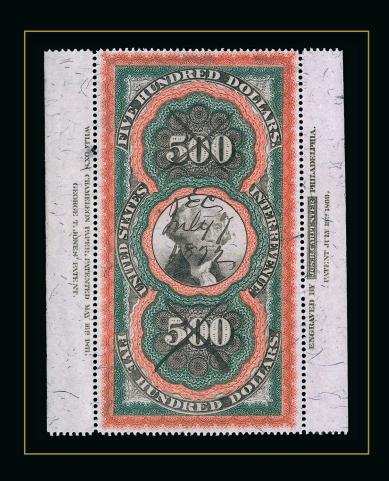
The Curtis Collection United States revenue stamps



SALE 1089 TUESDAY, DECEMBER 16, 2014

Kobert A. Diegel

AUCTION GALLERIES, INC.

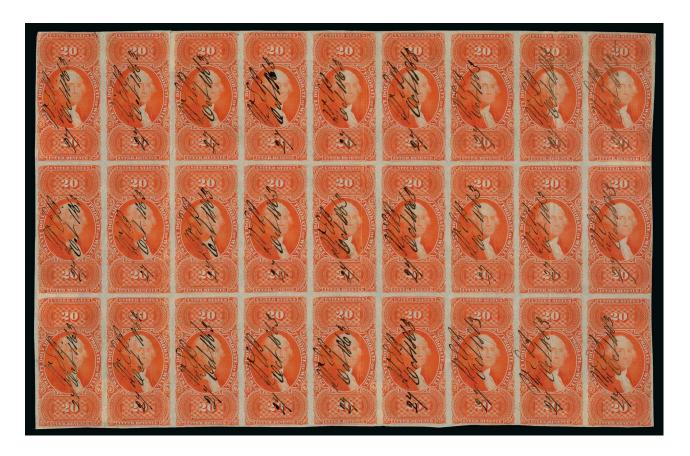
The Curtis Collection UNITED STATES REVENUE STAMPS

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

All lots offered without reserves

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

Please carefully read the Conditions of Sale before bidding



Lots will be available for viewing on Monday, December 15, 10-4, 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



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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.

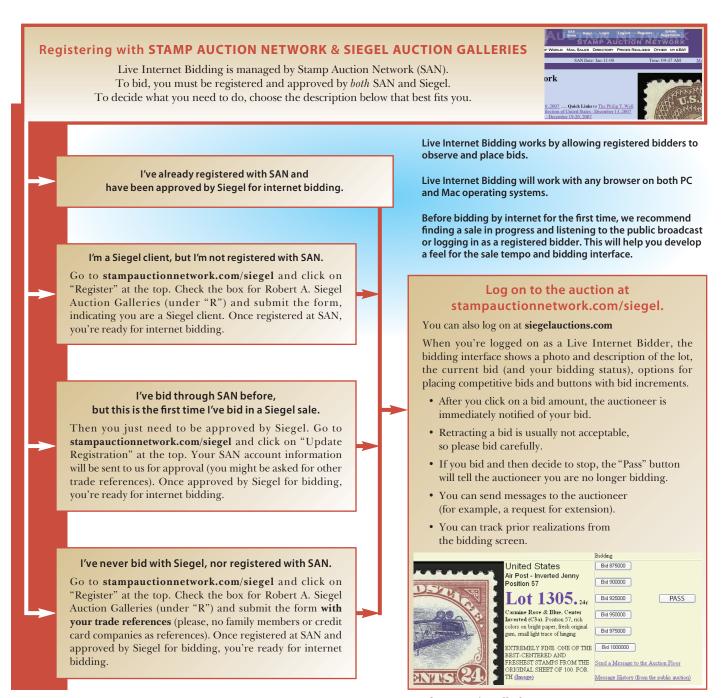
Live Internet Bidding lets you bid and buy as though you were right there in the saleroom.

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.



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, 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, or may not be returned for the reasons stated: i) lots containing 10 or more items; ii) 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; iii) any lot described with "faults," "defects" or a specific fault may not be returned because of any secondary fault; iv) photographed lots may not be returned because of centering, margins, short/nibbed perforations or other factors shown in the illustrations; v) the color of the item does not match the color reproduction in the sale catalogue or website listing; vi) the description contains inaccurate information about the quantity known or reported; or vii) 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 \$800.00 unless otherwise agreed to in writing.
- 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 who receive lots in the U.S. are obligated to pay whatever sales tax or compensating use tax might be due, and 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 Conditions of Sale shall be governed by and construed in accordance with the substantive laws of the State of New York, and shall constitute an agreement that shall be binding on the parties, and their respective heirs, administrators, distributees, successors and assignees.

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 9/2014

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.		NO GUM			
	Mint Never Hinged Free from any disturbance	Lightly Hinged Faint impression of a removed hinge over a small area	Hinge Mark or Remnant Prominent hinged spot with part or all of the hinge remaining	Part o.g. Approximately half or more of the gum intact	Small part o.g. Approximately less than half of the gum intact	No gum Only if issued with gum
Catalogue Symbol:	**	*	*	*	*	(★)
PRE-1890 ISSUES		90 stamps in these co a premium over Sco		Scott Value for "O.G."		Scott "No Gum" Values thru No. 218
1890-1935 ISSUES	Scott "Never Hinged" Values for Nos. 219-771	Scott Value for "O.G." (Actual value will be affected by the degree of hinging)		Disturbed Original Gum: Gum showing noticeable effects of humidity, climate or hinging over more than half of the gum. The significance of gum disturbance in valuing a stamp in any of the Original Gum categories depends on the degree of disturbance, the rarity and normal gum condition of the issue and other variables affecting quality. For example, stamps issued in tropical climates are expected to have some gum disturbance due to humidity, and such condition is not considered a negative factor in pricing.		
1935 TO DATE	Scott Value for "Unused"					

Covers

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

Catalogue Values and Estimates

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

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

Symbols and Abbreviations (see chart above for gum symbols)

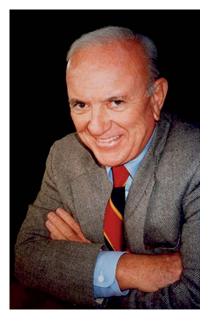
\blacksquare	Block	E	Essay	pmk.	Postmark	No.	Scott Catalogue Number
\boxtimes	Cover	P	Proof	cds	Circular Datestamp	hs	Handstamp
FC	Fancy Cancel	TC	Trial Color Proof	var.	Variety	ms.	Manuscript

The Curtis Collection UNITED STATES REVENUE STAMPS

Dan Curtis was Perhaps Best known for his collection of Revenues and his efforts to document all multiples of Revenue stamps of the First, Second, Third and Proprietary issues. This area of philately—one of the most visually striking of all—was first in his heart and the last he ever considered selling in his lifetime.

The Curtis Collection was started 70 years ago with a hand-me-down 1912 Scott album. It continued with plate blocks purchased at the post office in the 1940's, which are still part of the collection. It ranks as one of the most extensive and important United States collections ever formed.

Daniel B. Curtis, who passed away on January 7, 2014, was an enthusiastic and well-respected philatelist. Dan was a long-time member of the American Philatelic Society, the U.S. Philatelic Classics Society and the



American Revenue Association. He was a trustee of the Philatelic Foundation and served on the Smithsonian National Postal Museum's Council of Philatelists. He was the recipient of several awards for his online Revenue Census (www.thecurtiscollection.com), which is the most important census research tool for Revenue stamps and multiples. The Siegel firm will continue to maintain and update the Curtis on-line census.

Dan lived in Tampa, Florida, and spent 60 years in construction, development, power generation and banking in Florida and the Caribbean, while sandwiching in a 40-year career in the U.S. Army and Army Reserve.

Philately has lost a great collector and contributor to the hobby. His collections will be documented in a series of sales held by Siegel Auction Galleries, and the provenance "ex Curtis" will become a lasting tribute to the sharp eye and profound knowledge Dan used to build his philately legacy.

— SCOTT R. TREPEL

Note Regarding Unused Revenue Stamps and Revenue Multiples

This sale contains a large number of unused Revenue stamps, with and without original gum, and multiples. Unused Revenue stamps were of special interest to Mr. Curtis, who rightly regarded them as woefully underappreciated and undervalued, due to the absence of unused listings and values in the Scott Catalogue. We wish to direct bidders' attention to the extraordinary unused stamps in this sale, which are much rarer than their unused counterparts. Multiples were also a special subject of interest for Mr. Curtis, and the website he started —thecurtiscollection.com—presents a census of Revenue multiples, updating the work of George Turner. The website and census will be maintained by our firm.

The Curtis Collection

UNITED STATES REVENUE STAMPS

MORNING SESSION (LOTS 201-317) TUESDAY, DECEMBER 16, 2014, AT 10:30 A.M.

FIRST ISSUE IMPERFORATE

201 ★ 1c Playing Cards, Imperforate (R2a). Large part original gum, large margins all around, deep rich color

EXTREMELY FINE. A SUPERB ORIGINAL-GUM EXAMPLE OF THE ONE-CENT PLAYING CARDS IMPERFORATE.



201



202



203



202

203

204

1c Playing Cards, Imperforate (R2a). Vertical pair, large margins all around, deep rich color, April 1864 manuscript cancels

VERY FINE AND CHOICE. AN EXTREMELY RARE SOUND VERTICAL PAIR OF THE ONE-CENT PLAYING CARDS IMPERFORATE. THIS IS THE FINEST MULTIPLE IN TERMS OF MARGINS AND CONDITION

Aside from the reconstructed block of four offered in lot 319, a pair is the largest recorded multiple. Two horizontal pairs and five vertical pairs are recorded.



205 ★	1c Proprietary, Imperforate (R3a). Part original gum, h.r., large even margins, rich color, Extremely Fine, rare with original gum, ex Sohn, with 1985 P.F. certificate, Scott Retail as used
206	1c Proprietary, Imperforate (R3a). Large margins to full, attractive color, neat manuscript cancel, Very Fine and choice, with 1999 P.F. certificate
207 ★	1c Telegraph, Imperforate (R4). Original gum, h.r., three large margins to clear at left, bright shade, fresh and Fine, Scott Retail as used
208	1c Telegraph, Imperforate (R4a). Large margins all around, attractive color, Extremely Fine 800.00
209	1c Telegraph, Imperforate (R4). Huge margins, bright color, neat manuscript cancel, tiny corner crease at extreme bottom right corner well away from design, still Extremely Fine, with 2007 P.F. certificate
210	1c Telegraph, Imperforate (R4a). Horizontal pair, large to huge margins, deep rich color, neat 1865 manuscript cancels, small scissors-cut at top between stamps, Extremely Fine Gem pair, which is the second largest recorded multiple after a horizontal strip of four



211 **2c Playing Cards, Imperforate (R11a).** Large margins to full at top, rich color on bright paper, neat Dec. 5, 1864 manuscript cancel

VERY FINE AND CHOICE. A SCARCE EXAMPLE OF THE 2-CENT PLAYING CARDS IMPERFORATE. THIS IS THE ONLY EXAMPLE WE HAVE OFFERED SINCE KEEPING COMPUTERIZED RECORDS.

Ex Scarsdale. With 2007 P.F. certificate....... 1,500.00

211

212



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



214

3c Playing Cards, Imperforate (R17a). Vertical pair, large margins to clear, deep rich color and proof-like impression, light manuscript cancel, top stamp with tiny pinhole at bottom

FINE-VERY FINE APPEARANCE. AN ATTRACTIVE AND ESSENTIALLY SOUND PAIR OF THE 3-CENT IMPERFORATE PLAYING CARDS ISSUE. ONE OF THE RAREST OF ALL FIRST ISSUE REVENUE MULTIPLES — ONLY SEVEN PAIRS ARE RECORDED.

The definitive census of these issues can be found at www.thecurtiscollection.com, where seven vertical pairs are recorded. No other multiples are known.



- deep rich color, Extremely Fine Gem, with 2008 P.S.E. certificate (XF-Superb 95; 216 3c Telegraph, Imperforate (R19a). Horizontal pair, large margins to full, deep rich color 217 (*) 5c Inland Exchange, Imperforate (R27a). Unused (no gum), huge margins all around, brilliant color, Extremely Fine Gem, a phenomenal stamp, with 2013 P.F. certificate for 218 * 10c Certificate, Imperforate (R33a). Crackly original gum, large margins, radiant color, fresh and Extremely Fine, a beautiful original-gum stamp, Scott Retail as used ... 400.00 219 10c Certificate, Imperforate (R33a). Huge margins, deep rich color, June 27, 1863 220 10c Certificate, Imperforate (R33a). Horizontal pair, margins all around, mostly large to 221 10c Certificate, Imperforate (R33a). Horizontal strip of three, large margins, rich color, neat June 17, 1863 manuscript cancel, right stamp small thin spot, Very Fine appearance

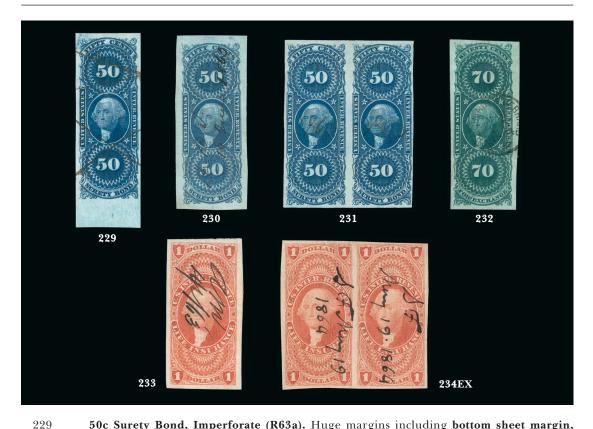




10c Power of Attorney, Imperforate (R37a). Large margins, rich color, neat manuscript 224 10c Power of Attorney, Imperforate (R37a). Horizontal pair, ample to very large margins, bright color with no apparent evidence of cancel (appears unused), Very Fine and choice, www.the curtiscollection.com records one block of four, two strips of three and five horizontal 225 * 15c Inland Exchange, Imperforate (R40a). Original gum, h.r., large margins, pretty shade, Extremely Fine, a beautiful stamp, with 1997 P.F. certificate, Scott Retail as used 45.00 226 25c Bond, Imperforate (R43a). Horizontal pair, large even margins all around, rich color, neat 1863 manuscript cancel, Extremely Fine and choice pair, no blocks of four or larger are 227 25c Life Insurance, Imperforate (R47a). Horizontal pair, huge margins all around including



228



50c Surety Bond, Imperforate (R63a). Huge margins including bottom sheet margin, deep rich color, neat manuscript cancels, Extremely Fine Gem, a beautiful stamp 400.00 230 50c Surety Bond, Imperforate (R63a). Huge margins all around, deep rich color, neat 1863 manuscript cancel, faint horizontal crease at bottom, Extremely Fine appearance, a 50c Surety Bond, Imperforate (R63a). Horizontal pair, large margins to ample at right, 231 unobtrusive 1863 manuscript cancels, Very Fine and scarce, the largest multiple is a strip 232 70c Foreign Exchange, Imperforate (R65a). Large to huge margins, deep rich color, neat "Schuchardt & Debrand Mar 25, 1864" circular datestamp cancel, Extremely Fine, a 233 \$1.00 Life Insurance, Imperforate (R71a). Large even margins, brilliant color, neat April 234 \$1.00 Life Insurance, Imperforate (R71a). Horizontal and vertical pairs, large to huge margins except close at top right of right stamp of first, attractive pastel shades, bold 1863 and 1864 manuscript cancels, Fine-Extremely Fine set of pairs, only four multiples are larger (largest is block of six).................(Photo Ex) 1,300.00

235 **\$1.30 Foreign Exchange, Imperforate (R77a).** Large to full margins, deep rich color, two strikes of "D.S. & Co. Apr. 21, 1863" handstamp cancels

VERY FINE. A CHOICE EXAMPLE OF THE \$1.30 FOREIGN EXCHANGE IMPERFORATE WITH HANDSTAMPED CANCEL.





