Sale 1024—Thursday, June 7, 2012, at 1:30 p.m.

The Natalee Grace Collection of Used Stamps of the United States

Part One: 1847 to 1861-68 Issues and Re-Issues

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

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

Thursday, June 7, 2012
Afternoon Session at 1:30 p.m. (lots 1-179)

1847 Issue ............................................................ 1-16
1851-56 Issue .......................................................... 17-51
1857-60 Issue .......................................................... 52-86
1875 Reprint of 1857-60 Issue ............................ 87-88
1861 Issue First Designs and First Colors .......... 89-91
1861-66 Issue .......................................................... 92-136
1867-68 Grilled Issue .............................................. 137-169
1875 Re-Issue of 1861-66 Issue .......................... 170-179

Pre-Sale Lot Viewing
Wednesday, June 6 — 10 a.m. to 4 p.m.
Thursday, June 7 — 10 a.m. to 12 p.m.
or by appointment (please call 212-753-6421)
**Bidding**

The following means are available for placing bids:

1) **Attending the Live Auction in Person:** All bidders must register for a paddle, and new bidders must provide references at least three business days in advance of the sale.

2) **Live Internet Bidding:** Instructions for participating as a Live Internet Bider are provided on the page opposite.

3) **Phone Bidding:** Bidders can be connected to the sale by phone and bid through a member of staff. Requests for phone bidding are subject to approval (please contact our office at least 24 hours before the sale). A signed Bid Form is required.

4) **Absentee Bids.** All bids received in advance of the sale, either by mail, fax, phone, e-mail or internet, are Absentee Bids, which instruct the auctioneer to bid up to a specific amount on one or more lots in the sale. Absentee Bids sent by phone, fax or e-mail should arrive at least one hour prior to the start of the sale session. Bids entered through Live Internet Bidding will be visible to the auctioneer during the sale. Written bids should be entered legibly on the Bid Form in the sale catalogue. E-mail and internet bids should be carefully typed and double-checked. All new bidders must provide references. We recommend calling or e-mailing to confirm that Absentee Bids sent by mail, fax or e-mail have been received and entered.

---

**Information for Bidders**

**Pre-Sale Viewing**

Subject to availability, certain lots (except group lots) can be sent to known clients for examination. Requests must be made no later than 7 days prior to the sale. Lots must be returned on the day received. Postage/insurance costs will be invoiced. In addition to regular viewing, clients may view lots by appointment. Our staff will be pleased to answer questions or provide additional information about lots.

**Expert Certification**

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

**Shipping and Delivery**

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

**Price Realized**

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

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

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

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

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

Registering with STAMP AUCTION NETWORK & SIEGEL AUCTION GALLERIES

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

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

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

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

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

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

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

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

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

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

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

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

You can also log on at siegelauctions.com

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

• After you click on a bid amount, the auctioneer is immediately notified of your bid.

• Retracting a bid is usually not acceptable, so please bid carefully.

• If you bid and then decide to stop, the “Pass” button will tell the auctioneer you are no longer bidding.

• You can send messages to the auctioneer (for example, a request for extension).

• You can track prior realizations from the bidding screen.

“System Down” or “Lost Connection” events do occasionally happen.

If you have any problems with Live Internet Bidding please call 212-753-6421 for immediate assistance.
Conditions of Sale (please read carefully before bidding)

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

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

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

3. All bids are per numbered lot in the catalogue unless otherwise announced by the auctioneer at the time of sale. The right is reserved to group two or more lots, to withdraw any lot or lots from the sale, or to act on behalf of the seller. The Galleries will execute bidding instructions on behalf of clients, but will not be responsible for the failure to execute such bids or for any errors in the execution of such bids.

4. Lots with numbers followed by the symbol “*” are offered subject to a confidential minimum bid (“reserve”), below which the lot will not be sold. The absence of the symbol “*” means that the lot is offered without a reserve. If there is no reserve, the auctioneer has sole discretion to establish a minimum opening bid and may refuse an offer of less than half of the published estimate. Any lot that does not reach its reserve or opening bid requested by the auctioneer will be announced as “passed” and excluded from the prices realized lists after the sale. The Galleries may have a direct or indirect ownership interest in any or all lots in the sale resulting from an advance of monies or goods-in-trade or a guarantee of minimum net proceeds made by the Galleries to the seller.

5. Subject to the exclusions listed in 5(A), the Galleries will accept the return of lots which have been misidentified or which have obvious faults that were present when the lot was in the Galleries’ custody, but not so noted in the lot description. All disputed lots must be received by the Galleries intact with the original packing material within 5 days of delivery to the buyer but no later than 30 days from the date of sale. (5A) EXCLUSIONS: The following lots may not be returned for any reason: lots containing 10 or more items; lots from buyers who registered for the pre-sale exhibition or received lots by postal viewing, thereby having had the opportunity to inspect them before the sale; any lot described with “faults,” “defects” or a specific fault may not be returned because of any secondary fault. Photographed lots may not be returned because of centering, margins, short/nibbed perforations or other factors shown in the illustrations. Lots may not be returned for any of the following reasons: the color of the item does not match the color reproduction in the sale catalogue or website listing; the description contains inaccurate information about the quantity known or reported; or a certification service grades a stamp lower than the grade stated in the description.

6. Successful bidders, unless they have established credit with the Galleries prior to the sale, must make payment in full before the lots will be delivered. Buyers not known to the Galleries must make payment in full within 3 days from the date of sale. The Galleries retains the right to demand a cash deposit from anyone prior to bidder registration and/or to demand payment at the time the lot is knocked down to the highest bidder, for any reason whatsoever. In the event that any buyer refuses or fails to make payment in cash for any lot at the time it is knocked down to him, the auctioneer reserves the right to reoffer the lot immediately for sale to the highest bidder. Credit cards 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 7 days from the date of sale, the lots will be resold by whatever means deemed appropriate by the Galleries, and any loss incurred from resale will be charged to the defaulting buyer. Any account more than 30 days in arrears will be subject to a late payment charge of 1½% per month as long as the account remains in arrears. Any expenses incurred in securing payment from delinquent accounts will be charged to the defaulter. A fee of $250.00 per check will be charged for each check returned for insufficient funds.

8. All lots are sold as genuine. Any lot accompanied by a certificate issued by The Philatelic Foundation or by Professional Stamp Experts within 5 years of the sale date is sold “as is” and in accordance with the description on the certificate. Such lots may not be returned for any reason, including but not limited to a contrary certificate of opinion. Buyers who wish to obtain a certificate for any item that does not have a P.F. or P.S.E. certificate (dated as above) may do so, provided that the following conditions are met: (1) the purchase price must be paid in full, (2) the item must be submitted to an acceptable expertizing committee with a properly executed application form within 21 days of the sale, (3) a copy of the application form must be given to the Galleries, (4) in the event that an adverse opinion is received, the Galleries retain the right to resubmit the item on the buyer’s behalf for reconsideration, without time limit or other restrictions, (5) unless written notification to the contrary is received, items submitted for certification will be considered cleared 90 days from the date of sale, and (6) in the event any item is determined to be “not as described”, the buyer will be refunded the purchase price and the certification fee up to $600.00 unless otherwise agreed.

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

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

11. The buyer assumes all risk for delivery of purchased lots and agrees to pay for prescribed shipping costs. Buyers outside the U.S. are responsible for all customs duties.

12. The bidder consents that any action or proceeding against it may be commenced and maintained in any court within the State of New York or in the United States District Court for the Southern District of New York, that the courts of the State of New York and United States District Court for the Southern District of New York shall have jurisdiction with respect to the subject matter hereof and the person of the bidder. The bidder agrees not to assert any defense to any action or proceeding initiated by Galleries based upon improper venue or inconvenient forum. The bidder agrees that any action brought by the bidder shall be commenced and maintained 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.

SCOTT R. TREPEL, Principal Auctioneer
Auctioneer’s License No. 795952
N.Y.C. Department of Consumer Affairs
80 Lafayette Street, New York, N.Y. 10013
Telephone (212) 577-0111

Copyright Notice
© 2012, Robert A. Siegel Auction Galleries, Inc. This catalogue in all versions, printed and electronic, is protected by copyright. The descriptions, format, illustrations and information used herein may not be reprinted, distributed or copied in any form without the express written consent of Robert A. Siegel Auction Galleries. Application for permission may be made in writing.
Our descriptions contain detailed information and observations about each item’s condition. We have also assigned grades to stamps and covers, which reflect our subjective assessment. For stamps, the margin width, centering and gum are described and graded according to generally-accepted standards (an approximate correlation to numeric grades is provided at right). Although we believe our grades are accurate, they are not always exactly aligned with third-party grading terms or standards for all issues. A lot may not be returned because a certification service grades a stamp lower than the grade stated in the description. Information from the P.S.E. Stamp Market Quarterly and P.S.E. Population Report™ is the most current available, but lots may not be returned due to errors or changes in statistics or data.

**Grades and Centering**

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

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

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

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

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

<table>
<thead>
<tr>
<th>Gum Categories</th>
<th>MINT N.H.</th>
<th>ORIGINAL GUM (O.G.)</th>
<th>NO GUM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mint</td>
<td>Never from any disturbance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lightly Hinged</td>
<td>Faint impression of a removed hinge over a small area</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hinge Mark or Remnant</td>
<td>Prominent hinged spot with part or all of the hinge remaining</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part o.g.</td>
<td>Approximately half or more of the gum intact</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small part o.g.</td>
<td>Approximately less than half of the gum intact</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No gum</td>
<td>Only if issued with gum</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Catalogue Symbol:**

- **GUM SHOWING NOTICEABLE DISTURBANCE:**
  - Mint: Mint Never Hinged
  - Lightly Hinged: Lightly Hinged
  - Hinge Mark or Remnant: Hinge Mark or Remnant
  - Part o.g.: Part o.g.
  - Small part o.g.: Small part o.g.

**Catalogue Values and Estimates**

- **PRE-1890 ISSUES**: Pre-1890 stamps in these categories trade at a premium over Scott value.
  - Scott Value for “O.G.”
  - Scott “No Gum” Values thru No. 218

- **1890-1935 ISSUES**
  - Scott “Never Hinged” Values for Nos. 219-771
  - Scott Value for “O.G.” (Actual value will be affected by the degree of hinging)

- **1935 TO DATE**
  - Scott Value for “Unused”

**Covers**

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

**Catalogue Values and Estimates**

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

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

**Symbols and Abbreviations (see chart above for gum symbols)**

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

Revised 1/2012
CATALOGUES AND PRICES REALIZED

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

POWER SEARCH™

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

MY SIEGEL™

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

LOT TRACKER™

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

THE SIEGEL ENCYCLOPEDIA™

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

RARITIES CENSUS

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

EXHIBITS AND MOUNTED COLLECTIONS

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

VIDEO PRESENTATIONS

Downloadable video documentaries tell the stories of stamps and covers. This is the ideal way to introduce philately to others.
Introduction to The Natalee Grace Collection

The “Natalee Grace” collection was formed over a 20-year period by a collector dedicated to acquiring the finest postally-used example of every United States 19th and 20th Century stamp listed in the Scott Catalogue. Contemporary post office cancellations were an important criteria. Precancellations were accepted only if the stamp did not exist with normal handstamped or machine-applied postal cancels. This distinction is significant, especially for production varieties, because the presence of a contemporary postal cancel is assurance that the stamp was sent through the mail and used for its intended purpose. The character of such stamps — those that actually performed postal duty — is what most appeals to the collector who formed the Natalee Grace collection.

Every stamp collection reflects the individual personality of the collector. Whether it is a general collection or specialized study, the collector’s personal inclinations shape the content. This is especially true of used stamps, which can be collected to include a wide range of cancels and varieties.

As the Natalee Grace collection was formed, different challenges had to be met. How should imperforate stamps be chosen? The answer: seek out corner margin copies or imprint copies. In what format should 20th Century coils be collected? Acquiring superb used line pairs would certainly raise the bar. The collector always pushed the envelope to see if something truly exceptional could be accomplished. Completeness was one goal, but self-imposed requisites added to the challenge.

Beyond the objective of acquiring all major Scott-listed stamps, the collector sought important printing varieties. Almost every letter-designated shade variety listed in Scott is contained in the collection, if it is known in used condition. The sale catalogues will give students an excellent reference for these shades. Other printing varieties of interest were stamps with double impressions or printed on both sides, some of which are extremely rare or unique.

The Natalee Grace collection has achieved a degree of completeness surpassing that of any other previous or existing collection of used United States stamps. In fact, it is the dwindling number of want-list items that has prompted the collector’s decision to sell.

Personally, I have shared in the fun experienced by the collector during the process of building this collection. Chasing after the elusive issues and varieties is now being followed by presenting the collection to the market. I hope the series of catalogues conveys what we learned over 20 years.

— JOHN ZUCKERMAN
<table>
<thead>
<tr>
<th>Grade</th>
<th>Scott</th>
<th>Lot</th>
<th>Year/Service/Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>100J</td>
<td>68</td>
<td>112</td>
<td>2009 PSE 100J USED</td>
</tr>
<tr>
<td>100</td>
<td>30A</td>
<td>74</td>
<td>2009 PSE 100 USED</td>
</tr>
<tr>
<td>98J</td>
<td>2</td>
<td>2</td>
<td>2009 PSE 98J USED</td>
</tr>
<tr>
<td>98J</td>
<td>71</td>
<td>120</td>
<td>2009 PSE 98J USED</td>
</tr>
<tr>
<td>98</td>
<td>33</td>
<td>78</td>
<td>2009 PSE 98 USED</td>
</tr>
<tr>
<td>98</td>
<td>36B</td>
<td>82</td>
<td>2009 PSE 98 USED</td>
</tr>
<tr>
<td>98</td>
<td>85</td>
<td>142</td>
<td>2009 PSE 98 USED</td>
</tr>
<tr>
<td>98</td>
<td>90</td>
<td>153</td>
<td>2009 PSE 98 USED</td>
</tr>
<tr>
<td>98</td>
<td>92</td>
<td>155</td>
<td>2009 PSE 98 USED</td>
</tr>
<tr>
<td>95J</td>
<td>22</td>
<td>58</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>24</td>
<td>60</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>35</td>
<td>80</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>65</td>
<td>102</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>76</td>
<td>129</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>89</td>
<td>152</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>97</td>
<td>165</td>
<td>2007 PSE 95J USED</td>
</tr>
<tr>
<td>95J</td>
<td>105</td>
<td>173</td>
<td>2009 PSE 95J USED</td>
</tr>
<tr>
<td>95</td>
<td>1c</td>
<td>16</td>
<td>2008 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>6b</td>
<td>20</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>8</td>
<td>22</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>16</td>
<td>47</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>18</td>
<td>52</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>19b</td>
<td>54</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>24var</td>
<td>61</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>27</td>
<td>68</td>
<td>2005 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>29</td>
<td>72</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>32</td>
<td>77</td>
<td>2009 PSE 95 USED</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Grade</th>
<th>Scott</th>
<th>Lot</th>
<th>Year/Service/Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>95</td>
<td>36</td>
<td>81</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>38</td>
<td>85</td>
<td>2006 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>62B</td>
<td>90</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>69</td>
<td>114</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>70</td>
<td>115</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>78</td>
<td>132</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>78a</td>
<td>133</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>85B</td>
<td>143</td>
<td>2003 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>85E</td>
<td>146</td>
<td>2006 PF 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>93</td>
<td>157</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>95</td>
<td>100</td>
<td>168</td>
<td>2009 PSE 95 USED</td>
</tr>
<tr>
<td>90J</td>
<td>63</td>
<td>92</td>
<td>2009 PSE 90J USED</td>
</tr>
<tr>
<td>90</td>
<td>6</td>
<td>19</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>7</td>
<td>21</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>19</td>
<td>53</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>21</td>
<td>56</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>23</td>
<td>59</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>28A</td>
<td>71</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>31</td>
<td>76</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>37A</td>
<td>84</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>64</td>
<td>99</td>
<td>2006 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>67</td>
<td>109</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>67b</td>
<td>111</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>70a</td>
<td>116</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>75</td>
<td>128</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>95</td>
<td>160</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>90</td>
<td>95a</td>
<td>161</td>
<td>2009 PSE 90 USED</td>
</tr>
<tr>
<td>85</td>
<td>25</td>
<td>63</td>
<td>2009 PSE 85 USED</td>
</tr>
<tr>
<td>85</td>
<td>39</td>
<td>86</td>
<td>2009 PSE 85 USED</td>
</tr>
</tbody>
</table>

Boldface = highest grade awarded to date
The first U.S. stamps issued for general use are the 5¢ and 10¢ 1847 Issue, bearing portraits of Benjamin Franklin and George Washington. They were printed by the New York firm of Rawdon, Wright, Hatch and Edson.

The 5-cent stamp was used primarily to pay the rate for distances under 300 miles. The 10-cent stamp was used primarily to pay the rate for distances over 300 miles, or for double-weight letters.

The ink used to print the 5-cent stamps was altered over time, resulting in a wide range of shades. All Scott-listed shades are offered in the Natalee Grace collection, as is the famous ex-Ishikawa Walnut Brown cover.

The stamps were valid for postage from July 1, 1847, through June 30, 1851, at which time new rates went into effect. They were then demonetized.
5c Red Brown (1). Position 91L1 with huge bottom left corner sheet margins, 11mm at left and 12½mm at bottom, large margins other sides, brilliant color, neat strike of red grid cancel, trivial corner crease at bottom left of sheet margin.

EXEMPLARY FINE GEM. AN OUTSTANDING CORNER-MARGIN COPY OF THE 5-CENT 1847 ISSUE. EXTREMELY RARE WITH SUCH LARGE SHEET MARGINS, ESPECIALLY IN SOUND CONDITION. THIS IS EASILY ONE OF THE FINEST USED EXAMPLES OF THE 5-CENT 1847 ISSUE IN EXISTENCE.

For a variety of reasons, very few examples of the 5c 1847 Issue with corner sheet margins exist. To begin, only four outer corner positions on the full plate of 200 and four additional positions from the interior columns (separated by a gutter) could produce stamps with corner sheet margins. When the stamps were affixed to letters or envelopes, the sheet margins were often trimmed off, presumably to make the stamp fit on the envelope without covering up the address. Corner-margin stamps surviving from this small original supply are very rare, regardless of condition.

Of the dozen or so full-size sheet-margin copies we have located, most seem to have flaws either in the sheet margin close to the stamp or in the stamp itself. Two circumstances of production and use are logical causes for these flaws. First, during production the stamps’ proximity to the edge of the sheet left them prone to creasing, pre-printing paperfolds or other handling flaws during the printing, gumming and distribution process. Second, during the normal course of use the large size of corner-margin stamps makes them more susceptible to flaws caused by handling. Everyone — from the postal clerk selling the stamp, to the correspondent affixing the stamp, to the collectors who used fingers or tongs to move the stamp — presented the potential for damage.

The example offered here, with bright color, a neat red cancel that leaves the design clearly visible, and only a trivial corner crease in the sheet margin, is one of the finest corner-margin copies of the 5c 1847 extant.

Ex Dick (“DeLuxe” Collection, Siegel Sale 189, April 19, 1956). With 1989 P.F. certificate. ..................................................... E. 5,000-7,500

Jacques Donatien le Ray de Chaumont, a French admirer, commissioned Joseph Siffred Duplessis to paint a portrait of Franklin while he was in France, which shows him in a red coat with a fur collar (now in the Metropolitan Museum of Art). The version used for the stamp was also painted by Duplessis, ca. 1785, with a different coat. (source: http://www.npg.si.edu/exh/brush/ben.htm)
10c Black (2). Position 91R1 with bottom left corner inter-pane margins, approximately 3mm at bottom and 4mm at left, other two margins are enormous including significant part of adjoining stamp at right, fine impression on nicely blued paper, incredible detail of engraving, lightly struck blue Philadelphia circular datetamp and trace of red cancel EXTREMELY FINE GEM. THIS IS ARGUABLY THE FINEST USED 10-CENT 1847 STAMP KNOWN TO PHILATELY. APPROXIMATELY FOURTEEN USED CORNER-MARGIN 10-CENT 1847 SINGLES ARE RECORDED. THIS IS THE ONLY COMPLETELY SOUND EXAMPLE WITH FOUR LARGE MARGINS. IT HAS ALSO BEEN GRADED SUPERB 98 JUMBO BY P.S.E.

Philip T. Wall's census of the 10c 1847 Issue, which encompasses both the Levi records and decades of searching through auction catalogues, records fourteen used stamps and one unused stamp with self-evident corner sheet margins. Others can be plated to a corner position but do not show significant sheet margins. Of the fourteen used stamps, four have larger corner margins than the stamp offered here, but all of these have faults (a total of nine are faulty). Of the four other sound copies, two have one margin touching or at least close (one of these has not been offered at auction since 1969 and is only assumed to be sound) and another is pen cancelled.

Ex Moody, Dick, Haas (Siegel Sale 418, where it realized nearly ten times Scott Catalogue value — $2,300 vs. $235) and Wall. With 2000 P.F. and 2009 P.S.E. certificates (Superb 98 Jumbo; unpriced in SMQ above the grade of 98, SMQ $6,400.00 as 98). This is the highest grade awarded to date and only two others share this grade. We wonder why this stamp was not graded 100 Jumbo, considering the enormous margins all around. .................. E. 10,000-15,000

The “Athenaeum” portrait of George Washington by Gilbert Stuart. Washington sat for three life portraits by Stuart, who reproduced the Athenaeum version more than 100 times, though he never completed the original.
3  **5c Red Brown (1).** Large to huge margins all around including **left sheet margin** and entire frameline of adjoining stamp at top, attractive pale shade nicely complemented by unusual **blue criss-crossing grids** cancel. Extremely Fine, a marvelous used sheet-margin example with an unusual cancel, ex Wall, with 1975 P.F. certificate describing the shade as Orange Brown (which it is not) ................................................................. 535.00

4  **5c Dark Brown (1a).** Large even margins all around, deep rich color which almost approaches the Blackish Brown shade, inobtrusive strike of red grid cancel, Extremely Fine Gem, a remarkable shade, with 1996 P.F. certificate describing this as “dark reddish brown”, but in our opinion it is a First Printing Dark Brown ................................................. 825.00
5c Pale Brown (1). Large margins to clear, pretty shade nicely complemented by red large six-bar rectangular open grid cancel, thin spot at top. Fine appearing example of this desirable shade with a scarce cancel.......................................................... 500.00

5c Brown (1). Large margins all around including part of adjoining stamp at top, deep rich color and proof-like impression from the First Printing, neat strike of blue circular datesamp, Extremely Fine, with 1996 P.F. certificate ................................................. 625.00
5c Brown (1). Full even margins all around, crisp shade and detailed impression, bold strike of black grid cancel, Very Fine, with 1985 P.F. certificate as Dark Brown (Scott 1a), but in our opinion this is the Brown shade...................................................... 625.00

5c Brown (1). Large margins to ample at bottom, bright color without reddish tint present in the other shades, detailed impression, neat strikes of black grid cancels, Very Fine, a pretty example of this shade, ex Ishikawa...................................................... 625.00
5c Walnut Brown (1a). Huge margins to full, wonderful intense color and impression in a deep dark shade identified on accompanying certificate as "Ridgway Walnut Brown", tied by multiple strikes (we counted ten) of "Alexandria Va. Sep. 10" circular datetamp, additional clear strike at right, on 1848 folded letter to New York, stamp lifted and hinged back in place to allow for more accurate determination of the shade and condition.

EXTREMELY FINE. A RARE EXAMPLE OF THE WALNUT BROWN SHADE OF THE 1847 ISSUE ON COVER. THIS IS ONE OF THE SCARCEST SHADES OF THE 1847 ISSUE, AND VERY FEW ARE KNOWN ON COVER. THE COMBINATION OF AN UNUSUAL SHADE AND THESE DISTINCTIVE CANCELS FORM A MEMORABLE COVER.

According to an article by Calvet M. Hahn in the May-June 1986 Collector's Club Philatelist (p. 209), this shade comes from the First Printing. It appears to be a more intense variation of the Dark Brown shade, and he notes it is "quite distinctive." The article mentions this cover, a pair off cover (ex Grunin, also used from Alexandria), one on cover from Hartford Conn. and one on cover from Philadelphia to England.

Ex Ishikawa and Hackmey. With 2010 P.F. certificate......................... E. 3,000-4,000
10  **5c Dark Brown (1a).** Large margins all around, deep rich color and proof-like impression nicely complemented by **blue “2” in circle** handstamp of Philadelphia, beautifully struck at center so that the curve of the “2” outlines Franklin’s face

**EXTREMELY FINE. A STUNNING EXAMPLE OF THE 5-CENT 1847 ISSUE IN THE DARK BROWN SHADE, WITH A BLUE NUMERAL CANCEL WHICH IS PERFECTLY PLACED.**

According to an article by Dr. Vernon R. Morris, Jr. in *Chronicle* 200, the “2” handstamp was used in Philadelphia to indicate payment in cash of “to the mails” carrier service for a destination outside the old city limits (pre-1854 consolidation). We have offered a cover in the past bearing a pair of the 5c 1847 Issue with the stamps tied by the same cancel and with a 10c integral-rate circular datetamp.

With 1998 P.F. certificate ................................................................. 960.00

11  **5c Grayish Brown (1a).** Huge margins to full including part of adjoining stamp at right, gorgeous bright color in the true Grayish Brown shade, nicely complemented by well-struck red **“Paid”** straightline cancel, **Very Fine and choice, with 1996 P.F. certificate ....** ........................................................................................................... 950.00
12 **5c Blackish Brown (1a).** Large margins, intense shade from a late impression and towards the lighter end of the spectrum, face-free strike of red New York square grid cancel, Extremely Fine, the Blackish Brown shade is the darkest shade of the 1847 Issue and is also one of the most difficult to obtain. ...........................................................1,100.00

13 **5c Deep Orange Brown (1b).** Huge margins all around including part of adjoining stamp at top, incredibly intense color and sharp impression, tied by perfectly struck blue grid cancel on small piece.

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 5-CENT 1847 DEEP ORANGE BROWN SHADE WITH HUGE MARGINS AND A PERFECTLY-STRUCK CANCEL.

Ex Dick ("DeLuxe" Collection, Siegel Sale 189, April 19, 1956) and Wall. With 2000 P.F. certificate.......................... ..............................................................1,035.00

14 **5c Orange Brown (1b).** Gorgeous warm shade in the true Orange Brown color, large margins to clear, neat strike of blue circular grid of tiny squares cancel, Fine, a wonderful combination of fresh color and an unusual cancellation, with 1998 P.F. certificate ................................................................. 1,035.00

15 **5c Brown Orange (1d).** Large margins to full, blue integral-rate circular datestamp. Fine example of this unusual shade, with 1997 P.F. certificate ................................................................. 1,375.00
5c Red Orange, Dot in “S” (1c var). Position 99L1, large to huge margins all around including part of bottom sheet margin, radiant color in the true Red Orange shade which is nicely complemented by blue grid cancel.

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 5-CENT 1847 ISSUE IN THE DISTINCTIVE AND DESIRABLE RED ORANGE SHADE. THIS STAMP HAS BEEN GRADED XF-SUPERB 95 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE. THIS IS ALSO THE ONLY DOT IN "S" VARIETY OF THE 5-CENT 1847 ISSUE IN THE RED ORANGE COLOR WE HAVE BEEN ABLE TO LOCATE. IT IS EVEN MORE DESIRABLE WITH PART OF THE BOTTOM SHEET MARGIN.

According to a series of articles by the late Calvet M. Hahn in the Collector’s Club Philatelist, the Red Orange shade was printed some time during the fourth and last printing, which took place in December 1850.

The Dot in "S" variety only occurs in the ninth vertical column of the left pane. An unused example of the same position from an early printing in the Brown shade was recently offered in the Mirsky Collection (lot 2033).

A review using Power Search and older catalogues will demonstrate how scarce this shade is in sound condition with four margins. Apart from the pair offered in our Tahoe sale, only two others in four-margin sound condition are in Power Search. This includes one close at top (2007 Rarities). The only other comparable example we have been able to locate was in our 1999 Argentum sale.

With 2007 P.F. and 2008 P.S.E. certificates (both graded XF-Superb 95; SMQ $25,000.00). This is the highest grade awarded to date and only one other shares this grade................................................................. 9,535.00
Effective July 1, 1851, the basic letter rate was reduced to three cents for domestic letters sent up to 3,000 miles. Drop letters, newspapers and circulars were charged one cent. New stamps were issued to accommodate the new rates, and the old stamps were demonetized and invalid for postage after June 30, 1851.

Stamps were first issued in 1¢, 3¢ and 12¢ denominations; the 10¢ was added in 1855, and the 5¢ was added in 1856.

Unlike the 1847 Issue, imprints and in some cases plate numbers were added to the sheet margins, allowing for more collectible positions. This issue also introduces types based on variations of the same design, as well as printing varieties, such as a double impression and stamps printed on both sides.
17° **1c Blue, Ty. I (5).** Position 7R1E, huge margins including portion of adjoining stamp at bottom (Position 17R1E), just barely touched at left, rich color in the distinctive bright Plate 1 Early shade, proof-like impression, neat strike of blue “Richmond Va. Nov. 24” **circular datestamp** leaves every single design characteristic clearly visible

**EXTREMELY FINE. QUITE PROBABLY THE FINEST OFF-COVER SINGLE OF SCOTT NUMBER 5 IN EXISTENCE, AND ONE OF ONLY A FEW SOUND EXAMPLES. POSITION 7R1E — THE SEVENTH STAMP IN THE RIGHT PANE OF PLATE ONE EARLY — IS THE ONLY ONE OF THE 1,000 POSITIONS USED TO PRINT IMPERFORATE ONE-CENT STAMPS THAT SHOWS THE COMPLETE DESIGN (TYPE I). ESPECIALLY DESIRABLE WITH THE BLUE RICHMOND CIRCULAR DATESTAMP. A MAGNIFICENT EXAMPLE OF THE RAREST AND MOST DESIRABLE CLASSIC IMPERFORATE UNITED STATES STAMP.**

The published **census compiled by Jerome S. Wagshal** contains 90 unduplicated records of Scott 5. There has been one addition to the Wagshal census, and there are probably no more than ten examples existing outside of the census population. Therefore, the 1c 1851 Type I is the rarest of all United States stamps issued regularly prior to the 1868 Grills.

Because of the significance attached to the outer portions of the 1c 1851 design, rare types that have been carefully cut apart, so as not to impinge on any part of the design, are extremely desirable. The narrow spacing between stamps in the sheet and the users' indifference to the outlying ornamentation during separation are factors that contribute to the great rarity of four-margin copies. The example offered here comes from the “Warner strip” of Positions 7-9R1E, which was cut apart with a view towards preserving the margins of this stamp. Examples of Position 7R1E (Scott 5) with large right and bottom margins, where there was very little space between it and the adjoining stamps, are true rarities. In fact, using the census data, it is clear that this stamp is among the two or three finest sound examples known.

