Working in the art and collectible field allows for the opportunity to meet fascinating individuals with amazing collections that span multiple areas of collecting — rare coins, fine art, art glass, silver, historical documents, first edition books, wine, jewelry and even vintage handbags — and all require proper management and estate planning.

Such visits usually entail interesting conversations about how the collection was assembled, which pieces are the collector’s favorites, and occasionally discovering a previously unrecognized gem amidst the collection. But what number of collectors maintain accurate inventories, keep purchase records, update their valuations regularly and have a plan for their collection upon their passing? The answer: not many.

On a daily basis I speak to family members who have recently inherited something they believe might be of great value; however they have little to go on as to factual information. Collection management, which provides guidance and assistance to heirs and beneficiaries, is an essential part of the collecting process that is frequently overlooked or mishandled.

Estates with varied collections can be a daunting burden for executors and heirs without advance inventories or appraisals.

While often large and valuable collections will have insurance appraisals, there are numerous collectors who are squirreling away their treasures and never even make a list of their valuables. Again and again we hear from executors who are surprised by a collection of coins or jewelry in a safe deposit box that the family never knew about. Or tales of the collectors who chose not to include items of value in insurance appraisals in order to save on insurance costs. It is of the utmost importance for us to advise our clients to have a full accounting of their property, including descriptions and photographs. Additionally, a full accounting is extremely helpful in the event of an insurance claim.
due to a theft, fire or flood. But how many of your clients really have documented what they own?

Most collectors have an idea of what the value was when an item was acquired or may have been keeping up on the market prices a bit. But this information can be forgotten or lost when a collector passes away suddenly and there is no paper trail. A comprehensive descriptive inventory should also address the “provenance” questions: Where and when was it purchased? How much was paid? Is it investment property? Has it been repaired? What is its history? All of these questions can affect values and the probate process.

Most of us think of appraisals at the time something changes hand, for instance at the time of death (triggering the need for an Estate Tax Appraisal), or when gifted (for Charitable Donation or Gift Tax). Unfortunately appraisers are frequently called in after the primary collector has passed and relevant information regarding the chain of ownership and purchase information is no longer available.

Fair market value appraisals for financial or estate planning purposes maintained during a collector’s life are very helpful for preparing one’s estates and can be obtained through a major auction house, dealer, insurance specialist, or independent appraiser. Be sure that the appraiser you choose is USPAP (Uniform Standards of Professional Appraisal Practice) certified and associated with one of the leading appraiser associations, such as ISA, ASA or AAA.

Comprehensive appraisals are an essential part of properly managing a collection and the duty of a responsible collector. Once an appraisal is obtained it should be updated every few years to keep up with any changes in the market. Yes, it is true the value of many works of art and collectibles continue to rise and have been a great investment, but some areas of collecting have also declined in value due to changes in the economy and collector tastes. By investing in a formal appraisal, the collector can be assured that in case of a loss they are adequately covered, and in the case of death, the complete value of a collection can be realized. If a collector does not want to go through the process of having a formal appraisal then it is recommended that at least a complete inventory be made and stored in a site away from the collection, with family members or trustees aware of its existence and location.

Frequently the heirs or beneficiaries of a collector do not have the same passion for the collection and can even view it as a burden. Rather than determining how to divide the collection in an equitable manner, well-planned estates now include a codicil with the will specifying the client’s wishes for distribution, donation or sale. Heritage Auctions and Heritage Appraisal Services have seen a rise in this type of request and now provide a directive codicil for individuals to include with their will.

A codicil to a will can advise the heirs and executors how the collector wishes their collection to be appraised, distributed and sold upon their passing.

A basic codicil or directive letter, which is attached to an existing will and ideally paired with the inventory of the collection, can provide the collector the ability to ensure that upon his or her passing that the collection will be professionally managed from estate appraisal through sale to equitable dispersal by specifying the preferred companies or appraisers. Existing relationships can be maintained, intimate knowledge of a collection can be preserved, and even specific financial terms can be established through advance planning. Many estates are bogged down for years in litigation over individual personal property, when, with a bit of forethought, the desires of the deceased can be clearly honored and executed.
AUTOMOBILIA A PASSION FOR ALL THINGS AUTOMOTIVE
BY KARL CHIAO

EVER SINCE THE AGE OF 12, I HAVE BEEN FASCINATED WITH EUROPEAN AUTOMOBILES AND ALL THINGS ASSOCIATED; THEIR SPEED, ELEGANCE, AND VAUNTED STANDING AT THE MODERN WORLD. I READ VORACIOUSLY ON THE SUBJECT, PAGING THROUGH THE CAR MAGAZINES HIGHLIGHTING THE NEWEST PROTOTYPES TO PORING OVER SOLIDLY BOUND COFFEE TABLE BOOKS FILLED WITH RAVISHING PICTURES OF THE MOTORING LIFESTYLE. AS I GOT OLDER, THAT OBSESSION TurnED FROM AUTOMOTIVE LITERATURE TO AUTOMOTIVE MEMORABILIA.

