

# Nevada Revenue-Stamped Checks, Drafts and Certificates of Deposit – 1862 to 1902

## Exhibit Purpose

The purpose of this exhibit is to present Nevada stamped revenue check-type documents that provide a glimpse of the history, the businesses and the people of Nevada from 1862 to 1902. While they depict an interesting story, the documents often contain the names of unidentified people, and it is often not clear exactly what some of the documents were used for. They pose more questions than they answer, as you will see as you proceed through this exhibit. In addition to their presentation as philatelic items, these documents are also presented as historical documents, works of art and fine examples of engraving.



Reproduction of  
Territorial Seal - 1861



Reproduction of  
State Seal - 1875

## Exhibit Plan

Documents are organized by the types of businesses that used them, then alphabetically by the names of the businesses, then by stamp or imprint type, then by document type, and finally by document date.

Banking & Finance Industry  
Mining & Milling Industry  
Water & Water Pumping Industry

Lumber Industry  
Railroad Industry

Cities of origin, payees and signers are noted when encountered on a document, along with any other relevant information about the document. The Federal and Nevada tax paid for the document is also explained.

## Exhibit Highlights

- The number of different industries presented from the early Nevada economy.
- The number of different businesses presented from the early Nevada economy.
- The number of prominent early Nevada pioneers that are parties to the documents.
- The examples of documents for transactions taxed by both Federal and Nevada tax statutes.
- The inclusion of one of four known copies of the Federal/Nevada imprint type B17d.



1877 draft, subject to 2¢ Federal tax (Imprint Type D1).

*It is payable to Whittier, Fuller & Co. and is signed by W. H. Blauvelt. Whittier, Fuller & Company (later named W. P. Fuller & Co.) was the western office of Valentine & Co., which started in New York City in 1870. The company specialized in vehicle finishing varnishes that were competitive with prized English varnishes. The current company is Valspar.*

# Exhibit Synopsis

## Historical Background

During the Civil War, in an effort to finance the war debt, the US Congress passed the Revenue Act of 1862, which established the IRS and imposed taxes on virtually every type of business transaction. This taxation occurred again during the Spanish-American War. Because of these taxes, many of these stamped documents have survived as collectables, and the close examination of these documents provides us with an interesting view into these historic times.

Document stamping to record the payment of a tax was accomplished in two methods:

- 1) by either affixing a purchased stamp to the document, or
- 2) by printing the stamp "imprint" on blank document paper.

In the latter case, collecting the tax occurred when the document was purchased and the printing of the appropriate document by the business' document printer occurred. There are also examples of documents containing examples of both methods:

- 1) a document with a revenue imprint that also contains an affixed stamp to pay an additional tax required for the document, or
- 2) a document with a Federal revenue imprint and a Nevada revenue stamp affixed.

## Scope

This exhibit includes examples of Nevada checks, drafts and certificates of deposit from a wide variety of business industries, mostly involved (directly or indirectly) with the mining operations which dominated the early Nevada economy. The exhibit includes examples from several early Nevada mining camps, towns and cities and contains the payee names of other early Nevada businesses and the signatures of several prominent Nevada pioneers.

## Material Availability

While there appears to be ample Nevada material available from stamp dealers, antique dealers, estate sales and eBay, it is most likely that the vast majority of the types of documents in this exhibit either have not survived (many of the early Nevada mining camps, towns and cities experienced devastating fires), or are still in a box in somebody's attic or storage room waiting to be discovered.

## Philatelic Elements

This exhibit includes all the Federal and Nevada revenue imprint types known to exist for Nevada check-size documents of this era. Also, various Federal and Nevada revenue stamps are shown on documents.

## References

<sup>1</sup>Angel, Myron, *History of Nevada*, Thompson & West, 1881.

<sup>2</sup>Ansari, Mary B., *Mines and Mills of the Comstock Regon, Western Nevada*, Camp Nevada, Reno, 1989.

<sup>3</sup>Bancroft, Hubert Howe, *History of the Pacific States*, The History Company, Publishers, San Francisco, 1890.

<sup>4</sup>Blauvelt, Louis L., *The Blauvelt Family Genealogy*, np, Association of Blauvelt Descendants, 1957.

<sup>5</sup>"Blauvelt News" Vol 1 #2, p. 8, June 1957.

<sup>6</sup>"Check Collector, The" (various issues), American Society of Check Collectors, Inc., [www.asccinfo.com](http://www.asccinfo.com).

<sup>6</sup>Collins, Charles, *1864-65 Mercantile Guide & Directory for Virginia City, Gold Hill, Silver City*.

<sup>7</sup>Kelly, J. Wells (Compiler), *First Directory of Nevada Territory*, Valentine & Co, San Francisco, 1862.

<sup>8</sup>*Laws of Nevada*, State of Nevada, 1864-65, 1866, 1871, 1873.

<sup>9</sup>Mahler, Michael; *A Catalog of United States Revenue-Stamped Documents of the Civil War Era by Type and Tax Rate*, The American Revenue Association, 1999.

<sup>10</sup>McDonald, Douglas; *A Catalog of Nevada Checks 1860-1933*, Castenholz & Sons Publishers; 1993.

<sup>11</sup>McKinney, *Mckinney's Pacific Coast Directory – 1886-87*.

<sup>12</sup>*Pacific Coast Annual Mining Review*, Francis & Valentine, San Francisco, 1878,

<sup>13</sup>*Scott Specialized US Catalog – 2006*, Scott Publishing Co., 2005.

<sup>14</sup>Smith, Grant, *The History of the Comstock Lode*, Nevada Bureau of Mines & Geology, Reno, 1998.

<sup>15</sup>Wren, Thomas, *A History of the State of Nevada, Its Resources and History*, Lewis Publishing, New York & Chicago, 1903.

Also used were various Internet websites presenting information about early Nevada history, including:

The University of Nevada at Reno Library ([www.library.unr.edu](http://www.library.unr.edu))

The Nevada State Library and Archives ([dmla.clan.lib.nv.us/docs/nsla/](http://dmla.clan.lib.nv.us/docs/nsla/))

*The superscript numbers above are used in this exhibit to refer to the above references.*

## Conventions used in this exhibit

**This is the font used for philatelic notes.**

*This is the font used for non-philatelic notes. Judges may choose to not read these notes, as these notes are for viewers of the exhibit that have an interest in the historical background of Nevada and the documents presented.*



## Taxation of Business Transactions

**Federal tax rates** were created by the Revenue Act of 1862. The act covered many transaction types, was very complex, and was changed a number of times. The taxes were repealed in 1883 and reinstated from 1898 to 1902 for the Spanish-American War. Regarding the Nevada documents presented here: Checks and drafts were taxed 2 cents. Certificates of Deposits not exceeding \$100 were taxed 2 cents. Certificates of Deposits exceeding \$100 were taxed 5 cents.<sup>9</sup>

**Nevada tax rates** became effective May 1, 1865, and were amended March 1, 1866, and March 4, 1871. The tax stamps were abolished February 21, 1873. Regarding the Nevada documents presented here: Checks and drafts were taxed 2 cents. Certificates of Deposits not exceeding \$100 were taxed 2 cents. Certificates of Deposits exceeding \$100 were taxed 5 cents. Due to a typographical error in the 1866 amendment (which was corrected in 1871), Certificates of Deposits were not subject to Nevada taxes from 1866 to 1871. The Nevada document taxes were abolished in 1873.<sup>8 & 10</sup>

### Federal Revenue Stamps in this Exhibit



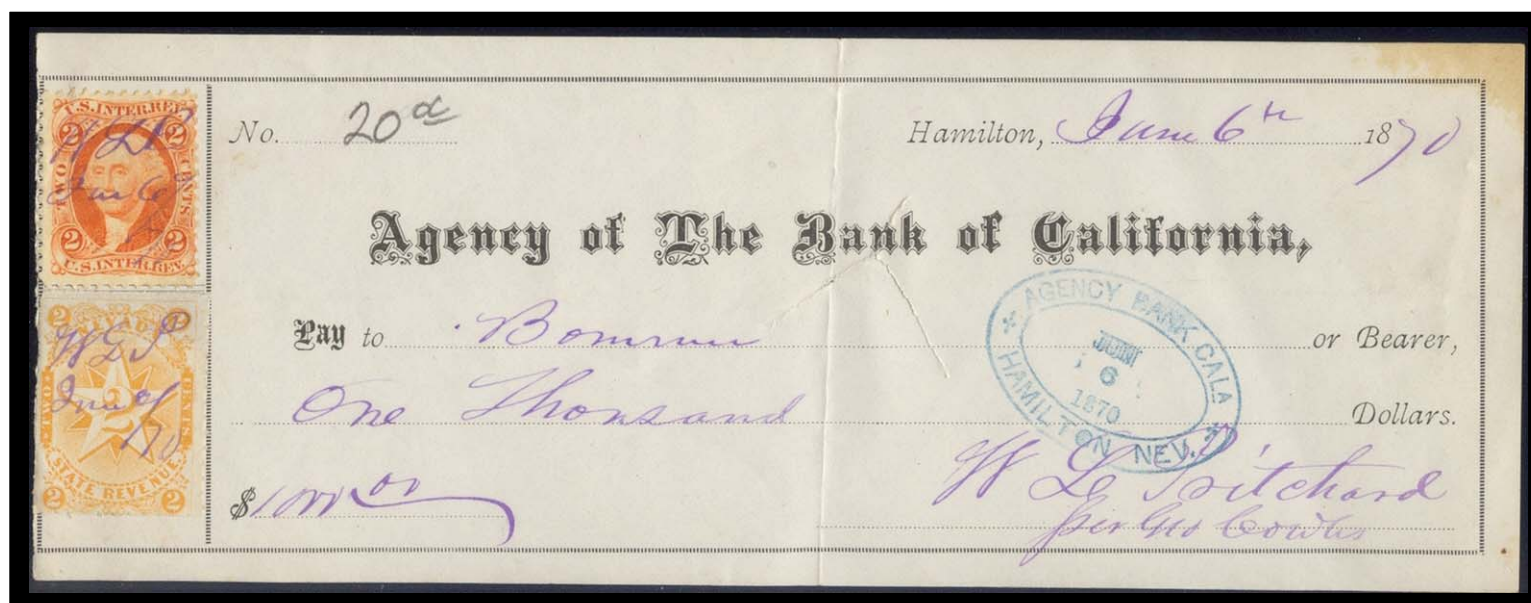
Perforated

### Nevada Revenue Stamps in this Exhibit



Imperforate or Rouletted

While many denominations existed, only 2-cent, 4-cent, and 5-cent stamps were used on documents in this exhibit.



1870 check, subject to both 2¢ Federal and 2¢ Nevada tax.

*It is signed by William L. Pritchard, a freight agent born in New York in 1828..*

### Hamilton

*Hamilton, in eastern Nevada, was named for W. A. Hamilton, surveyor. It boomed with the discovery of silver in 1867. It is currently a ghost town. From 1869 to 1887 it was the county seat of White Pine County until a devastating fire resulted in moving the county seat to Ely.*

## Revenue Stamped Paper

### Federal Imprints

Just as postal stationery was created for the convenience of having a post card or envelope already affixed with the proper postage, revenue stamped paper was created to enable various taxable documents to be produced on paper with the taxation preprinted on the paper. This made the tax easier to collect and was less burdensome on the businesses being taxed. Revenue stamped paper was used during two periods in American History, during the Civil War taxation period of 1862-1883 and during the Spanish-American War taxation period of 1898-1902.

### Nevada Imprints

Nevada was the only state that, following the Civil War, imprinted its revenue stamp images on checks and drafts in addition to the Federal revenue stamped paper image. The 2¢ documentary stamp image was printed in various colors.

## Federal Imprint Types<sup>13</sup> on Documents in this Exhibit



Type B



Type E



Type C



Type F



Type X  
Spanish-American War  
ONLY



Type D



Type G

## Check vs. Draft

If the issuing party orders a single financial institution to pay from the issuer's account, the instrument is a **check**.

If the issuing party orders one financial institution to pay through another financial institution, the instrument is a **draft**.



1883 check, subject to 2¢ Federal tax (Imprint Type G1). The change of the bank name most likely indicated that the customer changed banks, rather than a bank acquisition. Checks had no account number printed on them, and with the tax prepaid and stamped on the paper, checks would not likely be wasted.

It is signed by Robert P. Keating, born in Michigan in 1844. Keating's father was from Ireland.

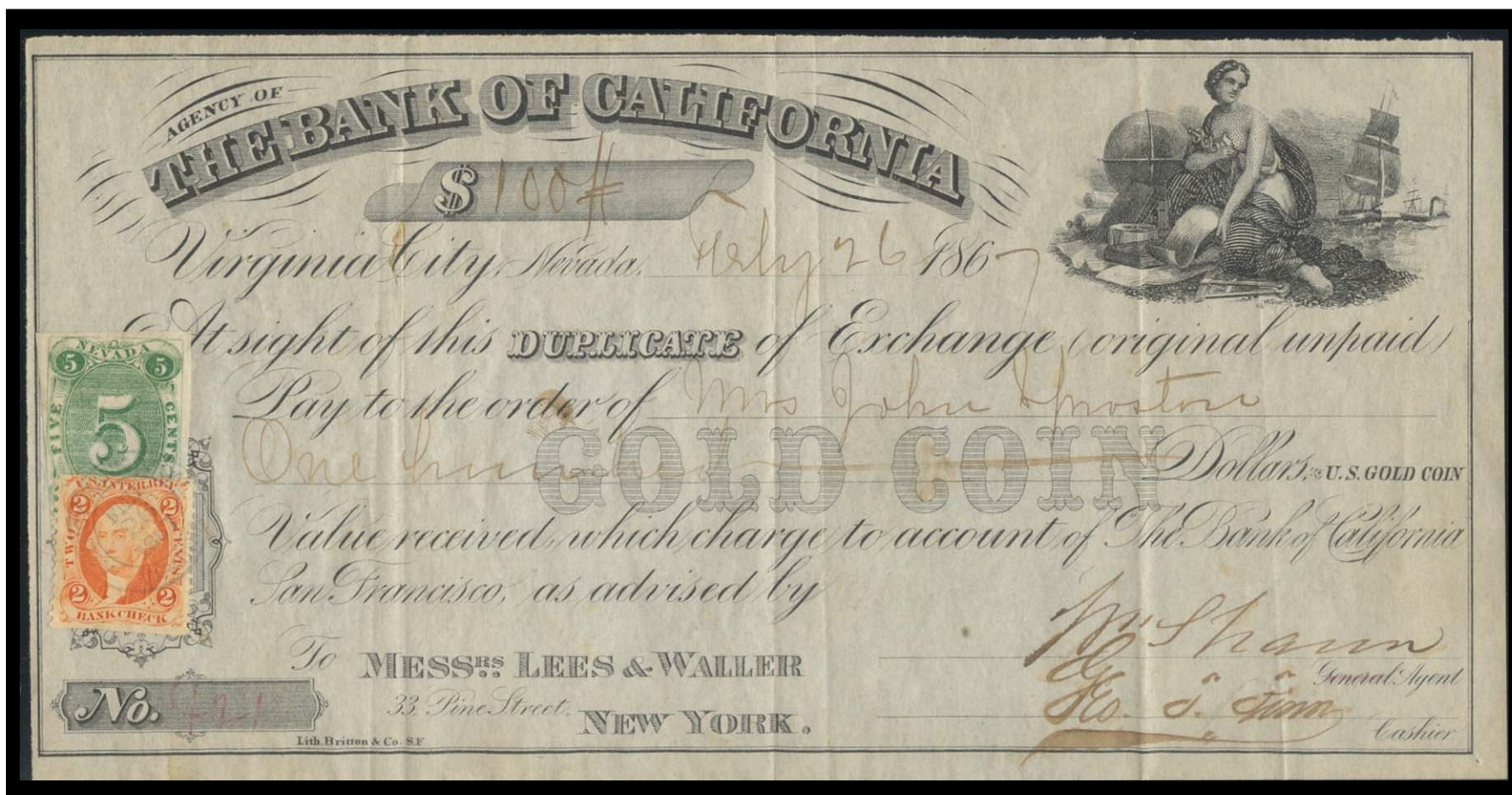


## *The Banking Industry*

*The booming Nevada economy needed access to a banking system to both finance the expanding business operations and to provide for the timely movement and investment of the vast profits. At that time the banking center of the Western United States was San Francisco, which was the base of the Bank of California and the Nevada Bank of San Francisco. Several San Francisco banks opened branch operations in the Nevada mining areas.*

***Agency of the Bank of California***

*The Bank of California was founded in San Francisco on July 5, 1864, by William Chapman Ralston and Darius Ogden (D. O.) Mills. It was the first commercial bank in the western United States. It was the second richest bank in the nation and was instrumental in developing the West. William Sharon was the Nevada agent for the Bank of California. The bank made loans to Comstock Lode mining companies in Nevada. Through Sharon, the bank formed the Union Mill and Mining Company, which was used to accumulate the mines of the Comstock Lode acquired through foreclosures. Ownership of these mines was lucrative.*



1867 bill of exchange was subject to a 2¢ Federal and 5¢ Nevada tax. The 5¢ Nevada tax stamp is required because the draft is payable outside of Nevada and under Nevada law was treated as a foreign exchange draft. It is payable in GOLD COIN.

*It is signed by  
William  
Sharon.*

***William Sharon (January 9, 1821 - November 13, 1885)***

*William Sharon was born in Smithfield, Jefferson County, Ohio, in 1821. He studied law in St. Louis and was admitted to the bar. He moved to California in 1849 and engaged in business in Sacramento. In 1850 he moved to San Francisco and was a dealer in real estate. He moved to Virginia City in 1864, being sent by William Ralston to manage the branch of The Bank of California in Nevada. By the 1870's Sharon had established an empire. He controlled many of the richest mines, most of the milling operations, and the Virginia & Truckee Railroad. He was a U.S. Senator from Nevada from 1875 to 1881.*

**Gold Hill**

*A few miles out of Virginia City is the little town of Gold Hill. This is the town where the actual gold strikes began just before to the biggest gold and silver strike ever (called the Comstock Lode) occurred in Virginia City. Gold Hill started as a mining camp in 1859 and was incorporated December 17, 1862, to prevent annexation by Virginia City. At one point it had 8,000 residents. The town prospered until 1888. The Gold Hill post office remained in operation until 1943. Currently it is a ghost town.*









1865 draft, subject to 2¢ Federal and 5¢ Nevada tax, payable through account at the Bank of California in San Francisco. The 5¢ Nevada tax stamp is required because the draft is payable outside of Nevada and under Nevada law was treated as a foreign exchange draft. The use of a 4¢ stamp is an underpayment of the tax, and a very rare usage.

It is signed by W. H. Blauvelt.

1867 draft, subject to 2¢ Federal and 5¢ Nevada tax, payable through account at the Bank of California in San Francisco. The 5¢ Nevada tax stamp is required because the draft is payable outside of Nevada and under Nevada law was treated as a foreign exchange draft.

It is issued to W. E. Loomis, a miner born in North Carolina in 1835, and is signed by W. H. Blauvelt.



#### William Hutton Blauvelt (October 16, 1830 - October 1918)

W. H. Blauvelt was born October 16, 1830.<sup>4</sup> In 1849, he and 99 other men formed a "company" in New York City to go west when gold was discovered in California. He was just 18, the youngest of the group. They bought a boat, the bark "Strafford," which had been built in Maine. They hired a captain and a small crew. They re-fitted the boat and stocked it with food for two years. Then they set out around the Horn for San Francisco. After seven months they sailed into San Francisco Bay! In 1867 he married Anna Gertrude Adams in San Francisco. Anna was born in Chillicothe, Ohio on February 23, 1849.<sup>5</sup> After various adventures, he was taken into D. O. Mills' bank in Sacramento, where he learned the banking business. Later the Bank of California bought the Mills' Bank, and he and another man had charge of a bank in Virginia City, where he settled in the banking business. He died in Virginia City in October 1918.<sup>5</sup>



No.



Virginia, Nev.,

187

Agency of The Bank of California,

Pay to

or Bearer,

Dollars.

Unused check intended for use at a time that would have made it subject to a 2¢ Federal and 2¢ Nevada tax (Imprint Type B16a, which consists of Federal B-type imprint with addition below it of rectangular tablet inscribed "Good only for checks and drafts payable at sight" plus orange red Nevada imprint).

1876 draft, subject to 2¢ Federal tax, drawn on an account at the Agency of the Bank of California in Gold Hill, but payable through The Bank of California in San Francisco. It is payable in Trade Dollars (silver).

It is signed by W. H. Blauvelt.

No. 38641



AGENCY OF

THE BANK OF CALIFORNIA.

Gold Hill June 23rd 1876

Pay to the order of R. J. Maynard  
One Hundred Thirty Four (Trade) Dollars.  
and charge this Agency as advised

THE BANK OF CALIFORNIA.

San Francisco.

W. H. Blauvelt For  
The Bank of California.

\$134.00

1877 check, subject to 2¢ Federal tax (Imprint Type D1).

Frankel & Block was a stock brokerage firm. Sol Frankel was born in 1840 in Baden; his father was born in Bavaria.

No. 492

Virginia, Nev.,

May 3

1877

AGENCY OF

The Bank of California

Pay to

Silver

or bearer,

Fine Hundred

Dollars.

\$500 Silver  
Frankel & Block

FRANKEL & BLOCK.





1875 draft, subject to 2¢ Federal tax (Imprint Type D4). Drawn on an account at the Agency of the Bank of California in Gold Hill, but payable through account at The Bank of California in San Francisco.

It is payable to Huntington, Hopkins & Co. and is signed by W. H. Blauvelt. In 1855, Collis Potter Huntington and Mark Hopkins formed a partnership and opened a hardware store in Sacramento in two buildings, 52 and 54 K St., and later re-numbered in 1880 to 220-222 K Street.



1874 check, subject to 2¢ Federal tax (Imprint Type D7, consists of Federal D-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed in the circles at the left and right).

It is payable to Dr. H. H. Toland and is signed by Allen Curtis.

**Dr. Hugh H. Toland (1806 - 1880)**

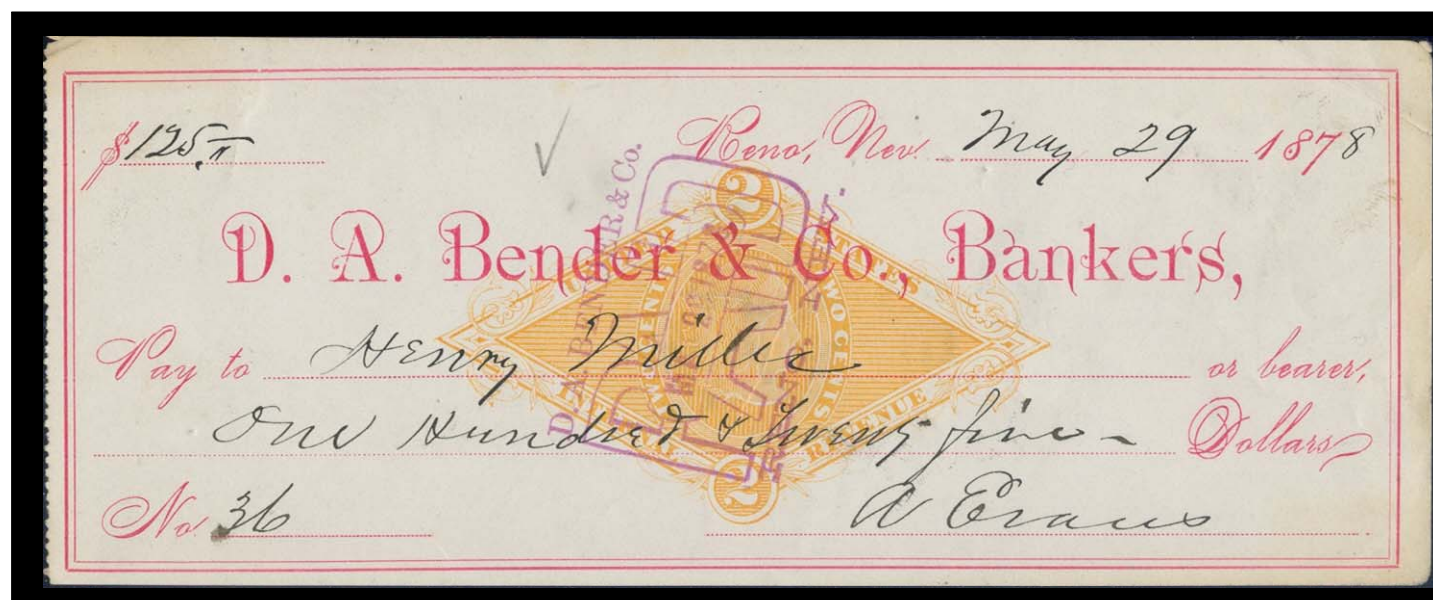
Dr. Hugh H. Toland was a San Francisco physician. He founded the Toland Medical College in 1864 on Stockton Street near Chestnut and a few blocks from the Bay. It was conveniently located opposite the San Francisco City and County Hospital which was then on Francisco Street at North Beach. Today, Toland Medical College is the U. C. San Francisco Medical Center.



### **D. A. Bender & Co., Bankers**

D. A. Bender & Co., Bankers, founded by David A. Bender and C. T. Bender, opened its doors in 1871 in Reno on "Commercial Row". In 1880 it became the First National bank with paid up capital stock of fifty thousand dollars. The stock holders and directors were D. A. Bender, C. T. Bender, A. H. Manning, G. W. Mapes, Jacob McKissick and John Johnson. In 1896 it was changed to a state bank and given its present name of Washoe County Bank. It was moved to its present location on the southwest corner of Second and Virginia streets many years ago while it was a national bank.

1876 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
G1).



1878 check, subject to 2¢  
Federal tax (Imprint Type  
G1).

It is signed by Alvaro Evans,  
born in Ohio in 1827 in a  
family of Welsh origin. He  
arrived in the territory in  
1859 and operated a cattle  
ranch.<sup>15</sup>

### **David A. Bender (1841 - ?)**

David A. Bender was born in Ohio. In addition to being a banker, Bender was also a general freight and passenger agent operating out of Reno and doing business with The Virginia and Truckee Railroad Company. Bender was later a director and officer of the Carson and Colorado Railroad.

