The Henry Tolman II Collection of United States Revenue Stamps—Part One
Sale 915

Tuesday, June 27, 2006, at 1:30 p.m.

The Henry Tolman II Collection of United States Revenues - Part One

All lots are offered without reserves

Arrangement of Sale

Afternoon session (lots 3501-3663)
Tuesday, June 27, at 1:30 p.m.

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All lots in this sale only are sold subject to a 10% Buyer’s Premium

Pre-sale exhibition
Monday, June 26 — 10:00 a.m. to 4:00 p.m.
Tuesday, June 27 — 10:00 a.m. to 12:00 p.m.
or by appointment (please call 212-753-6421)

On the cover
Front Cover: Lot 3331
Back Cover: Lots 3597, 3612

On-line catalogue, e-mail bid form, resources and the Siegel Encyclopedia are available on our web site:

www.siegelauctions.com
Conditions of Sale (Important—please read carefully)

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1. The highest bidder acknowledged by the auctioneer shall be the buyer. The term “final bid” means the last bid acknowledged by the auctioneer, which is normally the highest bid offered. The purchase price payable by the buyer will be the sum of the final bid and a commission of 10% of the final bid (“buyer’s premium”), together with any sales tax or use tax which may be due on the sale.

2. The auctioneer has the right to reject any bid, to advance the bidding at his discretion and, in the event of a dispute between bidders, to determine the successful bidder, to continue the bidding or to reoffer and resell the lot in dispute. The Galleries’ record of the final sale shall be conclusive.

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9. Until paid for in full, all lots remain the property of the Galleries on behalf of the seller.

10. Agents executing bids on behalf of clients will be held responsible for all purchases made on behalf of clients unless otherwise arranged prior to the sale.

11. The buyer assumes all risk for delivery of purchased lots and agrees to pay for prescribed shipping costs.

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

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Grade and Centering

The following terms are used in Siegel sale catalogues (corresponding numerical ranges shown in parentheses). Margin width, centering and gum are described according to generally-accepted standards. Stamps are graded based on our subjective assessment of condition for each issue, which do not necessarily correlate with third-party grading terms or standards for all issues. A lot may not be returned because a certification service grades a stamp lower than the grade stated. Information from the P.S.E. Stamp Market Quarterly and P.S.E. Population Report is the most current available, but lots may not be returned due to errors or changes in statistics or data.

Extremely Fine Gem (90-100 pts.): The term “Gem” used in Siegel catalogues describes condition that is the finest possible for the issue.

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

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

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

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

Good (G) or Average (Ave.): Cut into or perfs far into design and usually with slight faults. This condition is generally acceptable for rarities, scarce multiples or stamps used on unusual covers.

### Gum Categories:

<table>
<thead>
<tr>
<th>MINT N.H.</th>
<th>ORIGINAL GUM (O.G.)</th>
<th>NO GUM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mint Never Hinged</td>
<td>Lightly Hinged</td>
<td>No gum</td>
</tr>
<tr>
<td>Free from any disturbance</td>
<td>Fault impression of a removed hinge over a small area</td>
<td>Only if issued with gum</td>
</tr>
</tbody>
</table>

#### Catalogue Symbol:

- ★★★: Scott Value for “O.G.”
- ★★: Scott Value for “O.G.” Values thru No. 218
- ★: Disturbed Original Gum: Gum showing noticeable effects of humidity, climate or hinging over more than half of the gum. The significance of gum disturbance in valuing a stamp in any of the Original Gum categories depends on the degree of disturbance, the rarity and normal gum condition of the issue and other variables affecting quality. For example, stamps issued in tropical climates are expected to have some gum disturbance due to humidity, and such condition is not considered a negative factor in pricing.

### 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
- Cover: P
- Fancy Cancel: TC
- pmk.: Postmark
- cds: Circular Datestamp
- Trial Color Proof: var.
- No.: Scott Catalogue Number
- hs: Handstamp
- ms.: Manuscript

These flaws exist in virtually all 19th century covers and are not always described. They are not grounds for return.

### Disturbed Original Gum: Gum showing noticeable effects of humidity, climate or hinging over more than half of the gum. The significance of gum disturbance in valuing a stamp in any of the Original Gum categories depends on the degree of disturbance, the rarity and normal gum condition of the issue and other variables affecting quality. For example, stamps issued in tropical climates are expected to have some gum disturbance due to humidity, and such condition is not considered a negative factor in pricing.
The album page pictured comes from the Henry Tolman II collection of Revenue stamps. A selection of rarities from the Tolman collection is presented in this sale. The balance of the collection will be prepared over the summer months and offered in the fall.
3501 3c Playing Cards, Imperforate (R17a). Large margins all around, deep rich color, unobtrusive pen cancel, small closed tear at top left, trace of extraneous ink on back only.

EXTREMELY FINE APPEARANCE. A BEAUTIFUL AND RARE EXAMPLE OF THE 3-CENT IMPERFORATE PLAYING CARDS ISSUE.

With 1963 P.F. certificate ............................. 20,000.00

3502 6c Proprietary, Perforated (R31c). Uncancelled, radiant color, tiny negligible soiled spot at bottom left.

VERY FINE. ONE OF THE FINEST UNCANCELLED EXAMPLES OF THE 6-CENT PROPRIETARY STAMP IN EXISTENCE.

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

Scott Retail as cancelled ................................. 1,800.00

3503 6c Proprietary, Perforated (R31c). Choice centering, radiant color which is nicely complemented by blue “Charles Osgood, New York, Jul. 8, 1871” double oval datestamp, minute pinhole apparently caused by cancel.

EXTREMELY FINE. WITHOUT QUESTION ONE OF THE FINEST EXAMPLES OF THE RARE 6-CENT PROPRIETARY STAMP EXTANT.

Only a small number of 6c Proprietary stamps are known in sound condition. This beautifully-centered and neatly cancelled sound stamp is probably one of the two or three finest in existence.

Ex Joyce......................................................... 1,800.00
3504 (★) 10¢ Certificate, Imperforate (R33a). Horizontal pair, large to huge margins incl. sheet margin at bottom, bright color, Extremely Fine, ex Joyce, www.thecurtiscollection notes that the largest recorded multiple is a strip of five, Scott Retail as used.......................... 600.00

3505 $1.00 Conveyance, Part Perforated (R66b). Vertical pair, choice centering with sheet margin at bottom, bright color, 1863 ms. cancels, Very Fine and choice, scarce in sound condition, only three vertical pairs, a horizontal pair on document and a block of four are recorded at www.thecurtiscollection.com............................................................ 2,000.00

3506 $1.00 Inland Exchange, Part Perforated (R69b). Horizontal pair, wide margins showing trace of adjoining stamps at sides, ms. cancel

VERY FINE AND CHOICE. A RARE PART-PERFORATED PAIR OF THE
$1.00 INLAND EXCHANGE.

Only a block of four and four pairs are recorded at www.thecurtiscollections.com. ...................... 3,500.00
3507  **$1.30 Foreign Exchange, Imperforate (R77a).** Large margins to clear, radiant color which is nicely complemented by blue handstamped cancel

**VERY FINE. A RARE SOUND EXAMPLE OF THE $1.30 FOREIGN EXCHANGE IMPERFORATE ISSUE.**

Scott Retail with no premium for the handstamped cancel. ............ ................................................................. 5,500.00

3508  **$1.90 Foreign Exchange, Imperforate (R80a).** Large margins all around, bright color, lightened cancel, light crease and thin spots, Extremely Fine appearance, scarce................................ 9,500.00

3509  **$2.00 Probate of Will, Imperforate (R83a).** Horizontal pair, large margins to in at left, brilliant color, neat Feb. 23, 1863 ms. cancel, left stamp tiny tear at bottom

**FINE-VERY FINE APPEARANCE. A RARE AND DESIRABLE MULTIPLE OF THE $2.00 PROBATE OF WILL. VERY FEW MULTIPLES ARE KNOWN.**

The only multiples recorded for this issue at www.thecurtiscollection.com are a block of four, a strip of three, four horizontal pairs and a vertical pair. ............ ................................................................. 11,500.00
3510  $2.50 Inland Exchange, Imperforate (R84a). Part original gum, large margins all around, neat strike of "Ives, Beecher & Co. N.Y. Jan. 2, 1867" datestamp, thin spot at top caused by removal from document, trivial soiling very fine appearance. A rare example of the imperforate $2.50 Inland Exchange First Revenue Issue.
Scarce cancelled solely by the handstamped cancel........
.................................................................................. 6,000.00

