

IN THE MATTER OF THE  
PERSONAL PROPERTY

OF

JANE DOE,  
deceased

STATE OF NEW YORK

COUNTY OF NEW YORK

Stephen Cardile being duly sworn, deposes and says:

On (“Date”) I personally examined, inventoried and appraised the fair market value of certain items on the premises of (Address).

A schedule of such property, made a part of this Affidavit, is hereto annexed. The appraised fair market value **for estate taxation purposes only** for each article or group of articles is set opposite the description of same.

The fair market value, being to the best of my knowledge and belief as of (Date), the date of death, which would have been paid for such property by a willing buyer to a willing seller in an open market, and not as a forced sale.

I state that my fee for this appraisal is not contingent upon the stated valuations.

Sworn to, before me this \_\_\_\_\_ day of \_\_\_\_\_, 2009

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Stephen Cardile  
Appraiser

Date

Name

Street

City

**Re: Fair Market Value Appraisal of Personal Property**

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At your request an appraisal of personal property to determine their **fair market values** was undertaken by Astor Galleries, Ltd.

We certify that, to the best of our knowledge and belief, the statements of fact contained in this report are true and correct. The reported analysis, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and our personal, unbiased, professional analyses, opinions and conclusions.

Of the three traditionally basic approaches to value (Cost Approach / Income Approach / Market Comparison Approach), **that of market comparison approach** has been utilized, with values found based on comparables within the international art/decorative art market.

In connection with this appraisal representative(s) of this firm examined the items described in this report in person and by photographs. Subsequent to this examination research was conducted regarding this personal property, which, in the opinion of this firm, was sufficient to identify such property for the purpose of ascribing a value. Some pertinent information regarding our procedures With respect to the physical examination of various classes of personal property is provided under Procedures.

In determining value this firm relies upon prices quoted to items of like kind and quality in international auction catalogs, retail stores and galleries, and such other sources we deem are appropriate and reliable. Included in this report is the following information: Summary of the appraisers qualifications, a statement of value and the definition of value and reason for the appraisal, a full description of the item valued, effective date of the appraiser, signature of appraiser, provenance/exhibit history if available, photographs, and facts upon which the appraisal is based. The last mentioned includes an analysis of sales of similar works by the artist at the approximate valuation date, prices in dealer catalogs of the artist's work, and the state of the art market at the time valuation. For the purposes of this report, "fair market value" is defined in accordance with Publication 561 of the Internal Revenue Service.

Although all due care has been taken to ensure that any statement as to the authorship, attribution, origin, date, age, provenance, condition and value of any item of personal property included in this appraisal report is accurate, all such statements are to the best knowledge of the appraiser(s) who completed this report and are not to be relied upon as representations of fact.

# **PROCEDURES**

## **Introduction**

The procedures that are outlined below are those that we generally consider appropriate to the circumstances of appraisals done for suggested sales value purposes. Where these procedures have been varied, whether at the request of the client or because, in our judgment, other procedures were warranted in a particular instance, such variations are noted in the body of the report. Representatives of Astor Galleries, Ltd. are trained art historians who apply a rigorous standard of connoisseurship to the identification of works of fine and decorative art. The methodology of connoisseurship requires the identification and evaluation of a work of art through the consideration of style, technique, material, aesthetic quality and condition, among other criteria.

## **Fine Arts Procedures**

Paintings, works on paper and photographs which are framed and/or glazed are generally examined without being removed from their frames. Accordingly, statements as to value may not take into account such factors as the condition and size of print margins, obscured signatures, edition or date information or condition of verso.

Works of art are not subjected to x-ray; evaluation of condition is made on the basis of visual examination without the assistance of special equipment other than ultraviolet light, in some instances. Over painting, prior restorations, etc., may not always be apparent to the unaided eye and may not be revealed through the use of ultraviolet light.

## **Decorative Arts Procedure**

In general, identification and evaluation of materials and content are accomplished in reliance upon visual examination without the assistance of special equipment. Wood samples which would permit the determination of the species of wood used in a furniture pieces are not taken. Metal objects are not subjected to chemical tests which would determine their content. Upholstered furniture is examined without the removal of or disturbance of upholstery. Case pieces and clocks are examined in site and are not disassembled. Accordingly, marks and signatures which are not visible without these steps being taken may not be taken into account in determining value.

## **Value Estimation Techniques**

Cost Approach provides an estimate of the depreciated reproduction, or replacement cost new, of property.

Income Approach to value is applicable to income producing properties and objects. Market Comparison Approach considers current comparable sales of similar properties on the national and international levels to seek an appropriate market where transactions involving similar items occur with frequency.

## DEFINITIONS OF VARIOUS MARKET VALUES<sup>1</sup>

**REPLACEMENT VALUE:** The price required to replace a property with another of similar age, quality, origin, appearance and condition within a reasonable length of time in an appropriate and relevant market. Intangible provenance value is additive when appropriate. Because of the time element involved, the appropriate market for replacement is deemed to be that of primary sources, such as department stores, galleries, and shops carrying comparable and immediately available personal properties. If the only source for replacement can be demonstrated to be that of auction, that is the source utilized.

Replacement Value is used as the basis for insurance purpose and damage/loss reports.

**FAIR MARKET VALUE:** The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. Because auction sales are publicly recorded, these are the values declared to be most appropriate in finding prices for properties in tax related reports and in cases where dispersal of properties is involved. The fair market value assumption is that the value stated is the substantiated (by record price) that would be paid by the buyer at auction for a comparable property. When there are no appropriate auction records to be used as comparables in determining current value of a property, the most common market for the item might also be deemed to be a source for verified replacement value for a comparable property sold through a primary source.

Fair Market Value is used as the basis for appraisals for charitable contribution, estate taxation, and equitable distribution.

