



Walter Osborne Forgery, James Adam's Auction, Dublin, June 1st, 2011, lot 31

## APPENDIX

Page 1: Summary – Sotheby’s Sale; Eastaugh Report

Page 2: Summary – Eastaugh Rebuttal

Page 4: Eastaugh Report Rebuttal

Page 17: RMSS Photographs

Page 23: Notes on the Cross Sections

Page 32: Notes on Adam’s Catalogue

## **SUMMARY**

THE IRISH SALE, SOTHEBY’S, LONDON, 9<sup>TH</sup> MAY 2007, LOT 41  
HAMMER PRICE €190,827 – SALE NOT ENFORCEABLE.

Following their sale of Irish Art in May 2007, Sotheby’s, London, consulted Dr. Nicholas Eastaugh, Art Access & Research Ltd, London, to disprove forgery in an unsuccessful attempt to enforce a contract for the sale of the painting described above. Milmo-Penny Fine Art acted on behalf of the purchaser. Our case against Sotheby’s was that the original signature of an unidentified artist had been removed and that the ‘signature’ of Walter Osborne was a forgery added over the repainted bottom right corner of the painting. In November 2010, James O’Halloran, Managing Director, James Adam Salerooms, Stephen’s Green, Dublin, consulted Milmo-Penny Fine Art regarding the authenticity of the painting. However, he did not disclose that James Adam Salerooms had already commissioned a report from AA&R, London (Eastaugh/Nadolny Analytical Report AAR0229/26 May 2011) and that it was Adam’s intention to re-offer the painting in a forthcoming auction. In fact, we were led to believe that the purpose of their investigation was to provide their vendor with a good reason for Adam’s rejection of the painting. At a later date, we discovered that James O’Halloran had advised our client before the Sotheby’s sale and that he had bid on the painting on behalf of our client.

## AA&R REPORT AND REBUTTAL

Evidence of alien paint added to the bottom right corner and the forged 'signature' is shown in the photograph RMSS 1. (See Notes: Photographs RMSS 2007). Extraordinarily, the fact that the forged 'signature' sits on top of added paint is confirmed by Dr. Eastaugh and Dr. Nadolny in their report. However, having arrived at this vital conclusion, the authors then attempt to disprove forgery by means of unrelenting obfuscation with a reliance on unsubstantiated statements and generalisations.

The AA&R report of the 26<sup>th</sup> May, 2011 is essentially an amalgamation of the sale catalogue and an unpublished report by Nicholas Eastaugh dated 2008, which is advertised as a scientific document. However, the current report cannot be described as such because it relies on unsubstantiated material contributed directly by the promoters of the forgery, without challenge by the author.

The James Adam Salerooms catalogue is flawed as it relies on unsubstantiated suppositions and erroneous comparisons. (See Notes: James Adam Salerooms Catalogue Text, page 29). The catalogue entry was written for James Adam Salerooms by Julian Campbell. However, it is significant that Julian Campbell refused to catalogue the same painting for Sotheby's in 2007. He believed that the painting was not by Walter Osborne and sought my advice as to what action he should take.

According to AA&R, the unpublished 2008 document simply identified the pigments without full Pigment Analysis so it is not possible to properly assess his findings. In any event, this may be irrelevant as the 2008 samples were taken only from the top layer of the painting. Standard procedure in Pigment Analysis is to take an intact sample, which includes all strata from the uppermost layer to the ground layer, otherwise the process is futile. This was all the more critical with this particular painting as it had already been established that the work was a forgery. On top of this, evidence of the presence of an earlier or 'donor' painting beneath the current one, which must have been apparent to the author, made full analysis all the more essential.

The 2011 report is even more critically flawed. Only two paint samples were taken, an entirely inadequate number. Incredibly, these two samples were not subjected to proper Pigment Analysis and were included in the report in a futile attempt to establish Walter Osborne himself as the painter of the added paint and added 'signature'. This extraordinary scenario is proposed by the author on the grounds of a lack of dirt and varnish between the original painting and the added paint layers, for which there are numerous and far more plausible explanations.

The report ignores the primary function of proper analysis by the omission of an Anachronism Report. Moreover, the author relies on a grossly misleading statement, which claims that the pigments are compatible with a date of 1888 while ignoring the fact that all of the pigments identified have remained in widespread use to this day. The report fails to establish any concrete evidence, which links the painting to Walter Osborne. However, it does establish beyond all doubt that the forged Walter Osborne 'signature' sits on top of alien paint, which was added to the main body of the painting at a later date.

In their 'Conclusion', Dr. Eastaugh and Dr. Nadolny ignore their own findings regarding the alterations to the bottom right corner of the painting. They naively propose that the original date was painted out by Osborne himself because he would have considered it "unseemly" for part of the '-88' date to have been covered by the frame. They ignore the fact that if this was the case, one tiny touch of green paint over the offending numerals would have solved the problem. Moreover, they ignore all of the other options available to Osborne if such a correction was actually necessary.

REBUTTAL

It is highly significant that Eastaugh describes his document as an Analytical Report and not as a Pigment Analysis Report. In a standard Pigment Analysis Report, a sufficient number of samples are taken from different parts of a painting; analysed as Cross Sections; and subjected to an Anachronism Report. First glance at the Eastaugh document might suggest that this routine has been adhered to. However, it will be seen below that this is not the case. However, the analysis has some value as it further establishes, beyond all doubt, the fact that the bottom right corner of the painting was painted at a later time and that the 'signature', which sits on top of this later paint, must also have been added at a later date.

Inadequate as it may be, the report also gives the opportunity to examine Cross Sections from two samples taken from the immediate area of the forged 'signature'. All eight photographs of these two samples illustrate two entirely different paints in the upper and lower layers, which suggests two different painters and establishes beyond doubt that the 'signature' and, consequently, the painting, is a forgery.

>>*Her Garden*  
*Inscribed 'Walter Osborne -88'*<<

The main issue regarding this painting is whether or not it was right for Adam's Salerooms, Dublin, to offer this painting for sale as a 'Signed' painting by the Irish artist, Walter Osborne 1859-1903. In answer to this, it is highly significant that the Eastaugh report, commissioned by Adam's, describes the painting as 'Inscribed' rather than 'Signed' and even more significant that it is now fully established that the forged 'signature' sits on top of added paint.

*A. Introduction*

>>"*The painting is inscribed 'WALTER OSBORNE – 88' in the lower right corner*"<<

Unfortunately, having established beyond all doubt the fact that the forged 'signature' sits on top of added paint, the author introduces a series of fallacious opinions in which he argues against his own findings. He joins the forged Walter Osborne 'signature' with the remnants of the original signature/date and describes the painting as: >>Inscribed 'Walter Osborne - 88'<<. If his true belief was that the added paint/signature and the obscured '-88' were by the hand of Walter Osborne, then he would undoubtedly have described the painting as *Signed* 'Walter Osborne -88' rather than *Inscribed*.

The amalgamation by the author of the two inscriptions is extremely misleading. It is reasonable to expect that a genuine signature would be visible in its entirety under normal lighting conditions. **Photo RMSS 2** demonstrates that only the forged 'signature' is visible in natural light. The date '-88', which is part of the original artist's signature/date is covered

over by added paint and is visible only under Infrared Radiation, which is shown in **Photo RMSS 3**. The author offers no argument or explanation for his decision to amalgamate the original date with the forged 'signature'.

>> *"it is clear that the painting was worked in two stages: the signature and some of the paint depicting flowers and grass in the lower right corner was added after the painting had been substantially finished."*<<

This is one of the reasons why Sotheby's were unable to enforce a contract for the sale of this painting in 2007.

>> *"The practice of making adjustments to a painted work, and of signing a work at a slightly later or even a much later time in an artist's period of activity, are wholly commonplace occurrences, known from many examples from the history of art."*<<

This generalisation does not apply to Osborne. For this statement to have any merit, it should be backed by reference to examples in Osborne's work, but none are given. I have studied the work of Walter Osborne and his contemporaries for the last thirty years. I can state with full confidence that, as one of the most methodical and meticulous craftsmen of his age, it was not Osborne's practice to sign or alter his paintings at a later date. According to Jeanne Sheehy (National Gallery catalogue, 1983), "One of the outstanding features of Osborne's work is his technical mastery".

In general, the practice is indeed known but it is *not* common. Much has been written on the routine of 'Varnishing Day', a practice of the period whereby artists would attend at an exhibition venue prior to the opening to varnish their paintings. Artists were well aware that if their signature had not had sufficient time to dry, it would be dissolved by the varnish. For this reason; their practice was to sign their paintings on completion, *not* at a later date. Generally, it was only in extremely unusual circumstances that artists would sign their work at a later date.

