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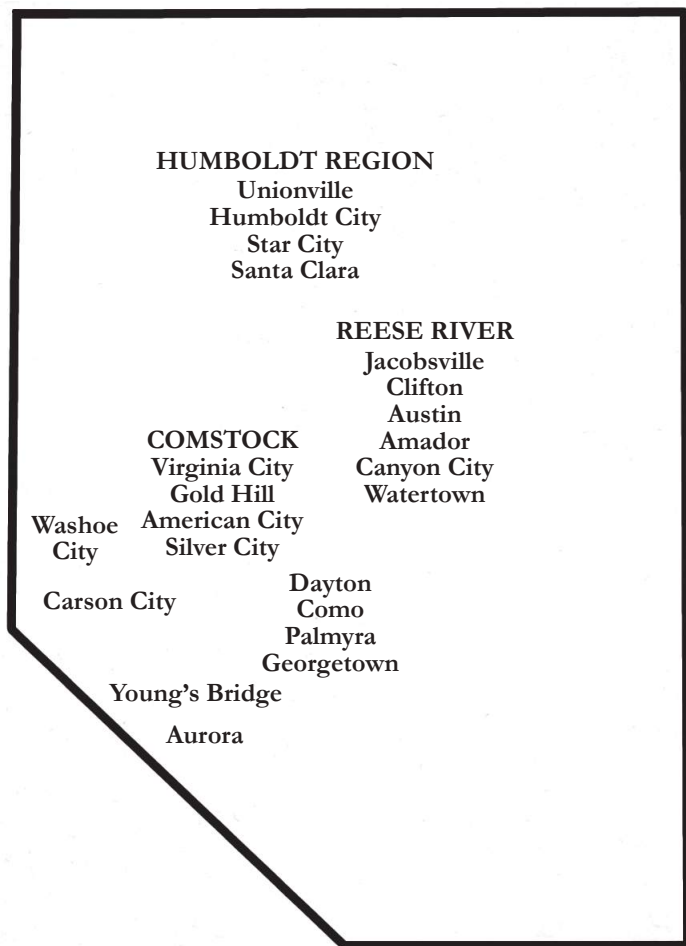
Stamp Taxes on Nevada Stock Certificates 1863–1873, a Geographical Analysis

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Introduction

This monograph illustrates the distribution and use of federal and state revenue stamps throughout Nevada on stock certificates, via examples from twenty-three different origins.

Rich strikes of silver and gold in 1859 on the Comstock Lode in western Utah Territory led some two years later to the formation of the new Territory of Nevada on April 2, 1861, days before the outbreak of Civil War. So rich was the Comstock that "silver fever" gripped much of the West, an insatiable desire to strike it rich by speculating in mining stocks. Prospectors scoured Nevada's gulches and canyons, hundreds of camps and towns sprang up, and thousands of mining companies were formed in California and Nevada by developers and promoters, who issued and peddled shares of stock. This mania was wonderfully summarized in *Harper's New Monthly Magazine* of August 1865:

There was no good reason why these same veins [of the Comstock] should not be discovered for miles north and south of their present points of boundary. There was no good reason why a hundred other "Comstocks" might not be found, or why every quartz ledge might not be of equal richness. The busy era of adventure, enterprise and toil was followed by the era of "wild cat." From October, 1862, until March, 1864, speculation ran riot, and the Territory of Nevada was converted into one vast swindling stock exchange. The rich developments upon this famed Comstock Ledge, the growing exports of bullion from the Esmeralda

region, discovered in 1861, the glittering promise from quartz ledges discovered in Humboldt County, and the rich assays of "chloride" rock from the Reese River country, whose mineral wealth was discovered in the autumn of 1862, all exaggerated tenfold, frenzied the public mind upon the subject of silver mining, and a feverish gambling excitement usurped the places formerly occupied by legitimate and prudent adventure. Hundreds of companies with capitals—on paper—of from \$500,000 to \$5,000,000 each, were formed every month in California and Nevada. Every merchant and merchant's clerk, every mechanic, every laborer, every servant girl, in every city and village on the Pacific coast, was in possession of a pocketful of stock not inappropriately designated as "wild-cat." A grocery importer in San Francisco complained that he could not get his business properly attended to, because his book-keeper and assistant were President and Secretary, and his salesmen and porters Trustees of a flourishing mining company, and the necessities of the stock market deranged the due delivery of sugars and teas. Montgomery Street, in San Francisco, and C

Street in Virginia—which had now become a city of 20,000 inhabitants—were thronged from morning until night with crowds buying and selling stock, chaffing each other, and exhibiting specimens of quartz. Three stock boards, with rooms magnificently furnished, were in full operation in San Francisco. Sacramento, Marysville, and Stockton, each had their stock board. In Virginia City there were four, and transactions to the amount of hundreds of thousands of dollars were often made in an hour. A report of a “rich strike,” a report of a mine being “salted,” an alleged discovery of the Comstock, a rumor that the Supreme Court would grant an injunction, a rumor that the Supreme Court would raise an injunction—any or all of such would affect the value of prominent stocks from 20 to 100 per cent. in a day. ... Of every hundred who invested in mining stock ninety-nine never saw, or intended to see, or designed to work the mine. To sell out, to speculate, to gamble was the object of all. What wonder that when the bubble burst, it did late in the spring of 1864, the distrust and disgust was as wide-spread as the disaster it brought.