236 **\$1.60 Foreign Exchange, Imperforate (R79a).** Large margins all around, intense shade and proof-like impression, lightly struck handstamp and manuscript cancel

EXTREMELY FINE GEM. A BEAUTIFUL EXAMPLE OF THE \$1.60 FOREIGN EXCHANGE IMPERFORATE.

236



\$1.60 Foreign Exchange,
Imperforate (R79a). Full to large
margins, deep rich shade, light
handstamp cancels, small sealed
tear, Extremely Fine appearance,
the ideal example of this scarce First
Issue for a collector who values
appearance over total soundness.....



237

\$1.60 Foreign Exchange, Imperforate (R79a). Vertical pair, clear margins, deep rich color and detailed impression, 1868 manuscript cancels, light diagonal creases affect bottom stamp only

FINE APPEARANCE. THIS IS THE ONLY RECORDED VERTICAL PAIR OF THE IMPERFORATE \$1.60 FOREIGN EXCHANGE FIRST REVENUE ISSUE.

The largest multiple is the horizontal strip of three offered in lot 363. Two horizontal pairs are also known.

Ex Joyce. Scott Retail \$5,500.00 E. 1,500-2,000



239



240

\$1.90 Foreign Exchange, Imperforate (R80a). Margins to just in, cancelled by perfect strike of "Bank of Commerce In N.Y., 12/15 1863" with month and day in manuscript, on bank draft for £3,000 sterling, the draft with some flaws

A RARE EXAMPLE OF THE IMPERFORATE \$1.90 FOREIGN EXCHANGE ON A BANK DRAFT AND USED AS INTENDED.

With 1981 and 2011 P.F. certificates. Scott Retail as used \$12,500.00 with no premium for the document E. 2,000-3,000







243

\$2.00 Probate of Will, Imperforate (R83a). Large margins to full, radiant color, neat May 14, 1863 manuscript cancel



244

\$2.00 Probate of Will, Imperforate (R83a). Reconstructed strip of three consisting of three singles, two with manuscript cancels of Aug. 11 and May 12, 1863, center stamp with Aug. 11, 1863 oval datestamp cancel, bright color, few small faults

FINE APPEARANCE. A RARE RECONTRUCTED STRIP OF THREE OF THE \$2.00 PROBATE OF WILL IMPERFORATE ISSUE. THIS IS THE SECOND-LARGEST RECORDED MULTIPLE OF THIS ISSUE.

The largest recorded multiple is a reconstructed irregular block of four consisting of a pair and two singles. Scott Retail as singles \$23,250.00. E. 3,000-4,000



245

\$2.00 Probate of Will, Imperforate (R83a). Horizontal pair, large margins to clear, vibrant color, Sep. 1, 1866 manuscript cancel, unusual extraneous printer's ink at right, scissors-cut at top between stamps, right stamp small tear at bottom right

FINE APPEARANCE. A RARE PAIR OF THE \$2.00 PROBATE OF WILL IMPERFORATE ISSUE.

The largest recorded multiple of this issue is a reconstructed irregular block of four, followed by a reconstructed strip of three and a single intact strip of three. Four horizontal and two vertical pairs are known.

Ex Dean, Turner and Joyce. Scott Retail \$16,500.00..... E. 2,000-3,000



246 **\$2.50 Inland Exchange, Imperforate (R84a).**Large margins to full, rich color and detailed impression on bright paper, neat Oct. 6, 1864 manuscript cancel

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

With 2008 P.S.E. certificate 10,000.00





247

\$2.50 Inland Exchange, Imperforate (R84a). Large to ample margins, deep rich color and detailed impression, perfect strike of blue "J.P. Morgan & Co., May 21, 1863" circular datestamp cancel, few small flaws at bottom right

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE \$2.50 INLAND EXCHANGE IMPERFORATE CANCELLED SOLELY BY A HANDSTAMP.

Scott Retail with no premium for the handstamp cancel. 10,000.00









251

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

EXTREMELY FINE APPEARANCE. AN EXCEEDINGLY RARE PAIR OF THE IMPERFORATE \$3.50 INLAND EXCHANGE. ONLY TWO VERTICAL AND TWO HORIZONTAL PAIRS ARE RECORDED. A PAIR IS THE LARGEST RECORDED MULTIPLE — NO BLOCKS OR STRIPS ARE KNOWN.

Ex Joyce and Zoellner. With 2000 P.F. certificate. Scott Retail \$30,000.00..... E. 10,000-15,000





	(R88a). Huge margins, lovely rich shade, 1871 ely Fine, ex Mayer, with 2000 P.F. certificate. 300.00
sides, attractive color, Aug 29, 187 margin toning and minor corner	R88a). Sheet margin at left, enormous margins other 71 manuscript cancel (late usage), some mild trivial crease in bottom left corner margin, otherwise ut as large as can be found, ex Tolman 300.00
color, light horizontal crease at bott). Unused (no gum), large margins to clear, radiant om, Very Fine appearance, Scott Retail as used
	Horizontal and vertical pairs, large margins, bright are and choice pair of pairs(Photo Ex) 1,200.00
color, neat manuscript cancels leav	la). Horizontal pair, large to huge margins, bright e portrait and "Mortgage" clearly visible, Extremely
frameline at bottom right, bright o	e (R92a). Huge margins including trace of adjoining color, light 1864 manuscript cancel, Extremely Fine
fresh and bright color, neat March "Probate of Will" clearly visible, lig	e (R92a). Horizontal pair, huge margins all around, 25, 1864 manuscript cancels leave both portrait and ght horizontal crease, otherwise Extremely Fine and iples, ex Zoellner
but retaining much of its original	(R93a). Lightened manuscript cancel at upper right gum, h.r., small thin spots, light natural gum bend,
color, manuscript cancels, light vert ance, only one multiple is larger (a	(R93a). Horizontal pair, large margins to ample, rich ical crease mostly between stamps, Very Fine appearblock of four, offered in lot 374), ex Cunliffe







262 ★ \$10.00 Mortgage, Imperforate (R95a). Original gum, huge balanced margins, intense color, slight wrinkling from gum and two tiny pinholes, otherwise Extremely Fine, very difficult to find in original-gum state, especially with margins of this breadth, ex Tolman,

263 \$10.00 Mortgage, Imperforate (R95a). Huge margins, bright shade, neat April 1, 1863 manuscript cancel, Extremely Fine Gem, a huge stamp, with 2008 P.S.E. certificate (XF 90; Revenues are unlisted in SMQ), we are surprised this did not grade 95 900.00

264 \$10.00 Mortgage, Imperforate (R95a). Large margins, rich color, neat handstamp cancel,



265

\$10.00 Mortgage, Imperforate (R95a). Horizontal pair, large margins, unobtrusive Aug. 7, 1863 manuscript cancels, left stamp small sealed tear at left, Very Fine appearance, there are only three multiples larger



265



\$10.00 Probate of Will, Imperforate (R96a). Huge to ample margins including part of adjoining frameline at top and part of imprint and plate number at bottom, showing "(En)graved by Butler & C(arpenter), Plate (?)", deep rich color, light unobtrusive manuscript cancel

VERY FINE AND CHOICE EXAMPLE OF THE IMPERFORATE \$10.00 PROBATE OF WILL ISSUE WITH PART IMPRINT.

Evidence points to an imperforate supply of 856, as 792 others (11 sheets) were returned for perforating. That leaves 11 or 12 sheets, from which very few plate number examples can exist... 3,500.00



266



\$10.00 Probate of Will, Imperforate (R96a). Large margins, intense color, neat manuscript cancel

269

EXTREMELY FINE. A BEAUTIFUL EXAMPLE OF THE IMPERFORATE \$10.00 PROBATE OF WILL FIRST ISSUE REVENUE.

Evidence points to an imperforate supply of 856, as 792 others (11 sheets) were returned for perforating.... 3,500.00



268



268



269

\$15.00 Mortgage, Imperforate (R97a). Horizontal pair, large to full margins all around, deep rich color, horizontal crease ending in a sealed tear at right

VERY FINE APPEARANCE. AN INCREDIBLY RARE MULTIPLE OF THE \$15.00 IMPERFORATE MORTGAGE FIRST ISSUE REVENUE.

270 * \$20.00 Conveyance, Imperforate (R98a). Horizontal pair, large part original gum, h.r., large margins to full including top sheet margin, vivid color, Extremely Fine, a rare original-gum pair in superb condition, with 2010 P.F. certificate, Scott Retail as used



270



271 (*) \$20.00 Probate of Will, Imperforate (R99a). Unused (no gum), large margins, radiant color, tiny crease at bottom ending in small tear (all entirely in margin), Very Fine appearance, a beautiful stamp and rare in unused condition, with 1992 P.F. certificate, Scott Retail as used 3,250.00

272 \$20.00 Probate of Will, Imperforate (R99a). Large margins including bottom sheet margin, vibrant color, neat 1864 manuscript cancel

> EXTREMELY FINE EXAMPLE OF THE \$20.00 PROBATE OF WILL IMPERFORATE.

> With 2005 P.F. certificate (XF 90; Revenues are unpriced in





273

274 **\$20.00 Probate of Will, Imperforate** (**R99a**). Horizontal pair, large margins all around, rich color, neat "M. J. Surrogate July 11th 1863" manuscript cancel, light creases

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

Aside from the spectacular block of 27 (offered in lot 380 of this sale), thecurtiscollection.com records a reconstructed block of four, a strip of three on document, three horizontal pairs and an unspecified number of vertical pairs.

Ex Tolman 7,000.00



274



\$25.00 Mortgage, Imperforate (R100a). Huge margins all around, intense shade and impression, neat 1865 manuscript cancel

EXTREMELY FINE GEM. A SUPERB AND SPECTACULAR EXAMPLE OF THE IMPERFORATE \$25.00 MORTGAGE FIRST ISSUE REVENUE STAMP.

A Power Search review located a few Extremely Fine sound examples of the \$25.00 Mortgage Imperforate in our past sales, but none have four huge margins to match this stamp (the one stamp that does has a tear). This could arguably be the finest extant.. 2,500.00



276



277

277 \$25.00 Mortgage, Imperforate (R100a). Horizontal pair, large margins to clear, rich color, neat Jan. 5, 1865 manuscript cancels, light horizontal creases, Very Fine appearance, a very rare multiple of this First Issue Imperforate — a block of eight, two blocks of four and a strip of three are the only larger multiples 5,750.00





\$200.00 U.S.I.R., Imperforate (R102a). Vertical pair, large margins to close, rich colors, Feb. 18, 1865 manuscript cancels, few thins and creases, Fine appearing pair of this colorful issue, ex Dean and Judge Fay, Scott Retail \$7,000.00...... E. 1,000-1,500

FIRST ISSUE PART PERFORATED



279

280 **1c Playing Cards, Part Perforated**(R2b). Large margins, bright color, neat manuscript cancel, Very Fine and choice example of this scarce part-perforated issue..... 2,000.00



280

281 **1c Playing Cards, Part Perforated (R2b).** Vertical pair, bright color, neat manuscript cancels

FINE. A RARE PAIR OF THE ONE-CENT PLAYING CARDS PART PERFORATED ISSUE.



