The STAMPS that Caused the
AMERICAN REVOLUTION

The Joseph Antizzo Collection of
Embosed Revenue Stamped Paper

ROBERT A. SIEGEL AUCTION GALLERIES, INC.
SALE 1210 © OCTOBER 23, 2019
The STAMPS that Caused the American Revolution

The Joseph Antizzo Collection of Embossed Revenue Stamped Paper

Sale 1210

Wednesday, October 23, 2019

at 3:00 p.m. (lots 2001-2168)

Live auction to be held at Siegel Auction Galleries,
6 West 48th Street (off Fifth Avenue), 9th Floor, New York City

Lots are sold subject to an 18% buyer’s premium and any applicable sales tax (or customs duty for non-U.S. buyers)

Please carefully read the Conditions of Sale before bidding

Pre-Sale Viewing:
Monday, October 21, 10am-4pm and by appointment

LOT 2014—4p “AMERICA” (RM25) USED ON 1766 DOCUMENT FROM PENSACOLA, WEST FLORIDA

The only recorded “AMERICA” embossed tax stamp used in what is now part of the United States

Robert A. Siegel

AUCTION GALLERIES, INC.

6 WEST 48TH STREET, 9TH FLOOR, NEW YORK, N.Y. 10036

Phone (212) 753-6421 • Fax (212) 753-6429 • Email: stamps@siegelauctions.com

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

Bidding

The following means are available for placing bids:

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

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

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

4) Absentee Bids. All bids received in advance of the sale, either by mail, fax, phone, e-mail or internet, are Absentee Bids, which instruct the auctioneer to bid up to a specific amount on one or more lots in the sale. Absentee Bids sent by phone, fax or email 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. Email 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 email have been received and entered.

Pre-Sale Viewing

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

Expert Certification

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

Shipping and Delivery

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

Price Realized

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

REGISTERED BIDDERS MAY BID IN THIS SALE USING LIVE INTERNET BIDDING

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 have been approved for bidding, you can listen to the auction and place bids with the click of a mouse.

Registering with STAMP AUCTION NETWORK & SIEGEL AUCTION GALLERIES

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

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

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

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

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

Log on to the auction at stampauctionnetwork.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 PROPERTY 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 THROUGH A THIRD PARTY OR
PERSON, BY TELEPHONE, FACSIMILE, INTERNET OR BY ANY
OTHER MEANS, THE BIDDER ACKNOWLEDGES AND AGREES TO
ALL OF THE FOLLOWING CONDITIONS OF SALE.

1. The highest bidder acknowledged by the auctioneer shall be the
buyer. The term “final bid” means the last bid acknowledged by the
auctioneer, which is normally the highest bid offered. The purchase
price payable by the buyer will be the sum of the final bid and a
commission of 18% of the final bid (“buyer’s premium”), together with
any sales tax, use tax or customs duties due on the sale.

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

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

4. Lots with numbers followed by the symbol “*” are offered subject to
a confidential minimum bid (“reserve”), below which the lot will not be
sold. The absence of the symbol “*” means that the lot is offered without a reserve. If there is no reserve, the auctioneer has
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, subject to the Galleries’ sole judgment, have been
misidentified or which have obvious faults that were present when the
lot was in the Galleries’ custody, but not so noted in the lot description.
All disputed lots must be received by the Galleries intact with the
original packing material within 5 days of delivery to the buyer but no
later than 30 days from the sale date. (5A) EXCLUSIONS: The
following lots may not be returned for any reason, or may not be
returned for the reasons stated: (i) lots containing 5 or more items; (ii)
lots from buyers who registered for the pre-sale exhibition or received
lots by postal viewing, thereby having had the opportunity to inspect
them prior to the sale; (iii) any lot described with “faults,” “defects,” or a
specific fault may not be returned because of any secondary fault; (iv)
photographed lots may not be returned because of centering, margins,
short/nibbed perforations or other factors shown in the photos; (v) the
color of the item does not match the color photo in the sale catalogue
or website listing; (vi) the description contains inaccurate information
about the quantity known or reported; or (vii) a certification service
grades a stamp lower than the grade stated in the description or on an
accompanying certificate.

6. Successful bidders, unless they have established credit with the
Galleries prior to the sale, must make full payment in cleared funds
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, for any reason whatsoever. In the event that any buyer
refuses or fails to make payment in cash for any lot at the time it is
knocked down to him, the auctioneer reserves the right to reoffer the
lot immediately for sale to the highest bidder. Credit cards (Visa,
Mastercard and Discover only) can be accepted as payment, but will be
subject to a 3% non-refundable Convenience Fee, which will be added
to the total of the entire invoice (including hammer price, buyer’s
premium, shipping and transit insurance charges and any applicable
taxes). The buyer waives the right to dispute all credit card charges.

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 may be resold by whatever means deemed appropriate by the
Galleries, and any loss incurred from resale will be charged to the
defaulting buyer, and/or the Galleries may seek any other remedy
prescribed by law to enforce payment. 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 will be charged for a check returned for
insufficient funds.

8. All lots sold are 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 or change in grade. Buyers may request a certificate for a lot
containing not more than one item, which does not have a P.F. or P.S.E.
certificate (dated as above), provided that the following conditions are
met: (i) the purchase price must be paid in full, (ii) if submitted by the
buyer, the lot must be submitted to an acceptable expertizing service
with a properly executed application form within 21 days of the sale,
(iii) a copy of the application form must be given to the Galleries, (iv)
the Galleries retains the right to resubmit the item for reconsideration,
without time limit or other restrictions, for the purpose of obtaining a
satisfactory opinion, (v) lots submitted for certification will be considered
cleared 90 days from the date of sale, whether or not a certificate has
been issued, unless the Galleries issues written approval of a further
extension of return privileges, and (vi) in the event the lot is determined
to be misidentified or misdescribed, pursuant to 5 and 5(A) of these
Conditions, the Galleries will issue a refund to the buyer for the full
purchase price and actual certification fees, but the reimbursement for
certificate fees (and related costs) shall not exceed 10% of the hammer
price of the lot. Changes to a grade by the same certification service or
a different grade from another certification service are not grounds
for returning a lot.

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 may also be held
responsible for all purchases made on behalf of clients, unless otherwise
arranged prior to the sale.

11. The buyer assumes all risk for delivery of purchased lots and
agrees to pay for prescribed shipping costs. Buyers who receive lots in
the U.S. are obligated to pay whatever sales tax or compensating use
tax might be due, at any time, and buyers outside the U.S. are
responsible for all customs duties.

12. The bidder consents that any action or proceeding against it may
be commenced and maintained in any court within the State of New
York or 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
buyer shall be commenced and maintained first in a Federal Court in
the United States District Court for the Southern District of New York
or the State Court in the county in which Galleries has its principal
place of business in New York. The bidder agrees not to use a public
conflict resolution service and not to use any form of social media to
publish comments or information about the Galleries and its
employees which might harm the Galleries’ reputation or business.

The Conditions of Sale shall be governed by and construed in
accordance with the substantive laws of the State of New York, and shall
constitute an agreement that shall be binding on the parties, and their
respective heirs, administrators, distributees, successors and assignees.

SCOTT R. TREPEL, Principal Auctioneer (NYC License No. 705502)
N.Y.C. Department of Consumer Affairs
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Telephone (212) 577-0111

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**Grades, Abbreviations and Values Used in Descriptions**

**Grades and Centering**

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

**Extremely Fine Gem (90-100):** 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.

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### Guide to Gum Condition

<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 Never Hinged</td>
<td>Lightly Hinged</td>
<td>Hinge Mark or Remnant</td>
<td>Part o.g.</td>
</tr>
<tr>
<td>Free from any disturbance</td>
<td>Faint impression of a removed hinge over a small area</td>
<td>Prominent hinged spot with part or all of the hinge remaining</td>
<td>Approximately half or more of the gum intact</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Small part o.g. Approximately less than half of the gum intact</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>No gum Only if issued with gum</td>
</tr>
</tbody>
</table>

Catalogue Symbol: ★★ ★ ★ ★ (★)

**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)

Disturbed Original Gum: Gum showing noticeable effects of humidity, climate or hinging over more than half of the gum. The significance of gum disturbance in valuing a stamp in any of the Original Gum categories depends on the degree of disturbance, the rarity and normal gum condition of the issue and other variables affecting quality. For example, stamps issued in tropical climates are expected to have some gum disturbance due to humidity, and such condition is not considered a negative factor in pricing.

**1935 TO DATE**

Scott Value for “Unused”

**Catalogue Values and Estimates**

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

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

**Symbols and Abbreviations**

- Block
- Cover
- Fancy Cancel
- E
- P
- TC
- pmk.
- cds
- var.
- No.
- hs
- ms.
- Scott Catalogue Number
- Postmark
- Circular Datestamp
- Variety
- Handstamp
- Manuscript

Revised 1/2012
The collection presented in this catalogue is the product of decades of dedicated collecting by Joseph Antizzo. Joe, as he is known to all, retired years ago from a successful career with a New York City brokerage firm. In retirement, he and his wife, Maureen, have enjoyed traveling, visiting well known—and some not so well known—destinations. Winters in Mexico have been a tradition, and when traveling farther afield, Joe has enthusiastically created his own itinerary. He is proud to tell his friends, “I’ve been to 72 countries!”

Until recently, Joe has been a regular attendee at the New York Chapter meetings of the American Revenue Association. He has always been eager to display interesting items from his favorite collection, the Embossed Revenue Stamped Paper items in this sale.

We believe Joe has assembled the most complete collection of documents bearing these fascinating tax stamps ever formed. His collection contains many outstanding items from collections formed by the great collectors of the past—Makepeace, Sheldon, Joyce, Tolman, Combs, Wilkens and Cunliffe. Joe also enlisted specialized revenue stamp dealers to locate items, and this great philatelic holding is enhanced with some new discoveries Joe made himself. He earned his nickname, “The Hunter,” from his constant quest for opportunities to upgrade and augment documents in his collection.

Joe’s collection of the extremely rare and desirable “America” stamps—the British tax stamps created for use in the American colonies—was included in the courts of honor of two major international philatelic exhibitions. The first was the 2006 World Philatelic Exhibition in Washington, D.C., where his collection was displayed next to the exhibit provided by the Queen of England—an honor with historic irony. The second was the 2016 World Stamp Show in New York City.

When it comes to condition, Joe has demanded the best quality in documents and stamp impressions, and he has insisted that the stamps must be used in the proper time period. The great majority of the documents in this collection are of “Antizzo Quality”—clear impressions, uncommon usage, and high quality of the documents themselves. The Scott U.S. Specialized Catalogue (2019) states “values are for stamps of clear impression on entire documents of the most common usage in good condition.” Many old documents such as these have file folds or manuscript affecting the stamp impression. Although we have noted these in the descriptions of single items, they are considered to be normal traits of these 18th and 19th century documents.

