

THE
WILDHORSE
COLLECTION
United States Revenues



Sale 1066 – March 24, 2014

Robert A. Siegel
AUCTION GALLERIES, INC.

Sale 1066—Monday, March 24, 2014

The Wildhorse Collection of United States Revenues

An Important Collection of Superb Quality Stamps

Live auction to be held at Siegel Auction Galleries,
60 East 56th Street (Park/Madison), 4th Floor, New York City

Lots are sold subject to a 15% buyer's premium and
any applicable sales tax (or customs duty for non-U.S. buyers)

Offered without reserves

MONDAY, MARCH 24

Morning Session (lots 1-103) at 10:30 a.m.

First Issue Imperforate	lots 1-44
First Issue Part Perforated	45-55
First Issue Perforated	56-77
Second Issue and Inverts	78-94
Third Issue	95-103

Afternoon Session (lots 104-345) at 1:30 p.m.

1898 Spanish-American War Ovypts.	lots 104-105
Documentary and Series Overprints	106-165
Proprietary	166-173
Stock Transfer and Series Overprints	174-219
Wine Stamps	220-223
Bear Stamps	224-234
Playing Cards	235-240
Silver Tax and Series Overprints	241-264
Narcotic, Consular Fee, Customs Fee	265-269
Private Die Proprietary	270-294
Firearms, War Savings,	295-302
Civil War Encased Postage	303-345



Pre-Sale Viewing—Thursday and Friday, March 20-21, 10am-4pm
and by appointment

Robert A. Siegel

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

Catalogues, internet bidding, resources, archives and the Siegel Encyclopedia at
siegelauctions.com



Robert A. Siegel

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
Vice President
stamps@siegelauctions.com



Laura Melvin Kaplan
Bids and Inquiries
laura@siegelauctions.com



Charles F. Shreve
Siegel International
charles@siegelauctions.com



Chris Anderson
Siegel International
chris@siegelauctions.com



Andrew Titley
Siegel International
andrew@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.

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.

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.

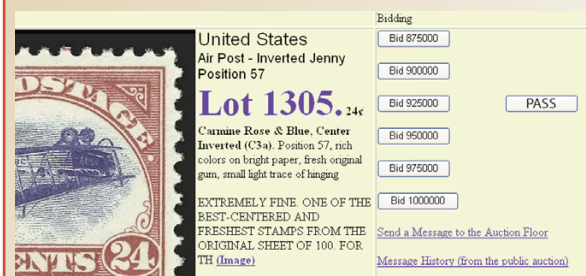
Before bidding by internet for the first time, we recommend finding a sale in progress and listening to the public broadcast or logging in as a registered bidder. This will help you develop a feel for the sale tempo and bidding interface.

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 (Visa, Mastercard and Discover only)**

can be accepted as payment but will be subject to a 3% Convenience Fee, which will be added to the total of the entire invoice (including hammer price, buyer's premium, shipping and transit insurance charges and any applicable taxes).

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. The bidder agrees not to use a public conflict resolution service and not to use any form of social media to publish comments or information about the Galleries and its employees which might harm the Galleries' reputation or business. 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

Revised 1/2014

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

Revised 1/2012

THE
WILDHORSE
COLLECTION
United States Revenues

Introduction to The Wildhorse Collection

Perhaps you are a collector who tends to be selective about quality when it comes to buying stamps. Personally, I just cannot bring myself to buy a stamp unless it possesses great eye-appeal and is fault-free—if it exists that way. Just filling an empty space on a printed album page was once satisfying to me as a collector. For many collectors it still is. But as time has passed, my taste for quality has grown to the point where I would rather leave a space empty than fill it with a stamp that does not meet my standards of quality.

As you can imagine, I am not the only one who appreciates stamps in superior quality. The owner of the Wildhorse collection of United States Revenues and Civil War Encased Postage, whose collection is presented here in its own single-owner catalogue, is another collector who is never satisfied by simply filling a space.

Initially, the owner of the Wildhorse collection was apprehensive about collecting United States Revenue stamps, because stamps intended to pay taxes are frequently damaged, due to the manner in which they were used. Creases from document folds, defects from handling, and unsightly cancellations are the norm rather than the exception.

Despite the challenge, the collector was moved to acquire Revenues by the aesthetic appeal of the stamps, many of which rank among the most beautifully engraved designs in philately. So, he began his quest to build a collection of only the finest quality examples he could find of all areas of U.S. Revenues and Encased Postage (a related area of “fiscal philately”). Completion was a goal, but the collector chose to fill spaces only with stamps of unusually high quality in comparison to the existing population.

As you review the following pages in the Wildhorse sale catalogue, you will appreciate the owner’s degree of success in obtaining stamps that are rarely offered at auction. The concentration of high-quality Revenue rarities in one collection is remarkable. And the collector’s discriminating taste is impeccable. The First through Third Issue stamps had to be sound (if possible) with great color, margins and centering—and if the stamp was cancelled by a handstamp, all the better. The dated Documentary and Stock Transfer stamps had to be free of any severe cut or perforation cancels—and if it was unused, even better still.

In addition to having meticulous taste, the owner of the Wildhorse collection was also a tenacious bidder in many of the most important Revenue and Encased Postage sales of the past ten years or so, picking off many of the best examples available to place in his collection. Now it is your turn to take advantage of this exceptional opportunity to fill spaces in your collection with stamps in outstanding quality, or to begin a new challenging collecting area with stamps that can best be described as breathtakingly beautiful.



Charles F. Shreve

MORNING SESSION (LOTS 1-103)
MONDAY, MARCH 24, 2014, AT 10:30 A.M.

THE WILDHORSE COLLECTION OF
UNITED STATES REVENUE STAMPS

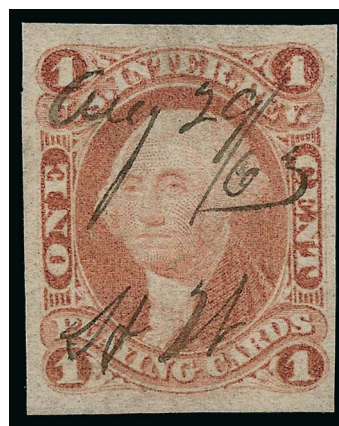
FIRST ISSUE IMPERFORATE



1

- 1 **1c Express, Imperforate (R1a).** Huge margins including **top sheet margin**, unmistakable pale Brownish Red color of the imperforate issue, neat "Am. Ex. Co. Dec '62" manuscript cancel, Extremely Fine Gem 75.00

- 2 **1c Playing Cards, Imperforate (R2a).** Large margins, rich color, Aug. 29, 1863 manuscript cancel
VERY FINE AND CHOICE EXAMPLE OF THIS SCARCE ONE-CENT PLAYING CARDS IMPERFORATE ISSUE.
With 1989 P.S.E. certificate 3,000.00



2



3

- 3 **1c Proprietary, Imperforate (R3a).** Large to huge margins all around, bright color, light manuscript cancel, Extremely Fine, a beautiful example of this issue, ex Floyd and Kingsley, with 1999 P.F. certificate 1,250.00



4

- 4 **1c Telegraph, Imperforate (R4).** Large margins, rich color, neat central 1864 manuscript cancel, Extremely Fine, with 2004 P.S.E. certificate (XF 90; Revenues unpriced in SMQ)..... 750.00

- 5 **2c Certificate, Blue, Double Transfer (T7), Imperforate (R7a).** Large to huge margins, rich color, 1864 manuscript cancel, Extremely Fine Gem, a marvelous example of this striking double transfer, with 2004 P.F. certificate 400.00



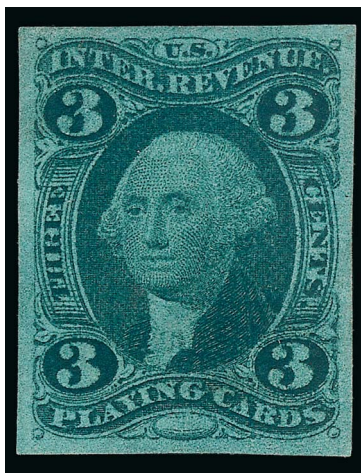
5



6

- 6 **2c Proprietary, Blue, Imperforate (R13a).** Large to huge margins, fresh color, oval 1865 handstamp cancel
EXTREMELY FINE GEM. A MAGNIFICENT EXAMPLE OF THE 2-CENT PROPRIETARY IMPERFORATE WITH HUGE MARGINS AND A HANDSTAMP CANCEL.
The 2c Proprietary Imperforate is rarely encountered in sound condition with a handstamp cancel. The Zoellner collection had a copy with a small tear, and the Scarsdale collection had one with a lightened pen cancel. The stamp in the Kingsley collection (Sale 865, lot 1834) is virtually identical to this copy and might have formed a pair. It realized nearly two-times Scott value in our sale. 1,200.00

SOUND AND UNUSED 3-CENT PLAYING CARDS IMPERFORATE



7

- 7 (★) **3c Playing Cards, Imperforate (R17a). Unused (no gum)**, large even margins all around, intense shade and proof-like impression, wonderfully fresh

EXTREMELY FINE GEM. A GORGEOUS SOUND FOUR-MARGIN UNUSED EXAMPLE OF THE 3-CENT IMPERFORATE PLAYING CARDS ISSUE. ONE OF THE RAREST FIRST ISSUE REVENUE STAMPS IN ANY CONDITION AND EXCEPTIONALLY RARE UNUSED.

A review using Power Search reveals that this is the only unused example of this stamp we have offered in our sales going back to 1993 and in our Rarities sales since 1966. We are aware of one other, offered in the Shreve sale of the Cunliffe collection. The fact that this stamp possesses full even margins and is sound makes it especially remarkable. It seems inevitable that the Scott Catalogue will begin to price unused Revenues. In that event, the catalog value for an unused 3c Playing Cards Imperforate stamp will be far greater than that of a used example.

Ex Col. Stillwell (Siegel Sale 413 "Offered by order of The United States Trust Company", lot 475) and DePriest. With copy of 1972 and with 2003 P.F. certificates. Scott Retail as used 40,000.00



8



9



10



11

- 8 (★) **10c Bill of Lading, Imperforate (R32a).** Unused (no gum), large even margins all around, deep rich color and detailed impression, Extremely Fine Gem, rare in this choice unused condition, ex Cunliffe, unpriced in Scott as unused, Scott Retail as used ... 50.00
- 9 **10c Certificate, Imperforate (R33a).** Large margins all around, fresh color, unobtrusive manuscript cancel, Extremely Fine Gem..... 350.00
- 10 **10c Inland Exchange, Imperforate (R36a).** Large to huge margins, rich color, red boxed handstamp cancel similar in color and texture to the so-called "Mobile Paint", Extremely Fine, a striking example, with 2006 P.S.E. certificate 500.00
- 11 **10c Power of Attorney, Imperforate (R37a).** Large margins, dark shade, 1863 manuscript cancel, faint vertical crease along left edge of design, still appears Extremely Fine 1,100.00

- 12 **25c Bond, Imperforate (R43a).** Large margins, 1863 manuscript cancel, fresh and Extremely Fine..... 300.00



12



13

- 13 **40c Inland Exchange, Imperforate (R53a).** Large to huge margins, bright color, light manuscript cancel
EXTREMELY FINE. A RARE SOUND LARGE-MARGINED EXAMPLE OF THE 10-CENT INLAND EXCHANGE IMPERFORATE ISSUE.

Almost every example of this First Issue rarity we have offered has had a document crease or margins close or cutting in on at least one side. The example in the Scarsdale collection was sound, but its margins were smaller than those of this stamp. 2,000.00

- 14 **40c Inland Exchange, Imperforate (R53a).** Large to huge margins, rich color and sharp impression, face-free manuscript cancel, faint barely discernible diagonal crease at upper right not mentioned on a very recent accompanying certificate, still Extremely Fine, with 2008 P.F. certificate 2,000.00



14



15



16



17



18



20

- 15 **50c Life Insurance, Imperforate (R58a).** Large to huge margins incl. **part imprint** at bottom, fresh color, 1863 manuscript cancel, Extremely Fine Gem, a striking example with the part imprint, ex Cunliffe 45.00
- 16 **50c Passage Ticket, Imperforate (R61a).** Huge margins all around incl. part of adjoining stamp at left, brilliant color, neat manuscript cancel, Extremely Fine Gem 140.00
- 17 **50c Surety Bond, Imperforate (R63a).** Large to huge margins incl. **top sheet margin**, intense shade and crisp impression, light manuscript cancel, Extremely Fine and spectacular 400.00
- 18 **70c Foreign Exchange, Imperforate (R65a).** Bright color, ample to large margins, light handstamp cancel, line of color between "Seventy" and "Cents" at top indicating **possible plate crack**, faint vertical crease near top, Extremely Fine appearance, we have observed this line of color on several other examples of this issue, a cracked plate is listed for the perforated and part-perforate issues but not for the imperforate 725.00
- 19 (★) **\$1.00 Inland Exchange, Imperforate (R69a).** Horizontal pair, **unused (no gum)**, full to large margins incl. **top sheet margin**, bright color, Very Fine-Extremely Fine, with 2004 P.F. certificate, Scott Retail as used pair 75.00
- 20 **\$1.00 Life Insurance, Imperforate (R71a).** Large even margins, rich color and sharp impression, light red three-line cancel, possibly "Deposit....Duty....Excess", Extremely Fine Gem 300.00



19



21

- 21 **\$1.30 Foreign Exchange, Imperforate (R77a).** Large margins all around, wonderful deep rich color, perfectly struck "J.M.W. New York Jul. 17, 1863" circular datestamp

EXTREMELY FINE. AN EXCEPTIONALLY BEAUTIFUL EXAMPLE OF THE RARE \$1.30 FOREIGN EXCHANGE IMPERFORATE.

With 2007 P.S.E. certificate. Scott Retail with no premium for the handstamped cancel ... 7,500.00

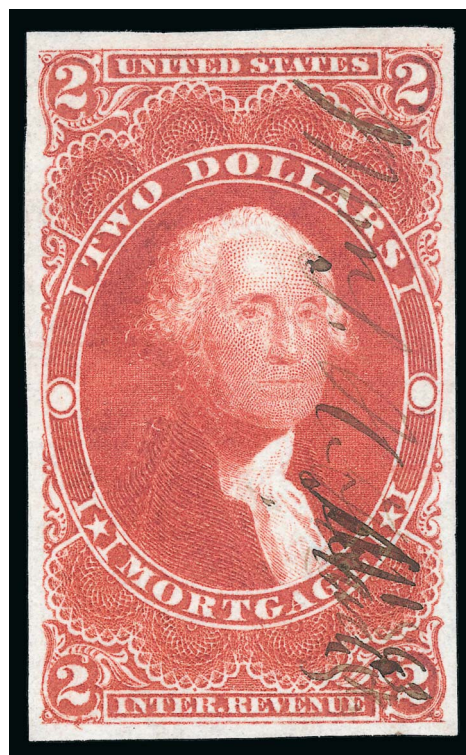
- 22 **\$1.60 Foreign Exchange, Imperforate (R79a).** Large margins to ample at upper left, deep rich color and proof-like impression, 1863 manuscript cancel, Extremely Fine, with 1999 P.F. certificate 1,300.00



22



23



24

- 23 **\$2.00 Conveyance, Imperforate (R81a).** Large even margins, rich color, 1863 manuscript and red cancels, Extremely Fine..... 225.00
- 24 **\$2.00 Mortgage, Imperforate (R82a).** Large even margins all around, brilliant color, manuscript cancel leaves central design completely visible, Extremely Fine Gem.. 150.00



25

- 25 **\$2.00 Probate of Will, Imperforate (R83a).** Full to mostly large margins, rich color, neat Mar. 2, 1863 manuscript cancel

VERY FINE. A RARE SOUND FOUR-MARGIN EXAMPLE OF THIS KEY IMPERFORATE FIRST ISSUE REVENUE.

Ex Tolman. With 2007 P.S.E. certificate 7,750.00



26

26

\$2.50 Inland Exchange, Imperforate (R84a). Three large to huge margins, ample to large at left, strong color, neat 1866 manuscript cancel

VERY FINE AND CHOICE. A BEAUTIFUL SOUND, FOUR-MARGIN EXAMPLE OF THIS FIRST ISSUE REVENUE RARITY.

With 2007 P.S.E. certificate 10,000.00

27

\$3.50 Inland Exchange, Imperforate (R87a). Large even margins, beautiful depth of color, manuscript cancel, tiny sealed tear in right margin

EXTREMELY FINE APPEARING EXAMPLE OF THE RARE IMPERFORATE \$3.50 INLAND EXCHANGE.

Only 1,430 were issued imperforate. Ex Cunliffe 9,000.00



27



- 28 **\$5.00 Charter Party, Imperforate (R88a).** Huge margins all around, light manuscript cancel, Extremely Fine Gem 300.00
- 29 **\$5.00 Charter Party, Imperforate (R88a).** Large margins to ample at top left, manuscript cancel, thin speck at top left, Very Fine appearance 650.00
- 30 **\$5.00 Conveyance, Imperforate (R89a).** Large to huge margins incl. **top sheet margin**, gorgeous deep color, 1863 manuscript cancel, Extremely Fine, a striking stamp, with 2002 P.F. certificate 50.00
- 31 **\$5.00 Conveyance, Imperforate (R89a).** Large margins, rich color, manuscript cancel, Extremely Fine 200.00
- 32 **\$5.00 Manifest, Imperforate (R90a).** Large to huge margins, radiant color, neat manuscript two-line cancel completely outside the central vignette, Extremely Fine Gem 250.00
- 33 **\$5.00 Probate of Will, Imperforate (R92a).** Large margins all around, radiant color, 1863 manuscript cancel, light staining on back, still Extremely Fine, with clear 1991 P.F. certificate 800.00
- 34 **\$10.00 Charter Party, Imperforate (R93a).** Large margins to full at upper right, deep rich color and clear impression, light manuscript cancel, Very Fine and choice 900.00
- 35 **\$10.00 Conveyance, Imperforate (R94a).** Huge margins to ample at bottom right, deep rich color, 1863 manuscript cancel, shows slight doubling of line at top, Extremely Fine, with 2007 P.S.E. certificate 175.00
- 36 **\$10.00 Mortgage, Imperforate (R95a).** Large margins, intense color, 1863 manuscript cancel, Extremely Fine, a beautiful example of this issue 900.00



37

- 37 **\$10.00 Probate of Will, Imperforate (R96a).** Large margins to full at lower right, deep rich color, neat 1868 manuscript cancel

VERY FINE AND CHOICE EXAMPLE OF THE IMPERFORATE \$10.00 PROBATE OF WILL FIRST ISSUE REVENUE.

