Sale 934
Tuesday and Wednesday, May 9-10, 2007

The Henry Tolman II Collection of United States Revenue Stamps

Part Four—Documentary and Proprietary Issues, Tax Paid Stamps and Specialized Collections

Robert C. Siegel
AUCTION GALLERIES, INC.

www.siegelauctions.com
The Henry Tolman II Collection of United States Revenues
Part Four

All lots are offered without reserves

Arrangement of Sale
First session (lots 2001-2126)
Wednesday, May 9, at 10:30 a.m.
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Second session (lots 2127-2513)
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All lots in this sale are sold subject to a 15% Buyer’s Premium

Pre-sale exhibition
Monday, May 7 — 10:00 a.m. to 4:00 p.m.
Tuesday, May 8 — 10:00 a.m. to 4:00 p.m.
or by appointment (please call 212-753-6421)

On the cover
Front Cover: Lot 2454
Back Cover: Lots 2129, 2137, 2057, 2275, 2539, 2605

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)

The property described in this catalogue will be offered at public auction by Robert A. Siegel Auction Galleries, Inc. ("Galleries") on behalf of various consignors and itself or affiliated companies. By bidding on any lot, whether directly or by or through an agent, in person, or by telephone, facsimile or any other means, the bidder acknowledges and agrees to all of the following Conditions of Sale.

1. The highest bidder acknowledged by the auctioneer shall be the buyer. The term “final bid” means the last bid acknowledged by the auctioneer, which is normally the highest bid offered. The purchase price payable by the buyer will be the sum of the final bid and a commission of 15% of the final bid (“buyer’s premium”), together with any sales tax 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.

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 any errors in the execution of such bids.

4. Lots with numbers followed by the symbol ° are offered subject to a confidential minimum final bid (“reserve”), below which the lot will not be sold. The absence of the symbol ° means that the lot is offered without a reserve. In the absence of a 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. Any lot, the description of which is obviously incorrect, is returnable, but only if the lot is returned within 14 days of receipt. All disputed lots must be returned intact with the original packing material. The following lots may not be returned for any reason: Lots containing ten or more items; lots from buyers who have registered for the pre-sale exhibition or received lots by postal viewing, thereby having had the opportunity to inspect them before the sale; any lot described with “faults” or “defects” may not be returned because of any fault or defect. No illustrated lots may be returned because of centering, margins or other factors shown in the illustrations.

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 three days from the date of sale. The Galleries retain the right to demand a cash deposit from anyone prior to bidder registration and/or to demand payment at the time the lot is knocked down to the highest bidder, for any reason whatsoever. In the event that any buyer refuses or fails to make payment in cash for any lot at the time it is knocked down to him, the auctioneer reserves the right to reoffer the lot immediately for sale to the highest bidder. Credit cards are not accepted as payment.

7. If the purchase price has not been paid within the time limit specified above, nor lots taken up within seven 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 thirty 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 within 5 years of the sale date or by Professional Stamp Experts since January 2004 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 $500.00 unless otherwise agreed.

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

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

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

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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Revised 5/2006 15%

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**Grading Terms, Abbreviations and Values Used in Descriptions**

**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.

<table>
<thead>
<tr>
<th>Gum Categories:</th>
<th>MINT N.H.</th>
<th>ORIGINAL GUM (O.G.)</th>
<th>NO GUM</th>
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<tbody>
<tr>
<td>Mint Never Hinged</td>
<td>! ! !</td>
<td>! ! !</td>
<td>! ! !</td>
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<tr>
<td>Lightly Hinged</td>
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<tr>
<td>Hinge Mark or Remnant</td>
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<tr>
<td>Part o.g.</td>
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<td>! !</td>
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<tr>
<td>Small part o.g.</td>
<td>! !</td>
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<td>! !</td>
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<tr>
<td>No gum</td>
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</tbody>
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**Catalogue Symbol:**

<table>
<thead>
<tr>
<th>PRE-1890 ISSUES</th>
<th>Scott Value for “O.G.”</th>
<th>Scott “No Gum” Values thru No. 218</th>
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<tbody>
<tr>
<td>Scott “Never Hinged” Values for Nos. 219-771</td>
<td>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.</td>
<td></td>
</tr>
</tbody>
</table>

**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**

- Block
- Cover
- FC
- E
- P
- TC
- pmk.
- cds
- var.
- No.
- hs
- ms.
- Scott Catalogue Number
- Handstamp
- Manuscript

Revised 5/2006
2001 E  $1.00 “Foreign Exchange” Essays on Wove Paper with Sensitive Ink Liberty Vignettes (Turner Essay 1-Aa, 1-D). Six different color combinations, three show evidence of “testing”, other three slightly to not at all, ample to huge margins, faults, some minor, Fine-Very Fine appearance..........................................................(Photo Ex) E. 750-1,000


2003 E  “Foreign Exchange” Die Essay in Black on Glazed White Wove Paper, “$1” and Smaller Lighter “CANCELED” (Turner Essay 1-Ea). 64 x 76mm, thin spot at left edge, far from design, Extremely Fine appearance.......................................................... E. 200-300


2005 E  25c Liberty Engraved Vignette Essays with Labels and Numerals on White Glazed Paper (Turner Essay 2a). Two, Black and Vermilion, 66 x 76mm and 48 x 76mm respectively, some mounting thins, very trivial on Black essay, Extremely Fine appearance........ (Photo Ex) E. 200-300

2006 E  25c Liberty Engraved Vignette, Labels and Values with Lithographed Frame on Glazed White Wove Paper (Turner Essay 2-Aa, 2-B). Two different style frames, Violet & Brown and Orange & Blue color combinations respectively, latter cut close as virtually always (also with gum), Very Fine lot..........................................................(Photo Ex) E. 300-400

2007 E  2c + 5c Red, Composite Frame Die Essays on India (Turner Essay 3-4a). Ample to huge margins, Very Fine, designs similar to 1879-82 Bank Note postage stamps .. E. 300-400

2008 E  5c Black, Frame Die Essay on Glazed White Wove Paper (Turner Essay 4b). 46 x 50mm, Extremely Fine, design very similar to that used for the 5c Garfield postage stamp issue of 1882 .......................................................... E. 200-300

2009 E  5c Brown, Washington Model (Turner Essay 4-C). Frame and inscriptions mounted on small card with lathework and portrait overlaid in vignette oval, Very Fine . E. 400-500

2010 E  10c Washington, Scarlet, Brownish Black and Blue, Die Essays on Ivory Paper (Turner Essay 5a). 64 x 70mm and larger, one trivial edge thin far from design, otherwise Extremely Fine, very scarce trio ....(Photo Ex) E. 1,000-1,500

2010EX

2012 E $200.00 Blue Green & Black, Eagle Plate Essay on India (Turner Essay 10a). Off card, light creases, Very Fine appearance .......................................................... E. 300-400


2014 E $200.00 Bright Red & Black, Eagle Plate Essay on Gummed Stamp Paper (Turner Essay 10b). With bottom right sheet corner selvage, Very Fine ........................................ E. 300-400


2017 E $200.00 Bright Red & Black, Eagle Plate Essay on Stamp Paper (Turner Essay 10b). With bottom right sheet corner selvage, no gum, Very Fine............................ E. 200-300


2019 E 2c Black Die Essay on Glazed White Wove Paper (Turner Essay 12b). 64 x 77mm, minor mounting thins at extreme top far from design, otherwise Extremely Fine... E. 200-300


2021 E “US”, Stars and “United States Internal Revenue” Slanting Left and Right in Alternating Rows, Red and Violet Die Essays on India (Turner Essay 13a). Approximately 79 x 63mm, smaller design format, Extremely Fine............. E. 300-400

2022 E “US”, Stars and “United States Internal Revenue” Slanting Left and Right in Alternating Rows, Green Die Essay on India (Turner Essay 14a). 96 x 77mm, larger design format 30 x 30mm, Extremely Fine.................................................... E. 200-300

2023 E $1.00 Lincoln, Green & Red Die Essays on Ivory Paper (Turner Essay 20a). 55 x 70mm and larger, each with typical small mounting thin, Extremely Fine appearance ............................................ E. 300-400

2024 E $1.00 Greenish Blue & Dull Rose, Lincoln Die Essay (Turner Essay 21a). Cut close as usual, small thin spots, Very Fine appearance, very scarce .......................... E. 500-750


2026 E $2.00 Washington, Die Essays (Turner Essays 25-G, 25-Ha, 25-Ia). 35 x 56mm and larger, No. 25-G is Black on White Glazed, there are two No. Ha (Scarlet and Yellow, each with Gray Vertical Lines Safety Ovpt.), No. Ia in Black with nearly half of bottom portion of stamp with Lilac Repeated Safety Network Ovpt. “United States Fractional Currency” and groups of numbers “50” also repeated all over, the last three India paper on card, Extremely Fine, lovely scarce lot............................. E. 400-500

2027 E $1.00 Black, Intaglio Impression Die Essay on Ivory Paper (Turner Essay 26-B). 66 x 76mm, trivial thin at extreme top edge, Extremely Fine appearance.......... E. 400-500

2028 E $1.00 Red, Lithographed Frame Die Essay on Thin White Bond Paper (Turner Essay 26-Ca). 53 x 81mm, Very Fine.......................................................... E. 200-300

2029 E $1.00 Washington, Orange & Black Plate Essay, Perforated and Gummed (Turner Essay 26-C var). Orange lithograph frame and solid vignette oval with engraved black Washington vignette printed over the Orange, Extremely Fine, appears to be an unlisted intermediate step to final essay Turner No. 29 of which an example in Lilac & Black is included with this lot .................................................. E. 400-500
2030 E  3c Washington, Blue Die Essay on White Glazed Wove Paper (Turner Essay 31B). 64x76mm with die sinkage area, small mounting thins at extreme top corners far from design, otherwise Extremely Fine............................................................ E. 200-300


2032 E  2.00 Franklin, Black Die Essay on White Glazed Paper (Turner Essay 37b). 64 x 75mm with die sinkage line at left, Extremely Fine............................................. E. 300-400

2033 E  2.00 Washington, Typographed Essays (Turner Essay 36-Bc, 36-Be). Former in Red on white wove, imperf with slight embossing of design, latter Olive on Dark Carmine, perforated and gummed, no embossing, Very Fine ............................................ (Photo Ex) E. 200-300

2034 E  2c “Proprietary” Essays on Glazed Wove Paper (Turner Essay 38). Four different colors, cut close and thins to a greater or lesser degree as typically seen, Fine-Very Fine appearance ........................................................................... (Photo Ex) E. 200-300

2035 E  1c Green, “Proprietary” Revenue Essay (Turner Essay 40). Frame lines all around, Very Fine ................................................................................................ E. 200-300

2036 E  2c Red, Blue, Percussion Cap Plate Essays (Turner Essay 41, 41-A). Red is ordinary plate essay on India paper on card, two pairs of the Blue color, one with the caps “fired” resulting in central hole in each essay, the other pair “unfired”, Fine-Very Fine, amazing attempt to prevent fraudulent reuse ........................................ (Photo Ex) E. 400-500

2037 E  10c Washington First Issue Models (Turner Essay 58). Green and Orange frames, each with Washington vignette pasted in (or approximately in) oval vignette space, two of the four listed frame colors, Very Fine ............................................ (Photo Ex) E. 300-400

2038 E  10c Washington Bicolor, First Issue Plate Essays on White and Buff Wove Paper (Turner Essay 59A, 59B). Complete color combinations, Ultramarine & Red on White is a horizontal pair, Very Fine............................................. (Photo Ex) E. 300-400

2039 E  10c Washington Bicolor, First Issue Plate Essays on White and Buff Wove Paper (Turner Essay 59A, 59B). Blocks of four, complete color combinations, Very Fine.. ............................................. (Photo Ex) E. 1,000-1,500

2040 E  3.50 Rhode Island States Seal, Plate Essay on Card (Turner Essay 76-A). The five listed colors plus Turner 76 in Black on India paper (faults), otherwise Very Fine-Extremely Fine ......................................................... (Photo Ex) E. 400-500

2041 E  3.50 Rhode Island State Seal, Plate Essay on Card (Turner Essay 76-A). The five listed colors in complete sheets of eight with imprints at bottom

VERY FINE. A RARE SET OF THE RHODE ISLAND STATE SEAL ESSAY IN SHEETS.

Sheets of the State Seal essays are occasionally seen in Blue. This full set of colors is extremely rare......................................................... (Photo Ex) E. 2,000-3,000

2042 E  3.50, 5.00 Second Issue Frame Essays on Stout Bond with Albino State Seal Impressions (Turner Essay 76-B, 77-B). Three different colors of the $3.50 (Rhode Island) and two different of the $5.00 (Delaware), several cut close on one or two sides, Fine lot, very scarce ................................................................. (Photo Ex) E. 750-1,000

2043 E  5.00 Delaware State Seal, Plate Essays on Card (Turner Essay 77-A). The five listed colors, several with sheet margins, Very Fine......................................................... (Photo Ex) E. 200-300

SIEGEL AUCTION GALLERIES – 9 – MAY 9-10, 2007
2044 E $5.00 Delaware State Seal, Plate Essays on Card (Turner Essay 77-A). The five listed colors in complete sheets of eight, wide margins all around
EXTREMELY FINE AND RARE SET OF ALL COLORS OF THE DELAWARE STATE SEAL SHEETS.
Sheets of the State Seal essays are occasionally seen in Blue. This full set of colors is extremely rare............ (Photo Ex) E. 2,000-3,000

2045 E $25.00 Maryland State Seal, Plate Essays on Card (Turner Essay 78-A). The five listed colors, wide margins, Very Fine-Extremely Fine.................. (Photo Ex) E. 400-500

2046 E $25.00 Maryland Arms, Plate Essays on Card (Turner 78-A). The five colors, all in complete sheets of eight, four with large part imprint at bottom
VERY FINE. A RARE SET OF MARYLAND ARMS ESSAY SHEETS.
Sheets of the State Seal essays are occasionally seen in Blue. This full set of colors is extremely rare.................................................................(Photo Ex) E. 2,000-3,000
2047 E $25.00 Maryland State Seal, Bicolor Plate Essays on Thin Bond Paper (Turner Essay 78-B). Three of the five listed color combinations, two with bottom sheet margins, wonderful colors, Extremely Fine ...........................................(Photo Ex) E. 750-1,000

2048 E $5.00 Conveyance, Deep Red & Ultramarine with Green $5.00 Arms of Delaware Printed on Back, Plate Essay on India (Turner Essay 79). Very Fine and very scarce ........ E. 500-750

2049 E $3.50, $25.00 Models on Bond Paper (Turner Essay 102B, 106C). Four different colors of the $3.50 and three different of the $25.00, each with Black Washington portrait mounted in vignette oval, incl. $3.50 and $25.00 Blue & Black as Second Issue, others “Trial Colors”, Very Fine lot.................................................................(Photo Ex) E. 1,500-2,000

2050 E 1c Dark Blue, “Proprietary” Die Essay (Turner Essay 112-A). 36 x 37mm, Very Fine, listed but unpriced in Turner .......................................................... E. 200-300

2051 E Washington Vignette Die Essays on India (Turner Essay 123B). Ten of the twelve listed colors, few India paper thins as usual, couple creased, one small corner repair, otherwise Very Fine...........................................(Photo Ex) E. 500-750

2052 E 25c Certificate, 50c Entry of Goods, $50.00 U.S.I.R., Models on Bond Paper with Black Washington Portraits Mounted in Vignette Ovals (Turner Essay “Models” page 73). Four, four and three different colors respectively (complete less the $50.00 Carmine & Black), Very Fine lot, Turner states that these are the initial essays for the contemplated Second Issue.................(Photo Ex) E. 2,000-3,000

2053 E Washington Vignette Die Essays on Glazed Colored Card, Masked (Turner Essay 123-C). Five different colors, several thinned, Very Fine appearance.........................(Photo Ex) E. 200-300

2054 E Washington Oval Vignettes on Colored Glazed Card, Stage IID Masked (Turner Essay 124). Four of the six different colors, incl. extra Carmine on Yellow, all with “No. 6” at top, some slight back staining and couple thins, Very Fine appearance...............(Photo Ex) E. 500-750

2055 E Washington Vignette Die Essay on Celluloid in Black (Turner Essay 128 var). 66 x 85mm, 24mm wide vignette with outer oval frame line, Very Fine, scarce ......................... E. 500-750
REVENUE ESSAYS AND PROOFS

2056 E $2.00 Probate of Will, Blue & Black on Thin Bond, Experimental Ovpts. (Turner Ty. XVII). Sheet of four with Joseph R. Carpenter imprint at bottom, top pair with Pink ovpt. of horizontal lines in vignette, bottom pair same overprint but in frame only VERY FINE. A WONDERFUL AND RARE ESSAY WITH EXPERIMENTAL OVERPRINT INTENDED TO PREVENT CLEANING RE-USE.

This essay uses the $2.00 First Issue design in the Second Issue two-color format. The additional overprint was designed to prevent re-use.............................................. E. 2,000-3,000

2057 E $50.00 U.S.I.R., Blue & Black on Thin Bond Paper, Experimental Ovpts. (Turner Ty. XVIII). Complete sheet of four with Joseph R. Carpenter imprint at bottom, top pair with Pink ovpt. of horizontal lines in vignette, bottom pair same overprint on vignettes but vertical

VERY FINE. AN IMPORTANT REVENUE ESSAY RARITY FOR THE SPECIALIST.

This essay uses the $50.00 First Issue design in the Second Issue two-color format. The additional overprint was designed to prevent re-use.............................................. E. 2,000-3,000

2058 E “R. M. Evans, Inspector” Revenue Essay (Turner Essay 251). Fancy lathework design in Deep Orange, India paper on card, 80 x 80mm, American Bank Note Co. imprint, minor card thins, Very Fine, see Turner p. 437.............................. E. 500-400

2059 E $15.00 Mortgage, Card Proof With Surface Shellac Coating, Perforated and Gummed (R97E). Ms. “Cancelled B & C (Butler and Carpenter) Nov 23 ‘65”, trivial corner crease, otherwise Fine, a rare trial that was apparently essayed as an attempt to prevent fraudulent reuse but not adopted, ex Joyce.............. E. 500-400

2060 E “X” Cents Dull Claret Die Essay on Wove Paper with Crossed “Cancelled” Handstamps (79-E10b). 26 x 30mm, attributed to John M. Sturgeon (1867), Very Fine.............................................. 450.00

2061 E 2c-$1.00 Revenue Stamped Paper Composite Essay (Turner Essay 230). Six different denominations in Orange on 170 x 220mm sheet of thick wove paper, horizontal filing creases, fairly attractive and very scarce, also incl. 10c Turner Essay Type R Proof on wove paper in Orange, Very Fine ..............................................Not illustrated E. 500-750

2062 E 2c Pale Brown, Gray, Revenue Stamped Paper Essays (Turner Essay 233). Medium size (165 x 89 mm) with violet “Jos. R. Carpenter, Philadelphia, Pa.” imprints at bottom right, slight wrinkling and light soiling, otherwise Very Fine.............. (Photo Ex) E. 400-500

2063 E $1.00 Rose on Violet, Washington Revenue Stamped Paper Essay (Turner Ty. Wc). Margins all around, thins, Extremely Fine appearance................................. E. 200-300

2064 P $1.00 Vermilion, $2.00 Blue, Green, 1867 Alabama “Tax on Seals”, Plate Proofs on Card. Normal and trial color, Very Fine......................................................... (Photo Ex) E. 200-300

2065 E Balance of Revenue Essays. 34 items on pages, incl. Turner Nos. E42b (thirteen), two 52d, 48b, 20a, 5Aa, two 57a (thick and thin), 38, two 26B, one unlisted, Washington Vignettes and five 232 2c Revenue Stamp Paper types (four have printings of only 50 each), virtually all Fine-Very Fine......................Not illustrated E. 1,000-1,500

REVENUE PROOFS

2066 E 1c-$2.00 First Issue, Plate Proofs on India (R1P3, R6P3, R18P3, R22P3, R38P3, R41P3, R46P3, R60P3, R82P3). All blocks of four except Nos. R18P3 and R82P3 horizontal pairs, No. R6P3 on card backing, a few minor India paper flaws or translucencies, otherwise Very Fine.........................................................(Photo Ex) 2,665.00

2067 E 2c Playing Cards, Blue, Plate Proof on Card (R11P4). Bottom imprint and plate no. 20 block of eight, large margins, intense color, Extremely Fine................................................ 320.00

2068 E $1.00-$3.00 First Issue, Plate Proofs on Card (R66P4, R78P4, R86P4). Blocks of four with imprints and plate nos. (100M, 150F and 300S respectively), beautiful colors, Extremely Fine, Scott Retail as normal blocks of four .............................................................................. (Photo Ex) 655.00

2069 E $2.50 Inland Exchange, Plate Proof on Card (R84P4). Left imprint and plate no. 250F block of four, marvelous color, Extremely Fine, listed but unpriced as a block, unlisted as an imprint and plate no. block of four, Scott Retail as four singles................................. 900.00
2070 P $15.00 Mortgage, Plate Proof on Card (R97P4). Bottom imprint and plate no. 1500T strip of three, intense color. Very Fine .......................................................... 540.00

2071 P $15.00 Mortgage, Plate Proof on Card (R97P4). Block of four, three huge margins, clear at top, top pair Fine, bottom pair Extremely Fine. ........................................... 800.00

2072 P 15c Ultramarine, Plate Proof on Card (R97eP4). Block of four, pale impression ("dry print"?), ample to large margins, Very Fine .................................................. 1,400.00

2073 P $25.00 Mortgage, Plate Proof on Card (R100P4). Block of four, margins all around, beautiful rich color, Very Fine.......................................................... 675.00

2074 P $50.00 U.S.I.R., Plate Proof on Card (R101P4). Block of four, marvelous color, large to huge margins, Very Fine-Extremely Fine....................................................... 950.00

2075 P $200.00 Dark Green & Dark Red, Plate Proof on India (R102P3). Card mounted, significant shift of the Red color, creases and other faults, appears Very Fine.......... 1,400.00

2076 P 3c-$50.00 Second Issue, Plate Proofs on India (R105P3-R131P3). Complete singles less $1.30 ($1.90 is defective, not counted), also incl. 3c, 10c and 20c blocks of four, $1.30 horizontal pair and $1.60 bottom imprint and plate no. 24 strip of three (slightly cut into "Patent..." part of imprint and "2" of left "24" is doubled), 25c pinhole, few other minor flaws or hinging transluencies, otherwise Fine-Very Fine.............. 1,168.00

2077 P 3c-$50.00 Second Issue, Plate Proofs on Card (R105P4-R131P4). The twelve different listed values, Fine-Very Fine .........................................................(Photo Ex) 583.00

2078 P $25.00 Blue & Black, Second Issue, Plate Proof on Card (R130P4). Vertical pair with right "Wilcox's Chameleon Paper, patented May 16th. 1871./George T. Jones' Patent. March 22nd. 1870" imprint, Fine-Very Fine, Scott Retail as ordinary singles........................... 220.00

2079 P $25.00 Blue & Black, Plate Proof on Card (R130P4). Left imprint and plate no. 17 block of four, intense colors, Very Fine-Extremely Fine, Scott Retail as ordinary block of four ............................................ 500.00

2080 P $50.00 Blue & Black, Second Issue, Plate Proof on India (R131P3). Left imprint and plate no. 32 block of four, minor thins and hinging transluencies, couple trivial margin tears, otherwise Fine-Very Fine, Scott Retail as ordinary block of four ............. 700.00

2081 P $50.00 Blue & Black, Second Issue, Plate Proof on Card (R131P4). Left imprint and plate no. 32 block of four, Fine-Very Fine, Scott Retail as ordinary block of four 625.00

2082 P 2c-$20.00 Third Issue, Plate Proofs on India (R135P3-R150P3). The set as issued (the 1c evidently does not exist on India), few typical hinging transluencies, virtually all Fine-Very Fine ...................................................................................(Photo Ex) 751.00

2083 P 1c-$20.00 Third Issue, Plate Proofs on Card (R134P4-R150P4). Rich colors, Fine-Very Fine ...................................................................................(Photo Ex) 727.00

2084 P 4c-$2.00 Third Issue, Plate Proofs on Card (R136P4, R140P4-R141P4, R143P4-R145P4). Horizontal strips of three, each with inverted "Wilcox's Chameleon Paper..." imprint at top, Very Fine, Scott Retail as ordinary singles..............(Photo Ex) 696.00

2085 P Third Issue Plate Proofs on Card. Eleven items, all multiples, most blocks of four or larger, incl. 1c left imprint and double plate no. 6 strip of five and right "Wilcox's Chameleon Paper..." imprint, 2c left imprint and double plate no. 9A block of ten, 30c and 60c blocks of four (60c may have 70c foreign entry), $1.00 bottom imprint and double plate no. 25 strip of five and $2.00 and $3.00 blocks of four, Fine-Very Fine, Scott Retail as ordinary singles of blocks of four .........................................(Photo Ex) 1,990.00

2086


REVENUE PROOFS AND TRIAL COLOR PROOFS

2097 P $20.00 Orange & Black, Second Issue, Plate Proof on Card (R150P4). Left imprint and double plate no. 35 block of four, Fine-Very Fine, Scott Retail as ordinary block of four ………………………………………….(Photo Ex) 400.00

2098 P $20.00 Orange & Black, Second Issue, Plate Proof on Card (R150P4). Left imprint and double plate no. 35 block of four, Fine-Very Fine, Scott Retail as ordinary block of four …………………… 655.00

2099 P 2c Blue Liberty Plate Proofs on India (R152P3). Three items, incl. block of four with top plate “No. 2” block of six with full top imprint and horizontal strip of three with large purple “Specimen” ovpt. covering all three, block of six small India paper thins, left proof in strip of three thin, otherwise Very Fine, Scott Retail for the strip as normal plate proofs……………………………………….(Photo Ex) 1,500.00

2099 P 2c Liberty Die Proofs (R152P1, R152TC1). Former in the Blue issued color, latter a trial color in Black, die sunk on 60 x 70mm (full die) and 150 x 225mm cards respectively, Blue without imprint, Black with National Bank Note Co. imprint (some toning confined almost entirely to card area), otherwise Very Fine, scarce ……………………………Not illustrated 1,050.00

2099 P 2c Liberty, Plate Proofs on India, Large Die Trial Color Proofs (R152P3, R152TC1). Trial colors in Black and Green, former 32 x 38mm off-card (tiny hole below design), latter die sunk on 71 x 83mm card, trivial toning specks, otherwise Fine-Very Fine………………………………………(Photo Ex) 1,310.00

2099 P $10.00 Black, 1898 Documentary, Large Die Proof on India (R176P1). 57 x 80mm, off card, Extremely Fine ……………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………………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**Revenue Proofs and Essays Balance.**

**Revenue Trial Color Proofs and Proof Collections**

- **2103** TC 1c Brown & Black, Third Issue, Trial Color Plate Proof on Card (R134TC4). Block of four, Extremely Fine, the only listed Third Issue trial color that does not come from the composite plate... ................................................ 240.00

- **2104** TC $3.00 Black, 1898 Documentary, Large Die Trial Color Proof on India (R174TC1). Die sunk on 73 x 94mm card, trivial toning specks, otherwise Very Fine, scarce ......................... 650.00

- **2105** TC $10.00 Green, 1898 Documentary, Large Die Trial Color Proof on India (R176TC1). Die sunk on 76 x 93mm card, minor toning specks, otherwise Very Fine, scarce ................. 650.00

- **2106** TC 1c Orange & Ultramarine, Proprietary, Trial Color Plate Proof on Granite Bond (RB1TC). Block of eighteen (6 x 3), large margins, tiny trivial thin in one, otherwise Extremely Fine...... ................................................................. 1,080.00

- **2107** TC 1c-10c 1871-75 Proprietary Issue, Trial Color Plate Proofs (RB1TC, RB3TC, RB1TC3a- RB5TC3d, RB7TC3s). First two are on bond paper, four different color combinations of 1c and single 3c, others on India paper from the composite sheets, incl. four extra color combinations, virtually all Very Fine..............................................................(Photo Ex) 1,005.00

- **2108** TC 3c Blue & Black, Proprietary, Plate Proof on Bond Paper, Gummed (RB3TC). Block of twenty (4 x 5), some slight bends and wrinkles, otherwise Extremely Fine, Scott Retail as twenty singles................................................................. 1,200.00

- **2109** TC 50c Green & Purple, Proprietary, Trial Color Die Proof on India (RB8TC1). Wide margins, beautiful colors, minute paper translucency at bottom, still Extremely Fine .......... 675.00

- **2110** TC 1½c Black, Proprietary, Trial Color Large Die Proof (RB26TC1). 95 x 67mm, thin in bottom right corner far from design, otherwise Extremely Fine, very scarce ................... 750.00

- **2111** TC 2c Lake, “Act Of” Playing Cards Trial Color Large Die Proof (RF1TC1). Die sunk on 70 x 100mm card, insignificant card edge toning, still Very Fine, very scarce.............. 1,000.00

**Proof Collections**

- **2112** Revenue Proofs and Essays Balance. Approximately 85 items on stock pages, incl. First Issue singles and blocks, Proprietary, few trial colors, Essays with Bicolour First Issue, $200.00 Eagle, $3.50 and $25.00 State Coats of Arms, 2c Revenue Stamped Paper and a few Tax Paid, nice variety and virtually all in Very Fine condition................................................ E. 1,000-1,500