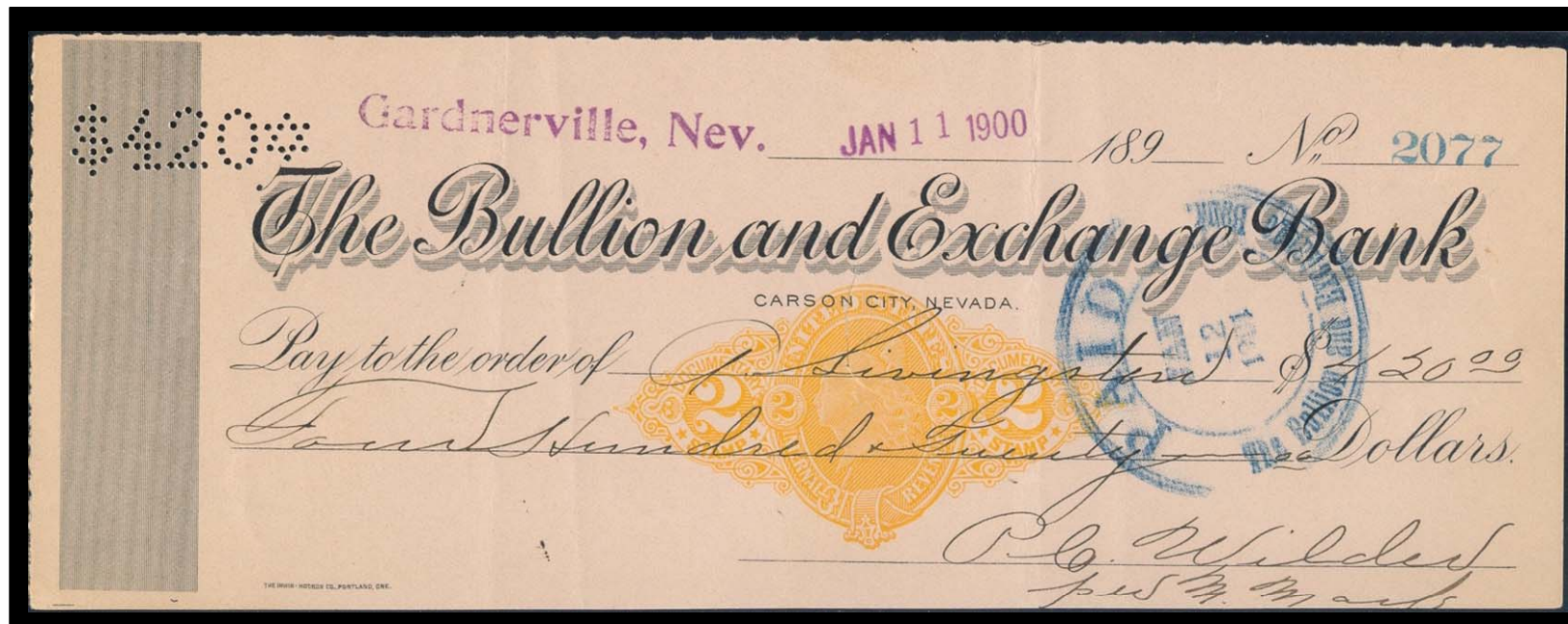


### **Bullion & Exchange Bank**

The Bullion and Exchange Bank started as the Carson City Savings Bank, which was incorporated in 1875. Local businessmen saw a need for a bank in Carson City, Nevada, particularly after the opening of the US Mint in 1869. The bank became the Bullion and Exchange Bank in 1882. It was one of the busiest banks in the 1890s. It was set up as a clearinghouse for other Nevada banks for bullion, coins, drafts, checks, and other valuables. With the decline in mining and reductions in development, the Bullion and Exchange Bank was restructured into the State Bank and Trust Company in 1903, failing by 1907.

1899 check, subject  
to 2¢ Federal tax  
(Imprint Type X7).

It is payable to  
Philipino Wagner, born  
in Germany in 1841.



1900 check,  
subject to 2¢  
Federal tax  
(Imprint Type X7).

It is payable to Anne  
Livingston, born in  
Switzerland in 1852.

### **Gardnerville**

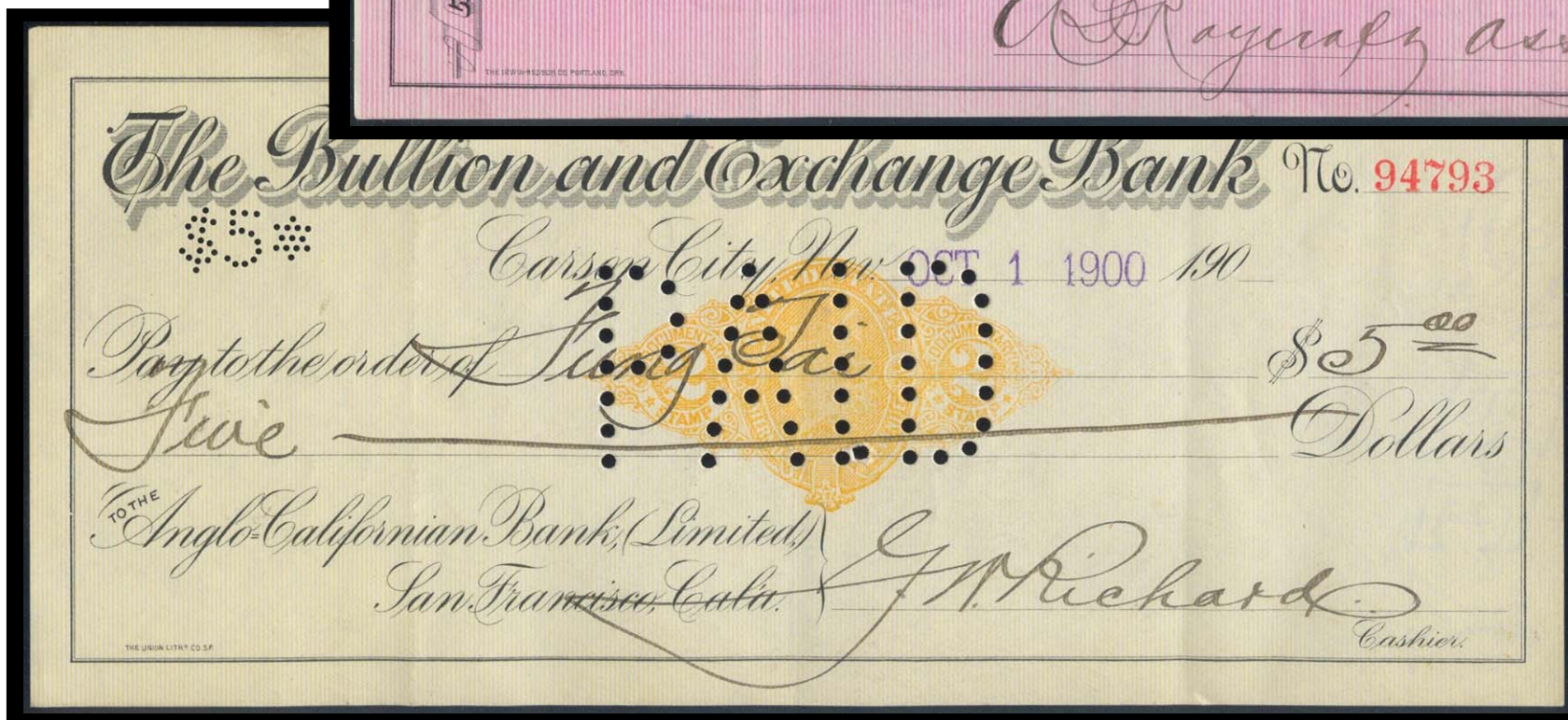
Early Gardnerville served the farming community and teamsters hauling local produce to booming Bodie in California. The first buildings were a blacksmith shop, a saloon and the Gardnerville Hotel. Gardnerville was founded in 1879 by Lawrence Gilman of Genoa when he moved the Kent House from the Genoa area to a 7-acre tract of land on the East Fork of the Carson River. Gilman had purchased the land from a homesteader, John M. Gardner, in whose honor he named the new town.



## Bullion & Exchange Bank (continued)

The certificate of deposit for \$91.07 is issued to George B. Quong, who was a translator in the court case of the 1903 anti-Chinese riot in Tonopah, Nevada. It was yet another example of the inability of the Chinese to obtain legal remedies for criminal acts committed against them. Despite eyewitness testimonies, the rioters were found "Not Guilty" and the Chinese were denied indemnity payments. It is very unusual to encounter a financial document payable to a Chinese person. In early Nevada history there existed severe discrimination of Chinese people.

1900 certificate of deposit, subject to 2¢ Federal tax (Imprint Type X7).



Endorsement on Back

1900 draft, subject to 2¢ Federal tax (Imprint Type X7).

The draft for \$5.00 is issued to Fung Tai. As stated for the document above, it is very unusual to encounter a financial document payable to a Chinese person. In early Nevada history there existed severe discrimination of Chinese people. It is even more unusual for the document to be endorsed in Chinese.

## Carson City

Carson City (named after Kit Carson and the nearby Carson River) was founded in 1858 by Abram Curry. Carson City grew dramatically as an important mining town while precious ore, mostly silver, was being uncovered nearby, bringing hundreds and then thousands of settlers into the area. In 1861, Carson City became the capital of the Nevada Territory, and remained the seat of state government when Nevada joined the Union in 1864.

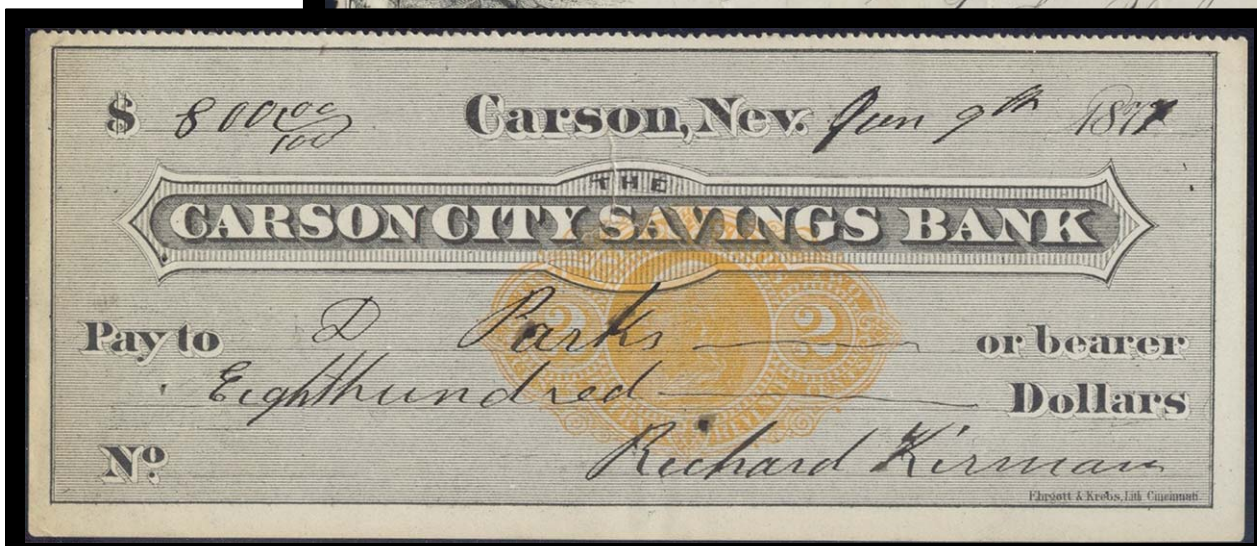


## Carson City Savings Bank

The Carson City Savings Bank was incorporated in 1875. Local businessmen saw a need for a bank in Carson City, Nevada, particularly after the opening of the US Mint in 1869. The bank became the Bullion and Exchange Bank in 1882.

1876 bill of exchange, subject to 2¢ Federal tax.

It is payable to Joseph Roy, a laborer born in Canada in 1845. It is signed by George B. Hill and is payable in GOLD.



1877 check, subject to 2¢ Federal tax (Imprint Type F1).

It is signed by Richard Kirman (senior), an early-day Nevada businessman, NOT Richard Kirman (junior), who served as Nevada's governor from 1935 to 1938.

1876 check, subject to 2¢ Federal tax (Imprint Type F1).

It is payable to The Merchants' Exchange Bank and is signed by George B. Hill. Hill was born in New York in 1844, and ran a stock exchange out of the Carson City Savings Bank.





**Carson City Savings Bank (continued)**

**1876 check, subject to 2¢ Federal tax (Imprint Type D1).**

*It is payable to The Merchants' Exchange Bank and is signed by George B. Hill. Also, it is stamped that it is payable in SILVER.*



**1878 draft, subject to 2¢ Federal tax (Imprint Type G1), drawn on account at The Carson City Savings Bank in Carson, but payable through an account at the Anglo-Californian Bank in San Francisco.**

*It is signed by George B. Hill. Also, it is stamped that it is payable in GOLD.*

**1878 draft, subject to 2¢ Federal tax (Imprint Type G1), drawn on account at The Carson City Savings Bank in Carson, but payable through account at the Anglo-Californian Bank in San Francisco.**

*It is signed by George B. Hill. Also, it is stamped that it is payable in SILVER.*





### First National Bank of Nevada

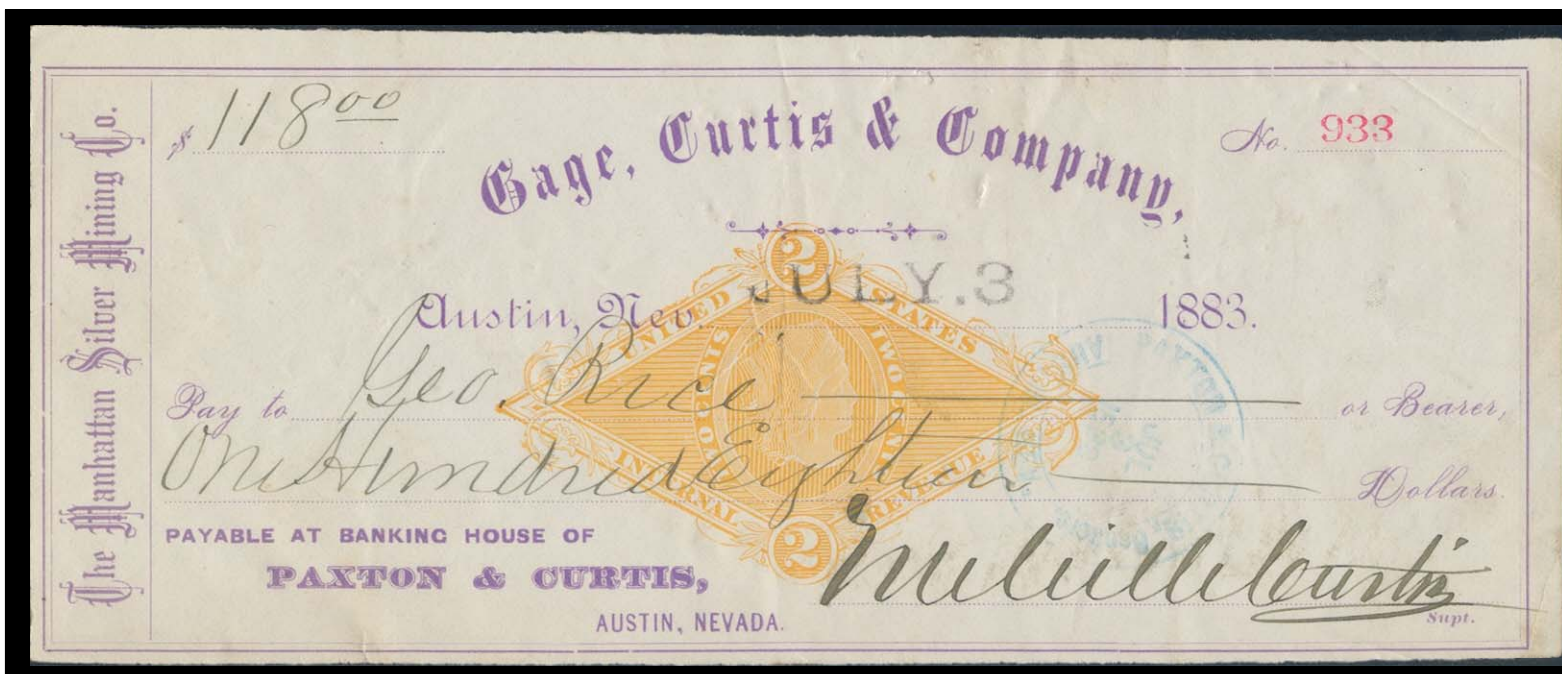
*The First National Bank of Nevada, formerly D. A. Bender, Bankers, was formed in 1880 with David A. Bender as president. It had offices in Reno, Hamilton and San Francisco.*

Unused draft intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type B1). Drawn on account at the First National Bank of Nevada in Hamilton, but payable through an account at the Agency of the First National Bank of Nevada in San Francisco.



### Gage, Curtis & Company

*Gage, Curtis & Company was a partnership of Allen Allsopp Curtis and W. L. Gage. Gage was born in Connecticut in 1842. This document looks like a draft for The Manhattan Silver Mining Company, but Gage was in the wholesale grocery business<sup>1</sup>, so what type of business was this?*



1883 draft, subject to 2¢ Federal tax (Imprint Type G1).

*The draft, drawn on an account at Paxton & Curtis, is payable to George Rice, a laborer born in Ireland in 1845, and is signed by Melville Curtis, who was the father of Allen Allsopp Curtis, an owner of Gage, Curtis & Company.*

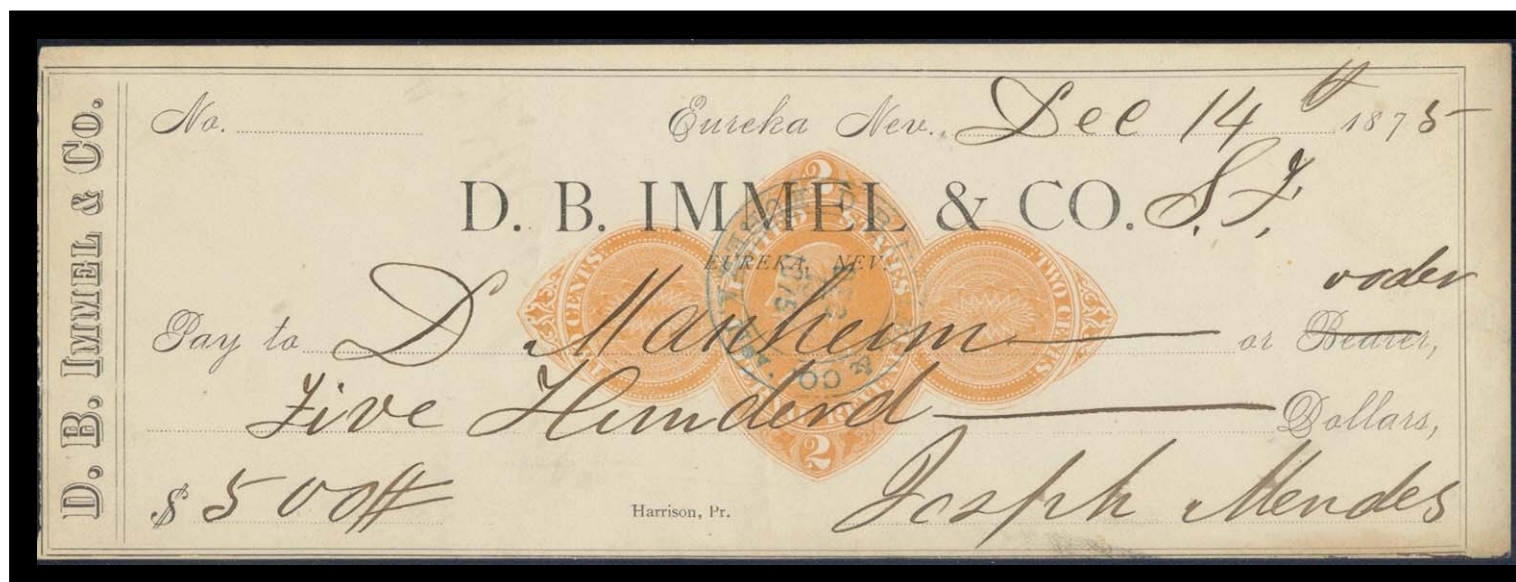


### D. B. Immel & Company

D. B. Immel, born in Pennsylvania in 1842, was an express agent. D. B. Immel and Joseph Mendes are listed in San Francisco historical records for 1878.

1875 check, subject to 2¢ Federal tax (Imprint Type D1).

The check for \$500 is payable to D. Manheim, a grocer born in Prussia in 1835, and is signed by Joseph Mendes.



### Eureka

Eureka is a city located in the eastern part of Nevada. Silver strikes made here in 1864 by prospectors from Austin proved uneconomical to mine because of the high lead content of the ores. Ore was shipped to England and Wales for reduction until 1869, when the first of sixteen successful smelters was constructed. Within a decade Eureka was famous as the "Pittsburgh of the West." Eureka produced more than four times the wealth that Austin did, yet its history is rather prim and staid compared to adventurous Austin. Perhaps it was because the principal product of the mines was lead, rather than silver or gold.

### Agency of The Nevada Bank of San Francisco

James G. Fair and John W. Mackay owned the Nevada Bank of San Francisco, the rival to William Chapman Ralston's Bank of California. After the collapse of Ralston's financial empire, the Nevada Bank was for a time the largest bank in America at the height of the silver boom.



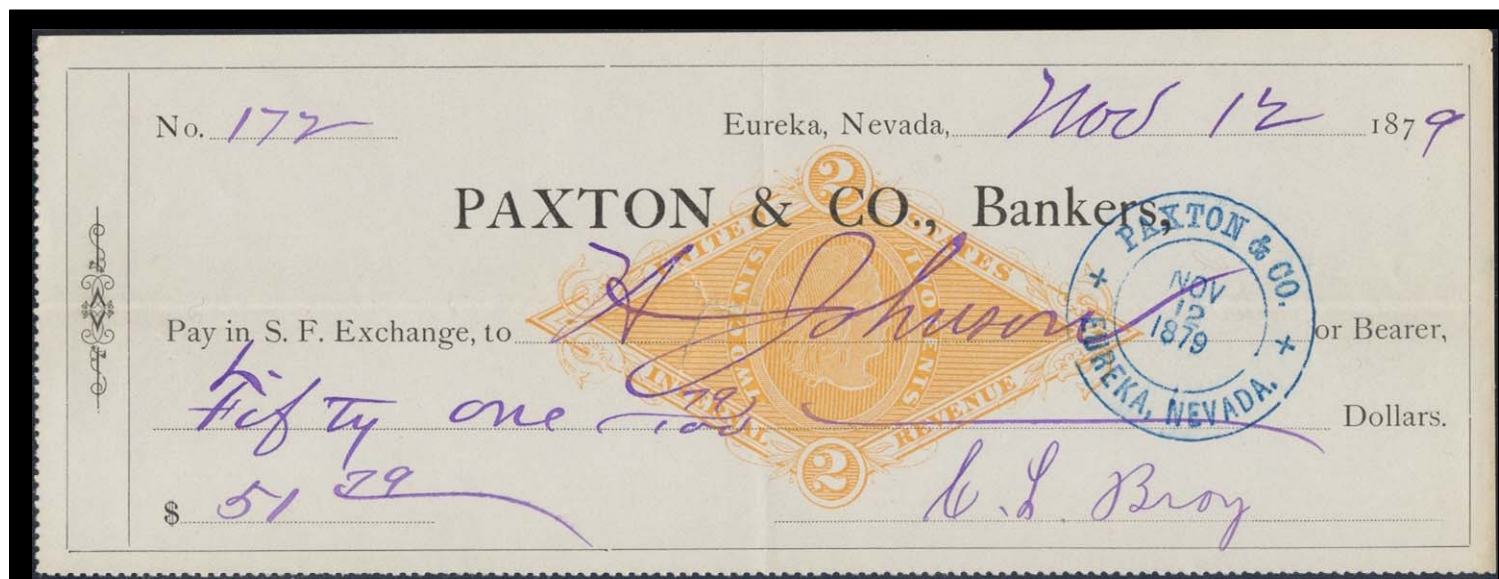
1877 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to "Sundry Bills" and is signed by Hobart Marlette & Co., one of W. S. Hobart's businesses.



### Paxton & Company

Paxton & Company was a banking firm of John A. Paxton, who operated banks in several Nevada towns, including Paxton & Thornburgh and Paxton, Curtis & Co. Paxton was a director of the Nevada and Oregon Railroad Company and Treasurer of the California Central Railroad. Paxton had a mining claim that was probably bought out by the Manhattan Silver Mining Company in 1869-1870.



1879 check, subject to 2¢ Federal tax (Imprint Type G1).

It is signed by Charles L. Bray, a veteran of the 6th West Virginia in the Civil War.



1882 check, subject to 2¢ Federal tax (Imprint Type G1).

It is signed by Charles L. Bray, a veteran of the 6th West Virginia in the Civil War.



### **Paxton, Curtis & Company**

*Paxton, Curtis & Company was a major Nevada banking chain. Paxton, in Virginia City, set up the agency that would later become the Nevada operation of The Bank of California after he left for Austin. Curtis was also a pioneer Nevada banker.*

1881 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
G1).

*It is payable to  
Nevada Central  
Railway and is  
signed by  
Melville Curtis.*



1881 check, subject to 2¢  
Federal tax (Imprint Type  
G1).

