serial no. 873, radiant color nicely complemented by purple 1958 handstamp cancels, Jumbo margins

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE RARE \$10,000.00 "SERIES 1958" REVENUE ISSUE. THIS IS THE FIRST WE HAVE OFFERED WITHOUT A CUT OR PERFORATED CANCEL.

Ex Cunliffe, Wampler and Buford. 2,250.00

158

- 159 **Documentary Issue Balance.** Scott album pages of unused and used stamps, from R288 thru R734, very comprehensive incl. unused Nos. R299, R328, R429, R431, R554, R580, R581, R601, R604, used incl. Nos. R358 (2002 PFC), R360, R459, R460, R484, R485, R617, R685, R694, R710, R730-R732, far better condition than normally seen but few small flaws to be expected

FINE-VERY FINE. A RARE COMPREHENSIVE BALANCE OF THE DOCUMENTARY REVENUE STAMPS. A VERY DIFFICULT GROUP TO FIND, ESPECIALLY IN BETTER CONDITION.

Fourteen with P.F. certificates. Scott Retail approximately*Not illustrated* 12,265.00

PROPRIETARY



162



160



161

- 160 **5c Green & Black on Violet Paper, Proprietary (RB5a).** Unusually choice centering with wide and balanced margins, deep rich colors and proof-like impressions, 1874 manuscript cancel, Extremely Fine Gem, a superb stamp in every respect, ex Lyons and Floyd, with 2001 P.F. certificate 160.00

- 161 **10c Green & Black on Violet Paper, Proprietary (RB7a).** Rich colors, wide margins, blue handstamp cancel, Extremely Fine, with 2006 P.F. certificate 250.00

- 162 (★) **50c Green & Black on Violet Paper, Proprietary (RB8a).** Unused (no gum), rich colors, detailed impressions

EXTREMELY FINE. A MAGNIFICENT EXAMPLE OF THIS LARGE-FORMAT PROPRIETARY REVENUE ISSUE. SELDOM ENCOUNTERED IN UNUSED, SOUND OR CENTERED CONDITION — THIS STAMP COMBINES ALL THREE DESIRABLE TRAITS.

With 2002 P.F. certificate. Unpriced in Scott as unused, Scott Retail as used 1,000.00



163

163 **\$1.00 Green & Black on Violet Paper, Proprietary (RB9a).** Deep rich colors, neat 1872 manuscript cancel

EXTREMELY FINE GEM. EASILY ONE OF THE FINEST EXAMPLES OF THE \$1.00 PROPRIETARY ISSUE ON VIOLET PAPER.

Due to its size, this issue is usually found with faults. This sound example, with choice centering, is a true condition rarity.

Ex Weill, Sohn and Mayer. With 1990 and 2003 P.F. certificates..... 2,750.00



164

164 **\$5.00 Green & Black on Violet Paper, Proprietary (RB10a).** Wonderfully choice centering with **selvage at top**, rich colors, detailed impression, neat "J H B Feb. 18/79" manuscript cancel

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE RARE \$5.00 PROPRIETARY ON VIOLET PAPER. THIS MAY WELL BE THE FINEST USED EXAMPLE IN EXISTENCE. A REMARKABLE STAMP.

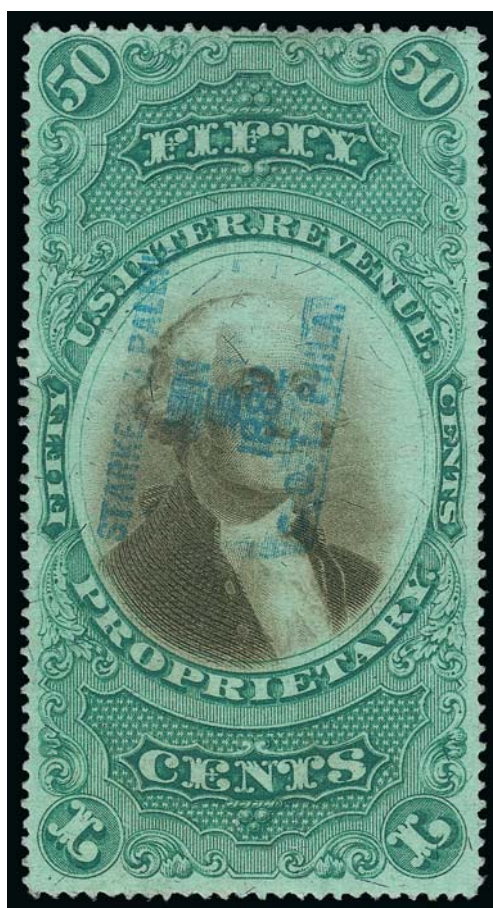
According to *Introduction to U.S. Revenue Stamps* by Richard Friedberg, beginning with the 1871 revenue issues, the government provided for two classes of revenue stamps, one for documentary issues and one for proprietary articles, such as medicines, matches, perfumes, playing cards, canned foods etc. Most examples of the \$5.00 have faults, due to the stamp's large size and the nature of its use. The example offered here, in sound condition and with selvage, is probably the finest in existence.

Ex Anderson and Mayer. With 1985 and 2003 P.F. certificates..... 11,000.00

- 165 **5c Green & Black on Green Paper, Proprietary (RB5b).**
 Detailed impression, neat strike of oval handstamp cancel, wide
 margins, Very Fine and choice, with 2004 P.F. certificate 175.00



165



166

- 166 **50c Green & Black on Green Paper, Proprietary (RB8b).** Rich colors, clear strike of blue
 June 5, 1882 five-line handstamp cancel, Very Fine and choice, ex DePriest, with 2001
 P.F. certificate 750.00



167

- 167 **\$1.00 Green & Black on Green Paper, Proprietary (RB9b).** Lightly cancelled, trivial faults incl. tiny thin spot at left and reperfed at top and right
- VERY FINE APPEARANCE. AN EXTREMELY RARE AND ATTRACTIVE EXAMPLE OF THE \$1.00 PROPRIETARY ON GREEN PAPER. ONLY A HANDFUL ARE KNOWN ON THE TRUE GREEN PAPER.
- Larry Lyons lists seven used examples in his census. An eighth stamp which was not in the Lyons census realized \$32,500 hammer in our Sale 902 (lot 1364). Only two sound copies are believed to exist.
- Ex Tolman. With 2007 P.F. certificate. 12,000.00



168



169

- 168 (★) **4c Red, Rouletted, Proprietary (RB15c).** Unused (no gum), intense shade on deeply colored paper, Very Fine and choice, with 2000 P.F. certificate, unpriced in Scott as unused, Scott Retail as used 300.00
- 169 **5c Black on Silk Paper, Proprietary (RB16a).** Detailed impression, paper with many silk fibers, light strike of handstamp cancel, Very Fine and choice, with 2003 P.F. certificate 175.00



170

- 170 ★ **5c Black, Rouletted, Proprietary (RB16c).** Original gum, single hinge mark, with **part imprint selvage** at top, intense shade and impression
- VERY FINE AND CHOICE. A DESIRABLE ORIGINAL-GUM EXAMPLE OF THE 5-CENT ROULETTED PROPRIETARY ISSUE WITH PART IMPRINT SELVAGE. THIS IS THE FINEST WE HAVE ENCOUNTERED.
- Several examples of this scarce issue are known unused, but most do not have gum. The example offered here, with full original gum and the part imprint selvage, is truly remarkable.
- With 2001 P.F. certificate. Unpriced in Scott as unused.
Scott Retail as used 1,850.00



171



172

- 171 **6c Violet Blue, Rouletted, Proprietary (RB17c).** Attractive three-line 1881 datestamp cancel, fresh and Very Fine, with 2006 P.F. certificate..... 450.00
- 172 **10c Blue, Proprietary (RB19b).** Large margins, attractively centered, manuscript pen stroke cancels, Very Fine, ex Tolman, with 2007 P.F. certificate 350.00



173

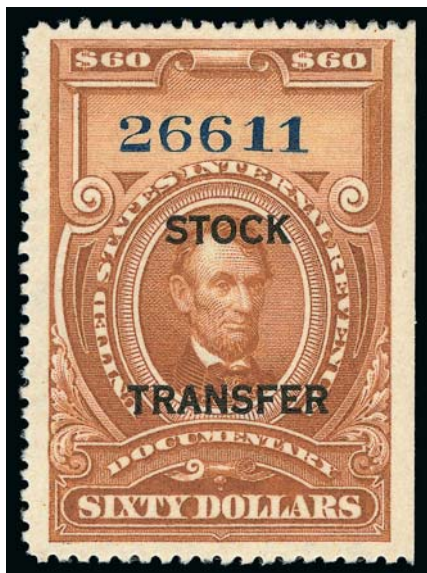
- 173 ★★ **4³/₈ Black, 1914 Issue, Proprietary (RB42).** Mint N.H., radiant color on bright paper

FINE. A RARE MINT NEVER-HINGED EXAMPLE OF THE 4³/₈-CENT 1914 PROPRIETARY ISSUE.

Ex DePriest. With 1988 A.P.S. and 2004 P.F. certificates. Scott Retail as hinged 3,000.00

- 174 **Proprietary Balance.** Scott album pages of unused and used stamps, incl. unused No. RB39, used incl. Nos. RB16b, RB11c, RB12c and RB13c, condition is better than normally seen, overall fresh and Very Fine, four with P.F. certificates, Scott Retail approximately *Not illustrated* 2,059.00
- 175 **Future Delivery Balance.** Scott album pages of unused and used stamps, incl. unused Nos. RC12 and RC14, wonderful condition, overall fresh and Fine-Very Fine, Scott Retail approximately *Not illustrated* 777.00

STOCK TRANSFER



176



177



178

- 176 ★ **\$60.00 Brown, Stock Transfer (RD21).** Serial no. 26611, without gum as issued, attractive color, Extremely Fine, a pretty stamp, with 2001 P.F. certificate..... 250.00
- 177 ★ **\$3.00 Violet, "Series 1940" Ovpt., Stock Transfer (RD56).** Original gum, lightly hinged, intense shade on bright paper, well-proportioned margins, Extremely Fine, with 2002 P.F. certificate 275.00
- 178 **\$30.00 Vermilion, Blue "Series 1940" Handstamped Ovpt., Stock Transfer (RD61).** Serial no. 75662, wide margins, radiant color, handstamp cancel, Very Fine and choice, with 2002 P.F. certificate 750.00

- 179 **\$50.00 Olive Green, Blue “Series 1940” Handstamp Ovpt., Stock Transfer (RD62).** Serial no. 20272, attractive shade, clear 1941 handstamp cancel, Extremely Fine, a beautiful example of this Stock Transfer issue, especially desirable cancelled solely by the handstamp and without cut cancels, ex Wampler and Floyd, with 2001 P.F. certificate 2,250.00



179



180

- 180 **\$60.00 Olive Green, Blue “Series 1940” Handstamp Ovpt., Stock Transfer (RD63).** Serial no. 28528, pretty shade, unusually wide and balanced margins, neat strike of blue handstamp cancel, small corner crease at top right
EXTREMELY FINE APPEARING EXAMPLE OF THE SCARCE \$60.00 “SERIES 1940” HANDSTAMPED OVERPRINT ISSUE.
This is the first we have offered since keeping computerized records.
Ex Handy and Floyd. With 2000 P.F. and 2005 P.S.E. certificates..... 2,200.00

- 181 ★ **\$100.00 Green, Handstamped “Series 1940” Ovpt., Stock Transfer (RD64).** Serial no. 115530, without gum as issued, rich color, unusually choice centering, Extremely Fine Gem, a beautiful stamp, with 2000 P.F. certificate 1,500.00



181



182

- 182 **\$500.00 Blue, Blue “Series 1940” Ovpt., Stock Transfer (RD65).** Serial no. 8698, rich color on bright paper, neat handstamped cancel, wide margins
EXTREMELY FINE GEM EXAMPLE OF THE SCARCE \$500.00 BLUE 1940 HANDSTAMPED OVERPRINT ISSUE. ESPECIALLY DESIRABLE CANCELLED SOLELY BY THE HANDSTAMP.
With 1979 and 2000 P.F. certificates..... 3,000.00



183

183

\$1,000.00 Orange, Blue “Series 1940” Ovpt., Stock Transfer (RD66). Serial no. 17663, vibrant color, well-proportioned margins, cut cancel and also red handstamp, small corner crease at top right, Extremely Fine appearance, this is not known to exist without cut cancels or perfin cancels, with 2004 P.F. certificate 2,750.00



184



185



186



187



188

184

\$4.00 Bright Green, “Series 1940” Ovpt., Stock Transfer (RD82). Deep rich color and proof-like impression on bright paper, unobtrusive handstamp cancel, Very Fine, with 2004 P.F. certificate 240.00

185 ★★

\$20.00 Bright Green, “Series 1940” Ovpt., Stock Transfer (RD85). Mint N.H., radiant color, fresh and Very Fine, scarce in Mint N.H. condition, with 2001 P.F. certificate, Scott Retail as hinged 1,100.00

186 ★

\$30.00 Bright Green, “Series 1940” Ovpt., Stock Transfer (RD86). Serial no. 496, without gum as issued, gorgeous centering with wide and balanced margins, Extremely Fine, ex Buford, with 2002 P.F. certificate 750.00

187

\$60.00 Bright Green, “Series 1940” Ovpt., Stock Transfer (RD88). Serial no. 56, Jumbo margins, rich color on bright paper, 1941 handstamp cancel, fresh and Extremely Fine, very rare in such superb condition, ex Cunliffe, Lyons and Floyd, with 1999 P.S.E. and 2001 P.F. certificates..... 1,100.00

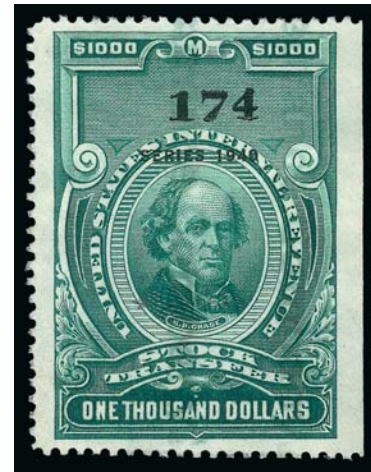
188

\$500.00 Bright Green, “Series 1940” Ovpt., Stock Transfer (RD90). Serial no. 5, wide margins, handstamp and also cut cancels, tiny hole at center, Extremely Fine appearance, with 2004 P.F. certificate, Scott Retail as with cut cancel 1,250.00

- 189 **\$1,000.00 Bright Green, "Series 1940" Ovpt., Stock Transfer (RD91).** Serial no. 174, wide and balanced margins, rich color, cancelled solely by light strike of green handstamp

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE \$1,000.00 BRIGHT GREEN SERIES 1940 STOCK TRANSFER ISSUE. ESPECIALLY DESIRABLE CANCELLED SOLELY BY THE GREEN HANDSTAMP.

