

THE
GRANT INMAN COLLECTION

PART 6 — WINE, BEER AND SILVER TAX STAMPS



SALE 1164

WEDNESDAY, SEPTEMBER 20, 2017

Robert A. Siegel
AUCTION GALLERIES, INC.

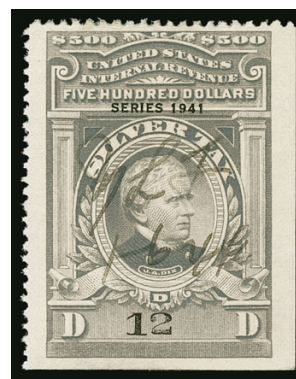
THE GRANT INMAN COLLECTION

PART 6 — WINE, BEER AND SILVER TAX STAMPS

SALE 1164 — WEDNESDAY, SEPTEMBER 20, 2017, AT 10:30 A.M.



WINE STAMPS
BEER STAMPS
FERMENTED FRUIT JUICE
SILVER TAX
DISTILLED SPIRITS EXCISE TAX
RECTIFICATION TAX



Live auction at 6 West 48th Street (off Fifth Avenue), 9th Floor, New York City

All lots sold subject to an **18% buyer's premium** and
applicable sales tax or customs duty

Please carefully read the Conditions of Sale before bidding

Presale Viewing:

Monday, September 18, 10am-4pm
and by appointment (please call 212-753-6421)

Robert A. Siegel

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



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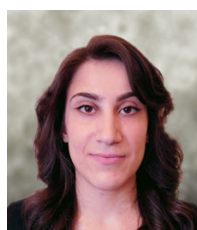
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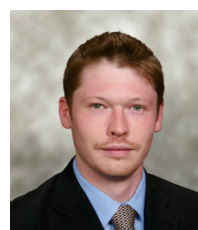


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Information for Bidders

Bidding

The following means are available for placing bids:

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

Pre-Sale Viewing

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

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

Expert Certification

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

Shipping and Delivery

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

Price Realized

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

Live Internet Bidding at Siegel Auctions

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

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

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

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

Registering with STAMP AUCTION NETWORK & SIEGEL AUCTION GALLERIES

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



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

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

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

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

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

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

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

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

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

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

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

You can also log on at siegelauctions.com

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

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



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

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

Conditions of Sale (please read carefully before bidding)

THE PROPERTY DESCRIBED IN THIS CATALOGUE WILL BE OFFERED AT PUBLIC AUCTION BY ROBERT A. SIEGEL AUCTION GALLERIES, INC. ("GALLERIES") ON BEHALF OF VARIOUS CONSIGNORS AND ITSELF OR AFFILIATED COMPANIES. BY BIDDING ON ANY LOT, WHETHER DIRECTLY OR BY OR THROUGH AN AGENT, IN PERSON, OR BY TELEPHONE, FACSIMILE OR ANY OTHER MEANS, THE BIDDER ACKNOWLEDGES AND AGREES TO ALL OF THE FOLLOWING CONDITIONS OF SALE.

1. The highest bidder acknowledged by the auctioneer shall be the buyer. The term "final bid" means the last bid acknowledged by the auctioneer, which is normally the highest bid offered. **The purchase price payable by the buyer will be the sum of the final bid and a commission of 18% 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
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N.Y.C. Department of Consumer Affairs
80 Lafayette Street, New York, N.Y. 10013
Telephone (212) 577-0111

Revised 1/2017

Grades, Abbreviations and Values Used in Descriptions

Grades and Centering

Our descriptions contain detailed information and observations about each item's condition. We have also assigned grades to stamps and covers, which reflect our subjective assessment. For stamps, the margin width, centering and gum are described and graded according to generally-accepted standards (an approximate correlation to numeric grades is provided at right). Although we believe our grades are accurate, they are not always exactly aligned with third-party grading terms or standards for all issues. **A lot may not be returned because a certification service grades a stamp lower than the grade stated in the description. Information from the P.S.E. Stamp Market Quarterly and P.S.E. Population ReportSM is the most current available, but lots may not be returned due to errors or changes in statistics or data.**

Extremely Fine Gem (90-100): The term "Gem" describes condition that is the finest possible for the issue. This term is equivalent to "Superb" used by grading services.







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

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

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

Very Good (below 60): Attractive appearance, but margins or perforations cut into the design.

Guide to Gum Condition

Gum Categories:	MINT N.H.	ORIGINAL GUM (O.G.)				NO GUM
	 Mint Never Hinged <i>Free from any disturbance</i>	 Lightly Hinged <i>Faint impression of a removed hinge over a small area</i>	 Hinge Mark or Remnant <i>Prominent hinged spot with part or all of the hinge remaining</i>	 Part o.g. <i>Approximately half or more of the gum intact</i>	 Small part o.g. <i>Approximately less than half of the gum intact</i>	 No gum <i>Only if issued with gum</i>
Catalogue Symbol:	★ ★	★	★	★	★	(★)
PRE-1890 ISSUES	<i>Pre-1890 stamps in these categories trade at a premium over Scott value</i>			Scott Value for “O.G.”		Scott “No Gum” Values thru No. 218
1890-1935 ISSUES	Scott “Never Hinged” Values for Nos. 219-771	Scott Value for “O.G.” (Actual value will be affected by the degree of hinging)		Disturbed Original Gum: Gum showing noticeable effects of humidity, climate or hinging over more than half of the gum. The significance of gum disturbance in valuing a stamp in any of the Original Gum categories depends on the degree of disturbance, the rarity and normal gum condition of the issue and other variables affecting quality. For example, stamps issued in tropical climates are expected to have some		
1935 TO DATE	Scott Value for “Unused”					

Covers

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

Catalogue Values and Estimates

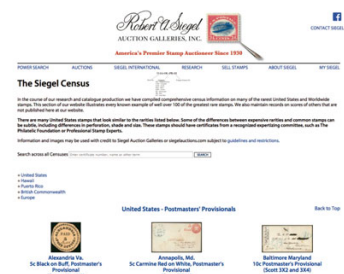
Unless otherwise noted, the currently available *Scott Catalogue* values are quoted in dollars with a decimal point. Other catalogues are often used for foreign countries or specialized areas and are referred to by their common name: *Stanley Gibbons* (SG), *Dietz*, *American Air Mail Catalogue* (AAMC),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

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

Symbols and Abbreviations (see chart above for gum symbols)

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

We have several other important features of our website, such as the Siegel Encyclopedia, Exhibits, Today in History and a Perpetual Calendar. Go to siegelauctions.com for the most comprehensive website in philately.



THE GRANT INMAN COLLECTION

PART 6 — WINE, BEER AND SILVER TAX STAMPS

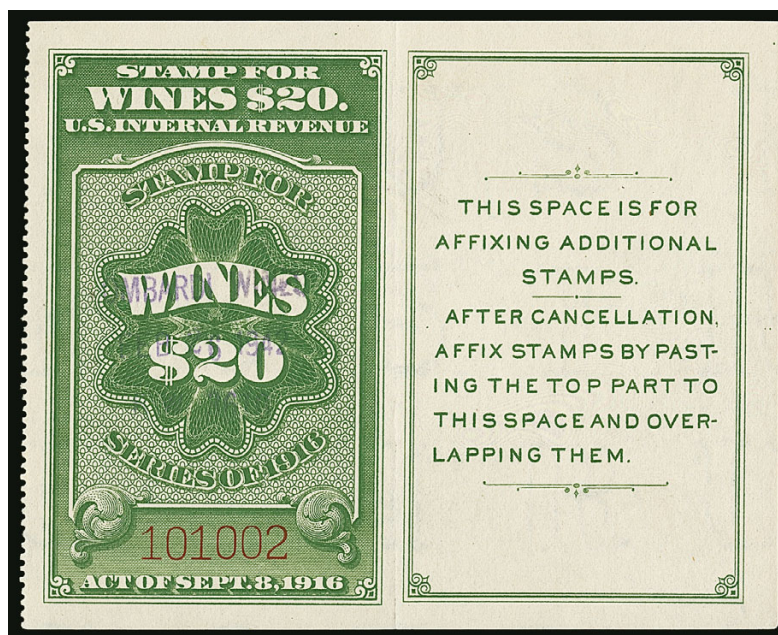
MORNING SESSION (LOTS 501-729)

WEDNESDAY, SEPTEMBER 20, 2017, AT 10:30 A.M.

WINE STAMPS

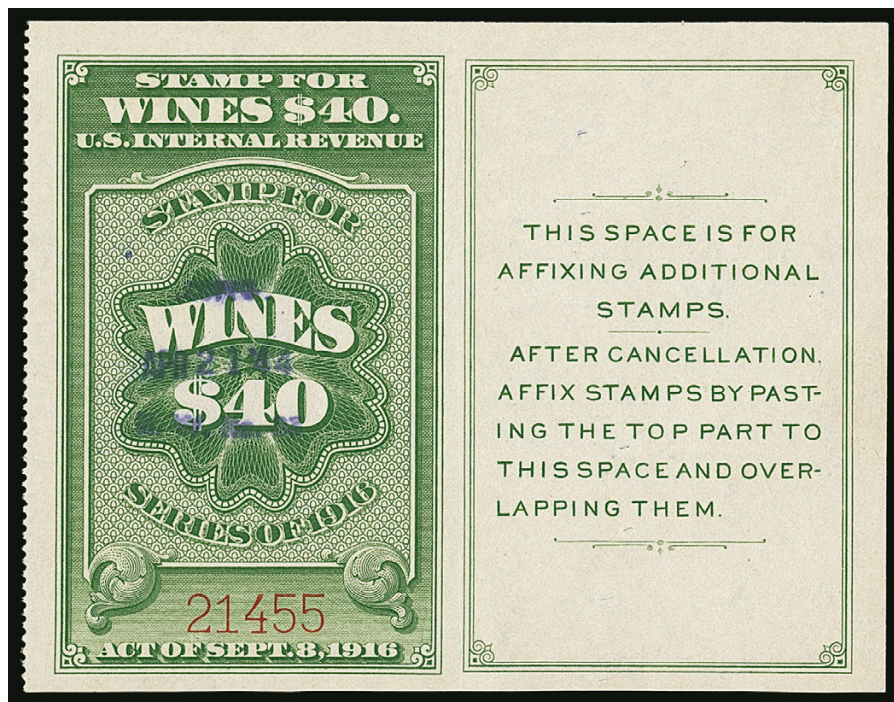
1934 ISSUE

The definitive article on these issues was written by Ron Leshner and published in the August 1983 *American Philatelist*. The high-denomination Wine stamps came into use when the law was changed in 1916. The change stipulated that taxes would be collected when the wine left the customs house, winery or other bonded storage facility, rather than at the point of retail sale. This allowed revenue stamps to be affixed to the case, cask or even railroad car, rather than to each individual bottle. They were issued in booklet form, perforated only at left, in booklets of \$400.00 (twenty \$20.00 stamps, ten \$40.00 stamps, etc.). The first series (Scott RE56-RE59) was used prior to Prohibition and on religious and medicinal wine during Prohibition. They were reprinted starting in 1933 after Prohibition (Scott RE107A-RE107D). The \$20.00 and \$40.00 were only reprinted in 1933 and have the same perf gauge as the earlier pre-prohibition issue. The \$50.00 and \$100.00 were reprinted in 1933 and also in later years, in two different perf gauges. These were recently recognized as separate listings in the 2017 Scott U.S. Specialized Catalogue (RE107E and RE107F).



501

- 501 **\$20.00 Yellow Green, Wine (RE107A).** Serial no. 101002, purple 1942 handstamp cancel, light vertical crease entirely between stamp and tablet, Extremely Fine appearance, a beautiful example of the \$20.00 1934 Wine stamp, scarce in such wonderful condition, Power Search contains only two others (both with staple holes), ex "Scarsdale", with 2011 P.F. certificate 1,800.00



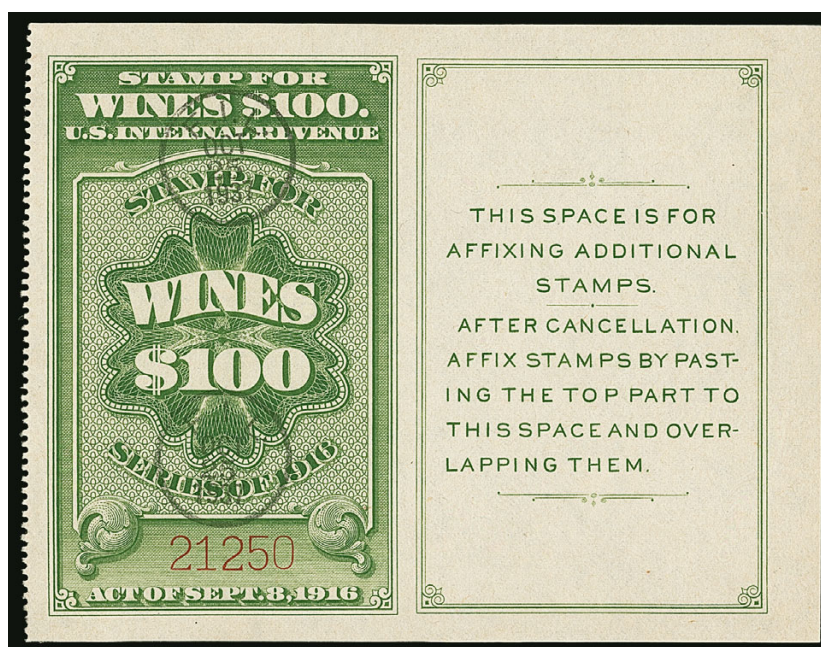
502

502 **\$40.00 Yellow Green, Wine (RE107B).** Serial no. 21455, purple April 21, 1944 three-line handstamp, small staple holes mostly in right half (the label), light creases

VERY FINE APPEARANCE. THIS IS WITHOUT QUESTION THE FINEST EXAMPLE OF THE 1934 \$40.00 WINE STAMP IN EXISTENCE. ONE OF THE GREAT RARITIES OF WINE STAMP COLLECTING.

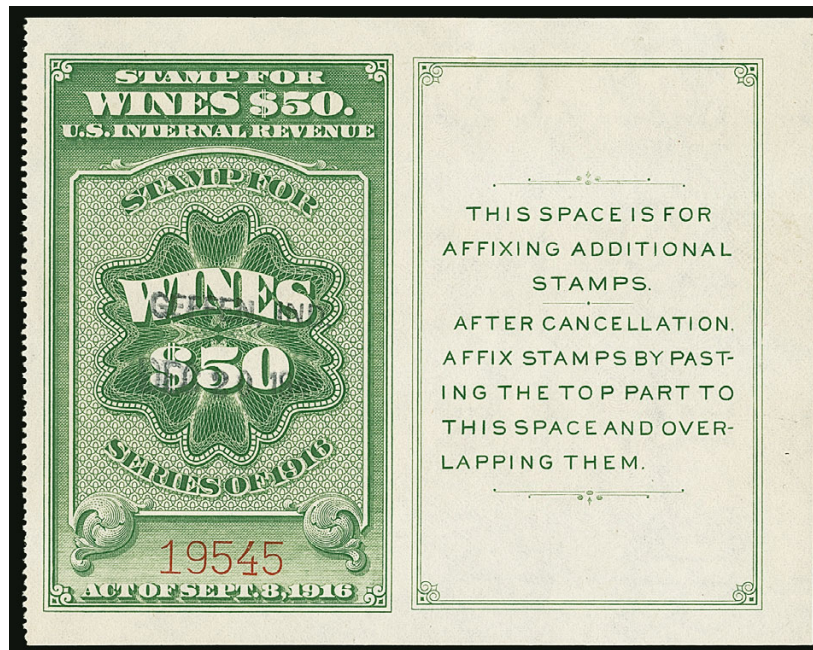
The reprints are considerably scarcer than their earlier counterparts. Eric Jackson records 17 of this denomination (Ron Leshner recorded 5), and virtually all are defective, including some that are badly stained.

With 1997 P.F. certificate..... 9,000.00



503

- 503 **\$100.00 Yellow Green, Wine, Perf 12 at Left (RE107D).** Serial no. 21250, choice centering, neat strikes of "F.I.L. Oct. 25, 1937" circular datestamps struck symmetrically at top and bottom, tiny corner crease at bottom left, Extremely Fine appearance, an attractive stamp, the Scott Catalogue listing for this issue was recently expanded to account for differences in perforations, collectors who own this stamp should check the perfs to determine if they conform to the new Scott RE107F listing, which is perf 12½ at left..... 1,000.00



504

- 504 **\$50.00 Yellow Green, Wine, Perf 12½ at Left (RE107E).** Serial no. 19545, choice centering with wide margins, neat "Geffen Ind./Dec. 20, 1941" two-line handstamp, repaired staple holes at top but otherwise sound
EXTREMELY FINE APPEARANCE. A BEAUTIFUL EXAMPLE OF THE RARE 1934 \$50.00 WINE STAMP.
With 2002 P.F. certificate as Scott RE107C. The Scott Catalogue listing for the \$50.00 was expanded in 2017 to account for differences in perforation, creating Scott RE107E. Owners of Scott RE107C should check their stamps to make sure they are properly identified.... 5,000.00

1942 ISSUE



505

505 **3½c Green & Black, Series of 1941, Wine (RE114).** Clear roulettes on three sides, natural s.e. at top, rich color, neat purple cancel from Modesto Cal.

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

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

Ex Cunliffe, Lyons and Floyd. With 1999 P.S.E. and 2001 P.F. certificates..... 12,750.00

- 506 **28c Green & Black, Series of 1941, Wine (RE132).** Bright color, light strike of purple March 1943 cancel, small horizontal crease at left center, Very Fine appearance, a key 1942 Issue Wine stamp rarity, with 2002 P.F. certificate..... 2,500.00



506



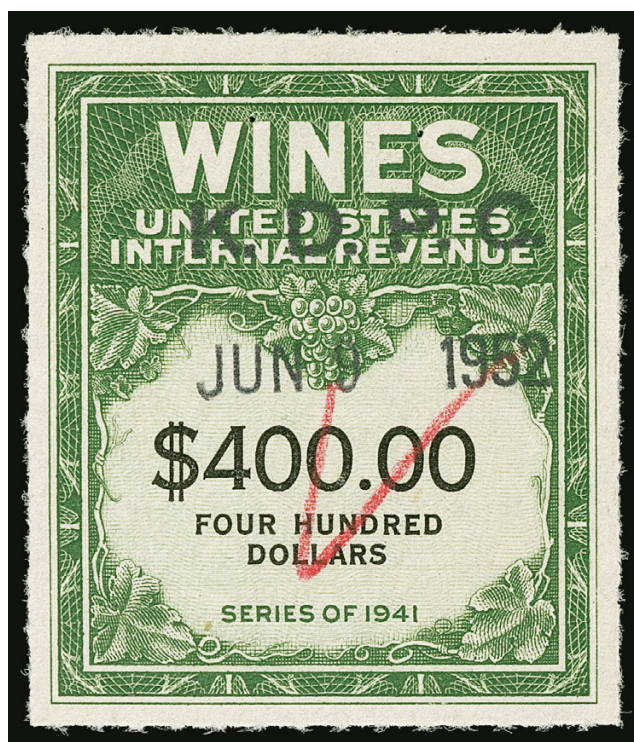
507

- 507 **(\$1.44) Green & Black, Series of 1942, Wine, Denomination Missing (RE147a).** Caused by foldover and with most of denomination printed on back, light horizontal crease from the foldover

VERY FINE. AN EXTREMELY RARE EXAMPLE OF THE \$1.44 1942 WINE STAMP, MISSING THE DENOMINATION, WHICH IS PRINTED ON BACK. HIGHLY EXHIBITABLE.

This is the first we have offered since keeping computerized records. We are aware of one pair with the right stamp completely lacking the denomination and the left stamp with a small trace of the denomination — both also have part of the denomination printed on back.

With 2011 P.F. certificate E. 3,000-4,000



508

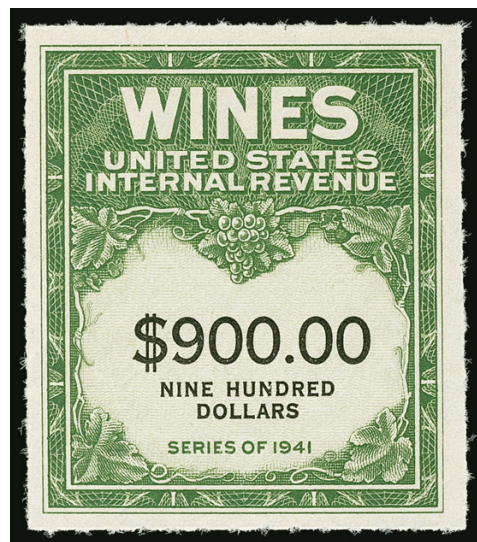
508 **\$400.00 Yellow Green & Black, 1942 Issue, Wine (RE165B).** Rich color and detailed impression on bright paper, neat "K.D.P.C." and "JUN 9 1952" handstamp cancels, additional neat red crayon check mark, two staple holes at top of little consequence on a rarity such as this

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

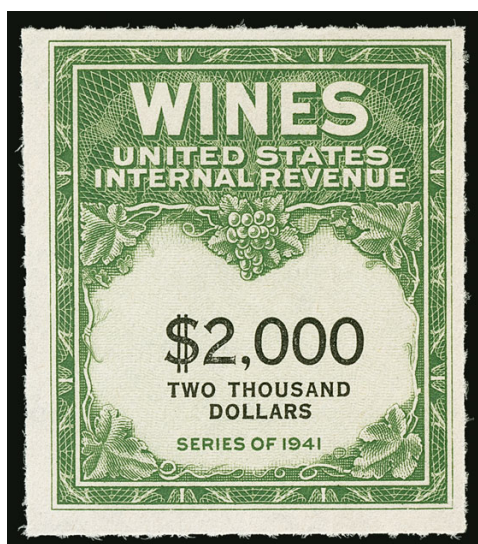
An example was offered in the 2000 Lyons sale, with the same cancels and date. That copy did not have the staple holes, but the checkmark was lightened. Another was offered in our Tolman sale in 2006, which was also similar to the example offered here. The fourth used example has not been seen in some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

Ex Cunliffe and "Scarsdale". With 2003 P.F. certificate..... 14,000.00

- 509 **\$900.00 Yellow Green & Black, Wine (RE168).** Accompanying certificate states "faintly cancelled" (submitted as unused), we see no evidence of a cancel, even under UV light, so are offering this as unused, rich colors, choice centering, small internal creases, Very Fine appearance, with 2002 P.F. certificate, Scott Retail as used \$4,000.00, Scott Retail as unused 2,500.00



509



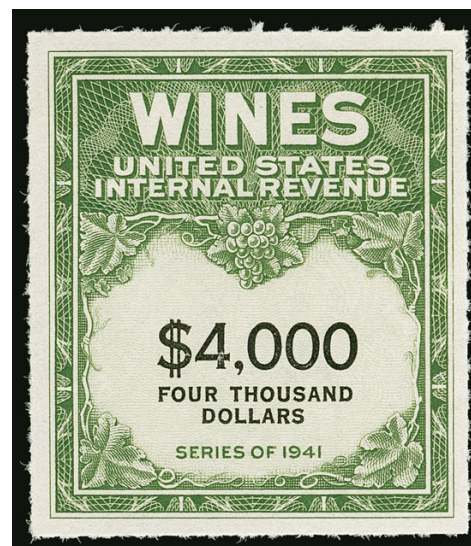
510

- 510 ★ **\$2,000.00 Yellow Green & Black, Wine (RE170).** Without gum as issued, bright color

VERY FINE UNUSED EXAMPLE OF THE \$2,000.00 1942 ISSUE WINE STAMP.