Far from this frenzy war was raging. With it came an array of taxes to support the Union effort, including a stamp tax of 25¢ on any stock certificate. A huge shipment of revenue stamps reached San Francisco on February 28, 1863, when \$750,000 in stamps arrived on the Pacific Mail steamer *Golden Age* (author’s research), and gradually circulated throughout the West.

Roughly 60% of surviving certificates in companies with mines in Nevada Territory were issued and sold in California, virtually all in San Francisco. Roughly another 20% emanated from Virginia City. All other origins are rare: for a few—Aurora, Austin, Como, Gold Hill—certificates are known for ten to twenty different companies; for all other origins fewer than ten different certificates are known. Nine are represented by a single example, and five more by just two or three recorded examples. In nearly every case, very small numbers are known for any given certificate, the vast majority being one of a kind; they appear to have survived in the personal effects of scattered individuals, not in company archives.

The paper record of this exotic explosion of Territorial stocks is rendered intensely romantic by the fact that, on the grand scale, the very towns where it occurred have proven nearly as ephemeral as the boom in the stocks sold there. Of the twenty-three towns in which certificates are known to have been issued, fully two-thirds have long since vanished with little or no trace—Amador, American City, Aurora, Canyon City, Clifton, Como, Georgetown, Humboldt City, Jacobsville, Palmyra, Santa Clara, Star City, Unionville, Young’s Bridge, Washoe City and Watertown. Mighty Virginia City, once the second-largest city of the West, survives as a tourist attraction, with Gold Hill and Silver City as appendages, so sparsely populated they do not appear in census figures. Austin and Dayton, once important county seats, straggle on as hamlets of a few hundred souls. Only Carson City, still the capital, has prospered.

The Territorial period ended when Nevada became a state October 31, 1864. The era of wild, broad-based speculation in mining stocks ended some months earlier. A sadder but wiser public had finally had enough; “silver fever” never subsided, but gambling in mining stocks was henceforth confined mostly to the few dozen mines with proven assets or prospects. On May 1, 1865, Nevada imposed its own slate of state stamp taxes, which remained in effect until February 1873, and included a 25¢ levy on stock certificates. While the 1863–4 excitement produced hundreds of different surviving certificates from a far-flung range of towns, certificates bearing Nevada stamps have been recorded for only 18 companies, and only from Virginia City, Gold Hill, Carson City and Austin. Again, most have survived in very small quantities and many are unique.

Stamping of Nevada Territory Stock Certificates

If the recorded stamped certificates are arranged by date, a remarkable bimodal distribution emerges in the stamps they bear, summarized in the table below. The earliest certificates, dated from March to October 1863, nearly all bear imperforate or part perforate 25¢ stamps, in an amazing variety including all eight First Issue titles—Bond, Certificate, Entry of Goods, Insurance, Life Insurance, Power of Attorney, Protest and Warehouse Receipt. The latest certificates, though, dated from January to October 1864, nearly all bear the same stamp, the perforated 25¢ Power of Attorney! November and December 1863 saw a transition between these two modes. In all periods there was a smattering of usages of smaller-denomination stamps to pay the 25¢ tax, mostly involving the part perforate 20¢ Inland Exchange, or rarely the imperforate 20¢ Foreign Exchange. The events underlying this initial extreme variety, transitioning to extraordinary uniformity, are now well understood.

Stamp Usage on Stock Certificates in Nevada Territory, March 1863–October 1864

Stamp	# ¹	1863										1864										Total
		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	
25¢ Bond	R43b	3	4	(1)	1			1	2													11
25¢ Certificate	R44b			15	14	20	18	11	4	2	4											88
25¢ Entry of Goods	R45a		6		1		2	1														10
25¢ Insurance	R46b	1	3	2	1				1	1	1	2										12
	R46c						4	1														5
25¢ Life Insurance	R47a				3	1			2													6
25¢ Power of Attorney	R48a	1	4		2	6	3	7	2		3											28
25¢ Protest	R49a	2		3	1	1	5	4	2	4												22
25¢ Warehouse Receipt	R50a	1	2	3	11	4	1	1														23
	R50b										1											1
25¢ Power of Attorney	R48c								1	4	10	23	42	16	9	4	16	5	5	3	1	139
20¢ Inland Exchange	R42b ²				1				5	8	1	1		5	13	2	2			1		39
20¢ Foreign Exchange	R41a ³			1													1					2
10¢ Inland Exchange	R36c ⁴			1			1		1	1				2								6
10¢ Bill of Lading	R32c ⁵						1															1
Totals		8	19	25	35	32	35	26	20	20	20	26	42	23	22	6	19	5	5	4	1	393