Ex Lyons and Floyd. With 1999 P.S.E. and 2001 P.F. certificates, the latter not stating the color of the cancel..... 2,500.00



189



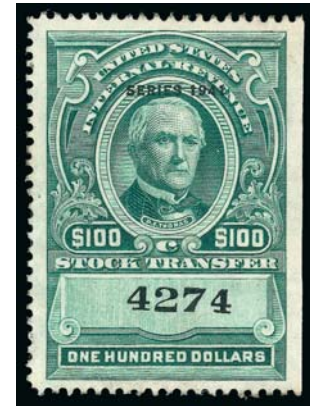
190



191



192



193

- 190 **\$30.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD111).** Serial no. 1157, rich color nicely complemented by magenta handstamp cancel, Very Fine and choice, with 2005 P.F. certificate 300.00

- 191 **\$50.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD112).** Serial no. 3339, intense shade and impression on bright paper, wide and balanced margins, clear 1942 handstamp cancel, fresh and Extremely Fine, a beautiful stamp, with 2001 P.F. certificate 475.00

- 192 **\$60.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD113).** Serial no. 1392, detailed impression, clear 1942 handstamp cancel and also perf "CNP" cancel, Extremely Fine, Scott Retail as with perf cancel..... 210.00

- 193 **\$100.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD114).** Serial no. 4274, faintly cancelled at lower right (appears unused), attractive shade, Extremely Fine, a pretty stamp, with 2001 P.F. certificate..... 190.00

- 194 **\$500.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD115).** Serial no. 895, rich color, perf "S&Co" cancel, Very Fine, surprisingly difficult to find without either a cut or perf cancel, Scott Retail as with perf cancel 750.00



194



195

- 195 **\$1,000.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD116).** Serial no. 862, wide and balanced margins, rich color nicely complemented by **blue** handstamp cancel

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE \$1,000.00 SERIES 1941 STOCK TRANSFER, CANCELLED SOLELY BY THE BLUE HANDSTAMP. A MARVELOUS CONDITION RARITY.

Most examples of this issue have either cut or perfin cancels. The example offered here, with just the blue handstamp cancel, is truly rare.

Ex Buford. With 2002 P.F. certificate..... 1,500.00

- 196 ★ **\$20.00 Bright Green, "Series 1942" Ovpt., Stock Transfer (RD133).** Original gum, single hinge mark, beautiful centering, Extremely Fine, with 2001 P.F. certificate 225.00



196



197

- 197 ★ **\$30.00 Bright Green, "Series 1942" Ovpt., Stock Transfer (RD134).** Serial no. 4653, without gum as issued, brilliant color, Very Fine, with 2002 P.F. certificate 400.00

- 198 **\$500.00 Bright Green, "Series 1942" Ovpt., Stock Transfer (RD138).** Serial no. 1470, rich color, perfin cancel and also purple handstamp, small staple holes as is normal for this issue

VERY FINE APPEARANCE. THE \$500.00 SERIES 1942 STOCK TRANSFER IS ONE OF THE RAREST OF ALL STOCK TRANSFER STAMPS. PERHAPS A HALF-DOZEN EXIST, AND THIS IS THE FIRST WE HAVE OFFERED SINCE KEEPING COMPUTERIZED RECORDS.

This rare issue was missing from the Floyd, DePriest, Wampler and Tolman collections. This is the first we have offered since keeping computerized records.

Scott Retail as with perf initial cancel 8,000.00



198

- 199 **\$1,000.00 Bright Green, "Series 1942" Ovpt., Stock Transfer (RD139).** Serial no. 1752, rich color on bright paper, faint manuscript cancel and additional hole punch at upper right, small corner crease at bottom right, Very Fine appearance, Scott Retail as with perf cancel..... 190.00



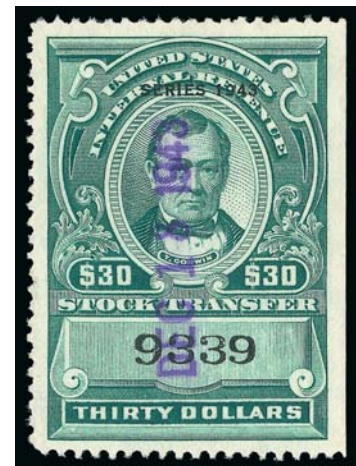
199



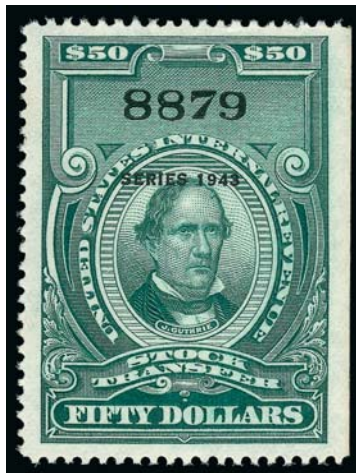
200

- 200 ★ **\$20.00 Bright Green, "Series 1943" Ovpt., Stock Transfer (RD156).** Original gum, single hinge mark, rich color and detailed impression on bright paper, Very Fine and choice, with 2002 P.F. certificate..... 225.00

- 201 **\$30.00 Bright Green, "Series 1943" Ovpt., Stock Transfer (RD157).** Serial no. 9339, rich color, clear purple "Dec. 18, 1943" handstamp cancel, Extremely Fine Gem, a beautiful stamp..... 225.00



201



202

- 202 ★ **\$50.00 Bright Green, "Series 1943" Ovpt., Stock Transfer (RD158).** Serial no. 8879, without gum as issued, well-balanced margins, Extremely Fine, a pretty stamp, with 2001 P.F. certificate 800.00



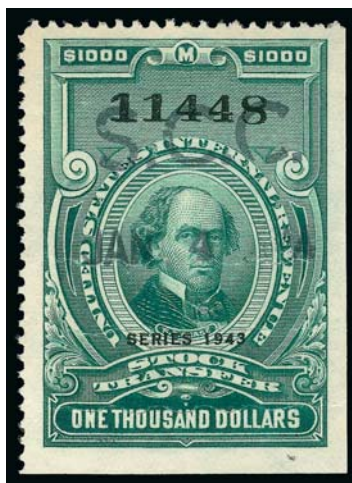
203

- 203 **\$60.00 Bright Green, "Series 1943" Ovpt., Stock Transfer (RD159).** Serial no. 4002, rich color, faint red manuscript "X" cancel, well-proportioned margins, Extremely Fine, with 2001 P.F. certificate..... 1,500.00

- 204 **\$500.00 Bright Green, "Series 1943" Ovpt., Stock Transfer (RD161).** Serial no. 1984, brilliant color nicely complemented by magenta manuscript cancel, Extremely Fine Gem, a stamp of great visual appeal, with 2001 P.F. certificate 1,500.00



204



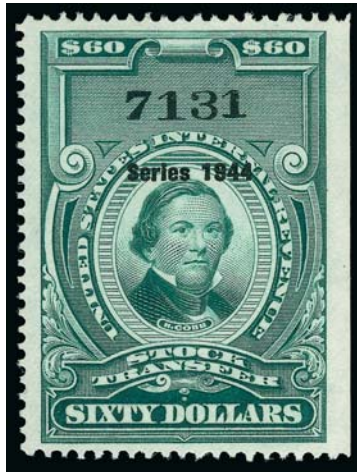
205

- 205 **\$1,000.00 Bright Green, "Series 1943" Ovpt., Stock Transfer (RD162).** Serial no. 11448, intense color, clear 1944 handstamp cancel, additional neat cut cancel which is not clearly evident, Extremely Fine, Scott Retail as with cut cancel..... 250.00

- 206 ★ \$20.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD179). Original gum, single hinge mark, deep rich color on bright paper, Very Fine and choice, with 2002 P.F. certificate 210.00



206



207

- 207 ★ \$60.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD182). Serial no. 7131, without gum as issued, deep rich color and proof-like impression, well-balanced margins, Extremely Fine, a beautiful stamp, with 2002 P.F. certificate 350.00

- 208 \$500.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD184). Serial no. 3400, attractive shade, 1945 perf cancel, Extremely Fine, Scott Retail as with perf cancel 400.00



208



209

- 209 \$1,000.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD185). Serial no. 3829, deep rich color, purple handstamp and also unobtrusive cut cancels which are barely evident, Very Fine and choice, Scott Retail as with cut cancel..... 400.00

Empire Trust Company
120 Broadway, New York 5, N. Y.

M. F. Bonitz,
Inkwell Dept.





210 detail

- 210 **\$5,000.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD185B).** Serial no. 170, top right stamp on document also bearing pair and single of \$100.00 "Series of 1945" Ovpt. (RD206), single of \$500.00 "Series of 1945" Ovpt. (R434), two pairs of \$100.00 "Series of 1945" Ovpt. (R433) and also eight other stamps ranging from 10c thru \$30.00, seven (incl. RD185B) tied by perf initials "LT & Co.+8-6-45", others with either cut or manuscript cancels, back of document is typed listing of stock account, side with stamps with manuscript "*Affixed & Examined in my presence 8/2/45, \$6254.30 Doc. & S/T Stamps due on securities transfer from old partnerships on admission of William W. Cumberland as new gen. partner 7/1/45*" and signed "*M. F. Bonitz, Int. Rev. Agt.*", also with pink and white stubs affixed at left, few small imperfections to be expected on such a large document (none mentioned on accompanying certificate)

VERY FINE. THE UNIQUE EXAMPLE OF THE \$5,000.00 "SERIES 1944" STOCK TRANSFER ISSUE, USED ON ITS ORIGINAL DOCUMENT. A REMARKABLE ARTIFACT AND REGARDED AS THE MOST IMPORTANT STOCK TRANSFER ISSUE IN EXISTENCE. FROM A NEW FIND AND OFFERED AT AUCTION FOR THE FIRST TIME.

The \$5,000.00 denomination of the "Series 1944" overprint was not known to exist until this document was discovered. Its existence was logically assumed, because the \$5,000.00 value was issued as part of the other years' series. Whatever the reason for its rarity, proof of the \$5,000.00 "Series 1944" did not surface until a few years ago, when a descendant of one of those involved in the transaction brought this document and others to a stamp show, where it was recognized by noted dealer Richard Friedberg, who brokered the sale to Scarsdale.

With 2010 P.F. certificate. 70,000.00



211

- 211 **\$60.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD205).** Serial no. 8972, rich color, unobtrusive purple handstamp cancel, Very Fine..... 275.00

- 212 **\$500.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD207).** Serial no. 4793, bright shade, light strike of purple handstamp cancel leaves entire design clearly visible, fresh and Extremely Fine, a pretty stamp, with 2002 P.F. certificate..... 1,250.00



212



213

- 213 ★ **\$1,000.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD208).** Serial no. 4589, without gum as issued, detailed impression, wide and balanced margins, Extremely Fine, a gorgeous stamp, ex Buford, with 2002 P.F. certificate 1,650.00

- 214 ★ **\$20.00 Bright Green, "Series 1946" Ovpt., Stock Transfer (RD225).** Original gum, single hinge mark, crisp impression, well-balanced margins, Extremely Fine, with 2002 P.F. certificate..... 225.00



214



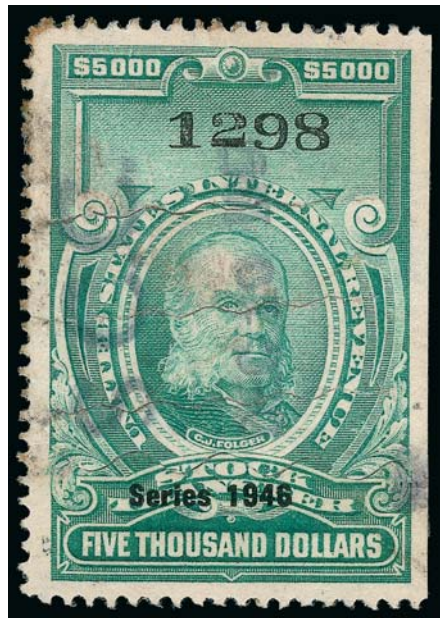
215

215 **\$2,500.00 Bright Green, “Series 1946” Ovpt., Stock Transfer (RD232).** Serial no. 1203, bright color, cancelled solely by violet 1947 handstamp, completely sound

VERY FINE AND CHOICE. THIS IS THE FINEST EXAMPLE OF THE \$2,500.00 SERIES 1946 STOCK TRANSFER ISSUE IN EXISTENCE. ONLY THREE ARE KNOWN, AND THIS IS THE ONLY SOUND EXAMPLE. A PHENOMENAL RARITY IN EVERY RESPECT.

We are aware of only three examples of this issue, as follows (listed by serial no.): 1) serial no. 1201, cut cancel and also black handstamp, ex Joyce, Lyons and our 2002 Rarities sale; 2) serial no. 1203, the example offered here, ex Buford, and 3) serial no. 1213, light black cancel and also staple holes, ex Cunliffe, Handy and Floyd.

Ex Buford. With 2002 P.F. certificate..... 22,250.00



216

216 **\$5,000.00 Bright Green, "Series 1946" Ovpt., Stock Transfer (RD233).** Serial no. 1298, choice centering with wide and balanced margins, normal cut cancels and additional handstamped cancel, few small flaws of little consequence

EXTREMELY FINE APPEARANCE. A RARE EXAMPLE OF THE \$5,000.00 SERIES 1946 STOCK TRANSFER ISSUE. A GREAT RARITY — RICHARD FRIEDBERG RECORDS ONLY EIGHT COPIES.