Although I didn’t know it at the time, there existed a cottage industry surrounding automotive memorabilia that is best known as “automobilia”. While the goal for most car enthusiasts is to eventually own the cars that they’ve yearned for, most will never get that chance for a variety of reasons, including financial (coveted cars are often prohibitively expensive), logistical (storage issues), and availability (many collectible cars are scarce or hard to find in good condition). The reality is that automobilia is as close as most collectors will ever get to owning their dream cars.

What exactly is automobilia? The term is the combination of the words “automobile” and “memorabilia”. It is the ephemera and artifacts connected with cars and motoring that are of interest to a collector. This includes any historical relic or collectible linked with motor cars and related areas, such as motor racing or motorsport personalities. Automobilia covers a varied assortment of items, ranging from those associated with motoring in a general sense (such as models of early steam engines) to those intrinsically linked with a specific vehicle marque (Ferrari related material, for example) or event (keepsakes from the ‘24 Hours of Le Mans’ race, for instance). Automobilia also features automotive literature (old books, magazines, advertising, catalogs and brochures), posters, vintage racing photographs, car models (from 1:4 scale pedal cars to 1:48 scale die cast toys), petroliana (pieces related to gas and service stations, such as old gas pumps or advertising signs of car brands), and anything else that embodies the automotive lifestyle. While cars themselves are not considered automobilia, car components may be termed automobilia if their ownership is primarily for memento value rather than for practical use; e.g. art deco hood ornaments and vintage brass era headlamps.

So why a discussion on Automobilia now? In my case, fast forward 30 years and I’ve lost track as to how many cars I have owned over the years that are no longer in my possession, but what I do have left is enough automotive literature to occupy a full 10’ x 20’ climate controlled storage unit. And the strangest thing that I am finding out is that I am not alone! There is a wide and deep pool of connoisseurs out there who collect in this space, despite the fact that there has never been a standardization of the market like there has been with coins, sports memorabilia, or even art. Compared to the cars themselves, the majority of automobilia is relatively low in value and has traded at local automotive swap meets or sold privately via general online venues. However, some of the more valuable items, selling for thousands or tens of thousands of dollars, are occasionally offered at collector car auctions, but only as a sideshow to the main car auction — and even then with neither price consistency nor the attention deserved.

Automobilia items are often overlooked and overshadowed, selling far below their potential because there is not adequate marketing or an educated presentation. There is a need and viability within the collector market for regular auctions devoted solely to Automobilia, with published results for all to see and track, thus instilling market confidence and verified value records. Heritage Auctions has previously done exactly this with several other niche collectible categories; we will build on this record of this success by offering dedicated Automobilia auctions starting in the Spring of 2014.

I am excited by the opportunity to pursue my passion for all things automotive, expanding my current role with the Trusts & Estates department at Heritage Auctions by assuming the directorship of our new Automobilia sales category. I am always reachable at 214.409.1958 or KarlC@HA.com if you ever have a client or are working on an estate with an Automobilia collection or would like a copy of the auction catalog for the upcoming inaugural Automobilia Auction this Spring. HA.com/Automobilia
The work, along with two other Onderdonk masterpieces, totaled $1.1 million, as A Hillside of Blue Bonnets — Early Morning, Near San Antonio Texas reached $317,000 and On the Old Blanco Road, Southwest Texas sold for $281,000, well over double its estimate.

“The auction offered two of the best Onderdonk paintings ever offered on the open market,” said Atlee Phillips, Director of Texas Art. “Blue Bonnets at Sunrise had absolutely everything going for it. It was fresh to the market, large, in excellent condition, and the quintessential Onderdonk blue bonnet painting. One of this size and quality had not been available since the Onderdonk exhibition at the Witte Museum in San Antonio and the Dallas Museum of Art, highlighting his misty bluebonnet paintings, which are heavily influenced by Tonalism.”