1. Scott catalog number

2. R42b plus 5¢ stamp [R23c (x20), 24b (x2), 25c (x4), 27b (x2), 27c (x11)]

3. R41a plus R27c or R19c & R5c

4. R36c (x2) plus 5¢ stamp [R23c (x2), 27b, 27c (x2), unidentified (x1)]

5. R32c (x2) plus R27c

Stamps for the West

The U.S. Civil War stamp taxes took effect October 1, 1862, but no stamps reached agencies in the West until February 28, 1863, when \$750,000 in stamps arrived in San Francisco on the Pacific Mail steamer *Golden Age*, \$500,00 to remain in San Francisco, \$250,000 to be sent to Portland, Oregon (author's research). Included were imperforate and part perforate stamps in a dazzling variety and quantity, the detritus of a failed experiment—the requirement for matching usage of documentary stamps (Agreement stamps on agreements, Bank Check stamps on bank checks, etc.), which had been rescinded December 25, 1862. Elsewhere in the country, the stock of imperforates and part perforates appears to have been virtually exhausted by mid-1863. In the West, though, the numbers sent were so large relative to the demand that their use continued for some years; if not always the rule, it was certainly not the exception. In a census of Idaho Territory stamped documents, roughly a third dated before 1866 bore imperforates or part perforates, and roughly half the stamps of 50¢ and above were “unfinished” (Mahler, 2001). This last pattern is a general one; stocks of higher-denomination imperforates and part perforates lasted longer. It is not uncommon to see dollar-value imperforates on Western deeds well into the mid-1860s, in fact \$15, \$50 and \$200 imperforates have been recorded used in the late 1860s and early 1870s.

25¢ “Blaze of Glory”

The use of 25¢ stamps in the West, though, was a special case. During the speculative mania of 1862–4, mining stocks were issued in such prodigious numbers, each taxed at 25¢, that virtually the entire supply of 25¢ stamps sent West was consumed in a figurative blaze of glory that was over by the fall of 1863!

25¢ Power of Attorney Becomes Ubiquitous

This rapid diminution in the stock of 25¢ stamps must have been communicated to Washington, for a second shipment to the West arrived November 8, 1863, via the P.M.S.S. *St. Louis* (author's research). Given the data presented here, it is impossible to escape the conclusion that this second shipment contained a large stock of the 25¢ perforated Power of Attorney, and no other 25¢ stamps.

California Mirrors Nevada

While it has not to my knowledge been meticulously tracked, the time course of stamp usage on certificates elsewhere in the West, and notably in San Francisco, where the lion's share of certificates were stamped and sold, appears to mirror that delineated here for Nevada. One finds again all eight 25¢ titles used during 1863, and virtually exclusive use of the 25¢ perforated Power of Attorney during 1864. If anything, the 25¢ “blaze” burned even brighter in California. The only recorded examples on document of the rare 25¢ Protest part perforate (Scott R49b, cataloged at \$1000) are on Western mining stock certificates stamped in San Francisco in mid-1863; without keeping meticulous track, I have noted it on ten different certificates. The same is largely true for the 25¢ Warehouse Receipt part perforate (R50b, \$1,100); a few usages in the East or Midwest are known, but at least a dozen on Western mining certificates of 1863.

Comstock Region

Rich strikes of silver and gold in 1859 on the Comstock Lode in western Utah Territory led to formation of Nevada Territory in 1861. The commercial center of the Lode, Virginia City, perched on a remote, barren mountainside and complemented by nearby Gold Hill, quickly became the second leading city of the West, eclipsed only by San Francisco. American City had an eyeblink-brief existence circa 1864.



Storey County





“UNION PRINT.”

Recorded on only six certificates

20¢ Inland Exchange part perforate
5¢ Inland Exchange (R27c, 42b)

Nevada Imprints

The defining characteristic of a Nevada Territorial mining stock certificate is that the works (or supposed works!) were located there. The lion’s share of “Territorials” were issued and stamped in San Francisco, and probably marketed mostly there; in that sense these are California documents. This monograph considers only those actually issued and stamped in Nevada. Even most of those were printed in San Francisco; certificates printed in Nevada have a special appeal. The Argentoro was produced at the job office of the *Virginia Daily Union*, and shows one of their five different imprint styles.

The mention of Mt. Davidson adds a nice touch here, the only one recorded on a Territorial stock.



Mt. Davidson overlooking Virginia City, 1875 (National Archives)

“ENTERPRISE PRINT”



20¢ Inland Exchange part perforate
5¢ Inland Exchange (R27c, 42b)

“ENTERPRISE PRINT”

About two dozen different Virginia City certificates in this format have survived; the following page shows three more; see also those of the “Floyd” of Carson City, the “Mills, Post & White” of Austin and the “Virginia Lee” of Canyon City elsewhere in this monograph. The job printing office of the *Virginia City Territorial Enterprise*, Nevada’s first and most influential newspaper, must have cranked out hundreds of them using a single template, changing only the lettering/fonts, woodcut illustrations, underprint color, etc. The imprint “ENTERPRISE PRINT” comes with and without period, with about equal frequency.