This issue is not known without a cut cancel and it is only known used. Five of the eight came from one find, and this was the finest of them. 17,500.00



- 217 ★ **\$30.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD252).** Serial no. 27383, without gum as issued, radiant color, detailed impression, Very Fine and choice, with 2002 P.F. certificate 160.00
- 218 ★ **\$50.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD253).** Serial no. 22406, without gum as issued, deep shade and impression, Very Fine and choice, with 2002 P.F. certificate..... 350.00
- 219 ★ **\$60.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD254).** Serial no. 13122, without gum as issued, intense shade and impression on crisp paper, fresh and Extremely Fine, with 2002 P.F. certificate 450.00
- 220 **\$500.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD256).** Serial no. 6763, rich color nicely complemented by purple Jan. 7, 1948 handstamp cancel, Very Fine and choice, with 2002 P.F. certificate..... 525.00
- 221 **\$2,500.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD258).** Serial no. 1738, neat handstamp cancel and additional cut cancels, rich color, Very Fine, scarce, unlisted in Scott without a cut cancel..... 475.00
- 222 **\$5,000.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD259).** Serial no. 1754, radiant color, light handstamp and additional cut cancel, Very Fine, Scott Retail as with cut cancel 375.00
- 223 **\$500.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD282).** Serial no. 9733, detailed impression, bold purple 1949 handstamp cancel, Extremely Fine, with 2000 P.F. certificate..... 300.00
- 224 **\$2,500.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD284).** Serial no. 2083, radiant color, handstamp and also cut cancel, Very Fine, difficult to obtain without a cut cancel, Scott Retail as with cut cancel 250.00



- 225 **\$50.00 Bright Green, "Series 1949" Ovpt., Stock Transfer (RD305).** Serial no. 32640, rich color, light strike of purple handstamp cancel, Extremely Fine, with 2001 P.F. certificate..... 225.00
- 226 **\$60.00 Bright Green, "Series 1949" Ovpt., Stock Transfer (RD306).** Serial no. 30241, deep rich color and proof-like impression on bright paper, bold strikes of purple 1949 handstamp cancel, Very Fine and choice, a stamp with great visual appeal, with 2001 P.F. certificate..... 325.00
- 227 **\$500.00 Bright Green, "Series 1949" Ovpt., Stock Transfer (RD308).** Serial no. 14319, bright shade nicely complemented by purple handstamp cancel, fresh and Very Fine, with 2000 P.F. certificate 300.00
- 228 **\$2,500.00 Bright Green, "Series 1949" Ovpt., Stock Transfer (RD310).** Serial no. 13903, bright color, neat handstamp and additional cut cancel which is very unobtrusive, wide and balanced margins, fresh and Extremely Fine, this is unlisted in Scott without either a cut or perf cancel, with 2004 P.F. certificate..... 500.00
- 229 **\$5,000.00 Bright Green, "Series 1949" Ovpt., Stock Transfer (RD311).** Serial no. 15277, rich color, handstamp and cut cancels, small covered-over stain spot at upper right, otherwise Very Fine, scarce, with 2001 P.F. certificate, unlisted in Scott without either a cut or perf cancel..... 500.00
- 230 ★ **\$20.00 Bright Green, "Series 1950" Ovpt., Stock Transfer (RD329).** Original gum, single hinge mark, intense shade, well-proportioned margins, Extremely Fine, with 2002 P.F. certificate..... 175.00
- 231 **\$60.00 Bright Green, "Series 1950" Ovpt., Stock Transfer (RD332).** Serial no. 119, deep rich color and detailed impression, wide and balanced margins, purple handstamp cancel, fresh and Extremely Fine, a beautiful stamp, with 2001 P.F. certificate... 200.00
- 232 **\$500.00 Bright Green, "Series 1950" Ovpt., Stock Transfer (RD334).** Serial no. 1528, bright shade, unobtrusive purple handstamp cancel, Very Fine and choice, with 2000 P.F. certificate..... 300.00

- 233 **\$2,500.00 Bright Green, "Series 1950" Ovpt., Stock Transfer (RD336).** Serial no. 72, rich color, detailed impression, neat handstamp cancel and also barest trace of a cut cancel, small toned spot at bottom, otherwise Very Fine, scarce, with 1994 P.F. certificate, Scott Retail as with cut cancel..... 1,000.00



233



234

- 234 **\$5,000.00 Bright Green, "Series 1950" Ovpt., Stock Transfer (RD337).** Serial no. 40, rich color, unobtrusive handstamp cancel and cut cancel, two small staple holes, small toned spot, otherwise Extremely Fine, scarce, Scott Retail as with cut cancel 600.00

- 235 **\$60.00 Bright Green, "Series 1951" Ovpt., Stock Transfer (RD358).** Serial no. 63, rich color, unobtrusive purple handstamp cancel, staple holes at top and bottom, Very Fine appearing example of this scarce issue, with 2003 P.F. certificate..... 1,600.00



235



236

- 236 **\$500.00 Bright Green, "Series 1951" Ovpt., Stock Transfer (RD360).** Serial no. 108, bright shade, neat purple handstamp cancel, Very Fine and choice, with 2001 P.F. certificate..... 450.00



237

237

\$2,500.00 Bright Green, "Series 1951" Ovpt., Stock Transfer (RD362). Serial no. 128, uncut and with violet "Midwest Stock C" and "Jun 19, 1951" handstamp cancels, rich color on bright paper

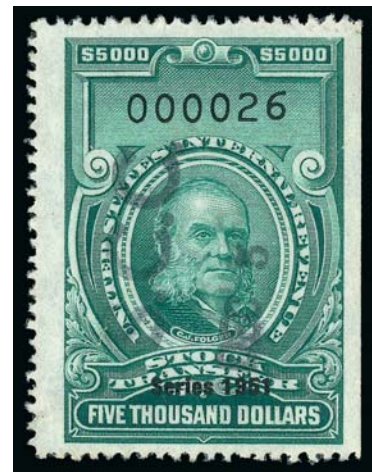
VERY FINE EXAMPLE OF THE RARE \$2,500.00 SERIES 1951 ISSUE. EXTREMELY DIFFICULT TO FIND IN SUCH PRISTINE CONDITION AND CANCELLED SOLELY BY A HANDSTAMP.

Very few examples of RD362 are known. We have offered only two since keeping computerized records, including one with a cut cancel and another with a tiny flaw.

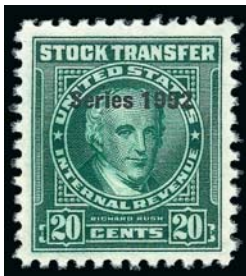
With 2002 P.F. certificate..... 4,000.00

238

\$5,000.00 Bright Green, "Series 1951" Ovpt., Stock Transfer (RD363). Serial no. 26, rich color, detailed impression, handstamp and also very light cut cancel, Very Fine and choice, virtually impossible to find without a cut cancel, ex Scott, with 2004 P.F. certificate, Scott Retail as with cut cancel..... 925.00



238



239

239 ★★ 20c Bright Green, "Series 1952" Ovpt., Stock Transfer (RD367). Mint N.H., rich color on bright paper, fresh and Extremely Fine, a wonderful condition rarity, with 2003 P.F. certificate, Scott Retail as hinged 500.00

240 ★★

25c Bright Green, "Series 1952" Ovpt., Stock Transfer (RD368). Mint N.H., intense shade and impression, fresh and Extremely Fine, with 2000 P.F. certificate, Scott Retail as hinged.... 650.00



240

- 241 ★ **\$4.00 Bright Green, "Series 1952" Ovpt., Stock Transfer (RD370).** Original gum, lightly hinged, brilliant color
EXTREMELY FINE. A LOVELY EXAMPLE OF THIS RARE STOCK TRANSFER ISSUE.
Only 102 sold. Ex Gaudio. With 1980 and 2001 P.F. certificates 2,000.00



241



242

- 242 ★ **\$10.00 Bright Green, "Series 1952" Ovpt., Stock Transfer (RD371).** Single hinge mark, rich color and proof-like impression, choice centering
EXTREMELY FINE EXAMPLE OF THE \$10.00 1952 SERIES. AN EXCEEDINGLY DIFFICULT ISSUE TO FIND IN THIS QUALITY.
Only 79 sold. With 2001 P.F. certificate. 4,250.00

- 243 ★★ **\$20.00 Bright Green, "Series 1952" Ovpt., Stock Transfer (RD372).** Mint N.H., rich color, detailed impression, wide margins
VERY FINE. A RARE MINT NEVER-HINGED EXAMPLE OF THE \$20.00 1952 STOCK TRANSFER ISSUE.
The Stock Transfer issues were discontinued after 1952. This is the highest denomination of the last issue. Only 113 sold.
Ex Ballman. With 2002 P.F. certificate. Scott Retail as hinged 7,000.00



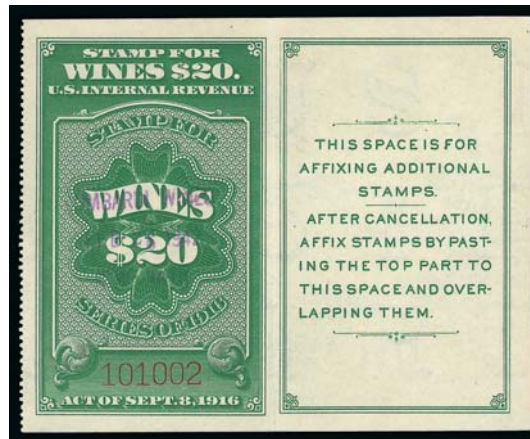
243

- 244 **Stock Transfer Collection.** Scott album pages of unused and used stamps, highlights incl. unused Nos. RD53, RD135, RD137, RD178, RD251, RD328 and RD354, used incl. Nos. RD23a (PFC), RD24, RD60 (PFC), RD228, RD230 (PFC), RD231 (PFC), RD280 (PFC), RD283 (PFC), RD285 (cut cancel), RD356 (PFC) and RD357, used are mostly with hand-stamp cancels with no perf cancels and only a very few cut cancels, overall fresh and Fine-Very Fine, a wonderful collection, Scott Retail approximately*Not illustrated* 9,975.00

WINE STAMPS

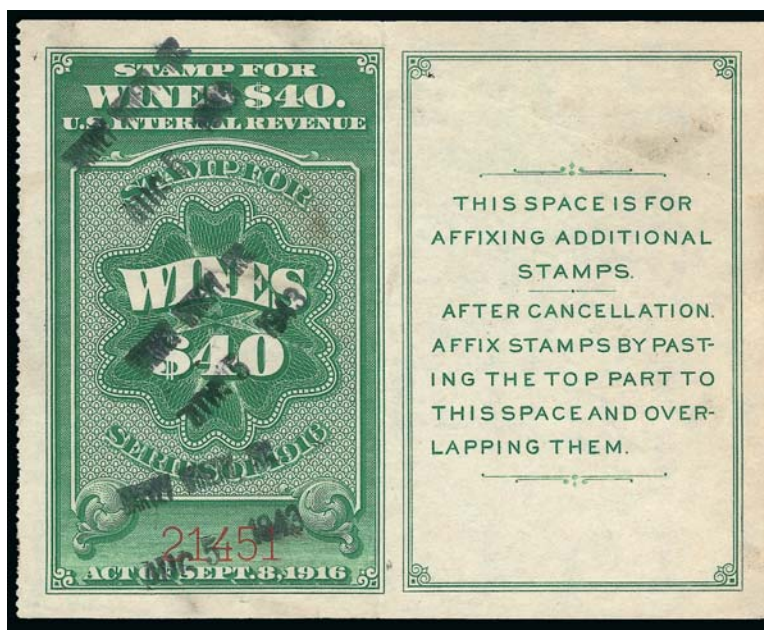


245EX



246

- 245 **\$20.00-\$100.00 Green, Wine (RE56-RE59).** Complete set, each with purple 1918 handstamp cancel, Very Fine and choice, \$100.00 with 2000 P.F. certificate.....(Photo Ex) 387.50
- 246 **\$20.00 Yellow Green, Wine (RE107A).** Serial no. 101002, purple 1942 handstamp cancel, light vertical crease entirely between stamp and tablet, Extremely Fine appearance, a scarce example of the \$20.00 1934 Wine stamp, scarce in such wonderful condition..... 1,800.00



247

- 247 **\$40.00 Yellow Green, Wine (RE107B).** Serial no. 21451, neat Aug. 5, 1943 handstamp cancels, also few staple holes as to be expected, vertical crease mostly between stamp and tablet, couple light diagonal creases, tiny staple holes and closed edge tear at right
VERY FINE APPEARANCE. AN EXTREMELY RARE EXAMPLE OF THE \$40.00 WINE WITH FULL TABLET. VERY FEW ARE KNOWN.
The high-denomination wine stamps came into use when the law was changed, allowing revenue stamps to be affixed to the case rather than each individual bottle. They were issued in booklet form, perforated only at left. The first series (Scott RE56-RE59) was used prior to Prohibition and on religious and medicinal wine during Prohibition. They were reprinted in 1934 after Prohibition (Scott RE107A-RE107D). These reprints are considerably scarcer than their earlier counterparts. Perhaps a dozen or so are known of this denomination, and virtually all have faults.
Ex Tolman. With 2007 P.F. certificate..... 9,000.00



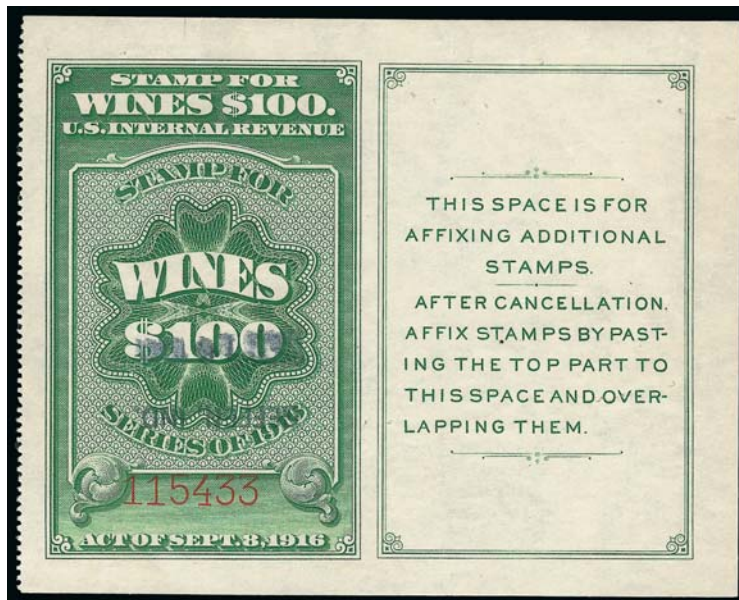
248

248 **\$50.00 Yellow Green, Wine (RE107C).** Serial no. 19549, bright color, neat violet "Quality Fruit Wine Corp. Dec. 24, 1941" handstamp cancels, tiny perf dimple in tablet

VERY FINE AND CHOICE. AN EXTREMELY RARE SOUND EXAMPLE OF THE 1934 \$50.00 WINE STAMP. THIS IS PROBABLY THE FINEST IN EXISTENCE.

The high-denomination wine stamps came into use when the law was changed, allowing revenue stamps to be affixed to the case rather than each individual bottle. They were issued in booklet form, perforated only at left. The first series (Scott RE56-RE59) was used prior to Prohibition and on religious and medicinal wine during Prohibition. They were reprinted in 1934 after Prohibition (Scott RE107A-RE107D). These reprints are considerably scarcer than their earlier counterparts.