3511 $10.00 Mortgage, Imperforate (R95a). Horizontal pair, large margins to full, rich color, 1863 ms. cancels, Very Fine and choice, scarce pair .. 1,500.00

3512 $10.00 Probate of Will, Imperforate (R96a). Large margins to full, deep rich color, neat 1868 ms. cancel, Very Fine and choice ......................... 1,800.00

3513 $15.00 Mortgage, Imperforate (R97a). Large to huge margins incl. sheet margin at top, rich color, neat ms. cancel, Very Fine and choice, particularly desirable with the sheet margin at top ...................... 2,500.00
3514  **$20.00 Probate of Will, Imperforate (R99a).** Brilliant color, large margins to clear, vertical crease with small internal pinhole, otherwise Very Fine...........  2,000.00

3515  **$20.00 Probate of Will, Imperforate (R99a).** Horizontal pair, large margins all around, rich color, neat "M. J. Surrogate July 11th 1863" ms. cancel, light creases
VERY FINE APPEARING PAIR OF THE IMPERFORATE $20.00 PROBATE OF WILL.
Aside from the spectacular block of 27, www.thecurtiscollection.com records a reconstructed block of four, three horizontal pairs, a horizontal strip of four and an unspecified number of vertical pairs............  4,250.00

3516  **$25.00 Mortgage, Imperforate (R100a).** Huge margins all around incl. part of adjoining stamp at left and sheet margin at right, rich color, ms. cancel, small internal tear, appears Extremely Fine ...............  1,400.00
3517 $25.00 Mortgage, Perforated, Horizontal Pair, Imperf Between (R100e). Radiant color, neat 1864 ms. cancels, single pulled perf at top right, small tear at top of right stamp, appears Fine, scarce and desirable variety, only five are recorded at www.thecurtiscollection.com ................................................. 1,100.00

3518 $200.00 U.S.I.R., Imperforate (R102a). Original gum, lightly hinged, large to huge margins incl. sheet margin with registration marks at left, deep rich colors and proof-like impressions, two light vertical creases in sheet margin still leave large left stamp margin

EXTREMELY FINE. A SPECTACULAR AND EXCEEDINGLY RARE ORIGINAL-GUM EXAMPLE OF THE IMPERFORATE $200.00 U.S.I.R. FIRST ISSUE.

The $200.00 U.S.I.R. and all high-denomination First Issue revenue stamps were rarely saved in original-gum condition. This stamp not only has original gum, it comes from Position 3 on the plate of eight and has a wide left sheet margin showing the “+” mark used to keep both colors in registration. ......................................................... 2,400.00
3519  
1c Blue & Black, Inverted Center (R103a). Rich colors, neat blue herringbone cancel, fresh and Very Fine, a scarce Second Issue Invert in sound condition ............................................................. 1,500.00

3520  
2c Blue & Black, Center Inverted (R104a). Choice centering, bright colors, neat “1/4/1872” ms. cancel

EXTREMELY FINE. A MAGNIFICENT EXAMPLE OF THE 2-CENT SECOND ISSUE WITH INVERTED CENTER.

The last example we offered was in our auction of the Zoellner revenues (Sale 827). The Joyce, Zoellner and Tolman stamps are consecutively dated in manuscript by the same user (12/27/1871, 1/2/1872 and 1/4/1872, respectively)…………………………… 6,000.00

3521  
5c Blue & Black, Center Inverted (R107a). Deep rich colors, light herringbone cancel, fresh and Fine example of this scarce invert....................... 2,750.00
3522 10c Blue & Black, Inverted Center (R109a). Bright frame color, neat 1872 ms. cancel and part of blue handstamp, light creases, appears Fine ...... 2,000.00

3523 20c Blue & Black, Second Issue, Inverted Center (R111a). Deep rich colors, neat blue herringbone cancel
FINE. ONLY FIFTEEN COPIES OF THE 20-CENT SECOND ISSUE WITH INVERTED CENTER ARE RECORDED. ONLY TWO EXAMPLES OF THIS RARE INVERT ARE KNOWN SOUND.
In his privately published census of Scott R111a, Larry Lyons notes thirteen singles and a pair. Of these, only one single and one stamp in the pair are sound. The example offered here, sound with a light herringbone cut cancel, is one of the finest copies extant .......... 8,000.00
3524 **25c Blue & Black, Inverted Center (R112a).** Deep rich colors, neat ms. cancel, choice centering for this difficult issue, faint horizontal crease and tiny thin spot

**VERY FINE APPEARANCE. ONLY SIXTEEN EXAMPLES OF THE 25-CENT SECOND ISSUE WITH INVERTED CENTER ARE RECORDED.**

In his privately published census, Larry Lyons records sixteen examples of the 25c Second Issue Invert. Of these, ten have faults, one is noted as having a herringbone cancellation, and three have no notes as to condition (our records note that at least one is faulty).

With 1971 P.F. certificate. ................................................................. 10,000.00

3525 **70c Blue & Black, Inverted Center (R117a).** Fresh colors, light herringbone cancellation is barely noticeable, small thin spots at bottom

**VERY FINE APPEARANCE. ONLY 27 EXAMPLES OF THE 70-CENT SECOND ISSUE INVERTED CENTER ARE RECORDED.**

In his privately published census, Larry Lyons records 26 examples of the 70c inverted center. The example offered here is not included in the census, and so becomes the 27th recorded example. Fifteen have herringbone cancellations (the cancels on the others are not noted). Surprisingly, 23 of the 27 are noted as having faults. The stamp offered here, with a small thin spots, is one of the finest examples recorded.......... ................................................................. 3,500.00
SECOND ISSUE INVERTS

3526

50c Blue & Black, Inverted Center (R115b). Six, each with neat “Dec. 2/71” manuscript cancel, used on legal document detailing land sale at public auction due to foreclosure, marked as received in the filing office on Dec. 23, 1871, stamps effectively tied by toning around edges, document with some toning mirroring stamps (when folded), one stamp defective, document has minor splits along folds

FINE APPEARANCE. A MAGNIFICENT DOCUMENT BEARING SIX COPIES OF THE 50-CENT SECOND ISSUE WITH INVERTED CENTER.

Scott Retail as six singles........................................................................................................... 6,000.00

SIEGEL AUCTION GALLERIES

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JUNE 27, 2006
3527 (★) 25c Blue & Black, Second Issue, Sewing Machine Perforations (R112b). Block of four, uncanceled, bright colors, choice centering, light horizontal creases, appears Extremely Fine, very rare, only five blocks of four are recorded at www.thecurtiscollection.com, which is the largest recorded block of this issue...... 1,150.00

3528 25c Blue & Black, Second Issue, Perf 8 (R112c). Affixed to “The Philadelphia Trust Safe Deposit & Insurance Company” stock certificate dated June 1, 1872, cancelled by manuscript, full perforations on all sides, Extremely Fine, a rare use of this perforation variety on original document, accompanied by Philip Ward article noting that the Perf 8’s were used early and quickly discontinued as there was apparently difficulty in separating them, many are scissors-separated on at least one side, only two are believed to exist on their original documents................................................................. E. 1,000-1,500
3529 **50c Blue & Black, Imperforate (R115 var).** Two singles, large margins, rich colors, affixed to piece of mortgage and cancelled by April 10, 1872 manuscript cancels, text of document appears to indicate it originated in Pennsylvania.

**VERY FINE. A RARE USE OF THE IMPERFORATE 50-CENT SECOND ISSUE REVENUE.**

Based on dated examples of Second Issue stamps with sewing-machine perforations and the gauge 8 perfs, imperforate sheets of the 25c, 50c and $1.50 were distributed while the issue was current in 1871. Users applied their own perforations to facilitate separation. Examples in imperforate condition are much rarer than their privately-perforated counterparts.