- **2113** P 1c-$50.00 First Issue Revenues, Plate Proofs on India (R1P3/R101P3). 46 virtually all different beautifully displayed on Mr. Tolman’s exhibition pages, includes unlisted 25c Life Insurance and $10.00 Probate, the 30c Foreign Exchange and $5.00 Conveyance are trial colors, Very Fine or better almost without exception........................................ 5,062.00

- **2114** P 1c-$50.00 First Issue Revenues, Plate Proofs on Card ((R1P4-R101P4). Complete set less No. R97eP4 shade, also incl. R32TC4 in Brown Red (unlisted), all beautifully mounted on pages from Mr. Tolman’s exhibition collection, better incl. Nos. R26, 28, 39, 43, 45, 70 and 74P4, Very Fine, gorgeous lot............................................................. 8,170.00

- **2115** P 1c-$20.00 First Issue Revenues, Plate Proofs on Card (R1P4/R98P4). 36 different blocks of four on pages, better incl. 1c, 3c and 4c Playing Cards, 30c and $1.60 Foreign Exchange, four different $10.00 and a $20.00 Conveyance, bright colors, Very Fine-Extremely Fine, wonderful lot........................................................................... 7,490.00

- **2116** TC First Issue Revenue Trial Color Plate Proof Collection. 41 singles and ten blocks of four mounted on pages, on India paper, card, white and colored bond, incl. unlisted R18TC in Light Blue and R84TC in Pale Ultramarine and the same in what is probably the issued color, Very Fine-Extremely Fine almost without exception ...................................................... 10,215.00

- **2117** P 3c-$3.50 Second Issue Revenues, Plate Proofs on Card (R105P4/R126P4). Ten different blocks of four ($1.90 is block of six), also incl. 50c horizontal strip of six, Very Fine-Extremely Fine.................................................... 1,606.00

- **2118** P 20c-$1.90 Second Issue Revenues, Plate Proofs on Card (R111P4/R122P4). Six different multiples with imprints and plate nos., incl. 20c plate block of ten, others strips of four or five, 50c with inverted imprint and plate no. at top, also incl. $1.60 horizontal pair with plate imprint and plate no., Very Fine-Extremely Fine..................................................... 857.00

- **2119** P 2c-$3.00 Third Issue Revenues, Plate Proofs on India (R135P3/R147P3). Virtually all in multiples, incl. R135 block of twelve, R136 blocks of four, six and twelve, R137-R138 pairs and blocks of four (extra R137 block), R139 blocks of four and twelve, R144-R145 pairs, R145-R146 singles and R147 block of four, three with part imprint and plate no., virtually all Very Fine-Extremely Fine.................................................... 1,990.00

- **2120** P 1c-$2.50 Third Issue Revenues, Plate Proofs on Card (R134P4/R146P4). Nine different, blocks of various sizes incl. R134, R136-R139, R141 and R143 blocks of twelve, R144 block of ten and R146 block of eight, wonderfully fresh, Very Fine-Extremely Fine........... 2,556.00
2121 S  3c Foreign Exchange, Perforated, Red “Specimen” Ovpt. (R16cS-H). Nicely centered, horizontal crease and margin flaws, otherwise Very Fine, very scarce unlisted First Issue “Specimen” .......................................................................................... E. 300-400

2122 S  60c Inland Exchange, Perforated, Black “Specimen” Ovpt. (R64cS-H). Crease and margin flaws, slightly in at left, very scarce unlisted “Specimen” ovpt. ........ E. 300-400

2123 S  30c Orange & Black, Third Issue, Black “Specimen” Ovpt. (R140S-H). Rich colors, Fine, very scarce unlisted “Specimen” ovpt. .............................................. E. 300-400

2124 S  1c Green, Red “Specimen” Ovpt. (R153S-D). Part original gum, thin spot, perfs touch to slightly in, very scarce ............................................................... 475.00

2125 S  $1,000.00 Orange, “Specimen” Ovpt. (R250S). With full tab at left, creases and slight thins, Fine appearance, rare unlisted “Specimen”.............................................. E. 200-500

2126 S  1c Green, Proprietary, Perforated, Red “Specimen” Ovpt. (RB11bS-H). Minor faults, about Fine appearance, very scarce ............................................................... 300.00

END OF FIRST SESSION
2127  

1c Playing Cards, Imperforate (R2a). Large to mostly immense margins, rich color, neat “April 12” ms. cancel, tiny scissors-cut at top left well away from design

EXTREMELY FINE GEM. POSSIBLY THE FINEST KNOWN.

The 1c Playing Cards Imperforate is scarce in any condition. This superb single is a great condition rarity. ......................... 1,500.00

2128  

1c Telegraph, Imperforate (R4). Large to mostly huge margins, bright color, neat 1863 ms. cancel,

Extremely Fine Gem, ex Green ............ 550.00

2129  

1c Telegraph, Imperforate (R4a). Horizontal pair, huge margins all around, bright color, small neat May 1863 ms. cancel

EXTREMELY FINE GEM PAIR. POSSIBLY THE FINEST PAIR OF THE IMPERFORATE ONE-CENT TELEGRAPH EXTANT.

According to www.thecurtiscollection.com, there are no R4a blocks, only one strip of three and six horizontal pairs (this is not one of the pairs)......................... 1,500.00
2130 2c Express, Blue, Imperforate (R9a). Vertical block of fifteen (3 x 5), plated as Positions 115/173, clear to ample margins at right, large to mostly huge other sides, deep rich color, neat 1864 ms. cancels. Fine-Extremely Fine with the majority in the higher grade. www.thecurtisscollection.com records a block of 18 as the largest multiple (three) and three blocks of 15 (this not one of them). Scott Retail as single, three pairs and two blocks of four ....................................................................................................... 484.00

2131 3c Telegraph, Imperforate (R19a). Horizontal pair, large to enormous margins showing parts of three adjoining stamps, intense color on fresh paper, May 14, 1863 ms. cancel, Extremely Fine Gem pair ........................................................................................................... 450.00

2132 3c Telegraph, Imperforate, Sewing Machine Private Perforations (R19a var). On piece of original document, ms. cancel, diagonal crease, otherwise Very Fine, rare, with 1992 P.F. certificate ........................................................................................................ E. 200-300

2133 10c Bill of Lading, Imperforate (R32a). Horizontal pair, large even margins, deep rich color, each with neat March 13, 1863 handstamp cancel, Extremely Fine .......... 220.00

2134 10c Certificate, Imperforate (R33a). Large to immense margins, lovely bright color, light 1863 ms. cancel, Extremely Fine Gem .......................................................... 200.00

2135 10c Certificate, Imperforate (R33a). Horizontal pair, margins all around, mostly large to huge, lovely color, 1863 ms. cancel, Very Fine ............................................. 600.00

2136 10c Inland Exchange, Imperforate (R36a). Horizontal pair, large balanced margins, attractive color, neat 1863 ms. cancel, vertical burnishing marks between stamps and in left margin, Extremely Fine, scarce in this nice condition .................................................. 900.00
2137 10c Power of Attorney, Imperforate (R37a). Horizontal pair, ample to very large margins, bright color with no apparent evidence of cancel (appears unused), Very Fine and choice, www.thecurtiscollection.com records one block of four, two strips of three and five horizontal pairs (this is not one of them) ......................................................... 2,000.00

2138 25c Bond, Imperforate (R43a). Sheet margin at top, huge margins other sides, rich color, neat 1863 ms. cancel, Extremely Fine Gem .......................................................... 250.00

2139 20c Bond, Imperforate (R43a). Horizontal pair, margins all around, rich color, neat Dec. 2, 1863 ms. cancel, Very Fine ................................................................. 700.00

2140 30c Foreign Exchange, Imperforate (R51a). Large margins, excellent color, perfect bold "Poirier & Co. Nov 3 1863" handstamp cancel in crimson red, Extremely Fine, gorgeous stamp ................................................................. 110.00

2141 30c Foreign Exchange, Imperforate (R51a). Horizontal pair, ample to huge margins, lovely color, each with single line magenta ms. cancel, Very Fine-Extremely Fine .............. 500.00

2142 30c Inland Exchange, Imperforate (R52a). Horizontal pair, large margins all around, excellent color, ms. cancel, Extremely Fine .................................................. 300.00

2143 40c Inland Exchange, Imperforate (R53a). Large margins, deep rich color, bold small oval "N.Y. Gen. R.R. Co Paymaster Albany Jun. 30, 1865" handstamp cancel, Extremely Fine .. 1,000.00

2144 50c Conveyance, Imperforate (R54a). Large to enormous margins incl. top left sheet corner, the user of the stamp carefully made his Jan. 26, 1863 ms. endorsement entirely in the sheet margin to the left of the stamp leaving the design completely cancel-free, Extremely Fine Gem ................................................................. 17.00

2145 50c Original Process, Imperforate (R60a). Five singles, virtually all large to huge margins, all with sheet margins, two appear unused, one faint ms. cancel (appears unused) and two normal ms. cancels, also incl. ms. cancelled horizontal strip of five of No. R60c, Very Fine-Extremely Fine lot ................................... Not illustrated 23.75
2146 50¢ Probate of Will, Imperforate (R62a). Large to enormous margins, intense color, light ms. cancel, Extremely Fine Gem ................................................................. 50.00

2147 60¢ Inland Exchange, Imperforate (R64a). Large to huge margins, bright color, appears unused, tiny thin spot, Extremely Fine appearance .................................................. 100.00

2148 70¢ Foreign Exchange, Imperforate (R65a). Large to huge margins incl. top sheet margin, deep rich color, "(?)Gandy, 60 Wall St. May 26, 1864" handstamp cancel, Extremely Fine, exceptionally pretty ................................................................. 600.00

2149 70¢ Foreign Exchange, Imperforate (R65a). Ample to huge margins, “Schoohardt & Gebhard Mar. 24, 1864” small circular handstamp cancel, Very Fine .................................................. 600.00

2150 $1.00 Life Insurance, Imperforate (R71a). Horizontal pair, large to huge margins except close at top right of right stamp, attractive pastel shade, bold May 19, 1864 ms. cancels, right Fine, left Extremely Fine ................................................................. 425.00

2151 $1.00 Passage Ticket, Imperforate (R74a). Sheet margin at bottom, large to huge othersides, 1866 San Francisco Co. double-circle handstamp cancels, Extremely Fine .................................................. 300.00

2152 $1.00 Passage Ticket, Imperforate (R74a). Horizontal pair, sheet margin at top, more than ample to huge othersides, Very Fine and choice ................................................................. 650.00

2153 $1.00 Passage Ticket, Imperforate, Laid Paper (R74a var). Three large margins, clear to ample at right, lovely color, very light red handstamp cancel, Fine and attractive, laid paper unlisted, Scott Retail as normal stamp ................................................................. 300.00

2154 $1.00 Power of Attorney, Imperforate (R75a). Horizontal strip of five, large to huge margins except close at top left of left stamp, each with distinctive 1863 ms. cancel, Very Fine-Extremely Fine, handsome multiple, www.thecurtiscollection.com records block of eight and then six blocks of four making this the second largest recorded multiple, Scott Retail as single and two pairs ................................................................. 640.00

2155 $1.50 Inland Exchange, Imperforate (R78a). Vertical block of ten, ample to large margins top and bottom, huge at sides, neat ms. cancels, second and fourth horizontal pairs light creases from document folds, otherwise Very Fine-Extremely Fine .................................................. 1,025.00

2156 $1.60 Foreign Exchange, Imperforate (R79a). Sheet margin at bottom, ample to very large othersides, wonderful intense color, neat 1865 ms. cancel, Very Fine and choice .................................................. 1,250.00

2157 $2.00 Conveyance, Imperforate (R81a). Horizontal pair, ample to large margins, rich color, March 1863 ms. cancels, scissors cut and crease between stamps, otherwise Very Fine .......... 400.00

2158 $2.00 Mortgage, Imperforate (R82a). Horizontal pair, large to huge margins, deep rich color, March 1863 ms. cancels, Extremely Fine, difficult to find this nice .................................................. 300.00

2159 $2.00 Probate of Will, Imperforate (R83a). Ample to mostly large margins, rich color, neat Mar. 2, 1865 ms. cancel

VERY FINE. RARE IMPERFORATE FIRST ISSUE REVENUE.
Sound four-margin examples of this stamp are exceedingly rare. ... ................................................................. 5,250.00

2160 $3.00 Charter Party, Imperforate (R85a). Horizontal pair with top sheet margin, large to close at left, large to huge other two sides, rich color, light 1863 ms. cancels, left Fine, right Extremely Fine Gem ................................................................. 400.00

2161 $3.50 Inland Exchange, Imperforate (R87a). Clear to barely touching at right, clear to mostly large to huge other sides, classic intense color of the imperforate printing and on thin hard paper, bold 1863 ms. cancel, Fine example of this First Issue rarity .................................................. 6,500.00

2162 $5.00 Charter Party, Imperforate (R88a). Sheet margin at left, enormous margins other sides, attractive color, Aug 29, 1871 ms. cancel (late usage), some mild trivial margin toning and minor corner crease in bottom left corner margin, otherwise Extremely Fine, this example is about as large as can be found .................................................. 300.00

2163 $5.00 Charter Party, Imperforate (R88a). Horizontal pair, huge margins to barely touching partially at top of left stamp, light chocolate shade, 1864 ms. cancels, Fine-Very Fine .................................................. 625.00
2164 $5.00 Manifest, Imperforate (R90a). Large to enormous margins showing bit of the adjoining stamp at left, lovely rich color, 1865 ms. cancel, Extremely Fine Gem. 185.00

2165 $5.00 Manifest, Imperforate (R90a). Horizontal pair, ample to large margins, bright color, 1864 ms. cancels, Fine-Very Fine ......................................................... 400.00

2166 $5.00 Mortgage, Imperforate (R91a). Large to huge margins, choice color, Nov. 16, 1863 ms. cancel, additionally the "Mortgage" inscription has been deleted in ms. and "Conveyance" added beneath, although this use was nearly a year after the government amended the law allowing indiscriminate use of First Issues (except Proprietary) someone chose to put the correct usage on the stamp, Extremely Fine and very unusual. 150.00

2167 $5.00 Mortgage, Imperforate (R91a). Horizontal pair, ample to mostly large to huge margins, attractive color, May 18, 1863 ms. cancels, Fine-Very Fine .................. 800.00

2168 $5.00 Probate of Will, Imperforate (R92a). Large to huge margins, attractive color, Mar. 22, 1864 ms. cancel, Extremely Fine Gem.......................... 700.00

2169 $5.00 Probate of Will, Imperforate (R92a). Horizontal pair, ample to huge margins, neat 1863 ms. cancels, tiny corner crease bottom right, slight toning spots on back, otherwise Fine-Very Fine................................................................. 1,450.00

2170 $10.00 Charter Party, Imperforate (R93a). Large to mostly huge margins, beautiful intense color, neat 1867 ms. cancel, Extremely Fine, lovely example ............. 750.00

2171 $10.00 Conveyance, Imperforate (R94a). Immense bottom right sheet corner single, huge margins other sides, light unobtrusive face-free ms. cancel, Extremely Fine Gem, one of, if not, the finest known examples of this First Issue Imperforate, simply stunning .. 125.00
2172 $10.00 Conveyance, Imperforate (R94a). Horizontal pair, large to huge margins, deep rich color, July 1863 ms. cancels, Very Fine-Extremely Fine, quite attractive ... 300.00

2173 ★ $10.00 Mortgage, Imperforate (R95a). Original gum, huge balanced margins, intense color, slight wrinkling from gum and two tiny pinholes, otherwise Extremely Fine, very difficult to find in original-gum state, especially with margins of this breadth ... 600.00

2174 $15.00 Mortgage, Imperforate (R97a). Large margins to full, intense color, light ms. cancel, small tears at top and bottom, appears Very Fine.............................. 2,500.00

2175 $20.00 Conveyance, Imperforate (R98a). Block of four, large balanced margins, remarkably vivid color, each with neat Jan. 28, 1864 ms. cancel, Extremely Fine, striking scarce First Issue multiple in exceptionally desirable condition ......................... 1,000.00

2176 $25.00 Mortgage, Imperforate (R100a). Horizontal pair, large to mostly huge margins, the “reddish brown” shade, Apr. 29, 1863 ms. cancels, trivial corner margin crease top right entirely in margin
EXREMELY FINE APPEARANCE. VERY SCARCE FIRST ISSUE MULTIPLE.
According to www.thecurtiscollection.com, there are six horizontal pairs of R100a (this is not one of them)............................... 3,000.00

2177 $25.00 Mortgage, Imperforate (R100a). Horizontal pair, large margins to barely touching, printed in the vivid Vermilion Red shade, face-free “C & H Dec. 18, 1863” small circular handstamp at top of each stamp, Fine-Very Fine, www.thecurtiscollection.com records only six horizontal pairs (this is not one of them), ex Dean................. 3,000.00
<table>
<thead>
<tr>
<th>Item Number</th>
<th>Description</th>
<th>Details</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2178</td>
<td>$50.00 U.S.I.R., Imperforate (R101a)</td>
<td>Top left sheet corner margins, huge at right, clear at bottom, 1865 ms. cancel, Fine, striking appearance</td>
<td>250.00</td>
</tr>
<tr>
<td>2179</td>
<td>$50.00 U.S.I.R., Imperforate (R101a)</td>
<td>Large to enormous margins, attractive light shade, neat 1865 ms. cancel, Extremely Fine Gem</td>
<td>250.00</td>
</tr>
<tr>
<td>2180</td>
<td>$50.00 U.S.I.R., Imperforate (R101a)</td>
<td>Horizontal strip of three, ample to huge margins, lovely bright color, neat 1865 ms. cancel, Fine-Very Fine, quite attractive</td>
<td>850.00</td>
</tr>
<tr>
<td>2181</td>
<td>1c Playing Cards, Perforated (R2c)</td>
<td>Used with two single 1c Express Perforated on an intact deck of “Great Mogul Cards” playing cards, the outer “container” is folded paper with printing and is unlike the thin card boxes we are accustomed to seeing today, stamps with printed “A.D. NOV 1863” cancels, the R2c without period after “D” and one of the R1c’s without period after “V” of “NOV”, incredibly fresh and intact with only a minor tear on one edge of the wrapper, otherwise Extremely Fine</td>
<td>E. 300-400</td>
</tr>
<tr>
<td>2182</td>
<td>2c Certificate, Orange, Perforated, Major Double Transfer T7 (R8c)</td>
<td>Appears unused, wonderful deep rich color, Fine, typical centering for this scarce plate variety</td>
<td>450.00</td>
</tr>
<tr>
<td>2183</td>
<td>2c Certificate, Orange, Perforated, Major Double Transfer T7 (R8c)</td>
<td>Neat 1864 ms. cancel, Fine, typical centering for this scarce plate variety</td>
<td>450.00</td>
</tr>
<tr>
<td>2184</td>
<td>2c Proprietary, Perforated, Major Double Transfers T13, T13a (R13c)</td>
<td>Latter ms. cancel, former appears unused (trivial perf flaws), otherwise Fine-Very Fine</td>
<td>350.00</td>
</tr>
<tr>
<td>2185</td>
<td>2c Proprietary, Orange, Perforated, Major Double Transfer T13a (R14c)</td>
<td>Well-centered, light handstamp cancel, Very Fine</td>
<td>400.00</td>
</tr>
<tr>
<td>2186</td>
<td>3c Playing Cards, Perforated (R17c)</td>
<td>Original gum, nicely centered, beautiful deep color, trivial light bend, still Very Fine, surprisingly scarce with original gum</td>
<td>150.00</td>
</tr>
<tr>
<td>2187</td>
<td>3c Playing Cards, Perforated (R17c)</td>
<td>Two singles, on Dec. 1863 Manufacturers Insurance Co. Promissory Note, bold company handstamps, Very Fine, pretty document</td>
<td>300.00</td>
</tr>
<tr>
<td>2188</td>
<td>4c Playing Cards, Perforated (R21c)</td>
<td>Well-centered, excellent strong color, 1864 ms. cancel, Very Fine, unusually nice example of this scarce First Issue</td>
<td>600.00</td>
</tr>
<tr>
<td>2189</td>
<td>4c Proprietary, Perforated (R22c)</td>
<td>Complete sheet of 170 with bottom imprint and “1 Plate No. 4 A”, all cancelled “P.T.1ves Match Manuf Apr 11 1867” in double circle, hinged on a piece of stout card and evidently full original gum, the shade of the stamp is greenish gray, one of the many shades seen on this value, few minor selvage flaws and separations, otherwise Fine-Very Fine, very scarce</td>
<td>Not illustrated E. 500-750</td>
</tr>
<tr>
<td>2190</td>
<td>6c Proprietary, Perforated (R31c)</td>
<td>Bold “Charles Osgood May 1, 1871” handstamp cancel, thin spots, reperfed or blunted perfs at top, otherwise Fine appearance</td>
<td>1,800.00</td>
</tr>
<tr>
<td>2191</td>
<td>6c Proprietary, Perforated (R31c)</td>
<td>Bold “Charles Osgood Sep. 1, 1871” handstamp cancel, faults as usual incl. small corner repair top right, perfs in at left, scarce</td>
<td>Not illustrated 1,800.00</td>
</tr>
<tr>
<td>2192</td>
<td>$1.30 Foreign Exchange, Perforated (R77c)</td>
<td>Six used singles, all with handstamp cancels, three in blue, 1863-70, generally Fine-Very Fine</td>
<td>Not illustrated 450.00</td>
</tr>
<tr>
<td>2193</td>
<td>$1.90 Foreign Exchange, Perforated (R80c)</td>
<td>Eight used singles, all with handstamp cancels, few mostly trivial flaws, otherwise Fine-Very Fine</td>
<td>Not illustrated 880.00</td>
</tr>
<tr>
<td>2194</td>
<td>$20.00 Probate of Will, Perforated (R99c)</td>
<td>Well-centered and excellent color, light ms. cancel, light crease from document fold, few short perfs at right, otherwise Very Fine</td>
<td>2,000.00</td>
</tr>
<tr>
<td>2195</td>
<td>$25.00 Mortgage, $50.00 U.S.I.R. Perforated, Plate Varieties (R100c-R101c)</td>
<td>Two of former, a reconstructed plate scratch, appears in bottom left corner of one and top left corner of the other (one somewhat resembles numeral “7”), latter plate crack, clearly visible through the “0” of the top “50”, couple tiny trivial perf flaws, still Fine lot</td>
<td>(Photo Ex) 510.00</td>
</tr>
</tbody>
</table>
Two U.S. Postage Stamps

2197

U.S. Postage Stamps

2198

2199

3c Proprietor

2200

2201

5c Proprietor

2202

2203

1c Proprietor

2204

UNION LINE
PIER N. & N. NORTH RIVER

2205

Letter Sheet

"UNION LINE"

Goods for the UNION LINE should be shipped before 4:30 o'clock, P.M.
2196 $200.00 U.S.I.R., Perforated (R102c). With bottom left corner selvage, exceptionally well-centered, rich colors, ms. "X" cancel, Very Fine and choice, lovely position single from the sheet of eight ................................................. 900.00

2197 $200.00 U.S.I.R., Perforated (R102c). In the Dark Green/Dark Red colors, 1865 ms. cancel, small corner crease, otherwise Fine .................................................... 900.00

2198 3c Proprietary, Perforated, Silk Paper (R18d). Block of four, original gum, deep rich color, tiny margin toning speck top right, otherwise Fine, Scott Retail as two used pairs .. 270.00

2199 2c Bank Check, Orange on Green Paper (R6e). Affixed to a “Union Line” shipping manifest document, ms. EM Co (Eagleton Manufacturing Co.) July 18, 1866 cancel, large blue Union R.R. & Trans. Co. oval handstamp, shipment contained two cases of hoop skirts, usual small document faults, still stamp Fine and overall quite attractive, certainly very scarce .......................................................... 600.00

2200 2c Proprietary, Ultramarine, Perforated (R13e). Red handstamp cancel, Very Fine, difficult to find this nice .......................................................... 250.00

2201 2c Proprietary, Ultramarine, Perforated, Major Double Transfer TY. 13a (R13e). Excellent color, double transfer shows clearly, small circular handstamp cancel, corner crease, otherwise Fine .......................................................... 750.00

2202 5c Playing Cards, Perforated, Double Impression (R28e). Appears unused, strong second impression, Fine, a very scarce and seldom offered variety ............................ 750.00

FIRST ISSUE REVENUES — PART PERFORATED

2203 1c Express, Part Perforated (R1b). Vertical pair with top sheet margin, rich color, each stamp with ms. “1867” cancel, Fine-Very Fine.................................................. 180.00

2204 (**) 1c Express, Part Perforated (R1b). Block of four with parts of adjoining stamps top and bottom, unused (no gum), bottom right stamp the listed Short Transfer (pos. 156), fresh color, some neatly rejoined separations, few tiny perf flaws, otherwise Fine-Very Fine, scarce multiple, Scott lists but does not price the Short Transfer variety for the imperf and part perf but does give a hefty 60 times the normal premium for the perforated stamp R1c, this plate variety subject of an Apr. 1975 Revenuer article (page 135), Scott Retail as normal part perforated block of four ......... 600.00

2205 1c Playing Cards, Part Perforated (R2b). Wide imperf margins incl. part of next stamp at top, rich color, neat ms. cancel, Fine and very scarce ............................................. 1,400.00
2206 1c Proprietary, Part Perforated (R3b). Vertical pair, lovely color, neat ms. cancel, centered left, about Fine ................................................................. 600.00

2207 2c Playing Cards, Blue, Part Perforated (R11b). Incredibly well-centered with unbelievably wide imperforate margins top and bottom, beautiful color, ms. cancel, Extremely Fine Gem........................................................... 250.00

2208 2c Playing Cards, Blue, Part Perforated (R11b). Huge perforated and imperforate margins, incredibly well-centered, ms. cancel, light creases, Extremely Fine appearance ........................................... 250.00

2209 ★ 2c Proprietary, Blue, Part Perforated (R13b). Vertical strip of three, original gum, bright color, tiny margin nick at bottom left of top stamp, otherwise Fine, www.thecurtiscollection.com records only three other vertical strips of three ................. 825.00

2210 ★ 2c Proprietary, Blue, Part Perforated (R13b). Vertical strip of four, original gum, slight ms. marks on back, almost entirely on Pos. 3 (none on top pair), Fine-Very Fine, www.thecurtiscollection.com records only three vertical strips of three ................. 1,200.00

2211 3c Telegraph, Part Perforated (R19b). Vertical block of eight with parts of adjoining stamps at top and bottom, ms. cancel, some hinge reinforced separations, mixed centering, slight margin faults at left of top left vertical pair, otherwise about Fine overall and still a striking multiple .......................................................... 600.00

2212 4c Proprietary, Part Perforated (R22b). Large to huge imperf margins, 1864 ms. cancel, Fine, with 1993 P.S.E. certificate.......................................................... 400.00

2213 10c Bill of Lading, Part Perforated (R32b). Vertical strip of three, ms. cancel, single short perf and top stamp crease from document fold, otherwise Fine, scarce... 1,225.00

2214 10c Certificate, Part Perforated (R33b). Vertical strip of three, rich color, ms. cancel, light crease in center stamp from document fold, otherwise about Fine, www.thecurtiscollection.com records only three other vertical strips of three ................. 2,150.00

2215 10c Contract, Ultramarine, Part Perforated (R34be). Huge imperf margins, bold blue double-oval handstamp cancel, Fine and scarce ........................................... 550.00

2216 25c Life Insurance, Part Perforated (R47b). Vertical pair, rich color, bold magenta ms. Dec. 1862 cancel, light horizontal crease from document fold, otherwise Fine. 1,200.00

2217 25c Protest, Part Perforated (R49b). Vertical pair, rich color, May 1863 ms. cancel, minor perf flaws on bottom stamp, otherwise Fine-Very Fine ......................... 1,400.00

2218 30c Inland Exchange, Part Perforated (R52b). Vertical strip of three with top sheet margin, well-centered with attractive pastel color, neat Nov. 1863 ms. cancels, couple small tears and short perf, otherwise Very Fine appearance ..................... 475.00

2219 50c Foreign Exchange, Part Perforated (R56b). Vertical pair with top sheet margin, single line ms. cancel, bright color, Fine .................................................. 475.00

2220 50c Lease, Part Perforated (R57b). Vertical pair with top sheet margin, ms. cancel, Fine .................................................. 525.00
2221 50c Passage Ticket, Part Perforated (R61b). Vertical pair with top sheet margin, intense color, top stamp single short perf, bottom stamp internal tear, otherwise Fine, www.thecurtiscollection.com records four other vertical pairs ......................... 1,100.00

2222 50c Probate of Will, Part Perforated (R62b). Vertical pair, ms. cancel, slightly in at right, scarce ........................................................................................................ 700.00

2223 60c Inland Exchange, Part Perforated (R64b). Vertical block of six with bottom part imprint and plate no. 60 selvage, 1864 ms. cancels, some hinge reinforced separations, small area of extraneous ink at left of Pos. 3, light horizontal crease from document fold, Fine-Very Fine appearance ........................................................................ 700.00