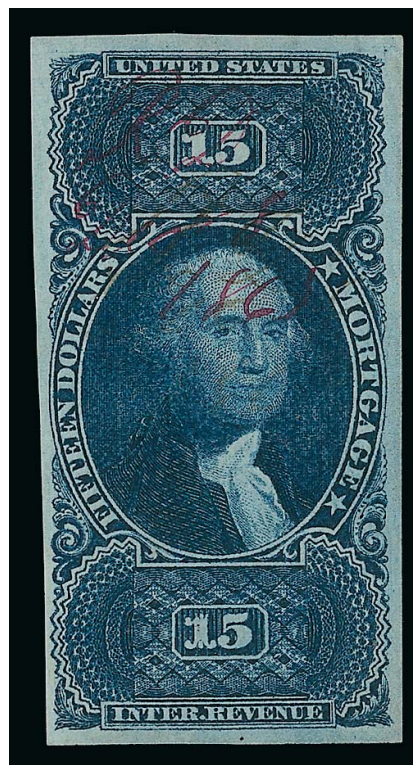
Evidence points to an imperforate supply of 856, as 792 others (11 sheets) were returned for perforating.

Ex Tolman. With 2006 P.S.E. certificate 1,800.00

- 38 **\$15.00 Mortgage, Imperforate (R97a).** Three huge margins, full to huge at left, fabulous dark Indigo shade, magenta manuscript cancel

EXTREMELY FINE. A REMARKABLY BEAUTIFUL EXAMPLE OF THE \$15.00 MORTGAGE IMPERFORATE

With 1982 and 2002 P.F. certificates
..... 3,250.00



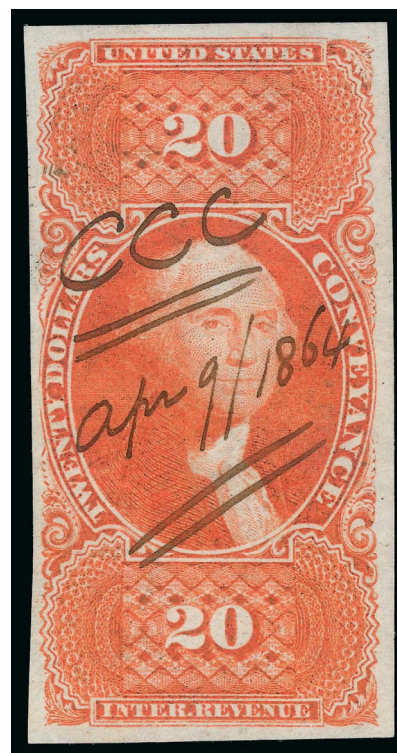
38

- 39 **\$20.00 Conveyance, Imperforate (R98a).** Large margins, vivid color, clear “CCC Apr. 9/ 1864” manuscript cancel, Extremely Fine, an especially pretty stamp..... 175.00



40

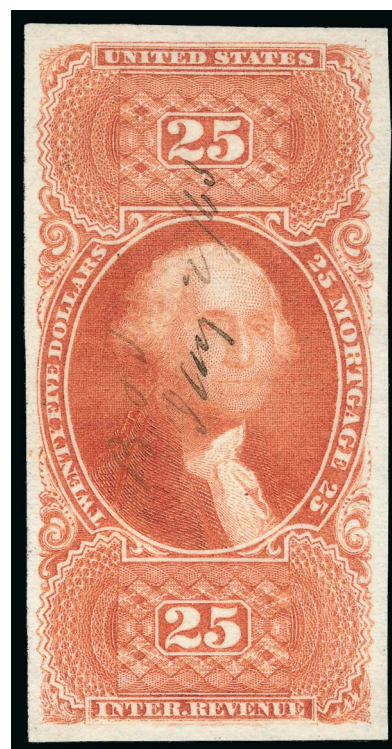
39



- 40 **\$20.00 Probate of Will, Imperforate (R99a).** Large to huge margins, vibrant color, 1864 manuscript cancel
EXTREMELY FINE EXAMPLE OF THE \$20.00 PROBATE OF WILL IMPERFORATE ISSUE.
With 2003 P.S.E. certificate (XF 90; Revenues unpriced in SMQ)..... 2,750.00

- 41 **\$25.00 Mortgage, Imperforate (R100a).** Huge margins, vibrant color and detailed impression, 1864 manuscript cancel, bright and fresh
EXTREMELY FINE GEM. A SUPERB AND STUNNING EXAMPLE OF THE IMPERFORATE \$25.00 MORTGAGE FIRST ISSUE REVENUE STAMP.
Ex Cunliffe..... 2,200.00

41

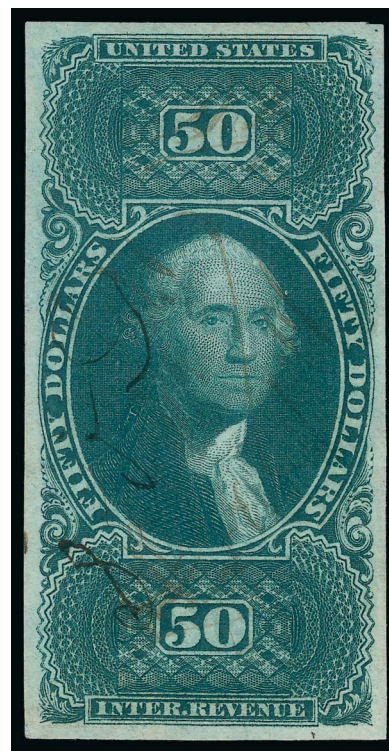




- 42 **\$25.00 Mortgage, Imperforate (R100a).** Large margins to full at lower left, bright color, 1865 manuscript cancel partly crossed out, fresh and Very Fine, with 1997 P.F. certificate..... 2,200.00

42

- 43 **\$50.00 U.S.I.R., Imperforate (R101a).** Large even margins, rich color, manuscript cancel, fresh and Extremely Fine 325.00



43



44

- 44 **\$200.00 U.S.I.R., Imperforate (R102a).** Large margins, deep rich colors, 1864 manuscript cancel
EXTREMELY FINE. A BEAUTIFUL EXAMPLE OF THE IMPERFORATE \$200.00 U.S.I.R. FIRST ISSUE.
With 2008 P.F. certificate..... 2,750.00

FIRST ISSUE PART PERFORATED



45

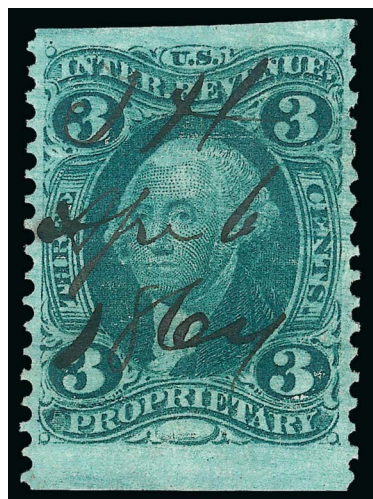


46



47

- 45 (★) **2c Express, Part Perforated (R9b).** Horizontal pair, **unused (no gum)**, perforated at top and bottom and imperforate at sides, described in Shreve Cunliffe sale as faintly cancelled but we detect no trace of a cancel, bright color, Extremely Fine, a scarce and beautiful part-perforate pair, Scott Retail as used 140.00
- 46 **2c Playing Cards, Blue, Part Perforated (R11b).** Incredibly well-centered with exceptionally wide imperforate margins top and bottom, rich color, 1865 manuscript cancel, Extremely Fine Gem, ex Tolman, with 2007 P.S.E. certificate 325.00
- 47 **2c Proprietary, Blue, Part Perforated (R13b).** Unusually wide margins with portion of adjoining stamp at bottom, pretty shade, 1864 manuscript cancel, Very Fine and choice, with 2004 P.F. certificate 350.00



48



49



50

- 48 **3c Proprietary, Part Perforated (R18b).** Wide margins to huge at bottom, deep rich color, 1864 manuscript cancel, Extremely Fine 1,000.00
- 49 **10c Certificate, Part Perforated (R33b).** Deep rich color, well-proportioned margins, manuscript cancel, Very Fine and choice, with 2004 P.F. certificate 950.00
- 50 **10c Contract, Ultramarine, Part Perforated (R34be).** Huge top imperf margin, ample at bottom and balanced perforated margins at sides, bright unmistakable Ultramarine shade, face-free blue double-oval handstamp cancel, Very Fine, a stamp of great visual appeal, with 2009 P.F. certificate 750.00



51



52



53

- 51 **25c Life Insurance, Part Perforated (R47b).** Choice centering with wide margins, rich color, 1864 manuscript cancel, Extremely Fine, with 2006 P.F. certificate (with VF 80 grade, which ignores the size of the margins) 950.00
- 52 **25c Protest, Part Perforated (R49b).** Bright color, neat 1863 manuscript cancel, balanced margins, Extremely Fine..... 1,000.00
- 53 **25c Warehouse Receipt, Part Perforated (R50b).** Well-centered, rich color, Aug. 16, 1863 manuscript cancel, Extremely Fine, with 2008 P.S.E. certificate 1,100.00



54



55

- 54 **50c Passage Ticket, Part Perforated (R61b).** Nice centering with **sheet margin at top**, deep rich color, light manuscript cancel, Very Fine and choice..... 500.00
- 55 **50c Probate of Will, Part Perforated (R62b).** Deep rich color, well-proportioned margins, 1863 manuscript cancel, Very Fine and choice, a pretty stamp, with 2002 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ)..... 250.00

FIRST ISSUE PERFORATED



- 56 **2c Bank Check, Orange, Double Transfer (T5), Perforated (R6c var).** Clear double transfer in "Bank Check", bright color, unobtrusive manuscript cancel, fresh and Fine, ex Cunliffe 350.00
- 57 **2c Proprietary, Pale Milky Blue on Thick Paper, Perforated (R13c var.).** "Theo. P. Johnson Newark. N.J. Jan. 25 1870" double-circle datestamp, Very Fine, unlisted shade and paper, with 1991 P.F. certificate, Scott Retail as the Ultramarine shade 300.00
- 58 **2c Proprietary, Ultramarine, Perforated (R13e).** Extra wide margins and outstanding centering, bright color, light pen stroke cancel, Extremely Fine, exceedingly difficult to find with wide margins and this well-centered, with 1983 P.F. and 2004 P.S.E. certificates (XF 90; Revenues unpriced in SMQ) 175.00
- 59 (★) **2c U.S.I.R., Perforated (R15c). Unused (no gum),** dramatic **kiss print** at left, doubled portion of the impression shifted to right, vivid color, Fine, a striking variety, ex Cunliffe, with 1989 P.S.E. certificate E. 300-400
- 60 **3c Playing Cards, Perforated (R17c).** Beautifully balanced margins, deep rich color, 1864 manuscript cancel, Extremely Fine, with 1995 P.F. certificate 175.00
- 61 **3c Proprietary, Perforated, Double Impression (R18e).** Clear doubling of the design throughout, small manuscript "H" cancel, small surface scrape at right of Washington's head, Very Fine appearance and scarce 1,000.00
- 62 **4c Playing Cards, Perforated (R21c).** Well-centered with excellent color, neat Aug. 3, 1864 manuscript cancel, Very Fine, scarce and desirable when found both sound and centered, with 2008 P.F. certificate 800.00
- 63 (★) **5c Playing Cards, Perforated, Double Impression (R28e). Unused (no gum),** strong second impression, tiny repair at bottom right, Fine appearance, a rare variety, ex Cunliffe, the only other contained in Power Search was offered in our 2007 Tolman sale 1,200.00



- 64 (★) **6c Proprietary, Perforated (R31c). Unused (no gum),** radiant color, tiny negligible soiled spot at bottom left VERY FINE APPEARANCE. ONE OF THE FINEST UNCANCELLED EXAMPLES OF THE 6-CENT PROPRIETARY STAMP IN EXISTENCE.

The 6c Proprietary is one of the rarest of the basic First Issue design types. Examples are usually faulty and almost always cancelled.

Ex Tolman. With 2006 P.S.E. certificate. Scott Retail as cancelled example with Fine centering and small faults 2,000.00

64



65

- 65 **15c Inland Exchange, Perforated, Double Impression (R40f).** Distinctive doubling of the entire design, margins to slightly in at bottom, manuscript cancel, Fine, an exceedingly rare variety, ex Cunliffe..... 550.00

- 66 **25c Certificate, Printed on Both Sides (R44e).** Face side with margins to touched at top, rich color, 1866 manuscript cancel, back side with two strong partial impressions at top

FINE EXAMPLE OF THE 25-CENT CERTIFICATE, PRINTED ON BOTH SIDES. ONE OF THE RAREST FIRST ISSUE REVENUE ERRORS WITH FEWER THAN FIVE RECORDED.

Ex Joyce and Cunliffe 3,500.00



66 front and back



67 front and back

- 67 **25c Certificate, Inverted Impression of 25c Power of Attorney Printed on Back (R44f).** Clear impression on back printed inverted in relation to front, neat "Oc. 22, 1865" manuscript cancel, deep rich color, well-centered with three wide margins

VERY FINE. AN EXTREMELY RARE EXAMPLE OF THE PERFORATED 25-CENT CERTIFICATE ISSUE WITH THE 25-CENT POWER OF ATTORNEY ISSUE PRINTED ON BACK.

Ex Cunliffe where it was described as one of only two known, with the other bearing the same manuscript date. We sold an example in our 1986 Rarities sale with a Sep. 7 date. Those two examples are the only others of which we are aware.

With 2003 P.F. certificate 6,500.00



- 68 **25c Insurance, Perforated, Double Impression (R46e).** Clear doubling of the design, rich color, distinctive 1862 manuscript cancel, Fine, ex Cunliffe..... 500.00
- 69 **\$1.00 Mortgage, Perforated (R73c).** Well-centered, especially for this issue, fresh color, 1864 manuscript cancel, Very Fine, with 2007 P.S.E. certificate 200.00
- 70 **\$3.00 Charter Party, Silk Paper (R85d).** Wide beautifully balanced margins, deep shade and detailed impression, neat 1871 manuscript cancel, Extremely Fine, with 2005 P.F. certificate..... 150.00
- 71 **\$5.00 Conveyance, Perforated (R89c).** Jumbo margins at sides, outstanding centering, neat 1870 manuscript cancel, Extremely Fine Gem, a most impressive example 24.00
- 72 **\$5.00 Carmine, Conveyance, Silk Paper (R89d).** Essentially perfect centering, vivid color, 1870 manuscript cancel, Extremely Fine Gem, a superb stamp, with 2002 P.F. certificate..... 140.00

- 73 **\$20.00 Probate of Will, Perforated (R99c).** Attractively centered with perfs well clear of design on all sides, bright pastel color and light 1864 manuscript cancel
 VERY FINE AND ATTRACTIVE EXAMPLE OF THE \$20.00 PROBATE OF WILL FIRST ISSUE REVENUE.
 With 1988 and 2008 P.F. certificates..... 2,500.00

73



- 74 **\$25.00 Mortgage, Perforated (R100c).** Outstanding centering with uncharacteristically wide and balanced margins, radiant color, 1869 manuscript cancel, Extremely Fine 200.00
- 75 **\$50.00 U.S.I.R., Perforated (R101c).** Choice centering with balanced margins, deep rich color, manuscript cancel, Extremely Fine, outstanding quality..... 210.00
- 76 **\$200.00 U.S.I.R., Perforated (R102c).** Rich colors, attractive margins and centering, 1870 manuscript cancel, Very Fine 1,000.00
- 77 **60c-\$25.00 First Issue Revenues, Perforated, Silk Paper (R64d, R65d, R100d).** Three stamps, each with clear silk fibers, fresh colors and well-balanced margins, No. 65d with blue handstamp cancel, other two with manuscript cancels, Very Fine and choice group, undercatalogued in Scott.....(Photo Ex) 495.00

SECOND ISSUE



78



79



80

- 78 **25c Blue & Black, Second Issue, Sewing Machine Perforations (R112b).** Light manuscript cancel, well-formed perfs, fresh and Very Fine example of this variety 125.00
- 79 **\$1.30 Blue & Black, Second Issue (R119).** Remarkably well-centered, fresh color, light face-free blue straightline cancel, Very Fine and handsome, with 2006 P.S.E. certificate 600.00
- 80 **\$1.50 Blue & Black, Second Issue (R120).** Perfect centering with wide margins, vivid color, unobtrusive manuscript cancel, Extremely Fine Gem, a superb stamp, with 2005 P.S.E. certificate (XF-Superb 95; Revenues unpriced in SMQ) 22.50



81



82



83

- 81 **\$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, ex Scarsdale, with 2003 P.F. certificate 750.00
- 82 **\$1.90 Blue & Black, Second Issue (R122).** Exceptional margins and centering, very light face-free manuscript cancel, Very Fine and choice, highly desirable example of this Second Issue denomination, with 2008 P.F. and 2009 P.S.E. certificates 500.00
- 83 **\$3.50 Blue & Black, Second Issue (R126).** Magnificently centered, pretty pastel blue shade with strong vignette, neat central 1871 datestamp cancel, Extremely Fine, remarkable centering for this large-format Second Issue dollar value 425.00



84



85



86

- 84 **\$10.00 Blue & Black, Second Issue (R128).** Bright color, manuscript cancel, well-centered, Very Fine and choice, ex DePriest, with 2001 P.S.E. certificate (VF 80; Revenues unpriced in SMQ) 230.00
- 85 **\$20.00 Blue & Black, Second Issue (R129).** Deep rich color, well-centered, manuscript cancel, fresh and Very Fine, one of the most remarkable miniature engravings in philately, with 2008 P.S.E. certificate 1,000.00
- 86 **\$25.00 Blue & Black, Second Issue (R130).** Strong color, unobtrusive manuscript cancel, Fine, a scarce sound example of this Second Issue dollar value 1,150.00



87

- 87 **\$50.00 Blue & Black, Second Issue (R131).** Wide balanced margins and choice centering, light manuscript cancel, Extremely Fine Gem, this large-format Second Issue Revenue is rarely seen in such superb condition, ex Tolman, with 2007 P.S.E. certificate 1,200.00

\$200.00 SMALL "PERSIAN RUG" GRADED XF 90



88

88 **\$200.00 Red, Blue & Black, Second Issue, "Small Persian Rug" (R132).** Bright vivid colors, outstanding centering with well-proportioned margins, neat 1872 manuscript cancel

EXTREMELY FINE. A SUPERB SOUND AND CENTERED EXAMPLE OF THE \$200.00 "SMALL PERSIAN RUG" ISSUE.