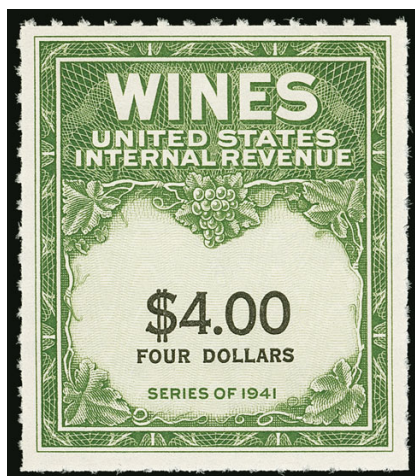
From the Smithsonian National Postal Museum deaccession, which is the only source of unused examples 3,000.00

- 511 ★ **\$4,000.00 Green & Black, Series of 1941, Wine (RE172).** Without gum as issued, radiant color, choice centering, Extremely Fine, from the Smithsonian National Postal Museum deaccession where 22 singles and the unique block were offered 1,000.00



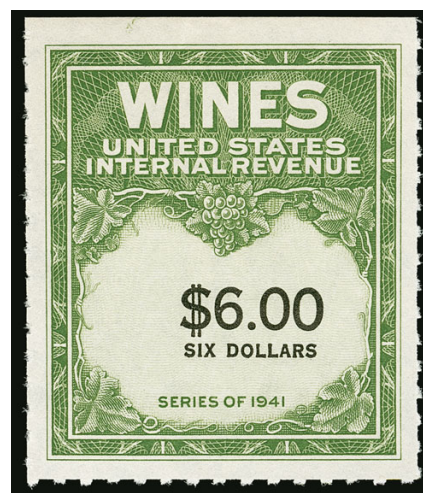
511

1949 ISSUE



512

- 512 ★ **\$4.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE175).** Without gum as issued, rich color and detailed impression, fresh and Very Fine, from the Smithsonian National Postal Museum deaccession, which is the only source of the 25 known unused copies, with 2006 P.F. certificate..... 1,000.00



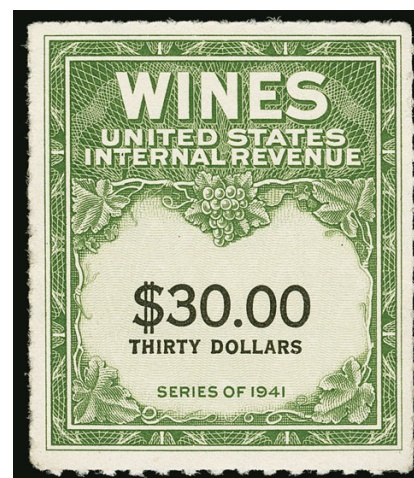
513

- 513 ★ **\$6.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE177).** Without gum as issued, bright colors, choice centering, Extremely Fine, from the Smithsonian National Postal Museum deaccession, which is the the only source of the 21 unused singles and the unique block of four..... 700.00



514

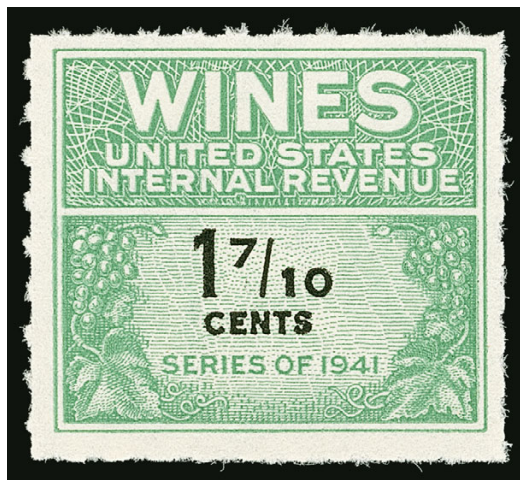
- 514 ★ **\$8.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE179).** Without gum as issued, crisp impression, wide margins, Very Fine and choice, from the Smithsonian National Postal Museum deaccession..... 1,250.00



515

- 515 ★ **\$30.00 Green & Black, Series of 1941, Denomination Spelled in One Line, Wine (RE182).** Without gum as issued, bright color, small corner creases at top left and top right, Very Fine appearance, scarce, ex Lyons, with 1999 P.F. certificate 2,000.00

1951-54 ISSUE

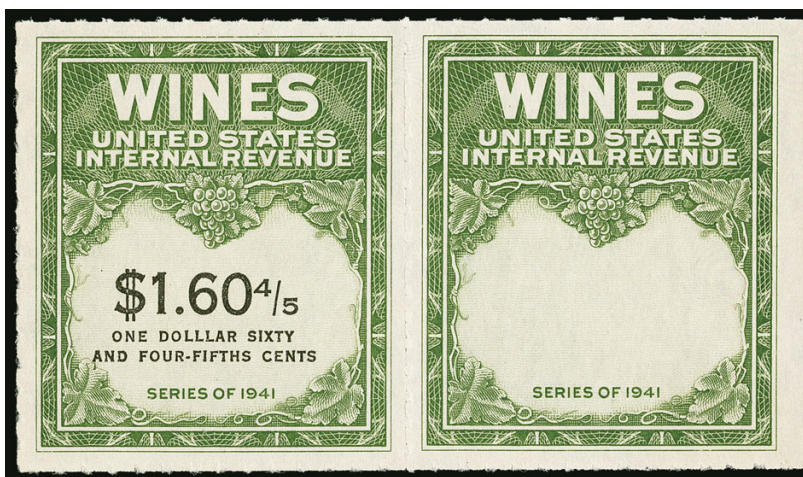


516

516 ★ **1-7/10c Green & Black, Series of 1941, Offset, Wine (RE182F).** Without gum as issued, brilliant color

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

Richard Friedberg records three unused, all of which originate from the Smithsonian National Postal Museum deaccession in 2005, plus two used copies from non-archival sources. The example offered here is one of the three in unused condition. ... 22,500.00



517

- 517 ★ **\$1.60-4/5 Yellow Green & Black, 1951 Issue, Wine, Horizontal Pair, Left Stamp “DOLLAR” Error, Right Stamp Without Denomination (RE196b).** Unused (no gum), bright colors

VERY FINE EXAMPLE OF THE 1951 \$1.60-4/5 WINE STAMP IN A PAIR — ONE WITH THE “DOLLAR” ERROR AND THE OTHER MISSING THE DENOMINATION.

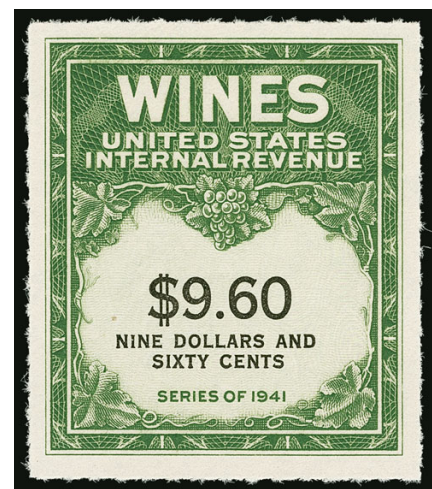
This pair comes from a block of ten in which the lefthand column of five has the “DOLLAR” error and the righthand column of five is missing the denomination.

Ex Joyce and Dr. Schauss. With 2012 P.F. certificate (XF-Superb 95) 6,250.00

- 518 ★ **\$9.60 Yellow Green & Black, Wine (RE204).** Without gum as issued, rich color, choice centering

EXTREMELY FINE UNUSED EXAMPLE OF THE RARE \$9.60 WINE ISSUE, SCOTT RE204.

From the Smithsonian National Postal Museum deaccession, which is the only source of unused examples. We have offered three other unused examples, and this is the best centered..... 5,000.00



518

- 519 **Wine Stamps Balance.** Scott album pages of unused and used, including unused Nos. RE19, RE31, RE83, RE142, RE148, RE156, RE158, RE161-RE165, RE166, RE167, RE169, RE171, RE176, RE187, RE189, RE194, RE197 (2002 P.F. certificate), RE202, used including Nos. RE56-RE59, RE79, selected by the owner for superior condition so much nicer quality than typically seen, few faults to be expected, overall fresh and Fine-Very Fine, a wonderful basis for a collection of these fascinating issues.....(Website PDF) 6,340.00

BEER STAMPS

BALANCE OF THE INMAN COLLECTION



520EX

- 520 **Beer Stamps Balance.** Balance of the Inman Beer stamps in two stockbooks, including unused Nos. REA2, REA9, REA72, REA83, REA143, REA161a, REA190 and REA190B, used including Nos. REA5, REA14, REA15, REA16 (3), REA27, REA27b, REA31 (2), REA35 (2), REA36, REA37c, REA38e, REA41b, REA41c, REA64, REA76a, REA76b, REA76c, REA94, REA99, REA100c, REA107, REA118, REA123, REA178Ad and REA189, some center cutouts that are unlisted in Scott such as REA194, REA196 and REA197, also several unused stamps which are only listed in Scott as used, selected by the owner for superior condition or appearance, many have the usual condition issues that come with collecting Beer stamps

VERY FINE. AN EXTREMELY SOLID FOUNDATION FOR A COLLECTION OF BEER STAMPS. THE PERFECT OPPORTUNITY FOR SOMEONE WHO IS LOOKING TO START A NEW COLLECTING AREA OR WISHES TO UPGRADE THE MANY LOWER-PRICED, YET HARD-TO-FIND ITEMS.

This lot includes some of the balance lots from the "Scarsdale" sale, as well as other collections that were acquired over the years to find better-quality items. Review of the website PDF is highly recommended. Scott Retail for listed stamps approximately
(Photo Ex/Website PDF) 18,425.00

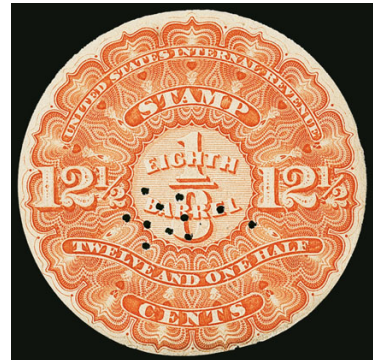
1866 ISSUE



521



522



523

- 521 (★) **1866, 12½c Orange, ⅛bbl., Beer (REA1; Priester 1A).** Unused (no gum), large margins all around, radiant color, light creases, Extremely Fine appearance..... 450.00
- 522 **1866, 12½c Orange, ⅛bbl., Beer (REA1; Priester 1B).** Large margins, neat handstamp cancel, few creases, small thin spot at top, tiny nick at bottom left corner, Extremely Fine appearance 750.00
- 523 (★) **1866, 12½c Orange, ⅛bbl., Beer, Die Cut (REA1a; Priester 1C).** Unused (no gum), wide margins, faint horizontal crease at bottom, Very Fine appearance 500.00



524

524

1866, 12½c Orange, ¼bbl., Beer, Silk Paper (REA1b; Priester 1aB). Large margins to just in, rich color, showing clear silk fibers in the paper, neat manuscript cancel, light creases

VERY FINE APPEARANCE. THE 1866 ONE-EIGHTH BARREL ON SILK PAPER IS ONE OF THE GREAT RARITIES OF THE FIRST ISSUE BEER STAMPS. ONLY ONE EXAMPLE IS REPORTED IN THE PRIESTER CENSUS.

Ex "Scarsdale". With 2004 P.F. certificate.
..... 2,250.00

525

1866, 16⅔c Dark Green, ¼bbl., Beer (REA2; Priester 2B). Large margins with corners clipped, pencil manuscript cancel at top mostly in margin, sealed tears at top and bottom, light creases, some soiling at bottom right, otherwise Very Fine 450.00



525



526

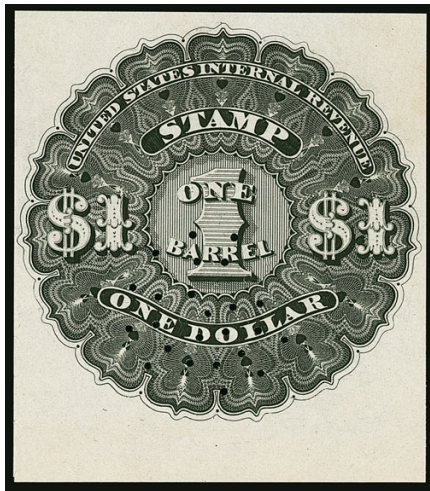
526

1866, 25c Blue, ¼bbl., Beer, Silk Paper (REA3b; Priester 3bB). Large margins, clearly-evident silk fibers, rich color, neat strike of "Wackenhuith, Adam & Co. Newark N.J., Apr. 13, 1867" circular datestamp, light creases and some minor soiling are not very obvious

EXTREMELY FINE APPEARANCE. THIS 1866 QUARTER-BARREL FIRST ISSUE BEER STAMP ON SILK PAPER IS REPORTEDLY UNIQUE. ONE OF THE GREAT RARITIES OF THE ISSUE.

This stamp, with easily discernible silk paper, large margins, a clear handstamp cancel and no obvious flaws, is one of the great rarities of the First Issue Beers.

Ex "Scarsdale". With 2012 P.F. certificate..... 4,500.00



527



528

- 527 (★) **1866, \$1.00 Black, 1bbl., Beer (REA5; Priester 5A).** Unused (no gum), large to huge margins including **bottom sheet margin**, intense shade and impression, few light creases are barely noticeable, Extremely Fine appearance 500.00
- 528 (★) **1866, \$2.00 Red, 1hhd., Beer (REA6; Priester 6A).** Unused (no gum), large margins, rich color, stains at top, light creases, two tiny pinholes in margin, otherwise Very Fine..... 1,500.00

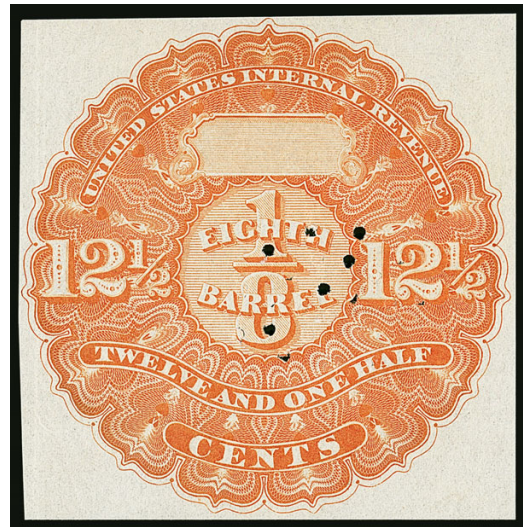
1867 ISSUE

- 529 (★) **1867, 12½c Orange, ⅛bbl., Beer (REA7; Priester 7A).** Unused (no gum), full margins to clear, radiant color and detailed impression, faint vertical crease at left

VERY FINE UNUSED EXAMPLE OF THE 1867 ONE-EIGHTH BARREL ORANGE WHICH IS CUT SQUARE. VERY FEW ARE KNOWN. ESPECIALLY DESIRABLE IN UNUSED CONDITION

The Priester census records a total of eight unused or used cut square. We do not know how many of the eight are unused — we have offered only two others unused plus one used since keeping computerized records.

Ex "Scarsdale". With 2012 P.F. certificate 3,250.00



529



530

- 530 (★) **1867, 12½c Orange, ⅛bbl., Beer, Die Cut (REA7a; Priester 7C).** Unused (no gum), large margins to in, radiant color, very faint creases, Very Fine, only six die cut are recorded in the Priester census..... 1,000.00



531

531

1867, 16 $\frac{2}{3}$ c Dark Green, $\frac{1}{2}$ bbl., Beer (REA8; Priester 8B). Clear margins to just in at bottom, deep rich color, neat March 16, 1869 handstamp cancel, light creases, small internal tear at bottom right

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1867 ONE-SIXTH BARREL STAMP CUT SQUARE.

A total of five unused and used are recorded in the Priester census. Three others, all used, are contained in Power Search, including one repaired and one seriously defective. 2,600.00

532

1867, 33 $\frac{1}{3}$ c Violet Brown on Silk Paper, $\frac{1}{2}$ bbl., Beer, Cut to Shape (REA10b; Priester 10bB). Margins to in, showing plentiful silk fibers, rich color, blue handstamp, some faults including piece out at top where repaired

FINE APPEARING EXAMPLE OF THE 1867 ONE-THIRD BARREL ON SILK PAPER. ONLY THREE ARE RECORDED ON SILK PAPER.

The Priester census records three examples on silk paper. One is cut square and two are cut to shape. Ex Tolman and "Scarsdale". With 2012 P.F. certificate 3,500.00



532



533

533

1867, 33 $\frac{1}{3}$ c Ocher Red, $\frac{1}{2}$ bbl., Beer (REA10c; Priester 10aD). Cut to shape as always, mounted on 72 x 72mm manila paper, defective including pieces out at bottom left, a presentable example of this great rarity, this is only known cut to shape or die cut, the Priester census recorded only one example but we believe there are probably a half dozen or so as it is sometimes misidentified as the darker Violet Brown..... 3,500.00

- 534 **1867, 50c Orange Brown, ½bbl., Beer (REA11; Priester 11aB).** Neat printed "A. S. 1869" (Amana Society) precancel, large margins, rich color, few creases, Very Fine appearance, purple backstamp at bottom left barely shows thru..... 425.00



534



535

- 535 (★) **1867, \$2.00 Red, 1hhd., Beer (REA13; Priester 13A).** Unused (no gum), large margins to clear, radiant color, few flaws including creases and sealed tear at upper left

FINE APPEARANCE. A RARE EXAMPLE OF THE 1867 ONE-HOGSHEAD ISSUE WHICH IS UNUSED AND CUT SQUARE.

The Priester census records only three examples cut square. We offered one, also unused, in our Tolman sale. We are unaware if the third is unused or used.

Ex "Scarsdale". With 2012 P.F. certificate... 4,000.00

1870 ISSUE

- 536 **1870, 12½c Brown, Yellow Security Lines, ½bbl., Beer (REA14a; Priester 14A).** Large margins to just clear, rich color, light strike of Nov. 2, 1870 handstamp cancel, few faults including creases, minor edge tears and some soiling, otherwise Fine and rare, only twelve examples with the yellow security lines are reported in the Priester census and this is the second we have offered since keeping computerized records... 2,000.00



536



537

- 537 **1870, 16⅓c Yellow Orange, Yellow Security Lines, ⅓bbl., Beer (REA15a; Priester 15A).** Large margins to barely in, neat "J. K. Press Brewery N.Y. Jun. 29, 1870" double-circle datestamp, few faults including top left corner repaired where piece missing, otherwise Fine, scarce, only 22 are recorded in the Priester census 1,100.00



538

538

1870, 16 $\frac{2}{3}$ c Yellow Ochre, Lilac Security Lines, $\frac{1}{6}$ bbl., Beer (REA15c; Priester 15aB). Large margins to just in at left, rich colors, well-struck "C. Rivinius Morrisania Mar. 8, 1871" octagonal datestamp, several tiny staple holes

VERY FINE. A RARE EXAMPLE OF THE 1870 ONE-SIXTH BARREL ISSUE IN THE YELLOW OCHRE SHADE.

Only six examples of this shade are recorded in the Priester census, and this is the only example we have offered since keeping computerized records. This brewery is in Morrisania N.Y., which is now part of the Bronx. It later became the David Mayer's Centennial Lager Bier Brewery, which burned down in 1881, was rebuilt, and burned again in 1884.

Ex Tolman and "Scarsdale". With 2006 P.F. certificate. Undercatalogued in Scott... 2,000.00

539 (★) **1870, 50c Red, Lilac Security Lines, $\frac{1}{2}$ bbl., Beer (REA17; Priester 18B).** Large margins to clear, bright shade, few creases, few small holes at bottom right, otherwise Very Fine
..... 400.00



539



540

540 (★) **1870, 50c Brick Red, Gray-Green and Yellow Security Lines, $\frac{1}{2}$ bbl., Beer (REA17b; Priester 18C).** Unused (no gum), large margins to in, deep rich colors, light vertical creases, small corner creases at bottom left and bottom right

FINE APPEARANCE. A RARE EXAMPLE OF THE 1870 HALF-BARREL BEER STAMP WITH GRAY-GREEN AND YELLOW SECURITY LINES. ONLY FOUR ARE RECORDED IN THE PRIESTER CENSUS.

We have offered only one other since keeping computerized records (ex Tolman, which had similar margins). Ex "Scarsdale". With 2005 P.F. certificate..... 2,250.00

- 541 **1870, 50c Brick Red, Lilac Security Lines, ½ bbl., Beer (REA17c; Priester 18aB).** Full even margins, rich colors in the distinctive Brick Red color, light strike of large double-circle datestamp, light horizontal crease, small thin spot at bottom right, Very Fine appearance, only 18 are recorded in the Priester census, we have offered only one other since keeping computerized records, with 2012 P.F. certificate, purple backstamp 1,500.00



541



542

- 542 **1870, 50c Brick Red, Yellow Security Lines, ½ bbl., Beer (REA17d; Priester 18aA).** Die cut, margins to in, deep rich color, bold strike of "Bergdoll & Psotta, Phila. Aug. 19, 1870" datestamp, light creases and wrinkles

FINE APPEARANCE. ONLY TWO EXAMPLES OF THE 1870 HALF-BARREL IN THE BRICK RED COLOR ARE RECORDED. ONE OF THE GREAT RARITIES OF THE ISSUE.

The Priester census records only two examples of this issue in the Brick Red color with yellow security lines. The other example, cut square and defective, was offered in our auction of the Tolman collection and was also used at a brewery in Philadelphia.

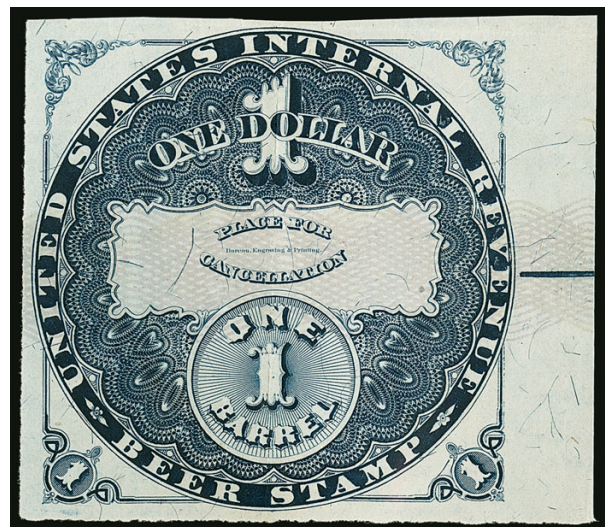
Ex "Scarsdale". With 2005 P.F. certificate..... 3,250.00

- 543 (★) **1870, \$1.00 Blue, Lilac Security Lines, 1bbl., Beer (REA18; Priester 19B).** Unused (no gum), large to huge margins including sheet margin at right, deep rich colors, light creases

FRESH AND EXTREMELY FINE. A RARE UNUSED EXAMPLE OF THE 1870 ONE-BARREL BEER STAMP.

Only 15 are recorded in the Priester census, of which four are in an unused block. We do not know how many of the remaining ten examples are unused — we have sold no other unused and only one used example since keeping computerized records.