*It is payable to William H.  
Young, born in Ohio in 1827.  
He ran J. P. Warehouse Co. in  
Reno.*

### **John A. Paxton (? - ?)**

*In the 1850s Paxton worked in a land office in Marysville, California. He lived in California and only occasionally visited his business ventures in Nevada.*

### **Allen Allsopp Curtis (November 1, 1838 - ?)**

*Allen Allsopp Curtis was born in 1838 near Belleville, New Jersey. His father was Melville Curtis. Allen Curtis came to California by way of the Isthmus. He married Mary C. Curtis (no relation) of Sacramento on November 1, 1877. In September 1859, Curtis became a clerk in a Sacramento hardware store, where he remained until he went to Austin, Nevada, to take up silver mining in March 1865. He became superintendent of the Manbattan Silver Mine. He was half owner in the firm of Paxton & Curtis, which owned banks in Austin, Eureka, Belmont and Reno, Nevada.*

### **Reno**

*The Central Pacific railroad (now Union Pacific) auctioned off 400 lots in a neatly laid out town site, now downtown Reno, on 80 acres deeded over in return for the Virginia & Truckee Railroad choosing the location. The Central Pacific built a depot and created a new town site, Reno. At the behest of General Irvin McDowell, Charles Crocker, the railroad construction superintendent, named the town for Jesse Lee Reno, an American army officer who had served in the Mexican War and was later killed in Civil War action at South Mountain, Maryland, Sept. 14th, 1862. The city of Reno was incorporated in 1879.*



## Wells, Fargo & Company

Wells, Fargo & Co. was founded on March 18, 1852, in New York City by Henry Wells and William G. Fargo. It opened for business in San Francisco and Sacramento on July 13, 1852. While operating as an express company and stagecoach line for periods of time, it has always operated as a bank. Wells, Fargo & Co. Express and Banking Company opened the first banking operation in Nevada in 1860. It had offices in Genoa, Carson City, Silver City, Gold Hill, Virginia City, Dayton and Aurora.<sup>7</sup>



1863 certificate of deposit for \$800, subject to 5¢ Federal tax because the amount exceeded \$100.

1873 check,  
subject to 2¢  
Federal tax.

It is signed by  
Charles Ziegler,  
a butcher born  
in Germany in  
1831.



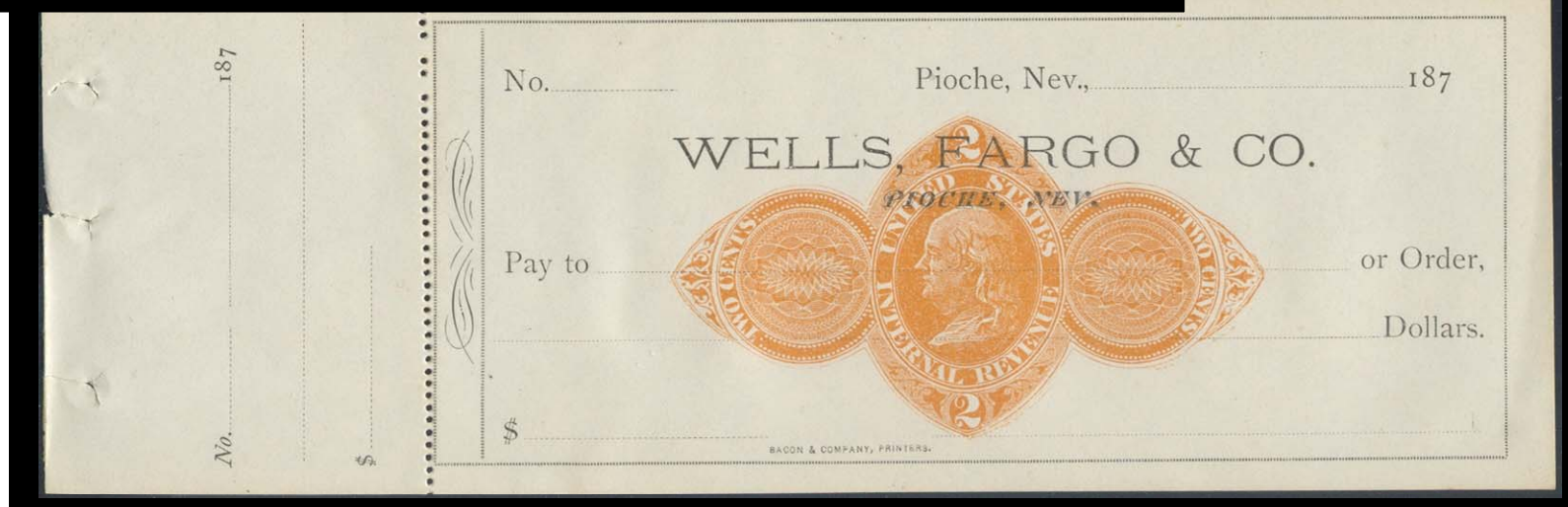


Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type C22, consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint, and printed in brown).



1874 check, subject to 2¢ Federal tax (Imprint Type D1).

Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type D1).



### Pioche

Pioche was named after Francois Louis Alfred Pioche, a San Francisco banker and financier. In 1864, William Hamblin, a Mormon missionary, was led to silver deposits in the vicinity of Pioche by a Native American Paiute. Because of Indian hostilities, mining was shut down for a time. Francois Pioche purchased the property in 1869 and called the mining camp "Pioche's City." It later became known as Pioche. The population was about 10,000 by 1871. Pioche, in the 1870s, was considered one of the wildest mining camps in the west. Hired gunmen were imported to settle mining disputes, and in "Boot Row" cemetery seventy-five men were buried before anyone in the roaring mining town died of a natural death.





1876 check, subject to 2¢ Federal tax (Imprint Type D4).

The check is signed by Charles Ziegler, a butcher born in Germany in 1831.

Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type G1).



1880 check, subject to 2¢ Federal tax (Imprint Type G1).

The check contains both an illegible payee and signature and endorsement. However, they do match. This is very likely a check by Parker & Tobey, payable to P. & T.



### The California Connection - Banking in San Francisco

Several San Francisco banks had operations, or "Agencies" in Nevada. Likewise, some Nevada banks had "agency" operations in San Francisco. San Francisco was the banking center of the West at that time, but Nevada's need for capital and its generation of profits enabled it to get the full attention of San Francisco's bankers.



1870 check, written in Nevada and subject to both 2¢ Federal (Imprint Type B1) and 5¢ Nevada tax because it was payable outside of Nevada and considered a foreign exchange draft under Nevada law, and tax is underpaid by 3¢.

It is signed by W. S. Hobart.



1870 check written in Nevada and subject to 2¢ Federal (Imprint Type B17, which consists of a Federal B-type imprint with the addition below it of an octagonal tablet inscribed with "Good only for checks and drafts payable at sight") and 5¢ Nevada tax because it was payable outside of Nevada and considered a foreign exchange draft under Nevada law.

It is signed by W. S. Hobart.



Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type B1). Example of a San Francisco "agency" of a Nevada bank. Note that it is payable "IN GOLD COIN".



Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type F1).

Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type G1). The Nevada Bank of San Francisco operated in San Francisco, but it had a "agency" which operated in Nevada.



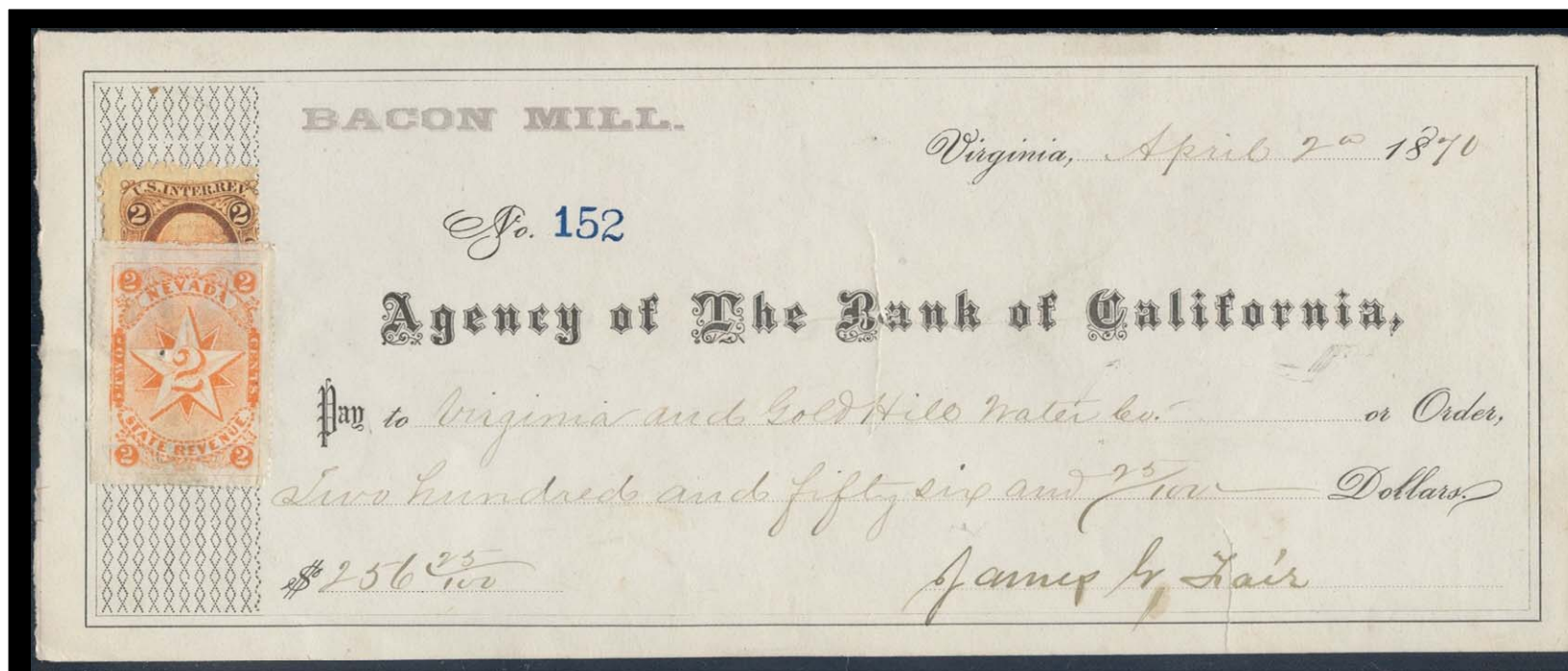


### The Mining and Milling Industry

Mining is the removal of ore from the earth; milling is the extraction of valuable minerals from the ore. The Comstock Lode was the first major U.S. deposit of silver ore, discovered under what is now Virginia City, Nevada, in 1858. After the discovery was made public in 1859, prospectors rushed to the area, and mining camps in the vicinity became thriving centers of fabulous wealth. The bullion production of the Comstock Lode helped to bring the Civil War to a successful conclusion. The boom in population due to mining activities allowed Nevada to be admitted as a state in 1864.

### Bacon Mill

Bacon Mill was a quartz mill by Silver City, just south of Gold Hill and Virginia City. Gaining possession of the Hale & Norcross Mine, John W. Mackay and James G. Fair began to purchase mill property. The Bacon Mill was first to begin work for them, March 1, 1869, crushing ore from the Hale & Norcross Mine.



1870 check, subject to both 2¢ Federal and 2¢ Nevada tax.

It is payable to the Virginia and Gold Hill Water Company and is signed by James G. Fair.

1871 check, subject to both 2¢ Federal (Imprint Type C21, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint) and 2¢ Nevada tax.

It is signed by James G. Fair.



### James Graham Fair (December 3, 1831 - December 28, 1894)

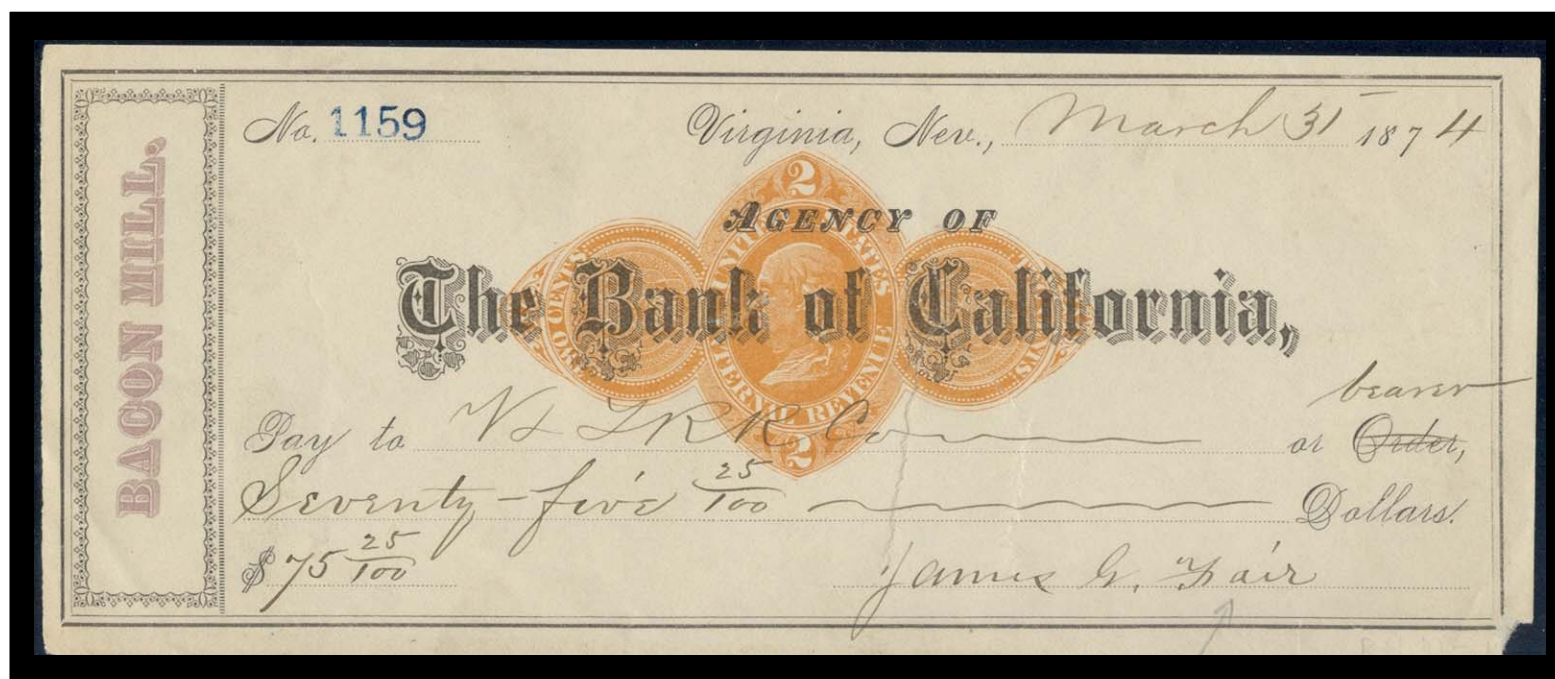
James G. Fair was born in Glougher, near Belfast, County Tyrone, Ireland, in 1831 and came to America in 1843. Fair went to the Feather River country in 1850 and to the Comstock Lode in 1860. He became superintendent of the Hale and Norcross in Virginia City in 1867, and probably met John Mackay about that time. The two had similar business interests and strategies. They teamed up with saloon owners Flood and O'Brien of San Francisco to get majority interests in key mines on the Comstock, and went after the mines that made up the new Consolidated Virginia Co. This venture made them wealthy beyond their dreams. Fair was elected as a Democrat to the United States Senate, and served from March 4, 1881, to March 3, 1887, promoting silver issues in the Senate at a time when they were trying to demonetize silver. Fair and Mackay owned 95.5% of the Nevada Bank of San Francisco, which was the largest bank in America at one time.



**Bacon Mill (continued)**

1874 check, subject to 2¢ Federal tax (Imprint Type D1).

It is payable to the Virginia and Truckee Railroad Company and is signed by James G. Fair.



1872 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" restrictive clause inscribed above and below the portrait).

It payable to A. A. Savage, born in Maine in 1820 and in the lumber business, and is signed by James G. Fair.

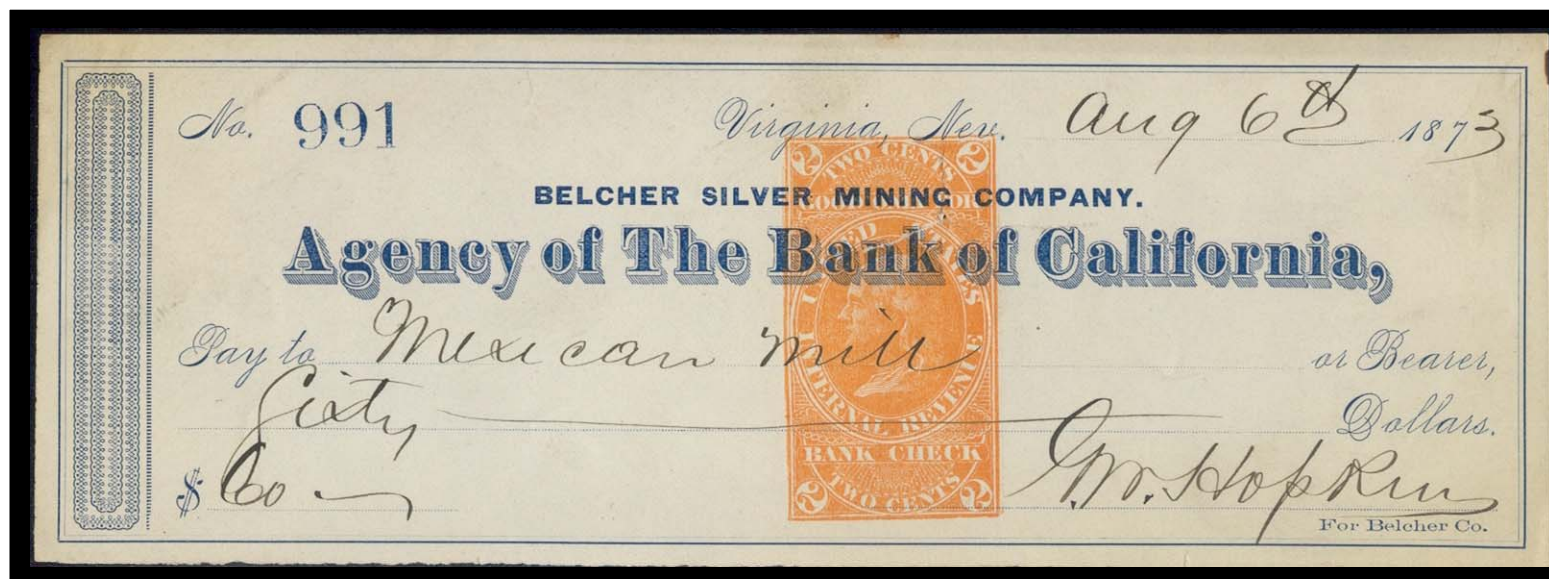
**Virginia City**

The mining camp, first called Ophir, became Virginia City. Virginia City (also referred to as Virginia) was the first industrial city in the West; it began in the late 1850s. Gold was found at the head of Six-Mile Canyon in 1859 by two miners named Pat McLaughlin and Peter O'Riley. A fellow miner, Henry Comstock, stumbled upon their find and falsely claimed it was on his property. The gullible McLaughlin and O'Riley believed him and assured Comstock a place in history when the giant lode was named the Comstock Lode. Another miner, James Finney, nicknamed "Old Virginny" from his birthplace, is reported to have named the town during a drunken celebration. He dropped a bottle of whiskey on the ground and christened the newly-founded tent-and-dugout town on the slopes of Mt. Davidson "Old Virginny Town," in honor of himself. The resulting boom turned Virginny Town into Virginia City, the most important settlement between Denver and San Francisco.



**Belcher Silver Mining Company**

The Belcher Mine Company's Comstock Lode claim of 1859 was 1040' long, and was between the Overman and Crown Point Mines. First work began in 1860; beginning in 1870 it was worked jointly with the Crown Point Mine and in 1873 with the Yellow Jacket Mine.



1873 check, subject to 2¢ Federal tax (Imprint Type E7, consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed above/ below portrait).



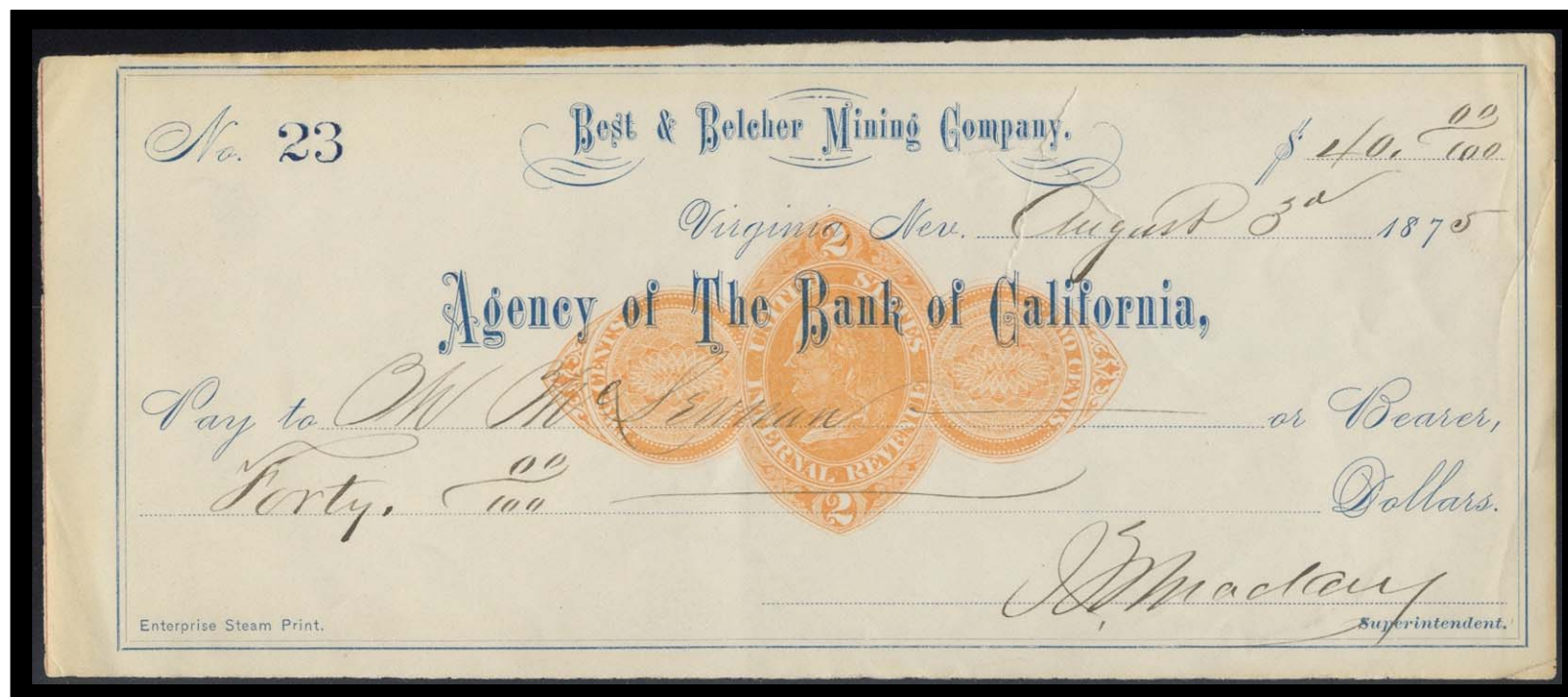
1878 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to the Virginia and Truckee Railroad Company.



**Best & Belcher Mining Company**

The Best and Belcher Mine was staked in 1859 along the Comstock.



1875 check subject to 2¢ Federal tax (Imprint Type D1).

It is signed by J. W. Mackay.



1879 check subject to 2¢ Federal tax (Imprint Type G1).

It for \$5,000 is payable to Osbiston Shaft and is signed by H. H. Penzer.



### Brunswick Mill

The Brunswick Mill was located on the Carson River about a mile below Morgan Mill. The mill site was surveyed in 1861 and completed in 1864.. It was deeded to William Sharon on December 14, 1866.



Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type G1).

### Chollar-Norcross-Savage Shaft Co.

The Collar, Hale & Norcross and Savage mines were adjacent on the Comstock Lode; this was an association to share the costs of digging mine shafts, which for these mines reached a depth of 3,250 feet.



1877 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to William Gerrans, a miner born in England in 1846, and is signed by Isaac L. Requa..



### **Chollar Potosi Mining Company**

*In September 1861 William C. Chollar and another had 320 acres of coal mining land surveyed for them. The land was situated in the Butte Mining District, seven miles south of the Carson River, and ten miles east from Chinatown (now Dayton, Nevada). Billy Chollar sued the adjoining Potosi Company in December 1861, claiming trespass. The \$1,300,000 suit lasted until 1865, when the two companies were consolidated as the Chollar-Potosi Mining Company. The consolidation lasted until 1878, when it again became two companies.<sup>2</sup>*

Known as "the purple Nevada," there are only seven known copies of this imprint type. This is one of four known copies printed in dull violet and with a single frame line and large size serial number digits. The other three known copies are printed in a brighter red violet and with a double frame line and small size serial number digits.



1869 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B17d, which consists of Federal B-type imprint with addition below it of an octagonal tablet inscribed with "Good only for checks and drafts payable at sight" plus a dull violet Nevada imprint).