**Wagshal Census No. 5-CAN-047. Ex Caspar, Twigg-Smith, Hinrichs and Scarsdale (where it realized $375,000 hammer). With 1976, 2001 and 2007 P.F. certificates. .......... ........................................................................... E. 300,000-400,000**
1c Blue, Ty. Ib (5A). Position 6R1E, large part of top sheet margin, huge margins on other three sides, wonderful bright early shade and proof-like impression, blue Philadelphia circular datestamp cancel

EXTREMELY FINE GEM. A SPECTACULAR COMBINATION OF CONDITION, COLOR AND RARITY. POSITIONS 6R AND 8R FURNISHED THE BEST TYPE Ib EXAMPLES, SHOWING THE COMPLETE DESIGN AT TOP AND NEARLY COMPLETE DESIGN AT BOTTOM. THIS IS EASILY ONE OF THE FINEST EXAMPLES OF THIS TYPE IN EXISTENCE. A REMARKABLE STAMP IN EVERY RESPECT.

Type Ib was produced only as an imperforate stamp and does not have a perforated counterpart. Six positions on Plate 1 Early furnished stamps qualifying as Type Ib — Positions 3-6R and 8-9R — distinguished by the complete design at top and nearly complete design at bottom. When first entered on the plate, these six positions (as well as 7R1E) had the complete design at top and bottom. However, unlike 7R, small portions of the bottoms were burnished away. Positions 6R and 8R had less of the bottom erased than the other Type Ib positions, and for this reason they are more desirable examples of the type.

All Type Ib stamps are very scarce, and the two best examples (6R and 8R) are rare. These top-row positions usually have an ample top margin, but frequently the margins are close or cutting into the sides or bottom. A Type Ib with large margins all around is a great rarity, particularly in sound condition.

Ex Zoellner. With 1987 P.F. certificate for pair from which this single originates and 2009 P.F. certificate as single.............................................................. 15,300.00
1c Blue, Ty. Ia (6). Position 95R4, large margins all around including sheet margin at bottom and trace of adjoining stamp at top, perfectly-struck “Springfield Jul. 18” (1857) circular datestamp leaves design characteristics easily visible, deep Plate 4 color on bright fresh paper.

EXTREMELY FINE GEM. AN OUTSTANDING EXAMPLE OF THE IMPERFORATE 1851 ONE-CENT TYPE Ia. A BEAUTIFUL STAMP IN EVERY RESPECT — IT HAS BRIGHT PAPER, DEEP RICH COLOR, A PROOF-LIKE IMPRESSION, AND A BEAUTIFUL CANCELLATION WHICH ALLOWS THE TYPE CHARACTERISTICS TO BE CLEARLY SEEN. A STAMP FOR THE TRUE CONNOISSEUR.

Stamps printed from Plate 4 were issued in April, May and briefly in June 1857 before perforations were introduced. The relatively small number of imperforate Plate 4 stamps issued during this period explains the rarity and desirability of any of the imperforate stamp types produced from this plate (Ia, Ic, II, III and IIIa). The extremely rare Type Ia, showing the full design at bottom, was furnished only by 18 of the 200 subjects on Plate 4 (the remaining two bottom-row positions were sub-type Ic).

Perforated stamps were introduced in July 1857 (EDU for perforated stamps is July 26, 1857, and the EDU for perforated stamps from Plate 4 is Aug. 1). The rare imperforate Type Ia offered here was used during the last week before perforated stamps were introduced at post offices.

Ex Puliafito and offered to the market for the first time in over a decade. With 1996 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $27,500.00). ........................................... 13,000.00
**1c Blue, Ty. 1c (6b).** Position 89R4, E Relief, huge and balanced margins all around, deep rich Plate 4 color and proof-like impression which shows every nuance of the design, neat strike of circular datestamp cancel

EXTREMELY FINE GEM. WITHOUT QUESTION THIS IS ONE OF THE FINEST EXAMPLES OF THE RARE 1851 ONE-CENT TYPE 1c IN EXISTENCE. THIS STAMP HAS EVERY QUALITY ONE COULD ASK FOR — LARGE AND BALANCED MARGINS, BRIGHT PAPER, RICH COLOR AND A PERFECTLY-STRUCK CANCEL WHICH LEAVES THE DESIGN CHARACTERISTICS CLEARLY VISIBLE. A TRUE RARITY.

This variety is often confused for Scott 6, Type 1a, which is complete at bottom. However, this sub-type has the ball and plume at lower right slightly less complete. This variety has been widely recognized by experts for decades, but was only added to Scott Catalogue in 1993.

This stamp is far scarcer than its Scott Catalogue value would suggest, especially with four margins in sound condition. **Power Search** failed to find its equal. In fact, we have offered only seven unduplicated examples since 1997, two of which are on cover and one of which is in a pair with another type. It is likely that the paucity of copies trading hands has resulted in the Scott Catalogue value not being properly updated.

Ex Kharasch and Chapin. Illustrated in Volume I of Ashbrook’s 1c book on p. 243. Illustrated in Brookman on p. 118. With 1971 and 2003 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $11,000.00). This is the highest grade awarded to date and the only example to achieve this grade................................................................. 3,000.00
21  **1c Blue, Ty. II (7).** Position 60R2, large to huge margins all around including huge right sheet margin with “nter, Casilear & Co. BANK NOTE E” imprint and plate no. 2, neat strike of 1857 year-dated town datetamp, deep rich color

**EXTERMELY FINE GEM. A STUNNING 1851 IMPERFORATE ONE-CENT TYPE II WITH THE PLATE NUMBER FROM PLATE 2.**

Collectors who want the finest or most unusual examples of the classic imperforate issues are often stymied by common stamps, such as Scott No. 7, because it is difficult to find one example that stands apart from the rest. One way is to find a copy showing parts of all surrounding stamps, which is usually “made” by cutting out a single from a large multiple. Another approach, which is more difficult, is to find the stamp from either a corner-margin position or with part of the imprint or plate number.

The rarity of sound, four-margin copies increases exponentially when restricted to corner-margin or imprint examples. Imprints are found along eight positions on the 1c 1851-57 plates (four at left and four at right), and there are four corners of the full plate of 200 (plus the interior gutter positions). Many stamps from those positions were trimmed close to the design. The plate number is found on only two positions, and the number is almost never encountered on surviving stamps.

Ex Col. Edward H. R. Green. With 2009 P.S.E. certificate............................. 150.00
1c Blue, Ty. III (8). Plate 4, C Relief, huge margins all around, showing wide breaks in outer lines at top and bottom (possibly 64R4), deep rich color and proof-like impression, lightly cancelled by town datestamp which leaves the entire design clearly visible.


Type III is defined as having breaks in the outer lines at both top and bottom. Many Type III stamps have breaks that were created or enlarged by plate wear. Since the wear occurred over a period of time, the majority of stamps of this type (both unused and used) has small breaks in at least one line. This stamp is notable for its wide breaks at both top and bottom.

Ex Zoellner. With 1987 and 1998 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $10,500.00). Only three have graded higher to date................................. 3,000.00

Outside curved lines broken at both top and bottom.
1c Blue, Ty. III (8). Position 70R4, huge margins all around including right sheet margin and top portion of imprint (“Toppan Carpent”), wide break at bottom and substantial break at top, huge margins, rich color

EXTREMELY FINE GEM. A STUNNING JUMBO USED EXAMPLE OF THE 1851 ONE-CENT TYPE III. THIS TYPE IS EXTREMELY RARE WITH THE IMPRINT. THIS IS THE ONLY SOUND EXAMPLE OF TYPE III SHOWING THE IMPRINT WE HAVE OFFERED SINCE KEEPING COMPUTERIZED RECORDS. APART FROM THE IMPRINT, THIS IS ALSO ONE OF THE FINEST TYPE III STAMPS IN EXISTENCE, BY VIRTUE OF ITS HUGE BALANCED MARGINS, FACE-FREE CANCEL AND WONDERFUL COLOR AND IMPRESSION.

The Neinken book states, “Stamps from Plate 4 showing part of the imprint are very rare.”

Looking at the layout of Plate 4 (Neinken book, page 263), the imprint position types are as follows: left pane 31/41L Type IIIa, 51L Type IIIa-III, 61L Type III; right pane 40R Type III, 50/60R Type IIIa, 70R Type III. Therefore, only Positions 61L, 40R and 70R4 are Type III imprint positions (51L is a “swing” position with a smaller break).

Ex Vogel. With 2011 P.F. certificate as a pair with Type IIIa.......................... 3,000.00
1c Blue, Ty. III, Position 99R2 (8). Huge margins to full, bright color, bold strike of New York circular datetamp which leaves the design characteristics — wide breaks at top and bottom and distinct double transfer at right — clearly visible.

**EXTREMELY FINE. A BEAUTIFUL AND RARE SOUND FOUR-MARGIN EXAMPLE OF THE 1851 IMPERFORATE ONE-CENT TYPE III FROM POSITION 99R2. THIS POSITION PRODUCED THE BEST EXAMPLE OF TYPE III, WITH THE WIDEST BREAKS AT TOP AND BOTTOM.**

Type III is defined by breaks in the outer lines at both top and bottom. Many Type III stamps have breaks that were created or enlarged by plate wear. Since the wear occurred over a period of time, a majority of stamps of this type (both unused and used) has small breaks in at least one line. The most notable exception is Position 99R2. According to the Neinken book, “The 99R2 stamp is a fresh entry, that was short transferred both at top and bottom, over an original entry that had been erased... The reason that 99R2 is the finest example of Type III is because of its very short transfer at top and at bottom, giving us the wide breaks in these lines.” (p. 184).

A review using **Power Search** plus a search of older auction catalogues reveals that this position is extremely difficult to find with four margins and in sound condition.

Ex Floyd. With 1988 and 2001 P.F. certificates

**Ex Floyd. With 1988 and 2001 P.F. certificates**

12,500.00
### 1c Blue, Ty. IIIa (8A)

Position 41L4, huge margins to full including part of adjoining stamps at top and bottom, “penter, Casilier & Co., BANK NOTE E” portion of imprint at left, deep rich color and proof-like impression, neat strike of 7-bar grid cancel, tiny thin spot at top by “O” of “Postage”

**EXTREMELY FINE APPEARANCE. ONE OF THE FEW EXAMPLES KNOWN OF THE ONE-CENT 1851 IMPERFORATE FROM PLATE 4 SHOWING ANY PART OF THE IMPRINT.**

The Neiken book states “Stamps from Plate 4 showing part of the imprint are rare.” A review with Power Search shows we have offered three unused and three used since keeping computerized records. This is by far the finest of the used copies.

Ex Vogel. With 2011 P.F. certificate..........................1,100.00

---

### 1c Blue, Ty. IIIa (8A)

Huge margins all around including parts of adjoining stamps at sides, beautiful bright Plate 1 Early color, wide break at top, light strike of “Laurel Ind. Nov. 24” circular datestamp

**EXTREMELY FINE. A SUPERB USED EXAMPLE OF THE 1851 IMPERFORATE ONE-CENT TYPE IIIA FROM PLATE ONE EARLY.**

Type IIIa is defined as having a break in outer lines at either top or bottom. The example offered here, which clearly shows the bottom line complete and top line with wide break, is a superb example of the type.

Ex Drucker and Scarsdale. With 1983 and 2002 P.F. certificates..........................1,100.00
27 1c Blue, Ty. IV (9). Position 70R1L, recut once at top and bottom, huge margins to clear including right sheet margin with “Toppan, Carpen” portion of imprint, deep rich color, neat strike of “Pittsburgh Pa. Jun. 15” “circular datestamp, Very Fine and choice, desirable and scarce with the part imprint, we have offered only two sound four-margin used examples with the imprint since keeping computerized records, ex Vogel, with 2011 P.F. certificate as pair ................................110.00

28 1c Blue, Ty. IV (9). Position 1R1L with top left inter-pane centerline margin, large to huge margins other sides, rich color on nicely blued paper, neat strike of red circular datestamp, fresh and Extremely Fine, a beautiful stamp, with 2009 P.F. certificate....... 140.00

29 1c Blue, Ty. IV (9). Position 97L1L, major double transfer which is especially noticeable at bottom, enormous margins all around including wide sheet margin at bottom and part of adjoining stamps on three sides, rich color, bold strike of grid cancel EXTREMELY FINE GEM. A MAGNIFICENT USED EXAMPLE OF THE ONE-CENT IMPERFORATE TYPE IV FROM POSITION 97L1L, WITH MAJOR DOUBLE TRANSFER AT BOTTOM. A SUPERB STAMP IN EVERY RESPECT.

Double and triple transfers occur when a plate is made or reconditioned. Either an earlier entry from the transfer roll is insufficiently burnished out, or the subsequent re-entry is slightly misaligned, leaving incised lines on the plate that transfer ink to the printed impression. Plate 1 Late, which was reconditioned, has a total of 51 double transfers, but Neinken specifically identified sixteen he considered “so pronounced they are outstanding.” Position 97L is one of these (see Neinken book, page 120), Ex Scarsdale. With 2002 P.F. certificate .................. 120.00
THE ONLY RECORDED ONE-CENT 1851 ISSUE PRINTED ON BOTH SIDES

1c Blue, Ty. IV, Printed on Both Sides (9a). The back has an impression of the top part of the design printed inverted relative to the normal impression on the other side, normal side with large margins to just touched with part of adjoining stamps at top and left, rich color, neat strike of large Boston “Paid” grid, light corner crease at top right

VERY FINE. THE ONLY RECORDED EXAMPLE OF THE ONE-CENT 1851 ISSUE WHICH IS PRINTED ON BOTH SIDES. A PHENOMENAL RARITY.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate. If the sheet was turned 180 degrees before being put on the press a second time, the two impressions will be inverted in relation to each other.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. The variety is known on the three denominations issued in 1851 — 1c, 3c and 12c — but not on the imperforate stamps issued in 1855 (10c) and 1856 (5c). This is the only recorded example of the one-cent 1851 design printed on both sides.

Ex Wagshal. With 1977 P.F. certificate. .......................................................... 50,000.00
3c Orange Brown, Ty. I (10). Position 61R1E, full to huge margins including left inter-pane margin with centerline, portion of adjoining stamp at bottom and trace at top, vivid color, light strike of blue grid cancel

EXEMPLARY FINE GEM. A GORGEOUS USED EXAMPLE OF THE 1851 IMPERFORATE 3-CENT WITHOUT RECUT INNER LINES. THIS IS SURPRISINGLY DIFFICULT TO OBTAIN IN SUCH CHOICE CONDITION.

The 3c 1851 Orange Brown Imperforate without recut inner lines, Scott 10, is frequently confused with Scott 10A. The inner lines may be recut at left, right, or both sides, and the line are sometimes faintly or partly recut, making them difficult to see. Scott 10 without recut inner lines is found on approximately 64 of the 200 positions of Plate 1 Early and Intermediate.

Plate 1 Early was the first plate used to print 3c stamps; the earliest date of use from any other plate is July 12 (Plate 1 Intermediate) and July 19, 1851 (Plate 5E). Sometime after the first week of use Plate 1 Early was taken off the press and reworked. This resulted in the Intermediate state of the plate, which has about the same number of positions without recut inner lines. This plate was used for several months before it was extensively reworked, creating Plate 1 Late. All stamps from Plate 1 Late are Scott 11A with recut inner lines. The stamps printed from Plate 1 Early are the scarcest from any 3c 1851 plate (Scott 10, 10A, 11 or 11A).

With 1989 and 2011 P.F. certificates. In our opinion this is undercatalogued in Scott given how difficult they are to find in choice condition. 165.00

3c Orange Brown, Ty. I, Part India Paper (10 var). Position 21R1E, large margins to clear, rich color, neat strike of small Boston “Paid” grid, faint corner crease at top right, Very Fine appearing example of this scarce variety, according to Dr. Amonette this paper is a mixture of pure rag stock and fiber from the inner bark of the bamboo tree, with 2003 P.F. certificate, Scott Catalogue only lists Part India paper for Scott 10A and not for No. 10.... E. 1,000-1,500
3c Orange Brown, Ty. II (10A). Position 1R2E, large to huge margins including top left corner inter-pane margins with centerline at left, radiant color and detailed impression beautifully complemented by blue “Philadelphia Oct. 22” circular datemark.

EXTREMELY FINE GEM. A STUNNING USED CORNER-MARGIN AND CENTERLINE EXAMPLE OF THE 1851 3-CENT TYPE II ORANGE BROWN WITH GORGEOUS COLOR AND A BEAUTIFUL CANCEL. A MAGNIFICENT STAMP IN EVERY RESPECT.

Most corner or sheet-margin copies have had the extra margin trimmed entirely or at least closer to the design. Wide sheet margins, when they are present, are prone to creasing or other faults due to their size. The example offered here, with large sheet margins and in sound condition, is a true rarity.

With 2006 P.F. certificate .......................................................... 165.00
34  3c Orange Brown, Ty. II (10A). Position 61L0, huge margins to clear including left sheet margin with “ton & Cincinnati” portion of imprint, radiant color, neat circular datestamp cancel, Very Fine and choice, with 2011 P.F. certificate ........................................... 160.00

35  3c Orange Brown, Ty. II, Part India Paper (10A var). Position 18L1E, large margins to clear, beautiful warm shade, neat strike of grid cancel, Very Fine, a scarce sound example of this sought-after variety, measured for thickness (.0022 in.) and with Dr. Amonette’s signed plating card, according to Dr. Amonette this paper is a mixture of pure rag stock and fiber from the inner bark of the bamboo tree, scarce variety, with 2010 P.F. certificate ........................................................................................................... 1,250.00
THE ONLYRecorded 3-Cent 1851 Issue
Printed on both Sides

3c Orange Brown, Printed on Both Sides (10Ab; formerly 10a). Printing on back with same orientation as the front, rich color, large margins to just in, bold small Boston “Paid” grid cancel, back of stamp with clear impression of Washington’s head facing left as in printed stamp and also offset of lettering at bottom, tiny thin spot at top

VERY FINE APPEARANCE. THE ONLY RECORDED EXAMPLE OF THE 3-CENT 1851 ISSUE PRINTED ON BOTH SIDES. ONE OF THE RAREST OF ALL IMPERFORATE UNITED STATES STAMPS.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. The variety is known on the three denominations issued in 1851 — 1c, 3c and 12c — but not on the imperforate stamps issued in 1855 (10c) and 1856 (5c). This is the only recorded example of the 3c 1851 design printed on both sides.

Ex Alexander. Illustrated in Chronicle Vol. 123, p. 164. With 1975 and 2001 P.F. certificates .................................................... 20,000.00
3c Dull Red, Ty. I (11). Position 70R8, large to huge margins all around including part of adjoining stamp at bottom and “Toppan, Carpen” portion of imprint at right, radiant color, neat strike of Milwaukee circular datestamp, Extremely Fine Gem, imprint copies with such wide margins on all other sides are very rare, especially in this superb condition........................................ 15.00

3c Dull Red, Ty. II (11A). Position 60R3, huge margins all around including part of adjoining stamp at top and sheet margin with “Ter, Casilear & Co. BANK NOTE EN” portion of imprint and “No. 3” plate number at right, deep rich color nicely complemented by unobtrusive strike of blue circular datestamp, two small thin spots to the right of the imprint of little consequence


The plate number was engraved by hand for each plate, and can vary in size and style of lettering. Plate number copies are rare from any plate. They are especially difficult to find from Plate 3, because the plate number falls mostly between two stamps. It is only the presence of such a wide margin at top that allows this stamp to exhibit the plate number. If the margin were cut any closer to the stamp’s design, then the plate number would be incomplete or missing entirely........................................ 16.00
3c Dull Red, Ty. II (11A). Position 91R3, large to huge margins including bottom left corner inter-pane margins, bright color, neat strike of Nov. 26 Delaware town datetamp, Extremely Fine Gem, a beautiful and rare sound corner-margin example of this issue, with 2000 P.F. certificate ................................................................. 15.00

3c Claret, Ty. II (11A). Large to huge margins including significant portion of adjoining stamp at right and part of adjoining stamps on three sides, deep rich color on bright paper, bold strike of grid cancel, Extremely Fine Gem, a superb stamp in every respect, ex Dr. Morris, with 1992 P.F. certificate ................................................................. 21.00
3c Rose Red, Ty. II, Double Impression (11Ae). Three large margins, just into label at top, pen squiggle cancel, remarkably strong impressions with pronounced doubling of rosettes and virtually unreadable wording, small corner creases at top left and bottom left.

FINE APPEARANCE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 1851 3-CENT TYPE II IMPERFORATE WITH DOUBLE IMPRESSION. THIS IS ALSO THE ONLY DOUBLE IMPRESSION KNOWN FOR ANY DENOMINATION OF THE 1851-56 ISSUE. AN IMPORTANT CLASSIC RARITY.

Our census and summary of double impressions is included as an appendix to this catalogue. Most double impressions occur when the first impression is made and found to be inadequate. The paper is then put in the press a second time, where it receives the heavier impression. It is a common misconception that the weaker impression is the second one.

A review of philatelic literature, auction catalogues, research notes and the records of the Philatelic Foundation failed to find reference to another example.

From our 1968 Rarities of the World sale. Ex Piller and Wagshal. Accompanied by the cover from which this stamp was removed (manuscript "Clear Spring Pa" postmark). With 1980 and 2010 P.F. certificates.......................................................... 11,000.00
5c Red Brown (12). Position 40R1, huge margins all around including “ston & Cincinnati” portion of imprint at right, sharp impression on bright white paper, neat strike of New York City grid cancel

EXTREMELY FINE GEM. AN EXCEEDINGLY RARE IMPRINT COPY OF THE 5-CENT 1856 WITH UNUSUALLY WIDE MARGINS ON ALL SIDES. ONLY TWO ARE KNOWN FROM THIS POSITION.

The plate used to print the 5c 1856 imperforate and its Type I perforated counterparts has never been fully reconstructed, due to the lack of multiples or significant plating marks. However, 5c stamps with imprints or corner sheet margins can be reliably plated. We record only thirteen copies showing any portion of the imprint. Of these thirteen, eight have margins either touching or cutting into the design.

The grid on this stamp is an unusual cancellation for the issue, which is typically cancelled by the New Orleans datestamp. The grid cancel on the stamp is from New York City and has the distinctive “hole” at the center, where the nail or screw fastened the cancel to the hand-held device.

With 2000 P.F. certificate .......................................................... 750.00
10c Green, Ty. I (13). Position 91R1, huge margins to full including bottom left corner inter-pane margins, brilliant color on crisp paper which is nicely complemented by an unobtrusive strike of red grid cancel, trace of black cancel at lower left.

EXTREMELY FINE AND VERY RARE CORNER-MARGIN COPY OF THE 1855 10-CENT TYPE I IMPERFORATE.

The 10c Type I stamps only come from the 20 bottom-row positions of Plate 1. One would expect to find more copies with the bottom sheet margin intact, but this is rarely the case. When the sheet margin is present, it usually has a corner crease or handling flaw. The example offered here, with large corner margins and in completely sound condition, is a spectacular exception to the rule.

With 2000 P.F. and 2011 P.S.E. certificates......................

.............................................................1,000.00

10c Green, Ty. II (14). Position 1R1, huge margins all around including top left corner inter-pane margins, deep rich color, neat strike of town datestamp

EXTREMELY FINE. A RARE CORNER-MARGIN EXAMPLE OF THE 1855 10-CENT IMPERFORATE TYPE II. THIS IS THE ONLY TOP LEFT CORNER POSITION TO YIELD A TYPE II STAMP.

The first 10c plate of 200 (left and right panes of 100) was laid down using a three-subject transfer roll with relief types A, B and C. The C Relief was used only for the bottom row (all Type I design). The A Relief (Type II design) was used to enter the entire second row, and the B Relief (Type III design) was used for the third row. This A/B alternating relief pattern was followed consistently for the fourth through ninth rows. The top row was entered with the A Relief, except for three positions: Positions 1 and 2 in the left pane, and Position 3 in the right pane. These "misplaced reliefs"are B Reliefs, and Positions 1L and 2L are Type III designs, while Position 3R was recut (Type IV). Therefore, top left corner-margin copies are either Type III (Position 1L) or Type II (Position 1R), and top right corner stamps are always Type II...................... 170.00
10c Green, Ty. II (14). Position 51L1 with 26mm left sheet margin with “ENGRAVERS, Phila. New York, Bo” portion of imprint and “No. 1” plate number, mostly large margins on other sides, beautiful deep rich color and fine early impression, neat strike of town circular datetamp.

EXREMELY FINE GEM. THIS IS BY FAR THE FINEST KNOWN 10-CENT 1855 PLATE NUMBER SINGLE. A MAGNIFICENT STAMP AND ONE OF THE MOST DESIRABLE OFF-COVER 1851-56 ISSUE ITEMS IN EXISTENCE.

Plate 1 was the only plate used for imperforate 10c stamps issued in 1855 and 1856. It was also used for all 1857 perforated stamps until Plate 2 was created, which produced Type V perforated stamps exclusively (Scott 35).

Examples of classic imperforate stamps with intact sheet margins are rare, since the excess margin was normally trimmed off during distribution and use. Stamps showing any part of the imprint are much rarer, and those with the plate number intact are exponentially rarer.

Ex Emerson, Newbury, Neinken, Wall, Mason, Koppersmith, Sevenoaks and Hinrichs. With 1971 and 2004 P.F. certificates.................................................. E. 10,000-15,000
46  **10c Green, Ty. III (15).** Position 30L1, large to huge margins all around including *inter-pane centerline margin at right*, bold strike of unusual *waffle grid* cancel, Extremely Fine Gem, a superb stamp in every respect, especially desirable with the centerline and with an unusual cancellation, with 1996 and 2005 P.F. and 2011 P.S.E. certificates.....

..........................................................................................................................................................170.00

47  **10c Green, Ty. IV (16).** Position 3R1, recut at top, the *misplaced relief* position showing breaks in lines above each “X”; huge even margins all around, well-struck *vivid red grid* cancel, fresh and bright color, fine impression

EXTREMELY FINE GEM. A BEAUTIFUL EXAMPLE OF THE IMPERFORATE TYPE IV 10-CENT 1855 ISSUE FROM THE MISPLACED RELIEF POSITION — THE ONLY RECUT POSITION ON THE RIGHT PANE OF THE PLATE. A STUNNING STAMP IN TERMS OF MARGINS, COLOR, CANCEL AND FRESHNESS OF PAPER.

The first 10c plate of 200 (left and right panes of 100) was laid down using a three-subject transfer roll with relief types A, B and C. The C Relief was used only for the bottom row (all Type I design). The A Relief (Type II design) was used to enter the entire second row, and the B Relief (Type III design) was used for the third row. This A/B alternating relief pattern was followed consistently for the fourth through ninth rows. The top row was entered with the A Relief, except for three positions: Positions 1 and 2 in the left pane, and Position 3 in the right pane. These “misplaced reliefs”are B Reliefs, and Positions 1L and 2L are Type III designs, while Position 3R was recut (Type IV).

Position 3R1, one of the three misplaced relief positions on the plate, is also one of eight recut (Type IV) positions and the only recut position on the entire right pane of the plate. With 2000 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $5,850.00). Only two have graded higher to date, and we believe neither comes from this interesting position.............

..........................................................................................................................................................1,835.00
12c Black (17). Position 51L1, huge margins all around including “ENGRAVERS, Phila. New York, Bost” portion of imprint in sheet margin at left, intense shade on bright paper, light strike of town datetamp leaves design clearly visible.

EXTREMELY FINE GEM. WITHOUT QUESTION THIS IS THE FINEST USED IMPRINT SINGLE OF THE 12-CENT 1851 ISSUE. A REMARKABLE STAMP.

Our informal census of imprint copies of Scott 17 contains only six examples, including four with imprint at left and two with imprint at right. Of these, only three are thought to be sound. The only other example located in Power Search was sold in 1968. The example offered here, showing a significant portion of the imprint (as opposed to only part at top or bottom) is very desirable.

Ex Koppersmith, Klein and our “J & J” auction. With 1988 P.F. and 2011 P.S.E. certificates. .................................................................................................................. E. 3,000-4,000
12c Black, Part India Paper (17 var). Large margins to barely in at top right, detailed impression, unobtrusive strike of blue Philadelphia datetamp, small thin spot, light crease at top left corner, still a Fine example of this scarce paper variety, the 3c and 12c 1851 Issue are both found on Part India paper, which is a hand-made silky paper that varies in thickness within the same sheet, the Neiken 12c 1851-57 book (pp. 61-64) quotes from earlier publications by Ashbrook, Chase and Jaeger, which describe the look and feel of Part India stamps as "undoubtedly from the very first impressions from the Twelve Cent plate. The engravings are very sharp and resemble die proofs or plate proofs on India. The shades of both these items are of the earliest known, the distinctive grayish;" according to Dr. Amonette this paper is a mixture of pure rag stock and fiber from the inner bark of the bamboo tree, with 1980 P.F. certificate ................................. 1,115.00

50

12c Black, Very Thin Paper (17 var). Horizontal pair, huge margins including part of four adjoining stamps, ample at right, crisp shade and sharp impression, neat strikes of red grid cancels and part of matching circular datetamp

FRESH AND EXTREMELY FINE. AN ABSOLUTELY STUNNING USED PAIR OF THE 12-CENT 1851 ISSUE ON VERY THIN PAPER.

The thin papers are often associated with Part India. The Part India is described by Ashbrook as "undoubtedly from the very first impressions from the Twelve Cent plate. The engravings are very sharp and resemble die proofs or plate proofs on India. The shades of both these items are of the earliest known, the distinctive grayish."

Ex Klein and Wagshal. Light purple backstamps. With 1989 and 2010 P.F. certificates. Scott Catalogue has just listed this variety for the first time, starting with the 2012 U.S. Specialized Catalogue. Scott Retail as singles.......................... 5,500.00
12-CENT 1851 ISSUE PRINTED ON BOTH SIDES
ONE OF TWO RECORDED EXAMPLES

51 12c Black, Printed on Both Sides (17c). Printed in the same orientation as design on the front, back of stamp shows clear impression of two stamps at top and a fainter impression of two additional stamps at bottom, front of stamp with large margins to in and black grid cancel, back of stamp also shows slight offset, tiny corner crease at bottom right
FINE APPEARANCE. AN EXTREMELY RARE EXAMPLE OF THE 12-CENT 1851 ISSUE WITH THE DESIGN PRINTED ON BOTH SIDES. ONE OF THE GREAT RARITIES OF THE 1851 ISSUE. ONLY TWO ARE RECORDED.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. The variety is known on the three denominations issued in 1851 — 1c, 5c and 12c — but not on the imperforate stamps issued in 1855 (10c) and 1856 (5c).

Reports have varied as to how many copies of the 12c 1851 printed on both sides are known. Brookman reported that he knew of four. However, we have only been able to locate two complete stamps, and this is the number widely used by students today. None is known unused. The other copy, ex Ishikawa, is shown below.

Offered in our 1967 and 1991 Rarities sales. Ex “J & J” Collection. ............... 30,000.00

---

CENSUS OF SCOTT 17c PRINTED ON BOTH SIDES

<table>
<thead>
<tr>
<th>Census No.</th>
<th>Sale History</th>
<th>PFC</th>
</tr>
</thead>
<tbody>
<tr>
<td>17c-CAN-01</td>
<td>RAS 1993 Rarities, lot 299</td>
<td>PFC: JK, RAS 927/2005, lot 37</td>
</tr>
<tr>
<td>17c-CAN-02</td>
<td>Stephen W. Brown, HR 9/30/1999</td>
<td>“tiny corner crease at bottom right”</td>
</tr>
<tr>
<td>17c-CAN-03</td>
<td>PFC 462915 “Genuinely printed on both sides, but decline opinion with regard to its being a bisect”</td>
<td></td>
</tr>
</tbody>
</table>

---

Natalee Grace Coll.