Ex Tolman and "Scarsdale". With 2012 P.F. certificate..... 3,000.00



543



- 544 (★) **1870, \$2.00 Black, Lilac Security Lines, 1hhd., Beer (REA19; Priester 20B).** Unused (no gum), large margins to just in at top right where corner out, stain at top right, otherwise Very Fine, only 28 total (unused and used) are recorded in the Priester census 1,100.00
- 545 **1870, \$2.00 Black, Lilac Security Lines, 1hhd., Beer (REA19; Priester 20B).** Large margins to just touched, intense shade, violet 1872 manuscript cancel, few small faults, Fine, only 28 total (used and unused) are recorded in the Priester census, ex Tolman, with 2006 P.F. certificate 950.00

1871 ISSUE

- 546 **1871, 16½c Vermilion on Pinkish Gray Silk, ½bbl., Beer (REA21a; Priester 22B).** Large margins, rich colors, neat large manuscript “X” cancel, usual creases, small pinhole, Very Fine appearance, only 15 are recorded in the Priester census, we have offered only two others since keeping computerized records 500.00
- 547 **1871, 16½c Vermilion on Gray Silk, ½bbl., Beer (REA21b; Priester 22C).** Large margins to ample, neat strike of handstamp cancel, light creases, few thin spots, small pinhole, appears Very Fine, we have offered only one unused and one used since keeping computerized records 425.00
- 548 **1871, 16½c Vermilion on Green Silk, ½bbl., Beer (REA21c; Priester 22D).** Large margins to just in at right including **left sheet margin**, bold strike of large George Bechtel oval handstamp with manuscript “for collection” below, few creases cause small internal tear, Very Fine appearance, this is the third we have offered since keeping computerized records 425.00

- 549 **1871, 33½c Orange on Green Silk, ½bbl., Beer (REA23; Priester 25D).** Brilliant colors, clear strike of “John Wieland * San Francisco * Jan. 21, 1873” datestamp, tiny corner thin at bottom left

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

Priester records only nine examples of this issue on Green paper. We have offered five since keeping computerized records, including one which was extensively repaired. Two others were used from this same brewery which operated from 1856 to 1920. It was one of the largest breweries on the West Coast. The founder, John Wieland, died in a tragic fire at his home in 1885, and the brewery was sold to a syndicate in 1890. In the incident which killed Wieland, his son caught fire while getting kerosene from an outer building at his property. Wieland went to help his son and caught fire himself. Then his daughter tried to extinguish the fire engulfing her father, and she also caught fire. He died several days later from the burns, as did his daughter, but his son survived.

Ex Tolman. With 2006 P.F. certificate 5,000.00



549



550

- 550 **1871, 33 1/3c Violet Brown on White Silk, 1/3bbl., Beer (REA24; Priester 24A).** Large margins all around, rich colors, light strike of blue handstamp, couple minor tears
 VERY FINE APPEARANCE. AN EXTREMELY RARE EXAMPLE OF THE 1871 ONE-THIRD BARREL VIOLET BROWN ON WHITE SILK PAPER. VERY FEW ARE KNOWN, AND THIS IS THE ONLY EXAMPLE WE HAVE OFFERED SINCE KEEPING COMPUTERIZED RECORDS.
 The Priester census records only twelve copies of this issue, but it seems much scarcer than that. This is the only example we have offered since keeping computerized records, and a search of our library found only one other, offered in the 1989 Weill sale.
 Ex Tolman and "Scarsdale". With 2012 P.F. certificate 12,500.00



- 551 **1871, \$1.00 Scarlet on Pinkish Gray Silk, 1bbl., Beer (REA28a; Priester 29B).** Large margins to full, intense colors, light strike of blue handstamp cancel, small faults including small repair at top, otherwise Very Fine, scarce, only nine are recorded in the Priester census, we have offered only one other (in similar condition) since keeping computerized records, ex “Scarsdale”, with 2012 P.F. certificate..... 800.00
- 552 **1871, \$1.00 Scarlet on Green Silk, 1bbl., Beer (REA28c; Priester 29D).** Large margins to clear, rich colors, lightened manuscript cancel leaves entire design clearly visible, faint creases, Very Fine 500.00
- 553 **1871, \$2.00 Red Brown, 1hhd., Beer (REA29; Priester 30A).** Large margins to full, cancelled by neat strike of blue “D. Jones, Sixth St. Bet. Ave. B & C, Oct. 21, 1872” double-circle datestamp, light crease, some soiling, still Very Fine and attractive example of this issue used at David Jones Brewery in New York, at the time of his death in 1881 Jones was one of the largest brewers in the country, ex “Scarsdale”..... 300.00
- 554 **1871, \$2.00 Red Brown on Pinkish Gray Silk, 1hhd., Beer (REA29a; Priester 30B).** Large margins to clear, paper with a decidedly more pinkish cast than the following lot, blue handstamp cancel, faults including repairs, otherwise Very Fine, rare, only six are recorded in the Priester census and we have offered only one other since keeping computerized records 1,900.00
- 555 **1871, \$2.00 Red Brown on Gray Silk, 1hhd., Beer (REA29b; Priester 30C).** Full margins to clear, intense shade, neat manuscript cancel, small thin spots and light crease, Fine appearance, only 30 are recorded in the Priester census, ex “Scarsdale” 700.00
- 556 **1871, \$2.00 Red Brown on Green Silk, 1hhd., Beer (REA29c; Priester 30D).** Large margins to full, rich color, large purple handstamp, few flaws including thins, Very Fine appearance, only eleven are recorded in the Priester census, ex “Scarsdale” 1,000.00

1875 ISSUE

THE UNIQUE 25-CENT QUARTER-BARREL WITH INVERTED CENTER



557

557 **1875, 25c Green, ¼bbl., Beer, Inverted Center (REA32a; Priester 33a).** Position 2 in the pane, large margins all around, unobtrusive violet handstamp cancel leaves the invert error clearly visible, few creases, small thins, small sealed tear at lower right

EXTREMELY FINE APPEARANCE. THIS STAMP IS THE UNIQUE 1875 QUARTER-BARREL BEER ISSUE WITH INVERTED CENTER. ONE OF THE MOST WIDELY RECOGNIZED BEER STAMP RARITIES AND THE FIRST BEER STAMP INVERT TO BE DISCOVERED.

Considering the large number of bicolored stamps and the era in which they were printed, we are surprised there are not more Beer stamp inverts. There were 24 different bicolored Beer stamps issued between 1871 and 1878, not counting different paper types or printing varieties. Only three inverts are known, each of which is represented by a single example (REA32a, REA36a and REA39a). Two of the three are the same denomination — the 25c quarter-barrel (the third is a \$2.00) — but they have different frames and vignettes. The example offered here depicts Bacchus serving the first fermented brew to man; the other, offered in lot 560, shows Thomas “Old Bullion” Benton, who was the first member of the Senate to serve five terms (he was also John C. Fremont’s father-in-law).

The first recorded owner of this one-of-a-kind invert was Edgar L. Green, a prominent Philadelphian whose advertisements seeking Medicine and Perfumery stamps appeared as early as 1906 in druggist’s publications, such as *Practical Druggist* and *Spatula*, alongside help-wanted ads. Green’s collection was purchased by noted dealer Philip H. Ward around 1930 and was part of Ward’s estate when he died in 1963. Ward’s stock, including this stamp, was bought from the estate by the Weill Brothers of New Orleans. The late Robert H. Cunliffe purchased this rarity from the Weills and owned it for several decades. Cunliffe’s Invert collection was sold after his death by Spink Shreves in 2009. Therefore, this is only the second time this important rarity has made an auction appearance since its discovery more than a century ago.

Ex Edgar L. Green, Philip H. Ward, Weill Brothers and Robert H. Cunliffe. Weill backstamp. With 2009 P.F. certificate..... 55,000.00



558

558

1875, 33 1/3c Violet, 1/3bbl., Beer (REA33; Priester 34). Clear margins to in, light strike of double-circle datestamp at top right, few faults including internal tear at left, otherwise Fine, scarce..... 1,250.00

1878 ISSUE



Heurich Brewery in 1883



559

559

1878, 12 1/2c Blue on Green Silk, 1/8bbl., Beer (REA37b; Priester 38A). Large and even margins, rich colors and detailed impressions, neat strike of blue "C. Heurich. Washington D.C., Apr. 20, 1878" double-oval datestamp, light creases and faint thin spots

VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THE 1878 ONE-EIGHTH BARREL ISSUE ON GREEN SILK PAPER. VERY FEW ARE KNOWN.

The Priester census records a total of 14 of this issue. We have offered only one other since keeping computerized records, which was badly damaged. The example offered here was used at the C. Heurich Brewing Co., which was at one time the largest brewer in Washington D.C. Its owner was also the largest landowner in Washington D.C. (aside from the Federal government). His brewery burned down three times, prompting him to build both a fireproof brewery and mansion in 1894.

Ex "Scarsdale". With 2012 P.F. certificate 1,250.00

1878 ISSUE

THE UNIQUE 25-CENT QUARTER-BARREL WITH INVERTED CENTER



560

560

1878, 25c Green on Green, ¼bbl., Beer, Inverted Center (REA39a; Priester 40bB). Position 8 in the pane, large margins, rich colors on deep green paper, neat 1878 manuscript cancel leaves the design clearly visible, vertical crease, thins, two small holes, small surface scuff at bottom center

VERY FINE APPEARANCE. THIS STAMP IS THE UNIQUE 1878 QUARTER-BARREL BEER ISSUE WITH INVERTED CENTER. ONE OF THE MOST WIDELY RECOGNIZED BEER STAMP RARITIES AND A HIGHLIGHT OF THE INMAN COLLECTION.

Considering the large number of bicolored stamps and the era in which they were printed, we are surprised there are not more Beer stamp invert. There were 24 different bicolored Beer stamps issued between 1871 and 1878, not counting different paper types or printing varieties. Only three invert are known, each of which is represented by a single example (REA32a, REA36a and REA39a). Two of the three are the same denomination — the 25c quarter-barrel (the third is a \$2.00) — but they have different frames and vignettes. One depicts Bacchus serving the first fermented brew to man (offered in lot 557); the example offered here shows Thomas “Old Bullion” Benton, who was the first member of the Senate to serve five terms (he was also John C. Fremont’s father-in-law).

The first recorded owner of this one-of-a-kind invert was noted Revenue collector and prolific philatelic author Henry Holcombe (1897-1973), who was most active in the 1930’s through the 1950’s. It is uncertain if this stamp was acquired by Philip H. Ward and then by the Weill Brothers., but the late Robert H. Cunliffe purchased it from the Weills and owned it for several decades. Cunliffe’s Invert collection was sold after his death by Spink Shreves in 2009. We believe this is the stamp’s second appearance at auction.

Ex Henry Holcombe, Weill and Robert H. Cunliffe (possibly Ward). Weill backstamp. With 2009 P.F. certificate 55,000.00



561

561

1878, 33 1/3c Violet on Pale Green, 1/3 bbl., Beer (REA40c; Priester 41C). Large margins to barely touched including sheet margin at bottom, faint red crayon cancel, horizontal and vertical creases, some small staining on back shows thru at upper right, otherwise Fine, scarce as only 14 are recorded in the Priester census and we have offered only one other since keeping computerized records, ex "Scarsdale", with 2005 P.F. certificate 2,500.00



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- 562 (★) 1878, 33 1/3c Violet on Dark Blue, 1/3 bbl., Beer, No Plate/Position Number or Letter (REA40f; Priester 41F). Unused (no gum), large to huge margins including bottom right corner sheet margin, rich colors, small tears in margin only at right, small blue ink mark just affects design, otherwise Very Fine, ex "Scarsdale" unlisted in Scott as unused, Scott Retail as used 250.00
- 563 (★) 1878, \$1.00 Red on Pale Green, 1 bbl., Beer (REA42c; Priester 43C). Unused (no gum), large margins to clear, few flaws including tear and tape stain, otherwise Fine, only 27 are recorded in the Priester census, ex "Scarsdale", unlisted in Scott as unused, Scott Retail as used 300.00
- 564 (★) 1878, \$1.00 Red on Light Blue, 1 bbl., Beer (REA42d; Priester 43D). With plate no. 2651 and position no. 2, unused (no gum), large margins to ample at left, trivial crease and tear at bottom left corner, Very Fine and attractive, ex Tolman and "Scarsdale", unlisted in Scott as unused, Scott Retail as used 250.00
- 565 1878, \$2.00 Brown on Green Silk, 1 hhd., Beer (REA43b; Priester 44A). Large margins to clear, some staining and thin spots, otherwise Fine, only 24 are recorded in the Priester census on silk paper, ex "Scarsdale" 500.00
- 566 1878, \$2.00 Brown on Pale Green, 1 hhd., Beer (REA43c; Priester 44C). Huge margins to clear including sheet margin at top, faint strike of purple handstamp cancel, few faults including soiling and pinhole, otherwise Very Fine, scarce, only 15 are recorded in the Priester census, ex "Scarsdale" 900.00



- 567 1878, \$2.00 Brown on Blue, 1hhd., Beer, No Plate/Position Number or Letter (REA43e; Priester 44E). Full margins to clear, rich color, light strike of **purple** handstamp cancel, few trivial toned spots, Fine, only 37 are recorded in the Priester census, ex "Scarsdale" .. 275.00

1898 PROVISIONAL ISSUE

- 568 1898, (25c) Ty. C Surcharge on 12½c Blue on Dark Blue, ⅓bbl, No. REA37f, Beer (REA44a; Priester 46C). Priester Type 15 surcharge, margins clear to in, light **purple** handstamp cancel at top left, two tiny pinholes, Fine, scarce with the Type 15 surcharge, ex "Scarsdale" 325.00
- 569 1898, (25c) Ty. D Surcharge on 12½c Blue on Dark Blue, ⅓bbl, No. REA37f, Beer (REA44b; Priester 46D). Priester Type 54 surcharge, margins slightly in, faint purple oval datestamp, essentially sound with only small thin spots, Fine appearance, very rare, the Priester census reports five known for REA44b (all surcharge types), ex Tolman and "Scarsdale", with 2006 P.F. certificate 800.00
- 570 1898, (33⅓c) Ty. A Surcharge on 16⅓c Light Brown on Dark Blue, ⅓bbl, No. REA38f, Beer (REA45a; Priester 49A). Large margins to just in, light strike of **purple** handstamp cancel, fresh and Fine, only 22 are recorded in the Priester census, ex "Scarsdale", with 2004 P.F. certificate 200.00
- 571 1898, (33⅓c) Ty. C Surcharge on 16⅓c Light Brown on Dark Blue, ⅓bbl, No. REA38f, Beer (REA45b; Priester 49C). Priester Type 15A surcharge, large margins to just clear, light strike of **purple** boxed handstamp, few faults, otherwise Very Fine, only 25 are recorded in Priester for all the different serif types, ex "Scarsdale" 350.00
- 572 (★) 1898, (33⅓c) Ty. D Surcharge on 16⅓c Light Brown on Dark Blue, ⅓bbl, No. REA38f, Beer (REA45c; Priester 49D). Priester Type 50 surcharge, unused (no gum), two large margins, in at bottom and left, small flaw at lower right is barely noticeable, Fine appearance, only ten are recorded in the Priester census for all the different serif types, ex "Scarsdale", unlisted in Scott as unused, Scott Retail as used 450.00



573



574



575

- 1898, (33½c) Ty. A Surcharge on 16½c Light Brown on Light Blue, ¼bbl., No. REA38d, Beer (REA45d; Priester 47A). Ample margins to slightly in, faint purple cancel, small surface stain at left center, essentially sound, Fine, only five are recorded in the Priester census and this is the only example we have offered since keeping computerized records, ex Tolman and “Scarsdale”, with 2012 P.F. certificate..... 800.00
- 1898, (50c) Ty. D Surcharge on 25c Green on Dark Blue, ¼bbl., No. REA39f, Beer (REA46b; Priester 52D). Priester Type 53 surcharge, large margins to clear, intense shade and impression, light strike of purple 1889 cancel, reinforced horizontal crease, small toned spot at top right, otherwise Fine, extremely scarce, only five are recorded in the Priester census, ex “Scarsdale”, with 2004 P.F. certificate 2,250.00
- 1898, (50c) Ty. A Surcharge on 25c Green on Blue, ¼bbl., Beer (REA46c; Priester 51A). Large margins to just in including part of adjoining stamp at bottom, neat strike of purple “V. Loewer Gambrinus Brwy., JU 29, 189?, New York” handstamp, small thin spot, appears Fine, only 19 are recorded in the Priester census, as a side note, according to a *New York Times* article of June 21, 1885, this brewer has the distinction of being the first brewery seized by federal officials for the use of counterfeit beer keg stamps, the warehouse was raided and more than 250 kegs were found with counterfeit stamps with another 600 counterfeit quarter-barrel stamps in sheets, the counterfeits were described as poor imitations, the owner of the brewery claimed he had been duped and had bought them all for \$50 (versus \$3,000 cost for genuine stamps), ex “Scarsdale” 500.00



576

1898, (50c) Ty. C Surcharge on 25c Green on Green, ¼bbl., Beer (REA46d; Priester 50C). Priester Type 28 surcharge, large margins to in including part of adjoining stamp at bottom, rich colors, defective with creases, stains and large areas of thinning breaking thru in two places

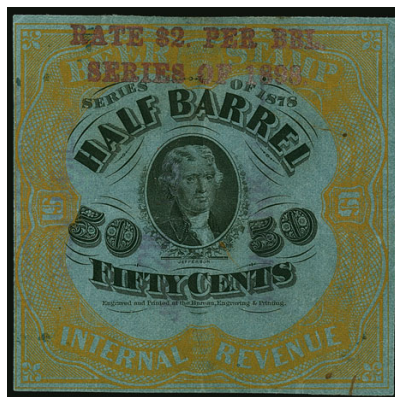
STILL APPEARS FINE. THIS EXAMPLE OF THE 1898 QUARTER-BARREL WITH TYPE C SURCHARGE ON GREEN PAPER IS REPORTEDLY UNIQUE. A GREAT RARITY.

The Priester book does not list this with the Types A, B or D surcharge. This is the only known example with Type C surcharge.

Ex Tolman and “Scarsdale”. With 2006 P.F. certificate. 5,750.00



577



578



579

- 577 1898, (\$1.00) Ty. C Surcharge on 50c Orange on Dark Blue, ½bbl, No. REA41f, Beer (REA48a; Priester 55C). Priester Type 15A surcharge, large margins to just in including part of adjoining stamp at left, few flaws including crease and internal tear, otherwise Fine, only 39 are recorded in the Priester census for the various Type C surcharge types but this is the first we have offered since keeping computerized records, ex "Scarsdale"..... 350.00
- 578 1898, (\$1.00) Ty. D Surcharge on 50c Orange on Dark Blue, ½bbl, No. REA41f, Beer (REA48b; Priester 55D). Priester Type 53 surcharge, large margins to barely in at left, faint purple cancel, thin spots, horizontal and vertical creases, still Fine and rare, Priester census reports ten known for REA48b (only three have the Type 53 surcharge), ex Tolman and "Scarsdale", with 2006 P.F. certificate..... 750.00
- 579 1898, (\$2.00) Ty. C Surcharge on \$1.00 Red on Dark Blue, 1bbl, No. REA42f, Beer (REA49a; Priester 57C). Large and even margins, rich colors, bold multiple strikes of purple handstamps, minor paper flaws, Very Fine appearance, only 27 are recorded in the Priester census, ex "Scarsdale" 500.00



580

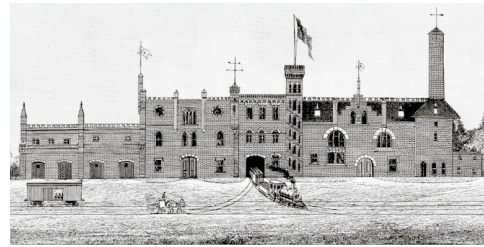


582

- 580 1898, (\$2.00) Ty. C Surcharge on \$1.00 Red on Blue, 1bbl., No. REA42e, Beer (REA49c; Priester 56C). Priester Type 27 surcharge, three large margins, just in at right, rich colors, fresh and Fine, a great rarity, only three are recorded in the Priester census, the other two known copies originally formed a pair which we believe have been reunited in a private collection, making this the only example currently available to collectors, ex "Scarsdale", with 2012 P.F. certificate..... 2,250.00
- 581 No Lot.
- 582 1898, (\$4.00) Ty. C Surcharge on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA50a; Priester 59C). Priester Type 26 surcharge, three large margins, in at left, bold 1899 handstamp cancel, some faults including sealed tears at center, still Fine example of this rare issue, only ten are recorded in the Priester census, ex "Scarsdale", with 2012 P.F. certificate.. 700.00



583



Fredericksburg Brewery, ca. 1888

- 583 **1898, (\$4.00) Ty. D Surcharge on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA50b; Priester 59D).** Priester Type 51 surcharge, large margins to slightly in at bottom, **purple** "Fredericksburg Brewery, Aug. 2, 1898, San Jose Cal." four-line datestamp, long repaired internal tear

ONE OF ONLY TWO EXAMPLES OF THE TYPE D 1898 PROVISIONAL SURCHARGE ON THE ONE-HOGSHEAD STAMP. A MAJOR BEER STAMP RARITY.

Priester census reports only two known for REA50b. This is the only example with the Type 51 surcharge.

Ex Tolman and "Scarsdale". With 2006 P.F. certificate. 3,000.00



584

- 584 **1898, (\$4.00) Ty. C Surcharge on \$2.00 Brown on Blue, 1hhd., No. REA43e, Beer (REA50c; Priester 58D).** Priester Type 52 surcharge, large margins to in, **purple** "San Jose Cal., Fredericksburg Brewery, 1898" four-line datestamp, defective including torn in half and rejoined

FINE APPEARANCE. ONLY TWO EXAMPLES OF THE 1898 ONE-HOGSHEAD ON BLUE PAPER WITH TYPE C SURCHARGE ARE RECORDED.

The Priester book records only two examples of this issue. The other, with Type 51 surcharge, is repaired and rebacked. It was offered in the November 8, 1989 Weill sale at Christie's (lot 659).

Ex "Scarsdale". With 2012 P.F. certificate 4,000.00

- 585 (★) 1898, (33½c) Ty. B Surcharge on 12½c Blue on Dark Blue, ½bbl., No. REA37f, Beer (REA51a; Priester 45B). Unused (no gum), large to huge margins including sheet margin at right, some soiling, small tiny ink mark at bottom, Extremely Fine, ex “Scarsdale”, unlisted as unused in Scott, Scott Retail as used..... 200.00



585

586

- 1898, (33½c) Ty. B Surcharge on 16½c Light Brown on Light Blue, ½bbl., No. REA38d, Beer (REA52; Priester 47B). Two large margins, others cut in, purple Portland Ore. brewer's Aug. 10, 1899 date-stamp, faults including two small tack holes, Very Good and scarce, only nine are recorded in the Priester census and we have offered only one other since keeping computerized records, ex Tolman and “Scarsdale”, with 2012 P.F. certificate..... 1,250.00



586

- 587 (★) 1898, (33½c) Ty. B Surcharge on 16½c Light Brown on Dark Blue, ½bbl., No. REA38f, Beer (REA52a; Priester 49B). Unused (no gum), huge top right corner sheet margins, in at left, couple faint creases, Fine and very scarce, only seven are recorded in the Priester census, ex Tolman and “Scarsdale”, with 2012 P.F. certificate... 1,100.00



587



588

- 588 (★) 1898, (33½c) Ty. C Surcharge on 16½c Light Brown on Blue, ½bbl., No. REA38e, Beer (REA52b; Priester 48C). Priester Type 20 surcharge, unused (no gum), full margins to just in, light creases, Fine appearance, rare, the Type C surcharge is unlisted in Priester, unlisted in Scott as unused, Scott Retail as used 700.00



589

589

1898, (66%c) Ty. B Surcharge on 33 $\frac{1}{3}$ c Violet on Dark Blue, $\frac{1}{2}$ bbl., No. REA40f, Beer (REA54; Priester 54B). With plate letter "B" and position "2", large margins to in, red "The San Francisco Breweries Ltd. Jan. 11, 1900" five-line datestamp, small wrinkles

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

The Priester census records a total of two copies of this issue on blue paper. This is the only one with the plate letter and position designation.