*It is signed by Isaac L. Requa and is likely a payroll check for the prior month.*

### **Isaac Lawrence Requa (1828 ?)**

*Isaac Lawrence Requa was born in 1828 in the township of Tarrytown, Westchester County, New York. In 1850, upon hearing of the riches in California, he embarked on a voyage to San Francisco by clipper ship around Cape Horn, and followed his ambition to try mining. After a time mining in California, in 1861 he traveled to Virginia City, Nevada, with his newly acquired experience to leave his mark upon the Comstock Lode. Over the next eighteen years, he was the superintendent of the Chollar-Potosi mines, the Gould & Curry mine, and the Union Mill and Mining Company. Isaac L. Requa was married in 1863, in San Francisco, to Sarah J. Mower. In the late 1870s, Isaac selected a site for a homestead at Piedmont, Alameda County, California, where they lived the rest of their lives. In the 1880s there were only seven houses where the City of Piedmont is now. The biggest house was owned by Isaac and Sarah Requa. It was painted yellow and, because there were no trees on the hills, sailors could see the house from San Francisco Bay. The Requa's called their house "The Highlands" and Highland Avenue is named after it.*



**Chollar Potosi Mining Company (continued)**

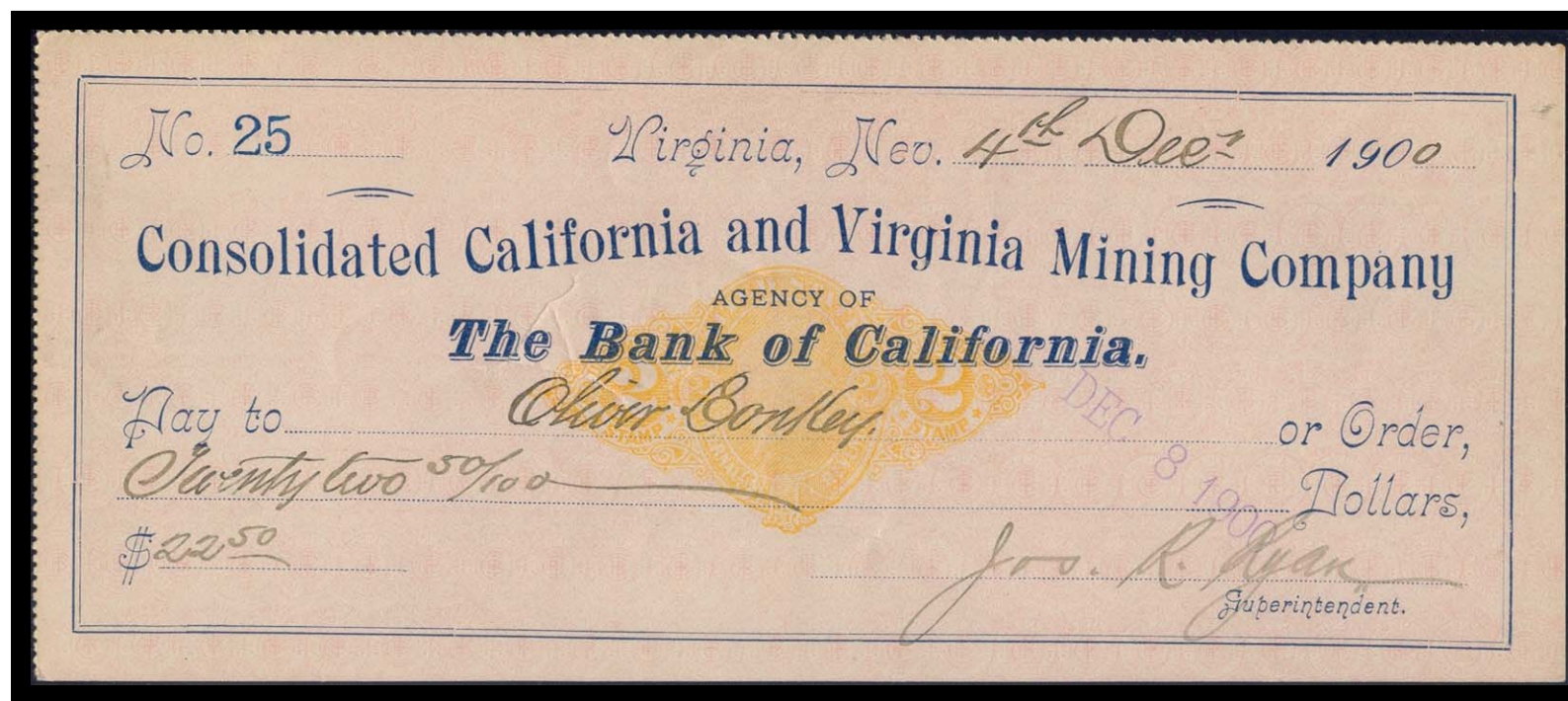


1875 check, subject to 2¢ Federal tax (Imprint Type D1).

It is signed by Isaac L. Requa and is likely a payroll check for the prior month.

**Consolidated California & Virginia Mining Company**

Nevada's "Big Four", James G. Fair, John W. Mackay, James C. Flood and William S. O'Brien discovered "The Big Bonanza" in 1873, the main silver vein at 1200 feet below earth. Their many mines eventually became the Consolidated Virginia and California Mining Company.



1900 check, subject to 2¢ Federal tax (Imprint Type X7).

It is signed by Joseph R. Ryan. It is likely a payroll check for the prior month.



### Consolidated Virginia and California Joint Shaft

Both the Virginia and California mines were owned by Mackay, Fair, Flood and O'Brien. After striking "The Big Bonanza" the joint shaft was created in an effort to speed up the extraction of ore.



1878 draft, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to Consolidated Virginia Mining Company and is signed by James G. Fair.

### Consolidated Mill

The Consolidated Mill was associated with the Consolidated California & Virginia Mining Company and owned by Mackay, Fair, Flood and O'Brien.



This unused check was intended for use at a time that it would have been subject to 2¢ Federal tax (Imprint Type D1).





1874 check, subject to 2¢ Federal tax (Imprint Type D1).

It is payable to J. J. Cooper and is signed by James G. Fair. J. J. Cooper was a stable keeper born in Tennessee in 1827.

### Eagle Salt Works

B.F. Leete, a surveyor on the Central Pacific Railroad, discovered the hot springs 15 miles east of Wadsworth up the Hot Springs grade in 1869. He recognized that salt was a needed mineral in the reduction of Comstock Lode silver ore, which was in high demand at that time. In 1871, Leete's Eagle Salt Works began furnishing salt to the Nevada silver mills. In his first year he furnished about 3,000 tons of salt. The salt production peaked between 1879-1884.



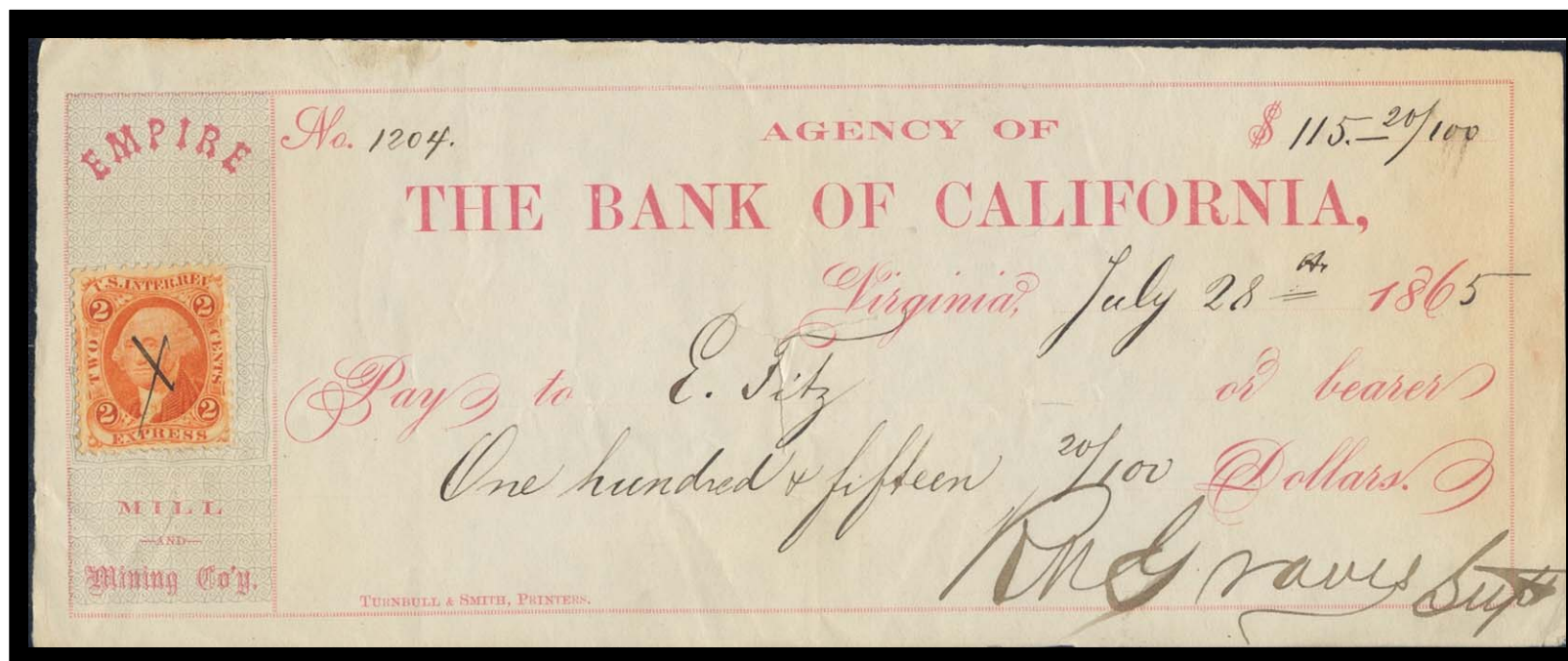
1878 draft, subject to 2¢ Federal tax (Imprint Type F1).

It is signed by James G. Fair.



### Empire Mill and Mining Company

The Empire Mill and Mining Company was created in approximately 1861 in Gold Hill. It operated for several years, and in 1876 was consolidated with several other mines into the Consolidated California & Virginia Mining Company. It had a 60 HP steam engine that used 5 cords of wood per day, 16 common stamps, 2 large stamps, 50 pans, and could produce 135 tons per week.

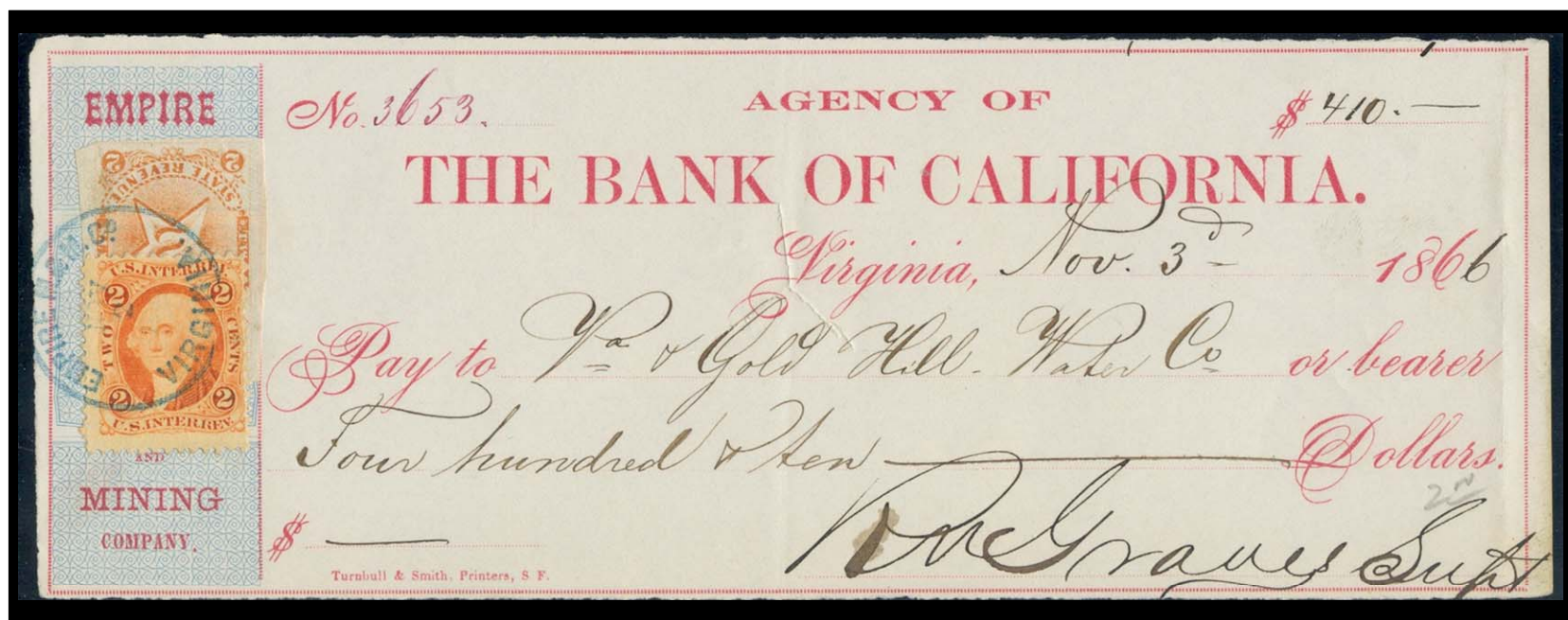


1865 check, subject to 2¢ Federal tax. Dated just after enactment of the Nevada tax statute on May 1, 1865, but it is a bank check payable in Nevada and exempt from Nevada tax. It was drawn on the Empire Mill & Mining Co. account at The Bank of California.

It is signed by R. N. Graves.

1866 check, subject to both 2¢ Federal and 2¢ Nevada tax, as the law was amended in 1866 to tax bank checks. The stamps have a good "EMPIRE M&M Co." cancellation.

It is payable to the Virginia and Gold Hill Water Company, and is signed by R. N. Graves.



### Robert N. Graves (1837 - ?)

Robert N. Graves was born in New York in 1837. While superintendent of the Empire Mine, he built a residence at 70 South B Street in Virginia City which became known as The Castle. It was started in 1863 and completed in 1868. It was patterned after a castle in Normandy, France, and featured opulent furnishings from the time period. It was once referred to as the "house of silver doorknobs." In 1876 Graves held shares of Consolidated California and Virginia Mining Company that paid \$80,000 per month in dividends.

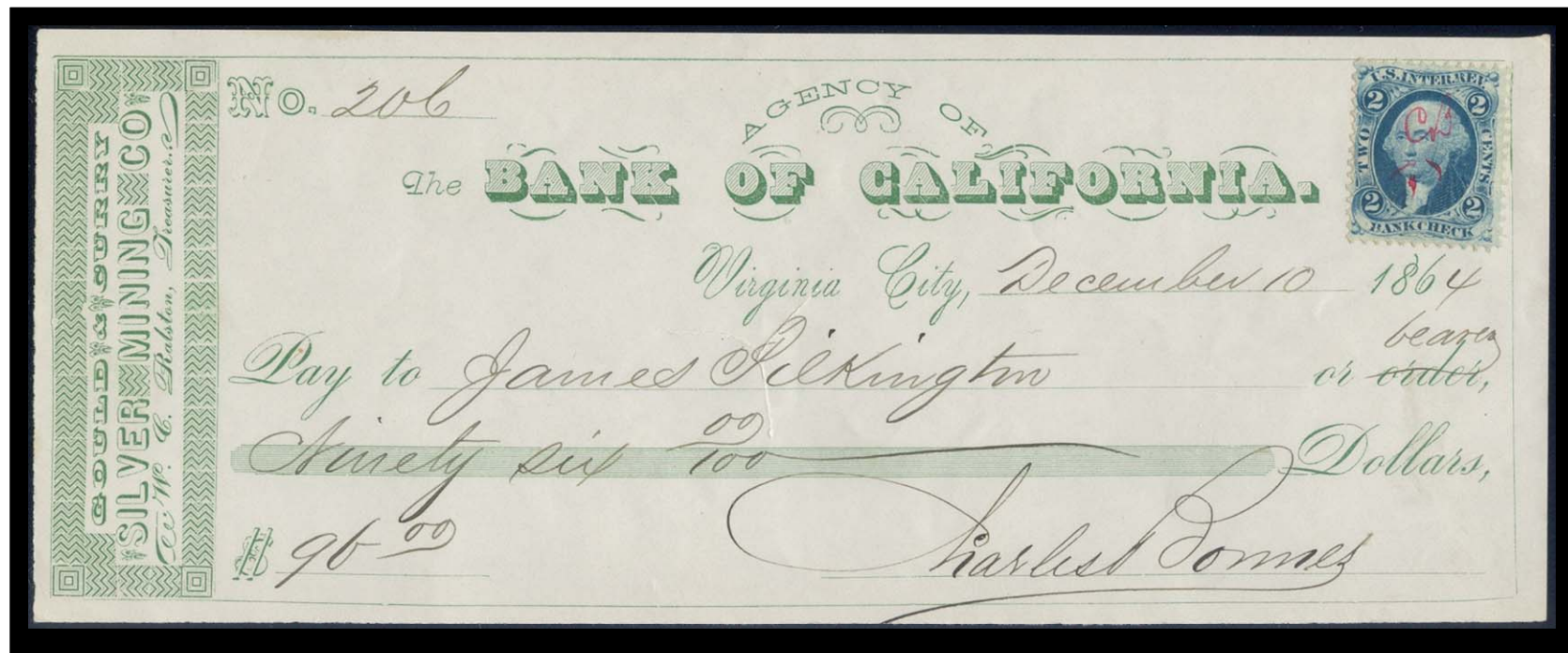


### Gould & Curry Silver Mining Company

Gould & Curry was part of the Middle Mines of the Comstock Lode. It was located in 1859 between Best and Belcher and Savage. Gould & Curry was incorporated and in operation in 1860. In 1864 Gould & Curry absorbed the North Potosi and Seneca mining claims as a result of a lawsuit. In 1876 they began joint operation of a shaft with the Best and Belcher Mining Company.

1864 check,  
subject to both  
2¢ Federal tax.

It is signed by  
Charles Bonner.



1866 check, subject  
to both 2¢ Federal  
and 2¢ Nevada tax.

It is signed by Louis  
Janin.

### Louis Janin (1836 - 1914)

Louis Janin was born in New Orleans. After completing his sophomore year at Yale, in 1856, he went to Europe and studied mining engineering at Freiberg, Saxony, for three years before returning to America in 1861. He went to the Comstock mines in Nevada, where he advanced rapidly as a metallurgist, becoming superintendent of the Gould and Curry Company in 1864. It was through Louis Janin that Herbert Hoover received his start in the profession of mining engineering.





1867 check, subject to both 2¢ Federal and 2¢ Nevada tax.

It is signed by Louis Janin.

1872 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B17b, which consists of Federal B-type imprint with addition below it of octagonal tablet inscribed with "Good only for checks and drafts payable at sight" plus an orange red Nevada imprint).

It is payable to A. Robinson, a miner born in Iowa in 1840, and is signed by C. C. Batterman. It is dated the 3<sup>rd</sup> of the month and is likely a payroll check for the prior month.



### Christopher C. Batterman (1829 - ?)

Gen. Christopher C. Batterman was born in New York in 1829. He married Lucy A. Stoddard, born in New York in 1826. They lived in Virginia City and they had a daughter, Annie, born in California in 1853, and a son, Christopher, born in California in 1859. His son became the warden of the state prison in Carson City in about 1880. C. C. Batterman was the superintendent of Gould & Curry, Crown Point, and other mines. He served as Nevada's second State Treasurer from September 15, 1869, to January 2, 1871, and he served a term (ending in 1873) on the University of Nevada Board of Regents. John Batterman, born in NY in 1831, lived in Carson City, and was probably his brother.





This 1870 check was subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B17c, which consists of a Federal B-type imprint with the addition below it of an octagonal tablet inscribed with "Good only for checks and drafts payable at sight" plus a green Nevada imprint).

It is signed by Philipp Deidesheimer. His signature on checks is very scarce, as he only signed checks for a few days.

1872 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type C21b, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint, plus an orange red Nevada imprint).

It is signed by C. C. Batterman. It is dated the 3<sup>rd</sup> of the month and is likely a payroll check for the prior month.



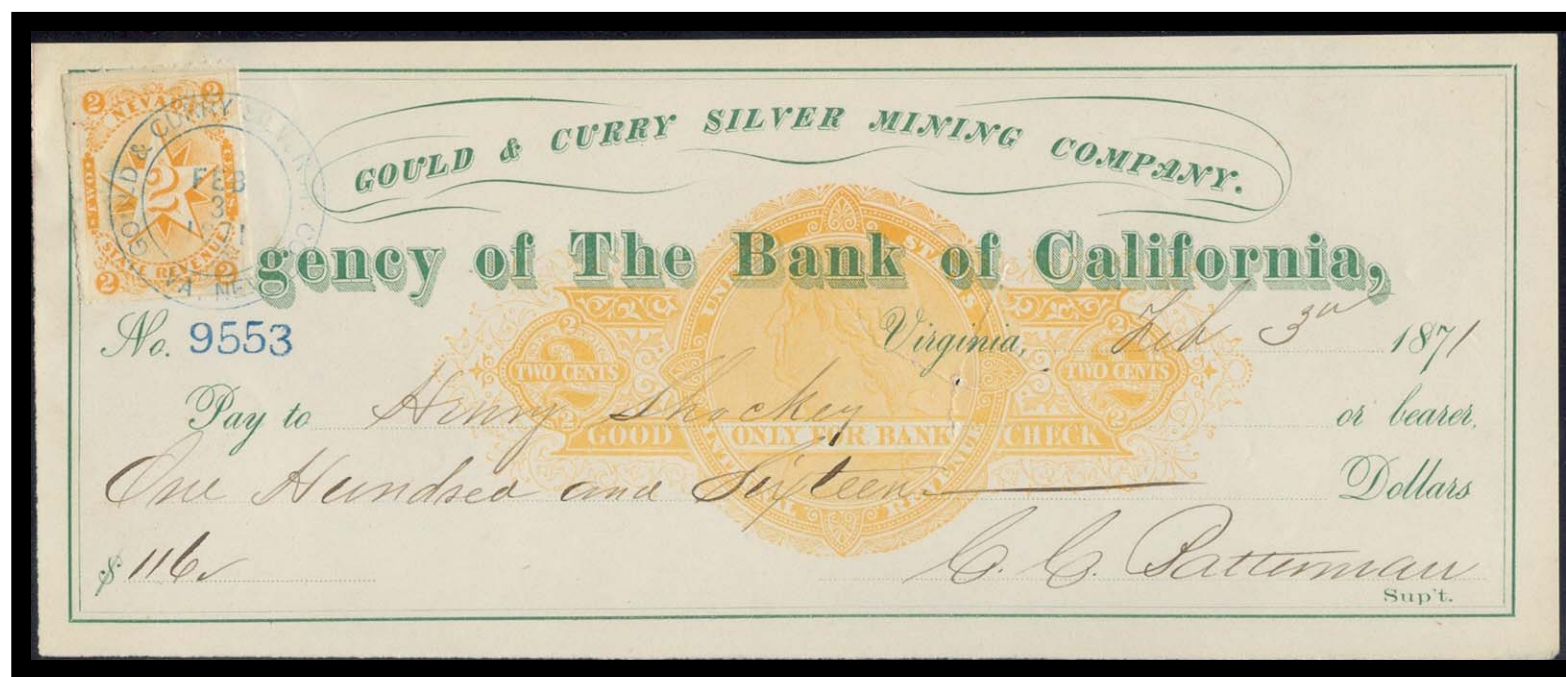
#### Philipp Deidesheimer (1832 - 1916)

Philipp Deidesheimer was born in Germany in 1832 and educated as a mining engineer. At nineteen, Deidesheimer had emigrated to join the California gold rush. By 1860 he was 28 and a highly respected mining expert. He was called to Virginia City by the Ophir mine to design supports for large mine shafts and prevent cave-ins. In a few weeks Deidesheimer invented square-set timbering. These supports prevented the collapse of mine shafts after large amounts of rock and ore were removed.



1871 check, subject to 2¢ Federal tax (Imprint Type C21, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint) and 2¢ Nevada tax because it is dated prior to Mar 4, 1871, the date when the tax on checks was eliminated.

It is signed by C. C. Batterman. It is dated the 3<sup>rd</sup> of the month and is likely a payroll check for the prior month.



1871 check, subject to 2¢ Federal tax (Imprint Type C21, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in 3-part band in the imprint). It was exempt from Nevada tax because the tax on checks was eliminated on Mar 4, 1871.

It is payable to Morris Foley, a miner born in Ireland in 1841, and is signed by C. C. Batterman. It is dated the 3<sup>rd</sup> of the month and is likely a payroll check for the prior month.

#### Alvah (Alva) Gould (June 15, 1815 - ?)

Alvah Gould was born on June 15, 1815, and crossed the plains in 1849, arriving in Sacramento in 1850. He followed placer mining in California until 1858, when he came to the then Territory of Nevada. He discovered silver on the ground of the celebrated Gould & Curry mine January 6, 1859, and on January 22, 1859, located the mine. Abram Curry was a mine jumper, or "floater" as he was then termed. Curry jumped the location Gould had made and forced Gould to take him in as a partner. Gould, who believed the mine was worthless, sold his half interest in Gould & Curry to George Hearst for \$450. Twenty years later Gould was keeping a peanut stand in Reno.



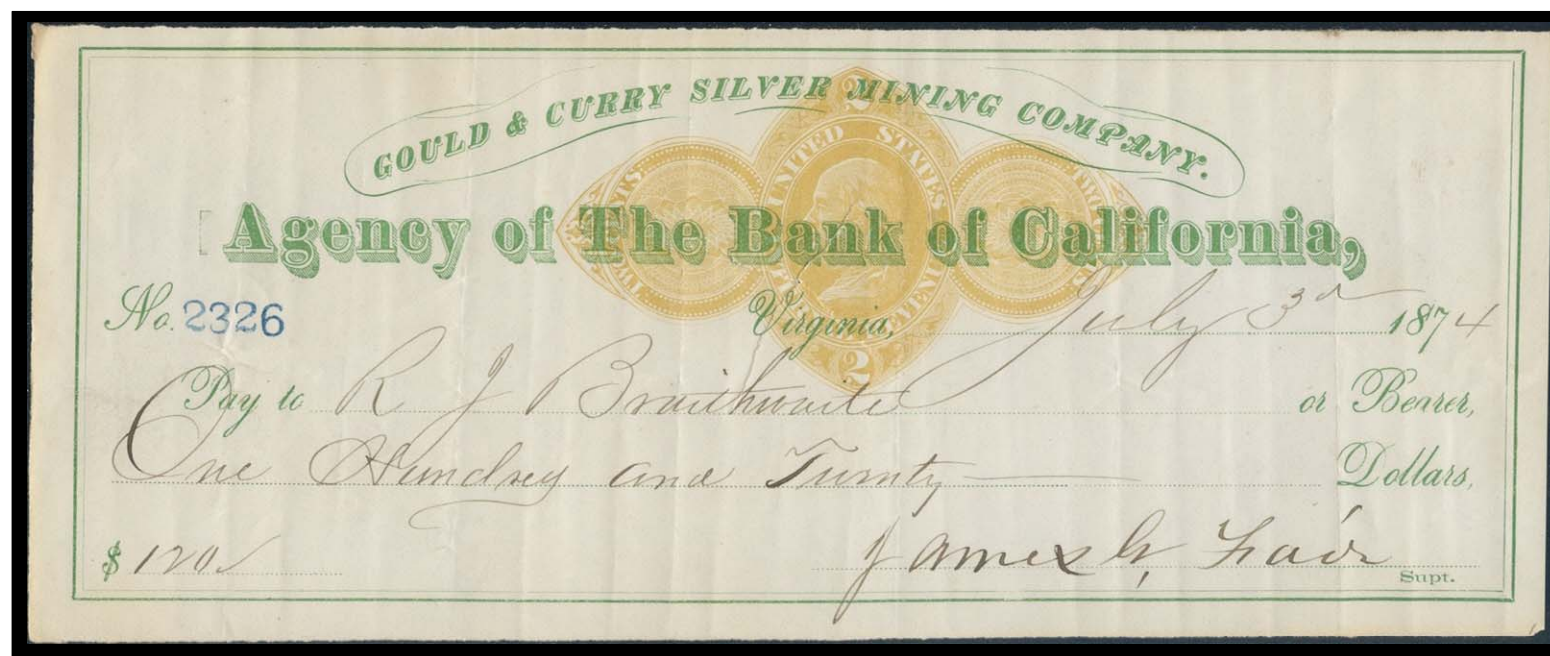


1875 check, subject to 2¢ Federal tax (Imprint Type D1).