Due to the great rarity of privately owned documents with these revenue stamps, an individual does not simply decide to collect this area. The choice can only be made when infrequent opportunities arise, typically with the dispersal of a major collection, of which no more than one or two can exist at any given time. The sale of the Antizzo collection is one of those rare occasions.

Joe Antizzo and the Siegel firm gratefully acknowledge Alan Hicks for his valuable assistance in the preparation of the catalogue descriptions.

Note regarding photographs of embossed stamps

In order to show the embossing, most lots are shown with a second, higher contrast grayscale image of the embossed stamp.
2001  Up Red, Massachusetts (RM1). Clearly printed impression at bottom right corner of The Boston Weekly News-Letter dated July 8, 1756, interesting news content including list of those killed and missing at Fort Bigham during French and Indian War, newspaper with some slight wear but remarkably complete, Very Fine impression of this scarce early typographed revenue issue, one of the finest impressions we have ever encountered...... ............................................................ 2,500.00
2002
2p Massachusetts (RM2). Remarkably clear embossing on part-printed bond dated November 11, 1755, manuscript of bond slightly touches the embossing, some splitting along folds sensibly reinforced, Very Fine impression and scarce ....................... 400.00

2003
3p Massachusetts (RM3). Remarkably sharp impression at bottom left of part-printed summons dated May 17, 1757, slight wear, Extremely Fine impression ....................... 160.00

2004
4p Massachusetts (RM4). Clear embossing at top left of part-printed land deed dated June 5, 1756, Very Fine and scarce in such wonderful condition ....................... 700.00
NEW YORK

Act of December 1, 1756—effective January 1, 1757, to December 31, 1760


2005

New York (RM9). Clear impression on four-page October 10, 1757, edition of The New-York Mercury, interesting news content including report of fortification of Savannah. Extremely Fine impression, Mr. Antizzo considers this to be the finest impression he has ever seen, ex Joyce................................................. 1,600.00


SIEGEL AUCTION GALLERIES – 9 – OCTOBER 23, 2019
<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Condition</th>
<th>Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>1p New York (RM10). Clear impression at bottom left of part-printed bill of lading dated January 3, 1759, very attractive document with illustration of a galleon integrated into first letter of printed text.</td>
<td>Very Fine</td>
<td>$1,750.00</td>
</tr>
<tr>
<td>2007</td>
<td>2p New York (RM11). Sharp impression at top left in margin of handwritten promissory note dated April 30, 1755.</td>
<td>Very Fine</td>
<td>$450.00</td>
</tr>
<tr>
<td>2008</td>
<td>3p New York (RM12). Clear impression at top left of part-printed power of attorney dated May 25, 1757, some splitting along folds has been sensibly mended.</td>
<td>Very Fine</td>
<td>$550.00</td>
</tr>
<tr>
<td>2009</td>
<td>4p New York (RM13). Detailed impression in top left margin of 13 x 16 in. part-printed lease for a farm in Dutchess County N.Y. dated April 10, 1757, document with small fold separation sensibly reinforced, small paper break at base of embossing, still a Very Fine impression, ex Makepeace and Joyce.</td>
<td>Very Fine</td>
<td>$550.00</td>
</tr>
</tbody>
</table>
BRITISH REVENUES FOR USE IN AMERICA

The Stamps that Caused the American Revolution

Act of March 22, 1765—effective November 1, 1765, to May 1, 1766

All of the revenue stamps used under this act are rare. The Antizzo collection has a representative example of each denomination of the “AMERICA” stamps known to have been used—some are the only examples known in private hands, or one of just two, three or four known examples.

This extraordinary collection includes the only recorded example in private hands of an “AMERICA” document used in what is now the United States—the 4p Die B (RM25) on a ship clearance document executed at the British colonial settlement of Pensacola in West Florida (lot 2014). Also featured is the only known example of a document with a “W. INDIA” stamp, which is used on a deed. There are three examples of documents showing how the British overstruck the “AMERICA” stamps with British tax stamps, because they did not want to waste the paper which the American colonists refused to use and returned to England.

All of these documents were carefully chosen by Joe for their rarity, the quality of stamp impression and soundness of the document. All are executed in the time frame of the law authorizing them.

2010

½p to 8p Almanac, Pamphlet and Newspaper Stamps, 1876 Reproductions (RM15R-RM20R). Complete set of six reproductions made by J. W. Scott for the 1876 Centennial Exposition, each mounted on exposition memento card with “Taxation Without Representation is Tyranny” in border around the reproduction, Very Fine and attractive collateral items, noted in a footnote in Scott ...................................................................................(Photo Ex) E. 300-400

2011

3p “America”, Die A (RM24). Clear impression on handwritten certified statement executed in English, datelined “Council Chamber, 14 March 1766” at Quebec, Canada, clear impression of “Nine Pence Quire” crowned circle handstamp, the manuscript “Quebec” over seal and handstamp, minor splitting along horizontal file fold is sensibly reinforced but contains no text so is unimportant

VERY FINE. AN EXTREMELY RARE EXAMPLE OF THE 3-PENCE DIE A ON A DOCUMENT USED IN QUEBEC.

Only four examples of the Die A are recorded. From our 1987 Rarities sale. .... 4,500.00
3p “America”, Die B (RM24). Remarkably detailed impression at top left of handwritten surrogate court document executed in French at Quebec, Canada, undated, manuscript over impression, without paper cost mark. VERY FINE. THIS IS ONE OF THE FINEST EXAMPLES OF THE 3-PENCE DIE B ON A DOCUMENT. A WONDERFUL BRITISH AMERICAN COLONIAL REVENUE ITEM. Only five examples of the Die B on document are recorded. 4,500.00
4p “America”, Die A (RM25). Detailed impression at top left of handwritten document executed in French, no date or location indicated, manuscript barely touched embossing

**VERY FINE. AN EXTREMELY RARE EXAMPLE OF THE 4-PENCE “AMERICA” USED ON A DOCUMENT. ONLY SEVEN ARE RECORDED.**

This is extremely difficult to obtain — seven are known, but they are almost never offered. This is the first we have offered since keeping digital records. ............ 4,500.00
4p “America”, Die B (RM25). Detailed impression at top left of handwritten ship’s clearance document executed at Pensacola, West Florida, headlined “George Johnstone Esquire, Captain General, Governor and Commander in Chief in and over his Majesty’s Province of West Florida, Chancellor and Vice Admiral of the same &c &c &c”, neat “Nine Pence Quire” crowned circle handstamp, dated February 18, 1766, light vertical file fold affects embossing

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE BRITISH REVENUE ISSUE FOR USE IN AMERICA THAT WAS ACTUALLY USED IN WHAT IS NOW THE UNITED STATES. THIS IS ALSO THE ONLY EXAMPLE OF THE 4-PENCE DIE B STAMP IN PRIVATE HANDS. A WORLD-CLASS RARITY AND ONE OF THE HIGHLIGHTS OF THE ANTIZZO COLLECTION.

Ex Sheldon and Cunliffe. .................................................................... E. 7,500-10,000
6p “America”, Die B (RM26). Bold impression with clear second impression on second page, adjoining “Nine Pence Quire” crowned circle handstamp, on handwritten bail bond executed in English at Quebec, Canada, dated April 5, 1766, some manuscript over embossing, the second impression inside is free from any manuscript or folds, light toning at edges and tiny splits along folds.

FINE. A PHENOMENAL DOCUMENT CONTAINING TWO OF THE SEVEN RECORDED IMPRESSIONS OF THE 6-PENCE DIE B, AND THE ONLY EXAMPLES KNOWN ON A FULL DOCUMENT. A PHENOMENAL RARITY.

The other five recorded examples are all cut squares. Ex Sheldon and Tolman. Scott Retail as single impression .......................................................... 4,500.00
2016

**1sh “America”, Die A (RM27).** Remarkably detailed impression at top left of handwritten summons for jurors executed in English at **Quebec, Canada**, dated April 9, 1766, “Nine Pence Quire” crowned circle handstamp at left, virtually free from any manuscript.

**VERY FINE EXAMPLE OF THE ONE-SHILLING “AMERICA” DIE A ISSUE.**

Ex Cunliffe.......................... 2,500.00

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2017

**1sh6p “America”, Die A (RM28).** Three sharp impressions on successive pages of six-page handwritten land grant executed in English at **Quebec, Canada**, dated November 19, 1765, “One Penny Sheet” crowned circle handstamps next to two of the three impressions, each impression with manuscript as often seen, some edgewear, few separations along folds sensibly reinforced, signed by James Murray, first civil governor of Canada, also includes survey map.

**VERY FINE. A REMARKABLE DOCUMENT, CONTAINING THREE OF THE FIVE KNOWN EXAMPLES OF THE ONE-SHILLING 6-PENCE “AMERICA” DIE A ISSUE.**

Accompanied by typed biography of Murray. Ex Sheldon and Joyce. **Scott value for a single impression is $1,750.00............... E. 2,000-3,000**
2018 2sh “America”, Die B (RM29). Clear impression on handwritten bail notice executed in English at Quebec, Canada, dated April 7, 1766. “One Penny Sheet” crowned circle handstamp at left, light vertical file fold just touches right edge of embossing.

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 2-SHILLING “AMERICA” STAMP. ONE OF THE HIGHLIGHTS OF THE ANTIZZO COLLECTION.

This embossing is also known overstruck by a Great Britain embossed revenue stamp (on piece). Ex Sheldon and Joyce........... 4,500.00

2018 and Detail


Gorgeous impression at top left of handwritten document executed in French, dated October 29, 1766, at Montreal, Canada, without paper cost mark, light vertical crease affects embossing.

VERY FINE. ONE OF FOUR RECORDED EXAMPLES OF THE 2-SHILLING 3-PENCE DIE A “AMERICA” ISSUE.

We have offered only one other in the past several decades... 3,250.00

2019 Detail
2020 2sh3p “America”, Die B (RM30). Detailed impression at top left of handwritten document executed in French at Montreal, Canada, dated June 1, 1766, neat “Nine Pence Quire” crowned circle handstamp at left

VERY FINE. ONE OF FOUR RECORDED EXAMPLES OF THE 2-SHILLING 6-PENCE “AMERICA” DIE B ISSUE. A PHENOMENAL RARITY.

This is the first we have offered since keeping computerized records. We are aware of three others, used on March 19, March 21 and April 19, 1766. ........................ 3,250.00
2sh6p “America”, Die A (RM31). Three bold impressions on successive pages of handwritten bound six-page deed for real estate executed in English at Quebec, Canada, dated December 14, 1765, small split along file folds and minor edgewear.