>> *"It is equally true that additions and inscriptions may be added well after the death of an artist, for reasons both ethical (to label a piece with a suspected attribution) and unethical, for example, in order to increase the value of a painting by providing an attribution to a known, popular artist"*<<

The author is actually referring here to the practice of forgery, of which there is only one category: *unethical*. Notwithstanding this, the author infers that it is ethical to label a piece with a suspected attribution. In other words, the author suggests that it is morally justified to forge a signature on a painting if whoever is selling it is troubled by a suggestion that the authorship of the painting is under question. Any such practice is universally rejected in the art market.

>> *"In 2008 . . . . it was considered that the questions posed had been resolved"*.<<

The report does not state *who* decided that the questions had been resolved. If the resolution mentioned was to the effect that the painting was a signed autograph work by Walter

Osborne, there were many avenues of redress open to the owner of the painting, none of which were followed.

>> *“The results of this report will show that the uppermost layers of paint in the lower right corner - encompassing the signature, added greenery upon which the signature rests and flowers – were added by the same painter responsible for the main body of the painting, quite soon after the first program of work.”*<<

The results of the report show no such thing. In fact, we will see below that the report illustrates two entirely different paints for the two different layers, which suggests two different painters.

>> *“As they are stylistically consistent with Osborne’s work of around 1888 and the materials are equally consistent with this dating, from a material standpoint, there would seem to be no reason to doubt Her Garden as a work of Osborne.”*<<

The stylistic consistency here refers essentially to the added green paint. It is grossly misleading to state that this is stylistically consistent with that of Osborne. A few blobs of paint spread over a square inch or so is simply not sufficient to make such an extraordinary claim.

In fact, when we examine the composition in detail such as that shown in **Photo RMSS 10**, we find that it is entirely alien to Osborne’s style, manner, palette, and working technique. It is difficult to understand how anyone could suggest that the artist responsible for the current work also painted *Apple Gathering*, *Quimperlé*; or *Feeding Time*; or any of the other great masterpieces, which Osborne painted in the 1880s. There is of course a vague stylistic *similarity*; that was the intention of the forger. However, this similarity is superficial and is just as closely associated with that of Blandford Fletcher, Adam Edwin Proctor, George Henry, or any of a great number of artists working in the English countryside at the end of the nineteenth century.

>> *“there would seem to be no reason to doubt Her Garden as a work of Osborne.”*<<

We can see from the author’s own report that there are a great many reasons to doubt that this painting is by Walter Osborne.

#### *B. Results of earlier analytical work [2008] with additional analysis.*

>> *“It is painted on a wooden panel, which bears the label of a Dublin frame maker (**Plates 14 & 15**)”*<<

Careful study of the panel in 2007 and its relationship to the frame established beyond all doubt that this painting is *not* housed in its original frame.

>> *“While these (the panel verso and the label) were not the subject of a separate investigation, they presented no superficial anomalies.”*<<

On the contrary, examination of the label reveals a number of anomalies. The label has been tampered with and shows signs of extensive sandpapering. There are faint remnants of an inscription and losses to the edges of the label with no corresponding oxidisation of the panel. Adjacent to the label are the numerals 391, written in chalk on the panel. This inscription appears to be relatively recent and is almost certainly an auctioneer's lot number.

The orientation of the label, which corresponds to a landscape format rather than an upright format, raises further doubts about the authenticity of the painting. It suggests that the forger painted the current work over an unimportant landscape thereby introducing a period panel to his handiwork, a common practice in forgery. A landscape is further suggested by the colouring shown in **Photo RMSS 6CC** where traces of the edge of the original composition are evident. This area would represent the right hand edge in landscape showing blue (sky) to the top and earth colours to the bottom.

>> *“Visual examination of the recto of the painting under normal and ultraviolet (UV) light revealed no signs of any later interventions (reworking, repair or restoration).”*<<

This is entirely at odds with the author's own statements in his own report: *“it is clear that the painting was worked in two stages: the signature and some of the paint depicting flowers and grass in the lower right corner was added after the painting had been substantially finished . . . infrared and ultraviolet fluorescence revealed that the painting seems to have been worked up as a unified composition, after which the area of the lower right corner was modified”*.

Furthermore, it would have been impossible for the author not to have noticed the extensive and methodical removal of paint from a number of areas outside the rebate line. (See **Photos RMSS 1 and 6D**). The most likely explanation for these losses is a layer by layer scraping of paint in a previous investigation. This suggests a history, which might be inconsistent with that of the given provenance.

>> *“The samples were taken in the form of tiny fragments of paint from the surface, so as to represent the uppermost layers present. This is especially important to note in the instance of the paint samples taken from the lower right corner -- in these, the material is representative of the upper paint layers, not the upper and lower paint layers”*<<

The objective of the current Analysis Report was to determine whether or not all of the paint is original. The procedure for proper analysis is standard; a sufficient number of samples from the uppermost layer to the ground layer are taken and examined as Cross Sections. A report that analyses only the top layers has very little value and cannot be described as a Pigment Analysis Report. This is presumably the reason why Eastaugh did not describe his document as such. This is hard to understand, considering the issues involved with this particular painting and the likelihood of an earlier 'donor' painting beneath the current one. See **Photos RMSS 4 and 6**.

*C. Sampling and Analysis, 2011*

>> “*Visual examination of the painting with magnification under conditions of visible, infrared and ultraviolet fluorescence revealed that the painting seems to have been worked up as a unified composition, after which the area of the lower right corner was modified. The paint in this area has a somewhat more granular appearance than the adjacent surfaces, as well as an increased transparency.*”<<

The regularity with which terms such as ‘modified’; ‘worked in two stages’; ‘added’ and ‘adjusted’ appear in this report speaks for itself. However, it is fundamentally wrong to describe the paint in the lower right corner simply as “somewhat” more granular. **Plate 11** shows a detail from the bottom right corner, which clearly demonstrates a different texture to that of the main body of the painting. This is evident in **Photo RMSS 10** and confirmed below in Section D.2 where the lower right corner of the painting is described as ‘added’ paint, which is “more medium rich” than the rest of the painting. It is further confirmed by the Cross Sections as illustrated in **Plates 17a** and **17b**. These demonstrate an entirely different binding medium rather than an upper stratum which simply contains more medium. All of this rules out any suggestion of a “unified composition” and any suggestion that the forged ‘signature’ is by the same hand as the remainder of the painting. This is discussed in more detail below

### *C.1 Cross-sections, visual examination*

>> “*Examination of these samples in all cases revealed an upper stratum of paint containing rather more medium than the lower layers. This can be clearly seen in the cross-sections*”<<

All the emphasis here is on the medium rather than the pigments. The author fails to point out that two entirely different paints are clearly identifiable in the Cross Sections. The differences in the two paint layers are most apparent in the size, shape, colour and fluorescence of the pigments.

Furthermore, “in all cases” refers only to *two* samples. Such an inadequate number of samples would be regarded in scientific quarters as entirely inadequate. The 2008 samples were not analysed as Cross Sections. See Notes: Cross Sections, page 20.

>> “*there was no indication of any sort of intervening material between the lower and uppermost layers. Generally, if a layer is added much later, one often finds an intervening layer of varnish, or, an accumulation of dirt or other air-borne particulate material. Here, no such material is to be seen. Instead, the layers are tightly and cleanly bound.*”<<

This is a flawed argument. If the original signature had been removed, it follows that the varnish and dirt layers would also have been removed, assuming they were present in the first place. There is also an assumption that the repainting and forging of Osborne’s ‘signature’ took place at a much later date. Osborne died in 1903 and it is well established that a number of forgeries were in circulation within a decade or so of his death.

Apart from this, there is also the possibility that the original ‘donor’ painting was not varnished in the first place or that it was housed behind glass, thereby preventing an accumulation of dirt and grime. However, to a very large extent, this argument is somewhat academic; discussion on intervening layers is more applicable to paintings of a far greater age.

> *“one can observe that the lower layers seem to have even been slightly solubilized by the medium rich upper layer of paint - there is some blending of the lower and upper material.”*<<

If there is any indication of solubilisation, this is much more likely to have been caused by the solvents used in the removal of the original signature, evidence of which is indicated in **Photo RMSS 5**. The photo shows three unexplained gouges or crevices running through the exposed ground layer, roughly parallel to each other. They appear to have been caused by the dragging of an implement across the softened paint. There are no jagged edges, which rules out the possibility of a simple scratch or abrasion.