Ex DePriest. With 2006 P.F. and 2004 P.S.E. certificates (XF 90; Revenues unpriced in SMQ). The P.S.E. Population Report lists certificates issued only since 2005, and contains no graded examples of the \$200.00 Small Persian Rug..... 8,250.00

\$500.00 LARGE "PERSIAN RUG"



89

89 **\$500.00 Red Orange, Green & Black, Second Issue, "Large Persian Rug" (R133).** Vivid bright colors and detailed impressions, attractive centering, two strikes of Surrogates Office New York oval handstamp and violet manuscript cancels, faint corner crease at top left visible only when drying

VERY FINE 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 210 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.

Kingsley Census No. 26-5. Ex Cunfliffe. Scott Retail is for an example with small faults ..
..... 17,500.00

SECOND ISSUE INVERTS



90

- 90 (★) **1c Blue & Black, Second Issue, Center Inverted (R103a).** Unused (no gum), rich color, fresh and Fine, a very rare unused example of the 1c Second Issue Invert, with 2008 P.S.E. certificate, Scott Retail as used
 1,600.00



91

- 91 **5c Blue & Black, Second Issue, Center Inverted (R107a).** Beautiful rich colors and detailed impressions, well-centered for this rarity which is almost always encountered with perfs touching on at least one side, neat manuscript June 4th, 1872 cancel
 VERY FINE AND CHOICE. AN OUTSTANDING SOUND EXAMPLE OF THE 5-CENT SECOND ISSUE WITH INVERTED CENTER.
 A review using Power Search reveals just how rare this invert is in sound condition with any semblance of decent centering. Each used example contained in Power Search has perfs touching on at least one side (sound or with faults). The only exception is a well-centered example with multiple pinhole cancels. The Zoellner collection contained a well-centered unused example.
 Ex Matthies and Newport. With 1974 and 2007 P.F. certificates 3,500.00

- 92 **10c Blue & Black, Second Issue, Center Inverted (R109a).** Faintly cancelled (appears unused), choice centering with wide margins, small faults incl. couple thin spots, appears Extremely Fine.... 2,000.00



92



93

- 93 **25c Blue & Black, Second Issue, Center Inverted (R112a).** Deep rich colors, neat 1871 manuscript cancel, choice centering for this difficult issue, bright and fresh
EXTREMELY FINE. FEWER THAN 20 EXAMPLES OF THE 25-CENT SECOND ISSUE WITH INVERTED CENTER ARE RECORDED AND THIS IS AMONG THE FEW FINEST IN EXISTENCE.
In his privately published census, Larry Lyons records seventeen examples of the 25c Second Issue Invert. Of these, ten have faults, one is noted as having a herringbone cancellation, and three have no notes as to condition (our records note that at least one is faulty).
Ex Weill Brothers and Cunliffe. With 1989 P.F. certificate. 11,000.00



94



95



96

- 94 **50c Blue & Black, Second Issue, Center Inverted (R115b).** Rich color, attractive margins and centering, light manuscript cancel, tiny thin spot at bottom left, appears Fine, with clear 1984 P.F. certificate ... 1,250.00
- 95 (★) **5c Orange & Black, Third Issue (R137). Unused (no gum),** deep rich frame color, detailed impression, perfect centering with wide margins, Extremely Fine Gem, a superb stamp in every respect, with 2008 P.S.E. and 2007 P.F. certificates (XF-Superb 95), Scott Retail for a used R137 (\$0.35) has little relevance to this unused Gem..... E. 150-200
- 96 **15c Brown & Black, Third Issue (R139).** Outstanding centering, neat blue handstamp cancel, Extremely Fine Gem, ex DePriest, with 2007 P.S.E. certificate 22.50

- 97 **\$20.00 Orange & Black, Third Issue (R150).** Outstanding centering with wide margins, vivid color, blue "Duncan Sherman & Co. New York. Apr. 12, 1872" oval cancel beautifully struck at center, with portions of three other strikes around the central vignette as well as part of a straightline cancel, Extremely Fine Gem, an absolutely stunning example of the \$20.00 Third Issue Revenue, the equal of which we have not encountered, ex Cunliffe..... 800.00



97

THIRD ISSUE INVERTS



98



99

- 98 (★) **2c Orange & Black, Third Issue, Center Inverted (R135b).** Unused (no gum), design shifted dramatically to right with large portion of adjoining stamp captured at left, a most unusual invert variety, ex Cunliffe, Scott Retail as used 600.00
- 99 **2c Orange & Black, Third Issue, Center Inverted (R135b).** Wide top margin and nice centering, rich frame color and detailed vignette impression, manuscript cancel, Very Fine, with 1999 P.F. certificate 600.00



100

- 100 **30c Orange & Black, Third Issue, Center Inverted (R140a).** Bright color and sharp vignette, unobtrusive blue handstamp cancel, well-balanced margins
- VERY FINE AND CHOICE. A BEAUTIFUL AND RARE SOUND EXAMPLE OF THE 30-CENT THIRD ISSUE REVENUE WITH INVERTED CENTER. ONE OF THE FINEST IN EXISTENCE.
- Ex Tolman. With 2006 P.S.E. certificate..... 3,000.00



101

- 101 **\$2.50 Claret & Black, Third Issue, Center Inverted (R146a).** Attractively centered, fresh color, manuscript cancel, slightly nibbed perf at left center and faint internal crease at lower right
VERY FINE APPEARING EXAMPLE OF THIS THIRD ISSUE INVERT RARITY. ONLY FIFTEEN ARE RECORDED.
Ex Cunliffe..... 22,500.00



102

- 102 **2c Orange & Black on Green Paper, Third Issue, Center Inverted (R151a).** Well-centered, 1875 manuscript cancel, strong paper color, Very Fine, with 2006 P.F. certificate..... 500.00

- 103 **1862-74 First to Third Issue Revenues, Balance.** More than 200 stamps neatly mounted on album pages, First Issue incl. approximately 43 imperforate, 26 part-perforated and 108 perforated, selected by the owner for quality, with wide margins and bright colors, mostly manuscript cancels but some handstamps to be found as well, a few minor flaws may be found but the overall condition is far better than normally found in a collection balance, Very Fine and desirable group which could form the nucleus of a new collection or upgrade an existing collection with superior examples, seven certificates accompany, Scott Retail more than \$10,500.00.....*Not illustrated* E. 5,000-7,500

END OF MORNING SESSION

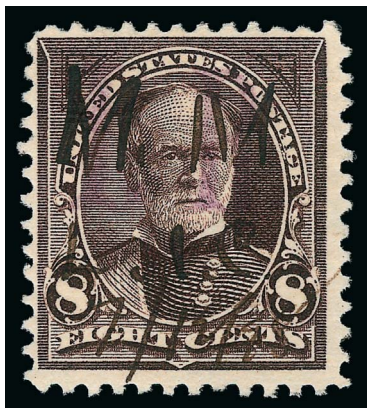
AFTERNOON SESSION (LOTS 104-345)
 MONDAY, MARCH 24, 2014, AT 1:30 P.M.

THE WILDHORSE COLLECTION OF UNITED STATES REVENUE STAMPS

1898 SPANISH-AMERICAN WAR PROVISIONAL OVERPRINTS

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.



104

104

8c Violet Brown, "I.R." Overprint (R156). Clear overprint, nice centering, deep rich color, neat "M.M. L.I.C. 7/12/98" manuscript cancellation (Michigan Mutual Life Insurance Co.)

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

Ex Cunliffe. With 1982 P.F. certificate 5,500.00

105

10c Dark Green, "I.R." Overprint (R157). Deep shade, clear overprint, "M.M. L.I.C. 7/12/98" manuscript cancellation (Michigan Mutual Life Insurance Co.)

FINE EXAMPLE OF THE RARE 10-CENT "I.R." EMERGENCY PROVISIONAL OVERPRINT.

J. E. Scott reported that the company used 66 copies of the 10c 4,250.00



105

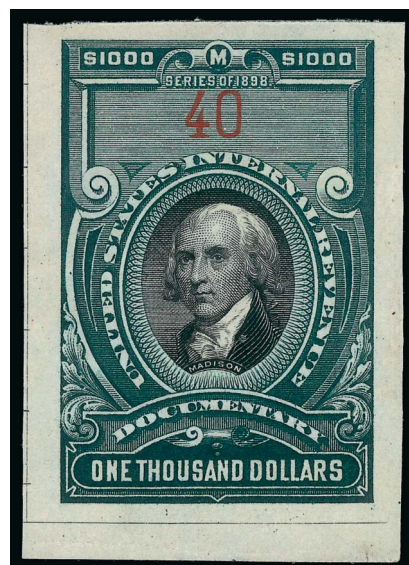
DOCUMENTARY



106



108



109



107EX

- 106 ★ **\$5.00 Dark Blue, Surcharge Reading Down (R159).** Original gum, lightly hinged, rich colors, Very Fine, ex Lyons, with 1991 P.F. certificate 550.00
- 107 ★ **\$30.00 Red, \$50.00 Gray Brown (R177-R178).** First original gum, barest trace of hinging at top (if at all), wonderfully well-centered, Extremely Fine, with 2006 P.S.E. certificate, second original gum, lightly hinged, Extremely Fine.....(Photo Ex) 775.00
- 108 **\$500.00 Carmine & Lake (R180).** Serial no. 452, large to huge margins, rich colors, light manuscript cancel, Extremely Fine Gem, a lovely example of this issue, ex Cunliffe 800.00
- 109 ★ **\$1,000.00 Green & Black (R181).** Serial no. 40, unused, without gum as issued, large to huge margins, rich color, tiny thin spot, appears Extremely Fine..... 1,500.00

- 110 ★ **\$50.00 Gray, Open Numeral Surcharge (R189).** Original gum, h.r., bright color, well-centered

VERY FINE. A RARE ORIGINAL-GUM EXAMPLE OF THE 1900 \$50.00 GRAY OPEN NUMERAL SURCHARGE ISSUE.

A review using Power Search failed to find another unused example in any of our sales since 1993. Ex. Cunliffe..... 2,000.00



110

- 111 ★ **\$10.00 Green, Ornamental Numeral Surcharge (R193).** Original gum, rich color, fresh and Fine 525.00



111



112

- 112 ★ **\$50.00 Green, Ornamental Numeral Surcharge (R194).** Bottom plate no. 8033 single, original gum, nice margins and centering, light crease in selvage only

VERY FINE. A RARE ORIGINAL-GUM PLATE NUMBER SINGLE OF THE 1902 \$50.00 GREEN ORNAMENTAL NUMERAL SURCHARGE ISSUE.

Ex Tolman. With 2007 P.S.E. certificate. Durland value for plate no. single \$4,000.00. Scott Retail without premium for the plate no. 2,750.00



113

- 113 **\$500.00 Blue, Series of 1914 (R226).** Serial no. 278, beautiful wide margins, intense shade, manuscript cancel, tiny thin speck, Extremely Fine appearance..... 700.00



114

- 114 **\$1,000.00 Orange, Series of 1914 (R227).** Serial no. 757, well-centered, neat central Mar. 17, 1916 purple datestamp cancel, negligible small corner crease completely in margin at bottom right, otherwise Extremely Fine 800.00



115

- 115 ★ **\$500.00 Blue, Series of 1914, Red Numeral (R223).** Serial no. 30039, unused, without gum as issued, rich color, wide margins, Very Fine 375.00



116

- 116 ★★ **\$10.00 Orange, "Series 1940" Ovpt. (R282).** Mint N.H. with left plate no. 55489 selva, choice centering, minor natural gum bends, Extremely Fine 240.00

DOCUMENTARY SERIES OVERPRINTS

- 117 **\$30.00 Vermilion, "Series 1940" Handstamped Ovpt. (R282).** Serial no. 536266, rich color, neat handstamp and manuscript cancels, Very Fine, with 2006 P.S.E. certificate 1,100.00



117



- 118 **\$100.00 Green, "Series 1940" Handstamped Ovpt. (R284).** Serial no. 499404, choice centering, Jun. 26, 1940 manuscript cancel, light, barely noticeable horizontal crease at bottom

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

Ex Tolman. With 2007 P.S.E. certificate. Undercatalogued in Scott — the last two examples we sold each realized \$5,000.00 or more 3,000.00

118

- 119 **\$500.00 Blue, "Series 1940" Handstamped Ovpt., Large Type (R285a).** Serial no. 55089, wide beautifully balanced margins, neat purple handstamp cancel

EXTREMELY FINE. A RARE AND OUTSTANDING EXAMPLE OF THE \$500.00 "SERIES 1940" HANDSTAMPED OVERPRINT WITH LARGE TYPE.

This stamp is one of the finest of the few known examples of this rarity. 4,250.00



119



- 120 **\$1,000.00 Orange, "Series 1940" Handstamped Ovpt. (R286).** Serial no. 112263, nicely balanced margins, cancelled solely by neat purple and black straightlines, Extremely Fine, this is the only non-cut cancel example contained in Power Search, with 2007 P.S.E. certificate 900.00

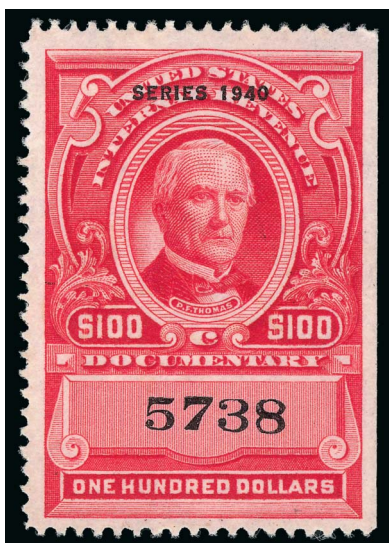
120

\$50.00 "SERIES 1940" OVERPRINT – GRADED XF-SUPERB 95



121

- 121 **\$50.00 Carmine, "Series 1940" Ovpt. (R306A).** Serial no. 692, perfect centering, glowing color, manuscript cancel
- EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE \$50.00 SERIES 1940 DOCUMENTARY ISSUE AND ONE OF THE KEYS TO A COMPLETE COLLECTION OF DATED DOCUMENTARY STAMPS.
- Very few examples of the \$50.00 Series 1940 stamp are known. It is extremely difficult to obtain in any condition, much less the superb condition offered here.
- With 2005 P.S.E. certificate (XF-Superb 95; Revenues unpriced in SMQ) 10,000.00



122

- 122 ★ **\$100.00 Carmine, "Series 1940" Ovpt. (R308).** Serial no. 5738, unused, without gum as issued, well-centered, bright and fresh, Very Fine, with 2002 P.S.E. certificate (VF 80; Revenues unpriced in SMQ)..... 275.00

- 123 **\$500.00 Carmine, "Series 1940" Ovpt. (R309).** Serial no. 781, rich color and detailed impression, neat 1941 manuscript cancel

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

A review using Power Search found only three others, including one with a slightly trimmed margin and another with cut cancel, offered in our sales since 1993.