---

Ishikawa, CRL 9/28/1993

---

PFC 276441 “Genuine” (front of stamp not available)
The 1857-60 Issue saw the introduction of perforations, the addition of three new high-denomination stamps, and the demonetization of this and all previous issues in mid-1861 at the start of the Civil War.

The mandatory use of stamps for prepayment after January 1, 1856, led to a significant increase in their use. A Bemrose rouletting machine was ordered from England and modified to allow for perforations.

The 24¢, 30¢ and 90¢ denominations were added in the summer of 1860 for the prepayment of high transoceanic postage rates. They were in use for approximately one year before the issue was demonetized.
52 1c Blue, Ty. I (18). Plate 12, choice centering with wide margins which clearly show the characteristics of the type, brilliant color, neat strike of "New-York Jul. 30" circular datestamp EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1857 PERFORATED ONE-CENT TYPE I. A RARE STAMP IN SUCH SUPERB CONDITION.

The defining characteristic of Type I is that the entire design is printed, including the scrolls and plumes at bottom. Among the plates used to print perforated stamps, only one position out of 1,000 can claim that honor (Position 7R1E, Scott No. 5). Type I perforated stamps are only known from certain positions on Plate 12. Due to the narrow spacing between perforations and difficulties of production, this issue is usually found with part of the design cut off by the perforations. The example offered here, with bright color, a clear cancel and with the design characteristics clearly visible, is a true condition rarity. The bottom part of the design, which is highly prized by specialists because it is incomplete on almost all other types, is intact.

With 2009 P.S.E. certificate (XF-Superb 95; SMQ $5,950.00). This is the highest grade awarded to date. ............................................................................................................. 600.00
Ic Blue, Ty. Ia (19). Position 97R4, unusually choice centering for this difficult issue, wide and balanced margins, deep rich color and proof-like impression on bright paper, neat strike of large Boston “Paid” grid leaves the type’s defining characteristics clearly visible.

EXEMPLARYY FINE. A SUPERB USED EXAMPLE OF THE 1857 ONE-CENT PERFORATED TYPE Ia. THIS IS ONE OF THE SCARCEST AND MOST DESIRABLE TYPES OF THE ISSUE.

Type Ia stamps were produced from 18 of the 20 bottom-row positions on Plate 4. After perforations were introduced in mid-1857, sheets on hand printed from Plates 1 Late and 2 were fed through the new perforating machine, but the narrow spacing between stamps made perforating difficult to accomplish without cutting into the designs. Plate 4 was produced in early 1857 when the introduction of perforations was anticipated; thus, it was entered from a new six-relief transfer roll, and the spaces between stamps were enlarged to allow for perforations. Some Plate 4 sheets were issued in imperforate form (April to June 1857), while the greater portion was issued perforated beginning in July 1857, along with perforated sheets from Plates 1L and 2.

Plate 4’s most distinctive feature is that the top row (Positions 1-10L and 1-10R) was entered with the designs complete at top (Type II) and the bottom row (Positions 91-100L and 91-100R) was entered with designs complete or nearly complete at bottom (Types Ia and Ic). Although the plate layout provided sufficient space for perforations, the height of the top-row and bottom-row designs was larger than others in the sheet, which resulted in perforations cutting into either the top or bottom rows, depending on which direction the sheet was fed into the perforator. Type Ia and Ic stamps from the bottom row are almost always cut into at bottom, an unfortunate situation for collectors because the bottom part of the design is what makes Type Ia and Ic stamps desirable.

Ashbrook states: “I consider perforated Type Ia stamps that are not touched by perforations as the rarest stamps in the 1857 perforated issue.” (Neinken book, p. 279). The Scott Catalogue contains a footnote to the basic price quotes: “Copies of this stamp exist with perforations not touching the design at any point. Such copies command very high prices.”

With 1998 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $37,800.00). Only three have graded higher to date, including the famous Zoellner-Hinrichs copy with wide-spaced perforations which realized $330,000 hammer in our Tahoe sale (graded 98)...
1c Blue, Ty. Ic (19b). Position 81R4, E Relief, perfectly centered with wide and balanced margins all around, deep rich Plate 4 color, neat strike of circular datetamp cancel. 

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1857 PERFORATED ONE-CENT TYPE Ic. A PHENOMENAL RARITY.

Type Ic is similar to Type Ia, which has the design complete at bottom, but the bottom right plume of Type Ic is incomplete. Two Type Ic positions are in the bottom row of Plate 4 (91R and 96R4, F Relief) and are listed under Scott 19b as the “best examples.” Six or seven Type Ic positions are from E Relief positions on the plate, and these are listed in Scott as “less distinct” examples. The full detail of the bottom plumes was slightly erased either by plate burnishing prior to printing or plate wear during printing.

This stamp is far scarcer than its catalogue value would suggest, especially with four margins in sound condition. Power Search failed to find its equal. It is likely that the paucity of copies trading hands has resulted in the catalogue value not being properly updated.

Ex Mayer. With 1994 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $15,000.00). This is the only graded used copy of this issue. ............................................. 2,250.00
1c Blue, Ty. II (20). Plate 12, bright color nicely complemented by blue Baltimore Md. circular datetamp, wide margins, Very Fine, with 1996 A.P.S. certificate .................................................. $10.00

1c Blue, Ty. III (21). Position 66L4, rich Plate 4 color on bright paper, incredibly choice centering with perforations clear of design on all sides, showing clear breaks at both top and bottom (the defining characteristic of the type), very light strike of black town datetamp

EXTREMELY FINE GEM. AN OUTSTANDING EXAMPLE OF THE 1857 PERFORATED ONE-CENT TYPE III. QUITE SIMPLY A SUPERB STAMP IN EVERY RESPECT.

The example of the perforated Type III offered here, with the perforations clear of design on all four sides and showing all of the characteristics of the type, is truly a remarkable stamp.

With 1997 and 2009 P.S.E. certificates (XF 90; SMQ $5,100.00). ....................... 2,500.00
CENSUS OF SCOTT 21, POSITION 99R2

Census No.: 21(99R2)-CAN-01  Sound
Sale History: Stephens D. Brown, HR 10/1959
PF C: 276931 "Genuine"
PF C: 426907 "Genuine"

Census No.: 21(99R2)-CAN-02  Sound
Sale History: RAS 1975 Rarities, lot 39
Ishikawa, SPB 9/23/1980
RAS 1991 Rarities, lot 310
RAS 1997 Rarities, lot 71
Signed Ashbrook
PF C: 927660 "Genuine"

Census No.: 21(99R2)-CAN-03  Fault
Sale History: Chapin, SPG 3/30/2003
PF C: 2950809 "Genuine, small corner crease at top right"
small sealed tear at upper left

Census No.: 21(99R2)-CAN-04  Fault
Sale History: Wagalsh, RAS 3/2/2011
PF C: 156789 "Genuine, light diagonal crease at bottom left"

Census No.: 21(99R2)-CAN-05  Sound
Sale History: Sherif, RAS 12/11/1985
Wagalsh, RAS 3/2/2011, "few nibbled perfs at right"
PF C: 158657 "Genuine"
PF C: 496536 "Genuine"

Census No.: 21(99R2)-CAN-06  Fault
Sale History: Mielstrup, RAS 5/2/1973
"Golden Oak", 6/29/1995
PF C: 382667 "Gen., defective"
PF C: 309551 "Gen., top perfs trimmed away, small repair bottom left, than spot, creases"

Census No.: 21(99R2)-CAN-07  Sound?
Sale History: Neumark
Wagalsh, RAS 3/2/2011, lot 215
"slightly in at left"

Census No.: 21(99R2)-CAN-08  Fault
Sale History: Ishikawa, SPB 9/23/1980, lot 348
"couple tiny faults"
PF C: 185271 "Genuine"

Census No.: 21(99R2)-CAN-09  Sound?
Sale History: Sotheby’s June 1980, lot 279
MBA 1/22/1995, lot 402
Signed Ashbrook
PF C: 90566 "Genuine"

Census No.: 21(99R2)-CAN-10  Fault
Sale History: Gruenin, HRH 12/14/1976
"light horizontal crease"
SPB 11/20/1978, lot 2040

Census No.: 21(99R2)-CAN-11  Fault
Sale History: PF C: 486989 "Gen., tiny tear at top above ‘t’ of "Postage"

Census No.: 21(99R2)-CAN-12  Fault
Sale History: Neumark
Wagalsh, RAS 3/2/2011, lot 1075 "few short perfs at right"

Census No.: 21(99R2)-CAN-13  Fault
Sale History: Wagalsh, RAS 6/18/2011
PF C: 859904 "Genuine, Pos. 99R2 (ctr. stp) tiny pinhole back of Franklin’s neck, L. & R. stamps light creases, the L. ending in tiny tear at T."

Census No.: 21(99R2)-CAN-14  Fault
Sale History: RAS 6/23/1971, lot 161
PF C: 264135 "Genuine, Pos. 98-100R2, center stamp Pos. 99R2, center stamp large tear, left stamp crease"

Census No.: 21(99R2)-CAN-15  Fault
Sale History: Wagalsh, RAS 6/23/2011, lot 1076
"_stamp has a few gum toned perfs and single pulled perf T."

Census No.: 21(99R2)-COV-16  Sound
Sale History: RAS 11/15/2003, lot 3038
1999 A.P.S. certificate

Census No.: 21(99R2)-COV-17  Fault
Sale History: Wagalsh, RAS 3/2/2011, lot 1077
"second stamp from left in a string of six singles, Position 99R2 tiny tear at upper right"

Census No.: 21(99R2)-OG-01  Sound
Sale History: Caspary, HRH 11/18/1956
Lilly, RAS 7/17/1968
Grunin, HRH 12/14/76
Ishikawa, CRL 9/28/1993
Zoellner, RAS 10/8/1998
William Gross Coll.
**1c Blue, Ty. III, Position 99R2 (21).** Deep rich color, choice centering for this unique position with its characteristic wide breaks and double transfer clearly visible at both top and bottom, face-free strike of circular datetamp, small corner crease at top left, small sealed tear at upper left (not noted on accompanying certificate)

**VERY FINE APPEARANCE. ONE OF THE FINEST EXAMPLES OF THE EXTREMELY RARE PERFORATED ONE-CENT 1857 ISSUE FROM POSITION 99R2. THIS POSITION IS WIDELY REGARDED AS THE BEST EXAMPLE OF TYPE III. IT IS ALSO A RARELY ENCOUNTERED POSITION. OUR CENSUS RECORDS ONLY TWELVE USED SINGLES OFF COVER, AND THIS IS ONE OF THE FINEST. ONLY THREE USED SINGLES AND ONE ON COVER ARE CONFIRMED AS SOUND.**

On Plate 2, 198 of the 200 positions were Type II. Position 100R was Type II in the early stage of the plate, but as wear began to weaken the bottom line it became Type IIIa with a small break at bottom. Positions 89R and 99R on Plate 2 have been the focus of special attention, because of their unusual nature. Ashbrook states: “A study of the double transfers of 89R2 and 99R2 is most interesting, because here in a vertical pair of positions we have two distinct varieties. The 99R2 stamp is a fresh entry that was short transferred both at top and bottom over an original entry that had been erased. The stamp, 89R2, is a re-entry, but not in the proper sense of this term, because the re-entry on the lower part of this position was an error, as it was not made to correct an existent fault of the original 89R transfer.”

Plate 2 stamps were issued imperforate from December 1855 through June 1857. Beginning in July 1857 stamps from Plates 1 Late, 2 and 4 were issued with perforations, and Plates 2 and 4 continued to produce stamps through late 1857. Plate 2 stamps are rarer perforated than in imperforate form; conversely, Plate 4 stamps are rarer imperforate than in perforated form. Perforated 99R2 stamps are of extreme rarity.

Our census, which incorporates the records of noted student Jerome S. Wagshal, the Philatelic Foundation, the Levi records and our own work, is illustrated on the opposite page and is also available at our website at [http://www.siegelauctions.com/dynamic/census/21/21.pdf](http://www.siegelauctions.com/dynamic/census/21/21.pdf) . Only one unused example is known, in a block. Twelve used singles are recorded, as are three on covers and two in strips, for a total of 18 known in any form. Virtually all have faults or are very off-center — only three off-cover singles and one on cover are confirmed as sound, and not all have decent centering. In most examples the characteristics that make this position so special are obscured, because the perforations significantly affect the design at top and bottom. The example offered here, with a light cancel, far better centering than most and clearly showing the type characteristics, is a great rarity.

Ex Chapin. Signed by Ashbrook. With 1995 P.F. certificate.............................. 20,000.00
1857-60 ISSUE

58

1c Blue, Ty. IIIa (22). Plate 11, perfectly centered with Jumbo margins, unusually wide margins at top and bottom for this issue, deep rich color, detailed impression, light strike of circular datetamp cancel leaves the design characteristics easily discernible, outer line complete at bottom and with wide break in outer line at top.

EXTREMELY FINE GEM. A SUPERB EXAMPLE OF THE PERFORATED ONE-CENT TYPE IIIa FROM PLATE 11 IN THE FINEST CONDITION ATTAINABLE.

Plates 11 and 12 were probably made in June 1860, with less than six months left in Toppman, Carpenter's contract. The earliest known use from either plate is January 1861, a relatively short time before the stamps were demonetized. New transfer rolls were created to lay out plates 11 and 12. Three types are known from these plates: Type I (Scott 18 — Plate 12 only), Type II (Scott 20) and Type IIIa (Scott 22).

As illustrations of stamps from Plates 11 and 12 in the Neinken book show, the centering and impressions of stamps from these plates was rather poor ("Poor perforating was the rule rather than the exception" — Neinken book, p. 473). The stamp offered here, with rich color, unusually wide margins and with the design completely free and clear of the perforations at both top and bottom, is truly remarkable.

With 1994 P.F. and 2009 P.S.E. certificates (XF-Superb 95 Jumbo; SMQ $3,500.00 as 95, unpriced as 98). This is the highest grade awarded to date and only one other shares this grade. .......................................................... 500.00

59

1c Blue, Ty. IV (23). Recut once at top and twice at bottom, deep rich color and proof-like impression, choice centering with well-proportioned margins which clearly show the characteristics of the type, neat strike of Syracuse N.Y. circular datetamp.

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1857 ONE-CENT PERFORATED TYPE IV. A BEAUTIFUL STAMP IN EVERY RESPECT.

Most examples of this issue have perforations either touching or into the recut lines. The example offered here, with intact recut lines at top and bottom, is exceedingly rare. It also has uncharacteristically deep color and detailed impression for a Plate 1 Late printing.

With 1997 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $1,900.00). Only three have graded higher to date, a statistic that has not changed in three years. .... 975.00
ONE-CENT 1857-60 ISSUE TYPE V AND Va

According to the Neinken book (pp. 309-310), the experience gained in perforating sheets from the original imperforate plates showed that additional horizontal and vertical spacing was needed to accommodate perforations. Increasing the size of the plate was not an option, so it was decided to trim down all four sides of the design to make room for perforations. A new transfer roll was made and used for part of Plate 5. Apparently this roll was replaced by a second transfer roll during the transfer process. This second transfer roll was used for part of Plate 5 and also for subsequent plates thru Plate 10. The first transfer roll, used for part of Plate 5, produced the Type Va sub-type (see lot 61).

On most Type V stamps there are very noticeable scratch marks in the margins at the right, which were present on the transfer roll. However, the first transfer roll had the design more complete at sides and did not have the scratches at sides. Only 133 of the 200 positions on Plate 5 are Type Va designs. Brookman notes that “While I can give no estimate of the number of stamps printed from this plate I believe it was not many because of the scarcity of Type Va stamps.”

60 1c Blue, Ty. V (24). Wide and perfectly balanced margins, pretty shade nicely complemented by bold red grid cancel

EXTREMELY FINE GEM. A SUPERB JUMBO USED EXAMPLE OF THE 1857 ONE-CENT TYPE V. DESPITE THIS STAMP’S READY AVAILABILITY, IT IS EXTREMELY DIFFICULT TO FIND IN SUCH SUPERB CONDITION.

Despite the abundant supply of Type V stamps, they are extremely difficult to obtain in higher grades. The stamp offered here has phenomenal visual appeal — bright color, a beautiful clear red grid cancel, wide and balanced margins, and wonderful overall freshness.

Ex Dr. Morris and Dr. Puliafito. With 1991 P.F. and 2009 P.S.E. certificates (XF-Superb 95 Jumbo; SMQ $750.00 as 95, $2,500.00 as 98). Only two have graded higher to date, and only one other shares this desirable grade................................................................. 42.50

61 1c Blue, Ty. Va (24 var). Position 5R5 with double transfer at top, remarkably choice centering with wide and even margins, pretty shade, neat face-free strike of town circular datestamp

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1857 ONE-CENT TYPE Va, WHICH COMES FROM 133 OF THE 200 POSITIONS ON PLATE 5. THIS IS SURELY ONE OF THE FINEST IN EXISTENCE, BY VIRTUE OF THE MARGINS, OVERALL CENTERING, FACE-FREE CANCEL AND GENERAL APPEARANCE.

With 2000 P.F. and 2009 P.S.E. certificates (XF-Superb 95; unpriced in SMQ above the grade of 90). The SMQ Population Report does not give population figures for this major variety. .......................................................... 300.00
62 1c Blue, Ty. V, Laid Paper (24b). Showing clear horizontal laid lines, rich color, choice centering, neat strike of grid cancel

VERY FINE AND CHOICE. AN EXTREMELY RARE EXAMPLE OF THE 1857 ONE-CENT TYPE V ON LAID PAPER. OUR CENSUS OF THIS ISSUE RECORDS ONLY THREE COPIES, INCLUDING A PAIR AND THE SINGLE OFFERED HERE. NONE IS KNOWN UNUSED. THIS IS CURRENTLY THE ONLY SINGLE IN EXISTENCE. ONE OF THE GREAT RARITIES OF THE ISSUE.

Our census of Scott 24b encompasses the records of Mortimer Neinken, Jerome S. Wagshal, auctions and the Philatelic Foundation. We record this single and a horizontal pair. Given its rarity, we consider this to be massively undercatalogued — Scott 63 on laid paper catalogues $7,000.00 as used.

Ex Chapin. With 1992 P.F. certificate................................................................. 2,500.00

CENSUS OF SCOTT 24b ON LAID PAPER

<table>
<thead>
<tr>
<th>Census No.</th>
<th>Sale History</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>24b-CAN-02</td>
<td>Left Fault, Right Sound</td>
<td>DFK 1/20/1988, lot 473</td>
</tr>
<tr>
<td></td>
<td></td>
<td>RAS 2005 Rarities, lot 265</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFG 90736 &quot;Genuine, small thin spot in L. stamp&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFG 228873 &quot;Genuine, small thin spot in L. stamp&quot;</td>
</tr>
<tr>
<td>24b-CAN-01</td>
<td>Sound</td>
<td>Chapin, SPG 6/2003</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFG Natalee Grace Collection</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 255471 &quot;Genuine&quot;</td>
</tr>
</tbody>
</table>
63  **3c Rose, Ty. I (25).** Radiant color nicely complemented by blue circular datetamp, unusually choice centering for this difficult issue, single unpunched perf at left. Extremely Fine, examples with the framelines showing on all four sides are rare, with 2009 P.S.E. certificate (VF-XF 85; SMQ $285.00), the unpunched perf might have cost this stamp 5 points on the grading scale ... ............................................................... 132.50

64  **3c Rose, Ty. II (25A).** Position 47L2L, choice centering for this difficult issue, inner lines recut on both sides, radiant color, neat strike of circular datetamp. Extremely Fine, a beautiful stamp, with 2008 P.F. certificate .................................................... 600.00

65  **3c Dull Red, Ty. III (26).** Perfectly centered with Jumbo margins all around, from the top row of the plate, neat strike of blue town datetamp. Extremely Fine Gem, a huge stamp with wonderful visual appeal, with 2000 P.F. certificate ........... 9.25
3c Dull Red, Ty. III, Double Impression (26e). Pronounced doubling of all four rosettes and labels, rich color, White Sulphur Springs Va. circular datetamp

THE FINER OF ONLY TWO KNOWN EXAMPLES OF THE 1857 3-CENT PERFORATED ISSUE WITH DOUBLE IMPRESSION. THIS IS ALSO THE ONLY 1857-60 ISSUE KNOWN WITH A DOUBLE IMPRESSION. A GREAT RARITY.

Our census and summary of double impressions is included as an appendix to this catalogue. Most double impressions occur when the first impression is made and found to be inadequate. The paper is then put in the press a second time, where it receives the heavier impression. It is a common misconception that the weaker impression is the second one.

A review of philatelic literature, Philatelic Foundation records and past auction catalogues located only this example and one on cover certified as genuine double impressions. Both are illustrated below and are available at our website at http://www.siegelauctions.com/dynamic/census/26e/26e.pdf. None is known unused.

Ex Piller and Wagshal. With 1985 and 2010 P.F. certificates. ......................... 15,000.00
3c Dull Red, Ty. IV (26A; formerly 26a).
Unusually choice centering with massive margins at sides, also well clear of the design at top and bottom, bright color, bold strike of large Boston “Paid” grid cancel, Extremely Fine Gem, a superb stamp in every respect, very scarce, with 1998 P.F. certificate………………………………………. 142.50

INTRODUCTION TO 5-CENT 1857-60 ISSUE

Many collectors know this issue by type and shade, but fewer are aware of the order of production (or release). This state of confusion is partly due to the Scott Catalogue. The distinctive Brick Red shade of the 5c 1857 Issue comes first in the series of Scott-listed perforated 5c issues, but its true release date comes later in the sequence.

Based on dated covers, the 5c Type I shades were released in the following order: 1) Red Brown, Scott 28, EDU 8/23/1857; 2) Indian Red, Scott 28A, EDU 3/31/1858; 3) Brick Red, Scott 27, EDU 10/6/1858; 4) Brown, Scott 29, EDU 3/21/1859, almost certainly the last printing from the first 5c plate. The second 5c plate was made from a new six-relief transfer roll with the design projections cut away at top and bottom, to varying degrees. The Type II Brown was issued first (Scott 30A, EDU 5/4/1860), and the Orange Brown printing from the same plate followed about one year later (Scott 30, EDU 5/8/1861).

The first 5c sheets to be perforated in mid-1857 undoubtedly came from the unissued supply of 5c imperforate sheets in the “1856” Red Brown shade. These are akin to 1c perforated stamps from Plate 1 Late (Type IV, Scott 23) and Plate 2, and 3c perforated stamps from the Type I plate (Scott 25). Covers dated during the second half of 1857 and first quarter of 1858 have 5c stamps in the “1856” shade of Red Brown, which look like Scott 12 with perforations. By March 31, 1858, the EDU of the Indian Red shade, a second printing must have been made. We suspect that the entire family of Red Brown, Bright Red Brown and Indian Red shades — all of which differ from the “1856” Red Brown — were printed at the same time during the first quarter of 1858. No one has established a separate EDU for an “1858” Red Brown (Scott 28) — separated from the earlier perforated “1856” Red Brown, which has the same Scott number — thus our hypothesis cannot yet be supported by an EDU. If we are correct, the “1858” Red Brown and Indian Red should have similar EDU dates.

The Brick Red EDU of October 6, 1858, and its predominant use in early 1859 indicate either a separate printing (3rd Quarter 1858) or a later release date for stamps printed earlier. The Brick Red color is so far removed from any of the other 5c shades, we strongly suspect it was made inadvertently while the printers tried to match the earlier 1856 Red Brown. The Brick Red shade is actually closer to some of the 5c 1851 shades than it is to the 5c 1856. Sheets of the irregular 5c shades (Brick Red) would have been added to the stacks along with the subsequent Red Brown, Bright Red Brown and Indian Red sheets. However, when stamps were issued to post offices, the “color corrected” sheets would be released before the “irregular” Brick Red sheets were distributed.

Looking at the EDU’s, there is a largely consistent pattern of new 5c printings at the beginning of each year in 1858 (Red Brown), 1859 (Brown), 1860 (Type II Brown) and 1861 (Type II Orange Brown). The only exceptions to this pattern are the “1856” Red Brown perforated sheets released in mid-1857, which makes sense in the context of the first perforated issue, and the October 1858 Brick Red. The Brick Red stamps are much too scarce and limited in their distribution (New Orleans and a few other scattered post offices) to constitute a separate printing in 1858. In our opinion, it makes more sense if they were printed as part of the 1st Quarter 1858 printing, but released later in the year when needed.
5c Brick Red (27). Brilliant color in the distinctive Brick Red shade, beautiful centering with wide and balanced margins and with outer projections completely untouched by the perfs, well-struck New Orleans La. 1859 circular datestamp

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1857 5-CENT BRICK RED. EASILY ONE OF THE FINEST EXAMPLES IN EXISTENCE — THIS REMARKABLE STAMP HAS BEEN AWARDED THE GRADE OF XF-SUPERB 95 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE.

With 2001 P.F. and 2005 P.S.E. certificates (XF-Superb 95; SMQ $13,000.00). This is the highest grade awarded to date, and only three others share this grade. This statistic has not changed in over three years.............................................................. 1,650.00
5c Red Brown (28). Intense shade and wonderful impression — despite certificate this should be classified as a Scott 28b, Bright Red Brown (almost Indian Red) — lightly cancelled by black town datestamp and vivid red transatlantic credit circular datestamp, extra wide margins.

EXTREMELY FINE GEM. A STUNNING EXAMPLE OF THE 1857 5-CENT RED BROWN, WHICH APPROACHES THE BRIGHT RED BROWN AND INDIAN RED SHADES, WITH UNUSUALLY WIDE MARGINS AND A FACE-FREE CANCELLATION THAT LEAVES THE DESIGN CLEARLY VISIBLE. A TRUE CONDITION RARITY.

As the introduction to the 5c 1857-60 Issue notes, the Red Brown stamps were the first perforated 5c stamps released, and were probably made from leftover imperforate sheets of the "1856" Red Brown shade. By March 31, 1858, a second printing must have been made, resulting in a second shade of Red Brown, the Indian Red and Bright Red Brown shades. We think that the stamp offered here comes from this later printing.

Ex Dr. Morris and Dr. Puliafito. With 1987 and 1997 P.F. certificates. ............... 1,275.00
5c Bright Red Brown (28b).  Beautiful bright color, detailed impression, choice centering with perforations completely clear of outer projections, intact perfs at left, neat strike of New Orleans circular datetamp

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 5-CENT 1857 ISSUE IN THE BRIGHT RED BROWN SHADE. FEW EXIST IN THIS SUPERIOR GRADE.

The Bright Red Brown shade is particularly difficult to find in such choice condition. A review using Power Search found very few rivals to this copy. Only three have graded higher than 80 thus far in the P.S.E. Population Report.

With 2002 P.F. certificate................................................................................................................. 2,100.00
5c Indian Red (28A). Gorgeous intense shade in the unmistakable true Indian Red color, towards the deeper end of the color spectrum, choice centering with outer projections well clear of perforations on all sides, neat strikes of New Orleans circular datestamp

EXTRAordinarily FINE GEM. A BEAUTIFUL USED EXAMPLE OF THE 1857 5-CENT INDIAN RED, WITH STUNNING COLOR, FRESH PAPER AND LONG AND FULL PERFORATIONS ALL AROUND. A DIFFICULT STAMP TO FIND IN SUCH CHOICE CONDITION.

The deepest shade of Red Brown from the 1858 printing is known as Indian Red. It is found in a short spectrum of color, ranging from a dark purplish shade to a vivid “glowing” orange shade. To be classified as Indian Red, the stamp’s impression must be strong throughout, especially in the area of the oval surrounding Jefferson’s head. If a stamp possesses anything less than a very deep impression with the characteristic intense red shade, it will fall short of Indian Red, Scott 28A (and that is why Scott 28b was created as “second place.”).

With 1989 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $7,250.00). Only one has graded higher to date and only four others share this grade.............. 5,500.00
5c Brown (29). Crisp shade and detailed impression, superior centering with unusually wide margins, perforations well clear of the design on all four sides, neat strikes of circular datetamp leave design clearly visible

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1859 5-CENT TYPE I BROWN. A RARE STAMP IN SUCH CHOICE CONDITION.

With 1997 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $3,800.00). Only two have graded higher to date. This is the highest graded example we have offered in one of our auctions.................................375.00

5c Orange Brown, Ty. II (30). Brilliant color, well-centered with wide margins at sides, perforations clear of design all around, vivid red grid cancel struck at top leaves design clearly visible

EXTREMELY FINE GEM. A STUNNING USED EXAMPLE OF THE 5-CENT TYPE II IN THE 1861 ORANGE BROWN SHADE. ESPECIALLY DESIRABLE WITH THE COMPLEMENTARY RED GRID CANCEL.

5c stamps in the Orange Brown shade (Scott 30) were printed from Plate 2 in 1861. They were the last stamps of the 1857 Issue distributed before the U.S. Post Office Department demonetized all circulating stamps in August 1861. For this reason, the 5c Orange Brown is much scarcer in used condition than unused.

Ex Dr. Morris. With 1991 P.F. certificate.................................................................1,475.00
A remarkable stamp with mathematically perfect centering and incredibly wide margins on all four sides — almost unheard-of on the 5c Type II — deep rich color and proof-like impression, vivid "paint" red grid cancel.

EXTREME FINE GEM. THIS IS WITHOUT QUESTION THE FINEST USED EXAMPLE OF THE 1861 5-CENT TYPE II. A STUNNING STAMP IN EVERY RESPECT — LONG AND FULL PERFORATIONS, ENORMOUS MARGINS, PERFECT CENTERING AND A BEAUTIFUL COLORED CANCEL. THIS STAMP HAS BEEN GRADED GEM 100 BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE AND THE ONLY EXAMPLE TO ACHIEVE THIS GRADE. THIS IS ALSO THE ONLY STAMP OF THE ENTIRE 1857-60 ISSUE TO BE AWARDED THE GRADE OF GEM 100.

This offering of the only P.S.E.-graded Gem 100 stamp of the entire 1857-60 Issue gives us an opportunity to explain why such a stamp is so rare and extraordinary. We will begin with the historical background of perforated stamps in the United States and then delve into the specifics of 5c perforated stamp production.

The use of postage stamps in the U.S. doubled in the two years after enactment of the 1855-56 laws mandating compulsory prepayment and use of stamps. Postmaster General James Campbell anticipated that such high-volume use would render the act of cutting stamps apart with scissors inconvenient. In response to seeing examples of British stamps, which had been perforated on an Archer machine since 1854, the Post Office Department requested that Toppan Carpenter investigate and report on the means used to perforate stamps in Great Britain.

Toppan Carpenter officials solicited advice from friendly competitors, the English firm of Perkins Bacon, who printed stamps for the British government. Perkins Bacon was at odds with Henry Archer and referred Toppan Carpenter to another manufacturer, Bemrose and Sons. In October 1855 both Toppan Carpenter and Perkins Bacon placed orders for two Bemrose rouletting machines at once, benefiting from a price reduction. In March 1856 Toppan Carpenter received its Bemrose machine, but was forced to convert it from a rouletting device to a round-hole perforator, which proved to be difficult and time-consuming (Perkins Bacon never succeeded in converting its own machine).

