

to me known to be the same person adged that

STATE OF NEW-YOR

one thousand eight hundred and g

to me known to be the same person acknowledged that they executed to on a private examination by me, o freely, and without any fear or co

1.2 \$15 Imperforate plus Nevada \$5 1868 deed to Pioneer Quartz Mill, Devil's Gate Toll Road, Silver City, Nevada amount \$15,000, taxed by both U.S. and Nevada at \$15 paid by \$15 Mortgage imperforate plus Nevada \$5 (x3)

\$15 Mortgage imperforate recorded on only five documents Nevada \$5 recorded on twelve documents

Seven Silver City documents recorded bearing Nevada stamps

The \$15 was from the huge initial shipment sent to San Francisco in 1863

The buyer, John P. Jones, became fivetime U.S. Senator from Nevada, prominent authority on mining in the Senate; instrumental in development of Panamint mining region in Southern California, which spurred growth of Los Angeles; founded city of Santa Monica. Ex-"Newlands Find."

ig in Delver Kity, hym County. Mate of Nevada and bey and bounded and described as follows lowit's (mumencing at the North Eart corner of the North Corner of a cot purchased by the Wackse Ear Cold and filow Mening Compay No one of A , Ahum and running there in a Westerly direction along the line of tair hot to vac and land, there in a souther direction to land Wheren, thend in an cartest, direction and derop Jold Canon following the line lots owned by few. Grier, a.P. Baughton, and me James, to Devil' Date Ide Road, Mence along baid hoad to place of beginning ! ales a lot purchased by Roner Quarty (mpany of one R.E. Green) Together with the Pioneer Luasty mell fituate upon said total land, and the Boarding Nonce and Plath thejeon. and belonging with said Mill The Whole being Kuren as the property of the to called Dioneer Quarty bompany Together with all and singular the tenements, heredituments and appurtenances thereunto belonging, or in any wise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

And also all the estate, night, title, interest, ______ property, possession, claim and demand whatsoever, as well in law as in equity, of the said part. Gof the first part, of, in or to the above described premises, and every part and parcel thereof, with the appurtenances. To gave and to gold, all and singular the above menfioned and described premises, together with the appurtenances, unto the said part. G. of the second part, ______ heirs and assigns forever.

In Witness Whereof, the said part to of the first part had hereunto set him hand and seal the day and year first above written.

Signed, Sealed and Delivered in the Presence of

COOKE'S BLANK, BARGAIN AND SALE DEED-No. 1.-(240.

Printed and sold by Wm. B. Cooke & Co., Importing and Jobbing Stationers, 624 Montgomery Street, Montgomery Block, San Francisco

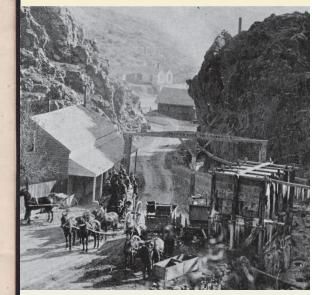
Henry D. Fittock will, and 2. heirs, to the said Henry D. Clock claims and demands of all persons. Stam. day of

1.3 \$15 Imperforate, Oregon Use

1866 deed to property in Portland,Oregon, amount \$18,000, tax \$18,stamped with \$15 Mortgage and \$3Manifest imperforates

Each recorded on only five documents

Both stamps from the huge initial shipment sent to Portland in 1863



The unforgettable **Devil's Gate** in Gold Canyon enroute to Virginia City, with **strategically placed toll gate**



2.2 Used in Alabama

1867 estate administrator's bond, Clarke County, Alabama, amount \$30,000, implying an estate value of \$15,000, Probate of Will \$15 tax paid by \$15 Mortgage One of three stamps of denomination above \$10 recorded on any Southern document

In the ravaged postwar South, revenue stamp users could not afford the expense of stocking high values. Denominations above \$1 are seldom seen, and of \$5 or higher only rarely. Multiple or "wallpaper" use of lower values are typical.

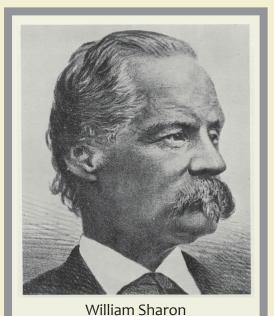
2.3 \$15 plus Nevada \$10 & \$20

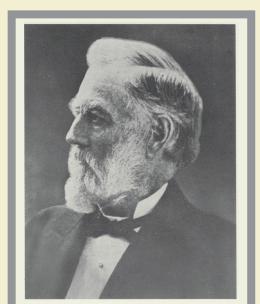
1871 deed to Mexican Mill, Carson River, Nevada, amount \$130,000 bearing \$50 USIR (x2), \$15 Mortgage (x2), plus Nevada \$20 (x6) & \$10

Six documents recorded with the Nevada \$20, six with the \$10; no other bears more than two of the \$20.