Ex Tolman and "Scarsdale". With 2006 P.F. certificate which identifies this as REA54 and states that "it is genuine, with small wrinkles, and the plate letter and position no. designations usually found on the green paper Beer stamps." 9,500.00



590

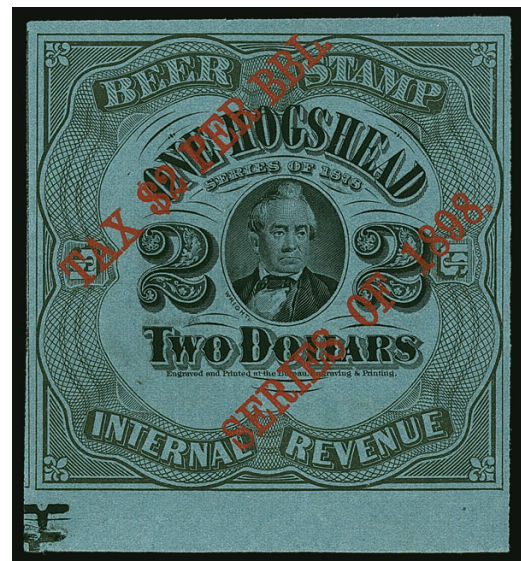
590 1898, (66½c) Ty. D Surcharge on 33⅓ Violet on Dark Blue, ⅓bbl., Beer (REA54a; Priester 54D). Priester Type 50 surcharge, faintly cancelled, large margins to clear, rich color, few small faults including vertical crease

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1898 TYPE D PROVISIONAL SURCHARGE ON THE ONE-THIRD BARREL. ONLY TWO ARE RECORDED IN THE PRIESTER CENSUS.

The other recorded example, also with Type 50 surcharge, was offered as lot 658 in the November 8, 1989 Christie's auction of the Weill Brothers stock.

Ex Tolman and "Scarsdale". With 2006 P.F. certificate. 9,000.00

591 (★) 1898, (\$4.00) Ty. B Surcharge on \$2.00 Brown on Dark Blue, 1hhd., No. REA43f, Beer (REA57; Priester 59B). Unused (no gum), with bottom sheet margin and large margins all around, couple negligible flaws, fresh and Extremely Fine for this scarce issue, only 15 are recorded in the Priester census, ex Tolman and "Scarsdale", this is by far the nicer of the two we have offered since keeping computerized records..... 500.00



591

1898 ISSUE



592

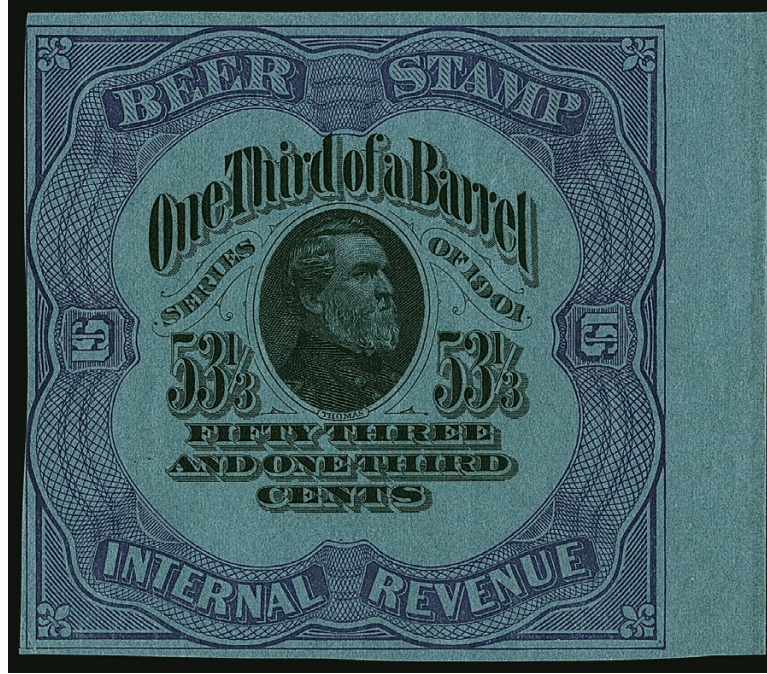
592 **1898, 66 $\frac{2}{3}$ c Violet on Dark Blue, $\frac{1}{2}$ bbl., Beer (REA61; Priester 67).** Large margins to clear including **sheet margin at left**, faintly cancelled, small faults including creases and tiny internal tear

VERY FINE APPEARANCE. THE 1898 ONE-THIRD BARREL UNSURCHARGED ISSUE IS ONE OF THE RAREST OF ALL BEER STAMP ISSUES. ONLY TWO COPIES ARE RECORDED BY PRIESTER.

The other example was offered in our 2006 sale of the Tolman collection, and has margins in at top and bottom. Both are faulty.

Ex "Scarsdale". With 2012 P.F. certificate 13,500.00

1901 ISSUE



593

593 (★) **1901, 53 $\frac{1}{3}$ c Violet on Dark Blue, $\frac{1}{8}$ bbl., Beer (REA68; Priester 74).** Unused (no gum), huge margins to clear including **sheet margin at right**, rich colors, light creases are barely noticeable

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1901 ONE-THIRD BARREL BEER STAMP ISSUE. ESPECIALLY DESIRABLE IN UNUSED CONDITION.

The Priester census records five copies of this issue. We do not know if any others are unused. We have offered only one used copy (with perforated cancel) since keeping computerized records.

Ex "Scarsdale". With 2012 P.F. certificate 9,000.00



594

594 1901, \$3.20 Dark Brown on Dark Blue, 1hhd., Beer (REA71; Priester 77). Full margins to in at top, "G B Co. + 9 + 4" perforated cancel, few creases do not detract, Fine appearance, only 21 are recorded in the Priester census 500.00

1902 ISSUE



595

595 1902, (33 1/3%) Surcharge on 53 1/3% Violet on Dark Blue, 1/3bbl., No. REA68, Beer (REA73; Priester 79). Large margins to in, deep rich colors, "E B R Co. + 7 + 8 . 10" perforated cancel, few faults including creases

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

Only four are recorded in the Priester book. We have offered only one other since keeping computerized records.

Ex Tolman and "Scarsdale". With 2012 P.F. certificate 5,250.00



- 596 (★) **1902, (\$2.00) Surcharge on \$3.20 Dark Brown on Dark Blue, 1hhd., No. REA71, Beer (REA74; Priester 80).** Unused (no gum), three large margins, touched at top, faint creases, essentially sound and Fine, very scarce as only 20 are listed in the Priester census, ex Tolman and “Scarsdale”, with 2012 P.F. certificate, unlisted in Scott as unused, Scott Retail as used 1,000.00
- 597 **1902, 12½c Blue on Pale Green, ½bbl., Beer (REA75b; Priester 83B).** Three large margins, in at bottom, “R H G 11.2.04” perforated cancel, few creases, small sealed tear at bottom, Fine appearance, scarce, only 17 are recorded in the Priester census on Pale Green paper 350.00
- 598 **1902, 16⅔c Yellow Orange on Bright Blue, ½bbl., Beer (REA76d; Priester 84D).** Three large margins including part of adjoining stamp at left, in at right, “W A H 2.29.09” perforated cancel, faint creasing of little consequence, Fine appearance, only 16 are recorded in the Priester census, ex “Scarsdale” 400.00
- 599 (★) **1902, 33⅓c Violet on Dark Blue, ½bbl., Beer (REA78a; Priester 86A).** Unused (no gum), large margins all around including **left sheet margin**, faint crease at bottom left, Extremely Fine appearance, this is the finest we have encountered, unpriced in Scott as unused, Scott Retail as used..... 225.00
- 600 **1902, 33⅓c Violet on Light Blue, ½bbl., Beer (REA78c; Priester 86C).** Ample margins to just touched, deep rich colors, “E BR Co., 5.11.07” perforated cancel, creases, Fine, scarce, only 15 are reported in Priester census but this is the only example we have offered since keeping computerized records, ex Tolman and “Scarsdale”, with 2012 P.F. certificate..... 750.00
- 601 **1902, 33⅓c Violet on Bright Blue, ½bbl., Beer (REA78d; Priester 86D).** Large margins to just in at lower left, rich colors, “M NUNAN 4.25.09” perforated cancel from this San Francisco brewery, few creases, tiny tear at bottom left, small surface scuff at left, otherwise Fine, only 16 are recorded in the Priester census but it is likely scarcer than that — the example we offered in our Tolman sale turned out to be the more common Dark Blue paper so the stamp offered here is the only example we have offered since keeping computerized records — ex “Scarsdale”, with 2012 P.F. certificate..... 1,000.00



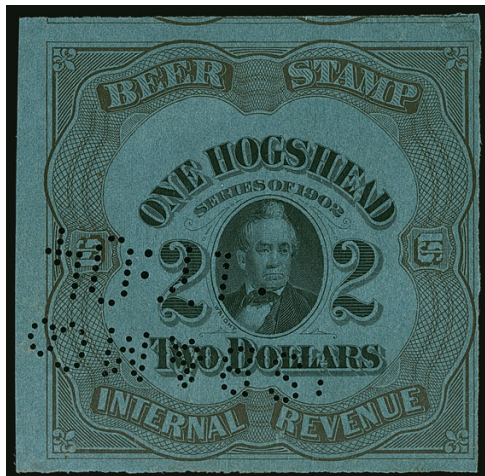
602

- 602 (★) **1902, \$1.00 Red on Pale Green, 1bbl., Beer (REA80b; Priester 88B).** Unused (no gum), ample to large margins all around, fresh and Extremely Fine, this is the finest example we have ever encountered, only 27 are listed in Priester but it is even scarcer in unused condition — this is the first we have offered as unused — unlisted in Scott as unused, Scott Retail as used 350.00

- 603 **1902, \$1.00 Red on Pale Green, 1bbl., Beer (REA80b; Priester 88B).** Huge margins to full including bottom right corner margin and part of adjoining stamp at top, "S B & M Co. . 3.04" perforated cancel, small flaws at right center, Extremely Fine appearance, only 27 recorded in the Priester census..... 350.00



603



604

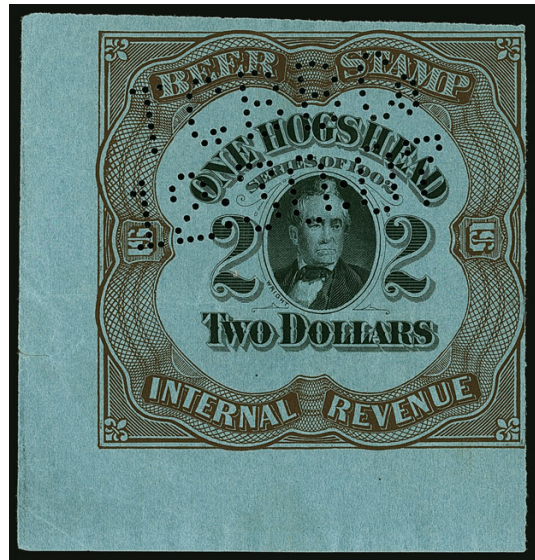
- 604 **1902, \$2.00 Dark Brown on Dark Blue, 1hhd., Beer (REA81a; Priester 89A).** Huge margins to full including part of adjoining stamp at top, "SB & M Co., 1.7.04" perforated cancel, minor wrinkles and tiny thins, Very Fine and choice, only 17 are recorded in the Priester census and we have offered only two others since keeping computerized records, ex "Scarsdale", with 2012 P.F. certificate 1,250.00

- 605 **1902, \$2.00 Dark Brown on Pale Green, 1hhd., Beer (REA81b; Priester 89B).** Large margins to in at right, large "B & EB Co. 4.20.0?" perforated cancel, sealed internal tears, Fine appearance, rare as only eleven are reported in Priester census, this is the only example we have offered since keeping computerized records, ex Tolman and "Scarsdale"..... 900.00



605

- 606 **1902, \$2.00 Dark Brown on Light Blue, 1hhd., Beer (REA81c; Priester 89C).** Huge margins to just in at right including **bottom left corner sheet margin**, rich colors, "T G B B Co., 12:30:07" perforated cancel, light horizontal crease, small tear in sheet margin only at left, Very Fine appearance, a beautiful example of this issue, only 23 are recorded in the Priester census, ex "Scarsdale"..... 575.00



606



608

- 607 **1902, \$2.00 Dark Brown on Bright Blue, 1hhd., Beer (REA81d; Priester 89D).** Large margins to full, large "B & W, 1+6 11" perforated cancel, few small paper flaws, thin spot, appears Very Fine, only 23 are recorded in Priester census (same number as on Light Blue paper), we have offered only one other since keeping computerized records, ex "Scarsdale"..... 725.00

1909-11 ISSUES

- 608 **1909, 12½c Black, ¼bbl., Beer (REA82; Priester 90).** Large margins to clear, "S B Co. 7:8:10" perforated cancel, faults including sealed tears and creases, otherwise Fine, only 16 are recorded in the Priester census 500.00



609



607

- 609 (★) **1909, 25c Black, ¼bbl., Beer (REA84; Priester 92).** Unused (no gum), large and even margins, intense shade, tiny thin spot at top center, Very Fine and choice, only 23 are recorded (unused and used) in the Priester census, ex Tolman, with 2006 P.F. certificate..... 550.00



610

610 **1909, 33 $\frac{1}{3}$ c Black on Blue, $\frac{1}{3}$ bbl., Beer (REA85; Priester 93).** Large margins, intense color, "CAL BR Co. +4+3.14" perforated cancel, few small faults including light creases and small tear at bottom left

VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THE RARE ONE-THIRD BARREL 1909 ISSUE. ONLY TWO ARE RECORDED IN THE PRIESTER CENSUS.

Only two examples are recorded in the Priester census.

Ex Tolman and "Scarsdale". With 2012 P.F. certificate 22,500.00

- 611 (★) **1909, \$1.00 Black, 1bbl., Beer (REA87; Priester 95).** Unused (no gum), large and even margins, detailed impression, small internal tear at edge of vignette at right, some light creases, still Very Fine, scarce, only 16 are recorded in Priester, ex Tolman, with 2006 P.F. certificate 1,000.00



611



612

- 612 **1909, \$2.00 Black on Blue, 1hhd., Beer (REA88; Priester 96).** Large and even margins, "F J B Co." perforated cancel with partial date, few faults including repaired at right adding part of design from another stamp

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE ONE-HOGSHEAD 1909 ISSUE. ONLY FOUR ARE RECORDED IN THE PRIESTER CENSUS.

We offered one of the other four known in our Tolman sale. That other copy was extensively repaired with portions of the central design painted in. The example offered here is a very presentable copy of this rarity.

Ex "Scarsdale". With 2012 P.F. certificate 8,000.00



613



614

- 613 **1911, \$10.00 Black on Blue, 10bbl., 25bbl., Center Cutouts (REA90-REA91; Priester 102-103).** Each shows full denomination and most of central design, perforated cancels, Very Fine and scarce, the full stamps are not known to exist, according to the the Priester book these were used to pay tax on beer in vats drawn off for bottling, the center portion was punched out by the revenue collector and the brewer received the center portion as a receipt, the government retained the rest of the stamp and presumably destroyed them, undercatalogued in Scott as only eight of the 10bbl. and 15 of the 25bbl. are recorded in the Priester census, ex "Scarsdale", latter with 2008 P.F. certificate..... 500.00

1914 PROVISIONAL ISSUE

- 614 **1914, (37½c) Surcharge and 50mm Signature on 25c Green on Blue, ¼bbl., No. REA93, Beer (REA98a; Priester 110B).** Priester Type 71 surcharge, large even margins, pretty color, perforated cancel, few faults including some toning, Very Fine, scarce, undercatalogued in Scott as only nine are recorded in Priester, this is significantly nicer than the other example we have offered since keeping computerized records, ex Tolman, with 2006 P.F. certificate..... 700.00



615



616



617

- 615 (★) **1914, (50c) Surcharge on 33⅓c Violet on Bright Blue, ¼bbl., No. REA78d, Beer (REA99a; Priester 104A).** Unused (no gum), large margins to barely in at right including part of adjoining stamp at left, sound, fresh and Very Fine, Priester census reports only 20 known, ex Tolman, with 2006 P.F. certificate..... 900.00
- 616 **1914, (75c) Surcharge on 50c Black on Blue, ¼bbl., No. REA86, 65mm Signature, Beer (REA100d; Priester 112B-72).** Priester Type 72 surcharge, full and even margins all around, intense shade, "J S B & M Co., 11:30:14" perforated cancel (John Stanton Brewing & Malting Co., Troy N.Y.), minor soiling, Very Fine, only ten are recorded in the Priester census, ex "Scarsdale"..... 350.00
- 617 **1914, (75c) Surcharge on 50c Brown on Light Blue, ¼bbl., No. REA79c, Beer (REA100A; Priester 106A).** Priester Type 70 surcharge, large to huge margins including sheet margin at bottom with brown "B" and "19279", large "CON B Co., 12+4 11, of NY LT(d)" perforated cancel, sound, fresh and Very Fine, scarce and desirable as only 11 are recorded in the Priester census, ex "Scarsdale", small backstamp, with 2012 P.F. certificate..... 1,000.00



618

- 618 **1914, (75c) Surcharge on 50c Brown on Pale Green, ½bbl., No. REA79b, Beer (REA100Ab; Priester 105A).** Large margins to in including part of adjoining stamp at left, bright colors and clear overprint, large “FINK B Co., 3:18:15” perforated cancel (Fink Brewing Co. of Harrisburg Pa.), small faults

FINE. PERHAPS TWO EXAMPLES OF THE HALF-BARREL 1914 ISSUE ON PALE GREEN PAPER ARE KNOWN. ONE OF THE GREAT RARITIES OF BEER STAMP COLLECTING.

During World War I, a surcharge of \$1.50 per barrel was added to reflect the new tax rate. For a half-barrel stamp, such as the one offered here, the surcharge would have been 75c. The underlying stamp used for most of the 75c surcharges was the 1909-11 Issue (REA86). A small number of the 1902 Issue (REA79) on Light Blue and Pale Green paper (REA79b) was also surcharged. Perhaps two are known.

Ex “Scarsdale”. With 2004 P.F. certificate as the old Scott REA100b. Scott Catalogue was changed to more correctly reflect the underlying stamp and this is now Scott REA100Ab, which is reflected in the 2012 P.F. certificate which also accompanies..... 11,500.00



619

- 619 (★) 1914, (\$7.50-\$37.50) Black, 5bbl., 10bbl., 25bbl., Center Cutouts (REA103-REA105, Priester 115-117). Each shows entire denomination and central design, unused (no gum), perforated cancels, Very Fine and choice, the last two are especially scarce with nine and five known respectively 402.50

1914 ISSUE



620

- 620 (★) 1914, 25c Violet Blue on Blue, 1/6bbl., Beer (REA107a; Priester 125). Unused (no gum), large margins, light horizontal crease but otherwise sound
 VERY FINE APPEARANCE. A CHOICE AND RARE EXAMPLE OF THE 1914 ONE-SIXTH BARREL IN THE TRUE VIOLET BLUE SHADE.
 Priester reports only five examples of REA107a, the Violet Blue printing, at least two of which are used.
 Ex Tolman. With 2006 P.F. certificate. Unpriced in Scott as unused. Scott Retail as used 2,500.00

1917 PROVISIONAL ISSUE



621

- 621 **1917, (37½c) Ty. A Handstamped Surcharge on (18¼c) Red Brown on Blue, ½bbl., No. REA96, Beer (REA117; unlisted in Priester).** Priester Type 102 surcharge, large margins to a bit close at upper left, "W C B Co. +9+3-18" perforated cancel (either Westchester County Brewing Co., Pelham N.Y., or Watertown Consumer's Brewing Co., Watertown N.Y.), tiny thin spot at left center, light diagonal crease at bottom left

VERY FINE APPEARANCE. THIS IS THE RECORDING COPY AND STILL THE ONLY KNOWN EXAMPLE OF THE ONE-EIGHTH BARREL 1914 SURCHARGED ISSUE WITH "ACT OF 1917" HANDSTAMPED PROVISIONAL SURCHARGE, SCOTT REA117. UNLISTED IN THE 1990 PRIESTER BOOK.

This stamp was reported in the July-August 1996 *American Revenuer*. It was acquired by Henry Tolman from the Joyce collection. Also ex "Scarsdale". With 2006 P.F. certificate
 27,500.00



622

622 **1917, (37½c) Ty. B Surcharge on 18¾c Red Brown on Blue, ½bbl., No. REA106, Beer (REA118b; Priester 141B).** Priester Type 141 surcharge, three large margins including **bottom sheet margin** and part of adjoining stamp at left, in at right, "K S Co., 8:17:18" perforated cancel, few faults including faint creases and some slight soiling, small hole at lower right

FINE APPEARANCE, THIS IS THE ONLY RECORDED EXAMPLE OF THE 1917 EIGHTH-BARREL WITH TYPE B SURCHARGE. ONE OF THE GREAT RARITIES OF BEER STAMP COLLECTING.

This stamp is not listed in the Priester census. Ex "Scarsdale". With 2012 P.F. certificate
 18,000.00

- 623 (★) **1917, (37½c) Ty. C Surcharge on 18½c Red Brown on Blue, ½bbl., No. REA106, Beer (REA118c; Priester 141C).** Priester Type 149 surcharge, unused (no gum), large margins to full, light creases, Very Fine appearance, only 13 unused and used are recorded in the Priester census, we have offered one of each since keeping computerized records 500.00



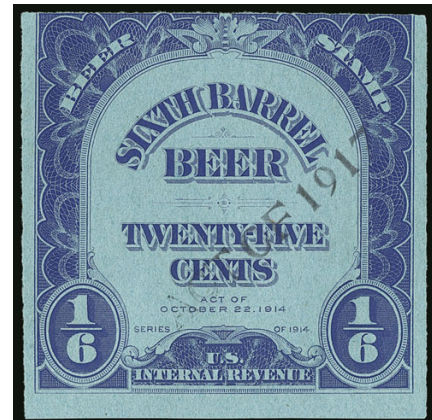
623



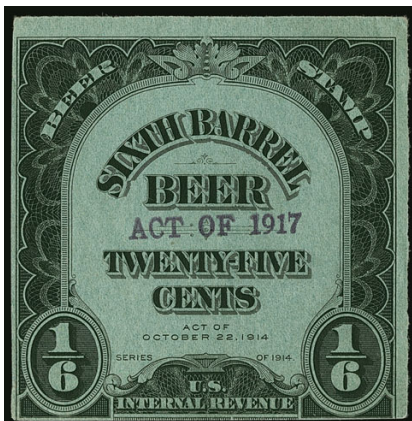
624

- 624 **1917, (50c) Ty. D Manuscript Surcharge on (25c) Black on Blue, ½bbl., No. REA97, Beer (REA119 var; Priester 137D).** Full and even margins, detailed impression, "N S B Co., 10:+5:17" perforated cancel, repaired where torn in two, otherwise Very Fine, very scarce, only two are recorded in the Priester census with the "act of 1917" in manuscript and this is the earliest reported use, noted but unlisted in Scott, this should be given its own listing of REA119d, ex "Scarsdale", with 2012 P.F. certificate.... E. 750-1,000

- 625 (★) **1917, (50c) Ty. A Surcharge on 25c Violet Blue on Blue, ½bbl., No. REA107a, Beer (REA120; Priester 143A).** Priester Type 86 surcharge, unused (no gum), three huge margins, in at top, faint vertical crease at right, tiny pinhole, Fine and scarce, only 20 are recorded in the Priester census including eight with the Type 86 surcharge (we do not know how many of these are unused), this is the first with this surcharge type we have offered since keeping computerized records 1,000.00



625



626

- 626 (★) **1917, (50c) Ty. A Surcharge on 25c Black on Blue, ½bbl., No. REA107, Beer (REA120a; Priester 142A).** Priester Type 81 surcharge, unused (no gum), three full margins, in at bottom, rich color, few faint creases, essentially sound, Fine and scarce, the Priester census records only nine examples of the Type A surcharge and only four are Type 81, we do not know how many are unused 500.00



627

627 **1917, (75c) Ty. A Surcharge on (37½c) Ty. A Surcharge, 25c Green on Blue, ¼bbl., No. REA93, Beer (REA120B; Unlisted in Priester).** Priester Type 70 and Type 105 surcharges, the latter with full "ACT OF OCT. 3, 1917" (the only surcharge type containing month and day), large margins all around, "M B Co. +5:25:18" perforated cancel, light creases not mentioned on accompanying certificate

VERY FINE. THIS IS THE ONLY REPORTED EXAMPLE OF THE 1910 25-CENT QUARTER BARREL WITH BOTH 1914 AND 1917 PROVISIONAL SURCHARGES. ONE OF THE GREATEST BEER STAMP RARITIES AND ONE OF THE HIGHLIGHTS OF THE INMAN BEER STAMP COLLECTION.