Toppan Carpenter soon realized that the spacing between stamps in the 1851-56 sheets was not wide enough to accommodate perforations. To create more space, Toppan Carpenter trimmed the transfer reliefs to reduce the width and/or height of the printed designs. New plates were made from the modified reliefs. The 5c design required only moderate trimming at top and bottom, and the vertical rows were spaced far enough apart to leave room for the gauge-15 perforation holes. As multiples demonstrate, there is approximately twice as much space between the vertical columns of stamps as there is between the horizontal rows. The imbalance in spacing produced stamps with margins that are almost always wider at the sides than at top and bottom, even if the rows of perforations were placed at the equidistant point between stamps. Only when the horizontal perforations are unusually wide apart (with balanced margins on all sides) is it possible to achieve a numerically perfect grade of 100.

Therefore, the statistical odds against a Gem 100 example of the 5c Type II perforated issue are enormous even at the point of conception. Once that rare child is born, it must survive distribution and use, dormancy while awaiting discovery and entry into the philatelic market, and finally years of collector handling. The stamp offered here made that journey and stands alone as proof that it is indeed possible for an 1857-60 Perforated Issue stamp to achieve Gem 100 status.

Ex Dr. Morris. With 1991 and 1997 P.F. certificates and 2009 P.S.E. certificate (Gem 100; unpriced in SMQ above the grade of 98, SMQ $8,900.00 as 98). This is the highest grade awarded to date and the only example to achieve this grade. It is also the only stamp of the entire 1857-60 Issue to be awarded the grade of Gem 100 in any condition (NH, OG or Used). ............ 295.00
ONE OF ONLY TWO RECORDED EXAMPLES OF THE 5-CENT 1857-60 ISSUE PRINTED ON BOTH SIDES

5c Brown, Ty. II, Printed on Both Sides (50Ab). Clear part impression on back printed in the same orientation as the front, lightly cancelled in red, faults and reperfing (the latter not mentioned on most recent certificate)

ONE OF TWO RECORDED EXAMPLES OF THE 1860 5-CENT BROWN TYPE II PRINTED ON BOTH SIDES. THIS IS THE ONLY 5-CENT STAMP — ACROSS ALL ISSUES — WHICH IS KNOWN PRINTED ON BOTH SIDES. A PHENOMENAL RARITY.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. The variety is known on the three denominations issued in 1851 — 1c, 3c and 12c — but not on the imperforate stamps issued in 1855 (10c) and 1856 (5c). Only one other example of the 5c Jefferson 1857-61 Issue is known printed on both sides. Both stamps are Type II perforated issues, Scott 30Ab. The other was in the Ishikawa collection and also has faults (shown below). No other 5c stamps — across all issues — are known printed on both sides.

Ex Col. Edward H. R. Green and Lake Shore. With 1974 P.F. certificate........55,000.00

CENSUS OF SCOTT 30Ab PRINTED ON BOTH SIDES

Census No.: 50Ab-CAN-01
Sale History:
Col. Green, Costales 2/18/1946, lot 66
RAS 1971 Rarities, lot 39
Lake Shore, RAS 12/7/2004
Natalee Grace Coll.
PFC 37147 “Genuine, reperf at left, lightly creased at bottom and two pin holes”
PFC 45751 “Genuine, creases and corner margin defects”

50Ab-CAN-02
Ishikawa, CRL 9/28/1993
PFC 36435 “Genuine, corner creases and surface thin spots”
10c Green, Ty. I (31). Choice centering with wide and balanced margins, bright and crisp paper, rich color and proof-like impression, neat strike of circular datestamp leaves the design clearly visible.

EXTREMELY FINE GEM. A BEAUTIFUL USED EXAMPLE OF THE 1857 10-CENT TYPE I, WHICH CLEARLY SHOWS THE CHARACTERISTICS OF THE TYPE.

Type I stamps are only found on the 20 stamps that comprise the bottom row of the plate. Due to narrow spacing on the plate and difficulties in aligning the perforating machine, stamps at the bottom of the plate usually have perforations cutting into the bottom portion of the design. This is a serious drawback, because Type I is defined as having the design complete at bottom. The stamp offered here, which is very well-centered and clearly shows the type characteristics, is a true condition rarity.

With 1993 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $2,950.00). .......... 1,250.00

10c Green, Ty. II (32). Unusually choice centering with wide and balanced margins, also with selvage at left, rich color on post-office fresh paper, neat strike of “S Centre” circular datestamp

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1857 10-CENT TYPE II WITH SELVAGE AT LEFT, WIDE MARGINS AND A NEAT CANCEL.

With 1994 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $2,100.00). Only two have graded higher to date, and they are not sheet-selvage copies. Our computerized records contain less than a half-dozen copies with sheet selvage in any condition. .......... 225.00
10c Green, Ty. III (33). Perfectly centered with wide and well-balanced margins, deep rich color, long and full perforations all around, face-free strike of circular datestamp

EXTREMELY FINE GEM. THIS IS EASILY ONE OF THE FINEST USED EXAMPLES OF THE 1857 PERFORATED 10-CENT TYPE III IN EXISTENCE. THIS STUNNING STAMP IS THE ONLY EXAMPLE AWARDED THE GRADE OF SUPERB 98 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE.

The first perforated 10c stamps produced by Toppan Carpenter from sheets printed from Plate 1 are notorious among collectors for their poor centering. The example offered here, with unusually wide margins on all sides, bright color, a face-free cancel and in pristine condition, is the finest we have ever encountered.

With 1999 P.F. and 2009 P.S.E. certificates (Superb 98; SMQ $7,500.00). This is the highest grade awarded to date and the only example to achieve this grade. ................. 225.00
10c Green, Ty. IV (34). Position 86L1, recut at top, beautiful centering with unusually wide and balanced margins, wonderful deep shade and early impression, bold New York Ocean Mail circular datesstamp with integral grid cancel leaves the type characteristics clearly visible.

EXTREMELY FINE GEM. A TRULY REMARKABLE EXAMPLE OF THE 1857 10-CENT TYPE IV, COMBINING SUPERB CENTERING, LONG AND FULL PERFORATIONS, AMAZING COLOR AND A RARE NEW YORK OCEAN MAIL CANCELLATION. EASILY ONE OF THE FINEST WE HAVE EVER ENCOUNTERED.

The 1857 10c Type IV stamps come from eight positions scattered throughout Plate 1 that have the top, bottom or both lines recut. Only 4% of all 10c Plate 1 stamps produced were Type IV’s, and an even smaller percentage were issued with perforations. They are scarce in such choice condition.

Ex Welling, Dr. Morris and Lyons. With 1986 P.F. certificate. Unlisted in Scott with the rare N.Y. Ocean Mail cancel. Scott Retail as with normal cancel. ...................... 2,500.00
10c Green, Ty. V (35). Position 60R2, absolutely enormous margins with captured “n, Carpenter & Co. BANK NOTE E” portion of imprint at right which is completely clear of the perforations, rich color, neat strike of New York circular datastamp

EXTREMELY FINE GEM. A SPECTACULAR USED EXAMPLE OF THE 1859 10-CENT TYPE V WITH A SIGNIFICANT PORTION OF THE IMPRINT CAPTURED AT RIGHT AND WITH ENORMOUS MARGINS ON ALL OTHER SIDES.

With 2009 P.S.E. certificate (XF-Superb 95 Jumbo). We submitted this stamp for grading to see how P.S.E. factored the captured imprint into the equation. William A. Little included a note stating that “Grading this one is completely subjective.” Agreed. This is the finest example with captured imprint we have ever encountered, and for a stamp like this SMQ is not an accurate guide. .......................................................... 65.00

12c Black, Plate 1 (36). Unusually choice centering for this difficult issue, intense shade and proof-like impression, light strike of circular datastamp, also with red “19” credit handstamp

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 12-CENT 1857 ISSUE FROM PLATE 1. A DIFFICULT STAMP TO FIND IN SUCH SUPERB CONDITION.

With 2006 P.S.E. certificate (XF-Superb 95; SMQ $2,750.00). Only three have graded higher to date. ........................................... 370.00
**12c Black, Plate 3 (36B).** Perfectly centered with well-balanced margins, deep shade and proof-like impression nicely contrasted by face-free strike of red 3c credit datetamp.

**EXTREMELY FINE GEM. THIS IS ONE OF THE FINEST EXAMPLES OF THE PERFORATED 12-CENT 1857 ISSUE FROM PLATE 3. THIS STAMP HAS BEEN AWARDED THE GRADE OF SUPERB 98 BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE IN ANY CATEGORY, AND THE ONLY EXAMPLE TO ACHIEVE THIS GRADE.**

The most recent scholarship regarding the Toppan, Carpenter, Casilear & Co. plates used to print the 12c 1851-57 Issue is clearly articulated by James A. Allen in "The 1851 Imperforate (Scott U.S. #17): Plating Updated and Additional New Findings" (*The 1851 Issue of United States Stamps: a Sesquicentennial Retrospective*, U.S. Philatelic Classics Society).

Traditionally, the 12c plates are identified as Plate 1 (from which all imperforate and some perforated stamps were printed), Plate 2 (evidently never used) and Plate 3 (which produced stamps that were only regularly issued with perforations). It is highly probable that Plate “3” was the first one made in 1851, but it was put aside and not used until 1859.

Plate 3 stamps (Scott 36B) are characterized primarily by uneven or broken outer framelines of the design. The subjects on Plate 1, which produced Scott Nos. 17 and 36, have even framelines that were extensively recut. Plate 3 stamps with the centering and wide margins evident in this example are very scarce.

Ex Drucker. With 1982 P.F. and 2009 P.S.E. certificates (Superb 98; SMQ $5,500.00). This is the highest grade awarded to date and the only example to achieve this grade. ... 295.00
24c Gray Lilac (37). Perfectly centered with unusually choice centering for this difficult issue, extra wide margins at sides, bright color, light strike of red grid cancel leaves the entire design clearly visible.

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 24-CENT 1860 ISSUE, WHICH HAS BEEN GRADED SUPERB 98 BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE. THIS ISSUE IS RARELY ENCOUNTERED WITH SUCH SUPERB CENTERING.

The 24c stamps were not printed and put into use until July 1860 (earliest documented use is July 7). The issue was demonetized thirteen months later. The 24c denomination matched the U.S.-G.B. treaty rate, and the stamp was primarily used on letters to England. These circumstances of a short life and limited use, combined with Toppan Carpenter’s typically erratic perforating, are the reasons why superb used examples of the 24c 1860 are so difficult to find.

With 1999 P.F. and 2007 P.S.E. certificates (Superb 98; SMQ $8,500.00). This is the highest grade awarded to date and only three others share this grade. 440.00

24c Gray (37a). Darker shade and sharper impression than that of the stamp offered in the previous lot, choice centering for this difficult issue with well-proportioned margins, grid cancel, fresh and Extremely Fine, in our opinion the 24c 1860 Issue in the Gray shade is considerably scarcer than the main shade listing and deserves a higher catalogue value, the P.S.E. Population Report contains 122 copies of the basic shade of Scott No. 37 certified versus only 28 in all categories for the Gray shade, ex Hinrichs, with 1978 and 2000 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $1,000.00), only two have graded higher to date, SMQ also does not distinguish pricing for one shade or the other. 375.00
30c Orange (38). Vibrant color, perfectly centered with unusually wide and balanced margins, neat strike of grid cancel at center


As a detail of the block shown below demonstrates, the outer projections of the design left little room for perforations. The 30c stamps were not printed and put into use until August 1860 (earliest documented use is August 8). The issue was demonetized twelve months later. The denomination was intended to be used primarily on letters to foreign countries. These circumstances of a short life and limited use, combined with Toppan Carpenter’s typically erratic perforating and the narrow space between stamps, are the reasons why superb used examples of the 30c 1860 are so difficult to find.

With 1999 P.F. and 2006 P.S.E. certificates (XF-Superb 95; SMQ $4,750.00). .......... 450.00

Typical spacing between 30c 1860 Issue stamps
90c Blue (39). Perfectly centered, intense shade and impression on bright fresh paper, deep red grid cancel struck at lower left almost entirely clear of face.


The 90c stamp was issued in 1860, along with the 24c and 30c values, all of which were needed to prepay high international letter rates established by various postal treaties. The basic 24c and 30c rates to England, France and Germany created a volume of mail franked with those values. However, the 90c saw much more limited use, partly due to the rates in effect, but more because of the American Civil War. When supplies of current postage stamps were declared invalid in the South and ultimately demonetized by the Federal government, the 90c had been in use for only one year. For this reason, genuinely cancelled copies are scarce, and covers bearing the 90c are extremely rare.

Approximately 180 used examples have been certified by The Philatelic Foundation, of which one-quarter are sound. Of these sound examples, only five are cancelled in red, and this stamp is the best-centered and most attractively cancelled.

Ex Dr. Morris and offered to the market for the first time since 1997. With 1988, 1994 and 2009 P.F. certificates. With 2009 P.S.E. certificate (VF-XF 85; SMQ $13,800.00). This appears to us to be a solid XF 90. ................................................................. 10,000.00
Stamps from all previous issues were made in 1875 in advance of the 1876 Centennial Exposition in Philadelphia. They were intended both for sale and also to showcase examples of every U.S. stamp printed to date.

They were only available for purchase from the office of the Third Assistant Postmaster General, who recorded quantities purchased and names of the purchaser.

The Reprints are perforated 12 instead of 15, making them easy to distinguish from the originals. New plates were also made for the 1c, 3c, 10c and 12c values.

Only two denominations are known in used condition, and each is unique. Both are offered here for the first time since 1997.
10c Blue Green, Reprint (43). Perfectly centered, deep rich color, bold “2” numeral oval grid cancel and part of New York City duplex datetamp of 1870’s to 1880’s.

Extremely Fine Gem. This is the only recorded used example of the 1875 reprint of the 10-cent 1857 issue. A phenomenal rarity of the highest order, as this issue was technically invalid for postage.

Stamps from all previous issues were made in 1875 in advance of the 1876 Centennial Exposition in Philadelphia. They were intended both for sale and to showcase examples of every U.S. stamp printed to date. Stamps that were no longer valid for postage were called Reprints (those with original issue dates prior to demonetization — Scott Nos. 3, 4 and 40-47). The 1875 Re-Issues, Reprints, Reproductions and Special Printings were only available from the office of the Third Assistant Postmaster General, who recorded the quantities purchased and the names of the purchasers. The original 1851-60 Issue stamps were printed by Toppan, Carpenter, Caslier & Co. The reprints were printed by the Continental Bank Note Company, which had the stamp printing contract in 1875 (Toppan Carpenter had merged with American Bank Note Co., as would Continental a few years later). The 1857 Reprints were perforated 12 instead of 15. New plates were made for the 1c, 3c, 10c and 12c values, and the original plates were used for the others.

On July 23, 1884, the remaining stock of Reprints was destroyed by order of the Postmaster General. The stamp offered here was probably used sometime during the late 1870’s to mid-1880’s on stamp dealer or collector registered mail, as were the 1861 and 1869 Re-Issues, which are known used in greater quantities (since they were valid for postage). For the entire 1857 Reprint series, only this stamp and the 24c in the following lot are known used.

Ex Dr. Morris. With 1994 P.F. certificate. Listed but unpriced as used in Scott………………
................................................................................................................................. E. 10,000-15,000
24c Blackish Violet, Reprint (45). Well-centered, deep shade, lightly cancelled by circular datestamps circa 1875, small thin spot

VERY FINE APPEARANCE. THIS IS THE ONLY RECORDED USED EXAMPLE OF THE 1875 REPRINT OF THE 24-CENT 1860 ISSUE, WHICH WAS NOT VALID FOR POSTAGE AT THE TIME OF ISSUE.

Stamps from all previous issues were made in 1875 in advance of the 1876 Centennial Exposition in Philadelphia. They were intended both for sale and also to showcase examples of every U.S. stamp printed to date. Stamps that were no longer valid for postage were called Reprints (those with original issue dates prior to demonetization — Scott Nos. 3, 4 and 40-47). The 1875 Re-Issues, Reprints, Reproductions and Special Printings were only available from the office of the Third Assistant Postmaster General, who recorded the quantities purchased and the names of the purchasers. The original 1851-60 Issue stamps were printed by Toppan, Carpenter, Casilier & Co. The reprints were printed by the Continental Bank Note Company, which had the stamp printing contract in 1875 (Toppan Carpenter had merged with American Bank Note Co., as would Continental a few years later). The 1857 Reprints were perforated 12 instead of 15. New plates were made for the 1c, 3c, 10c and 12c values, and the original plates were used for the others.

On July 23, 1884, the remaining stock of Reprints was destroyed by order of the Postmaster General. The stamp offered here was probably used during the mid- to late-1870’s on stamp dealer or collector registered mail, as were the 1861 and 1869 Re-Issues, which are known used in greater quantities (since they were valid for postage). For the entire 1857 Reprint series, only this stamp and the 10c in the previous lot are known used.

Ex Dr. Morris. With 1995 P.F. certificate which states "contemporary cancel (circa 1875)". Listed but unpriced as used in Scott....................................................... E. 7,500-10,000
Live Internet Bidding at Siegel Auctions

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

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

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

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

Registering with STAMP AUCTION NETWORK & SIEGEL AUCTION GALLERIES

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

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

I’m a Siegel client, but I’m not registered with SAN.
Go to stampaucitionnetwork.com/siegel and click on “Register” at the top. Check the box for Robert A. Siegel Auction Galleries (under “R”) and submit the form, indicating you are a Siegel client. Once registered at SAN, you’re ready for internet bidding.

I’ve bid through SAN before, but this is the first time I’ve bid in a Siegel sale.
Then you just need to be approved by Siegel. Go to stampaucitionnetwork.com/siegel and click on “Update Registration” at the top. Your SAN account information will be sent to us for approval (you might be asked for other trade references). Once approved by Siegel for bidding, you’re ready for internet bidding.

I’ve never bid with Siegel, nor registered with SAN.
Go to stampaucitionnetwork.com/siegel and click on “Register” at the top. Check the box for Robert A. Siegel Auction Galleries (under “R”) and submit the form with your trade references (please, no family members or credit card companies as references). Once registered at SAN and approved by Siegel for bidding, you’re ready for internet bidding.

Live Internet Bidding works by allowing registered bidders to observe and place bids.
Live Internet Bidding will work with any browser on both PC and Mac operating systems.

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

Log on to the auction at stampaucitionnetwork.com/siegel.
You can also log on at siegelauctions.com
When you’re logged on as a Live Internet Bidder, the bidding interface shows a photo and description of the lot, the current bid (and your bidding status), options for placing competitive bids and buttons with bid increments.

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

“System Down” or “Lost Connection” events do occasionally happen.
If you have any problems with Live Internet Bidding please call 212-753-6421 for immediate assistance.
The contract to print the 1861-66 Issue was awarded to National Bank Note Company, who agreed to furnish stamps at the price of 12¢ per thousand. National was asked to produce “sheets, perfectly gummed and perforated” of the denominations before final acceptance of the bid.

Eight plates were made and used to produce the samples. Five (1¢, 3¢, 5¢, 12¢ and 90¢) were never used again as the designs were modified slightly; these are known as First Designs. Two (24¢ and 30¢) were used but the colors were changed; these are known as First Colors. The 10¢ was pressed into service.

The revised plates and colors were issued soon after. The 1861-66 Issue presents collectors with a wide array of varieties. There are distinct shade differences found on almost every denomination, from the 1¢ to the 90¢. Five denominations are known printed on both sides, four of which are available to collectors and offered in this collection. Stamps from this issue can also be found with a wide range of cancels.
1861 FIRST DESIGNS AND FIRST COLORS

5c Brown, First Design (57). Cancelled by neat strike of "Providence R.I. Jun. 22 ?? PM" circular datetamp, rich color, choice centering, faint horizontal crease, small margin thin at upper right.

VERY FINE APPEARANCE. THIS IS THE ONLY POSTALLY-USED EXAMPLE OF THE 5-CENT 1861 ISSUE FIRST DESIGN. ONLY 34 IN TOTAL ARE AVAILABLE TO COLLECTORS, OF WHICH 33 ARE UNUSED. APART FROM THE 10-CENT FIRST DESIGN (SCOTT 62B) AND THE 30-CENT OFFERED IN LOT 91, THIS IS THE ONLY OTHER DENOMINATION OF THE SERIES THAT CAN BE CONFIRMED AS POSTALLY USED. A PHENOMENAL RARITY.

In 1861 the contract for printing postage stamps was awarded to National Bank Note Company after Toppan Carpenter's contract expired on June 10, 1861. The designs were changed and the earlier stamps were demonetized, primarily as a means of depriving the seceding states of a form of currency.

National Bank Note Company apparently submitted gummed and perforated samples of their designs. Of the original submitted designs, the 24c and 30c were not altered in any way before approval and use. The original samples for these two denominations were printed in a different shade, and are currently listed in the Trial Color Proof section of Scott Catalogue. A quantity of the 10c First Design was printed and issued from this original plate, although they were likely printed after the normal stamp (Scott 68) was issued. The likely reason is that the original plate was brought into use to keep up with demand for the 10c stamps. Therefore, only the 10c, 24c and 30c plates as originally made were used to print issued stamps. The other denominations — 1c, 3c, 5c, 12c and 90c — Scott Nos. 55, 56, 57, 59 and 62 — were never issued in their original designs. These are called "Premiere Gravures" or "First Designs" by students of the issue.

It is likely that a small supply of the "Premiere Gravures" and First Colors reached philatelic hands at an early stage. Several other First Designs are known cancelled — a 12c is known with manuscript "New" written across the design — but the placement and style of cancel means that they cannot conclusively be shown to have gone through the mails, and are likely experimental or control cancels. The exception is the stamp offered here, which has an identifiable town circular datetamp cancel and was probably mailed by a philatelist or stamp dealer. This is the only 5c with any form of cancellation. The 30c First Color is also known with a cork cancellation indicating it was sent through the mail (offered in lot 91 of this sale).

10c Dark Green, First Design (62B). Incredibly deep rich color and sharp proof-like impression on bright paper, neat strike of “Paid” cancel, beautifully centered with wide balanced margins all around.

EXTREMELY FINE GEM. THE 10-CENT GREEN FIRST DESIGN IS ONE OF THE MOST DIFFICULT ISSUES TO OBTAIN IN SOUND AND CENTERED CONDITION. THIS MARVELOUS STAMP HAS BEEN GRADED XF-SUPERB 95 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE.

The 10c 1861 First Design (or Type I) was printed from Plate 4, which left very little space between the stamps for the 12-gauge perforation holes. Examples of Scott 62B (or 58) are rarely seen with margins framing the design on all sides. The stamp offered here is the rare exception, and it is even more remarkable as a used copy, free of faults, and with a clearly-struck “Paid” cancel.

With 2000 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $13,000.00). This is the highest grade awarded to date and only one other shares this grade................. 1,660.00
30c Red Orange, First Color (61). Bold strike of quartered cork cancel which is consistent with the style used in 1861, vivid color, small repair at lower left replacing a small piece of the stamp, few added perfs at right.

Very fine appearance. The unique used example of the 30-cent red orange first color. A fantastic rarity. Apart from the 10-cent first design (Scott 62b), and the 5-cent offered in lot 89, this is the only other denomination of the first designs or colors that can be confirmed as postally used.

In 1861 the contract for printing postage stamps was awarded to National Bank Note Company after Toppan Carpenter’s contract expired on June 10, 1861. The designs were changed and the earlier stamps were demonetized, primarily as a means of depriving the seceding states of a form of currency.

National Bank Note Company apparently submitted gummed and perforated samples of their designs. Of the original submitted designs, the 24c and 30c were not altered in any way before approval and use. The original samples for these two denominations were printed in a different shade, and are currently listed in the Trial Color Proof section of Scott Catalogue. A quantity of the 10c First Design was printed and issued from this original plate, although they were likely printed after the normal stamp (Scott 68) was issued. The likely reason is that the original plate was brought into use to keep up with demand for the 10c stamps. Therefore, only the 10c, 24c and 30c plates as originally made were used to print issued stamps. The other denominations — 1c, 3c, 5c, 12c and 90c — Scott Nos. 55, 56, 57, 59 and 62 — were never issued in their original designs. These are called “Premiere Gravures” or “First Designs” by students of the issue.

It is likely that a small supply of the “Premiere Gravures” and First Colors reached philatelic hands at an early stage. Several First Designs are known cancelled — a 12c is known with manuscript “New” written across the design — but the placement and style of cancel means that they cannot conclusively be shown to have gone through the mails, and are likely experimental or control cancels. The example offered here, with the same design as the issued stamp but in the distinct First Color, has a cork killer cancellation and condition issues that suggest it was sent through the mail. It is a great rarity of the issue.

1c Blue (63). Rich color on bright paper, balanced Jumbo margins, bold strike of grid cancel, Extremely Fine, a beautiful stamp, with 2009 P.S.E. certificate (XF 90 Jumbo; SMQ $125.00 as 90, $375.00 as 95) .......................................................... 50.00

1c Bright Blue (63 var). Radiant color on crisp paper, wide margins, grid cancel, Very Fine and choice example of this distinctive sub-shade, with 1989 P.F. certificate ................... 50.00

1c Ultramarine (63a). Radiant color in the distinctive Ultramarine shade, wide margins, unobtrusive cancel leaves entire design clearly visible, Very Fine and choice, a surprisingly scarce shade especially in used condition, Don Evans devotes almost an entire column on p. 33 of his book on the 1c 1861 Issue to a discussion of this shade where he notes that they are "extremely scarce", only one other turns up in Power Search (with a thin spot, which brought twice Scott Catalogue value in 2009), with 1988 P.F. certificate for pair ....................... 650.00

1c Dark Blue (63b). Vertical pair, intense color and impression which is very distinct, choice centering, neat strike of "New-York Apr. 15" double-circle datetamp

VERY FINE AND CHOICE. A BEAUTIFUL AND RARE PAIR OF THE ONE-CENT 1861 ISSUE IN THE DARK BLUE COLOR. THIS IS ONE OF THE SCARCEST SHADES OF THE ONE-CENT.

Don Evans notes in his book on the 1c 1861 Issue (p. 33) that the Dark Blue shade is very close to Indigo shade used for the "Premiere Gravure" (Scott No. 55) and in fact he believed that this should be the formal designated color name for this shade.

Ex Koppersmith. With 1988 P.F. certificate. Scott Retail as singles ........................................... 800.00
ONE-CENT 1861-66 ISSUE ON LAID PAPER

Don Evans notes in his 1c book (p. 37) that this is known to have been printed on both horizontally and vertically laid paper. He notes that examples are somewhat difficult to identify by casual observation. He also notes that horizontally laid paper seems to be scarcer than vertically laid, but our experience and the Philatelic Foundation records indicate that both are equally scarce. They are also usually found with faults.

1c Blue, Vertically Laid Paper (63c). Extremely clear laid lines, perfectly centered with well-balanced margins, deep rich color nicely complemented by green cancel

EXTREMELY FINE. THIS IS WITHOUT QUESTION THE FINEST EXAMPLE OF THE ONE-CENT 1861 ISSUE ON LAID PAPER. THIS IS EXTREMELY RARE IN SUCH SOUND AND CHOICE CONDITION. ONE OF THE MOST DESIRABLE ONE-CENT 1861 ISSUE RARITIES, ESPECIALLY WITH THE GREEN CANCELLATION.

With 2001 P.S.E. and 2002 P.F. certificates ................................................... 7,250.00

1c Blue, Horizontally Laid Paper (63c). Very clear horizontal laid lines, bright color, unobtrusive strike of circular datestamp cancel

FINE. AN EXCEEDINGLY RARE EXAMPLE OF THE ONE-CENT 1861 ISSUE ON HORIZONTALLY LAID PAPER. ONE OF THE GREAT RARITIES OF THE ISSUE.

With 2005 P.F. certificate.............................. 7,000.00
ONE OF TWO RECORDED EXAMPLES OF THE ONE-CENT 1861-66 ISSUE PRINTED ON BOTH SIDES

1c Blue, Printed on Both Sides (63e). Back printed inverted in relation to the front, strong impression of two different positions on back, normal impression on front with neat cork cancel, few slightly irregular perfs not mentioned on accompanying certificate, tiny pinholes at top and bottom.

FINE APPEARANCE. ONE OF TWO RECORDED EXAMPLES OF THE ONE-CENT 1861 ISSUE PRINTED ON BOTH SIDES. THIS IS ONE OF THE GREATEST RARITIES OF THE 1861-66 ISSUE.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate. The inverted impression on back is a result of the sheet being turned 180 degrees before it was put on the press the second time.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. Only one other example of this rarity is known (shown below). Both stamps originally formed a pair, and they have similar perforations and the same tiny pinholes.

Ex Philipp, Clark, Isleham, Donaldson and Cunliffe. With 1966 and 2009 P.F. certificates. Scott Catalogue value is based on the hammer price of this copy in a June 2009 auction. The other has not been offered at auction since 1996. 62,500.00

CENSUS OF SCOTT 63e PRINTED ON BOTH SIDES

Digital reconstruction of the two known examples of Scott 63e as a pair.
3¢ Pink (64). Brilliant color, almost perfectly centered with well-proportioned margins, neat strike of "Bridgeport Ct. Oct. 18, 1861" double-circle datestamp

EXTRAORDINARY. A BEAUTIFUL USED EXAMPLE OF THE 3-CENT 1861 ISSUE IN THE PINK SHADE. THIS SHADE IS VERY DIFFICULT TO OBTAIN IN THE HIGHER GRADES.

The Pink is one of the rarest shades of the 3¢ 1861-66 Issue. There always seems to be something wrong with examples of the 3¢ Pink — if the centering is choice, then the color is oxidized, or vice versa. The example offered here is the rare exception.

With 2001 P.F. and 2006 P.S.E. certificate (XF 90; SMQ $2,500.00). Only two have graded higher to date (at 95). ................................................................. 900.00
3c Pigeon Blood Pink (64a). Radiant color in the true Pigeon Blood Pink shade, with selvage at bottom with trace of imprint, color is nicely complemented by blue grid cancel and part of matching Louisville Ky. double-circle datestamp, wide and balanced margins EXTREMELY FINE GEM. A STUNNING USED EXAMPLE OF THE RARE 1861 3-CENT PIGEON BLOOD PINK SHADE. ESPECIALLY DESIRABLE WITH WIDE MARGINS, THE SELVAGE SHOWING PART OF THE IMPRINT, AND A COLORED CANCELLATION.

The 3c Pigeon Blood Pink is the rarest of the 3c shades. Accompanied by immaculate orange cover with Oct. 2 Louisville double-circle datestamp addressed to Ledyard Conn., from which this stamp was removed.