>> *“a well-dried paint film will not be affected by another layer applied over it”*<<

This is assuming that the well-dried paint has not been destabilised by solvents.

## *C.2 Distribution of the pigments identified*

>> *“no notable points of dissimilarity in the types of pigments used were found”*<<

This is not correct. The notes on the Cross Sections point to a distinct dissimilarity in the types of pigments used.

>> *“almost all of the samples, from both the ‘first’ phase of the painting and from the lower right corner, contained a yellow-earth pigment, rich in the mineral goethite.”*<<

Cross Sections from the ‘first’ phase of the painting were not made so this statement can not be substantiated. Moreover, of the fifteen pigments listed by Eastaugh in Table 2, Goethite is the only single example discussed in the text. However, the author puts forward a very weak case. Goethite is one of the most unconvincing pigments for the purposes of a pigment analysis discussion. The pigment is available worldwide and has been used since prehistoric times. It continues in widespread use to this day. Goethite is an iron oxide commonly used in the manufacture of Yellow Ochre; Brown Ochre and various Siennas and Umbers. By 1851, these colours were being mass produced by firms such as Windsor and Newton for a worldwide market. An laying out a palette in Sydney, Seattle or Swansea today or in 1888 would invariably utilise at least one colour containing Goethite.

However, the most serious flaw in the Eastaugh argument is that it is clear from his Cross Sections that there is a significant difference between the shape, size and structure of the Goethite pigment in the upper and lower layers of the ‘modified’ lower right corner. This is dealt with in more details in our notes on the Cross Sections (page 20).

Apart from Goethite, the only attempt to analyse the pigments is in the descriptions given in Table 2. This is entirely inadequate for a report which makes definitive judgements regarding date and authorship. Moreover, the pigments found have not been compared against samples taken from an autograph Osborne painting, which is an essential procedure in proper analysis; not even a simple description of Osborne's palette of the period is given.

>> *"there is a notable consistency in the unusual particle morphology of the goethite in the yellow earth pigment found in both the paint of the 'first' program and in the lower right corner: the particle morphology (size and shape) and colour is extremely consistent in all of the samples."*<<

This statement is entirely false and is dealt with above and in our notes on the Cross Sections.

>> *"Such an extremely high level of consistency suggests the use of the same paint in both the main part of the painting as well as in the area of the signature."*<<

This statement is entirely false and is dealt with above and in our notes on the Cross Sections.

### *C.3 Cross-sections, binding media analysis*

>> *"The binding medium in the upper and lower paint layers of sample 13 were examined with FTIR microscopy and were found to produce identical spectra: both were oil based, with no obvious minor components."*<<

This is not correct. **Plates** 18a and 19a show entirely different spectra, which is highlighted under ultra violet light in **Plates** 18b and 19b. See Notes: Cross Sections, page 20.

### *D1 Infrared*

>> *"no images of underdrawings by Osborne were available for consultation, but one may compare the style of line to the works in Osborne's sketchbooks"*<<

The dimensions of the 'related' drawing in Osborne's sketchbook are approximately 3 x 2½ inches. It is extremely naïve to compare the style of line in a miniscule thumbnail to the line in the underdrawing.

>> *"WALTER OSBORNE -88 appears to be the only inscription present."*<<

The inscription *WALTER OSBORNE -88* does not exist. The bizarre anomaly in this particular statement is dealt with in the Introduction above (see page 3).

>> *"The whole of the inscription is clearly visible under infrared lighting, although the '-88' is not visible under normal lighting conditions."*<<

It is precisely for these reasons that Sotheby's were not able to enforce a sale contract for the painting in 2007.

>> *"It has been argued that the '-88' is not visible because someone had attempted to eradicate it. This, however, does not make sense. If it was abraded substantially, this would show, as there would not be enough material left to image clearly."*<<

It has not been argued that the numerals were abraded substantially. A partial abrasion would leave sufficient paint for the numerals to show through the added paint under Infrared Radiation. What has been argued is that someone attempted to eradicate not only the '-88' numerals but also the signature of the original artist. It has also been argued that whoever created the forgery diligently eradicated the signature of the original artist and that they were not as diligent in the eradication of the '-88' numerals.

## *D2. Ultraviolet fluorescence*

>> *"Further overall inspection of the overall UV fluorescence image provides no evidence for the argument that the light green paint in the lower right corner is a much later addition."*<<

It is not a requirement in the proof of forgery that the act must take place "much later". There are no time parameters in forgery.

The flaw in the Eastaugh UV examination appears to stem from his examination of the "overall" surface area whereas our examination was carried out under concentrated radiation of the area of the forged 'signature'. The results of our examination were reported to Sotheby's in 2007. We wrote as follows: "Photograph '1690 osborne sig uv' was taken in ultra violet light and shows that the light green paint sits on top of the original paint layer. In the photograph, variations in fluorescence are clearly detectable. This is particularly evident along the extreme bottom edge; in the areas to the extreme left; in the area below the first R; and below the second O where original paint is clearly indicated by the absence of fluorescence." See **Photo RMSS 1**.

>> *"general visual examination of the painting, using high magnification, equally revealed a surface that preserves a uniform crack pattern"*<<

The craquelure pattern referred to does not correspond to a natural age pattern. The extremely fine separation, which appears to cup at the edges, is more likely to have been caused by exposure to a heat source, a common procedure in forgery employed to give the appearance of age. Heating of the painting is further indicated by the presence of bubbles in the upper paint layer, which are evident in **Photo RMSS 6**, for example.

>> *"no evidence of the upper paint layers passing over losses or cracks. In short, nothing indicative of a later addition to the painting."*<<

This is entirely incorrect. **Photo RMSS 7** clearly shows the added green paint overlapping the crevices in the exposed ground layer.

Similar evidence of tampering is visible elsewhere in the lower right corner. For example, parts of the 'Walter Osborne' inscription are painted directly on top of the exposed ground layer with no intervening paint. This is particularly noticeable in the letter B as is shown in **Photo RMSS 8**. The phenomenon is unknown in any example of Osborne's autograph work.

#### *E Discussion of the analytical findings*

>> "the material evidence would indicate that the lower right corner is most likely to have been painted very shortly after the 'first' program of work was finished." <<

This has not been proven and is entirely at odds with Walter Osborne's working method. It must be borne in mind that we are dealing with one of the greatest craftsmen of the late 19<sup>th</sup> century. Not one single comparable example is illustrated to establish this as a working method of the artist.

>> "The pigments used over the whole of the painting correspond very well with the date of 1888 suggested in the inscription." <<

The author fails to mention that the pigments used also correspond precisely to any date between 1868 and 1968 as is shown below.

#### Specified Pigments;

Cobalt Blue / Cobalt Aluminium Oxide: in general use 1802 to 2011;

Chrome Yellow / Strontium Chromate: in general use 1816 to 2011;

Cadmium Yellow / Cadmium Sulfide: in general use 1820 to 2011;

Viridian / Chromium Oxide Dihydrate: in general use 1838 to 2011;

Rinmann's Green / Cobalt Zinc Oxide: in general use 1780 to 2011;

Yellow Earth / Goethite: in general use Pre-history to 2011;

Green Earth / Celadonite: in general use Antiquity to 2011;

Lead White / Carbonate of Lead: in general use from 400 BC; due to poisonous nature, fell out of general use through the 1900s; still in use 2011;

#### Unspecified Pigments:

Bone Coke / precise element not specified in the report – also known as Bone Black; Ivory Black; Bone Charcoal; Charcoal / calcium phosphate; calcium carbonate: in general use Pre-history to 2011;

Red Lake / precise element not specified in the report; derived from various plant and insect dyes: in general use Pre-history to 2011;

Red Earth; assuming Red Ochre / Anhydrous iron(III)-oxide; precise element not specified in the report: in general use Pre-history to 2011;

#### Unconfirmed Pigments:

Cerulean Blue / Cobalt Tin Oxide; not confirmed but in general use 1860s to 2011;

Zinc White / Zinc Oxide; not confirmed but in general use 1834 to 2011;

Emerald Green / Copper Acetate Arsenite; not confirmed but in general use 1814 to 1960s.

Both identified elements available 2011.

NB: Lead White is attractive to forgers because the pigment has an exceptionally fast drying action on the oil medium. Although it declined in availability through the 1900s due to its poisonous nature, various forms are still available today. Emerald Green gradually fell out of general use through the 1900s due to its poisonous nature and was discontinued by most manufacturers by the end of the 1960s.