FINE AND RARE DOCUMENT BEARING THREE EXAMPLES OF THE 2-SHILLING 6-PENCE “AMERICA” DIE A GENERAL ISSUE USED IN QUEBEC.

An outstanding document. Ex Sheldon and Tolman. Scott Retail for single impression $4,000.00.......................................................... E. 2,000-3,000
BRITISH REVENUES FOR USE IN AMERICA

2022

2sh6p “America”, Overstruck (RM31 var). Bold impression overstruck by Great Britain 2sh6p embossed revenue stamp, “Nine Pence Quire” crowned circle handstamp at left, on handwritten article of agreement for sale of real estate in Stroud, Gloucester, England, dated March 25, 1769. Very Fine, with the failure of the implementation of the Stamp Act of 1765, so as not to waste paper, the stamped paper was returned to the British stamp office where the stamps were overstruck with those currently in use in England, the word “America” was removed and die was used as a British stamp...............

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

SIEGEL AUCTION GALLERIES               – 20 –                             OCTOBER 23, 2019
“W. INDIA”

3sh “W. India” (unlisted). Detailed impression at top left of handwritten 22 x 16 in. deed to 42 acres in Middlesex, England, dated April 19, 1766, bold impression of “Three Pence Sheet” crowned circle handstamp alongside, some manuscript over embossing but the design is clearly visible

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF ANY DENOMINATION OF THE “W. INDIA” EMBOSSED REVENUE STAMP. ONE OF THE MOST IMPORTANT BRITISH COLONIAL EMBOSSED REVENUE STAMPS IN EXISTENCE.

Ex Koeppel.......................................................... E. 5,000-7,500
2024 4sh “America” (RM33). Detailed impression at top left of handwritten judgment executed in French at Quebec, Canada, dated February 4, 1766, neat impression of “Nine Pence Quire” crowned circle handstamp at left. Very Fine and rare, only four examples are recorded, ex Sheldon and Joyce............................................... 2,500.00
5sh “America” (RM34). Detailed impression at top left of part-printed ship’s clearance document issued in Antigua to the captain of the sloop Three Friends, departing for North Carolina, dated February 13, 1766, well-struck “Nine Pence Quire” crowned circle handstamp, part of printing over design which is still clearly visible, expertly silked.

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 5-SHILLING “AMERICA” REVENUE ISSUE, AN IMPORTANT COLONIAL REVENUE RARITY.

Some are known overstruck with Great Britain embossed revenue stamps (offered in the following lots). They have the “A” or “B” die, unlike the example offered here which shows no trace of die letter. This is the only recorded example used for its original intended purpose.

Ex Powers, Sheldon and Joyce.......................................................................................... 3,750.00
2026 5sh “America”, Die A, Overstruck (RM34 var). Clear impression at top right on part-printed last will and testament from Richmond, Chester, England, dated October 23, 1768, with Great Britain 5sh embossed revenue stamp impressed on top of the embossing and with second to the right, light impression of “Nine Pence Quire” crowned circle handstamp at left of embossing, Very Fine, with the failure of the implementation of the Stamp Act of 1765, so as not to waste paper, the stamped paper was returned to the British stamp office where the paper was used.............................. E. 1,000-1,500

2027 5sh “America”, Die B, Overstruck (RM34 var). Clear impression at top right of handwritten document naming two men as trustees and executors of the estate of Thomas Atkinson, the last will and testament is also attached, dated August 14, 1769, with Great Britain 5sh embossed revenue stamp impressed on top of the embossing and with second to the right, light impression of “Nine Pence Quire” crowned circle handstamp at left of embossing, Very Fine, with the failure of the implementation of the Stamp Act of 1765, so as not to waste paper, the stamped paper was returned to the British stamp office where the paper was used.............................. E. 1,000-1,500
10sh “America” (RM35). Detailed impression at bottom left of handwritten writ of error executed in English at Quebec, Canada, dated February 11, 1766, with bold “Nine Pence Quire” crowned circle handstamp alongside, manuscript barely encroaches at bottom of design as does a light file fold, sensibly reinforced along a few folds well away from embossing

VERY FINE. THIS IS ONE OF ONLY TWO RECORDED EXAMPLES OF THE 10-SHILLING “AMERICA” ISSUE.

Ex Sheldon and Joyce................................. 4,750.00
FIRST FEDERAL ISSUE
Act of July 6, 1797—effective July 1, 1798, to February 28, 1801

2029 EX

**4c-50c Connecticut (RM45-RM48, RM50).** Clear impressions on promissory notes or bill of lading (10c, with ship illustration), 10c part-printed, others handwritten, three with file folds affecting embossing, 10c with some manuscript on embossing but still easily visible, Very Fine group, only seven are recorded in Combs for the 20c which is also ex Joyce ......................................................... (Photo Ex) 650.00

2030 EX

**30c Connecticut (RM49).** Clear impression at top left of handwritten promissory note for $3,000 dated October 7, 1799, light bend affects embossing, some edge flaws do not affect embossing

VERY FINE EXAMPLE OF THE RARE 30-CENT CONNECTICUT FIRST FEDERAL ISSUE. ONLY FIVE ARE RECORDED.

The Combs survey indicates only five are known. Ex Joyce .......................... 2,750.00
2031 75c Connecticut (RM51). Sharp impression at top left of handwritten promissory note dated “Norwich November 1st 1799”, manuscript from note partly over embossing but the design is clearly visible

VERY FINE. AN EXCEEDINGLY RARE EXAMPLE OF THE 75-CENT CONNECTICUT FIRST FEDERAL ISSUE. ONLY FOUR ARE RECORDED.

Only four are recorded in the Combs survey. We have offered only one other since 1994, with the embossing almost completely covered by manuscript. Ex Makepeace and Joyce. Listed but unpriced in Scott. ................................................................. E. 1,500-2,000

2032 $1.00 Connecticut (RM52). Clear impression at top left of handwritten estate document from Saybrook Conn. dated August 22, 1798. Very Fine impression of this scarce stamp, the Combs survey notes only eight are known ...

........................................ 1,500.00
$2.00 Connecticut (RM53). Clear impression at top left of 8 x 12 in. handwritten estate document dated “Saybrook August 22nd 1798”, paper with “1794” watermark at upper left.

VERY FINE. THIS IS REPORTED TO BE THE ONLY KNOWN EXAMPLE OF THE $2.00 CONNECTICUT, SCOTT RM53. ONE OF THE GREATEST OF ALL EMBOSSED REVENUE STAMPED PAPER RARITIES.

The Combs survey lists only this example for the $2.00 Connecticut. This is from the same estate settlement as the previous lot, which bears the $1.00 Connecticut. .................. 

E. 3,000-4,000
4c Delaware (RM58). Remarkably clear embossing at left of bill of lading dated September 16, 1800, with beautiful illustration of a sailing ship in the letter “S” of printed text, some manuscript from the bill over the embossing which also has a light file fold, some strengthening of vertical file fold well away from embossing, Very Fine impression and attractive................................................................. 350.00

10c Delaware (RM59). Clear impression at top left of handwritten promissory note dated March 18, 1799, some slight waterstaining not affecting embossing, Very Fine impression .................................................................................. 350.00

20c Delaware (RM60). Clear impression at top left of handwritten promissory note dated November 10, 1800, vertical file fold affects embossing, otherwise Very Fine, scarce, the Combs survey notes only nine known examples ............................................. 650.00

25c Delaware (RM61). Clear impression at top left of handwritten promissory note dated April 14, 1800, horizontal file fold with light toning affects embossing, still a Very Fine impression.................................................................................... 450.00
2038

50c Delaware (RM63). Clear impression at top left of handwritten attorney's license dated July 4, 1800, mentions Caesar A. Rodney, a signer of the Declaration of Independence, as one of the appointed examiners, with impression of seal of the Delaware Supreme Court at lower left, some sensible mends along file folds, Very Fine impression, the Combs survey states only nine known, ex Joyce .................................................................................................................. 700.00

2039

75c Delaware (RM64). Clear impression at top left of part-printed bond dated October 8, 1799, vertical file fold affects embossing, some sensible reinforcements along folds, still Very Fine and very rare, only four are recorded in the Combs survey and this is the first we have offered since keeping digital records, ex Makepeace .................................................................................................................. 900.00

2040

4c-25c Georgia (RM71, RM72, RM74). Clear impressions on handwritten promissory notes, each dated 1800, 25c affected by light horizontal file fold, Very Fine impressions ........................................................................................................................................... (Photo Ex) 750.00
2041  

20c Georgia (RM73). Clear impression at top right of handwritten obligation bond dated October 15, 1800, overwritten by the bond as is often the case with these issues

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 20-CENT GEORGIA FIRST FEDERAL ISSUE.

The Combs survey records just this sole example for the 20c Georgia. Ex Sheldon and Joyce. Listed but unpriced in Scott...................................................... E. 1,500-2,000

2042  

30c Georgia (RM75). Fully legible impression at top left of handwritten promissory note dated February 2, 1801, slight waterstaining well away from embossing

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 30-CENT GEORGIA FIRST FEDERAL ISSUE. A GREAT RARITY.

The Combs survey records only this one example. Ex Sheldon.................. 5,000.00
50c Georgia (RM76). Detailed impression at top left of handwritten promissory note dated December 13, 1799, sensibly reinforced along file folds, Very Fine, scarce, only seven are recorded in the Combs survey, ex Sheldon and Joyce................. 1,250.00

75c Georgia (RM77). Clear impression at top left of handwritten special bail bond dated February 19, 1799, “State of Georgia” in manuscript over embossing, Very Fine and scarce, only four are recorded in the Combs survey ...... 2,250.00
2045 $1.00 Georgia (RM78). Clear impression at top right of handwritten surety bond dated November 27, 1798, relates to the business in the special bail bond offered in the previous lot, some sensible reinforcements along folds where split, none of which affects the embossing

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE $1.00 GEORGIA FIRST FEDERAL ISSUE. ONE OF THE GREAT RARITIES OF THE ISSUE.