It is signed by John W. Mackay.

1874 check, subject to 2¢ Federal tax (Imprint Type D4).

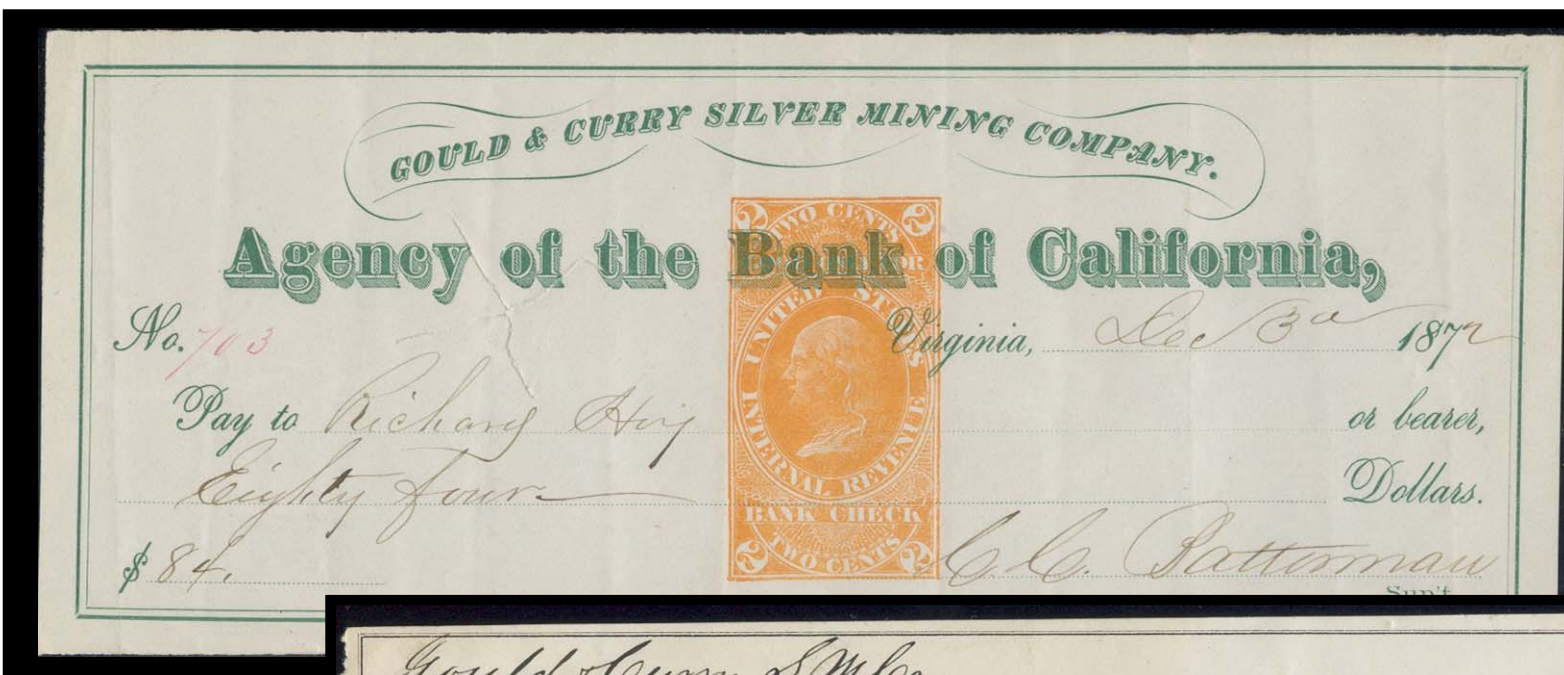
It is signed by James G. Fair. It is dated the 3<sup>rd</sup> of the month and is likely a payroll check for the prior month.



#### Abraham (Abram) Curry (? - 1873)

Abram Curry was a founder of Gould & Curry Silver Mining Company. Curry sold his claim to the Comstock for a few thousand dollars; those who bought it became millionaires. Still, he is remembered for the Gould and Curry mine. He was the founder of Carson City. Curry arrived in this area of Nevada in 1858, purchased land with three other settlers, and in September of that year proposed that a town site be surveyed and platted. The lots were initially divided between the four landholders; the others soon sold/gave their sections to Curry. He established a sandstone quarry to provide building material for many of the city's early buildings. The quarry eventually became the first territorial prison where prisoners were put to work. Curry built the stone hotel where the first Territorial Legislature met in October 1861. Curry served as Warden of the prison for several years, and then constructed the U.S. Mint, to which he was appointed first Superintendent in 1869. Curry lived in Carson City until his death in 1873.





1872 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed above and below the portrait)

It is payable to Richard Hay, a miner born in England in 1849, and is signed by C. C. Batterman. It is dated the 3<sup>rd</sup> of the month and is likely a payroll check for the prior month.

1876 check, subject to 2¢ Federal tax (Imprint Type F1).

It is signed by James G. Fair.



1876 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to the Nevada Tar Company and is signed by John Mackay.





### Gould & Curry & Best & Belcher Joint Shaft

The Gould & Curry and Best & Belcher mines were adjacent on the Comstock Lode; this was an association to share the costs of digging mine shafts.



1879 check, subject to 2¢ Federal tax (Imprint Type G1).

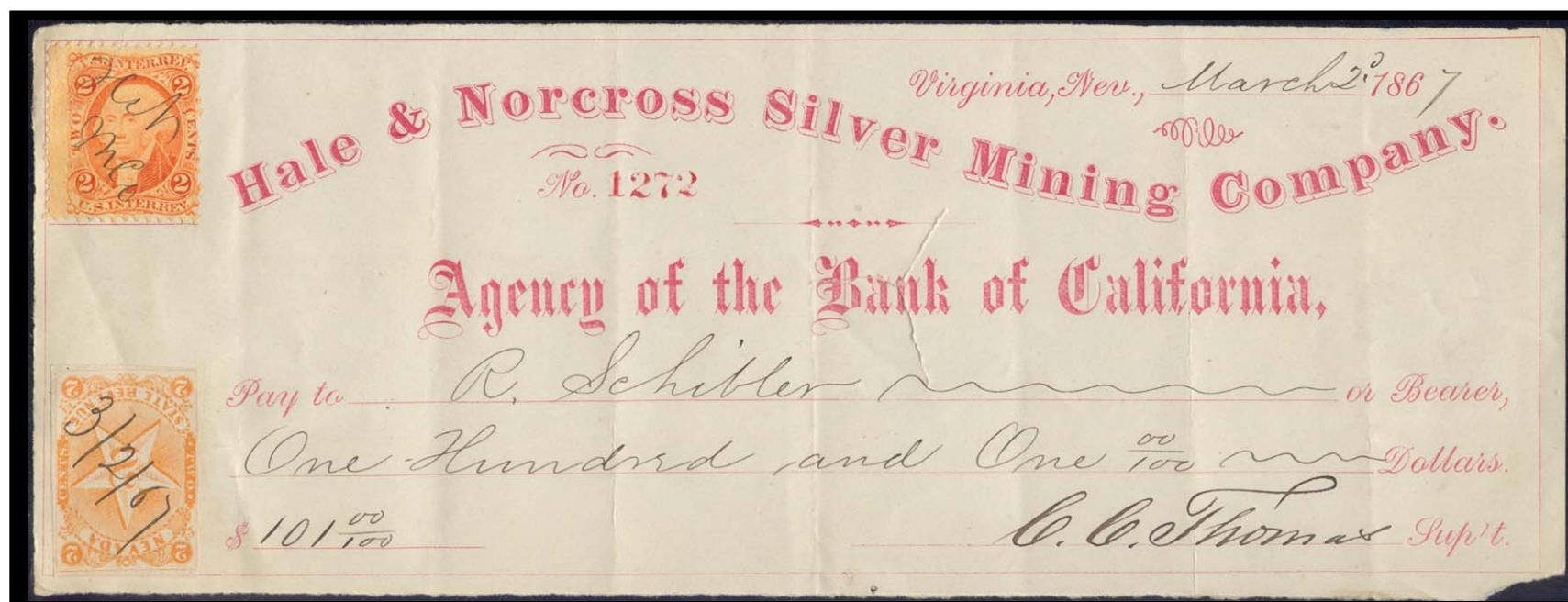
It is payable to Pacific Wood, Lumber & Fluming Co. and is signed by H. H. Penzer.

### Hale & Norcross Silver Mining Company

Hale & Norcross was staked in 1859 as 400 feet along the Comstock Lode between the Savage and Chollar mines. It was incorporated in 1861.<sup>2</sup> James G. Fair and John W. Mackay gained control of Hale & Norcross in March 1869. Mine production tripled that year and quadrupled the following year.

1867 check,  
subject to both  
2¢ Federal and  
2¢ Nevada tax.

It is signed by  
Charles C. Thomas,  
born in Maryland  
in 1827. It is likely  
a payroll check for  
the prior month.







1870 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B17b).

It is payable to Patrick Nevin, a miner born in Ireland in 1827, and is signed by John W. Mackay.

1870 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B17b).

It is signed by James G. Fair.



1874 check, subject to both 2¢ Federal tax (Imprint Type D1).

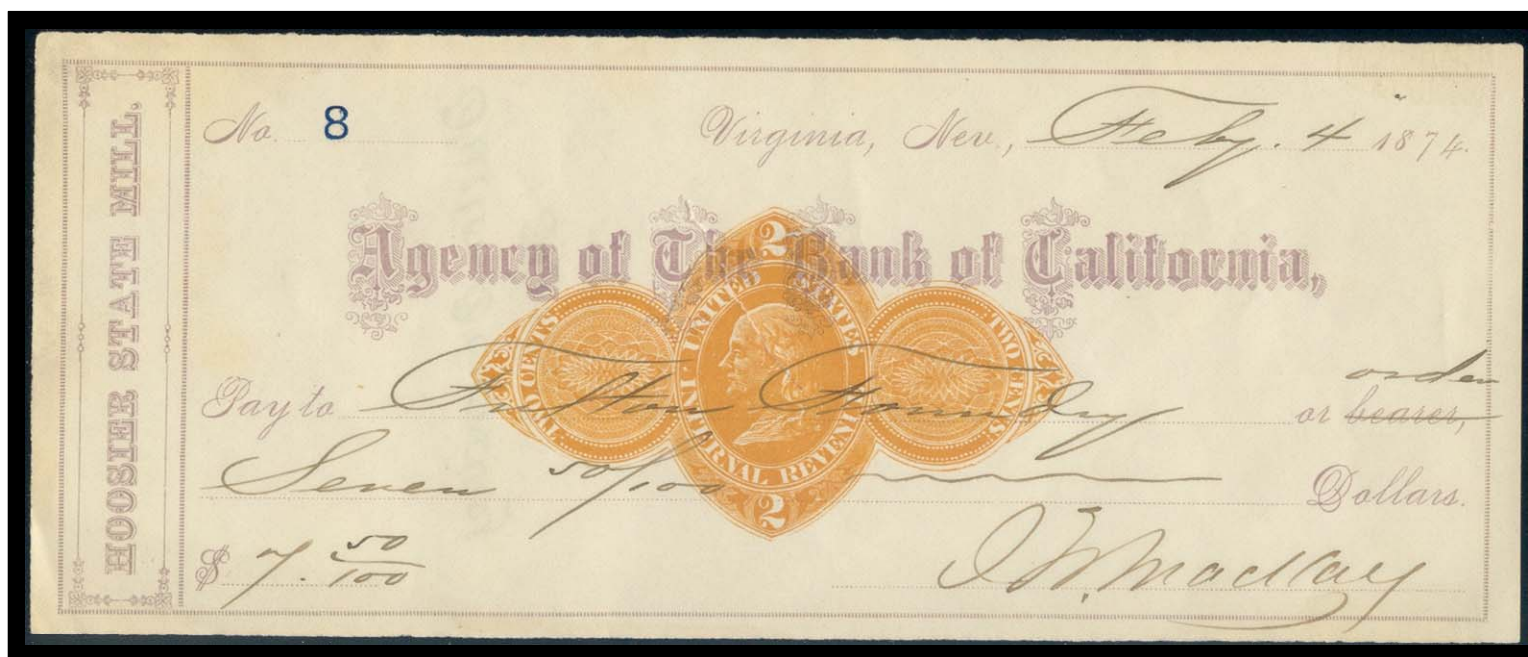
**John William Mackay (November 28, 1831 - July 20, 1902)**

John William Mackay was born in Dublin, Ireland in 1831. At age eighteen he sailed from New York to California. In 1860 he moved to Virginia City. In 1869 he formed the Bonanza Firm partnership with James Fair, James Flood, and William O'Brien. In 1873 he struck the Big Bonanza. By 1877, very rich, he moved to San Francisco. He founded the Commercial Cable Company with James Bennett. On a business trip in London he died of heart failure in 1902.



### Hoosier State Mill

The Hoosier State Mill was located in Virginia City on Silver Street between G & H Streets. It was controlled by Fair and Mackay.

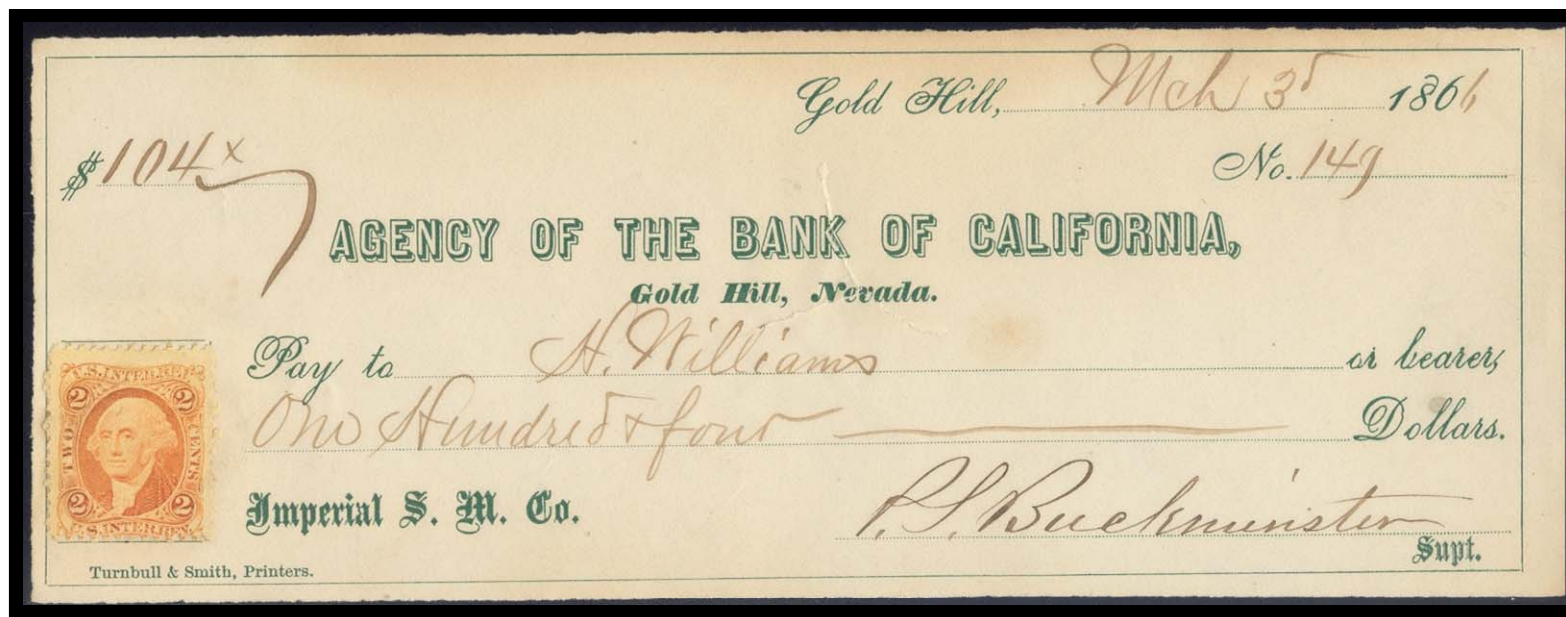


1874 check, subject to 2¢ Federal tax (Imprint Type D1).

It is signed by John W. Mackay.

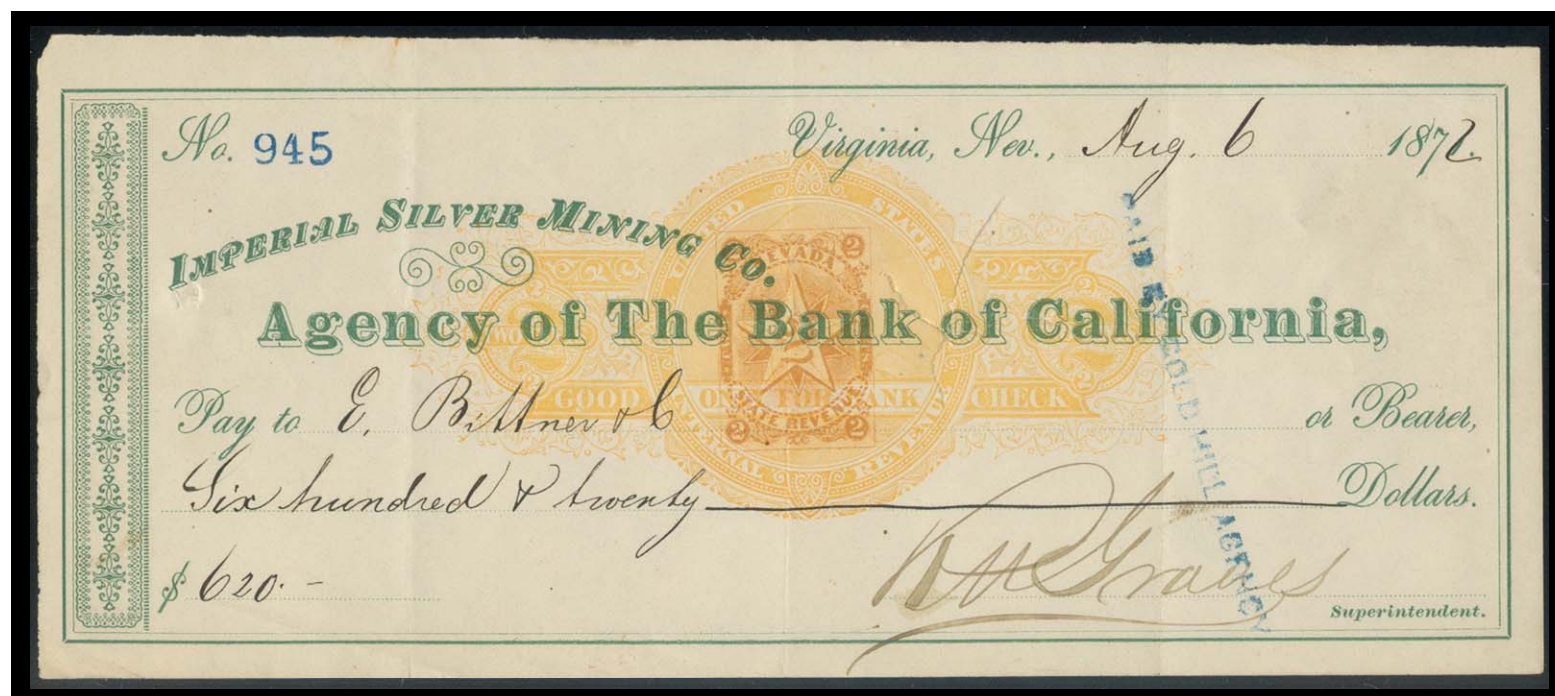
### Imperial Silver Mining Company

Imperial Silver Mining Company was incorporated February 7, 1863.



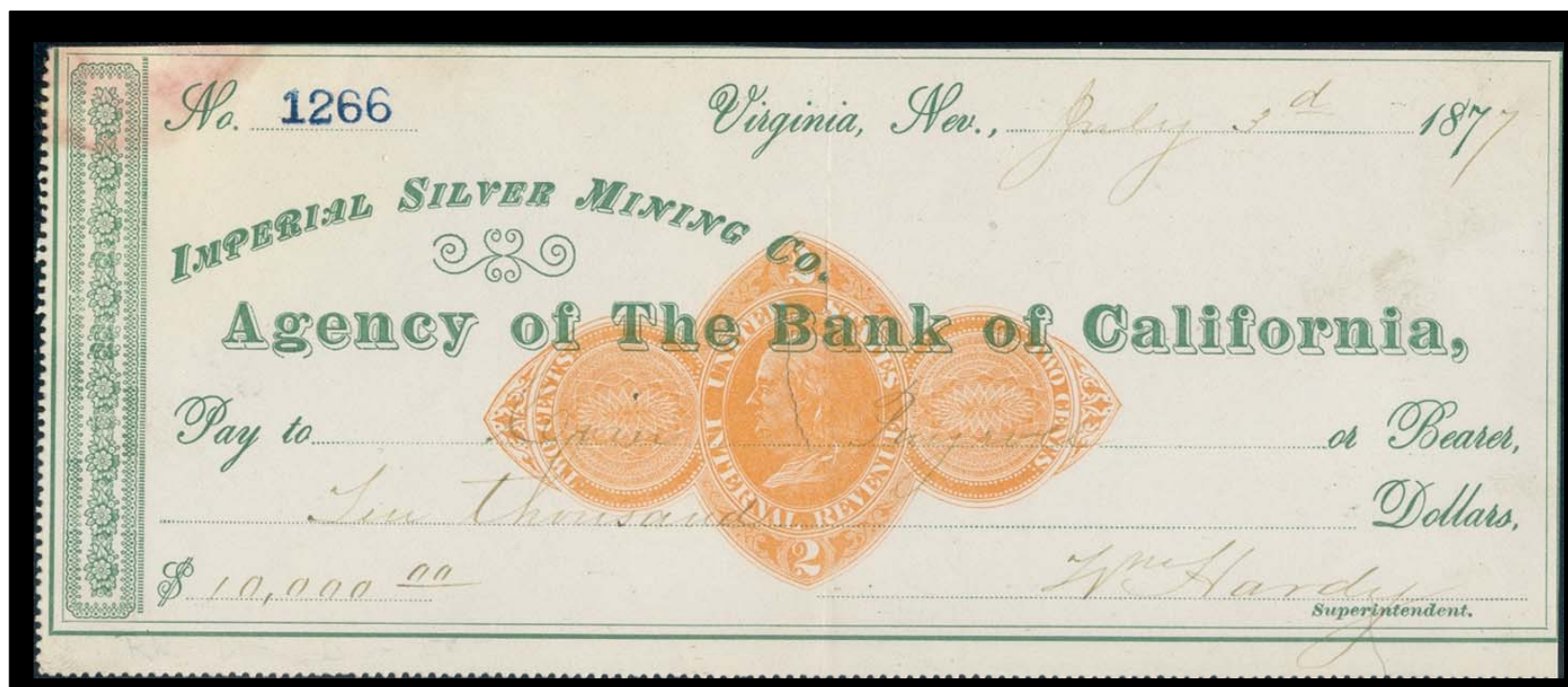
1866 check, subject to 2¢ Federal tax and 2¢ Nevada tax. However, the Nevada tax stamp is missing.





1872 check, subject 2¢ Federal tax and 2¢ Nevada Tax (Imprint Type C21b).

It is signed by R. N. Graves.



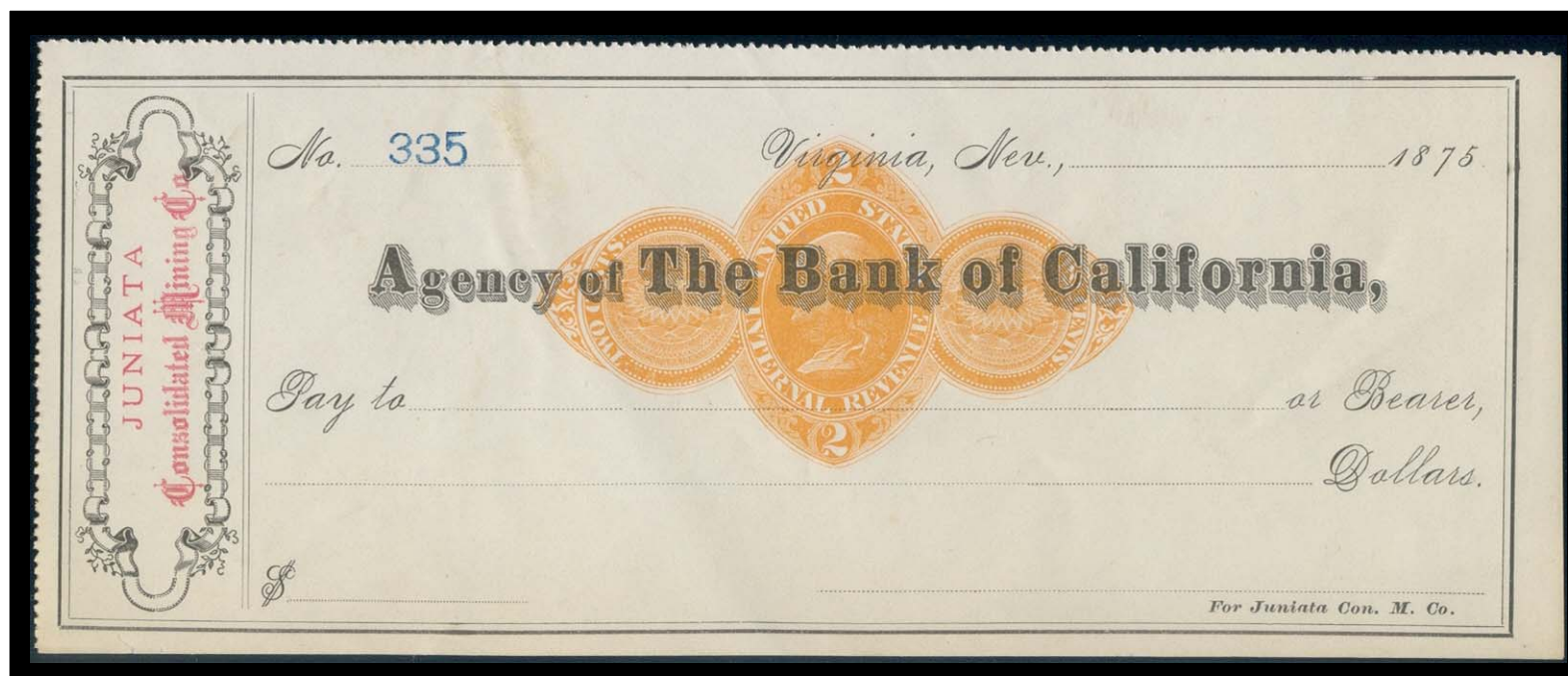
1877 check, subject 2¢ Federal tax (Imprint Type D1).