Besides this basic style, the *Enterprise* used a variety of other formats and four other imprints.

20¢ Inland Exchange
part perforate
5¢ Agreement
(R23c, 42b)



25¢ Insurance part perforate
(R46b)



10¢ Inland Exchange (x2)
5¢ Inland Exchange part perforate
(R27b, 36c)

An Early Glimpse of John Mackay

Named for Walter Cosser, who in 1853 erected the first substantial building in Gold Canyon, a store two miles above its mouth. Around it would coalesce Johntown (for “John Chinaman”), irreverently named for the contingent of Chinese placering there. Shares \$1000 each!

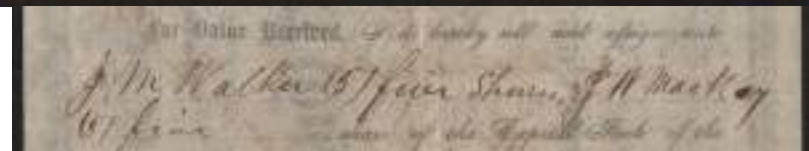
On the reverse, five shares each are transferred to J. M. Walker and J. W. Mackay on Dec 20, 1864. John Mackay was the best known, most esteemed, and certainly the most financially successful man of the Comstock, rising from day laborer in 1860 to become, with James Fair, architect and overseer of the fabled “Big Bonanza” of 1873–8 in the California and Consolidated Virginia mines, which yielded over \$100 million in silver and gold, and made Mackay one of the richest men in the world. Here is an extraordinary early mention of him, the only one recorded on a Territorial stock certificate.

By 1863 Mackay had become a mining contractor and part owner of small claims, and set out, with partner J. M. Walker, to develop the Bullion mine. The Bullion Mining Co., formed in 1863, absorbed a number of claims, including the Cosser claim made in 1859. The Cosser Gold and Silver Mining Co. was incorporated in January 1864, *after* formation of the Bullion Co. Perhaps it was an attempt to challenge the Bullion’s rights to the Cosser claim; certainly there never was a Cosser mine. In any case, Walker and Mackay saw fit to acquire its shares, probably to cement their control of the Bullion.

See also the 1867 Bullion Mining Co. certificate signed by Mackay on p.81.