**LIQUIDATION VALUE:** Orderly Liquidation Value is the probable price for which a property would change hands under limiting conditions in an orderly manner, generally advertised, with reasonable time constraints, and in an appropriate and relevant marketplace, with knowledgeable buyers. This value may also be applied in cases where notice is given at higher-level auction of the circumstances under which the properties are being sold.

**VALUE IN USE:** The value of property which reflects its importance to a particular user, taking into account the extent to which the property contributes to the personal requirements of the owner. For example, the value of an antique podium in uninterrupted use by descendants of the item's original auction house owners, would have more value to the current user than it would if placed on the general market.

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<sup>1</sup> Extrapolated in part from *The Appraisal of Personal Property: Principles, Theory and Practice Methods for the Professional Appraiser*, published 1994 by the American Society of Appraisers, Washington, DC

**PROPERTY BELONGING TO THE ESTATE OF JANE DOE**

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**SUMMARY**

<b><u>ROOM/ITEM</u></b>	<b><u>PAGE(S)</u></b>	<b><u>VALUE</u></b>
LIVING ROOM FURNITURE	1	\$ 5,200.00
LIVING ROOM ACCESSORIES	2 & 3	5,600.00
DINING ROOM FURNITURE	4	2,200.00
DINING ROOM ACCESSORIES	5	6,900.00
FOYER	6	5,750.00
MASTER BEDROOM	7	4,000.00
DEN FURNITURE	8	3,600.00
DEN ACCESSORIES	9	1,150.00
MINIATURE FURNITURE	10 - 12	21,100.00
KITCHEN	13	4,025.00
SILVER	14 - 18	11,965.00
FINE ART	19 - 21	219,400.00
JEWELRY	22 - 26	100,200.00
TOTAL APPRAISED VALUE	26	391,090.00

**NOTE: THROUGHOUT APPRAISAL ALL WEIGHTS AND MEASUREMENTS  
ARE APPROXIMATE, AGE IS 20TH CENTURY AND THE CONDITION IS  
GOOD UNLESS OTHERWISE NOTED.**

**PROPERTY BELONGING TO**

**THE ESTATE OF JANE DOE**

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**LIVING ROOM FURNITURE**

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<b>1.</b>	<b>ENGLISH REGENCY MAHOGANY DRUM TABLE</b> with tooled leather top, pull out drawers, on central column shaft height: 27"/depth: 40" early 19th century	<b>\$ 2,500.00</b>
<b>2.</b>	<b>MAHOGANY DESK</b> with fitted drawers, inlaid leather insert, brass pulls, on stretcher base height: 31"/width: 42"	<b>1,500.00</b>
<b>3.</b>	<b>FRENCH THREE FOLD SCREEN</b> carved and gilt wood frame in Louis XV style, with shaped beveled glass inserts above silk panel height: 65"/width: 57"	<b>1,200.00</b>
	<b>LIVING ROOM FURNITURE TOTAL</b>	<b>\$ 5,200.00</b>

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## LIVING ROOM ACCESSORIES

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| 4.  | <b>PAIR OF FRENCH BRONZE CANDELABRAS</b><br>each with five electrified arms and silk shades<br>height: 24"<br>late 19th century  | <b>\$ 1,800.00</b> |
| 5.  | <b>FRENCH GILT BRONZE AND CHAMPLEVE<br/>ENAMELED CRYSTAL VASE</b><br>with elaborate mounting of cherubs<br>holding frame and etched crystal<br>insert above a footed base<br>height: 14"/width: 7" | <b>1,000.00</b>    |
| 6.  | <b>PAIR OF ENGLISH PORCELAIN LEAF<br/>SHAPED DISHES</b><br>By Rockingham Company, with gilt<br>and painted decorations<br>height: 1"/width: 8"<br>late 19th century                                | <b>300.00</b>      |
| 7.  | <b>TWO TEA CADDIES</b><br>one cut crystal with wood top,<br>the other silver plated with<br>all over repose decoration<br>heights: 5"<br>late 19th century   | <b>400.00</b>      |
| 8.  | <b>MULTICOLORED ENAMELED BRASS<br/>MINIATURE SET OF DESK ACCESSORIES</b><br>includes: seal, blotter,<br>candle stand, and stamp box<br>late 19th century   | <b>300.00</b>      |
| 9.  | <b>PAINTED PORCELAIN PAPERWEIGHT</b><br>By Meissen Company, in the figure<br>of a dog over a shaped plinth<br>height: 2"/length: 8"<br>late 19th century   | <b>200.00</b>      |
| 10. | <b>GROUP OF FIVE AUBUSSON CUSHIONS</b><br>the tapestries in cream color with red highlights  | <b>800.00</b>      |

**LIVING ROOM ACCESSORIES (CONT.)**

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<b>11.</b>	<b>BRONZE FIGURAL DESK LAMP</b> with two Victorian girls holding an ornate covered stamp box height: 7"/width: 8" late 19th century	<b>\$ 800.00</b>
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<b>LIVING ROOM ACCESSORIES TOTAL</b>	<b>\$ 5,600.00</b>
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**DINING ROOM FURNITURE**

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<b>12.</b>	<b>MAHOGANY REGENCY STYLE BREAKFAST TABLE</b> with banded top on turned column and four matching chairs in the Classical style with upholstered seats late 19th century	<b>\$ 1,200.00</b>
<b>13.</b>	<b>PAIR OF MAHOGANY FRENCH DIRECTOIRE STYLE SIDE CHAIRS</b> late 19th century	<b>1,000.00</b>
<b>DINING ROOM FURNITURE TOTAL</b>		<b>\$ 2,200.00</b>