The check, for \$10,000, is signed by William Hardy, born in New Hampshire in 1828.



**Juniata Consolidated Mining Co.**

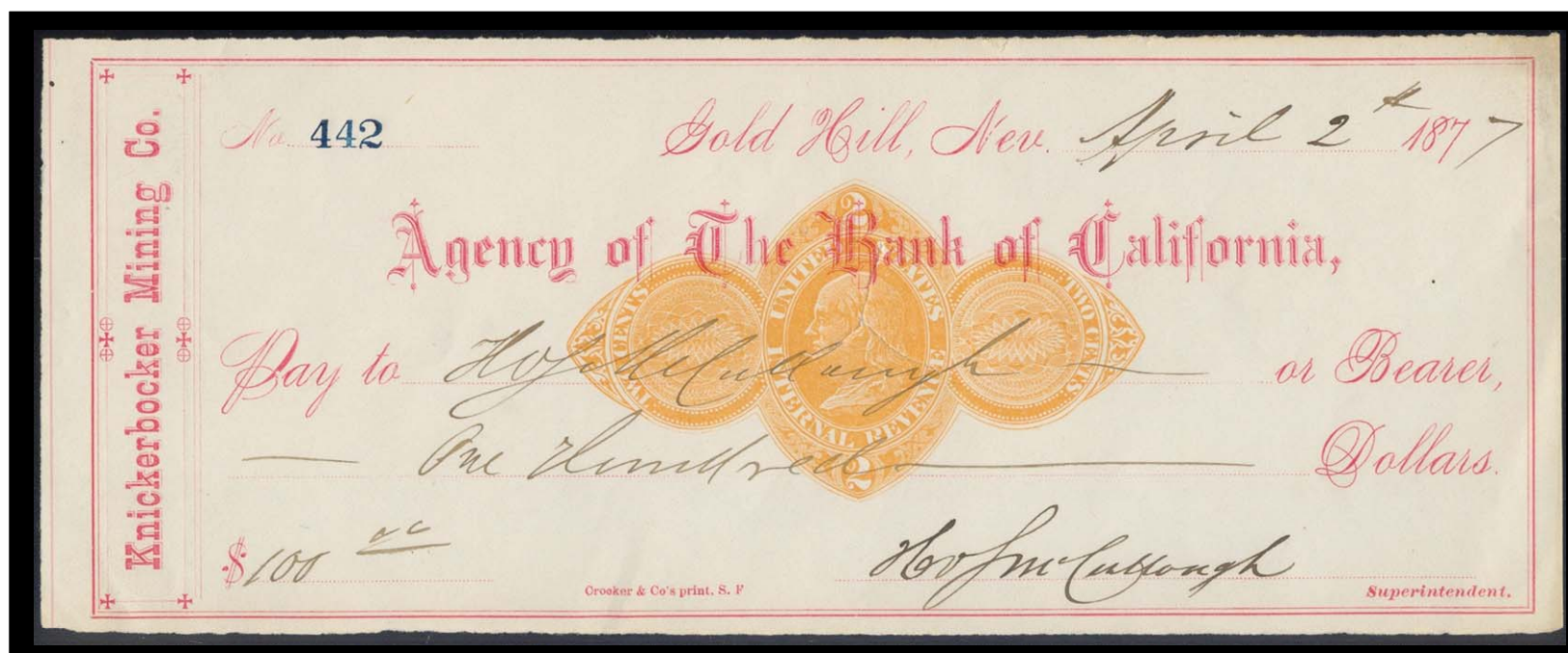
*Juniata Consolidated Mining Co. was incorporated in 1872; H. M. Yerington was the president. Mining operations were in Aurora, about 70 miles southeast of Virginia City.*



Unused check intended for use at a time that would have made it subject to a 2¢ Federal tax (Imprint Type D1).

**Knickerbocker Mill**

*Knickerbocker Mill was a small mill erected in the early 1960's in lower Silver City near American Ravine.*



1877 check, subject 2¢ Federal tax (Imprint Type D1).



### Manhattan Silver Mining Company

*The Manhattan Silver Mining Company, comprised of 126 different claims,<sup>12</sup> operated many lodes near Austin, in central Nevada with major mines in operation for a number of years during the late 1800s. Lodes included the Snow Flake and many other famous mines.*

### Unused "script" of the Manhattan Silver Mining Company of Austin, Nevada.

Faced with a shortage of coins, the Manhattan Silver Mining Company's bankers, Paxton and Curtis, attempted to create a paper alternative to meet mine payrolls. Script (private currency) was prohibited by the Nevada Constitution, so Paxton & Curtis disguised script as bearer checks. They even applied a Federal revenue stamp imprint as required for checks. It was intended that the miners be paid with these "bearer checks", but the miners were not deceived, and threatened a general strike. Consequently, none of it was placed in use. There were equal numbers of \$1, \$3, \$5, \$10, \$20, \$50 and \$100 denominations of these printed. Serial numbers indicate 3,000 of each denomination were printed in 1875. For some reason the \$3, \$50 and \$100 denominations are much more difficult to find than the others.

187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).



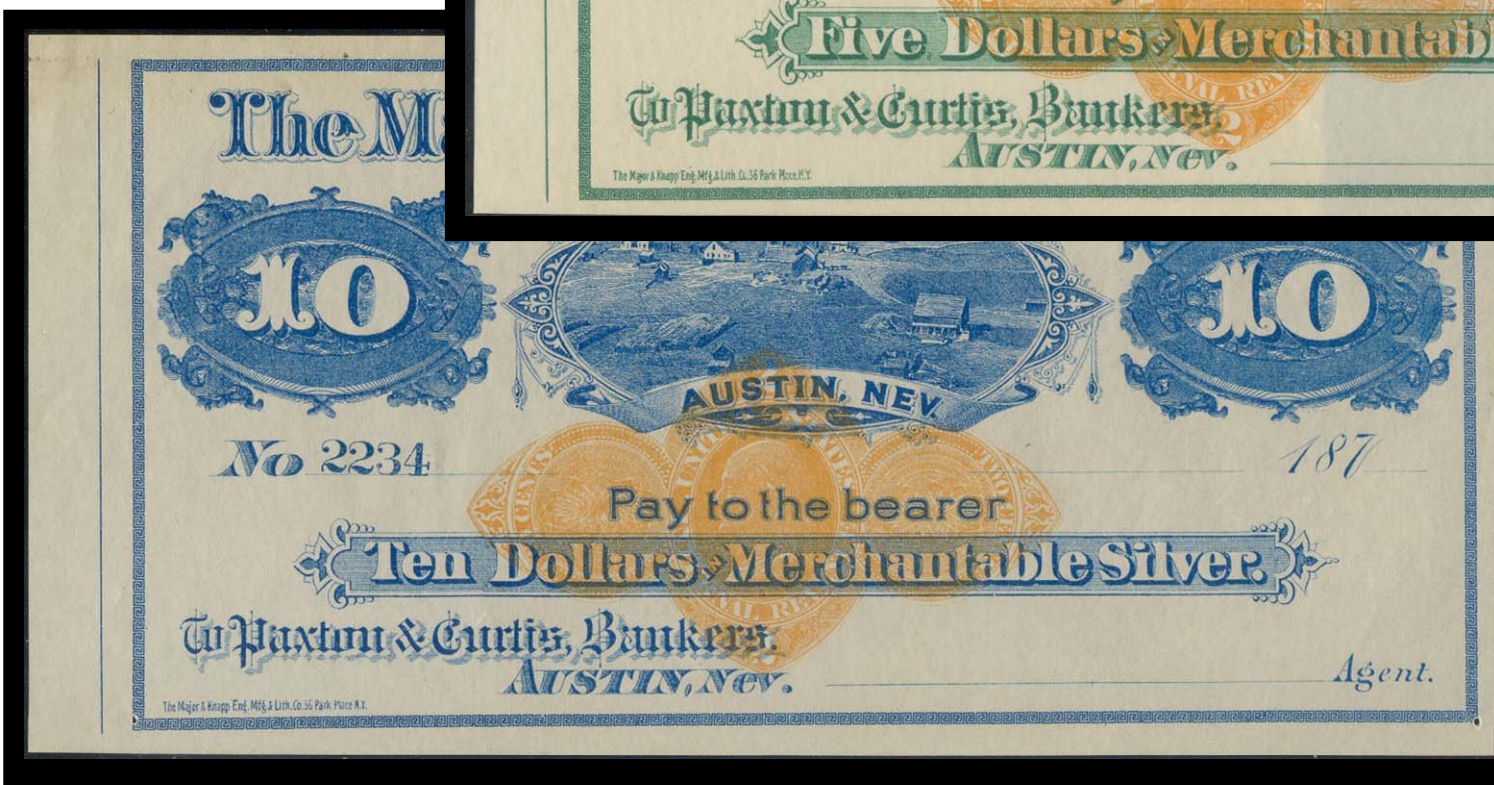
187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).

### Austin

*Named for Austin, Texas, Austin was founded in 1862 as part of a silver rush reputedly triggered by a Pony Express horse who kicked over a rock. By summer 1863, the Austin and the surrounding Reese River Mining District had a population of over 10,000, and it became the county seat of Lander County (the seat was shifted to Battle Mountain in 1879).*



187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).



187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).

187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).





187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).



187x script, had it been put into use, would have been subject to 2¢ Federal tax (Imprint Type D1).

1874 check, subject to 2¢ Federal tax (Imprint Type D1).

The check is drawn on an account at Paxton & Curtis, is signed by Allen Curtis.







1873 check, subject to 2¢ Federal tax (Imprint Type D7, which consists of Federal D-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed in the circles at the left and right).

The check is drawn on an account at Paxton & Curtis, is signed by Allen Curtis.

1872 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed above and below the portrait).

The check, for \$1,200, is drawn on an account at Paxton & Curtis, payable to Allen Curtis and signed by Allen Curtis (payable to himself).



1876 check, subject to 2¢ Federal tax (Imprint Type F1).

The check is drawn on an account at Paxton & Curtis, is signed by Allen Curtis.





1879 check, subject to 2¢ Federal tax (Imprint Type G1).

The check is drawn on an account at Paxton & Curtis, is payable to Gage, Curtis & Co. and is signed by Allen Curtis. The amount of this check, \$27,787.20, is approximately equal in today's dollars to between \$1 million and \$4 million, depending upon the method of inflation you employ.

### Mariposa Mill Company

Mariposa Mill was located just north of Virginia City. It was controlled by John W. Mackay and James G. Fair, and in 1872 was reported to be processing 30 tons of ore a day from Hale & Norcross Mine.<sup>2</sup>



1870 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B16a, which consists of Federal B-type imprint with addition below it of rectangular tablet inscribed with "Good only for checks and drafts payable at sight" plus an orange red Nevada imprint).

It is signed by John W. Mackay.





1871 check, subject to both 2¢ Federal tax (Imprint Type C21, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint) and 2¢ Nevada tax.

It signed by John Mackay.



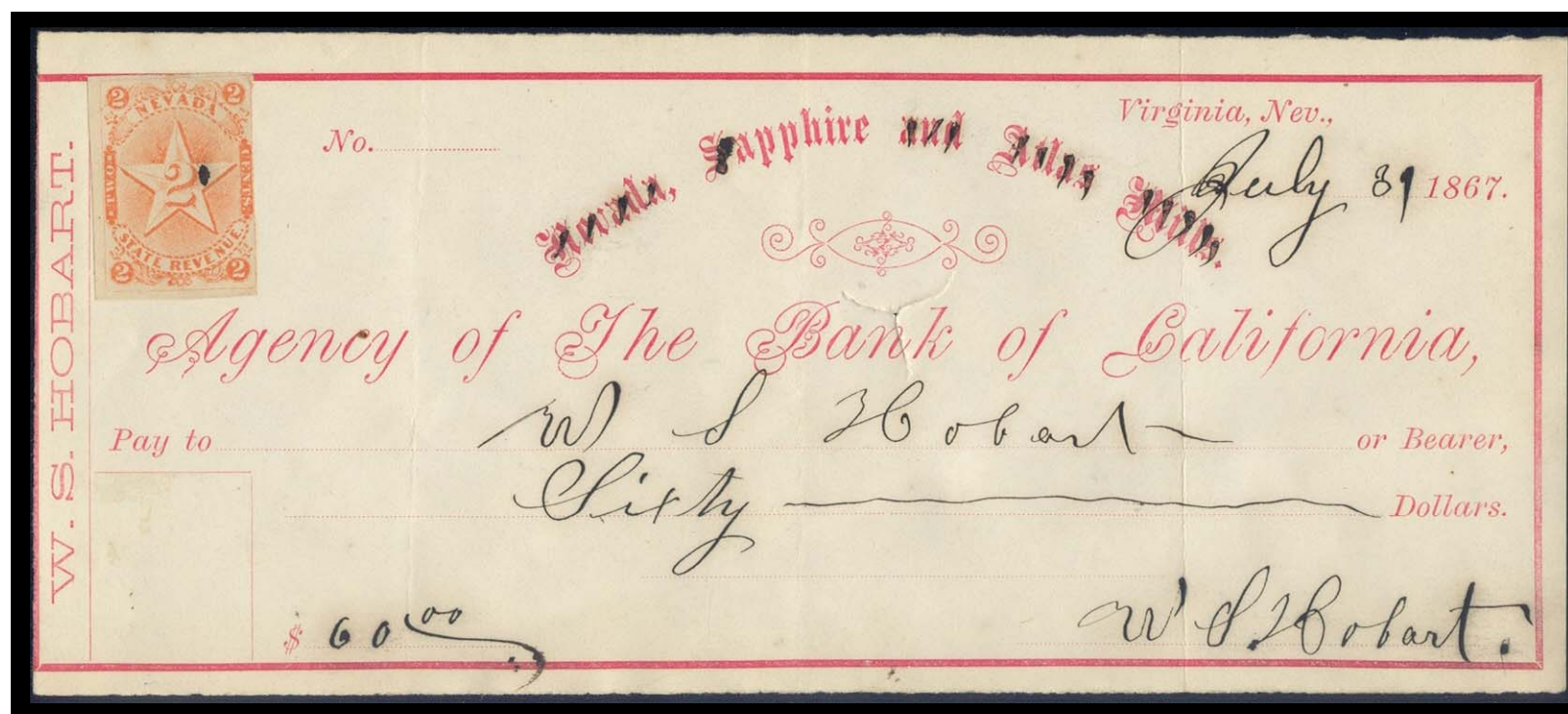
1873 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" restrictive clause inscribed above and below the portrait).

It is signed by James G. Fair.



## Nevada, Sapphire & Atlas Mills

These three mills, Nevada, Sapphire and Atlas, were all controlled by H. S. Hobart.



1867 check, subject to 2¢ Federal tax and 2¢ Nevada tax. The Federal stamp is missing, and was probably removed from the lower left corner.

It is payable to W. S. Hobart and is signed by W. S. Hobart (payable to himself). Notice Hobart's "doodles" in the company name at the top of the check.

## North Consolidated Virginia Mining Company

This mine was located directly east of the Ophir and Mexican. The shaft was below the 1,300 foot level.<sup>12</sup>



1879 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to The Virginia and Truckee Railroad Company and is signed by David H. Jackson, born in Ohio in 1835.



## Occidental Mill

The Occidental Mill was also controlled by James G. Fair and John W. Mackay.



1872 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type C21b, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint, plus an orange red Nevada imprint).

It is signed by James G. Fair.



1872 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type C22, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint and printed in brown).

It is signed by John W. Mackay.

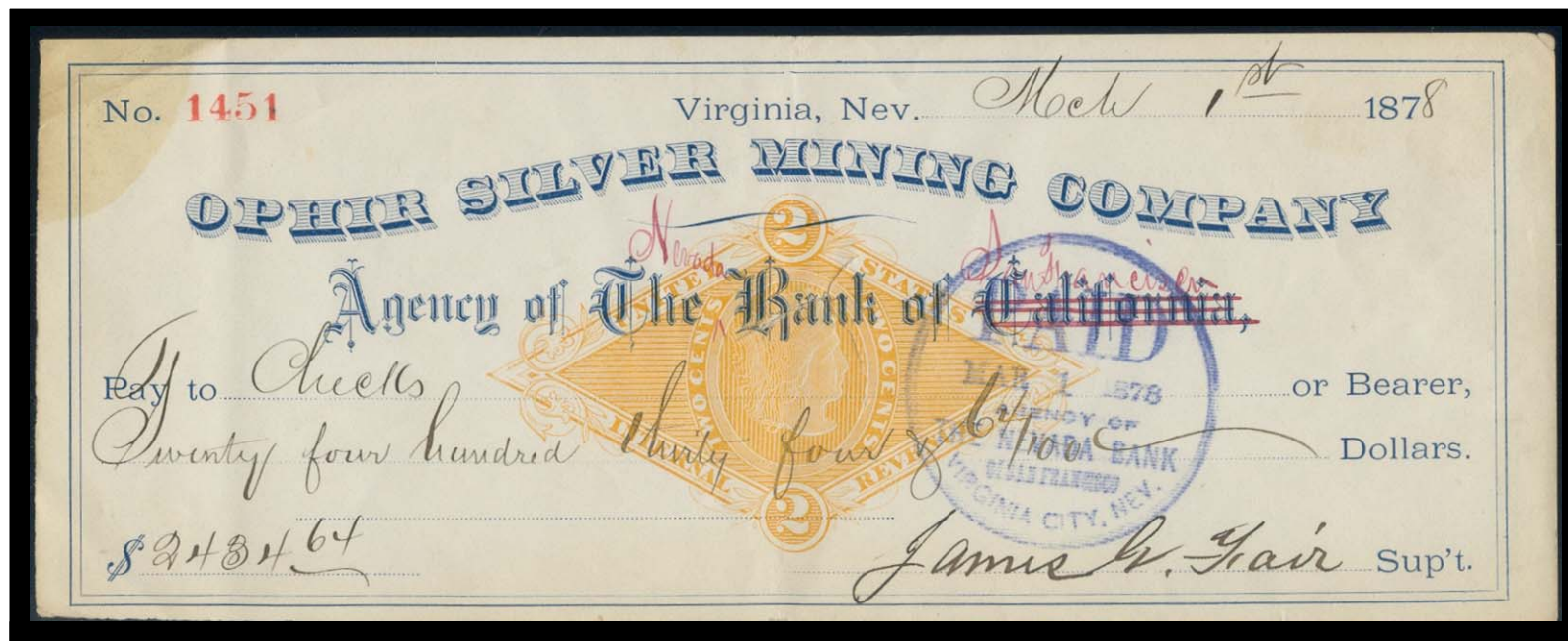


### Ophir Silver Mining Company

The first discovery of precious minerals in the Comstock Mining District, Virginia City, Nevada, was made on what was to become the Ophir Silver Mining claim. Peter O'Riley and Patrick McLaughlin located gold at the Ophir claim in June, 1859, and in August of that same year discovered the rich silver vein which was to spark the "Washoe Rush". The Ophir was a 675' long claim which yielded about \$20 million before it was exhausted. The Ophir was owned and operated by Hearst, Haggin, Tevis & Co., a company headed by George Hearst, and it grew to become the largest private mine-owning firm in the US. Tragically, discoverer Patrick McLaughlin, sold his interest for \$3,500, which he soon lost, and died working at odd jobs. Discoverer Peter O'Riley collected dividends on his interest and invested \$40,000 in another mining operation. He lost everything, went insane, and died in an asylum in California.



1879 check, subject to 2¢ Federal tax (Imprint Type G1).



1878 check, subject to 2¢ Federal tax (Imprint Type G1).

It is signed by James G. Fair.



**Ophir Silver Mining Company (Continued)**

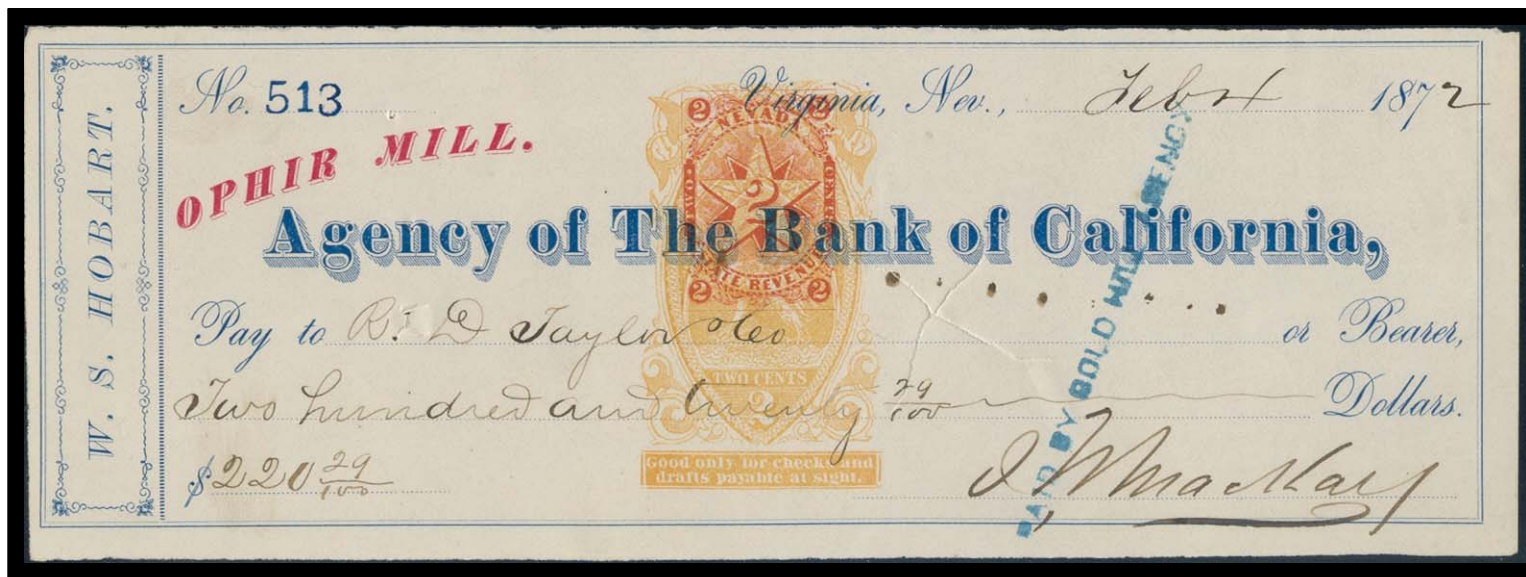
1900 check, subject to 2¢ Federal tax (Imprint Type X7).

It is payable to Thomas Dick, a teamster born in Canada in 1846, and is signed by Gilbert M. M. Ross, born in Scotland in 1851.



**Ophir Mill**

The Ophir Mill was operated by The Ophir Silver Mining Company, as evidenced by W. S. Hobart's name on the check. It was also controlled by John W. Mackay, who signed the check.



1872 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B16a, which consists of Federal B-type imprint with addition below it of rectangular tablet inscribed with "Good only for checks and drafts payable at sight" plus an orange red Nevada imprint).

The check is signed by John Mackay.

**George Hearst (1820 - 1891)**

Born near Sullivan, Missouri, his father died in debt when George was 26. George took on the responsibility to care for his mother, younger sister and crippled brother. He improved the farm's profitability, opened a store and leased some lead mines. In May of 1850, at the age of 30 he left for California to look into gold mining. He reached Placerville in October and began gold mining. He quickly developed new and better ways to extract gold, and in 1857 located the extremely rich LeCompton Mine near Nevada City. His fortunes grew, and when he learned of the silver finds in Nevada in 1859, he sold his share of the LeCompton Mine and bought a one-sixth interest in the Ophir Mine in what is now Washoe County. The mining camp first called Ophir became Silver City and then Virginia City. In 1861 he married Elizabeth Apperson. In 1863 they had a son, William Randolph Hearst. In 1880 George acquired the small San Francisco Examiner as the payment for a gambling debt. His son took it over in 1887 and it became the foundation of the Hearst Publishing empire.



**Pacific Mill & Mining Company**

This company was also controlled by James G. Fair and John W. Mackay. It had a 120 HP steam engine that used 9 cords of wood per day, had 30 stamps, 15 pans, could produce 50 tons per day, and had 20 employees.



1875 check, subject to 2¢ Federal tax (Imprint Type D1).

It is payable to James G. Fair and is signed by James G. Fair (payable to himself). With his endorsement on the back, this document contains three signatures of James G. Fair.

Endorsement on Back

1877 check, subject to 2¢ Federal tax (Imprint Type G1).

It is signed by James G. Fair.





**Potosi Mining Company**

The Chollar and Potosi mines were consolidated in 1865 as a result of a lawsuit. The split back into separate companies in 1878.