Ex Joyce. With 1991 P.F. certificate ................................................................. E. 2,000-3,000
$1.00 Blue & Black, Half Used as 50c (R118 var). Matching pair of diagonal bisects of the same stamp, each tied by 1871 manuscript cancel on part-printed pink forms with imprint of Hampton & Larzelere, Customs House Brokers and Notaries Public, Philadelphia, entries in pounds sterling and dollars, stamps lightly creased by folds, Very Fine appearance, the bisects are unlisted in Scott and extremely rare, a fabulous pair of documents ...................................................................................... E. 2,000-3,000
**$20.00 Blue & Black, Second Issue (R129).** Block of four, deep rich colors, choice centering, affixed to small piece of what appears to be an affidavit, “Apl. 9/72" ms. cancels

EXTREMELY FINE. THIS IS THE LARGEST RECORDED MULTIPLE OF THE $20.00 SECOND ISSUE REVENUE STAMP. ONE OF THE MOST SPECTACULAR BICOLORED REVENUE MULTIPLES EXISTANT.

According to www.thecurtiscollection.com, this is the only recorded block of the $20.00 Second Issue issue. A strip of four is also known, as are three strips of three. In our opinion this design is one of the most beautiful examples of stamp engraving ever produced, incorporating the allegorical images of Manufacturing, Mechanics, Commerce and Agriculture into the frame surrounding Washington’s portrait, and with a marvelously detailed depiction of the U.S. Treasury building at top.

Scott Retail as two pairs does not remotely reflect the rarity and value of this block. .... 2,000.00

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**$200.00 Red, Blue & Black, Second Issue, “Small Persian Rug” (R132).** Bright colors, neat ms. cancel, faint creases

A FINE APPEARANG EXAMPLE OF THE BEAUTIFUL AND COLORFUL $200.00 “SMALL PERSIAN RUG”.

Purple backstamp .............................................. 6,000.00
$500.00 Red Orange, Green & Black, Second Issue, “Large Persian Rug” (R133). Rich colors, neat “B. H. Martin, President, January 1st, 1872 (?)” manuscript cancel, small and truly negligible thin speck at bottom left

VERY FINE AND CHOICE. A MAGNIFICENT AND ESSENTIALLY SOUND EXAMPLE OF THE RARE “LARGE PERSIAN RUG” THIRD ISSUE REVENUE STAMP. ONE OF THE MOST COLORFUL AND INTRICATELY-ENGRAVED STAMPS IN ALL OF PHILATELY.

Kingsley Census No. 11-1 ........................................................................................................ 15,000.00
3534 TC  $5,000.00 Red Orange, Dark Green & Black, Second Issue, Trial Color Proof on India (R133ATC). Stamp size, mounted on 95 x 140mm card, deep rich colors, “853½” hand-stamp at bottom right, India paper with tear at right

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

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

Dr. Kingsley records fifteen trial color proofs in private hands, plus ten in the holdings of the Smithsonian’s National Postal Museum. Ralph Zerbonia records one additional proof in private hands. Kingsley Census No. 5M-6.......................................................... 8,000.00
3535  
2c Vermilion and Black, Third Issue (R135a). Horizontal pair, bright colors, blue herringbone cancel and blue datestamp, fresh and Fine, with 1993 P.F. certificate, Scott Retail as two singles ................. 1,300.00

3536  
5c Orange & Black, Third Issue, Inverted Center (R137a). Affixed to small part of document and tied by herringbone cancel, bright color, extra wide margins, beautifully centered

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

In his privately published census, Larry Lyons records 20 examples. Of these, three are on a part document. Of the 17 off-document copies, 13 have faults of varying degrees, the most common being creases (9). The example offered here was apparently unknown to Lyons......... 3,500.00

3537  
30c Orange & Black, Third Issue, Inverted Center (R140a). Bright color and sharp vignette, unobtrusive blue handstamp cancel, well-balanced margins, Very Fine and choice, rare in sound condition, probably fewer than 40 are known .................................................... 3,000.00
3538  

**1c Green, I.R. Overprint, Half Used as ½c (R154 var).** Two diagonal bisects, tied by matching July 14, 1898 blue double-oval datestamps on separate New York Plate Glass Insurance Company policies, first used with additional 1c and two 2c I.R. overprints (R154, R155), document reduced at bottom slightly affecting bisect, second is full document with pair of 2c stamps (R154), Very Fine, unlisted bisects, one of the provisional methods used to pay tax when the Bureau was unable to produce the new issue of revenue stamps for July 1898. ............................................ (Photo Ex)  E. 2,000-3,000

3539  

**1c Green, I.R. Overprint, One Without Overprint (R154c).** Block of four, bottom left stamp without overprint, original gum, h.r., rich color, superb centering

EXTREMELY FINE. THIS BLOCK OF THE ONE-CENT LARGE "I.R." OVERPRINT CONTAINS WHAT IS BELIEVED TO BE THE ONLY KNOWN EXAMPLE OF THE MISSING OVERPRINT ERROR.

Ex Eagle. With 1951 A.P.S. certificate. Accompanied by a note from Eugene N. Costales, dated July 14, 1959, stating that this will be added to the next Scott Catalogue. Listed but unpriced in Scott (based on this block). ............................... E. 7,500-10,000
EXTREMELY FINE EXAMPLE OF THE 8-CENT “I.R.” EMERGENCY PROVISIONAL OVERPRINT.

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

A large quantity of 1c and 2c stamps were printed with an “I.R.” overprint (Scott R153, R154, R155 and R155A). Additionally, a handstamped overprint was applied to small quantities of 8c, 10c and 15c denominations. ................................................. 4,500.00


15c Dark Blue, “I.R.” Overprint (R158). Clear overprint, deep dark shade on bright white paper, neat ms. cancel
EXTREMELY FINE EXAMPLE OF THE RARE 15-CENT “I.R.” EMERGENCY PROVISIONAL OVERPRINT.

There are very few known examples of this high-value provisional I.R. overprint................. 6,000.00
3543 ★ 1c Dark Yellow Green, Chapman Overprint (R158A). Rich color, original gum, h.r., choice centering with wide margins, natural s.e. at right, diagonal crease, small thin spot 
VERY FINE APPEARANCE. AN EXCEEDINGLY RARE ORIGINAL-GUM EXAMPLE OF THE ONE-CENT CHAPMAN OVERPRINT. ONLY SIXTEEN COPIES ARE RECORDED IN TOTAL, OF WHICH ONLY THREE ARE UNUSED.
In his privately published census, Larry Lyons records fourteen copies of Scott R158A, including one unused but not specified as such. Our records contain three with original gum: 1) original gum, natural s.e. at right, small diagonal crease at top right ending in a tear, ex Joyce; 2) original gum, small thin spots, ex Drucker (Siegel Sale 851, lot 661, realized $11,500 hammer); and 3) the example offered here. Other unused examples may exist, but we have not been able to locate them in past auction catalogues or in The Philatelic Foundation’s records.......................... 12,500.00
I.R. OVERPRINTS

3544


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

With 1972 P.F. certificate. ................................................................. 22,500.00
3545  $1,000.00 Orange, Series 1917, Imperforate (R250a). Vertical pair, radiant color, ms. cancels, fresh and Very Fine, rare, ex Buford, only five are recorded  1,250.00

3546  $500.00 Blue, “Series 1940” Black Two-Line Handstamp in Larger Type (R285a). Bright color, choice centering with wide and balanced margins, natural s.e. at right, handstamp cancels, light natural paper wrinkle at bottom
EXTREMELY FINE. A RARE EXAMPLE OF THE “SERIES 1940” HANDSTAMP WITH THE LARGER TYPE.
Only a few examples of this rarity are known. This stamp is essentially sound and probably qualifies as one of the finest extant. .............................................. 3,250.00

3547  $5,000.00 Carmine, Series 1952 (R618). Bright color, natural s.e. at right and bottom, neat “8/17/53” ms. cancel, single short perf at left
VERY FINE CENTERED EXAMPLE OF THIS MAJOR RED REVENUE RARITY.
The stamp offered here is one of the best centered examples of this rare Series 1952 high-value in existence............... 3,250.00
3548 $60.00 Carmine, Series 1953 (R647). Unused with coupon attached at left, bright color, coupon with vertical crease, Very Fine, scarce as a full coupon, ex Buford...................................................... E. 1,000-1,500