From the Union Mill and Mining Co., notorious holding company of the Bank of California, to financial titan Alvinza Hayward (namesake of Hayward, California). From the mid-1860s to the early 1870s the "Bank Ring," masterminded by William Sharon, its Agent in Virginia City, had maintained a virtual **stranglehold** on mining, milling, and shipping of the fabled **Comstock Lode.** This deed illustrates the first relaxation of that stranglehold. John P. Jones, trusted superintendent of the **Bank-controlled Crown Point mine,** discerned that it was verging on bonanza, and enlisted Hayward to finance a quiet, treacherous takeover. When the Crown Point produced some \$30 million, the Jones-Hayward combine, the **Nevada Mill and Mining Co.**, became a Comstock power. With this deed, the Bank sold them the Mexican Mill to crush Crown Point ore, albeit at a whopping price.

The **"heart piece"** of the **"Newlands find,"** the personal archive of Nevada senator Francis Newlands, which reached philatelic hands in the 1980s. Newlands had been Sharon's son in law and estate executor. Sharon's papers included numerous insider transactions involving important Comstock mills, of which this is the most historically and philatelically important, and visually spectacular.





ty of the first part, and alvinga Hayward, of said

for, and in consideration of the sum of One Hundred and Thicky Thousand Dollars, in Gold Coin of the United States, to it in hand paid by the said party of the second part, the receipt where of is hereby acknowledged, Has granted, bargained, vold and conveyed, and by these presents does grant, bargain, sell and convey to the said party of the vecond part, and to his heirs and assigns. All and

Eringular the following described property. to wit:

all that certain piece or parcel of land, situate and being in and near Empire City, in the County of Ormoby, and State of Nevada, and bounded de follows; Commenc ing at a Stake number one, marking the Southwest corner of vaid fiece or parcel of land, and running thence North. Dixleen (16) degrees. twenty one (21) minutes East, Two and thirty nine hundredths (2.39) chains to a state; thence North, Forty three (43) degrees thirty nine (39) minutes west, Forty six hundredths (0.46) chains, to a state; thence north, Forty two (42) degrees. twenty one (21) minutes East, ninety three hundredths (0.93) chains to a state; thence North, sixteen (1) degrees, twenty one (21) minutes East. Four and