Ex Sheldon and Joyce. Listed but unpriced in Scott ......................... E. 2,000-3,000
2046  4c-75c Kentucky (RM84-RM87, RM89-RM90). Sharp impressions on handwritten documents, includes promissory note (4c), guardian bond for hiring of two "negroes" (10c), bail bonds for Northwest Territories (20c, 50c and 75c), 25c on indenture which includes "negroes", Very Fine group ............................................................ (Photo Ex) 595.00

2047  30c Kentucky (RM88). Clear impression at top left of handwritten injunction bond dated February 3, 1799, Very Fine impression .......................................................... 300.00

2048  4c-75c Maryland (RM97-RM98, RM100, RM102-RM103). Clear to sharp impressions, 4c on part-printed bill of lading, 10c on bond, 25c on notarized protest, 50c on estate inventory which mentions six slaves by name, 75c on promissory note, Very Fine impressions, an interesting and historic group ............................................................ (Photo Ex) 425.00

2049  20c Maryland (RM99). Clear impression at top left of handwritten promissory note dated October 17, 1800, some manuscript from note on embossing, Very Fine impression, scarce, the Combs survey records only nine examples ........................................ 800.00

2050  30c Maryland (RM101). Clear impression at upper left on handwritten sight draft dated May 17, 1799, light horizontal file fold thru embossing, Very Fine impression, rare, only four are recorded in the Combs survey, ex Sheldon and Joyce ...................... 600.00
2051 $1.00 Maryland (RM104). Light but readable impression at top left of handwritten bill of sale dated June 9, 1800, light horizontal file fold at top just affects embossing

FINE AND RARE. THE COMBS SURVEY LISTS THREE EXAMPLES OF THE $1.00 MARYLAND FIRST FEDERAL ISSUE, BUT JOYCE HAD NOT SEEN ANOTHER AND CONSIDERED THIS TO BE UNIQUE. WE HAVE ALSO BEEN UNABLE TO LOCATE ANY OTHERS.

Ex Sheldon and Joyce. Listed but unpriced in Scott.............................. E. 2,000-3,000
4c-$1.00 Massachusetts (RM110-RM113, RM115, RM117). Generally clear impressions, 4c on bill of lading, 10c on promissory note, 20c on foreign bill of exchange, 25c on Essex Bank stock certificate (with bank seal), 50c on power of attorney (faulty), $1.00 weak but legible impression on Boston Marine Insurance Co. certificate, overall Very Fine impressions ......................................................... (Photo Ex) 645.00

30c Massachusetts (RM114). Clear impression at upper left of promissory note dated April 26, 1799, partly overwritten by manuscript as usual, Very Fine, the Combs survey reports only nine examples known .......................................................... 850.00

75c Massachusetts (RM116). Clear embossing at upper right of part-printed promissory note dated September 5, 1800, vertical file fold affects embossing, still Very Fine and scarce, the Combs survey notes only seven are known................................. 900.00

$1.00 Massachusetts (RM117). Detailed impression at top left of part-printed insurance policy for the ship Follansbee for a trip from Newport to Manila and back, dated September 5, 1800, fresh and Very Fine ......................................................... 350.00
2056 4c-575c New Hampshire (RM123-RM124, RM126, RM128-RM129). Sharp impressions, 4c, 10c and 25c on promissory notes, 50c on execution of sentence (four-page document with seal of New Hampshire Supreme Court) for a forger who was “moved and seduced by the instigation of the devil”, his fine was to “stand one hour in the pillory...imprisoned eight months without bail...pay the costs of the prosecution”, 75c on 1798 administration bond, Very Fine impressions ........................................ (Photo Ex) 290.00

2057 20c New Hampshire (RM125). Clear impression at top left of promissory note dated October 24, 1798, horizontal file fold affects embossing, still Very Fine, rare, Combs states five examples known, ex Joyce .................................................. 750.00

2058 30c New Hampshire (RM127). Sharp impression at top left of handwritten promissory note dated January 26, 1801, some manuscript over embossing, Very Fine impression, rare, Combs states five examples known, ex Joyce .................................................. 425.00
$1.00 New Hampshire (RM130). Bold impression at top left of part-printed maritime insurance policy for the brigantine Drake and its cargo, dated April 19, 1799

VERY FINE AND VERY RARE. ONLY THREE EXAMPLES OF THE $1.00 NEW HAMPSHIRE FIRST FEDERAL ISSUE ARE RECORDED IN THE COMBS SURVEY.

Ex Makepeace and Joyce ................................................................. 3,500.00
4c New Jersey (RM136). Clear impression at top left of handwritten promissory note dated November 11, 1799, few toned spots, light horizontal file fold affects embossing, still Very Fine, scarce, the Combs survey records only five examples ............... 450.00

10c-50c New Jersey (RM137, RM139, RM141). Clear impressions, 10c on promissory note, 25c on obligation bond, 50c on 1799 estate inventory, Very Fine impressions...........(Photo Ex) 455.00
2062  

20c New Jersey (RM138). Clear impression at top left of handwritten promissory note dated January 31, 1800, signed by George Clymer, a signer of the Declaration of Independence, faint horizontal file fold affects embossing, cut cancel barely affects signature  

VERY FINE. A RARE EXAMPLE OF THE 20-CENT NEW JERSEY FIRST FEDERAL ISSUE ON A DOCUMENT SIGNED BY A SIGNER OF THE DECLARATION OF INDEPENDENCE.  

Clymer is one of five people to sign both the Declaration of Independence and the U.S. Constitution.  

Combs states only two examples are known. This has the desirable Signer’s signature. Ex Tolman. Listed but unpriced in Scott........................................................ E. 2,000-3,000

2063  

30c New Jersey (RM140). Easily discernible impression at top left of handwritten promissory note dated May 30, 1800, signed by George Clymer, a signer of the Declaration of Independence, horizontal file fold affects embossing, cut cancel affects signature, still Very Fine and scarce, only eight are recorded in the Combs survey, Scott Retail with no premium for the signature................................................................. 750.00
2064  **75c New Jersey (RM142).** Remarkably detailed impression struck at top left of handwritten bond dated June 19, 1799, signature portion removed at lower right, few sensible reinforcements along folds well away from embossing

EXTREMELY FINE IMPRESSION. THIS IS THE ONLY RECORDED EXAMPLE OF THE 75-CENT NEW JERSEY FIRST FEDERAL ISSUE. ONE OF THE GREAT RARITIES OF THIS COLLECTING AREA.

The Combs survey did not record any examples of this issue. Undervalued in Scott, probably due to infrequent transactions. ................................................................. 1,500.00
$10.00 New Jersey (RM147). Light but fully readable impression at top left of handwritten vellum document dated August 7, 1798 admitting an attorney to the bar, insignificant corner crease at top right, small contemporary patch at lower left clear of text and embossing, probably an erasure of an earlier embossing.

Very fine. This is the only recorded example of the $10.00 New Jersey First Federal Issue. An important embossed revenue stamp rarity.

Ex Tolman ................................................................................................ 4,750.00
**2066**  
**4c-75c New York (RM149-RM155).** Including two RM152, eight documents including 4c and 30c on promissory notes, 10c on bill of lading, 20c and 25c on bills of exchange, 25c on beautiful large notarized document, 50c and 75c on foreign bills of exchange, generally clear impressions, few with manuscript on top, Very Fine group... *(Photo Ex)* 300.00

**2067**  
**$1.00 New York (RM156).** Perfect impression at top left of handwritten receipt of legacy from the “Reformed Protestant French Church of New York”, dated June 11, 1799, with clear seal of the church at bottom, some toning well away from embossing, Extremely Fine impression on an interesting document.................................................... 250.00
FIRST FEDERAL ISSUE

50¢, $2.00, $5.00 and $10.00 New York (RM154, RM157, RM159, RM160). Two impressions of the $10.00, clear impressions in a row on second page of handwritten discharge of legacy dated November 25, 1799, manuscript “Paid for stamps besides the above for 4800 in five payments as pr. stamps in the Receipt Book from the February 11th 1799 to June 1, 1799”, pristine condition and excellent impressions — given the significant sums involved the embosser took his time

VERY FINE. THIS IS WITHOUT QUESTION THE GREATEST FIRST FEDERAL ISSUE REVENUE DOCUMENT IN EXISTENCE. IT BEARS THE UNIQUE $2.00, ONE OF TWO KNOWN $5.00, AND THE ONLY TWO RECORDED EXAMPLES OF THE $10.00 NEW YORK.

The only other recorded example of the $5.00 is offered in the following lot. Ex Makepeace and Joyce. The $2.00, $5.00 and $10.00 are all listed but unpriced in Scott. E. 5,000-7,500
$5.00 New York (RM159). Attractive impression at top left of part-printed naturalization certificate dated April 13, 1799, some minor splitting along folds

VERY FINE. THIS IS ONE OF TWO RECORDED EXAMPLES OF THE $5.00 NEW YORK FIRST FEDERAL ISSUE. A MAJOR EMBOSSED REVENUE STAMP RARITY.

The other example of the $5.00 is offered in the previous lot, which also has impressions of the 50c, $2.00 and $10.00 New York. Ex Makepeace and Joyce. Listed but unpriced in Scott. .................................................. E. 1,500-2,000
2070 4e-75c North Carolina (RM162-RM163, RM165, RM167-RM168). Five documents, each with clear impression, including 4c, 10c, 25c and 50c on promissory notes, 75c on 1799 personal bond, Very Fine group, the 75c is ex Makepeace and Joyce...(Photo Ex) 780.00

2071 20c North Carolina (RM164). Sharp impression at top left of handwritten promissory note dated January 5, 1799, light vertical file fold thru embossing, still Very Fine, scarce, only six are reported in the Combs survey................................................................. 950.00
2072  
30c North Carolina (RM166). Clear impression on handwritten promissory note dated June 17, 1800, handwriting just impinges on design

VERY FINE. A RARE EXAMPLE OF THE 30-CENT NORTH CAROLINA FIRST FEDERAL ISSUE. ONLY THREE ARE RECORDED IN THE COMBS SURVEY.

Ex Tolman ........................................................................................................... $3,500.00

2073  
$1.00 North Carolina (RM169). Clear impression at top left of handwritten promissory note dated November 8, 1798, some overall paper toning but the embossing is free from any overwriting or fold

VERY FINE EXAMPLE OF THE RARE $1.00 NORTH CAROLINA. ONLY THREE ARE RECORDED IN THE COMBS SURVEY.