3549 $5,000.00 Carmine, Series 1955 (R695). Bright color, natural s.e. at top and right, handstamp cancel, faint diagonal crease at top right, Extremely Fine appearance ............................................................... 1,300.00

3550 $5,000.00 Carmine, Series 1958 (R722). Natural s.e. at right, rich color, perf cancel and blue handstamp, tiny corner crease at bottom right, Very Fine appearance, scarce, only nine are recorded, an indication of rarity is that none was offered in the Floyd sale (Shreves), undercatalogued in Scott.. 1,750.00
$50.00 Carmine, Series 1958, Vertical Pair, Imperforate Horizontally (R725a). Mint N.H., radiant color, diagonal crease at top right, appears Very Fine, rare, unpriced in Scott .................... E. 2,000-3,000

1c Green & Black on Violet Paper, Inverted Center (RB1ad). Deep rich colors, bold cancel, small paper indentation caused by cancel

VERY FINE EXAMPLE OF THE RARE ONE-CENT PROPRIETARY INVERT ON VIOLET PAPER. ONLY 24 EXAMPLES ARE RECORDED.

In his privately published census, Larry Lyons records 23 examples of this invert error, most of which have thins or creases, or are off center. The example offered here was not known to Lyons and is without question one of the finest known .................... 5,000.00
3553  
10c Green & Black on Intermediate Violet Paper, Proprietary (RB7a var). Wide margins, rich colors, unobtrusive handstamp cancel, Extremely Fine example of this paper variety, with 2004 P.F. certificate ........................................ E. 300-400

3554  
50c Green & Black on Violet Paper, Proprietary (RB8a). Choice centering, rich color, neat blue 1881 handstamp cancel, fresh and Extremely Fine, due to their size the 50c and dollar-value Proprietary stamps are rare in centered sound condition .................. 725.00

3555  
$1.00 Green & Black on Violet, Proprietary (RB9a). Bright color, light strike of violet oval handstamp, faint horizontal crease, small toned spot, otherwise Very Fine .................. 2,500.00
3556  $5.00 Green & Black on Violet Paper, Proprietary (RB10a). Original gum is still mostly intact, bright color and sharp vignette impression, neat 1879 ms. cancel, trivial corner crease at top right. VERY FINE. A EXTREMELY RARE AND ESSENTIALLY SOUND EXAMPLE OF THE $5.00 PROPRIETARY ON VIOLET PAPER. Only 74 were issued on Violet paper. The majority of the few surviving examples is faulty to a significant degree. This stamp, with only a faint corner crease, is one of the finest extant. ........ 8,000.00

3557  5c Black, Rouletted, Proprietary (RB16c). Uncancelled, deep rich color, fresh and Very Fine, a scarce stamp and especially desirable in uncancelled condition .................................................. 1,500.00

3558  4½c Black, 1914 Issue, Proprietary (RB42). Unused (no gum), crisp impression, Very Fine and choice ................................................................. 1,500.00
3559 ★ $4.00 Bright Green, Series 1952, Stock Transfer (RD370). Single hinge mark, rich color, fresh and Very Fine, only 102 were issued........................................ 1,500.00

3560 ★ $10.00 Bright Green, Series 1952, Stock Transfer (RD371). Single hinge mark, crisp impression on bright paper, Very Fine and choice, only 79 were issued................ 3,000.00

3561 ★★ $20.00 Bright Green, Series 1952, Stock Transfer (RD372). Mint N.H., rich color, wide margins

VERY FINE AND CHOICE MINT NEVER-HINGED EXAMPLE OF THE $20.00 1952 STOCK TRANSFER ISSUE.

The Stock Transfer issues were discontinued after 1952. This is the highest denomination of the last issue................................. 5,750.00
3562 ½c plus 1c Light Green, 1933 Issue, Wine (RE2/RE60 var). ½c 1914 Issue affixed at bottom right and both overprinted by “M D C 5 5-21-33” in three lines, small thin spot at top and some slight creasing, otherwise Very Fine, only a few examples of this 1½c combination are known, the “M D C” is from the Mission Dry Corporation of Los Angeles .......... E. 1,000-1,500

3563 3½c Green & Black, 1942 Issue, Wine (RE114). Clear roulettes on all sides, bright color, light purple datestamp cancel

VERY FINE. A RARE SOUND EXAMPLE OF THE 3½ CENT 1942 WINE ISSUE.

This is one of the rarest of all Wine stamps. ........................... 12,750.00
28c Green & Black, 1942 Issue, Wine (RE132). Bright color, light strike of violet cancel, tiny internal wrinkle, Very Fine, scarce................ 1,500.00

$400.00 Yellow Green & Black, 1942 Issue, Wine (RE165B). Rich colors, neat Jun. 4, 1952 datestamp and red crayon check mark, few tiny pinholes at top
V E R Y  F I N E  A P P E A R A N C E. A  B E A U T I F U L  A N D  F R E S H  E X A M P L E  O F  T H E  1 9 4 2  $ 4 0 0 . 0 0  W I N E ISSUE. ONE OF THE GREAT RARITIES OF WINE STAMP COLLECTING.
Only four examples are known.......................... 12,000.00
3566  $1.60 Yellow Green & Black, 1942 Issue, Wine, Horizontal Pair, One Without Denomination (RE196b). Unused (no gum), bright colors
VERY FINE EXAMPLE OF THE $1.60 WINE STAMP IN A PAIR WITH ONE STAMP MISSING THE DENOMINATION.
Only a few multiples are known with the missing denomination error. ........... 2,600.00

3567  $1.60 Yellow Green & Black, 1951 Issue, Wine, Second Line of Letters Smaller (RE198a). Bright color, some slight wrinkling, small toned spots
VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THIS RARE WINE STAMP VARIETY.
Only one unused and four used examples are recorded................................. 3,000.00

3568  $9.60 Yellow Green & Black, 1951 Issue, Wine (RE204). Deep rich color, handstamp cancel, light creases
VERY FINE APPEARING EXAMPLE OF THE $9.60 WINE STAMP, A GREAT RARITY.
Wine stamps were discontinued after 1954. This was the highest denomination of the last issue.
................................................................................................................................... 5,000.00
3569  1866, $2.00 Red, 1 hhd., Beer (REA6). Uncancelled, few small edge tears, faint crease, trivial soiling, otherwise Very Fine, only 48 are recorded in Priester ...................... 1,200.00

3570  1867, 12½c Orange, ⅛bbl., Beer (REA7). Uncancelled, large margins to barely touched, radiant color, light crease and small internal tear in margin at bottom right, otherwise Fine example of this rarity, only eight examples are recorded cut square in Priester ............... 2,400.00

3571  1867, 16³/₃c Dark Green, ⅛bbl., Beer (REA8). Large margins to barely in at top, rich color, blue handstamp cancel at top right, few faults incl. overall soiling, otherwise Fine, scarce, only five are recorded cut square in Priester...... ........................................ 2,100.00
3572
1867, 33\(\frac{1}{3}\)c Violet Brown, \(\frac{1}{2}\)bbl., Beer, Cut to Shape (REA10). Ms. cancel, some faults, otherwise Fine example of this rarity, only seven are recorded in Priester and all are cut to shape......................... 2,500.00

3573
1867, 33\(\frac{1}{3}\)c Violet Brown on Silk Paper, \(\frac{1}{2}\)bbl., Beer, Cut to Shape (REA10b). Margins to in, rich color, blue handstamp, some faults incl. piece out at top where repaired, otherwise Fine example of this rare paper type, only three are recorded in Priester, two are cut to shape and one is cut square............... 3,500.00

3574
1867, 33\(\frac{1}{3}\)c Ocher Red, \(\frac{1}{2}\)bbl., Beer, Die Cut (REA10d). Bright color, neat handstamp cancel, few faults incl. light creases and small tears

VERY FINE APPEARANCE. ONE OF ONLY TWO RECORDED EXAMPLES OF THE 1867 ONE-THIRD BARREL IN THE OCHER RED COLOR. THIS IS THE ONLY DIE CUT EXAMPLE RECORDED IN PRIESTER.