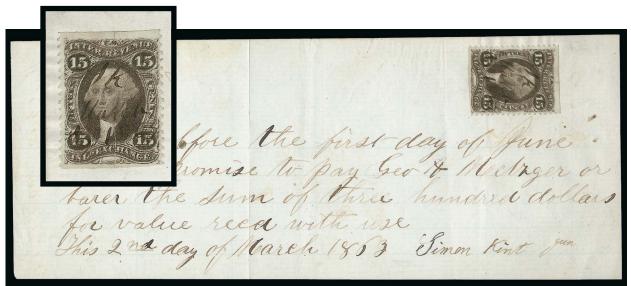
1c Proprietary, Part Perforated (R3b). Horizontal pair, unused (no gum), pretty shade, centered 282 (*) to bottom, left stamp vertical crease, a scarce pair, only two horizontal pairs (imperforate verti-1c Proprietary, Part Perforated (R3b). Brilliant color, choice centering, neat manuscript cancel, 283 2c Playing Cards, Blue, Part Perforated (R11b). Horizontal pair, but not in the configuration 284 listed in catalogue, intense color, neat manuscript cancels, left stamp small corner crease at bottom left, Very Fine appearance, with 2008 P.F. certificate, Scott Retail as normal pair 750.00 2c Proprietary, Blue, Part Perforated (R13b). Vertical pair, original gum, pretty shade, each 285 ★ 286 2c Proprietary, Blue, Part Perforated (R13b). Vertical pair, neat Aug. 19, 1863 manuscript cancel, 2c Proprietary, Blue, Part Perforated (R13b). Horizontal pair, but not in the configuration listed 287 in the catalogue, rich color, Nov. 6, 1863 manuscript cancels, Very Fine, Scott Retail as normal 3c Proprietary, Part Perforated (R18b). Vertical pair, wide margins where separated a bit 288 unevenly, manuscript and embossed cancels, horizontal crease and small tear at bottom, Very Fine appearance, a scarce pair, five vertical pairs recorded in the Curtis census (apart from a few larger multiples), with 1982 P.F. certificate 3,000.00 289 ★ 4c Proprietary, Part Perforated (R22b). Vertical pair, original gum, h.r., intense shade and impression, light horizontal crease at bottom of top stamp, bottom stamp small piece out at upper 290 4c Proprietary, Part Perforated (R22b). Large to huge imperforate margins, 1864 manuscript











295

30c Foreign Exchange, Part Perforated (R51b). Wide margins including part of adjoining stamp at bottom, wonderful color and impression, neat 12/13/64 manuscript cancel, small thin spot in rosette at upper left

FINE APPEARANCE. A RARE EXAMPLE OF THE 30-CENT FOREIGN EXCHANGE PART PERFORATED ISSUE. WE HAVE OFFERED ONLY ONE OTHER SINCE KEEPING COMPUTERIZED RECORDS.

Apart from the example offered here, Power Search contains one other, offered in 1993. The online database of the P.F.'s records contains only two others, including one with piece out at top right.

Ex Scarsdale. With 2005 P.F. certificate...... 5,000.00



296







50c Original Process, Part Perforated (R60b). Wide margins, 1867 manuscript cancel, rich color, Extremely Fine, surprisingly difficult to find in such choice condition, this is the first we have offered since keeping computerized records, with 1996 P.F. certificate

650.00

FIRST ISSUE PERFORATED









300

1c Express, Perforated, Imperforate Between (R1e). Vertical pair, bright color, light strike of blue handstamp cancel, Very Fine and very rare, only two pairs are known, with 2003 P.S.E. certificate, dramatically undercatalogued in Scott at \$200.00..... E. 200-300

301 ★

4c Playing Cards, Perforated (R21c). Original gum, h.r., pretty shade, few short perfs at right, tiny thin speck at top, Very Fine appearance, rare in unused condition (the Curtis census reports 10 examples with or without gum), Scott Retail as used.... 800.00

302

 4c Playing Cards, Perforated (R21c). Choice centering, neat 1865

 manuscript cancel, light creases, Extremely Fine appearance.......

 800.00

303

4c Playing Cards, Perforated (R21c). Horizontal pair, intense shade and impression, Oct. 1864 oval datestamp, reperfed at bottom, Fine appearance, a scarce multiple....................... 1,750.00



304



305









60c Inland Exchange, Perforated, Black "Specimen" Ovpt. (R64cS-H). Crease and 306 S margin flaws, slightly in at left, very scarce unlisted "Specimen" overprint, ex Tolman ... 307 ★ \$15.00 Mortgage, Perforated (R97c). Part disturbed original gum, deep rich color, detailed impression, light horizontal crease at top, Very Fine appearance, Scott Retail as 308 15c Ultramarine, Perforated (R97e). Horizontal pair, intense shade and impression, faint vertical crease at right, tiny thin spots, Very Fine appearance, only one larger multiple is

known (a block of four) 750.00 \$15.00 Mortgage, Milky Blue, Perforated (R97f). Intense shade and impression, neat 309

blue July 15, 1867 oval handstamp cancel, light vertical crease at right, Very Fine appear-



310 ★ \$20.00 Probate of Will, Perforated (R99c). Part disturbed original gum, vibrant color, few short perfs, reperfed at top, Very Fine appearance, this is the only recorded unused single in the Curtis census, ex Cunliffe, Scott Retail as used 3,000.00

> 311 \$20.00 Probate of Will, Perforated (R99c). Vivid color, neat June 6, 1864 datestamp cancel, light horizontal crease, few short perfs at bottom, otherwise Very Fine, scarce, ex Cunliffe...... 3,000.00





\$20.00 Probate of Will, Perforated (R99c). Intense shade, neat 1864 manuscript cancel, horizontal creases, Very Fine appearance. 3,000.00

312

\$20.00 Probate of Will, Perforated (R99c). Horizontal pair, vibrant color, each with neat 1864 handstamp cancels, both stamps with pre-printing paperfolds, few sensibly reinforced perfs at top, Very Fine appearance, a rare pair (8 pairs and two blocks recorded in Curtis census), ex Cunliffe.......................... 6,500.00



313







316

\$200.00 U.S.I.R., Perforated (R102c). Vertical pair, rich colors, light 1866 manuscript cancels, still retaining much of its original gum (disturbed), some slight toning, otherwise Fine and attractive multiple of this colorful issue 2,500.00

316



317

END OF MORNING SESSION

The Curtis Collection Website

The Curtis Collection census, started by Dan Curtis in the 1990's, was expanded and maintained with the capable assistance of Bill Buker. Siegel Auction Galleries has assumed responsibility for hosting and maintaining this indispensable resource for future collectors.

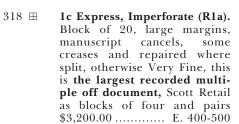
thecurtiscollection.com



AFTERNOON SESSION (LOTS 318-562) TUESDAY, DECEMBER 16, 2014, AT 1:30 P.M.

FIRST ISSUE BLOCKS AND RECORD-SIZE MULTIPLES

IMPERFORATE





318



319

1c Playing Cards, Imperforate (R2a). The unique reconstructed block of four from the Joyce collection, manuscript cancels, good color, the piece is rejoined horizontally and small parts of the tops of the designs added to the top two stamps, looks Fine-Very Fine, sold in the 1991 Joyce sale as a reconstructed block of four made from the original four singles when in fact this may be two horizontal pairs with heavy creasing between vertically, according to www.thecurtiscollection.com website, this is the only "block", plus there are two horizontal pairs (one repaired), and five vertical pairs, Scott Retail as two pairs \$14,000.00, Scott Retail as singles \$13,000.00............... E. 750-1,000



320 **Ic Proprietary, Imperforate (R3a).** Vertical pair, large margins including **top sheet margin,** rich color, **blue** "John L. Brown & Son, Boston Mass., Jan. 3, 1863" datestamp cancels, top stamp small tear at upper right, bottom stamp small tear at left center, Very Fine appearance, this is **the largest recorded multiple,** only five pairs are known (two horizontal and three vertical), ex Joyce, with 2005 P.S.E. certificate 2,600.00

320





- 326 ⊞ **5c Certificate, Imperforate (R24a).** Block of 12, large margins, Feb. 14, 1863 manuscript cancels, few light creases, Very Fine appearance, this is **the largest recorded multiple,** one other block of twelve is known (offered in the following lot), but it is reconstructed, ex Cunliffe, Scott Retail as blocks of four and pairs \$570.00...... E. 300-400





329

10c Inland Exchange, Imperforate (R36a). Block of four, large even margins all around, intense color on crisp fresh paper, Aug. 29, 1863 manuscript cancels

VERY FINE AND CHOICE. A RARE BLOCK OF THE IMPERFORATE 10-CENT INLAND EXCHANGE AND THE FINER OF THE TWO BLOCKS OF FOUR EXTANT.

Only one larger block is recorded in the Curtis census (a block of ten), and a strip of five is also known. This is the finer of the two recorded blocks of four (the other has uneven margins slightly cutting in).

Ex Joyce and Floyd...... 3,500.00





330 ⊞ **15c Inland Exchange, Imperforate (R40a).** Block of six, large margins to just clear, deep rich color, Sep. 19, 1863 manuscript cancels, Fine-Very Fine, an attractive multiple, this is **the largest recorded multiple** (two others are also known, one is reinforced), ex Dean, Joyce and Halstead, Scott Retail as block of four and pair \$1,150.00 E. 500-750

331 **15c Inland Exchange, Imperforate (R40a).** Expertly reconstructed block of five, large margins, bright color, neat manuscript cancels, Very Fine appearance, this is the second largest multiple recorded by Curtis (three blocks of six are recorded), ex Little, Whitman and Fay, Scott Retail as pairs and single \$945.00...... E. 300-400



332

332 ⊞ **20c Foreign Exchange, Imperforate (R41a).** Block of nine with **right sheet margin,** huge margins to in at bottom left, light manuscript cancel, horizontal crease of little significance for a block this size, Very Fine-Extremely Fine, this is the second largest known multiple, Scott Retail for a block, pairs and single \$1,895.00...

E. 750-1,000





334

20c Inland Exchange, Imperforate (R42a). Block of 25, large margins, bright color, Feb. 13, 1863 manuscript cancels, few faults including split along horizontal crease where reattached, otherwise Very Fine, this is the largest recorded multiple, the next largest is a block of twelve, ex Cunliffe, Scott Retail as blocks of four and pairs \$1,417.00.......

E. 400-500

334



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335

25 Bond, Imperforate (R43a). Block of four, large margins to just in at top left, bright color, March 4, 1863 manuscript cancel, few creases and sealed tears, still Fine-Very Fine, a block of four is the largest recorded multiple, the other is rejoined from two pairs (lot

25 Bond, Imperforate (R43a). Reconstructed block of four, comprising two vertical pairs, large margins all around, rich color, top pair with horizontal crease ending in a tear at right, Very Fine appearance, one intact block of four is known (lot 335), no multiple larger than four is recorded in Curtis census, ex Joyce and Cunliffe....... E. 750-1,000

 $337 \oplus$



337



338

338 ⊞ **25c Insurance, Imperforate (R46a).** Block of 33 made from block of 21 and irregular block of twelve, large margins to clear, manuscript cancels, few faults including creases and sealed tears, still Very Fine, this is **the largest recorded multiple**, the next largest is a strip of eight, ex Cunliffe as two lots, Scott Retail as blocks, pairs and single \$4,017.50.

E. 1,500-2,000







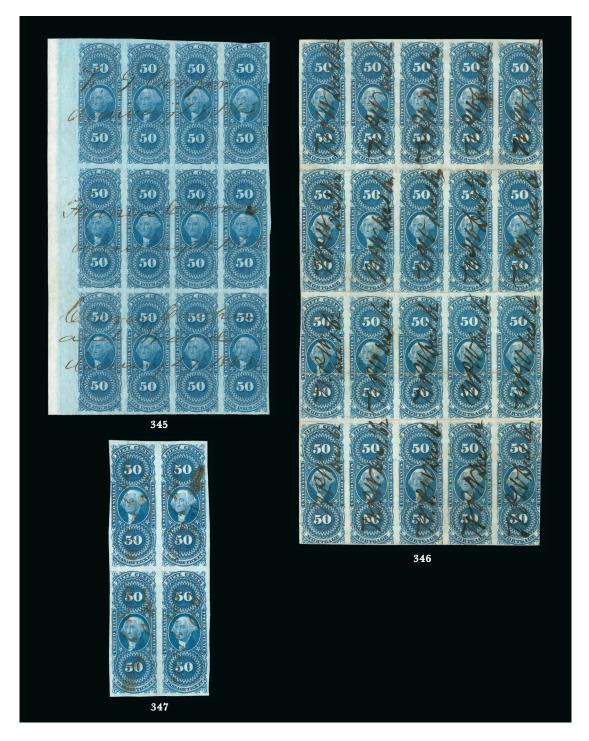
341

341 **30c Foreign Exchange, Imperforate (R51a).** Horizontal strip of 12, large margins to just in at a few spots at top, rich color, Aug. 3, 1864 manuscript cancels, few light natural preprinting paperfolds, pos. 10 small tear at top, Fine-Very Fine appearance, this is **the largest recorded multiple,** ex Weill sale and Cunliffe, Scott Retail as pairs \$3,900.00.....