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**DINING ROOM ACCESSORIES**

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<b>14.</b>	<b>GILTWOOD HEPPLEWHITE STYLE CIRCULAR WALL MIRROR</b> with bulls-eye mirror and gilt gessoed wood frame depth: 36" late 19th century	<b>\$ 1,500.00</b>
<b>15.</b>	<b>PAIR OF JAPANESE LACQUERED WOOD COVERED BASKETS</b> in stacked pillow shape with brass mounts and gilt decorations height: 14"/diameter: 14" late 19th century	<b>1,000.00</b>
<b>16.</b>	<b>PAIR OF ENGLISH IRONSTONE COVERED VEGETABLE TUREENS</b> one in poor condition late 19th century	<b>400.00</b>
<b>17.</b>	<b>KPM PLAQUE</b> of lady on riverbank, in gilt frame unsigned, height: 7"/width: 9" late 19th century	<b>1,500.00</b>
<b>18.</b>	<b>BRASS EIGHTEEN LIGHT CHANDELIER</b> Louis XV style, two tier with pear shaped crystals and large ball pendant height: 37"/width: 35" early 19th century	<b>2,500.00</b>
<b>DINING ROOM ACCESSORIES TOTAL</b>		<b>\$ 6,900.00</b>

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**FOYER**

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<b>19.</b>	<b>ENGLISH REGENCY MAHOGANY ÉTAGÈRE</b> rosewood, the two tier upper section open with one drawer over two bottom doors height: 56"/length: 45"/width: 18" late 19th century	<b>\$ 2,000.00</b>
<b>20.</b>	<b>GILT AND ENAMELED BRONZE EIGHT ARM CHANDELIER</b> French Empire style, electrified height: 18"/width: 22" circa 1900	<b>1,000.00</b>
<b>21.</b>	<b>SET OF SIX PORCELAIN CUPS &amp; SAUCERS</b> By Coal Port Company, England with painted and gilt decoration late 19th century	<b>300.00</b>
<b>22.</b>	<b>BRONZE FIGURAL SCULPTURE</b> of a woman on a rocky cliff, base signed: Susse Freres, Paris, La Faguay height: 18" circa 1920's	<b>1,200.00</b>
<b>23.</b>	<b>PORCELAIN RETICULATED PIERCED COVERED PILGRIM FLASK</b> By Royal Worcester, England, in cream color with gilt highlights height: 7" late 19th century	<b>300.00</b>
<b>24.</b>	<b>PAIR OF PORCELAIN CROCUS POTS</b> with gilt decoration and painted figural panels late 19th century	<b>600.00</b>
<b>25.</b>	<b>PAIR OF PAINTED PORCELAIN PORTRAIT PLAQUES</b> in original gilt plaster frames late 19th century	<b>350.00</b>
<b>FOYER TOTAL</b>		<b>\$ 5,750.00</b>

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**MASTER BEDROOM**

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<b>26.</b>	<b>GILTWOOD KING-SIZE HEADBOARD</b> carved in Rococo style, height: 60"/width: 72"	<b>\$ 250.00</b>
<b>27.</b>	<b>CARVED AND GILTWOOD WALL MIRROR</b> with central floral decoration and beveled glass height: 60"/width: 40" circa 1930	<b>200.00</b>
<b>28.</b>	<b>PAIR OF ORIENTAL CARVED WOOD FIGURAL SCULPTURES</b> height: 8" mid-19th century	<b>250.00</b>
<b>29.</b>	<b>PAIR OF FRENCH BRONZE MOUNTED CRYSTAL VASES</b> Empire style, with eagle head handles on bronze plinth bases, electrified with silk shades circa 1900	<b>1,800.00</b>
<b>30.</b>	<b>MINIATURE WOOD CURIO-CABINET</b> Louis XV style, with tortoise shell serpentine body and bronze appliqués height: 20"/length: 16"/width: 6" late 19th century	<b>1,500.00</b>
<b>MASTER BEDROOM TOTAL</b>		<b>\$ 4,000.00</b>

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**DEN FURNITURE**

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<b>31.</b>	<b>ENGLISH ROSEWOOD ÉTAGÈRE</b> Regency style, with three tiers height: 55"/length: 18"/width: 13" late 19th century	<b>\$ 1,200.00</b>
<b>32.</b>	<b>LACQUERED WOOD AND HAND PAINTED TWO PART SCREEN</b> with beige background height: 6'/width: 5'	<b>500.00</b>
<b>33.</b>	<b>MAHOGANY TWO TIER OCCASIONAL TABLE</b> Edwardian style, with brass rails height: 30"/depth: 28" late 19th century	<b>350.00</b>
<b>34.</b>	<b>MAHOGANY DESK WITH SATINWOOD BANDING</b> Regency style with brass pulls height: 29"/length: 33"/width: 22 1/2"	<b>1,200.00</b>
<b>35.</b>	<b>THREE TIER STAND</b> Regency style, with black and white marble shelves and brass aprons height: 33"/depth: 15"	<b>150.00</b>
<b>36.</b>	<b>REGENCY STYLE FERN STAND</b> with black and white marble top shelf, brass galleried shelves and wood columns on tripod base height: 23"/depth: 8 1/2"	<b>200.00</b>
<b>DEN FURNITURE TOTAL</b>		<b>\$ 3,600.00</b>

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**DEN ACCESSORIES**

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<b>37.</b>	<b>PAIR OF GILT METAL VICTORIAN BOOKENDS</b> with Renaissance figures height: 8" late 19th century	<b>\$ 150.00</b>
<b>38.</b>	<b>GROUP OF FIVE GERMAN TERRA-COTTA FIGURINES</b> hand painted, mounted in custom made shadow box frame height: 7" early 19th century	<b>750.00</b>
<b>39.</b>	<b>PAIR OF METAL OBLONG VASES</b> electrified and mounted as lamps height: 16" late 19th century	<b>250.00</b>
<b>DEN ACCESSORIES TOTAL</b>		<b>\$ 1,150.00</b>