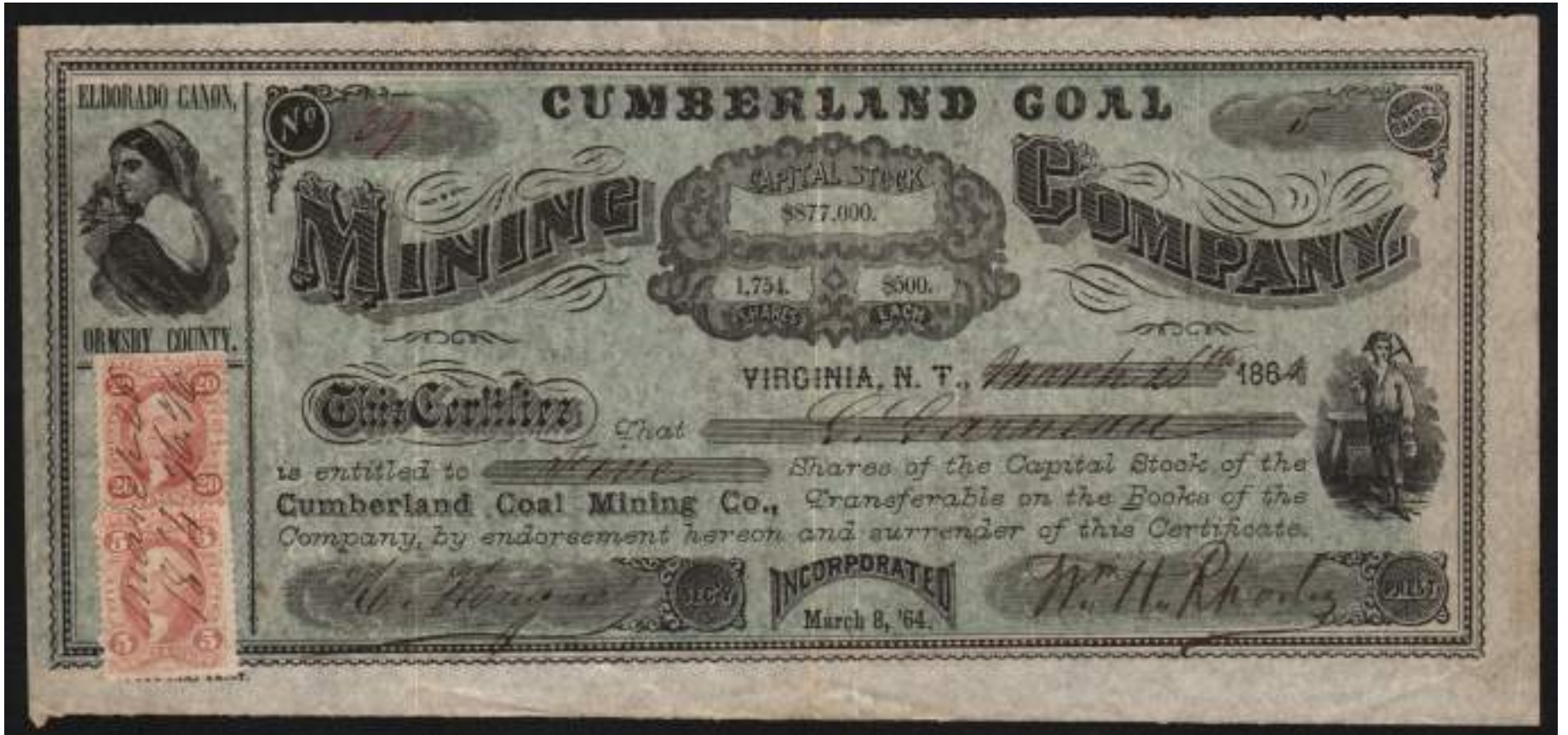


25¢ Power of Attorney (R48c)



John W. Mackay

The Cumberland Coal



20¢ Inland Exchange part perforate
5¢ Agreement (R23c, 42b)

“ENTERPRISE PRINT.”

The only recorded Territorial coal mining certificate.

Here the job printing office of the *Territorial Enterprise* used a solid block of color on the reverse to produce overall coloration of the front, the only recorded example of this primitive method. Note also the misspelling of the company name at top!

Extensive work to develop coal mining was indeed carried out in El Dorado Canyon, about twenty-five miles southeast of Dayton. By 1875 some \$200,000 had been expended, shafts sunk 600 feet, and a charter granted by the Legislature for a railroad to the mines (Angel, 1881), but the ventures were never profitable.



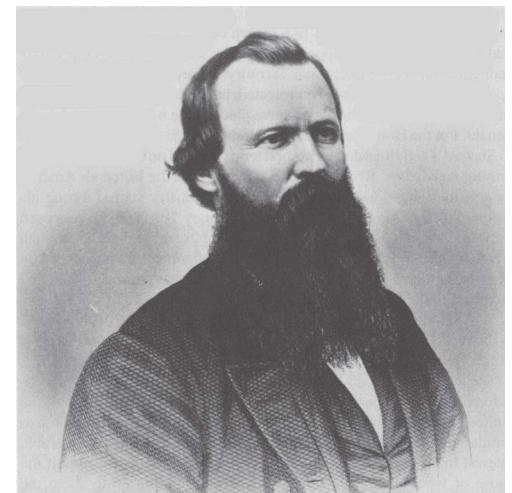
25¢
Certificate
part
perforate
(R44b)



Precursor to Sutro Tunnel, Signed Stewart

The Gold Hill and Virginia Tunnel and Mining Co. planned in 1863 to run a tunnel some 15,000 feet (2.8 miles) from Gold Canyon near Silver City to the 1,000 foot level of the Ophir. Work progressed for nearly a year until exhaustion of the upper ore bodies on the Lode and the failure to discover new ones rendered the outlook for Comstock mining so disheartening that capitalists refused to put more money into schemes dependent upon future developments; so work was suspended and never resumed (Davis, 1913).

Signed as President by the enigmatic William M. Stewart, pre-eminent Comstock lawyer during its early years when many important developments were decided by litigation; five-term U.S. Senator from Nevada and longtime chairman of Senate Mining Committee; author of National Mining Law (1866) and 15th Amendment to U.S. Constitution (1868); champion of free silver; central figure in the Emma Mine scandal (1871); co-founder of Chevy Chase, Maryland; etc., etc. (Hermann, 1975; Elliott, 1981).



W. M. Stewart circa 1870

Companies
used color
to lure
investors!

20¢ Inland Exchange
part perforate
5¢ Agreement
(R23c, 42b)



25¢ Certificate
part perforate
(R44b)

The Mazeppa, “Queen of Vignettes”



25c Protest imperforate (R49a)

In August 1863 Ada Isaacs Mencken had scandalized and fascinated San Francisco, then Virginia City the following month, in the role of Count Mazeppa, stripped naked and tied to the back of a stallion (“the Mencken” wore skin-colored tights; the horse galloped on an onstage treadmill). So great and widespread was her impact that weeks later her vignette appeared on this certificate!



25¢ Insurance part perforce (R46b)

“ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST.”

Recorded on only three certificates

Printers using stock woodblock “cuts” made enjoyable attempts to match vignettes to company names: here a nice try for the Pilot.



25¢ Power of Attorney (R48c)

A closer matching of vignette to company name, the Shamrock; in green of course!