Ex Handy and Floyd. With 2000 P.F. certificate..... 4,250.00



249

249 **\$100.00 Yellow Green, Wine (RE107D).** Serial no. 115433, attractive color, neat handstamp cancel, two repaired staple holes at top of tablet (a flaw shared with many others), otherwise Very Fine, scarce, with 2002 P.F. certificate..... 500.00



250

250 **3½c Green & Black, Series of 1941, Wine (RE114).** Clear roulettes on all sides, bright color, neat purple datestamp cancel

VERY FINE. A RARE SOUND EXAMPLE OF THE 3½-CENT 1942 WINE ISSUE. ONLY SIX ARE KNOWN.

The 3½c stamp was intended for use to pay the tax on half-pint units of artificially carbonated wines. This rate was in effect from October 1, 1941, to October 31, 1942. Only one delivery of these stamps was made by the Bureau of Engraving and Printing to the Internal Revenue Department as of June 30, 1942. The lack of additional deliveries also explains why no copies were contained in the Smithsonian's National Postal Museum deaccessioned archives.

This is one of the rarest of all Wine stamps, and it is only known used. Richard Friedberg records six copies.

Ex Baum and Leshner. With 2004 P.F. certificate 12,750.00



251

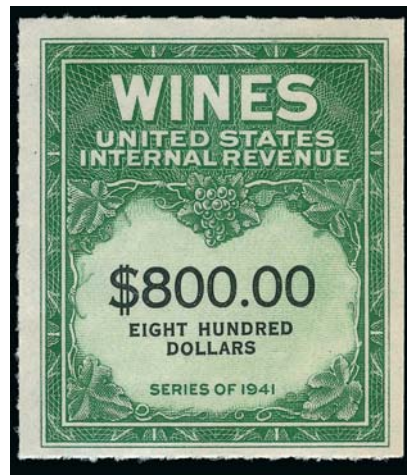
251 **28c Green & Black, Series of 1941, Wine (RE132).** Bright color nicely complemented by light strikes of 1943 purple handstamps

VERY FINE. A RARE SOUND EXAMPLE OF THE 28-CENT SERIES OF 1941 WINE ISSUE.

Ex Handy and Floyd. With 2000 P.F. certificate..... 2,500.00

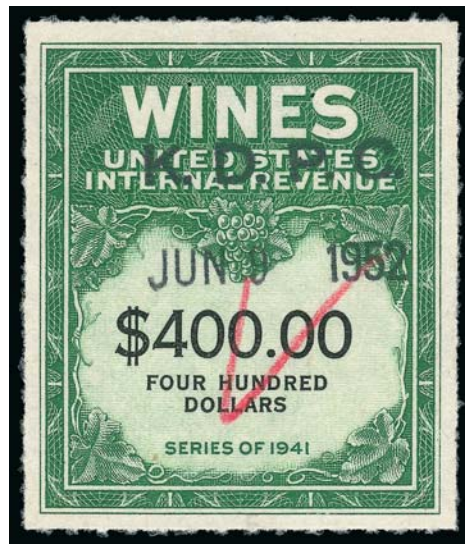


252



253EX

- 252 ★ **\$10.00 Green & Black, Series of 1941, Wine (RE161).** Without gum as issued, rich colors, detailed impressions, Extremely Fine, with 2000 P.F. certificate..... 240.00
- 253 ★ **6-7/10c to \$800.00 Series of 1941, Unlisted Values (RE165A/RE184A).** Thirteen different denominations that were originally unlisted in Scott, without gum as issued, Very Fine and choice group, these were printed but never delivered, the only source is the Smithsonian National Postal Museum deaccession of 2005, two are unpriced in Scott (RE183A and RE184A), Scott Retail for other eleven denominations**(Photo Ex)** 1,750.00



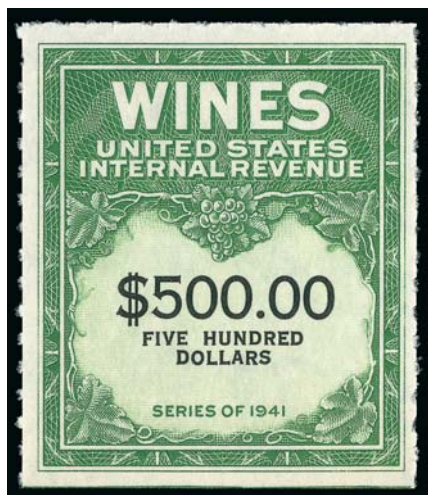
254

- 254 **\$400.00 Yellow Green & Black, 1942 Issue, Wine (RE165B).** Rich color and detailed impression on bright paper, neat "K.D.P.C." and "JUN 9 1952" handstamp cancels, additional neat red crayon check mark, two staple holes at top of little consequence on a rarity such as this

EXTREMELY FINE APPEARANCE. THE \$400.00 SERIES OF 1941 WINE IS ONE OF THE RAREST OF ALL WINE STAMPS AND AN IMPORTANT KEY TO A COMPLETE COLLECTION. ONLY FOUR USED EXAMPLES ARE KNOWN.

An example was offered in the 2000 Lyons sale, with the same cancels on the same date. That copy did not have the staple holes, but the checkmark was lightened. Another was offered in our Tolman sale in 2006, which was also similar to the example offered here. The fourth used example has not been seen in some time. Six unused were also offered as part of the Smithsonian's deaccession in 2005, but it is easy to distinguish between those and the contemporary supply, all of which are used.

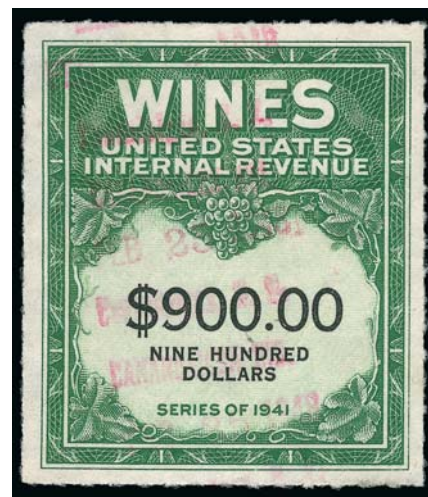
Ex Cunliffe. With 2003 P.F. certificate. 12,000.00



255

- 255 ★ **\$500.00 Green & Black, Series of 1941, Wine (RE166).** Without gum as issued, bright colors, Very Fine and choice, from the Smithsonian National Postal Museum deaccession, with 2005 P.F. certificate 175.00

- 256 **\$900.00 Yellow Green & Black, Wine (RE168).** Bright color, neat magenta "Canandaigua Ind. Feb. 25, 1948" handstamp cancels, faint internal creases
 VERY FINE APPEARING EXAMPLE OF THIS HIGH-VALUE WINE STAMP. SCARCE IN SUCH WONDERFUL CONDITION.
 This issue, when found at all, normally comes with either a perfin cancel or is seriously defective. The example offered here is a condition rarity.
 With 2003 P.F. certificate 4,000.00



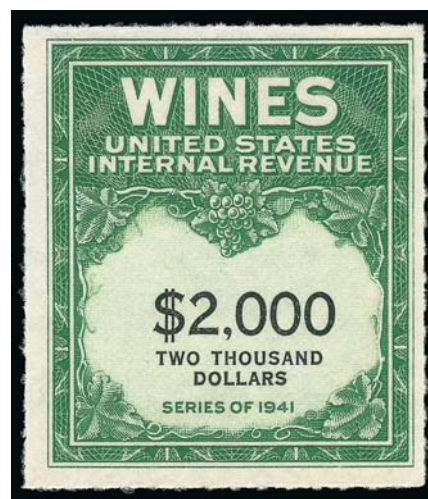
256

- 257 **\$1,000 Green & Black, Series of 1941, Wine (RE169).** Rich color on bright paper, neat 1949 handstamp cancel, choice centering, usual light staple holes, faint internal crease, Extremely Fine appearance, with 2004 P.F. certificate 200.00

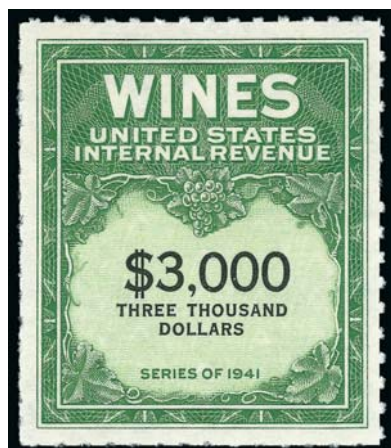


257

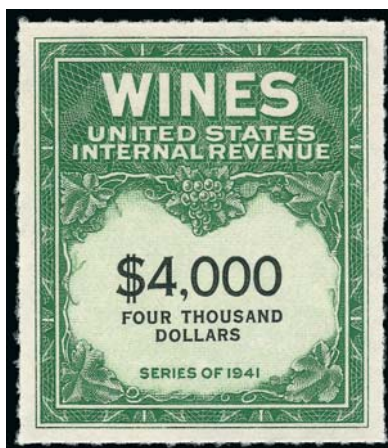
- 258 ★ **\$2,000.00 Yellow Green & Black, Wine (RE170).** Without gum as issued, bright color
 VERY FINE UNUSED EXAMPLE OF THE \$2,000.00 SERIES 1941 WINE STAMP.
 From the Smithsonian National Postal Museum deaccession, which is the only source of unused examples. With 2005 P.F. certificate. 4,000.00



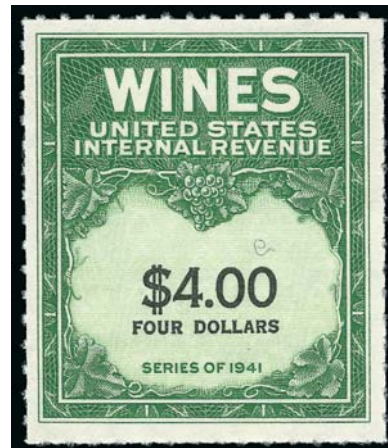
258



259

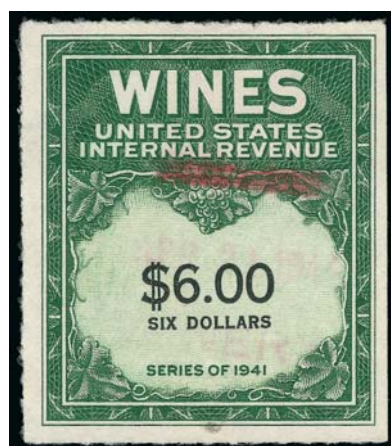


260

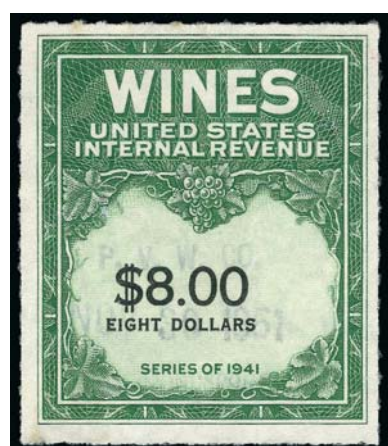


261

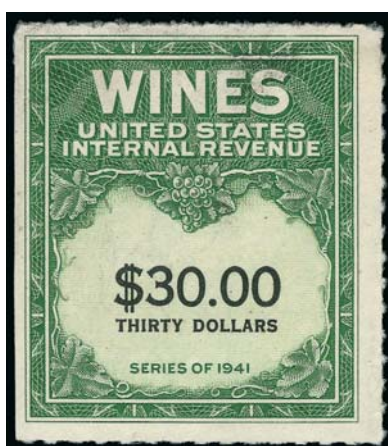
- 259 ★ **\$3,000 Green & Black, Series of 1941, Wine (RE171).** Without gum as issued, bright shade and crisp impression, fresh and Extremely Fine, from the Smithsonian National Postal Museum deaccession, with 2005 P.F. certificate 200.00
- 260 ★ **\$4,000 Green & Black, Series of 1941, Wine (RE172).** Without gum as issued, rich color, detailed impression, fresh and Extremely Fine, from the Smithsonian National Postal Museum deaccession where 22 singles and the unique block were offered, with 2005 P.F. certificate 1,600.00
- 261 ★ **\$4.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE175).** Without gum as issued, rich color, wide and balanced margins, Extremely Fine, from the Smithsonian National Postal Museum deaccession, which is the only source of the 25 known unused copies 925.00



262

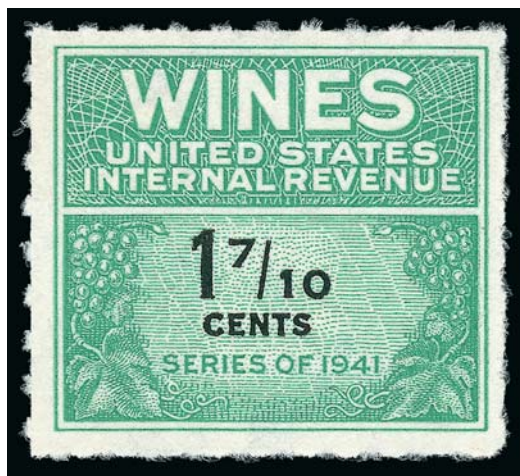


263



264

- 262 **\$6.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE177).** Rich color, light purple handstamp cancel and additional red cancel, Very Fine and choice, with 1981 and 2003 P.F. certificates 500.00
- 263 **\$8.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE179).** Radiant color, faint 1951 blue handstamp cancel, Very Fine and choice, with 2002 P.F. certificate 450.00
- 264 **\$30.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE182).** Faintly cancelled at top, rich color, Very Fine and choice example of this scarce issue, with 2003 P.F. certificate 1,250.00



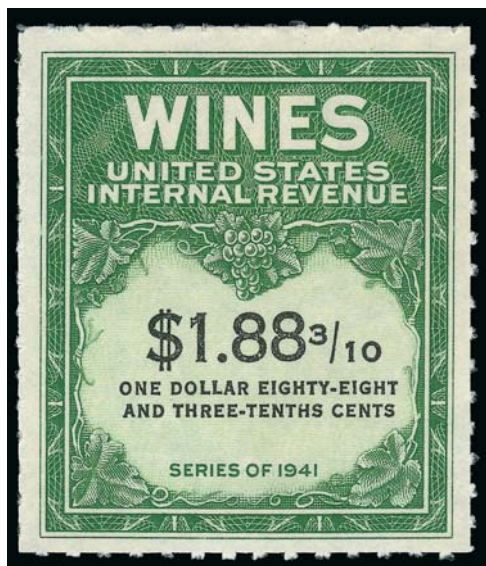
265

265 ★ **17/10c Green & Black, Series of 1941, Offset, Wine (RE182F).** Without gum as issued, brilliant color

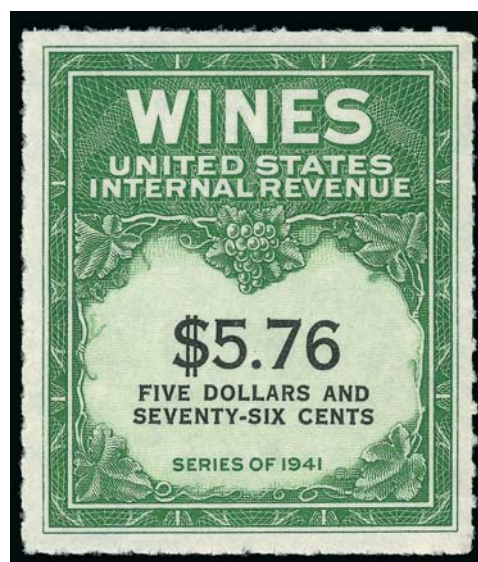
VERY FINE AND CHOICE. ONE OF THE RAREST OF ALL WINE ISSUES. ONLY THREE UNUSED AND TWO USED EXAMPLES ARE RECORDED.