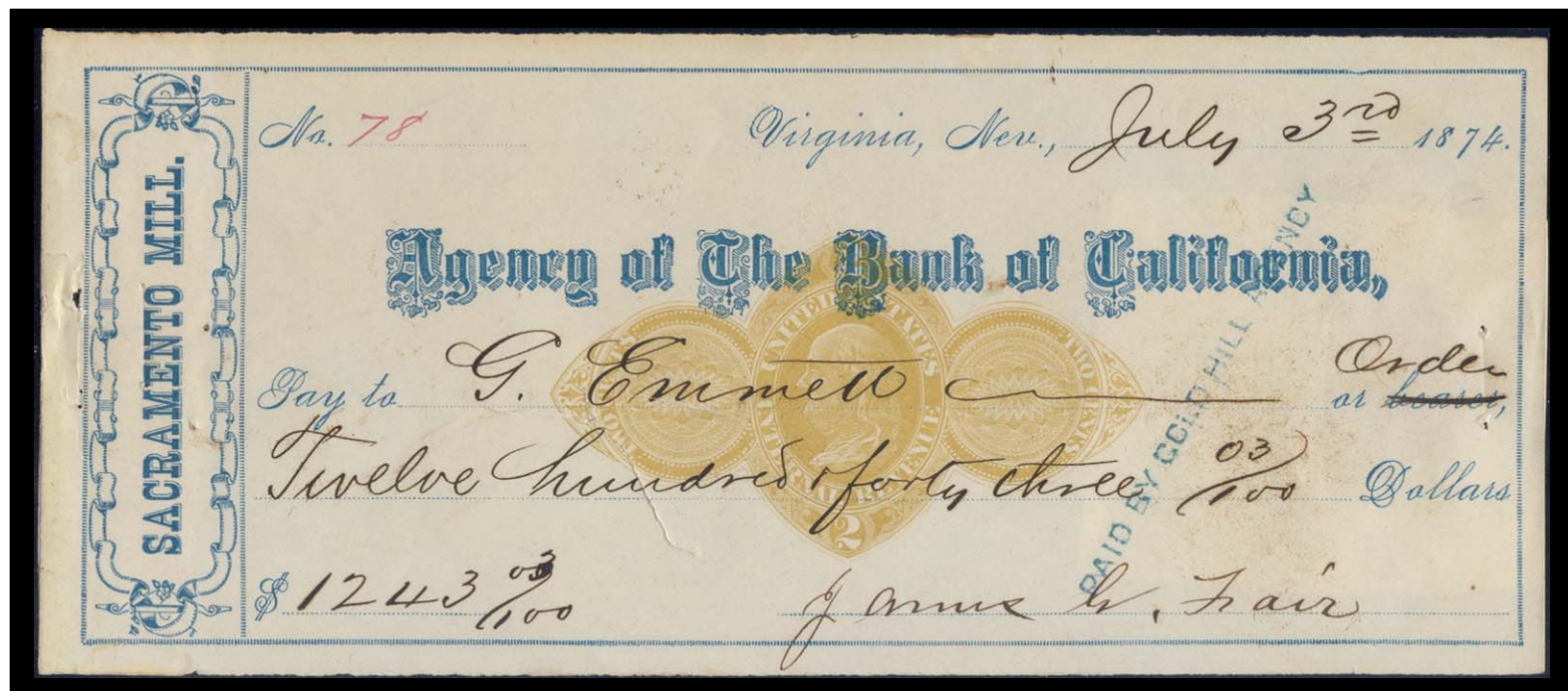


1884 check, NOT subject to Federal tax, but containing unredeemed imprint (Imprint Type G1).

It is signed by Isaac L. Requa.

**Sacramento Mill**

This company was controlled by James G. Fair and John W. Mackay.



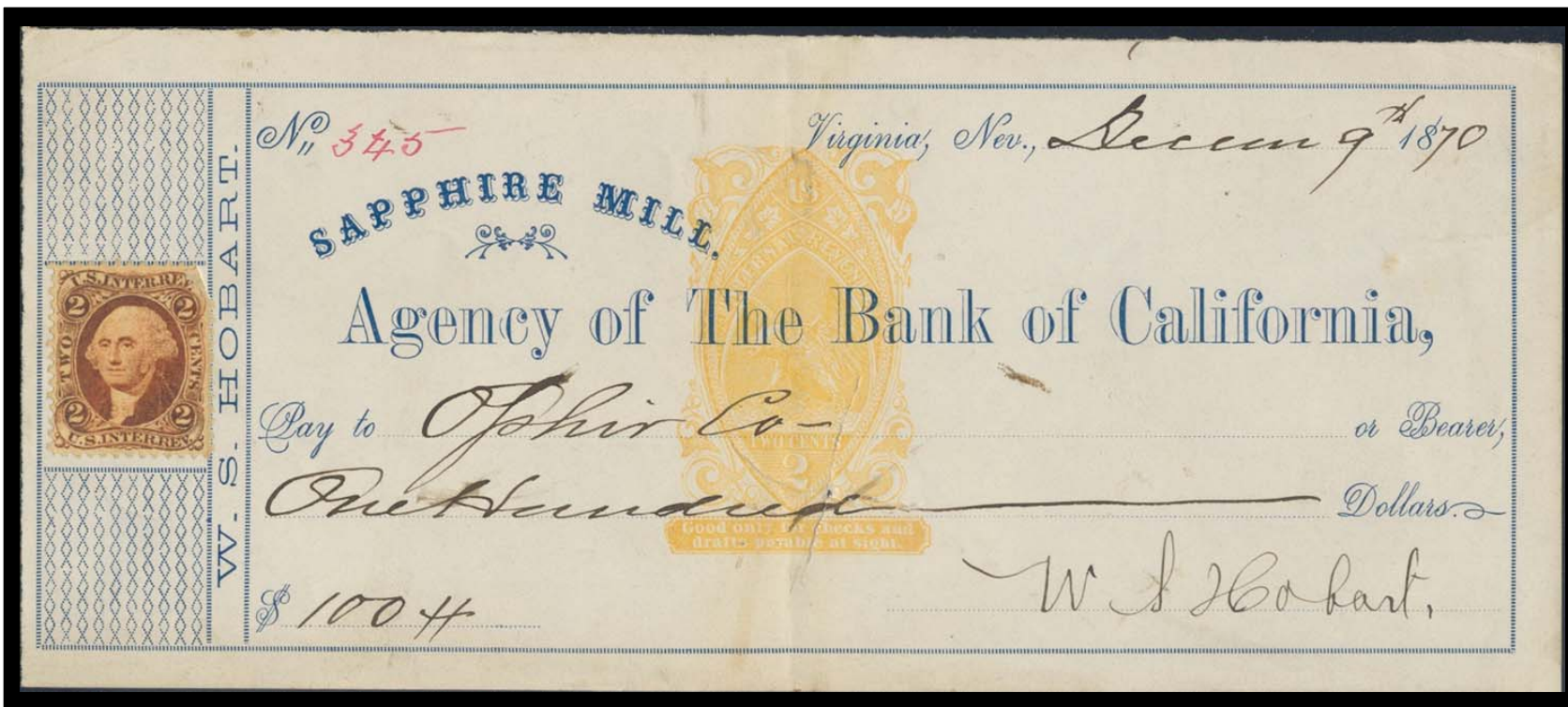
1874 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
D4).

It is signed by  
James G. Fair.



## Sapphire Mill

Sapphire Mill was built in 1860 as J. B. Gagnon & Co's mill. It was located across a canyon from Belcher Silver Mine and a short distance down from Gold Hill proper. It was controlled by W. S. Hobart. It had a 40 HP steam engine that used 4 cords of wood per day, had 16 stamps, 40 pans, could produce 20 tons per day, and had 12 employees.



1870 check, subject to both 2¢ Federal tax (Imprint Type B17, which consists of Federal B-type imprint with addition below it of octagonal tablet inscribed with "Good only for checks and drafts payable at sight") and 2¢ Nevada tax. However, it has a Federal stamp affixed instead of the required Nevada stamp.

It is signed by W. S. Hobart.

This 1874 check was subject to 2¢ Federal tax (Imprint Type D1).

It is payable to Robert Young, a miner born in Ireland in 1850, and is signed by W. S. Hobart.



## Walter Scott (W. S.) Hobart (October 30, 1839 - June 2, 1892)

Walter Scott Hobart was born in Burlington, Vermont, in 1839. He married Mary Rounds in Passaic, New York, in 1868. He owned and founded Hobart Mills, the lumber mill north of Truckee, and he was the owner of the Sierra Nevada Wood and Lumber Company, which had several mills and a short-line railroad line in Incline Village, Nevada. He was a Nevada State Senator from Storey County from 1872 to 1896. Hobart was also on the Virginia and Gold Hill Water Company's board of directors. He died in San Francisco in 1892.



## Savage Mining Company

Part of the Middle Mines of the Comstock Lode, the 800 foot Savage Mine was staked in 1859 by A. O. Savage, L. C. Savage and others between the Hale & Norcross and the Gould and Curry Mines. Operations began in 1860.



1875 check, subject to 2¢ Federal tax (Imprint Type D1).

1876 check, subject to 2¢ Federal tax (Imprint Type F1).

It is payable to Robert Shannon, a laborer born in Ireland in 1837, and is signed by F. F. Osbiston.



1878 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to Hale & Norcross Mining Co.

## Frank F. Osbiston (January 23, 1843 - 1902)

Col. Frank F. Osbiston was born in Idaho Springs, Colorado on January 23, 1843. He was the 17th in a family of 22 children. He came to Nevada in 1864 and married Frances Hinman in 1871 at Virginia City. He was a mine superintendant of several Bonanza firm mines on the Comstock Lode, including the Savage Mine and Hale & Norcross Mine, Gould & Curry and Best & Belcher. He served in the 4th general assembly of the state legislature. He died in Western Australia in 1902.



**Sierra Nevada, Mexican and Union Shaft Company**

*This company was formed by the merger of Sierra Nevada Mill, Mexican Mill, Union Shaft and Union Consolidated.*



1879 check, subject to 2¢ Federal tax (Imprint Type G1).

*It is payable to the Virginia & Truckee Railroad, and is signed by Thomas Rooney, born in New York in 1845. His father was born in Ireland.*



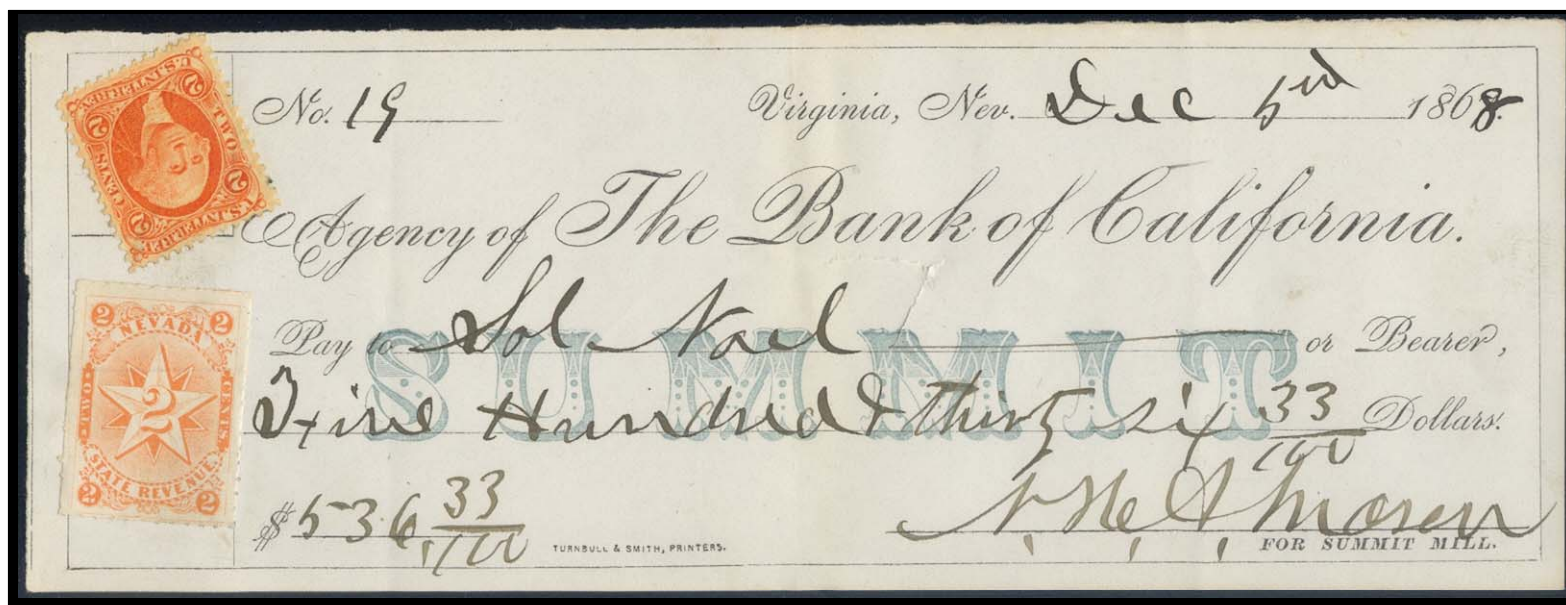
1882 check, subject to 2¢ Federal tax (Imprint Type G1).

*It is payable to the Virginia & Truckee Railroad, and is signed by Alexander G. McKenzie, born in Scotland in 1831.*



### Summit Mill

Summit Mill was located at the north end of Virginia City.



1868 check, subject to 2¢ Federal tax and 2¢ Nevada tax.

### Trench Mill

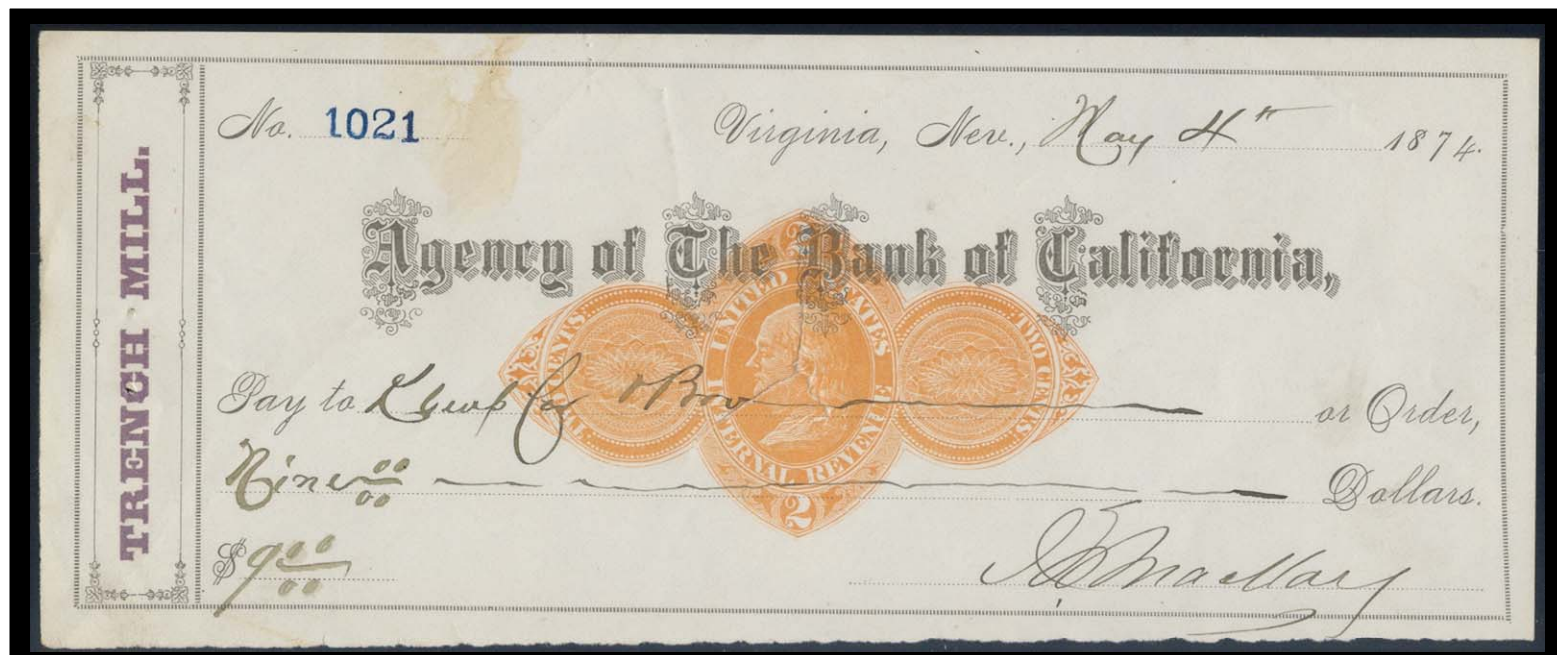
Trench Mill, built in 1860 near Silver City, was purchased by James Fair and John Mackay in 1869.<sup>2</sup>



1871 check, subject to 2¢ Federal tax (Imprint Type C21, which consists of Federal C-type imprint with addition of "GOOD / ONLY FOR BANK / CHECK" in a 3-part band in the imprint). It was NOT subject to Nevada tax, as the tax on checks was eliminated March 4, 1871.

It is signed by James Fair.





1874 check, subject to 2¢ Federal tax (Imprint Type D1).

It signed by John W. Mackay.



1875 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed above and below the portrait).

It is signed by James Fair.



**Utah Mining Company**

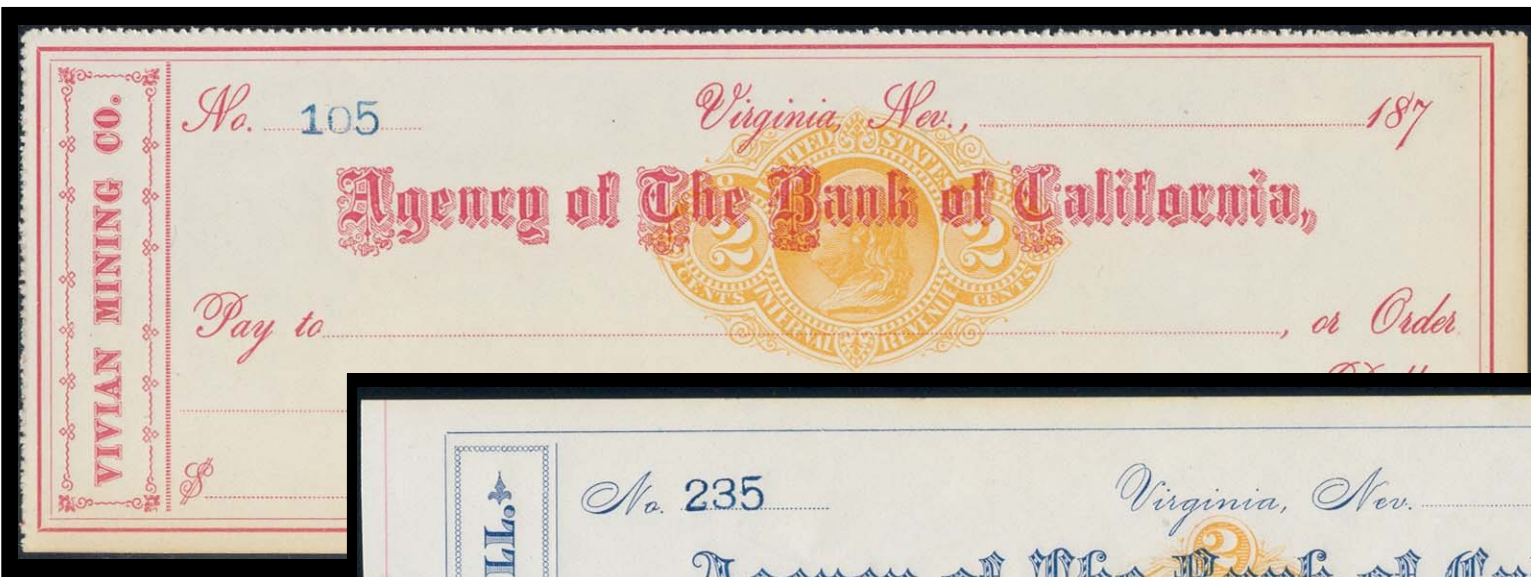
No information could be located about the Utah Mining Company, its operation in Nevada, or its owners.

1876 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
G1).



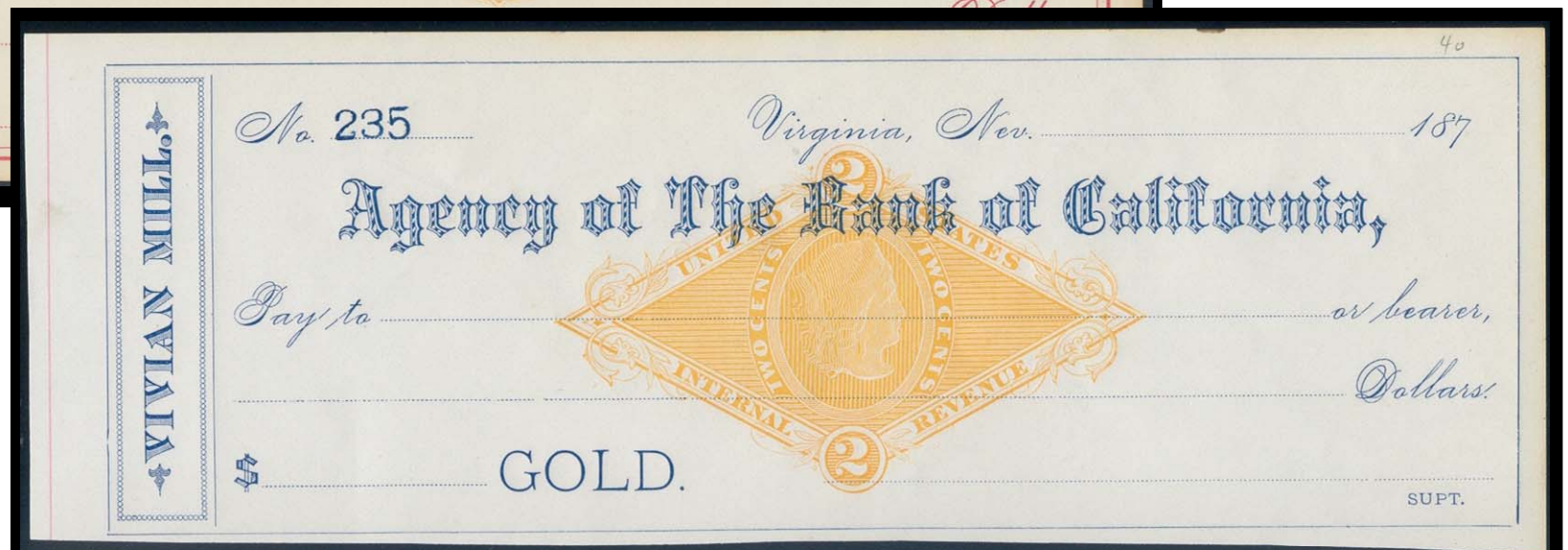
**Vivian Mill & Mining Company**

The mine president was A. K. P. Harmon, and D. L. Bliss was a trustee. The claim had a length of 1,600'.<sup>12</sup>



Unused check  
intended for use at a  
time that would have  
made it subject to a  
2¢ Federal tax  
(Imprint Type F1).

Unused check  
intended for use at a  
time that would have  
made it subject to a  
2¢ Federal tax  
(Imprint Type G1).





### Woodworth Mill

Carson River Quartz Mill, built on the Carson River, was owned by Joseph Woodworth. The mill was later known as the Woodworth Mill. By 1873 it was owned by John W. Mackay and James G. Fair.

1874 check, subject to 2¢ Federal tax (Imprint Type D1).

The check is signed by John W. Mackay.



1873 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed above and below the portrait).

It is signed by James G. Fair.

### Yellow Jacket Silver Mining Company

The Yellow Jacket Mine, staked in 1859, was one of the deepest in the Comstock Lode, at one point reaching down 3,054 feet.

1883 check, subject to 2¢ Federal tax (Imprint Type G1).



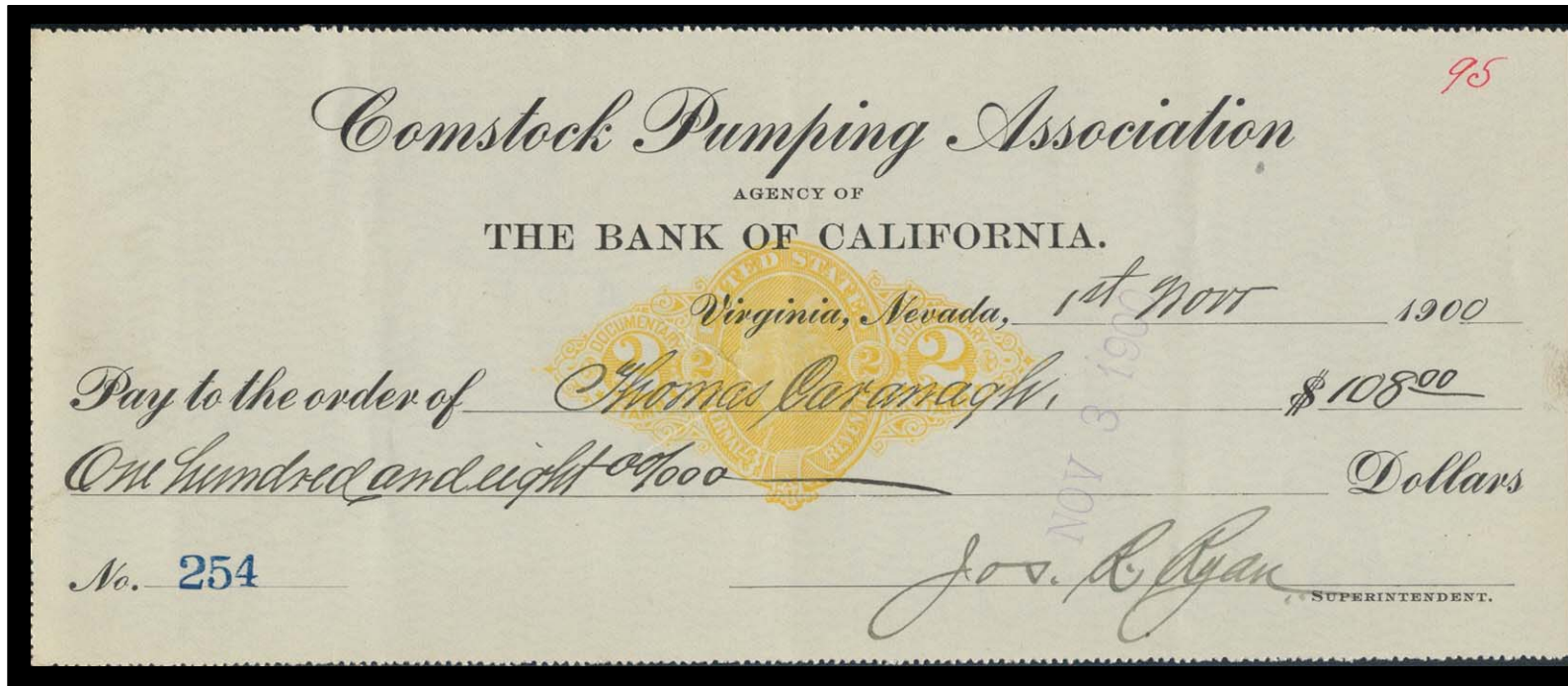


### The Water & Water Pumping Industry

Water was critical not only for sustaining human life of the booming population, but also as an instrumental input for a number of mining operations, as well as the railroad steam engines. As mine shafts got deeper and flooding was encountered, water pumping was necessary to continue mining operations.