25¢ Power of
Attorney (R48c)

“DAILY UNION PRINT, VIRGINIA, N.T.”
Recorded on only **three certificates**

The Yankee Blade G&SMCo was named after one or more of the following: a well known Boston pulp fiction newspaper founded in 1841; a side-wheel steamer famously wrecked off Point Concepcion in 1854 with homeward-bound miners and considerable treasure aboard; or a newly-established Reese River mining camp.

25¢ Power
of Attorney
(R48c)



“GOLD HILL NEWS PRINT.”

Recorded on only four certificates

Issued at the Central Mill; the only recorded example.

From Ansari (1989): “Central Co.’s Mill: Quartz mill erected in 1860 by the Central Silver Mining Co. It was situated on D, Mill, and E streets in Virginia City and included an office, assay room, storehouses, carpenter and blacksmith shops, and lodging for employees. The main building was reported to measure about 153 x 30 feet. In the early 1860s it processed the richest ores from the Central, Gould & Curry, and Savage mines. In the 1866 State Mineralogist’s Report it was listed as being a steam mill using 8 cords of wood a day and having 13 stamps, 4 Hepburn pans, and a crushing capacity of 12 tons a day.”

There is no mention of the Norcross G&SMCo. anywhere in the literature on early Nevada; the name appears to be a “sound alike” scam playing on the success of the Comstock’s Hale and Norcross.



25¢ Power of Attorney (R48c)

A perfect match of vignette to company name.

The Mary Ann: Self-Referential Scripophily



25¢ Protest
imperforate
(R49a)

The flag-draped maiden at center is surrounded by an extravagant display of wealth, a not-so-subtle suggestion to prospective investors that similar riches would result from purchase of shares. Usually that wealth consisted exclusively of “hard money,” currency being virtually unacceptable in the West; consider the coin-filled cornucopia of the Golden Horn on the preceding page, and the dragon-guarded treasure of the Cosser of Virginia City. This time, though, along with piles of coins and a strongbox, the Mary Ann includes a stock certificate! I know of no other such self-referential vignette.

This depiction is ironic, almost farcical, given the context: Western mining stocks comprised a virtual money pit. Of some 275 different recorded revenue-stamped certificates issued in Nevada, only one, the Yellow Jacket of Gold Hill, ever produced a dividend! Precious few companies produced any ore, and many had no real works to speak of, yet so great was the mining mania that gripped the Pacific coast that this flood of speculative shares found a ready market.

The vignette used here was almost certainly a generic “cut” from the inventory of printers Britton & Co. of San Francisco. Its inclusion of a stock certificate as a symbol of wealth, at least on mining stocks, had only the faintest chance of proving anything but a cruel joke. In the case of the Mary Ann, form apparently held true: other than the bare record of its incorporation there appears to be no mention of this company anywhere in the vast literature on the Comstock.



25¢ Protest imperforate (R49a)

"ENTERPRISE PRINT"

Executed March 25, 1863, stamped March 28, a very early use of a stamp on a Nevada stock certificate, the earliest being March 25 on the Wide Awake (p.26).



25¢ Protest imperforate (R49a)

Earliest recorded use of a stamp on a Nevada stock certificate, March 25, 1863.

25¢ Power
of Attorney
imperforate
(R48a)



Rich Mine, Lithographed Certificate

The Yellow Jacket struck a fine ore body in 1863 that produced \$6 million in bullion over the next few years, and by 1882 had yielded some \$13.5 million. Angel's classic *History of Nevada* (1881) provided the impressive illustration of its works, reproduced here. The mine is said to have been named for wasps ("yellow jackets") encountered when the claim was located in 1859.

Relatively few Territorial certificates were lithographed, not typeset. This more expensive method was usually employed to impress potential investors; consider the Cosser and the Mary Ann (pp. 12, 23): no bullion, no ore, no mine, but certificates that bespoke prosperity. The Yellow Jacket had no need to create the illusion of prosperity; it was already prosperous. Nevertheless, a lithographed certificate contributed to a positive public image, and this company could certainly afford it.





25¢ Power of Attorney (R48c)

“Gold Hill News Print.”
Recorded on fifteen certificates

American City, platted in January 1864 in American Flat between Gold Hill and Silver City, became briefly famous when its promoters offered the Territorial government \$50,000 to relocate its capital there. Storey County newspapers enthusiastically backed the move, but the legislators rejected it and “[by] late 1867 American City gave way to sagebrush and the coyote” (Paher, 1970).

Note the location filled in by hand; this is rarely seen.

Certificate #28 of the Matamoras has also survived, like this one issued to Secretary James Scott. These two, together with the Robert Emmett shown on the following page, are the only recorded American City certificates.



25¢ Protest imperforate (R49a)

“ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST.”

Recorded on only three certificates

One of three recorded American City certificates.