Richard Friedberg records three unused, all of which originate from the Smithsonian National Postal Museum deaccession in 2005, plus two used copies. The example offered here is one of the three in unused condition.

With 2005 P.F. certificate. 22,500.00

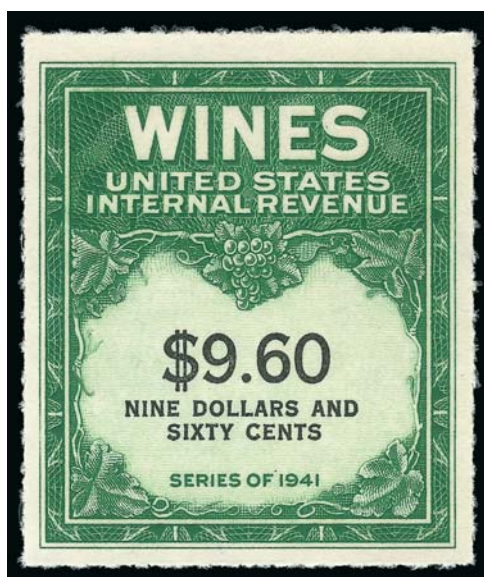


266



267

- 266 ★ **\$1.88³/₁₀ Green & Black, Series of 1941, Offset, Wine (RE197).** Without gum as issued, radiant color, Extremely Fine, with 2001 P.F. certificate..... 325.00
- 267 ★ **\$5.76 Green & Black, Series of 1941, Offset, Wine (RE202).** Without gum as issued, detailed impression, Very Fine and choice, with 2001 P.F. certificate..... 300.00



268

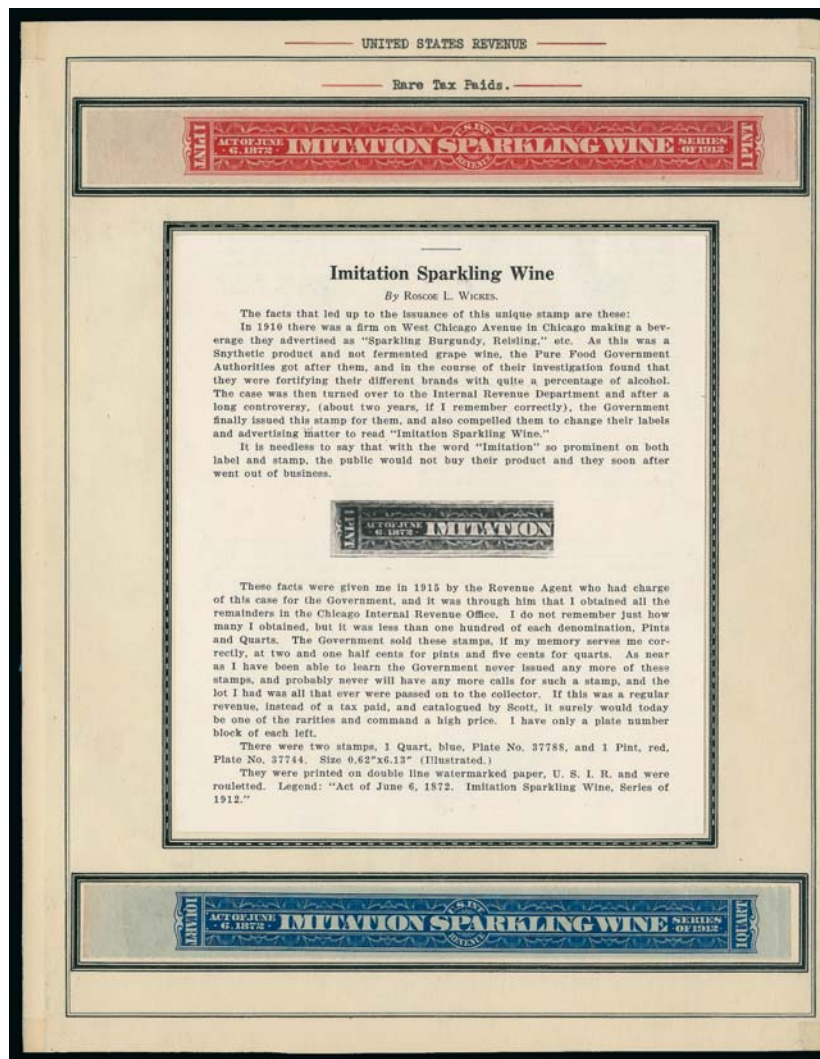
- 268 **\$9.60 Yellow Green & Black, Wine (RE204).** Without gum as issued, rich color, choice centering
 VERY FINE AND CHOICE UNUSED EXAMPLE OF THE \$9.60 WINE ISSUE, SCOTT RE204.
 From the Smithsonian National Postal Museum deaccession, which is the only source of unused examples. With 2005 P.F. certificate..... 5,000.00



269EX

269

4oz-32oz Fermented Fruit Juice (REF1-REF9). 32oz unused without gum as issued, 12oz red "MDC" cancel, 24oz natural s.e. at top (light crease), otherwise Fine-Very Fine, seldom offered, ex Tolman
(Photo Ex) E. 1,500-2,000



270

270 **Imitation Sparkling Wine, Series of 1912.** Both the One Pint and One Quart denomination singles, unused, on page describing the issuance of these, Very Fine, scarce E. 500-750

271 **Wine Stamps Balance.** Scott album pages of unused and used stamps, highlights incl. unused Nos. RE31, RE148 (PFC), RE187 (PFC), RE189 and RE194 (PFC), also used Nos. RE79, RE83 and RE167, wonderful condition which is far better than normally seen, few small flaws to be expected, Fine-Very Fine, an attractive collection, Scott Retail approximately
Not illustrated 2,870.00

PLAYING CARDS



- 272 **7c on 2c Blue, Playing Cards (RF5).** Violet cancel, rich color, choice centering, Extremely Fine, with 1991 and 2001 P.F. certificates..... 700.00
- 273 **7c on 2c Blue, Playing Cards (RF7).** Deep rich color and proof-like impression, few horizontal creases as normally found on this issue, Very Fine appearance, with 2010 P.F. certificate 1,100.00
- 274 **7c on 2c Blue, Playing Cards, Inverted Surcharge (RF7a).** Rich color, light horizontal crease, Very Fine appearance, with 2001 P.F. certificate..... 650.00
- 275 **7c on 2c Blue, Playing Cards (RF8).** Rich color, faint horizontal crease at center (as usual), Very Fine appearance, with 2000 P.F. certificate 1,350.00
- 276 **7c on 2c Blue, Playing Cards, Surcharge and "A.D." in red, "U.S.P.C. Co." in Black (RF9h).** Rich color, faint horizontal crease, small roulette tear at upper right, Fine appearance, scarce 1,050.00
- 277 **"Class A" Blue, Playing Cards, Rouletted (RF12).** Radiant color, "N.Y.C.C.CO. 1919 CANCELLED" three-line vertical cancel, fresh and Extremely Fine, with 2006 P.F. certificate..... 300.00
- 278 **"Class A" Blue, Playing Cards, Rouletted 13 in Red (RF12a).** Perfectly struck dark red "R.P.C.Co. 4-28-'19" surcharge reading down, clear red roulettes, some thinning at top as is usual for this issue, Very Fine appearance, with 2005 P.F. certificate..... 1,800.00
- 279 **"Class A" Blue, Playing Cards, Rouletted 6½ (RF12b).** Red "R.P.C.Co. 4-28-'19" surcharge reading down, thinned as usual, Very Fine appearance, with 2001 P.F. certificate..... 500.00



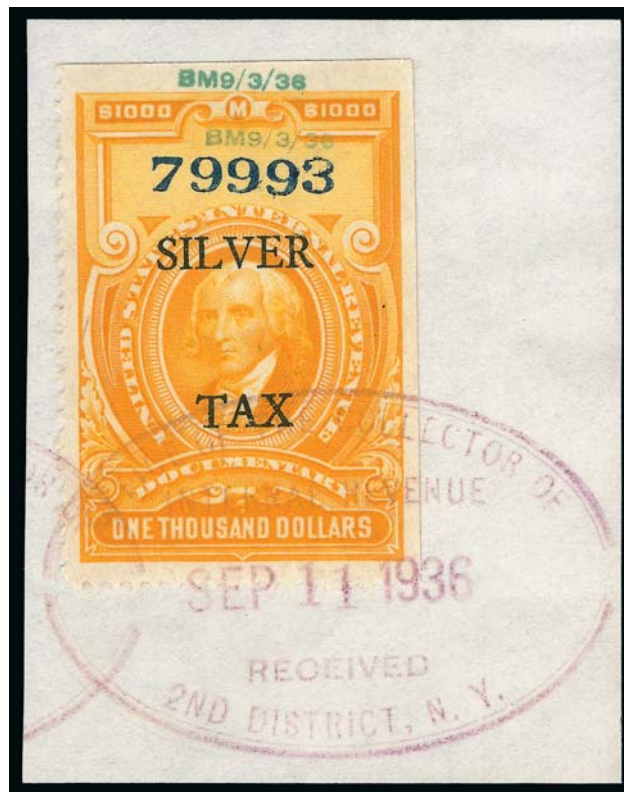
- 280 "Class A" Blue, Playing Cards, Perf 12 Horizontally, Imperforate Vertically (RF12c). Wide margins, "Logan Ptg. Hse. March 17, 1919" surcharge reading up, minor wrinkle at lower right, Extremely Fine appearance, with 2001 P.S.E. certificate..... 300.00
- 281 "Class A" Blue, Playing Cards, Perf 12 On All Sides (RF12d). Rich color, "Logan Ptg. Hse. April 15, 1919" surcharge reading up, usual horizontal crease and thin spots, appears Fine, very scarce, used only by Logan Printing House, ex Cunliffe, with 2008 P.F. certificate..... 1,600.00
- 282 8c on 2c Blue, Playing Cards, Inverted Surcharge (RF15). Rich colors, typical light horizontal crease from use, Very Fine appearance, with 2004 P.F. certificate..... 625.00
- 283 8c on 2c Blue, Playing Cards, Inverted Double Surcharge (RF15a). Clear second surcharge struck mostly over first, two usual horizontal creases, Very Fine appearing example of this unusual variety, with 2001 P.F. certificate..... 1,500.00
- 284 ★ 8c on 2c Blue, Playing Cards (RF16). Mint N.H., intense shade and impression, well-proportioned margins, fresh and Extremely Fine, with 2001 P.F. certificate, Scott Retail as hinged..... 225.00
- 285 ★★ 1 Pack, Blue, Playing Cards (RF29). Mint N.H., deep rich color and proof-like impression, wide and balanced margins, Extremely Fine, with 2000 P.F. certificate, Scott Retail as hinged..... 200.00
- 286 DANISH WEST INDIES, 1920-34, 4c Playing Cards (RFV1-RFV3). First very lightly cancelled, others with handstamp cancels, couple flaws incl. usual creases (first reinforced), Very Fine appearance, first and last with 2002 and 2001 P.F. certificates (Photo Ex) 510.00
- 287 Playing Cards Balance. Scott album pages of unused and used stamps, incl. used Nos. RF14, also RF18 with different colors of surcharges, faults as usual for these issues, overall Fine-Very Fine, an attractive group, Scott Retail approximately.....*Not illustrated* 957.00

SILVER TAX

- 288 **\$500.00 Blue, Silver Tax (RG22).** Serial no. 41841, rich color on bright paper, well-proportioned margins, violet handstamp cancel, Extremely Fine, with 2003 P.F. certificate..... 325.00



288



289

- 289 **\$1,000.00 Orange, 11mm Between "Silver" and "Tax" (RG27).** Serial no. 79993, rich color, tied by full strike of purple "Office of the Collector of Internal Revenue, 2nd District, N.Y., Received Sep. 11, 1936" oval handstamp on piece, also "BM9/3/36" handstamps at top

EXTREMELY FINE. A RARE EXAMPLE OF THE \$1,000.00 SILVER TAX STAMP WITH WIDE SPACING. LESS THAN A DOZEN ARE KNOWN.

The others we have been able to locate all seem to have been used on the same day and are similarly cancelled. This is also the lowest serial number contained in our records, and the only example we could locate showing the entire handstamp.