Julian Onderdonk (1882–1922) returned to Texas in 1909 after studying in New York for eight years under William Merritt Chase. During the thirteen years preceding his tragic death in 1922 at age 40, Onderdonk would paint the Texas landscape with a skill and sensitivity few, if any, artists have equaled. The high quality of his paintings during this period can be partly attributed to the formal training he received while attending the Art Student League of New York. It was there he began taking classes from William Merritt Chase, later attending Chase’s summer art school in Shinnecock, New York.

Chase is considered by many to be the most important American art teacher of his generation; some of his most famous students include Georgia O’Keeffe, Marsden Hartley, and Edward Hopper, among others. Chase began influencing Onderdonk’s work long before the two met. Onderdonk’s father, Robert J. Onderdonk, an artist himself, helped found the Art Student League of New York and, during his last year there, studied with Chase, before eventually settling in San Antonio, Texas and starting a family. When Onderdonk was sixteen years old his father officially became his first art teacher, passing along many of the lessons he learned from Chase.

With this tutelage, Onderdonk greatly developed his considerable talents before ever leaving his home state.

Chase’s formal training and influence helped Onderdonk refine his work and further advance his own brand of American Impressionism, largely inspired by the beauty and grandeur of the Texas landscape. The prices now being recorded for Onderdonk masterworks rival many of his contemporaries, placing him in the upper ranks of American Impressionists and sparking substantial interest from collectors around the country.

“It is no surprise such a painting would set a new world record,” Phillips said of Blue Bonnet Field, Early Morning.

“Julian Onderdonk is a great American artist, and there was significant interest in these paintings from outside the state, but at the end of the day Texas collectors were simply not willing to let them leave the state.”
Luxury real estate auctions provide sellers of properties valued at $2 million and above the perfect alternative to traditional methods of selling high-end homes and estates.

Auctions are profitable for tactful and savvy sellers and buyers alike. Our method offers buyers access to one-of-a-kind properties while enabling sellers to enjoy the most efficient and financially rewarding approach to selling their property.

Competitive bidding achieves true market value. Unlike traditional listings, an auction captures the market for a given property, allowing a competitive field of buyers to determine the highest possible selling price. Our far-reaching marketing campaigns attract this committed pool of international buyers, providing sellers with the assurance that the true market value for their homes is achieved.

The auction process offers a timely and cost effective way to sell your property. While a luxury property listing remains on the current market an average of 3 to 5 years, the auction process produces much faster results. From consignment to closing, the property will be sold within 90 days. Auctions are also more cost effective than traditional real estate transactions, enabling us to offer attractive referral incentives.

Realtors are part of the process. Agents are encouraged to participate, with no loss or sacrifice of commission structure on their part. Informed agents are integral to the Heritage process by helping interested buyers understand the process and evaluate the property. Heritage’s Directors have fostered many broker relationships and share their wealth of knowledge and expertise with their sellers and buyers.

Real Estate Auctions with Heritage are simple, efficient and transparent. From start to finish, the luxury real estate team will work with both buyers and sellers to ensure they experience none of the stress and complications that often come with traditional home sales. Our team provides due diligence packages that include fully detailed information on the property, from third party expert inspection reports and architect’s drawings to tax and zoning information. We pride ourselves on the transparency of our bidding procedures and we work with each buyer individually to make sure they understand the value of the property.

Do you have a one-of-a-kind luxury property you’re ready to sell? Are you interested in purchasing a specific type of property? Contact us today to learn more about buying and selling luxury real estate with Heritage Auctions.

Call 855.261.0573 or email LuxuryEstates@HA.com.

Visit our website to learn more at www.HA.com/LuxuryRealEstate.
Jason Henrichsen Joins Heritage Auctions San Francisco

Following in the footsteps of his grandparents, Jason Henrichsen has harbored a lifelong interest in, and passion for, coin collecting. Jason followed his dreams by making his hobby into his profession and began dealing in rare coins shortly after college. Almost immediately his attention turned to silver dollars, attracted by their nostalgic nature and the rich history surrounding them.

Jason was mentored by some of the biggest names in the business, and with nearly 200 variety discoveries credited to him, he is also a widely recognized expert both in the coin and silver dollar communities. Prior to joining Heritage Auctions as Director of Numismatics, San Francisco, Jason worked as the numismatist for one of the largest coin shops in the country where he would regularly grade, authenticate, and attribute hundreds, even thousands, of coins each day.

We asked Jason a few questions about his early passion for coins, valuing coins and his view of the coin market.