Priester records two examples of this color variety. One is die cut, and one is cut to shape. 4,000.00
3575  1867, $2.00 Red, 1hhd., Beer (REA13). Uncancelled, large margins to clear, bright color, few faults incl. thinned at corners, otherwise Very Fine, rare as a square cut, of the 22 examples recorded in Priester only three are cut square, unpriced in Scott as unused, Scott Retail as used $1,300.00.... 
........................ E. 1,500-2,000

3576  1870, 50¢ Brick Red, Gray-Green and Yellow Security Lines, ½bbl., Beer (REA17b). Large margins, radiant color, slight creasing, appears Very Fine, ex Joyce, only four examples are recorded in Priester.... 1,100.00

3577  1870, $2.00 Black, Yellow Security Lines, 1hhd., Beer (REA19a). Large margins to clear, clear strike of red Massey & Co. red oval handstamp, punch holes, usual small faults
VERY FINE APPEARING EXAMPLE OF THE 1870 $2.00 BLACK WITH YELLOW SECURITY LINES.
Priester records only eight examples of this issue with yellow security lines.. 2,500.00
1871, 33½c Orange on Green Silk Paper, ½bbl., Beer (REA23). Large margins all around, neat strike of handstamp at center, small faults incl. light creases and thin spots

EXTREMELY FINE APPEARANCE.
ONLY NINE ARE RECORDED IN THE PRIESTER BOOK.

The last example of this rarity we offered realized $5,750 hammer in our sale of the Kingsley Collection (Sale 865)...................... 3,500.00

1871, 33½c Orange on Gray Silk Paper, ½bbl., Beer (REA23b). Brilliant colors, clear strike of Jan. 1875 handstamp cancel from San Francisco, few small faults not readily apparent

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

Priester records only four examples of this issue on the Gray paper. . 4,000.00

1871, 33½c Violet Brown on White Silk Paper, ½bbl., Beer (REA24). Large margins all around, rich colors, light strike of blue handstamp, couple minor imperfections, Very Fine appearance, scarce, only twelve are recorded in Priester .......

.............................. 2,000.00
3581 1871, $1.00 Yellow Orange, Pinkish Grey Silk, 1bbl., Beer (REA27a). Large to huge margins incl. bottom right corner margins, blue 1872 handstamps, few slight creases, thin spot, otherwise Very Fine, scarce, Priester only records eight examples on this paper ................................................................. 1,100.00

3582 1871, $2.00 Red Brown on Pinkish Gray Silk, 1hhd., Beer (REA29a). Large margins to clear, intense colors, small thin speck, appears Very Fine, an attractive example of this rarity, Priester only records six examples on this paper .............................. 1,250.00

3583 No Lot.
3584 1878, 33½c Violet on Pale Green, ½bbl., Beer (REA40c). Large margins to clear, rich color, some sight creasing, small piece out of margin at bottom right, otherwise Fine, only fourteen are recorded in Priester on the Pale Green paper

3585 1898, (50c) on 25c Green on Green, ¼bbl., Beer (REA46d). Large margins to incl. part of adjoining stamp at bottom, rich colors, defective, still appears Fine, reported in Priester book as unique

3586 1898, ($2.00) on $1.00 Red on Blue, 1bbl., Beer (REA49c). Large margins to incl. part of adjoining stamp at top and sheet margin at left, rich colors, small faults incl. tiny repair at bottom right, appears Fine, rare, back of stamp with note from Priester stating that "This is the 2nd copy of a pair that I found. Other copy has stronger surcharge"
3587 1898, (66 2/3c) on 33 1/3 Violet on Dark Blue, 1/3 bbl., Beer, Ty. D Surcharge (REA54a).
Large margins to clear, rich color, uncancelled, few small faults incl. 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 Priester ............................................................. 2,500.00

3588 1898, 66 2/3c Violet on Dark Blue Paper, 1/3 bbl., Beer (REA61). Margins to in, rich colors,
appears uncancelled, faults incl. sealed tears and small repair at bottom left
FINE APPEARANCE. THIS IS ONE OF THE RAREST OF ALL BEER STAMP ISSUES. ONLY TWO
COPIES ARE RECORDED BY PRIESTER.
This issue, as rare as the 1c Z Grill, is one of the keys to a complete collection of Beer
stamps. ....................................................... 6,000.00
3589

1901, 53½¢ Violet on Dark Blue Paper, ½bbl., Beer (REA68). Large to huge margins incl. top left corner margin with part imprint, deep rich colors, perf cancel “Mrs. JHS” and date “2*22*02”, few faults incl. horizontal crease and small thin spot at top.

VERY FINE APPEARING EXAMPLE OF THE RARE ONE-THIRD BARREL 1901 ISSUE.

Only five examples are recorded in the Priester book. This stamp with corner margins and part imprint is especially desirable. ...................................................... 4,500.00

3590

1902, (33½c) on 53½¢ Violet on Dark Blue Paper, ½bbl., Beer (REA73). Large margins to in, deep rich colors, perf cancel, few faults incl. creases

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

Only four are recorded in the Priester book. ..................................................... 4,000.00
3591  **1909, 33½c Black on Blue, ½bbl., Beer (REA85).** Large margins, intense color, perf cancel, few small faults incl. light creases and small tear at bottom left

**VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THE RARE ONE-THIRD BARREL 1909 ISSUE.**

Only two examples are recorded in the Priester book. .......................... 4,000.00

3592  **1909, $2.00 Black on Blue Paper, 1hhd., Beer (REA88).** Extensively repaired but undoubtedly a genuine example of this great rarity, only four examples recorded in the Priester book, ex Ward ................................................................. 4,500.00
3593 1914, 37½c Black on Blue Paper, ¼bbl., Beer (REA108a). Large margins all around, rich color, perf cancel as is usual for this issue, few small imperfections. VERY FINE APPEARANCE. THIS IS THE UNIQUE 1914 ONE-QUARTER BARREL ERROR OF COLOR. ONE OF THE KEYS TO A COMPLETE COLLECTION OF BEER STAMPS. Reported to have been part of the Vanderhoof collection. Ex Weill sale. ....... 5,000.00
3594 1918, ($60.00) Black on Blue Paper, 10bbl., Ty. C Surcharge, Beer (REA150a). Entire stamp, large to huge margins, few faults incl. expert repair at bottom where small piece was missing

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

Only four are recorded in Priester...

........................................... 3,000.00

3595 1933, $6.00 Green on Blue, ¼bbl., Beer, Ty. A Surcharge (REA164b). Intense color, significantly trimmed and affixed to larger stamp, perf cancel, almost Fine, very rare, only two are recorded in Priester, ex Joyce.......

....................................... 2,750.00

3596 1933, $6.00 Orange on Blue, ½bbl., Beer, Ty. A Surcharge (REA166a). Rich color, perf cancel with "12*6*33" date, some faults incl. trimmed at top where margin added (easily removed), otherwise Fine, this is the earliest date of use, only seven are recorded in Priester, ex Ward......................... 3,000.00
**3597**

1951, ($225.00) Black on Bright Blue Paper, 25bbl., Beer (REA199). Large margins, rich color, tiny soiled spot in margin at left

Very Fine Appearance. This was the last Beer Stamp issued—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. ......................... 5,000.00

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**3598**

Export Stamp Fermented Liquor. Stamp with coupons at left from 1/4bbl. to 1/2bbl., purple "Jos. Schlitz Brewing Co." handstamp, light horizontal creases, appears Very Fine, very rare export stamp for fermented liquor....................... E. 1,000-1,500
3599 7c on 2c Blue, Playing Cards, Double Surcharge (RF8a). Clear doubling of the surcharge, three wide margins, light horizontal crease, appears Fine, scarce example of the double surcharge .................................................. 1,900.00

3600 7c on 2c Blue, Playing Cards, Surcharge Reading Down (RF8b). Bright shade, small thin spot, Fine appearing example of this scarce variety ........................................... 2,100.00