Issued May 1, 1864, to Secretary John G. Carpenter. The stamp is cancelled “Dec the 12th 1863 JGC” in a hand matching that of Carpenter, and “tied by wrinkles.” Carpenter is known to have been Secretary of other companies (e.g. Colwell G&SMCo, Virginia City, #68, also issued to Carpenter, also 25 shares), probably this stamp was removed from an unsold certificate and reused here, or possibly precancelled. Interestingly two of the three recorded examples of the Mazeppa (p.17) were also issued to Carpenter.



Virginia City was accessed from the south via Gold Canyon. Dayton, at its mouth, became an important supply point. Silver City, about halfway up, was also a key transit point, and the center of modestly successful mining.

Silver City certificates have been recorded for only four companies. Two are unique but faulty, leaving only the Lima (five examples known) and the unique New Mountaineer shown on the following page.



25¢ Power of Attorney (R48c)

“Virginia Union Print.”

Only recorded example

Non-faulty Silver City certificates have been recorded for only two companies (and six examples).

Comstock Adjacent
Dayton; Palmyra Mining District

DAYTON



25¢ Life Insurance
imperforate
(R47a)

Certificate No. 1 of the Petit. The \$60,000 capitalization was extremely small.
Only seven Dayton certificates have been recorded.

The Palmyra Mining District radiated southeast of Dayton,
with ephemeral camps at Palmyra, Como and Georgetown.



The Emma



25¢ Bond part perforate (R43b)

“ENTERPRISE PRINT”

Named for his daughter Emma (age six) by Adolph Sutro, builder of the famed Sutro Tunnel, and signed by Sutro as President. Shares \$1000 each! While the Emma is not directly Tunnel-related, it is indirectly so, for it was during his period of mining and milling ventures in the early to mid-1860s that Sutro became intimately familiar with the Comstock and its environs. It is almost certainly no accident that the site he selected to begin his tunnel was only about two miles from Dayton, his base of operations during this time.

Another of the seven recorded Dayton certificates.

Adolph Sutro





25¢ Certificate part perforate (R44b)

In 1861 Palmyra had a considerable business district and a post office. The following year promising ledges were discovered a half-mile east, and the town of Como was platted there. Over the next year or two virtually the entire population of Palmyra removed to Como, as beautifully illustrated by the only other recorded certificate of this company, #115 issued March 18, 1864: on its dateline “Como” has been handwritten over the printed “PALMYRA”!

The only recorded certificate from Palmyra.

The highlight of the “Grosvenor Find.”



25¢ Power of Attorney (R48c)

The "Grosvenor Find"

A surprising total of fifteen recorded Territorial certificates, and a total of twenty-seven examples, were issued in the short-lived hamlet of Como. No fewer than seventeen of these were made to one Frank L. Grosvenor, and must have survived the decades together, possibly in a family archive. This "Grosvenor Find" also included the certificate of the Union G&SMCo of Palmyra shown on the preceding page, and two examples of the Baltimore G&SMCo of Dayton. Most Territorial certificates probably survived the same way, among family papers rather than in company archives, but in ones and twos, not in such a large batch as this cache.



25¢ Power of Attorney (R48c)

“Gold Hill News Print.”

Recorded on fifteen certificates

Another of the fifteen recorded certificates from Como.



More from the Grosvenor Find, illustrating the speculative and chummy nature of these ventures. C. A. Witherell was Secretary for both, while J. S. Crosman, namesake of the Crosman, was President of the Genesee. Grosvenor himself was Secretary of the Altamonte (p.35)!

25¢ Power of Attorney
(R48c)

“Como Lyon Co”
dateline filled in
by hand; this is
rarely seen.



25¢ Power of Attorney
(R48c)



25¢ Power of Attorney (R48c)

"Gold Hill News Print."

Recorded on fifteen certificates

Again issued to Grosvenor, with Witherell as Secretary. The ledges are filled in by hand, almost as an afterthought. Order the stock first, decide the location of the works later!

Comstock Adjacent
Dayton; Palmyra Mining District

GEORGETOWN



25c Power of Attorney (R48c)

Myrick (1962) unearthed the fact that Georgetown was a “suburb” on the eastern outskirts of Como, mentioned in the pages of the short-lived *Como Sentinel* but in no other primary reference. Georgetown was so obscure it is not mentioned in Stan Paher’s encyclopedic *Nevada Ghost Towns and Mining Camps* (1970) or Carlson’s *Nevada Place Names* (1974). The Monte Del Rey was a real mine, described in *The Journals of Alfred Doten*: “... [F. J.] Mette [Superintendent of the Palmyra Mill and Mining Co. mill] and I took a turn round by stone quarry to the Monte Del Rey—were lowered down shaft—shaft 4½ x 6—about 140 ft deep—three drifts run about 100 ft from the top—about 50 ft each in length—got one or two decomposed ledges, but nothing satisfactory, at least to me ...” (April 23, 1864).

Doten also mentions that the wife of T. R. Hawkins (who signs here as Secretary of the Monte Del Rey) had delivered a boy, “the first white child born in this [Como] district” (November 19, 1863), and that J. S. Akin (who signs here as President) was as a school trustee (June 5, 1864).