E. 750-1,000



- 344 ⊞ **50c Conveyance, Imperforate (R54a).** Block of 32, large margins to clear, bright color, neat Dec. 1, 1862 manuscript cancels, few creases to be expected, bottom right horizontal pair separated and hinged in place, few sealed tears, overall Very Fine, this is **the largest recorded multiple,** the next largest is a block of 20, ex Cunliffe, Scott Retail as blocks of four \$4,800.00 E. 750-1,000



- 345 ⊞ **50c Life Insurance, Imperforate (R58a).** Block of 12, huge margins to just in at top right including **left sheet margin,** few horizontal creases causing small splits, Very Fine appearance, this is **the largest recorded multiple** and only one other is known (without sheet margin), ex Cunliffe, Scott Retail as blocks of four and pairs \$2,020.00 E. 500-750

348 ⊞ 50c **Probate** of Will, Imperforate (R62a). Block of 32, large margins to in where some defective stamps at left rebacked to improve appearance, deep rich color, Aug. 27, 1866 manuscript cancels, few other faults including top stamps split along fold, otherwise Fine-Very Fine, this is the largest recorded multiple, the next largest is a reconstructed block of 19 made from blocks of ten and nine, ex Cunliffe, Scott Retail as blocks of four \$6,800.00 E. 750-1,000



348



349



350

50c Surety Bond, Imperforate (R63a). Horizontal strip of four, huge margins all around, detailed impression, 1863 manuscript cancel, scissors-cut at bottom of second stamp, Extremely Fine, this is the largest recorded multiple of this issue, three strips of four are known and no blocks are recorded, ex Cunliffe, Scott Retail as two pairs \$2,400.00 E. 1,000-1,500

350 ⊞ **60c Inland Exchange, Imperforate (R64a).** Block of ten, large margins to clear, radiant color, Jan. 5, 1863 manuscript cancel, defective including internal tears and creases, otherwise Fine-Very Fine, this is **the largest recorded multiple** and the only one this size, the next largest is a block of nine, ex Joyce, Scott Retail as blocks of four \$2,000.00................. E. 500-750





352

352

\$1.00 Entry of Goods, Imperforate (R67a). Horizontal strip of seven, large margins to in at left including part of top sheet margin, neat manuscript cancel, few tears and light creases, otherwise Fine-Very Fine, this is the largest recorded multiple and the only one this size, ex Joyce and Halstead, Scott Retail as pairs and single 500.00



 $353 \oplus$



color, April 8, 1863 manuscript cancels, horizontal crease at center, Fine-Very Fine appearance, this is the largest recorded multiple, the next largest is a block of ten, ex Logan and Joyce, Scott Retail as blocks and pairs \$2,792.00..... E. 750-1,000 355 ⊞ \$1.00 Lease, Imperforate (R70a). Block of six, large margins to barely in at right including bottom sheet margin, radiant color, Feb. 19, 1864 manuscript cancels, vertical crease at center causing some slight splitting which is expertly reinforced, otherwise Fine-Very Fine, this is the largest recorded multiple and the only one this size, ex Joyce and \$1.00 Life Insurance, Imperforate (R71a). Block of six, large margins to clear, Sept. $356 \, \boxplus$ 1863 manuscript cancels, sealed internal tear affects two stamps at top right, otherwise Fine-Very Fine, this is the largest recorded multiple and the only one this size, ex Joyce \$1.00 Manifest, Imperforate (R72a). Block of six, large margins to clear, bright color, 357 ⊞ Aug. 13, 1863 manuscript cancels, few light creases, Fine-Very Fine appearance, this is the largest recorded multiple and the only one this size, ex Cunliffe, Scott Retail as block



- 358 ⊞ \$1.00 Mortgage, Imperforate (R73a). Block of nine, large margins to just in, bright color, lightened 1863 manuscript cancels, few creases, reinforced along paper splits, otherwise Fine-Very Fine, this is the largest recorded multiple and only one other this size is known, Scott Retail as block of four, pairs and single \$797.50...... E. 400-500
- \$1.00 Passage Ticket, Imperforate (R74a). Block of ten, large margins to clear, Feb. 5, 1866 manuscript cancel, bright color, two horizontal creases affect top stamps, bottom center stamp small ink erosion spot from cancel, Fine-Very Fine appearance, this is the largest recorded multiple and the only one this size, the next largest block is of four and strip is of five, ex Weill sale and Cunliffe, Scott Retail as three blocks of four \$3,950.00...

 E. 1,500-2,000
- \$1.00 Probate of Will, Imperforate (R76a). Block of nine, large margins to just in at top right including right sheet margin, neat Jan. 30, 1863 manuscript cancels, bottom left stamp sealed tear at right, light creases, some minor soiling mostly in margin, otherwise Fine-Very Fine, this is the largest recorded multiple and the only one this size, the next largest is a block of six, ex Dean and Joyce, Scott Retail as block of four, pairs and single \$1,500.00 E. 750-1,000

 $361 \oplus$



\$1.50 Inland Exchange, Imperforate (R78a). Block of 58 comprising two blocks of 24 and a block of ten, large margins to just in at bottom of bottom block of 24, faint manuscript cancels indicate all were likely used on the same document or on the same day, few flaws including creases and small tears, otherwise Fine-Very Fine, this is the largest recorded multiple, the next largest is a block of ten, the block of ten and one block of 24 ex Cunliffe, the other block of 24 ex Weill sale, reunited by Mr. Curtis, Scott Retail as blocks of four and pairs \$6,250.00..... E. 2,000-3,000

361





\$1.60 Foreign Exchange, Imperforate (R79a). Horizontal strip of three, huge margins to full, March 4, 1867 manuscript cancels, two small tears at top, horizontal crease at center just breaks paper internally

VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE IMPERFORATE \$1.60 FOREIGN EXCHANGE ISSUE. NO OTHER STRIPS OF ANY SIZE S ARE KNOWN.



364

- 364 ⊞ \$2.00 Conveyance, Imperforate (R81a). Block of four, large margins to clear including top sheet margin, radiant color, April 25, 1863 manuscript cancels, few creases with one causing paper split, bottom right stamp small patched erosion spot, otherwise Fine-Very Fine, ex Weill sale............ 1,150.00



365

366 ⊞ \$3.00 Charter Party, Imperforate (R85a). Block of six, large margins to just in at upper right, deep rich color on bright paper, March 28, 1868 manuscript cancels, faint pressed-out vertical crease at right (left block of four is sound)

FINE-VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE IMPERFORATE \$3.00 CHARTER PARTY.

The next largest multiples are strips of three. Ex Joyce and Cunliffe. Scott Retail as block of four and pair \$3,200.00...... E. 1,500-2,000



366





368 (★)⊞ \$5.00 Charter Party, Imperforate (R88a). Block of four, unused (no gum), large margins to barely in, brilliant color, dramatic pre-printing paperfolds at bottom, Fine-Very Fine, this is the largest recorded multiple and the only block known, three strips of four are also known (all are used), ex Joyce and Cunliffe, Scott Retail as a used block.... 1,500.00





373

\$5.00 Probate of Will, Imperforate (R92a). Block of 21, large margins, bright color, neat April 1, 1864 manuscript cancels, few minor faults and expertly restored along split folds VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE \$5.00 PROBATE OF WILL FIRST ISSUE IMPERFORATE.

The next largest multiple is a block of 18, followed by a block of six.

From the Weill sale and ex Cunliffe. Scott Retail as blocks of four and pairs \$18,400.00. E. 3,000-4,000





- 374 ⊞ \$10.00 Charter Party, Imperforate (R93a). Block of four, large margins to just in, rich color, unobtrusive manuscript cancels, partly separated at left, light creases mostly between stamps, Fine appearance, this is the largest recorded multiple, ex Joyce and Cunliffe, unpriced as a block of four, Scott Retail as two pairs \$3,800.00 . E. 1,000-1,500
- 375 ⊞ \$10.00 Conveyance, Imperforate (R94a). Block of eight, large margins, intense shade and impression, Jan. 22, 1864 manuscript cancels, few creases causing some paper splits which have been reinforced, otherwise Very Fine, this is the largest recorded multiple and the only one this size, ex Burton, Joyce and Cunliffe, Scott Retail as two blocks of four \$2,000.00 E. 750-1,000



376

\$10.00 Probate of Will, Imperforate (R96a). Horizontal pair, large margins, rich color, unobtrusive manuscript cancels, vertical crease between stamps was split and expertly reinforced, small tear at top of left stamp, Very Fine appearance, a pair is the largest recorded multiple and only three horizontal and one vertical are known, ex Cunliffe, Scott Retail as singles \$7,000.00 E. 1,500-2,000





\$15.00 Mortgage, Imperforate (R97a). Block of six reconstructed from two vertical pairs and two singles, used on the same document with red March 28, 1863 manuscript cancels, few flaws including repaired tear at bottom right and translucency at bottom left

FINE-VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE \$15.00 MORTGAGE IMPERFORATE FIRST REVENUE.

Ex Cunliffe. Scott Retail as two pairs and two singles \$23,500.00..... E. 2,000-3,000



377





380

380 ⊞ **\$20.00 Probate of Will, Imperforate (R99a).** Block of 27, large margins to barely touched in one or two spots, neat Oct. 27, 1863 manuscript cancels, radiant color, few wrinkles and creases to be expected on such a large multiple, one stamp with 18mm tear

VERY FINE APPEARANCE. THIS HALF-SHEET OF 27 OF THE \$20.00 PROBATE OF WILL IS BY FAR THE LARGEST RECORDED MULTIPLE. THIS IS NOT ONLY ONE OF THE HIGHLIGHTS OF THE CURTIS REVENUE COLLECTION, IT IS ONE OF THE MOST IMPORTANT PIECES IN ALL OF REVENUE COLLECTING.

This spectacular block is accompanied by a 6-page manuscript indenture (deed) for the Almaden Quicksilver Mine, selling the mine to the Quicksilver Mining Co. for \$1,750,000. The multiple was originally affixed to the document.

Ex Joyce and on his exhibit page. Scott Retail as four blocks of four, five pairs and a single \$98,250.00 E. 20,000-30,000



381

\$25.00 Mortgage, Imperforate (R100a). Block of eight reconstructed from two horizontal strips of four, Feb. 18, 1865 manuscript cancels, large margins to clear, few creases and small thin spots

VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE \$25.00 MORTGAGE IMPERFORATE FIRST REVENUE.

The next largest multiple is a block of four (two known, one offered in lot 382). From the Weill sale and ex Cunliffe. Scott Retail as four pairs \$23,000.00...... E. 3,000-4,000

382 ## \$25.00 Mortgage, Imperforate (R100a). Block of four, large margins to clear, deep rich color, Jan. 2, 1865 manuscript cancels, light creases, small scissors-cut in margin at right center

VERY FINE APPEARANCE. A RARE BLOCK OF FOUR OF THE \$25.00 MORTGAGE IMPERFORATE FIRST REVENUE.

Only two blocks of four are known. The largest recorded multiple is a rejoined block of eight made from two strips of four, offered in lot 381... 14,000.00



382





384

\$50.00 U.S.I.R., Imperforate (R101a). Horizontal strip of five, large margins to clear along top, bold color and sharp impression, neat 1864 manuscript cancels, small tear in second stamp and sealed tear in third, Very Fine appearance, a scarce and attractive strip, Scott Retail as two pairs and single \$1,825.00 E. 750-1,000



385

385 ⊞ \$200.00 U.S.I.R., Imperforate (R102a). Sheet of eight, large margins to just in at sides, deep rich colors, each cancelled by unobtrusive strike of "Cal. P.R.R. Co., Vallejo, Apr. 25, 1867" double-circle datestamps, two light creases from document (vertical at left, horizontal partly between stamps)

FINE APPEARANCE. AN EXTREMELY RARE COMPLETE SHEET OF THE IMPERFORATE \$200.00 FIRST ISSUE REVENUE.

All three recorded sheets have the margins trimmed at sides, probably due to limited space on the documents to which they were affixed. The three sheets are: 1) manuscript cancels, used in New York, May 11, 1865, similar margins to the example offered here, ex Zoellner (Siegel Sale 827, lot 1572, realized \$24,000 hammer; 2) similar margins, manuscript Chicago & Great Eastern Railway cancels, faint horizontal crease, ex Cunliffe (Spink-Shreves sale June 26, 2008, lot 298, realized \$23,000 hammer; and 3) "Cal. P.R.R. Co." circular datestamp, light creases, ex Joyce and Mayer, the example offered here.

Ex Joyce and Mayer. Scott Retail as two blocks of four \$32,000.00...... E. 15,000-20,000

BLOCKS AND RECORD-SIZE MULTIPLES FIRST ISSUE PART PERFORATED





387



388

- 388 ⊞ 1c Proprietary, Part Perforated (R3b). Block of ten consisting of two rejoined strips of five, radiant color, neat 1865 manuscript cancel, top right and bottom left stamps faulty, otherwise Fine-Very Fine, this is the largest recorded multiple, the next largest is a block of four, ex Joyce, Scott Retail as blocks of four and pair \$6,750.00, Scott Retail as pairs and singles \$3,550.00 E. 750-1,000
- 389

 1c Proprietary, Part Perforated (R3b). Block of four, July 29, 1863 manuscript cancel, few faults including perfs trimmed at left, few creases, small tear at top right and few perfs reinforced by small pieces of tape, otherwise Very Fine, this is the nicest appearing of the three recorded blocks in the Curtis census, with 2005 P.F. certificate 3,000.00





391 ★ 2c Proprietary, Blue, Part Perforated (R13b). Vertical strip of four, original gum, bright color, choice centering, few natural gum bends, some manuscript marks on pos. 3 (none on top pair), Very Fine, only four strips of four are recorded, ex



391



3c Foreign Exchange, Part Perforated (R16b). Strip of four reconstructed from two pairs, two neat strikes of blue double-circle datestamp cancels, Fine and extremely rare, this is the largest recorded multiple, one other pair is the only other multiple, ex Eagle and Joyce, Scott Retail as two pairs \$5,000.00...... E. 1,000-1,500

393 ⊞



393



394

3c Proprietary, Part Perforated (R18b).

Block of four, choice centering with top sheet margin, rich color, manuscript cancels, pairs separated and reattached, few horizontal creases, Very Fine appearance, apart from the irregular block of eleven this is the only other block and is the second largest recorded multiple (two strips of four are also known), Scott Retail as two pairs \$6,000.00...

E. 1,000-1,500



395

395 ★⊞ 3c Telegraph, Part Perforated (R19b). Block of 50 with top right corner selvage and original gum, few h.r. where minor perf separations sensibly reinforced, few creases, one or two small flaws at center, still Very Fine and impressive multiple, this is the largest recorded multiple and one other is known (from the bottom right corner position), ex Cunliffe, Scott Retail as used blocks and pairs \$3,912.50...... E. 1,500-2,000

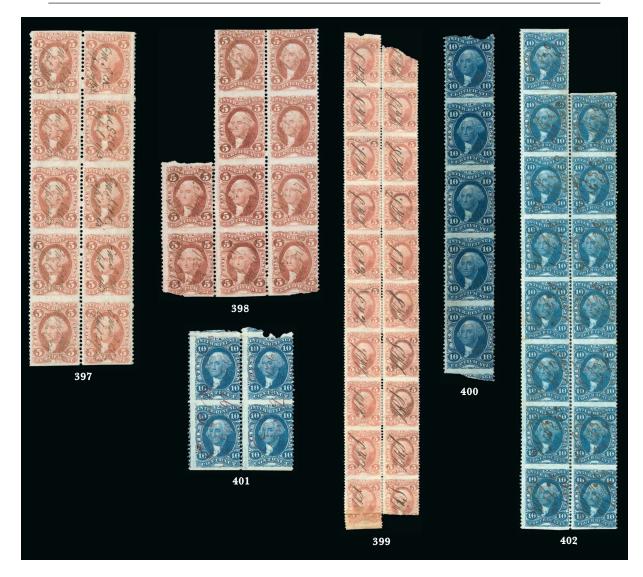


396 (★)⊞ **4c Proprietary, Part Perforated (R22b).** Block of four, **unused (no gum)**, brilliant color, perf separations sensibly reinforced

VERY FINE. THIS IS THE ONLY RECORDED BLOCK OF THE PERFORATED 4-CENT PROPRIETARY ISSUE AND THE FINEST OF THE FEW KNOWN MULTIPLES.