>>*no evidence that would suggest that the paint in the lower right corner could have been added at a date substantially later than the painting itself. . . . . The visual difference in the upper and lower layers - transparency and 'granular' appearance - appears to be a simple result of a higher concentration of binding medium in the upper paint layer.*<<

The conflict between these two statements is graphically demonstrated in the Cross Sections. Granular differences are clearly evident in the daylight photos and the differences in transparency are even more dramatically evident in the ultra violet images. It is also clear from the examination of the Cross Sections that the visual differences referred to are extreme and to describe them as a "simple result of higher concentration of binding medium" is incredible. The visual differences are caused by a high concentration of secondary pigment in the binding medium of the upper layer; in other words, the visual difference is caused by a different paint.

Osborne died in 1903 and it is well established that a number of forgeries were in circulation within a decade or so of his death. Evidence of a substantially later date is entirely irrelevant.

>>*"The primary pigment composition was extremely consistent across all samples, to such an extent as to imply that at least one instance - the yellow earth - it is possible to state with a high degree of certainty that the same paint was used in both programs of painting, as such an extremely close correspondence of material is otherwise highly improbable."*<<

The author's own photographs and our observations in the notes on the Cross Sections demonstrate the total unreliability of this statement.

*A few other observations are pertinent:*

>>*"Two flowers in the lower right foreground were also added, and these are rendered in quite opaque paints."*<<

This is at odds with the earlier claim that there is no difference between the original paint layers and the added paint layers.

>>*"The addition of a signature and date"*<<

Only a 'signature' was added, *not* a date.

>>*"a highly common painterly practice"*<<

This was not a highly common practice and it should not be referred to as a painterly practice. Moreover, it was not Osborne's practice and not one single example is given to substantiate the claim.

>> *"The choice of a transparent paint would allow for better integration of tonality with the underlying paint, with which it needed to blend"*<<

The paint is not transparent; it is opaque, which can be seen in all of the photos in the report and in all of the RMSS 2007 photos.

>> *"over time, the painting settled, and the different compositions of the paint layers (medium rich over pigment rich) would have become (as they now are) more distinct."*<<

In fact, the opposite of what is suggested here is the case. The time span referred to is 130 years. Over such a time span, solvents in the medium and varnish layers dissipate, which causes original layers applied at different times to become less obvious, *not* more obvious. **Photo RMSS 9** shows clearly that the added paint is immediately obvious in natural light and without any magnification.

>> *"The signature is identical in style and execution (use of proportions of characters, date expressed in two numerals, slightly below the name, etc.) to a number of other works executed in 1888."*<<

The lettering is alien to every single example of Osborne's signature from this period. While the forged 'signature' follows the style of Osborne's block capitals, the lettering is clumsy and scrawled and is inconsistent with Osborne's style. The paint is highly diluted, which is common in forgery as paint is easier to apply in this state. This is distinct from the well loaded brush, which Osborne normally employed for this task. The lettering is significantly out of alignment, another common tell-tale in forgery. This misalignment particularly sets the signature apart from Osborne's precise 'dye-stamped' lettering style.

>> *"The subject has been recorded in Osborne's notebook"*<<

This is not correct. There is a *similar* thumbnail drawing in a sketchbook, which is just as likely to have been done simply as an aide memoir from a similar painting by one of his artist friends, which was Osborne's habit. The variations in detail are substantial; at least twenty in all. Furthermore, Osborne records the size of his painting in the sketchbook as 10x13 inches whereas the size of the current work is 10x14 inches. This is dealt with in separate notes which have been submitted to the promoters of the painting. They have failed to submit a rebuttal. See Notes: Adam's Salerooms Catalogue Text, page 29.

>> *"like the others, varies in small details"*<<

This is not correct. Two other drawings on the same page of the sketchbook follow the finished oil painting in precise detail without any variation whatsoever. See Notes: Adam's Salerooms Catalogue Text, page 29.

## E. Conclusion

>> *"a certain amount of the details may be stated with certainty. From a material analysis, the painting is fully consistent with a dating of 1888."*<<

This is a grossly misleading argument and has been dealt with above.

*The paint of the lower right corner, including the signature, seems to have been done at about the same time, with the same materials, as the remainder of the painting."*<<

The statement is qualified by the word "seems" Even so, it is misleading to include this as a conclusion. A simple study of the list of pigments in Table 2 shows that the same materials were not used for both sections. In Sample 7, for example, taken from the Olive Green of the top left of the painting, Celadonite, a green earth pigment, was identified but it is *not* found in the added paint of the lower right corner. In Sample 8, taken from the Dark Green of the lower centre left, Cadmium Yellow was identified but it is *not* found in the added paint. In Sample 9, taken from the Brown of the centre left, and Sample 10, taken from the Green of the lower centre, Chrome Yellow was identified but it was *not* found in the lower right.

>> *"When the painting was framed, the rabbit would have obscured half of the date, as it has been placed so close to the rightmost edge of the panel."*<<

Almost invariably throughout the 1880s, Osborne signed his paintings on the left, not on the right, which avoids the problem of the signature running into the margin. On the very rare occasions when he did sign on the right, he allowed an extensive margin between the end of the signature and the edge of the painting.

>> *"As this would have been unseemly for display (a single numeral '8' would have made no sense), or, perhaps for other reasons (such as the wish to exhibit the painting at a later date), the painter decided to cover the date with a very local application of paint."*<<

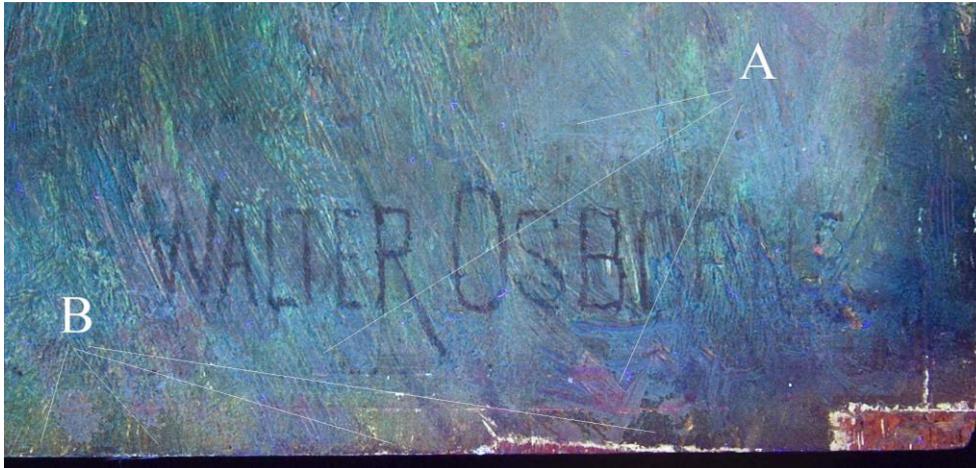
As a 'Conclusion', this is entirely at variance with the author's own findings. The report clearly shows that the entire bottom right corner of the painting was covered with an application of paint, not just the date, which would have taken no more than a tiny blob of paint. The argument also defies logic on a number of other grounds. The author argues in Section C.1 that the new paint 'solubilized' the existing paint when it was added. If this is true, then it must be assumed that the existing paint was still wet, which would have allowed Osborne to wipe off the offending '-88' with a simple spot of turpentine or the tip of a palette knife.

>> *"To conclude, from a material standpoint, no reasonable doubt can be raised concerning the authenticity of the inscription and the painting upon which it lies, which were executed as a piece."*<<

It is utterly deceptive to state as a final conclusion that "no reasonable doubt" can be raised concerning the authenticity of the inscription and the painting. The author's own report flatly contradicts this statement from beginning to end. Even in this final sentence of his

‘Conclusion’, Eastaugh demonstrates the absolute unreliability of his own arguments. He states that the inscription and the painting were “executed as a piece” whereas, in his ‘Introduction’, he state that: “it is clear that the painting was worked in two stages”.

PHOTOGRAPHS RMSS 2007



RMSS 1: Photo taken under Ultra Violet Radiation. The milky blue colour of the paint indicated at A is typical of how added paint fluoresces under ultra violet light. Examination under ultra violet light is one of the most common methods used in the detection of forgery. In this case, the forger has been careless and has not covered over the original paint entirely, especially along the edge. Small sections of the *original* green paint are indicated at B.



RMSS 2: The remnants of the original artist's date '-88' is covered over by the added green paint, which renders the 88 invisible in normal light. However, the 88 is visible under infrared radiation, as is evident in **Photo RMSS 3**.

The forged 'signature' sits on top of the added green paint. This is confirmed in the Eastaugh report.