This is the first we have offered since keeping computerized records. Ex Sheldon and Joyce ........................................................................................................... $3,750.00
2074 4c-75c Pennsylvania (RM175-RM181). Including two of 75c, interesting group of eleven documents, including bills of lading, foreign bills of exchange, exemplification, bond and warrant, impressions range from sharp and clear to average, several documents part-printed with illustrations, some with manuscript overwriting, overall a Fine-Very Fine and desirable group ................................................................. (Photo Ex) 340.00

2075 $1.00 Pennsylvania (RM182). Sharp impression on 16½ x 19½ in. part-printed insurance policy dated May 17, 1799, also with embossed seal of Insurance Company of Pennsylvania, file folds do not affect embossing, fresh and Very Fine, an impressive document ......................... 350.00

2076 $1.00 Pennsylvania (RM182). Bold impression on inside page of four-page handwritten charter party dated December 7, 1798, fresh and Very Fine, a beautiful document, ex Joyce........ 350.00

2077 4c-50c Rhode Island (RM188-RM191, RM193). Six documents, including two 10c, three part-printed with two including illustrations, all have sharp impressions, including 4c and 20c on promissory notes, 10c on pair of duplicate bills of lading, 25c on large insurance policy, 50c on large deed, first affected by horizontal file fold, Very Fine group....................... (Photo Ex) 600.00
**2078**

**30c Rhode Island (RM192).** Clear impression at left of handwritten promissory note dated April 18, 1799, small bit of manuscript just impinges design, split along vertical fold at right well away from embossing is sensibly mended

**VERY FINE. A RARE EXAMPLE OF THE 30-CENT RHODE ISLAND FIRST FEDERAL ISSUE.**

Only four are reported in the Combs survey. ............................... 2,250.00

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**2079**

**75c Rhode Island (RM194).** Sharp impression at top left of part-printed Providence Insurance Co. promissory note for policy premium dated September 12, 1799, fresh and Very Fine, rare, only five are recorded in the Combs survey......................... 1,500.00
2080 $1.00 Rhode Island (RM195). Detailed impression at top left of large part-printed shipping insurance policy dated December 9, 1800, insurance covers the brigantine Adventure and cargo for a trip from Newport, Rhode Island, to Africa and then to Havana against a range of issues such as “insurrections of slaves”, Very Fine, a fascinating document, the insurance is for the fixed amount of $6,000 (vessel was valued at $3,500) and the premium was $1,200, an indication of the level of risk for a venture such as this, scarce, as only nine are recorded in the Combs survey ............................................. 1,250.00

2081 4c-50c South Carolina (RM201-RM204, RM206). Five interesting handwritten documents, 4c and 20c on promissory notes, 10c on bill of exchange, 25c and 50c on estate-inventories — both mention slaves—are clear impressions, Very Fine group ......................................................... (Photo Ex) 810.00
75c South Carolina (RM207). Detailed impression applied over printed and manuscript text at top left of part-printed bill of exchange dated February 12, 1799, file folds thru embossing do not detract

VERY FINE. A RARE EXAMPLE OF THE 75-CENT NORTH CAROLINA FIRST FEDERAL ISSUE. Only four are recorded in the Combs survey.................................................. 4,000.00
**$1.00 South Carolina (RM208).** Sharp impression, used with **25c South Carolina (RM206),** also a sharp impression, applied in top margin of 17 x 21 in. part-printed charter party dated November 10, 1800, notary public seal at bottom, usual file folds and small toning areas clear of $1.00 embossing, the toning does slightly affect the 25c

**VERY FINE. THIS IS THE ONLY KNOWN EXAMPLE OF THE $1.00 SOUTH CAROLINA FIRST FEDERAL ISSUE. ONE OF GREAT RARITIES OF EMBOSSED REVENUE STAMPS.**

Ex Tolman ................................................................................................................ 7,500.00
2084 4c Tennessee (RM214). Clear impression at left of handwritten promissory note dated August 5, 1798, some overall toning, sensible small reinforcement along vertical file fold well away from embossing, Very Fine, scarce, only eight are recorded in the Combs survey ........................................................................................................... 500.00

2085 10c-25c Tennessee (RM215-RM216). Sharp impressions, 10c on handwritten promissory note dated September 27, 1798, 25c on handwritten bond dated October 29, 1799, each slightly affected by file fold, 25c with some reinforcing along another fold away from embossing, Very Fine impressions ........................................................................ (Photo Ex) 540.00

2086 50c Tennessee (RM219). Sharp impression at top left of handwritten promissory note dated September 12, 1799, expertly reattached along separations at folds, some waterstaining does not affect embossing, few minor toned spots, light crease just affects embossing, still a Very Fine impression and very rare, only four are recorded in the Combs survey ........................................................................................................... 1,250.00
75c Tennessee (RM220). Clear impression at left of handwritten promissory note dated July 3, 1800, overwritten with manuscript, horizontal and vertical file folds affect embossing but no breaks — it is well intact

VERY FINE. THIS IS THE ONLY RECORDED EXAMPLE OF THE 75-CENT TENNESSEE FIRST FEDERAL ISSUE. ONE OF THE GREAT RARITIES OF THE ISSUE.

Ex Sheldon and Joyce. Listed but unpriced in Scott. ....................... E. 2,000-3,000
2088
4c-50c Vermont (RM227-RM230, RM232). 4c and 25c on promissory notes, 10c on 1798 jail bond (two documents glued together), 20c on jail bond, 50c on estate inventory, sharp impressions, 4c and 25c manuscript over embossing or fold, Very Fine impressions and an interesting lot.................................................................(Photo Ex) 690.00

2089 ★ Vermont Die Impressions. 17, comprising complete set of 15 values including 4c-$10, "10 cents per centum" and "six mills per dollar", two different Vermont Supervisor’s Office seals, all on remarkably fresh 80 x 80 mm pieces, Extremely Fine, with the encouragement of Colin Makepeace, these impressions were taken in 1987 from the set of original dies in the Vermont Historical Society in Montpelier, only ten sets were made, photo of the original dies accompanies, ex Tolman.............................................(Photo Ex) E. 500-750

2090 30c Vermont (RM231). Clear impression at left, miraculously free from any manuscript, on handwritten obligation bond dated December 24, 1798, fresh and Very Fine, rare, only four are recorded in the Combs survey, ex Joyce................................................. 1,350.00
75c Vermont (RM233). Clear impression in left margin of part-printed bail bond dated July 21, 1798, barely affected by horizontal file fold which does not detract

VERY FINE STRIKE. ONE OF TWO RECORDED EXAMPLES OF THE 75-CENT VERMONT FIRST FEDERAL ISSUE. A MAJOR RARITY.

The Combs survey records just two examples of this issue. The other was offered in our 2000 auction of the Tolman collection. ......................................................... 5,500.00
$1.00 Vermont (RM234). Detailed impression at top left of handwritten obligation bond dated January 2, 1799, barely affected by vertical file fold at right edge (does not affect any text or images), some minor bleed thru from manuscript on second page

VERY FINE. ONE OF ONLY TWO REPORTED EXAMPLES OF THE $1.00 VERMONT FIRST FEDERAL ISSUE.

The Combs survey lists only two examples of this rarity. Ex Joyce. Listed but unpriced in Scott. ................................................................. E. 2,000-3,000
2093 4c-75c Virginia (RM240-RM243, RM245, RM246). Six handwritten documents, including 4c and 20c on promissory notes, 10c and 75c on obligation bonds, 25c on obligation bond used on First Day — July 1, 1798, writing over impression, 50c on penal bond, Very Fine impressions and a fantastic group, Scott Retail of $250.00 does not adequately convey the desirability of this lot. (Photo Ex) E. 300-400

2094 30c Virginia (RM244). Clear impression at right on handwritten promissory note dated April 23, 1799, impression overwritten and affected by light vertical file fold, still a Very Fine impression. 500.00
2095 $1.00 Virginia (RM247). Two sharp impressions applied to top left and top right corners of handwritten deed for the sale of land dated September 10, 1798, the impression at left applied from the back, the impression at right reads normally, sensibly reinforced where split along file folds (well away from embossing), toned spot at top left does not affect embossing.

VERY FINE. A REMARKABLE DOCUMENT FEATURING TWO IMPRESSIONS OF THE $1.00 VIRGINIA FIRST FEDERAL ISSUE.

Only five examples of the $1.00 Virginia are recorded (two are on this document). These are the finest impressions. Ex Tolman...................................................... E. 2,000-3,000
SECOND FEDERAL ISSUE

Act of April 23, 1800—effective March 1, 1801, to June 30, 1802

2096 4c-$1.00 Watermarked on Laid Paper (RM260a-RM267a). One of each, clear to sharp impressions, including 4c on promissory note, 10c on part-printed bill of lading with illustration, 20c on bill of exchange, 25c on large affidavit and manifest, 30c thru 75c on promissory notes, $1.00 on insurance policy, Very Fine group.............(Photo Ex) 535.00

2097 10c, 25c Second Federal Issue (RM261a, RM261c, RM263c). On three early stock certificates, 10c No. RM261a on one share of Middletown Bank in Conn., 10c No. RM261c on one share of Newport Insurance Co. made out to William Ellery (signer of the Declaration of Independence), 25c No. RM263c on one share of Alexandria Bank with bank seal, fresh and Very Fine, the first ex Joyce......................(Photo Ex) E. 300-400

2098 4c-$1.00 Watermarked on Wove Paper (RM260b-RM267b). One of each, clear to sharp impressions, 10c on bill of lading, 25c on large handwritten power of attorney, others on promissory notes, $1.00 large charter party document, $1.00 with one line of manuscript over impression, Very Fine group...................................................(Photo Ex) 520.00

2099 4c-$1.00 Unwatermarked (RM260c-RM262c, RM264c-RM267c). Seven part-printed documents, 4c and 10c on bills of lading, 30c and 75c on promissory notes, 20c on foreign bill of exchange, 50c on obligation bond, $1.00 on large maritime policy and in absolutely pristine condition, Very Fine and desirable group..............(Photo Ex) 970.00
$10.00 Watermarked on Wove Paper (RM271b). Clear impression at top right of handwritten certificate of admission into the circuit court of the United States, dated November 2, 1801, with seal of the court attached at upper left, barely affected by vertical file fold and light crease

VERY FINE. A RARE EXAMPLE OF THE $10.00 SECOND FEDERAL ISSUE WITH WATERMARK ON WOVE PAPER. ONLY TWO OR THREE ARE KNOWN.

The Combs survey records two. One was discovered by Henry Tolman in 1943 and offered in our Sale 827. The Sheldon collection (Mercury Stamp Co., June 3-5, 1970, lot 1213) offered one on a law license which mentions Andrew Jackson. This would appear to be a third recorded example. .................. 3,250.00
The United States of America.

To all to whom these Letters Patent shall come:

Solomon Shaver, a citizen of the State of Pennsylvania, in the United States, hath alleged that he has invented a new and useful improvement in an impellent pump.

The said improvement has not been known or used before his application; has made oath that he does verily believe that he is the true inventor or discoverer of the said improvement, and that he has paid into the Treasury of the United States, the sum of thirty dollars, delivered a receipt for the same, and presented a petition to the Secretary of State, signifying a desire of obtaining an exclusive property in the said improvement, and proving that a patent may be granted for that purpose: These are therefore to grant, according to law, to the said Solomon Shaver, his heirs, administrators, or assigns, for the term of fourteen years, from the day of the full and exclusive right and liberty of making, constructing, using, and vending to others to be used, the said improvement, a description whereof is given in the schedule hereto annexed, and is made a part of these presents.

In Testimony whereof, I have caused these Letters Patent to be made Patent, and the Seal of the United States to be hereunto affixed.

Given under my hand, at the City of Washington, this twentieth day of December, in the year of our Lord, one thousand eight hundred and sixty six, and of the Independence of the United States of America, the third.

By the President,

Jama Acen
Secretary of State.