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**COLLECTION OF MINIATURE FURNITURE  
ALL TRUE TO STYLE OF PERIOD**

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<b>40.</b>	<b>SMALL BLACK LACQUER CHEST OF DRAWERS</b> Oriental style, embellished with gilt chinoiserie scenes in relief height: 26"/length: 18"/width: 11"	<b>\$1,200.00</b>
<b>41.</b>	<b>MAHOGANY DUNCAN PHYFE DESIGN CANTERBURY</b> height: 20"/length: 18"/width: 11"	<b>600.00</b>
<b>42.</b>	<b>BLACK LACQUER SPIRAL STAIRCASE</b> Regency style, with gilt handrail surmounted by a crystal chandelier height: 12"/length: 6"/width: 11"	<b>1,200.00</b>
<b>43.</b>	<b>MAHOGANY ÉTAGÈRE</b> Regency style, fitted with a pair of grille doors with gilt pilasters height: 22"/length: 23"/width: 8"	<b>1,800.00</b>
<b>44.</b>	<b>BLACK LACQUER SAMURAI CHAIR</b> height: 22"/length: 11"/width: 11"	<b>300.00</b>
<b>45.</b>	<b>PAIR OF BLACK LACQUER COROMANDEL PLAQUES</b> with hand painted scenes height: 44"/length: 18"	<b>1,500.00</b>
<b>46.</b>	<b>CHINESE ROSEWOOD CABINET</b> with mounted brass hinges and large, ornate, center mounted plate handle height: 29"/length: 22"/width: 17"	<b>1,500.00</b>
<b>47.</b>	<b>BLACK LACQUER TWO-PART CABINET</b> Georgian style, embellished with chinoiserie decoration in gilt height: 26"/length: 10"/width: 7"	<b>1,500.00</b>
<b>48.</b>	<b>ROSEWOOD SEMANIER</b> late Louis XVI style, drawers inlaid in satinwood height: 14"/length: 17"/width: 8 1/2"	<b>1,200.00</b>

**MINIATURE FURNITURE (CONT.)**

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<b>49.</b>	<b>MAHOGANY COMMODE</b> Empire style, embellished with Egyptian mounts height: 15"/length: 17"/width: 9"	<b>\$ 1,200.00</b>
<b>50.</b>	<b>MAHOGANY MARBLE TOP BUFFET</b> Louis XVI style, with high center drawer over two paneled doors, flanked by open round sides, with bronze handles and appliquéés height: 18"/depth: 8"/width: 28 1/2"	<b>1,200.00</b>
<b>51.</b>	<b>ROSEWOOD KNEEHOLE DESK</b> English Regency style, with four right hand drawers and left apron drawer, bronze leaf handles, holly band and line inlays height: 29"/depth: 22 3/4"/width: 33"	<b>1,500.00</b>
<b>52.</b>	<b>CHINESE CHIPPENDALE ARCHITECT'S DESK</b> mahogany, with adjustable reading top and two end candle slides, front legs pull out to reveal a tooled leather top writing surface and two hidden side drawers, blind fret apron and open fret legs height: 15 3/4"/depth: 11"/width: 14"	<b>1,500.00</b>
<b>53.</b>	<b>SECRETAIRE a ABBATANT</b> mahogany, Directoire style height: 20"/length: 11"/ width: 5 1/2"	<b>1,500.00</b>
<b>54.</b>	<b>PAIR OF SQUARE GLASS TOP TABLES</b> rosewood, mounted on bronze tripod shafts with bronze bambino caryatids height: 21"/length: 17"/width: 17"	<b>1,500.00</b>
<b>55.</b>	<b>ROSEWOOD THREE-TIER TABLE</b> Regency style height: 19"/length: 11"/width: 7"	<b>400.00</b>

**MINIATURE FURNITURE (CONT.)**

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**56. BLACK LACQUER CHINESE CABINET** **\$ 1,500.00**  
embellished with gold chinoiserie  
decorations in relief, drawers  
paneled with Mother of Pearl  
height: 21"/length: 17 1/2"/width: 9 1/2"

**MINIATURE FURNITURE TOTAL** **\$ 21,100.00**

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**KITCHEN**

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**CHINA, GLASS, BRIC-a-BRAC**

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<b>57.</b>	<b>PARIS PORCELAIN OVAL SERVING DISH</b> with scenic center and gilt band border, 10 3/4" x 6" circa 1830	<b>\$ 200.00</b>
<b>58.</b>	<b>SIXTY PIECE SPODE DINNER SET</b> blue and gilt rim, service for twelve, including; dinner, salad, bread and butter, luncheon, soup	<b>1,000.00</b>
<b>59.</b>	<b>STAFFORDSHIRE CUPS AND SAUCERS</b> set of twelve, wide red border	<b>240.00</b>
<b>60.</b>	<b>HAMMERS LEX DEMITASSE CUPS AND SAUCERS</b> set of eight, gilt floral design	<b>160.00</b>
<b>61.</b>	<b>VAL St. LAMBERT STEMWARE SET</b> sixty pieces, twelve each, goblet, champagne, wine, finger bowls and plates	<b>1,500.00</b>
<b>62.</b>	<b>STEUBEN TRAY</b> with center handle 11" diameter	<b>275.00</b>
<b>63.</b>	<b>HUTSCHENREUTHER SERVICE PLATES</b> set of ten, with wide raised gold border and raised gold monogram 10 1/4" diameter	<b>400.00</b>
<b>64.</b>	<b>HAWKES ETCHED CRYSTAL VASE</b> in tapered tubular shape of flowering and leafy branches, on sterling silver ring foot 12 1/2" high x 6 3/4" diameter	<b>250.00</b>
	<b>KITCHEN TOTAL</b>	<b>\$ 4,025.00</b>