The existence of this stamp with both 1914 and 1917 surcharges is very unusual. By the time the 1917 surcharge was used, the 1914 unsurcharged issue (Scott REA108) had been in use for almost three years. The stamp offered here reflects the rate change from \$1.00 per barrel when the underlying stamp (REA93) was issued, to \$1.50 per barrel in 1914, when the first surcharge was applied (REA98). The rate was again changed to \$3.00 per barrel on October 4, 1917, when the 1917 provisional surcharge was used. This remarkable item must have been found in early 1918 and placed into use with the second surcharge applied, so as not to waste a perfectly good stamp.

With copy of 2015 P.F. certificate as REA98 var. This has since rightfully been given its own Scott listing as REA120B. 25,000.00



628EX

- 628 1917, (75c) Ty. A Surcharge on 37½c Green on Blue, ¼bbl., No. REA115, Beer (REA122; Priester 151A). Five used stamps, including four of No. REA122 with different surcharges including Priester Types 81, 86 (double with one inverted) and 88, also one of REA122c, large margins, perforated cancels, few minor flaws, Very Fine group, ex “Scarsdale”, Scott Retail with no premium for the double one inverted variety(Photo Ex) 340.00



629

- 629 1917, (75c) Ty. B Surcharge on 37½c Green on Blue, ¼bbl., No. REA115, Beer (REA122b; Priester 151B). Priester Type 141 surcharge, large margins to in at right, large “Shlitz 1-22-18” perforated cancel, tear and rust mark at top right
FINE. ONE OF ONLY THREE REPORTED EXAMPLES OF THE TYPE B 1917 PROVISIONAL SURCHARGE ON THE QUARTER-BARREL 1916 ISSUE.
The three REA122b stamps reported in Priester census have different types of surcharges (Types 141, 142 and 143). Ex Tolman and “Scarsdale”. With 2006 P.F. certificate..... 5,500.00



630

630 1917, (\$1.50) Ty. B Surcharge on 75c Black on Blue, ½bbl., No. REA116, Beer (REA124b; Priester 152B). Priester Type 140 surcharge, large margins all around, "Shlitz 1-28-18" perforated cancel, repaired horizontal tear across stamp, piece added at upper left

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

The three REA124b stamps reported in the Priester census have different types of surcharges (Types 140, 144 and 145). Ex Tolman and "Scarsdale". With 2006 P.F. certificate. 10,000.00



631

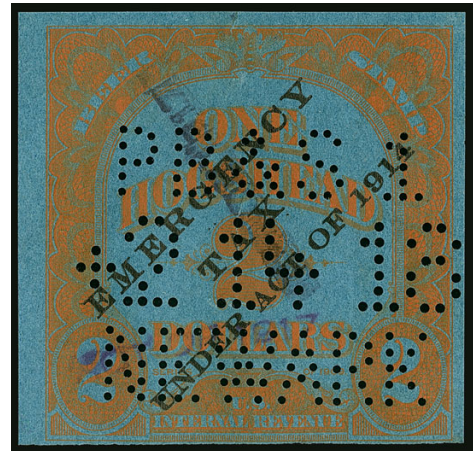
631 (★) 1917, (\$1.50) Ty. C Inverted Surcharge on 75c Black on Blue, ½bbl., No. REA116, Beer (REA124d; Priester 152aC). Position 14, unused (no gum), large margins, light creases, Extremely Fine, probably one of the finest examples of this rare inverted surcharge error, only 20 are reported in the Priester census, ex Tolman, with 2006 P.F. certificate 1,750.00

- 632 **1917, (\$6.00) Ty. A Surcharge on (\$3.00) Orange on Blue, 1hhd., No. REA102, Beer (REA126; Priester 139A).** Priester Type 93 surcharge, large margins to clear, large "PB & S 1, 2 14 18, NEWARK" perforated cancel, tear at top center is barely noticeable

VERY FINE APPEARANCE. ONE OF ONLY THREE RECORDED EXAMPLES OF THIS ONE-HOGSHEAD 1917 TYPE A PROVISIONAL SURCHARGE.

The Priester census reports only two examples of REA126. Both have the Type 93 surcharge. The other was offered in our auction of the Tolman collection in 2006. A third example has since come to market, offered in our Sale 1068, also with the Type 93 surcharge.

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



632



633

- 633 (★) **1917, (\$6.00) Ty. A Surcharge on \$3.00 Orange on Blue, 1hhd., No. REA111, Beer (REA127; Priester 147A).** Described in our "Scarsdale" sale as Priester Type 82 surcharge, after close examination the lettering appears to be a hybrid of serif and sans-serif type that is unlisted in the Priester book with no serifs on the "A" but having them on the "C" and "T", large and even margins, unused (no gum), tiny thin speck, Very Fine, only 22 are recorded in the Priester census but this previously unrecognized surcharge type may well be unique, ex "Scarsdale", with 2012 P.F. certificate as surcharge Type 82..... 1,000.00

- 634 **1917, (\$15.00) Ty. C Surcharge on \$7.50 Black on Blue, 5bbl., No. REA112, Entire Stamp, Beer (REA129; Priester 148aC).** Unused (no gum), bright and fresh, small traces of extraneous ink from surcharge, faint vertical crease at right, small tear in upper right margin clear of design

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

Priester records four examples of REA129. None was offered in our "Scarsdale" sale.

Ex Tolman. With 2006 P.F. certificate 6,000.00



634

1918 PROVISIONAL ISSUE



635



636

- 635 (★) **1918, (75c) Ty. A Surcharge on (37½c) Red Brown on Blue, ½bbl., No. REA118, Beer (REA132; Priester 175A).** Priester Type 103 and 160 surcharges, unused (no gum), large to huge margins including **top sheet margin** and part of adjoining stamp at right, faint horizontal crease at bottom mostly in margin, Extremely Fine appearance, scarce, only eleven are recorded in the Priester census (including a block of four and pair), ex "Scarsdale", with 2012 P.F. certificate 900.00
- 636 (★) **1918, (75c) Ty. A Surcharge on (37½c) Red Brown on Blue, ½bbl., Ty. C Surcharge, No. REA118c, Beer (REA132a; Priester 176A).** Priester Type 169 surcharge, unused (no gum), huge margins with **bottom right corner sheet margins with "E.M.E. siderographer's initials**, other sides large, several pinholes and creases, Extremely Fine, the Priester census reports five known for REA132a, we have sold a block of four, three unused singles and one used, one is also listed in Priester with a serif surcharge (Type 153) which we have not yet encountered, ex Tolman, with 2006 P.F. certificate..... 750.00

- 637 **1918, (\$1.00) Ty. A Surcharge on (25c) Black on Blue, ½bbl., No. REA97, Beer (REA133; Priester 161A).** Priester Type 163 **inverted** surcharge, large margins, several small holes but otherwise sound

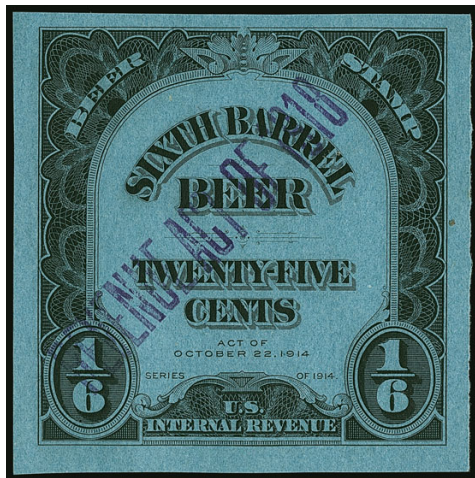
VERY FINE AND RARE EXAMPLE OF THE 1918 SIXTH-BARREL "REVENUE ACT OF 1918" ON THE "EMERGENCY TAX UNDER ACT OF 1914." THIS IS THE ONLY REPORTED EXAMPLE WITH A SANS-SERIF SURCHARGE.

The Priester census records six examples of this issue, including five with the serif-type Type 154 surcharge and one with sans-serif Type 163.

Ex Tolman. With 2006 P.F. certificate..... 3,000.00



637

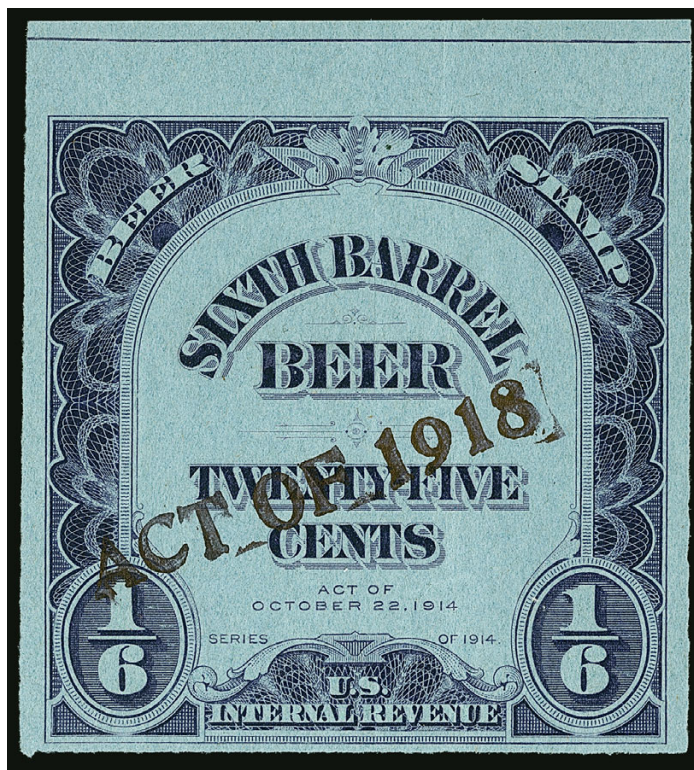


638

- 638 (★) **1918, (\$1.00) Ty. A Surcharge on 25c Black on Blue, ½bbl., No. REA107, Entire Stamp, Beer (REA134; Priester 163A).** Priester Type 163 surcharge, unused (no gum), large margins all around, crisp impression
EXTREMELY FINE. A SPECTACULAR SOUND EXAMPLE OF THE SIXTH-BARREL 1918 PROVISIONAL SURCHARGE PRINTED IN BLACK.

The Priester census records six copies, including four with this surcharge type. Two are also known with serif surcharge Type 153.

The stamp offered here is the bottom copy in the pair offered in our Tolman sale. With 2006 P.F. certificate for pair. Unlisted in Scott as unused, even though the three we have offered (two from the pair, one with Type 153 surcharge) in our past sales have all been unused..... 2,500.00



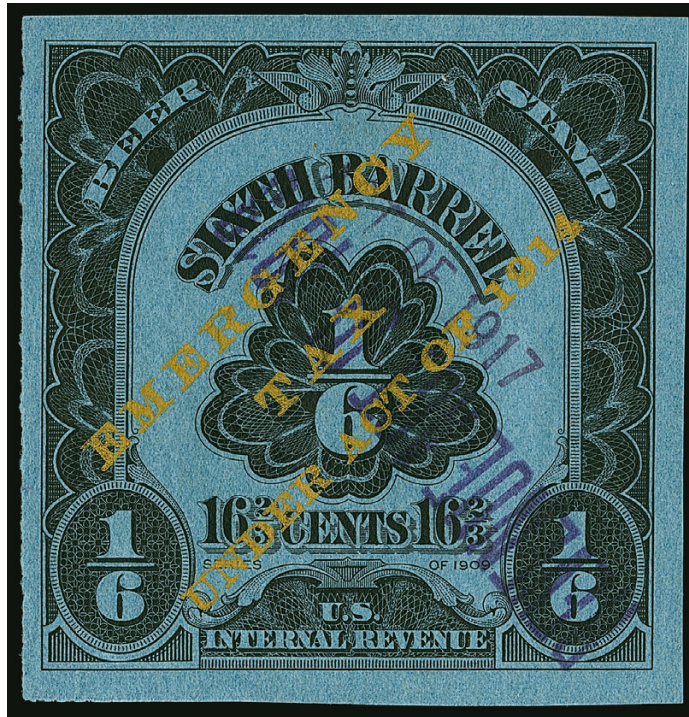
639

639 (★) 1918, (\$1.00) Ty. A Surcharge on 25c Violet Blue on Blue, $\frac{1}{6}$ bbl., No. REA107a, Beer (REA134a; Priester 164A). Priester Type 150 surcharge, unused (no gum), large margins all around including top sheet margin, vertical creases, otherwise sound

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

This provisional issue, on the already scarce 25c Violet Blue (the REA107a underlying stamp catalogues \$2,500.00), is listed as unique in the Priester census.

Ex Tolman. With 2006 P.F. certificate. Erroneously listed in Scott as used..... 10,000.00



640

- 640 (★) 1918, (\$1.00) Ty. A Surcharge on (50c) Black on Blue, 1/8bbl., No. REA119, Beer (REA135; Priester 173A). Priester Type 70, 97 and 163 surcharges, latter **inverted**, unused (no gum), large margins, slight wrinkle not mentioned on accompanying certificate, otherwise sound

EXTREMELY FINE. THIS IS THE ONLY REPORTED EXAMPLE OF SCOTT REA135, THE DUAL 1918 AND 1917 PROVISIONAL HANDSTAMPED SURCHARGES ON THE 1914 ONE-SIXTH BARREL PROVISIONAL, 1909 DESIGN TYPE. ONE OF THE GREAT BEER STAMP RARITIES.

Ex Tolman. With 2006 P.F. certificate 8,000.00



641

- 641 1918, (\$1.50) Ty. A Surcharge on 37 1/2c Green on Blue, 1/8bbl., No. REA108, Beer (REA137; Priester 166A). Priester Type 163 surcharge, large and even margins all around, "M B of SF, 3:19:19" perforated cancel, minor paper wrinkle at bottom left, Very Fine, scarce, only six are recorded in the Priester census (all are Type 163 surcharge), this is the second we have offered since keeping computerized records and the first in used condition, ex "Scarsdale", with 2012 P.F. certificate..... 1,000.00



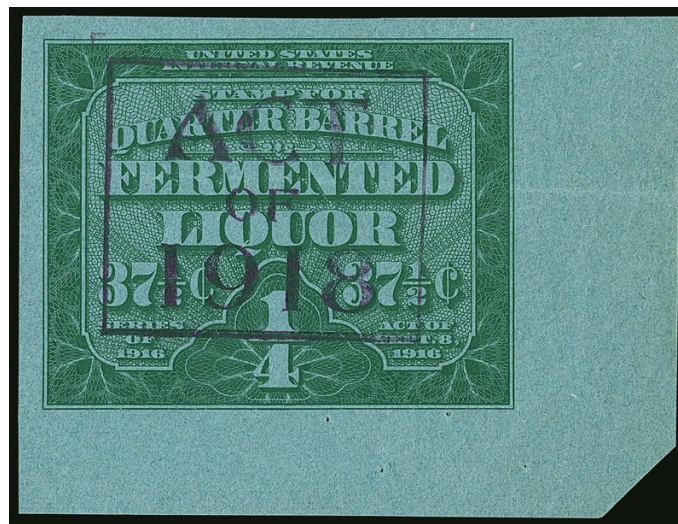
642

- 642 1918, (\$1.50) Ty. A Surcharge Dated "1919" on 37½c Green on Blue, ¼bbl., No. REA108, Beer (REA137a; Priester 166B). Priester Type 203 surcharge, large even margins, "MB of SF 3:+5:19" perforated cancel, completely sound

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

This stamp was the subject of an article in the *American Revenuer*, May 1982 (copy accompanies). Both of the REA137a stamps reported in Priester are Type 203 surcharges.

Ex Tolman and "Scarsdale". With 2012 P.F. certificate 3,500.00



643

- 643 (★) 1918, (\$1.50) Ty. A Surcharge on 37½c Green on Blue, ¼bbl., No. REA115, Beer (REA138; Priester 171A). Priester Type 156 surcharge, unused (no gum), large to huge margins including bottom right corner sheet margin, bright color, faint horizontal crease, four small staple holes at bottom

EXTREMELY FINE APPEARANCE. A RARE UNUSED EXAMPLE OF THE QUARTER-BARREL 1918 PROVISIONAL ISSUE. ONLY FOUR ARE RECORDED IN THE PRIESTER CENSUS, AND THIS IS THE ONLY UNUSED EXAMPLE KOWN TO US.

The Priester census records four examples of this issue. Three are used copies with Type 165 surcharge. This unused example with Type 156 surcharge may be unique.

Ex "Scarsdale". With 2005 P.F. certificate..... 3,000.00



644

- 644 (★) 1918, (\$1.50) Ty. A Surcharge with "1919" date on (75c) Green on Blue, ¼bbl., Ty. C Surcharge, No. REA122c, Beer (REA139a; Priester 183B). Priester Type 202 surcharge, unused (no gum), large and balanced margins, Extremely Fine Gem, a beautiful stamp, ex "Scarsdale" 350.00

- 645 (★) 1918, (\$1.50) Ty. A Surcharge on (75c) Green on Blue, ¼bbl., No. REA122, Beer (REA139b; Priester 182A). Priester Type 160 surcharge, unused (no gum), large margins, fresh and Extremely Fine, a beautiful sound example of this issue, only 11 are recorded in the Priester census, ex "Scarsdale", with 2005 P.F. certificate 650.00



645



646

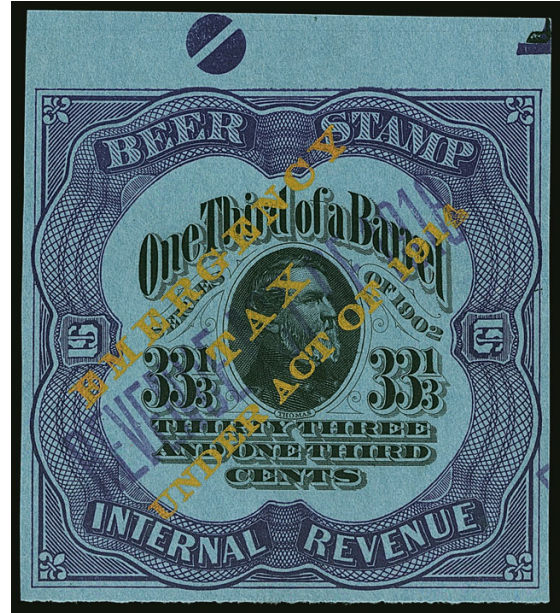
- 646 1918, (\$2.00) Ty. A Surcharge on (50c) Black on Blue, ⅓bbl., No. REA99, Beer (REA140; Priester 162A). Priester Type 163 surcharge, full margins to clear, "Cal BAsN, 8:+4:19" perforated cancel, repaired diagonal tear, piece expertly added at top, otherwise Very Fine, scarce as only six are recorded in the Priester census, we have offered only one other since keeping computerized records, which was torn in half and repaired (ex Tolman), ex "Scarsdale", with 2005 P.F. certificate..... 1,250.00

- 647 (★) 1918, (\$2.00) Ty. A Surcharge on (50c) Violet on Bright Blue, $\frac{1}{2}$ bbl., No. REA99a, Beer (REA140A; Priester 160A). Priester Type 163 surcharge (without additional Type 95 surcharge), unused (no gum), large margins including top sheet margin with plate markers and screw from overprint plate, beautiful bright fresh colors and completely sound

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

The "Revenue Act of 1918" provisional surcharge (Priester Type 163) was applied to the One-Third Barrel value of the 1909 design type (with and without earlier provisional surcharges, REA123 and REA99, respectively) and, in this case, to the 1902 design type with printed 1914 surcharge (and, in the case of REA141, with the additional "Act of 1917" surcharge). The Priester census reports only five examples of REA140A, all with Type 163 surcharge. Lots 647 and 648 originally formed a pair.

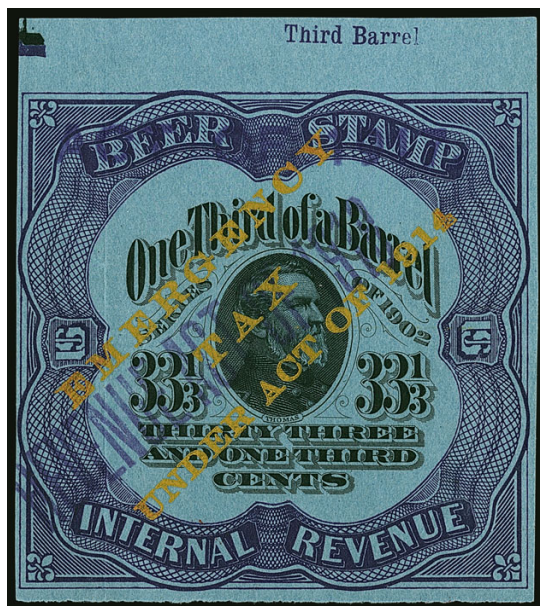
Ex Tolman. With 2006 P.F. certificate.
..... 1,500.00



647



digital reconstruction



648

- 648 (★) 1918, (\$2.00) Ty. A Surcharge and 1917 (\$1.00) Ty. A Surcharge on (50c) Violet on Bright Blue, $\frac{1}{2}$ bbl., No. REA99a, Beer (REA141; Priester 172A). Priester Type 95 and 163 surcharges, unused (no gum), large to huge margins including top sheet margin with "Third Barrel" barrel size inscription, beautiful bright fresh colors, light vertical crease at left

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

The Priester census reports only two examples of REA141, which is the underlying 1902 Issue stamp with 1914, 1917 and 1918 surcharges. Lots 647 and 648 originally formed a pair — only this stamp has the "Act of 1917" overprint.

Ex Tolman and "Scarsdale". With 2006 P.F. certificate. 5,000.00



649

649 (★) **1918, (\$2.00) Ty. A Surcharge on (\$1.00) Black on Blue, ⅓bbl., No. REA123, Beer (REA142; Priester 174A).** Priester Type 95 and 163 surcharges, unused (no gum), large margins, completely sound

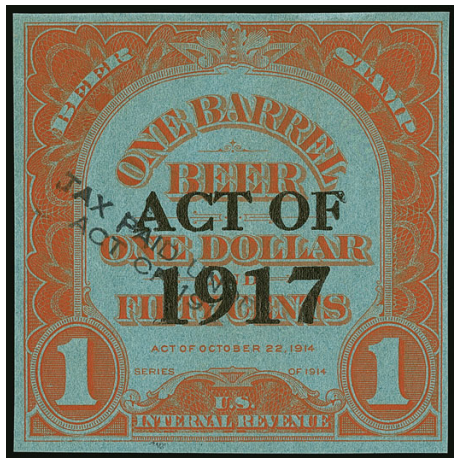
EXTREMELY FINE. THIS IS THE ONLY REPORTED EXAMPLE OF SCOTT REA142 — THE DUAL 1918 AND 1917 PROVISIONAL HANDSTAMPED SURCHARGES ON THE 1914 ONE-THIRD BARREL PROVISIONAL, 1909 DESIGN TYPE IN BLACK. ONE OF THE GREAT BEER STAMP RARITIES.