The largest unit of the 4c Proprietary Perforated stamp is a repaired strip of six. This block of four is the only recorded block. In addition, there is a rejoined strip of four and a strip of three.

Ex Joyce 3,250.00



397 ⊞ 5c Certificate, Part Perforated (R24b). Block of ten, radiant color, neat April 21, 1863 manuscript cancels, few minor horizontal creases, Very Fine appearance, this is the largest recorded multiple, one other is known in an irregular configuration, ex Cunliffe, Scott Retail as two blocks of four and pair \$950.00 E. 500-750 5c Certificate, Part Perforated (R24b). Block of ten, radiant color, large margins to in, neat 398 ⊞ manuscript cancels, few sensibly reinforced perf separations, Very Fine and choice, this is tied for the largest recorded multiple, only one other is as large, ex Joyce, Halstead, Scott Retail \$950.00 as two blocks of four and pair does not adequately convey its rarity...... E. 500-750 5c Express, Part Perforated (R25b). Block of 20 reconstructed from two strips of ten, $399 \oplus$ manuscript cancels, few horizontal creases to be expected on a multiple of this size, stamps at ends defective, otherwise Very Fine, this is the largest recorded multiple, the next largest is a block of 14, ex Halstead, Scott Retail as pairs \$1,000.00 E. 500-750 400 (★) 10c Certificate, Part Perforated (R33b). Vertical strip of five, unused (no gum), deep rich color and proof-like impression, separated bit unevenly at top and bottom into top design but with part of adjoining stamp at bottom, horizontal creases between stamps, still Very Fine and rare, this is the largest recorded multiple, five others are known but only one other is unused, ex Joyce, Scott Retail as used pairs and single \$5,950.00..... E. 750-1,000 401 ⊞ 10c Blue, Contract, Part Perforated (R34b). Block of four, bright color and paper, magenta April 9, 1864 manuscript cancels, margins a bit uneven, bottom left stamp small hole from cancel, otherwise Fine, this is the only recorded block of this issue, a strip of six and five are the largest multiples, ex Joyce, Scott Retail as two pairs \$3,000.00..... E. 400-500 402 ⊞ 10c Power of Attorney, Part Perforated (R37b). Block of 15, rich color, 1863 manuscript cancels, few light creases, Fine-Very Fine appearance, this is the largest recorded multiple, the next largest is a block of nine, ex Halstead, Scott Retail as blocks of four, pair and single \$990.00 E. 500-750





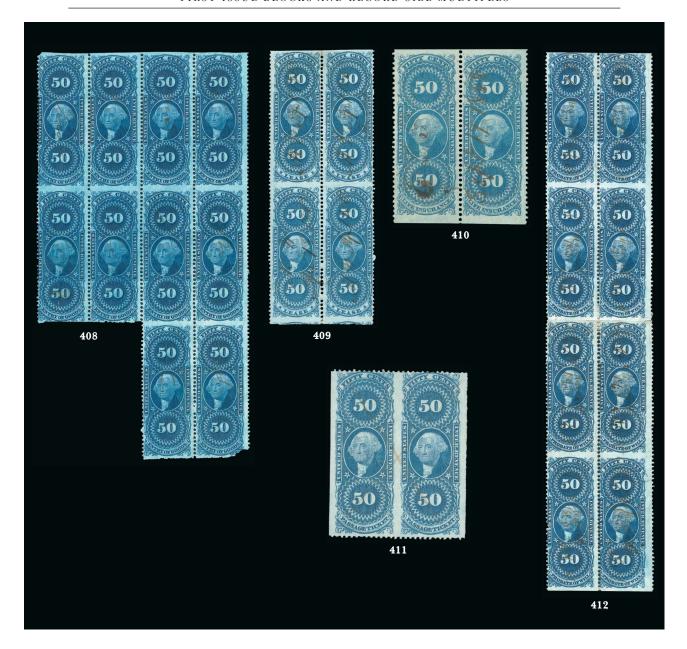
25c Protest, Part Perforated (R49b).
Vertical pair, brilliant color, unobtrusive manuscript signatures, top stamp light creases, Very Fine appearance, a pair is the largest recorded multiple, seven horizontal and eight vertical are recorded, ex Cunliffe............. 2,500.00







406



408 ⊞ 50c Entry of Goods, Part Perforated (R55b). Block of ten, deep rich color, unobtrusive manuscript cancels, horizontal crease affects center row, bottom right stamp small piece out at bottom right, otherwise Fine-Very Fine, this is the largest recorded multiple, the next largest is a block of six, ex Joyce, Scott Retail as two blocks of four and a pair \$1,600.00..... E. 500-750 $409 \, \boxplus$ 50c Lease, Part Perforated (R57b). Block of four, bright color, April 1, 1863 manuscript cancels, few perf separations sensibly reinforced, light creases, Very Fine appearance, 410 50c Life Insurance, Part Perforated (R58b). Horizontal pair imperforate at top and bottom, bright color, Sept. 19, 1868 manuscript cancel, choice centering with wide margins, Very Fine, this is the only recorded multiple of this issue, with 2006 P.S.E. certificate, Scott Retail as singles \$400.00 E. 500-750 411 50c Passage Ticket, Part Perforated (R61b). Horizontal pair, bright color, light manuscript cancel, light horizontal crease, Fine appearance, a pair is the largest 50c Probate of Will, Part Perforated (R62b). Block of eight reconstructed from two 412 ⊞ blocks of four, rich color, March 12, 1863 manuscript cancels, few perf separations sensibly reinforced, few light creases, Fine appearance, this is the largest recorded multiple, the next largest is a single block of four, ex Joyce, Halstead and Cunliffe, Scott Retail as two blocks of four \$3,300.00 E. 1,000-1,500



413 ⊞ 60c Inland Exchange, Part Perforated (R64b). Block of March 13, 1863 manuscript cancels, few creases including split along fold thru second row from bottom and hinged together, few sensibly reinforced perf separations, otherwise Fine, this is the largest recorded multiple, the next largest is a block of 12, ex Joyce, Scott Retail as pairs \$2,200.00..... E. 750-1,000

> 414 ⊞ 70c Foreign Exchange, Part Perforated (R65b). Block of eight reconstructed from two blocks of four, rich color, Aug. 8, 1864 manuscript cancels, light creases, Fine appearance, this is the largest recorded multiple, the next largest is a rejoined block of six, ex Little and Cunliffe as a block of four, Mr. Curtis recognized that these originally formed a larger multiple and reunited them, Scott Retail as two blocks of four \$4,000.00.....

> > E. 1,000-1,500



414

\$1.00 Inland Exchange, Part Perforated (R69b). Horizontal pair, vivid color, neat manuscript cancel, margins a bit uneven, light creases and/or pre-printing paperfolds, Fine appearance, one of four recorded pairs, which is the largest recorded multiple, no vertical pairs are known, the margins on one other are similar to the example offered here.................................. 6,500.00



BLOCKS AND RECORD-SIZE MULTIPLES FIRST ISSUE PERFORATED



416

416 ⊞ 1c Playing Cards, Perforated (R2c). Block of 16, deep rich color on bright paper, manuscript cancels, perf separations reinforced throughout, faint horizontal crease affects third row, Fine appearance, this is the second largest recorded multiple (largest is a block of 30), ex Halstead, Scott Retail as blocks of four \$3,800.00 E. 1,000-1,500

417 (★)⊞ 1c Telegraph, Perforated (R4c).

Block of 36, unused (no gum), radiant color, bottom block of twelve separated and reattached, few other perf separations sensibly reattached, light vertical crease at left, Fine appearance, this is the largest recorded multiple, the next largest is a block of ten (two known), ex Joyce and Halstead, Scott Retail as used blocks of four and pairs \$970.00 E. 400-500





- 418 ★⊞ 2c Certificate, Blue, Perforated (R7c). Block of 28 with s.e. at left, original gum, few stamps Mint N.H., bright color, light natural gum bends, few minor perf separations sensibly reinforced, small thin spots at top center, Very Fine appearance, this is the second largest recorded multiple, the largest is a block of 35 with s.e. at right, ex Weill sale and Halstead, Scott Retail as used blocks of four and pairs \$1,950.00 E. 1,000-1,500
- 419 ⊞ **2c Playing Cards, Blue, Perforated (R11c).** Block of 56, rich color, each with neat manuscript cancel, retaining full original gum, some Mint N.H., some h.r., few minor perf separations sensibly reinforced, Fine-Very Fine, this is **the largest recorded multiple**, the next largest is a block of 32, this was apparently cancelled but never affixed to the document, probably due to its size, ex Cunliffe, Scott Retail as blocks and pairs \$652.00 E. 400-500
- 421 ⊞ **2c Proprietary, Orange, Perforated (R14c).** Block of eleven reconstructed from blocks of six and five, vibrant color, 1863 manuscript cancels, s.e. at left, few perf separations sensibly reinforced, one stamp at right piece out at top, Fine-Very Fine appearance, this is **the largest recorded multiple**, the next largest is a block of four (one known), the block of five ex Cunliffe, the block of six ex Halstead, this was reconstructed by Mr. Curtis who recognized they belonged together, Scott Retail as pairs \$1,815.00...... E. 500-750



422 ⊞ **3c Foreign Exchange, Perforated (R16c).** Block of 72, rich color, Aug. 25, 1865 manuscript cancels, some perf separations sensibly reinforced including bottom three rows separated and reattached, few creases and other flaws including small piece out at bottom right, still Fine and rare, this is **the largest recorded multiple**, the next largest is a block of 20, ex Cunliffe, Scott Retail as blocks and pairs \$1,248.00...... E. 750-1,000





424

424

4c Playing Cards, Perforated (R21c). Block of nine, bright color, neat strikes of "H.C. Peck, Booksellers, New Haven Conn." handstamp cancels, bottom right stamp separated and reattached FINE-VERY FINE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE PERFORATED 4-CENT PLAYING CARDS ISSUE.

The next largest multiple is a block of six. Ex Cunliffe. Scott Retail as block of four, two pairs and a single \$8,300.00 E. 3,000-4,000





425 ★⊞ **5c Certificate, Perforated (R24c).** Bottom imprint and plate no. 5C block of six, **original gum,** h.r., bright color, few trivial perf separations sensibly reinforced, Very Fine, much larger multiples are known but this is **the only recorded full imprint and plate number block**....... E. 200-300

426 ⊞ **5c Playing Cards, Perforated (R28c).** Block of 40 with **top selvage,** rich color, neat vertical pen cancels, few perf separations sensibly reinforced, few creases including one causing internal split, otherwise Fine-Very Fine, this is **the second largest recorded multiple,** one other is known this size, the largest is a reconstructed sheet of 170, ex Halstead, Scott Retail as blocks of four and pairs \$1,960.00...... E. 500-750





 $427 \; \boxplus$

5c Proprietary, Perforated (R29c). Block of 16, bright colors, neat manuscript cancels (1868?), remarkably intact perfs, faint horizontal crease at bottom, Very Fine appearance, this is **the largest recorded multiple** and one other is known, ex Joyce, Scott Retail as blocks of four \$800.00 E. 300-400

 $428 \; \boxplus$

20c Foreign Exchange, Perforated (R41c). Block of ten, brilliant color, 1864 manuscript cancel, perf separations reinforced at right, light horizontal crease at bottom, Very Fine appearance, this is the largest recorded multiple and the only one this size, Scott Retail as blocks of four and pair \$1,100.00 E. 500-750

429 **\$1.00 Mortgage, Perforated (R73c).**Horizontal strip of five with **top left corner selvage,** neat March 26, 1864 manuscript cancels written in small and precise script, few minor perf separations expertly reinforced, light horizontal crease, Very Fine appearance, this is **the largest recorded multiple,** one other is known (on document), ex "Cathedral" and Cunliffe, Scott Retail as two pairs and

a single \$1,600.00..... E. 500-750



429



430 ⊞

430

- 74 -



- 432 ⊞ \$1.90 Foreign Exchange, Perforated (R80c). Block of 18, deep rich color, Aug. 16, 1872 manuscript cancels, split vertically at center and rejoined, few other perf separations sensibly reinforced, few light creases, vertical crease at right causing splitting in top stamp, otherwise Very Fine, this is the largest recorded multiple, the next largest is a strip of five and then block of four, ex Weill sale, Scott Retail as two blocks of four, four pairs and two singles \$4,800.00...... E. 1,500-2,000
- 433 ⊞ \$2.00 Probate of Will, Perforated (R83c). Block of 25, captured imprint at left, rich color, Nov. 17, 1864 manuscript cancel, faults including extensive separations reattached and internal flaws, otherwise Fine-Very Fine, this is the largest recorded multiple.......