2224 70c Foreign Exchange, Part Perforated (R65b). Vertical pair, rich color and neat ms. cancel, internal tear between stamps and small tear in bottom stamp, Very Fine appearance, www.thecurtiscollection.com records three vertical pairs (this is not one of them, but in our opinion has the nicest appearance) ......................................................... 850.00

2225 $1.00 Conveyance, Part Perforated (R66b). Well-centered and with wide imperf margins, 1863 ms. cancel, tiny margin flaw at right, otherwise Very Fine ......................... 600.00

2226 $1.00 Inland Exchange, Part Perforated (R69b). Large to huge imperforate margins incl. sheet margin at bottom, 1863 ms. cancel, Very Fine, ex Emerson ......................... 400.00
2227 4c Blue & Black, Vertical Half Used as 2c (R106b). Right vertical half tied across cut by herringbone cancel on 1873 Champlain N.Y. First National Bank check, Very Fine, the Scott Specialized catalog listing example, with 1981 letter from Sherwood Springer stating that he was instrumental in securing this item's first time listing in 1980 .... 250.00

2228 50c Blue & Black, Second Issue, Inverted Center (R115b). Well-centered, bright blue color and light 1872 ms. cancel, Extremely Fine ........................................ 1,000.00

2229 50c Blue & Black, Second Issue, Inverted Center (R115b). Horizontal pair, strong colors and well-centered, neat 1872 ms. cancel and filled punch holes, Very Fine appearance 650.00

2230 $1.00 Blue & Black, Second Issue, Inverted Center (R118a). Well-centered, light handstamp and ms. cancels, filled punch cancel, Very Fine and choice appearance .... 550.00

2231 $1.30 Blue & Black, Second Issue (R119). Magnificently centered, choice wide margins and barest trace of cancel, Extremely Fine Gem, truly exceptional centering for this Second Issue Revenue................................................... 550.00
2232 $1.50 Blue & Black, Second Issue, Sewing Machine Private Perforations (R120a).
Possibly faintly cancelled (appears unused), Fine, scarce variety ....................... 450.00

2233 $1.60 Blue & Black, Second Issue (R121). Attractively centered, ms. cancel, minor gum
residue specks on back, Fine ........................................................................ 575.00

2234 $1.90 Blue & Black, Second Issue (R122). Well-centered, good colors, partial blue
double oval handstamp cancel, small covered scuff at left, otherwise Very Fine.. 400.00

2235 $5.00 Blue & Black, Second Issue, Inverted Center (R127a). Attractively centered, ms.
and filled punch cancels, Fine appearance ..................................................... 950.00

2236 $20.00, $25.00 Blue & Black, Second Issue (R129-R130). Well-centered, neat ms.
cancels, each with light horizontal crease, otherwise Very Fine........(Photo Ex) 1,300.00

2237 $25.00, $50.00 Blue & Black, Second Issue (R130, R131). Used together on $150,000
1872 Railroad Promissory Note, ms. cancel, $25.00 additional cut cancel and $50.00 filing
hole, document crease thru stamps, Fine appearance, scarce usage............... 925.00
2238 **$50.00 Blue & Black, Second Issue (R131).**
Wide balanced margins and incredibly well-centered, light ms. cancel, Extremely Fine Gem, this large-format Second Issue Revenue is rarely seen in such superb condition... 650.00

2239 **$5.00 Vermilion & Black, Third Issue (R148).**
Rich colors, light ms. cancel and light purple Illustrated Freight Train handstamp cancel, Fine and rare............ E. 200-300

2240 **$20.00 Orange & Black, Third Issue (R150).**
Rich colors, neat blue double oval cancels, light horizontal crease from document fold, Fine appearance........................... 625.00

2241 **$20.00 Vermilion & Black, Third Issue, Error of Color (R150a).**
Light handstamp and herringbone cut cancels, Fine, Scott does not price the cut cancel for this stamp, presumably it would be less if listed................................................................. 800.00

2242 **2c Orange & Black on Green Paper, Inverted Center (R151a).**
Small 1875 ms. cancel, Fine ................................................................. 400.00
2243 (★) 2c Blue on Blue, Imperforate (R152bd). Vertical pair, unused (no gum), large to enormous margins incl. top left sheet corner margin, Extremely Fine ..................... 275.00

2244 ★ 2c Blue on Blue, Vertical Pair, Imperforate Horizontally (R152d). Vertical strip of three, original gum, Fine and scarce, Scott Retail as one and one-half pairs ...... 792.50

2245 ★ 1c Green, 2c Pink, “I.R.” Ovpts. (R153-R155). Collection of imprint and plate no. strips of three (a few plate blocks of six included), apparently all different numbers or positions, incl. many complete matched sets, both Ty. “a” and “b” 1c Greens and three imprint and plate no. strips of three and two imprint and plate no. blocks of six of the 2c with Inverted ovpt., generally Fine-Very Fine, high degree of completion and a difficult lot to assemble.................................Not illustrated E. 1,000-1,500

2246 2c Pink, “I.R.” Ovpt., 2c Carmine Rose Battleship (R155, R164). Each a First Day of Use and affixed on separate checks dated July 1, 1898, stamps also bear the same date in ms. and initials of the signers of the checks, Very Fine, scarce pair..........Not illustrated E. 500-750

2247 ★ 2c Pink, Vertical Pair, One Without Ovpt. (R155d). Original gum, the top pair in vertical strip of three with normal, natural s.e. at top, this variety caused by a pre-overprinting crease (shows traces of two other ovpts. on back of top stamp), centered left, about Fine, very scarce.........................................................................................750.00

2248 $5.00 Dark Blue, Surcharge Reading Down (R159). Right imprint and plate no. 137 strip of three, original gum, lightly hinged, fresh and Fine, listed but unpriced, Scott retail as three singles ......................................................... 1,500.00

2249 ★ $5.00 Dark Blue, Surcharge Reading Down (R159). Left imprint and plate no. 137 strip of three, original gum, h.r., Fine, listed but unpriced as an imprint and plate no. strip of three, Scott Retail as three singles ................................................. 1,500.00

2250 ★ $5.00 Dark Blue, Surcharge Reading Up (R160). Left imprint and plate no. 137 strip of three, original gum, hinge reinforcements, pencil notations (front and back) regarding spacing varieties, top and bottom stamps each tiny thin spot, Fine-Very Fine appearance .................. 2,000.00

2251 ★ $1.00 Carmine, $3.00 Lake (R162-R163). Former horizontal block of six with top plate no. 8022, latter horizontal pair with top plate no. 8042, original gum, five of the $1.00 Mint N.H., Fine-Very Fine, Scott Retail as hinged..............................(Photo Ex) 590.00

2252 ★ 1c Pale Blue, Imperforate (R163b). Vertical pair with right sheet margin, original gum, Very Fine-Extremely Fine, with 1997 P.F. certificate................................. 450.00

2253 $1.00-$100.00 1898-99 Documentary (R173-R174, R176-R177, R179). Pair of the $100.00, on Nov. 1900 Indenture, ms. and cut cancels, Fine-Very Fine appearance, great five-color use..........................Not illustrated E. 300-400

2254 $3.00 Dark Brown, Imperforate (R174a). Horizontal pair, light handset cancel, minor faults, Fine appearance, also incl. $1.00 horizontal pair with faint partial rosetting between (not counted)................................. 500.00

2255 $500.00 Carmine & Lake (R180). Vertical strip of four, ms. and cut cancels, Very Fine.. 1,000.00

2256 $1,000.00 Green & Black (R181). Vertical strip of four, tiny faint purple ms. cancels, appears unused, serial nos. 33-36, pressed vertical crease and bottom stamp additional horizontal crease, Very Fine appearance........................................... 1,750.00

2257 ★★★ $3.00 Lake (R183). Block of four with right selvage, original gum, small h.r., about Fine. 900.00

2258 ★★★ $10.00 Gray, Open Numeral Surcharge (R188). Block of four, original gum, some adherence specks on gum (tobacco pieces?), one stamp small thin spot, otherwise Fine, listed but unpriced as a block of four, Scott Retail as four singles ....................... 600.00

2259 ★★★ $50.00 Gray, Open Numeral Surcharge (R189). Block of four, beautiful 1901 blue oval handset cancel and cut cancel, Fine, very attractive multiple......................... 500.00
$50.00 Gray, Open Numeral Surcharge (R189). Used with Nos. R171, R184, R185 and R187 on 1901 Indenture covering transfer of property on East 13th Street in New York City, all uncanceled, Fine-Very Fine, Scott Retail as used (unused catalogs $1,242.50). 510.00

$2.00 Green, Open Numeral Surcharge (R191b). Unused (no gum), Very Fine and rare, ex Rogers, signed George B. Sloane. 1,350.00

$5.00 Green, Pair, One Without Surcharge (R192b). Vertical strip of three with top selvage, bottom pair the variety, original gum, N.H., the variety pair with natural wrinkle, otherwise Fine-Very Fine, Scott Retail as hinged. 590.00

$50.00 Green, Ornamental Numeral Surcharge (R194). Bottom plate no. 8033 single, original gum, light crease in selvage only, Very Fine. 1,150.00

$50.00 Green, Ornamental Numeral Surcharge (R194). Used block of four, pretty purple handstamp cancels and cut cancels, Fine, scarce. 1,050.00

$50.00 Violet (R133). Dec. 14, 1914 ms. cancel, Very Fine. 1,000.00
2266 $60.00 Brown (R224). Vertical strip of four, neat 1916 purple ovals cancels, Very Fine, listed but unpriced, Scott retail as four used singles ........................................ 560.00

2267 $500.00 Blue (R226). Vertical pair and two vertical strips of four along with two vertical pairs of the $100.00 and a single 25c Rose 1914, cancelled by Apr. 28, 1915 datestamp and small circular punch cancels, two stamps “tied” by Embossed Notary Seal, on back of Feb. 1, 1917 notarized document, one $500.00 stamp minor cut, otherwise Fine-Very Fine, very scarce and handsome showpiece ........................................ 2,664.00

2268 $1,000.00 Orange (R227). Neat purple handstamp cancel, Fine ....................... 525.00

2269 $30.00 Vermilion, $60.00 Brown, Handstamped Series 1940 (R282-R283). Matching Apr. 2, 1941 ms. and perfir cancels, light creases from document folds, otherwise Very Fine ...................(Photo Ex) 825.00
2270 $100.00 Green, Handstamped Series 1940 (R284). Jun. 26, 1940 ms. cancel, well-centered, light, barely noticeable crease at bottom, otherwise Extremely Fine, rare in uncut condition. 2,500.00

2271 $1,000.00 Orange, Handstamped Series 1940 (R286). Attractive handstamp/cut cancel and few tiny staple holes, Very Fine appearance. 400.00

2272 ★★ 1c-$3.00 Carmine, Series 1940, Sensitive Ink Ovpts. (R288 var-R290 var, R300 var-R302 var). Mint N.H., Fine-Very Fine, these are the only values of the series issued with sensitive ink, ex Joyce. (Photo Ex) 308.00

2273 $20.00 Carmine, Series 1940 (R305A). Handstamp cancel, tiny staple holes and horizontal crease, otherwise Fine. 900.00

2274 (**) $20.00 Carmine, Series 1940, Imperforate (R305Ab). Horizontal pair, without gum as issued, ample to huge margins, Fine-Very Fine. 700.00

2275 $50.00 Carmine, Series 1940 (R306A). Attractively centered, handstamp and small ms. cancels

VERY FINE. RARE STAMP AND A KEY TO COMPLETION OF A COLLECTION OF DATED DOCUMENTARY STAMPS.

Very few examples of the $50.00 Series 1940 stamp are known (our computer database does not show any others offered in our sales during the past ten years). 3,250.00

2276 $500.00 Carmine, Series 1940 (R309). Small light ms.

and red handstamp cancels, imperforate margin trimmed slightly, otherwise Fine, an extremely rare Red Documentary issue. 3,250.00
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>2277</td>
<td>$50.00 Carmine, Series 1942 (R356). Nicely margined, attractive handstamp and small ms. cancels, Very Fine</td>
<td>$800.00</td>
</tr>
<tr>
<td>2278</td>
<td>$60.00 Carmine, Series 1942 (R357). Small faint ms. cancel (appears unused), Fine</td>
<td>$850.00</td>
</tr>
<tr>
<td>2279</td>
<td>$500.00 Carmine, Series 1944 (R409). Handstamp, cut and perfin cancels, Fine</td>
<td>$775.00</td>
</tr>
<tr>
<td>2280</td>
<td>$10,000.00 Carmine, Series 1952 (R619). Handstamp, neat ms. and light cut cancels, Fine</td>
<td>$825.00</td>
</tr>
<tr>
<td>2281</td>
<td>★ $1.10 Carmine, Series 1953, Horizontal Pair, Imperforate Vertically (R634a). Wide natural s.e. at top, gum skips and creases, otherwise Fine, it is believed that there are only eight pairs and one block of four of this error known and quite likely all are in similar condition</td>
<td>$600.00</td>
</tr>
<tr>
<td>2282</td>
<td>★★ $1.10 Carmine, Series 1953, Imperforate (R634b). Horizontal pair with center guide line, Mint N.H., left stamp vertical crease, Very Fine appearance, rare</td>
<td>$600.00</td>
</tr>
<tr>
<td>2283</td>
<td>$2,500.00 Carmine, Series 1953 (R651). Well-centered, exceptionally light handstamp cancel, Very Fine</td>
<td>$1,250.00</td>
</tr>
<tr>
<td>2284</td>
<td>$5,000.00 Carmine, Series 1953 (R652). well-centered, handstamp and perfin cancels, pressed creases, Very Fine appearance</td>
<td>$1,100.00</td>
</tr>
<tr>
<td>2285</td>
<td>$10,000.00 Carmine, Series 1953 (R653). Well-centered, neat handstamp and cut cancels, staple holes and small creases, otherwise Very Fine</td>
<td>$1,600.00</td>
</tr>
</tbody>
</table>
2286  1c Carmine, 1954 Issue Without Overprint, Horizontal Pair Imperforate Vertically (R654a). Lightly hinged, centered top to top as typically seen, Fine for this scarce variety, listed but unpriced in Scott Specialized ................................................... E. 300-400

2287  $5,000.00 Carmine, Series 1954 (R686). Neat handstamp cancel, Very Fine ... 1,000.00

2288  $10,000.00 Carmine, Series 1955 (R703). Beautifully centered, light purple handstamp cancel, Extremely Fine ................................................................. 1,100.00

2289  $2,500.00 Carmine, Series 1956 (R703). Neat purple handstamp cancel, Very Fine 600.00

2290  $5,000.00 Carmine, Series 1956 (R704). Wide side margins, neat bluish green handstamp cancel, serial no. 71, Very Fine and very scarce ........................................... 1,900.00

2291  $10,000.00 Carmine, Series 1956 (R705). Well-centered, light purple handstamp cancel, Very Fine ........................................................................................................ 750.00

2292  $2,500.00 Carmine, Series 1957 (R712). Attractively centered, neat greenish blue handstamp cancel, Very Fine ................................................................. 800.00

2293  $5,000.00 Carmine, Series 1957 (R713). Choice margins and centering, purple straight line handstamp cancel, serial no. 19, Very Fine ........................................... 1,250.00
2294 $2,500.00 Carmine, Series 1958 (R721). Neat ms. and cut cancels, Fine............. 525.00

2295 $10,000.00 Carmine, Series 1958 (R723). Handstamp and cut cancels, tiny staple holes, otherwise Very Fine, serial no. 723 same as Scott catalog no. ......................... 1,100.00

2296 Red Dated Documentary Revenues, 1940-58. Nearly complete collection on pages, appears to lack only 23 stamps, virtually all 1c-80c values unused original gum, a few values from $1.00-$20.00 are also unused (original gum or no gum), higher values used with handstamp uncut, to cut or perfin, incl. 1952-54 better dollar fractional values with original gum, complete sheet of No. R725 with tabs, 1942 $1.00 No. R348, perfin cancel, with “2” in “SERIES 1942” that appears to be an “S”, generally Fine-Very Fine, marvelous foundation collection for expansion with about 95% of the approximately 450 different stamps present .................................................. Not illustrated  E. 4,000-5,000

2297 S PUERTO RICO, 1901, 1c-$50.00 Revenue Ovpts., “Specimen” Ovpts. R1S-R9S). Fine-Very Fine set, undercataloged in our opinion.................................(Photo Ex) 360.00

2298 * PUERTO RICO, 1901, 1c-$50.00 Revenue Ovpts. (R1-R9). Complete set, fresh, also incl. 1c and 10c blocks of four, Fine-Very Fine, the “key” $50.00 exceptionally nice......(Photo Ex) 815.00

2299 **E PUERTO RICO, 1901, 1c-$50.00 Revenue Ovpts. (R1-R9). Mint N.H. blocks of four, couple low values minor gum toning specks, others, incl. all dollar values Fine-Very Fine, Scott Retail as hinged..................................................(Photo Ex) 2,900.00
2300 (★) 1c Green & Black on Violet Paper, Proprietary, Imperforate (RB1ac). Block of four, unused (no gum), huge margins, Extremely Fine......................... 475.00

2301 (★) 3c Green & Black, Violet Paper, Proprietary, Sewing Machine Private Perforations (RB3ac). Unused (no gum), wonderfully well-centered, minor thin spot, Extremely Fine appearance......................... 275.00

2302 3c Green & Black, Violet Paper, Proprietary, Sewing Machine Private Perforations (RB3ac). Two, one unused (no gum), other light herringbone cut cancel, thin spots, minor on one, otherwise Fine-Very Fine lot...... 550.00

2303 ★ 5c Green & Black on Violet Paper, Proprietary (RB5a). Block of four, original gum, minor faults, Fine-Very Fine appearance.............................................. 675.00

2304 50c Green & Black on Green Paper, Proprietary (RB8b). Strong colors and nicely centered, light blue 1882 cancel, Very Fine, exceptionally nice quality ............. 1,000.00

2305 $1.00 Green & Black on Green Paper, Proprietary (RB9b). Lightly cancelled, trivial faults incl. crease and partly reperfor

VERY FINE APPEARANCE. AN EXTREMELY RARE AND ATTRACTIVE EXAMPLE OF THE $1.00 PROPRIETARY ON GREEN PAPER. ONLY A HANDFUL ARE KNOWN ON THE TRUE GREEN PAPER.

Larry Lyons lists seven used examples in his census. An eighth stamp which was not in the Lyons census realized $32,500 hammer in our Sale 902 (lot 1364). Only two sound copies are believed to exist................. 10,000.00
2306 ★ 1c-4c 1875 Proprietary Issue, Roulette (RB11c-RB13c, RB15c). 3c is original gum block of four with part top imprint, others pairs, 1c used with single line ms. cancel, 2c unused (no gum) and 4c large part original gum, 2c light crease, otherwise Fine lot (Photo Ex) 1,575.00

2307 1c Green, Proprietary, Vertical Pair Imperf Horizontally (RB11bd). Small straightline dated handstamp cancels, Very Fine and very scarce, Mr. Tolman's notes indicate that there are only three pairs and one block of four known 250.00

2308 6c Violet, Perforated and Watermarked, Proprietary (RB18b). Used block of 25, light purple cancels, generally Fine for a multiple of this size 1,250.00

2309 10c Blue, Proprietary, Perforated and Watermarked (RB19a). Large to enormous margins and almost perfectly centered, light magenta handstamp cancel, small filled thin spots, Extremely Fine appearance, ex Souren who evidently told Mr. Tolman that this was the "best known copy" 300.00

2310 10c Blue, Proprietary (RB19b). Large margins, attractively centered, ms. pen stroke cancels, Very Fine 300.00

2311 ★ 2½c Lake, Battleship Proprietary, Vertical Pair, Imperforate Horizontally (RB28a). Block of four (two error pairs) with top arrow selvage, original gum, lightly hinged, beautiful margins and centering, Extremely Fine 380.00

2312 5c Brown Orange, Battleship Proprietary, Vertical Pair Imperforate Horizontally (RB31a). Attractive 1898 handstamp cancels, minor thin spot, nearly Fine appearance 325.00

FUTURE DELIVERY AND STOCK TRANSFER ISSUES

FUTURE DELIVERY ISSUES

2313 10c Carmine Rose, Perf 10, Future Delivery Ovpt. (RC27). Greenish blue handstamp cancel, creases and rounded corner perf, otherwise Very Fine, rare and seldom seen in any condition.......................................................... 2,500.00

2314 20c Carmine Rose, Perf 10, Future Delivery Ovpt. (RC28). Handstamp cancel, small corner crease, otherwise Fine, rare.......................................................... 2,500.00

2315 Future Delivery Revenues. Collection of approximately 200 used and unused stamps on pages, complete issues less the rare Perf 10 10c and 20c, incl. varieties as Nos. RC3a, RC4a, RC4c, RC5a, RC10a, RC10b, RC12a, RC14a, RC16a and RC20a, broken “E” of Delivery, $50.00 strip of four with serial nos. 1-4, $100.00 pair with serial nos. 1-2, $500.00 serial no. 1, nine other strips of four to $1,000.00 value and eight pages with a wonderful study of “FD” Provisional ovpts., generally Fine-Very Fine, great lot for the specialist....................................................... Not illustrated  E. 1,500-2,000

STOCK TRANSFER ISSUES

2316 1c Rose Pink, “Series 1940” Inverted Ovpt. (RD42a). Horizontal strip of three, left stamp the error (wide natural s.e.), light handstamp and cut cancels, Fine, substantially undervalued in our opinion ................................................................. 100.00

2317 $30.00 Vermilion, $60.00 Brown, Blue “Series 1940” Handstamp Ovpts. (RD61, RD63). Handstamp cancels, also cut (punch holes) and perfins respectively, Fine-Very Fine............. (Photo Ex) 675.00

2318 $50.00 Olive Green, Blue “Series 1940” Handstamp Ovpt. (RD62). Cut cancel, Fine... ....................................................................................................................... 900.00

2319 $500.00 Blue, Blue “Series 1940” Handstamp Ovpt. (RD65). Attractively centered, light handstamp cancel, slight thin, Very Fine and choice appearance ........................................ 2,250.00

2320 $1,000.00 Orange, Blue “Series 1940” Handstamp Ovpt. (RD66). Nicely centered, 1941 ms. and cut (punch hole) cancels, the punch hole has been “replaced” with a part of another stamp to improve appearance, light creases, otherwise Very Fine............. 2,250.00

2321 1c-$20.00 Bright Green, Imperforate and Without Ovpt. (RD67-RD85 vars). Horizontal pairs, unused without gum as issued, Extremely Fine...............(Photo Ex) 1,100.00

2322 $1.00 Bright Green, Without “Series 1940” Ovpt. (RD79a). Handstamp and perfin cancels, reperfed at top, about Fine appearance, rather low Scott Retail for an item as scarce as this................................................................. 240.00

2323 $60.00 Bright Green, Series 1940 (RD88). Serial no. 53, light March 1941 handstamp cancels, two tiny staple holes, otherwise Very Fine................................. 1,100.00

2324 $500.00 Bright Green, Series 1940 (RD90). Serial no. 8, light handstamp and cut cancels, Fine................................................................. 1,150.00
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>2325</td>
<td>$1,000.00 Bright Green, Series 1940 (RD91). Serial no. 5, light handstamp and cut cancels, Very Fine</td>
<td>1,050.00</td>
</tr>
<tr>
<td>2326</td>
<td>$500.00 Bright Green, Series 1941 (RD115). Faint handstamp and perfin cancels, also few tiny staple holes, Fine</td>
<td>525.00</td>
</tr>
<tr>
<td>2327</td>
<td>$1,000.00 Bright Green, Series 1941 (RD116). Handstamp and perfin cancels, minute staple hole, Fine</td>
<td>575.00</td>
</tr>
<tr>
<td>2328</td>
<td>5c Bright Green, “Series 1942” Inverted Ovpt. (RD120a). Perfin, natural s.e. at top, on Foster and Adams printed form along with normal perfin 10c paying the 15c Federal Tax on 30 shares of Loew’s Inc., the error stamp also tied by “Apr 15 1942” handstamp, Fine, another undervalued Stock Transfer error</td>
<td>200.00</td>
</tr>
<tr>
<td>2329</td>
<td>$500.00 Bright Green, Series 1941 (RD161). Neat central magenta ms. initials, couple trivial light thin spots, Very Fine appearance</td>
<td>1,100.00</td>
</tr>
<tr>
<td>2330</td>
<td>$500.00 Bright Green, Series 1945 (RD207). Neat purple handstamp cancels, unusual size serial numbers (tall and thin), fairly light horizontal crease from document fold, Very Fine appearance</td>
<td>925.00</td>
</tr>
<tr>
<td>2331</td>
<td>$500.00 Bright Green, Series 1947 (RD256). Wide margins, purple handstamp cancels, three minute staple holes, Very Fine</td>
<td>400.00</td>
</tr>
<tr>
<td>2332</td>
<td>$2,500.00 Bright Green, Series 1947 (RD258). Well-centered, handstamp and slightly heavy cut cancels, otherwise Very Fine</td>
<td>450.00</td>
</tr>
</tbody>
</table>
2333 $2,500.00 Bright Green, Series 1948 (RD310). Handstamp and cut cancels, Very Fine, only 200 issued .................................................. 475.00
2334 $5,000.00 Bright Green, Series 1948 (RD311). Light handstamp and cut cancels, choice margins and centering, Very Fine, only 180 issued .................................................. 475.00
2335 $2,500.00 Bright Green, Series 1950 (RD336). Serial no. 54, faint handstamp and light cut cancels, Very Fine .......................................................... 900.00
2336 $5,000.00 Bright Green, Series 1950 (RD337). Serial no. 68, faint handstamp and fairly light cut cancels, Fine, considerably undervalued with only 24 issued ........... 425.00

2337 $2,500.00 Bright Green, Series 1951 (RD362).
Uncut with light purple handstamp cancels, well-centered

VERY FINE. ONE OF THE KEYS TO COMPLETION OF A DATED STOCKS COLLECTION AND IN EXCEPTIONAL CONDITION.