3601 “Class A” Blue, Playing Cards, Rouletted 13 in Red (RF12a). Perfectly struck dark red “R.P.C.Co. 4-28-’19” surcharge reading up, clear rouletting on all sides, some slight creasing and thin spots, appears Fine, scarce ............................................. 1,650.00

3602 “Class A” Blue, Playing Cards, Perf 12 On All Sides (RF12d). Rich color on bright paper, few faults incl. horizontal creases and thin spots, appears Fine, scarce, used only by Logan Printing House .............................. 1,600.00
3603  $1,000.00 Gray, Series 1941, Silver Tax (RG82). Bright color, natural s.e. at right and bottom, typed “Silver Tax Sta(mp) 9-5-46”, faint corner crease at top right, short perf at left. Very Fine appearing example of this scarce issue.................. 2,500.00

3604  ★★★ $2.00 Gray, Series 1942, Silver Tax (RG96a). Block of four, bottom left stamp “Series 5942”, bright color, bottom stamps Mint N.H., fresh and Fine, desirable multiple, Scott Retail as singles ....................... 1,325.00

3605  $60.00 Gray, Series 1942, Silver Tax (RG104). Bright color nicely complemented by violet handstamps, natural s.e. at right, small thin spot in right margin, Very Fine appearing example of this scarce issue. 1,750.00
3606 *** 1c-$10.00 “Marihuana Tax Act of 1937” Overprint. Album page comprising each of the three types of Marihuana Tax lots offered in the National Postal Museum auction, fresh and Fine-Very Fine, similars groups sold for approximately $4,500 at the auction ........... E. 2,000-3,000
3607  **American Match Co., 3c Green, Old Paper (RO13a).** Wide margins, deep rich color and proof-like impression, pulled perf at left described in Lilly sale as “minute perf tear”

EXTREMELY FINE APPEARANCE. ONLY TWELVE EXAMPLES OF THIS RARITY ARE RECORDED IN THE ALDRICH CENSUS.

Of the twelve recorded examples, only three are sound. The minor pulled perf on the example offered here is of miniscule importance, given the superior centering of this stamp relative to most others.

Ex Lilly and Kingsley (our Sale 865, where it realized $6,500 hammer)................................. 5,000.00

3608  **Barber Match Co., 1c Blue, Rouletted (RO18d).** Bright color, three wide margins, small thin spot and light crease, appears Fine, scarce, only nine examples are recorded in the Aldrich census, of which only four are sound...................................................... 2,000.00

3609  **Bousfield & Poole, 3c Lilac, Old Paper (RO36a).** Brilliant color, few faults often associated with this oversize issue incl. thin spots and light creases, appears Fine, scarce, 15 of the 20 recorded in Aldrich census have faults...................................................... 1,850.00
3610  **Byam, Carlton & Co., 1c Black, Old Paper (RO48a).** Large margins to clear, crisp shade, sound

**VERY FINE EXAMPLE OF THIS RARITY. ONLY FOURTEEN ARE RECORDED IN THE ALDRICH CENSUS.**

Half of those in the census are noted as being faulty. ...............................  2,250.00

3611  **William Gates’ Sons, 1c Black, Rouletted (RO93).**

Large margins, intense shade, fresh and Very Fine, rare, only fourteen are recorded in the Aldrich census

...............................................................  1,100.00
John J. Macklin & Co., 1c Black, Die Proof (RO129-P). 73 x 90mm, ms. “Approved Aug. 8, 1865 Joseph Lewis” at bottom

VERY FINE. BELIEVED TO BE THE ONLY KNOWN DIE PROOF OF THE FAMOUS AND RARE ONE-CENT MACKLIN ISSUE—SIGNED BY JOSEPH J. LEWIS, THE COMMISSIONER.

This proof differs slightly from the issued design—there is no period after “Co.”

Ex Brazer and Joyce (on album page) ......................................................... E. 5,000-7,500
3613  John J. Macklin & Co., 1c Black, Old Paper, Rouletted (RO129a). Better condition than most for this issue which is printed on thin white paper, few small imperfections
VERY FINE APPEARANCE. AN ATTRACTIVE EXAMPLE OF THE EXTREMELY RARE ONE-CENT ROULETTED JOHN J. MACKLIN & CO. MATCH STAMP.

The history of this stamp is recorded in the book *Private Die Match Stamps* by Christopher West, the nom-de-plume of Elliott Perry. In the book, he notes that the stamps were printed by American Phototype Co. When other match manufacturers saw the inferior workmanship of the stamp, they called it to the attention of Butler, Carpenter & Co., who reported it to the authorities as a stamp easy to counterfeit. Butler & Carpenter refused to print from the same plate. Macklin refused to have a new plate made due to the cost (he had lost his business several times due to fire) and used 1c Proprietary stamps for a period of time.

Eleven examples are recorded in the Aldrich census. Of these, eight are faulty...... 7,000.00

3614  Jock & Wildner, 1c Red Brown (RO129 var). Large margins, rich color, few soaks, few sealed tears
VERY FINE APPEARANCE. ONE OF THREE RECORDED EXAMPLES OF THE JOCK & WILDNER MATCH STAMP.

This stamp is discussed in detail in *Private Die Match Stamps* by Christopher West, the nom-de-plume of Elliott Perry. In his article, Perry notes that the Office of the Commissioners of Internal Revenue responded to an 1894 inquiry about Jock & Wildner by stating that "the records of this Department fail to show that any such stamp was ever issued or authorized by the Government". Despite the absence of records documenting the issue, some students believe the few known examples are genuine. Copies have been included in many important Revenue collections (if only for reference), including those formed by Hiram Deats, Clarence Eagle and E.B. Sterling. The three recorded examples are: 1) ex Lilly, Kingsley, the stamp offered here; 2) ex Robert Cunliffe; and 3) ex Morton Dean Joyce.

Ex Lilly and Kingsley. .................................................................  E. 2,000-3,000
3615  **New York Match Co., 5c Blue, Silk Paper (RO139b).** Rich color, thin spots, otherwise Fine, 15 of the 22 recorded in Aldrich census have faults............................. 1,500.00

3616  **Pierce Match Co., 1c Green, Old Paper (RO145a).** Deep rich color, small faults incl. thin spot, appears Fine, scarce, 16 of the 21 recorded in Aldrich census have faults............................. 2,250.00

3617  **V. R. Powell, 1c Black, Buff Wrapper, Uncut (RO149).** 120 x 97mm, usual paper flaws associated with this issue

VERY FINE APPEARANCE. THE ONE-CENT POWELL ON UNCUT BUFF WRAPPER IS ONE OF THE RAREST OF ALL PRIVATE DIE MATCH STAMPS.

Only four are recorded in the Aldrich book. Of these, three are faulty, due to the fragile nature of the paper ...................................... 3,750.00
3618  V. R. Powell, 1c Black, White Wrapper, Cut to Shape (RO151). Large margins, fresh and Very Fine, scarce sound example of this issue, 9 of the 16 recorded in Aldrich census have faults............................................................................................... 1,500.00

3619  TC  San Francisco Match Co., 12c Green, Trial Color Proof on India (RO165TC). 82 x 49mm, mounted on card and also on two successive layers of gold-edged card, deep rich color, back with ms. “From the celebrated Carpenter collection of rare Proofs U.S. Revenues. Compliments of E. B. Sterling Jan. 1, 1886”, Very Fine, probably unique, ex Brazer and Joyce....................................................................................................................... E. 1,500-2,000

3620  E. K. Smith, 1c Blue, Roulette (RO169d). Large margins, bright color, full roulettes on all sides
EXTREMELY FINE. THIS IS PROBABLY THE FINEST EXISTING EXAMPLE OF THE ONE-CENT E. K. SMITH PRIVATE DIE MATCH STAMP.
Ten copies are recorded in the Aldrich census, of which eight are faulty. ...... 2,500.00
CANNED FRUIT

3621  T. Kensett & Co., 1c Green, Old Paper (RP1a). Fresh color, thinned as are most, some toning, otherwise Very Fine, scarce, 20 of the 27 recorded in Aldrich census are faulty  1,000.00

MEDICINE

3622  John I. Brown & Son., 4c Brown, Watermarked Paper (RS41d). Rich color, choice centering, short perf at top, otherwise Very Fine, only 16 are recorded in the Aldrich book ........................................ 1,100.00

3623  Dr. A. W. Chase, Son & Co., 1c Black, Watermarked Paper (RS53d). Intense shade and impression, clear watermark, few faults incl. internal tear, appears Fine, this extremely rare issue is not included in the Aldrich census ................................................................. 5,000.00
3624  **Curtis & Brown Mfg. Co., 2c Black, Silk Paper (RS72b).** Choice centering, few small faults incl. stains, otherwise Very Fine, only 16 are recorded in the Aldrich census. ........................................... 1,600.00

3625  **Dr. D. Jayne & Son, 4c Green, Silk Paper (RS146b).** Large margins all around incl. full imprint at bottom, rich color and proof-like impression

EXTREMELY FINE GEM. A MAGNIFICENT EXAMPLE OF THE 4-CENT JAYNE AND SONS ON SILK PAPER. ONLY SIXTEEN COPIES ARE RECORDED IN THE ALDRICH CENSUS — THIS IS ONE OF TWO EXAMPLES KNOWN TO US WITH THE IMPRINT.