Ex DePriest. With 2004 P.F. certificate... 5,500.00



123



124

- 124 **\$500.00 Carmine, "Series 1941" Ovpt. (R334).** Serial no. 3782, vivid color, wide margins, neat manuscript and magenta handstamp cancels, Extremely Fine, with 2008 P.S.E. certificate..... 375.00



125

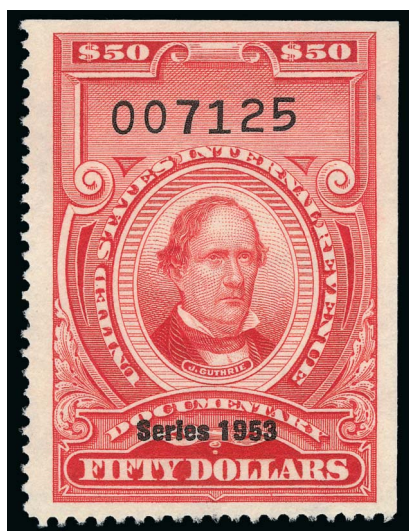
- 125 **\$60.00 Carmine, "Series 1942" Ovpt. (R357).** Serial no. 266997, brilliant color, huge margins, red 1943 handstamp cancels, Extremely Fine, with 2009 P.F. certificate (VF-XF 85) 2,000.00



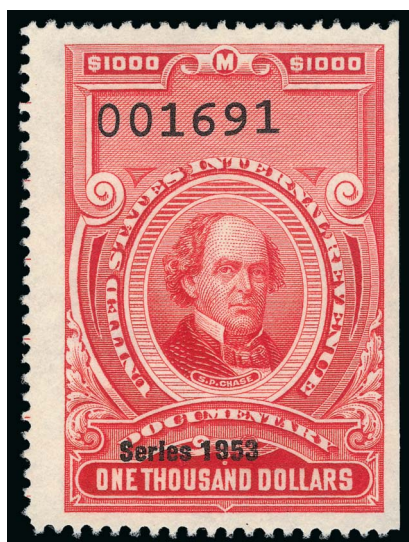
- 126 **\$500.00 Carmine, "Series 1942" Ovpt. (R359).** Serial no. 4364, radiant color, wide balanced margins, light strikes of red handstamp cancel, Extremely Fine..... 275.00
- 127 ★★ **\$20.00 Carmine, "Series 1943" Ovpt. (R379).** Mint N.H., rich color on bright paper, attractive centering, fresh and Very Fine, scarce in Mint N.H. condition, with 2002 P.S.E. certificate (VF 80; Revenues unpriced in SMQ), Scott Retail as hinged 210.00
- 128 **\$500.00 Carmine, "Series 1943" Ovpt. (R384).** Serial no. 8750, vivid color, balanced margins, small manuscript and 1944 handstamp cancels, Very Fine and choice, with 2007 P.S.E. certificate 375.00
- 129 ★ **\$20.00 Carmine, "Series 1944" Ovpt. (R404).** Original gum, well-centered, intense shade on bright paper, Extremely Fine, with 2002 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ) 200.00
- 130 ★★ **\$20.00 Carmine, "Series 1945" Ovpt. (R429).** Mint N.H., choice centering, bright and fresh, Extremely Fine, with 2002 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ), Scott Retail as hinged 140.00
- 131 ★ **\$1,000.00 Carmine, "Series 1945" Ovpt. (R435).** Serial no. 30786, unused, without gum as issued, balanced margins, Extremely Fine..... 375.00
- 132 ★★ **\$20.00 Carmine, "Series 1947" Ovpt. (R479).** Mint N.H., gorgeous centering and margins, vivid color, Extremely Fine, with 2003 P.S.E. certificate (XF 90; Revenues unpriced in SMQ), Scott Retail as hinged 140.00
- 133 ★ **\$1,000.00 Carmine, "Series 1947" Ovpt. (R435).** Serial no. 55626, unused, without gum as issued, wide balanced margins, bright color, Extremely Fine, with 2002 P.F. certificate 275.00



- 134 ★★ \$20.00 Carmine, “Series 1948” Ovpt. (R504). Mint N.H., brilliant color, essentially perfect centering, fresh and Extremely Fine, a beautiful stamp, with 2002 P.S.E. certificate (XF-Superb 95; Revenues unpriced in SMQ), ex Schauss, Scott Retail as hinged 400.00
- 135 ★ \$500.00 Carmine, “Series 1948” Ovpt. (R509). Serial no. 29744, light manuscript and handstamp cancels, Very Fine and choice, with 2008 P.S.E. certificate 200.00
- 136 ★★ \$20.00 Carmine, “Series 1949” Ovpt. (R529). Mint N.H., choice centering with wide margins, bright and fresh, Extremely Fine, with copy of 2002 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ), Scott Retail as hinged 150.00
- 137 ★ \$30.00 Carmine, “Series 1949” Ovpt. (R530). Serial no. 299822, unused, without gum as issued, outstanding wide margins, bright color on crisp paper, Extremely Fine, with copy of 2003 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ), we believe these unused high value dated overprints are undercatalogued in Scott 125.00
- 138 \$500.00 Carmine, “Series 1949” Ovpt. (R534). Serial no. 43441, light purple handstamp cancel, well-centered, fresh and Very Fine, with 2002 P.S.E. certificate (VF 80; Revenues unpriced in SMQ) 250.00
- 139 ★ \$50.00 Carmine, “Series 1951” Ovpt. (R581). Serial no. 28223, unused, without gum as issued, wide beautifully balanced margins, Extremely Fine, with 2003 P.S.E. certificate (XF 90; Revenues unpriced in SMQ) 200.00
- 140 ★ \$60.00 Carmine, “Series 1952” Ovpt. (R613). Serial no. 4937, unused, without gum as issued, rich color, wide margins, Extremely Fine Gem 475.00
- 141 \$500.00 Carmine, “Series 1952” Ovpt. (R615). Serial no. 5588, outstanding wide margins, vivid color complemented by neat strike of red handstamp cancel, Extremely Fine, with 2007 P.S.E. certificate 150.00



142



143



144

- 142 ★ **\$50.00 Carmine, "Series 1953" Ovpt. (R615).** Serial no. 7125, unused, without gum as issued, attractive centering and margins, Very Fine, with 2003 P.S.E. certificate (VF 80; Revenues unpriced in SMQ) 160.00
- 143 ★ **\$1,000.00 Carmine, "Series 1953" Ovpt. (R650).** Serial no. 1691, without gum as issued, brilliant color, wide margins, Very Fine, we sold the previous serial number in the 1953 Issue in the Schauss collection 550.00
- 144 **\$2,500.00 Carmine, "Series 1953" Ovpt. (R651).** Serial no. 246, rich color, 1953 purple handstamp cancel, thin speck in bottom margin not mentioned on accompanying certificate, Very Fine appearance and scarce, with 2005 P.F. certificate 1,750.00

- 145 **\$10,000.00 Carmine, "Series 1953" Ovpt. (R653).** Serial no. 340, 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.

We sold the previous number in the 1953 Issue, with the same cancel, in our 2011 Scarsdale sale.

With 2005 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ) 3,250.00

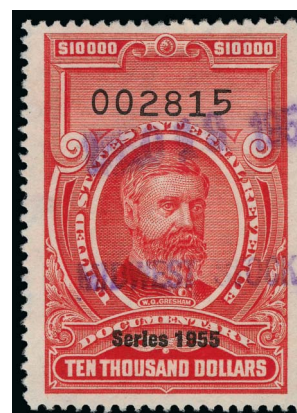


145



- 146 **\$2,500.00 Carmine, "Series 1954" Ovpt. (R685).** Serial no. 1298, radiant color, wide and balanced margins, purple handstamp cancel, Extremely Fine..... 350.00
- 147 **\$5,000.00 Carmine, "Series 1954" Ovpt. (R686).** Serial no. 761, Jumbo margins, light handstamp cancel, Extremely Fine, with 2007 P.S.E. certificate, this is the widest margined example we have offered..... 1,250.00
- 148 ★ **\$10,000.00 Carmine, "Series 1954" Ovpt. (R687).** Serial no. 3025, unused, without gum as issued, rich color, Very Fine and choice, from the Smithsonian deaccession, with 2005 P.F. certificate showing the tab, which has been removed 1,750.00
- 149 ★ **\$500.00 Carmine, "Series 1955" Ovpt. (R692).** Serial no. 8495, unused, without gum as issued, three extra wide margins, Very Fine, with 2002 P.S.E. certificate (VF 80; Revenues unpriced in SMQ) 200.00

- 150 **\$10,000.00 Carmine, "Series 1955" Ovpt. (R696).** Serial no. 2815, rich color nicely complemented by purple handstamp cancels, Extremely Fine example of this high denomination, we sold the following number in the 1955 Issue in our 2011 Scarsdale sale..... 1,250.00



- 151 ★ **\$30.00 Carmine, "Series 1956" Ovpt. (R697).** Serial no. 68681, unused, without gum as issued, vibrant color, Very Fine, ex DePriest, with 2003 P.F. certificate..... 140.00
- 152 **\$2,500.00 Carmine, "Series 1956" Ovpt. (R703).** Serial no. 468, vivid color, neat purple handstamp cancel, Very Fine, ex Tolman, with 2007 P.S.E. certificate 800.00



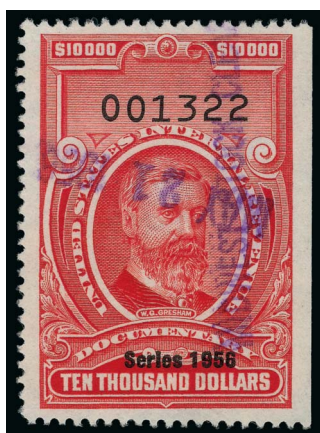
153

- 153 **\$5,000.00 Carmine, "Series 1956" Ovpt. (R704).** Serial no. 71, extra wide side margins, neat bluish green handstamp cancel

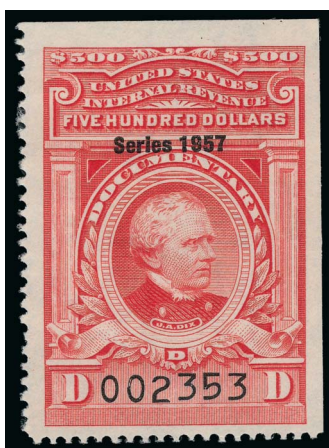
VERY FINE. A BEAUTIFUL EXAMPLE OF THE SCARCE \$5,000.00 "SERIES 1956" REVENUE ISSUE.

The bluish green handstamp cancel makes this a particularly choice example.

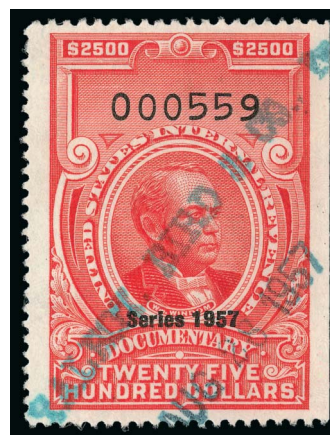
Ex Tolman. With 2007 P.S.E. certificate
..... 2,250.00



154



155



156

- 154 **\$10,000.00 Carmine, "Series 1956" Ovpt. (R705).** Serial no. 1322, rich color, wide margins, purple handstamp cancel, Very Fine and choice 800.00
- 155 ★ **\$500.00 Carmine, "Series 1957" Ovpt. (R710).** Serial no. 2353, unused, without gum as issued, well-proportioned margins, bright and fresh, Very Fine, with 2007 Weiss certificate 450.00
- 156 **\$2,500.00 Carmine, "Series 1957" Ovpt. (R712).** Serial no. 559, attractively centered with wide margins, neat greenish blue handstamp cancel, Very Fine and choice, ex Tolman, with 2007 P.S.E. certificate 1,200.00
- 157 **\$5,000.00 Carmine, "Series 1957" Ovpt. (R713).** Serial no. 19, choice margins and centering, purple straight line handstamp cancel, Extremely Fine, a lovely example of this scarce 1957 high value, ex Tolman, with 2007 P.S.E. certificate 1,800.00



157



- 158 **\$10,000.00 Carmine, "Series 1957" Ovpt. (R714).** Serial no. 35, well-balanced margins, Southwest Stock Clearing Co. purple handstamp cancel, Extremely Fine example of this high-denomination issue, with 2008 P.F. certificate..... 600.00
- 159 ★ **\$30.00 Carmine, "Series 1958" Ovpt. (R715).** Serial no. 4639, unused, without gum as issued, huge margins and wonderful centering, Extremely Fine Gem, with 2003 P.S.E. certificate (XF-Superb 95; Revenues unpriced in SMQ) 110.00
- 160 ★ **\$60.00 Carmine, "Series 1958" Ovpt. (R717).** Serial no. 14002, unused, without gum as issued, choice margins and centering, Extremely Fine, with 2003 P.S.E. certificate (XF 90; Revenues unpriced in SMQ) 160.00
- 161 ★ **\$100.00 Carmine, "Series 1958" Ovpt. (R718).** Serial no. 38556, unused, without gum as issued, wide to huge margins and choice centering, Extremely Fine..... 80.00
- 162 ★ **\$500.00 Carmine, "Series 1958" Ovpt. (R719).** Serial no. 1008, unused, without gum as issued, wide margins, bright and fresh, Very Fine and choice 350.00
- 163 **\$2,500.00 Carmine, Series 1958 (R731).** Vivid color, wide margins and choice centering, central strike of circular handstamp cancel, Extremely Fine, with 2002 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ), the 1958 final series was issued without overprint..... 175.00
- 164 ★ **1940-58 Red Documentary Issues, Balance.** Mounted on album pages, covering each year through the final 1958 Issue, the lower values are all unused (many of which are never hinged), the high value serial no. issues incl. a mix of unused and used (in the latter case all are without any cut or perfin cancels), outstanding quality throughout with mostly wide margins, the top catalog values obviously removed and offered as individual lots but what remains includes many desirable stamps, Very Fine-Extremely Fine, a beautiful group, seven certificates accompany, Scott Retail more than \$11,500.00.....*Not illustrated* E. 5,000-7,500
- 165 **1875-1970 Revenue Issues, Balance.** Extensive collection balance mounted on album pages, includes Revenues not offered in the other group lots (no First-Third Issues, "Reds", Stock Transfer, Silver Tax, Wine, Beer or M&M), wonderful range of material incl. Documentary (R), Proprietary (RB), Future Delivery (RC), Postal Notes (PN), Postal Savings (PS), Savings (S), War Savings (WS), Playing Cards (RF), Cigarette Tubes (RH), Tobacco (RJ), Potatoes (RI), Narcotics (RJA), Consular (RK), Motor Vehicle (RV), Boating (RVB) and Firearms (RY), as with the other balances in the Whitehorse collection, choice stamps were selected essentially throughout, Very Fine-Extremely Fine, an outstanding group with most of the work already accomplished for the buyer looking to start a new collection, Scott Retail more than \$25,000.00*Not illustrated* E. 10,000-15,000

PROPRIETARY



166

- 166 **50c Green & Black on Violet Paper, Proprietary (RB8a).** Choice centering, rich color, neat blue 1881 handstamp cancel, fresh and crisp

EXTREMELY FINE EXAMPLE OF THIS LARGE-FORMAT PROPRIETARY REVENUE ISSUE.

Due to their size the 50c and dollar-value Proprietary stamps are exceptionally rare in centered sound condition.

Ex Tolman. With 2006 P.S.E. certificate. 1,000.00

- 167 **\$1.00 Green & Black on Violet Paper, Proprietary (RB9a).** Deep rich colors, neat purple handstamp cancel, also with cut cancel which miraculously does not break thru paper

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.

With 2007 P.S.E. certificate as "used" and not mentioning the cut cancel 3,500.00



167



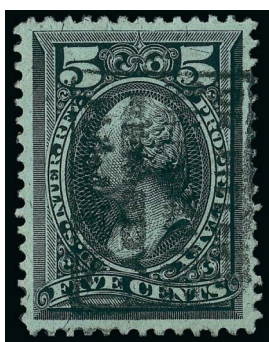
168

168 **\$5.00 Green & Black on Violet Paper, Proprietary (RB10a).** Bright color and sharp vignette impression, neat 1879 manuscript cancel, tiny natural inclusion at upper right
VERY FINE AND CHOICE. AN EXTREMELY RARE SOUND EXAMPLE OF THE \$5.00 PROPRIETARY ISSUE ON VIOLET PAPER.

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.

Only 74 of the \$5.00 Proprietary were issued on Violet paper. The vast majority of known examples have faults, due to the stamp's large size and the nature of its use. The example offered here, in sound condition is one of the finest extant.

Ex Chapin and Ballman. With 1977 P.F. and 2007 P.S.E. certificates 11,000.00



169



170



171



172

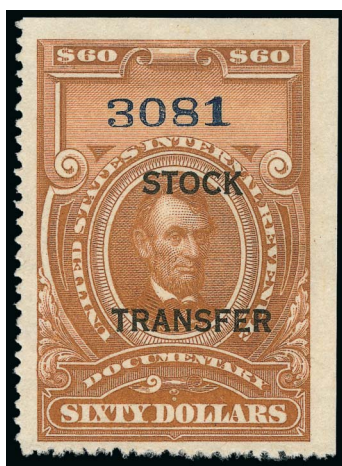
- 169 **5c Black on Silk Paper, Proprietary (RB16a).** Choice centering, handstamp cancel, Extremely Fine, with 2008 P.S.E. certificate..... 175.00
- 170 (★) **5c Black, Rouletted, Proprietary (RB16c).** Original gum, h.r., intense shade and impression, fresh and Very Fine, a rare stamp with original gum, Scott Retail as used 1,850.00
- 171 **6c Violet Blue, Rouletted, Proprietary (RB17c).** Neat straightline cancel, light corner creases at top left and couple tiny thin spots, Very Fine appearance, with 2008 P.S.E. certificate 900.00
- 172 (★) **10c Blue, Proprietary, Wmk. (RB19b).** Unused (no gum), deep shade, wide margins and outstanding centering, Extremely Fine Gem, Scott Retail as used..... 400.00



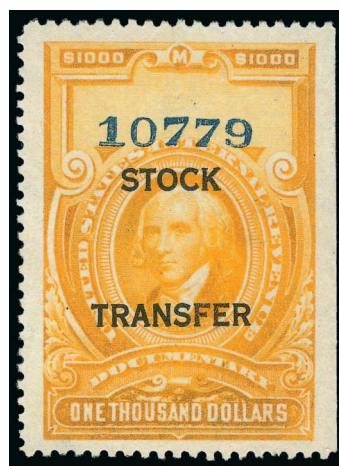
173

- 173 ★ **4 3/8c Black, 1914 Issue, Proprietary (RB42).** Original gum, crisp impression on bright paper, **selvage at right**, single natural gum crease at center, still Fine example of this rare issue, with 2009 P.F. certificate..... 3,000.00

STOCK TRANSFER



174



175



176

- 174 ★ **\$60.00 Brown, Stock Transfer (RD21).** Serial no. 3081, unused, without gum as issued, pretty shade, Very Fine and choice, ex Schauss..... 275.00
- 175 ★ **\$1,000.00 Orange, Stock Transfer (RD24).** Serial no. 10779, unused, without gum as issued, choice margins and centering, Extremely Fine, ex DePriest, with 2001 P.F. certificate, undercatalogued in Scott as unused 275.00
- 176 ★★ **\$3.00 Violet, "Series 1940" Ovpt., Stock Transfer (RD56).** Original gum, lightly hinged, **plate no. selvage at left**, intense shade on bright paper, well-proportioned margins, Very Fine 300.00

STOCK TRANSFER SERIES OVERPRINTS

- 177 \$50.00 Olive Green, Blue "Series 1940"
Handstamped Ovpt., Stock Transfer (RD62).
Serial no. 19616, clear strike of square purple
handstamp cancel, Very Fine and attractive
example of this issue, especially scarce without a
cut cancel..... 1,750.00



177



178

- 178 \$100.00 Green, Blue "Series 1940"
Handstamped Ovpt., Stock Transfer
(RD64). Serial no. 116376, fresh color, neat
bars and straightline date cancels, Very
Fine, with 1990 P.F. certificate 900.00



179

- 179 \$500.00 Blue, Blue "Series 1940"
Handstamped Ovpt., Stock Transfer
(RD65). Serial no. 8686, rich color on bright
paper, neat handstamped cancel at upper
right, wide margins and choice centering

EXTREMELY FINE EXAMPLE OF THE SCARCE
\$500.00 BLUE 1940 HANDSTAMPED OVER-
PRINT ISSUE.