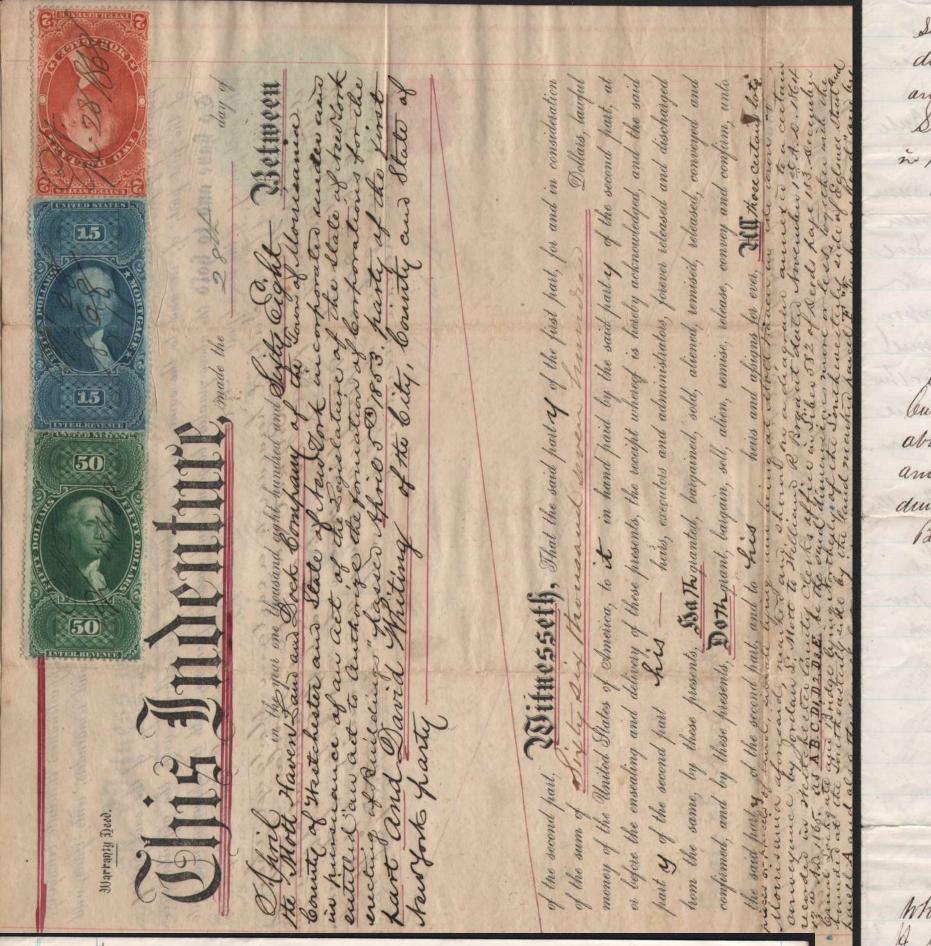
Alvinza Hayward

3. \$15 Milky Blue

The **\$15** Mortgage milky blue is the only Scott-listed shade of any First Issue. Its size and rarity make the \$15 an attention-grabber even in its usual color; the striking difference of the milky blue from the normal dark blue makes it extraordinarily distinctive and memorable.

3.2 \$15 Milky Blue Subshade

Below, April 1868 deed, amount \$66,700, tax \$67, bearing **\$15 Mortgage milky blue** in a **darker subshade \$15 Mortgage milky blue recorded on two documents**



3.1 "The Blue Boys": \$15 Dark Blue and Milky Blue! 1867 deed stamped with two \$15 Mortgage, in dark blue and milky blue! \$15 Mortgage milky blue recorded on two documents

The milky blue is typically seen dated from late 1866 to early 1868. Its combination here with the \$15 in a normal shade, especially with no other stamps to distract, is nothing less than a **statistical miracle**.

Sent of poin comportion to be hereto appiced this twenty figure day of formany no the geor of our some one choisonce upper hundred ange sige some copy of vote appended hereto Simu Deoler and selimine

in preserver of St hupahan Jamue Haw President John Willace Treasure

Stow of Maine Cumprotone S.S. Jonung 25" 1869 Personally approve the above nomme Samuel Boole President and phu W Hole horses and achmolidge the above instrument to be the fue ach ame dul of love aspontion Bym me parces Ahyaham Justin of the ben

and I the said fonathan Reesell = for ny self and me Heirs, Executors, and Administrators, do covenant with the said River, and his Heirs and Assigns, that the premises are free from all incumbrances, made or suffered by me, except as aforesaid matteres Ressoll of mattery with Course And that I will, and new Heirs, Executors, and Administrators shall Warrant and Defend the same to the said Rivby land his -Heirs and Assigns forever, against the lawful claims and demands of all persons, claiming by, through, or under me, except as aforesaid, but against none other. In Witness Whereof, I the said Jonathan Russel being unmarried welcase of all right and title of or to both Dower and Homestead in the granted in token of ... premises have hereunto set my hand and seal , this Third October in the year of our Lord eighteen hundred and sixty- eight-Signed, sealed, and delivered in presence of Alleffnes ussel EV3. Havre Then personally appeared the above named conathan Russell, and acknowledged the foregoing instruments of Massachusette Van d and entered with Justice of the Peace. Deeds, Lib. Fol.

Whereas the Buston Manufatury limpony is industrie to phu In the A. A. Hall of Boston in The Sum of 50,000 and up women and the Soin form to and AttAde hone requisition this composition will by the sum of 42,424,14 ofthis industriams by giving its noti or notes secure by a mongoge or moslegges of all its red and human property in Burger whomas Choulder of her you

OVa. _____ CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY,



4.1 \$15 Ultramarine; \$200 tax

Chicago, Burlington & Quincy Railroad Co., \$400,000 promissory note, tax \$200 paid by all four \$15 through \$50 First Issue denominations: \$15, \$20 (x3), \$25 & \$50 (x2)! highlighted by the \$15 Mortgage ultramarine

\$15 Mortgage ultramarine recorded on five documents

Notes or drafts with stamps of \$25 or higher are very seldom seen.