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**SILVER THROUGHOUT HOUSE**

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<b>65.</b>	<b>CONTINENTAL SILVER CANDY COMPOTE</b> Louis XV style, with inset frosted glass leaf shape dish, weighted 2 3/4" high x 7 3/4" x 4 1/4" circa 1860	<b>\$ 200.00</b>
<b>66.</b>	<b>GILT DUTCH SILVER TEA CADDY</b> with all-over repousse figural and scroll designs, hinged cover 5" high x 4" x 2 1/4" 14 troy ozs. circa 1890	<b>275.00</b>
<b>67.</b>	<b>PAIR OF STERLING SILVER CIGARETTE URNS</b> with gadroon rims, weighted	<b>40.00</b>
<b>68.</b>	<b>STERLING SILVER FRUIT BOWL</b> with repousse rim and pierced border, 7 troy ozs. 2" high x 9 1/2" diameter	<b>110.00</b>
<b>69.</b>	<b>STERLING SILVER INTERNATIONAL BREAD AND BUTTER DISH</b> with reeded edge, 2 troy ozs. 6" diameter	<b>30.00</b>
<b>70.</b>	<b>STERLING SILVER PITCHER</b> with scroll handle, 10 troy ozs. 6 1/4" high x 4 1/4" diameter	<b>150.00</b>
<b>71.</b>	<b>STERLING SILVER CREAMER AND SUGAR BOWL</b> Gorham, with gadroon band 5 troy ozs.	<b>75.00</b>
<b>72.</b>	<b>TWO STERLING SILVER BABY CUPS</b> 3 troy ozs.	<b>50.00</b>
<b>73.</b>	<b>STERLING SILVER COMPOTE</b> weighted 8 1/2" high x 5 1/2" diameter	<b>75.00</b>

**SILVER (CONT.)**

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<b>74.</b>	<b>STERLING SILVER BOWL</b> 3 troy ozs. 1 1/4" high x 5 3/4" diameter	<b>\$ 45.00</b>
<b>75.</b>	<b>STERLING SILVER DEMITASSE SAUCERS</b> Gorham, set of six, monogrammed 6 troy ozs.	<b>90.00</b>
<b>76.</b>	<b>STERLING SILVER CIGARETTE BOX</b> with wood interior, monogrammed 7 troy ozs. (Inclusive) 1 3/4" high x 4" wide x 3 1/2" deep	<b>100.00</b>
<b>77.</b>	<b>CONTINENTAL SILVER MENORAH</b> removable top, simple design 14 3/4" high x 9 3/4" wide 8 troy ozs. circa 1880	<b>125.00</b>
<b>78.</b>	<b>STERLING SILVER INTERNATIONAL PHOTO FRAME</b> with repousse beaded band and pediment 11" high x 7 1/4" wide	<b>200.00</b>
<b>79.</b>	<b>STERLING SILVER LIQUEUR TRAY</b> monogrammed, 9 troy ozs. 10 1/4" diameter	<b>150.00</b>
<b>80.</b>	<b>STERLING SILVER TIFFANY FRUIT BOWL</b> oblong with repousse, pierced trellis and wide border 15 troy ozs. 1 1/2" high x 11" wide x 9" diameter	<b>300.00</b>
<b>81.</b>	<b>STERLING SILVER GRAVY BOAT ON UNDER DISH</b> Reed and Barton, "Dublin" pattern 11 troy ozs.	<b>165.00</b>
<b>82.</b>	<b>STERLING SILVER SYRUP JUG</b> English, with wide spiral band, wood handle 7 troy ozs. 4 1/2" high x 3 1/2" diameter circa 1870	<b>140.00</b>

**SILVER (CONT.)**

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<b>83.</b>	<b>STERLING SILVER SUGAR TONG</b> 1 troy oz. circa 1870	<b>\$ 50.00</b>
<b>84.</b>	<b>PAIR OF STERLING SILVER SHAKERS</b> weighted 5" high	<b>40.00</b>
<b>85.</b>	<b>STERLING SILVER NAPKIN HOLDERS</b> set of nine, hand hammered 4 1/2 troy ozs.	<b>100.00</b>
<b>86.</b>	<b>STERLING SILVER PIERCED FRAME SHAKERS</b> set of four, with blue glass liners and sterling silver top 1 troy oz. 2 5/8" high x 1" diameter	<b>40.00</b>
<b>87.</b>	<b>THREE STERLING SILVER CIGARETTE CASES</b> 12 troy ozs.	<b>250.00</b>
<b>88.</b>	<b>STERLING SILVER HANDLED GILT GRAPE SHEARS</b>	<b>35.00</b>
<b>89.</b>	<b>STERLING SILVER JELLY BOWL</b> with blue glass liner 3 troy ozs. 2 3/4" high x 3 3/4" diameter	<b>60.00</b>
<b>90.</b>	<b>PAIR OF STERLING SILVER CANDELABRAS</b> four arms each, with gadroon bands and low, removable candlesticks, weighted 11 1/2" high x 8 1/2" diameter,	<b>300.00</b>
<b>91.</b>	<b>STERLING SILVER CIGARETTE LIGHTERS</b> group of six	<b>150.00</b>
<b>92.</b>	<b>STERLING SILVER CIGARETTE BOX</b> with wood interior 9 troy ozs. (Inclusive) 1 1/8" high x 6 1/4" wide x 3 1/4" deep	<b>175.00</b>