Very few examples of RD362 are known (this is the only one in our computerized database to be offered by our firm in the past ten years). ............................................... 3,500.00

2338 $5,000.00 Bright Green, Series 1951 (RD363). Serial no. 9, wide margins, handstamp and cut cancels, Fine ... 825.00

2339 ★ 1c-40c Bright Green, Series 1952 (RD365-RD369). Well-centered, lightly hinged, Very Fine-Extremely Fine, only 500 each of 20c and 25c issued ........(Photo Ex) 1,250.00
2340 **Stock Transfer Revenues, 1918-40.** Approximately 170 stamps on pages, incl. 1918-29 complete featuring $1.00 vertical strip of three with pair one without ovpt. and ovpt. on back, complete thereafter to $20.00 unused 1940 plus the $100.00 value with handstamp ovpt. (cut and perfin cancels), also attractive multiples, plate nos., reversed ovpts, double impressions, double ovpt., [**Inverted ovpt. No. R27a**](#) natural s.e., unused (no gum, diagonal bottom left corner, listed only used), RD23a with serial no. 1 and page of Provisional Handstamped ovpts., generally Fine-Very Fine, desirable lot. *Not illustrated*  E. 500-750

2341 **Green Stock Transfers, 1940-51.** Virtually complete collection for these years less 25 stamps, 1c-80c unused (original gum or no gum), also few $1.00-$10.00, others handstamp uncut, cut or perfin cancels, incl. 1950 $30.00 serial no. 1 (also 9) and $500.00 No. 9, 1951 $1,000.00 serial no. 1, generally Fine-Very Fine as these are typically seen, nice lot for expansion. *Not illustrated*  E. 3,000-4,000

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**WINE STAMPS**

2342 **$20.00-$100.00 Green, Wine (RE56-RE59).** Each with additional stamp(s) attached in tablet area, all of the extra stamps are $2.00 values No. RE30 or RE52 (five, one, four and five respectively), $20.00 small tear a left, $100.00 tiny trivial pinhole, otherwise Fine-Very Fine, surprisingly scarce as "build-ups", 1983 American Philatelist article by Ronald Lesher mentions that he had only seen five of these and all were $20.00 denominations, we are told the $40.00 is especially scarce..................  1,800.00

2343 **½c-30c Green, Series 1934, Wine (RE84-RE85, RE87-RE96, RE97-RE101).** All original gum, few Mint N.H. (normally found without gum), this is a "complete set" as the ½c, 1½c and 14-2/5c are not known with original gum, also incl. 18c block of four, Fine-Very Fine, Tolman states that there are only two original gum examples known of the 6c, Scott U.S. Specialized footnote states that these with original gum "sell for substantially more"...................................................................................  200-300

2344 **$20.00 Yellow Green, Wine (RE107A).** Handstamp cancels, numerous staple holes and minor tears, well-centered, scarce...............................................................  1,800.00
2345 $40.00 Yellow Green, Wine (RE107B). Handstamp cancels, couple light creases, tiny staple holes and closed edge tear right, otherwise Very Fine, very scarce........ 3,250.00

2346 $50.00 Yellow Green, Wine (RE107C). Small neat handstamp cancel, light crease in tablet portion, couple tiny trivial staple holes top left, otherwise Very Fine, an attractive example this very difficult stamp.......................................................... 2,000.00
2347 $100.00 Yellow Green, Wine (RE107D). Neat 1941 handstamp cancel, minor corner margin crease top left, otherwise Very Fine and choice ............................... 375.00

2348 $100.00 Yellow Green, Wine (RE107D). Two stamps, one overlaps the other in the tablet area (consecutive serial numbers), boxed three line “U.S. Fruit Jul 25 1941 Distillers” handstamps, affixed to piece by varnish or shellac, Very Fine, Tolman referred to this as a “build-up”, very scarce ................................................................. 750.00

2349 ½c Green & Black, Wine, Horizontal Pair, Imperforate Vertically (RE110a). Block of four (two error pairs), unused without gum as issued, Very Fine ......................... 400.00

2350 ★ $7.14-$800.00 Yellow Green & Black, Wine (RE159A/RE182E). Eleven of the twelve different values with letter suffixes after their catalog numbers (complete less No. RE165B), unused without gum as issued, Very Fine......................... (Photo Ex) 1,650.00

2351 $900.00 Yellow Green & Black, Wine (RE168). Used with additional $490.09 worth of Wine Stamps making up the $1,390.09 tax on 8,177 gallons of wine at 17c per gallon, incl. $50.00 single, vertical pair of $200.00 and horizontal block of eight of the $5.00, removed from the packaging of a 1954 Canadagua Industries shipment of New York State Kosher Concord Grape Wine and laid out on a new page along with shipping label, all perfin cancels and some staple holes, remarkable usage ............... (Photo Ex) 1,600.00

2352 $2,000.00 Yellow Green & Black, Wine (RE170). Purple 1947 handstamp cancel, slight soiling at top edge, tiny corner repair top left, otherwise Very Fine ....... 2,250.00
| Item | Description                                                                 | Value
|------|-----------------------------------------------------------------------------|-------
<p>| 2353 | $4,000.00 Yellow Green &amp; Black, Wine (RE172). Light handstamp cancel, tiny flaws incl. two tiny filled staple holes, otherwise Very Fine | 800.00 |
| 2354 | $6.00 Yellow Green &amp; Black, Wine (RE177). Lightly cancelled, couple tiny staple holes, otherwise Very Fine | 500.00 |
| 2355 | $8.00 Yellow Green &amp; Black, Wine (RE179). Light 1951 handstamp cancel, Very Fine | 450.00 |
| 2356 | $30.00 Yellow Green &amp; Black, Wine (RE182). Unused, without gum as issued, horizontal crease, otherwise Very Fine | 450.00 |
| 2357 | (3\frac{1}{4}-80\frac{3}{4})c Green &amp; Black, Wine (RE183-RE194). Unused without gum as issued, Fine-Very Fine, Scott Retail does not incl. Nos. RE183A and RE184A which are listed but unpriced | (\text{(Photo Ex)}) 690.00 |
| 2358 | PUERTO RICO, 1942-57, (\frac{1}{4}-$1.00) Boutwell Retified Spirits Stamps (RE33-RE51). Unused without gum as issued, Very Fine, 30c and 36c denominations are very scarce | (\text{(Photo Ex)}) 861.25 |
| 2359 | 4oz-32oz Fermented Fruit Juice (REF1-REF9). 32oz unused without gum as issued, 12oz red “MDC” cancel, 24oz natural s.e. at top (light crease), otherwise Fine-Very Fine, seldom offered | (\text{(Photo Ex)}) 736.00 |
| 2360 | Wine Stamps, 1914-49. Virtually complete collection on pages for these years, used and unused, values to $3,000.00, cancel studies incl. District of Hawaii, Roma Wine, Santa Lucia Wine, La Boheme Vineyards, Meier’s Wine Cellars (extensive), F.W. &amp; L. Co., Mr. Boston, also RE196, 196a unused block of four with both left stamps the “LLL” error, and more, nearly all Fine-Very Fine, attractive lot | (\text{E. 2,000-3,000}}\ |
| 2361 | Wine Stamp Cancellations. Couple hundred stamps on pages, large part the cancels of “MDC” (Mission Dry Corp.) on various Green stamp denominations and nineteen each red or black MDC and H.B. Co. on 12 oz. Fermented Fruit Juice No. REF4, May 31-August 24, 1933, the balance are for other wine companies and on a variety of values and issues, generally Fine-Very Fine, with research notes | (\text{Not illustrated}) E. 1,000-1,500 |
| 2362 | (\frac{1}{8}) bbl. - 1 hhd. Beer Stamps, Series of 1878, Plate Proofs on India (Turner Plate Proofs B-37a-B45a). Cut close and mounted on large 15 x 14 in. card, matted and framed, slight fading on couple values, otherwise Very Fine, lovely rare display | (\text{Not illustrated}) E. 3,000-4,000 |</p>
<table>
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<th>Item</th>
<th>Description</th>
<th>Grade</th>
<th>Value (E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2363</td>
<td>2c Playing Cards, Black Large Die Essay on India (Turner Essay PC-4A). Die sunk on 79 x 82mm card, unfinished die with blank left panel, no pips on cards and no period after &quot;AUG&quot;, Extremely Fine, rare.</td>
<td>E 750-1,000</td>
<td></td>
</tr>
<tr>
<td>2364</td>
<td>2c Lake, Playing Cards, Imperforate (RF1a). Horizontal pair, natural wrinkle and slight edge thin, Fine appearance.</td>
<td>E 450.00</td>
<td></td>
</tr>
<tr>
<td>2365</td>
<td>2c Ultramarine, Playing Cards, Imperforate (RF2b). Vertical pair, minor h.r., Very Fine.</td>
<td>500.00</td>
<td></td>
</tr>
<tr>
<td>2366</td>
<td>2c Ultramarine, Playing Cards, Imperforate (RF2b). Horizontal pair, unused (no gum), small faults, Extremely Fine appearance.</td>
<td>500.00</td>
<td></td>
</tr>
<tr>
<td>2367</td>
<td>2c Ultramarine, Playing Cards, Imperforate (RF2b). Block of four, unused (no gum), slight stain on back of bottom pair, light crease, Fine-Very Fine appearance.</td>
<td>1,000.00</td>
<td></td>
</tr>
<tr>
<td>2368</td>
<td>2c Deep Blue, Playing Cards (RF4). Unused (no gum), tiny thin and small crease, Fine appearance, unpriced in unused condition, with 1964 P.F. certificate.</td>
<td>E 200-300</td>
<td></td>
</tr>
<tr>
<td>2369</td>
<td>7c on 2c Blue, Playing Cards (RF5). Small thin spots, Very Fine appearance.</td>
<td>600.00</td>
<td></td>
</tr>
<tr>
<td>2370</td>
<td>7c on 2c Blue, Playing Cards (RF5). Vertical pair on small piece of playing cards box, bottom stamp small tear, otherwise Very Fine and very scarce.</td>
<td>1,200.00</td>
<td></td>
</tr>
<tr>
<td>2371</td>
<td>7c on 2c Blue, Playing Cards, Non-New York Inverted Handstamp in Violet (RF5 var). Original gum, h.r., Very Fine.</td>
<td>E 300-400</td>
<td></td>
</tr>
<tr>
<td>2372</td>
<td>7c on 2c Blue, Playing Cards, Telbax Co. Surcharge (RF5 var). Diagonal purple surcharge reading down, printed &quot;Cancelled, Feb. 6, 1917, T. T. Co.&quot; cancel, faint usage crease, Very Fine.</td>
<td>E 300-400</td>
<td></td>
</tr>
<tr>
<td>2373</td>
<td>7c on 2c Blue, Playing Cards, Racine Wisconsin Surcharge (RF5 var). Purple surcharge reading down, rather light usage crease, Very Fine.</td>
<td>200-300</td>
<td></td>
</tr>
<tr>
<td>2374</td>
<td>7c on 2c Blue, Playing Cards, Racine Wisconsin Surcharge (RF5 var). Purple surcharge reading down, printed &quot;L.P.H. 12-13-18&quot; cancel, typical usage crease, Very Fine.</td>
<td>200-300</td>
<td></td>
</tr>
<tr>
<td>2375</td>
<td>7c on 2c Blue, Playing Cards, Los Angeles Surcharge (RF5 var). Purple inverted surcharge on horizontal strip of three with original gum, left stamp minor gum thin, otherwise Fine, rare variety.</td>
<td>E 500-750</td>
<td></td>
</tr>
<tr>
<td>2376</td>
<td>7c on 2c Blue, Playing Cards, Los Angeles Surcharge (RF5 var). Block of four with right selvage, original gum (three Mint N.H.), large purple handstamp surcharge covering all stamps and selvage, minor gum bends, Fine, rare block.</td>
<td>E 750-1,000</td>
<td></td>
</tr>
<tr>
<td>2377</td>
<td>7c on 2c Blue, Playing Cards (RF7). Bold “S.P.C.Co., (Standard Playing Card Co.) 7 Cancelled” three-line surcharge, well-centered, light usage crease, Very Fine.</td>
<td>950.00</td>
<td></td>
</tr>
<tr>
<td>2378</td>
<td>7c on 2c Blue, Playing Cards, Inverted Surcharge (RF7). Bold “S.P.C.Co., (Standard Playing Card Co.) 7 Cancelled” three-line surcharge, typical usage crease, Fine.</td>
<td>600.00</td>
<td></td>
</tr>
<tr>
<td>2379</td>
<td>7c on 2c Blue, Playing Cards (RF8). Deep red “10-4-'17 7 CTS. R.P.C.Co.” (Russell Playing Card Co.) three-line surcharge, light usage creases and small thin spot, Very Fine appearance.</td>
<td>1,350.00</td>
<td></td>
</tr>
<tr>
<td>2380</td>
<td>7c on 2c Blue, Playing Cards (RF8). Deep red “10-4-'17 7 CTS. R.P.C.Co.” (Russell Playing Card Co.) three-line surcharge, somewhat heavier than usual usage crease (breaks thru in center), otherwise Fine.</td>
<td>1,350.00</td>
<td></td>
</tr>
<tr>
<td>2381</td>
<td>7c on 2c Blue, Playing Cards, Surcharge Reading Down (RF8b). Deep red “10-4-'17 7 CTS. R.P.C.Co.” three-line surcharge, typical usage crease, Fine, rare Playing Cards stamp.</td>
<td>2,100.00</td>
<td></td>
</tr>
</tbody>
</table>
2382 7c on 2c Blue, Playing Cards, Surcharge and “A.D.” in red, “U.S.P.C. Co.” in Black (RF9h). Tiny trivial tear in top right corner, otherwise Fine, rarely offered surcharge combination .......................................................... 1,050.00

2383 7c on 2c Blue, Playing Cards, Double Surcharge Inverted (RF10c). Two clear impressions, faint usage crease, Very Fine, nice example................................................................. 550.00

2384 ★★★ “Class A” 10c Blue 1918-30 Playing Cards (RF11, RF17, RF19, RF21, RF22, RF24). Blocks of either four, six or nine, No. RF11 unused (no gum), Fine-Very Fine lot ........................................ Not illustrated 955.00

2385 “Class A” Blue, Playing Cards, Roulettete (RF12b). Red “R.P.C.Co. 4-28-’19” surcharge, very light usage crease, Very Fine ................................................................. 425.00

2386 “Class A” Blue, Playing Cards, Roulettete (RF12b). Red “R.P.C.Co. 4-28-’19” surcharge, light usage crease, Very Fine ................................................................. 425.00

2387 “Class A” Blue, Playing Cards, Roulettete (RF12b). Red “R.P.C.Co. 4-28-’19” surcharge, light usage crease, Very Fine ................................................................. 425.00

2388 “Class A” Blue, Playing Cards, Roulettete (RF12b). Red “R.P.C.Co. 4-28-’19” surcharge, usage thin, Fine ................................................................. 425.00

2389 ★★ 8c on 2c Ultramarine, Playing Cards (RF14). Block of four with top selvage showing additional surcharges, bottom right thin spot, otherwise Fine-Very Fine .......................... 440.00

2390 “Class A” Blue, Playing Cards, Perf 12 Horizontally, Imperforate Vertically (RF12c). Unused (no gum) pair, Extremely Fine, Scott Retail as two “used” singles .......... 420.00

2391 7c on “Class A” Blue, Playing Cards, Double Surcharge (RF13b). Usual usage crease, Very Fine........................................................................................................... 275.00

2392 ★★★ 8c on 2c Ultramarine, Playing Cards (RF14). Block of four with top selvage showing additional surcharges, bottom right thin spot, otherwise Fine-Very Fine .......................... 440.00

2393 8c on 2c Blue, Playing Cards, Inverted Surcharge (RF15). Without usage crease, Very Fine ........................................................................................................... 625.00

2394 8c on 2c Blue, Playing Cards, Inverted Surcharge (RF15). Typical light usage crease, Very Fine ........................................................................................................... 625.00

2395 8c on 2c Blue, Playing Cards, Inverted Double Surcharge (RF15a). Strong second surcharge, usual light usage crease, Fine and very scarce ........................................ 1,000.00

2396 ★★★ 8c on 2c Blue, Playing Cards (RF16). Top arrow block of four, three stamps Mint N.H., Very Fine, Scott Retail as four hinged singles ................................. 600.00

2397 ★★★ 10c Blue, Playing Cards (RF21). Top plate no. 96495 block of six, also incl. block of four with top plate no. 96492, Fine, scarce and seldom seen ................. (Photo Ex) 340.00

2398 10c Blue, Playing Cards (RF24, RF24a). Former top arrow and plate no. F119006 vertical block of six, latter horizontal strip of three imperfect vertically with left selvage, Fine-Very Fine ........................................................................................................... (Photo Ex) 488.00

2399 One Pack, Blue, Playing Cards, Imperforate (RF29a). Large margins to barely into frame line partially at bottom left, “P.C. Co. Inc.” manufacturer’s handstamp as always, about Fine ........................................................................................................... 900.00

2400 DANISH WEST INDIES, 1920-34, 4c Playing Cards Surcharges (RFV1-RFV3). Also incl. extra shade of No. RFV1 and same used on original playing cards box, No. RFV2 further surcharged “7 Bits” and “12 Bits” for tobacco tax and ten “6 Bit” and one “7 Bit” Black on White Revenues, all used in late May-early July 1934 except one 6 Bit and the 7 Bit unused, these stamp vaguely resemble oversized Hawaiian Numeral Stamps and may be of provisional status, typical condition, Fine-Very Fine lot, excellent for the specialist .......... (Photo Ex) E. 750-1,000

2401 Study Collection of Playing Cards Stamps. Several hundred stamps in a three-ring stock book, incl. No. RF1 plate strips and blocks, some R5’s from offices other than New York City, later varieties, used on original packaging (domestic and foreign), RF16 block of 36 with New York “Y” double oval parcel cancels, different company cancels, RF1 tied on 1904 cover (not accepted for postage and U.S. No. 319 added to pay the rate) and one properly tied on a check, foreign playing card stamps and other collateral ........................................................................................................... Not illustrated E. 2,000-3,000

2402 Playing Card Boxes, “For Use Of U.S. Government Permit No. 1”. 33 boxes from 1932-44, opened and laid flat for display on stock pages, thirty are printed types, two handstamps and one incorporated directly with other printing on the box, the 1932 is a violet handstamp with additional “Oct. 4, 1932” handstamp, four are Red Cross packs presumably given out free, scarce and unusual Playing Card collateral . Not illustrated E. 400-500
SILVER TAX

2403 1c-$1,000.00 1934-36 Silver Tax (RG1/RG23, RG26). Complete 1934 Issue set except $100.00 is Wide Spacing 1936 Issue, affixed on 9¾ x 7 in. sheet of paper, all tied by purple “Office of The Collector of Internal Revenue Sep. 11, 1936” ovals, Very Fine, nice showpiece .................................................. 773.65

2404 $1,000.00 Orange, 11mm Between “Silver” and “Tax (RG27). On piece tied by neat purple oval cancels, Very Fine, less than ten are believed known................. 800.00

2405 (*) 1c-$10.00 Silver Tax, Series 1940 (RG37-RG54). Unused (no gum), Fine-Very Fine, Scott Retail as original gum .........................................................(Photo Ex) 3,367.50

2406 ** $3.00 Gray, Series 1941 (RG72). Mint N.H., beautifully centered, Extremely Fine 250.00

2407 $100.00 Gray, Series 1941 (RG80). Uncut, attractive purple handstamp cancel, Very Fine .................................................. 425.00

2408 ★ $4.00 Gray, Series 1942 (RG98). Wide margins, lightly hinged, Extremely Fine. 250.00

2409 ★ $10.00 Gray, Series 1942 (RG100). Lightly hinged, Very Fine.......................... 650.00

2410 $100.00 Gray, Series 1942 (RG105). Light magenta handstamp cancels, thin spot, Extremely Fine appearance...................................................... 900.00

2411 ★ $20.00 Gray, 1944 Issue Without Ovpt. (RG126). Well-centered, h.r., Very Fine and choice .......................................................... 700.00

2412 ★ $50.00 Gray, 1944 Issue Without Ovpt. (RG128). Unused without gum as issued, slight thin and tiny perf flaws bottom margin, otherwise Fine...................... 775.00

2413 $60.00 Gray, 1944 Issue Without Ovpt. (RG129). Neat ms. and handstamp cancels, Fine ................................................................. 525.00

2414 $500.00 Gray, 1944 Issue Without Ovpt. (RG131). Wide margins, neat black and magenta handstamps and tiny ms. cancels, beautifully centered, Extremely Fine 500.00

2415 Silver Tax Stamps Balance. Over 80 items on pages between RG1-RG132, incl. RG11a, 1c and 2c 1934 Issue plate blocks of eight, 1934 complete to $1,000.00 plus the Wide Spacing RG26, 1941 with values to $60.00 (1c-80c unused), 1942 1c-$3.00 and $5.00 (1c-$41.00 unused) and 1944 1c-$30.00, $100.00 and $1,000.00 (virtually all to $4.00 unused), Fine-Very Fine lot ..............................................Not illustrated  E. 1,500-2,000

NARCOTICS

2416 Narcotics Stamps. Stunning collection in two volumes organized in Mr. Tolman’s fastidious manner, the Overprinted Issues, both handstamped and printed are present in sets as well as multiples, a page of counterfeits is included for reference, incl. a thorough study of Company Ovpts. as well as cities that have been identified by their ovpts., items of particular scarcity incl. Nos. RJA26, two RJA29, RJA29A (with P.F. certificate), last two listed but unpriced, multiple examples of RJA22, RJA24 and RJA25, Strip Stamps are present in singles, multiples and “Specimen” ovpts., especially noteworthy are Nos. RJA48 „a” (imperf), RJA71 „a” (imperf), RJA71 „a” (imperf), RJA71 „a” (imperf), RJA72c (with P.F. certificate) and RJA104 „a” (imperf), exceptional condition throughout, a fabulous opportunity to acquire a monumental and very valuable collection of these challenging revenue stamps ..................................................(Photo Ex)  E. 20,000-30,000
**CONSULAR SERVICE FEE STAMPS**

2417 25c-$20.00 1906-52 Consular Service Fee Stamps (RK1-RK40). Complete issues plus three duplicates, used as always, Fine-Very Fine lot......................(Photo Ex) 2,982.10

2418 25c Dark Green, $10.00 Blue Gray, Consular Service Fee (RK1, RK39). Used blocks of four, former red ms. and embossed cancels (natural s.e. at top), latter double circle handstamp, Fine, rare lot, Scott Retail as used singles..................(Photo Ex) 760.00

2419 25c Dark Green, 50c Carmine, Perf. 11, $1.00 Violet, Perf. 10 (RK14-RK15, RK27). 19, 17 and 23 respectively, virtually all in multiples incl. 25c block of sixteen, 50c block of nine and $1.00 block of sixteen, used on document and tied by straightline “Canceled”, embossed red seal at bottom of the American Consulate Barbados British West Indies, no date indicated, Fine-Very Fine, a fabulous Consular Fee usage, also incl. 1932 document from the American Consulate at Helsingfors, Finland, bearing Nos. RK8, 9, 19 and a vertical strip of three of No. RK27..............................................(Photo Ex) 5,250.00

2420 P $20.00 Violet, 1952 Consular Service Fee, Large Die Proof (RK40P1). Pressed on 8 x 6 in. die sunk card, typewritten “Approved” and pencil “9/12/52”, blue serial no. 9379B on back, Extremely Fine.......................................................... E. 400-500

2421 Consular Service Fee Stamps. Collection of over 60 documents, incl. Consular Certificates, Passports, Invoices, Health Certificates, etc., nearly every stamp listed by Scott is present on document, especially noteworthy are the bisect usages, and incl. RK11 and RK34 which are unlisted in Scott, RK11a and RK16a with P.F. certificates, fabulous collection of this issue......................................................(Photo Ex)  E. 7,500-10,000

**CUSTOMS FEE STAMPS**

2422 TC 20c-90c Customs Fee, Die Essay, Die Proof and Trial Color Die Proofs (RL4E, RL4P1, RL8P1, RL1TC1-RLTC2, RL5-RL7TC1). Mostly huge margins on stout India paper, the Die Essay is in Black without background, the Trial Colors incl. 20c single in Black, 30c and 80c se-tenant in Brownish color similar to the 70c issued color and 60c Bright Blue and 70c Brown similar to issued color, also se-tenant, some light staining on a few from mounting adhesive (really trivial), overall still Very Fine, a wonderful addition of rare and striking material for a specialized collection of these stamps .................................................................(Photo Ex)  E. 1,500-2,000

2423 20c-90c Customs Fee (RL1-RL8). Original gum, h.r., bright colors, few very trivial thin spots, otherwise Very Fine, scarce set.................................................(Photo Ex)  1,340.00

2424 Customs Fee Stamps Collection (RL1-RL8). Over fifteen items, incl. used set, better varieties as 20c Perf 10 (listed but unpriced), Roulette 7, bisect on piece with normal 20c, the 20c, 40c and 90c with partial plate nos., two 20c on documents (one Roulettet 7), stock certificate for the “Silas Wright Nevada Silver Mining Company” with 25c First Issue stamp, an engraved portrait of Wright and some research material, generally Fine-Very Fine, scarce lot .................................................................Not illustrated  E. 500-750
REVENUE STAMPED PAPER

2425 1/2p Red, Colonial Revenue (RM1). Act of January 8, 1755, in effect May 1, 1755, to April 30, 1757, stamped (full strike but somewhat indistinct) at the bottom right corner of a Boston Evening Post newspaper dated April 11, 1757, 19 days before the last day this issue was valid, virtually the entire front page deals with man killing man in war with obvious references to the French and Indian War (1754-63), some expert restoration, professionally matted and framed with photocopies of the other pages of the newspaper mounted on the back ................................................................. Not illustrated 2,300.00

2426 Embossed Revenue Stamped Paper. Accumulation of perhaps 200 or so, fair variety and appears to be all lower values to 50c, Federal and State issues, also Supervisors and at least one Colonial (RM4, document in rough shape), generally Fine-Very Fine as these are found, careful inspection recommended ......................... Not illustrated  E. 750-1,000

2427 2c Purple A Die (RN-A8). On 1866 receipt of payment, attractive illustrated Sugar Refinery at top, file folds, none of which affect stamp, otherwise Very Fine, rare...... ........................................ 2,000.00

2428 2c Green A Die (RN-A8). On 1866 receipt of payment, endorsement written across stamp, which is in all cases unavoidable, minor filing creases far from stamp, Very Fine and very scarce ............... ........................................ 1,250.00
2429 2c Orange B Die (RN-B1). On 8 x 3 in. black and gray check with red check number drawn on the First National Bank of New York from the account of Jay Cooke and Co. for the incredible sum of $200,000.00, made payable to “Ourselves”, dated Apr. 29, 1873, handsome engraved portrait of Cooke at left, clean cut cancel, Very Fine. Jay Cooke (1821-1905) was an American banker whose marketing of government bonds was essential for the financial support of the Union, later, Cooke was quite active in railroad and mining ventures, lovely scarce item ...................................................... E. 750-1,000

2430 2c Orange B Die, Inverted Tablet at Bottom (RN-B17a). On 1869 Tallant & Co. Bankers (San Francisco) check, brown on white, “PAID” handstamp and usual cut cancels, trivial toning spots, Fine and very scarce................................................................. 1,250.00

2431 2c Orange B Die, Two Line Legend at Bottom (RN-B23). On 1867 payment receipt for Richard Patrick & Co. (San Francisco), purple on white, light filing crease, otherwise Very Fine, scarce ........................................................................................ 900.00

2432 2c Orange C Die, Legend at Lower Left (RN-C16). On 1871 receipt of payment, small edge tear, usual file folds, otherwise Very Fine, only listed used......................... 350.00
2433 2c Pink C Die, Legend at Base of Stamp (RN-C17). On 1870 receipt of payment, light filing crease at bottom, minor diagonal corner bend, otherwise Very Fine, scarce, listed used only ................................................................. 600.00

2434 2c Orange C Die, Legend at Either Side of the Design at Bottom (RN-C19). On 1870 receipt of payment, light filing creases, otherwise Very Fine, scarce, listed used only ......................................................... 550.00

2435 2c Brown C Die, Legend in Three Part Band Across Stamp, Printed on the Back and Inverted (RN-C22a). On 1872 Greenwich Bank, R. H. McDonald & Co. Agents (N.Y.) check, attractive ornate vignette at left for Dr. Walkers California Vinegar Bitters (patent medicine), cut cancel and faint toning, otherwise Very Fine ......................... 500.00
2436 2c Orange D Die (RN-D1). A set of seven different unused bearer checks for “The Manhattan Silver Mining Co.” of Austin, Nevada, $1.00, $3.00, $5.00, $10.00, $20.00, $50.00 and $100.00 denominations, Very Fine, these scrip notes were made in an attempt to alleviate the need for large payrolls of gold coin, the miners rebelled, formed a union and threatened to shut down the mine, the notes were never issued and the miners continued to be paid in gold coin, the mine continued producing silver well into the 20th century.................................................................................. (Photo Ex) E. 400-500

2437 2c Orange D Die, Inverted (RN-D1c). On December 1, 1873 dividend check drawn on the National Webster Bank, Boston, Mass., tiny punch hole and embossed cancels, Very Fine ................................................................. 425.00

2438 2c Brown D Die (RN-D3). On 1874 First National Bank of Bellefonte (Penn.) check, black on white, H. Yearick & Son imprint at left, cut cancel and filing crease, otherwise Very Fine ........................................................................................................ 500.00

2439 2c Orange D Die, Legend at Bottom Right (RN-D8). On 1873 Boatman’s Saving Institution (St. Louis, Mo.) check, usual cut cancel and tiny covered hexagonal punch hole, otherwise Very Fine ............................................................................. 750.00

2440 2c Orange H Die, One Line black Legend at Bottom and to Left of Design (RN-H13e). On 1870 payment receipt of the Franklin Sugar Refinery (Philadelphia), typical filing creases, stamp color oxidized, otherwise Very Fine ................................................................. 600.00

2441 2c Orange I Die, “Bank Check” and “U.S. Inter. Rev.” as Ty. R2 Designs for 1862-72 Adhesives (RN-I1-RN-I2). On 1868 or 1869 checks drawn on Philadelphia banks, reinforced cut cancels and usual filing creases, Fine lot ................................................. (Photo Ex) 575.00

2442 2c Orange I Die, “Bank Check” and “U.S. Inter. Rev.” as Ty. R2 Designs for 1862-72 Adhesives (RN-I1-RN-I2). On 1868 or 1869 checks drawn on Philadelphia banks, couple tiny edge flaws, reinforced cut cancels and usual filing creases, Fine lot…(Photo Ex) 575.00

2444 2c Green L Die (RN-L4). On unused 187_ First National Bank (Dennison, Texas) check, red printing on white, Very Fine ............................................................... 900.00

2445 2c Green M Die (RN-M3). On 1876 Bowery National Bank of New York check, cut cancel and tiny spindle holes as always, light filing creases, otherwise Very Fine ...................... 475.00

2446 2c Orange O Die (RN-O2). On 187_ unused Preston, Kean & Co. Bankers (Chicago) black on blue check, printed by Rand, McNally & Co., tab portion at left trimmed off, small corner crease bottom left, otherwise Very Fine, rare..................................................... 1,750.00

2447 2c Orange O Die (RN-O2). On 1875 J.H. Branch & Bro. Banker (Marengo, Iowa) check, blue handstamp and neatly reinforced cut cancels, Very Fine........................................ 600.00

2448 5c Brown P Die (RN-P2). Two impressions on 1872 Merchants Despatch Transportation Co. Stock Certificate, one is one the certificate itself, other is on a tab appended to the certificate at left, signatures at bottom incl. James Fargo (deleted by ms.), Very Fine, Scott Retail as two documents ............................................................ Not illustrated 700.00

2449 5c, 50c Brown, P and V Dies (RN-P2, RN-V2). 1871 Atlanta Improvement Company (Ga.) $500.00 bond, V die on front, the P die on the “cover” with interest and issuance statements, filing creases and some edge separations, otherwise Very Fine .......... Not illustrated 750.00

2450 5c Orange P Die (RN-P5). Imprinted at center on reverse of gorgeous multicolor 1869 Erie Railroad (N.Y.) pass, 88 x 55 mm, front in five different colors with allegorical vignette, reverse in Green with extensive text over the stamp and within an ornamental frame, printed by the NBN Co., with autograph of Jay Gould (famous financier), light crease shows on back only

EXTREMELY FINE. A HANDSOME SHOWPIECE OF CONSIDERABLE RARITY.