How old were you when you first began coin collecting and how did your family play a role?

My grandparents all collected coins, my great-grandmother was a card-carrying member of the ANA. So I would say coin collecting runs in the family. I would imagine I was around 5 years old when I first became interested in coin collecting. Even before that, when I’d lose a tooth, the “Tooth Fairy” would occasionally leave a silver dollar in its place. My grandfather fought in the second World War and during his service he compiled quite a collection of old coins from around the world — my collection began in earnest after receiving a large jar of these coins and some of my earliest memories were playing with the coins on the floor of my bedroom.

How did the hobby of coin collecting become your career?

The decision to go into coins professionally was made while I was a California Licensed Real Estate agent fresh out of college, with a keen interest in economics. It was revealed that the Federal Reserve would no longer be publishing the M3 Money Supply figures. Expecting a wild ride for the real estate business, I began to focus on shifting into dealing rare coins while also diversifying into precious metals expecting that they would rise as a result, and it did. My preference was large silver coins since I believed silver itself inherently had the most potential to gain, and it did. And what better way to deal in silver coins than the large silver dollars that cowboys had gambled with in Wild West saloons generations ago? Holding history in our hands. In my mind it seemed to be the perfect career choice and, reflecting back, it clearly was the right choice.

With your expertise in US coins—how can an heir or advisor determine the values of an inherited or estate collection of coins? Anything in particular to look for?

An ideal starting point would be the online archives of HA.com, where we maintain over 3.6 million auction records available for reference free of charge. For most coins, finding approximate values using our website is fairly straightforward, but that can only be said for coins that have been professionally certified or “graded” by either PCGS, NGC or ANACS — the top three coin grading companies. When evaluating uncertified (or “raw”) coins, the authenticity and correct grade of the coin must first be determined. Unfortunately, coin authentication and coin grading are difficult tasks — and assuming otherwise will almost certainly lead to costly mistakes, even at the hands of experienced collectors. In the most basic sense, rare coins that were bought at a premium, are usually worth a premium; whereas coins recently obtained at banks or out of circulation (like wheat cents, State Quarters, and all the varieties of the small, quarter-sized One Dollar coins) are hardly ever worth more than face value — especially if they were found in pocket change.

Why is condition so important to value and collectors?

I usually try to explain it by comparing coins to something almost everyone can relate to — like cars: a run-down car with half a million miles and numerous cosmetic flaws is obviously worth a small fraction of what the same car in brand-new showroom condition is worth. Likewise, with coins, a specimen that was preserved in pristine condition is obviously more desirable, thus more valuable, than the same coin with a hole drilled in it and details so heavily worn as to be nearly illegible.

How has the collectible coin market fared in the last decade with the ups and downs of wider economic markets?

In the past decade we’ve seen rare coins emerge as the frontrunner in the field of collectibles and tangible assets. The first coin to ever sell for over $1m was back in 1996. Fast forward a mere 18 years and now over 33 coins have sold for over $1m — and that’s only counting those we’ve sold here at Heritage. Rare coins have definitely come into their own, offering enjoyment and often profitability while outperforming many other classes of collectibles including wine and art. They offer anonymity, portability, and

believed silver itself inherently had the
liquidity — things increasingly in demand as global markets show signs of stress. In the past decade we’ve seen steady, and occasionally dramatic, gains in most areas of US coinage and I would expect that trend to continue.

**Are there areas of the US coin market or particular types of coins in which you see market growth potential?**

I see growth potential in nearly all areas of US coinage as more and more people recognize the enjoyment, simplicity, and potential profitability rare coins can offer. The US Mint has taken steps to encourage coin collecting by introducing collector-themed coins and coin sets that, while lacking rarity, definitely generate interest in coin collecting with young and old alike. We are also approaching 2016, which will mark the centennial of the Mercury dime, Standing Liberty quarter, and Walking Liberty half dollar so I’d expect those coins to get a bit more attention in the coming years. I also expect continued interest in Morgan and Peace silver dollars, which are the most widely collected US coins after the Lincoln cent, which is another strong contender for continued future interest.

**THE COLLECTOR’S HANDBOOK**

*Newly revised and updated with related stories from Heritage experts*

Do you or your client own a significant collection of art, antiques, coins or collectibles? The Collector’s Handbook is a step-by-step guide to estate planning, for collectors. From record keeping to taxes and tax planning to the best methods for maximizing proceeds, this beneficial primer cuts right to the chase. Pertinent chapters also have “Tips for Heirs” sections to aid non-collectors in avoiding common pitfalls after inheriting a collection.