**SILVER (CONT.)**

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<b>93.</b>	<b>STERLING SILVER STAMP BOX</b> with repousse scroll ends, monogrammed, 4 troy ozs. 1 1/4" high x 3 1/2" wide x 1 1/2" deep	<b>\$ 75.00</b>
<b>94.</b>	<b>STERLING SILVER DEMITASSE SPOONS AND LEMON FORK</b> Gorham, set of five, monogrammed 1 troy oz.	<b>25.00</b>
<b>95.</b>	<b>THREE STERLING SILVER SERVING PIECES</b> "Lily" pattern, comprising; pie server, lemon fork, strainer spoon, 3 troy ozs.	<b>75.00</b>
<b>96.</b>	<b>FOUR STERLING SILVER SAUCE LADLES</b> 4 troy ozs.	<b>60.00</b>
<b>97.</b>	<b>STERLING SILVER ICED TEA SIPPERS</b> set of five, with shell bowls	<b>30.00</b>
<b>98.</b>	<b>STERLING SILVER FLATWARE PIECES</b> group of six assorted, including; spoons, strainer, fork and butter knife 3 troy ozs.	<b>30.00</b>
<b>99.</b>	<b>STERLING SILVER WATER PITCHER</b> International style, on plinth foot 21 troy ozs. 9 3/4" high	<b>400.00</b>
<b>100.</b>	<b>STERLING SILVER TIFFANY FOOTED TRAY</b> with pie crust rim, Queen Anne style, monogrammed 28 troy ozs. 1 1/4" high x 12 1/4 " diameter	<b>750.00</b>
<b>101.</b>	<b>STERLING SILVER PEPPER MILL AND SALT SHAKER</b> Cartier 2 1/4" high	<b>50.00</b>

**SILVER (CONT.)**

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<b>102.</b>	<b>STERLING SILVER FLATWARE SET</b> Jensen Co., 118 pieces, "Acorn" pattern, comprising service for twelve, including; dinner forks, salad forks, oyster forks, dinner knives, butter spreader, soup spoons, coffee spoons, tea spoons, plus twenty assorted serving pieces and two tongs	<b>\$ 6,000.00</b>
<b>103.</b>	<b>STERLING SILVER BOWL</b> Revere style, with inscription 20 troy ozs. 5" high x 10 1/4 " diameter	<b>300.00</b>
<b>104.</b>	<b>STERLING SILVER TIFFANY FRUIT BOWL</b> on ring foot, with paneled body 22 troy ozs. 3 1/2" high x 9 1/4" diameter	<b>350.00</b>
<b>105.</b>	<b>ASSORTED SILVER PLATED ARTICLES</b> group includes trays, serving dishes, flatware, etc.	<b>300.00</b>
	<b>SILVER TOTAL</b>	<b>\$ 11,965.00</b>

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**FINE ART**

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- 106. OIL ON CANVAS** **\$ 125,000.00**  
landscape of two figures in  
spring time, signed lower  
right; "Daubigny, 1877", in  
ornate gilt frame, 22" x 37"
- (Comparative 1: "Paysage a Villerville,  
1859", 35" x 74" \$ 115,000.00; Sotheby's  
N.Y. Lot 35 5/28/92  
From ADEC Pg 570, 1994)
- (Comparative 2: "Les Bords de l'oise,  
1870", 31 1/2" x 45" \$ 105,000.00;  
Sotheby's N.Y. Lot 11 2/17/93  
From ADEC Pg 570, 1994)
- 107. OIL ON CANVAS** **40,000.00**  
of an autumn landscape, signed;  
"Th. Robinson", in ornate gilt frame  
17 1/2 " x 13 1/4"
- (Comparative: "Barnyard With Ducks,"  
14 1/2" x 17 3/4" \$ 35,000.00;  
Christies, N.Y. Lot 251A 5/22/91  
From ADEC Pg 2134, 1992)
- 108. OIL ON BOARD** **2,000.00**  
unsigned, English landscape  
with figures at houses in  
left foreground, in ornate  
frame of period  
16 1/2" x 20" circa 1750
- 109. ART GLASS BOWL** **500.00**  
hand blown, sunset in orange,  
by Phil O'Reilly Jr., circa 1992  
width: 7"/diameter: 14"
- 110. SET OF 12 COLORED SCREEN PRINTS** **2,400.00**  
contemporary abstracts, signed;  
"Goodnough, 1968", framed,  
12 pieces  
6 measure 22" x 30",  
6 measure 30" x 22"

**FINE ART (CONT.)**

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| <b>111.</b> | <b>COLORED COLLAGE "GAULOISES"</b><br>artists' proof, signed:<br>"Motherwell", in gilt frame<br>22" x 14"<br><br>(Comparative: "Gauloises With Red<br>Green" dated: 1971, 20 1/8" x 16 1/8"<br>\$ 30,000.00; Sotheby's N.Y.<br>Lot 303 4/5/93 From ADEC Pg 1689, 1994) | <b>\$ 30,000.00</b> |
| <b>112.</b> | <b>BLACK AND WHITE ABSTRACT LITHO</b><br>"Paysage Au Bouledogue",<br>signed: "J. Dubuffet, 1953",<br>5/20 framed,<br>23" x 20"   | <b>4,000.00</b>     |
| <b>113.</b> | <b>BLACK AND WHITE ABSTRACT LITHO</b><br>"Foillages A L'oiseau", signed:<br>"J. Dubuffet, 1953", 5/20, framed<br>23" x 20"   | <b>4,000.00</b>     |
| <b>114.</b> | <b>BLACK AND WHITE ETCHING</b><br>signed: "Hockney, 1972",<br>9/125, depicting a side chair<br>with jacket and hat, framed<br>16" x 13"  | <b>1,500.00</b>     |
| <b>115.</b> | <b>BLACK AND WHITE LITHO</b><br>litho, signed: "Hockney, 1968,"<br>75/75, depicting interior with<br>built-in window seat with<br>cushions, framed<br>14" x 16"  | <b>1,500.00</b>     |
| <b>116.</b> | <b>BLACK AND WHITE ETCHING</b><br>signed: "Ensor", depicting a<br>train in fantasy setting, framed<br>8" x 10 1/2"<br>late 19th century  | <b>2,000.00</b>     |
| <b>117.</b> | <b>BLACK AND WHITE ETCHING</b><br>signed: "Bonnard", depicting outdoor<br>garden with cat and dog, framed<br>8 1/2 x 13"   | <b>2,000.00</b>     |