### Comstock Pumping Association

Established in 1898 by 28 mines in Virginia City, it was a means to increase stock values, the purpose of the association was to pump water from the Comstock mines below the Sutro Tunnel level.



1900 check, subject to 2¢ Federal tax (Imprint Type X7).

It is signed by Joseph R. Ryan. Joseph R. Ryan was born in Massachusetts in 1849. He came to Nevada in 1872 at age 23.

### Virginia & Gold Hill Water Company

This company was formed to bring an adequate water supply to the growing population of miners in the Virginia City and Gold Hill area.



1900 check, subject to 2¢ Federal tax (Imprint Type X7).

It is signed by J. B. Overton.



### The Lumber Industry

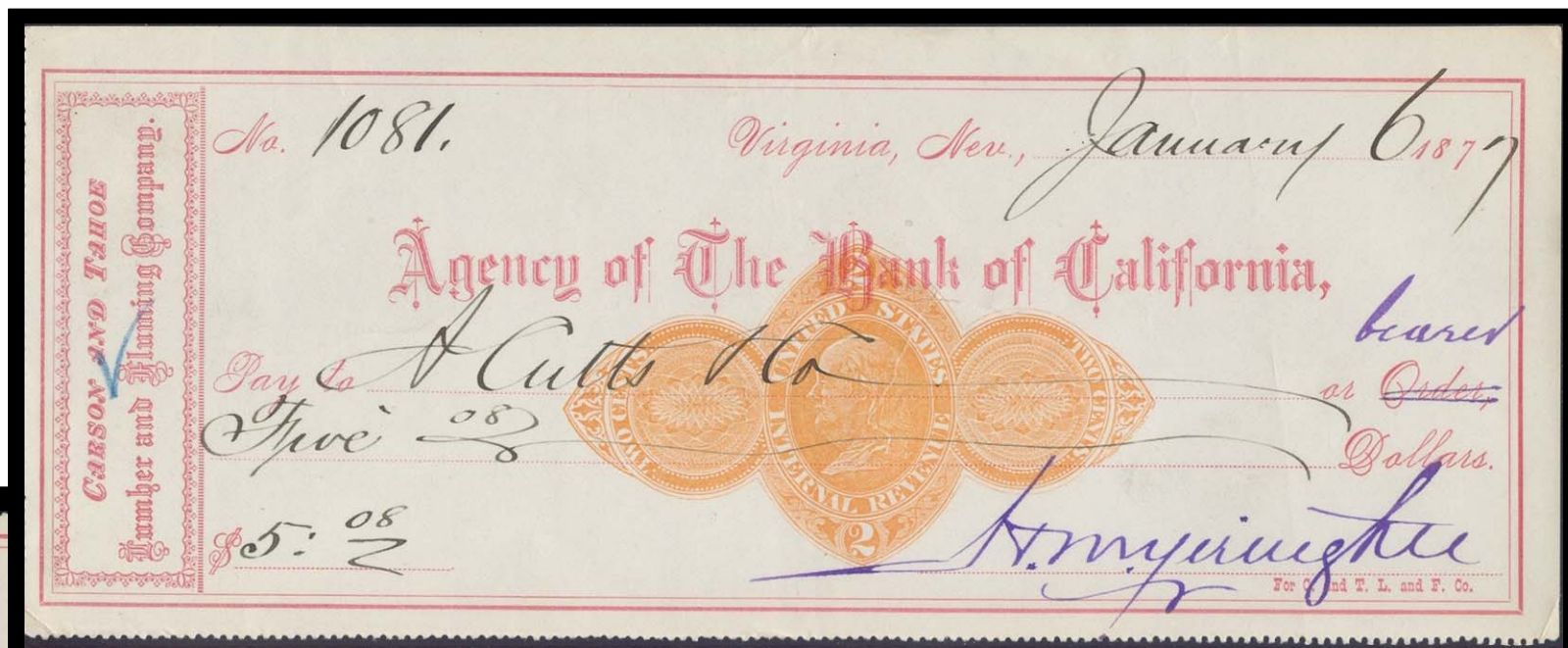
The lumber industry was a vital part of the early Nevada economy. Lumber was essential to a number of endeavors, including fire wood, shoring up mine shafts to prevent cave-ins, providing railroad ties and lumber for bridges and trestles, and building homes and other buildings for the booming population.

### Carson & Tahoe Lumber and Fluming Company

The Carson and Tahoe Lumber and Fluming Company was organized in 1873 with Duane L. Bliss as president and general manger and H. M. Yerington, D. O. Mills and J. A. Rigby as stockholders. It was probably the largest and most extensive lumber operation serving the Comstock. At its peak, holdings included 50,000 acres of timber at Lake Tahoe, three mills at Glenbrook, two steamers, two logging railroads, logging camps, and a narrow gauge railroad. It operated several flumes to transport lumber down the mountain to the railroad depots, and also maintained a box factory in Carson City. A large portion of the company records were destroyed in the San Francisco fire of 1906. Payroll records indicate laborers at this company earned \$1.92 per day in 1878.

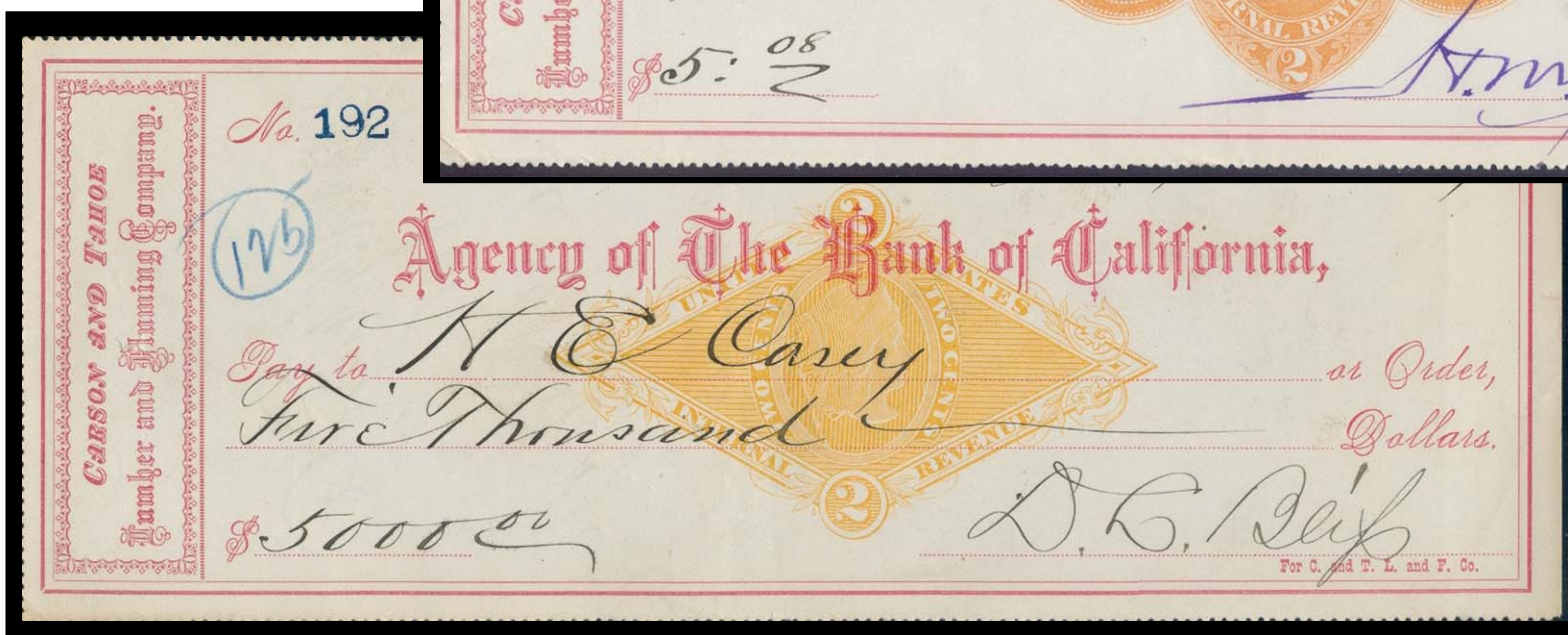
1877 check, subject to 2¢ Federal tax (Imprint Type D1).

It is payable to A. Cutts & Co., the company of Augustus Cutts, a wood dealer born in Maine in 1836. It is signed by H. M. Yerington.



1877 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to H. E. Casey, born in Missouri in 1834, who organized a contract with the Sierra Nevada Wood and Lumber Company to raft logs from Agate Bay across Lake Tahoe to Sand Harbor for CTLFC. It is signed by D. L. Bliss.



### Henry Marvin Yerington (1828 - 1910)

Henry Marvin Yerington was born in Colborne, Canada, in 1828. At Port Stanley, Canada, he married Susan B. Hume, a member of the family of the noted historian Hume. He came to Carson City, Nevada, in 1863 and became associated with D. O. Mills, William Sharon and William C. Ralston. He was actively involved in mining, lumbering, railroads, and land development in Nevada and California until his death in 1910. He is reported to have been president of sixteen different companies at one time and actively involved in forty. Yerington was a leader in the Republican Party in Nevada and very influential in state politics. He is probably best known as the general superintendent and vice-president of the Virginia and Truckee Railroad. As a construction superintendent and president of the Carson and Colorado Railroad, he had the honor of driving the first and last spikes. When his wife died in May of 1874, her funeral was described as the largest ever known in Carson City.



**Carson & Tahoe Lumber and Fluming Company (continued)**

**Duane Leroy Bliss (1833 - 1907) [SEE CHECK ON PREVIOUS PAGE]**

Duane Leroy Bliss left Savoy, Massachusetts, at age 16 for California. In Panama he contracted "Chagres Fever" and was nursed for 6 months, until well enough to continue the voyage. He arrived in San Francisco in 1850. He worked a small claim near Marysville, California, until 1860, when he moved to Gold Hill, where he managed a quartz mill and became a partner in a banking firm. D. L. Bliss, H. M. Yerington and D. O. Mills formed Yerington, Bliss & Co. in 1871, and began buying timber land in the Tahoe region. Bliss, Yerington, Mills, and James A. Rigby formed The Carson and Tahoe Lumber and Fluming Company in 1873. It is ironic that California's D. L. Bliss State Park is named for one of the 19th century lumber barons that nearly chopped down every tree at Lake Tahoe.

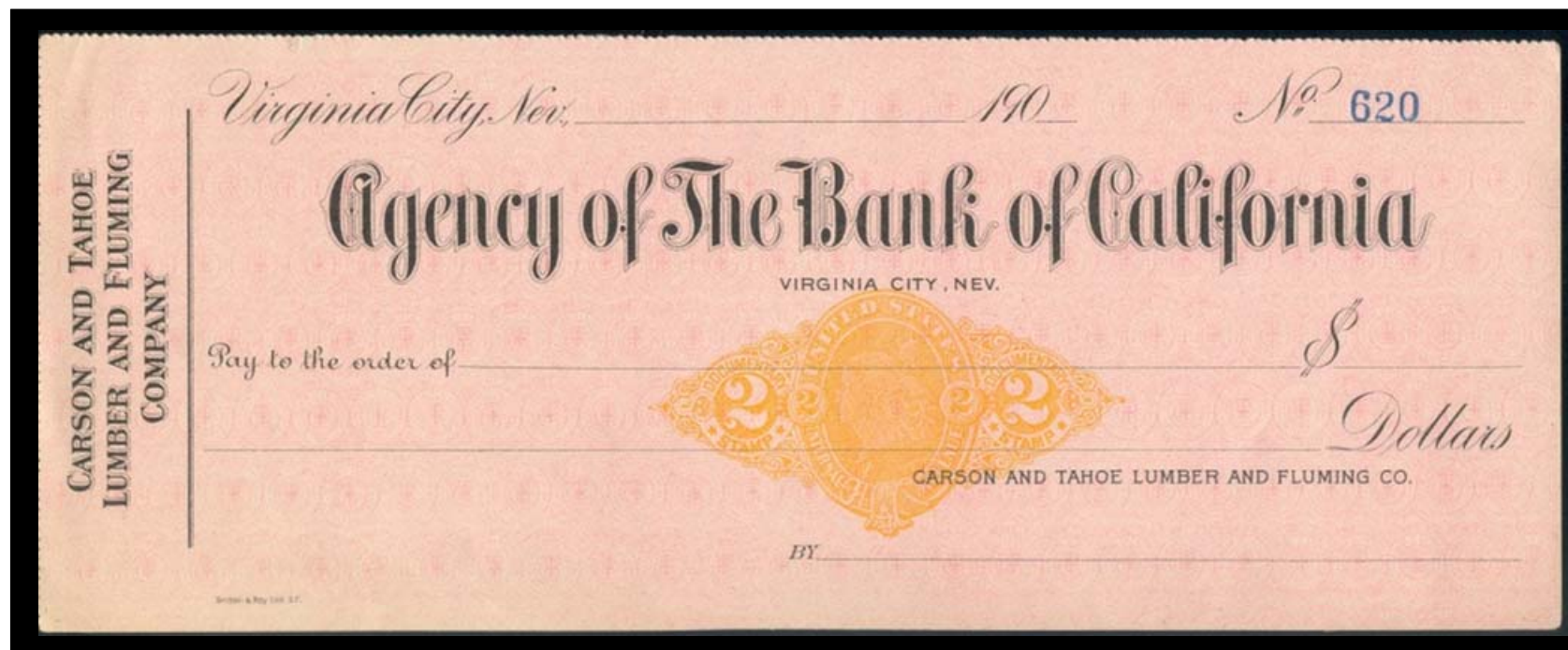
1914 check, NOT subject to 2¢ Federal tax (Imprint Type X7). It was issued well beyond the repeal of the tax schedule.

It is payable to Argonaut Publishing Co., and is signed by W. S. Bliss, the son of D. L. Bliss.



**William Seth Bliss (1865 - 1941)**

William Seth Bliss was the son of Duane Leroy Bliss. He became president of the Carson and Tahoe Lumber and Fluming Company and the Lake Tahoe Railway and Transportation Company when his father died in 1907.



Unused check intended for use at a time during which it would be subject to 2¢ Federal tax (Imprint Type X7). The serial number is well beyond the above check, which was used in 1914. The taxes on these checks could have been redeemed but were not.



**J. W. Haynie and Co.**

*J. W. Haynie and Co. was in the land, lumber and fluming business.*

1876 check, subject to 2¢ Federal tax (Imprint Type D1).



Unused check intended for use at a time during which it would be subject to 2¢ Federal tax (Imprint Type D7).

1873 check, subject to 2¢ Federal tax (Imprint Type E7, which consists of Federal E-type imprint with addition of "GOOD ONLY FOR / BANK CHECK" inscribed above and below the portrait).



**John W. Haynie (1836 - April 8, 1897)**

*Captain John W. Haynie was associated with H. M. Yerington in several business enterprises dealing with land and lumber in the later part of the 19th century, including Yerington and Co., J. W. Haynie and Co., Genoa Flume Co., the El Dorado Wood and Flume Co. and the Bodie Wood and Lumber Co. Apparently, Captain Haynie acted as Yerington's agent to report on their various business activities. Haynie served with the 10th Ohio Cavalry during the Civil war. He owned property in Carson City, where he resided.*



### Markleeville Flume Company

The Markleeville Flume Company was incorporated in Nevada in 1873 with J. R. Johnson, George Spratt and H. M. Yerington as trustees and Yerington also serving as president. The company was engaged in cutting and fluming wood on land in Alpine County, California. The land, originally owned by George and Christopher Spratt and William Larkin was situated about three miles west of the town of Markleeville, California on Hutchinson Creek. In March 1875, the Spratt brothers transferred their stock in the company to H. M. Yerington and on September of that year, all property, land and water rights of the Markleeville Flume Company were deeded to the El Dorado Wood and Flume Company.



1874 check, subject to 2¢ Federal tax (Imprint Type D4).

It is signed by H. M. Yerington.

### Pacific Wood, Lumber & Flume Company

The Pacific Wood, Lumber and Flume Company was incorporated in January 1875 for the purpose of cutting lumber and manufacturing fluming. The founding trustees include James G. Fair, vice president, and John W. Mackey. The office was in Virginia City. In 1875 the company constructed a flume from near Huffacker's Mill, north Lake Tahoe, to the junction of Hunters Creek and the Truckee River, four miles west of Reno. In May 1875 the company agreed to transport timber, lumber and wood for the Virginia & Truckee Railroad.



1877 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
G1).

It is payable to  
Parker & Tobey and  
is signed by John W.  
Mackey.



### **Parker and Tobey**

*Parker & Tobey was a lumber business owned by Hubbard G. Parker, born in New Hampshire in 1830, and W. D. Tobey, born in Massachusetts in 1842. Parker & Tobey sold wood to the Virginia & Truckee Railroad. Parker holds a patent for improving flumes for conveying timber.*



1884 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
G1).

### **Sierra Nevada Wood & Lumber**

*This company was started in 1878 by Walter Scott Hobart as owner and John Bear Overton as general manager. It operated at Mill Creek, near Sand Harbor and Crystal Bay at Lake Tahoe. The steamer "Niagara" towed log rafts from company land at the south end of Lake Tahoe to Sand Harbor. Logs were taken to a sawmill on Mill Creek. Lumber and cordwood were started toward Virginia City via an incline tramway 4,000 feet long, and rising 1,400 feet up the mountainside where the material was transferred to water flumes and transported to Lakeview just north of Carson City. The tramway was described as "the Great Incline of the Sierra Nevada," and the town at its base became Incline Village.*

1881 check,  
subject to 2¢  
Federal tax  
(Imprint Type  
G1).

It is signed by  
J. B. Overton.



### **John Bear Overton (April 13, 1824 - ?)**

*J. B. Overton was born in Allegany County, New York. In 1849 he joined the argonauts bound for California, sailing on the Griffin from New York around Cape Horn to San Francisco. In 1871 he came to Virginia City to take charge of the Virginia and Gold Hill Water Company.<sup>15</sup>*



## Yerington and Company

Henry Marvin Yerington and Captain John W. Haynie were the principal partners of Yerington and Co. In 1869, the company constructed one of the earliest "V" flumes in the Sierra, located in Kings Canyon, two miles west of Carson City, Nevada. Operation of the flume and also of a sawmill at nearby Ash Canyon were the company's major activities. According to the Nevada Surveyor-General's report of 1869-1870, Yerington and Co. hauled 30,000 cords of wood between December 1870 and January 1872.



1874 check, subject to 2¢ Federal tax (Imprint Type D1). It is for \$200 for "Expenses".



1874 check, subject to 2¢ Federal tax (Imprint Type D4).

It is signed by H. M. Yerington.



## The Railroad Industry

When a booming economy needs a commerce transportation system, the options are ships/boats, railroads, and highways. In the rugged Nevada geography the railroad was the backbone of transportation. The Central Pacific Railroad (later the Union Pacific) was on its way East to connect the trans-continental railroad in Utah in 1868, but in the major mining areas of northern Nevada, the Virginia & Truckee Railroad was a key transportation link.

## Virginia & Truckee Railroad Company

The Virginia & Truckee Railroad Company was established on March 2, 1868. Ground was broken on the Virginia and Truckee Railroad on February 19, 1869, and eight months thereafter, the most difficult section from Virginia City to Carson City was completed in 1870. Rails were extended north across the Washoe valley, from Carson City to Reno in 1872, where it connects with the Central Pacific. Between Virginia City and Carson City, at Mound House, the railroad also connects with the Carson and Colorado Railroad.



1876 check, subject to 2¢ Federal tax (Imprint Type D1).

It is payable to Pacific Mill and is signed by H. M. Yerington.

1877 check, subject to 2¢ Federal tax (Imprint Type G1).

It is payable to Wells, Fargo & Co. and is signed by H. M. Yerington.

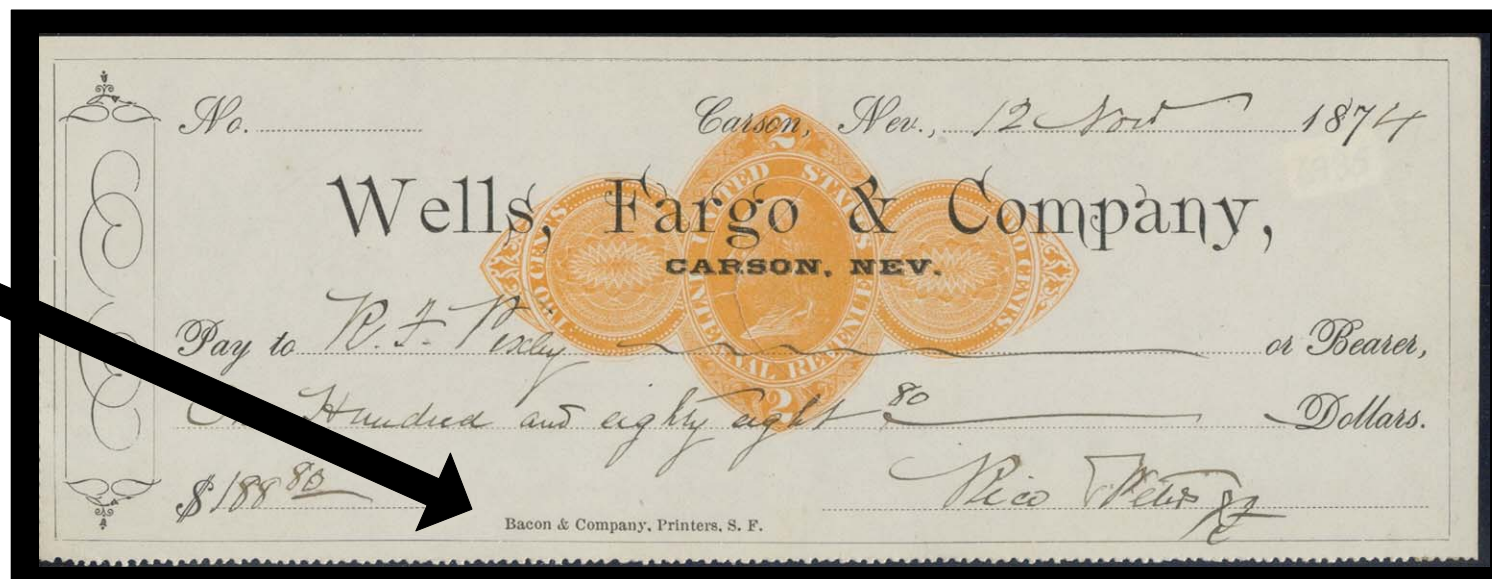




## Document Printers

Only two document printers in Nevada are represented in this exhibit, Enterprise Steam Print of Virginia City and Fred Boegle of Virginia City. Fred Boegle was born in Baden in 1842. Many of the documents in this exhibit were printed in San Francisco, although a few were printed in New York, Philadelphia, Cincinnati, Topeka and Portland, OR. Many of the documents in this exhibit do not contain any indication of who printed them.

### Document Printer



### Printers Identified on Documents in this Exhibit

W. H. Arthur & Co., Stationers, New York, New York  
Bacon & Company, Printers, San Francisco, California  
A. L. Bancroft & Co., Printers & Lithographers, San Francisco, California  
F. Boegle, Printer, Virginia City, Nevada  
Edward Bosqui & Co., Printers, San Francisco, California  
Britton & Co., San Francisco, California  
Britton, Ray & Co., San Francisco, California  
G. T. Brown & Co., San Francisco, California  
Brown & Power, San Francisco, California  
Corlies, Macy & Co., New York, New York  
Crocker & Co. Printing, San Francisco, California  
Deffebach Print, San Francisco, California  
Edward Denny & Co., San Francisco, California  
Enterprise Steam Print, Virginia City, Nevada  
Evening Chronicle Print, San Francisco, California  
Hall & O'Donald Litho. Co., Topeka, Kansas  
Harrison, Printers, San Francisco, California  
Irwin-Hodson Company, Portland, Oregon  
Krebs Lithographers, Cincinnati, Ohio  
A. J. Leary, San Francisco, California  
LeCount Brothers, Stationers, San Francisco, California  
J. P. LeCount & Co., Stationers, San Francisco, California  
LeCount & Mansur Stationers, San Francisco, California  
Wm. Mann, Printer, Philadelphia, Pennsylvania  
Majors & Knapp Lithographers, New York, New York  
Towne & Bacon, Printers, San Francisco, California  
Turnbull & Smith, San Francisco, California

## Conclusions

A lot can be learned by studying historical documents. The documents presented in this exhibit record business transactions of the early Nevada economy and present a lot of information about who the pioneers were and the roles they played. Business partnerships are documented, as well as the number of different businesses some of the early Nevada pioneers controlled. The documents themselves are often works of art, as close examination under a magnifying glass can reveal beautiful works of engraving. The care that went into check printing of this era is certainly a lost art.

It is very sad that more of these documents did not survive. Many western towns suffered major losses in fires, and documents were not likely to have been saved. On October 18, 1875, the "Great Fire" burned nearly three quarters of Virginia City, but it was rebuilt in just over eighteen months. More detailed studies of these documents may yield very interesting information. With multiple copies of payroll checks, for example, by comparing the serial numbers and the dates written, one can estimate the number of checks written over a period of time and the number of people on the payroll. Collectors of these documents often collaborate on this type of research, through, for example the American Society of Check Collectors ([www.ascinfo.com](http://www.ascinfo.com)) or the American Revenue Association ([www.revenuer.org](http://www.revenuer.org)).

And the curiosity goes on, ...and so does the detective work, ...and so does the collecting, ...and so does the joy and satisfaction!

## Special Thank You's...

- To collector colleagues, who encouraged me to prepare this exhibit.
- To Jacquelyn Sundstrand and the entire staff of the Special Collections Department of the University of Nevada at Reno Library for their facilitation of and assistance during my on-site research of the Special Collections archives.

## Dedication

This exhibit is dedicated to my late father, who helped me develop my lifelong love of stamp collecting.