Ex Joyce and Antizzo.................................................................. E. 2,000-3,000
2451 5c Orange P Die (RN-P5). Imprinted at center on reverse of 1870 Erie Railroad (N.Y.) pass, 88 x 55 mm, front in brownish red with allegorical vignette, blue imprints and dates, reverse in same brownish red color with extensive text over the stamp and within an ornamental frame, printed by the NBN Co., with **autograph of Jay Gould (famous financier)**

EXTREMELY FINE. WONDERFUL REVENUE STAMPED PAPER RARITY.

Probably one of the most desirable Revenue Stamped Paper items in philately... E. 3,000-4,000

2452 5c Orange P Die (RN-P5). Imprinted at center on reverse of 1870 Erie Railroad (N.Y.) pass, 88 x 55 mm, front in brownish red with allegorical vignette, blue imprints and dates, reverse in same brownish red color with extensive text over the stamp and within an ornamental frame, printed by the NBN Co., with **autograph of Jay Gould (famous financier)**, faults. Fine appearance........

................................................................................................................................................................................. E. 1,000-1,500

2453 5c Orange P Die (RN-P5). Imprinted at center on reverse of 1871 Erie Railroad (N.Y.) pass, 88 x 55 mm, front in bluish green with allegorical vignette, black imprints and dates, reverse in brown with extensive text over the stamp and within an ornamental frame, printed by the NBN Co., with **autograph of Jay Gould (famous financier)**, given to John Decker of the New York Legislature, trivial ink spot on reverse at bottom

EXTREMELY FINE. INCREDIBLY BEAUTIFUL AND VERY RARE.

Gould has been accused of giving more than just railroad passes to legislators ... E. 3,000-4,000
2454 5c Orange Q Die (RN-Q1). Imprinted at center (sideways) on reverse of 1872 Erie Railroad (N.Y.) pass, 88 x 55 mm, front in ultramarine with allegorical vignette, brown imprints and dates, reverse in same ultramarine color with extensive text over the stamp and within an ornamental frame, printed by the NBN Co., with autograph of Jay Gould (famous financier), given to the General Freight Agent of the Vernon and Massachusetts Railroad

EXTREMELY FINE. FABULOUS CONDITION FOR THIS VERY SIGNIFICANT REVENUE STAMPED PAPER RARITY.

No railroad was more controversial than the Erie. It became involved in a tug-of-war between Commodore Vanderbilt, John S. Eldridge of the Boston, Hartford and Erie, and Daniel Drew, Jim Fisk and Jay Gould. The Commodore tried to corner the stock and push it up. Drew, Fisk and Gould secretly conspired to pillage the Erie and shorted the stock. Albany legislators were tampered with, judges corrupted, and in the end a stalemate prevailed. Gould eventually got control, rehabilitated the railroad, and made it profitable. .................................................. E. 4,000-5,000

2455 5c Orange P Die (RN-P5). Separate impressions on a complete sheet of four different South Carolina Rail Road private scrip, $1.00, $2.00 and $3.00 with two different $1.00 designs, engraved by the ABN Co., bright and crisp, Extremely Fine............ 220.00

2456 5c Orange P Die (RN-P5). Separate impressions on a complete sheet of four different South Carolina Rail Road private scrip, $1.00, $2.00 and $3.00 with two different $1.00 designs, engraved by the ABN Co., bright and crisp, Extremely Fine ............................... Not illustrated 220.00
2457 10c Pale Red R Die (RN-R2). On May 1867 Greenleaf, Norris & Co. broker’s contract for purchase of stock payable and deliverable at buyer’s option in 60 days, 7½ x 4¼ in., blue on white, some light toning and small tear, otherwise Fine, scarce............... 675.00

2458 10c Orange R Die, Octagonal Legend at Bottom (RN-R6). On 8½ x 14 in. 1870 Ohio Farmers Insurance Co. policy with beautiful vignettes at top featuring horses and goats, farm house and barn on fire, typical folds, couple trivial edge separations, still Very Fine............. 400.00

2459 10c Orange S Die (RN-S1). On 1872 Lake Ontario Shore Railroad Co. $100.00 Bond with beautiful old railroad train vignette at top, approximately 17 x 22 in., some coupons missing but three have been clipped and “pinned” to the bond, filing creases

VERY FINE. AN IMPORTANT REVENUE STAMPED PAPER RARITY WITH PERHAPS ONLY TWENTY OR LESS KNOWN.

Most likely this was a failed venture, as the signatures of the president and secretary of the company have been scratched out in manuscript, and the coupons have vertical squiggly pen lines running thru them. “Cancelled” is also written on the bond, and this too has been deleted. ............... 3,750.00
2460 25c Orange U Die, Octagonal Legend at Bottom Left (RN-U6). On 8½ x 14 in. 1872 Ohio Farmers Insurance Co. policy with beautiful vignettes at top featuring horses and goats, farm house and barn on fire, typical folds, couple trivial edge separations, still Very Fine. 450.00

2461 50c Orange V Die, Octagonal Table at Bottom (RN-V6). On unused North America Life Insurance Co. (N.Y.) Wife’s Endowment Policy (1868 edition), approximately 14 x 20 in. with second page, vertical redemp­tion ovpt., long tear at left well-clear of stamp, otherwise Very Fine. Not illustrated 450.00

2462 50c Red V Die (RN-V9). Cut square, hint of toning, otherwise Very Fine, complete document listed but unpriced. 500.00

2463 1c Orange X Die on Pullman Ticket (RN-X4a). Unfolded, Very Fine. 600.00

2464 1c Green X Die on Pullman Ticket (RN-X5b). Unfolded, Very Fine. 500.00

2465 2c Orange X Die, Inverted (RN-X7g). On August 1899 Moss National Bank of Sandusky (Ohio) check, RN impression not in the traditional center of the check but rather displaced to far left, handstamp and cut cancels, light filing crease thru edge of design, Fine. 550.00

2466 Revenue Stamped Paper Railroad Bonds. Collection of 29, many beautiful vignettes, quite a few of the usages are of the compound variety, overall Very Fine, a lovely lot both historically and philatelically. Not illustrated E. 1,500-2,000

2467 Revenue Stamped Paper Collection. Over 250 items in a large binder, wide range of dies with some varieties and shades, several “tapeworms”, compound with Nevada stamps and other better, many attractive checks with several striking designs (rifles, fish, etc.), eleven Specimens or Samples and a Corlies, Macy & Co. Sample Book with No. RN-G1’s, also incl. several hundred used 2c RN’s on checks, many very attractive, generally Fine-Very Fine, an exceptionally nice lot that has to be viewed to be fully appreciated. Not illustrated E. 3,000-4,000

MATCH AND MEDICINE

2468 ¼c-2¼c Emerson Drug Co. (RS280-RS283). 138 precancelled stamps on stock sheets, virtually all different, fourteen to 67 of each, letters from A-Y with a variety of prefix numbers, a few overprint varieties as well, Fine-Very Fine lot. Not illustrated 468.00

2469 1c-3c Dr. Kilmer 1898 Private Die Proprietary Provisional Printed Ovpts (RS307-RS315). An incredible collection of 88 of the 112 different known according to the Joyce list, all identified according to the Smith and Brooks lists, incl. four 3c with Inverted Ovpts. (Smith 3a, two; Smith 8c/Brooks 9c; Smith 11a/Brooks 12b), also incl. twenty duplicates, a RS111 var (Smith 16c/Brooks 17c) with short “7” and hair-line hyphens, this item has a 1985 P.F. certificate and is noted by Mr. Tolman as “possibly unique,” finally there is a mounted collection of about 275 Proprietary Battleship stamps with printed Dr. Kilmer ovpts., dated July 15, 1898 to 1901, all but one are the 3c, 1¼c and 2¼c values, a couple with missing punctuation and a 1¼c with Inverted Ovpt. (these Mr. Tolman notes as unique), there are other listed varieties as well, typical mixed quality, an incomparable lot of high desirability for the Match and Medicine specialist. Not illustrated E. 5,000-7,500

2470 Private Die Proprietary, St. Louis 1898 Provisional Labels. 23 stamps on pages, incl. Antikamnia ¼c, 2¼c and label for Free Sample, 2½c Lambert Pharmacal, JNo. T. Milliken & Co. ½c and ¾c, Phenique ¼c, Prickly Ash Bitters Co. 2c, Van Dyke Bitters Co. 2½c and Meyer Brothers Drug co. ¾c Green perforated and ¼c-5c Black on white imperforate (ten different), nearly all unused, overall Fine-Very Fine, rare lot, these labels were prepared to show payment of the required Proprietary Revenue Tax set forth on July 1, 1898 as the Battleship issue was not available at that date (Photo Ex) E. 1,500-2,000

2471 Private Die Proprietary Precancels. Mounted collection of approximately 275 stamps, eleven different, incl. Nos. RO98a fourteen), RS95b-d (various quantities), RS118a-d, this is the largest group by far with 31 Old Paper, 114 Silk, twelve Pink and 26 Watermarked, R187d (seven), RT13d (seventeen) and RT19d (twelve), some varieties, same cancels on Second Issue Proprietary stamps and research notes, Fine-Very Fine as these come. Not illustrated 1,839.25

MOTOR VEHICLE AND BOATING TAX

2472 (★) 42c-$5.00 1942-46 Motor Vehicle Tax Stamps (RV1-RV53). Complete issues plus No. RV6 with slight “kiss” print (appears double), unused (no gum), Fine-Very Fine, Scott Retail as original gum 2,295.60

2473 $1.00 Rose Red, $3.00 Blue, 1960 Boating Stamps (RVB1-RVB2). Mint N.H. singles, plate blocks of four and a $5.00 on license, also unlisted photo essay of original artwork (slightly larger than stamp), not counted, Very Fine. Not illustrated 2,925.60

2474 ★$1.00, $3.00 Boating Stamps (RVB1-RVB2). Complete sheets of ten with stubs, each sheet two light hinge marks, one $3.00 (not in plate block) light corner bend, otherwise Very Fine. 820.00

2475 50c Bright Blue, Trailer Permit (RVT1). Affixed to the back of Sect. 2, 1941 License to Operate Motor Vehicle in the Petrified Forest National Monument, fairly light creases as result of folding (for wallet storage?), otherwise Very Fine, an exceptionally scarce revenue of this fairly recently added category to the Scott Specialized Revenue Section. 1,250.00

2476 ★ 50c Bright Blue, $1.00 Carmine, Trailer Permit (RVT1-RVT2). $1.00 slightly disturbed original gum, each natural s.e. one side (issued in panes of ten, all stamps s.e.), Fine-Very Fine, very scarce. (Photo Ex) 1,600.00
**FIREARMS TRANSFER, DISTILLED SPIRITS, HUNTING PERMITS, REVENUE GROUP LOTS**

**2477 $1.00-$200.00 1934-90 Firearms Transfer Tax Stamps (RY1-RY9).** Outstanding collection of complete issues to 1990, all stamps used or unused (except used RY2 which is present on original application form), plus RY4, two RY5 and RY6-RY9 on application forms, Fine-Very Fine.................................................................Not illustrated  4,850.00

**2478 1c-$550,000.00 1950-52 Distilled Spirits (RX1-RX25, RX28-RX46).** Complete sets, 1950 unpunched, 1952 punched, also incl. additional example of No. RX24 (punched), ten miscellaneous duplicates and complete Rectification Tax (RZ1-RZ18), unpunched, Very Fine lot ...........................................(Photo Ex)  E. 1,500-2,000

**2479 $1.00-$15.00 1934-98 Hunting Permits (between RW1/RW65).** 56 different, each signed by artist, lacks only Nos. RW 3, 4, 6-8, 22, 28 and 31, No. RW1 original gum, small thin spot, five of the next earliest unused (no gum), evidently all others Mint N.H., virtually all Fine-Very Fine, scarce lot, Scott Retail as ordinary used (signed) stamp $845.00.............(Photo Ex)  E. 2,000-3,000

**REVENUE GROUP LOTS**

**2480 First Issue Revenues, Imperforate.** Collection of more than 200 stamps on pages, about 50 different issues represented, many with large to huge or huge margins all around, some plate varieties, page of 2c Bank Check, Blue with handstamped cancels (some in red), similarly 2c Certificate, Blue (no reds), two pages of mixed values to $10.00, nearly all with attractive handstamp cancels or large margins, as usual there are a few questionable stamps that may have been produced by trimming perforated stamps, thus our estimate has been adjusted accordingly, overall Fine-Very Fine with many in the higher grade and a surprising number of Extremely Fine Gems or Extremely Fine appearing, careful inspection recommended...... E. 2,000-3,000

**2481 First Issue Revenues, Imperforate Multiples.** Over 50 items on pages, pairs, strips and four blocks, better incl. 15c Inland Exchange strip of three, 20c Inland Exchange block of four, 25c Entry of Goods block of four, 50c Original Process strip of six and $20.00 Conveyance pair, few handstamp cancels, generally Fine-Very Fine, very attractive lot............. 7,354.50

**2482 First Issue Revenues, Part Perforated.** Approximately 150 stamps incl. essentially complete collection of 43 different on pages, some handstamped cancels, two additional pages of cancels and varieties, followed by an impressive selection of multiples with two 1c Express (horizontal and vertical pairs), several 2c Bank Check Blue, 5c Express two pairs, strips of three and four, 10c Power of Attorney vertical strip of five, 20c Inland Exchange vertical strip of four, blocks of four of 25c Certificate, 40c Inland Exchange and 50c Surety Bond, vertical pairs of 50c Entry of Goods and Mortgage and other items of interest, these are very difficult First Issue varieties that can be made from imperfs (in a few cases) and perforated (many), the other problem is the fact that many perforated sheets were manufactured imperforate between stamps and selvage, so a single with a huge margin on one side and ample on the other does not guarantee genuineness, Mr. Tolman was a knowledgeable collector and was no doubt cautious when acquiring these stamps, still there are items of questionable authenticity in the collection, we have tempered our estimate with that fact in mind, generally Fine-Very Fine, adventurous lot ....................................................... E. 5,000-7,500

**2483 First Issue Revenues, Perforated.** A few hundred stamps jam-packed on album pages, includes a nearly complete collection (lacking only five stamps), many with original gum or unused (no gum), wide variety of handstamped cancels, a few Ultramarine shades incl. 2c Proprietary and $15.00 Mortgage, a number of strips and blocks (some with original gum), used block of 30 of the 1c Proprietary, extensive study of cancels with some printed and many beautifully struck fancy handstamps incl. three examples of 3c Proprietary with “Brady” (famed Civil War photographer), cancels by occupations (some on documents), U.S. postage with revenue cancels, shade studies, unlisted sewing machine perfs and more, many Extremely Fine and very few less than Fine-Very Fine, this is a wonderful lot for the First Issue specialist, containing numerous unused Gem stamps which are worth far more than Scott values, the cancels are even more outstanding and carry huge premiums over catalogue value..................... E. 5,000-7,500
2484 25c and 50c First Issue Perforated. 22 stamps, several different, on both sides of a Sun Mutual Insurance Co. Transit Insurance Policy made out to Steinway & Sons, the famous Piano Manufacturers, the revenues were added each time additional premiums were paid, the policy lists a record of ship names and destinations for piano shipments, some splitting along folds, very unusual and desirable historical record of this well-known New York City firm................................................................. E. 300-400

2485 First Issue Revenues, Perforated, Double Transfers. Approximately 40 stamps, variety of denominations, both listed and unlisted, also page of Extra Frame Lines, page of Re-Entry on 5c Foreign and inland Exchange, about 90 stamps with Extra Perforations with values to $15.00, over 30 Defective Printings (foldovers, perf shift, etc.), “Odd Perforations” with several “sawtooth” types and some attractive cancels, quality varies somewhat, mostly Fine-Very Fine.............................................................. E. 400-500

2486 First Issue Revenues, Insurance Cancellations. Fabulous mounted collection in fifteen three-ring binders, 2c-$1.00 stamps arranged alphabetically by company name, incl. off-document, on checks, documents and stock certificates, all accompanied by reproductions of the cancels and lists of values known with each cancel and historical data where appropriate, quite a few of pages for companies in the binders do not have stamps but do have reproductions of the cancels, the entire collection can be the basis for a catalog or checklist but almost assuredly is not complete so further research is in order, complete or not, the late Mr. Tolman deserves a “job well done” for this one............................................................ E. 1,000-1,500

2487 First Issue Revenues, Plate Cracks. Nearly 30 items on pages, all perforated, incl. listed and some that Mr. Tolman has marked “Unlisted”, values to $2.00, generally Fine-Very Fine, nice lot for the specialist................................................................. E. 200-300

2488 First Issue Revenues, Plate Numbers. Over 20 items on pages, virtually all perforated with part imprint and part plate no. (lacking suffix letter), incl. 4c Proprietary and 5c Agreement imprint and plate no., blocks of ten, also three pages with stamps showing part printing these are virtually all where there is a large margin on one side to show the imprint, several better values included, very mixed condition, a very scarce and desirable lot nevertheless............ E. 500-750

2489 First Issue Revenue Pre-Printing Paper Folds. Neatly mounted collection of over 700 stamps, all with pre-printing folds, many singles, pairs and blocks, of note are three pairs of R1b, two R17c, R35a, R37a, strip of three R41a, pair R74c and two R93a, also about three dozen Second and Third Issue, etc., an incredible study of this printing variety.......................... E. 7,500-10,000

2490 First Issue Revenues, Railroad Cancellations. The outstanding Tolman collection of over 5,500 stamps in 27 three-ring binders, the vast majority are perforated but there are some imperfs and part-perfs, also a scattering of later issues, even a few U.S. postage stamps, singles, pairs strips and blocks, off-document, on checks, way bills, stock certificates and other documents, handstamp and ms. cancels, there are printed reproductions of the cancels (whether stamps present or not), listings of what stamps are known for each railroad marking and quite a bit of historical data, there are many better stamps throughout incl. Nos. R52a, 77c, 81a, 85c, 94c pair, 97c, seven 98c, ten 100c, two 101a, four 101c, seven 102c, 124 pair, 126 and 130, these 41 stamps have a basic catalog value of $11,760.00 in the aggregate and of course there are other better ones not listed, quality is generally Fine-Very Fine, a monumental achievement .......................................................... E. 10,000-15,000

2491 First Issue Revenues, Railroad Cancellation Duplicates. Approximately 800 stamps on stock sheets, fair variety, lots of 2c Oranges, generally Fine-Very Fine ...................... E. 1,000-1,500

2492 First Issue Revenues, Silk Papers. About 45 stamps on one page, variety of values, generally Fine-Very Fine................................................................. E. 500-750

2493 First Issue Revenues, Stitch Watermarks. Nearly 40 stamps, virtually all perforated values to $10.00, mixed condition, unusual and scarce lot........................................ E. 400-500

2494 Second and Third Issue Revenues. Collection of approximately 150 stamps on pages, includes partial set of Second Issue and Third Issue complete thru $10.00, Second Issue also incl. couple sewing machine perfs, couple double transfers, part imprint margins with a $50.00 value, the listing example of the 10c Bisect (horizontal upper half tied by embossed seal on small part document), few cancels and printing varieties, seven 1c, 25c or 50c “imperfs”, page of 1c-$1.30 “part perfs”, Third Issue varieties incl. 2c Invert No. R135b herringbone cancel and on check, few “imperfs” and “part perfs”, part imprints, used $2.00 block of four, unused 5c block of 30 with part imprint and plate no. 19A and two 2c Bisects on original packaging, one is Second Issue Proprietary (handstamp cancel not tied), the Third Issue vaguely tied,.................................................. E. 1,500-2,000

2495 Documentary Revenues, 1874-98. Collection of over 100 stamps on pages, better incl. $5.00 1898 Reading Down (used and unused) and Reading Up (two used), Battleships complete with a few blocks of four and couple fancy cancels, 1898 “Commerce” $1.00-$5.00 plus $100.00, $500.00 and $1,000.00 1899, $100.00 strip of four and 1c Green “I.R.” on Wagner Palace Car railroad coupons, also page of 1874-75 multiples and margin positions, generally Fine-Very Fine............................................................. E. 500-750
2496 **Documentary Revenue, 2c 1898 Battleship Issue.** Study of cancels on pages, incl. calendar from 1898-1901, printing varieties, state cancels, etc., generally Fine-Very Fine.................................................................................................................. E. 300-400

2497 ★ **Battleship Revenues.** Collection of plate numbers for both Documentary and Proprietary Issues, nearly all are plate no. singles but does include a fair number of plate or imprint and plate no. blocks of six, predominately lower values with not very many of the highest denominations, virtually all original gum and Fine-Very Fine, must have taken years to accumulate........................................................................................................................................ E. 400-500

2498 ☞ **J. Elwood Lee Precancelled Battleship Revenue Stamps and Advertising Covers.** The Tolman collection comprising approx. 160 stamps (including many blocks) with distinctive "JEL Co." dated precancel in red, wide variety of types and perforation varieties, also 13 mostly different multicolored advertising covers ca. 1890's, mostly Very Fine, this spectacular exhibit collection won First Prize at the 1950 Decatur Stamp Club exhibition, our estimate is based on nothing but gut and could be extremely conservative (the Lee ad covers usually bring $100-200 each).................................................................................................................. E. 1,500-2,000

2499 **Battleship and “I.R.” Documentary Revenues, Bisect Usages.** Ten documents or pieces, Battleships incl. 1c top and bottom diagonal halves, 2c vertical half, 4c right and left vertical halves, 50c diagonal half, I.R. with 1c diagonal halves (three different) used with normal 2c overprinted and mixed with normal 4c Battleship, all properly tied, Fine-Very Fine, scarce and attractive lot............................................................................................................. E. 400-500

2500 **Provisional Use of “I.R.” Opvts. on Postage.** Fifteen items, starts with five 2c Pink No. 267 each with small printed "I.R." ovpt with serifs, all used between July 7, 1898 and September 22, 1898, all used by the same company (ms. "W & A"), subject of a Linn’s article where they illustrate another example with an August 12, 1898 date (August 3 is in the lot), these are similar to the Emergency Provisionals Nos. R156-R158; other items are handstamped or ms. "I.R." on various issues, noteworthy is a 2c Trans-Mississippi with block letter “I”R” handstamp and cancelled by Nichols & Shepard co. of Battle Creek, Mich., a farm equipment manufacturer, 1945 letter accompanies giving detailed background information, fascinating lot......................................................................................................................................... E. 1,000-1,500

2501 **Documentary Revenues, 1898-1940.** Collection of couple hundred items on pages, begins with Battleship multiples with some part perforated, some nice cancels and usages on “Headache Powder” envelope and 1900 Copyright Card (also three Proprietary Battleships used on original containers), 1900-02 complete with a few varieties, 1914-40 virtually complete with varieties, some blocks and plate no. blocks, high value strips of four, also a section of “1932 Check Tax” consisting of twenty checks with the 2c Tax Paid expressed in different manners, generally Fine-Very Fine .................................................................................................................................................. E. 750-1,000

2502 **Puerto Rico Rectified Spirits.** Pages on collection, incl. Nos. RE1-RE16 per Scott plus other unlisted color and type style ovpts., RE17-RE32, used RE33-RE51 (less 30c which is not listed used, plus extra 36c and a few others), additionally there is a Boutwell autograph dated Sept. 1, 1872 and a BEP Boutwell engraving "Secretary of the treasury 1869", generally Fine-Very Fine as these are found .................................................................................................................. E. 300-400

2503 **Documentary Revenues, 1917 Issue Precancels.** Outstanding two-volume collection in handsome Oriel binders, this is Mr. Tolman’s exhibition collection for which he won First Award at the 1948 Precancel Society Convention held in Los Angeles, all arranged by towns, incl. Electros, Bars, Lines, Handstamps, some actual usages with U.S. postage on parcel wrapper fragments, generally Fine-Very Fine, on December 1, 1917 it became necessary to add these stamps to parcels where the postage was at least 25c, the rates were 1c for 25c postage, 2c for 26c-50c and so on adding 1c for each additional 25c postage, the law stated that regular postage stamps would not be valid for payment of this tax surcharge which was imposed to raise money for the war effort and was discontinued after December 31, 1921, also incl. a group of duplicates (?) and a few parcel fragments .................................................................................................................................................. E. 2,000-3,000

2504 **Proprietary Printed and Handstamped Cancellations.** Two-volume mounted collection of about 1,000 stamps incl. some multiples, most are First Issue perforated but quite a bit is First and Second Issue Proprietary, there are a few documents, covers featuring a 6c 1869 Pictorial addressed to Dr. Seth Arnold and some original Medicine packaging, some pages incl. the corresponding M & M stamp, these are highlighted by a lovely example of No. RS47d, better cancels incl. Fenton Manufacturing, Poland Mortar and Pestle, Benton’s Pine Tree (eight), Royal Crown, Meyer Brothers (ten), Joseph Sholl (two), Joseph Parker Mortar and Pestle, Fire and Waterproof Cement, Cyril House Overall, Walker and Taylor (nine), cancel varieties incl. one of the Benton’s Pine Trees without “68” part of yeardate, H. Hutchins Double, One Inverted, Pond’s block of twelve No. RB12b with pos. 9 Italicized “M” in May and Fred’k Brown with Inverted “r” in Brown, there are quite a few better stamps such as Nos. R2c (25), 13e (two), 17c (four), 21c (three) and 22b, these 35 stamps alone catalog $7,300.00, generally Fine-Very Fine, phenomenal offering with many more highlights than those listed here.................................................................................................................................................. E. 10,000-15,000

SIEGEL AUCTION GALLERIES — 76 — MAY 9-10, 2007
2505 **First Proprietary Revenue Issue, 1871-74.** Over 150 stamps on pages, incl. 1c-6c singles on Violet paper and 1c-10c on Green paper, unused block of 42 of No. RB1a, RB2a blocks of four and nine and RB6a block of four, RB1b, RB2b, RB4b and RB7b (blocks of eight, four, nine and four respectively), nice selection of cancels, mostly fancy types with a couple printed, 2c and 5c used on separate checks and a vertical half of a 4c tied on small piece of a check that Mr. Tolman identifies as "Catalogue bisect copy", generally Fine-Very Fine.......................................................... E. 750-1,000

2506 **Second Proprietary Issue, 1875-81.** Collection of over 150 stamps on pages, the perforated unwatermarked and watermarked complete less the 10c and rouletted complete less the 5c, many fancy cancels, several usages incl. original containers and several multiples, generally Fine-Very Fine, nice lot....................................................... E. 750-1,000

2507 **Proprietary Revenues, 1898 Battleship Printed Cancellations.** Two-volume mounted collection of thousands of stamps, variety of companies, lots of date sequences, ovpt. size, inverts, missing punctuation, generally Fine-Very Fine, an incredible assemblage ............ .................................................. E. 2,000-3,000

2508 **Proprietary Revenues, 1898 Battleships.** Hundreds of stamps on stock sheets sorted by cancels, incl. multiples, also 1957 catalog by Morton Dean Joyce (a reproduction of the check list made by C.H. Chappell).......................................................... E. 300-400

2509 **Proprietary Revenues, 1898-1919.** Approximately 300 stamps on pages, includes set of ½c-5c Battleship unused plate no. singles, multiples, part perf, "private" persfs and 4c Vertical bisect tied on 1899 check, 1914 Single and Double Line Watermark complete less Nos. RB42 and 56, also blocks of Nos. RB57, 61 and 62, Double Impression RB45 block of four, RB34 used on part of toothpaste packaging, 1919 complete with well over two dozen plate no. blocks of six to the 10c value (some shades), 1c Double Impression and usages on original packaging, Fine-Very Fine lot............................................... E. 750-1,000

2510 **Proprietary Revenues, 1914-19 Issue Precancels.** Mounted collection of around 200, nice variety, incl. illustrations, notes and photographs, Fine-Very Fine lot... E. 300-400

2511 **Revenue Counterfeit Stamps.** Important collection of twenty different items, incl. First Issues, Beer, Match and Medicine, Consular Fee and Tax Paids, of major importance is the strip of five of the 1c Proprietary perforated (R3cF) used as evidence at the trial of the counterfeiter Hart L. Pierce, one of four known examples of the $3.00 Manifest Imperf (R86aF), the B. & H.D. Howard 1c Blue on Old Paper RO112aF (intriguing story accompanies from a Linn's April 12, 1993 article by Richard Friedberg), RS37F, Beer REA3F and REA156F, also Distilled Spirits, Manufactured Tobacco, Alcohol strip stamps, etc., apparently all with "side-by-side" photographs of genuine and fake, a fabulous lot that will surely be highly prized by specialists................................. E. 4,000-5,000

2512 **Revenue Issues Miscellany.** One hundred or so items on pages, incl. a series of seventeen checks from the National Bank of New England with various Revenue Stamps paying tax rates of from 1c-5c except first which is endorsed "We are out of Stamps.", usage incl. Documentary, Proprietary, mixed Documentary and Proprietary, 2c U.S.I.R. used with 2c “Black Jack”, 1c 1861, 2c 1873 and one with partially affixed uncencalled, large margined No. 178 with nearly full original gum, Potato Stamps singles and blocks of four, Cigarette Tubes with block of nine of No. RH1, center stamp missing period and a normal plate no. block of six, Tobacco Sales Tax complete incl. blocks of four of the $1.00-$20.00 values, 2c and 10c Inverted ovpt. (also 10c block of same), and usage of 1c, 25c and vertical strip of three of $1.00 on document, Customs Service “Inspected Baggage” self-adhesive seal strips of four in black, green, red and yellow orange and Hunting Permits Nos. RW1-RW4 unused or signed, generally Fine-Very Fine, interesting lot.......................................................................................... E. 200-300

2513 **Revenue Stock.** Many hundreds of items in a large Elbe stock book, incl. Narcotics, First Issue, Cancels, States, Advertising Covers, Wines, Proprietary, Playing Cards, Consular Service, and more, even some regular U.S. stamps, there are some better stamps we noted when going thru the stock and they incl. Nos. R94a, 100a, 102a, 115b and RB8b to mention a few, somewhat mixed condition, still a great deal Fine-Very Fine, useful and valuable stock.......................................................... E. 10,000-15,000

END OF SECOND SESSION
Third session (lots 2514—2761)
Thursday, May 10, 2007, at 1:30 p.m.