With 2001 P.F. certificate..... 2,000.00



290EX



291



292

- 290 ★ **1c-80c Rose Pink, “Series 1940” Ovpt., Silver Tax (RG37-RG48).** Original gum, brilliant colors, fresh and Fine-Very Fine set of the cents denominations(Photo Ex) 435.00
- 291 ★★ **\$1.00 Green, “Series 1940” Ovpt., Silver Tax (RG49).** Mint N.H., rich color on bright paper, fresh and Very Fine, with 2004 P.F. certificate, Scott Retail as hinged 250.00
- 292 ★ **\$2.00 Rose, “Series 1940” Ovpt., Silver Tax (RG50).** Original gum, brilliant color on bright paper, well-proportioned margins, Very Fine and choice, with 2002 P.F. certificate 400.00



293



294



295



296

- 293 ★ **\$3.00 Violet, “Series 1940” Ovpt., Silver Tax (RG51).** Original gum, intense shade and impression, fresh and Very Fine, with 2000 P.F. certificate..... 500.00
- 294 ★ **\$4.00 Yellow Brown, “Series 1940” Ovpt., Silver Tax (RG52).** Original gum, pretty shade on bright paper, Very Fine, with 2002 P.F. certificate..... 900.00
- 295 ★ **\$5.00 Dark Blue, “Series 1940” Ovpt., Silver Tax (RG53).** Original gum, h.r., beautiful color, wide margins, Extremely Fine, with 2001 P.F. certificate..... 1,100.00
- 296 ★ **\$10.00 Orange, “Series 1940” Ovpt., Silver Tax (RG54).** Original gum, single hinge mark, vivid color, Very Fine and choice, a pretty stamp, ex Gaudio, with 1980 and 2002 P.F. certificates 1,500.00



297

- 297 **\$30.00 Vermilion, Blue Handstamped "Series 1940" Ovpt., Silver Tax (RG55).** Serial no. 406447, brilliant color, unobtrusive strike of purple oval cancel
 EXTREMELY FINE GEM. A SUPERB SOUND EXAMPLE OF THE \$30.00 1940 SILVER TAX ISSUE. ONLY TEN COPIES ARE RECORDED. A GREAT RARITY OF THE ISSUE.
 Only six of the ten recorded copies are sound.
 With 1999 P.F. certificate. 7,000.00



298

298 **\$60.00 Brown, Blue Handstamped "Series 1940" Ovpt., Silver Tax (RG56).** Serial no. 147004, large even margins, brilliant color, neat strikes of purple oval cancels, light horizontal creases at top

VERY FINE APPEARANCE. THE \$60.00 BROWN 1940 SERIES SILVER TAX IS ONE OF THE RAREST OF ALL SILVER TAX STAMPS. ONLY NINE EXAMPLES ARE RECORDED — ALL ARE USED.

This denomination is particularly desirable because it depicts Abraham Lincoln. Six of the nine recorded copies are sound.

With 2004 P.F. certificate 23,000.00



299

- 299 **\$100.00 Green, Blue Handstamped "Series 1940" Ovpt., Silver Tax (RG57).** Serial no. 377153, deep rich color on bright paper, neat strike of purple oval cancels
 VERY FINE AND CHOICE. A SCARCE EXAMPLE OF THE \$100.00 GREEN SERIES 1940 HAND-STAMPED IN BLUE. ONLY THIRTEEN ARE BELIEVED TO EXIST, AND FEW ARE SOUND.
 Richard Friedberg records a total of thirteen used copies of this issue. Of these at least six have faults.
 Ex Ballman. With 2002 P.F. certificate..... 6,000.00



300



301



302



303

- 300 ★ **\$2.00 Gray, “Series 1941” Ovpt., Silver Tax (RG71).** Original gum, single hinge mark, brilliant color, Very Fine and choice, with 2002 P.F. certificate 350.00
- 301 ★ **\$3.00 Gray, “Series 1941” Ovpt., Silver Tax (RG72).** Original gum, h.r., rich color, fresh and Very Fine, with 2002 P.F. certificate 375.00
- 302 ★ **\$4.00 Gray, “Series 1941” Ovpt., Silver Tax (RG73).** Original gum, barely hinged, deep shade, fresh and Very Fine, with 2000 P.F. certificate 425.00
- 303 ★ **\$5.00 Gray, “Series 1941” Ovpt., Silver Tax (RG74).** Original gum, lightly hinged, bright shade, wide margins, Very Fine and choice, with 2000 P.F. certificate 325.00



304



305



306

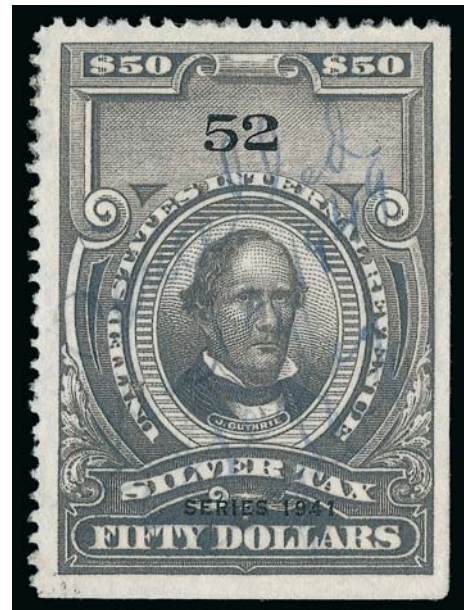
- 304 ★ **\$10.00 Gray, “Series 1941” Ovpt., Silver Tax (RG75).** Original gum, single light narrow hinge mark at top, beautiful color, well-proportioned margins, Extremely Fine, with 2003 P.F. certificate 750.00
- 305 ★ **\$20.00 Gray, “Series 1941” Ovpt., Silver Tax (RG76).** Original gum, h.r., deep shade, Very Fine, a pretty stamp, with 2002 P.F. certificate..... 1,000.00
- 306 **\$30.00 Gray, “Series 1941” Ovpt., Silver Tax (RG77).** Serial no. 277, wide and balanced margins, intense shade, neat 1950 manuscript cancel, Extremely Fine, with 2001 P.F. certificate..... 400.00

- 307 **\$50.00 Gray, "Series 1941" Ovpt., Silver Tax (RG78).** Serial no. 52, lightly cancelled in manuscript, pretty shade

VERY FINE AND CHOICE. A RARE EXAMPLE OF THE \$50.00 1941 SILVER TAX. ONLY EIGHT ARE BELIEVED TO EXIST. THIS IS ONE OF ONLY TWO SOUND USED COPIES.

Four of the eight recorded examples of this issue are unused. Two of the used copies have small faults, leaving only this stamp and the ex Joyce/Floyd copy as sound.

With 2002 P.F. certificate..... 4,250.00



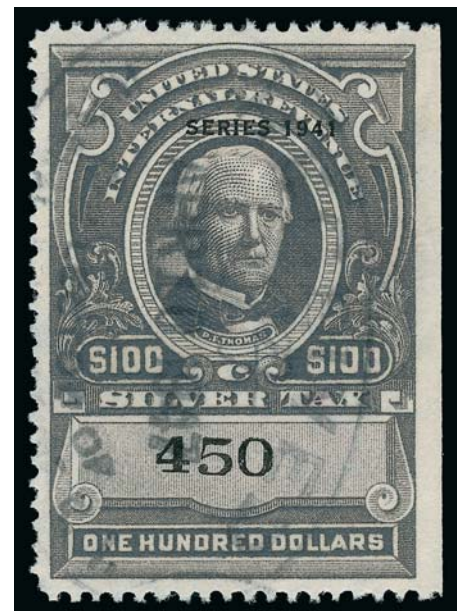
307



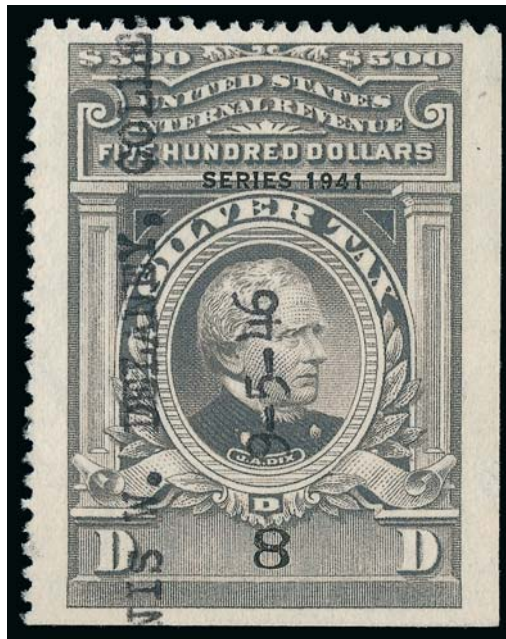
308

- 308 **\$60.00 Gray, "Series 1941" Ovpt., Silver Tax (RG79).** Serial no. 94, faintly cancelled at center, Very Fine and choice, only two unused examples are recorded, the example offered here with a very light cancel is highly desirable, with 2004 P.F. certificate 500.00

- 309 **\$100.00 Gray, "Series 1941" Ovpt., Silver Tax (RG80).** Serial no. 450, intense shade and impression, light strike of oval 1947 handstamp cancel, wide and balanced margins, Extremely Fine, a beautiful stamp, with 2001 P.F. certificate 700.00



309



310

310 **\$500.00 Gray, "Series 1941" Ovpt., Silver Tax (RG81).** Serial no. 8, bright color, choice centering with wide and balanced margins, typewritten cancel of 9-5-46

EXTREMELY FINE. ONLY THREE COPIES OF THE \$500.00 SERIES 1941 SILVER TAX ISSUE ARE RECORDED, AND THIS IS THE FINEST OF THE THREE. ONE OF THE MOST IMPORTANT SILVER TAX STAMPS IN EXISTENCE AND THE KEY TO A SIGNIFICANT COLLECTION OF THESE ISSUES.

The three recorded copies are as follows (listed by serial no.): 1) serial no. 6, typewritten cancel breaks paper in two spots, ex Joyce and Wampler; 2) serial no. 8, the example offered here, ex Cunliffe and Sohn; and 3) serial no. 12, manuscript cancel, ex Floyd.

Ex Cunliffe and Sohn. Illustrated on the front cover of the Sohn catalogue. With 2005 P.F. certificate. 37,500.00

- 311 **\$1,000.00 Gray, "Series 1941" Ovpt., Silver Tax (RG82).**
Serial no. 46, detailed impression, neat 1946 typewriter cancel

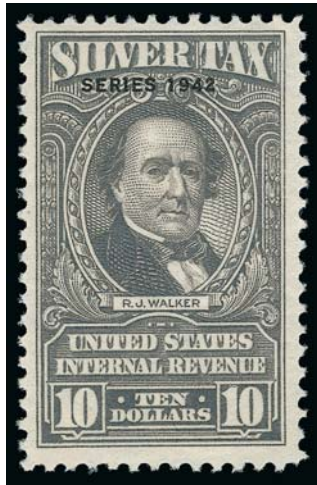
VERY FINE AND CHOICE. A SCARCE SOUND EXAMPLE OF THE \$1,000.00 "SERIES 1941" SILVER TAX STAMP.

Only a dozen are believed to exist. The example offered here, with a neat typewriter cancel and in sound condition, is a great rarity.

With 2003 P.F. certificate 2,750.00



311



312

- 312 ★ **\$10.00 Gray, "Series 1942" Ovpt., Silver Tax (RG100).**
Original gum, single hinge mark, radiant color, fresh and Very Fine, with 2002 P.S.E. certificate 725.00



313

- 313 ★ **\$20.00 Gray, "Series 1942" Ovpt., Silver Tax (RG101).** Original gum, lightly hinged, bright shade, well-balanced margins, Extremely Fine, ex Scott, with 2004 P.F. certificate..... 1,250.00



314

- 314 **\$30.00 Gray, "Series 1942" Ovpt., Silver Tax (RG102).**
Serial no. 822, cancelled solely by magenta handstamp, bright color

EXTREMELY FINE. A RARE EXAMPLE OF THE \$30.00 SERIES 1942 SILVER TAX ISSUE. ESPECIALLY DESIRABLE CANCELLED SOLELY BY THE HANDSTAMP.

Richard Friedberg records eleven examples of RG102. Very few are sound.

Ex Sohn. With 2002 A.P.S. and 2005 P.F. certificates. Scott Catalogue only prices this with a cut cancel (at \$2,750.00). They do not price this as uncut. E. 5,000-7,500



315

\$60.00 Gray, "Series 1942" Ovpt., Silver Tax (RG104). Serial no. 825, intense shade and impression beautifully complemented by purple boxed handstamp cancel, wide margins, Very Fine and choice, an extremely scarce sound example of this issue, with 2004 P.F. certificate 2,250.00

315

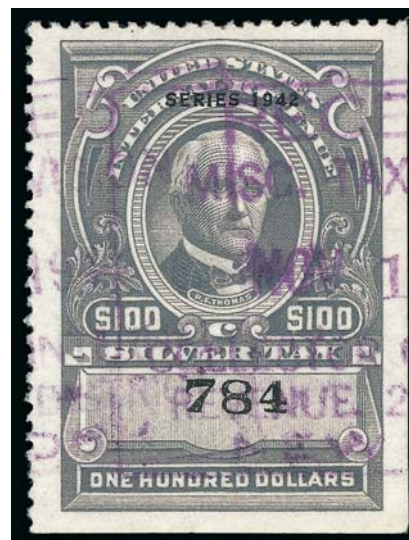
316

\$100.00 Gray, "Series 1942" Ovpt., Silver Tax (RG105). Serial no. 784, intense shade and impression, nicely complemented by purple handstamp cancel, wide and balanced margins

EXTREMELY FINE. A BEAUTIFUL USED EXAMPLE OF THE \$100.00 SERIES 1942 SILVER TAX STAMP. SCARCE IN SUCH PRISTINE CONDITION.

Richard Friedberg records a total of 17 copies of this issue. Over half are either faulty or have staple holes.

Ex Sohn. With 2006 P.F. certificate. 2,500.00



316



317

\$500.00 Gray, "Series 1942" Ovpt., Silver Tax (RG106). Serial no. 777, rich color, choice centering with wide margins, cancelled solely by purple handstamp

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE \$500.00 SERIES 1942 SILVER TAX STAMP. APPROXIMATELY A DOZEN ARE KNOWN, AND THIS IS ONE OF THE FINEST.