 E. 500-750



434 (★)⊞ \$3.00 Manifest, Perforated (R86c). Block of 18, unused (no gum), intense color and impression, minor perf separations sensibly reinforced, light creases, Very Fine appearance, this is the largest recorded multiple, the next largest is a used block of six, Scott Retail as three used blocks of four and three pairs \$1,275.00..... E. 1,000-1,500 435 ⊞ \$3.50 Inland Exchange, Perforated (R87c). Block of four with bottom sheet selvage, bright color, 1869 manuscript cancels, few light pre-printing paperfolds, light creases, small tear at right of top right stamp, Very Fine appearance, only one multiple is larger 436 ⊞ \$3.50 Inland Exchange, Perforated (R87c). Block of four, bright and fresh color, 1867 manuscript cancels, couple small hinge reinforcements, Fine, a scarce block of which $437 \; \boxplus$ \$5.00 Manifest, Perforated (R90c). Block of ten, bright color, each with neat signature, few perf separations sensibly reinforced, light horizontal crease affects top stamps, Very Fine appearance, this is the largest recorded multiple, ex Joyce, Scott Retail as two blocks of four and pair \$1,600.00..... E. 750-1,000 \$5.00 Manifest, Perforated (R90c). Block of four consisting of two rejoined pairs, radiant 438 color, neat blue June 20, 1868 oval handstamps, Very Fine appearance, one of two blocks



 $439 \; \boxplus$ \$5.00 Probate of Will, Perforated (R92c). Block of 24, rich color, Feb. 4, 1864 manuscript cancels, top row separated and rejoined, generally defective with some repaired splits, hole punches and erosion spots, otherwise Fine-Very Fine, this is the largest recorded multiple, the next largest is a block of 18 (reinforced), Scott Retail as blocks and pairs \$1,900.00. E. 300-400 440 \$10.00 Charter Party, Perforated (R93c). Reconstructed block of 18 made from two horizontal strips of nine, rich color, with right selvage, neat 1870 manuscript cancels, Fine-Very Fine, this is the largest recorded multiple, the next largest is a multiple of six (strip and block), Scott Retail as pairs and singles \$875.00 E. 400-500 \$10.00 Charter Party, Perforated (R93c). Block of four with left selvage, detailed impres-441 ⊞ sion, 1867 manuscript cancels, bottom stamps light horizontal crease, few sensibly rein-442 ⊞ \$10 Conveyance, Perforated (R94c). Block of six, rich color, magenta Aug. 1, 1864 manuscript cancels, light creases, few pre-printing paperfolds, repaired tear at top right, otherwise Very Fine, this is the largest recorded multiple, ex Turner and Cunliffe, Scott





- 444 ⊞ \$10.00 Probate of Will, Perforated (R96c). Block of eight, rich color, Dec. 2, 1867 manuscript cancels, few minor perf separations, light creases, few indentations, Fine-Very Fine appearance, there is only one larger multiple (a reconstructed block of 24), Scott Retail as two blocks of four \$800.00...... E. 200-300







\$20.00 Conveyance, Perforated, Silk Paper (R98d). Block of 14, vibrant color, each with neat Jan. 1, 1867 manuscript cancel, few flaws including wrinkles and creases, still Very Fine, this is **the largest recorded multiple**, the next largest is a strip of five followed by three blocks of four, ex Eagle and Cunliffe, Scott Retail as blocks of four and pair 2,700.00

448 ⊞ **\$20.00 Probate of Will, Perforated (R99c).** Block of six, brilliant color, each with neat "D.S. & Co., Jun. 6, 1864" handstamp cancel, perf separations sensibly reinforced, light horizontal creases

VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE RARE \$20.00 PROBATE OF WILL PERFORATED FIRST ISSUE. A MAGNIFICENT ITEM.

The Curtis census records this block of six, a block of four with similar cancels, and pairs as the only recorded multiples. Scott Retail as block of four and pair \$20,500.00...

E. 3,000-4,000





449 ⊞ **\$25.00 Mortgage, Perforated (R100c).** Block of 12, deep rich colors, neat Aug. 9, 1870 manuscript cancels, few perf separations sensibly reinforced, light creases, pos. 8 small erosion spot

VERY FINE APPEARANCE. THIS IS BY FAR THE LARGEST RECORDED MULTIPLE OF THE \$25.00 MORTGAGE PERFORATED FIRST REVENUE.

The next largest recorded multiple is a block of four. Ex Cunliffe. Scott Retail as three blocks of four \$3,900.00 E. 2,000-3,000



450



451 ⊞ **\$200.00 U.S.I.R., Perforated (R102c).** Sheet of eight, bright colors and detailed impressions, neat June 1, 1868 manuscript cancels, some perf separations reinforced between top two rows, light creases but in far better condition than one would expect for such a large multiple

VERY FINE APPEARANCE. A RARE COMPLETE SHEET OF EIGHT OF THE \$200.00 FIRST REVENUE ISSUE.

Seven sheets are recorded in the Curtis census, including one repaired and one heavily reinforced. A Power Search review of our past sales failed to locate another sheet offered in our digital records.

Ex Mayer. Scott Retail as two blocks of four \$14,000.00..... E. 5,000-7,500



452 ⊞ **\$200.00 U.S.I.R., Perforated (R102c).** Block of four, bold manuscript "Philadelphia & Reading Railroad Company" cancel dated June 1, 1871, horizontal perfs rejoined, light creases, single short perf at top of top left stamp

VERY FINE APPEARANCE. AN ATTRACTIVE BLOCK OF FOUR OF THE \$200.00 PERFORATED FIRST REVENUE ISSUE WITH RAILROAD MANUSCRIPT CANCELS.

Scott Retail \$7,000.00 E. 2,000-3,000



FIRST ISSUE ON SILK PAPER

1c Proprietary, Perforated, Silk Paper (R3d). Block of 12, each with neat handstamp cancel, top center and bottom center stamps tears, few creases, otherwise Fine-Very Fine, this is the largest recorded multiple and the only one this size, the next largest is a block of six, Scott Retail as blocks of four and pairs \$900.00. E. 400-500



- 456 ★⊞ 3c Proprietary, Perforated, Silk Paper (R18d). Block of four, original gum, deep rich color, tiny margin toning speck top right, otherwise Fine, this is the largest recorded multiple (four others are known), ex Tolman, Scott Retail as two used pairs...... 700.00
- 457
 4c Proprietary, Perforated, Silk Paper (R22d). Block of 18, each with neat manuscript cancel, two stamps vertical crease, few telescoped perfs, expert tape reinforcements affecting 12 stamps, otherwise Fine, with 2005 P.F. certificate, this is the largest recorded multiple in the Curtis census, Scott Retail as pairs \$2,250.00...... E. 500-750



 $458 \, \boxplus$ 5c Inland Exchange, Perforated, Silk Paper (R27d). Block of 16, deep rich color, neat wavy-line manuscript cancels, second vertical row from right with vertical crease, Fine-Very Fine appearance, this is the largest recorded multiple and the only example this size, with 2003 P.F. certificate, Scott Retail as pairs \$400.00 E. 300-400 5c Proprietary, Perforated, Silk Paper (R29d). Horizontal strip of three, bright color, 459 1871 manuscript cancel, right stamp vertical crease, center stamp pinhole, otherwise Fine, this is the only recorded multiple of this issue, Scott Retail as singles 900.00 40c Inland Exchange, Perforated, Silk Paper (R53d). Horizontal pair, rich color, neat 460 1871 manuscript cancel, right stamp faint vertical crease, faint scotch tape reinforcements at top and bottom, appears Fine, rare multiple, only a horizontal strip of three, this horizontal pair and a vertical pair are recorded, with 2005 P.F. certificate, Scott Retail as singles \$1,150.00 E. 500-750 461 ⊞ 70c Foreign Exchange, Perforated, Silk Paper (R65d). Block of four, deep rich color, faint herringbone cancels barely break paper fibers, Fine and rare, this is the largest \$1.00 Conveyance, Perforated, Silk Paper (R66d). Horizontal strip of three, vibrant 462 (★) color, unused (traces of original gum), light corner crease at bottom right, Fine-Very Fine, only three multiples are recorded — a block of four, this strip of three and a pair — Scott Retail as used singles 525.00





SECOND ISSUE







- 467 (★) \$20.00 Blue & Black, Second Issue (R129). Unused (no gum), rich colors, fresh and Fine, ex Schauss, with 2012 P.F. certificate (VG-F 60), Scott Retail as used 1,200.00



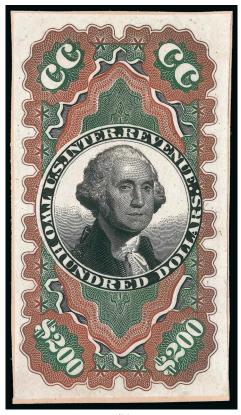




471 TC \$200.00 Red, Green & Black, Second Issue, "Small Persian Rug", Trial Color Proof on India (R132TC). Stamp size, rich colors

VERY FINE AND AN ATTRACTIVE TRIAL COLOR PROOF FOR THE \$200.00 "SMALL PERSIAN RUG" ISSUE.

Very few are known. 2,500.00



471



472

\$200.00 Red, Blue & Black, Second Issue, "Small Persian Rug" (R132). Bright fresh colors, choice centering and margins, manuscript "MSS 10 May 1872" cancel

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

With 1984 and 2012 P.F. certificates .. 9,000.00



\$500.00 Red Orange, Green & Black, Second Issue, "Large Persian Rug" (R133). Well-centered with sheet margins with full imprints at sides and original gum, deep rich colors and sharp proof-like impressions, two manuscript "X" cancels thru both denominations and neat "E.C. July 7, 1872" (Erastus Corning) manuscript cancel on vignette, small ink spot on gum in left margin barely shows thru

EXTREMELY FINE. ONE OF FOUR REPORTED \$500.00 "LARGE PERSIAN RUG" STAMPS WITH SHEET MARGINS AND IMPRINTS.

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.

The initials "E.C." on this stamp belong to Erastus Corning, from whose estate both of the Large and Small "Persian Rug" imprint examples originate. The \$200.00 Small Persian Rug was sold in our Zoellner Revenue sale (Sep. 2000), where it realized \$32,500 with a Scott Retail value of \$5,000. According to Thomas Kingsley, the stamps were purchased by Mr. Corning's estate to pay the tax on his will, but the stamps were never attached to the will (this is why they retain their original gum).



474 \$500.00 Red Orange, Green & Black, Second Issue, "Large Persian Rug" (R133). Rich colors and detailed impressions, choice centering with wide and balanced margins, unobtrusive handstamped cut cancels barely break paper

VERY FINE AND CHOICE. A BEAUTIFUL AND RARE SOUND 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.

SECOND ISSUE INVERTS



475

475



476



477 **2c Blue & Black, Second Issue, Center Inverted** (R104a). Rich colors, light strike of cut cancel hand-stamp, small closed tear at upper left, Fine appearance, with 1982 P.F. certificate 5,000.00

1//



479 (★) 10c Blue & Black, Second Issue, Center Inverted (R109a). Unused (traces of original gum), rich colors, light gum staining on a few perfs, still Fine, rare in unused condition, with 2001 P.F. certificate, Scott Retail as used...... 2,000.00

480



10c Blue & Black, Second Issue, Center Inverted (R109a). Intense colors and impressions, neat blue Aug. 6, 1872 datestamps, small thin spot at center, Very Fine appearance... 2,000.00



479

481 **20c Blue & Black, Second Issue, Center Inverted (R111a).**Rich colors, neat blue herringbone cancel leaves entire design visible, hole in Washington's head, few small surface scuffs

480

FINE APPEARANCE. A RARE EXAMPLE OF THE 20-CENT SECOND ISSUE WITH INVERTED CENTER.

In his privately published census of Scott R111a, Larry Lyons notes thirteen singles and a pair. Of these, only one single and one stamp in the pair are sound.

Ex Newport. With 1974 and 2007 P.F. certificates.. 7,000.00



481



482 ★ 25c Blue & Black, Second Issue, Center Inverted (R112a).

Large part original gum, deep rich colors and proof-like impressions, choice centering with wide and balanced margins, small thin spots

EXTREMELY FINE APPEARANCE. A RARE EXAMPLE OF THE 25-CENT SECOND ISSUE WITH CENTER INVERTED. ONLY 16 ARE RECORDED, AND OF THESE ONLY THREE ARE UNUSED. A PHENOMENAL RARITY.

In his privately published census, Larry Lyons records sixteen examples of the 25c Second Issue Invert, three of which are unused. The unused are: 1) part o.g., sound, well-centered, ex Zoellner (Siegel Sale 827, lot 1598, realized \$21,000 hammer); 2) o.g., few short perfs, centered to top right with perfs touching design, ex Joyce; and 3) large part o.g., small thin spots, choice centering, ex Cunliffe (Spink-Shreves June 2009, lot 99, realized \$9,000 hammer), the example offered here.

Ex Cunliffe. With 1989 P.F. certificate. Scott Retail as used 12,500.00



25c Blue & Black, Second Issue, Center Inverted 483 (R112a). Deep rich colors and proof-like impressions, neat "A.P. Dec. 19, 1871" manuscript cancel, thin spot at bottom right

> VERY FINE APPEARING EXAMPLE OF THE 25-CENT SECOND ISSUE REVENUE INVERT. ONLY 16 ARE RECORDED. ONE OF THE GREAT RARITIES OF THE ISSUE.

> In his privately published census, Larry Lyons records sixteen examples of the 25c Second Issue Invert, three of which are unused. Virtually all have faults including two repaired, one defective and one reperfed. The example offered here, with rich colors, choice centering and only a minor thin spot, is highly desirable.









50c Blue & Black, Second Issue, Center Inverted (R115b). Unused (part original gum), 484 **(★**) fresh and bright colors, incredibly well-centered, Extremely Fine Gem, a superb stamp,

50c Blue & Black, Second Issue, Center Inverted (R115b). Bright colors, magenta Dec. 485 19, 1871 manuscript cancel, well-balanced margins, Extremely Fine, with 1985 P.F. certificate 1,250.00

50c Blue & Black, Second Issue, Center Inverted (R115b). Horizontal pair, strong colors 486 and well-centered, neat July 9, 1872 manuscript cancel and filled punch holes, Very Fine 487 **70c Blue & Black, Second Issue, Center Inverted (R117a).** Bright colors, blue 1871 datestamp and herringbone cancels, choice centering, some reinforcing of the herringbones, Very Fine appearance, only 27 examples of this invert are recorded............



488 ★ \$1.00 Blue & Black, Second Issue, Center Inverted (R118a). Original gum, bright colors

FRESH AND FINE. A RARE ORIGINAL-GUM EXAMPLE OF THE \$1.00 SECOND ISSUE WITH CENTER INVERTED.

Power Search contains one other unused, from our 1980 Rarities sale.

Ex Cunliffe. With 1984 P.F. certificate. Scott Retail as used 5,000.00



487





Ex Cunliffe..... 5,000.00



489



490

490 **\$5.00 Blue & Black, Second Issue, Center Inverted (R127a).**Deep rich colors, neat manuscript cancel, horizontal crease, thin spot at bottom, Very Fine appearance...................... 3,000.00

SECOND ISSUE BLOCKS AND RECORD-SIZE MULTIPLES



491

491 ⊞ 2c Blue & Black, Second Issue (R104). Block of 30, rich colors, with part imprint selvage at left, affixed to part of document from Galveston County, Texas, affected by two horizontal file folds (one between rows), still Very Fine, this is the largest recorded multiple, the next largest is a block of nine, Scott Retail as blocks of four and a pair \$5,600.00......