Tax paid — distilled spirits

2514 P Distilled Spirits Plate Proofs, Series of 1871-72. 10, 20, 30, 40, 50, 60 and 70 Gallon frames and numerals in black on 220 x 120mm cards, fancy numerals printed within frames and larger plain numerals repeated at top outside frames, Continental Bank Note Co. imprints, very fine, unlisted in Turner. (Photo ex) E. 1,000-1,500

2515 P Distilled Spirits Proofs, Series of 1878 (Turner Plate Proofs A-16-A-27 vars). Thirteen different wove paper proofs mounted on large 15 x 16 in. cards, the set as listed in Turner but without serial numbers plus Turner unlisted 70 Gallon (no serial number also) to make a complete set, very fine. (Photo ex) E. 2,000-3,000

2516 Distilled Spirits, Series of 1868. Two items, incl. proof on 7 x 9 in. card of “Harvesting” engraving used as the vignette on 1868 Distilled Spirits (right portion used for vignette also used on 1868 Distillery Warehouse stamps) and proof of 40 Gallon Distilled Spirits stamp (from plate 21 of Ordwell’s “American Bond Detector”), very fine. (Photo ex) E. 300-400

2517 Distilled Spirits, Series of 1871. Nineteen used and unused stamps, 10 thru 80 and 120 gallon with duplication, examples of the 30, 40 and 60 gallon appear to be on unlisted violet paper, both red and vermilion frame colors present, very fine for these. (Photo ex) E. 1,000-1,500

2518 Distilled Spirits, Series of 1872, First Issue with Red Borders. Sixteen nearly all unused stamps, 10, 20, 30, 50 and 70 gallon on White Silk Paper, 10-60 and 80 gallon on Violet Silk Paper, some color shades in the frames, generally Fine-Very Fine, the 10 gallon on White Silk Paper is previously unrecorded. (Photo ex) E. 1,000-1,500

2519 Distilled Spirits, Series of 1872, Green Borders. Eight stamps, incl. 40-60 and 80 gallon on Violet Silk Paper and 40 gallon on Green Silk Paper, there are two 50 gallon with differences in printing (shift of black and with and without “Act, June 6th. 1872” and “First Series” imprints at top), mostly Fine-Very Fine as these are seen. (Photo ex) E. 500-750

2520 Distilled Spirits, Series of 1872, Lithographic Facsimile. 40 gallon stamp in issued colors with Lincoln vignette, “United States Internal Revenue” and “Tax Paid Stamp” inscriptions changed to “U.S. North America” and “Copyright Secured” to avoid counterfeiting charges, light creases, scarce. E. 300-400

2521 Distilled Spirits, Series of 1875. 40 and 60 gallon, and previously unrecorded 70 gallon denominations, all on Green Silk Paper with Grant Vignettes, last two with small serial numbers, Fine for these. (Photo ex) E. 300-400

2522 Distilled Spirits, Series of 1875, Lincoln Vignette. Seventeen stamps (three used), incl. 10-90, 120 and 150 gallon denominations, large and small serial numbers, also includes a plate proof of the 70 gallon (Turner No. A-14), overall attractive lot. (Photo ex) E. 750-1,000

2523 Distilled Spirits, Series of 1878. Three stamps for “Stock On Hand” and 23 for Distilled Spirits, wove paper with 20, 30, 40 and 50 gallon in multiple examples, plus singles of the 60, 70 and 130 gallon, Silk Paper with multiple examples of the 40 and 60 gallon and a 50 gallon, also incl. are 20, 40 and 60 gallon stamps of same design for the 1872 “In Bond” issue, used and unused, lastly there are used (very scarce) and used examples of the 1869 Special Stamps for Fruit Brandy, typical mixed condition, especially on the used. (Photo ex) E. 1,500-2,000

2524 Distilled Spirits, Series of 1878. 20 stamps (seven used), incl. 40 and 50 gallon on Green Silk Paper, 10 gallon (with and without inscription) thru 90 gallon on Green Watermarked Paper and 30, 40 and 80 gallon on Blue Watermarked Paper, these last three previously unrecorded, virtually all Fine-Very Fine for these. (Photo ex) E. 1,000-1,500

2525 Distilled Spirits, 1894-1940 Provisional Issues. Approximately 30 stamps, incl. 1894 Provisional 20 gallon and 20, 40 and 80 gallon Series of 1894, the 40 gallon is on Bright Blue Paper as noted in the Springfield list, Series of 1910 with 20, 30, 40 and 100 gallon used (20 and 40 gallon unrecorded), numerous later issues with Lesher Nos. 168, 191B, 219, 221, 234 and proof and specimen of No. 295, generally Fine-Very Fine. (Photo ex) E. 1,500-2,000

2526 Alcohol Bottle and Case Stamps. Extensive and specialized collection of approximately 300 items total, approximately 140 for Distilled Spirits Bottled in Bond, Series 1897 thru 1936 for case stamps and thru 1978 for bottle stamps, of note are various case stamp capacities, alterations, states, districts and collectors, as well as minor printing varieties, also five proofs and specimens, approximately 140 Red strip stamps are present in singles, plate no. singles and multiples showing various separations and surcharges, incl. facsimiles, proofs and specimens, there are twelve Export Bottle strips with used, proofs, facsimiles and specimens, ten Alcohol Warehousing incl. used stamps, proofs and specimens, lastly an engraving of “Mercury” as used as the vignette on case stamps (small water stains), great lot for the specialist. (Photo ex) E. 750-1,000
2527 P Beer and Distilled Spirits Plate Proofs, Series of 1878. Four different wove paper proofs mounted on large 15 x 16 in. card, incl. Distilled Spirits For Exportation (Turner A-41 var, without serial number), Special Bonded Warehouse Stamp For Grape Brandy (unlisted in Turner), Brewer’s Permit (Turner B-60 var, without serial number) and Distillery Warehouse Stamp (Turner A-44 var, without serial number), Very Fine.............(Photo Ex) E. 750-1,000

2528 Bottle and Case Stamps for Bonded Spirits, Series of 1911. Fourteen sheets with stubs, case stamps and bottle stamps, denominations incl. ½ Pint, Pint and Quart, Lesher Nos. 17/17CS, 18/18CS and 20/20CS from Fleischmann Manufacturing Co., Very Fine and interesting lot ...........

2529 Collector’s Certificate of Tax Payment of Distilled Spirits for Shipment in Tank Cars. 7½ x 9½ in. stamp certifying payment of $154,537.20 tax on 17,170.8 Proof Gallons of Distilled Spirits, signed and dated Jan. 24, 1951, exceptionally nice condition for this seldom-seen Tax Paid, very few of the approximately 85,000 sheets printed with serial numbers have survived ... E. 400-500

2530 Customs Stamps for Alcoholic Beverages, Series of 1879-1935. Nineteen stamps, categories incl. Imported Liquors, Distilled Spirits, Wine and Malt Alcoholic Beverages, Liquors and Re-imported American Distilled Spirits, various separations and datelines, also incl. engraved vignette of the ship “Iroquois” on 9 x 7 in. card as used for the vignettes of the Imported Liquors, Wine and Malt Liquors, generally Fine-Very Fine .............................................(Photo Ex) E. 400-500

2531 Denatured Alcohol, Series of 1907. Three items, incl. 10, 40 and 50 gallon, all used, last two typical rough condition, Fine for these and very scarce......................(Photo Ex) E. 300-400

2532 Distilled Spirits for Exportation, 1872-1955. Twelve items, 1878 represented by six different papers, also and engraving of “Columbia” as used for the 1878 vignette, 1940 has the Fessenden and both McCulloch varieties, 1955 Stamp For Exportation without tax, also Turner Proof No. A-40, nice lot .....................................................(Photo Ex) E. 400-500

2533 Distilled Spirits for Exportation. Bottle stamp for Gin, bottled in bond, usual small faults, Very Fine appearance......................................................................................................... E. 300-400

2534 E Distillery Warehouse Stamp Essays, No Series. Three essays for 40 Gallon Distilled Spirits Stamps, on India paper die sunk on 150 x 310mm cards, Brown, Brownish Orange and Bluish Green, slight water stains, otherwise Very Fine, unlisted in Turner .........(Photo Ex) E. 500-750

2535 E Distillery Warehouse Stamp, Model, No Series. Composed of carefully cut-out and pieced together components of the finished stamps along with pencil border and guides, in Brown & Black, Very Fine, probably unique, unlisted in Turner ................................................. E. 300-400

2536 Distillery Warehouse Stamps, 1868-1910. Approximately 50 on pages, represents the full range of warehouses, special bonded warehouses, re-warehousing and industrial alcohol transfer stamps, incl. warehouse receipts, withdrawal receipt, Deats and Sterling mementos and a plate proof of an 1878 stamp for re-warehousing Grape Brandy, generally Fine-Very Fine ..................................................(Photo Ex) E. 1,500-2,000
2537 P  Imported Spirits Plate Proofs, Series of 1879 (Turner Plate Proofs A-130a-A-143a). The fourteen different on wove paper, card mounted, 5 Wine Gallons-130 Wine Gallons, Very Fine, a lovely set..........................(Photo Ex)  E. 2,000-3,000

2538  Imported Spirits, Series of 1879. 10 and 70 gallon denominations, also die proof of "Fruit" die sunk on 7½ x 5½ in. card used for the vignette of the stamp, Very Fine..........................................................(Photo Ex)  E. 300-400

2539 P  Rectified Spirits Plate Proofs, Series of 1878. The set of fourteen different on wove paper mounted on large 15 x 16 in. cards, 5 Gallon-130 Gallon, Very Fine, unlisted in Turner..............(Photo Ex)  E. 2,000-3,000

2540  Rectified Spirits, 1868-78. Over 40 used and unused stamps on various papers, we note Springfield No. 5, Series of 1875 with vignette of Beck, also two proofs (1875 110 gallon and stamp for rectified spirits), slightly mixed condition, generally Fine-Very Fine for these..................(Photo Ex)  E. 1,000-1,500

2541  Rectified Spirits, 1892 Provisional-1918. Approximately 30 used stamps, typical mixed condition, generally Fine as these are found..........................(Photo Ex)  E. 1,000-1,500

2542 P  Wholesale Liquor Dealer's Stamp Plate Proofs, Series 1878 (Turner Plate Proofs A-104-A-117 vars). Fourteen different wove paper proofs mounted on large 15 x 16 in. cards, 5 Gallon-130 Gallon, without serial numbers, Very Fine..........................(Photo Ex)  E. 2,000-3,000

2543  Wholesale Liquor Dealer, 1868-1955. Over 70 used and unused stamps on pages, strong in earlier issues, various papers, proof engraving of Mercury as used on 1868 Issue (on 7 x 9 in. card), 1876 Issue 5-50 and 110 gallon, 1878 Issue 5-50 and 100 gallon, 1910 Issue 5-40 gallon, two stamps from Series of 1950 and one from Series of 1955, also plate proofs of Turner No. A-92, with and without serial numbers, generally Fine-Very Fine..........................(Photo Ex)  E. 1,500-2,000

2544  Wine Stamps, Series of 1872. Both the One Pint and One Quart denominations of this scarce issue, unused, small faults incl. One Pint with small tear, otherwise Very Fine, the One Pint with curious blue handstamp on back "We All Have Our Hobbies" with central illustration of a witch on a broomstick..........................(Photo Ex)  E. 1,500-2,000

2545  Wine Stamps, Series of 1872. Unused One Quart denomination (Springfield No. 20), small tear, otherwise Very Fine, also incl. parts of One Pint and One Quart denominations of pinkish paper..........................(Photo Ex)  E. 500-750

2546  Imitation Sparkling Wine, Series of 1912. Both the One Pint and One Quart denomination singles with plate no. margins at top of this interesting issue, unused, Very Fine.......(Photo Ex)  E. 300-400

2547  Imitation Sparkling Wine, Series of 1912. Both the One Pint and One Quart denomination singles, unused, Very Fine..........................................................(Not illustrated)  E. 300-400

2548  Alcohol Stamps Duplicates Accumulation. Well over 200 stamps in large album, incl. stamps for Distilled Spirits, Rectified Spirits, Wholesale Liquor Dealer, Distillery Warehouse, etc., many different series, condition varies from clean unused to remainders and heavily used, still contains quite a bit of useful material..........................................................(Not illustrated)  E. 500-750
OPIUM STAMPS

2549 Opium (Domestic), 1879 Issue. Unused with bottom sheet margin and plate no. 1, ms. “Cancelled” in red at right, usual tiny imperfections, Very Fine, scarce and particularly desirable with the plate no. .......................................................... E. 1,000-1,500

2550 Opium (Domestic), 1879 Issue. Unused with ms. “Cancelled” in red at right, usual small faults, Very Fine, scarce .......................................................... E. 1,000-1,500

2551 Opium (Imported), 1890 Issue. Used, “Five Taels” Chinese measure of weight, ms. “Seized sold (by) order U.S. Court” at left, dated April 25, 1899, Port of New York, authorized by Tariff Act of October 1, 1890 for use on lawfully imported opium and seized opium sold at auction, usual faults, handsome and very scarce .... E. 1,000-1,500

2552 Opium (Imported), 1890 Issue. Unused, “Five Taels” Chinese measure of weight, light creases and tiny pinholes, otherwise Fine ...................................................... E. 1,000-1,500

SNUFF STAMP ESSAYS AND PROOFS

2553 P 1 Oz. Snuff Proof, 1870 Issue (Turner S-1b). India paper on card, also same on unlisted Pink paper, Fine-Very Fine ...... E. 500-750
<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Condition</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2554</td>
<td>2 Oz. Snuff Proof, 1870 Issue (Turner S-5). India paper on card, Extremely Fine</td>
<td>E. 300-400</td>
<td></td>
</tr>
<tr>
<td>2555</td>
<td>2 Oz. Snuff Proof, 1870 Issue (Turner S-6). India paper on card, also same on unlisted pink paper, Very Fine</td>
<td>E. 500-750</td>
<td></td>
</tr>
<tr>
<td>2556</td>
<td>½ Oz. Snuff Proof, 1872 Issue (Turner S-9). India paper on card, also same on unlisted Violet paper, Fine-Very Fine</td>
<td>E. 500-750</td>
<td></td>
</tr>
<tr>
<td>2557</td>
<td>1 Oz. Snuff Proof, 1872 Issue (Turner S-10). India paper on card, also same on unlisted Violet paper Fine-Very Fine</td>
<td>E. 500-750</td>
<td></td>
</tr>
<tr>
<td>2558</td>
<td>2 Oz. Snuff Proof, 1872 Issue (Turner S-11). India paper on card, also same on unlisted Violet paper, Fine-Very Fine</td>
<td>E. 500-750</td>
<td></td>
</tr>
<tr>
<td>2559</td>
<td>½ Oz. Snuff Proof, Series of 1875 (Second) (Turner Hybrid S-15). India paper plate proof cut close and pressed on 76 x 78mm die sunk card, Very Fine</td>
<td>E. 300-400</td>
<td></td>
</tr>
<tr>
<td>2560</td>
<td>½ Oz. Snuff Proof, Series of 1875 (Second) (Turner S-15). India on card, also same on unlisted Green paper, Very Fine (Photo Ex)</td>
<td>E. 500-750</td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
<td>Details</td>
<td>Estimate</td>
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</tr>
<tr>
<td>2561 P</td>
<td>1/2 Oz. Snuff Proof, Series of 1875 (First) (Turner S-16).</td>
<td>India paper die sunk on 84 x 107mm card, Extremely Fine.</td>
<td>E. 300-400</td>
</tr>
<tr>
<td>2562 P</td>
<td>1/2 Oz. Snuff Proof, Series of 1875 (First) (Turner S-16).</td>
<td>Two, on India paper, one with original card backing, Very Fine.</td>
<td>E. 500-750</td>
</tr>
<tr>
<td>2563 P</td>
<td>1 oz. Snuff Proof, Series of 1875 (First) (Turner Hybrid S-17).</td>
<td>India paper plate proof single cut close and pressed on 70 x 70mm die sunk card, Very Fine, unlisted as hybrid.</td>
<td>E. 300-400</td>
</tr>
<tr>
<td>2564 P</td>
<td>1 oz. Snuff Proof, Series of 1875 (First) (Turner S-17).</td>
<td>India on card, also same on unlisted Green paper, Very Fine.</td>
<td>E. 500-750</td>
</tr>
<tr>
<td>2565 P</td>
<td>1 oz. Snuff Proof, Series of 1875 (Second) (Turner S-18).</td>
<td>India paper die sunk on 86 x 106mm card, Extremely Fine.</td>
<td>E. 300-400</td>
</tr>
<tr>
<td>2566 P</td>
<td>1 oz. Snuff Proof, Series of 1875 (Second) (Turner S-18b).</td>
<td>India paper on card, Extremely Fine.</td>
<td>E. 300-400</td>
</tr>
<tr>
<td>2567 P</td>
<td>2 oz. Snuff Proof, Series of 1875 (First) (Turner S-19b).</td>
<td>India paper on card, also same on unlisted Green paper, Fine-Very Fine.</td>
<td>E. 500-750</td>
</tr>
<tr>
<td>2568 P</td>
<td>4 oz., 6 oz. Snuff Proofs, Series of 1875 (First) (Turner S-20, S-22).</td>
<td>India paper on card, Very Fine.</td>
<td>E. 500-750</td>
</tr>
<tr>
<td>2569 P</td>
<td>4 oz., 6 oz. Snuff Proofs, Series of 1875 (Second) (Turner S21, S-23).</td>
<td>On India paper, roughly cut to design, Fine pair.</td>
<td>E. 400-500</td>
</tr>
<tr>
<td>2570 P</td>
<td>6 oz. Snuff Proof, Series of 1875 (First) (Turner S-22).</td>
<td>India paper on card, a top margin single with plate “No. 2” and “B”, Extremely Fine.</td>
<td>E. 300-400</td>
</tr>
<tr>
<td>2571 P</td>
<td>Snuff Stamp Plate Proofs, Series of 1879 and 1883.</td>
<td>First Series with 3oz. and 6oz., later series with 1/2oz., 1oz., 2oz., 4oz., 8oz. and 16oz., all on wove paper mounted on large 15 x 16 in. card, Very Fine, all unlisted in Turner.</td>
<td>(Photo Ex) E. 1,500-2,000</td>
</tr>
<tr>
<td>2572 P</td>
<td>Snuff Stamp Plate Proofs, Series of 1883.</td>
<td>The set of eight different wove paper proofs mounted on large 15 x 16 in. card, incl. Turner S-30 thru S-35, plus 10 and 20 Pound denominations (unlisted in Turner), also 1883 Tobacco or Snuff Stamp for Exportation, similar to Turner T-128 but on wove paper and without serial number, Very Fine.</td>
<td>(Photo Ex) E. 2,000-3,000</td>
</tr>
<tr>
<td>2573</td>
<td>Snuff Stamps, “Specimen” Ovpts.</td>
<td>Complete set either in singles (mostly) or pairs (nineteen) with normal (Springer TES1-TES42) plus error spellings, incl. eight unlisted error stamps and three pairs showing additional markings in the ovpt., Very Fine.</td>
<td>(Photo Ex) E. 1,500-2,000</td>
</tr>
<tr>
<td>2574</td>
<td>Snuff Stamps, “Specimen” Ovpt. Blocks of Four.</td>
<td>23, 3/4oz.-5oz. (Springer TES1-TES20, TES22-TES24), virtually all with guide lines, all with normal spelling, Very Fine.</td>
<td>(Photo Ex) E. 500-750</td>
</tr>
</tbody>
</table>
2575 Snuff Stamp Forerunners (Tobacco Stamps Used for Snuff Prior To and Slightly After 1870). An incomparable group of seventeen stamps (fifteen tobacco and two snuff) cancelled by Wm. G. Parsons, a snuff manufacturer in New Brunswick N.J., used during the period when Class 32 cents Tobacco stamps were used for Snuff stamps prior to their availability, some faults but nevertheless outstanding condition for these elusive usages......................................................... (Photo Ex) E. 1,000-1,500

2576 Snuff Stamps, 1870 Issue and Series of 1871 (Springer TE1-TE5). Used, plus an additional unused margin example of the 6oz. (TE-5), typical condition, Fine for these......................................................... (Photo Ex) E. 500-400

2577 Snuff Stamps, 1872 Provisional Issue. 26 stamps, 1869-71 Issues, multiple examples, used and unused and overprinted for Snuff use, incl. Springer nos. TE-7, 8, 12, 13-16, 16½, 17, 19-21, 21a, 22-26, seven represented both unused and used, the TE-15 (½ Pound unlisted) and the TE-16½ 2 Pound unlisted, somewhat mixed condition but overall exceptional for these ......................................................... (Photo Ex) E. 2,000-3,000

2578 Snuff Stamps, 1872 Provisional Issue. 1870 Tobacco strip stamps overprinted for Snuff use, pristine unused margin examples, ½oz., 4oz., 8oz. and 16oz., all with imprints, 4oz. with “No. F”, 8oz. with plate “No. 6” and “B”, Very Fine, note accompanies stating the ½oz. is the only known unused example.................................................. E. 300-400

2579 (☆) Snuff Stamp, Series of 1872 (First). Unused ½oz. denomination on Violet Silk paper, huge left sheet margin, huge margins other sides, Extremely Fine, pencil note on reverse states that only one other example known and that it is used, this being the unique unused example, and almost without question the finer of the two, extraordinarily rare ...... E. 500-750

2580 Snuff Stamps, Series of 1872 (First). Used and unused, includes Springer nos. TE28, TE29, TE41 and TE42, Pound stamps used and unused of nearly every denomination (TE-34-TE40, TE44-TE46), plus unlisted One Pound on Green Silk paper, the strip stamps used and unused of each (TE30-TE33), also incl. a handsome BEP engraving of George Boutwell, condition is above average and Fine-Very Fine for these .................. (Photo Ex) E. 1,500-2,000

2581 Snuff Stamps, Series of 1875 (First and Second). First Series incl. 1oz. and 2oz. used plus a 2oz. on flattened Snuff Box, (Springer TE49-TE50), 4oz., 6oz., 8oz. and 16oz. represented mostly unused but a few used are present (TE51-TE54), ½ Pound-20 Pound in unused and multiple used examples (TE55-TE61), Second Series incl. a complete unused set with used examples of the 4oz., 6oz. and 16oz., Fine-Very Fine.............. (Photo Ex) E. 1,000-1,500

2582 Snuff Stamp Multiples, Series of 1875 (Second) Through Series of 1902. Fifteen items, incl. margin strips of the ½oz., 1oz. and 2oz. 1883 on Greenish paper (Springer TE159A-TE161A), block of twelve of 1oz. 1898 Provisional on Blue paper (TE213c) plus other pairs and blocks, Fine-Very Fine lot................................................ (Photo Ex) E. 500-750

2583 Snuff Stamps, Series of 1878. 33 stamps, complete run of Springer-listed items, mostly unused, few duplicates, many margin examples, Fine-Very Fine for these........................ (Photo Ex) E. 1,000-1,500

2584 Snuff Stamps, 1879 Provisional Issue. 25 mostly used stamps, nearly complete for the Springer listings, incl. possible new listing of 2oz. on Violet paper, generally Fine-Very Fine................................................ (Photo Ex) E. 750-1,000

2585 Snuff Stamps, Series of 1879. 33 used and unused stamps, incl. most of the items listed in Springer, beautiful unused margin examples of the ½oz. thru 5 Pound denominations on Green Silk paper, also used 5 Pound on Green Watermarked paper apparently overprinted for use as One Pound stamp (unlisted), generally Fine-Very Fine...(Photo Ex) E. 750-1,000

2586 Snuff Stamps, 1883 Provisional Issue. 20 stamps, complete Springer-listed items less one, also incl. two 2 Pound and a 20 Pound with unlisted handstamp surcharges, virtually all Fine-Very Fine.............................. (Photo Ex) E. 1,000-1,500
**Snuff Stamps, 1883 Issue.** Over 50 stamps, full range of Springer-listed items plus several unlisted items as 6oz. on Pale Green paper with roulette, 10 Pound on similar paper and 5 and 10 Pound on Blue Watermarked paper, generally Fine-Very Fine. *(Photo Ex)*  E. 1,000-1,500

**Snuff Stamps, 1890 Provisionals and Series of 1891.** Approximately 57 stamps, seventeen Provisionals with nearly all of the Springer listings, of note are two different style surcharges on a 4oz. on Blue watermarked paper, also an unlisted Handstamp Surcharge on a 20 Pound, 1891 with about 40 stamps representing nearly all of the Springer-listed items plus two unlisted 8oz. perforated on Blue Watermarked paper, mostly Fine-Very Fine. *(Photo Ex)*  E. 1,000-1,500

**Snuff Stamps, 1898 Provisional Issue and Series of 1898.** Over 50 stamps, Provisionals with approximately 40 stamps with printed and handstamp surcharges on Greenish or Blue papers, various types of handstamps, pairs of ½oz. and ½ Pound on Greenish paper with handstamps, strip of three of 1½ on 2oz. handstamp on Blue paper, as well as a few unlisted denominations, Series of 1898 incl. thirteen stamps with 10 and 20 Pound denominations, generally Fine-Very Fine. *(Photo Ex)*  E. 750-1,000

**Snuff Stamps, 1902 Provisional Issue and Series of 1902.** Provisionals incl. eight stamps (many of the Springer-listed items) and an unlisted 10 Pound, Series of 1902 incl. approximately 57 stamps showing the full range of papers, separations and denominations of this issue, a few of the papers and separations are unlisted, generally Fine-Very Fine. *(Photo Ex)*  E. 1,000-1,500

**Snuff Stamps, Series of 1910-17 (Second).** Approximately 70 stamps, good representation of denominations, separations and papers, several unlisted roulettes and an unlisted 3½oz. of 1910 and an unlisted 5 Pound of the 1917 Issue (Second), generally Fine-Very Fine. *(Photo Ex)*  E. 500-750

**Snuff Stamps, Series 102-112.** Over 200 stamps neatly arranged on pages, many in unused condition and many high denominations are represented, also several unlisted denominations and separations, overall quality very nice. *(Photo Ex)*  E. 1,500-2,000

**Snuff Stamps, Series 113-125.** Over 170 stamps neatly mounted on pages, many unused and high denominations, several unlisted denominations and separations, beautiful condition overall. *(Photo Ex)*  E. 1,500-2,000

**Snuff Stamps, 1952 Provisional Issue.** Thirteen stamps with various District and Bureau Surcharges, of note is a “122” Over “120” which Mr. Tolman noted as a rarity, Fine-Very Fine lot. *(Photo Ex)*  E. 750-1,000

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**Tobacco Essays and Proofs**

2595 **10 Pound Tobacco, 1868 Issue, Original Artist’s Pen and Ink Sketch.** Prepared for Continental Bank Note Co., artist’s notes in margins, small ink smear at top, unique...  E. 400-500

2596 **Paper Tobacco Wrappers, 1868 Proof.** Sturgeon, Clements & Co. checks with imprints of the ½ OZ. and 2 OZ. denominations of the 1868 Paper wrapper issue, these were essayed for Revenue Stamped Paper, slight creasing, very rare with only two known, see Hicks page 197, No. 7..............................  E. 750-1,000
2597 E 1/2 Pound Tobacco, 1868 Issue, Hybrid Die Essay on India (Turner TF-5 Essay). Cut to shape and pressed on 81 x 56mm card, “CBNCO” incorporated into vignette (on tobacco crate in background), Continental Bank Note Co. imprint at base of design deleted, also photo essay of vignette showing the “CBNCO” imprint deleted and an unlisted Trial Color Proof in Black of the 20 Pound, India paper on card, Fine-Very Fine .................... E. 300-400

2598 E Tobacco Essay (Turner T-129b Essay). For 21 Pound of Plug Tobacco, 135 x 140mm, beautifully engraved in Black with Lilac surface-printed Safety Ovpt., ms. “Fugative (sic) tint” at top and “American Bank Note Co.” at bottom, Very Fine and exceptionally handsome ......... E. 300-400