With 1994 P.S.E. certificate..... 3,000.00



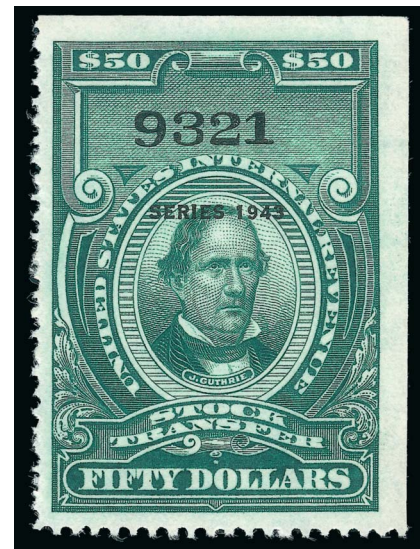
- 180 ★★ \$4.00 Bright Green, "Series 1940" Ovpt., Stock Transfer (RD82). Mint N.H., rich color and proof-like impression on bright paper, Fine, ex Schauss, Scott Retail as hinged 500.00
- 181 ★★ \$20.00 Bright Green, "Series 1940" Ovpt., Stock Transfer (RD85). Mint N.H., radiant color on bright paper, Very Fine and choice, scarce in Mint N.H. condition, Scott Retail as hinged.. 1,250.00
- 182 \$1,000.00 Bright Green, "Series 1940" Ovpt., Stock Transfer (RD91). Serial no. 3, light handstamp and cut cancels, Very Fine, we sold Serial no. 2 in our 2012 Schauss sale 2,500.00
- 183 ★★ \$20.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD110). Mint N.H., gorgeous centering and margins, deep rich color, Extremely Fine Gem, a superb stamp, with 2002 P.S.E. certificate (XF-Superb 95; Revenues unpriced in SMQ), Scott Retail as hinged 350.00
- 184 ★ \$30.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD111). Serial no. 3654, unused, without gum as issued, brilliant color, Very Fine and choice, ex Schauss.. 1,250.00
- 185 ★ \$50.00 Bright Green, "Series 1941" Ovpt., Stock Transfer (RD112). Serial no. 2923, unused, without gum as issued, rich color, wide margins, Extremely Fine, choice quality, with 2009 P.F. certificate (XF 90)..... 1,000.00
- 186 ★★ \$20.00 Bright Green, "Series 1942" Ovpt., Stock Transfer (RD133). Mint N.H., outstanding centering with wide margins, rich color, Extremely Fine, with 2002 P.S.E. certificate (XF 90; Revenues unpriced in SMQ), Scott Retail as hinged 250.00
- 187 ★ \$100.00 Bright Green, "Series 1942" Ovpt., Stock Transfer (RD13). Serial no. 7009, unused, without gum as issued, attractive centering with three extra wide margins, fresh and Very Fine, with 2007 P.S.E. certificate 625.00



188



189



190

- 188 ★ **\$20.00 Bright Green, “Series 1943” Ovpt., Stock Transfer (RD156).** Original gum, lightly hinged, rich color on bright paper, Extremely Fine, with 2007 P.S.E. certificate ... 325.00
- 189 ★ **\$30.00 Bright Green, “Series 1943” Ovpt., Stock Transfer (RD157).** Serial no. 10566, unused, without gum as issued, fresh color, well-centered, Very Fine and choice. 500.00
- 190 ★ **\$50.00 Bright Green, “Series 1943” Ovpt., Stock Transfer (RD158).** Serial no. 9321, unused, without gum as issued, vivid color, well-centered, Very Fine unused example of this elusive 1943 denomination..... 2,250.00



191

- 191 ★ **\$60.00 Bright Green, “Series 1943” Ovpt., Stock Transfer (RD159).** Serial no. 5769 **unused**, without gum as issued, bright color and paper, tiny inconsequential facial rub to right of Howell Cobb’s face
 VERY FINE APPEARANCE. AN EXTREMELY RARE UNUSED EXAMPLE OF THE 1943 OVERPRINT STOCK TRANSFER ISSUE.
 This issue is rare in used condition without a cut cancel. This is the first unused example we have encountered.
 Listed but unpriced in Scott as unused. Scott Retail as used..... 1,900.00



- 192 ★★ \$20.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD179). Mint N.H., bright color, attractive margins and centering, Very Fine, with 2002 P.S.E. certificate (F-VF 75; Revenues unpriced in SMQ), Scott Retail as hinged..... 275.00
- 193 ★ \$50.00 Bright Green, "Series 1944" Ovpt., Stock Transfer (RD181). Serial no. 11051, unused, without gum as issued, wide margins, Very Fine and choice..... 275.00
- 194 ★★ \$20.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD202). Mint N.H., balanced margins on crisp paper, brilliant color, Extremely Fine, with 2002 P.S.E. certificate (XF 90; Revenues unpriced in SMQ), Scott Retail as hinged 210.00
- 195 ★ \$50.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD181). Serial no. 13882, unused, without gum as issued, wide margins, fresh and Very Fine, with 2003 P.S.E. certificate (VF 80; Revenues unpriced in SMQ), we believe this is undercatalogued in Scott 125.00
- 196 ★ \$100.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD181). Serial no. 22179, unused, without gum as issued, well-proportioned balanced margins, Very Fine and choice, with 2003 P.F. certificate, like the \$50.00 we believe this is undercatalogued in Scott 150.00
- 197 \$500.00 Bright Green, "Series 1945" Ovpt., Stock Transfer (RD207). Serial no. 4777, nice margins and centering, Chicago handstamp cancel, Very Fine and choice.. 1,400.00
- 198 ★ \$20.00 Bright Green, "Series 1946" Ovpt., Stock Transfer (RD225). Original gum, outstanding centering, rich color, Extremely Fine, with 2001 P.F. certificate 300.00
- 199 ★ \$30.00 Bright Green, "Series 1946" Ovpt., Stock Transfer (RD226). Serial no. 24162, unused, without gum as issued, bright and fresh, Very Fine, ex DePriest, with 2003 P.F. certificate 250.00



- 200 ★ **\$60.00 Bright Green, “Series 1946” Ovpt., Stock Transfer (RD226).** Serial no. 11179, unused, without gum as issued, fresh and Fine, with 2002 P.S.E. certificate (F 70)... 375.00
- 201 **\$1,000.00 Bright Green, “Series 1946” Ovpt., Stock Transfer (RD225).** Serial no. 6830, purple 1947 handstamp cancel, well-balanced margins, Extremely Fine 250.00
- 202 **\$500.00 Bright Green, “Series 1947” Ovpt., Stock Transfer (RD256).** Serial no. 6767, bright color nicely complemented by purple Jan. 23, 1948 handstamp cancel, Very Fine. 650.00
- 203 ★★ **\$20.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD277).** Mint N.H., essentially perfect centering with wide margins, deep rich color on bright white paper, Extremely Fine Gem, a beautiful stamp, with 2002 P.S.E. certificate (XF-Superb 95; Revenues unpriced in SMQ), Scott Retail as hinged..... 160.00
- 204 ★ **\$30.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD278).** Serial no. 32459, unused, without gum as issued, wide margins, Very Fine and choice, ex DePriest, with 2004 P.F. certificate 225.00
- 205 **\$60.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD280).** Serial no. 17300, detailed impression, wonderfully well-balanced margins, neat purple handstamp cancel, Extremely Fine Gem 225.00
- 206 **\$500.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD282).** Serial no. 8236, attractive margins and centering, purple handstamp cancel stuck at bottom leaving the entire design visible, Very Fine and choice 325.00
- 207 **\$1,000.00 Bright Green, “Series 1948” Ovpt., Stock Transfer (RD283).** Serial no. 27451, rich color, wide margins, purple Chicago handstamp cancel, Very Fine and choice 250.00



- 208 **\$60.00 Bright Green, “Series 1949” Ovpt., Stock Transfer (RD306).** Serial no. 30484, bright color and paper, purple 1950 handstamp cancel, Very Fine and choice, with 2001 P.F. certificate..... 400.00
- 209 **\$500.00 Bright Green, “Series 1949” Ovpt., Stock Transfer (RD308).** Serial no. 15133, beautifully balanced margins, bright shade nicely complemented by purple 1950 handstamp cancel, Extremely Fine..... 375.00
- 210 **\$2,500.00 Bright Green, “Series 1949” Ovpt., Stock Transfer (RD310).** Serial no. 13946, perfect centering, bright color, neat handstamp and additional cut cancel, Extremely Fine Gem, this is unlisted in Scott without either a cut or perf cancel, with 2007 P.S.E. certificate..... 750.00
- 211 **\$5,000.00 Bright Green, “Series 1949” Ovpt., Stock Transfer (RD311).** Serial no. 15308, wide margins, cut cancel and light 1950 handstamp, Very Fine and choice, this is unlisted in Scott without either a cut or perf cancel, with 2007 P.S.E. certificate 675.00
- 212 **\$60.00 Bright Green, “Series 1950” Ovpt., Stock Transfer (RD332).** Serial no. 115, intense shade and impression, purple handstamp cancel, fresh and Very Fine, ex Schauss 200.00
- 213 **\$500.00 Bright Green, “Series 1950” Ovpt., Stock Transfer (RD334).** Serial no. 1529, bright shade, neat strike of purple handstamp cancel, Very Fine, we sold the previous number in the 1950 Issue in our 2011 Scarsdale sale..... 300.00
- 214 ★★ **\$20.00 Bright Green, “Series 1951” Ovpt., Stock Transfer (RD355).** Mint N.H., choice centering with wide margins, rich color, Extremely Fine, with 2002 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ), Scott Retail as hinged 250.00
- 215 **\$500.00 Bright Green, “Series 1951” Ovpt., Stock Transfer (RD360).** Serial no. 123, bright shade, neat purple handstamp cancel, Very Fine, with 2007 P.S.E. certificate 450.00

- 216 ★★ 25c Bright Green, "Series 1952" Ovpt., Stock Transfer (RD368). Mint N.H., well-balanced margins, rich color on bright paper, Very Fine and choice, Scott Retail as hinged 600.00

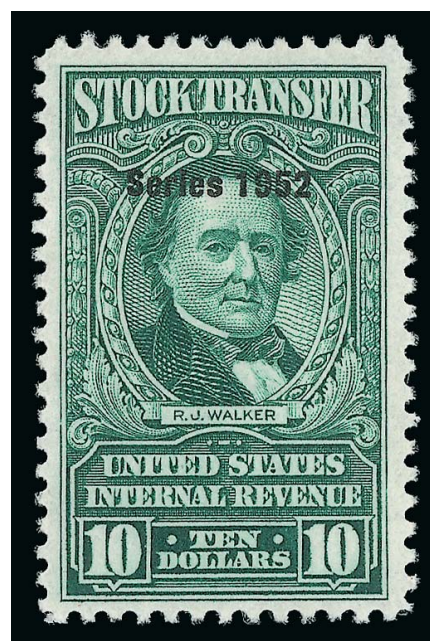


216



217

- 217 ★★ \$4.00 Bright Green, "Series 1952" Ovpt., Stock Transfer (RD370). Mint N.H., well-balanced margins, rich color on fresh paper, Extremely Fine, a beautiful and scarce higher denomination from the last year of the Stock Transfer issues, which were discontinued in 1952, only 102 of the \$4.00 were sold, with 1996 P.F. certificate, Scott Retail as hinged 1,750.00



218

- 218 ★ \$10.00 Bright Green, "Series 1952" Ovpt., Stock Transfer (RD371). Single hinge mark, crisp impression on bright paper, well-centered

VERY FINE. A RARE AND DESIRABLE EXAMPLE OF THE \$10.00 1952 STOCK TRANSFER ISSUE.

Stock Transfer stamps were discontinued after 1952. Only 79 of the \$10.00 were sold.

Ex Tolman. With 2006 P.S.E. certificate 4,250.00

- 219 ★ 1918-58 Stock Transfer Issues, Balance. Mounted on album pages, covering issues from 1918-40, plus the "Greens" from 1940-52, the lower values are all unused (many of which are never hinged), the high value serial no. issues are mostly used (all uncut), choice quality throughout with fresh colors and wide margins, the top catalog values removed and offered as individual lots but remaining are many better stamps incl. some with catalog values of \$150.00 and above, we note a few minor flaws but overall Very Fine-Extremely Fine, a choice and fresh group, four certificates accompany, Scott Retail more than \$9,500.00.....*Not illustrated* E. 5,000-7,500

WINE STAMPS



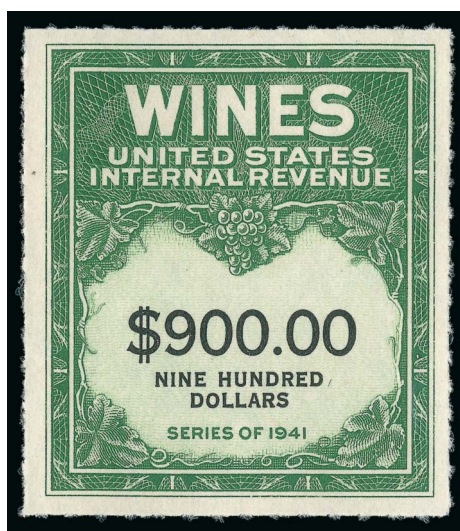
220

- 220 **\$50.00 Yellow Green, Wine (RE107C).** Serial no. 19542, small neat handstamp cancel, light crease in tablet portion, couple trivial filled staple holes top left

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1934 \$50.00 WINE STAMP.

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 and have much thinner serial numbers.

Ex Tolman. With 2007 P.S.E. certificate 5,000.00



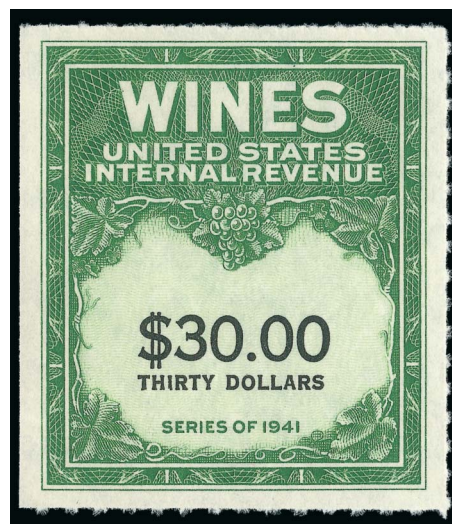
221

- 221 ★ **\$900.00 Yellow Green & Black, 1942 Issue, Wine (RE168).** Without gum as issued, deep rich color, choice balanced margins

EXTREMELY FINE. A RARE UNUSED EXAMPLE OF THE 1942 \$900.00 WINE STAMP, SCOTT REA168.

This is only the second unused example we have offered since keeping computerized records and this is the finer of the two..... 2,500.00

- 222 ★ **\$30.00 Yellow Green & Black, 1949 Issue, Wine (RE182).** Unused, without gum as issued, vivid color, balanced margins, Extremely Fine, a beautiful and scarce example of this issue, this is the finest unused copy contained in Power Search 1,500.00



222

- 223 **1914-55 Wine Stamps, Balance.** Large balance mounted on album pages, thorough representation of each issue missing only the higher catalog value stamps, selected for choice margins and fresh colors, Very Fine-Extremely Fine, an outstanding collection and perfect for expansion into the rarer numbers, Scott Retail more than \$8,000.00 *Not illustrated* E. 4,000-5,000

BEER STAMPS



224

- 224 (★)田 **1866, 16 $\frac{2}{3}$ c Dark Green, $\frac{1}{6}$ bbl., Beer (REA2; Priester 2A).** Block of four, unused (no gum), intense color, light creases and vertical fold, Very Fine, scarce multiple, Scott Retail as singles 800.00



225

- 225 (★)田 **1866, 25c Blue, $\frac{1}{4}$ bbl., Beer (REA3; Priester 3A).** Block of four, unused (no gum), rich color, few light horizontal creases and small scissors-cut at top middle, still Very Fine, scarce multiple, Scott Retail as singles 300.00



226



227



228

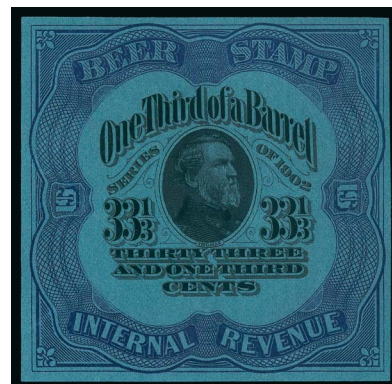
- 226 (★) **1870, 50c Red, Lilac Security Lines, 1/2 bbl., Beer (REA17; Priester 18A).** Unused (no gum), large margins, deep rich colors, uncanceled, light creasing near top, Very Fine appearance 400.00
- 227 (★) **1871, 50c Red, 1/2 bbl., Beer (REA26; Priester 26A).** Unused (no gum), large to huge margins all around, crisp impressions, light horizontal crease at top, Extremely Fine appearance, unlisted in Scott as unused, Scott Retail as used..... 55.00
- 228 (★) **1878, 16 2/3c Light Brown on Blue, 1/6 bbl., Beer (REA38e; Priester 39A).** Unused (no gum), ample to huge margins, intense colors, Very Fine, Scott Retail as used..... 150.00



229



230



231

- 229 (★) **1878, \$1.00 Red on Blue, 1 bbl., Beer, No Plate/Position Number or Letter (REA42e; Priester 43E).** Unused (no gum), large to huge margins incl. portion of adjoining stamp at right, deep shades, Extremely Fine 125.00
- 230 **1898, (25c) Ty. A Surcharge on 12 1/2c Blue on Dark Blue, 1/6 bbl., No. REA37f, Beer (REA44; Priester 46A).** Ample to large margins, trace of a light purple cancel, fresh and Very Fine, scarce in this choice condition..... 400.00
- 231 (★) **1902, 33 1/3c Violet on Dark Blue, 1/6 bbl., Beer (REA78a; Priester 86A).** Unused (no gum), large even margins, light diagonal crease, still Very Fine and most attractive 225.00