RMSS 3: The date '-88', covered over by the added green paint, becomes visible in this photograph taken under Infrared Radiation. It is invisible under Normal Light and under Ultra Violet light, which demonstrates that there is no connection between the original paint layers below and the added paint on top. The '-88' was the date appended by the original artist to the original signature, which has been obliterated by the forger.



RMSS 4: The existence of another painting below the upper layer is evident here. It is exposed by a paint loss to the left of the cottage door. This type of loss is common when a new oil painting is applied on top of an existing one and is due to inadequate adhesion. In this case, the separation of the old paint layer from the new paint layer and the subsequent paint loss might have been exacerbated by exposure to a heat source. See also RMSS 6.



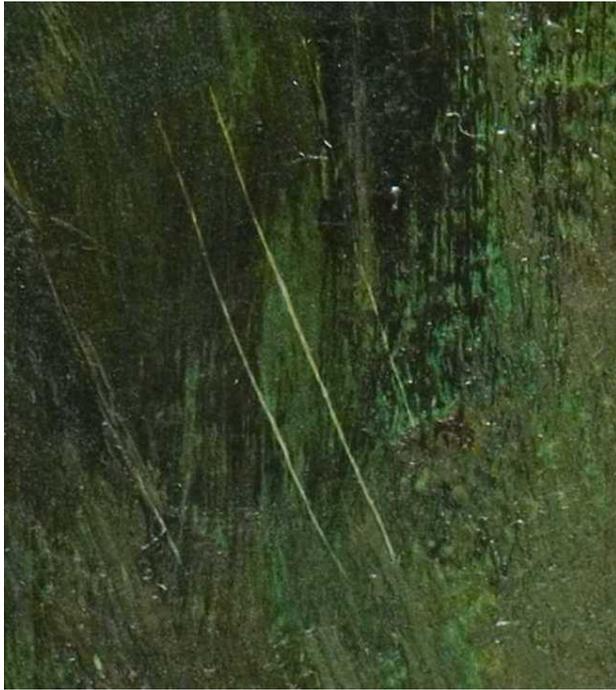
RMSS 5: This shows three unusual crevices running through the exposed ground layer, roughly parallel to each other. They appear to have been caused by the dragging of an implement across paint softened by solvent. There are no jagged edges, which rules out the possibility of a simple scratch or abrasion.



RMSS 6: Heating of the painting is indicated by the presence of bubbles in the upper paint layer such as that shown here at A for example.

The existence of another painting below the upper layer is indicated at B and at C. A landscape is suggested at CC where traces of the edge of the original composition are evident. This area would represent the right hand edge in landscape format showing blue to the top and earth colours to the bottom.

Paint loss, which appears to be due to mechanical scraping, is indicated at D and suggests that the painting was the subject of an earlier investigation of the paint layers. Note the exposed layers to the left. A similar scraping loss is shown in **Photo RMSS 1**.



RMSS 7: This photo clearly shows the added green paint overlapping the crevices in the exposed ground layer.



RMSS 8: Evidence of tampering is visible here. Parts of the 'Walter Osborne' inscription are painted directly on top of exposed ground with no intervening paint. This is particularly noticeable here in the letter B. The phenomenon is unknown in any example of Osborne's autograph work.

The photo also shows the clumsiness of the forged 'signature'.



RMSS 9: The added bright green paint is immediately obvious in natural light and without magnification. To the top right of the photograph, the different texture of the added paint is also clearly noticeable. See Rebuttal; Section C; Sampling and analysis, 2011; and **Plate 11**.



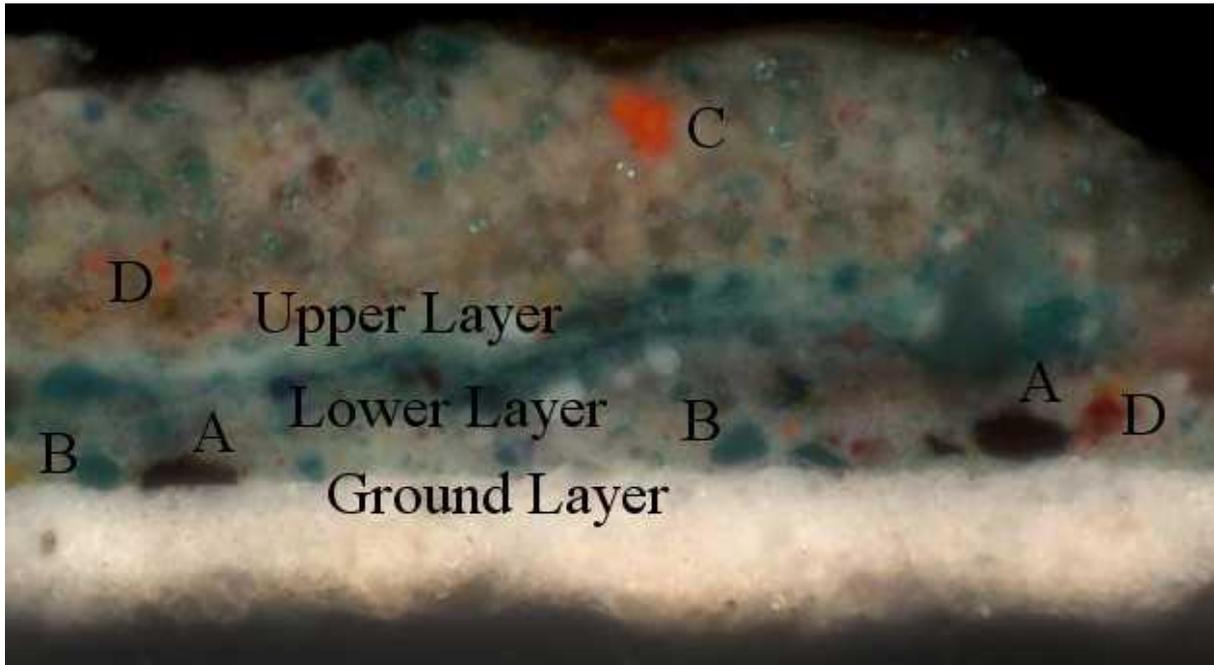
RMSS 10: When the detail of the composition is examined carefully, we find it is entirely alien to Osborne's style, manner, palette, and working techniques. It is difficult to understand how anyone could suggest that the artist responsible for this work also painted *Apple Gathering*, *Quimperlé*; or *Feeding Time*; or any of the other great masterpieces, which Osborne painted in the 1880s.

If the above detail is compared to that of the bottom right corner of the painting, the entirely different paint texture becomes immediately apparent. See RMSS 7; RMSS 9; and **Plate 11**.

## NOTES ON THE CROSS SECTIONS

It is highly significant that Eastaugh describes his document as an Analytical Report and *not* as a Pigment Analysis Report. In a standard Pigment Analysis Report, a sufficient number of samples are taken from different parts of a painting; analysed as Cross Sections; and tested in an Anachronism Report. First glance at the Eastaugh document might suggest that this routine has been adhered to. However, it is well established here that this is not the case. That is not to say that there is no value in the Report as it does establish, beyond all doubt, the fact that the bottom right corner was painted at a later time and consequently that the 'signature' was added at a later time.

The report also affords the opportunity to examine Cross Sections from two intact samples taken from the immediate area of the forged signature. All eight illustrations of these two samples illustrate two entirely different paints in the upper and lower layers. This suggests beyond all reasonable doubt that the 'signature' and, consequently, the painting, is a forgery.