City of Washington, 
To wit:

I do hereby certify, that the foregoing Letters Patent, were delivered to me on the day of January, in the year of our Lord, one thousand eight hundred and sixty six, to be examined; that I have examined the same, and find them conformable to law. And I do hereby return the same to the Secretary of State, within fifteen days from the date aforesaid, to wit:—On the day of January, in the year aforesaid.

[Signature]

2101
PATENT SIGNED BY THOMAS JEFFERSON AS PRESIDENT AND JAMES MADISON AS SECRETARY OF STATE

$4.00 Unwatermarked (RM269c). Remarkably strong impression on wove paper, Counter Stamp also strongly applied to another similar piece (flaw at bottom), the two are glued together and passed thru a slit on 2-page part-printed vellum United States patent signed by Thomas Jefferson as President and James Madison as Secretary of State, titled “The United States of America, To all whom the Letters Patent shall come;”, patent is awarded to Solomon Thayer for an impellent pump, document is 11¾ x 14½ in., dated June 9, 1801, also signed by Attorney General Levi Lincoln, also with faint impression of $4.00 Maryland First Federal Issue (RM106) on vellum (typical impression for vellum, which is why the additional paper with its more malleable properties was used), strong impression of Great Seal of the United States at left, usual file folds do not affect Jefferson’s signature, but one slightly affects Madison’s

VERY FINE. A MAGNIFICENT VELLUM PATENT DOCUMENT SIGNED BY THOMAS JEFFERSON AS PRESIDENT OF THE UNITED STATES, JAMES MADISON AS SECRETARY OF STATE, AND LEVI LINCOLN AS ATTORNEY GENERAL. ONE OF THE HIGHLIGHTS OF THE ANTIZZO COLLECTION AND A DESIRABLE PRESIDENTIAL DOCUMENT.

In 1790, President George Washington established the first Patent Act, under which the Secretary of State and Executive signed off on patents. Three were granted in 1790, 33 in 1791, 11 in 1792 and 20 in 1793, a far cry from today’s activity. From 1790 to 1793, Jefferson signed patents as Secretary of State. On June 1, 1802, the position of Superintendent of Patents was created, relieving Madison of that responsibility.

James Madison was appointed Secretary of State on March 5, 1801 (the day after Jefferson started his first term as president) and entered duty on May 2 of that year, approximately one month before this was signed.

Ex Powers, Sheldon and Joyce.......................................................... E. 7,500-10,000
THIRD FEDERAL ISSUE

Act of August 2, 1813—effective January 1, 1814, to December 31, 1817

**2102**  
5c-$5.00 Third Federal Issue, Watermarked (RM275a-RM286a). Eleven handwritten items, including 5c on receipt of payment, 10c-$1.50 and $2.00 and $5.00 on promissory notes, $2.00 and $3.50 on foreign bills of exchange, generally Fine-Very Fine with clear impressions, few overwritten or with file folds, the $3.50 and $5.00 are especially nice, Fine-Very Fine and desirable group ................................................ (Photo Ex) 920.00

**2103**  
5c-$5.00 Third Federal Issue, Unwatermarked (RM275b-RM286b). 12 items, $1.50 on foreign bill of exchange, others on promissory notes, 25c is territorial usage datelined “Natchez May 19, 1815” (Mississippi statehood December 10, 1817), better items include higher denominations, $2.50 clear impression with manuscript over stamp, $3.50 sharp impression without any manuscript or folds (Combs notes ten examples known), $4.00 just touched by manuscript (Combs notes nine examples known), $5.00 sharp impression with tiny spot of manuscript and ex Joyce (Combs notes seven examples known and this is one of the finest), also included is an odd document — four stamped strips including three 5c and one 10c pasted together to create a 25c stamped document for a promissory note, Very Fine and desirable group.................................................. (Photo Ex) 1,410.00
STATE REVENUE ISSUES

DELAWARE

Act of June 19, 1793—effective October 1, 1793, to February 7, 1794

The issues of Delaware, Virginia and Maryland are catalogued by Scott as well as the State Revenue Society (Wrisley, The State Revenue Society, 2013). Both catalogues are cited here.

2104

5c Delaware (RM291; SRS DS2). Colorless, detailed impression at top left of writ of execution from Kent County, laid paper, filed January 30, 1794, tiny toned specks barely worth mentioning

VERY FINE. AN EXCEEDINGLY RARE EXAMPLE OF THE 5-CENT DELAWARE ACT OF JUNE 19, 1793 ISSUE. VERY FEW ARE KNOWN AND THIS IS WITHOUT QUESTION ONE OF THE FINEST.

The Scott Catalogue notes that in some cases a reddish ink was used in impressing the stamps, and sometimes they were impressed colorless. The State Revenue Society catalogue notes less than six of this 5c are known, but they do not note which have or do not have red ink. Examples with red ink were offered in the Sheldon (on small piece), Makepeace (on an unused writ of execution, offered in the following lot), Joyce (also an unused writ) and Tolman sales (on small piece, possibly the ex-Sheldon item). The example offered here, with just the embossing, is a major rarity and the only one without red ink we have encountered.

State Revenue Society catalogue value $10,000.00 ................................................ 6,500.00
5c Delaware (RM291; SRS DS3). Gorgeous impression with red ink on unissued New Castle County writ of execution dated November 2, 1793, on laid paper, sensibly reinforced along split at center well away from stamp, light waterstaining also well away from stamp

VERY FINE. AN EXCEEDINGLY RARE EXAMPLE OF THE 5-CENT DELAWARE ACT OF JUNE 19, 1793 ISSUE. VERY FEW ARE KNOWN AND THIS IS WITHOUT QUESTION ONE OF THE FINEST—THE REDDISH INK MAKES THIS PERFECT STRIKE EASY TO SEE.

The Scott Catalogue notes that in some cases a reddish ink was used in impressing the stamps, and sometimes they were impressed colorless. The State Revenue Society catalogue notes less than six are known of the 5c, but they do not indicate which have or do not have red ink. Examples with red ink were offered in the Sheldon (on small piece), Makepeace (on an unused writ of execution, offered here), Joyce (also an unused writ) and Tolman sales (on small piece, possibly the ex-Sheldon item). An example without red ink is offered in the previous lot.

Ex Makepeace. State Revenue Society catalogue value $10,000.00 ...................... 6,500.00
**2106**

20c Delaware (RM292; SRS DS5). Colorless, detailed impression on inside of lease between Jesse Ford and John Spear for Duck Creek, dated January 13, 1794, on laid paper.

*Very fine. The 20-cent Delaware Act of June 19, 1793 issue is one of the rarest of all embossed revenue stamps. One of the highlights of the Antizzo Collection.*

The Scott Catalogue notes that in some cases a reddish ink was used in impressing the stamps, and sometimes they were impressed colorless. Only one 20c is recorded.

Ex Makepeace and Joyce. State Revenue Society catalogue value $10,000.00. We are unsure why this is valued less than Scott RM291, given the fact it is far rarer. ............... 5,000.00
VIRGINIA

Act of February 20, 1813—effective May 1, 1813, to April 30, 1815

Act of December 21, 1814—effective May 1, 1815, to February 27, 1816

15 die cut values, without 10c and 120c (both unlisted in Scott), usual central pinhole, Very Fine, ex Cunliffe and Tolman, State Revenue Society catalogue value $745.00)........................................................................................... (Photo Ex) 550.00

Four documents, each a promissory note, 4c and 6c with light but readable impressions, 12c strong impression with 25c Third Federal Issue on the same document, 25c strong impression and used with 50c Third Federal Issue, Very Fine, the 4c ex Joyce, 25c ex Sheldon, State Revenue Society catalogue value $1,650.00.................................................................................................. (Photo Ex) 975.00

Sharp impression on part-printed promissory note dated April 11, 1814, Very Fine, scarce, State Revenue Society catalogue value $500.00................. 500.00

Clear impression along with 75c Third Federal Issue (RM279b) on part-printed promissory note dated February 2, 1816, light vertical file fold affects embossing, still Very Fine, State Revenue Society catalogue value $1,000.00...................... 1,000.00
2111 75c Virginia (RM314b; SRS DS11). Light but readable impression, used with $1.50 Third Federal Issue (RM281b) on part-printed promissory note dated November 21, 1815. Fine, scarce, State Revenue Society catalogue value $1,000.00 .......................... 750.00

2112 95c Virginia (RM316b; SRS DS12). Clear impression at top left of handwritten sight draft dated June 9, 1813, bottom right corner missing, some overall toning. Very Fine impression and a scarce item. State Revenue Society catalogue value $1,000.00 .......... 1,000.00

2113 120c Virginia (RM318b; SRS DS14). Light but easily readable impression on printed but unused promissory note, the back with handwritten promissory note dated December 27, 1813, embossing affected by light file folds, still Very Fine, State Revenue Society catalogue value $1,200.00.................................................. 1,000.00
2114 **200c Virginia (RM325b; SRS DS17).** Light but easily readable impression on unused printed promissory note, with handwritten promissory note on back dated October 5, 1813, used with **45c Virginia (RM312b; SRS DS8),** slight toning and light file folds, still Very Fine, rare, Sheldon knew of only two notes with 245c in tax (the other was offered in Tolman, Sale 827, lot 1745), State Revenue Society catalogue value $1,750.00................................................................ 1,725.00

**MARYLAND**

Act of February 11, 1818—effective May 1, 1818, to March 7, 1819  
Act of March 10, 1845—effective May 10, 1845, to March 10, 1856

2115 **30c Maryland (RM362).** Unused complete sheet of four on thin bank note paper with silk threads, light horizontal fold at center between stamps, usual edge faults associated with these fragile papers, fresh and Very Fine, an exceedingly rare complete sheet, these were meant to have checks printed over them and then be cut apart for use, Power Search located only two other examples, the issuance of this revenue stamp by Maryland, in an effort to tax the Second Bank of the United States, was one of the actions that lead to the landmark 1819 Supreme Court Case McCullough vs. Maryland, accompanied by Wikipedia article describing the case, State Revenue Society catalogue value $2,000.00 as singles...................................................... 2,500.00

2115A **10c-$6.00 Maryland (RM370-RM382; SRS DS8-DS20).** Sharp impressions on promissory note, receipts and bonds, all are full documents, overall fresh and Very Fine, an attractive complete set of 13 documents from the Maryland Act of March 10, 1845, State Revenue Society catalogue value $775.00........................................................................................................ 525.00
FEDERAL LICENSES TO SELL LIQUOR AND WINES

Act of June 5, 1794—effective September 30, 1794, to June 30, 1802

Federal licenses to sell foreign distilled spirits and wines were authorized by the Act of June 5, 1794, which was in effect from September 30, 1794, to June 30, 1802. These Licenses are seen stamped with the RM400 embossed stamp, with and without manuscript “Five Dollars.” They are also found with the Connecticut Supervisor’s Seal (RM509 and RM559)—RM559 is known with manuscript or printed “Five Dollars” over the seal.