232



233

- 232 (★) 田 1947, 5bbl. Black on Blue, Beer (REA194; Priester 220a). Block of four, unused (no gum), intense shade and impression, large even margins, fresh and Extremely Fine, Scott Retail as singles..... 320.00
- 233 (★) 田 1947, 100bbl. Carmine, Beer (REA197; Priester 223a). Block of four, unused (no gum), brilliant color, large margins to ample at left, Very Fine-Extremely Fine, Scott Retail as singles..... 500.00
- 234 ★ **Beer Stamps Balance.** 19 items incl. 17 singles, one pair and one block of four, range of issues from REA4 thru REA197, choice quality throughout with large margins and fresh colors, Very Fine-Extremely Fine, Scott Retail more than \$1,500.00 but this is misleading as many of these were purchased individually at auction for more than catalogue value ..
.....Not illustrated E. 1,500-2,000

PLAYING CARDS



235



236



237

- 235 **7c on 2c Blue, Playing Cards (RF5).** Non-New York surcharge, bright color, Very Fine, with 1999 P.S.E. certificate 700.00
- 236 ★ **7c on 2c Blue, Playing Cards, Non-New York Inverted Handstamp in Violet (RF5a).** Original gum, h.r., Very Fine and scarce, this is the only example we have offered since keeping computerized records, ex Tolman, with 2007 P.S.E. certificate, listed but unpriced in Scott E. 750-1,000
- 237 **7c on 2c Blue, Playing Cards, Inverted Surcharge (RF7a).** Bold "S.P.C.Co., (Standard Playing Card Co.) 7 Cancelled" three-line surcharge, nicely balanced margins, Very Fine and choice, far better centered than most examples of this or the non-inverted surcharge and desirable without the typical crease, with 2007 P.S.E. certificate..... 550.00



238



239



240

- 238 **7c on 2c Blue, Playing Cards (RF8).** Deep red "10-4-'17 7 CTS. R.P.C.Co." (Russell Playing Card Co.) three-line surcharge, nice centering, usual horizontal crease at center, Very Fine appearance 1,350.00
- 239 **7c on 2c Blue, Playing Cards, Double Surcharge Inverted (RF10c).** Two bold strikes of deep red "7c R.P.C.Co. 1-25-'18" three-line surcharge, dark color on bright white paper, perfect centering, Extremely Fine Gem, a superb example of this issue and the finest we have offered since keeping computerized records, with 2007 P.S.E. certificate 550.00
- 240 **8c on 2c Blue, Playing Cards, Inverted Surcharge (RF15).** Deep red "8c R.P.C.Co. 4-1-'19" (Russell Playing Card Co.) three-line surcharge, rich color, beautiful centering and margins, small thin spot in watermark, Extremely Fine appearance 650.00

SILVER TAX



241



242



243

- 241 ★ **\$100.00 Green, Silver Tax (RG21).** Serial no. 375461, unused, without gum as issued, rich color, Very Fine and choice 350.00
- 242 **\$500.00 Blue, Silver Tax (RG22).** Serial no. 41803, rich color on bright paper, well-proportioned margins, violet handstamp cancel neatly struck at top, Extremely Fine..... 400.00
- 243 **\$1,000.00 Orange, 11mm Between "Silver" and "Tax" (RG27).** Serial no. 80026, vibrant color and wide margins, cancelled by clear strike of purple "Office of the Collector of Internal Revenue, 2nd District, N.Y., Received Sep. 11, 1936" oval handstamp, also two strikes of "BM9/3/36" handstamp at top, fresh and Very Fine, probably less than a dozen examples are known, the others we have been able to locate all seem to have been used on the same day and are similarly cancelled, with 2005 P.S.E. certificate (VF 80; Revenues unpriced in SMQ) 2,000.00

SILVER TAX SERIES OVERPRINTS



244



245

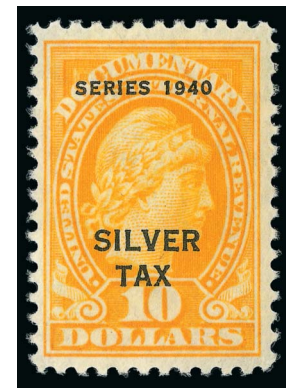


246



247

- 244 ★ **\$2.00 Rose, "Series 1940" Ovpt., Silver Tax (RG50).** Original gum, single small h.r., brilliant color on bright paper, well-proportioned margins, Very Fine and choice..... 400.00
- 245 ★ **\$3.00 Violet, "Series 1940" Ovpt., Silver Tax (RG51).** Original gum, intense shade and impression, wide margins, Very Fine and choice..... 500.00
- 246 ★ **\$4.00 Yellow Brown, "Series 1940" Ovpt., Silver Tax (RG52).** Original gum, rich color, Very Fine, with 2002 P.S.E. certificate 900.00
- 247 ★ **\$5.00 Dark Blue, "Series 1940" Ovpt., Silver Tax (RG53).** Original gum, lightly hinged, rich color, natural gum bend, Very Fine, with 1999 P.F. certificate 1,100.00
- 248 ★ **\$10.00 Orange, "Series 1940" Ovpt., Silver Tax (RG54).** Original gum, lightly hinged, vivid color, light natural gum bend, Fine 1,500.00



248



249

- 249 **\$30.00 Vermilion, "Series 1940" Handstamped Ovpt., Silver Tax (RG55).** Serial no. 406465, brilliant color, unobtrusive strike of purple oval cancel
- VERY FINE AND CHOICE. A BEAUTIFUL SOUND EXAMPLE OF THE \$30.00 1940 SILVER TAX ISSUE. ONLY TEN COPIES ARE RECORDED. A GREAT RARITY.
- Of the ten copies recorded, only approximately half are believed to be sound.
- With 2004 P.F. certificate..... 7,000.00

\$60.00 SILVER TAX “SERIES 1940” HANDSTAMPED OVERPRINT



250

250 **\$60.00 Brown, Blue “Series 1940” Handstamped Ovpt., Silver Tax (RG56).** Large margins, brilliant color, neat strikes of purple oval cancels

EXTREMELY FINE. 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 AND THIS IS ONE OF THE TWO FINEST IN EXISTENCE.

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

Ex Turner and Gaudio. With 1980 P.F. certificate 24,000.00

- 251 **\$100.00 Green, Blue “Series 1940” Handstamped Ovpt., Silver Tax (RG57).** Serial no. 377126, deep rich color on bright paper, light strike of magenta oval cancels

VERY FINE AND CHOICE. A RARE EXAMPLE OF THE \$100.00 GREEN SERIES 1940 HANDSTAMPED IN BLUE. ONLY THIRTEEN ARE BELIEVED TO EXIST.

Richard Friedberg records a total of thirteen used copies of this issue. Of these at least six have faults.

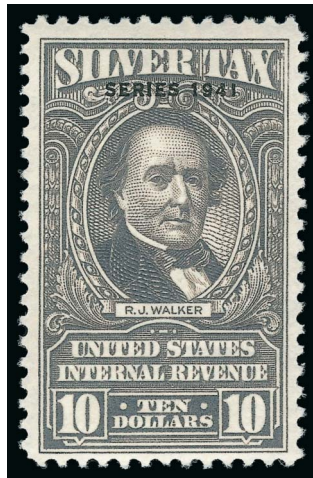
Ex Sohn. With 2005 P.F. certificate ... 6,000.00



251



252EX

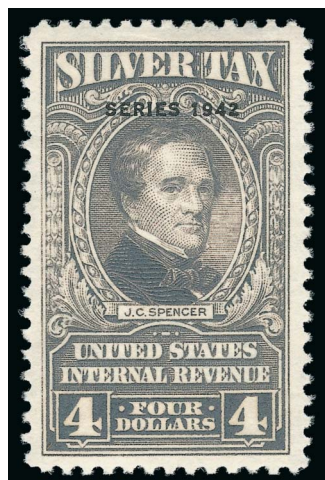


253



254

- 252 ★ **\$1.00-\$5.00 Gray, “Series 1941” Ovpt., Silver Tax (RG70-RG74).** Original gum, lightly hinged except \$2.00 Mint N.H., all with nice margins and centering, bright shades, Very Fine group(Photo Ex) 1,625.00
- 253 ★ **\$10.00 Gray, “Series 1941” Ovpt., Silver Tax (RG75).** Original gum, lightly hinged, beautiful color, Very Fine..... 750.00
- 254 **\$100.00 Gray, “Series 1941” Ovpt., Silver Tax (RG80).** Serial no. 117, radiant color, oval handstamp cancel, well-proportioned margins, light blue backstamp, Very Fine and choice 700.00



255EX



256



257

- 255 ★ \$1.00-\$5.00 Gray, "Series 1942" Ovpt., Silver Tax (RG95-RG99). Original gum, generally lightly hinged or single hinge mark at top, wide margins and well-centered throughout, fresh colors, Very Fine and choice group with the \$3.00 and \$4.00 Extremely Fine..
.....(Photo Ex) 1,210.00
- 256 ★ \$3.00 Gray, Series 1942, Overprinted "Series 5942", Silver Tax (RG97a). In pair with normal, right stamp the error, barest trace of what may be hinging or light fingerprint, fresh and Fine-Very Fine, especially desirable as a pair 1,725.00
- 257 ★ \$20.00 Gray, "Series 1942" Ovpt., Silver Tax (RG101). Barest trace of hinging, intense shade, nicely proportioned margins, Extremely Fine, a pretty stamp, with 2009 P.F. certificate (VF-XF 85)..... 1,250.00



258

- 258 ★田 \$20.00 Gray, Series 1942, Overprinted "Series 5942", Silver Tax (RG101a). Block of four, the bottom left stamp the "5942" error, other three stamps normal "1942" ovpts., bottom pair lightly hinged, top pair with narrow horizontal gum skip, bright color and well-centered

VERY FINE EXAMPLE OF THE "5942" OVERPRINT ERROR ON THE \$20.00 1942 SERIES SILVER TAX, IN A BLOCK OF FOUR. A GREAT RARITY OF REVENUE AND UNITED STATES ERROR COLLECTING.

Ex Cunliffe and Sohn..... 13,750.00



259

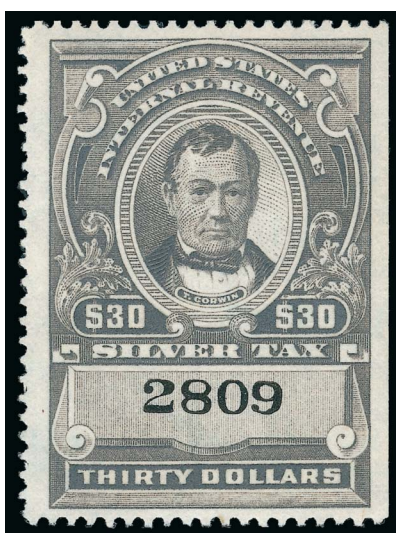
- 259 ★ **\$60.00 Gray, "Series 1942" Ovpt., Silver Tax (RG104).** Serial no. 791, without gum as issued, intense shade and impression, wide margins, bright and fresh
 VERY FINE ANE CHOICE. AN EXTREMELY RARE UNUSED EXAMPLE OF THE SERIES 1942 \$60.00 SILVER TAX ISSUE. ONLY TWO UNUSED STAMPS ARE RECORDED.

The Curtis Collection website and the census compiled by Revenue expert Eric Jackson list only two unused examples of this issue.

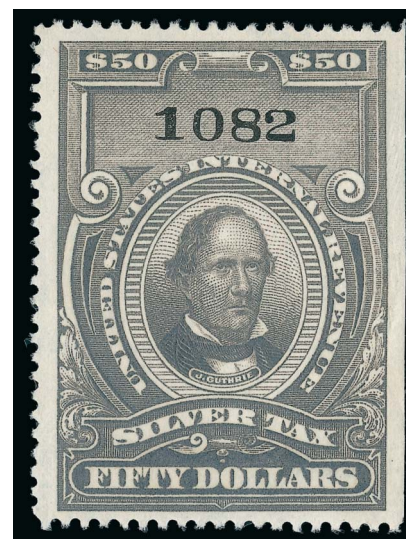
Ex Cunliffe and Buford. With 2003 P.S.E. certificate 7,500.00



260

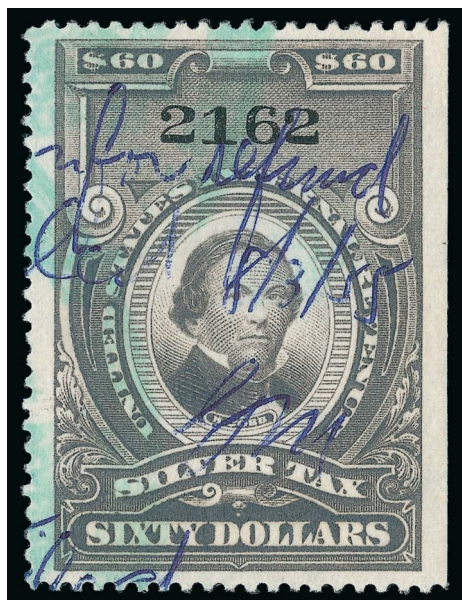


261



262

- 260 ★ **\$20.00 Gray, Series 1944, Silver Tax (RG126).** Original gum, single hinge mark at top, bright shade, choice centering, Extremely Fine, with 2003 P.S.E. certificate (VF-XF 85; Revenues unpriced in SMQ), ex Buford and DePriest 1,000.00
- 261 ★ **\$30.00 Gray, Series 1944, Silver Tax (RG80).** Serial no. 2809, unused, without gum as issued, radiant color, Very Fine 400.00
- 262 ★ **\$50.00 Gray, Series 1944, Silver Tax (RG128).** Serial no. 1082, unused, without gum as issued, intense shade, Very Fine, ex Buford and DePriest, with 2003 P.S.E. certificate (VF 80; Revenues unpriced in SMQ)..... 825.00



263

- 263 **\$60.00 Gray, Series 1944, Silver Tax (RG129).** Serial no. 2162, choice balanced margins, green handstamp and blue 1955 manuscript cancels, Extremely Fine, with 2003 P.S.E. certificate (XF 90; Revenues unpriced in SMQ) 575.00

- 264 ★ **1934-44 Silver Tax Issues, Balance.** Mounted on album pages, unused except for the high denomination serial no. stamps, well-centered with fresh and bright colors throughout, Very Fine and choice, Scott Retail more than \$3,200.00
.....Not illustrated E. 1,500-2,000

NARCOTIC STAMP

- 265 **\$10.00 Orange, Narcotic Tax (RJA26).** Bright color, magenta cancel, small thin spot at bottom, Fine appearing example of this rare top denomination Narcotic Tax issue, with 2005 P.S.E. certificate 1,500.00



265

CONSULAR SERVICE FEE



266



267



268

- 266 **\$1.00 Dark Violet, Consular Service Fee (RK10).** Rich color, bold violet handstamp and also typical embossed cancel, Very Fine, with 2008 P.S.E. certificate 1,000.00
- 267 **\$5.00 Brown Red, Consular Service Fee (RK13).** Rich color, neat strikes of boxed purple handstamp, Very Fine, with 2008 P.S.E. certificate 275.00
- 268 **\$9.00 Gray, Consular Service Fee (RK26).** Neat 1929 handstamp and embossed cancel, fresh and Very Fine, with 2008 P.S.E. certificate 525.00

CUSTOMS FEE



269EX

- 269 ★ **20c-90c Customs Fee (RL1-RL8).** Original gum, h.r., a few with trivial thin specks or spots incl. 30c and 60c-80c, otherwise Very Fine, scarce set with original gum.....
(Photo Ex) 1,510.00

PRIVATE DIE PROPRIETARY



270



271



272

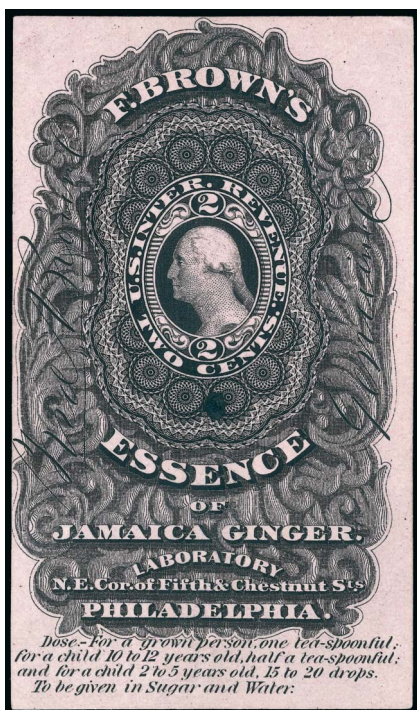


273

- 270 **D. Burhans & Co., 1c Black, Old Paper (RO46a).** Well-centered, intense shade and impression, Very Fine and choice, scarce in sound and centered condition, with 2006 P.F. certificate 175.00
- 271 **Gardner, Beer & Co., 1c Black, Pink Paper (RO86c).** Choice centering, intense shade, Extremely Fine 300.00
- 272 **A. Goldback, 1c Green, Silk Paper (RO96b).** Attractive centering and margins, rich color, Very Fine and choice, with 1993 P.F. certificate 200.00
- 273 **F. Mansfield & Co., 1c Blue, Wmk. Paper (RO130d).** Perfectly centered with incredible Jumbo margins, from the top left corner of the sheet (selvage at top and left removed), Extremely Fine Gem, we cannot imagine a finer copy, a true condition rarity, ex Tolman 14.00
- 274 **J. C. Ayer & Co., 4c Blue, Watermarked (RS10d).** Large to ample margins all around, rich color, Very Fine, only 62 are recorded in Aldrich census. 350.00



274



275

Fred Brown Co., 2c Black, Die I, Pink Paper (RS37c). Large margins to barely touched at edge of left ornament, rich color and proof-like impression on deep Pink paper, small thin spot near top, unusual bit of extra printer's ink below vignette

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 2-CENT FRED BROWN & CO. ISSUE ON PINK PAPER.

Only 16 are recorded in the Aldrich book.