2599 E Tobacco Essay (Turner Unlisted). Black and Deep Orange Essay for U.S.I.R. stamp for 21 Pounds of Tobacco at 32 cents per Pound, beautiful engraving on India paper, 106 x 106mm, card mounted, indicia of Pioneer Tobacco in the Second Collection District of New York, unusual and exceptionally handsome............... E. 300-400
2600 E  **Tobacco Essays and Proofs, Series of 1916.** Three items, incl. Die Essay on India of frame and vignette of One Pound denomination, die sunk on 139 x 88mm card, Indian Head and Border on card and mounted on 60 x 76mm thick gray card and a proof of finished 8 Pound denomination on India paper die sunk on 145 x 93mm card, also a copy of the used stamp (Springer TF332) and original 1953 invoice from Clarence W. Brazer for these three items where he notes "a XX century bargain no doubt the only ones known" and came from the family of John Eissler, the engraver, Very Fine................................. E. 1,000-1,500

2601 P  ½ Pound-100 Pound Tobacco, 1868 Issue, Plate Proofs on India (Turner T-36-T47). Complete set less 50 Pound, most on card, 10 Pound repaired tear, 20 Pound trimmed to shape, otherwise virtually all Very Fine, rare group.... ...........................................(Photo Ex)  E. 2,000-3,000
2602 P  ½ Pound-40 Pound Tobacco, 1868 Issue, Plate Proofs on India (Turner T36-T41, T-44). One Pound card mounted, all trimmed close except One Pound, ½ Pound repaired tear, otherwise Fine ...................................(Photo Ex)  E. 1,000-1,500

2603 P  Tobacco Plate Proofs, Series of 1871/1872. Frames only in Black on India, card mounted, ½, 1, 2, 3, 5 and 40 Pound denominations, Continental Bank Note Co. imprints (Turner T-64-T-68, T-75), Very Fine...................................(Photo Ex)  E. 400-500

2604 P  Tobacco Strip Stamp Plate Proofs, Series of 1879, 1883. Six different in Green mounted on large 15 x 16 in. card, three from the first series incl. 1oz., 3oz. and 4oz., the later series incl. 2oz., 8oz. and 16oz., Very Fine, all unlisted in Turner.....(Photo Ex)  E. 2,000-3,000

2605 P  Tobacco Stamp Plate Proofs, Series of 1883. The set of twelve different, ½ Pound thru 60 Pound, incl. Turner-listed Nos. T99-T104 and Turner-unlisted 10, 20, 30, 40, 50 and 60 Pound denominations, on wove paper mounted on large 15 x 16 in. cards, Very Fine ..................................................................................................................(Photo Ex)  E. 3,000-4,000
2606 **Tobacco Stamps, 1868 Issue.** Springer TF1 eighteen examples, used and unused, incl. unused pair, used strip of four and a variety of cancels; TF2 eight examples incl. a pair and unlisted roulette variety; TF3 27 used and unused, six are perforated TF3a, also blocks of four and six, latter with plate no., balance with unlisted papers (Gray, Bluish) and various cancels; TF4 five used and unused with interesting cancels, also beautiful unused examples of TF2-TF4 affixed to card, generally Fine-Very Fine ................... .................................. (Photo Ex)  E. 750-1,000

2607 ½ **Pound-100 Pound Tobacco, 1868 Issue (Springer TF5-TF16).** Complete set, all used except 3 Pound unused, apparently chosen for centering and non-disfiguring cancels, three card mounted to reinforce cut cancels, exceptional for these.......(Photo Ex)  E. 1,000-1,500

2608 ½ **Pound-5 Pound Tobacco, 1869 Issue (Springer TF17-TF21).** Black designs with network “overprints” in various colors, unused examples mounted on cards plus additional unused One Pound and 3 Pound, used ½, 2 and 5 Pound denominations and handsome engraving of ship used for vignette on One Pound stamp, also included is another set without networks, Springer and Mr.Tolman both did not believe these to be legitimate, the watermark on some suggests that these may be of the 1870 Issue (Second), also without wavy lines, mostly Very Fine ...........................(Photo Ex)  E. 750-1,000
2609 10 Pound-60 Pound Tobacco, 1869 Issue (Springer TF22-TF28). Ten stamps, all values represented, first three denominations duplicated, used and remaindered examples, excellent condition for these...........................(Photo Ex)  E. 750-1,000

2610 10 Pound-60 Pound Tobacco, 1870 Issue (First) (Springer TF29-TF35). Used example plus one extra 22 Pound and two extra 60 Pound, also remaindered examples of the 22 and 40 Pound denominations, exceptionally nice for these.......(Photo Ex)  E. 750-1,000
2611  ½ Pound-60 Pound Tobacco, 1870 Issue (Second) (Springer TF36-TF47). The lower denominations thru 5 Pound are represented by used and unused examples of each and show pale to strong colored lines from Buff to various shades of Violet, the 10-60 Pound denominations are represented by mostly attractive multiple examples, generally Fine-Very Fine .................................................. (Photo Ex) E. 1,500-2,000

2612  ½ Pound-60 Pound Tobacco, 1871 Issue (Springer TF48-TF60). Complete set less 22 Pound, some on cards, incl. five duplicates, some higher values remainders, mostly Very Fine, also includes BEP engraved portrait of Hugh McCulloch as found on 60 Pound 1871 and 1872 Issues as well as $1.00 Beer Stamp from 1871... (Photo Ex) E. 750-1,000
2613  **2 Pound Tobacco Stamp, Series of 1871 (Springer TF50).** Full sheet of twelve of the “Two Pound” denomination, full margins all around showing letter “A” and “Wilcox’s Chameleon Paper Patented May 16th 1871” imprint at top, beautiful showpiece. E. 750-1,000

2614  **½ Pound-60 Pound Tobacco, 1872 Provisional Issue (Springer TF62A-TF78E).** Mounted collection of 35 stamps representing the full range of Springer listings plus **eight unlisted items,** an extraordinary group that will help rewrite this section in Springer. (Photo Ex) E. 2,000-3,000

2615  **½ Pound-60 Pound Tobacco, 1872 Issue (First) (Springer TF79A-92B).** Collection of 43 stamps representing the full range of denominations with some duplicates, includes **unlisted 20 Pound Green paper Type I,** generally Fine-Very Fine as these are found. (Photo Ex) E. 2,000-3,000
2616 ½ Pound-60 Pound Tobacco, Series of 1874 Through 1879 Provisional Issue (Springer TF93/TF152B). Over 70 items, incl. unlisted 1875 21 Pound, complete 1875 Issue (Second) used and unused per Springer with additional examples for cancels, 1878 with nineteen stamps incl. unlisted 60 Pound on Green Watermarked paper, 1879 Provisional is complete on Green Watermarked paper as well as a 3 Pound on Green Silk paper, Mr. Tolman notes the 4 Pound (Springer TF135a) "Very Rare", generally Fine-Very Fine, also included is a large die proof of the vignette as used on the 1875 Issue (First).........................................................(Photo Ex) E. 2,000-3,000

2617 ½ Pound-60 Pound Tobacco, 1875 Provisional Issue (Springer TF98D/TF115⅔C). Remarkable showing of 34 mostly different with at least thirteen that are unlisted, various handstamp surcharges, generally Fine-Very Fine for these.........................(Photo Ex) E. 2,000-3,000

2618 ½ Pound-60 Pound Tobacco, Series of 1879 (Springer TF153-TF164). 23 stamps, complete less 4 Pound, used and unused incl. few duplicates, also a 10 Pound stamp with ms. "Tobacco seized for violation of Int. Rev. laws and released by order of Com. Int. Rev. upon payment of tax", generally Fine-Very Fine............................. E. 750-1,000
2619 ½  **Pound-60 Pound Tobacco, 1883 Provisional Issue and 1883 Issue** (Springer TF165B/TF191C). All Springer-listed items are present for the Provisionals, nearly all 1883 are represented with three on Pale Green paper that are **unlisted**, also pairs and new measurement on Lincoln vignette, nicer than typically found and a specialist’s delight ........... (Photo Ex)  E. 2,000-3,000

2620 ½  **Pound-50 Pound Tobacco, 1891 Provisional Issue and Series of 1891** (Springer TF192/TF214A). Provisionals incl. ten stamps which is all but one of the Springer listings, incl. a pair of the 2 Pound and **unlisted** 10 Pound with Printed Surcharge, there are 31 used stamps from the Series of 1891 showing all of the Light and Dark Blue listed denominations, incl. a pair of the 2 Pound on Light Blue paper as well numerous other paper shades, overall nice condition for these.................................(Photo Ex)  E. 1,500-2,000

2621 ½  **Pound-50 Pound tobacco, 1898 Provisional Issue and Series of 1898** (Springer TF216B/TF248). Provisionals with seventeen stamps which are most of the Springer listings incl. **unlisted** 10 Pound with handstamped rather than printed surcharge, there are sixteen Series of 1898 stamps incl. an **unlisted** 50 Pound with “190_” dateline, generally Fine-Very Fine.................................(Photo Ex)  E. 1,000-1,500

2622 1  **Oz.-40 Pound Tobacco, 1902 Provisional Issue and Series of 1902** (Springer TF250/TF275). Seven Provisionals incl. a pair of the 2 Pound; Series of 1902 with 42 stamps, wealth of paper shades and **unlisted** 2 and 3 Pound “19_” datelines (would be Springer TF277-TF278), generally Fine-Very Fine as these are found...........(Photo Ex)  E. 1,500-2,000

2623 1  **Oz.-60 Pound Tobacco, Series of 1909 thru Series of 1930** (Springer TF285/TF343). Highlights incl. variety of paper shades and a 60 Pound “Specimen" for 1910, Series of 1913 with 5, 10, 30, 40 and 50 Pound “Specimen" ovpts., overall a good showing of denominations and paper shades in better than usual condition ...........................(Photo Ex)  E. 1,500-2,000
2628 ½ Oz.-24 Pound Tobacco, Series 102 (1932) thru Series 125 (1955) (Springer TF344-TF916). An excellent showing of these issues with many of the seldom seen higher values and five unlisted denominations in the later series, overall exceptional condition......(Photo Ex)  E. 1,500-2,000

2625 ½ Oz. and 15 Oz. Tobacco, “Special Provisionals” Overprinted “Chewing Tobacco Series 1910” and “Chewing Tobacco” (Springer TF540, TF544). Former damaged corner and on piece of original packaging, the rare 15 Oz. in perfect unused condition, also incl. nine 1952 Provisionals with handstamps and printed ovpts. on Series 120 and 121, excellent lot, the 15 Oz. “Special Provisional” is the highest priced of all the Tobacco Stamps in the 1985 Edition of the Springer catalog...............  E. 500-750

2626 Tobacco or Snuff for Exportation, Series of 1868 thru Series of 1911. 21 items, incl. Springfield-listed Nos. 1, 2B and 2C in exceptional condition, used and unused series of 1872 thru 1911, also 1883 Export Cigar stamp, 1911 Export Tobacco or Snuff stamp with “Specimen” ovpt. and BEP large die proof of female “Columbia” as used for the vignette on 1872 export stamp, nice lot.............(Photo Ex)  E. 1,000-1,500

2627 4 Oz.-16 Oz. Tobacco Strips, 1868 Issue (Springer TG1-TG7). 28 stamps, virtually all unused, incl. TG 1 strip of four, plate no. single and plate no. pair, TG2-TG3 pairs, TG6-TG7 pairs, former with huge side margins and a handsome used (handstamped) example of the rare 6 Oz. TG5, also TF1 affixed on card with TG1-TG3 singles, nice lot of this First Tobacco Strip Issue.........(Photo Ex)  E. 1,000-1,500

2628 (★) 4 Oz.-16 Oz. Tobacco Strip Stamps, 1868 and 1869 Issues, Class 16 Cents (Springer TG1-TG3, TG9). Complete unused sheets of twenty, fifteen, twelve and twenty respectively, TG1 has some defects, three TG3 torn and all of the first three have some toning or light staining and some other faults, the TG9 is rather nice except for a few margin dings, rare lot.................................(Photo Ex)  E. 2,000-3,000
2629 (⋆) 6 Oz. Black Class 32 Cents Tobacco Strip Stamp (Springer TG5). Unused, large margins, card mounted, Extremely Fine .................................................. E. 500-750

2630 ½ Oz.-16 Oz. Tobacco Strip Stamps, 1869 Issue (Springer TG8-TG14). Class 16 cents used and unused (latter card mounted), also unused multiples of 2, 4 and 8 Oz. (last is a somewhat defective strip of seven with plate no. at top); Class 32 cents unused ½, 1 and 2 Oz. plus used 1 and 2 Oz., mostly Fine-Very Fine .......... (Photo Ex) E. 1,000-1,500

2631 2 Oz.-16 Oz. Tobacco Strip Stamps, 1870 Issue, Class 16 Cents (Springer TG15A-TG18B). Two sets of Mottled Paper (one card mounted) and unused pairs of 4 and 8 Oz.; Violet paper with unused set (card mounted) and used set with extra 2 Oz., nearly all in exceptional condition ........................................................ E. 1,000-1,500

2632 ½ Oz.-16 oz. Tobacco Strip Stamps, 1870 Issue, Class 32 Cents, 1871 Issue, Class 16 Cents (Springer TG19A-TG29). All Springer-listed varieties represented either used, unused or both ways with mild duplication, all unused card mounted, exceptional condition ........................................................................................................................................ (Photo Ex) E. 1,500-2,000

2633 1 Oz.-16 Oz. Tobacco Strip Stamps, 1872 Provisional Issue (Springer TG26-TG44). The twelve different per Springer, incl. two each of TG35B and TG44 (very scarce), one of latter minor scrape, surcharge on 2 Oz. 1871 which should be TG41 and surcharge on 16 Oz. 1870 Mottled paper which should be TG35A, both of these last two are unlisted, virtually all in exceptionally nice condition except TG40 which is a fragment only ........................................................................................................ (Photo Ex) E. 1,000-1,500

2634 1 Oz.-16 Oz. Tobacco Strip Stamps, First Series 1872 (Springer TG45A-TG48B). 24 stamps, the complete Springer listing, used and unused with some duplicates, there are two unlisted items, first is an Imperforate 4 Oz. on Violet Silk paper, the other a 16 Oz. on Green Silk paper (this should be catalog No. TG49B), far better condition than typically seen .................................................. (Photo Ex) E. 750-1,000

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2635 1 Oz.-16 Oz. Tobacco Strip Stamps, 1875 Provisional Issue (Springer TG55E/TG65D). 35 stamps with many unlisted varieties such as ms. surcharge on 16 Oz. First Issue, 1875 1 Oz. Imperf Pair with surcharge, printed surcharge on 16 Oz. 1875 Imperf and Inverted Surcharges on Nos. 55E, 61F and 62F, very nice condition almost without exception.....(Photo Ex)  E. 2,000-3,000

2636 1 Oz.-16 Oz. Tobacco Strip Stamps, Series of 1875 (First, Second and Third) (Springer TG60C/TG76B). "First" sixteen stamps, of note are unlisted 1 and 2 Oz. Imperfs and 8 and 16 Oz. Rouletted; "Second" 25 used and unused stamps, complete as listed in Springer less TG66C, several unlisted items with Rouletted TG68 and TG71 and two examples of 16 Oz. Revised Design Without Inscription; "Third" fifteen stamps representing a complete Springer listing, some in pairs plus a plate variety of TG75A, mostly unused and nearly all Fine-Very Fine for these..........................(Photo Ex)  E. 500-750

2637 1 Oz.-16 Oz. Tobacco Strip Stamps, Series of 1877 Through Series of 1891 (Second) (Springer TG77A/TG124B). Virtually complete run of these stamps per the Springer catalog, incl. numerous plate markings, surcharge varieties, paper shades, etc., exceptional condition for these which are often seen repaired, nicked or torn .............(Photo Ex)  E. 1,000-1,500

2638 1 Oz.-16 Oz. Tobacco Strip Stamps, 1898 Provisional Issue Through 1910 Provisional Issue (Springer TG125/TG160C). Approximately 120 stamps on pages, a virtually complete run of these stamps per the Springer catalog, of note are multiples, surcharge varieties, paper color shades, etc., also an unlisted 16 Oz. 1910 Provisional, high quality for these almost without exception............................(Photo Ex)  E. 1,500-2,000

2639 1⁄8 Oz.-16 Oz. Tobacco Strip Stamps, Series of 1910 Through Series 109 (1939) (Springer TG164A/475B). Between 400 to 500 stamps, the 1910 Issue offers a study begun by the late Ernest Wilkens on the printing, papers and separations of this issue, these used and unused stamps offer opportunities throughout for the student, sizes, cancels, margin markings, multiples, unlisted stamps, surcharges, etc., a gold mine for the specialist and a collection with a high degree of completeness.........................(Photo Ex)  E. 2,000-3,000

2640 1⁄8 Oz.-16 Oz. Tobacco Strip Stamps, Series 110 (1940) thru 125 (1955) (Springer TG476/TG995). A very thorough showing of these stamps with over 400 on pages, especially important is the group of 51 Provisional stamps of 1952, this group shows that the Springer catalog only scratches the surface with its listings, and like the previous Provisional listings, are ready to be redone, very nice quality throughout, a wonderful opportunity for the specialist .....................(Photo Ex)  E. 2,000-3,000
2641 (*) Tobacco Strip Stamp Multiples. 19 different, the earliest is 1869 4 Oz. blocks, the others fall between Series of 1875 (Second) thru Series of 1891 with two complete sheets of Springer TG79B and majority of the others in blocks of eight to twenty, overall quality very nice, an astounding lot of multiples..........................(Photo Ex)  E. 2,000-3,000

2642 Paper Tobacco Wrappers. Collection of 64 wrappers and cut squares, a very high degree of completion with three stamps from the 1868 Issue (1 oz. full wrapper), 28 from the 1878 Issue (twenty full wrappers and eight cut squares) and 32 from the 1879 Issue (28 full wrappers and eight cut squares), also related correspondence ..(Photo Ex)  E. 2,000-3,000

2643 Tobacco Stamps, Balance of Collection. Album with over 400 stamps, the issues of 1868-1910, includes 68 Small Cigars, 130 Cigars with some "Specimens" and Puerto Rico Ovpts., 89 Snuff plus thirteen "Specimens", 107 Tobacco and used1873-85 Special Tax Stamps For Dealers In Manufactured Tobacco, condition ranges from clean used and unused to well-used ............................................................Not illustrated  E. 500-750

2644 Tobacco Strip Stamps. Mr. Tolman’s duplicates, group of a few hundred, mostly 20th Century in about average condition ...................................Not illustrated  E. 200-300

2645 Tobacco Miscellaneous Lot. Small accumulation of labels, order forms, currency, check, special tax and tin-foils, generally Fine.........................Not illustrated  E. 300-400

2646 P Exportation of Tobacco Proof, 1869 Issue (Turner T-127a). On India paper mounted on 79 x 60mm card, Continental Bank Note Co. imprint, purple “cancel” across bottom left corner and pencil notation on back that this is from the personal collection of “Geo. W. Castler” (Casilear) Director of the Bureau 1862-1893, “from his private collection” and “only one know (sic)”, Very Fine.................................................. E. 300-400

2647 E Manufactured Tobacco Essays, 1868 Issue (Turner Essay T-2, T-5). ½ oz. and 1 oz. denominations, each in Blue & Black on wove paper, typical mounting thin spots, Very Fine appearance .................................................................(Photo Ex)  E. 500-750
Manufactured Tobacco Essays, 1868 Issue (Turner Essay T-1). ½ oz. surface printed on wove paper, one in Blue, other in Black, usual mounting thins, Very Fine appearance. ...........................................(Photo Ex) E. 500-750

Tin-Foil Tobacco Stamps Essays, Series of 1880, 1oz., 2oz. 4oz. and 8oz. (Hicks TF10E-1, TF11E-1, TF1880E-1, TF1880E-1). Composite of four denominations in black on India paper mounted on large 16 x 15 in. card, first three notched at bottom as shown in Turner, Very Fine, Turner only lists the 8oz. (Essay T-97), he lists 1oz. and 2oz. in different colors and does not list the 4oz., only three sets recorded..................(Photo Ex) E. 1,000-1,500

CIGAR STAMPS

"Imported Cigars." in Brown (Turner C-100). Lithographed wharf scene, complete sheet of ten, all are fairly lightly creased from folding, otherwise Very Fine, scarce sheet...............................................Not illustrated E. 500-400

Cigar Strip Stamp Proofs. Seven different, all in Black on India paper mounted on large 16 x 15 in. card, incl. 250 cigars, Series of 1876 (unlisted), 25, 50, 100 and 500 Cigars Die Proofs, Series of 1878 (Turner C-21-C23, C25), 200 Cigars, Series of 1879 (unlisted), Export Cigar Stamp, Series of 1878 (unlisted) and loose 200 Cigars, Series of 1883 Plate Proof on India paper, card mounted, some relatively minor toning specks, otherwise Very Fine.........................(Photo Ex) E. 2,000-3,000

Cigar Strip Stamps, 1868 Issue 25 Cigars-500 Cigars, Plate Proofs on India (Springer TC53P-TC57P). Card mounted, 100 Cigars sealed tear, otherwise Extremely Fine, 50 Cigars unlisted in Turner...................................................(Photo Ex) E. 1,000-1,500
2653 P Cigars Die Proof, 1918-20 Issue. In Orange, die sunk on 113 x 131mm card, the issued stamp known as Springer TC360. Very Fine, unlisted in Turner, with original 1953 invoice from Clarence W. Brazer where he notes that this is "Only one known to me". E. 400-500

2654 P Cigar, Cigarette and Tobacco Proofs. Over 20 items, incl. Cigar plate proof (Turner C-29-A), Cigarette plate proofs (Turner C-207-C-210, first two blocks of four), Tobacco 16 oz. 1868 Issue plate proof cut to design (similar to Turner T-33 but on India paper), 4 oz. 1869 Issue plate proof (similar to Turner T-52 but in Green and on India paper), 1868 Essay (Turner T-10c), 1870 plate proof (Turner T-63), 2 oz. series of 1875 (First) plate proof on India paper (unlisted in Turner, Springer TG 51), Series of 1875 (Second) plate proofs of the 1 oz., 2 oz., 4 oz. and 8 oz. in Black (unlisted, possibly essays), Series of 1875 (Second) plate proofs of the 1 oz., 2 oz., 4 oz. and 8 oz. in Black, 1 oz. is strip of three (Turner T-84-T87) and 3 oz. Series of 1883 plate proofs on India paper in Green (Turner T-98) incl. single, strips of three and four and block of four, all on original card backing, also three Cigar essays (Turner C-100), generally Fine-Very Fine lot. .................................................................................(Photo Ex) E. 2,000-3,000

2655 S Cigar Stamp “Specimens”, Series of 1917 and 1917 Issue. First group is thirteen items with "Specimen" Class A, B and C, denominations 10 thru 100 (Turner C-39-C-51), the second group is seventeen items without "Series" inscription incl. Class A, B and C with 5 thru 500 Cigar denominations (Turner C-52 thru C-68), Extremely Fine .........(Photo Ex) E. 1,500-2,000

2656 P Cigar Strip Stamps, 1866 Second Issue, 25 Cigars-250 Cigars, Plate Proofs on India (Springer TC46P-TC49P). Card mounted, TC48 with plate no. 28, TC 49 vertical crease, otherwise Very Fine, also incl. Very Fine TC46-TC47 Black "Essays" on card with usual pie-shaped punch ...........................................................................................................(Photo Ex) E. 500-750

2657 Cigar Strip Stamp, 1866 Second Issue, 100 Cigars (Springer TC48). Strip of five, plate no. 19 with inspector’s signatures and dates, few minor flaws and ½ in. margin tear, otherwise Extremely Fine................................................................. E. 200-300

2658 (★) © Cigar Strip Stamp, 1868 Issue, 100 Cigars (Springer TC55). Complete unused pane of ten with top plate no. 27, creases (vertical hinge reinforced) and margin tears, still a striking showpiece................................................................................................................. E. 200-300

2659 Cigar Strip Stamps, 1871 Issue, 25 Cigars-500 Cigars, Black on Violet Paper (Springer TC63B-TC67B). Used set of five, usual creases and tears but of very attractive appearance .................................................................(Photo Ex) E. 500-750

2660 Cigar Strip Stamps, First Series of 1872 and Second Series of 1875 (Springer TC68A-TC72A, TC94-TC98). Five different in each set, 25 Cigars to 500 Cigars, unused examples mounted on large cards, first on Violet silk paper, latter on Green silk paper, some very trivial toning, otherwise Very Fine ..................................................(Photo Ex) E. 1,000-1,500

CIGAR STAMPS

2661 (★) Cigar Strip Stamp, 1872 First Series, 100 Cigars on Violet Silk Paper (Springer TC70A). Complete unused pane of ten, hinge rejoined between second and third stamps, few creases, stunning appearance.................................................. E. 200-300

2662 Cigar Strip Stamps, Series of 1878 thru 1909 Provisional Issue. Collection of 12, 13 and 25 Cigar strip stamps, over 90 items neatly mounted on pages with Springer catalog nos., used and unused, of note are many marginal markings, multiples, Puerto Rico and Philippines Ovpts. as well as several unlisted surcharges, papers and separations, a 1909 Provisional (unlisted in Springer), eighteen 12 and 13 Cigar strips from 1891 and 1901 Series in singles, pairs and blocks, Fine-Very Fine lot ............(Photo Ex) E. 2,000-3,000

2663 (★) Cigar Strip Stamp, 1898 Issue, 50 Cigars, Counterfeit (Springer TC158 var). Unused strip of four, black on blue government watermarked paper, vertical crease, otherwise Extremely Fine, also incl. genuine single, this was an infamous fraud that persisted for several years .................................................................................................................. E. 750-1,000

2664 Cigar Stamps, Series of 1910 and 1916. Collection of 50 stamps on pages with Springer catalog nos., incl. several marginal markings, unlisted shade/separation combinations as well as a sheet of 50 Cigars, HH7, Fine-Very Fine .........................(Photo Ex) E. 500-400

2665 Cigar Stamps, 1917 Provisional Issue. Amazing collection of 119 stamps neatly organized and mounted on pages, although Springer laid the groundwork for this complex issue, the listings will have to be reworked as there are more unlisted items in this collection than listed with many unlisted handstamps, varieties, typefaces and ms. surcharges, overall condition is rather nice, a highly desirable and very specialized collection ..........................................................(Photo Ex) E. 3,000-4,000

2666 Cigar Stamps, Series of 1917, 1918 Provisional Issue and 1918-20 Issue. Mounted collection, 1917 incl. 32 stamps representing all but two of the issue, 1918 Provisionals have 42 stamps with more unlisted than listed per Springer, as with the 1917 Provisional lot, this group will have to be rewritten due to the quantity of unrecorded printed, handstamped and type face varieties, the 1918-20 incl. sixteen stamps with all of the Class A, B and C listings plus unlisted 250 Class A, 13 Cigars Class C and 5 Cigars Class D, Fine-Very Fine ..........................................................(Photo Ex) E. 2,000-3,000

2667 Cigar Stamps, 1926 Provisional Issue, Series of 1926 and 1928. Mounted collection of 84 stamps, 1926 Provisional incl. 50 stamps in singles and multiples with Springer nos., nearly complete representation, strong in the higher denominations, Series of 1926 with 33 stamps, strong showing of most denominations, the 1928 is a single unused example of the 20 Cigars Class B, beautiful condition, overall Fine-Very Fine ..........................................................(Photo Ex) E. 2,000-3,000

2668 Cigar Stamps, Series 102 (1932) -107 (1937). Mounted collection of 173 on pages with Springer catalog nos., many unused, high degree of completion with many unlisted separations, denominations, ovpts., etc., two stamps with partial “Specimen” handstamp, scarce Series 107 Class E well-represented, also few duplicates, nice condition and Very Fine for these..........................................................(Photo Ex) E. 2,000-3,000

2669 (★) Cigar Stamps, Series 106 (1936). Eight different unused high values, incl. Class B 200 and 500 cigars (Springer TC620, TC622), Class C 200 and 250 Cigars (Springer TC633-TC634), Class D 200 and 500 Cigars (Springer TC643-TC644, both roulette 3½) and class E 200 and 500 Cigars (Springer TC650-TC651, both roulette 3½), the Class D’s each with minor tear, otherwise Very Fine and choice lot of seldom offered material..........................................................(Photo Ex) E. 1,000-1,500

2670 (★) Cigar Stamps, Series 107 (1937). Five unused high denominations, incl. Class A 200 and 500 Cigars (Springer TC663, TC665), Class B 250 Cigars (Springer TC678), Class C 500 Cigars (Springer TC 690) and Class D 250 Cigars (Springer TC700), Very Fine and choice, seldom seen offered ..........................................................(Photo Ex) E. 500-750

2671 Cigar Stamps, Series 109-116 (1938-46). Neatly mounted collection with Springer catalog nos., approximately 225 stamps, many unused, high degree of completion, incl. many unlisted separations, denominations and multiples, three stamps with partial ”Specimen” handstamps, above average condition, nearly all Very Fine ...(Photo Ex) E. 2,000-3,000

2672 (★) Cigar Stamp, Series 116 (1946), Double Impression (Springer TC1014A var). Unused, Class D, 50 Cigars, roulette 7, Very Fine, unlisted .................................................. E. 300-400
2673 **Cigar Stamps, Series 117-125 (1947-55).** Approximately 158 stamps neatly mounted on pages with Springer nos., incl. many unlisted separations and denominations, high degree of completion, Very Fine lot for these …………………..(Photo Ex) E. 1,500-2,000