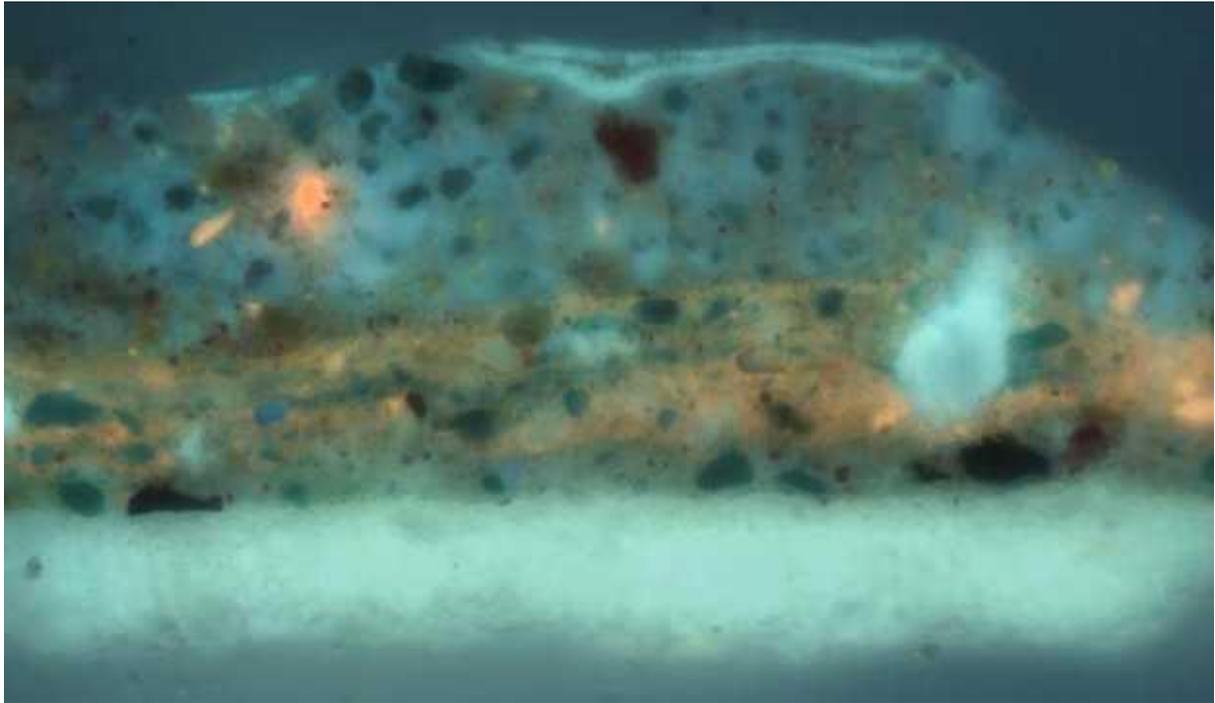
**Plate 16a.** Sample 11, normal light.

Apart from the granular structure, the most notable differences here are:

- A) Large particles of black in the lower layer, which are absent in the upper layer;
- B) Significantly larger and stronger viridian of the lower layer;
- C) Bright red of the upper layer absent in the lower layer;
- D) Larger and stronger red earth in the lower layer.

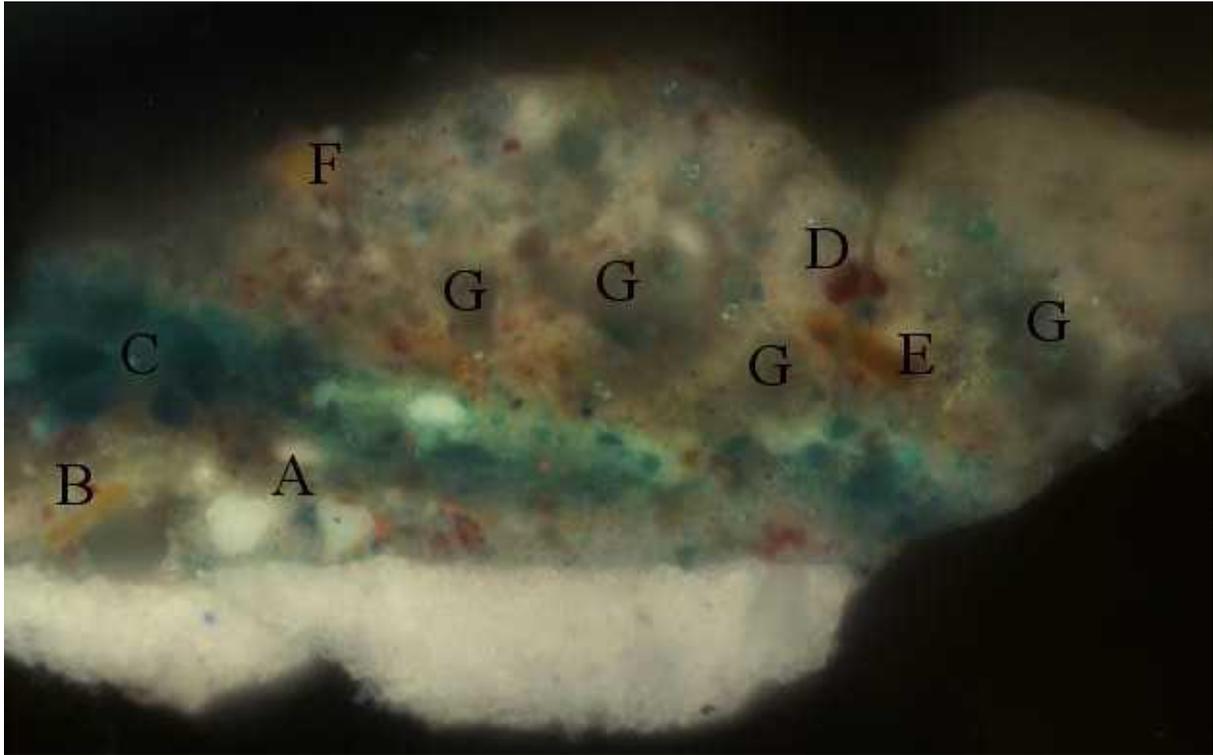
It is highly significant that the particles in the lower layer are substantially larger than those in the upper layer. This suggests two different manufacturing processes and a significantly earlier date for the lower layer due to the larger size of the particles

The tone of the medium is a dull grey in the upper layer and a bright grey in the lower layer. This difference has absolutely nothing to do with a “higher concentration” of medium used as is suggested in the report. The two different colours of the medium suggest a different formula, not a different concentration. To suggest that the difference is due to concentration is like saying that the colour of Guinness in a pint glass is different from that in a half pint glass.



**Plate 16b.** Sample 11, Ultra Violet light.

Under ultra violet light, the extreme differences between the upper and lower layers are obvious. Apart from the discrepancies in fluorescence of the different particles, the most noticeable and significant anomaly is in the binding medium. This shows as a turquoise blue in the upper layer and a very light brown in the lower layer.



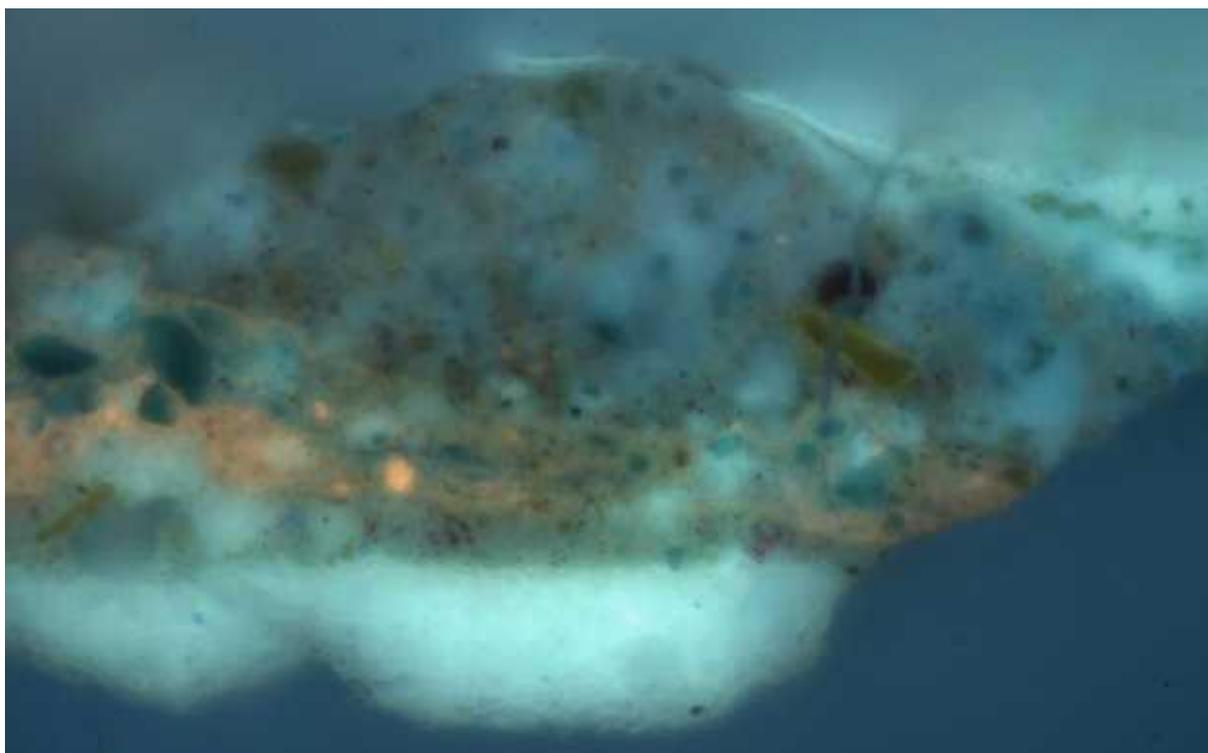
**Plate 17a.** Sample 12, normal light.