The Priester listing is based on this stamp. Ex Tolman and “Scarsdale”. With 2006 P.F. certificate. 27,500.00

- 650 (★) 1918, (\$6.00) Ty. A Surcharge on \$1.50 Red Orange on Blue, 1bbl., No. REA110, Beer (REA144; Priester 167A). Priester Type 163 with inverted surcharge, unused (no gum), large margins, sound and Extremely Fine, the Priester census reports nine known but we are uncertain how many are inverted, ex Tolman, with 2006 P.F. certificate, Scott Retail as normal surcharge 1,000.00



650



651

- 651 (★) 1918, (\$6.00) Ty. A Surcharge Dated "1919" on (\$3.00) Red Orange on Blue, 1bbl., Ty. C Surcharge, No. REA125c, Beer (REA145a; Priester 178B). Priester Type 202 surcharge, unused (no gum), large and even margins, completely sound, Extremely Fine, a rare example of this issue and especially desirable in unused condition, only five are recorded in the Priester census, we have offered only one other since keeping computerized records (in used condition), ex "Scarsdale", with 2005 P.F. certificate..... 750.00

- 652 1918, (\$12.00) Ty. A Surcharge on \$3.00 Orange on Blue, 1hhd., No. REA111, Beer (REA146; Priester 168A). Priester Type 163 surcharge, large margins to in at left, large "R B Co., 8.13" perforated cancel, some staining on back from barrel just shows thru at top and bottom, small repaired tack hole at bottom left, otherwise Fine, scarce, only nine are recorded in the Priester census, ex "Scarsdale", with 2005 P.F. certificate 750.00



652



653

- 653 1918, (\$60.00) Ty. A Surcharge on (\$30.00) Black on Blue, 10bbl., Ty. C Surcharge, No. 130c, Center Cutout Only, Beer (REA150; Priester 180A). Priester Type 163 surcharge, showing most of denomination, perforated cancel, fresh and Very Fine, only four are recorded in the Priester census, according the the Priester book these were used to pay tax on beer in vats drawn off for bottling, the center portion was punched out by the revenue collector and the brewer received the center portion as a receipt, the government retained the rest of the stamp and presumably destroyed them, ex "Scarsdale", with 2003 P.F. certificate..... 350.00



654

- 654 (★) 1918, (\$60.00) Ty. C Surcharge on \$25.00 Black on Blue, 10bbl., No. REA130c, Beer (REA150a; Priester 180aA). Priester Type 169 surcharge, entire stamp, unused (no gum), three wide margins, just in at left, couple light creases, couple of small staple holes at top

FINE APPEARANCE. A RARE EXAMPLE OF THE ENTIRE STAMP OF THE 1918 PROVISIONAL ISSUE.

Only five examples of the entire stamp are recorded in the Priester census. These were used to pay tax on beer in vats drawn off for bottling. The center portion was punched out by the revenue collector and the brewer received the center portion as a receipt. The government retained the rest of the stamp and presumably destroyed them, so very few are intact.

Ex "Scarsdale". With 2012 P.F. certificate 5,000.00



655

- 655 (★) 1918, (\$150.00) Ty. C Surcharge on \$37.50 Black on Blue, 25bbl., No. REA131c, Beer (REA151a; Priester 181aA). Priester Type 169 surcharge, entire stamp, unused (no gum), large margins to full including top sheet margin, small staple holes at top, small translucency not mentioned on accompanying certificate

VERY FINE. AN EXTREMELY RARE EXAMPLE OF THE \$150 25-BARREL 1918 PROVISIONAL ISSUE. ONLY THREE ENTIRE STAMPS ARE RECORDED IN THE PRIESTER CENSUS.

As another indication of rarity, none was offered in our 2006 sale of the Tolman collection, and this is the only example we have offered since keeping computerized records.

Ex "Scarsdale". With 2012 P.F. certificate 8,000.00

1933 ISSUE

656

1933, ½bbl. Purple on Blue, Beer (REA153; Priester 191A). Large margins all around, deep rich color, "G B Inc., 11.11.33" perforated cancel, some slight staining at center from barrel, tiny thin speck at top right in margin only, Extremely Fine appearance, only 14 are recorded in the Priester census and this is the third (and finest) we have offered since keeping computerized records, ex "Scarsdale" 700.00



656



657

657

1933, ½bbl. Brown Orange on Blue, Beer (REA155; Priester 193A). Large margins, rich color, "B G Inc +8.11.33" perforated cancel, few faults including nick at top right, scoring line and crease at top left, otherwise Very Fine, only ten are recorded in the Priester census, the earliest date of use is April 7, 1933 and they were only valid until December 4, 1933, the three other used examples we have offered since keeping computerized records were faulty (one rebacked, one holes, one pieces out and stains) 2,750.00

658

1933, \$6.00 Handstamped Surcharge on ½bbl. Orange on Blue, Beer (REA156a; Priester 194C). Priester Type 222 surcharge, large margins, rich color, "J L B Co 12.+6.33" perforated cancel, few faults including staple holes and few minor mends, Very Fine appearance, scarce as only seven are recorded in the Priester census (four with this surcharge type), ex Tolman..... 1,750.00



658



659

659

1933, \$6.00 Handstamped Surcharge on ½bbl. Orange on Blue, Beer (REA156a; Priester 194C). Priester Type 225 surcharge, large margins, rich color, "COL BR Co 12.11.33" perforated cancel, light creases or wrinkles are barely noticeable, Extremely Fine, only seven are reported in the Priester census (three with this surcharge type) 1,750.00



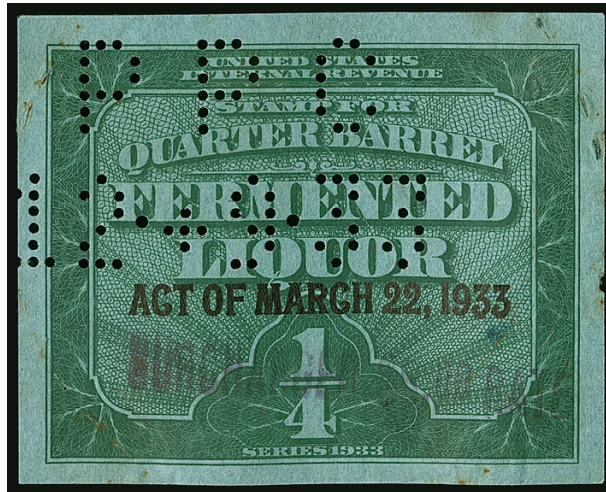
660

660 **1933, 1hhd. Black on Blue, Beer (REA158; Priester 196A).** Large margins, large “R B Co., 7.26.33” perforated cancel, couple faint stains and trivial faults

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

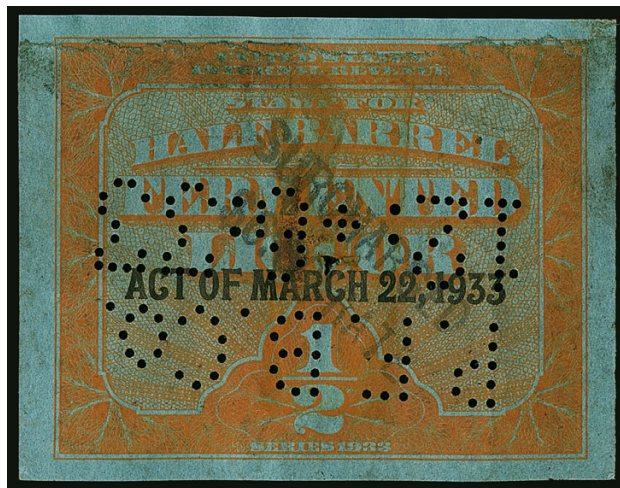
The 1933 One-Hogshead Black is known without overprint (REA158, offered here) and with overprint (REA168, offered in lot 664).

Ex Tolman and “Scarsdale”. With 2012 P.F. certificate 9,000.00



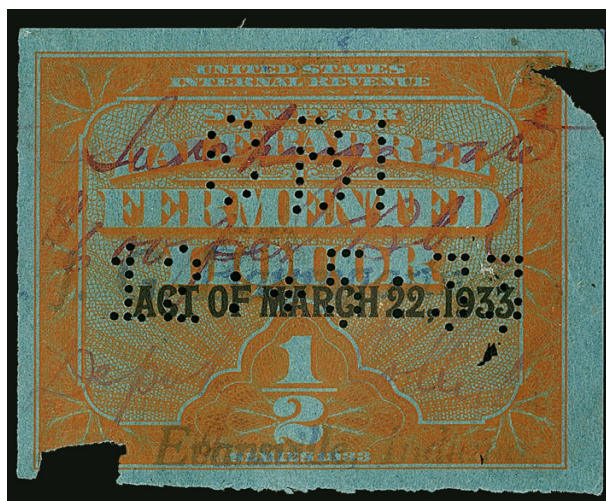
661

- 661 **1933, Ty. A Surcharge on \$6.00 Green on Blue, ¼bbl., Beer (REA164b; Priester 192D).** Priester Type 220 surcharge, large margins all around, rich color, large “P P C, 12+9.33” perforated cancel, tiny cuts in the paper from placement on the barrel
 VERY FINE APPEARANCE. THIS IS THE FINER OF THE TWO RECORDED EXAMPLES OF THE QUARTER-BARREL 1933 SURCHARGE ISSUE WITH TYPE A SURCHARGE.
 Only two examples of this type are recorded in the Priester census. The other was offered in our 2006 sale of the Tolman collection and is seriously defective.
 Ex “Scarsdale”. With 2003 P.F. certificate. 4,500.00



662

- 662 **1933, Ty. A Surcharge on \$6.00 Orange on Blue, ½bbl., Beer (REA166a; Priester 194D).** Priester Type 223 surcharge, rich color, “P.F.B. Co., 12*6*33” perforated cancel, some faults including trimmed at top where margin added (easily removed)
 FINE APPEARANCE. THIS IS ONE OF ONLY TWO RECORDED EXAMPLES OF THE TYPE A SURCHARGE. IT IS ALSO THE EARLIEST REPORTED USE OF ANY STAMP FROM THE 1933 SURCHARGE SERIES WITH THE TYPE A SURCHARGE. A GREAT RARITY.
 The other recorded example was offered in our 2006 Tolman sale, but it has a different type of surcharge which is unlisted in Priester.
 Ex Ward, Tolman and “Scarsdale”. With 2012 P.F. certificate 3,250.00



663

- 663 **1933, Ty. B Surcharge on \$6.00 Orange on Blue, ½bbl., Beer (REA166b; Priester 194E).** Clear red manuscript "Surcharge rate \$6.00 per Bbl." and signed, also with "Evansville, Indiana" handstamp, "S B I, 12+5:33" perforated cancel, pieces missing at top right and bottom left (probably caused when removed from barrel)

VERY FINE APPEARANCE. A RARE EXAMPLE OF THE HALF-BARREL 1933 SURCHARGE ISSUE WITH MANUSCRIPT SURCHARGE. ONLY THREE ARE RECORDED IN THE PRIESTER CENSUS.

This is the first we have offered since keeping computerized records.

Ex "Scarsdale". With 2012 P.F. certificate 5,000.00



664

- 664 **1933, Ty. B Surcharge on 1hhd. Black on Blue, Beer (REA168; Priester 196B).** Large margins, "Hull B. Co. 11-27-34" perforated cancel (Hull Brewing Co., New Haven Conn.), tiny pinhole and small light creases

EXTREMELY FINE. THIS IS ONE OF VERY FEW RECORDED EXAMPLES OF THE 1933 ONE-HOGSHEAD IN BLACK WITH BUREAU SURCHARGE, SCOTT REA168. ONE OF THE RAREST OF ALL REVENUE STAMPS.

The Priester census records only one example, which is likely the one offered in our 2006 Tolman sale. The example offered in our "Scarsdale" sale was likely unknown to the authors. Eric Jackson is aware of two additional copies.

Ex Tolman. With 2006 P.F. certificate 12,500.00



665

665 **1933, Ty. B Surcharge on 5bbl. Black on Blue, Beer (REA169; Priester 197c).** Priester Type 220 surcharge, large margins, center cut out, "IND BR'S Inc., 1.17.36" perforated cancel, light horizontal and vertical creases

VERY FINE APPEARANCE. A RARE AND DESIRABLE EXAMPLE OF THE 5-BARREL BLACK 1933 ISSUE WITH THE TYPE B SURCHARGE.

The Priester (and therefore Scott) listing for this issue can be a little confusing. Priester lists the 5bbl. and 25bbl. three ways, with and without the Type 220 surcharge: 1) with cut-out center, no Priester number, no price and no census listing, 2) Uncut, Priester No. 197ca, no price and no census listing, and 3) Center cut-out only, Priester No. 197cb, one recorded. The last listing suggests it would just be the center cutout with a part of the surcharge, which is how the 25bbl. is known (see Siegel Sale 1067, lot 666), and one in such a state does indeed exist. The stamp offered here, with cut-out center, would appear to be the first listing and therefore unknown to Priester. However, it is not unique, as several others have reached the market over the past decade or so.

Ex "Scarsdale". With 2009 P.F. certificate. 4,500.00



666

666 **1933, (\$6.00) Purple, 6bbl., Beer (REA172; Priester 201A).** Large margins, rich color, "Phornung 11.1.34" perforated cancel, small stain at upper left, few staple holes, otherwise Very Fine, only 14 are recorded in the Priester census, ex "Scarsdale" 500.00



667

667 **1933, \$5.00 Handstamped Provisional Surcharge on ¼bbl. Green, Beer (REA173a; Priester 202D).** Priester Type 240 surcharge, large margins, rich color, "K & SBG Co. 6-22-34" perforated cancel, lightly stained

VERY FINE. THE TYPE D SURCHARGE IS UNLISTED IN PRIESTER ON THE 1933 SECOND ISSUE QUARTER-BARREL. A PHENOMENAL RARITY WHICH IS LIKELY UNIQUE.

For the 1933 Second Issue horizontal format stamps, only the quarter-barrel and half-barrel are known with surcharges. The other four denominations of the set were never surcharged. The half-barrel is listed with Types B, C and D surcharges. The quarter-barrel is listed with only Types B and C surcharges. The Priester Type D surcharge offered here is only listed as existing on the Half-Barrel Brown Orange. The existence of this stamp proves that both denominations should be listed with all three surcharge types.

Ex Tolman and "Scarsdale". With 2006 P.F. certificate. 19,000.00



668

- 668 **1933, \$5.00 Handstamped Surcharge on ½bbl. Brown Orange, Beer (REA174a; Priester 204D).** Priester Type 240 surcharge, bright color, large margins, “K & SBG Co. 3-2-34” perforated cancel, few faults including creases, soiling and pinhole, Very Fine, rare, the Priester census reports only five known for REA174a (four Type 240 and one Type 241 surcharge), ex Tolman..... 1,500.00



669

- 669 **1933, (\$6.00) Black, 1hhd., Beer (REA176; Priester 206A).** Large margins, “THB Co. 12-8-33” perforated cancel, few faults including small creases and soiling
 VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 1933 SECOND ISSUE ONE-HOGSHEAD BLACK, OF WHICH ONLY FIVE ARE KNOWN.
 The earliest reported use of any unsurcharged denomination is December 6, 1933, just two days prior to the date this stamp was used. It is believed that there are two additional copies outside of the Priester census, for a total of five known examples of this rarity.
 Ex Tolman and “Scarsdale”. With 2012 P.F. certificate 9,000.00



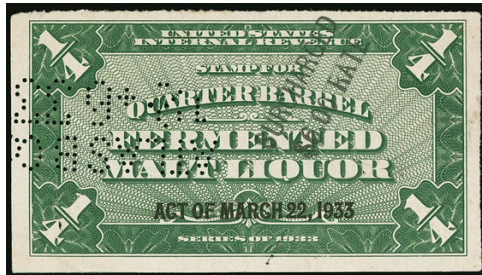
670



671

- 670 (★) **1933, \$60.00 Black, 10bbl., Beer (REA178; Priester 198a).** Unused (no gum), large margins, rich color, “2 110” handstamp with crayon “A” on back at center, sound, Extremely Fine, only four are recorded in the Priester census with center uncut, we are aware of two unused and two used copies 800.00
- 671 **1933, \$150.00 Black on Blue, 25bbl., Beer (REA178A; Priester 199a).** Large margins, intense shade and impression, “Wiedemann, 11.25.46” perforated cancel (from Kentucky), Very Fine and choice, a beautiful example of this issue, only six are recorded in Priester with center uncut, ex “Scarsdale” 500.00

1933-47 ISSUES



672

- 672 **1933, \$6.00 Handstamped Surcharge on 1/4bbl. Green, Beer (REA179a; Priester 202C).** Priester Type 223 surcharge, rich color, large margins, “Atlas BO 12-6-33” perforated cancel, few faults including internal tear at right, Very Fine, rare, the Priester census reports only five known for REA179a but only one with the Type 223 surcharge, ex Tolman 2,750.00



673

- 673 **1933, \$6.00 Handstamped Surcharge on 1/2bbl. Brown Orange, Beer (REA180a; Priester 204C).** Priester Type 226 surcharge, radiant color, “B BRG Co 12:+5:33” perforated cancel, light creases are barely noticeable
- EXTREMELY FINE. VERY FEW EXAMPLES OF THE 1933 SECOND ISSUE HALF-BARREL WITH TYPE C SURCHARGE ARE KNOWN. A GREAT RARITY.
- The Priester census lists three but we are aware of five, including one with Type 221 surcharge, two with Type 226, one with Type 227 and one with an unlisted surcharge type..... 3,250.00



674

674

1934, ⅓ bbl. Brown Orange (REA184; Priester 210a). Serial No. 420, large margins except where small piece out at top right, "G B B Co., CALIFUN114, 4.11.35" perforated cancel, light crease, small tear at right, small tack holes in the corners

VERY FINE APPEARANCE. THIS IS THE ONLY RECORDED EXAMPLE OF THE ONE-THIRD BARREL 1934 ISSUE. ONE OF THE GREATEST RARITIES OF BEER STAMP COLLECTING.

Ex "Scarsdale". With 2003 P.F. certificate..... 35,000.00



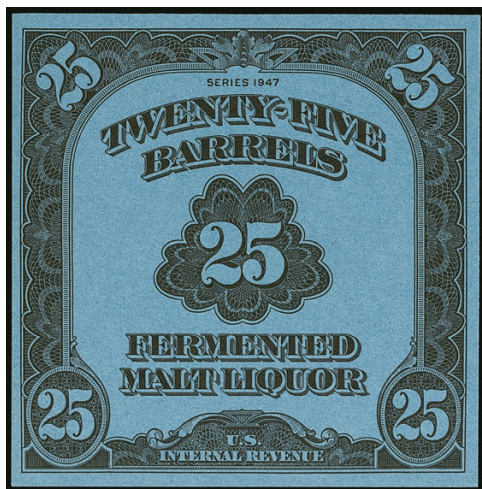
675

- 675 1934, 1hhd. Black, Center Cutout, Beer (REA187; Priester 213). Small cutout at left, large margins to full, "Hoff Bev. Co., 7.5.44" perforated cancel, Very Fine, scarce, aside from Specimens, this is not known any other way except with the cut-out punch cancel, especially desirable in sound condition, ex "Scarsdale", with 2007 P.F. certificate..... 500.00

- 676 1945, 500bbl. Dark Brown, Center Cutout, Beer (REA189; Priester 215). Small hole cutout at center below denomination, large margins, bright color, "??eiffer, 12.30.50" perforated cancel, fresh and Very Fine, only 20 are recorded in the Priester census, neither Scott nor Priester differentiate between small hole and large hole cutouts, ex "Scarsdale"..... 500.00



676



677

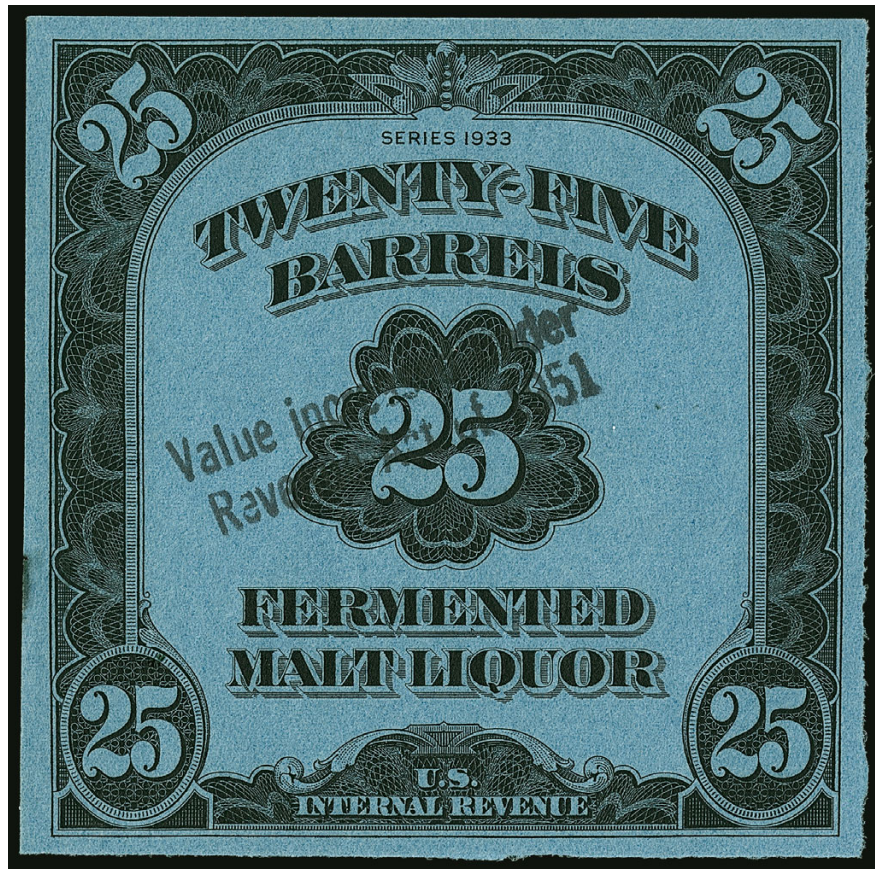
- 677 (★) 1947, 25bbl. Black, Beer (REA196; Priester 222a). Unused (no gum), large margins, fresh and Very Fine, from the Smithsonian National Postal Museum deaccession, with 2005 P.F. certificate..... 1,100.00



678

- 678 (★) 1947, 500bbl. Dark Brown, Beer (REA198; Priester 224a). Unused (no gum), large margins, bright color, Very Fine and choice, from the Smithsonian National Postal Museum deaccession 550.00

1951 ISSUE



679

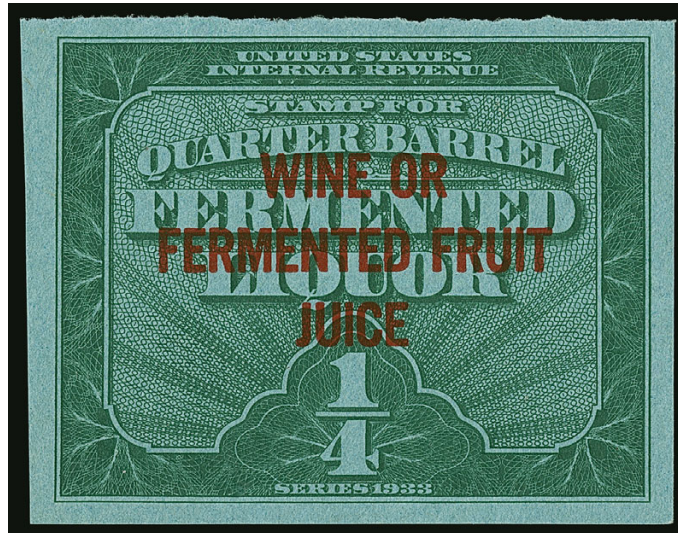
679 (★) **1951, (\$225.00) Black on Bright Blue, 25bbl., Beer (REA199; Priester 225a).** Large margins, rich color, tiny soiled spot in margin at lower left

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

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

Ex Tolman. With 2006 P.F. certificate..... 27,500.00

FERMENTED FRUIT JUICE



680

680 (★) **1933, ¼bbl. Green on Blue, Wine or Fermented Fruit Juice (REF10).** Unused (no gum), large margins, rich color, light vertical crease at left, small translucency at bottom

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 1933 QUARTER-BARREL BEER STAMP WITH THE "WINE OR FERMENTED FRUIT JUICE" OVERPRINT. ONE OF THE MOST OUTSTANDING OF ALL REVENUE STAMP RARITIES.