2674 **Cigar Strip Stamps, Multiples.** Lot of nine different items, incl. Springer nos. T46-TC47 (faulty pairs), TC55 top margin pair with plate number and letter (toned), TC96B strip of three (bottom left corner torn away), TC105 strip of seven, TC110A strip of eight, TC122A rejoined pane of ten, TC123B pair and TC123C strip of five, some usual creases wrinkles and edge flaws, still an overall attractive and desirable lot……………….. E. 500-750

2675 **Cigar and Customs Cigars Strip Stamps.** Miscellaneous lot of 25 stamps, incl. Springer nos. TC48, two, one with plate no., TC55, TC60B, TC68A, TC93D, TC94A-TC96A, TC94B-TC98B, TC123A, TC111, two, one "S" (Seized), TC113, two, one "Exported", TCC18, TCC22 with plate no., TCC24, three, one "Seized", one "Railroad" and TCC27 "Railroad", usual mixed condition, also incl. reference copies of Nos. TC1, TC15, TC17 and TC48 ……………..(Photo Ex) Not illustrated E. 400-500

2676 **Small Cigar Stamps.** Nearly complete collection of approximately 150 stamps, incl. unlisted paper and color varieties, unlisted denominations and separations, multiples, couple on original packages and four usages for Puerto Rico, also a small group of duplicates, Fine-Very Fine for these, although the Springer catalog does not assign particularly high values to many stamps in this category, many are actually extremely scarce and rarely, if ever, seen in the marketplace …………………..(Photo Ex) E. 2,000-3,000

2677 (* ) **Customs Cigar Strip Stamp, Orange Brown 1866 Issue (Springer TCC1).** Unused strip of four, fresh color, some minor creases and wrinkles, otherwise Extremely Fine ……………..(Photo Ex) Not illustrated E. 200-300

2678 **“Customs Cigars” Strip Facsimiles (Springer TCC3 var, TCC5 var).** Similar designs and colors, three of each, these designs were created to fool cigar customers into thinking they were buying imported Cuban cigars when in fact they were buying stateside products, also incl. a genuine example of TCC3, mixed condition with usual crease and tears, interesting lot ………………..(Photo Ex) Not illustrated E. 200-300

2679 **Customs Cigar Strip Stamp, Green 1867 Issue with “CSA” (Confederate States of America Watermark) (Springer TCC2 var).** Used, usual creases and tears, couple tiny edge nicks, Fine example of this scarce paper variety, also includes 16 x 12 in. blank paper sample with the “CSA” watermark ………………..(Photo Ex) E. 300-400

2680 **Customs Cigar Strip Stamps, 25 Cigars-500 Cigars Series of 1873-75 (Springer TCC7, TCC10-TCC11, TCC13-TCC14).** Samples of the five different quantities, each endorsed in red ms. "Sample only, not for use", colorful and Extremely Fine lot, believed to be unique ………………..(Photo Ex) E. 1,500-2,000

2681 **Customs Cigar Stamps.** 34 stamps on pages, Series of 1904 thru 1931, incl. used and unused, multiples, provisionals, substitute inspection labels and Philippines usage, also two Imported Cigar Essays (Turner C-100) and 24 Manufactured In Bond types with Small Cigars (Springer TDC1), also several facsimiles and labels and one usage on original packaging, virtually all Fine-Very Fine ………………..(Photo Ex) E. 750-1,000

2682 **Customs Cigar Stamps, Counterfeit Surcharges.** 28 stamps from the Series of 1904 and Series of 1910 with various handstamp surcharges of different colors and sizes, many of these are listed in the 1912 Springfield list, later found out to be counterfeit and their existence explained by E. R. Vanderhoof in the accompanying copy of his letter, interesting lot ………………..(Photo Ex) E. 300-400

2683 **Cigar Stamps Overprinted for Use in the Philippine Islands and Puerto Rico.** Mounted collection of 67 stamps, Philippines incl. 25 stamps from Series of 1910 thru Series 105 (1933), variety of printed and handstamped surcharges and ovpcts., Puerto Rico with 43 stamps Series of 1910 thru 1918-20 Issue with similar varieties, virtually all Fine-Very Fine as these are found ………………..(Photo Ex) E. 300-400

2684 **Cigar Strip Stamps Balance.** Mr. Tolman’s duplicates, many hundreds from 1864 Issue thru Series of 1910, incl. Customs Cigars, mixed condition …Not illustrated E. 2,000-3,000
2685 P  50 and 100 Cigarettes, 1879, Compound Die Proof on India (Turner Die Proofs C205-C206). Card mounted, also incl. proof singles on card of the 1883 50 and 100 Cigarettes issue, Extremely Fine ............................................................. E. 300-400

2686 Cigarette Strip Stamps, 1868-1902. Collection of approximately 60 “50” and “100” Cigarettes, Class “A” and “B” and Customs, full range of issues, incl. unlisted Class “B” 100 Cigarette Provisional (a “Seizure” Ovpt.), nice condition for these throughout ................................................................. (Photo Ex) E. 2,000-3,000

2687 Cigarette Stamps, 1928-30. Two-volume collection of stamps and facsimiles, a very detailed study of the codes and ovpts. applied by the various cigarette manufacturers, also a volume of hundreds of cigarette packs with facsimile labels and an early cataloging effort to describe them, impossible to duplicate ................... Not illustrated E. 750-1,000

2688 Cigarettes, Free of Tax and Facsimile Labels. Many hundreds arranged on stock pages, incl. Cigarette Stamps for Sea Stores, Free of Tax, etc., Charitable Organizations such as V.A., Red Cross, Commissary, Panama Canal, also facsimiles, foreign, used on packs and more, Fine-Very Fine lot ................................................................. Not illustrated E. 500-750

2689 Cigarette Stamps for Philippines, Puerto Rico and U.S. Customs. Collection on pages and stock sheets, 16, 110 and approximately 75 respectively, nice range of issues, generally Fine-Very Fine as these are found ......................... Not illustrated E. 500-750

2690 Duke's Cigarette Cards. Set of 50 different, each with used foreign stamp affixed as prepared for sale, Very Fine ................................................................. Not illustrated E. 200-300
2691 U.S. Department of Agriculture, Cotton, Food and Tax-Exempt Potato Stamps. Cotton Order and Food Order stamps in singles, booklet panes and booklets, used, unused and Specimen ovpts., many unusual booklets. Tax-Exempt Potato stamps incl. all Scott listed booklets as well as a Provisional 5 Pound 24 stamp booklet and a 2 Pound and 50 Pound stamp used on a tag, also stamp for Federal Fuel Administration, Gum Rosin and Turpentine, a virtually complete collection of Department of Agriculture stamps in exceptionally nice condition. 

............(Photo Ex) E. 3,000-4,000

2692 Beer and Brewery. Beautiful collection of 55 illustrated covers, postcards and checks relating to Breweries, also twelve studies for plating and reconstructing sheets of 1934 and 1947 Series and a collection of sixteen Brewer’s permits and miscellaneous beer labels, generally Fine-Very Fine

............(Photo Ex) E. 2,000-3,000

2693 Civil War Occupational Licenses. Group of seven, Hicks catalog Ty. III-V, mixed condition, also June 20, 1893 New York Sugar Producer’s license, Fine lot

............(Photo Ex) E. 300-400

2694 Connecticut State Revenues. Neatly mounted collection of between 100 and 200 items, incl. stamps for elevator inspection, bedding and upholstery, oleo, cab card “Bingo” stamps, fuel use, tax stickers, IFTA stickers and marihuana, Very Fine

............(Photo Ex) E. 750-1,000
2695 **Connecticut State Cigarette Stamps.** Beautifully mounted collection of over 400 cigarette decal stamps, incl. unused multiples, singles and used on cigarette packs, Very Fine .......................................................(Photo Ex)  E. 500-750

2696 **Cotton Tax.** Outstanding collection of these scarce stamps, three of the early tags printed on parchment and ten of the more scarce on canvas, all with wires and barbs, one oval brass tag and 31 of the “Harpoon” variety, all mounted in two albums and described per the list written by Charles Nast, also six metal or paper tags from the 1930’s, includes many notes and research material ....................................(Photo Ex)  E. 2,000-3,000

2697 **Hydrometer Labels.** Amazing collection which is about as complete as one could hope for, these labels are represented by used and unused examples on the various papers (thick, thin, wove and laid), the stamps are mounted according to the listing by Walter Norton, published in the Springfield list and show the variety of serial number types and prefix letters, there are 56 labels from 1866 thru 1945 as well as proofs, a “Specimen”, a multiple and a facsimile, excellent condition, accompanied by many articles, research notes and photos .............................................(Photo Ex)  E. 5,000-7,500

2698 **License, Royalty and Patent Notice Stamps, 1860-85.** Amazing collection of over 300 stamps neatly arranged on pages according to Henry W. Holcomb’s list, Springer’s 6th Edition lists many of these, but many are unlisted, includes multiples, related stock certificates and articles, virtually all Fine-Very Fine for these.(Photo Ex)  E. 2,000-3,000

2699 **Lock Seals.** Incredibly important collection of these stamps, begins with one of the scarce Glan seals, followed by the Slaight Seals Series of 1875, and finally the smaller Caton seals of the 1879 Series, all neatly arranged according to the listing compiled by Walter Norton, published in the Springfield List, 87 Slaight seals show the range of paper colors and serial numbers, also one complete and one reconstructed sheet are present, over 60 Caton seals, many in multiples, in addition, there are seven sheets of 50 of the Caton seals, excellent condition, accompanied by many articles, research notes and photos ....(Photo Ex)  E. 7,500-10,000

2700 **Lock Seals.** Balance of collection, several hundred in glassines and approval cards, both Slaight and Caton issues, one complete and two partial sheets of the Caton seals, also nine sheets of research and correspondence, useful lot …..Not illustrated  E. 1,000-1,500

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2699EX

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**SIEGEL AUCTION GALLERIES  – 115 –  MAY 9-10, 2007**
2701 **Mixed Flour, Meat Inspection.** Former seventeen stamps, nearly complete as listed by Springer, latter 54 items, neatly arranged according to the Smiley List, with many notes, generally Fine or better as these are found......................... *(Photo Ex)*  E. 300-400

2702 **National Liquor Dealers Association, Cinderellas.** Comprehensive collection of these labels issued by an industry group in an attempt to stave off prohibition, includes “Specimen” plate block, imperf pair, nineteen singles and over 30 used on documents, Very Fine lot ......................... *(Photo Ex)*  E. 500-750

2703 **Renovated Butter, Process Butter, Oleomargarine and Filled Cheese Stamps.** Renovated, three 1902 typeset stamps and four Series of 1902. 10, 30, 50 and 60 Pound, also proof of Justice and Shield as used for vignette on the stamps; Process, nineteen stamps, twelve Series of 1907 with various datelines, balance Series of 1916, two unlisted, also engraving of “Justice and Shield” as used on Process Butter stamp vignette; Oleo, 65 stamps with twelve Series of 1886 with various datelines, an 1886 Export stamp, two stamps from the 1902 Typeset issue, nine stamps Series of 1902 and balance from later issues, also incl. engraving of “Farmer and Mechanic” as used for Oleo stamps vignette; two Filled Cheese, one cent and twenty cents, unused, usual mixed condition but Fine or better as these are found......................... *(Photo Ex)*  E. 2,000-3,000

2704 **Special Tax Stamps, Dealer in Firearms.** Fifteen special tax stamps, 1975-91, all on later forms, one stamp for “any other weapon”, also dealer’s license from 1954, Very Fine ........................................... Not illustrated  E. 500-750

2705 **P Special Tax Stamps Plate Proofs, Series of 1878 (Turner ST1-ST16).** The set as listed, incl. Brewer, Peddler, Stills, etc., three with 3½mm security punch holes, Very Fine lot of these impressive large-size Tax Paids................................................ *(Photo Ex)*  E. 3,000-4,000

2706 **P Special Tax Stamp Plate Proofs, Series of 1883 (Turner ST-17-ST-18).** Dealer in Leaf Tobacco of less than 25,000 pounds per year and Rectifier of less than 500 Barrels, very large stamps mounted on individual large 15 x 16 in. cards, Very Fine................................................. *(Photo Ex)*  E. 400-500

2707 **Tax Paid Stamps and Related Balance.** Hundreds of items in a carton, incl. Prohibition Prescriptions for Medicinal Whiskey and Beer (eleven used, two unused), Revenues Used as Postage (1950’s-60), sheets of four of 1875 and 1878 Distilled Spirits Warehouse, Labels, export cigars, 1870’s Special Tax Stamps for Retail Liquor Dealer, Cigars Essay from plate 21 of American Bond Protector, Series of 1879 Imported Spirits Plate Proofs on India, card mounted (Turner A-137-A143, some toning), Miscellaneous Essay (Turner 251, faulty), Snuff Stamps duplicates, Two Dozen Pints Mineral Water Tax Proof with perforated stub, Tax Paid Stamp for Nineteen Gallons of 190 Proof Alcohol and Coupons “A”, “C”, “D”, “H” and “J”, each representing one-tenth (1.9 gallons) of the total, these are very scarce and according to Troutman, only one to three each of the coupons are known and subject of an ARA article, volume of Cigarette Tubes (100’s), Small Cigars duplicates, Battleship revenues used on documents, Distilled Sprits Strip Stamps duplicates, Narcotics duplicates, Playing Cards cancels, Mixed Flour, Oleomargarine and Meat Inspection duplicates, and to round out this fascinating eclectic accumulation there is a small quantity of U.S. fairly recent plate blocks and sheets and charity labels, condition varies, a fascinating lot with endless possibilities................................. Not illustrated  E. 2,000-3,000

2708 **College or Business School Stamps, Cinderellas.** Collection of 23 stamps, many on documents, checks, certificates, bills, leases and letters, most listed by Springer with a few unlisted, great lot of these seldom seen stamps............................... *(Photo Ex)*  E. 1,000-1,500

2709 **Mexican Revenues, Vera Cruz.** Mounted, detailed study of these issues, incl. U.S.A. surcharges, nearly 100 stamps, many notes, scarce and seldom seen .. *(Photo Ex)*  E. 200-300

2710 **Foreign Revenues.** Hundreds mounted on pages, countries incl. Egypt, France, Great Britain, Italy, Spain, Mexico, Newfoundland, South Africa, Brazil, Canada, etc., nice assortment, generally Fine-Very Fine ................................................. Not illustrated  E. 1,000-1,500
2711 Special Tax Stamps, Retail Dealer in Fermented Malt Liquors (Hines Table 2). 25 stamps without coupons, 1935 thru 1953 with many varieties of handstamps, printing, etc., sixteen stamps with coupons between 1935 and 1952, 23 stamps on later forms between 1954 and 1979, Very Fine lot ..............................(Photo Ex) E. 200-300

2712 Special Tax Stamps, Retail Dealer in Fermented Malt Liquors “At Large” (Hines Table 3). Ten stamps, incl. six used provisionally, these are stamps issued to railroads for their buffet and lounge cars, “At Large” appears typed in address area (1941-51), also four “At Large” stamps with coupons (1949-52), Very Fine .....................................(Photo Ex) E. 500-750

2713 Special Tax Stamps, Wholesale Dealer in Fermented Malt Liquors (Hines Table 5). Nearly complete run of 73 stamps from 1935 Wholesale Dealer in Fermented Malt Liquors thru 2003 Wholesale Dealer in Beer, some earlier issues with coupons, others without, strong in modern Alcohol, Tobacco and Firearms, Very Fine......(Photo Ex) E. 750-1,000

2714 Special Tax Stamps, Temporary Dealer in Fermented Liquors, Retail Dealer in Fermented Malt Liquors (Hines Table 6, Table 14). Also called “The Picnic stamps”, three brown general stamps with typed or ms. dates for 1942, 1945 and 1948, also four for later forms, 1954, 1983, 1984 and 1986, Very Fine, additionally four stamps in blue with ms. dates from 1936-1940 ..............................................(Photo Ex) E. 200-300

2715 Special Tax Stamps, Brewer, Brewer of Less Than 500 Barrels, Brewer of More Than 500 Barrels (Hines Tables 7-9). Three of the $1,000.00 stamps for Brewer (1933-34), two for Brewer of Less Than 500 Barrels (1946 and 1948) and 27 for Brewer of More Than 500 Barrels (1935 thru 1953), a complete run with coupons, also seven later forms, Very Fine.................................................................(Photo Ex) E. 750-1,000

2716 Special Tax Stamps, Retail Dealer in Wines, Wholesale Dealer in Wines (Hines Tables 10-11). Two of former (1948, 1950, with coupons), ten of latter (between 1937-48, with coupons), also three later forms, Very Fine..........................(Photo Ex) E. 500-750

2717 Special Tax Stamps, Retail Dealer in Wines and Malt Liquors, Wholesale Dealer in Wines and Beer (Hines Tables 12-13). Eleven stamps from 1942-76, thirteen stamps for WDW&B on later forms, 1961-74, Very Fine ..................................................(Photo Ex) E. 200-300

2718 Special Tax Stamps, Retail Liquor Dealer (Hines Table 15). Over 100 stamps, 1921-53 without coupons, 1921, 1928, 1929 and 1933-50 with coupons, also 1954-97 on later forms, nearly complete, many changes of address, name, tax increase surcharges, etc., few with Scotch tape stains, otherwise Very Fine ..................................................(Photo Ex) E. 500-750

2719 Special Tax Stamps, Retail Liquor Dealer, 1890. With certificate of extension making it valid for two additional months per the Act of October 1, 1890, also a “Specimen” example of an “In Lieu” certificate for lost or destroyed tax stamp, Very Fine....(Photo Ex) E. 200-300

2720 Special Tax Stamps, Wholesale Liquor Dealer (Hines Table 16). 75 stamps from 1921-96, mostly complete run with coupons on many of the earlier years, Very Fine ..............................................................(Photo Ex) E. 750-1,000

2721 Special Tax Stamps, Retail and Wholesale Dealers in Fermented Malt Liquors (Hines Tables 17-18). Ten items, four for wholesale dealer, 1933-34, six for retail dealer, 1933-34, also a receipt pending delivery of stamps, mostly Very Fine...(Photo Ex) E. 150-200

2722 Special Tax Stamps, Retail Liquor Dealers “At Large” (Hines Table 19). Nine stamps used provisionally with “At Large” typed in address space, 1948-51, nineteen stamps with coupons, 1942-53, fourteen stamps on later forms, 1954-95 and several multiple stamps for different railroad cars, Very Fine..................................................(Photo Ex) E. 750-1,000

2723 Special Tax Stamps, Rectifier of 500 Barrels or More (Hines Table 20). Sixteen stamps from 1934-48, all with coupons, also seven stamps on later forms, 1969-77, Very Fine, very scarce lot .................................................................(Photo Ex) E. 1,500-2,000

2724 Special Tax Stamps, Rectifier of Less Than 500 Barrels. Hines Table 21, ten stamps, 1935-45 and 1948, all with stubs, Very Fine..........................................................(Photo Ex) E. 300-400
Special Tax Stamps, Manufacturers of Stills (Hines Table 22). 36 stamps, 1921-53, all with coupons, also 1954 and 1976 on later forms, Very Fine, an unmatched run of these rare Still Stamps.............................................................(Photo Ex)  E. 4,000-5,000


Special Tax Stamps, Manufacturer of Non-Beverage Products More Than 50 Gallons (Hines Table 28). Eleven stamps without coupons, 1943-53 and eighteen stamps on later forms, 1954-85, Very Fine ......................................................(Photo Ex)  E. 300-400

Special Tax Stamps, Manufacturer of Cigars, Manufacturer of Tobacco (Hines Tables 42, 49). Five of former, 1898-1901, one of latter, 1919, mixed condition ...........................................................(Photo Ex)  E. 200-300

Special Tax Stamps, Manufacturer of Oleomargarine (Hines Table 56). 21 stamps with coupons from 1900-20, virtually all Very Fine......................(Photo Ex)  E. 1,500-2,000

Special Tax Stamps, Wholesale Dealer in Uncolored Oleo (Hines Table 58). Fifteen stamps, incl. 1912 with coupons (stains), others from 1938-50 (1938 damaged), others Very Fine.................................................................(Photo Ex)  E. 750-1,000

Special Tax Stamps, Retail Dealer in Oleomargarine (Hines Table 59). Seventeen stamps with coupons, 1924, 1935-50, 1949 and 1950 without coupons, also four stamps with coupons, 1887, 1891, 1892 and 1916, four earliest slightly aged, others Very Fine.................................................................(Photo Ex)  E. 1,000-1,500

Special Tax Stamps, Retail Dealer in Uncolored Oleomargarine (Hines Table 60). Thirteen stamps with coupons, 1907-20, 31 stamps without coupons, 1922-50, twenty stamps with coupons or coupons removed between 1921-1949, generally Fine-Very Fine..........................(Photo Ex)  E. 400-500

Special Tax Stamps, Retail Dealer in Adulterated Butter, Manufacturer of Adulterated Butter (Hines Tables 61, 63). Former one stamp with coupons, “Adulterated Butter” typed in, 1948, tear and Scotch tape remains, latter three with coupons, 1943, 1945 and 1948, Very Fine.................................................................(Photo Ex)  E. 400-500

Special Tax Stamps, Manufacturer of Process or Renovated Butter (Hines Table 64). Nine, incl. 1919 without coupons (some faults) and eight with coupons, 1942-48, extra 1942, virtually all Very Fine.................................................................(Photo Ex)  E. 500-750

Special Tax Stamps, Manufacturer of Filled Cheese, Retail Dealer in Filled Cheese (Hines Table 66, 68). Manufacturer 1948 and 1951, latter corner tape stains, Retail Dealer 1954 letter form, Fine-Very Fine ........................................(Photo Ex)  E. 200-300
2739 **Special Tax Stamps, Importer, Manufacturer of Opium (Hines Table 70).** Twenty-three stamps without coupons, 1932-53, 1938 with coupons, also six stamps on later forms between 1954 and 1970 and 1931 with Red “Specimen” handstamp, virtually all Very Fine. (Photo Ex) € 750-1,000

2740 **Special Tax stamps, Dealer in Untaxed Opium (Hines Table 71).** 21 stamps without coupons, between 1921 and 1952, also twelve stamps on later forms (many with stains and tears) and five stamps for Manufacturer, Distributor, Etc. of Opium, Etc., 1913-19, mostly Fine-Very Fine. (Photo Ex) € 750-1,000

2741 **Special Tax Stamps, Laboratory Using Opium, Coca Leaves, Etc. (Hines Table 72).** Fifteen stamps with coupons, 1938-1953 complete less 1948, also three stamps on later forms and 1950 stamp with coupons and stub with Black “Specimen” handstamp, Very Fine. (Photo Ex) € 750-1,000

2742 **Special Tax Stamps, Practitioner Dispensing Opium, Coca Leaves, Etc. (Hines Table 73).** 38 stamps without coupons, 1920-1953, some duplication for address changes, three stamps with coupons, 1920, 1923 and 1924, 32 stamps on later forms, 1954-1971, stamps for 1931 and 1950 with “Specimen” handstamps, also approximately 28 various forms for pharmacists/doctors to order narcotics, 1914-1977 and Mr. Tolman’s narcotic notes and research material. (Photo Ex) € 500-750

2743 **Special Tax Stamps, Retail Dealer in Opium (Hines Table 74).** 35 stamps without coupons, 1922-53, also nine stamps between 1921 and 1950 with coupons, eighteen stamps on later forms, 1954-71 and 1931 stamp with Red “Specimen” Handstamp Ovpt., nearly all Very Fine. (Photo Ex) € 750-1,000

2744 **Special Tax Stamps, Wholesale Dealer in Opium (Hines Table 75).** 32 stamps without coupons, 1920-22 and 1926-53, also 1932, 1935 and 1938 with coupons, seven stamps on later forms and 1931 and 1950 stamps with “Specimen” handstamp Ovpt., nearly all Very Fine. (Photo Ex) € 750-1,000

2745 **Special Tax Stamps, Producer of Marihuana (Hines Table 76).** Nine stamps without coupons, 1942-43, 1947-49 and 1951-53 plus stamp for 1954 on a later form, virtually all Very Fine. (Photo Ex) € 750-1,000

2746 **Special Tax Stamps, Practitioner Dispensing Marihuana (Hines Table 77).** Seven stamps without coupons, 1939, 1940, 1942, 1946-47 and 1952-53, Very Fine. (Photo Ex) € 750-1,000

2747 **Special Tax Stamps, Laboratory Using Marihuana (Hines Table 78).** Thirteen stamps without coupons, 1938-45 and 1949-53, Very Fine. (Photo Ex) € 750-1,000

2748 **Special Tax Stamps, Dealer in Marihuana (Hines Table 79).** Eleven stamps with coupons, 1938-48, in addition to the title “Dealer in Marihuana” each stamp has a typewritten “Class 3” designation on the face of stamp (dealer other than practitioner), few tape stains or tiny pinholes, otherwise Very Fine. (Photo Ex) € 1,000-1,500

2749 **Special Tax Stamps, Dealer in Marihuana (Hines Table 79).** Fourteen stamps with coupons, 1938-51, Very Fine. (Photo Ex) € 1,000-1,500

2750 **Special Tax Stamps, Importer, Manufacturer or Compounder of Marihuana (Hines Table 80).** Five stamps with coupons, 1949-53, also stamp for 1954 on a later form, Very Fine. (Photo Ex) € 750-1,000

2751 **Special Tax Stamps, Importer, Manufacturer or Compounder of Marihuana (Hines Table 80).** Two stamps with tabs, 1952-53, in addition to the title each has a typewritten class “1-2-4-5” designation on the face, Very Fine. (Photo Ex) € 400-500

2752 **Special Tax Stamps, Proprietor of Bowling Alley, Billiard Table, Etc. and Billiard or Pool Room Premises (Hines Tables 81-82).** Former 1898, 1900, 1901 and 1917-19, also eight stamps with coupons (one clipped), 1921-25, two with year dates altered in red, latter 30 stamps, many with printed tax denominations of $10.00-$80.00, balance 1942-51 with coupons showing number of tables and months in use, generally Very Fine as these are found. (Photo Ex) € 500-750
2753 Special Tax Stamps, Bowling Alley Premises (Hines Table 83). Four stamps with printed denominations, incl. 1944 $20.00 and 1944 and 1951 $40.00. 29 stamps with coupons showing number of alleys and number of months in use, also three stamps on later forms, virtually all Very Fine or these..............................................(Photo Ex) E. 500-750

2754 Special Tax Stamps, Coin-Operated Amusement Devices (Hines Table 84). Sixteen stamps without coupons but with printed denominations from $10.00 to $40.00, 1944-53, twelve stamps with coupons showing number of devices and number of months in use, 1944-53, also ten stamps on later forms, 1954-65, virtually all Very Fine...................................................................................(Photo Ex) E. 500-750

2755 Special Tax Stamps, One Coin Operated Device, Coin-Operated Amusement Devices and Coin Operated Gaming Devices (Hines Tables 85-87). First 1943; second 1942-43 with coupons and 1943 printed $10.00 and $20.00 denominations; third fifteen stamps with $50.00-$400.00 denominations, 1943-48, five stamps showing number of devices and months in use and three stamps on later forms, also Coin Operated Devices, eight stamps with printed denominations and eight stamps with coupons, there is one interesting stamp from 1954 for Harold’s Club in Reno Nevada with a tax of $194, 250.00 for 777 “Devices, Alleys or Tables”, virtually all Fine- Very Fine..............(Photo Ex) E. 750-1,000

2756 Special Tax Stamps, Owner of Automobile for Hire, $10.00 and $20.00 Rates (Hines Tables 88-89). Ten stamps for the $10.00 rate (two to seven passengers), 1902-26 and six stamps for the $20.00 rate (over seven passengers), 1922-26, some aging, creases, etc. as typically seen, Fine lot for these ....................................................(Photo Ex) E. 200-300

2757 Special Tax Stamps, User of Motor Boat, User of Yacht, Etc., Pleasure Boat or Yacht (Hines Tables 90-91, 93). Seventeen stamps, Motor Boat 1920-23, Yacht 1923 ($2.00 per foot) and 1924 ($4.00 per foot), Pleasure Boat 1942-46 with coupons (16-28 feet), 1942-46 with coupons (28-50 feet), 1943 with coupons (50-100 feet), Very Fine lot .................................................................(Photo Ex) E. 400-500


2759 Special Tax Stamps, Public Exhibition, Circus, Proprietor of Theater, Theater (Hines Tables 103-104, 107, 109). First, 1898, 1900-01 and 1924 with coupons; second, 1898; third, 1916; fourth, 1922 $25.00, 1921 $50.00 and 1924 $100.00, also three certificates of registration to collect tax, some slight aging, generally Fine or better ..........................................................(Photo Ex) E. 400-500

2760 Special Tax Stamps, Wagering Tax (Hines Table 115). 20 items, incl. 1952 stamp with coupons and stub with printed “Specimen”, four stamps fro 1952-53, two with coupons and fifteen stamps on later forms, virtually all Very Fine ...............(Photo Ex) E. 400-500

2761 Special Tax Stamps, Balance of 20th Century Collection. Several hundred, most categories represented, particularly Retail Liquor Dealer, Oleo Margarine, Retail Liquor Dealer At Large, etc., variable condition........................................Not illustrated E. 1,500-2,000

END OF SALE — THANK YOU

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