Email your contact information to Estates@HA.com and we’ll mail you up to 10 free copies of The Collector’s Handbook (value $15 each) which you can use for your own reference and give as a benefit to your clients with collections.
A half century after the retirement of Stan “The Man” Musial, the strength of his enduring legacy was highlighted by the eye-popping prices realized for the contents of his personal collection in Heritage Auctions’ November 7–9 Sports Collectibles Signature® Auction.

“We were pleased, but not particularly surprised,” said Chris Ivy, Director of Sports auctions at Heritage. The success is a tribute to Musial’s lifelong service to the St. Louis Cardinals franchise and to all of baseball. The results are easily interpreted as a last expression of gratitude from his many fans.

The ring presented to Musial in recognition of the Cardinals’ 2011 World Championship provided the greatest fireworks of the collection, commanding a stunning $191,200, the highest price ever paid at auction for a Musial artifact.

His 2006 National League Championship ring was the evening’s runner up at $101,575. A handwritten letter from Ty Cobb to Musial inspired frenzied bidding, selling at $71,700, and “The Man’s” personal copy of his 1948 Bowman rookie card drew $11,950, more than 50 times the average price for examples in the same VG-EX condition.

The auction closed over a three-day period beginning with Trading Cards on Thursday, November 7th, the most successful cardboard offering in Heritage history. Top billing went to the only known 1914–15 J.H. Dugan Baseball Calendar Cabinet Card set, which achieved $143,400. A rare 1956 Topps Baseball uncut sheet commanded $38,838 and a file copy of the Babe Ruth #144 card from the celebrated 1933 Goudey set realized the same figure in a PSA “Authentic” slab.

Though The Stan Musial Collection served as the most visible component of the Memorabilia offerings closing on November 8th, the Cardinals legend shared the spotlight with fellow Hall of Fame residents at the top of the pricing list. A rare Napoleon Lajoie single signed baseball more than doubled the previous record with a result of $59,750 and an important signed letter from Jackie Robinson followed close behind at $41,825, the top price ever garnered for an autographed artifact of the heroic barrier-breaker.
Prenuptial Agreements and Estate Planning

By Mimi Kapiroff

There is a growing trend in using prenuptial agreements for estate planning. With same sex marriage legally recognized by the Federal Government and in numerous jurisdictions across the country, greater longevity, and the dramatic shift of many marrying later in life, prenuptial agreements are not simply about protecting assets in divorce; rather, they have become an important facet of the estate planning process.

Most prenuptial agreements are used to protect “separate property” — fine art, jewelry, wine, and any other items of significant value collected prior to the marriage.

The “division of property” clause in a prenup ensures that this personal property is kept separate from anything amassed during the marriage that would otherwise be divided up as part of someone’s estate after death. Without this prenuptial agreement, the surviving spouse has the right to claim one third to one half of the deceased’s estate outright.

More widows and widowers are also re-marrying, and a prenup allows these people to protect the personal property and assets from a previous marriage for the children of that union. Essentially, the prenup ensures their intended inheritance.

Arlene Dubin, an attorney with the law firm Moses and Singer LLP in New York City, writes and lectures extensively on this topic. She states, “the prenuptial agreement ensures that in the event of death or divorce, difficult disputes over property will be avoided.” Ms. Dubin notes the importance to coordinate a prenuptial agreement with a couple’s wills and trusts.

Some estate planning attorneys recommended instituting trusts as a second form of protection for one’s assets. Unlike a prenup, trusts do not have to be mutually negotiated. A trust can ensure that property such as one’s art collection remains separate after a marriage begins by transferring it irrevocably to a trust managed by a trustee.

Prenups and trusts can override a will or assist in building a case to contest a will if necessary. Accordingly, many estate planners recommend redoing a will upon remarrying. This ensures that the estate plan matches what was promised in the prenup.

Although prenups historically have been a touchy and awkward topic for pre-marital couples, it is now becoming accepted and popular. The intrinsic value and importance of the prenuptial agreement facilitates the estate planning process from running into complications and problems in the distribution of personal property later.

We encourage all trust officers, estate professionals and wealth managers to take the opportunity to review with your clients their complete asset portfolio, including the tangible assets that may be a bit off radar. This gives you the opportunity to discuss new products on the market and include any “hidden” assets that may be viable sources of liquidity or secured investment. Many clients fail to consider items that are languishing in safety deposit boxes, such as coins and jewelry, for their investments or estate plans. This is often due to outdated appraisals and misconceptions of true market values. With this in mind, Heritage Auctions offers a unique concierge-style service called “Valuations in the Vault”, providing one-on-one private verbal appraisals, free of charge to your clients.