4.2 \$15 Ultramarine; Executed in the Philippines

Deed for property in Boston, sold for \$64,518.32, tax \$65, paid by **\$15 Mortgage ultramarine** & \$25 Mortgage (x2)

Executed in Manila, the Philippines, by **Jonathan Russell,** whose residence is listed as Milton, Massachusetts, but for many years a partner in the well known **Yankee trading firm Russell and Sturgis** in Manila. The place of execution is proved by a statement of the **U.S. Consul in Manila,** with his handstamped seal.

Executed October 3, 1868, the stamps with manuscript cancels "J. R. Oct. 3 1868," although the hand differs from Russell's and the **\$15 ultramarine was not issued until late 1869.** The stamps were probably affixed when the deed was **recorded** in Massachusetts on **August 18, 1869.**

4. The "Ultramarine Experiment"

For a brief period in late 1869 and early 1870 the printer of U.S. revenue stamps, Joseph Carpenter of Philadelphia, changed the color of six First Issue stamps including the \$15 Mortgage, from blue to ultramarine. The underlying rationale is clear. The Commissioner of Internal Revenue, in his Annual Reports and elsewhere, had expressed concerns about loss of revenue through washing and reuse of stamps. Not only were cancels much more visible on ultramarine stamps than on blue, but the new ink was fugitive; according to Carpenter "it cannot be washed without defacing the stamp."

Astonishingly, **Carpenter made this change of his own accord.** On October 30, 1869, he wrote new Commissioner Columbus Delano, **"Some months ago we commenced the use of inks of a more fugitive nature than those formerly used, desiring to aid the Bureau in the attempts to arrest the re-washing of stamps. ... I am aware the new colors did not produce as full and clear an impression; but as they could not be readily washed, I directed their use. ... if you direct a return to the more indelible tint, I will of course follow your instructions."** The observed disappearance of the ultramarines after mid-1870 tells us that such a directive must have been received, bringing the **brief "ultramarine experiment" to an end.**

in produce of a resolution of the said "The bold I pring see and boald bempony moloodyear et. 19. 1869 and that the name of basseds on the days of Treasurer thereto sab scribed is of his own proper handwritings. W. E. Littleton John ELilleton Inderide his name as fec. And that he did also see the said - retary, thereto in attestation of the due execution and delivery of the said Indentime. & Motanal Seal the day and your aferesaider Holmess my Stitlelow Horopahillo notaryPublic Thomas Vaughan 5. 33" 27' 8. 2209.7 6.49 Acres. River Schuylkill

4.3 \$15 Ultramarine Pair

Deed from **Cold Spring Ice and Coal Co.** to **Knickerbocker Ice Co.,** Philadelphia, amount \$40,000, \$40 tax paid by **\$15 Mortgage ultramarine pair** & \$10 Charter Party

Only five multiples of this stamp are known, this the only one on document.

(The Curtis census lists one block of four and four pairs.) Illustrated deeds are very seldom seen. The companies were evidently cutting ice from the Schuylkill River.

Summary: a Fiscal History "Perfect Storm"

The material shown here — documents showing early matching usage, imperforates used East and West, perforated stamps used East, West and South, the plate number, a Scott-listed shade, and one of the unauthorized printings in ultramarine — constitute a **"perfect storm" of fiscal history.**

Of the six spectacular high-denomination large format \$15 through \$200 First Issue revenues — \$15 Mortgage, \$20 Conveyance, \$20 Probate of Will, \$25 Mortgage, \$50 USIR and \$200 USIR — as tabulated below, only for the \$15 Mortgage have the stars aligned to allow the survival of documents in all of these desirable fiscal history categories.

All six stamps have been recorded both imperforate and perforated on document. And all imperfs but the \$25 have been seen used in the West; even here though, only for the \$15 have usages survived from both branches of the huge 1863 shipment to San Francisco and Portland. For the remaining six categories, except for the \$15 the table is nearly empty.

The diverse range of usages of the \$15 Mortgage shown here could not be duplicated for any of the other spectacular large format First Issues.

	\$15 Mortgage	\$20 Conveyance	\$20 Probate of Will	\$25 Mortgage	\$50 USIR	\$200 USIR
Early Matching Usage	х	х				
Imperf on document	x	х	х	х	Х	х
Western Use	x (California, Oregon)	x (Nevada)	x (California)		x (California)	x (California)
Perf on document	х	х	х	х	х	х
Scott-listed shade on document	x (Milky Blue)					
Ultramarine printing	х					
Plate Number on document	х					
Western Use	x (California)				x (California)	
Southern Use	x (Alabama)	x (S. Carolina)				