THE

ALAN B. WHITMAN COLLECTION

OF

OUTSTANDING UNITED STATES STAMPS

SUPPLEMENT 2

PART TWO (SALE 968A) : 1870-1901 Issues

Tuesday and Wednesday, April 14-15, 2009

Robert A. Siegel

AUCTION GALLERIES, INC.

siegelauctions.com

Part Two (Sale 968A)—Tuesday and Wednesday, April 14-15, 2009

The Alan B. Whitman Collection of Outstanding United States Stamps

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

All lots offered without reserves

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

The hardbound catalogue previously distributed to our clients contains all of the lot descriptions and photographs. This supplement provides current *Stamp Market Quarterly* values for PSE-graded stamps and the bid form for lots 174-369. The previous Supplement 1 contains the indexes of graded certificates.

The Whitman sale catalogue will also be available at our website **siegelauctions.com.** Bidders can use Siegel POWER SEARCH™ and MY SIEGEL™ to locate stamps and maintain personalized want lists.

Lots will not be available for postal inspection, but we will be pleased to accommodate appointments for viewing and to answer any special questions about lots.

Considering the magnitude of this offering, the consignor and Siegel have agreed to make special payment arrangements available to qualifying buyers. To discuss terms for the Whitman sale, please call 212-753-6421. Special payment terms must be agreed to in writing prior to the sale.

PART TWO—1870-1901 ISSUES

Session 2.1—Lots 174-258
Tuesday, April 14, 2009, at 1:30 p.m.

1870 National Bank Note Co. Issue .....lots	174-192
1873-75 Continental Bank Note Co. Issues.....	193-216
1879-88 American Bank Note Co. Issues.....	217-258

Session 2.2—Lots 259-369
Wednesday, April 15, 2009, at 1:30 p.m.

1890-93 American Bank Note Co. Issue	259-273
Columbian Issue	274-294
1894-98 Bureau Issues	295-347
Trans-Mississippi Issue	348-357
Pan-American Issue.....	358-369

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

The Alan B. Whitman Collection, Part Two
Lot Order—PSE Grade/SMQ Value Winter 2009

Grade	Scott	Lot	Year/Service/Grade	SMQ	SMQ (+)	Comments
95	134 I	174	2008 PSE 95 OGph	$13,200		
98	136	176	2008 PSE 98 OGph	$6,350		
80	152	190	2008 PSE 80 OGph	$3,200		
80	153	191	2008 PSE 80 NH	$2,400		as hinged
90	154	192	2008 PSE 90 NH	$18,500		as hinged
95J	157	194	2008 PSE 95J OGph	$2,200	$3,750	One other has achieved this grade, which is the highest awarded to date
95	171	206	2008 PSE 95 NGAI	$14,600		as 80
85	180	213	2008 PSE 85 NGAI	$140,000		This is the highest grade awarded to date, only one other has achieved this grade
90J	185	220	2008 PSE 90J NH	$4,450	$10,400	
100	189	224	2008 PSE 100 NH	$15,800		as 98
90	205C	240	2008 PSE 90 NGAI	$154,000		One has now graded higher, at 95
85	211D	241	2008 PSE 85 NGAI	$110,000		
95	210	251	2008 PSE 95 NH	$1,250		
90	212	253	2008 PSE 90 NH	$1,000		
95J	213	254	2008 PSE 95J OGph	$210	$430	Only one has graded higher to date; this is the only example to achieve this grade
98	215	256	2008 PSE 98 OGph	$1,900		
90	220c	263	2008 PSE 90 NH	$6,300		
95J	221	265	2008 PSE 95J NH	$3,100	$10,800	
95	224	268	2008 PSE 95 NH	$2,900		
95J	225	269	2008 PSE 95J NH	$2,300	$8,200	
98J	226	270	2008 PSE 98J NH	$24,100		as 98
95J	230	274	2008 PSE 95J NH	$480	$2,100	
95J	231	275	2008 PSE 95J NH	$510	$2,250	
95J	235	282	2008 PSE 95J NH	$1,750	$9,200	
95	235a	283	2008 PSE 95 NH	$1,750		
90	237	285	2008 PSE 90 NH	$1,050		
98	238	286	2008 PSE 98 NH	$24,500		
98	239	287	2008 PSE 98 NH	$24,500		Only three have graded higher to date
95	242	290	2008 PSE 95 NH	$57,700		
75	245	294	2008 PSE 75 NH	$4,100	$10,500	
95J	246	295	2008 PSE 95J NH	$1,250	$3,900	Only three have graded higher to date
95J	248	297	2008 PSE 95J NH	$1,250	$3,900	
100J	249	298	2008 PSE 100J NH	$17,900		as 98
85J	250	299	2008 PSE 85J NH	$170	$340	
95	256	307	2008 PSE 95 NH	$5,500		
95	257	308	2008 PSE 95 NH	$5,300		
90J	258	309	2008 PSE 90J NH	$3,250	$10,200	
90	259	310	2008 PSE 90 NH	$3,250		
90	262	313	2004 PSE 90 NH	$26,000		
90J	264	315	2008 PSE 90J NH	$80	$340	
95	265	316	2008 PSE 95 NH	$1,150		
95J	266	317	2008 PSE 95J NH	$1,350	$4,500	
95J	270	323	2008 PSE 95J NH	$1,300	$4,300	
95	271	324	2008 PSE 95 OGph	$620		
95J	274	329	2008 PSE 95J NH	$2,450	$8,350	
95	277	334	2008 PSE 95 NH	$25,400		
98	278	337	2008 PSE 98 NH	$48,300		as 95
90	279B	339	2008 PSE 90 NH	$115		
95	280	340	2008 PSE 95 NH	$1,150		
95	280a	341	2008 PSE 95 NH	$1,150		
90	281	343	2008 PSE 90 NH	$390		
98	284	347	2008 PSE 98 NH	$18,800		
98	287	350	2008 PSE 98 NH	$15,600		
95	288	351	2005 PSE 95 NH	$4,450		
98	296	360	2008 PSE 98 NH	$5,250		Only one has graded higher to date and two others share this grade
98	299	363	2008 PSE 98 NH	$8,100		
90	294a	364	2008 PSE 90 OGph	$33,000		
90	295a	365	2008 PSE 90 OGh	$160,000		
70	296a	366	2008 PSE 70 OGph	$100,000		

The *Stamp Market Quarterly* (SMQ) values quoted above are for stamps in Part Two which have Professional Stamp Experts (PSE) graded certificates. Values are taken from the SMQ Winter 2009 edition (Vol. 8, No. 1). SMQ values may change at any time before or after the sale. No lot may be returned because of a change in SMQ value.