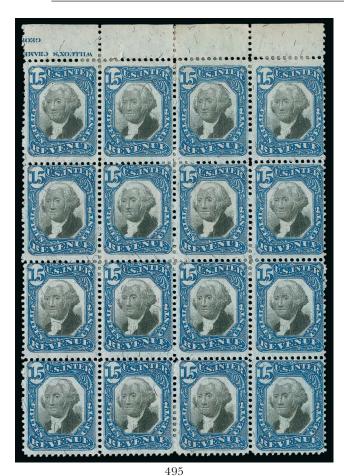
E. 750-1,000





493 ★⊞ 5c Blue & Black, Second Issue (R107). Block of 72 with top imprint selvage, original gum, few h.r., some perf separations sensibly reinforced, few wrinkles and creases to be expected, Very Fine appearance, this is the largest recorded multiple, especially desirable with the imprint, ex Joyce, Scott Retail as used blocks of four \$405.00... E. 300-400





495 ★⊞ 15c Blue & Black, Second Issue (R110). Block of 16 with top part inverted imprint selvage, original gum, h.r., rich colors, light natural gum bends, top left stamp and selvage with small thin specks, Fine-Very Fine appearance, this is the largest recorded multiple, ex Cunliffe, Scott Retail as used blocks of four \$1,500.00.........

..... E. 400-500



100





497

497 **30c Blue & Black, Second Issue (R113).** Horizontal strip of seven, detailed impressions, light cut cancels, fresh and Fine-Very Fine, this is **the largest recorded multiple**, the next largest is a block of four, ex Joyce and Halstead, Scott Retail as pairs with normal cancels \$1,150.00..... E. 200-300







499

- 498 ★⊞ 50c Blue & Black, Second Issue, Sewing Machine Perforations (R115a). Block of four, original gum, few creases and faint thin spots, some soiling at lower right, Very Fine appearance, this is one of only two recorded blocks of four, all larger multiples are strips, ex Weill sale and Cunliffe, Scott Retail as used..... 2,250.00
- 499 **60c Blue & Black, Second Issue (R116).** Horizontal strip of four, radiant colors, light cut cancels, position 2 small pinhole, Very Fine appearance, this is **the largest recorded multiple,** ex Eagle, Scott Retail as two pairs with normal cancel \$1,000.00 E. 200-300



500



501

- 500 \$1.30 Blue & Black, Second Issue (R119).

 Horizontal strip of three, rich colors, neat Aug.
 23, 1872 manuscript cancels, fresh and Fine, this
 is the largest recorded multiple and the only
 multiple larger than a pair, ex Cunliffe . 2,200.00
- 502 \$1.90 Blue & Black, Second Issue (R122). Horizontal pair, unobtrusive herringbone cancels, light horizontal crease, left stamp tiny pinhole, Fine appearance, a pair is the largest recorded multiple and only four are known, Scott Retail as pair with normal cancel \$1,200.00 E. 200-300



502





504

\$10.00 Blue & Black, Second Issue (R128). Block of 14 reconstructed from two strips of seven, June 26, 1872 manuscript cancels, rich colors, light creases, Very Fine appearance, this is the largest recorded multiple, the next largest is a strip of five, only one block of four is known, Scott Retail as pairs and singles \$3,160.00.................. E. 500-750



506 ⊞ \$25.00 Blue & Black, Second Issue (R130). Block of four, gorgeous colors, manuscript cancels appear to be June 20, 1862 so possibly backdated when used on an older document, bottom stamps light horizontal crease

VERY FINE APPEARANCE. THIS IS THE ONLY RECORDED BLOCK OF THE \$25.00 SECOND ISSUE, AND IT IS THE LARGEST MULTIPLE EXTANT.

Ex Scheupbach and Himpsl. Scott Retail \$4,800.00 E. 2,000-3,000







508

THIRD ISSUE

509 ⊞ 1c Claret & Black, Third Issue (R134). Block of 25, cancelled by pen "*" and Sep. 5, 1872 datestamp on small piece of document from Pennsylvania Rail Road, most stamps in right two vertical rows also tied by herringbone cancel, bottom left stamp scuff at bottom, folded along a few perfs but remarkably free from the faults that can plague such a large multiple, Very Fine, this is the largest recorded multiple, ex Halstead, Scott Retail as blocks of four and pairs \$2,055.00 E. 500-750



509



510 ★⊞ 2c Orange & Black, Third Issue (R135). Left imprint and plate no. 9 block of eight with both plate nos., original gum, h.r. where some perf separations sensibly reinforced at top left, bottom stamps barely hinged, Fine and rare plate block, Scott Retail \$750.00 as two used blocks of four with no premium for the plate block...... E. 200-300





- 514 ★⊞ 40c Brown & Black, Third Issue (R141). Block of ten, original gum, h.r., rich colors, few small thin spots of little consequence, bottom center stamp small piece out, otherwise Fine, this is the largest recorded multiple, the next largest is a bock of six, ex Eagle, Joyce and Halstead, Scott Retail as used blocks of four and pair \$1,100.00....... E. 300-400
- 515 ★⊞ 60c Orange & Black, Third Issue (R142). Block of nine, original gum, few h.r., vibrant colors, light natural gum bend, few small thin spots, horizontal crease at center, Fine appearance, this is the largest recorded multiple, the next largest multiple is a block of four, ex Joyce and Halstead, Scott Retail as used block, pairs and single \$1,475.00...... E. 400-500



\$2.50 Claret & Black, Third Issue (R146). Block of eight, rich colors, neat Feb. 1, 1872 manuscript cancels, light vertical crease affects third column, Very Fine appearance, this is the largest recorded multiple, ex Eagle and Joyce, Scott Retail as two blocks of four....... 850.00

518

\$10.00 Green & Black, Third Issue (R149). Block of four, deep rich colors, bold July 24, 1872 manuscript cancel, fresh and Fine, this is the largest recorded multiple, there are two blocks of four and three strips of four known, ex Eagle, Turner and Cunliffe....... 2,100.00



519 ★ \$20.00 Orange & Black, Third Issue (R150).
Original gum, vibrant colors, well-balanced margins

EXTREMELY FINE. A RARE ORIGINAL-GUM EXAMPLE OF THE \$20.00 THIRD REVENUE ISSUE.

With 2000 P.F. certificate. Scott Retail as used 650.00

519

bottom

520 ⊞ **\$20.00 Orange & Black, Third Issue**(R150). Block of four, rich colors,
June 19, 1872 manuscript cancels,
top stamps light horizontal crease at

VERY FINE APPEARANCE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE \$20.00 THIRD ISSUE REVENUE STAMP, AND THE ONLY BLOCK OF FOUR IN EXISTENCE.

The Curtis census records this block of four, two strips of three and horizontal pairs as the only multiples known.

Ex Joyce and Himpsl...... 5,000.00







THIRD ISSUE INVERTS







523 524 525

- 523 (*) 2c Orange & Black, Third Issue, Center Inverted (R135b). Unused (no gum), rich colors, detailed impressions, Very Fine and choice, a pretty stamp, Scott Retail as used...
 700.00
- **2c Orange & Black, Third Issue, Center Inverted (R135b).** Rich color, neat strike of blue Sep. 2, 1872 handstamp cancel, fresh and Very Fine, ex Twigg-Smith................................ 700.00



526 **5c Orange & Black, Third Issue, Center Inverted (R137a).** Intense colors and impressions, two strikes of **blue handstamp** cancel, light creases

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

In his privately published census, Larry Lyons records 20 examples. Of these, three are on a part document. Of the 17 off-document copies, 13 have faults of varying degrees, the most common being creases (9). Most copies of this invert are off-center — the example offered here has far better centering than most.



527

527 **15c Brown & Black, Third Issue, Center Inverted (R139a).** Rich colors, bold strike of **blue numeral handstamp** cancel ("36" in circle), minor surface scuffs at right

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 15-CENT THIRD ISSUE REVENUE INVERT. ONLY THIRTEEN SINGLES AND ONE PAIR ARE RECORDED.

Larry Lyons, in his privately published census, records 13 singles and a pair, for a total of 15 stamps. Approximately half have cut cancels and most are poorly centered.



528 **15c Brown & Black, Third Issue, Center Inverted (R139a).** Vertical pair, detailed impressions, neat 1872 manuscript cancels, also with waffle iron grid cancel

FINE AND RARE. THIS IS THE ONLY RECORDED MULTIPLE OF THE 15-CENT THIRD ISSUE REVENUE INVERT. ONLY THIRTEEN SINGLES AND THIS ONE PAIR ARE RECORDED.

Larry Lyons, in his privately published census, records 13 singles and a pair, for a total of 15 stamps. Approximately half have cut cancels and most are poorly centered.

Ex Joyce (where illustrated on the front cover of the catalogue) and Cunliffe. Scott Retail as two singles \$32,000.00. Scott Retail as two singles with cut cancel \$18,000.00............

E. 7,500-10,000





\$1.00 Green & Black, Third Issue, Center Inverted (R144a). Deep rich colors, unobtrusive cut cancels, light creases

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE \$1.00 THIRD ISSUE REVENUE WITH INVERTED CENTER. ONE OF THE GREAT REVENUE RARITIES.

In his privately published census, Larry Lyons records a total of 26 copies. The example offered here is not included in the census and becomes No. 27. Of these five are on one document and one is on another, leaving 21 copies not on documents. At least 14 of the 21 have faults, leaving only seven sound or potentially sound copies, most of which have mixed centering. The example offered here, without an obscuring cancel, with nice centering and with minimal faults, is a great rarity.



\$2.50 Claret & Black, Third Issue, Center Inverted (R146a). With wide top sheet margin (imperforate horizontally at top), rich colors, almost uncut herringbone cancel, some soiling, tiny thin speck at top mostly in margin

FINE APPEARANCE. A RARE EXAMPLE OF THE \$2.50 THIRD ISSUE REVENUE INVERT. ONLY FOURTEEN ARE RECORDED.

Larry Lyons in his privately published census records only fourteen copies of this invert rarity. Two are repaired and one has perfs trimmed away on two sides.

Ex Cunliffe. With 1967 P.F. certificate. 22,500.00



532

1898 PROVISIONALS

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

A large quantity of 1c and 2c stamps were printed with an "I.R." overprint (Scott R153, R154, R155 and R155A). Additionally, a handstamped overprint was applied to small quantities of 8c, 10c and 15c denominations. 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.

533 **8c Violet Brown, "I.R." Overprint (R156).** Clear overprint, intense shade on bright paper, neat "M.M. L.I.C. 7/12/98" manuscript cancellation (Michigan Mutual Life Insurance Co.), additional red ink mark

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

With 2006 P.S.E. certificate 5,500.00



533



534 **10c Dark Green, "I.R." Overprint (R157).** Clear overprint, rich color on bright paper, neat purple handstamp cancel (Michigan Mutual Life Insurance) and manuscript cancel

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



535 ⊞ **10c Dark Green, "I.R." Overprint (R157).** The unique block of six, clear overprints, pretty shade, neat 8/3/99 manuscript cancellations with each stamp also signed, bottom row light horizontal crease, few perf separations sensibly reinforced

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

This is the only recorded block of the 10-cent value.

Ex Joyce and Zoellner. With 1991 P.F. certificate. Listed but unpriced as a block in Scott. Scott Retail as six singles \$25,500.00................... E. 7,500-10,000



536 **15c Dark Blue, "I.R." Overprint (R158).** Deep rich color on bright paper, neat "M.M.L.I.C. 7/4/98" manuscript cancel (Michigan Mutual Life Insurance Co.), small thin spot at top

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



537 ★ 1c Dark Yellow Green, Chapman Overprint (R158A). Rich color, original gum, h.r., almost perfectly centered with wide and well-balanced margins, small thin spots

EXTREMELY FINE APPEARANCE. AN EXCEEDINGLY RARE ORIGINAL-GUM EXAMPLE OF THE ONE-CENT CHAPMAN OVERPRINT. ONLY NINETEEN COPIES ARE RECORDED IN TOTAL, OF WHICH ONLY THREE ARE UNUSED.

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

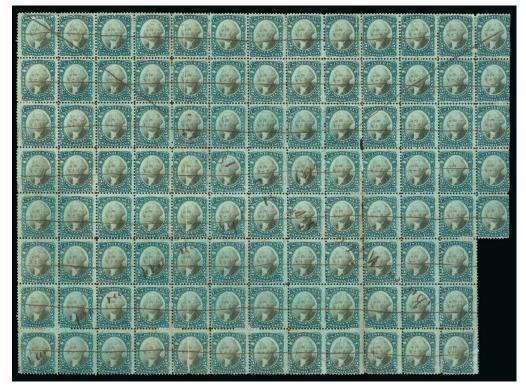
In his privately published census, Larry Lyons records fourteen used copies of Scott R158A and one unused. Our records contain two additional used and two additional unused, for a total of 19. The three unused examples are: 1) original gum, natural s.e. at right, small diagonal crease at top right ending in a tear, ex Joyce and Whitpain; 2) original gum, small thin spots, ex Drucker, the example offered here; and 3) natural s.e. at right, diagonal crease and small thin spot, ex Tolman (Siegel Sale 915, lot 3543, realized \$7,000 hammer).