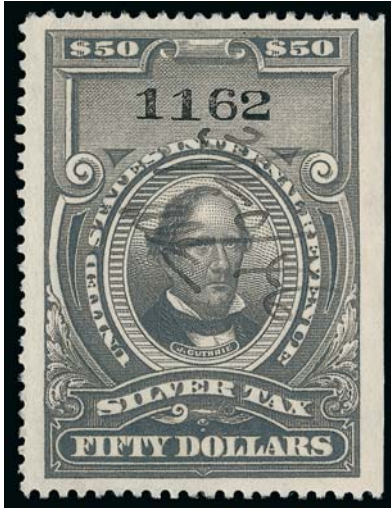
Ex Buford. With 2002 P.F. certificate. 6,000.00

317

- 318 **\$20.00 Gray, Silver Tax (RG126).** Pretty color, purple 1953 handstamp cancel and additional manuscript cancel, Very Fine and choice, ex Lyons, with 1999 P.F. certificate 550.00



318



319

- 319 **\$50.00 Gray, Silver Tax (RG128).** Serial no. 1162, deep shade, neat 1946 manuscript cancel, wide margins, fresh and Extremely Fine, an attractive example of this issue, with 2002 P.F. certificate 700.00

- 320 **\$60.00 Gray, Silver Tax (RG129).** Serial no. 2013, radiant color, unobtrusive purple handstamp cancel, phenomenal centering, Extremely Fine Gem, a superb stamp in every respect, with 2003 P.F. certificate 575.00



320



321

- 321 **\$500.00 Gray, Silver Tax (RG131).** Serial no. 1100, radiant color, neat boxed purple handstamp cancel and additional bold manuscript "Cancelled" and signed, Very Fine and choice, with 2005 P.F. certificate 500.00

- 322 **Silver Tax Balance.** Scott album pages of unused and used stamps, incl. unused Nos. RG58-RG70, RG83-RG99, RG108-RG122, used incl. Nos. RG23, RG26, RG127 and RG132, all of the used are with either manuscript or handstamp cancels, better condition than normally seen, overall fresh and Very Fine, Scott Retail approximately *Not illustrated* 3,950.00

POTATOES, NARCOTICS TAX STAMPS



323



324

323 ★★ **25lb Black Brown, 1935 Tax Exempt Potatoes (RI17).** Mint N.H., bright shade, Extremely Fine Gem 600.00

324 **\$2.00 Rose, Narcotic Tax (RJA22).** Brilliant color, light handstamp cancel, tiny pinhole at bottom left, Fine appearance, with 1991 P.S.E. and 2004 P.F. certificate 1,000.00



325

325 **1c Carmine Rose, Narcotic Tax (RJA26).** With "Narcotic/E. L. Co./3-19-19" three-line overprint, bright color

VERY FINE. A RARE EXAMPLE OF THE 1919 ONE-CENT NARCOTIC ISSUE OVERPRINTED ON THE 1917 REVENUE ISSUE.

This was used exclusively by Eli Lilly & Co. in Indianapolis.

With 2006 P.F. certificate. 4,250.00



- 326 **1c Carmine Rose, Blue “P-W-R-Co. Narcotic” Handstamp, Narcotic Tax (RJA28).** Neat manuscript 1919 cancel, light natural paper bend, Fine, scarce, overprinted for use by Powers-Weightmann-Rosengarten of Philadelphia..... 850.00
- 327 **4c Carmine Rose, Blue “P-W-R-Co. Narcotic” Handstamp, Narcotic Tax (RJA28A).** Bright color, s.e. at left, few flaws, Very Fine appearing example of this scarce issue, this is the first we have offered since keeping computerized records 1,200.00
- 328 **3c Violet, Imperforate, Narcotic Tax (RJA48a).** Large margins to clear, rich color, red 1971 handstamp cancel, thinning at left, several creases, otherwise Very Fine, scarce, with 2003 P.F. certificate..... 1,000.00
- 329 **20c Violet, Rouletted 7, Narcotic Tax (RJA58b).** Clear roulettes on three sides, natural s.e. at left, bright color, red handstamp cancel, Extremely Fine, scarce in sound condition, with 2002 P.F. certificate..... 275.00
- 330 **18c Violet, Imperforate, Narcotic Tax (RJA68a).** Bright color on crisp paper, unobtrusive red cancel, two faint vertical creases, Very Fine appearance, with 2001 P.F. certificate 250.00
- 331 **20c Violet, Imperforate, Narcotic Tax (RJA70a).** Rich color on bright paper, nicely complemented by red handstamp cancel, Extremely Fine, scarce in sound condition, with 2001 P.F. certificate 275.00
- 332 ★ **9c Violet, Rouletted 7, Narcotic Tax (RJA95b).** Original gum, single h.r. at right, intense shade and impression, Very Fine and choice, with 2001 P.F. certificate..... 200.00



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338

- 333 **10c Violet, Imperforate, Narcotic Tax (RJA96a).** Large even margins, bright color, unobtrusive red handstamp cancel, creases and few thins, Very Fine appearance, especially scarce in imperforate form, with 2009 P.F. certificate 1,500.00
- 334 ★ **19c Violet, Rouletted 7, Narcotic Tax (RJA98b).** Original gum, barely hinged, deep shade and proof-like impression on bright paper, fresh and Extremely Fine, scarce in such pristine condition 400.00
- 335 ★ **20c Violet, Rouletted 7, Narcotic Tax (RJA99b).** Original gum, barely hinged, deep shade on bright paper, Extremely Fine Gem, a beautiful stamp..... 500.00
- 336 ★★ **25c Violet, Rouletted 7, Narcotic Tax (RJA100b).** Mint N.H., intense shade and impression, Very Fine and choice, a beautiful example of this issue, with 2001 P.F. certificate ...
..... 250.00
- 337 **40c Violet, Imperforate, Narcotic Tax (RJA101a).** Large margins, neat 1971 repeating cancel, fresh and Extremely Fine, with 2002 P.F. certificate 1,000.00
- 338 ★ **\$4.00 Green, Imperforate, Narcotic Tax (RJA104a).** Unused (no gum), large margins, brilliant color on bright paper, fresh and Extremely Fine, very scarce in such pristine condition, ex Wampler and Floyd, with 2001 P.F. certificate 1,250.00

"MARIHUANA TAX" OVERPRINT



- 339 ★★ \$1.00-\$10.00 "Marihuana Tax Act of 1937" Overprints (RJM1-RJM3, RJM5-RJM7). Mint N.H., rich colors, fresh and Fine-Very Fine, from the Smithsonian National Postal Museum deaccession(Photo Ex) 3,325.00
- 340 ★ \$1.00-\$10.00 "Marihuana Tax Act of 1937" Overprint, Imperforate Pairs (RJM1a-RJM3a). Without gum as issued, bright colors, large margins, Very Fine and choice, scarce, no other Marihuana Tax issues were issued in imperforate form(Photo Ex) 3,600.00
- 341 ★ \$100.00 "Marihuana Tax Act of 1937" Overprint (RJM4). Without gum as issued, with complete receipt tab at left, rich color, Very Fine, from the Smithsonian National Postal Museum deaccession..... 1,000.00
- 342 ★ \$50.00 "Marihuana Tax Act of 1937" Overprint (RJM8). Without gum as issued, with complete receipt tab at left, rich color, Very Fine, from the Smithsonian National Postal Museum deaccession where only 160 were released..... 1,500.00
- 343 Cigarettes and Narcotics Balances. Scott album pages of unused and used stamps, Narcotics with nice mix of perforated and rouletted issues, few flaws but generally far better condition than normally seen, Fine-Very Fine, an attractive group, Scott Retail approximatelyNot illustrated 2,200.00

CONSULAR FEE STAMPS



- 344 **\$1.00 Dark Violet, Consular Service Fee (RK10).** Rich color, neat violet handstamp and also embossed cancel, Very Fine, with 2004 P.F. certificate..... 700.00
- 345 **\$2.00 Brown, Consular Service Fee (RK11).** Neat pen cancel, Very Fine and choice, with 2005 P.F. certificate..... 160.00
- 346 **\$5.00 Brown Red, Consular Service Fee (RK13).** Bright color, neat strike of boxed purple handstamp, Very Fine 250.00
- 347 **\$9.00 Gray, Consular Service Fee (RK26).** Choice centering, neat handstamp and manuscript cancels, fresh and Extremely Fine, with 2003 P.F. certificate 525.00
- 348 **Consular Service Fee Balance.** Scott album pages of mostly used stamps, incl. Nos. RK1-RK7, RK8-RK9, RK14-RK25, RK27-RK40, few minor imperfections, overall a fresh and Fine-Very Fine group, this is an extremely difficult group to assemble in such choice condition, four with P.F. certificates, Scott Retail approximately *Not illustrated* 2,125.00

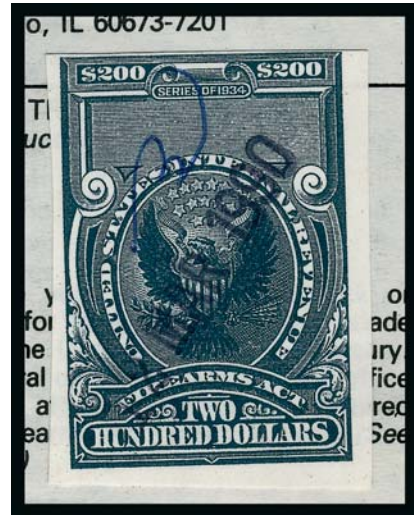
SPECIAL USE STAMPS

- 349 **20c-90c Customs Fees (RL1-RL8).** Used set, each with purple handstamp cancel, few minor flaws, Fine-Very Fine set..... *Not illustrated* 236.25
- 350 ★ **Motor Vehicle Use Stamps.** Complete collection of unused stamps on Scott album pages, from RV1-RV53, also incl. RVB1 and RVB2, fresh and Fine-Very Fine collection *Not illustrated* 2,720.00
- 351 **1c-\$50,000.00 Distilled Spirits Excise (RX1-RX25).** Complete used set, each with handstamp and/or manuscript cancels, bright colors, few trivial flaws, Fine-Very Fine, scarce complete set *Not illustrated* 1,578.25
- 352 ★ **\$1.00 Green, Firearms Transfer (RY1).** Without gum as issued, rich color on bright paper, Very Fine and choice, with 2000 P.F. certificate..... 500.00
- 353 ★ **\$200.00 Dark Blue & Red, 1934 Issue, Firearms Transfer (RY2).** Serial no. 696, without gum as issued, with part of stub at left, rich color, well-proportioned margins, Very Fine and choice, an attractive example of this issue, ex Handy and Floyd, with 1981 and 2001 P.F. certificates. 1,900.00
- 354 ★ **\$200.00 Dull Blue & Red, Ty. II, Firearms Transfer (RY4).** Serial no. 2024, without gum as issued, brilliant color on crisp paper, fresh and Very Fine, with 2000 P.F. certificate... 750.00

- 355 **\$200.00 Dull Blue, Firearms Transfer (RY7).** Cancelled by "12 MAR 1990" handstamp and also by manuscript on **license for machine gun**, part of license crossed out, Very Fine, this is not known unused, with 2004 P.F. certificate, Scott Retail as on license . 750.00

- 356 **Firearms Transfer Tax Balance.** Two unused and three on documents, unused Nos. RY3 and RY5, on documents Nos. RY6, RY8 and RY9, fresh and Fine-Very Fine*Not illustrated* 595.00

- 357 **1c-\$2,000.00 Rectification Tax (RZ1-RZ18).** Complete set of used stamps, each with handstamp or manuscript cancel, overall fresh and Fine-Very Fine, attractive complete set.....*Not illustrated* 265.50



355

SAVINGS STAMPS



- 358 ★★ **\$1.00 Gray Black, Postal Savings (PS10).** Mint N.H., intense shade and impression, Jumbo margins, Extremely Fine Gem, with 2001 and 2006 P.F. certificates (XF-Superb 95 Jumbo)..... 225.00
- 359 ★ **25c Blue Green, Savings, Booklet Pane (S2a).** Lightly hinged, intense shade and proof-like impression, well-balanced margins, Extremely Fine, ex Rubin, with 2000 P.F. certificate . 800.00
- 360 ★★ **25c Dark Blue & Carmine, Booklet Pane of 10, Savings (S7a).** Mint N.H., brilliant colors, gorgeous centering, Extremely Fine Gem..... 300.00
- 361 **\$5.00 Deep Green, War Savings, Rouletted 7 (WS3).** Deep rich color, neat handstamp cancel and additional some manuscript, Very Fine and choice, an attractive used example 650.00
- 362 ★ **\$5.00 Deep Blue, War Savings (WS4).** Very lightly hinged, intense shade and proof-like impression, wide and balanced margins, Extremely Fine, with 2003 P.F. certificate 325.00



363

- 363 ★ **\$5.00 Carmine, War Savings (WS5).** Small h.r., pretty shade, Jumbo margins, light natural gum bend not mentioned on accompanying certificate, Extremely Fine, a beautiful example of this issue, ex Rubin, with 2000 P.F. certificate..... 800.00

- 364 ★ **\$5.00 Orange on Green, War Savings (WS6).** Original gum, lightly hinged, intense color on rich paper, fresh and Very Fine, a difficult War Savings Stamp to find in sound, centered and lightly hinged condition, many seem to have either part or no gum and faults of varying degrees, with 2002 P.F. certificate..... 4,250.00



364



365

- 365 **\$1.00 Treasury Savings (TS1).** Plate no. at bottom, described by the P.F. as previously hinged, but in our opinion, the gum is absolutely pristine without the slightest skip or blemish to indicate any previous hinge, beautifully centered, rich color and crisp detailed impression on fresh paper

EXTREMELY FINE. A REMARKABLY FRESH AND, IN OUR OPINION, MINT NEVER-HINGED EXAMPLE OF THE \$1.00 TREASURY SAVINGS STAMP.

Ex Drucker. With 1983 and 2003 P.F. certificates. 3,750.00

- 366 ★★田 **1c-90c Postal Notes (PN1-PN18).** Mint N.H. singles and also Mint N.H. plate blocks of four, intense shades, Very Fine-Extremely Fine, scarce in block form, Scott Catalogue notes "blocks of four are valued at two times the unused single value, and plate blocks of four are valued at approximately eight to ten times the unused single value", Scott Retail at the eight times value*Not illustrated* 424.80

- 367 ★ **Postal Savings, Savings, War Savings Balance.** Scott album pages of mostly unused stamps, complete less the individual lots offered in this sale, incl. several booklet panes such as Nos. PS11b, PS11c, PS12b, S1a, S6a, WS7b, WS8b, most Mint N.H., No. WS2 unused (no gum), condition is better than normally seen, Very Fine and worthwhile group, Scott Retail approximately*Not illustrated* 1,173.00

TELEGRAPH COMPANY STAMPS



- 368 ★ **California State Telegraph Co., 1870, Blue & Black (5T1).** Original gum, red crayon "104", Very Fine, an excellent companion to one offered in our Sale 905 which had the "104" as a red handstamp, with 2000 P.F. certificate..... 750.00
- 369 ★ **California State Telegraph Co., 1870, Black & Red, Without Number (5T2).** Original gum, h.r., s.e. at left, Fine, scarce..... 375.00
- 370 ★ **California State Telegraph Co., 1871, Black & Salmon, Blue Number (5T4).** Small part original gum, intense colors, small corner crease at bottom right, Very Fine appearance, scarce, with 2004 P.F. certificate..... 900.00
- 371 ★ **California State Telegraph Co., 1872, Green & Red, Red Number (5T5).** Original gum, h.r., unusually wide and balanced margins, natural s.e. at left, Extremely Fine, with 2001 P.F. certificate 450.00
- 372 ★ **California State Telegraph Co., 1873, Red & Salmon, Blue Number (5T6).** Original gum, radiant colors, natural s.e. at left, Very Fine and choice..... 575.00
- 373 ★ **California State Telegraph Co., 1874, Blue & Salmon, Black Number (5T7).** Original gum, h.r., intense colors, wide margins, natural s.e. at right, Extremely Fine, with 2003 P.F. certificate 650.00
- 374 ★ **California State Telegraph Co., 1875, Brown & Green, Black Number (5T8).** Original gum, h.r., Jumbo margins, intense colors, Extremely Fine, with 2004 P.F. certificate..... 550.00
- 375 **City & Suburban Telegraph Co., 1c Black (6T1).** Large margins to just in, partly removed red manuscript cancel, faint surface scraping, still Fine, scarce in used condition, with 2004 P.F. certificate 325.00
- 376 ★ **City & Suburban Telegraph Co., 2c Black (6T2).** Without gum as issued, large margins to just in incl. part of adjoining stamp at bottom, faint diagonal crease at bottom right, Fine appearance, with 2004 P.F. certificate 750.00
- 377 **City & Suburban Telegraph Co., 3c Black (6T3).** Cut to shape, used, Fine, scarce, with 2008 P.F. certificate 500.00
- 378 ★ **Colusa, Lake & Mendocino Telegraph Co., 1876, 5c Black (7T1).** Original gum, h.r., natural s.e. at top, Very Fine, scarce, with 2001 P.F. certificate 900.00



379EX

379 E **Continental Telegraph Co., 1c-50c, Proofs on Card (unlisted).** Large margins, deep rich colors, detailed impressions

VERY FINE AND CHOICE. A SCARCE COMPLETE SET OF ESSAYS ON CARD FOR THE UNISSUED CONTINENTAL TELEGRAPH COMPANY ISSUE.