An imprint copy with slightly smaller margins realized twice the $1,000 catalogue in the 1991 sale of the Joyce collection............................................ 1,100.00

3626  **Dr. D. Jayne & Son, 4c Green, Pink Paper (RS146c).** Large margins, deep rich color, Extremely Fine, only 28 are recorded in the Aldrich book ......................... 1,200.00
3627  J. B. Kelly & Co., 4c Black, Old Paper (RS153a). Large margins to just in, crisp impression, small thin spots, appears Fine, scarce, 9 of the 19 recorded in the Aldrich census have faults................................................................. 1,750.00

3628  TC  Kennedy & Co., 2c Red, Trial Color Proof on India (RS157TC). 72 x 46mm and mounted on beveled gold-edged 90 x 62mm thick card, bright color, fresh and Very Fine, very rare and probably unique, ex Carpenter, Brazer and Joyce (on album page).................................................. E. 1,000-1,500

3629  Jacob Lippman & Bros., 4c Blue, Old Paper (RS163a). Pretty shade, few faults incl. thin spots, appears Fine, scarce, only 22 are recorded in the Aldrich book ............. 1,500.00

3630  Jacob Lippman & Bros., 4c Blue, Experimental Silk Paper (RS163e). Dark shade that is characteristic of the experimental silk paper variety, few minor imperfections such as small thin spot, appears Fine, rare, only four are recorded in the Aldrich book................................. 2,250.00
3631  T. W. Marsden, 2c Blue, Old Paper (RS175a). Bright color, small thin spot, tiny defect at left
VERY FINE APPEARANCE. A RARE WELL-CENTERED AN ATTRACTIVE EXAMPLE OF THE
2-CENT BLUE T. W. MARSDEN ISSUE.
The Aldrich census records a total of eleven examples. The last copy of RS175a we offered realized $11,500 hammer in our Sale 865 (Kingsley collection)........... 8,000.00

3632  Mercado & Seully, 2c Black, Old Paper (RS177a). Large margins, some red staining at center, small thin spot
VERY FINE APPEARING EXAMPLE OF THE 2-CENT MERCADO AND SEULLY PRIVATE DIE
PROPRIETARY ISSUE.
Only fifteen are recorded in the Aldrich census. Of these, only five are reported as sound. ................................................................. 5,500.00

3633  Morehead’s, 4c Black, Old Paper (RS186a). Bright shade, light vertical creases, appears
Very Fine, scarce, only 17 recorded in Aldrich book ........................................... 1,250.00
3634  Bennett Pieters & Co., 6c Black, Old Paper (RS192a). Crisp shade, small faults as usually associated with this issue but better than most, appears Very Fine, 16 of the 20 examples recorded in Aldrich census are faulty.......................................................... 1,250.00

3635  Ring's Vegetable Ambrosia, 2c Blue, Silk Paper (RS159b). Large to huge margins, deep rich color
EXTREMELY FINE GEM. A MAGNIFICENT EXAMPLE OF THE 2-CENT RING’S VEGETABLE AMBROSIA ON SILK PAPER.
20 examples of this Ring’s issue are recorded in the Aldrich census (six have faults)......................... 3,000.00

3636  Ring’s Vegetable Ambrosia, 4c Black on Old Paper, Imperforate (RS200a). Large margins all around, bright shade, few thin spots, appears Extremely Fine, scarce, only nine are recorded in the Aldrich census...... 2,000.00

3637  Ring’s Vegetable Ambrosia, 4c Black, Silk Paper (RS200b). Large margins to clear, intense shade, small thin spot at top
VERY FINE APPEARANCE. A CHOICE EXAMPLE OF THE 4-CENT RING’S VEGETABLE AMBROSIA ON SILK PAPER.
Only ten are recorded in the Aldrich census. The last example we sold was in our auction of the Kingsley collection (Sale 865) where it realized $4,000 hammer......................... 3,000.00
3638  **Ring’s Vegetable Ambrosia, 4c Black on Silk Paper, Part Perforated (R203pb).** Full perfs at sides, large margins to clear at top and bottom, Very Fine and choice, 7 of the 15 recorded in Aldrich census are faulty .............. 1,600.00

3639  **Scheetz’s Celebrated Bitter Cordial, 4c Black, Imperforate (RS211).** Large margins, intense shade and impression, two faint vertical creases visible only in fluid

VERY FINE APPEARING EXAMPLE OF THE RARE SCHEETZ’S 4-CENT IMPERFORATE ISSUE.

Of the nine examples recorded in the Aldrich census, four are faulty.............. 5,500.00

3640  **Seabury & Johnson, 1c Lake, Perforated (RS218d).** With usual penstroke crossing out “Porous” at right, small ink mark at top, Fine, rare, only 17 are recorded in the Aldrich census (over half are faulty)....................................................................... 1,750.00

3641  **Dr. M. A. Simmons, Iuka Miss., 1c Black, Perforated on Watermarked Paper (RS223d).** Part original gum, an impressive stamp with top left corner selvage (watermark clearly visible), detailed impression

FINE. ONE OF THE FINEST OF THE FEW KNOWN EXAMPLES OF THE SIMMONS IUKA ISSUE ON WATERMARKED PAPER.

Only six examples of this stamp are recorded in the Aldrich census. The Simmons firm’s stamps come with the Iuka or St. Louis inscriptions. The Iuka was normally printed on silk paper, and the St. Louis on watermarked paper. The Iuka on watermarked paper is a great rarity........................................ 6,000.00
3642  **Jas. Swaim, 6c Orange, Old Paper, Ms. Signature, Die Cut (RS231a).** Brilliant color, few small faults incl. usual creases and thin spots  
VERY FINE APPEARANCE. A RARE EXAMPLE OF THE 6-CENT ORANGE DIE CUT SWAIM WITH MANUSCRIPT SIGNATURE.  
Only nine examples are recorded in the Aldrich book. Of these, six are noted as having faults. .................................................. 5,500.00

3643  **Jas. Swaim, 8c Orange, Old Paper (RS232a).** Large margins to clear, radiant color, few light creases, small thin spot, appears Very Fine, scarce, half of the 14 recorded in Aldrich book have faults.................................................. 2,000.00

3644  **Jas. Swaim, 8c Orange, Old Paper, Die Cut, Manuscript Signature (RS233ha).** Rich color, clear manuscript signature, faults incl. creases and tears, otherwise Fine, rare, only nine are recorded in the Aldrich book, none of which are sound......................... 1,200.00
3645  
**Wm. Swaim, 8c Orange, Silk Paper (RS234b).** Large margins all around, brilliant color, faint vertical creases  
**EXTREMELY FINE APPEARANCE. ONE OF THE FINEST EXAMPLES OF THE 8-CENT WILLIAM SWAIM ISSUE ON SILK PAPER.**  
Six of the nine examples recorded in the Aldrich census are faulty. ................. 3,000.00