In April 1933, Congress changed the legal definition of intoxicating beverages from .5% alcohol to 3.2%. This allowed the legal sale, before the end of Prohibition, of wine and beer containing up to 3.2% alcohol. Regular wine stamps were still available to pay the Internal Revenue taxes, but new stamps with "Wine or Fermented Fruit Juice" as part of the engraving (REF1-REF9) were put into use in May 1933 for placement on individual bottles. The stamps were taken out of use when Prohibition was repealed starting December 5, 1933.

Examples of the quarter-barrel, half-barrel and one-barrel Beer stamps were also overprinted "WINE OR FERMENTED FRUIT JUICE" at a certain point before the end of June 1933. No examples are known of the half-barrel or one-barrel stamps, and this is the only recorded example of the quarter-barrel.

Ex Joyce and Lesher..... 30,000.00

SILVER TAX



681

- 681 **1c Rose Pink, Silver Tax (Unlisted).** Black "SILVER TAX" handstamp applied on R228 Documentary stamp with manuscript "2/4/35" at top and "P.M.G. CBB" at bottom, choice centering and bright color

EXTREMELY FINE. A RARE AND UNUSUAL PROVISIONAL SILVER TAX ISSUE.

This style of overprint and a few others are known on several denominations. The "SILVER TAX" was likely privately applied.

With 1989 P.S.E. certificate..... E. 2,000-3,000



682

- 682 **\$2.00 Rose, "Silver Tax" (Unlisted).** Purple "SILVER TAX" applied vertically on No. R241, rich color, light purple oval handstamp cancel

VERY FINE. A RARE AND UNUSUAL PROVISIONAL SILVER TAX ISSUE.

This style of overprint and a few others are known on several denominations. The "SILVER TAX" was likely privately applied.

With 1989 P.S.E. certificate..... E. 2,000-3,000

1934-36 ISSUES



683

- 683 ★ **\$500.00 Blue, Silver Tax (RG22).** Serial no. 41670, without gum as issued, natural s.e. at right, rich color on bright paper, Very Fine and choice, ex DePriest and "Scarsdale", with 2003 P.S.E. certificate (VF 80)..... 700.00



684

- 684 **\$1,000.00 Orange, 11mm Between "Silver" and "Tax" (RG27).** Serial no. 80013, brilliant color, light strike of purple "Office of the Collector of Internal Revenue, 2nd District, N.Y., Received Sep. 11, 1936" oval handstamp, double struck "BM9/3/36" at top, Very Fine and choice, only about a dozen are known, ex Handy and Floyd, with 1980 and 2001 P.F. certificates..... 2,000.00

1939 ISSUE



685

- 685 **1c Rose Pink, Silver Tax (RG28).** Bright color, choice centering with wide margins, light violet cancel visible at center at top left
- EXTREMELY FINE. THIS IS THE ONLY REPORTED EXAMPLE OF THE 1939 ONE-CENT "SILVER TAX" ISSUE, SCOTT RG28. ONE OF THE GREATEST SILVER TAX RARITIES.
- Ex Atherton, Wampler, Lyons and Sohn. With 1998 P.S.E. and 2005 P.F. certificates.....
- 40,000.00



686

National Bank
New York, N.Y.

Interest in silver bullion transferred (indicate in fine troy ounces)
Date delivered or to be delivered June 28, 1934
and the manner of acquisition, or date of production when
and delivery date in case interest was acquired under contract

Is the transfer a sale for future delivery? Yes

Is the interest transferred acquired after April 15, 1934, and

back of document

THE UNIQUE PIECE OF SILVER TAX TRANSFER FORM
BEARING THREE OF THE 1939 ISSUE
INCLUDING THE ONLY RECORDED 3-CENT VALUE

686 **3c, 10c, 80c Rose Pink, Silver Tax (RG29, RG31, RG32).** The 10c s.e. at right, tied by strikes of purple "Office of the Collector of Internal Revenue, 2nd District, N.Y., Received Jul. 21, 1939" oval handstamp on piece, the back of piece is part-printed form which has the words "silver bullion transferred", the 3c and 80c with creases

VERY FINE. THE CELEBRATED AND UNIQUE PIECE OF A SILVER TAX TRANSFER FORM BEARING THE 3-CENT, 10-CENT AND 80-CENT 1939 SILVER TAX STAMPS. THIS DOCUMENT VALIDATES THE USE OF THIS MYSTERIOUS ISSUE, AND IT IS ONE OF THE MOST IMPORTANT REVENUE ITEMS EXTANT. THE 3-CENT IS THE ONLY REPORTED EXAMPLE, THE 10-CENT IS ONE OF TWO RECORDED AND THE 80-CENT IS ONE OF THREE RECORDED.

Very little is known about the 1939 Silver Tax issue, which is the most primitive of the overprints used before dedicated Silver Tax stamps were issued in 1941. This remarkable piece of a silver tax transfer document proves the legitimate status of this issue and how they were used.

The other recorded 10c is offered as lot 688 in this sale, and originally formed a pair with the example on piece offered here. The 80c stamps offered as lot 689 in this sale originally formed a pair with the example on piece offered here. The whereabouts of the third recorded example of the 80c is not known to us.

Ex Joyce and Sohn. With 1992 P.S.E. certificate. Scott Retail as singles with no premium for the piece of document 90,000.00



687

687 **5c Rose Pink, Silver Tax (RG30).** Bright color, light strike of purple handstamp cancel, centered to bottom left but perfs well clear of design

FRESH AND FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 1939 5-CENT SILVER TAX ISSUE, SCOTT RG30. ONE OF THE GREAT REVENUE RARITIES.

Ex Gaudio, Atherton, Buford and Sohn. With 1980 and 2005 P.F. certificates.... 37,500.00



688

688 **10c Rose Pink, Silver Tax (RG31).** S.e. at right, radiant color, light strike of purple handstamp cancel

VERY FINE. ONE OF ONLY TWO RECORDED EXAMPLES OF THE 1939 10-CENT SILVER TAX ISSUE, SCOTT RG31. A PHENOMENAL RARITY.

The only other example of this issue is on the piece of document offered in lot 686 of this sale. That example is also s.e. at right, and originally formed a pair with the stamp offered here.

With 1984 and 2003 P.F. certificates..... 30,000.00



689

689 **80c Rose Pink, Silver Tax (RG32).** Radiant color, unobtrusive purple oval handstamp cancel, centered to top left but with perfs well clear of design

FRESH AND FINE. ONE OF ONLY THREE RECORDED EXAMPLES OF THE 1939 80-CENT SILVER TAX ISSUE, SCOTT RG32. A REMARKABLE REVENUE RARITY.

One of the other recorded examples of this issue is on the remarkable piece of document offered in lot 686 of this sale, and originally formed a pair with the stamp offered here. The whereabouts of the third recorded example is not known to us.

With 1974 and 2003 P.F. certificates..... 30,000.00



690

- 690 **\$3.00 Violet, Silver Tax (RG35).** With typewritten "SILVER TAX" overprint, s.e. at top, manuscript "3/6/35" and initialled
- FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 1935 \$3.00 WITH TYPEWRITTEN OVERPRINT. ONE OF THE GREATEST OF THE REVENUE RARITIES.
- Ex Joyce. With 2009 P.F. certificate..... 25,000.00



691

- 691 **\$5.00 Dark Blue, Silver Tax (RG36).** With “SILVER TAX” in two lines with letters slightly overlapping, s.e. at top, manuscript 5/1/35” and initialled “C B B”, trivial paper indent caused by impression of letter “I”

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 1945 \$5.00 SILVER TAX ISSUE, SCOTT RG36. ONE OF THE GREATEST SILVER TAX RARITIES.

These provisional issues have an interesting history. Starting in 1959 and as recently as 2000, Scott Catalogue listed two denominations — \$3.00 and \$5.00 — with the overprint in black. Beginning with the 2001 Scott Catalogue, a \$2.00 denomination was added to the catalogue (RG34) and the wording was changed to note the \$5.00 overprint is in red. However, the \$5.00 is known with both red and black overprint — they were both offered in the Joyce sale and each is unique. The one in red is dated 5/3/34, and this one in black is 5/1/35, which is closer in date to the \$3.00 (3/6/35). Scott Catalogue needs to be re-amended to reflect both colors — the example offered here must be the original 1959 listing copy.

Ex Joyce, Wampler and Lyons. With 1998 P.S.E. and P.F. certificates as RG36..... 25,000.00

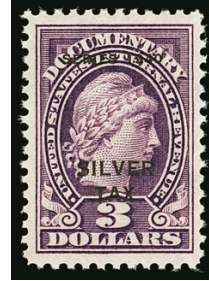
1940 ISSUE



692



693



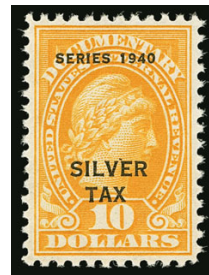
694



695



696



697

- 692 ★★ **\$1.00 Green, “Series 1940” Ovpt., Silver Tax (RG49).** Mint N.H., rich color on bright paper, gorgeous centering, Extremely Fine Gem, Scott Retail as hinged 250.00
- 693 ★★ **\$2.00 Rose, “Series 1940” Ovpt., Silver Tax (RG50).** Mint N.H., intense shade on bright paper, well-balanced margins, Extremely Fine, Scott Retail as hinged 400.00
- 694 ★★ **\$3.00 Violet, “Series 1940” Ovpt., Silver Tax (RG51).** Mint N.H., deep rich color, choice centering with wide and balanced margins, Extremely Fine, this is only the second we have offered in Mint N.H. condition (the other was centered strongly to left), Scott Retail as hinged 500.00
- 695 ★★ **\$4.00 Yellow Brown, “Series 1940” Ovpt., Silver Tax (RG52).** Mint N.H., pretty shade, faint natural gum bend, fresh and Very Fine, we have offered only one other in Mint N.H. condition since keeping computerized records, Scott Retail as hinged 900.00
- 696 ★ **\$5.00 Dark Blue, “Series 1940” Ovpt., Silver Tax (RG53).** Lightly hinged at bottom left (barely noticeable), rich color, beautiful centering, Extremely Fine Gem, with 2008 P.F. certificate (XF 90) 1,100.00
- 697 ★★ **\$10.00 Orange, “Series 1940” Ovpt., Silver Tax (RG54).** Mint N.H., radiant color, well-proportioned margins, fresh and Extremely Fine, this is only the second we have offered in Mint N.H. condition since keeping computerized records, Scott Retail as hinged..... 1,500.00

- 698 **\$30.00 Vermilion, Blue Handstamped “Series 1940” Ovpt., Silver Tax (RG55).** Serial no. 406462, brilliant color, unobtrusive strike of purple oval cancel, light horizontal crease at top
- VERY FINE APPEARANCE. A RARE EXAMPLE OF THE \$30.00 1940 SILVER TAX ISSUE. ONLY 13 COPIES ARE RECORDED.
- Eric Jackson records only 13 copies, at least half of which have faults.
- Ex Joyce and Lyons. With 1991 P.F. certificate... 7,000.00



698



699

699 **\$60.00 Brown, Blue Handstamped “Series 1940” Ovpt., Silver Tax (RG56).** Serial no. 147005, perfectly centered with wide margins, purple Nov. 13, 1940 oval cancels, completely sound

EXTREMELY FINE GEM. THE \$60.00 BROWN 1940 SERIES SILVER TAX IS ONE OF THE RAREST OF ALL SILVER TAX STAMPS. ONLY NINE EXAMPLES ARE RECORDED — ALL ARE USED AND THIS IS ONE OF THE TWO FINEST IN EXISTENCE.

This denomination is particularly desirable because it depicts Abraham Lincoln. Six of the nine recorded copies are sound. This stamp comes from the serial number following the “Scarsdale” copy but is from a different sheet of four.

Ex Lyons and Floyd. With 1994 P.S.E. and 2001 P.F. certificates 24,000.00



700

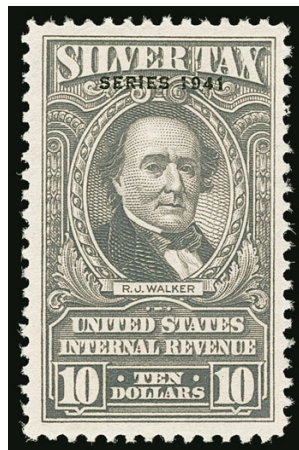
700 **\$100.00 Green, Blue Handstamped "Series 1940" Ovpt., Silver Tax (RG57).** Serial no. 377128, pretty color, well-balanced margins, purple oval cancel

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

Eric Jackson records a total of thirteen used copies of this issue. Of these at least six have faults and several are centered to the bottom. This sound and centered example is very rare and desirable.

Ex Floyd. With 1998 P.F. certificate 6,000.00

1941 ISSUE



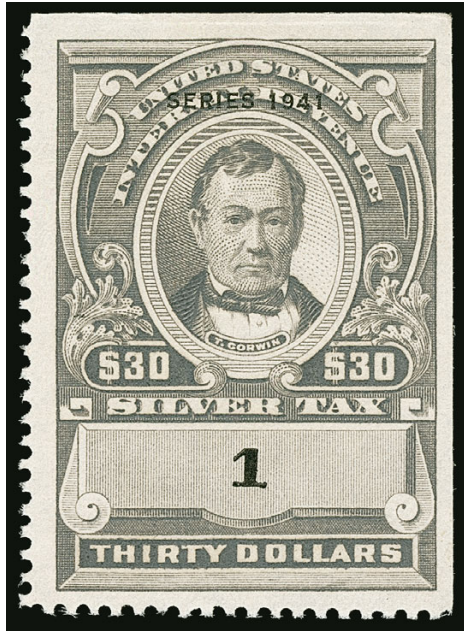
701



702

701 ★ **\$10.00 Gray, "Series 1941" Ovpt., Silver Tax (RG75).** Original gum, h.r., pretty color, wide margins, Very Fine and choice 750.00

702 ★★ **\$20.00 Gray, "Series 1941" Ovpt., Silver Tax (RG76).** Mint N.H., rich color, well-balanced margins, Very Fine and choice, scarce in Mint N.H. condition, this is the first we have offered since keeping computerized records 1,000.00



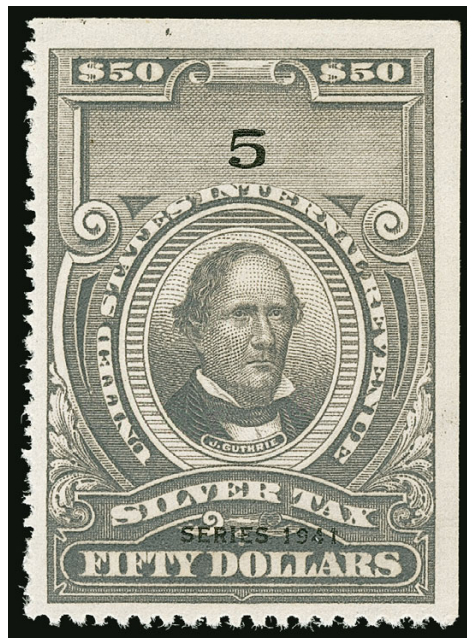
703

703 ★ **\$30.00 Gray, “Series 1941” Ovpt., Silver Tax (RG77).** Serial no. 1, without gum as issued, well-balanced margins

VERY FINE AND CHOICE. AN EXTREMELY RARE UNUSED EXAMPLE OF THE \$30.00 1941 SILVER TAX ISSUE, WITH THE FIRST SERIAL NUMBER OF THE SERIES. ONLY THREE UNUSED EXAMPLES ARE RECORDED.

Eric Jackson records only three unused examples of RG77.

Ex Joyce and Sohn. With 2005 P.F. certificate..... 3,500.00



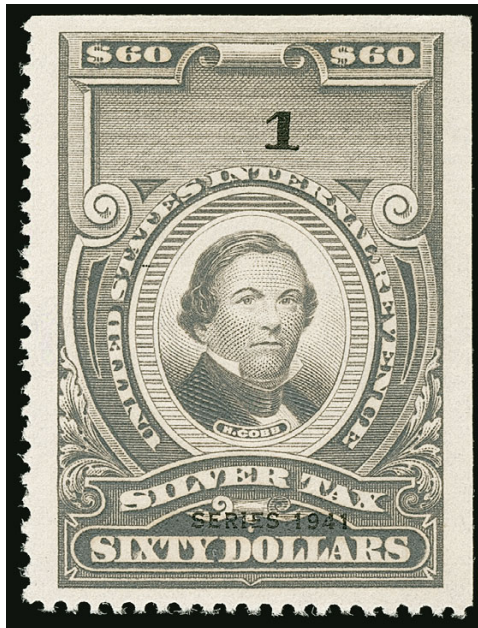
704

704 ★ **\$50.00 Gray, “Series 1941” Ovpt., Silver Tax (RG78).** Serial no. 5, without gum as issued, well-balanced margins

VERY FINE AND CHOICE. A RARE UNUSED EXAMPLE OF THE \$50.00 1941 SILVER TAX. ONLY EIGHT ARE BELIEVED TO EXIST, AND ONLY FOUR ARE UNUSED.

Eric Jackson records only eight examples of this stamp. Four are unused — serial nos. 1, 2, 4 and 5. The first three are from the same sheet of four, and the example offered here is from the next sheet. This is the first in unused condition we have offered since keeping computerized records.

Ex Cunliffe and Lyons. With 1999 P.S.E. certificate 6,000.00



705

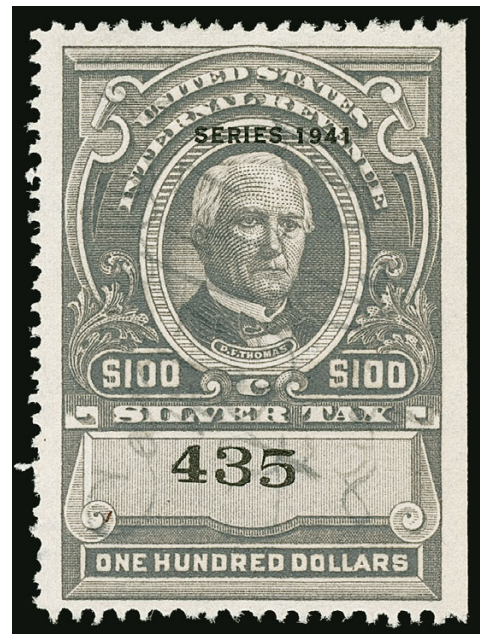
- 705 ★ **\$60.00 Gray, “Series 1941” Ovpt., Silver Tax (RG79).** Serial no. 1, without gum as issued, choice centering with well-balanced margins

EXTREMELY FINE. A BEAUTIFUL AND RARE UNUSED EXAMPLE OF THE \$60.00 1941 SILVER TAX ISSUE. ONLY THREE ARE RECORDED. ESPECIALLY DESIRABLE WITH THE FIRST SERIAL NUMBER.

Eric Jackson records only three unused examples of RG 79 (serial nos. 1-3).

Ex Joyce and Sohn. With 2005 P.F. certificate 4,500.00

- 706 **\$100.00 Gray, “Series 1941” Ovpt., Silver Tax (RG80).** Serial no. 435, unobtrusive manuscript cancel, rich color, wide margins, Very Fine and choice, only one is known in unused condition (offered in our Sale 1140) 700.00



706



707

707 **\$500.00 Gray, "Series 1941" Ovpt., Silver Tax (RG81).** Serial no. 12, rich color, wide margins, neat "G L J, 1-6-44" manuscript cancel

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

The three recorded copies are as follows (listed by serial no.):

- 1) serial no. 6, typewritten cancel of 11-17-43 breaks paper in two spots, ex Joyce and Wampler
- 2) serial no. 8, typewritten cancel of 9-5-46, ex Cunlife, Sohn and "Scarsdale"
- 3) serial no. 12, manuscript cancel of 1-6-44, ex Lyons and Floyd, the example offered here.

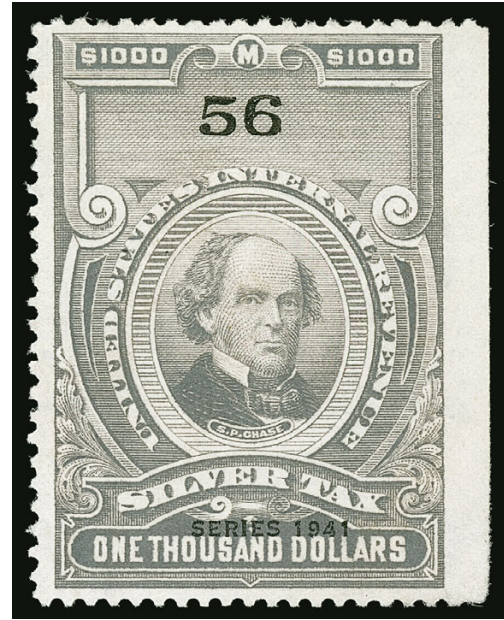
Ex Lyons and Floyd. With 1992 P.S.E. and 2001 P.F. certificates..... 37,500.00

- 708 ★ **\$1,000.00 Gray, “Series 1941” Ovpt., Silver Tax (RG82).** Serial no. 56, without gum as issued, bright shade, reperfed at bottom

VERY FINE APPEARANCE. AN EXTREMELY RARE UNUSED EXAMPLE OF THE \$1,000.00 SERIES 1941 SILVER TAX ISSUE.

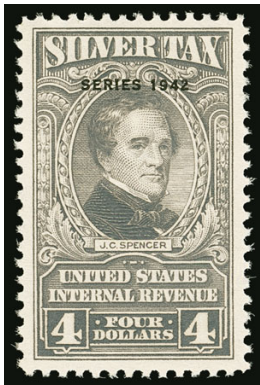
Only about a dozen examples are recorded in total, and this is the only unused example we were able to locate.