According to the Kramer book, Continental Telegraph Co. operated between New York and Philadelphia from 1878 until 1882, when the company was sold to Western Union.....
.....(Photo Ex) E. 2,500-3,000



- 380 ★ **North American Telegraph Co., 1899, Violet (10T1).** Original gum, very lightly hinged, rich color, Very Fine and choice, with 2003 P.F. certificate..... 325.00
- 381 ★ **North American Telegraph Co., 1901, Green (10T2).** Original gum, small h.r., radiant color, wide margins, Very Fine and choice, with 2004 P.F. certificate..... 350.00
- 382 ★ **North American Telegraph Co., 1902, Dark Brown (10T3).** Original gum, barely hinged, bright shade, Very Fine and choice, with 2000 P.F. certificate..... 600.00
- 383 ★ **North American Telegraph Co., 1903, Blue (10T4).** Original gum, barely hinged, rich color and detailed impression, fresh and Very Fine, with 2001 P.F. certificate..... 600.00
- 384 ★ **North American Telegraph Co., 1904, Violet (10T5).** Original gum, radiant color, Very Fine and choice, with 2001 P.F. certificate..... 225.00
- 385 ★ **North American Telegraph Co., 1905, Red Brown (10T6).** Traces of original gum, brilliant color, Very Fine, with 2002 P.F. certificate..... 400.00
- 386 ★ **North American Telegraph Co., 1906, Rose (10T7).** Original gum, tiny h.r., detailed impression on bright paper, Very Fine and choice, with 2000 P.F. certificate..... 450.00

- 387 ★ **North American Telegraph Co., 1907, Green (10T8).** Slightly disturbed original gum, h.r., bright color, nicely centered, Very Fine, one of the rarest regularly-issued telegraph stamps, with 2004 P.F. certificate..... 2,750.00



387



- 388 ★★ **Northern New York Telegraph Co., Red, "Frank 1895" Ovpt. (12T2).** Mint N.H., rich color, large margins to full, Very Fine and choice, with 2000 P.F. certificate, Scott Retail as hinged... 160.00
- 389 **Pacific Postal Telegraph-Cable Co., 10c-50c Issues (14T1-14T5).** First two used, 25c full original gum, 40c traces of gum, 50c unused (no gum), the 15c without frank no., others with various spacing, few minor imperfections, Fine-Very Fine, scarce set(Photo Ex) 675.00
- 390 (★) **Postal Telegraph Co., 1895, Rose (15T12).** Unused (no gum), rich color on bright paper, Very Fine and choice..... 375.00
- 391 (★) **Postal Telegraph Co., 1896, Brown (15T14).** Unused (no gum), pretty shade, wide margins, Very Fine and choice..... 325.00
- 392 ★ **Postal Telegraph Co., 1897, Orange (15T16).** Original gum, deep shade, wide margins, Very Fine and choice, with 2004 P.F. certificate..... 275.00
- 393 ★ **Postal Telegraph Co., 1908, Yellow (15T30).** Original gum, h.r., vivid color, Very Fine and choice, with 2000 P.F. certificate 300.00

394



- 394 ★ **Postal Telegraph Co., 1908-09, Brown (15T32, 15T32a).** Horizontal pair, **right stamp “1908” in error**, original gum, choice centering

VERY FINE. A RARE EXAMPLE OF THE “1908” ERROR IN A PAIR WITH THE CORRECT “1909” ISSUE. THIS IS THE ONLY WAY TO OBTAIN THE 1908 DATE IN THIS COLOR.

The normal 1908 dates were issued in Blue, Yellow and Black (15T29-15T31) but not in Brown. In 1946 George Sloane noted (as quoted in George Kramer’s book): “An error exists on certain upper right franks reading “1908” it occurs on the yellow brown printing and was quickly corrected.” and also “from the fact that the yellow browns differ from the medium browns in clearer, thinner lettering and absence of many minor flaws, a new stone was laid down for this printing. The error would then presumably have been due to using an old pull from the 1908 die or cut instead of one from the 1909 original.”

The Kramer book illustrates a single. The pair offered here, which clearly shows the different yeardates, is a remarkable item. Scott Retail as singles..... 2,190.00



- 395 ★ **Postal Telegraph Co., 1911, Violet (15T36).** Original gum, fingerprint on gum, bright color, Very Fine and choice, small purple backstamp 400.00
- 396 (★) **Postal Telegraph Co., 1912, Blue (15T37).** Unused (no gum), deep rich color, wide and balanced margins, fresh and Extremely Fine 1,000.00
- 397 ★ **Postal Telegraph Co., 1913, Violet (15T38).** Original gum, lightly hinged, pretty shade, Extremely Fine, a beautiful example of this issue, with 2001 P.F. certificate 1,250.00
- 398 ★ **Postal Telegraph Co., (1914), Violet (15T39).** Original gum, deep rich color and detailed impression, fresh and Extremely Fine, a beautiful example of this issue, with 2001 P.F. certificate..... 400.00
- 399 ★ **Postal Telegraph Co., 1910, Black on Yellow Laid (15T42).** Original gum, rich color on bright paper, wide and balanced margins, fresh and Extremely Fine, with 2001 P.F. certificate..... 700.00
- 400 **Postal Telegraph Co., 1913, Dark Blue (15T46).** Mint N.H., deep rich color, beautiful centering, Extremely Fine Gem, with 2000 P.F. certificate 175.00

- 401 ★ **Postal Telegraph Co., 1918, Dark Blue (15T49).** Adhering to interleaving as normal for this issue, rich color

VERY FINE AND CHOICE. A SCARCE EXAMPLE OF THE 1918 POSTAL TELEGRAPH COMPANY ISSUE WITH LARGE HAND-STAMPED YEARDATE.

With 2007 P.F. certificate..... 2,000.00



401



- 402 **Postal Telegraph Co., 1909, Carmine, Chicago Great Western Official (15TO3).** Unused (no gum), rich color, fresh and Very Fine, scarce, with 2004 P.F. certificate 800.00
- 403 ★ **Postal Telegraph Co., 1910, Carmine, Chicago Great Western Official (15TO4).** Original gum, lightly hinged, pretty shade, wide and balanced margins, Extremely Fine Gem, with 2004 P.F. certificate..... 160.00
- 404 ★ **Postal Telegraph Co., 1911, Carmine, Chicago Great Western Official (15TO5).** Slightly disturbed original gum, h.r., bright color, Very Fine and choice, surprisingly difficult to obtain given its low catalogue value, with 2002 P.F. certificate 150.00
- 405 ★ **Postal Telegraph Co., 1913, Carmine, Chicago Great Western Official (15TO7).** Original gum, h.r., intense shade and impression, Very Fine and choice..... 300.00
- 406 ★ **Postal Telegraph Co., 1908, Carmine, El Paso and Northeastern Railroad, Official (15TO9).** Original gum, h.r., vivid color, wide margins, Extremely Fine, with 2001 P.F. certificate..... 250.00
- 407 ★ **Postal Telegraph Co., 1912, Dark Green, Illinois Central Railroad, Official (15TO14).** Original gum, h.r., rich color, gorgeous centering, Extremely Fine Gem example of this scarce issue, with 2001 P.F. certificate..... 1,500.00
- 408 (★) **Postal Telegraph Co., 1913, Dark Green, Illinois Central Railroad, Official (15TO15).** Unused (no gum), choice centering with wide margins, defective, still Very Fine appearing example of this scarce issue..... 1,500.00



- 409 ★ **Postal Telegraph Co., 1908, Violet, Old Dominion Steamship Co., Official (15TO17).** Original gum, h.r., pretty shade, wide and balanced margins

VERY FINE AND CHOICE. A BEAUTIFUL ORIGINAL-GUM EXAMPLE OF THE POSTAL TELEGRAPH COMPANY'S "O.D." OFFICIAL ISSUE FOR USE BY OLD DOMINION STEAMSHIP COMPANY.

With 2006 P.F. certificate 2,100.00

409



- 410 ★ **Postal Telegraph Co., 1909, Yellow, El Paso Southwestern Railroad, Official (15TO25).** Original gum, h.r., intense color, Very Fine and choice..... 400.00
- 411 ★ **Postal Telegraph Co., 1910, Yellow, El Paso Southwestern Railroad, Official (15TO26).** Original gum, vibrant color, wide margins, tiny thin spot at center, Extremely Fine appearing example of this scarce issue, with 2004 P.F. certificate 1,750.00
- 412 ★ **Postal Telegraph Co., 1911, Yellow, El Paso Southwestern Railroad, Official (15TO27).** Original gum, h.r., brilliant color, Extremely Fine, a beautiful example of this issue, with 2000 P.F. certificate 600.00
- 413 ★ **Postal Telegraph Co., 1912, Yellow, El Paso Southwestern Railroad, Official (15TO28).** Original gum, intense color, Very Fine example of this scarce issue, with 2000 P.F. certificate 600.00
- 414 ★ **Tropical Radio Telegraph Co., 1914, 1926, [no value], 5c and 25c Telegraph (unlisted).** Original gum, lightly hinged, rich colors, 1914 with part imprint at bottom, fresh and Very Fine, scarce, according to the Kramer book this company was formed in 1904 to handle radio communications between South and Central American banana plantations and the U.S., in 1913 it became a subsidiary of United Fruit Co., unlisted in Scott..... E. 300-400
- 415 ★ **United Fruit Co., 1910-13, Wireless Service (unlisted).** Four, incl. one from each year, 1912 and 1913 with part imprint at bottom, original gum, h.r., bright colors, Very Fine, scarce, unlisted in Scott.....(Photo Ex) E. 400-500
- 416 ★★ **United States Telegraph-Cable-Radio Carriers, 1947, 10c Olive Bister (17T2).** Mint N.H., brilliant color on bright paper, 750.00
- 417 ★ **Telegraph Stamps Balance.** Album pages of mostly unused stamps, most companies represented incl. American Rapid Telegraph Co., Atlantic Telegraph Co., B & O Telegraph Co., California State Telegraph Co., Commercial Union Telegraph Co. and most others, better condition than normally seen, a fresh and Fine-Very Fine collection, Scott Retail approximately.....*Not illustrated* 3,600.00
- 418 **Telegraphs Balance.** Album pages of 19 Telegraph stamps, most are not listed in Scott but can be found in the Kramer book, incl. Northern N.Y., American Telegraph Typewriter, Marconi Wireless, United Wireless and Telepost Co., fresh and Fine-Very Fine, a scarce and desirable group*Not illustrated* E. 500-750

END OF SALE — THANK YOU

Bid Form—15% Premium Sale

Sale 1015
NOVEMBER 3, 2011

1

Please provide the following information:

NAME.....

ADDRESS.....

CITY/STATE/ZIP

TEL. (DAY) FAX.....

E-MAIL.....

PADDLE #

Do not write in box

2

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

References:

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

Bank:..... Account #

3

In the space provided below, enter the **lot number** from **Sale 1015** and your corresponding bid. Please use **whole dollar amounts** only and enter the **maximum bid** you wish to have us execute on your behalf, according to the **bidding increments** on other side of this form. **Your bid will NOT include the 15% 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 BIDDING INCREMENTS AND SHIPPING CHARGES (ON BACK OF THIS PAGE)

☐ **LIMIT BIDS:** Check this box if you wish to limit the total amount of your bids (not including the **15% buyer's premium**) in this sale. Your bids will be executed until your bidding limit no longer allows for additional bids. **The total amount you wish to bid is:** \$

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

4

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 **15% buyer's premium, shipping costs (see reverse), and sales tax or use tax or customs duty 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 you waive the right to make any claim against the auctioneer or the firm, arising from the these bids. **You are responsible for your written bids, including any errors on your part and any additions or changes to the bids herein.**

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).

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



Additional Bids

Sale 1015—NOVEMBER 3, 2011

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 package weight and mailing requirements (see schedule). The standard charges are sometimes slightly more or less than the actual postage or Fedex fees, but we do not include any charge for our labor or packing costs. Therefore, we ask all buyers to remit the prescribed amount for shipping charges.

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

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

Bidding Increments

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

REVISED CHARGES FOR SHIPPING EFFECTIVE SEPTEMBER 1, 2010

We have reduced the Fedex Envelope charge to \$20, reflecting the elimination of the fuel surcharge. All other charges remain the same.

Current Postage & Insurance Charges

Weight/Class	Shipping Method	Charges
Up to 2 lbs.	Fedex Envelope	\$20.00
Over 2 lbs.	Fedex Box	\$35.00*
Non-U.S.	Fedex/Courier	\$50.00**
Bulk Lots	UPS Preferred	By weight and value
<p>These fees reflect additional Fedex charges for residential delivery, signature and fuel surcharge.</p> <p>*Higher fees will be charged on packages weighing more than 5 lbs. or insured for more than \$75,000.</p> <p>**Buyers are liable for all customs duties and clearance charges. An accurate declaration of value will be made on all import/export documents.</p>		

9/2009

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

6/2008