Ex Himpsl..... 3,750.00

275



276



277



278



279



280

- 276 ★ **John I. Brown & Son, 4c Brown, Silk Paper (RS41b).** Original gum, attractively centered, tiny insignificant blue ink spot on third perf tip from upper right mentioned on accompanying certificate, Very Fine appearance, surprisingly difficult to find this attractive and with original gum, with 2008 P.F. certificate 140.00
- 277 **Dr. A. W. Chase, Son & Co., 2c Black, Silk Paper (RS54b).** Beautiful margins and choice centering, Very Fine, lovely example..... 160.00
- 278 **Wm. E. Clarke, 3c Blue, Watermarked (RS56d).** Wide margins and nicely centered, rich color, Very Fine and choice example of this wonderfully macabre design, one of the stamps from the 1998 "Celebrate the Century" sheets was based on this design (Scott No. 3182f)..... 225.00
- 279 **Dr. S. B. Hartman & Co., 6c Black, Silk Paper (RS100b).** Attractive margins, rich shade, small filled thin and faint hint of a vertical crease, Very Fine appearance, only 57 are recorded in Aldrich book 400.00
- 280 **Hiscox & Co., 4c Black, Pink Paper (RS123c).** Wide margins and choice centering, detailed impression, couple small thin spots, appears Extremely Fine, only 38 are recorded in Aldrich book 525.00



- 281 **The Home Bitters Co., 3c Green, Pink Paper (RS129c).** Margins to wide all around, rich color, Very Fine and choice, scarce in this quality..... 175.00
- 282 **S. D. Howe, 4c Red, Silk Paper (RS135b).** Bright and fresh, Very Fine, only one sheet of this scarce stamp was ever printed and it was never used, 41 are recorded in Aldrich census... 475.00
- 283 **S. D. Howe, 4c Green, Silk Paper (RS136b).** Bright color, Fine, only one sheet of this scarce stamp was ever printed and it was never used, 36 are recorded in Aldrich census..... 475.00
- 284 **Dr. D. Jayne & Son, 1c Blue, Watermarked (RS144d).** Ample margins all around, rich color, fresh and Very Fine, a desirable sound example of the 1c Watermarked Dr. Jayne & Son issue, only 40 are recorded in the Aldrich book..... 600.00
- 285 **Mette & Kanne, 3c Black, Watermarked (RS180d).** Nicely balanced margins, small thin spot and light crease at right, otherwise Very Fine..... 400.00
- 286 **Moody, Michel & Co., 4c Black, Silk Paper (RS182b).** Ample to very large margins, fresh and Very Fine..... 200.00

- 287 (★) **Ring's Vegetable Ambrosia, 2c Blue, Imperforate (RS199b).** Large margins to full, rich color, small thin spot at bottom left
 VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 2-CENT RING'S VEGETABLE AMBROSIA ON SILK PAPER.
 20 examples of this Ring's issue are recorded in the Aldrich census (at least six have faults). 4,250.00

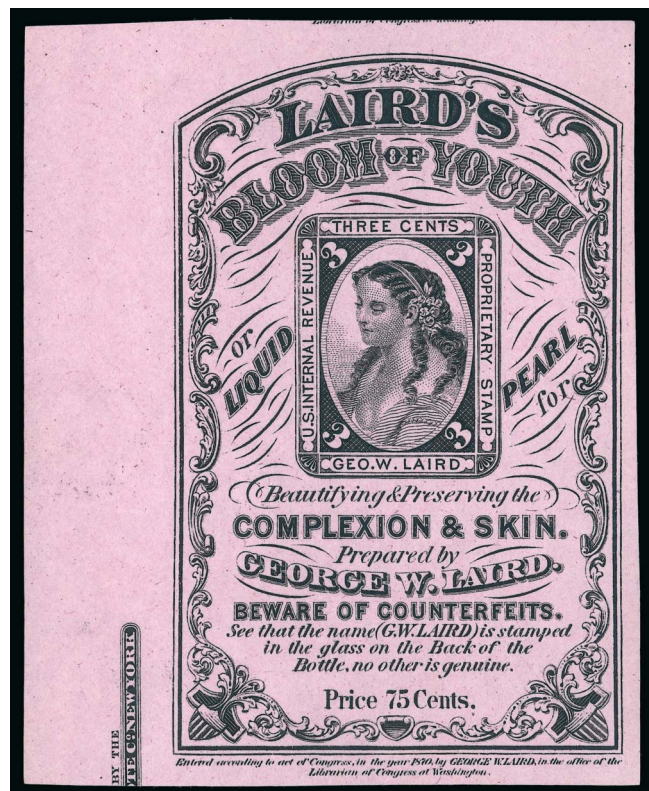


287



- 288 **Dr. G. W. Swett, 4c Green, Perf and Die Cut, Silk Paper (RS238b).** Showing perforations at bottom in addition to sides, rich color, Fine, only 34 are recorded in the Aldrich book of which at least 18 are faulty 450.00
- 289 **West India Manufacturing Co., 4c Black, Die I, Pink Paper (RS264c).** Well-centered with wide margins, deep paper color, Extremely Fine, uncommonly choice for a large format private die stamp, 46 are recorded in the Aldrich book 400.00
- 290 **J. H. Zellin & Co., 2c Green, Pink Paper (RS277c).** Large even margins, rich color, small natural inclusion on back not visible on front, Extremely Fine..... 125.00
- 291 **X. Bazin, 2c Blue, Old Paper, Die Cut (RT1a).** Large margins, bright color, Very Fine and choice, only 29 examples are recorded in Aldrich census, which notes that this was never issued 1,400.00

- 292 **George W. Laird, 3c Black, Pink Paper (RT14c).** Huge margins incl. part of the imprint in the left sheet margin and trace of imprint in top margin, detailed impression and strong paper color, Extremely Fine, a beautiful sound example of this striking private die issue, 40 are recorded in the Aldrich book..... 1,250.00



292



293 **George W. Laird, 3c Black, Watermarked (RT14d).** Large to ample margins, crisp impression, Extremely Fine, 42 are recorded in the Aldrich book, ex Cunliffe and Himpls 1,000.00

294 **Match & Medicine Issues, Balance.** Approximately 69 stamps mounted on Aldrich album pages, selected for superior quality not normally encountered in a Match & Medicine collection, Very Fine with well-centered stamps nearly throughout, a few flaws may be found but the reason this portion of the Whitehorse collection is so much less complete than others is because of the great difficulty in finding sound or Very Fine appearing examples in this area, the collector would not accept defective stamps to fill spaces, Scott Retail more than \$6,800.00 *Not illustrated* E. 3,000-4,000

293



295

FIREARMS TRANSFER

295 ★ **\$1.00 Green, Firearms Transfer (RY1).** Without gum as issued, plate no. selva at left, rich color, fresh and Very Fine, scarce with the plate no. 575.00

296 ★ **\$1.00 Green, Firearms Transfer (RY1).** Without gum as issued, rich color, Fine 575.00



296



297



298

297 ★ **\$200.00 Dark Blue & Red, Ty. I, 1934 Issue, Firearms Transfer (RY2).** Serial no. 610, without gum as issued, deep rich color, well-proportioned margins, Very Fine and choice, an attractive example of this issue, with 2005 P.F. certificate 2,000.00

298 ★ **\$200.00 Dull Blue & Red, Ty. II, 1966 Issue, Firearms Transfer (RY4).** Serial no. 2028, without gum as issued, brilliant color on bright paper, fresh and Very Fine, with 2001 P.S.E. certificate (F-VF 75; Revenues unpriced in SMQ) 750.00



299

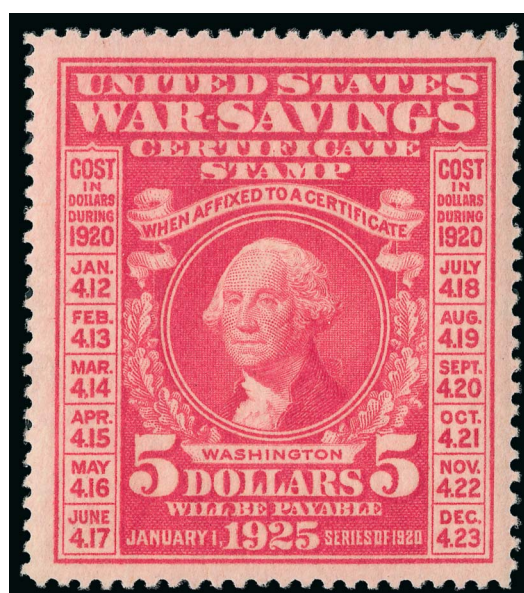
299 ★ **\$200.00 Dull Blue & Red, Ty. II, 1974 Issue, Firearms Transfer (RY6).** Serial no. 7136 with part of tab at left, without gum as issued, proof-like impression and bright color, Very Fine and choice, with 2001 P.S.E. certificate 275.00

WAR SAVINGS



300

- 300 ★ **\$5.00 Deep Blue, War Savings (WS4).** Lightly hinged, intense shade and proof-like impression, extra wide margins, Extremely Fine, with 1992 P.F. certificate..... 325.00



301

- 301 ★ **\$5.00 Carmine, War Savings (WS5).** Lightly hinged, wide margins, glowing color, Extremely Fine, with 1988 P.F. and 2008 P.S.E. certificates..... 800.00



302

- 302 ★ **\$5.00 Orange on Green, War Savings (WS6).** Original gum, single hinge mark at top, intense shade and impression

VERY FINE EXAMPLE OF THE SCARCE \$5.00 1920 WAR SAVINGS STAMP.

This War Savings issue is frequently plagued by gum problems and other faults. The example offered here is remarkably fresh.

With 1980 P.F. and 2007 P.S.E. certificates..... 4,250.00

CIVIL WAR ENCASED POSTAGE

J. C. AYER & COMPANY
LOWELL, MASSACHUSETTS

James C. Ayer (1818-1878) founded his own apothecary and patent medicine firm in Lowell, Massachusetts, in 1841. By the 1850's it was the largest manufacturer of patent medicines. Ayer & Co. skillfully marketed popular medicinal remedies, such as Cherry Pectoral, Cathartic Pills, Sarsaparilla, Ague Cure and Hair Vigor. During the Civil War, Ayer & Co. was Gault's biggest customer for encased postage, ordering more than 200,000 pieces (Reed, p. 97). Three different advertising legends were produced: "Ayer's Cathartic Pills," "Take Ayer's Pills" and "Ayer's Sarsaparilla."



303



304



305



306



307



308

- 303 **Ayer's Cathartic Pills, Lowell Mass., 1c Blue, Short Arrows (EP2).** Stamp well-positioned and mica intact with just some trivial crazing at bottom, **original silvering** on back, Very Fine and choice..... 550.00
- 304 **Ayer's Cathartic Pills, Lowell Mass., 3c Rose, Long Arrows (EP3).** Stamp with fresh bright color, mica with small imperfection near bottom, minor bit corrosion on back, Very Fine appearance, with 2007 P.F. certificate mentioning only the mica flaw 475.00
- 305 **Take Ayer's Pills, 1c Blue (EP8).** Retains **large part of original silvering on reverse**, slight stamp bends and trivial mica flaw bottom right, Very Fine, ex Summit, with 2007 P.F. certificate.. 500.00
- 306 **Take Ayer's Pills, 1c Blue (EP8).** Retains **most of original silvering on reverse**, slight stamp bends and trivial mica flaw top, Very Fine..... 500.00
- 307 **Take Ayer's Pills, 3c Rose (EP9).** Bright stamp color and choice centering in the case, slight bends, beautifully intact mica, Very Fine and choice, with 2007 P.F. certificate 400.00
- 308 **Ayer's Sarsaparilla, Lowell Mass., 1c Blue, Medium "Ayer's" (EP13).** Stamp with rich color with attractive case, small bit of mica crazing, Very Fine, with clear 2007 P.F. certificate..... 500.00



309

- 309 **Ayer's Sarsaparilla, Lowell Mass., 1c Blue, Small "Ayer's" (EP13a).** Deep rich stamp color, case is golden brown, tiny bit of corrosion on reverse, intact mica, still Very Fine, with clear 2005 P.F. certificate 750.00



310

- 310 **Ayer's Sarsaparilla, Lowell Mass., 3c Rose, Medium "Ayer's" (EP15).** Excellent stamp color, some mica cracks and laminations, Very Fine, ex Summit.... 400.00



311

- 311 **Ayer's Sarsaparilla, Lowell Mass., 3c Rose, Medium "Ayer's" (EP15).** Stamp with rich color and just some minor wrinkling, beautiful case and intact mica, fresh and Very Fine, with 2000 P.F. certificate 400.00



312

- 312 **Ayer's Sarsaparilla, Lowell Mass., 3c Rose, Large "Ayer's" (EP15b).** Stamp with vivid color, well-centered in case which has wonderful rich color, small mica crack at bottom, Very Fine, with clear 2000 P.F. certificate 450.00



313

- 313 **Ayer's Sarsaparilla, Lowell Mass., 10c Green, Medium "Ayer's" (EP17).** Stamp centered, case with lovely brown color, small mica fault at top, Very Fine and scarce, 16-20 reported in Reed census, ex Summit..... 850.00



314

- 314 **Joseph L. Bates, Boston, 1c Blue, "FANCYGOODS" One Word (EP26).** Stamp nicely centered, small mica fault at bottom, Very Fine and scarce with only 16-20 reported in Reed census, this is the only example contained in Power Search, ex Summit 450.00



315

- 315 **Brown's Bronchial Troches, 3c Rose (EP32).** Stamp with slight wrinkling, dark case color, intact mica, Very Fine, ex Walton (Stack's Oct. 1963)..... 650.00



316

- 316 **Brown's Bronchial Troches, 10c Green (EP34).** Wonderful deep rich color with fair amount of **original silvering** on reverse (called traces on accompanying certificate), Extremely Fine, a choice example, ex Summit, with 2008 P.F. certificate 1,000.00



317

- 317 **Burnett's Cocoaïne Kalliston, 1c Blue (EP44).** Rich stamp and case colors, intact mica, Very Fine..... 750.00



318

- 318 **Burnett's Cocoaïne Kalliston, 5c Red Brown (EP46).** Stamp nicely positioned and with rich color, mica is clear and intact, just the slightest corrosion on back at bottom right, Very Fine, nice quality for this 650.00



319

- 319 **Burnett's Cocoaïne Kalliston, 10c Green (EP47).** Slight mica flaws, reverse shows some original silvering, some spotty black discoloration on obverse rim and reverse, Fine, ex Summit..... 700.00



320

- 320 **Burnett's Standard Cooking Extracts, 1c Blue (EP52).** Minor wrinkling and soiling, small mica fault at bottom, Very Fine, ex Summit 450.00

- 321 **Burnett's Standard Cooking Extracts, 3c Rose (EP53).** Rich stamp color and precise placement, slight wrinkling, mica intact with only a few tiny cracks, Very Fine..... 500.00



321

H. A. COOK “EUREKA BAZAAR”, EVANSVILLE, INDIANA

H. A. Cook's father ran a grocery store in Evansville, Indiana, where the family had relocated from New York City just before the Civil War. The name of the family business – the “Eureka Bazaar” – appears on the encasements. After his father's death, H. A. Cook expanded the product line, and, after a brief return to New York, he opened an “Oriental tea room.” Cook was one of Gault's most distant customers in the West. The encasements are very scarce, with about 12 of the 10¢ known.



322

- 322 **H. A. Cook, Evansville Ind., 10c Green (EP65).** Stamp with rich color, case intact, a few mica faults
- FINE APPEARING AND RARE EXAMPLE OF THE 10-CENT H. A. COOK ENCASEMENT. ONLY 5-CENT AND 10-CENT DENOMINATIONS WERE ISSUED BY THIS EVANSVILLE, INDIANA, DRY GOODS MERCHANT.
- Henry A. Cook was one of John Gault's earliest customers. The 10c is the more available of the two Cook encasements, but still only 11-15 are reported in the Reed census.
- Ex Summit..... 3,000.00

JOHN A. DOUGAN, HATTER, NEW YORK, N.Y.

John A. Dougan sold his hats from a store located at 102 Nassau Street in New York City. The advertising legend on Dougan's encasements depicts a men's top hat, making them among the most distinctive and desirable of encased postage stamps. Dougan's store and \$5,000 worth of goods were destroyed in a fire on December 12, 1878 (*New York Times* archive).

323

Dougan, Hatter, New York, 3c Rose (EP67). Mica in excellent condition with only tiny imperfections, small stamp edge fault, the reverse is beautiful and looks almost like a proof strike

VERY FINE AND RARE EXAMPLE OF THE DOUGAN 3-CENT "TOP HAT" ENCASEMENT. BETWEEN ELEVEN AND FIFTEEN ARE RECORDED IN THE REED CENSUS.

Ex Summit. With clear 2008 P.F. certificate
..... 2,500.00



323

DRAKE'S PLANTATION BITTERS, NEW YORK, N.Y.

Col. Patrick H. Drake and Demas Barnes formed a partnership sometime around 1862 to manufacture and market Drake's Plantation Bitters. Their partnership ended in 1867, and Plantation Bitters was sold thereafter by P.H. Drake & Co. The digestive aid — made with 38% alcohol — was sold in a distinctive log cabin-shaped bottle. This bottle design was patented in 1862, and Plantation Bitters was one of more than 40 cabin-shaped bitters bottles produced by various makers.



324



325

324

Drake's Plantation Bitters, 1c Blue (EP70). Stamp well-positioned, rich color, mica intact and reverse with small part of original silvering, Extremely Fine, ex Summit.... 500.00

325

Drake's Plantation Bitters, 3c Rose (EP71). Stamp with good color and mica intact, well-struck and pretty "brassy" reverse, Extremely Fine, ex Summit, with 2008 P.F. certificate..... 500.00

326

Drake's Plantation Bitters, 10c Green (EP73). Deep rich stamp color, intact mica, Extremely Fine, ex Walton (Stack's Oct. 1963)..... 650.00



326



327

- 327 **Drake's Plantation Bitters, 30c Orange (EP76).** Stamp with strong color and positioned a bit to left, slight soiling, minor mica lamination, the case is a lovely olive brown shade and in excellent condition

VERY FINE. THIS IS AMONG THE FINEST OF THE FEWER THAN FIVE REPORTED SURVIVING EXAMPLES OF THIS 30-CENT DRAKE'S PLANTATION BITTERS ENCASED POSTAGE STAMP.