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



708

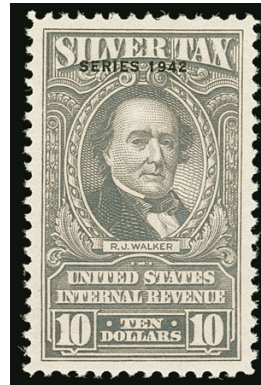
1942 ISSUE



709



710



711



712

- 709 ★★ **\$4.00 Gray, “Series 1942” Ovpt., Silver Tax (RG98).** Mint N.H., bright shade, wide and balanced margins, Extremely Fine, this is the first in Mint N.H. condition we have offered since keeping computerized records, Scott Retail as hinged..... 325.00
- 710 ★★ **\$5.00 Gray, “Series 1942” Ovpt., Silver Tax (RG99).** Mint N.H., radiant shade, well-balanced margins, fresh and Extremely Fine, Scott Retail as hinged 300.00
- 711 ★★ **\$10.00 Gray, “Series 1942” Ovpt., Silver Tax (RG100).** Mint N.H., bright shade, beautiful centering, Extremely Fine Gem, this is the first in Mint N.H. condition we have offered since keeping computerized records, Scott Retail as hinged..... 725.00
- 712 ★★ **\$20.00 Gray, “Series 1942” Ovpt., Silver Tax (RG101).** Mint N.H., crisp impression, small natural inclusion at top right, Extremely Fine, rare in Mint N.H. condition — this is the first we have offered since keeping computerized records — Scott Retail as hinged 1,250.00



713

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

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

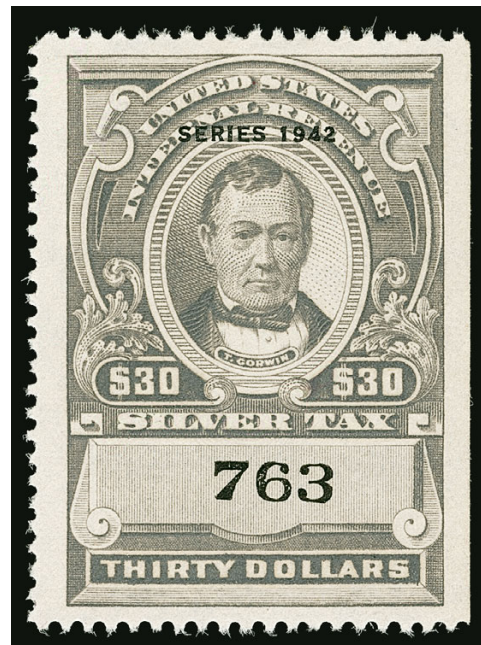
Ex Cunliffe and Sohn. With 2014 P.F. certificate..... 10,000.00

714 ★ \$30.00 Gray, "Series 1942" Ovpt., Silver Tax (RG102). Serial no. 763, without gum as issued, rich color, choice centering with well-balanced margins

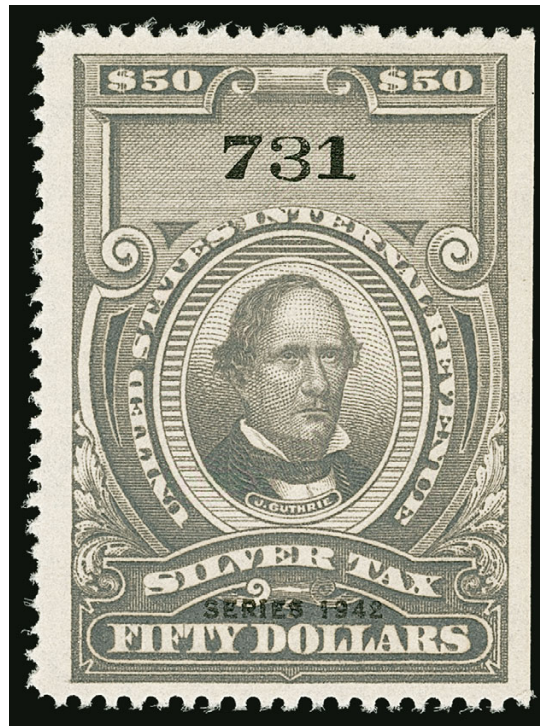
EXTREMELY FINE. A BEAUTIFUL AND RARE UNUSED EXAMPLE OF THE \$30.00 SERIES 1942 SILVER TAX ISSUE. ONLY ELEVEN ARE RECORDED, OF WHICH PERHAPS FOUR ARE UNUSED.

Eric Jackson records only eleven examples of RG102. Three others are confirmed as unused, including serial nos. 761, 762 and 817.

With 2003 P.F. certificate 7,500.00



714



715

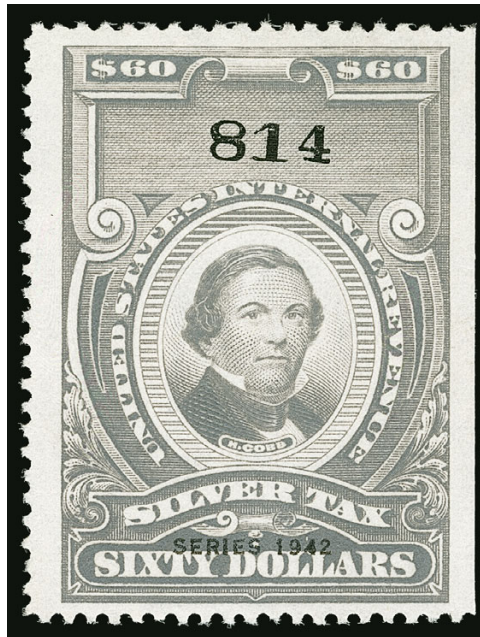
715 ★ **\$50.00 Gray, "Series 1942" Ovpt., Silver Tax (RG103).** Serial no. 731, without gum as issued, intense shade and impression, wide margins

EXTREMELY FINE. THE \$50.00 SERIES 1942 SILVER TAX IS ONE OF THE RAREST OF ALL REVENUES ISSUES. ONLY THREE ARE RECORDED, AND THIS IS THE FIRST WE HAVE OFFERED SINCE KEEPING COMPUTERIZED RECORDS.

This rarity was missing from most major Revenue sales, including "Scarsdale" and Floyd. Only three are known, listed here by order of serial number:

- 1) Serial no. 721, ex Cunliffe and Lyons
- 2) Serial no. 723, offered in Siegel Sale 436 (September 13-15, 1973, lot 975), current whereabouts unknown
- 3) Serial no. 731, ex Buford and Sohn, the example offered here

Ex Buford and Sohn. With 2005 P.F. certificate..... 47,500.00



716

- 716 ★ **\$60.00 Gray, “Series 1942” Ovpt., Silver Tax (RG104).** Serial no. 814, without gum as issued, bright shade and crisp impression, well-balanced margins

EXTREMELY FINE. THIS IS ONE OF ONLY TWO RECORDED UNUSED EXAMPLES OF THE \$60.00 SERIES 1942 SILVER TAX ISSUE. A PHENOMENAL RARITY.

The Curtis Collection website and the census compiled by Revenue expert Eric Jackson list only two unused examples of this issue. The other, serial no. 791, is ex Cunliffe, Buford and “Wildhorse”.

Ex Sohn. With 2005 P.F. certificate..... 7,500.00

717

\$100.00 Gray, "Series 1942" Ovpt., Silver Tax (RG105). Serial no. 783, purple handstamp cancel, choice centering with wide and balanced margins

EXTREMELY FINE. THIS IS WITHOUT QUESTION ONE OF THE FINEST EXAMPLES OF THE \$100.00 SERIES 1942 SILVER TAX STAMPS IN EXISTENCE. THIS IS NOT KNOWN IN UNUSED CONDITION, AND MOST USED EXAMPLES HAVE EITHER STAPLE HOLES OR FAULTS.

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

Ex Handy and Floyd. With 2001 P.F. certificate..... 3,250.00



717



718

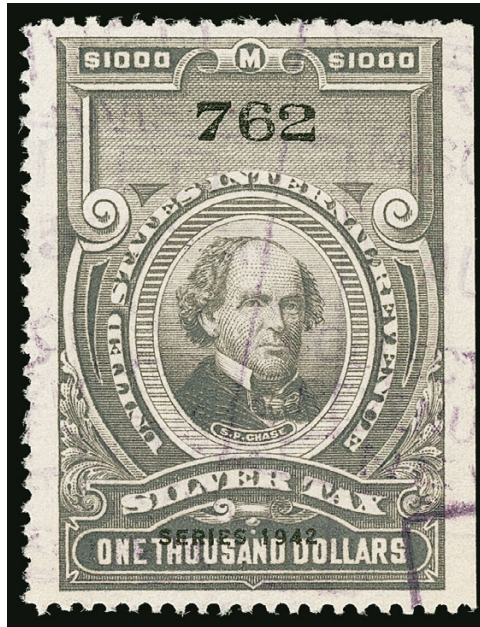
718

\$500.00 Gray, "Series 1942" Ovpt., Silver Tax (RG106). Serial no. 782, detailed impression nicely complemented by purple 1945 handstamp cancel, well-balanced margins

EXTREMELY FINE. A BEAUTIFUL AND RARE EXAMPLE OF THE \$500.00 SERIES 1942 SILVER TAX ISSUE. ONLY TWELVE ARE RECORDED AND IT IS NOT KNOWN IN UNUSED CONDITION.

Eric Jackson records only twelve examples of RG106. Approximately half are faulty or have staple holes.

Ex Cunliffe, Lyons and Floyd. With 2000 P.F. certificate 6,000.00



719

719 **\$1,000.00 Gray, “Series 1942” Ovpt., Silver Tax (RG107).** Serial no. 762, deep shade, neat purple handstamp cancel, choice centering, sound

EXTREMELY FINE. THIS IS PROBABLY THE FINEST EXAMPLE OF THE \$1,000.00 SERIES 1942 SILVER TAX ISSUE IN EXISTENCE. ONLY ELEVEN USED EXAMPLES ARE RECORDED AND NO UNUSED EXAMPLES ARE KNOWN.

Eric Jackson records only eleven used examples. Only five are uncut or without staple holes, and of these only three are sound.

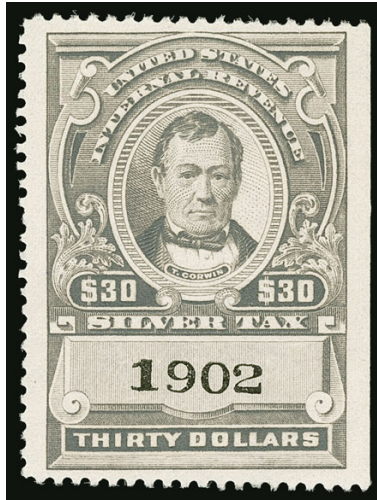
Ex Joyce and Sohn. With 2005 P.F. certificate 7,500.00

1944 ISSUE

- 720 ★★ \$20.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG126). Mint N.H., bright shade, well-balanced margins, fresh and Extremely Fine, scarce in Mint N.H. condition, Scott Retail as hinged..... 1,000.00

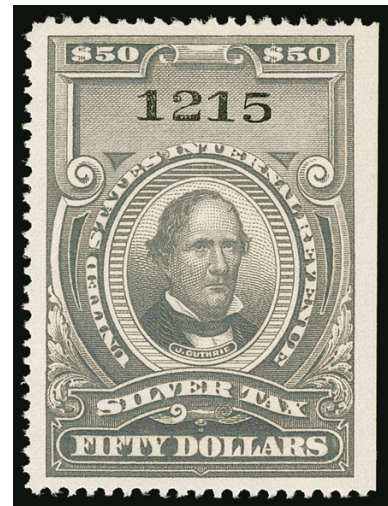


720



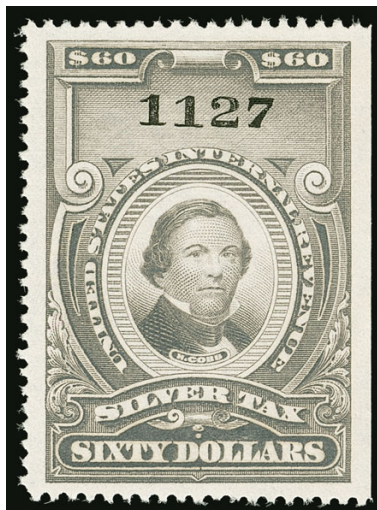
721

- 721 ★ \$30.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG127). Serial no. 1902, without gum as issued, Very Fine and choice, ex Floyd, with 2001 P.F. certificate 400.00



722

- 722 ★ \$50.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG128). Serial no. 1215, without gum as issued, deep shade and detailed impression, unusually wide and balanced margins, fresh and Extremely Fine, a beautiful stamp, ex Floyd, with 2001 P.F. certificate 825.00



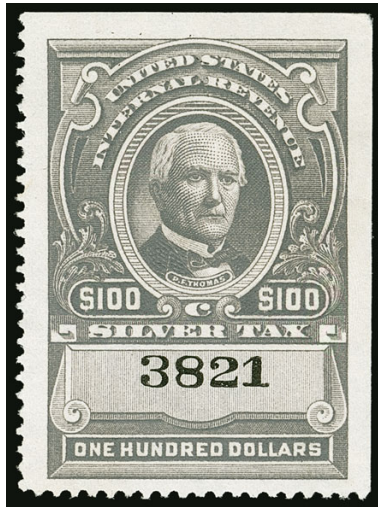
723

- 723 ★ \$60.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG129). Serial no. 1127, without gum as issued, radiant color, gorgeous centering with wide margins

EXTREMELY FINE GEM. THIS IS WITHOUT QUESTION THE FINEST EXAMPLE OF THE \$60.00 SILVER TAX SERIES 1944, SCOTT RG129, IN EXISTENCE.

Very few are known in unused condition. We have offered one other since keeping computerized records, and it had a stain at left. The records of the P.F. contain one other, with creases.

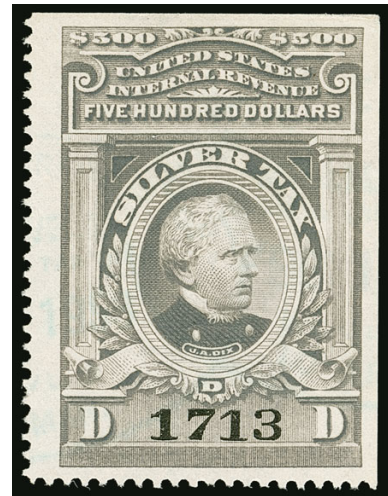
Ex Sohn. With 2005 P.F. certificate. In our opinion this is undercatalogued in unused condition 1,500.00



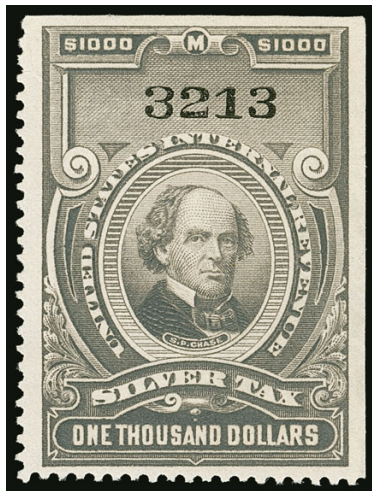
724

- 724 ★ **\$100.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG130).** Serial no. 3821, without gum as issued, radiant color, unusually wide margins, Extremely Fine Gem, scarce in unused condition, ex Sohn, with 2005 P.F. certificate..... 600.00

- 725 **\$500.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG131).** Serial no. 1713, detailed impression, unobtrusive blue handstamp cancel, Very Fine and choice, the only unused examples of this issue have tabs at the side and are from the Smithsonian National Postal Museum deaccession, ex Wampler and Floyd, with 2001 P.F. certificate..... 500.00



725



726

- 726 ★ **\$1,000.00 Gray, Series 1944 Without Ovpt., Silver Tax (RG132).** Serial no. 3213, without gum as issued, deep shade, choice centering, natural paper crease at top left, still Extremely Fine, this was probably the only recorded unused example of this issue until the Smithsonian National Postal Museum deaccession (those have tabs at left), ex Sohn, with 2005 P.F. certificate, unpriced as unused in Scott (except with tab, at \$800.00) E. 400-500

- 727 **Silver Tax Balance.** The balance of the Inman collection on Scott album pages, including unused Nos. RG1-RG21, RG37-RG48, RG58-RG74, RG83-RG97, RG108-RG125, also used Nos. RG22-RG23 and RG26, selected by the owner for superior condition, few minor flaws to be expected, overall fresh and Very Fine-Extremely Fine, a wonderful group that can provide the foundation for a high-quality collection of these attractive issues.....(Website PDF) 6,391.25

DISTILLED SPIRITS EXCISE TAX



728EX

- 728 ★ **1c-\$50,000.00 Distilled Spirits Excise Tax Stamps (RX1/RX46).** 25 unused stamps, Nos. RX1-RX2, RX17, RX22-RX23, RX25, RX27-RX43, RX45-RX46, without gum as issued, bright colors, one with minor toning along top edge (catalogues \$30.00), otherwise Very Fine, from the Smithsonian National Postal Museum deaccession**(Photo Ex)** 5,790.00

RECTIFICATION TAX



729EX

- 729 ★ **1c-\$2,000.00 Rectification Tax (RZ1-RZ18).** Without gum as issued, complete unused set, wonderfully fresh, Very Fine and choice, from the Smithsonian National Postal Museum deaccession**(Photo Ex)** 1,806.75

END OF SALE — THANK YOU

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

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

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

You can also log on at siegelauctions.com

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

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

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

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

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

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



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BIDS

Use this form to submit absentee bids
or to confirm telephone bids

Sale 1164

September 20, 2017

PADDLE #

1

Please provide the following information:

NAME

ADDRESS

CITY/STATE/ZIP

PHONE MOBILE

EMAIL

2

Have you purchased from us in the past 5 years? ☐ Yes (please go to Section 3)
☐ No (references required below)

STAMP FIRM PHONE

STAMP FIRM PHONE

Please submit references at least **2 business days** before the sale. Bids from new clients will not be executed if satisfactory references are not received in time to be contacted.

3

- Enter the lot number and your corresponding maximum bid in the space below
- Use whole dollar amounts and bid according to the increments (see back of form)
- Bids do not include the **18% Buyer's Premium**, taxes, duty or shipping charges
- Absentee bids will advance at one increment over the next highest competing bid
- "Plus", "Break Tie" or "Buy" bids will not be executed
- Indicate any "Or" bids between lot number/bid entries and bracket your choices
- If you wish to limit the total amount of your bids, follow the instructions below

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

☐ **Limit Bids:** Check this box if you wish to limit the total hammer price of your bids (excluding 18% Buyer's Premium, taxes, duty and shipping costs). Your bids will be executed until your bidding limit has been reached. The total amount you wish to bid is \$

4

By signing this form, you agree to all of the Conditions of Sale printed in the sale catalogue (printed and digital), including but not limited to a) payment in the manner demanded by the Siegel firm, and b) payment of the 18% Buyer's Premium, any sales tax or customs duty, shipping costs, late charges and

other prescribed charges. You agree that your bids will be executed as a courtesy by Siegel, but you waive the right to make any claim against Siegel or its employees arising from these bids or your participation in the sale. You agree to honor all bids as submitted, regardless of any errors or omissions.

SIGNED DATE

Mail the signed form to Siegel Bid Department, 6 West 48th St., 9th Floor, New York, NY 10036
or email to stamps@siegelauctions.com
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Additional Bids

Sale 1164
September 20, 2017

PADDLE #

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

Shipping & Insurance

We will be pleased to arrange for shipping and transit insurance for purchases in this sale, except for lots marked or announced as "floor sale only." To expedite billing and delivery to hundreds of buyers in each sale, we use standard charges for postage and insurance under our policy. These charges are based on the package weight and mailing requirements, according to the schedule shown here. Our standard charges do not include a fee for our services, and they may be slightly more or less than the actual postage or Fedex fee. We ask all buyers to remit the invoiced amount for shipping and insurance.

Transit insurance is provided in all cases, except when the buyer has furnished us with documentation that insurance is effective under the buyer's own policy.

There will be no added insurance charge for shipments of less than \$75,000 value. Shipments valued in excess of \$75,000 may require supplemental insurance and/or special courier service, the estimated cost of which will be furnished to the buyer prior to shipment. If the buyer refuses to pay the estimated charges or furnish proof of self-insured coverage, the buyer will be responsible for picking up the lots at our office and any resulting sales tax.

Standard Shipping Charges

Weight Class	Shipping Method	Charge
Up to 2 lbs.	Fedex Envelope	\$20
Over 2 lbs.	Fedex Box	\$35 - \$50*
Outside US	Fedex	\$50 - \$100**
Bulky Lots	Fedex Ground or Express	By weight

* Up to \$75,000 value and up to 5 lbs; additional charge may apply to packages exceeding limits

** Buyers outside United States are liable for any applicable customs duty and clearance charges. An accurate declaration of contents and value will be made on all packages and import/export documents. **Siegel may refuse to ship lots to certain countries with a high risk factor.**

2/2015

Bidding Increments

The auctioneer may regulate the bidding at his discretion. However, to assist absentee bidders in establishing their maximum bids, the increments shown here will be used in most cases. We recommend that written bids conform to these increments—bids that do not will be reduced accordingly.

Bid	Increment	Bid	Increment
Up to \$200	\$10	\$7,000-20,000	\$500
\$200-500	\$25	\$20,000-30,000	\$1,000
\$500-1,000	\$50	\$30,000-70,000	\$2,500
\$1,000-3,000	\$100	\$70,000-140,000	\$5,000
\$3,000-7,000	\$250	\$140,000-300,000	\$10,000

PRICES REALIZED FOR SALE 1164---9/20/2017
The Grant Inman Collection, Part 6: Wine, Beer and Silver Tax

Robert A. Siegel Auction Galleries, Inc.
6 West 48th Street, 9th Floor, New York, NY 10036
Tel (212) 753-6421 Fax stamps@siegelauctions.com

Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized	Lot#	Realized
501	2,900	544	325	589	5,250	645	325	709	350
502	11,500	545	425	590	3,500	646	400	710	300
503	475	546	300	591	450	647	850	711	800
504	1,900	547	350	592	5,250	648	3,250	712	1,200
505	14,000	549	2,200	593	3,500	651	350	713	4,500
506	1,400	550	8,000	594	450	652	180	714	4,000
507	2,600	551	325	595	2,400	654	2,600	715	29,000
508	16,000	552	275	596	400	655	3,500	716	5,250
509	1,300	553	350	598	110	656	550	717	3,250
510	2,100	554	600	599	250	657	1,000	719	3,250
511	650	555	850	600	325	658	450	720	500
512	850	556	450	602	350	659	500	721	275
513	425	557	47,500	603	200	661	1,700	722	850
514	425	558	400	604	375	663	2,100	723	1,400
515	600	559	600	606	275	666	110	724	900
516	22,000	560	57,500	608	190	667	6,250	725	325
517	5,500	561	1,000	609	275	674	12,000	726	450
518	2,500	562	150	610	10,000	675	160	727	2,600
519	2,300	563	130	611	425	677	160	728	2,400
520	5,750	564	120	612	4,750	680	35,000	729	950
521	200	565	225	614	275	681	1,100		
522	200	566	300	615	325	682	5,000		
523	150	567	160	617	375	683	225		
524	800	568	225	619	225	684	2,100		
525	110	569	425	620	950	685	18,500		
526	3,500	570	180	623	180	687	17,500		
527	300	571	400	625	350	692	350		
528	400	572	275	626	275	693	400		
529	1,600	573	475	628	200	694	650		
530	300	574	1,000	629	2,800	695	325		
531	1,400	576	2,100	632	1,700	696	500		
533	550	577	375	633	1,800	697	1,100		
534	275	578	400	634	2,100	698	2,500		
535	1,800	579	450	635	275	700	2,100		
536	550	580	1,900	637	2,300	701	275		
537	650	582	350	638	1,200	702	1,100		
538	1,000	583	1,900	639	4,750	703	3,250		
539	160	584	2,300	640	4,250	704	2,400		
540	1,000	585	225	641	350	705	2,200		
541	700	586	325	642	1,800	706	160		
542	1,500	587	375	643	1,500	707	17,500		
543	1,900	588	950	644	200	708	3,500		