With 1988, 2000 and 2010 P.F. certificates (the first as on cover). ....................... 5,015.00
101  
3c Rose Pink (64b). Brilliant color on crisp paper, gorgeous centering with wide margins, neat strike of "Syracuse N.Y. Oct. 10" circular datestamp, Extremely Fine Gem, a beautiful stamp and a wonderful example of this desirable shade, with 1997 P.F. certificate ........................................... 150.00

102  
3c Rose (65). Unusually choice centering with Jumbo margins which even capture part of the adjoining stamp’s design at right, brilliant color on bright paper, neat strike of “Nashville Tenn. Aug. 31, 1864” double-circle datestamp, Extremely Fine Gem, a stamp of phenomenal proportions, with 2009 P.S.E. certificate (XF-Superb 95 Jumbo; SMQ $180.00 as 95, $475.00 as 98) ......................... 3.00

103  
3c “Indian Red” (65 var). Gorgeous “warm” shade that is very distinct from any other, choice centering with well-proportioned margins, bold strike of large rimless grid cancel of New York, EXTREMELY FINE. A WONDERFUL SHADE VARIETY OF THE 3-CENT 1861-66 ISSUE AT THE DARKER END OF THE COLOR SPECTRUM.
With pencil notation on back by Stanley B. Ashbrook “Indian Red A20” and signed by him. Also accompanied by 1974 letter from Bert Christian stating his opinion that this was Ashbrook’s reference copy. He also states “You have a very good shade and it is probably very scarce. I have many copies but cannot match it.” With 1974 P.F. certificate stating that “It is genuine (shade called Indian Red by Stanley B. Ashbrook).” This shade unlisted in Scott............................................... E. 2,000-3,000
104  **3c Rose, Vertically Laid Paper (65b).** Clear vertically laid lines, bright color, neat strike of New York double-circle datestamp, target and also part of red cancel. Very Good, scarce in sound condition, with 2002 P.F. certificate for pair, Brookman notes “It is known on both horizontally and vertically laid paper, in used and unused condition in each instance. It is not common in either form despite the fact that such varieties in used condition do not at present carry a very high premium” ................................. 850.00

105  **3c Rose, Horizontally Laid Paper (65b).** Horizontal strip of three, clear laid lines, brilliant color and crisp impression, neat strike of double-circle datestamp and target cancels, well-balanced margins, Very Fine-Extremely Fine, a scarce and desirable multiple, ex Chapin, with 1993 A.P.S. and 1994 P.F. certificates as strip of four, Brookman notes “It is known on both horizontally and vertically laid paper, in used and unused condition in each instance. It is not common in either form despite the fact that such varieties in used condition do not at present carry a very high premium”, Scott Retail as singles .................. 2,550.00
CENSUS OF SCOTT 65c PRINTED ON BOTH SIDES

65e-CAN-01  Sound  Ex Moun, Zollberg
            PF&C 338392 "Genuine"
            Some orientation as the front

65e-CAN-02  Sound  Zollberg
            PF&C 282453 "Genuine"
            Some orientation as the front

65e-CAN-03  Sound  Herrag
            Floyd, SPG 10/23/2001, lot 137
            Natalie Grace Coll.
            PF&C 29889 "Genuine"
            PF&C 378506 "Genuine"
            Some orientation as the front

65e-CAN-04  Unconfirmed  DFK 1995 auction
            PF&C 18637 "Gen., partly printed on back"
            Some orientation as the front

65e-CAN-05  Fault  RAS 2800 Rarities, lot 150 "faint creases"
            Never certified
            Some orientation as the front

65e-CAN-06  Fault  Mitchell, RAS 5/13/2003, lot 19 "faint corner crease top left"
            Zollberg
            Never certified
            Inverted in relation to front

65e-CAN-07  Unconfirmed  RAS 1866 Rarities, lot 58
            PF&C 22944 "Genuine"
            Inverted in relation to front

65e-CAN-08  Sound  HS, 7/10/2010, lot 352
            2010 PSA certificate
            Some orientation as the front

65e-CAN-09  Fault  Stollnitz, Zollberg
            PF&C 19607 "Genuine, right margin trimmed"
            Inverted in relation to front

65e-CAN-10  Fault  Miller, NY Public Library
            None given
            Inverted in relation to front

65e-CAN-11  Reperfed after first certificate (original appearance shown above) and not mentioned on most recent certificate

65e-CAN-12  Fault  Miller, NY Public Library
            None given
            Inverted in relation to front

65e-OG-01  Sound  Lilly as strip of three with pair
            Whitman, RAS 1/27/2009, lot 78
            PF&C 38094 "Genuine, previously hinged"
            Inverted in relation to front

65e-OG-PR-02  Sound  Lilly as strip of three with 65e-OG-01
            RAS 2805 Rarities, lot 151
            Whitman, RAS 1/27/2009, lot 79
            PF&C 427917 "Genuine, previously hinged"
            Inverted in relation to front

65e-OG-11  Reperfed after first certificate (original appearance shown above) and not mentioned on most recent certificate
106 **3c Rose, Printed on Both Sides (65e).** Back printed in same orientation as the front and with top portion of the design clearly printed, front of stamp with target cancel, completely sound

VERY FINE. A RARE SOUND EXAMPLE OF THE 3-CENT 1861 ISSUE WHICH IS PRINTED ON BOTH SIDES. OUR CENSUS CONTAINS ONLY TWELVE USED AND THREE UNUSED COPIES. ONLY FOUR USED EXAMPLES ARE CONFIRMED AS SOUND. THIS IS FAR RARER THAN PREVIOUSLY ASSUMED.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. The 3c 1861 printed-on-both-sides stamps are known with the orientation of the back impression the same or inverted in relation to the design on the front, which indicates that more than one sheet was printed. The inverted impression on back is a result of the sheet being turned 180 degrees before it was put on the press the second time.

Our census of Scott 65 printed on both sides, illustrated at left and available at our website at [http://www.siegelauctions.com/dynamic/census/65e/65e.pdf](http://www.siegelauctions.com/dynamic/census/65e/65e.pdf), contains twelve used and three unused examples (including one in the Benjamin K. Miller Collection). As the census indicates, most of these are in poor condition. Short perfs and rounded corners are the most obvious flaws. The example offered here is exceptional for its sound condition.

Census No. 65e-CAN-03. Illustrated in Feb. 1982 *Chronicle* (p. 38). Ex Herzog and Floyd. With 1968 and 2001 P.F. certificates .......................... 5,000.00
CENSUS OF SCOTT 65f DOUBLE IMPRESSION

65f-CAN-01 Fault
Philipp, Morgenthau 4/12/1943
PFC 14506 "Genuine" PFC 151165 "Genuine, small corner crease at top right"

65f-CAN-02 Fault
RAS 1995 Rarities, lot 157
PFC 214722 "Genuine, with vertical crease, reperfed at top and right"
Stolen from FedEx

65f-CAN-03 Sound
Ishikawa, CRL 9/28/2005
Drucker Coll., RAS 10/9/2002
Natale Grace Collection
PFC 277367 "Genuine"

65f-CAN-04 Fault
RAS 1967 Rarities "sealed tear"
PFC 286085 "Genuine with a tear at bottom right"

65f-CAN-05 Sound
RAS S859, 10/15/2001
RAS 2005 Rarities, lot 312
PFC 378442 "Genuine"

65f-CAN-06 Fault
RAS 3/18/1998, lot 124
"negligible perf tip toning and corner perf crease at U.R."
Never certified

65f-COY-07 Fault
PFC 291637 "Genuine usage, the stamp repaired, adding portions of the design, margins and perforations at left center"

65f-CAN-08 Cond. unknown
Miller Coll., NY Public Library

Census No.: PFC:
Sale History:

Courtesy Smithsonian Institution Libraries, NYPM Branch Archival Collection
3c Rose, Double Impression (65f). Clear double impression of the entire stamp, rich color, light strike of target cancel at top left leaves design clearly visible, tiny corner perf crease at top right not mentioned on accompanying certificate

EXTREMELY FINE. THIS IS THE FINEST KNOWN EXAMPLE OF THE 1861 3-CENT DOUBLE IMPRESSION. ONLY EIGHT EXAMPLES OF THIS RARE DOUBLE IMPRESSION ARE RECORDED. OF THESE EIGHT, ONE HAS BEEN STOLEN, ONE HAS NEVER BEEN CERTIFIED, ONE IS IN THE N.Y. PUBLIC LIBRARY’S MILLER COLLECTION, AND ONE IS SERIOUSLY DEFECTIVE. ONLY TWO ARE SOUND. A GREAT RARITY OF THE ISSUE.

Our census and summary of double impressions is included as an appendix to this catalogue. Most double impressions occur when the first impression is made and found to be inadequate. The paper is then put in the press a second time, where it receives the heavier impression. It is a common misconception that the weaker impression is the second one.

Our census of Scott 65f, illustrated at left and available at our website at http://www.siegelauctions.com/dynamic/census/65f/65f.pdf, records only eight copies (including one in the Benjamin K. Miller Collection). None is known unused. Six have been certified as genuine by the Philatelic Foundation, including one repaired with portions of the design added. Another was stolen from a Fedex package several years ago and is still missing. This leaves only five certified and one uncertified available to collectors. The example offered here, with superior centering and showing clear doubling of the entire design, is the finest contained in our records — only one other is sound.

Census No. 65e-CAN-03. Ex Ishikawa and Drucker. With 1993 P.F. certificate. 7,500.00
5-CENT BUFF AND RELATED SHADES

There has been some confusion in nomenclature over the years with regard to the shades of the 1861 5c stamps. The three main shades are Buff (67), Brown Yellow (67a) and Olive Yellow (67b). The Buff is the darkest of the three; the Brown Yellow shows strong hints of Yellow; the Olive Yellow is the most distinct and rarest of the three, with strong Olive undertones. Over the years the expertizers have differed as to nomenclature, but to us they are clearly identifiable; the three stamps in the Natalee Grace Collection reflect what should be Scott 67, 67a and 67b.

109 5c Buff (67). Rich color, unusually choice centering with wide and balanced margins, neat strike of grid cancel, long and full perforations all around
EXTREMELY FINE GEM. A BEAUTIFUL USED EXAMPLE OF THE 1861 5-CENT IN THE BUFF COLOR. SCARCE WITH SUCH CHOICE CENTERING.
Ex Hinrichs. With 1986 and 2004 P.F. certificates as Brown Yellow. With 2009 P.S.E. certificate as Buff (XF 90; SMQ $3,000.00). Only four have graded higher to date (at 95)...... 1,100.00

110 5c Brown Yellow (67a). Radiant color nicely complemented by red grid cancel, choice centering with well-proportioned margins
EXTREMELY FINE. A BEAUTIFUL USED EXAMPLE OF THE 1861 5-CENT IN THE BROWN YELLOW COLOR.
Ex Rose. With 2001 P.F. certificate as Buff shade......................................................... 1,260.00
5c Olive Yellow (67b). Radiant color in the true Olive Yellow shade, nicely complemented by red target cancel, well-balanced margins

EXTREMELY FINE. A BEAUTIFUL EXAMPLE OF THE 1861 5-CENT IN THE RARE AND DISTINCTIVE OLIVE YELLOW SHADE. THIS IS THE SCARCEST SHADE OF THE 5-CENT 1861 ISSUE, AND IT IS EXCEEDINGLY DIFFICULT TO FIND IN SUCH CHOICE CONDITION.

We have offered approximately a dozen unduplicated examples of the Olive Yellow shade in any condition since keeping computerized records. Of these only two were unused. It is difficult to find in sound and centered condition.

Ex Dr. Morris. With 1992 P.F. certificate. With 1991 and 2009 P.S.E. certificates (XF 90; SMQ $10,000.00). This is the highest grade awarded to date............................... 3,560.00
10c Green (68). Mathematically perfect centering with Jumbo margins, bright color and crisp impression, neat strike of grid cancel

EXTREMELY FINE GEM. THIS PHENOMENAL STAMP HAS BEEN GRADED GEM 100 JUMBO BY P.S.E. — THIS IS THE HIGHEST GRADE POSSIBLE ON THE GRADING SCALE. THIS IS ALSO THE ONLY PERFORATED STAMP PRIOR TO SCOTT 148 TO ACHIEVE THIS PERFECT GRADE. A TRULY REMARKABLE STAMP IN EVERY RESPECT.

The 10c is the only denomination of the 1861-66 Issue that was actually issued in two types. Type I, Scott 62B, was printed from Plate 4. Type II stamps — Scott 68 and its grilled counterparts — were printed from Plates 15 and 26. It has been surmised that Type I was pressed into service to help fill strong demand for 10c stamps after demonetization of the earlier issue. The 10c stamps paid the transcontinental rate, the ship-letter rate and certain rates to foreign countries.

Despite the high production numbers this is a difficult denomination to obtain in superb quality. Of the 145 used copies sent to P.S.E. for grading, only six have graded higher than a 95 (including the stamp offered here). Another denomination produced in even greater quantity, the 3c, has none graded 100J and only one at 100, despite more than 400 submissions. Submissions tend to be skewed towards higher-quality stamps, so this statistic is even more significant.

With 1997 P.F. and 2009 P.S.E. certificates (Gem 100 Jumbo; unpriced in SMQ above the grade of 98, SMQ $2,750.00 as 98). This is the highest grade awarded to date. This is also the earliest perforated Scott number to achieve this grade — none have graded 100J for the 1857-60 Issue, and this is the only example for the entire issue (plus the next three issues) to achieve this grade. The next perforated stamp to achieve this grade is the 6c Bank Note Issue, Scott 148.
113 10c **Dark Green (68a).** Deep rich color and proof-like impression, gorgeous centering with balanced jumbo margins, unobtrusive cork cancel leaves entire design clearly visible. Extremely Fine Gem, a superb used example of this distinct shade, Scott Catalogue lists the basic shade for this issue as Green and also lists a Yellow Green sub-shade, the stamp offered here is closer in color to the First Design, Scott 62B, ex Hinrichs, with 1987 and 2004 P.F. certificates ................................................................. 85.00

114 12c **Black (69).** Intense shade and detailed impression, unusually choice centering with wide and balanced margins, bold strike of “Washington D.C. May” circular datetamp, Extremely Fine Gem, a beautiful stamp, with 1991 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $875.00) ................. 100.00

115 24c **Red Lilac (70).** Perfectly centered with wide and balanced margins, deep rich color and proof-like impression beautifully complemented by blue “Chicago IILs. Oct. 15” double-circle datetamp, long and full perforations EXTREMELY FINE GEM. THIS STUNNING USED EXAMPLE OF THE 1861 24-CENT RED LILAC ISSUE HAS BEEN AWARDED THE GRADE OF XF-SUPERB 95 BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE.

With 1997 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $3,500.00). This is the highest grade awarded to date (ten others share this grade). ................................. 325.00

SIEGEL AUCTION GALLERIES

JUNE 7, 2012
116  **24c Brown Lilac (70a).** Radiant color and crisp impression on bright paper, neat strike of quartered cork cancel, long and full perforations all around, Extremely Fine Gem, a superb stamp in every respect, with 2006 P.F. certificate (XF 90) and 2002 and 2009 P.S.E. certificates (XF 90; SMQ $775.00) ..............................................................300.00

117  **24c Steel Blue (70b).** Incredibly rich color in the unmistakable true Steel Blue shade, very well-centered with extra wide margin at top, perfectly struck red grid cancel seems to “float” above the stamp. EXREMELY FINE GEM. A TRULY OUTSTANDING EXAMPLE OF THE 24-CENT 1861 STEEL BLUE COMBINING THE ELEMENTS OF CENTERING, COLOR AND CANCELLATION. The Steel Blue is the most distinctive of all the 24c shades. The example offered here, with unusually wide margins, gorgeous color and a beautiful cancel, is a condition rarity. Ex Ishikawa and Sevenoaks. With 2001 P.F. certificate ..........................................................940.00
**118**

**24c Violet, Thin Paper (70c).** Intense color and proof-like impression nicely contrasted by well-struck blue grid cancel, bright paper, beautiful centering with well-proportioned margins.

EXTRAORDINARILY FINE GEM. A SUPERB USED EXAMPLE OF THE 24-CENT VIOLET 1861 ISSUE ON THIN PAPER. AMONG THE FINEST COPIES OF THIS STAMP IN EXISTENCE.

The 24c 1861 exists in four basic shades of Violet: Dark Violet (August 1861 trial printing, formerly Scott 60); Violet on Thin Paper (August-September 1861 regular issue, Scott 70c — the shade offered here); Pale Gray Violet (1861 regular issue, Scott 70d) and Blackish Violet (ca. 1863 printing, Scott 78c).

With 2003 P.F. certificate........................................................................................................ 2,275.00
24c Pale Gray Violet, Thin Paper (70d). Remarkably choice centering for this difficult issue, intense shade and proof-like impression on crisp paper, neat strike of circle of wedges within circle cancel

EXTREMELY FINE. A STUNNING USED EXAMPLE OF THE 1861 24-CENT IN THE PALE GRAY VIOLET COLOR.

The 24c Pale Gray Violet shade, Scott 70d, comes from an early 1861 printing on thin paper, a characteristic shared by the Violet and Steel Blue stamps. Scott 70d’s rarity has been more widely recognized in recent years — we have only sold two with original gum since keeping computerized records, and we have sold very few sound used copies in Extremely Fine condition.

Ex Zoellner. With 1994 P.F. certificate. ........................................................2,500.00
120

**30c Orange (71).** Perfectly centered with Jumbo margins, vivid color and impression as fresh as the day it was printed, bright paper, bold strike of quartered cork cancel

EXTREMELY FINE GEM. THIS IS WITHOUT QUESTION THE FINEST USED EXAMPLE OF THE 1861 30-CENT ORANGE IN EXISTENCE. THIS PHENOMENAL STAMP, WITH JUMBO MARGINS, GORGEOUS COLOR AND A CLEAR CANCEL, HAS BEEN GRADED SUPERB 98 JUMBO BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE AND THE ONLY EXAMPLE TO ACHIEVE THIS GRADE.

The 30c is known used very early after the series was issued; the earliest documented use is August 20, 1861. The narrowly-spaced 30c 1861 plate left very little room for the 12-gauge perforations between stamps. Brookman notes "coupled with the fact it is very hard to find a well-centered copy, this color, which always cancels badly, makes a truly superb used copy almost a rarity. I consider it the most difficult stamp of the 1861 Series to obtain in choice used condition". Scott Catalogue also acknowledges the difficulty of obtaining this issue in better condition, stating "Values for No. 71 are for examples with small margins, especially at sides. Large-margined examples sell for much more".

Ex Filstrup, Koppersmith and Hinrichs. With 1986 and 2004 P.F. certificates. With 2009 P.S.E. certificate (Superb 98 Jumbo; unpriced in SMQ above the grade of 98, SMQ $5,550.00 as 98). This is the highest grade awarded to date, and it is the only example to achieve this grade................................................................. 200.00
90c Blue (72). Radiant color, crisp impression, wide margins, bold strike of unusual square grid cancel, Extremely Fine, a pretty stamp, with 1998 P.F. certificate ................................................................. 600.00

90c Pale Blue (72a). Beautiful color in the distinct Pale Blue shade, unusually choice centering with wide and balanced margins, unobtrusive cancel leaves entire design clearly visible
EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1861 90-CENT IN THE PALE BLUE SUB-SHADE. A GORGEOUS EXAMPLE OF THIS SHADE, AND ONE OF THE FINEST IN EXISTENCE.
A review using Power Search found that we have only offered six unused and used examples of this shade since keeping computerized records. A review of the Philatelic Foundation’s online records found a slightly greater supply, but most tend to be either defective or poorly centered.
With 1991 P.F. certificate. ............................................................... 650.00
123

90c Dark Blue (72b). Intense color and proof-like impression in the distinct Dark Blue shade, nicely complemented by red grid cancel, gorgeous centering with wide and balanced margins

EXEMPLARY FINE GEM. A SUPERB USED EXAMPLE OF THE 1861 90-CENT IN THE DESIRABLE DARK BLUE SUB-SHADE. THIS IS PROBABLY THE FINEST EXAMPLE OF THIS SHADE IN EXISTENCE. A MARVELOUS STAMP IN TERMS OF COLOR, CANCELLATION, CENTERING AND OVERALL EYE APPEAL.

The Dark Blue shade of the 90c trends towards the deeper end of the color spectrum, while the other shades—Blue, Dull Blue and Pale Blue—all trend towards the brighter end of the spectrum. In our opinion this is the most difficult shade to obtain in such choice condition. We have offered only seven unused and used examples since the mid-1990’s, and most of those were faulty. The Philatelic Foundation has certified less than a dozen unused or used in the past decade, and most have either heavy cancels or flaws. The example offered here, with unusually choice centering, rich color, a colored cancel and in sound condition, is possibly the finest used copy in existence.

With 1988 and 2001 P.F. certificates. ................................................................. 1,125.00

124

2c Black (73). Intense shade and proof-like impression on bright paper, choice centering with wide and balanced margins, neat strike of negative Star in Circle fancy cancel of Boston. Extremely Fine Gem, a superb stamp in every respect, with 1990 and 1996 P.F. certificates................. 65.00
## Census of Scott 73f Printed on Both Sides

<table>
<thead>
<tr>
<th>Census No.</th>
<th>Sale History</th>
<th>PF/CC</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Natalee Grace Collection</td>
<td></td>
<td>Same orientation as the front</td>
</tr>
<tr>
<td>73f-CAN-02</td>
<td>RAS 6/3/2005, lot 146 “reperfed at top”</td>
<td></td>
<td>Same orientation as the front</td>
</tr>
<tr>
<td>73f-CAN-03</td>
<td>Ras 1995 Rarities, lot 120</td>
<td></td>
<td>Portraits of Andrew Jackson by Miner Kilbourne Kellogg, commissioned by the State of Tennessee. Jackson spent six weeks at The Hermitage sitting for this portrait, which has been widely reproduced.</td>
</tr>
<tr>
<td>73f-CAN-04</td>
<td>Private collection</td>
<td></td>
<td>Same orientation as the front</td>
</tr>
<tr>
<td>73f-UNC-01</td>
<td>RAS 1995 Rarities, lot 120</td>
<td></td>
<td>Portraits of Andrew Jackson by Miner Kilbourne Kellogg, commissioned by the State of Tennessee. Jackson spent six weeks at The Hermitage sitting for this portrait, which has been widely reproduced.</td>
</tr>
</tbody>
</table>
1861-66 Issue

2c Black, Printed on Both Sides (73f). Back printed in same orientation as the front, strongly showing equal parts of four stamps, front of stamp with choice centering and grid cancel, toned at upper left

EXTREMELY FINE APPEARANCE. THIS IS THE FINEST EXAMPLE OF THE 2-CENT BLACK JACK PRINTED ON BOTH SIDES. ONLY FOUR USED AND ONE UNUSED EXAMPLES ARE RECORDED.

THIS IS THE MOST VISUALLY APPEALING PRINTED-ON-BOTH-SIDES VARIETY WE HAVE EVER ENCOUNTERED. WITH AN EXTREMELY STRONG IMPRESSION ON BACK SHOWING PART OF FOUR STAMPS. IT IS ESPECIALLY DESIRABLE ON THE POPULAR "BLACK JACK" ISSUE.

Engraved stamps printed on both sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. The 2c Black printed-on-both-sides stamps are known with the orientation of the back impression the same or inverted in relation to the design on the front, which indicates that more than one sheet was printed. The inverted impression on back is a result of the sheet being turned 180 degrees before it was put on the press the second time.

Our census of the 2c Black Jack printed on both sides, shown at left and available at our website at http://siegelauctions.com/dynamic/census/73f/73f.pdf, records four used and one unused example of this rarity. The example offered here shows the strongest impression on back of any known. This is also the only example with perforations on all sides that has not been reperfed.

2c Black, Laid Paper (73g). Showing clear horizontal laid lines, centered to bottom right, tied by light strike of Vermont town datetamp and fancy cork cancel on piece, few slightly nibbed perfs at right not mentioned on accompanying certificate, partly lifted to confirm the paper’s characteristics.

FINE APPEARANCE. THE 2-CENT BLACK JACK ON LAID PAPER IS ONE OF THE RAREST BLACK JACK VARIETIES. ONLY FOUR COPIES HAVE BEEN CERTIFIED AS GENUINE BY THE PHILATELIC FOUNDATION.

The 2c Black Jack on laid paper is one of the rarest production varieties (as opposed to a plate variety). The other rare Scott-listed variety is printed on both sides (offered in the previous lot). Our census of this variety, illustrated below and available at our website at http://siegelauctions.com/dynamic/census/73g/73g.pdf, records just four used copies. None is known unused.

Census No. 73g-CAN-01. Ex Metzger. With 1969 and 2002 P.F. certificates. ... 12,500.00

CENSUS OF SCOTT 73g ON LAID PAPER
127  **3c Scarlet (74).** Bold strike of “D” oval grid duplex cancel of New York City, brilliant color, single pulled perf and small corner crease at top right

FINE APPEARANCE. A RARE EXAMPLE OF THE 3-CENT SCARLET CANCELLED BY THE NEW YORK CITY OVAL DUPLEX CANCELLATION. ONLY A VERY SMALL NUMBER OF THIS ISSUE WERE ACTUALLY SENT THROUGH THE MAILS.

As documented by Jerome S. Wagshal in a series of *Chronicle* articles (Nos. 56, 60, 61 and 62), Carl F. Rothfuchs, a Washington D.C. stamp dealer, obtained a supply of the 3c Scarlet in 1893 — probably from the Post Office Department in exchange for his assistance with the Columbian Exposition — and sold them with pen marks and original gum. A small number were also used by J. W. Scott, who posted letters with some of his supply to validate his claim that these stamps were legitimate postage. Today, there are perhaps five copies cancelled in this manner. *We offered one in 2001 (Twigg-Smith collection), and another in our recent sale of the Wagshal collection.*

With 1994 P.F. certificate. Scott Retail as with the more common penstrokes cancel........ 5,500.00

128  **5c Red Brown (75).** Fiery shade, incredibly intense color on bright white paper, well-centered with nicely proportioned margins leaving outer projections well clear of perforations on all four sides, segmented cork cancel struck at left

EXTREMELY FINE GEM. AN OUTSTANDING EXAMPLE OF THE 5-CENT 1862 IN THE MOST INTENSE SHADE OF THE RED BROWN SPECTRUM.

Brookman notes “I consider the used Red Brown to be more scarce than Buff but the Buff is more scarce unused”. Accompanied by cover bearing 1c Blue (63) from Boston to N.C., from which this stamp originates.

Ex Newbury. With 2009 P.S.E. certificate (XF 90; SMQ $1,200.00). Only three have graded higher to date.......................................................... 500.00
5c Brown (76). Gorgeous centering with Jumbo margins, rich color and proof-like impression, long and full perforations all around, bold strike of segmented cork cancel and also part of red circular datetamp at lower left.

EXTREMELY FINE GEM. THIS IS THE FINEST EXAMPLE OF THE 1863 5-CENT BROWN WE HAVE EVER ENCOUNTERED. THIS MAGNIFICENT STAMP HAS BEEN AWARDED THE GRADE OF XF-SUPERB 95 JUMBO BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE AND THE ONLY EXAMPLE TO ACHIEVE THIS GRADE.

Brookman notes "it is far from easy to find a copy that is well-centered". We agree. Most copies, even those with high grades, tend to have small margins. This is due to a combination of factors, including the design of the stamp, which has an outer frameline and corner ornaments that project outwards, and the spacing of subjects on the plate, which left little room for the perforations.

With 2003 P.F. and 2009 P.S.E. certificates (XF-Superb Jumbo; SMQ $1,300.00 as 95, unpriced in SMQ as 98). This is the highest grade awarded to date and the only example to achieve this grade............................................................. 130.00
130  **5c Dark Brown (76a).** Intense color in the Dark Brown shade, sharp proof-like impression, bright paper, well-proportioned margins, bold strike of open grid cancel, Extremely Fine, a beautiful example of this desirable shade, ex Chapin, with 1990 P.F. certificate.......................... 350.00

131  **15c Black (77).** Unusually choice centering for this difficult issue with wide and balanced margins, intense shade and proof-like impression, neat strike of quartered cork cancel attractively frames Lincoln's eye, tiny corner perf crease at bottom left not mentioned on accompanying certificate, Extremely Fine appearance, a difficult issue to obtain with superior centering, with 1997 P.F. certificate........................................... 200.00

132  **24c Lilac (78).** Bright color, crisp impression, unusually choice centering with wide and balanced margins, unobtrusive strike of target cancel

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1863 24-CENT IN THE LILAC SHADE. A BEAUTIFUL STAMP.

Ex Hinrichs. With 1995 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $2,350.00). Only four have graded higher to date and only three others share this grade................................. 375.00
24c Grayish Lilac (78a). Deep rich color and proof-like impression, gorgeous centering with wide and balanced margins, light cancel leaves entire design clearly visible. EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1863 24-CENT IN THE GRAYISH LILAC SHADE. THIS STAMP HAS BEEN AWARDED THE GRADE OF XF-SUPERB 95 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE.

With 2001 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $2,750.00). This is the highest grade awarded to date and only three others share this grade. .................. 425.00

24c Gray (78b). Intense color in the true Gray shade on bright paper, well-balanced margins, neat strike of target cancel, fresh and Extremely Fine, a beautiful example of the 24c Gray, with 1996 P.F. certificate .................................................. 450.00
24c Blackish Violet (78c). Perfectly centered with well-balanced margins, deep rich color on crisp paper, neat strike of circle of wedges cancel

EXTREMELY FINE. THE 24-CENT BLACKISH VIOLET IS THE MOST DIFFICULT STAMP OF THE 1861-66 SERIES TO OBTAIN — EITHER UNUSED OR USED — IN SOUND AND CENTERED CONDITION. THIS IS EASILY ONE OF THE FINEST IN EXISTENCE.

A thorough search through past auction catalogues will demonstrate how rare this stamp is in either used or unused condition. With regard to used stamps, this shade was lacking from the Ishikawa, Grunin, Klein, Caspary and Twigg-Smith collections. The Zoellner collection contained an original-gum single even though the rest of the series was obtained in used condition, because a suitable used stamp was never offered. The superb used single in our Sale 878 (lot 324, realized $22,000 hammer) was stolen from a Fedex courier and has not been recovered.

Our census of Scott 78c, available at our website at http://www.siegelauctions.com/dynamic/census/78c/78c.pdf, records a total of 36 used examples of this issue, of which only 31 have been certified as genuine by the Philatelic Foundation. We also record nine on cover plus three unused, for a total of 48 potential examples. Of the used off cover copies only ten are confirmed as sound, and of these ten only four have decent centering (one of which is the stolen copy). This leaves only three used copies which are confirmed as sound and centered — Census Nos. 01 (ex Dr. Morris), 02 (offered here) and 30 (ex Floyd).

With 1994 and 2005 P.F. certificates..........................17,500.00
136

24c Lilac, Printed on Both Sides (78d). Back printed inverted in relation to the front, back of stamp with clear impression of bottom half of stamp split halfway between perforations, other side rich color, tied by bold blue “DPO” cancel on bright orange cover to Heidelberg, Germany, brownish-red “Summerfield Ala. June 1867” circular datetamp with date in manuscript, red “New York Brem. Pkt. Paid 12 Jun. 27” credit datetamp, blue “America Uber Bremen Franco” transit handstamp, receiving backstamp, stamp lifted from cover for display.

VERY FINE. ONLY TWO EXAMPLES OF THIS PRINTED ON BOTH SIDES RARITY ARE RECORDED. THIS IS THE ONLY RECORDED SOUND EXAMPLE AND THE ONLY ONE ON COVER.

Engraved stamps printed-on-both-sides usually have a poor impression on one side and a second, complete impression on the other. They probably occurred when a sheet was printed without proper moistening, which prevented the paper from picking up the ink in the recessed lines of the engraved plate. The inverted impression on back is a result of the sheet being turned 180 degrees before it was put on the press the second time.