3646  
**Wm. Swaim, 8c Orange, Watermarked Paper (RS234d).** Large margins incl. **imprint at top,** rich color, faint vertical crease, appears Very Fine, only 35 are recorded in the Aldrich census (21 of these were in the Joyce collection). ............................. 1,500.00

3647  
**Wm. Swaim, 8c Orange on Old Paper, Die Cut (RS235a).** Radiant color, some slight wrinkling, appears Fine, only seventeen are recorded in the Aldrich book, undercatalo- 
gued in Scott .................................................. 650.00
3648  
**Wm. Swaim, 8c Orange on Silk Paper, Signature Inverted (RS235kb).** Bright color, large margins to in, few small faults
FINE APPEARANCE. A RARE EXAMPLE OF THE 8-CENT SWAIM’S WITH SIGNATURE INVERTED.
Only three examples are recorded in the Aldrich book. ......................... 2,750.00

3649  
**Dr. G. W. Swett, 4c Green, Watermarked Paper (RS237d).** Choice centering, rich color, fresh and Very Fine, 14 of the 19 copies recorded in the Aldrich census are faulty ........... 1,050.00

3650  
**George Talcott, 4c Black, Pink Paper (RS240c).** Choice centering, intense impression, small thin spot at left, appears Extremely Fine, four of the mere six copies recorded in the Aldrich census are faulty .......... 2,750.00
3651  U.S. Proprietary Medicine Co., 1c Black on Orange Red, Silk Paper (RS248b). Intense shade and impression, creases and thin spots
FINE APPEARANCE. THIS IS ONE OF THE RAREST OF ALL PRIVATE DIE PROPRIETARY STAMPS.
Only three are recorded in the Aldrich census. Ex Joyce.........................  4,250.00

3652  Edward Wilder, 1c Green, Old Paper (RS265a). Unused (no gum), large margins, light vertical crease, appears Extremely Fine, scarce, only 14 are recorded in Aldrich census, of which half are sound.................  1,000.00
3653  
**E. W. Hoyt & Co., 1c Black, Silk Paper, Imperforate (RT6b).**
Large margins, intense shade and impression, faint vertical crease, appears Very Fine, rare, only nine are recorded in the Aldrich book .............................. 3,250.00

3654  
**E. W. Hoyt & Co., 4c Black, Pink Paper (RT10c).**
Block of four, full margins, bright shade, few faint creases as could be expected from such a large multiple, appears Very Fine, scarce and attractive multiple, Scott Retail as singles ..................................... 1,300.00
3655 E. W. Hoyt & Co., 4c Black, Watermarked Paper (RT10d). Clear watermark, intense shade, faint diagonal creases, appears Very Fine, scarce, 11 of the 18 recorded in the Aldrich census have faults .......................................................... 1,150.00

3656 George W. Laird, 3c Black on Old Paper, Perforated (RT14pa). Bright shade, neat 1871 ms. in violet, two small blue penstrokes, few creases, still appears Fine, scarce, only eight are reported to exist................................................................. 1,400.00

3657 George W. Laird, 3c Black, Pink Paper (RT14c). Large margins to clear with full imprint at top, bright color, central thin spot, tiny pinhole at top left, otherwise Very Fine, rare with the imprint, 40 are recorded in the Aldrich census .................. 1,000.00

3658 George W. Laird, 3c Black, Pink Paper, Double Transfer (RT14c var). Large margins, showing clear double transfer at bottom, Very Fine and choice example of this scarce variety, 40 examples of the basic listing on Pink paper are recorded in the Aldrich census, we do not know the number that have the double transfer, but this variety seems undercatalogued in Scott with a premium of only $400.00................................. 1,400.00
3659  George W. Laird, 3c Black, Pink Paper (RT14c). Horizontal pair, large margins to just in at bottom, bright color, fresh and Very Fine, scarce multiple..................... 2,000.00

3660  George W. Laird, 3c Black on Old Paper, Die Cut (RT15a). Red August 1871 ms. cancel, light creases and small thin spot, appears Very Fine, scarce, only ten are recorded in the Aldrich census .......................................................... 1,500.00

3661  George W. Laird, 3c Black on Old Paper, Die Cut, Perforated (RT15pa). Red July 1872 ms. cancel, light creases and small thin spot, repaired tear at top, otherwise Very Fine, scarce, five of the eight recorded in Aldrich census are faulty.......................... 1,500.00
3662 ★ $200.00 Dark Blue & Red, 1934 Issue, Firearms Transfer (RY2). Without gum as issued, rich color, choice centering, natural s.e. at right, Very Fine and choice, these were issued in vertical strips of four, all genuine copies have a straight edge on at least one side........ 1,350.00

3663 P $1.00 Green, 1938 Issue, Firearms Transfer, Large Die Proof on India (RY3P1). Die sunk on 101 x 120mm card with full die sinkage, “C” punch at center, blue “Engraver’s Stock Proof Authorized By” handstamp and signed, blue “577765” control no. on back, pencil “11/17/38” on back and pencil “14423” at bottom right, few card thins, appears Very Fine ................................................................. E. 1,000-1,500

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- If you have never registered as a bidder at Stamp Auction Network, then please go to www.siegelauctions.com/IB2.htm and click on “Register” at the top of the page. Please check the box for Robert A. Siegel Auction Galleries (under “R”) and submit the form. If you have never bid with our firm, please provide trade references whom we may contact to have your account approved (please do not use family members or credit cards as references).

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Bid Form—10% Premium Sale
Tuesday, June 27, 2006

1. Please provide the following information:
   NAME....................................................................................................................................
   ADDRESS................................................................................................................................
   CITY/STATE/ZIP..................................................................................................................
   TEL. (DAY)..................................................... FAX..................................................................
   E-MAIL..............................................................................................................................

2. Have you purchased from us in the past 5 years? □ YES (if so, please go to Section 3)
   □ NO (please provide a trade reference and bank information)
   
   References:
   Stamp Firm:..................................................................................... Telephone.................................

3. In the space provided below, enter the lot number from Sale 915 and your corresponding bid. Please use whole dollar amounts only and enter the maximum bid you wish to have us execute on your behalf, according to the bidding increments (on other side of this form). Your bid will NOT include the 10% buyer’s premium. We will advance the bidding at one increment over the next highest bid; therefore, you may be awarded the lot at less than your maximum bid. Please do not use “plus” bids or “buy” bids. If you wish to bid on one lot or the other, indicate your “or” bid between lot number/bid entries and bracket your choices. If you wish to place a bidding limit on the total amount of your bids, please enter your limit in the space marked “Limit Bids”.

   □ LIMIT BIDS: Check this box if you wish to limit the total amount of your bids (not including the 10% buyer’s premium) in this sale. Your bids will be executed until your bidding $........................................

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4. AGREEMENT: By signing this bid form, you agree to pay for purchases resulting from your bids, in accordance with the Conditions of Sale printed in the sale catalogue. You also agree to pay the 10% buyer’s premium and any shipping costs (see reverse), which will be added to your successful bids, and any sales tax or use tax which may be due on the total invoiced amount. It is understood that these bids will be executed by Siegel Auction Galleries as a courtesy to absentee bidders, but that no legal responsibility shall lie with the auctioneer or the firm if these bids are not executed. You are responsible for your written bids, including any errors on your part.

   Payment must be made by cash, check, money order or wire transfer. Credit cards will not be accepted.

   SIGNED......................................................................................................................... TODAY’S DATE........................................................................

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

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           60 E. 56th Street, 4th Floor, New York, N.Y. 10022
           Telephone (212) 753-6421
           OR FAX YOUR BIDS: (212) 753-6429

   Shipping Instructions, Bidding Increments and space for additional bids on other side of form
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Transit insurance is provided in all cases, except when the buyer has furnished us with proof that insurance coverage is effective under another policy. Proof, in such cases, will be accepted in the form of a written certificate from the insurance carrier.

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

Bidding Increments

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

Current Postage & Insurance Charges

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*Insurance and postage on certain heavy or valuable packages may incur an additional charge.

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| $300-700   | $25 | $20,000-30,000 | $1,000 |
| $700-1,400 | $50 | $30,000-75,000 | $2,500 |
| $1,400-3,000 | $100 | $75,000 up | $5,000 |</p>
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