$5.00 License to Sell Liquor, Provisional (RM400 var). Manuscript “Five Dollars” at left, no embossing, on part-printed federal license to sell foreign distilled spirits in Falmouth Mass. (now Maine), dated September 29, 1794, fresh and Very Fine, the Act of June 5, 1794, went into effect September 30, 1794, the day after this was executed, a rare provisional usage, unlisted in Scott ................................................................. E. 500-750

$5.00 License to Sell Liquor (RM400). Clear impression on part-printed license to sell foreign distilled spirits in Providence R.I., dated September 13, 1794 (17 days before the law went into effect), with imprint of “F. Bailey, Printer, Philadelphia” — the first printer of the Declaration of Independence and the engraver who produced the stamp die — Very Fine, scarce with the Bailey imprint, also an early use and scarce from Rhode Island, ex Wilkens................................................................................. 550.00
2118  $5.00 License to Sell Liquor (RM400). Clear impression with Connecticut supervisor's seal (RM509) on part-printed license to sell wines in Norwich Conn., dated October 1, 1797, usual light file fold thru both impressions, Very Fine, ex Tolman.................. 550.00

2119  $5.00 License to Sell Liquor (RM400). Clear impression with Connecticut supervisor's seal (RM559) on part-printed license to sell imported distilled spirits in Berlin Conn., dated October 1, 1799, usual light file folds affect both impressions, few toned spots, otherwise Very Fine, a scarce early use — the supervisor's seal was in use from October 2, 1799 ................................................................. 550.00

2120  $5.00 License to Sell Liquor (RM400). Weak but readable impression on license to sell wines by retail in Coeyman N.Y., dated April 24, 1794, wording of license includes a states' rights clause, Very Fine, only four are known with the states' rights clause wording, ex Wilkens................................................................. 750-1,000
$5.00 License to Sell Liquor, Provisional (RM400 var). Red manuscript “Five Dollars” applied over clear impression of Connecticut Supervisor’s Office embossing (RM559) on part-printed license to sell spirits by retail in Saybrook Conn., dated September 25, 1801, usual light file folds, Very Fine, very scarce, ex Wilkens where it realized $2,200.................... E. 1,000-1,500

$5.00 License to Sell Liquor, Provisional (RM400 var). Printed “FIVE DOLLARS” with decorative elements applied over Connecticut Supervisor’s Office embossing (RM559) on part-printed license to sell imported distilled spirits at retail in Conn. (town name unclear to us), dated March 30, 1802, minor splitting along fold well away from embossing which is affected by usual light file fold, Very Fine and very rare, ex Wilkins.............................................. E. 500-750

1815 Application for a Retailer’s License. Part-printed application for a retail license to sell “Merchandize, including wine and spirits, for one year” in Rhode Island, dated December 31, 1815, some splitting along fold sensibly reinforced, Very Fine, the resulting license would have paid the increased rate called for by the Act of December 23, 1814, ex Wilkens...... E. 300-400
LICENCE TO A RETAILER—RM451-RM459

There is great variety to be found in this relatively small issue. The initial rates for the Act of August 2, 1813, were for Retail Licenses in denominations of $10, $12, $15, $20 and $25. They were used for retailers in either the “country” or “city, town or village” for specific products. To help finance the War of 1812, the Act of December 23, 1814, increased rates 50%, effective February 1, 1815 (this parallels the 50% War Surcharge on postage rates). Holders of then-current licenses were obliged to return them to the tax collector, pay the pro-rata increase and have the payment noted on the license in manuscript. Meanwhile, dies were prepared for the new rates of $18, $22, $30 and $37.50, and licenses were stamped with them as needed.

The Act of April 29, 1816, effective January 1, 1817, repealed the 50% increase and restored rates to their previous amounts. Licenses showing this return to original rates can be discerned by their dates of issue—January 1, 1817, or thereafter. Otherwise, the dies are identical to those of the original Act of December 23, 1814.

The Antizzo collection is extraordinary in its depth. It shows many scarce or rare applications of the rates, and some are the only known examples.

2124  $10.00 Retail License (RM451). Sharp impression on part-printed “License to a Retailer of Domestic Spirits, in the country”, dated December 25, 1813 at Portsmouth N.H., usual light file folds not affecting embossing, fresh and Very Fine ........................................... 725.00

2125  $12.00 Retail License (RM452). Sharp impression on part-printed “License to a Retailer of Spirits, in the country”, dated December 31, 1813 at Northampton Mass., usual file folds with some reinforced splitting do not affect embossing, otherwise Very Fine.......................... 750.00

2126  $15.00 Retail License (RM453). Detailed impression on “License to a Retailer of Wind and Spirits, in the country”, dated December 29, 1813 at Reading Pa., some sensible reinforcements at ends of file folds do not affect embossing, Very Fine............................................. 425.00

2127  $15.00 Retail License (RM453). Sharp impression on “License to a Retailer of Merchandize, other than Wines and Spirits, in a city, town or village”, dated December 21, 1813 at Philadelphia, usual light file folds do not affect embossing which is barely touched by manuscript, Very Fine . 425.00
$20.00 Retail License (RM455). Crisp impression on “License to a Retailer of Spirits, in a city, town, or village”, dated June 16, 1814 at Burlington Vt., light vertical file fold thru embossing, otherwise Very Fine, specialists believe this $20.00 license to be unique, ex Sheldon and Tolman................................. 1,400.00

$25.00 Retail License (RM457). Sharp impression on part-printed “License to a Retailer of Merchandise, including Wines and Spirits, in a city, town, or village”, dated January 9, 1814 at Manchester N.H., usual light file folds well away from embossing, few age spots, Very Fine, scarce................................................................. 550.00
MANUSCRIPT 50% WAR SURCHARGE

The Act of December 23, 1814, increased the basic rates by 50%, effective February 1, 1815. This increase applied to the unexpired portions of the year for licenses then in effect, and these licenses were required to be brought to the tax collector to have the additional tax paid and so marked on them.

2131 $12.00 + $5.50 Retail License (RM452 var). Sharp impression with manuscript "Addn. duty $5.50 $17.50" partly over embossing on "License to a Retailer of Spirits, in the country", dated January 6, 1815 at Middlebury Vt., vertical file fold affects embossing and surcharge, few toned spots, otherwise Very Fine, scarce, Scott Retail as unsurcharged.................. 750.00

2130 $10.00 + $5.00 Retail License (RM451 var). Clear impression with manuscript "Add addl. five" on part-printed "License to a Retailer of Merchandize, other than Wines and Spirits, in the country" dated October 15, 1815 at Heights Town N.J., embossing with faint vertical crease at right, Very Fine, scarce with the increased rate surcharge, Scott Retail as unsurcharged.......................................................... 725.00
$15.00 + $7.50 Retail License (RM453 var). Sharp impression with manuscript "Seven doll 50Cts additional duty" partly over embossing on part-printed "License to a Retailer of Merchandise, other than Wines and Spirits, in a city, town or village", with spelling of "Merchandize" altered, dated January 3, 1816 at Boston, light vertical file fold affects embossing. Very Fine and attractive, Scott Retail as unsurcharged ..................... 425.00

$15.00 + $7.50 Retail License (RM453 var). Detailed impression with manuscript "$7.50 additional duty" written partly on embossing, on part-printed "License to a Retailer of Merchandise, including Wines and Spirits, in the country", with spelling of "Merchandize" altered, dated January 1, 1816, location unclear (possibly Pennsylvania). Very Fine, Scott Retail as unsurcharged .......................................................... 425.00

$25.00 + $11.46 Retail License (RM457 var). Detailed impression with manuscript "additional duty $11.46" on part-printed "License to a Retailer of Merchandise, including Wines and Spirits, in a city, town or village", with spelling of "Merchandize" altered, dated January 6, 1815 at Winchester Va., faint horizontal file fold thru embossing, otherwise Very Fine, Scott Retail as unsurcharged .......................................................... 550.00
NEW DIES FOR 50% WAR SURCHARGE RATES

2135  $15.00 Retail License (RM453). Bold impression on part-printed “License to a Retailer of Merchandize, other than Wines and Spirits, in the country”, from South River, dated January 25, 1815 at Harrisonburg Va., light file folds including one affecting embossing, still Very Fine .............................................................. 425.00

2136  $18.00 Retail License (RM454). Bold impression on part-printed “License to a Retailer of Spirits, in the country”, from Southfield and dated March 26, 1816 at Pittsfield Mass., faint file fold affects embossing, Very Fine impression ................................................. 900.00

2137  $22.50 Retail License (RM456). Detailed impression on part-printed “License to a Retailer of Domestic Spirits, in a city, town or village”, dated August 14, 1816 at New Orleans, light horizontal file fold affects embossing, still Very Fine, a rare use from Louisiana and possibly the only one known (according to Combs survey), a receipt for the taxpayer’s direct tax on his property is attached to the back of the license ........... 650.00

2138  $22.50 Retail License (RM456). Detailed impression on part-printed “License to a Retailer of Merchandize, including Wines and Spirits, in the country”, from Plymouth Conn., dated January 1, 1816 at Litchfield Conn., Very Fine, scarce, ex Wilkens. 650.00
2139  $22.50 Retail License (RM456). Sharp impression on part-printed “License to a Retailer of Merchandize, other than Wines and Spirits, in a city, town or village”, dated January 1, 1816 at Portsmouth N.H., light file fold affects embossing, Very Fine .......... 650.00

2140  $30.00 Retail License (RM458). Sharp impression on part-printed “License to a Retailer of Spirits, in a city, town or village”, from Athens N.Y., dated December 31, 1815 at Catskill N.Y., few file folds sensibly reinforced but none affect the embossing, few small edge tears, still Very Fine, specialists believe this $30.00 license to be unique, ex Sheldon and Tolman ................................................................. 1,500.00

2141  $37.50 Retail License (RM459). Sharp impression on part-printed “License to a Retailer of Merchandize, including Wines and Spirits, in a city, town or village”, with printed “18” of year inverted, for Charlestown Mass., dated January 27, 1816 at Watertown Mass., vertical file fold along right edge of embossing, Very Fine ................................. 550.00
LICENSE TO A RETAILER

RESTORED RATES (COMMENCING JANUARY 1, 1817)

$10.00 Retail License (RM451). Sharp impression on part-printed “License to a Retailer of Merchandize, other than Wines and Spirits, in the country”, from Weston, dated December 7, 1816 at Watertown Mass., Very Fine, dated three weeks before the new rates became effective ................................................................. 725.00

$12.00 Retail License (RM452). Detailed impression on part-printed “License to a Retailer of Spirits, in the country”, from Plymouth, dated January 3, 1817 at Litchfield Mass., Very Fine........................................................................................... 750.00

$15.00 Retail License (RM453). Sharp impression on part-printed “License to a Retailer of Merchandize, other than Wines and Spirits, in a city, town or village”, from Catskill N.Y., dated December 31, 1816, Very Fine...................................................... 425.00

$15.00 Retail License (RM453). Sharp impression on part-printed “License to a Retailer of Merchandize, including Wines and Spirits in the country”, from Branford, dated May 10, 1817 at Cheshire Conn., light horizontal file fold thru embossing, Very Fine. 425.00
MANUSCRIPT STILL LICENSES

These are licenses to work stills prior to the Acts of July 24, 1813, and April 19, 1816, when U.S. revenue stamps were required to be first embossed and then later printed on federal licenses. They record the taxes due to the U.S. government as a consequence of distilling. They are rare and sought after by revenue stamp collectors as predecessors to the Scott-listed revenue stamped licenses to work stills. They incorporate the same key information, such as still capacity and location, name of owner, etc., and especially the distiller’s “election” to employ the still during a certain time period and be responsible for the taxes that accrue.