Our list of printed-on-both-sides stamps is included as an appendix to this catalogue. Only one other example of the 24c printed on both sides is known (shown below). It has an “1867” manuscript cancellation (matching the year date on this cover), and its backside impression is identical to the stamp offered here. Without question, the two came from the same sheet. The other stamp has a defect at bottom right, while the stamp offered here, with its original cover, is sound.

Ex Isleham, where it was erroneously described as reperfed at left (a subsequent P.F. certificate and our own examination confirms that the perforations are genuine), and ex Drucker. With 1986 P.F. certificate. Scott Retail as on cover......................... 55,000.00

CENSUS OF SCOTT 78d PRINTED ON BOTH SIDES

<table>
<thead>
<tr>
<th>Census No.:</th>
<th>78d-CAN-01</th>
<th>78d-CAN-02</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale History:</td>
<td>Isleham, RAS 5/25/1986, lot 1086</td>
<td>Brown, HR, 10/30/1939</td>
</tr>
<tr>
<td>PFC:</td>
<td>(erroneously described as perforated)</td>
<td>DFK 12/20/1988</td>
</tr>
<tr>
<td></td>
<td>Natalie Grace Coll.</td>
<td>PFC 20904 “Genuine, incomplete on the back, defect at bottom right corner”</td>
</tr>
<tr>
<td></td>
<td>PFC 164642 “Genuine usage”</td>
<td>Inverted in relation to front</td>
</tr>
</tbody>
</table>

Census No. 78d-CAN-01 as on its original cover, which accompanies the lot.
During the life of the 1861-66 Issue, postal officials grew increasingly fearful that significant revenue was being lost due to the cleaning and reuse of cancelled stamps.

Several concepts for preventing cleaning and reuse were considered, including safety papers and tear-away designs. The adopted concept was the grill, which was intended to increase ink absorption in the paper, as well as improve the adhesive quality of the gum.

The 1867-68 Grilled Issue features many of the rarest United States stamps. We have devoted the following two pages to an introduction to this issue.
INTRODUCTION TO THE 1867-68 GRILLED ISSUE

The grill’s creator was Charles F. Steel, a National Bank Note Co. supervisor who had much to gain if the government could be convinced to adopt his invention. Correspondence from 1865 reveals Steel’s efforts to persuade officials to employ stamp grilling. In August 1867 an experimental grill—the all-over A Grill—was tested through a small number of post offices. Evidently satisfied with the results, the P.O. Dept. extended National’s contract to provide a “new style” of stamps—not new in denomination or design, but modified with Steel’s grill, for which he received patent papers and a royalty arrangement with National beginning in late 1867.

Although Steel’s concept had been generally stated on paper and implemented on a trial basis, the actual grilling of thousands of sheets per day had not been worked through completely. The first modification, from the all-over A Grill to the smaller C Grill, was a quick remedy to the problems caused when the grill weakened the paper, making perforation and separation almost impossible without damaging the stamps. In anticipation of regular grill production, Steel experimented with many different variations to improve the product and, we may also presume, to speed production. Steel’s essays and correspondence related to grill production reached collectors through the old Nassau Stamp Co., but the sad fact is that too many details, including the machine’s appearance, were never recorded for historians. A hypothetical sketch of the grilling machine is reproduced from the Brookman book as part of the chart at right.

Grills issued before January 1868—the issued A and C Grills and the essay material—are considered experimental. [However, the line between an essay and issued stamp is sometimes unclear]. Beginning in January the Stamp Agent in New York City, who was responsible for supervising stamp production and delivery, began to account for grilled stocks as a separate and distinct category. National Bank Note Co. was paid extra for grilling stamps, and Steel earned a royalty based on quantity, so all parties had a vested interest in counting the number of grilled stamps delivered.

Grills produced from January 1868 on are considered regular-production grills, and the Stamp Agent records enable philatelists to determine how many of each denomination were delivered grilled during each quarter of the year. It must be remembered that stamps were considered either grilled or not, and the type classifications created by collectors have no relevance to official records of grill production.

The grill types A, B, C, etc., are part of a classification system perfected by William L. Stevenson in the early part of the 20th century. Stevenson published a series of articles between 1913 and 1916, in which he redefined the families of grills according to the grill characteristics, as well as dimensions (the size of the grill had previously been the major distinction made between types). It was while writing this series that Stevenson cautiously observed the 11 by 15 mm grills with horizontal ridges, a scarce type he later labelled the “Z Grill” after gaining confidence in its authenticity. Stevenson’s system became the standard reference to grills and was fully adopted by the Scott Catalogue in 1926.

To understand the grill types, it is helpful to visualize the device itself. Imagination is essential, because there is no contemporary description or drawing of the equipment. The drawing opposite is based on proof presses of the era and is possibly accurate if the grilling device used a roller and flat bed.

Based on contemporary sources, the order of production finally settled upon was Printing, Gumming, Pressing, Grilling, Perforating and Final Pressing. There was some discussion about (and possibly actual production) printing stamps on gummed and grilled paper, but printing from engraved plates requires moistened paper to achieve a satisfactory impression, and wetting gummed paper would be impossible.

Looking at the grill types and varieties from the viewpoint of a National Bank Note Co. manager, the foremost objective must have been to increase the speed and efficiency of the grilling operation without sacrificing the quality of grill impressions. Keeping this objective in mind as we study the material, it is obvious that manufacturing-line supervisors tweaked the process to obtain faster production and better grills. The move to smaller grill surfaces on each stamp improved the depth of impression. Thinner paper, which appears to have been introduced in early March 1868, also provided a more satisfactory grill and probably allowed the grillers to put a few sheets together for each impression, thereby improving productivity.

However, looking at the surviving stamps, it is also obvious that they frequently got it wrong. For example, the grilling of sheets printed on thicker paper from the pre-1867 period created many weak grill impressions, forcing a second pass through the machine. Thin paper solved the grilling problem, but caused trouble for the perforators, leading to the unpunched or choppy perfs frequently found on grilled stamps. Double grills, inverted grills and nearly-missing grills are evidence that National had some difficulty grilling 350 million stamps per year.

National did manage to fulfill the terms of the contract and win renewal for the 1869 Issue after a bitterly-contested fight with Butler, Carpenter. Grilling played a significant role in National’s effort to keep the contract, and in the course of nineteen months the presence of embossing on 1861 Issue stamps created an extraordinary supply of scarce and fascinating material for collectors.

The Natalee Grace Collection contains three of the six rarest grills, and presents collectors with a rare opportunity to acquire some of the keys to a complete collection.
Timeline of D, E, F and Z Grill Production—January to April 1868

**Grilling Device No. 1**

*Band on 1/7/68 with Z Grill*

Jan. 7—2c Z Grill production
*Scott 85B eku 1/17/68*

21.5 days of grilling are required to produce the total number of 2c grilled stamps issued in 1st Q 1868
(Z, D, E, F Grills).
14,400,260 2c stamps = 72,000 sheets, at 3,350 sheets per day

Feb. 3—5c grilling briefly on Device No. 1 (Z Grill)
*Scott 85C eku 2/12/68*

64 days of grilling are required to produce the total number of 5c grilled stamps issued in 1st Q 1868
(Z, D, E, F Grills).
42,864,760 5c stamps = 214,323 sheets, at 3,350 sheets per day

Feb. 3—The first 12c grilled stamps are produced on Device No. 1 (Z Grill)
*Scott 85E eku 2/12/68*

1 day of grilling is required to produce the total number of 12c grilled stamps issued in 1st Q 1868
(Z and E Grills).
639,100 12c stamps = 3,195 sheets, at 3,350 sheets per day

Between Feb. 19 and 28—Grilling of 1c, 10c and 15c on Device No. 1 (Z Grill), probably at the same time sheets are grilled on Device No. 2 (E Grill)

**Grilling Device No. 2**

*Band on 1/22/68 with D Grill*

Jan. 22—3c grilling on new Device No. 2 with D Grill
*Scott 85 eku 1/22/68*

Feb. 5—2c grilling on Device No. 2 stops after short run when D Grill is replaced with new E Grill
*Scott 84 eku 2/15/68*

Feb. 11—10c and 12c E Grill production on Device No. 2
*Scott 89 eku 2/21/68*

Feb. 28—1c and 2c E Grill production on Device No. 2
*Scott 86 eku 3/9/68*

Mar. 11—3c first stamp on Device No. 1 with new F Grill
*Scott 94 eku 3/21/68 (earliest use of any F Grill)*

**3/11/68 New F Grill Replaces Old Z Grill**

**TOTAL GRILL PRODUCTION FOR 1ST Q 1868**

Records show 300,327 grilled sheets of all values. With a capacity of 3,350 sheets per day/per machine, approx. 90 grilling days are required. Device No. 2 was available for 54 of the 68 grilling days (180,900 sheet capacity) during 1st Q 1868. Balance of production (119,427 sheets) would require approx. 36 grilling days on Device No. 1.

**E and F Grill Production**

In March 2c and 3c F Grill production begins. Regular 15c grilling begins in April with E and F Grills applied concurrently, followed by 10c and 12c F Grills in May.
1c F Grill production does not occur until July, and the 5c, 24c, 30c and 90c low-volume production begins in November 1868, exclusively with F Grill.
A GRILL
Covering Entire Stamp, Points Up

3c Rose, A. Grill (79). Unusually choice centering, perforations completely intact on all four sides, brilliant color and detailed impression, clear grill points, attractive blue pinwheel fancy cancel.

EXTRAordinarily FINE GEM. THIS IS WITHOUT QUESTION THE FINEST USED EXAMPLE OF THE 3-CENT 1867 EXPERIMENTAL ALL-OVER GRILL IN EXISTENCE. A PHENOMENAL STAMP IN EVERY RESPECT — CENTERING, COLOR, IMPRESSION, PAPER, PERFORATIONS AND CANCELLATION.

The August 1867 3c experimental A Grill was the first grilled issue. It was soon learned that the all-over grill weakened the paper and interfered with perforating and separating, resulting in rough perforations and pieces torn out of the margins when split apart. Within two months of A Grill production the apparatus was modified by dividing the embossed area into small rectangular units within each stamp (C Grill).

The 3c A Grill, Scott 79, is one of the most distinctive of 19th century United States stamps by virtue of its consistently poor appearance (the highest grade thus far is a 60). The Scott Catalogue values this stamp in Fine-Very Fine grade and with perforation faults, the norm for the issue. Any example with complete perforations and in sound condition is valued far in excess of the Scott Catalogue price. The example offered here, which received a clear but not as heavy grill impression as usual — allowing the perfs to remain intact — realized hammer prices of $5,500 when sold by our firm in 1987, $7,500 at our 1998 Zoellner sale and $12,500 at our 1999 Dr. Puliafito sale.

Ex Zoellner and Dr. Puliafito. With 1966 and 1987 P.F. certificates. Scott Catalogue states that “Values for No. 79 are for Fine-Very Fine examples with minor perf faults. Examples with complete or virtually complete perforations sell for much more.”

1,725.00
5¢ AND 30¢
GRILLED ALL OVER

One of Four Recorded

One of Eight Recorded
Origin of 5c A Grill Stamps with Quartered Cork Cancels

Shown at right is a very old photo of 5c and 30c A Grill stamps, including Census No. 80a-CAN-02, the 5c tied on piece. Below is a digital reconstruction of the piece and Census No. 80a-CAN-01, which were originally used together on the same cover—the cancels tie together—and were actually a pair from the same sheet (digitally rejoined in lower right photo).
5c Dark Brown, A. Grill (80a). Bold quartered cork cancel, characteristic centering and perforations of the experimental A Grill, couple pulled perfs at lower right not mentioned on accompanying certificate as this is considered normal for the issue.

ONE OF FOUR RECORDED EXAMPLES OF THE 1867 5-CENT WITH EXPERIMENTAL ALL-OVER A GRILL, OF WHICH TWO ARE IN THE DARK BROWN SHADE, THIS BEING THE FINER. THIS IS ONE OF THE KEYS TO A COMPLETE COLLECTION OF UNITED STATES STAMPS.

Our census contains four 5c A Grill stamps considered to be issued stamps. All four are cancelled. Two are in shades of Brown, which are classified as Scott 80 (although one has a P.F. certificate as Scott 80a), and two are in the true Dark Brown shade, Scott 80a. The unused copies are now classified as essays from the same block of four. For a complete census and history of the 5c A Grill, please go to http://siegelauctions.com/dynamic/census/80/80.pdf.

The stamp offered here is the mate to the Scott 80a last sold in our 2008 auction of the Perry Hansen collection. They were originally joined as a pair and were used as singles together on the same cover (see photos of the original piece bearing this stamp and the two shown together). The two stamps are printed in a distinctive shade listed as Dark Brown in Scott and sometimes called Black Brown by specialists (see lot 161). This is a very scarce shade, found only on covers dated from late 1867 into 1868 (we record covers from October 1867 to May 1868). It is likely that a small number of sheets from this late printing were available for grilling with the A Grill in 1867. The other two recorded 5c A Grills are redder shades of Brown and must come from a different supply of 5c sheets printed earlier.

The stamp offered here shows the effect of the overall grill on the perforations, which were weakened and easily torn during separation. For this reason, the experimental A Grill device was retooled to reduce the dimensions of the grill, producing the C Grill, and all later grills were made smaller to improve the grilling process and its product. The two examples of the distinctive Dark Brown, Scott 80a, show perforation defects, but the two others do not. Obviously, the presence of perforation flaws should be considered a perfectly normal character trait of this issue.

Census No. 80a-CAN-01. Ex Duveen, Hind, Isleham and Zoellner. With 1986, 1998 and 2009 P.F. certificates. Footnote in Scott Catalogue notes that “values are for off-center examples with small perforation faults”................................................................. 250,000.00
The Philatelic Journal of America

Vol. V. No. 5. MAY, 1889. Whole No. 58.

**CHRONICLE.**

**UNITED STATES.**—The most important stamp we have to chronicle this month is one that was probably issued in 1866 and as far as we know has escaped the stamp chronicler for the last twenty-one years. The collection of the late John Mehl of St. Louis contained a used specimen of the 30c stamp type of 1861 issue grilled all over.

The 30c stamp is the only one that has been known in this condition, but now that this 30c stamp has made its appearance, it may be possible that other values were issued in the same way. This being the only specimen known, it takes rank as the rarest United States stamp.

*Acetic...30c orange, grilled all over.*

First published notice of the discovery of a 30-cent stamp grilled all over, from May 1889.

---

**1867-68 GRILLED ISSUE**

---

**CENSUS OF SCOTT 81**

---

**81-CAN-01** Sound

- Schilling, RAS 3/25/75
- McNall, Sup. 10/26/1992
- PFC 543 “Genuine”
- PFC 259609 “Genuine”

---

**81-CAN-02** Potentially Sound

- McNall, Sup. 10/26/1992
- Schilling, RAS 3/25/75
- PFC 30716 “Genuine with small stains at bottom”

---

**81-CAN-03** Potentially Sound

- McAllister, RAS 5/2/1973
- PFC 27753 “Genuine”

---

**81-CAN-04** Fault

- Worsington Collection
- Hind, Phillips 11/20/1933
- Lessin, SPG 5/31/2002
- PFC 162954 “Genuine, small tear, perf as shown”
- PFC 386546 “Genuine, small tear at bottom right”

---

**81-CAN-05** Fault

- McNall, Sup. 10/26/1992
- RAS 1975 Rarities
- RAS 1976 Rarities
- Iikawa, CRB 9/23/1993
- PFC 49740 “Genuine with a few tiny margin defects”
- PFC 270515 “Genuine with tiny tears”

---

**81-CAN-06** Fault

- JW Scott 5/15/1897
- RAS 1985 Rarities
- PFC 29062 “Genuine with small defects and piece added at right”

---

**81-CAN-07** Sound

- Engel, RAS 12/11/1985
- Zoellner, RAS 10/9/1998
- Natalee Grace Collection
- PFC 11322 “Genuine”

---

**81-CAN-08** Fault

- Miller, NY Public Library
- Cancel altered
**30c Orange, A. Grill (81).** Perforations complete on all four sides, centered to top right as are all known examples, dark shade, quartered cork cancel

This is the finest of the eight recorded examples of the 30-cent 1867 All-Over Grill, of which only seven are available to collectors. An outstanding rarity of classic United States philately.

There are eight 30c A Grill stamps recorded in our census, which is shown at left and available at our website at [http://siegelauctions.com/dynamic/census/81/81.pdf](http://siegelauctions.com/dynamic/census/81/81.pdf). All are centered to upper right and cancelled by a quartered cork (at least two types). One of the eight is the New York Public Library’s copy, which was stolen and recovered, but those responsible for finding a buyer for the stolen stamp added ink to the face to change its appearance. Excluding the NYPL copy, there are seven 30c A Grill stamps available to collectors. Six of the available stamps have missing or pulled perforations and/or margin defects. The copy offered here is remarkably sound with full perforations on all sides.

Census No. 80-CAN-07. Ex Engel, Sheriff and Zoellner. This is the first we have offered since the 1998 Zoellner sale. With 1959 Colson certificate, 1959 and 1998 P.F. certificates. The footnote in Scott Catalogue notes that “values are for off-center examples with small perforation faults”.

---

200,000.00
C GRILL
About 13 x 16mm (16 to 17 x 18 to 21 points), Points Up

3c Rose, C. Grill (83). Deep rich color on bright paper, choice centering with wide and balanced margins, long and full perforations all around, bold strike of quartered cork cancel beautifully accentuates the clear grill points.
EXEMPLARY FINE GEM. A SUPERB USED EXAMPLE OF THE 1867 3-CENT C GRILL IN THE FINEST CONDITION ATTAINABLE. A REMARKABLE STAMP IN EVERY RESPECT.
The 3c is the only denomination that comes with the distinctive C Grill, with the grill points facing up instead of down. Like the all-over A Grill this is classified as an experimental grill and saw limited production and use (probably in late 1867) just after the A Grill experiment and prior to the more widespread use of other grills in early 1868. The 3c B Grill, Scott 82, is only known from a cover dated Feb. 17, 1869, and was probably produced much later than the C Grill.
Ex Blocker. With 1989 and 2004 P.F. certificates........................................... 1,100.00
**D GRILL**

About 12 x 14mm (15 x 17 to 18 points), Points Down

---

141 2c **Black, D. Grill (84)**. Intense shade and detailed impression, well-balanced margins, wonderful perforations, clearly-defined grill, bold strike of cork cancel

*VERY FINE AND CHOICE. A BEAUTIFUL USED EXAMPLE OF THE 1868 2-CENT D GRILL. THIS IS AN EXTREMELY DIFFICULT ISSUE TO OBTAIN IN SOUND AND CENTERED CONDITION.*

The 2c D Grill is the rarest of the regular-production 1867-68 Grilled Issues (excluding the 1867 trials and rarest Z Grills), followed in order of scarcity by the 5c Z Grill, the 3c D Grill and the 12c Z Grill. It is our theory that two grilling machines were used simultaneously, and that one of the machines was converted from the D to E Grill in early 1868, after a small number of 2c sheets were run through the D-equipped machine. This was the first time the Black Jack received a grill.

Ex Twigg-Smith but not offered in his single-owner sale. With 1981 P.F. certificate ........

............................................................................................................... 4,500.00
3c Rose, D. Grill (85). Radiant color as fresh as the day it was printed, bright paper, perfectly centered with wide and balanced margins, neat strike of radial cork cancel

EXTREMELY FINE GEM. THIS STUNNING USED EXAMPLE OF THE 1868 3-CENT D GRILL MAY WELL BE THE FINEST IN EXISTENCE. THIS PHENOMENAL STAMP HAS BEEN AWARDED THE GRADE OF SUPERB 98 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE.

It is our hypothesis that two grilling machines were used to make regular-production grilled stamps, beginning in January 1868. Based on our analysis of grill production, the D Grill machine was refitted with the E Grill on or about February 3, 1868. Based on the earliest known uses of the 3c D Grill (2/1/68) and 3c E Grill (2/12/68), it is our theory that the conversion from the D to E Grill took place very soon after sheets of 3c stamps were first run through the D-equipped machine. This would explain the scarcity of 3c D Grill stamps.

Ex Ishikawa and Hinrichs. With 1993 and 2004 P.F. certificate. With 2009 P.S.E. certificate (Superb 98; SMQ $27,500.00). This is the highest grade awarded to date and only one other has achieved this grade. ................................................................. 1,100.00
Z GRILL
About 11 x 14mm (13 to 14 x 18 points), Points Down

2c Black, Z. Grill (85B). Clearly-defined grill, crisp impression and attractive shade, gorgeous centering with wide and balanced margins, neat strike of rimless grid cancel.

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1868 2-CENT Z GRILL. THIS IS A DIFFICULT ISSUE TO OBTAIN IN SUCH SUPERB CONDITION.

The plates used to print the Black Jacks did not provide enough space between subjects for the large 12-gauge perf holes. Consequently, most Black Jack stamps have perfs touching the design on one or two sides. This scarcity of four-margined copies multiplies exponentially when the Z Grill is factored into the equation. Only a small quantity of 2c sheets were grilled during the period when the Z device was active — after the D Grill (Scott 84), the Z is the rarest of Black Jack grilled stamps.

With 1985 and 2004 P.F. certificates. With 2004 P.S.E. certificate (XF-Superb 95; SMQ $11,750.00). Only two have graded higher to date (both 98) and only four others share this grade. Amazingly, this is the first graded example of this issue in any grade we have ever offered at auction. ................................................................. 1,400.00
144  

3c Rose, Z. Grill (85C). Radiant color, crisp impression, bright paper, clearly-defined grill, bold strike of rosette cancel, well-balanced margins

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1868 3-CENT Z GRILL. AN EXCEEDINGLY RARE STAMP IN THIS CHOICE USED CONDITION.

The 3c Z Grill was in production for only a short period of time before the device was replaced with the F Grill. Only a small number of 3c sheets were fed thru the Z Grill, which accounts for the rarity of surviving examples.

With 1987 and 2003 P.F. certificates. ................................................................. 3,500.00
One of Six Recorded
Census of Scott 85D

Charles F. Steel, patent holder for the device used to grill stamps

Census No.
Sale History:
PFC:

85D-CAN-01
Laurence & Stryker 11/17/58
9198 "Genuine"

85D-CAN-02
Isleham, RAS 5/25/1986
McNall, Sup 10/26/1992
William Gross Coll. 24671 "Genuine"
259817 "Genuine"

85D-CAN-03
Schilling, RAS 3/25/75
APS Certificate
Ill. in Brookman Vol 2, p. 136

85D-CAN-04
Ishikawa, CRL 9/29/1993
RAS 12/16/2008, lot 4190
4943 "Genuine"
50292 "Genuine"
276462 "Genuine"

85D-CAN-05
Herzog, RAS 4/5/1986
Zoellner, RAS 10/1998
Natalee Grace Coll.
PFC 41751 "Genuine with thin spot and small corner crease"
PFC 478464 "Genuine, small corner crease bottom left, small thin spot top right"

85D-CAN-06
Miller, NY Public Library
Ex Stevenson
Sold to B. K. Miller by Elliott Perry
Reportedly a double Z Grill
Not available to collectors
10c Green, Z. Grill (85D). Well-centered, bold quartered cork cancel, deep shade, strong grill impression, small thin spot and trivial corner margin crease

**Very Fine Appearance. The 1868 10-Cent Z Grill is One of the Rarest of All United States Stamps. Only Four or Possibly Five Examples are Available to Collectors. One of the Great Rarities of United States Philately and One of the Keys to a Complete Collection of United States Stamps.**

The great Z Grill rarities are probably the products of a short-lived chance encounter between sheets of 1c, 10c and 15c stamps and the Z Grill roller on one of the grilling machines before the device was refitted with another grill type. The craftsmen at the National Bank Note Company could never have foreseen a future in which these embossed stamps would represent the keys to completing a United States stamp collection.

Our census of the 10c Z Grill is shown on the opposite page and is also available at our website at [http://siegelauctions.com/dynamic/census/85D/85D.pdf](http://siegelauctions.com/dynamic/census/85D/85D.pdf)

We record just six examples of Scott 85D, including one stamp contained in the Miller collection at The New York Public Library (85D-CAN-06) and another stamp (85D-CAN-01) which has not been seen since it last appeared in a Laurence & Stryker auction in November 1958. Until the status of 85D-CAN-01 can be verified, it is possible that only four examples of the 10c Z Grill remain available to collectors.

Ex Herzog and Zoellner. With 1973, 1986, 1998 and 2009 P.F. certificates....... 650,000.00
12c Black, Z. Grill (85E). Intense shade and proof-like impression on crisp paper, clearly-defined grill, gorgeous centering with wide and balanced margins, long and full perforations all around, lightly cancelled at upper right.

EXTREMELY FINE GEM. AN ABSOLUTELY STUNNING USED EXAMPLE OF THE 1868 12-CENT Z GRILL, WITH PHENOMENAL IMPRESSION AND SHADE, BEAUTIFUL MARGINS AND PERFORATIONS AND A CLEAR GRILL. THIS ISSUE IS EXTREMELY DIFFICULT TO OBTAIN IN SUCH SUPERB CONDITION.

The 12c Z Grill stamps are often quite off-center. The example offered here is a true condition rarity.

With 2006 P.F. certificate (XF-Superb 95).............................................................. 2,500.00
1c Blue, E. Grill (86). Perfectly centered with unusually wide and balanced margins, deep rich color on bright paper, bold strike of **blue circle of wedges** cancel, long and full perforations all around.

**Extremely Fine Gem. Without Hesitation We Regard This One-Cent E Grill As One Of The Finest Used Examples Extant. One Of The Most Difficult Stamps Of The Series To Obtain With Such Choice Centering And In Such Pristine Condition. A Marvelous Combination Of The Four C's — Color, Clarity, Centering And Cancellation.**

Ex Dr. Puliafito. With 1987 and 2000 P.F. certificates................................. 500.00
**1c Dull Blue, E. Grill (86a).** Pastel shade which distinctly differs from the main color listing, wide margins, neat circular datestamp, Very Fine and choice example of this scarce shade variety, with 1999 P.F. certificate. 450.00

**2c Black, E. Grill (87).** Bright shade and crisp impression, beautiful centering with wide and balanced margins, neat strike of quartered cork cancel at lower left leaves design clearly visible, Extremely Fine Gem, a superb stamp in every respect, with 1993 P.S.E. and 1998 P.F. certificates. 200.00

**3c Rose, E. Grill (88).** Brilliant color on bright paper, choice centering with wide and balanced margins, neat strike of target cancel, Extremely Fine Gem, with 1989 P.F. certificate. 27.50
151  

**3c Lake Red, E. Grill (88a).** Intense color in the Lake Red sub-shade, bright paper, gorgeous centering with Jumbo margins, well-defined grill, neat strike of target cancel. Extremely Fine Gem, a superb example of this shade which is very difficult to obtain in such phenomenal condition, ex Dr. Puliafito, with 1996 P.F. certificate................................. 50.00

152  

**10c Green, E. Grill (89).** Beautifully centered with Jumbo margins all around, deep rich color and proof-like impression, clearly-defined grill, bold strike of cork cancel.

**EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1868 10-CENT E GRILL. A DIFFICULT STAMP TO FIND WITH SUCH JUMBO MARGINS. THIS IS EASILY ONE OF THE FINEST IN EXISTENCE.**

With 2002 P.F. and 2009 P.S.E. certificates (XF-Superb 95 Jumbo; SMQ $3,300.00 as 95, $9,500.00 as 98). Only two have graded higher to date (both 98J) and only one other shares this grade. ................................................................. 350.00
12c Black, E. Grill (90). Perfectly centered with wide margins, beautiful shade and impression shows the intricate detail of the engraving, long and full perforations all around, unobtrusive yet clearly visible target cancel at left.

EXTEMELY FINE GEM, A PHENOMENAL USED EXAMPLE OF THE 1868 12-CENT E GRILL, WHICH HAS BEEN AWARDED THE GRADE OF SUPERB 98 BY P.S.E. — THIS IS THE HIGHEST GRADE AWARDED TO DATE AND THE ONLY EXAMPLE TO ACHIEVE THIS GRADE.

Ex Zoellner. With 1989 and 1998 P.F. certificates. With 2009 P.S.E. certificate (Superb 98; SMQ $11,500.00). This is the highest grade awarded to date and the only example to achieve this grade........................................... 400.00
15c Black, E. Grill (91). Gorgeous centering with wide and balanced margins, intense shade and impression on bright paper, clearly-defined grill, bold strikes of circular datetamp and blue cork cancel at center

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1868 15-CENT E GRILL.

This stamp, with wide and balanced margins, bright paper, clear grill and a colored cancel, is a true condition rarity.

With 1999 P.F. certificate ..............................................................................730.00
F GRILL
About 9 x 13mm (11 to 12 x 15 to 17 points), Points Down

155  

1c Blue, F. Grill (92). Perfectly centered with unusually wide and balanced margins, deep rich color and proof-like impression on bright paper, clearly-defined grill, perfect strike of 12-spoke radial cancel

EXTREMELY FINE GEM. THIS STUNNING STAMP HAS EVERYTHING ONE COULD WISH FOR IN A USED STAMP — PERFECT CENTERING, GORGEOUS COLOR, BRIGHT PAPER AND A CLEARLY STRUCK FANCY CANCEL. IT HAS BEEN AWARDED THE GRADE OF SUPERB 98 BY P.S.E.

With 2001 P.F. and 2009 P.S.E. certificates (Superb 98; SMQ $14,700.00). Only one has graded higher to date (at 98J) and only two others share this grade. This statistic has not changed in over two years. We offered one of the other 98’s in our 2010 Rarities sale, but the stamp offered here is far more attractive. .............................................................. 475.00
156  

**1c Pale Blue, F. Grill (92a).** Distinctive shade, well-proportioned margins, neat strike of target cancel

EXEMPLARY FINE GEM. A SUPERB USED EXAMPLE OF THE 1868 ONE-CENT F GRILL IN THE PALE BLUE SHADE. A WONDERFUL SHADE VARIETY.

With 2001 P.F. certificate ......................... 425.00

157  

**2c Black, F. Grill (93).** Beautifully centered with well-balanced margins, sharply-defined grill points, perfectly-struck blue crossroads cancellation

EXEMPLARY FINE GEM. A STUNNING USED EXAMPLE OF THE 1868 2-CENT F GRILL WITH A PERFECT STRIKE OF A COLORED CANCEL. THIS STAMP HAS THE GREATEST EYE APPEAL OF ANY EXAMPLE OF THIS ISSUE WE HAVE EVER ENCOUNTERED. A TRULY SPECIAL STAMP.

Ex Ishikawa and Twigg-Smith. With 1988 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $1,000.00). Only three have graded higher to date. In our opinion SMQ does not adequately account for the very desirable cancel on this stamp. ......................... 68.00
3c Red, F. Grill (94). Gorgeous centering with Jumbo margins, brilliant color, clearly-defined grill which is easily visible on the front of the stamp, quartered cork cancel, Extremely Fine Gem, ex Floyd, with 2000 P.F. certificate. 10.00

3c Rose, F. Grill (94a). Rich color on bright paper, choice centering with wide and balanced margins, sharp grill points, unusual cork cancel, Extremely Fine Gem example of this shade variety, this is similar to the Rose shade of the 3c E Grill (Scott 88), with 2006 P.S.E. certificate. 10.00

5c Brown, F. Grill (95). Choice centering with uncharacteristically wide margins leaving a white frame all around the design, rosette fancy cancel, deep rich color on fresh paper, clear grill points. EXTREMELY FINE. THE 1868 5-CENT F GRILL IS ONE OF THE MOST DIFFICULT ISSUES TO FIND WITH WIDE MARGINS ON ALL SIDES.