The most noticeable and significant differences here are:

- A) the shape and size of the whites of the lower layer are absent in the upper layer;
- B) the long flat shape of the yellow earth in the lower layer is inconsistent with the soft rounded shape at F in the upper layer;
- C) the dark green of lower layer is absent in the upper layer;
- D) the dark red earth of the upper layer is absent in lower layer;
- E) the light red earth of the upper layer is absent in lower layer;
- G) the swathes of powdery green in upper layer are absent in lower layer.

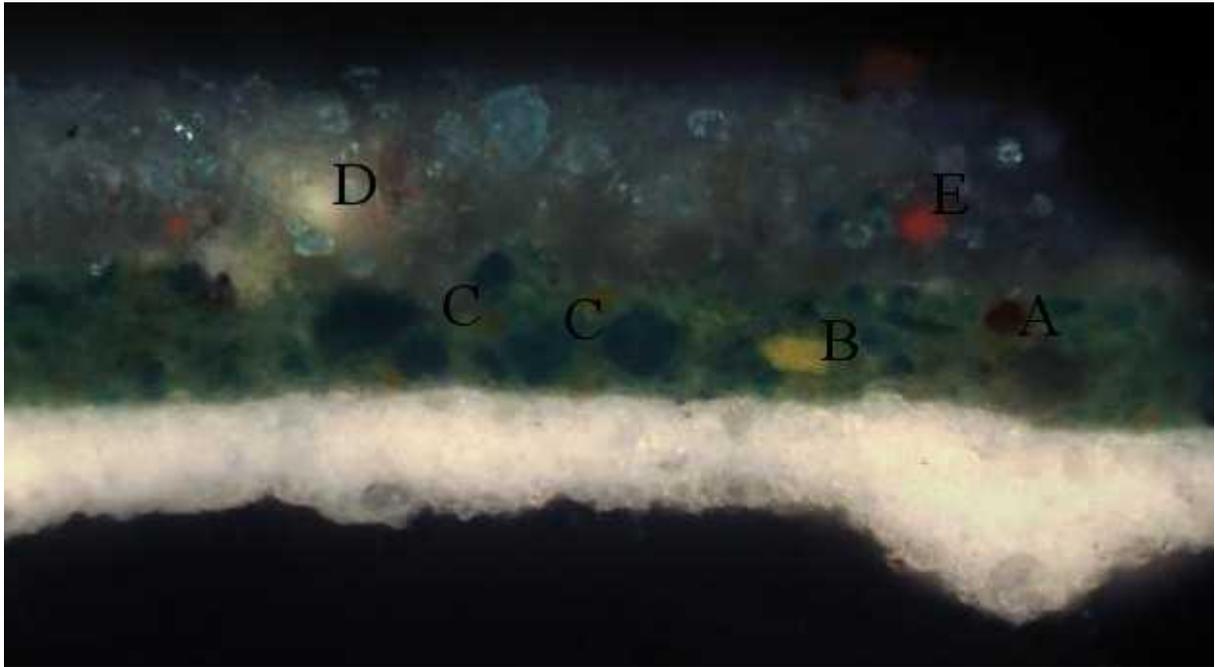
The different colouring and complete lack of compatibility between the two layers allows for the identification of entirely different pallets.

The rugged and irregular shapes of the pigment particles in the lower layer when compared to the soft rounded shapes of the upper layer suggests that the paint used in the lower layer was manufactured at an earlier time.



**Plate 17b.** Sample 12, Ultra Violet light.

The differences described above are even more noticeable under ultra violet light as is the translucency and colour of the binding medium.



**Plate 18a.** Sample 13, normal light.

The upper and lower layers are entirely different in appearance:

A) the dark blues and dark greens here and at C are absent in the upper layer;

B) the yellow earth here is absent in the upper layer;

D) the white here is absent in the lower layer and entirely different to the white in the sample 11, **Plate 17a**;

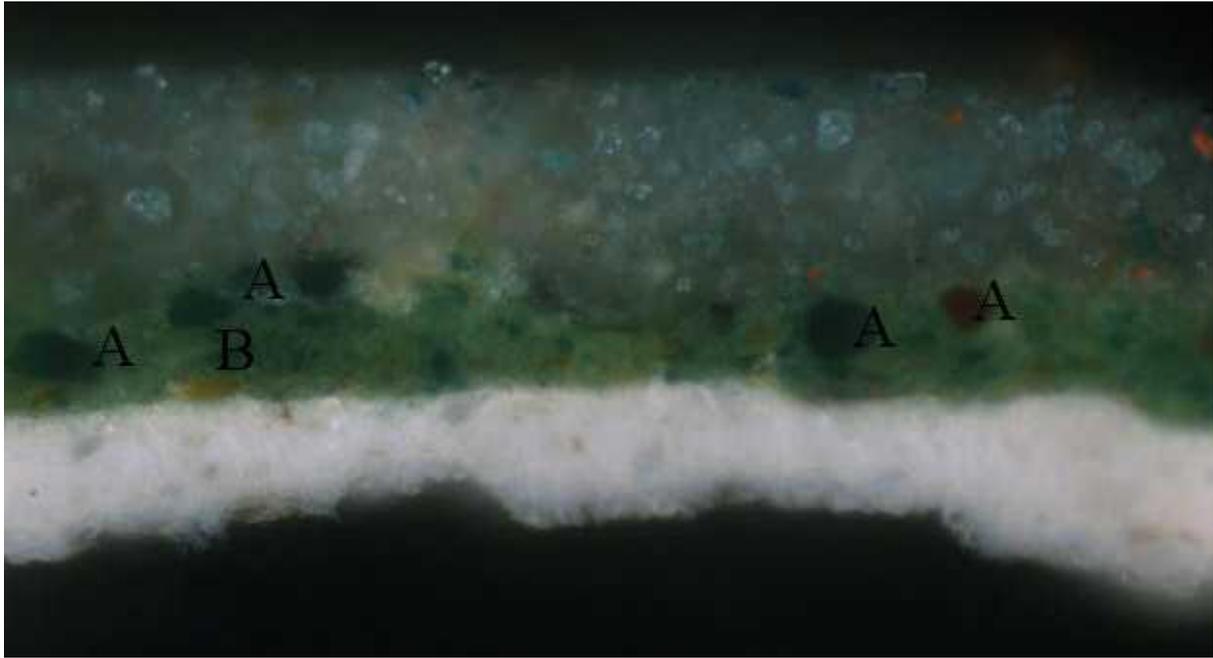
E) the red of the upper layer is similar to that in sample 11 and is absent in the lower layer in both Cross Sections.



**Plate 18b.** Sample 13, Ultra Violet light.

A) This cross section shows clearly how the added upper paint layer has run down and fills a crevice in the lower layer.

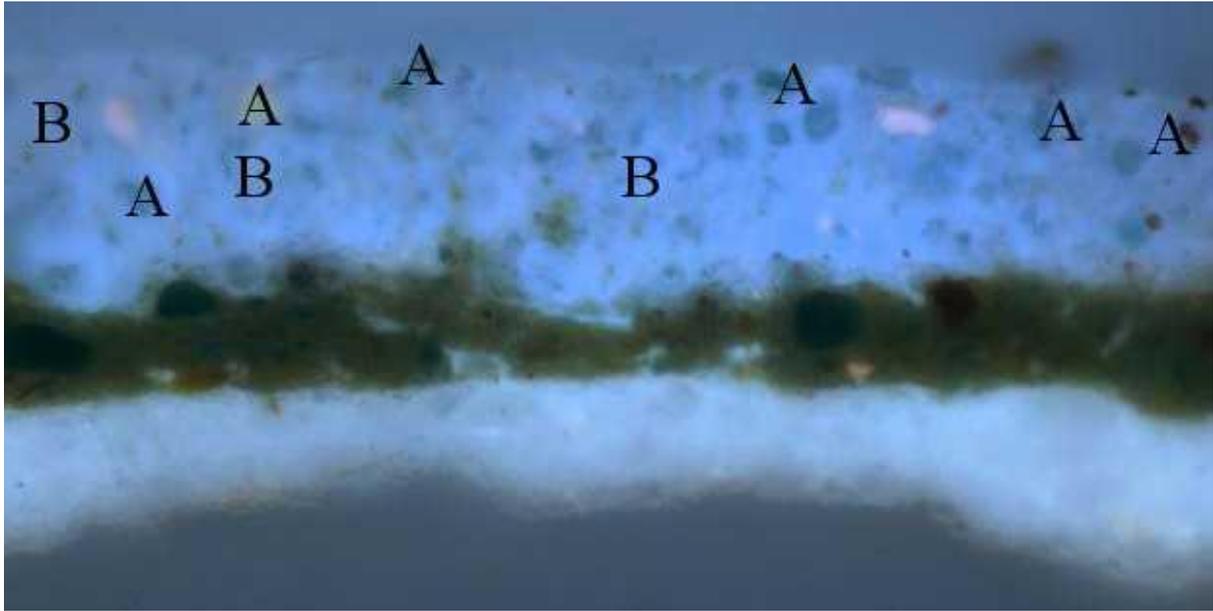
In an unbiased pigment analysis report, a crevice filled with added paint in the area of the signature would lead to a conclusion that there was a forger at work.