**FINE ART (CONT.)**

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<b>118.</b>	<b>BLACK AND WHITE ETCHING</b> signed: "J. Villon", depicting cubist abstract, framed 5" x 3 1/2"	<b>\$ 1,000.00</b>
<b>119.</b>	<b>BLACK AND WHITE ETCHING</b> signed: "Jaq. Villon" 19/50, depicting nude in fishnet, framed 14" x 10"	<b>1,500.00</b>
<b>120.</b>	<b>BLACK AND WHITE ETCHING</b> signed: "Giacometti", 23/100, depicting single standing figure, framed 10" x 14"	<b>1,000.00</b>
<b>121.</b>	<b>BLACK AND WHITE LITHO</b> Signed: "Rosenquist, 1971", 57/70, depicting hat and flag on globe	<b>1,000.00</b>

**FINE ART TOTAL** **\$ 219,400.00**

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**JEWELRY**

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<b>122.</b>	<b>MARQUISE DIAMOND WEDDING RING</b> in platinum setting, with 19 diamonds, weighing in total: 3 cts., gold weight: 1 dwt.	<b>\$ 5,000.00</b>
<b>123.</b>	<b>14 KT. GOLD LADY'S DIAMOND BRACELET WATCH</b> "Geneva", face and case set with 40 brilliant cut diamonds, weighing in total: .90 ct., gold weight: 15.5 dwt.	<b>2,000.00</b>
<b>124.</b>	<b>18 KT. GOLD AND DIAMOND BRACELET</b> with 36 brilliant cut diamonds, weighing in total: 2 cts., gold weight: 42 dwt.	<b>5,000.00</b>
<b>125.</b>	<b>18 KT. GOLD AND DIAMOND EARRINGS</b> with 100 brilliant cut diamonds, weighing in total: 2 cts., gold weight: 8.8 dwt.	<b>4,000.00</b>
<b>126.</b>	<b>18 KT. GOLD AND DIAMOND TENNIS BRACELET</b> with 47 brilliant cut diamonds, weighing in total: 1.40 cts., gold weight: 3 dwt.	<b>2,000.00</b>
<b>127.</b>	<b>14 KT. YELLOW GOLD AND DIAMOND BRACELET</b> with 24 brilliant cut diamonds, weighing in total: .5 cts., gold weight: 13.5 dwt.	<b>750.00</b>
<b>128.</b>	<b>LADIES CARTIER "SANTOS" WRISTWATCH AND BRACELET</b> stainless, and 18 kt. gold	<b>1,600.00</b>
<b>129.</b>	<b>18 KT. GOLD "BOUCHERON" MAN'S DRESS WATCH WITH MATCHING BRACELET</b> approx. gold weight: 38 dwt. circa 1950	<b>2,000.00</b>
<b>130.</b>	<b>18 KT. GOLD "BOUCHERON" MANS WATCH</b> with leather band, approx. gold weight: 8 dwt. circa 1950	<b>1,000.00</b>

**JEWELRY (CONT.)**

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<b>131.</b>	<b>18 KT. GOLD AND DIAMOND EARRINGS</b> with 34 brilliant cut diamonds, weighing in total: 2.75 cts., gold weight: 2.5 dwt.	<b>\$ 4,500.00</b>
<b>132.</b>	<b>18 KT. GOLD AND DIAMOND NECKLACE</b> with 102 brilliant cut diamonds weighing in total: 3 cts., gold weight: 71.5 dwt.	<b>7,500.00</b>
<b>133.</b>	<b>TWO SINGLE STRAND CULTURED PEARL NECKLACES</b> with a total of 189 pearls, ranging from 8.5-9mm., perfectly round, very clean, with high luster and smooth skins lengths: 33" and 35" long	<b>8,000.00</b>
<b>134.</b>	<b>14 KT. GOLD RING</b> with 1 South Sea cultured pearl, 12.3 mm., and 26 brilliant cut diamonds, weighing in total: 1.25 cts. gold weight: 3 dwt.	<b>1,750.00</b>
<b>135.</b>	<b>18 KT. GOLD, PLATINUM, AND DIAMOND DRESS CLIP</b> with 300 brilliant cut diamonds, weighing in total: 8 cts., 5 Marquise diamonds, weighing in total: 1.90 cts., total weight of diamonds: 10 cts.	<b>12,000.00</b>
<b>136.</b>	<b>MARQUISE DIAMOND WEDDING RING</b> in platinum setting, with center diamond, weighing 2.58 cts., 2 Baquette diamonds, weighing .35 ct. each, total weight of diamonds: 3 cts., gold weight: 1.5 dwt. (VS.I-G color)	<b>10,000.00</b>