Ex Drucker. With 2002 P.F. certificate. 12,500.00





PROPRIETARY ISSUES VIOLET PAPER



540

2c Green & Black on Violet Paper, Proprietary (RB2a). Block of 101, deep rich colors, Sept. 21, 1872 manuscript cancels, few faults to be expected including some perf separations reinforced, creases and toned spots, Fine-Very Fine appearance, this is the largest recorded multiple, the next largest is a block of 24, Scott Retail as blocks and pairs \$1,066.75..... E. 300-400



541 ★⊞ 3c Green & Black on Violet Paper, Proprietary (RB3a). Block of 30, original gum, few h.r. or adherences, second vertical row light crease, few thin spots, few minor perf separations, still Fine-Very Fine, this is the largest recorded multiple, the next largest multiple is a block of nine, ex Eagle and Joyce, Scott Retail as used blocks of four and pairs \$1,185.00..... E. 300-400



542 ★⊞ 6c Green & Black on Violet Paper, Proprietary (RB6a). Block of 36 with bottom imprint and plate no. selvage with both plate nos., original gum, few h.r. including some perf separations sensibly reinforced, few adherences, few small faults as often seen on large multiples, Fine-Very Fine appearance, this is the largest recorded multiple for this issue, the next largest is a block of 24, ex Joyce and Wampler, Scott Retail \$3,050.00 as used blocks of four and pairs with no premium for the plate block...... E. 1,000-1,500









50c Green & Black on Violet Paper, Proprietary (RB8a). Horizontal pair, bright colors, April 15, 1876 manuscript cancels, right stamp repaired along split/fold, otherwise Very Fine, only two pairs and a strip of four are known as multiples, ex Cunliffe 2,250.00



546



548 **\$1.00 Green & Black on Violet Paper, Proprietary (RB9a).** Horizontal pair, rich colors, faintly cancelled, few sensibly reinforced perf separations, left stamp few small tears and small thin spot at top

VERY FINE APPEARANCE. A RARE PAIR OF THE \$1.00 PROPRIETARY ON VIOLET PAPER. THIS IS THE LARGEST RECORDED MULTIPLE AND ONLY TWO ARE KNOWN.

Ex Joyce. Listed but unpriced as a pair in Scott. Scott Retail as singles 7,000.00





550

550 ★ \$5.00 Green & Black on Violet Paper, Proprietary (RB10a). Large part original gum, superb centering and wide margins, proof-like impression, small thin and couple small sealed tears at top

EXTREMELY FINE APPEARANCE. A REMARKABLE ORIGINAL-GUM EXAMPLE OF THE RARE \$5.00 PROPRIETARY ON VIOLET PAPER, OF WHICH A MERE 74 WERE ISSUED.

The \$5.00 Proprietary Issue almost invariably has faults, often to a degree far more severe than the trivial flaws in this stamp, due to the stamp's large size and the nature of its use.

With 1960 P.F. certificate. Scott Retail for a cancelled stamp with small faults .. 11,000.00



\$5.00 Green & Black on Violet Paper, Proprietary (RB10a). Rich colors, detailed impressions, neat "JHB Feb. 18, 1879" manuscript cancel, tiny corner crease at top left, small horizontal crease at top right

VERY FINE APPEARING EXAMPLE OF THE SCARCE \$5.00 PROPRIETARY ISSUE ON VIOLET PAPER.

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 is in better condition than a significant majority of ones we have encountered.



552

\$5.00 Green & Black on Violet Paper, Proprietary (RB10a). Rejoined horizontal pair, with bottom part imprint selvage below right stamp, each with "JHB Feby. 18/79" manuscript cancel (same initials and date as the single offered in lot 551), light creases, left stamp tiny thin speck at top

VERY FINE APPEARANCE. AN EXCEEDINGLY RARE MULTIPLE OF THE \$5.00 PROPRIETARY ISSUE ON VIOLET PAPER, WITH BOTTOM SELVAGE.

Only 74 examples of the \$5.00 on violet paper were issued. For multiples, only two pairs and a strip of three are recorded. The other pair does not have the selvage.

PROPRIETARY ISSUES ON GREEN PAPER





553 ★⊞ 3c Green & Black on Green, Proprietary (RB3b). Bottom imprint and plate no. 18 block of ten with both plate numbers, original gum, few minor h.r., few small adherences, couple flaws including staining on one and few vertical creases, Very Fine appearance, this is the only multiple that shows both plate numbers, ex Wampler, Scott Retail \$800.00 as used blocks of four and pair with no premium for for position E. 400-500







557 \$1.00 Green & Black on Green Paper, Proprietary (RB9b). Bright colors, crisp impressions, neat manuscript cancel, completely sound

VERY FINE. THIS IS WITHOUT QUESTION THE FINEST USED EXAMPLE OF THE \$1.00 PROPRIETARY ON GREEN PAPER. FEWER THAN TEN ARE RECORDED, AND THIS IS ONE OF ONLY TWO SOUND COPIES.

Larry Lyons lists seven used examples in his census. We are aware of one additional example, which is sound and with original gum (offered in our Sale 902, realized \$32,500 hammer).

Ex Lyons. With 1990 P.F. certificate..... 12,500.00

557

PROPRIETARY ISSUE INVERTS



558

1c Green & Black on Green Paper, Proprietary, Center Inverted (RB1d). Deep rich colors and detailed impressions, Oct. 23, 1871 manuscript cancel, small thin spot FINE APPEARANCE. A RARE EXAMPLE OF THE ONE-CENT PROPRIETARY INVERT ON GREEN PAPER.



2c Green & Black on Violet Paper, Proprietary, Center Inverted (RB2c). Rich colors, single horizontal penstroke cancel, small translucency at bottom, small thin spots, light corner crease

FINE APPEARANCE. THIS IS ONE OF ONLY TWO EXAMPLES OF THE 2-CENT PROPRIETARY ISSUE ON VIOLET PAPER WITH CENTER INVERTED. ONE OF THE GREATEST RARITIES OF UNITED STATES REVENUE COLLECTING.

Only two examples of this invert are recorded: 1) the example offered here, and 2) heavy handstamp cancel, crease and thin, ex Lyons.



560 (★) 2c Green & Black on Green Paper, Proprietary, Center Inverted (RB2d; formerly RB2bc). Unused (no gum), detailed impressions, light bend at top

VERY FINE. A RARE UNUSED EXAMPLE OF THE 2-CENT PROPRIETARY ON GREEN PAPER WITH INVERTED CENTER. ONLY THIRTEEN EXAMPLES ARE KNOWN.

In his privately published census, Larry Lyons records twelve copies of the 2c Proprietary invert on green paper. Of these, five appear to be used, and twelve have at least one fault. One additional example has come to light since his census, offered in our Sale 1037.



3c Green & Black on Violet Paper, Center Inverted (RB3ad). Rich color, neat manuscript "X" cancel, right margin added

FINE APPEARANCE. ONLY SEVEN EXAMPLES OF THE 3-CENT PROPRIETARY ON VIOLET PAPER WITH INVERTED CENTER ARE RECORDED. A GREAT RARITY.

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



4c Green & Black on Violet Paper, Center Inverted (RB4ac). Lightly cancelled, deep rich colors and detailed impressions, reperfed at right, trivial corner perf crease at bottom left not mentioned on accompanying certificate

VERY FINE APPEARANCE. ONE OF ONLY SIX RECORDED EXAMPLES OF THE 4-CENT PROPRIETARY INVERT. AN OUTSTANDING RARITY.

In his privately published census, Larry Lyons records six examples of the 4c Proprietary invert on violet paper (none is known on green paper). Of the five stamps other than this, one is defective, one has a piece missing, one has a repaired corner, one has a tear and abrasions, and one has a light horizontal crease. The example offered here is one of the finest.

END OF SALE — THANK YOU

Bid Form—15% Premium Sale

Tues., December 16, 2014

OR FAX YOUR BIDS: (212) 753-6429

1	Please pro	vide the following in	nformation:			PADDLE #		
			FAX			Do not write in box		
	` ′)				Do not write in oox		
	L-WITE							
9	Have you j	purchased from us is	n the past 5 years?	_				
4	References	s:	_	NO (please provid	de a trade reference and	bank information)		
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2			enter the lot numbe corresponding bio			ore, you may be awarded maximum bid. Please do		
	Please use	whole dollar amo	ounts only and ente	r not use "plus	" bids or "buy" bids.	If you wish to bid		
			o have us execute or bidding increment		or the other, indicate number/bid entries a			
			Your bid will NO		u wish to place a bid e			
			premium. We wi	l total amount	of your bids, please	enter your limit		
	advance t	he bidding at one	increment over th	e in the space 1	marked "Limit Bids".			
PLEA	ASE NOTE	BIDDING INCRI	EMENTS AND SH	IPPING CHAR	GES (ON BACK O	F THIS PAGE)		
LIN	MIT BIDS:	Check this box if y	ou wish to limit th	e total amount o	of your bids (not			
ncludi	ing the 15%	buyer's premium)	in this sale. Your b	ds will be execute	ed until your bid-			
ding li			nal bids. The total ar		o bid is:	\$		
	Lot	Bid	Lot	Bid	Lot	Bid		
		\$		\$		\$		
4	to pay for accordance the sale cabuyer's pand sales	purchases resulting e with the Conditio stalogue. You also a remium, shipping tax or use tax or	s bid form, you agreg from your bids, ins of Sale printed ingree to pay the 15% costs (see reverse customs duty whice voiced amount. It	Siegel Auction bidders, but y against the au these bids. Y bids, includi	that these bids will on Galleries as a cou- you waive the right to actioneer or the firm, ou are responsible ong any errors on yo changes to the bids h	rtesy to absentee o make any claim , arising from the for your written our part and any		
	Discover of to the total	nly) can be accepted	as payment but will (including hammer	be subject to a 3%	fer. Credit cards (Visa Convenience Fee, wh emium, shipping and	nich will be added		
B	SIGNED			TODAY'S DAT	ГЕ			
	Please sub	mit your bids prom	ptly (telephone bids	must be confirme	ed in writing).			
7			ction Galleries, Inc.					
	6	0 E. 56th Street, 4tl	h Floor, New York,	N.Y. 10022	R FAX YOUR BIDS	: (212) 753-6429		

Telephone (212) 753-6421

Additional Bids

Sale 1089—December 16, 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.

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



PRICES REALIZED FOR SALE 1089---12/16/2014

The Curtis Collection: U.S. Revenues, Part 1 Robert A. Siegel Auction Galleries, Inc. 60 East 56th Street, 4th Floor, New York, NY 10022 Tel (212) 753-6421 Fax (212) 753-6429

					101	(212)	755 0421	ı ux	(212) 755 0	127						
Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	
201	3,750	243	4,500	286	350	329	1,800	373	3,250	422	900	467	450	509	1,100	
202	1,500	244	2,800	287	200	330	650	374	1,000	423	1,000	468	325	510	325	
203	1,200	245	1,700	288	1,600	331	225	375	900	424	5,750	469	425	511	800	
204	5,750	246	11,000	289	325	332	500	376	800	425	600	470	650	512	750	
205	1,600	247	3,000	290	425	333	425	377	1,600	426	550	471	1,500	513	300	
206	1,100	248	180	291	1,800	334	650	378	2,100	427	325	472	5,500	514	500	
207	225	249	160	292	350	337	500	379	7,500	428	500	473	50,000	515	400	
208	500	250	600	293	700	338	800	380	22,000	429	500	474	23,000	516	300	
209	800	251	1,400	294	225	339	600	381	3,250	430	450	475	1,000	517	550	
210	1,300	252	8,750	295	500	340	180	382	3,750	431	500	476	5,500	518	700	
211	4,750	253	190	296	13,500	341	1,600	383	2,300	432	2,300	477	1,500	519	2,000	
212	1,500	254	150	297	110	342	1,500	384	600	433	700	478	1,300	520	3,500	
213	24,000	256	850	298	6,000	343	250	385	25,000	434	1,200	479	2,300	521	1,100	
214	30,000	257	325	299	10,500	344	2,600	386	3,250	435	250	480	1,300	522	1,400	
215	500	258	750	300	850	345	850	387	550	436	130	481	4,250	523	700	
216	275	259	1,300	301	425	346	850	390	350	437	600	482	9,000	524	450	
217	350	260	190	302	200	347	600	391	400	439	400	483	10,000	525	650	
218	375	261	350	303	325	348	1,600	392	1,600	440	400	484	1,900	526	5,750	
219	750	262	275	304	1,300	349	1,400	393	1,100	441	225	485	1,300	527	14,500	
220	500	263	800	305	750	350	500	394	1,100	442	400	486	400	528	7,500	
221	450	264	400	306	120	351	800	395	1,800	443	200	487	3,500	529	1,200	
222	2,700	265	550	307	200	352	200	396	2,600	444	350	488	5,250	530	15,000	
223	325	266	2,500	308	450	353	400	401	225	445	1,000	489	2,700	531	11,000	
224	1,100	267	2,100	309	250	354	900	403	750	446	450	490	1,300	532	375	
225	225	268	1,900	310	1,500	355	300	404	1,300	447	2,100	491	475	533	4,250	
226	600	269	2,700	311	850	356	750	405	325	448	4,250	492	160	534	5,750	
227	325	270	1,200	312	325	357	375	406	2,400	449	2,100	493	700	535	8,000	
228	350	271	2,200	313	1,100	358	425	407	1,100	450	1,900	494	400	536	3,500	
229	325	272	4,250	314	850	359	1,300	408	750	451	7,000	495	350	537	8,500	
230	325	273	1,600	315	375	360	700	409	550	452	1,200	496	325	538	200	
231	375	274	4,250	316	475	361	1,600	410	650	453	225	497	275	539	750	
232	1,100	275	2,700	317	1,500	362	700	411	1,000	454	300	498	1,100	540	325	
233	600	276	550	318	1,300	363	2,000	412	900	455	110	499	600	541	300	
234	800	277	1,800	319	1,700	364	250	413	750	456	180	500	750	542	1,500	
235	13,000	278	2,300	320	1,300	365	750	414	800	458	160	501	1,000	543	400	
236	2,700	279	2,700	321	400	366	1,600	415	1,500	459	110	502	150	544	800	
237	475	280	3,250	322	100	367	2,500	416	550	460	275	503	500	545	350	
238	1,400	281	2,000	323	900	368	850	417	400	462	190	504	450	546	700	
239	9,000	282	350	324	1,400	369	250	418	1,100	463	600	505	2,600	547	1,500	
240	4,000	283	700	326	425	370	1,000	419	800	464	450	506	2,600	548	2,600	
241	425	284	375	327	350	371	425	420	3,000	465	375	507	1,600	549	800	
242	1,200	285	375	328	4,000	372	300	421	400	466	650	508	2,600	550	5,250	

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Lot#	Realized				
551	4,750				
552	10,500				
553	325				
554	150				
555	2,000				
556	375				
557	11,000				
558	2,100				
559	23,000				
560	7,000				
561	3,250				
562	8,500				