The narrow space between stamps and large 12-gauge perforations left little opportunity to clear the design. This stamp is an extraordinary exception to the rule.

With 1998 P.F. and 2009 P.S.E. certificates (XF 90; SMQ $2,250.00). Only two have graded higher to date (both at 95). 900.00
161 5c Black Brown, F. Grill (95a). Deep rich color in the true Black Brown shade, remarkably detailed impression showing all of the subtle details of the lathework engraving, well-balanced margins with design well clear of perforations on all four sides, neat strike of cork cancel.

EXTRAORDINARILY FINE GEM. A STUNNING USED EXAMPLE OF THE 1868 5-CENT F GRILL IN THE BLACK BROWN COLOR. THIS IS EASILY THE FINEST OF THIS RARE SHADE WE HAVE EVER ENCOUNTERED.

The 5c F Grill is known in Brown, Dark Brown and Black Brown. The first two are in the same color family (listed as Scott 95). The Black Brown is distinctly darker and is given its own sub-letter designation, Scott 95a. The Dark Brown is sometimes mistaken by collectors for the Black Brown shade, but a side-by-side comparison illustrates the significant difference between the two. On the Black Brown the engraved lines are especially clear, it has a proof-like appearance, and is significantly scarcer than the other shades. The modest difference in catalogue value does not adequately convey its rarity.

Ex Hansen. 1980 P.F. certificate no longer accompanies. With 2009 P.S.E. certificate (XF 90; SMQ $2,900.00). This is the highest grade awarded to date and the only example to achieve this grade. Only three have been graded. A review using Power Search found we have offered only two others since 1994, both of which were faulty..........1,400.00

162 5c Brown, F. Grill (95). Deep rich color, showing an all-over kiss print, especially evident at top in lettering of “U.S. Postage”, choice centering with well-balanced margins, unobtrusive strike of cork cancel leaves entire design clearly visible

VERY FINE AND CHOICE. THIS IS THE ONLY EXAMPLE OF THE 1868 5-CENT F GRILL WITH A KISS PRINT WE HAVE EVER ENCOUNTERED. A RARE PRINTING VARIETY.

The 5c F Grill is found with a few varieties: split grill and double grill, three distinct shades. Other than these there are no printing varieties, nor is it known with a double impression. The kiss print on this stamp is actually an excellent reference, because while there is doubling similar to a double impression, one of the impressions lacks the clear lines of the engraving, which is a requirement of a true double impression.

With 1996 and 2001 P.F. certificates, the latter confirming the kiss print. .............. E. 2,000-3,000
163  **10c Yellow Green, F. Grill (96).** Choice centering with wide margins, pretty color, neat strike of New York circular datetamp and open grid cancel. Very Fine and choice, a pretty stamp, with 1991 P.F. certificate .................................................. 260.00

164  **10c Dark Green, F. Grill (96 var; formerly 96a).** Deep rich color, choice centering, bold strike of Leaf cancel. Extremely Fine example of this shade variety, with 1983 and 2005 P.F. certificates........ $40.00

165  **12c Black, F. Grill (97).** Beautiful centering with Jumbo margins, bright shade and crisp impression, clear grill, neat strike of circle of wedges cancel. EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 1868 12-CENT F GRILL. A PHENOMENAL STAMP, WHICH IS RARE WITH SUCH ENORMOUS MARGINS.

With 2007 P.S.E. certificate (XF-Superb 95 Jumbo; SMQ $2,450.00 as 95, $9,000.00 as 98), only three have graded higher to date and no others share this grade. ......................... 275.00
**1867-68 Grilled Issue**

---

166

**15c Black, F. Grill (98).** Unusually choice centering with wide and balanced margins, intense shade and proof-like impression, bold strike of circle of wedges cancel, clearly-defined grill

**Extremely Fine Gem. A Superb Used Example of the 1868 15-Cent F Grill.**

With 1988 P.F. certificate ................................................................. 325.00

---

167

**24c Gray Lilac, F. Grill (99).** Unusually choice centering for this difficult issue, rich color, bold strike of geometric cancel leaves design clearly visible

**Extremely Fine Gem. The 1868 24-Cent F Grill Is One of the Most Difficult Denominations to Obtain in Such Superb Condition.**

The higher-denomination F Grills were produced in limited quantities and are often found either off-center or with choppy perforations. Brookman notes "A centered copy, lightly cancelled, is indeed a jewel that should be acquired, if offered, regardless of the strain upon the exchequer".

Ex Hinrichs. With 1981 and 2004 P.F. certificates................................................. 1,600.00
30c Orange, F. Grill (100). Vivid color as fresh as the day it was printed, gorgeous centering with wide and balanced margins, clearly-defined grill, bold strike of Leaf cancel, long and full perforations all around

EXTREMELY FINE GEM. THE 1868 30-CENT F GRILL IS ONE OF THE MOST CHALLENGING CLASSIC STAMPS TO FIND IN CHOICE CONDITION. THIS STAMP HAS BEEN GRADED XF-SUPERB 95 BY P.S.E., WHICH IS THE HIGHEST GRADE AWARDED TO DATE.

The 30c 1861-68 Issue stamps — Scott 71 (to a lesser extent) and Scott 100 — rank as two of the most difficult classic U.S. stamps to find in such pristine condition. Due to narrow spacing of the plate, the 30c 1861-68’s are usually found with tight margins, especially at sides. Brookman notes “Superb copies are almost non-existent”.

With 1999 P.F. and 2009 P.S.E. certificates (XF-Superb 95; SMQ $8,100.00). This is the highest grade awarded to date and only one other shares this grade. ................. 950.00

90c Blue, F. Grill (101). Deep rich color and proof-like impression on bright paper, clear grill, unusually wide margins for this issue, cork cancel

VERY FINE AND CHOICE. AN ATTRACTIVE WIDE-MARGINED EXAMPLE OF THE 1868 90-CENT F GRILL.

With 1985 and 1996 P.F. certificates. .............................................................. 2,400.00
In 1875 the United States Post Office Department authorized the National Bank Note Company to reprint the 1861-66 Issue. The stamps were sold by the Third Assistant Postmaster General’s office, and records were kept of the number sold and the buyers.

The stamps were valid for postage, and were used primarily by philatelists and stamp dealers. No covers are known. The two rarest used denominations are the 10¢ with five known and the 90¢ with four known. Only four complete used sets can be formed at any one time and of these only three sets can be sound.
Stamps from previous issues were made for the 1876 Centennial Exposition in Philadelphia and were intended to showcase examples of every U.S. stamp printed to date. They were sold through the Third Assistant Postmaster General’s office, and an accounting was made of the numbers sold.

Stamps that were no longer valid for postage are called Reprints (those with original issue dates prior to demonetization — Scott Nos. 3, 4 and 40-47). Those still valid for postage but not currently issued are called Re-Issues (of the 1861 and 1869 Issues). Those printed concurrently with issued stamps are called Special Printings.

The 1875 Re-Issue of the 1861-66 Issue was printed by National Bank Note Company, who also printed the 1869 Pictorial Re-Issue. New 100-subject plates were prepared for the 1¢, 2¢, 5¢, 10¢ and 12¢ denominations (the original plates were of 200 subjects). A total of 10,000 of each were printed. Quantities still on hand in 1884 were counted and destroyed, allowing for another accurate method of determining the numbers sold.

Unlike the Reprints and Special Printings, the Re-Issues for both the 1861 and 1869 Issues were gummed. They were used for postage primarily by stamp dealers in the 1870’s and 1880’s. All are scarce in used condition, and some are among the rarest of all used United States stamps. The chart below summarizes the number sold and the number of used copies recorded.

<table>
<thead>
<tr>
<th>Scott No.</th>
<th>Value</th>
<th>Qty. Sold</th>
<th>Qty. known used</th>
</tr>
</thead>
<tbody>
<tr>
<td>102</td>
<td>1c</td>
<td>3,195</td>
<td>50</td>
</tr>
<tr>
<td>103</td>
<td>2c</td>
<td>979</td>
<td>23</td>
</tr>
<tr>
<td>104</td>
<td>3c</td>
<td>465</td>
<td>22</td>
</tr>
<tr>
<td>105</td>
<td>5c</td>
<td>672</td>
<td>37</td>
</tr>
<tr>
<td>106</td>
<td>10c</td>
<td>451</td>
<td>5</td>
</tr>
<tr>
<td>107</td>
<td>12c</td>
<td>389</td>
<td>14</td>
</tr>
<tr>
<td>108</td>
<td>15c</td>
<td>397</td>
<td>14</td>
</tr>
<tr>
<td>109</td>
<td>24c</td>
<td>346</td>
<td>12</td>
</tr>
<tr>
<td>110</td>
<td>30c</td>
<td>346</td>
<td>20</td>
</tr>
<tr>
<td>111</td>
<td>90c</td>
<td>317</td>
<td>4</td>
</tr>
</tbody>
</table>
1c Blue, Re-Issue (102). Unusually choice centering with wide and balanced margins, radiant color and detailed impression, neat strike of small two-ring target cancel and part of circular datestamp, long and full perforations

EXEMPLARY FINE GEM. A SUPERB USED EXAMPLE OF THE ONE-CENT 1861 RE-ISSUE. APPROXIMATELY 50 USED EXAMPLES ARE KNOWN, AND THIS IS ONE OF THE FINEST IN EXISTENCE.

The 1c Re-Issue was printed from a new plate of 100 subjects, compared to the original plate of 200 in two panes. 10,000 stamps were printed (100 impressions). 3,195 of the 1c were sold, by far the largest quantity of any denomination of the set. The remaining 6,805 were destroyed on July 16, 1884.

Our census of Scott 102 used, available at our website at http://siegelauctions.com/dynamic/census/102/102.pdf, records approximately 50 examples. There is a wide range of cancels found on this issue, including registry ovals, targets, circular datestamps and quartered corks. Several of the datestamps show yeardates in the 1880’s, ten years after issue. The example offered here, with an unusual target cancel and superior centering, is one of the finest in existence.

Census No. 102-CAN-14. With 2004 P.F. certificate. .............................................. 1,250.00
CENSUS OF SCOTT 103 USED

103-CAN-01 Sound
Natalee Grace Coli.
PFC: 120523 "Genuine" PFC: 478466 "Genuine"

103-CAN-02 Sound
331855 "Genuine"

103-CAN-03 Pot. Sound
Morris, RAS 9/26/1997 Twagg-Smith, RAS 4/10/2001
Tahoe, RAS 2/27/2008
"insig. corn. crease"
PFC: 106648 "Genuine" PFC: 163028 "Genuine"

103-CAN-04 Pot. Sound
Suburban 4/18/1980 PFC 4263 "Genuine"

103-CAN-05 Sound
caller, SPN 3/8/2009
PFC 25437 "Genuine" PFC 38829 "Genuine"

103-CAN-06 Pot. Sound
Hers 5/8/1970, lot 185
PFC 33843 "Genuine"

103-CAN-07 Sound
O'shaughnessy's 5/27/1953, lot 612
PFC: 36365 "Genuine" PFC: 191822 "Genuine" PFC: 189975 "Genuine"

103-CAN-08 Pot. Sound
PFC: 59765 "Genuine"

103-CAN-09 Fault
Lake Shore, RAS 12/7/2004 PFC 44986 "Genuine, light vert. crease at top, small thin spots"

103-CAN-10 Pot. Sound
PFC 80468 "Genuine" PFC 257276 "Genuine"

103-CAN-11 Pot. Sound
PFC 90043 "Genuine"

103-CAN-12 Fault
HRH 2/18/1981, lot 303 PFC 90687 "Gen., crease at T.R. and tiny tear at R."
PFC 480953 "Gen., large sealed tear at T.R. thru "2"

103-CAN-13 Pot. Sound
Sotheby's 3/9/1981, lot 322
PFC: 97448 "Genuine"

103-CAN-14 Fault
PFC: 108313 "Genuine, small thin top left" PFC: 209032 "Genuine, small thin top left"

103-CAN-15 Fault
PFC 211075 "Genuine, small thin spots"

103-CAN-16 Sound
PFC 280177 "Genuine"

103-CAN-17 Fault
PFC 311020 "Genuine, light diag. and horiz. creases at top, toned at center"

103-CAN-18 Sound
PFC 314733 "Genuine"

103-CAN-19 Fault
PFC: 1082003, lot 496 PFC: "few perfs lightly creased at top left, short top left corner perf"
PFC 21990 "Gen., some perfs creased at top left"

103-CAN-20 Fault
PFC 146466 "Gen., small piece out at bottom left"

103-CAN-21 Fault
PFC 295547 "Gen., tiny tear top left"

103-CAN-22 Sound
PFC 421846 "Genuine"

103-CAN-23 Fault
PFC 473700 "Genuine, diagonal crease at bottom, thinned at top right"
171 2c Black, Re-Issue (103). Neat strike of “4” numeral oval grid cancel and New York duplex datestamp, intense shade and detailed impression, choice centering for this difficult issue

VERY FINE AND CHOICE. A SCARCE SOUND AND CENTERED USED EXAMPLE OF THE 2-CENT BLACK JACK RE-ISSUE. ONLY 23 USED EXAMPLES ARE RECORDED IN OUR CENSUS.

The 2c Re-Issue was printed from a new plate of 100 subjects, compared to the original plate of 200 in two panes. 10,000 stamps were printed (100 impressions). Only 979 of the 2c were sold; the remaining 9,021 were destroyed on July 16, 1884. The 2c plate can be easily identified by a spot on the cheek (see illustration).

Our census of Scott 103 used, shown at left and available at our website at http://siegelauctions.com/dynamic/census/103/103.pdf, records 23 examples. It is known with a variety of cancels. Approximately half are sound. The stamp offered here, with a well-struck contemporary cancel, is centered better than most.

Census No. 103-CAN-01. With 1983 and 2009 P.F. certificates. ....................... 10,000.00

The 2c Re-Issue stamp can be distinguished from the regularly-issued stamp primarily by the presence of the dot on cheek, which is not present on Scott 73 or the grilled issues.
## Census of Scott 104 Used

<table>
<thead>
<tr>
<th>Census No.</th>
<th>Sale History</th>
<th>PF C</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>104-CAN-01</strong></td>
<td>Sound</td>
<td>Sheriff, RAS 12/11/1985</td>
</tr>
<tr>
<td><strong>104-CAN-02</strong></td>
<td>Fault</td>
<td>Twigg Smith, RAS 4/10/2001</td>
</tr>
<tr>
<td><strong>104-CAN-03</strong></td>
<td>Pot. Sound</td>
<td>Fox 3/10/1967, lot 297</td>
</tr>
<tr>
<td><strong>104-CAN-04</strong></td>
<td>Fault</td>
<td>RAS 2/1/1974, lot 1548</td>
</tr>
<tr>
<td><strong>104-CAN-05</strong></td>
<td>Sound</td>
<td>RAS 2006 Rarities, lot 666</td>
</tr>
<tr>
<td><strong>104-CAN-06</strong></td>
<td>Sound</td>
<td>Zoeller, RAS 10/12/1998</td>
</tr>
<tr>
<td><strong>104-CAN-07</strong></td>
<td>Fault</td>
<td>PFC 50548 &quot;Genuine, some thinning&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-08</strong></td>
<td>Pot. Sound</td>
<td>PFC 110331 &quot;Genuine, small thin spot&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-09</strong></td>
<td>Sound</td>
<td>PFC 811007 &quot;Genuine&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-10</strong></td>
<td>Pot. Sound</td>
<td>PFC 86510 &quot;Genuine&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-11</strong></td>
<td>Pot. Sound</td>
<td>CoUit, RAS 10/12/1998</td>
</tr>
<tr>
<td><strong>104-CAN-12</strong></td>
<td>Sound</td>
<td>Drucker, RAS 10/2002, PFC 248450 &quot;Genuine&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-13</strong></td>
<td>Pot. Sound</td>
<td>PFC 111200 &quot;Genuine, lightly cancelled with some o.g. remaining&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-14</strong></td>
<td>Fault</td>
<td>PFC 257278 &quot;Genuine, tiny tear bottom left and repaired perf R.R.&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-15</strong></td>
<td>Fault</td>
<td>PFC 286047 &quot;Genuine, two pulled perfs at T.L.&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-16</strong></td>
<td>Fault</td>
<td>PFC 895125 &quot;Genuine&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-17</strong></td>
<td>Sound</td>
<td>PFC 495125 &quot;Genuine&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-18</strong></td>
<td>Fault</td>
<td>Sapperstein, RAS 9/27/1994, lot 1157, &quot;tiny thin T.R. corner&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-19</strong></td>
<td>Fault</td>
<td>RAS 1996 Rarities, lot 188, &quot;single-short perf&quot;</td>
</tr>
<tr>
<td><strong>104-CAN-20</strong></td>
<td>Pot. Sound</td>
<td>RAS 2011 Rarities, lot 112</td>
</tr>
<tr>
<td><strong>104-CAN-21</strong></td>
<td>Sound</td>
<td>2011 PSE, VF-XF 85</td>
</tr>
<tr>
<td><strong>104-CAN-22</strong></td>
<td>Fault</td>
<td>PFC 464743 &quot;Genuine; thin at top&quot;</td>
</tr>
</tbody>
</table>
3c Brown Red, Re-Issue (104). Bold strike of New York circular datetamp and duplex numeral oval grid cancel, rich color and proof-like impression, bright paper, long and full perforations all around.

VERY FINE AND CHOICE. A RARE USED EXAMPLE OF THE 3-CENT 1861 RE-ISSUE. ONLY 22 USED EXAMPLES ARE RECORDED IN OUR CENSUS. ONLY SEVEN ARE CONFIRMED AS SOUND, AND ONLY SIX OF THESE HAVE PERFORATIONS CLEAR OF THE DESIGN ON ALL SIDES. A GREAT RARITY.

The 3c Re-Issue was printed from the original plate of 200 in two panes of 100. 10,000 were printed (50 impressions). Only 465 of the 3c were sold; the remaining 9,535 were destroyed on July 16, 1884.

Our census of Scott 104 used, shown at left and available at our website at http://siegelauctions.com/dynamic/census/104/104.pdf, records 22 examples, plus one with a non-contemporary cancel (not shown). Most have duplex cancels, with a large portion sent from New York. Only seven are confirmed as sound and few of these have choice centering; six others need to be confirmed as sound.

Census No. 104-CAN-01. Ex Sheriff and Zoellner. With 1977 and 2007 P.F. certificates... 15,000.00
5c Brown, Re-Issue (105). Unusually choice centering with Jumbo margins, bright color, neat strike of “2” numeral oval grid cancel of New York City

EXTREMELY FINE GEM. A SUPERB USED EXAMPLE OF THE 5-CENT 1861 RE-ISSUE, WHICH HAS BEEN GRADED XF-SUPERB 95 JUMBO BY P.S.E. — THIS IS WITHOUT QUESTION ONE OF THE FINEST USED EXAMPLES IN EXISTENCE.

The 5c Re-Issue was printed from a new plate of 100 subjects, compared to the original plate of 200 in two panes. The Re-Issue plate can be identified by a notch at bottom (see illustration). 10,000 stamps were printed (100 impressions). Only 672 of the 5c were sold; the remaining 9,328 were destroyed on July 16, 1884.

Our census of Scott 105 used, shown here and available at our website at http://siegelauctions.com/dynamic/census/105/105.pdf, records only 37 examples (including one in the Benjamin K. Miller Collection at the N.Y. Public Library). This is the second most common of any denomination after the 1c, but it is still difficult to find in sound and centered condition. The example offered here is one of the finest in existence.

Census No. 105-CAN-07. Ex Dr. Morris. With 1994 P.F. and 2009 P.S.E. certificates (XF-Superb 95 Jumbo; SMQ $20,000.00 as 95, $63,000.00 as 98). Only one has graded higher to date (at 98) and this is the only example to achieve this grade. ................. 7,500.00

The 5c Re-Issue (at right) can be distinguished from the regularly-issued stamp (at left) primarily by the addition of a notch at lower left.
10c Green, Re-Issue (106). Deep rich color and proof-like impression on bright paper, unusually choice centering with wide margins, face-free strike of double-oval cancel, unpunched perf at bottom left not mentioned on accompanying certificate.

EXREMELY FINE GEM. THIS IS THE FINEST USED EXAMPLE OF THE 10-CENT 1861 RE-ISSUE IN EXISTENCE. ONLY FIVE USED EXAMPLES ARE RECORDE, MAKING THIS THE RAREST IN USED CONDITION AFTER THE 90-CENT. ONLY THREE OF THE FIVE USED COPIES ARE SOUND. ONE OF THE RAREST OF ALL USED UNITED STATES STAMPS.

The 10c Re-Issue was printed from a new plate of 100 subjects, compared to the original plate of 200 in two panes. 10,000 stamps were printed (100 impressions). Only 451 of the 10c were sold; the remaining 9,549 were destroyed on July 16, 1884.

Our census of Scott 106 used, shown below and available at our website at http://siegelauctions.com/dynamic/census/106/106.pdf, records only five examples, of which just three are sound. The example offered here, with wide and balanced margins, gorgeous color, a face-free cancel and in sound condition, is the finest of the five.

The 10c has the lowest survival rate (after the 90c) of any of the Re-Issues, which is surprising, because after June 1, 1867, the registry fee could be paid by stamps, and the 10c fee was in effect when the 10c 1861 Re-Issue was in circulation.

Census No. 106-CAN-01. Ex Sheriff and Zoellner. With 2009 P.F. certificate. Scott Catalogue value is far too low and has not changed in many years, despite the fact that the Mayer copy brought $30,000 hammer in 2003 when its rarity was still not fully understood. The 90c, with four known, catalogues $225,000.00 $25,000.00.

CENSUS OF SCOTT 106 USED
CENSUS OF SCOTT 107 USED

107-CAN-01  Sound
Mayer Coll., I&M 1/31/2003
PFC: 120864 "Genuine"
PFC: 305535 "Genuine"

107-CAN-02  Sound
Twigg-Smith, RAS 4/10/2001
PFC: 126982 "Genuine"
PFC: 371986 "Genuine"

107-CAN-03  Fault
PFC: 155307 "Genuine, corner crease top right, perforated at R."

107-CAN-04  Sound
Mayer Coll., I&M 1/31/2003
PFC: 177051 "Genuine"
PFC: 339714 "Genuine"

107-CAN-05  Fault
PFC: 222028 "Genuine, tiny tear at left perforated at right and top left corner strengthened"

107-CAN-06  Fault
Lake Shore, RAS 12/7/2004
PFC: 257283 "Genuine, small closed tear at bottom left"

107-CAN-07  Pot. Sound
PFC: 35027 "Genuine"

107-CAN-08  Fault
RAS 4/26/1977, lot 912
PFC: 48904 "Genuine, tiny tear in top margin"
PFC: 569542 "Genuine, three repaired perforations at top center"

107-CAN-09  Sound
PFC: 325946 "Genuine"

107-CAN-10  Sound
Haas Coll.
Natalee Grace Coll.
PFC: 48305 "Genuine"
PFC: 23479 "Genuine"
PFC: 209543 "Genuine"
PFC: 478469 "Genuine"

107-CAN-11  Pot. Sound
PFC: 48503 "Genuine"

107-CAN-12  Pot. Sound
Harmer, Rooker, 3/31/1969
PFC: 29333 "Genuine"

107-CAN-13  Sound
Sheriff, RAS 12/11/1985, lot 412
Zoellner: RAS 10/12/1998
Collar, PSQ 5/8/2009
2009 PSE graded XF-Sup 95

107-CAN-14  Fault
Sheriff, RAS 12/12/2005, lot 1588
PFC: 434788 "Genuine, thin spots at top"
175  


VERY FINE AND CHOICE. AN EXTREMELY RARE USED EXAMPLE OF THE 12-CENT 1861 RE-ISSUE. ONLY FOURTEEN USED COPIES ARE RECORDED IN OUR CENSUS, OF WHICH ONLY SIX ARE CONFIRMED AS SOUND. A PHENOMENAL RARITY.

The 12c Re-Issue was printed from a new plate of 100 subjects, compared to the original plate of 200 in two panes. 10,000 stamps were printed (100 impressions). Only 389 of the 12c were sold; the remaining 9,611 were destroyed on July 16, 1884.

Our census of Scott 107 used, shown at left and available at our website at http://siegelauctions.com/dynamic/census/107/107.pdf, records only fourteen examples. Of these, only nine are potentially sound. Three of the nine have not been examined since the early 1970’s and are not confirmed as sound, leaving only six confirmed sound copies.

Census No. 107-CAN-10. Ex Haas. With 1966, 1989 and 2009 P.F. certificates. This is the first used copy we have offered since 2005. ......................................................... 12,500.00
<table>
<thead>
<tr>
<th>Census No.</th>
<th>Sale History</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>108-CAN-01</td>
<td>Pot. Sound</td>
<td>Morris, RAS 9/26/1997 &quot;toned spots which are bleed from cancel Natalee Grace Col.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 132021 &quot;Genuine&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 301853 &quot;Gen., minor toned spots&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 478470 &quot;Gen., small toned spots on forehead&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Zoellner, RAS 10/12/1998</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Collier, SPG 3/6/2009 2009 PSE, graded F-VF 75</td>
</tr>
<tr>
<td>108-CAN-03</td>
<td>Sound</td>
<td>Twigg-Smith, RAS 4/10/2001</td>
</tr>
<tr>
<td></td>
<td></td>
<td>APS 1392 &quot;Genuine&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 64040 &quot;Genuine&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 371987 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-04</td>
<td>Fault</td>
<td>Fox 3/10/1967, lot 212</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 25439 &quot;Genuine&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 170772 &quot;Genuine, toned out diagonal crease at B.L.&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 177900 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-05</td>
<td>Sound</td>
<td>Mozian 4/16/1955, lot 123</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Kellecher 10/24/1970, lot 166</td>
</tr>
<tr>
<td></td>
<td></td>
<td>RAS 3/8/2011, lot 2256</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 35146 &quot;Genuine&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 490798 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-06</td>
<td>Fault</td>
<td>PFC 128108 &quot;Genuine, vertical tear at top&quot;</td>
</tr>
<tr>
<td>108-CAN-07</td>
<td>Pot. Sound</td>
<td>PFC 140826 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-08</td>
<td>Fault</td>
<td>PFC 140717 &quot;Genuine, small stain at right&quot;</td>
</tr>
<tr>
<td>108-CAN-09</td>
<td>Sound</td>
<td>RAS 10/8/2003, lot 497</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 390301 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-10</td>
<td>Fault</td>
<td>RAS 10/8/2003, lot 204</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&quot;expert repair top right&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Never certified</td>
</tr>
<tr>
<td>108-CAN-11</td>
<td>Fault</td>
<td>PFC 387934 &quot;Genuine, tiny tear at top left&quot;</td>
</tr>
<tr>
<td>108-CAN-12</td>
<td>Sound</td>
<td>PFC 371233 &quot;Genuine&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PFC 435124 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-13</td>
<td>Sound</td>
<td>RAS 2011 Rarities, lot 57</td>
</tr>
<tr>
<td></td>
<td></td>
<td>PSE 0123976 &quot;Genuine&quot;</td>
</tr>
<tr>
<td>108-CAN-14</td>
<td>Pot. Sound</td>
<td>Herst 12/1/1960, lot 234 &quot;tiny hinge thin&quot;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Never certified</td>
</tr>
</tbody>
</table>
176  

15c Black, Re-Issue (108). Bold strike of “2” numeral oval grid cancel of New York City, gorgeous centering with wide and balanced margins, long and full perforations all around, accompanying certificates note small toned spot on forehead which in reality is bleed from the cancel.

EXTREMELY FINE. A RARE USED EXAMPLE OF THE 15-CENT 1861 RE-ISSUE. ONLY FOURTEEN USED COPIES ARE RECORDED IN OUR CENSUS. A GREAT RARITY.

The 15c Re-Issue was printed from the original plate of 200 subjects. 10,000 stamps were printed (50 impressions). Only 397 of the 15c were sold; the remaining 9,603 were destroyed on July 16, 1884.

Our census of Scott 108 used, shown at left and available at our website at http://siegel auctions.com/dynamic/census/108/108.pdf, records only fourteen examples. This is easily one of the finest in terms of centering.

CENSUS OF SCOTT 109 USED

Census No. 109-CAN-01
Sale History: Curie, H. Rooke, 5/3/1939
PFC: RAS 1988 Rarities, lot 193
Sound: Collier, SPG 5/8/2009
PFC 97820 "Genuine"
PFC 478471 "Genuine"

Census No. 109-CAN-02
Sale History: Herst, 6/28/1953, lot 320
PFC: RAS 1989 Rarities, lot 198
Sound: Drucker, RAS 4/10/2001
PFC 371785 "Genuine"
24c Deep Violet, Re-Issue (109). Wide margins, rich color and detailed impression on bright paper, neat strike of New York datetamp and “2” numeral grid cancel

VERY FINE AND CHOICE. THE 24-CENT 1861 RE-ISSUE IS EXTREMELY RARE IN USED CONDITION. ONLY TWELVE USED COPIES ARE CONTAINED IN OUR CENSUS. THIS STAMP IS ONE OF THE FINEST KNOWN.

The 24c Re-Issue was printed from the original plate of 200 subjects. 10,000 stamps were printed (50 impressions). Only 346 of the 24c were sold; the remaining 9,654 were destroyed on July 16, 1884.

Our census of Scott 109 used, shown at left and available at our website at http://siegelauctions.com/dynamic/census/109/109.pdf, records only twelve copies (our previous count of thirteen included one duplicate). This denomination ranks third in rarity after the 90c and 10c.