**JEWELRY (CONT.)**

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<b>137.</b>	<b>14 KT. YELLOW GOLD LADIES BRACELET</b> gold weight: 25 dwt.	<b>\$ 750.00</b>
<b>138.</b>	<b>18 KT. GOLD AND PLATINUM PIN</b> with 20 brilliant cut diamonds, weighing in total: 1.75 cts., gold weight: 17 dwt.	<b>2,500.00</b>
<b>139.</b>	<b>18 KT. GOLD BRACELET</b> with 15 brilliant cut diamonds, weighing in total: .45 ct., gold weight: 60 dwt. circa 1940	<b>1,500.00</b>
<b>140.</b>	<b>18 KT. GOLD AND DIAMOND EARRINGS</b> with 20 brilliant cut diamonds, weighing in total: 1.0 ct.	<b>1,600.00</b>
<b>141.</b>	<b>18 KT. GOLD PENDANT BROOCH</b> with animal heads, each set with jeweled eyes, gold weight: 81 dwt.	<b>2,200.00</b>
<b>142.</b>	<b>14 KT. GOLD MASSIVE LINK NECKLACE</b> gold weight: 98 dwt.	<b>2,200.00</b>
<b>143.</b>	<b>14 KT. GOLD BRACELET</b> gold weight: 16.3 dwt.	<b>450.00</b>
<b>144.</b>	<b>18 KT. GOLD MANS CUFF LINKS AND STUD SET, BY TIFFANY &amp; CO.</b> with 45 sapphires, weighing in total: 50 cts.	<b>2,500.00</b>
<b>145.</b>	<b>14 KT. GOLD AND DIAMOND STUD EARRINGS</b> with 2 brilliant cut diamonds, weighing .60 ct. each, total weight of diamonds: 1.2 cts., gold weight: .75 dwt.	<b>1,800.00</b>

**JEWELRY (CONT.)**

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<b>146.</b>	<b>18 KT. GOLD PAIR OF DRESS RINGS WITH DIAMONDS AND SAPPHIRES</b> 10 sapphires, weighing in total: 1.0 ct., 19 brilliant cut diamonds, weighing in total: 1.0 ct., gold weight: 2.5 dwt.	<b>\$ 2,500.00</b>
<b>147.</b>	<b>18 KT. GOLD AND MOBE PEARL AND DIAMOND EARRINGS</b> with 10 brilliant cut diamonds, weighing in total: .30 ct. gold weight: 2.5 dwt.	<b>750.00</b>
<b>148.</b>	<b>SINGLE STRAND CULTURED PEARL NECKLACE</b> with 67 7mm pearls	<b>1,000.00</b>
<b>149.</b>	<b>MARQUISE DIAMOND RING</b> in platinum setting, with brilliant cut center diamond weighing 2.57 cts., (VS.I-H color), 2 Baquette diamonds, weighing .30 ct. each, total diamond weight: 3 cts., gold weight: 1.5 dwt.	<b>10,000.00</b>
<b>150.</b>	<b>14 KT. WHITE GOLD PENDANT WITH HEART SHAPE DIAMONDS</b> with 1 brilliant cut diamond weighing .25 ct., and 20 brilliant cut diamonds weighing in total: .40 ct., total diamond weight: .65 ct., gold weight: 1 dwt.	<b>750.00</b>
<b>151.</b>	<b>14 KT. GOLD BROOCH PIN WITH DIAMONDS, RUBIES AND SAPPHIRES</b> with the center brilliant cut diamond weighing: .50 ct., 8 brilliant cut diamonds weighing in total: .40 ct., 14 rubies weighing in total .50 ct., and 17 sapphires weighing in total: .60 ct., total diamond weight: .90 ct., gold weight: 26.5 dwt.	<b>2,200.00</b>

**JEWELRY (CONT.)**

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<b>152.</b>	<b>14 KT. GOLD EARRINGS (MATCHING ABOVE BROOCH)</b> set with 2 brilliant cut diamonds weighing .06 ct. each, 11 sapphires weighing in total: .44 ct., 6 rubies weighing in total: .24 ct., total diamond weight: .12 ct., gold weight: 6 dwt.	<b>\$ 400.00</b>
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<b>JEWELRY TOTAL</b>	<b>\$ 100,200.00</b>
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<b>TOTAL APPRAISED VALUE</b>	<b>\$ 391,090.00</b>
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# *Astor Galleries, Ltd.*

## STEPHEN CARDILE BIOGRAPHY

### PROFESSIONAL EXPERIENCE

#### **STEPHEN J. CARDILE & ASSOCIATES JUNE 08 - PRESENT DECORATIVE ARTS SPECIALIST**

Conducts detailed research, cataloguing, and valuations for estate tax, litigation support, charitable contribution, equitable distribution, and insurance purposes. Consultant in sale and disposal of antiques, fine art, and household properties.

Is the current marketing director responsible for maximizing prices realized on the firm's own inventory and for personal property consigned to the firm from estates for liquidation.

Qualified as an expert witness in federal, state, circuit and tax courts.

#### **ASTOR GALLERIES, LTD. 1993 – MAY 08 DECORATIVE ARTS SPECIALIST**

Conducted detailed research, cataloguing, and valuations for estate tax, litigation support, charitable contribution, equitable distribution, and insurance purposes. Consultant in sale and disposal of antiques, fine art, and household properties.

Qualified as an expert witness in federal, state, circuit and tax courts.

#### **ATTIC TREASURES, LTD. 1983 - 1993 DECORATIVE ARTS SPECIALIST**

Conducted research, cataloguing, and valuations for estate tax, litigation support, charitable contribution, equitable distribution, insurance purposes, and internal inventory.

### QUALIFICATIONS

Mr. Cardile's work meets the current standards of the U. S. Government's Appraisal Foundation, and the Uniform Standards of Professional Appraisal Practice.

Today, Mr. Cardile uses his wealth of over thirty-five years experience to serve clients, whether they require a formal written appraisal, a simple one hour consultation, or assistance with the disposition of an estate.

Throughout the 1980's and 1990's, Mr. Cardile was the President & CEO of Attic Treasures, Ltd. and Astor Galleries, Ltd. both located in New York City. He has contracted directly with, and consulted for many of the top law firms, banks, accounting agencies and worked with individual estate executors throughout the tri-state area. Recognized as an authority on personal property, Mr. Cardile is proficient in the areas of antiquities, fine art, antiques and jewelry, silver, European and American furniture, books, textiles, collectibles as well as general residential contents.

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