**Plate 19a.** Sample 13a, normal light.

This is perhaps the most graphic illustration of the complete difference between the fine granules of the upper layer and the coarse granules of the lower.

- A) The dark greens and blues of the lower layer are absent in the upper layer;
- B) the yellow earth of the lower layer is absent in the upper layer.



**Plate 19b.** Sample 13a, Ultra Violet light.

A) The mixture of coarse granules (primary pigment) and B) fine granules (secondary pigment) of the upper layer are obvious here. The absence of a similar saturation of secondary pigment in the binding medium of the lower layer in samples 11, 12 and 13 suggests an entirely different paint, which is at odds with the conclusions and findings of the report.

## NOTES:

### Adam's Salerooms Catalogue Text

Investigations in 2007 led to the conclusion that a signature had been removed from this painting and that the forged 'signature' of Walter Osborne was then applied. The forging of a signature on a painting is a criminal offence. The remnants of the unknown original artist's signature/date were discovered by means of Infrared radiation. It is astonishing to find that this criminal act has now been used in an attempt to establish the forgery as a genuine painting by publishing details of the existence of the remnants of the signature/date as if it was an important academic discovery.

The catalogue description is equally disturbing. It describes a painting that is 'Signed'; a description which completely ignores the findings of the report that Adam's themselves commissioned from Eastaugh. The catalogue describes the painting as an RHA exhibit without any concrete evidence to connect the drawing with the painting. No provenance of any sort is provided. The 'Literature' reference is misleading as it refers entirely to a sketchbook in the National Gallery of Ireland, *not* to the painting.

Since 2007, it has been generally accepted that the painting in question is a forgery. According to Adam's Salerooms, they commissioned Julian Campbell to prove otherwise. He relies on what he claims is a 'related' drawing in one of Osborne's sketchbooks in the National Gallery of Ireland. The drawing is included with seven other drawings on a single page and measures approximately 3 x 2½ inches. Technically, this is regarded as a thumbnail and its miniscule size and lack of detail rules it out of any serious study. The same page also shows thumbnails for *Lost Sheep*; *Scarecrows*; *Potato Gathering*; *Loiterers* and *Rainey Weather* amongst others. Exhibition venues and dates are indicated for these but there is no venue indicated for *Her Garden*. If the thumbnail sketch did relate to the 1891 RHA exhibit, Osborne would have indicated this in the same way as he indicated the venues for these other sketches. Furthermore, Osborne records the size of his painting in the sketchbook as 10x13 inches whereas the size of the current work is 10x14 inches.

There is no doubt that Osborne exhibited a painting entitled *Her Garden* at the RHA in 1891. However, there is no concrete evidence to link the 1891 exhibit with the drawing in the sketch book and the painting sold by Adam's Salerooms. The case to connect the two relies entirely on unsubstantiated argument and weak suppositions. For example, it is suggested that Osborne held the painting over for three years before sending it to the RHA but this is illogical. Sheehy ascribes some forty works to 1891 so there was no shortage of paintings in this year. Moreover, Osborne would never have sent such an inferior painting to the RHA, which he reserved for his best work.

In the catalogue, there is a reference to "slight differences" between the drawing and the painting but this is very misleading. Close examination reveals far more differences than similarities; at least twenty in all. The most significant of these is the scale of the buildings in the background and how they relate to the figure of the girl in the foreground. In the sketch, the buildings are set much further back, which is most apparent in the relationship between the girl's head and the doorway. This point alone indicates a substantially different painting

but it is worth mentioning the other main differences. Missing from the drawing are: the gable of the annex to the left; the chimney stack to the left of the annex; the chimney stack to the right on the main roof; the tiled porch roof over the doorway; the abutment to the right of the porch; the down pipe; the roof; the sky line; the washing drying in the sun; the tall tree to the right; the girl's apron. Apart from these considerable omissions, there are a number of significant differences between the two works: e.g. the detail of the top window; the position of the fence; the angles of the girl's arms; an entirely different hat; the neckline of the girl's dress. These extensive disparities do not fit with Osborne's reputation as an extremely sharp observer of detail. Compare for example two other drawings on the same page: *Potato Gathering* and *Loiterers*. In both of these, the detail relates precisely to the finished paintings.

The reference to the painting as a companion picture to *A Cottage Garden* (National Gallery of Ireland) is also misleading. The paintings are *not* companion pieces. They differ substantially in size and in subject matter; the only connection being the garden setting. There are substantial differences in the details of the two paintings, the main dissimilarities being in the detail of the window; the distance between the window and the roof of the porch; the high wall that divides the cottage door from the garden; the handling of the figures; the general ambiance of the scene depicted and, most importantly, the palette and manner in which the paint is applied. In fact, the only real similarity between the two works is that they both illustrate a cottage garden. This inability to properly survey the actual paintings is repeated throughout the argument. For example, reference is made to the square brush technique, which is strongly to the fore in the current work. However, the description of this technique is contradicted immediately by describing the painting as one aligned to Sargent's Impressionist style, painted in fluid thin paint whereas, the paint is neither thin nor fluid. In fact, the paint is applied in an extremely awkward and heavy manner.

The most crucial differences between both works are found in the actual paint itself. Having re-examined the painting at Adam's auction, I then examined *A Cottage Garden* at the National Gallery. The differences in colour, surface texture, style, handling and manner are abundantly clear in every respect. In the latter, the paint is applied freely and fluidly in vivid colour in a loose post impressionist manner, which is in total contrast to the dull and laboured handling of the present work. Another important observation is the complete absence of any hint of a square brush technique in *A Cottage Garden*. This is highly significant as it sets it apart from the technique employed in the Adam's painting. Contrary to the observations in the Adam's catalogue, Osborne was not a disciple of the square brush. According to Jeanne Sheehy (National Gallery catalogue, 1983), he adopted the technique only occasionally as he was "too much of a draughtsman to allow the paint to take over".

It is misleading to describe the sketch book as a record book as this is not the case. I conducted a study and compiled a database of the works illustrated in the NGI sketch books some years ago. The book that contains this particular sketch includes facsimiles of exhibited works; engravings; photographs and miscellaneous sketches. Some of these relate to known paintings and others do not. It is well known that Osborne was seldom without a sketch book in his pocket and that he would regularly sketch in an idea for a composition, often after he had viewed the work of another artist at an exhibition or gallery. He would squeeze these in wherever he found an appropriate space. The boy and dog in the margin of this particular sheet is an example of this randomness. Osborne's practice of copying thumbnails of the

work of other artists was such an important occupation that Jeanne Sheehy, in her 1983 NGI catalogue, devotes a full 15 pages to it. According to Adam's, Osborne's work could be very similar to that of other artists; see for example their December 1991 cataloguing of *A Breton Courtyard* and its relationship to Nathaniel Hill's painting of the same scene.

Osborne did not have a monopoly on painting children in outdoor settings, nor cottage gardens for that matter. He did not have a monopoly on the square brush technique; nor girls in straw hats and white dresses. The theme was taken up by thousands of artists of the period. Johnson and Greutzner list 41,000 artists, a great many of whom churned out paintings such as this. It is suggested in the catalogue that the child has been skilfully integrated into the painting. She is in fact dull, awkward and badly painted in every single feature. The brushwork is laboured and the colouring confused and garish, all of which is entirely remote from Osborne's style of 1888. Compare for example *Down an Old Court, Newbury*, 1887; *A Shepherd and his Flock*, 1887; *Loiterers*, 1888; and *The Lock Gates*, 1888, all of which show Osborne at the height of his powers.

Dominic Milmo-Penny  
Dublin, 12<sup>th</sup> September, 2011