Census No. 109-CAN-01. Ex Curie. With 1981 and 2009 P.F. certificates. $19,000.00
CENSUS OF SCOTT 110 USED

110-CAN-01  Sound  
Census No.  
PFC:  
Sale History:  
PFC:  
Natalie Grace Coll.  
PFC 97816 "Genuine"  
PFC 416666 "Genuine"

110-CAN-02  Fault  
PFC:  
Sale History:  
PFC:  
Croft, RAS 10/21/1968  
PFC 4102001 "Genuine"

110-CAN-03  Sound  
PFC:  
Sale History:  
PFC:  
Collier, SPG 5/8/2009  
PFC 477828 "Genuine"

110-CAN-04  Fault  
PFC:  
Sale History:  
PFC:  
Mayer, I&M, 1/31/2003  
PFC 140716 "Genuine"

110-CAN-05  Fault  
PFC:  
Sale History:  
PFC:  
PFC 31787 "Genuine, small tear at left and perfs trimmed at top"

110-CAN-06  Fault  
PFC:  
Sale History:  
PFC:  
Keeler, RAS 1/30/1976, lot 749  
PFC 141818 "Genuine, repaired at top"

110-CAN-07  Pot. Sound  
PFC:  
Sale History:  
PFC:  
Keeler, RAS 1/30/1976, lot 748  
PFC 441808 "Genuine"

110-CAN-08  Pot. Sound  
PFC:  
Sale History:  
PFC:  
PFC 815044 "Genuine"

110-CAN-09  Fault  
PFC:  
Sale History:  
PFC:  
RAS 6/12/2004  
PFC 425852 "Genuine, small corner crease at top right"  
PFC 415789 "Genuine, small corner crease top right, small closed tear bottom right"

110-CAN-10  Fault  
PFC:  
Sale History:  
PFC:  
PFC 120289 "Genuine, small repair bottom right"  
PFC 257289 "Genuine, small repair bottom right"

110-CAN-11  Fault  
PFC:  
Sale History:  
PFC:  
RAS 1992 Rarities, lot 523  
"Small repair at top not noted on cert."  
PFC 151969 "Genuine"

110-CAN-12  Fault  
PFC:  
Sale History:  
PFC:  
RAS 1991 Rarities, lot 412  
"Light diagonal crease"  
PFC 145183 "Genuine, two faint diagonal creases"

110-CAN-13  Fault  
PFC:  
Sale History:  
PFC:  
PFC 223641 "Genuine, pulled perf at top"

110-CAN-14  Fault  
PFC:  
Sale History:  
PFC:  
Lake Shore, RAS 12/7/2004  
PFC 1627906 "Genuine, small faults"

110-CAN-15  Fault  
PFC:  
Sale History:  
PFC:  
PFC 4407717 "Genuine, some perfs partly scissors trimmed bottom left"

110-CAN-16  Fault  
PFC:  
Sale History:  
PFC:  
PFC 464881 "Genuine, internal paper rift at top left"

110-CAN-17  Fault  
PFC:  
Sale History:  
PFC:  
Wagshal, RAS 9/25/2010, lot 514  
"Thinned at bottom"  
Never certified

110-CAN-18  Sound  
PFC:  
Sale History:  
PFC:  
PFC 475533 "Genuine"

110-CAN-19  Fault  
PFC:  
Sale History:  
PFC:  
RAS 5/1/2012, lot 426  
2010 PSE "Genuine, thinned at bottom left"

110-CAN-20  Pot. Sound  
PFC:  
Sale History:  
PFC:  
Miller Coll., NY Public Library
30c Brownish Orange, Re-Issue (110). Vibrant color, choice centering for this difficult issue, bold strike of New York numeral oval grid cancel

VERY FINE. THE 30-CENT 1861 RE-ISSUE IS ONE OF THE MOST DIFFICULT DENOMINATIONS TO OBTAIN IN SOUND CONDITION WITH DECENT CENTERING. ONLY TWENTY IN TOTAL ARE RECORDED IN OUR CENSUS, AND OF THESE ONLY THREE ARE CONFIRMED AS SOUND. THIS STAMP IS WITHOUT QUESTION ONE OF THE FINEST IN EXISTENCE.

The 30c Re-Issue was printed from the original plate of 200 subjects. 10,000 stamps were printed (50 impressions). Only 346 of the 30c were sold; the remaining 9,654 were destroyed on July 16, 1884.

Our census of Scott 110 used, shown at left and available at our website at http://siegelauctions.com/dynamic/census/110/110.pdf, records only 20 copies (including one in the Benjamin K. Miller collection at The New York Public Library). Of these only three are confirmed as sound. Three copies (Census Nos. 07, 08 and the Miller copy) have not been examined in several decades, so their condition is unconfirmed. The narrow space between stamps resulted in most copies with perforations touching or cutting into the design. The example offered here, in sound condition and with far better centering than most, is tied with the Twigg-Smith/Mayer copy as the finest in existence.

Census No. 110-CAN-01. With 2004 P.F. certificate............................................... 25,000.00
90c Blue, Re-Issue (111). Choice centering with balanced margins at sides, wide margin at bottom, rich color and proof-like impression on bright paper, bold strike of “14” numeral oval grid cancel and New York datetstamp

VERY FINE AND CHOICE. ONLY FOUR USED COPIES OF THE 90-CENT 1861 RE-ISSUE ARE RECORDED. THE EXAMPLE OFFERED HERE IS ONE OF ONLY THREE IN SOUND CONDITION. A PHENOMENAL RARITY OF THE HIGHEST ORDER.

The 90c Re-Issue was printed from the original plate of 200 subjects. 10,000 stamps were printed (50 impressions). Only 317 of the 90c were sold; the remaining 9,683 were destroyed on July 16, 1884.

Our census of this issue, which forms the basis for the information in the Scott Catalogue, contains only four copies. They are shown below and at our website at http://siegelauctions.com/dynamic/census/111/111.pdf. A fifth copy with non-contemporary cancel is not included.

Census No. 111-CAN-03. Ex Hessel. With 1977, 1997 and 2009 P.F. certificates. ........... .......................................................... 225,000.00
The Natalee Grace Collection contains the most comprehensive holding of the printed on both sides and double impression varieties ever formed. The Scott Catalogue contains listings for these dramatic varieties, but we have never seen them consolidated in one place. These appendices include a summary of our census information for these rarities, as well as a list of items included in the Natalee Grace Collection.

**APPENDIX A — PRINTED ON BOTH SIDES**

<table>
<thead>
<tr>
<th>Scott No.</th>
<th>Description</th>
<th>Comments</th>
<th>In N. Grace?</th>
</tr>
</thead>
<tbody>
<tr>
<td>9a</td>
<td>1c Blue, Ty. IV</td>
<td>one used, none unused</td>
<td>Yes, Lot 30</td>
</tr>
<tr>
<td>10Ab</td>
<td>3c Orange Brown, Ty. II</td>
<td>one used, none unused</td>
<td>Yes, Lot 36</td>
</tr>
<tr>
<td>17c</td>
<td>12c Black</td>
<td>two used, one possible bisect, none unused</td>
<td>Yes, Lot 51</td>
</tr>
<tr>
<td>30Ab</td>
<td>5c Brown, Ty. II</td>
<td>two used, none unused</td>
<td>Yes, Lot 75</td>
</tr>
<tr>
<td>65e</td>
<td>1c Blue</td>
<td>two used, none unused</td>
<td>Yes, Lot 98</td>
</tr>
<tr>
<td>65e</td>
<td>3c Rose</td>
<td>eleven used, three unused</td>
<td>Yes, Lot 106</td>
</tr>
<tr>
<td>71a</td>
<td>30c Orange</td>
<td>one used known, in Miller Collection at NY Public Library</td>
<td>N/A</td>
</tr>
<tr>
<td>73f</td>
<td>2c Black</td>
<td>four used, one unused</td>
<td>Yes, Lot 125</td>
</tr>
<tr>
<td>78d</td>
<td>24c Lilac</td>
<td>two used (one accompanied by cover), none unused</td>
<td>Yes, Lot 136</td>
</tr>
<tr>
<td>79b</td>
<td>3c Rose, A. Grill</td>
<td>none known, basis for listing unknown</td>
<td>N/A</td>
</tr>
<tr>
<td>94d</td>
<td>2c Red, F. Grill</td>
<td>one used, six contained in unused block of 18</td>
<td>No</td>
</tr>
<tr>
<td>113d</td>
<td>2c Brown</td>
<td>one used, none unused</td>
<td>No</td>
</tr>
<tr>
<td>114e</td>
<td>3c Ultramarine</td>
<td>two used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>136b</td>
<td>3c Green, Grilled</td>
<td>none known, basis for listing unknown</td>
<td>N/A</td>
</tr>
<tr>
<td>147a</td>
<td>3c Green</td>
<td>three used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>158k</td>
<td>3c Green</td>
<td>two or three used (photo of a pair unavailable to confirm), none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>213b</td>
<td>2c Green</td>
<td>one used, last offered at auction ca. 1941, none unused</td>
<td>No</td>
</tr>
<tr>
<td>529b</td>
<td>3c Violet, Ty. III</td>
<td>known unused only - six singles and eight others in two multiples</td>
<td>N/A</td>
</tr>
<tr>
<td>530b</td>
<td>3c Purple, Ty. IV</td>
<td>known unused only - 4 singles, two pairs and 4 in blocks (partial)</td>
<td>N/A</td>
</tr>
</tbody>
</table>
## APPENDIX B — DOUBLE IMPRESSIONS

<table>
<thead>
<tr>
<th>Scott No.</th>
<th>Description</th>
<th>Comments</th>
<th>In N. Grace?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1e</td>
<td>5c Red Brown</td>
<td>1 known on cover, recently certified as an inking anomaly, should be de-listed</td>
<td>N/A</td>
</tr>
<tr>
<td>11aE</td>
<td>5c Dull Red, Ty. II</td>
<td>one used, none unused</td>
<td>Yes, Lot 41</td>
</tr>
<tr>
<td>26c</td>
<td>5c Dull Red, Ty. III</td>
<td>2 used (1 on cover), none unused</td>
<td>Yes, Lot 66</td>
</tr>
<tr>
<td>65f</td>
<td>3c Rose</td>
<td>6 used, 1 on cover, none unused</td>
<td>Yes, Lot 107</td>
</tr>
<tr>
<td>114d</td>
<td>5c Ultramarine</td>
<td>one used, nine unused</td>
<td>Yes</td>
</tr>
<tr>
<td>146d</td>
<td>2c Red Brown</td>
<td>one unused (ex Whitman), none used</td>
<td>N/A</td>
</tr>
<tr>
<td>147b</td>
<td>3c Green</td>
<td>4 used, 1 on cover, none known unused</td>
<td>Yes</td>
</tr>
<tr>
<td>148b</td>
<td>6c Carmine</td>
<td>2 used, 2 on cover, none known unused</td>
<td>Yes</td>
</tr>
<tr>
<td>152a</td>
<td>15c Bright Orange</td>
<td>one used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>157d</td>
<td>2c Brown</td>
<td>one used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>158j</td>
<td>3c Green</td>
<td>5 used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>183a</td>
<td>2c Vermilion</td>
<td>2 used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>184b</td>
<td>5c Green</td>
<td>4 used, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>207c</td>
<td>5c Blue Green</td>
<td>2 used, 1 on cover, none unused</td>
<td>Yes</td>
</tr>
<tr>
<td>209c</td>
<td>10c Brown</td>
<td>one used horizontal pair known (offered in 1978 Rarities sale)</td>
<td>No</td>
</tr>
<tr>
<td>375d</td>
<td>2c Carmine</td>
<td>listed in Scott as unused only, none certified by P.F.</td>
<td>N/A</td>
</tr>
<tr>
<td>405c</td>
<td>1c Green</td>
<td>1 used, none known unused</td>
<td>Yes</td>
</tr>
<tr>
<td>406b</td>
<td>2c Carmine</td>
<td>12 unused (all as part of multiples), one on cover</td>
<td>No</td>
</tr>
<tr>
<td>431a</td>
<td>8c Pale Olive Green</td>
<td>listed in Scott as unused only, none certified as genuine (used or unused) by P.F.</td>
<td>N/A</td>
</tr>
<tr>
<td>498d</td>
<td>1c Green</td>
<td>7 used, unused incl. 7 singles, 2 pairs and 3 blocks of four (23 unused total)</td>
<td>Yes</td>
</tr>
<tr>
<td>499g</td>
<td>2c Rose, Ty. I</td>
<td>4 used, approx. 10 unused (mostly in multiples)</td>
<td>Yes</td>
</tr>
<tr>
<td>501d</td>
<td>3c Light Violet, Ty. I</td>
<td>3 used, 2 singles and pair unused</td>
<td>Yes</td>
</tr>
<tr>
<td>502d</td>
<td>3c Dark Violet, Ty. II</td>
<td>3 used, perhaps a dozen unused</td>
<td>Yes</td>
</tr>
<tr>
<td>503b</td>
<td>4c Brown</td>
<td>listed in Scott as unused only, none certified as genuine by P.F.</td>
<td>N/A</td>
</tr>
<tr>
<td>504b</td>
<td>5c Blue</td>
<td>four unused and six used</td>
<td>Yes</td>
</tr>
<tr>
<td>515c</td>
<td>20c Light Ultra.</td>
<td>listed in Scott as unused only, only one multiple with three is certified by P.F.</td>
<td>N/A</td>
</tr>
<tr>
<td>516b</td>
<td>30c Orange Red</td>
<td>PF has certified a used copy with kiss impression showing part of plate no. at left, none as double impression</td>
<td>N/A</td>
</tr>
<tr>
<td>525d</td>
<td>1c Gray Green</td>
<td>2 used, 118 unused mostly in two large multiples</td>
<td>Yes</td>
</tr>
<tr>
<td>527a</td>
<td>2c Carmine, Ty. V</td>
<td>one unused certified as genuine by P.F., none used</td>
<td>N/A</td>
</tr>
<tr>
<td>528c</td>
<td>2c Carmine, Ty. Va</td>
<td>None used, eight unused incl. six singles and two in a plate block</td>
<td>N/A</td>
</tr>
<tr>
<td>528Ad</td>
<td>2c Carmine, Ty. VI</td>
<td>one used, eight unused comprised of five singles and three in an irregular block</td>
<td>Yes</td>
</tr>
<tr>
<td>528Be</td>
<td>2c Carmine, Ty. VII</td>
<td>one used block of four, two unused singles</td>
<td>Yes</td>
</tr>
<tr>
<td>529a</td>
<td>3c Violet, Ty. III</td>
<td>2 used, 20 unused incl. 2 singles, 2 pairs, 2 blocks of four and a plate block</td>
<td>Yes</td>
</tr>
<tr>
<td>530a</td>
<td>3c Purple, Ty. IV</td>
<td>4 used (incl. one on cover, one decline opinion as to cancel), 141 unused comprised of 6 singles, 5 blocks of four, block of 3, 2 plate blocks, pane of 100</td>
<td>Yes</td>
</tr>
<tr>
<td>535a</td>
<td>3c Violet, Ty. IV</td>
<td>none used, 23 unused incl. 1 single, 4 pairs, 2 blocks of four and a plate block</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Live Internet Bidding at Siegel Auctions

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

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

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

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

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

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

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

Registering with STAMP AUCTION NETWORK & SIEGEL AUCTION GALLERIES

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

- I’ve already registered with SAN and have been approved by Siegel for internet bidding.
- I’m a Siegel client, but I’m not registered with SAN. Go to stampauctionnetwork.com/siegel and click on “Register” at the top. Check the box for Robert A. Siegel Auction Galleries (under “R”) and submit the form, indicating you are a Siegel client. Once registered at SAN, you’re ready for internet bidding.
- I’ve bid through SAN before, but this is the first time I’ve bid in a Siegel sale. Then you just need to be approved by Siegel. Go to stampauctionnetwork.com/siegel and click on “Update Registration” at the top. Your SAN account information will be sent to us for approval (you might be asked for other trade references). Once approved by Siegel for bidding, you’re ready for internet bidding.
- I’ve never bid with Siegel, nor registered with SAN. Go to stampauctionnetwork.com/siegel and click on “Register” at the top. Check the box for Robert A. Siegel Auction Galleries (under “R”) and submit the form with your trade references (please, no family members or credit card companies as references). Once registered at SAN and approved by Siegel for bidding, you’re ready for internet bidding.

Log on to the auction at stampauctionnetwork.com/siegel.
You can also log on at siegelauctions.com
When you’re logged on as a Live Internet Bidder, the bidding interface shows a photo and description of the lot, the current bid (and your bidding status), options for placing competitive bids and buttons with bid increments.
- After you click on a bid amount, the auctioneer is immediately notified of your bid.
- retracting a bid is usually not acceptable, so please bid carefully.
- If you bid and then decide to stop, the “Pass” button will tell the auctioneer you are no longer bidding.
- You can send messages to the auctioneer (for example, a request for extension).
- You can track prior realizations from the bidding screen.

“System Down” or “Lost Connection” events do occasionally happen.
If you have any problems with Live Internet Bidding please call 212-753-6421 for immediate assistance.
Bid Form—15% Premium Sale

Sale 1024
Thursday, June 7, 2012

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

2 Have you purchased from us in the past 5 years?☐ YES (if so, please go to Section 3)
☐ NO (please provide a trade reference and bank information)

References:
Stamp Firm: ..........................................................................................................................
Bank: ....................................................................................................................................... 

3 In the space provided below, enter the lot number from Sale 1024 and your corresponding bid. Please use whole dollar amounts only and enter the maximum bid you wish to have us execute on your behalf, according to the bidding increments on other side of this form. Your bid will NOT include the 15% buyer’s premium. We will advance the bidding at one increment over the next highest bid; therefore, you may be awarded the lot at less than your maximum bid. Please do not use “plus” bids or “buy” bids. If you wish to bid on one lot or the other, indicate your “or” bid between lot number/bid entries and bracket your choices. If you wish to place a bidding limit on the total amount of your bids, please enter your limit in the space marked “Limit Bids”.

PLEASE NOTE BIDDING INCREMENTS AND SHIPPING CHARGES (ON BACK OF THIS PAGE)

☐ LIMIT BIDS: Check this box if you wish to limit the total amount of your bids (not including the 15% buyer’s premium) in this sale. Your bids will be executed until your bidding limit no longer allows for additional bids. The total amount you wish to bid is: $............................

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
<th>Lot</th>
<th>Bid</th>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

4 AGREEMENT: By signing this bid form, you agree to pay for purchases resulting from your bids, in accordance with the Conditions of Sale printed in the sale catalogue. You also agree to pay the 15% buyer’s premium, shipping costs (see reverse), and sales tax or use tax or customs duty which may be due on the total invoiced amount. It is understood that these bids will be executed by Siegel Auction Galleries as a courtesy to absentee bidders, but you waive the right to make any claim against the auctioneer or the firm, arising from these bids. You are responsible for your written bids, including any errors on your part and any additions or changes to the bids herein.

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

Signed ........................................ TODAY’S DATE.................................................................

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

Mail to: Robert A. Siegel Auction Galleries, Inc.
60 E. 56th Street, 4th Floor, New York, N.Y. 10022
Telephone (212) 753-6421
OR FAX YOUR BIDS: (212) 753-6429

Shipping Instructions, Bidding Increments and space for additional bids on other side of form
Shipping and Transit Insurance
We will be pleased to arrange for shipping and transit insurance for purchases in this sale (except those described as “floor sale only”). To expedite billing and delivery of lots to hundreds of buyers per sale, we use standard charges for postage and insurance, based on the package weight and mailing requirements (see schedule). The standard charges are sometimes slightly more or less than the actual postage or Fedex fees, but we do not include any charge for our labor or packing costs. Therefore, we ask all buyers to remit the prescribed amount for shipping charges.

Transit insurance is provided in all cases, except when the buyer has furnished us with proof that insurance coverage is effective under another policy. Proof, in such cases, will be accepted in the form of a written certificate from the insurance carrier.

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

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

REVISED CHARGES FOR SHIPPING EFFECTIVE SEPTEMBER 1, 2010
We have reduced the Fedex Envelope charge to $20, reflecting the elimination of the fuel surcharge. All other charges remain the same.

Current Postage & Insurance Charges

<table>
<thead>
<tr>
<th>Weight/Class</th>
<th>Shipping Method</th>
<th>Charges</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 2 lbs.</td>
<td>Fedex Envelope</td>
<td>$20.00</td>
</tr>
<tr>
<td>Over 2 lbs.</td>
<td>Fedex Box</td>
<td>$35.00*</td>
</tr>
<tr>
<td>Non-U.S.</td>
<td>Fedex/Courier</td>
<td>$50.00**</td>
</tr>
<tr>
<td>Bulk Lots</td>
<td>UPS Preferred</td>
<td>By weight and value</td>
</tr>
</tbody>
</table>

These fees reflect additional Fedex charges for residential delivery, signature and fuel surcharge.

*Higher fees will be charged on packages weighing more than 5 lbs. or insured for more than $75,000.

**Buyers are liable for all customs duties and clearance charges. An accurate declaration of value will be made on all import/export documents.

Additional Bids

Sale 1024—June 7, 2012

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lot</th>
<th>Bid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### The Natalee Grace Collection of Used U.S. Stamps, Part One

<table>
<thead>
<tr>
<th>Lot#</th>
<th>Realized</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>13,250</td>
</tr>
<tr>
<td>2</td>
<td>16,500</td>
</tr>
<tr>
<td>3</td>
<td>1,600</td>
</tr>
<tr>
<td>4</td>
<td>1,600</td>
</tr>
<tr>
<td>5</td>
<td>500</td>
</tr>
<tr>
<td>6</td>
<td>900</td>
</tr>
<tr>
<td>7</td>
<td>750</td>
</tr>
<tr>
<td>8</td>
<td>9,500</td>
</tr>
<tr>
<td>9</td>
<td>3,500</td>
</tr>
<tr>
<td>10</td>
<td>950</td>
</tr>
<tr>
<td>11</td>
<td>650</td>
</tr>
<tr>
<td>12</td>
<td>2,600</td>
</tr>
<tr>
<td>13</td>
<td>3,250</td>
</tr>
<tr>
<td>14</td>
<td>300</td>
</tr>
<tr>
<td>15</td>
<td>11,500</td>
</tr>
<tr>
<td>16</td>
<td>21,000</td>
</tr>
<tr>
<td>17</td>
<td>21,000</td>
</tr>
<tr>
<td>18</td>
<td>18,500</td>
</tr>
<tr>
<td>19</td>
<td>8,000</td>
</tr>
<tr>
<td>20</td>
<td>7,000</td>
</tr>
<tr>
<td>21</td>
<td>6,750</td>
</tr>
<tr>
<td>22</td>
<td>10,000</td>
</tr>
<tr>
<td>23</td>
<td>900</td>
</tr>
<tr>
<td>24</td>
<td>6,500</td>
</tr>
<tr>
<td>25</td>
<td>8,000</td>
</tr>
<tr>
<td>26</td>
<td>7,000</td>
</tr>
<tr>
<td>27</td>
<td>6,750</td>
</tr>
<tr>
<td>28</td>
<td>10,000</td>
</tr>
<tr>
<td>29</td>
<td>900</td>
</tr>
<tr>
<td>30</td>
<td>42,500</td>
</tr>
<tr>
<td>31</td>
<td>1,400</td>
</tr>
<tr>
<td>32</td>
<td>1,700</td>
</tr>
<tr>
<td>33</td>
<td>450</td>
</tr>
<tr>
<td>34</td>
<td>850</td>
</tr>
<tr>
<td>35</td>
<td>1,500</td>
</tr>
<tr>
<td>36</td>
<td>42,500</td>
</tr>
<tr>
<td>37</td>
<td>2,700</td>
</tr>
<tr>
<td>38</td>
<td>2,700</td>
</tr>
<tr>
<td>39</td>
<td>1,600</td>
</tr>
<tr>
<td>40</td>
<td>26,000</td>
</tr>
<tr>
<td>41</td>
<td>1,600</td>
</tr>
<tr>
<td>42</td>
<td>1,600</td>
</tr>
<tr>
<td>43</td>
<td>1,600</td>
</tr>
<tr>
<td>44</td>
<td>550</td>
</tr>
<tr>
<td>45</td>
<td>22,000</td>
</tr>
<tr>
<td>46</td>
<td>1,300</td>
</tr>
<tr>
<td>47</td>
<td>5,750</td>
</tr>
<tr>
<td>48</td>
<td>6,250</td>
</tr>
<tr>
<td>49</td>
<td>900</td>
</tr>
<tr>
<td>50</td>
<td>2,600</td>
</tr>
<tr>
<td>51</td>
<td>1,600</td>
</tr>
<tr>
<td>52</td>
<td>5,500</td>
</tr>
<tr>
<td>53</td>
<td>5,500</td>
</tr>
<tr>
<td>54</td>
<td>1,500</td>
</tr>
<tr>
<td>55</td>
<td>375</td>
</tr>
<tr>
<td>56</td>
<td>45,000</td>
</tr>
<tr>
<td>57</td>
<td>275</td>
</tr>
<tr>
<td>58</td>
<td>1,600</td>
</tr>
<tr>
<td>59</td>
<td>400</td>
</tr>
<tr>
<td>60</td>
<td>2,000</td>
</tr>
<tr>
<td>61</td>
<td>2,200</td>
</tr>
<tr>
<td>62</td>
<td>5,750</td>
</tr>
<tr>
<td>63</td>
<td>6,750</td>
</tr>
<tr>
<td>64</td>
<td>2,700</td>
</tr>
<tr>
<td>65</td>
<td>7,500</td>
</tr>
<tr>
<td>66</td>
<td>2,000</td>
</tr>
<tr>
<td>67</td>
<td>700</td>
</tr>
<tr>
<td>68</td>
<td>7,500</td>
</tr>
<tr>
<td>69</td>
<td>2,500</td>
</tr>
<tr>
<td>70</td>
<td>3,350</td>
</tr>
<tr>
<td>71</td>
<td>3,500</td>
</tr>
<tr>
<td>72</td>
<td>11,500</td>
</tr>
<tr>
<td>73</td>
<td>5,750</td>
</tr>
<tr>
<td>74</td>
<td>18,000</td>
</tr>
<tr>
<td>75</td>
<td>15,000</td>
</tr>
<tr>
<td>76</td>
<td>3,500</td>
</tr>
<tr>
<td>77</td>
<td>2,400</td>
</tr>
<tr>
<td>78</td>
<td>7,500</td>
</tr>
<tr>
<td>79</td>
<td>4,750</td>
</tr>
<tr>
<td>80</td>
<td>2,000</td>
</tr>
<tr>
<td>81</td>
<td>2,200</td>
</tr>
<tr>
<td>82</td>
<td>5,750</td>
</tr>
<tr>
<td>83</td>
<td>6,750</td>
</tr>
<tr>
<td>84</td>
<td>4,000</td>
</tr>
<tr>
<td>85</td>
<td>128</td>
</tr>
<tr>
<td>86</td>
<td>18,500</td>
</tr>
<tr>
<td>87</td>
<td>11,500</td>
</tr>
<tr>
<td>88</td>
<td>8,500</td>
</tr>
<tr>
<td>89</td>
<td>50,000</td>
</tr>
<tr>
<td>90</td>
<td>3,000</td>
</tr>
<tr>
<td>91</td>
<td>1,700</td>
</tr>
<tr>
<td>92</td>
<td>250</td>
</tr>
<tr>
<td>93</td>
<td>500</td>
</tr>
<tr>
<td>94</td>
<td>40,000</td>
</tr>
<tr>
<td>95</td>
<td>3,000</td>
</tr>
<tr>
<td>96</td>
<td>4,000</td>
</tr>
<tr>
<td>97</td>
<td>1,600</td>
</tr>
<tr>
<td>98</td>
<td>40,000</td>
</tr>
<tr>
<td>99</td>
<td>21,000</td>
</tr>
<tr>
<td>100</td>
<td>11,500</td>
</tr>
<tr>
<td>101</td>
<td>8,500</td>
</tr>
<tr>
<td>102</td>
<td>2,500</td>
</tr>
<tr>
<td>103</td>
<td>3,750</td>
</tr>
<tr>
<td>104</td>
<td>900</td>
</tr>
<tr>
<td>105</td>
<td>5,250</td>
</tr>
<tr>
<td>106</td>
<td>6,250</td>
</tr>
<tr>
<td>107</td>
<td>14,500</td>
</tr>
<tr>
<td>108</td>
<td>1,500</td>
</tr>
<tr>
<td>109</td>
<td>1,350</td>
</tr>
<tr>
<td>110</td>
<td>14,500</td>
</tr>
<tr>
<td>111</td>
<td>11,500</td>
</tr>
<tr>
<td>112</td>
<td>7,500</td>
</tr>
<tr>
<td>113</td>
<td>750</td>
</tr>
<tr>
<td>114</td>
<td>650</td>
</tr>
<tr>
<td>115</td>
<td>4,250</td>
</tr>
<tr>
<td>116</td>
<td>700</td>
</tr>
<tr>
<td>117</td>
<td>1,900</td>
</tr>
<tr>
<td>118</td>
<td>2,500</td>
</tr>
<tr>
<td>119</td>
<td>2,900</td>
</tr>
<tr>
<td>120</td>
<td>5,750</td>
</tr>
<tr>
<td>121</td>
<td>850</td>
</tr>
<tr>
<td>122</td>
<td>4,750</td>
</tr>
<tr>
<td>123</td>
<td>5,750</td>
</tr>
<tr>
<td>124</td>
<td>450</td>
</tr>
<tr>
<td>125</td>
<td>29,000</td>
</tr>
<tr>
<td>126</td>
<td>2,100</td>
</tr>
<tr>
<td>127</td>
<td>2,200</td>
</tr>
<tr>
<td>128</td>
<td>1,000</td>
</tr>
<tr>
<td>129</td>
<td>3,500</td>
</tr>
<tr>
<td>130</td>
<td>1,800</td>
</tr>
<tr>
<td>131</td>
<td>425</td>
</tr>
<tr>
<td>132</td>
<td>3,000</td>
</tr>
<tr>
<td>133</td>
<td>3,000</td>
</tr>
<tr>
<td>134</td>
<td>1,700</td>
</tr>
<tr>
<td>135</td>
<td>25,000</td>
</tr>
<tr>
<td>136</td>
<td>500</td>
</tr>
<tr>
<td>137</td>
<td>135</td>
</tr>
<tr>
<td>138</td>
<td>230,000</td>
</tr>
<tr>
<td>139</td>
<td>240,000</td>
</tr>
<tr>
<td>140</td>
<td>3,250</td>
</tr>
<tr>
<td>141</td>
<td>3,750</td>
</tr>
<tr>
<td>142</td>
<td>22,000</td>
</tr>
<tr>
<td>143</td>
<td>6,500</td>
</tr>
<tr>
<td>144</td>
<td>6,000</td>
</tr>
<tr>
<td>145</td>
<td>260,000</td>
</tr>
<tr>
<td>146</td>
<td>15,500</td>
</tr>
<tr>
<td>147</td>
<td>5,000</td>
</tr>
<tr>
<td>148</td>
<td>3,500</td>
</tr>
<tr>
<td>149</td>
<td>1,000</td>
</tr>
<tr>
<td>150</td>
<td>550</td>
</tr>
<tr>
<td>151</td>
<td>1,600</td>
</tr>
<tr>
<td>152</td>
<td>2,300</td>
</tr>
<tr>
<td>153</td>
<td>7,500</td>
</tr>
<tr>
<td>154</td>
<td>4,250</td>
</tr>
<tr>
<td>155</td>
<td>10,500</td>
</tr>
<tr>
<td>156</td>
<td>2,000</td>
</tr>
<tr>
<td>157</td>
<td>2,600</td>
</tr>
<tr>
<td>158</td>
<td>700</td>
</tr>
<tr>
<td>159</td>
<td>700</td>
</tr>
<tr>
<td>160</td>
<td>1,900</td>
</tr>
<tr>
<td>161</td>
<td>5,250</td>
</tr>
<tr>
<td>162</td>
<td>1,000</td>
</tr>
<tr>
<td>163</td>
<td>500</td>
</tr>
<tr>
<td>164</td>
<td>600</td>
</tr>
<tr>
<td>165</td>
<td>1,800</td>
</tr>
<tr>
<td>166</td>
<td>2,700</td>
</tr>
<tr>
<td>167</td>
<td>7,500</td>
</tr>
<tr>
<td>168</td>
<td>10,000</td>
</tr>
<tr>
<td>169</td>
<td>2,600</td>
</tr>
<tr>
<td>170</td>
<td>5,000</td>
</tr>
</tbody>
</table>