Ex Ford (where the stamp color was described as "typically faded," an opinion with which we disagree) and Summit..... 3,500.00



328

- 328 **Gage Bros. & Drake, Tremont House, Chicago, 5c Red Brown (EP90).** Stamp has beautiful rich color, slight crease, mica with a few trivial imperfections, the case is in excellent condition, Very Fine, ex Summit..... 750.00



329



330

- 329 **J. Gault, 1c Blue (EP93).** Stamp very well-positioned, rich color, slight mica lamination, case shows traces of original silvering, Very Fine and choice, ex Summit, Reed census reports 11-15 known..... 600.00

- 330 **J. Gault, 3c Rose (EP95).** Stamp with deep Brown Rose color, light bend, mica clear and intact (faint soiling in cross-lighting), the case is a beautiful light olive brown, Extremely Fine, rarely seen this nice, Reed census reports 11-15 known, ex Ford and Summit..... 600.00



331



332

- 331 **J. Gault, New York N.Y., 10c Green, Plain Frame (EP97).** Stamp with rich color, mica intact, case a deep brown, Extremely Fine, with 2007 P.F. certificate 700.00
- 332 **J. Gault, 10c Green, Ribbed Frame (EP97a).** Couple tiny pinpoint punctures in mica, case in excellent condition, Very Fine, ex Summit 650.00



333

- 333 **J. Gault, New York N.Y., 24c Violet, Plain Frame (EP99).** Stamp with rich color, mica beautifully intact, case in excellent condition
- EXTREMELY FINE. A CHOICE EXAMPLE OF THE 24-CENT GAULT ENCASED POSTAGE STAMP.
- With 2000 A.N.A. certificate ... 2,000.00

HUNT & NASH, IRVING HOUSE, NEW YORK, N.Y.

The Irving House was the only New York City hotel to order Gault's encased postage. The "new" Irving House hotel, located on the corner of Broadway and 12th Street, advertised its "European Plan," which allowed guests to pay a flat rate for the room, with additional charges for meals and other services. George W. Hunt took over as proprietor in 1862, and he brought in restaurateur Charles W. Nash to manage the food and catering services. Nash left in 1863 to open his own restaurant. The Irving House encasements have "Hunt & Nash" as the proprietors. Examples are known with ribbing and non-standard postage, indicating they were made very early in Gault's production.



334

- 334 **Hunt & Nash, Irving House, New York, 5c Red Brown, Ribbed Frame (EP108a).** Stamp has rich color, reverse is exceptionally beautiful with bright golden color, small mica flaw at top and an even more trifling imperfection at bottom, otherwise Extremely Fine, ex Summit 900.00



335

- 335 **Hunt & Nash, Irving House, New York, 12c Black, Ribbed Frame (EP110a).** Stamp lightly toned and minor mica flaws, excellent encasement condition with a brightly colored reverse

VERY FINE. ONLY TWO OR THREE OF THE 12-CENT IRVING HOUSE RIBBED-FRAME ENCASED POSTAGE STAMPS ARE KNOWN.

The Ford sale catalogue (Stack's 6/23/2004, lot 528) reports "two or three known" of the 12c Irving House with ribbed frame.

Ex Summit..... 3,000.00

KIRKPATRICK & GAULT, NEW YORK, N.Y.

Joseph Kirkpatrick was a small-time munitions importer and president of the United States Dispatch Company in New York City. He became John Gault's partner in the summer of 1862. According to research by Fred L. Reed III, Gault and Kirkpatrick probably met through a mutual business associate, William V. Barkalow. The Kirkpatrick & Gault encasements solicited "Applications for Advertising on this Currency" and gave the 1 Park Place address.



- 336 **Kirkpatrick & Gault, New York N.Y., 5c Red Brown (EP115).**

Stamp with rich color, some mica crazing, Very Fine, with 2007 P.F. certificate 500.00

336



337

- 337 **Kirkpatrick & Gault, New York, 30c Orange (EP119).** Stamp with rich shade suggestive of the Deep Orange seen on the 30c First Color (Scott 61), positioned with "Thirty Cents" well-framed by bottom edge of case (this encasement is usually not well-centered), small bit of soiling evident in cross light, tiny mica flaw at right, intact case with a brightly colored reverse

VERY FINE. THIS KIRKPATRICK & GAULT ISSUE IS ONE OF THE FEW 30-CENT ENCASEMENTS WHICH EXIST IN ANY SORT OF COLLECTIBLE QUANTITY.

The Reed census assigns an R-6 rating to the 30c Kirkpatrick & Gault (16-20 known). With clear 2006 P.F. certificate..... 2,750.00

LORD & TAYLOR, DRY GOODS, NEW YORK, N.Y.

Lord & Taylor was founded in 1826 by Samuel Lord, an immigrant from England, who started with capital borrowed from his wife's uncle. Lord was soon joined by his wife's cousin, George Washington Taylor, and they created the "department store" that remains one of the leading retailers of fashionable apparel. In 1862 there were three different stores in Manhattan, all of which are listed on their encased postage.



338

338

Lord & Taylor, New York, 3c Rose (EP122). Stamp has rich color, usual trivial mica irregularities, choice reverse showing original silvering (described as "traces" on accompanying certificate)

EXTREMELY FINE. A VERY DESIRABLE EXAMPLE OF THE 3-CENT LORD & TAYLOR ENCASED POSTAGE STAMP.

Ex Mayer and Summit. With 2008 P.F. certificate..... 1,500.00

339

Lord & Taylor, New York, 10c Green (EP124). Stamp superbly positioned showing full labels at top and bottom, mica shows only slight lamination in cross-lighting, sound case with the reverse in an attractive olive brown color, Extremely Fine, Reed census reports 16-20 known, ex Ford and Summit 1,250.00



339



340

340

Mendum's Family Wine Emporium, New York N.Y., 1c Blue (EP129). Stamp with deep rich color, case has rich olive brown color, mica has slight lamination, Very Fine, George Mendum was a wine merchant and retailer of other goods, such as cigars, pickles and luxury food items, his "family emporium," located at Broadway and Cedar Street, was primarily a drinking establishment, but Mendum cleverly offered other products to justify its "family" appeal. 1,000.00

341

North America Life Insurance Co., New York, 1c Blue, Straight "INSURANCE" (EP140a). Stamp with bright color, slight wrinkles, mica is clear with slight lamination visible in cross-lighting, the case with nearly full original silvering on the reverse, Extremely Fine, the equal of the Ford specimen, which also showed considerable silvering ex Summit 525.00



341

- 342 **North America Life Insurance Co., New York, 3c Rose, Straight "INSURANCE" (EP141).** Stamp with wrinkles, minor mica faults around edge, lovely case in an olive brown color, Very Fine, ex Summit 800.00



342

SCHAPKER & BUSSING, DRY GOODS, CARPETS AND MILLINERY EVANSVILLE, INDIANA

Schapker & Bussing was one of two firms in Evansville, Indiana, that ordered encased postage from Gault. The partnership between Bernard Schapker and John W. Bussing, both German immigrants and employees of Samuel Embich & Co., was started in 1860. Their business was located on Main Street near the Ohio River. The firm prospered until the Panic of 1873 caused its failure.



343

- 343 **Schapker & Bussing, Evansville Ind., 3c Rose (EP156).** Stamp with tiny toned spot, trivial mica flaws, attractive case with olive golden tone on the reverse, Very Fine, a choice example of this scarce encasement, ex Summit, with clear 2005 P.F. certificate . 1,250.00



344

- 344 **Schapker & Bussing, Evansville Ind., 5c Red Brown (EP157).** Stamp has bright color, nice positioning with full denomination at bottom, minor mica flaws, case with pretty olive gold reverse, Extremely Fine, ex Summit, the 5c has a lower Scott value than the 3c but higher rarity in Reed census, with 1987 P.F. certificate 1,000.00

WEIR & LARMINIE, BANKERS AND SPECIE BROKERS MONTREAL, CANADA

The firm of Weir & Larminie was a private banking and specie broker in Montreal, Canada. William Weir (shown at right), a Scottish immigrant, is a prominent figure in Canadian financial history. During the Civil War, Weir was the government official in charge of the U.S. silver coins brought into Canada to take advantage of the difference in the two country's specie exchange rates. According to numismatic historians, Weir's junior partner, G. H. Larminie, ordered the encased stamps during a trip to New York City. Since there was no need for coin substitutes in Canada, which was awash in silver U.S. coins, the order was apparently intended for promotional purposes. Surviving examples are extremely rare. Years after the war, Weir was involved in a banking scandal that resulted in his conviction.



345

345 **Weir & Larminie, Bankers and Specie Brokers, Montreal, Canada, 10c Green (EP177).** Stamp with deep rich color, centered with "U.S. Postage" and value tablet clearly visible, mica intact with some lamination at top and tiny flaw at bottom, case in a rich olive brown shade

EXTREMELY FINE. A WONDERFUL EXAMPLE OF THE 10-CENT WEIR & LARMINIE ENCASED POSTAGE. ONLY 20-30 ARE KNOWN.

With clear 2008 P.F. certificate..... 2,500.00

END OF SALE—THANK YOU

When You Need to Know



Genuine Coil?



Cancel Removed?



Grade 95?

The Philatelic Foundation Provides the Answers

These stamps were submitted to The Philatelic Foundation to answer these important questions. After carefully examining the stamps, the Foundation advised the submitters that the Scott No. 322 coil was genuine, the Scott No. 1 had a cancellation removed and the Scott No. C2 used did grade 95. We helped these people, and we can help you answer your questions as well.

Time and again the knowledge and experience of our experts, backed by the best reference collection in the industry, has combined to add great value to stamps submitted for opinions. We not only provide the most accurate opinions available, but the most informative ones as well.

Submit Your Stamps and Covers Today for a PF Certificate

Call 1-212-221-6555 or visit www.PhilatelicFoundation.org today to download a submission form. Fill out the one-page form and send it to us with your stamp or cover. Request Priority or Express Service and your stamp or cover will be returned in 20 business days or less.

Philatelic Foundation Certificates have been the “gold standard” of philatelic certificates for 68 years.



The Philatelic Foundation

341 West 38th Street, 5th Floor
New York, NY 10018
(212) 221-6555
www.PhilatelicFoundation.org

Resources

siegelauctions.com



THE SIEGEL ENCYCLOPEDIA™

This feature of our website contains a wealth of information gleaned from decades of philatelic research by the dedicated philatelists at Siegel.

RARITIES CENSUS

The up-to-date census data for 19th and 20th century U.S. rarities are a valuable resource for buyers, sellers and researchers. Every recorded example of almost 40 different rare stamps is described and, in most cases, photographed.



CATALOGUES AND PRICES REALIZED

Images and descriptions for all current sale catalogues are available from our website, as well as all sales going back to 1992, our Rarities sales from 1964 and selected name sales.

POWER SEARCH™

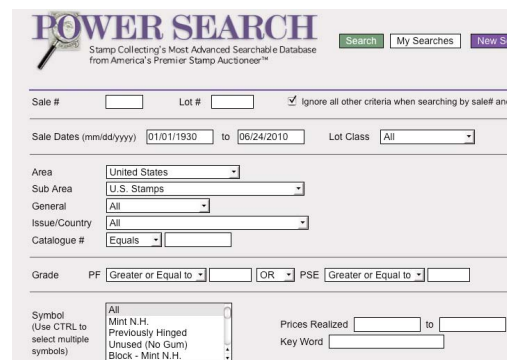
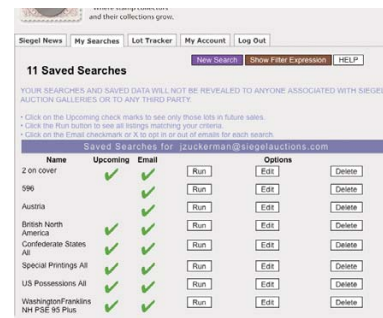
Search by Scott number or keyword through all of the sales at our website. The best resource in philately for research.

MY SIEGEL™

Save your Power Searches as want lists. We will automatically notify you when a match is included in an upcoming sale, whether it's as broad as any Columbian issue, or as narrow as a 241 graded 98. The most powerful want list in philately.

LOT TRACKER™

Never miss another lot because you were away from your computer. Log into My Siegel™, then set up notifications to get texts and/or emails 10-30 lots before yours comes up (live bidding is still through Stamp Auction Network).



EXHIBITS AND MOUNTED COLLECTIONS

Downloadable PDF files of some of the top exhibits ever formed. See how others collect and benefit from their original research.

VIDEO PRESENTATIONS

Downloadable video documentaries tell the stories of stamps and covers. This is the ideal way to introduce philately to others.

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.

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.

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.

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.

Bid Form—15% Premium Sale

Sale 1066
Monday, March 24, 2014

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 1066** 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 (Visa, Mastercard and Discover only) can be accepted as payment but will be subject to a 3% Convenience Fee, which will be added to the total of the entire invoice (including hammer price, buyer's premium, shipping and transit insurance charges and any applicable taxes).



SIGNED TODAY'S DATE

5

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

Mail to: Robert A. Siegel Auction Galleries, Inc.
60 E. 56th Street, 4th Floor, New York, N.Y. 10022
Telephone (212) 753-6421

OR FAX YOUR BIDS: (212) 753-6429

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



Additional Bids

Sale 1066—March 24, 2014

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
These fees reflect additional Fedex charges for residential delivery, signature and fuel surcharge. *Higher fees will be charged on packages weighing more than 5 lbs. or insured for more than \$75,000. **Buyers are liable for all customs duties and clearance charges. An accurate declaration of value will be made on all import/export documents.		

1/2014

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

1/2014



PRICES REALIZED FOR SALE 1066---3/24/2014
The Wildhorse Collection of U.S. Revenues and Encased Postage

Robert A. Siegel Auction Galleries, Inc.
60 East 56th Street, 4th Floor, New York, NY 10022
Tel (212) 753-6421 Fax (212) 753-6429

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
1	130	43	200	85	2,800	127	225	169	400	211	275	253	275	295	325
2	5,500	44	4,000	86	1,000	128	400	170	1,200	212	200	254	275	296	300
3	1,400	45	160	87	4,500	129	225	171	250	213	160	255	500	297	1,400
4	1,700	46	800	88	17,000	130	160	172	550	214	425	256	425	298	500
5	600	47	400	89	14,000	131	400	173	2,100	215	300	257	1,200	299	275
6	4,500	48	4,000	90	2,100	132	300	174	325	216	300	258	7,000	300	275
7	45,000	49	1,400	91	7,500	133	475	175	850	217	3,500	259	4,750	301	600
8	275	50	2,000	92	1,400	134	550	176	325	218	3,250	260	350	302	2,300
9	800	51	2,600	93	19,000	135	110	177	1,900	219	4,500	261	475	303	600
10	850	52	1,600	94	850	136	325	178	900	220	1,800	262	950	304	325
11	550	53	1,800	95	160	137	160	179	2,500	221	1,600	263	325	305	350
12	250	54	700	96	400	138	160	180	325	222	1,300	264	1,800	306	375
13	4,250	55	180	97	4,750	139	350	181	1,100	223	3,250	265	1,700	307	325
14	1,300	56	275	98	1,000	140	500	182	2,200	224	325	266	550	308	375
15	325	57	800	99	650	141	225	183	475	225	225	267	325	309	450
16	425	58	550	100	8,500	142	170	184	1,400	226	225	268	375	310	325
17	450	59	700	101	16,000	143	600	185	1,300	227	160	269	1,200	311	275
18	325	60	250	102	950	144	1,200	186	450	228	130	270	325	312	375
19	275	61	500	103	4,750	145	3,250	187	400	229	130	271	375	313	900
20	800	62	650	104	1,700	146	225	188	350	230	250	272	250	314	425
21	13,000	63	750	105	1,500	147	2,000	189	1,600	231	225	273	400	315	500
22	2,400	64	2,300	106	300	148	700	190	2,300	232	275	274	300	316	1,700
23	250	65	425	107	650	149	550	191	3,500	233	200	275	1,700	317	700
24	400	66	1,500	108	950	150	850	192	250	234	1,300	276	140	318	400
25	7,500	67	2,000	109	700	151	160	193	800	235	375	277	130	319	450
26	10,000	68	650	110	1,400	152	700	194	450	236	900	278	275	320	800
27	3,000	69	225	111	190	153	1,600	195	300	237	375	279	150	321	450
28	200	70	950	112	2,200	154	275	196	800	238	1,100	280	225	322	3,500
29	170	71	225	113	425	155	300	197	400	239	550	281	100	323	2,300
30	275	72	1,100	114	600	156	850	198	450	240	400	282	160	324	475
31	110	73	4,250	115	225	157	1,600	199	250	241	375	283	160	325	475
32	150	74	225	116	325	158	650	200	325	242	300	284	425	326	550
33	375	75	190	117	1,400	159	275	201	160	243	1,400	285	130	327	6,000
34	600	76	375	118	3,500	160	300	202	850	244	190	286	140	328	600
35	225	77	375	119	3,500	161	250	203	475	245	250	287	1,500	329	1,600
36	400	78	375	120	2,200	162	300	204	475	246	350	288	200	330	1,400
37	1,600	79	1,100	121	7,500	163	200	205	250	247	375	289	450	331	475
38	4,500	80	650	122	300	164	6,000	206	300	248	750	290	160	332	1,600
39	160	81	2,100	123	2,500	165	12,000	207	200	249	5,250	291	900	333	2,800
40	5,750	82	950	124	400	166	2,600	208	275	250	19,500	292	1,300	334	750
41	4,750	83	1,100	125	1,400	167	3,750	209	225	251	10,500	293	1,100	335	5,250
42	550	84	150	126	350	168	9,000	210	425	252	700	294	3,750	336	450

PRICES REALIZED FOR SALE 1066---3/24/2014
The Wildhorse Collection of U.S. Revenues and Encased Postage

Robert A. Siegel Auction Galleries, Inc.
60 East 56th Street, 4th Floor, New York, NY 10022
Tel (212) 753-6421 Fax (212) 753-6429

Lot#	Realized
337	3,750
338	2,800
339	2,400
340	1,100
341	1,500
342	600
343	1,400
344	2,300
345	4,000