2146 Early License to Work a Still, 6c per Gallon. Part-printed license dated November 9, 1797, with No. RM509, issued to the Pease brothers of Suffield Conn., valid for two weeks to operate a 160-gallon still taxed at the rate of 6c per gallon, Very Fine, ex Tolman, with 1990 Tolman article about the license in the American Revenuer ........................................................................................................ E. 750-1,000

2147 License to Work a Still, 6c per Gallon. Part-printed license dated May 6, 1801 at Hunterdon County N.J., issued to Daniel Rittenhouse to operate a 40-gallon still for two weeks, Very Fine, scarce.......................................................................... E. 300-400

2148 License to Work a Still, 6c per Gallon. Part-printed license issued to Peter Maurer to operate a 41½-gallon still for a half month, dated September 17, 1800 in Pennsylvania, Very Fine ........................................................................................................ E. 300-400
License to Work a Still, 10c per Gallon. Part-printed license issued to Daniel Rittenhouse to operate a 40-gallon still for one month, dated September 29, 1799 at Hunterdon County N.J., Very Fine, ex Tolman ......................... E. 300-400

License to Work a Still, 18c per Gallon. Part-printed license issued to Valentine Werly to operate a 62-gallon still for two months, dated September 23, 1800 in Pennsylvania, Very Fine .......................................................... E. 400-500

License to Work a Still, 18c per Gallon. part-printed license issued to Peter Feeser to operate two stills with combined capacity of 162 gallons for two months, dated September 15, 1800 at Lebanon Pa., Very Fine ....................................................... E. 400-500
LICENSE TO OPERATE A STILL

These Licenses were issued under two different Acts of Congress. The Act of July 24, 1813, created rates for Licenses and used embossed revenue stamps, and the Act of December 31, 1817, created new rates and used printed revenue stamps. The amount of tax was a calculation of the size of the still, in gallons, and the length of time distilling. Later, an additional per gallon charge was levied as well as an option to pay only a per gallon charge.

Distilling was a legitimate part of farming. A large crop of apples might be difficult to get to market, but if that crop could be reduced to a 42-gallon barrel of apple brandy, it would be much easier to get to market. Licenses for one week, two weeks or one month were generally used by farmers working with their crops. Licenses used for several months and up to a year, were most likely for distillers who operated professionally year round or semi-professionally as local distillers working with the product of many local farmers.

Combs attempted a survey of these scarce documents and was able to account for 24 examples, including those resulting from both tax acts and all known denominations. Current research counts 52, including a denomination Combs had not seen. All these documents are rare. They appear in the marketplace infrequently and command high prices when they do. The nine offered here represent one of the largest collections known, and its sale presents a rare opportunity for collectors.

2152 9c License to Work a Still (RM468a). Sharp impression on part-printed license issued to Joseph Pease in Suffield Conn. for two weeks, dated October 13, 1814, light horizontal file fold affects embossing, still Very Fine, scarce, only five examples are recorded, ex Joyce ................................................................. 1,500.00

2153 32c License to Work a Still (RM475a). Sharp impression on part-printed license issued to John Hileman to operate two stills for two months, dated August 2, 1814 at Lebanon Pa., the dates license filled out for is three months, although this is a two month license (the wrong form was used), Very Fine, perhaps four examples are recorded, listed but unpriced in Scott .............................................................. E. 1,000-1,500
No. 2154

2154 and Detail

42c License to Work a Still (RM478a). Detailed impression on part-printed license issued to James Fowler for three months, dated September 2, 1817 in Pennsylvania, Very Fine, rare, it is reported there are only two examples of this denomination, unlisted in Scott as embossed — only listed as printed — Scott value as printed ....................... $2,000.00

No. 2155

2155 and Detail

52c License to Work a Still (RM480a). Sharp impression on part-printed license issued to Thomas Mull for operating two stills for four months, dated February 1, 1815 in North Carolina, few slight toned spots well away from embossing, Very Fine, it is believed only three are recorded, ex Joyce ................................................................. $2,000.00
70c License to Work a Still (RM484a). Clear impression on part-printed license issued to John Sully for six months, dated 1814 (starts January 1), faint bend affects embossing, Very Fine, it is believed only two are recorded.............................................. 2,100.00

$1.08 License to Work a Still (RM488a). Sharp impression on part-printed license issued to James Potter for one year, dated January 24, 1814 at Harrisburgh Pa., light wrinkle affects embossing, sensibly reinforced along a few separations well away from embossing, small erosion spot at top left corner, still Very Fine, scarce, it is believed only four are recorded, ex Joyce ..................................................................................... 2,000.00
4½ cents per Gallon on Printed License (RM466b). Sharp impression on part-printed license issued to Alson Haskins for one week, dated December 1, 1817 at Hartford Conn., some manuscript on back bleeds thru, still Very Fine, scarce, it is believed no more than 15 exist............................................................... 2,000.00

9 cents per Gallon on Printed License (RM468b). Detailed impression on part-printed license issued to Archibald Clarke for two weeks, dated August 18, 1817 in Virginia, some overall toning, otherwise Very Fine, scarce, it is believed no more than nine exist ........... 1,800.00
2160  18 cents per Gallon on Printed License (RM471b). Sharp impression on part-printed license issued to Henry Becker for one month, dated November 18, 1817 at Lancaster Pa., Very Fine, it is believed no more than ten are known.............................. 1,400.00

SUPERVISORS’ SEALS

These seals were used on documents to show the import duty had been paid, or secured by a bond. Common imports were rum from the Caribbean, wine from Europe and tea from China. Later, they also showed the internal tax had been paid on domestic spirits created in country stills.

2161  Virginia Supervisor’s Seal (RM503). Light but identifiable impression at lower left of part-printed document securing duties on one puncheon of rum, dated September 26, 1793, Fine and rare, the Combs survey notes only two examples of the Virginia seal, ex Joyce ................................................................. 1,350.00
2162  **New Hampshire Supervisor’s Seal (RM512).** Light but identifiable impression on part-printed document for importation of one hogshead of rum, dated August 4, 1792. Fine and scarce, only six are noted in the Combs survey, ex Joyce ......................... 700.00

2163  **Kentucky Supervisor’s Seal (RM514).** Bold example on piece, applied with wax to 15 x 10 in. handwritten document showing summary of amounts from duties on country stills, showing amounts from 1795-1803, bold supervisor’s signature, Very Fine, the Combs survey notes this is the only recorded example of RM514, ex Joyce, listed but unpriced in Scott................................................................. E. 1,000-1,500
SUPERVISORS’ SEALS

2164 North Carolina Supervisor’s Seal (RM552). Light impression on part-printed import certificate for one pipe of wine, dated September 4, 1822 at Wilmington N.C., Fine and rare, the Combs survey records only four, ex Joyce.......................................... 500.00

2165 Virginia Supervisor’s Seal (RM553). Light impression on part-printed import certificate for one cask of wine, dated November 19, 1802 at Norfolk Va., Fine, according to the Combs survey this is the only recorded example, ex Joyce, listed but unpriced in Scott... .................................................................................................................. E. 1,000-1,500
Maryland Supervisor's Seal (RM554). Detailed impression on part-printed certificate stating duties were paid on one pipe of gin (120 gallons), certificate is for 3¾ gallons taken from the pipe, dated August 13, 1800, light vertical crease affects embossing, still Very Fine, this and the following lot may have served as the nation's first tax-paids.......................................................... E. 400-500

Pennsylvania Supervisor's Seal (RM556). Clear impression on part-printed certificate for a distiller stating duties received for one barrel of 33 3/4 gallons of spirits, dated 1801 and signed by collector and inspector of the survey, Very Fine, this and the previous lot may have served as the nation's first tax-paids................................. E. 400-500

Supervisors' Seals Balance. Six of first design and five of second, including Nos. RM501, RM506, RM508-RM511, RM558-RM561, generally clear impressions with all showing letter identifying the state, all of first certify rum or wine import duties paid, Connecticut also with inspector's seal, second design includes two from New York, including rum, brandy and wine import duties, Fine-Very Fine, RM501 is ex Joyce.............(Photo Ex) 295.00

END OF SALE — THANK YOU
Use this form to submit absentee bids
or to confirm telephone bids

1. Please provide the following information:
   NAME ............................................................................................................................................................
   ADDRESS ........................................................................................................................................................
   CITY/STATE/ZIP ..........................................................................................................................................
   PHONE ............................................................. MOBILE ..........................................................
   EMAIL ..............................................................................................................................................................

2. Have you purchased from us in the past 5 years?
   ☐ Yes (please go to Section 3)
   ☐ No (references required below)
   STAMP FIRM ........................................................ PHONE ..........................................................
   STAMP FIRM ........................................................ PHONE ..........................................................
   Please submit references at least 2 business days before the sale. Bids from new clients will not be executed if satisfactory references are not received in time to be contacted.

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

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

4. By signing this form, you agree to all of the Conditions of Sale printed in the sale catalogue (printed and digital), including but not limited to a) payment in the manner demanded by the Siegel firm, and b) payment of the 18% Buyer’s Premium, any sales tax or customs duty, shipping costs, late charges and other prescribed charges. You agree that your bids will be executed as a courtesy by Siegel, but you waive the right to make any claim against Siegel or its employees arising from these bids or your participation in the sale. You agree to honor all bids as submitted, regardless of any errors or omissions.

SIGNED .................................................................................................. DATE ............................................................

Mail the signed form to Siegel Bid Department, 6 West 48th St., 9th Floor, New York, NY 10036
or email to stamps@siegelauctions.com
or fax to 212-753-6429
**Shipping & Insurance**

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

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

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

**Bidding Increments**

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