Heritage will produce a professional invitation for you to mail to your clients for free verbal appraisals right in their own bank vault. During appointments over the course of a day or two, Heritage’s knowledgeable experts will meet with your clients to discuss an accurate and current valuation for their coins, currency, jewelry, timepieces and other related items. Should written appraisals for insurance or tax purposes be requested, we will provide the costs and timeline for delivering the necessary USPAP and IRS compliant documents.

All valuations can be done in a private, confidential manner at the bank so that property does not need to be transferred or ever taken out of the security of their own trusted bank. This unique service will assist your clients in their financial and estate planning and be a great benefit that you can offer with minimal expense. Heritage is willing to provide our expert appraisers for appointments in major cities throughout the United States, and we will also produce the stylish mailing with the specific details of your personalized event. The only expense for you will be the postage for the confidential mailing of the invitation to your clients.

For more information on offering a “Valuations in the Vault” event or to schedule a private appointment for one of your clients with our experts, please contact Mark Prendergast 713.899.8364 or Carolyn Mani 310.492.8614.
### U.S. Rare Coin Auctions
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<td>March 18, 2014</td>
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### Domain Names
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<th>Location</th>
<th>Auction Dates</th>
<th>Consignment Deadline</th>
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<tbody>
<tr>
<td>TBD</td>
<td>Spring 2014</td>
<td>March 1, 2014</td>
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</table>

### Upcoming Auctions

#### U.S. Rare Coin Auctions
- **Location**: Orlando, New York
- **Auction Dates**: January 8-12, 2014, February 3-5, 2014
- **Consignment Deadline**: December 20, 2013

#### World & Ancient Coin Auctions
- **Location**: New York
- **Auction Dates**: January 5-6, 2014, January 14-15, 2014
- **Consignment Deadline**: Closed

#### Rare Currency Auctions
- **Location**: Orlando, Chicago
- **Auction Dates**: January 8-14, 2014, April 23-28, 2014
- **Consignment Deadline**: Closed, March 3, 2014

#### Fine & Decorative Arts Auctions
- **Location**: Dallas, New York
- **Auction Dates**: February 22-23, 2014, April 8, 2014
- **Consignment Deadline**: December 16, 2013, January 30, 2014

#### Jewelry, Timpieces & Luxury Accessory Auctions
- **Location**: New York, Dallas
- **Auction Dates**: April 28-29, 2014, May 22, 2014
- **Consignment Deadline**: February 25, 2014, March 21, 2014

#### Fine & Rare Books Auctions
- **Location**: Beverly Hills, Dallas
- **Auction Dates**: February 5-6, 2014, March 8, 2014
- **Consignment Deadline**: December 13, 2013, January 15, 2014

#### Sports Collectibles Auctions
- **Location**: Beverly Hills, Dallas
- **Consignment Deadline**: January 3, 2014, March 10, 2014

#### Nature & Science Auctions
- **Location**: Beverly Hills, Dallas
- **Auction Dates**: February 5-6, 2014, March 8, 2014
- **Consignment Deadline**: December 13, 2013, January 15, 2014

#### Domain Names
- **Location**: TBD
- **Auction Dates**: Spring 2014
- **Consignment Deadline**: March 1, 2014

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**Upcoming Auction Dates**

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<tr>
<td>Orlando</td>
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<td>Orlando</td>
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<tr>
<td>New York</td>
<td>February 3-5, 2014</td>
<td>December 20, 2013</td>
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FEBRUARY 11–12, 2014
NEW YORK BANKERS ASSOCIATION
ANNUAL MEETING AND ECONOMIC
FORUM
The Waldorf Astoria
New York, NY
NYBA.com

FEBRUARY 25–27, 2014
2014 ESTATE SALE CONFERENCE
Peabody Hotel
Memphis, TN
Estatesaleconference.com

APRIL 23–25, 2014
TEXAS BANKERS ASSOCIATION
WEALTH MANAGEMENT & TRUST
CONFERENCE
Omni Mandalay Hotel
Dallas, TX
TexasBankers.com/trust

APRIL 25–28, 2014
INTERNATIONAL SOCIETY
OF APPRAISERS ASSETS 2014
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InterContinental Kansas City at the Plaza
Kansas City, MO
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