The only recorded certificate from Georgetown; two examples are known.

Comstock Adjacent/Washoe City

Adjoining the Comstock on the west and north was Washoe County, where lumber, farm products and other supplies were transported to the Lode via Washoe City, and after 1868 by the new railroad town of Reno.





25¢ Certificate part perforate (R44b)



Two Washoe City Territorial stock certificates recorded.

Stencilled fancy cancel of James H. Kinkead (with date duly added as required by federal law). Stencilled cancels are extraordinarily rare.

In 1870 Kinkead, then Washoe County Sheriff, tracked and captured the perpetrators of the first robbery of the newly-completed transcontinental railroad, in the celebrated "case of the high-heeled boot." Shortly thereafter he again achieved notoriety by chaining three Central Pacific locomotives to their tracks until taxes owed Washoe County were paid! (*Pioneer Nevada*, 1951).

Territorial Capital

CARSON CITY



Carson City

In the orbit of the Comstock, yet standing apart as the Territorial capital.

Ten certificates (and fourteen examples) recorded from Carson City.

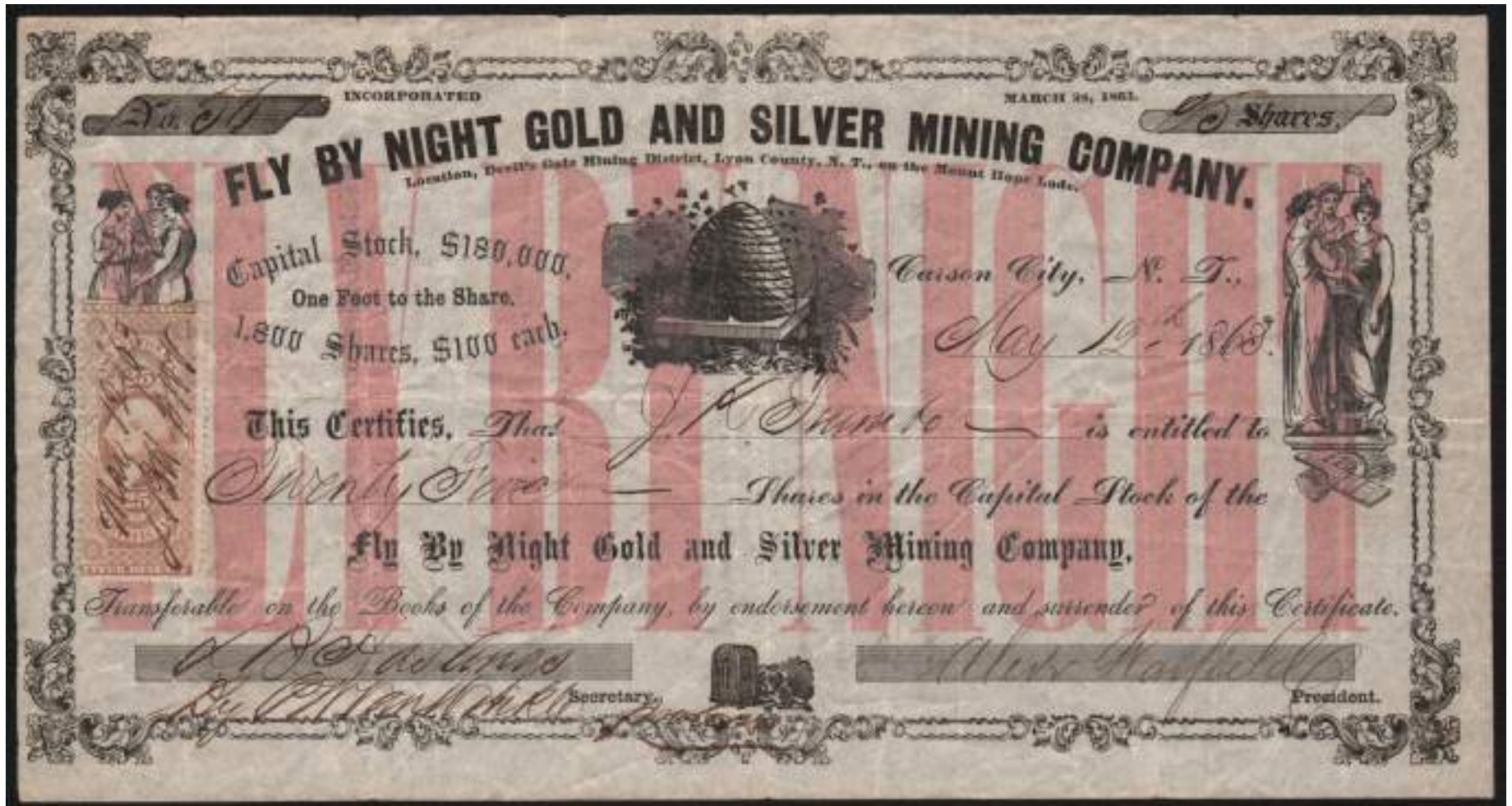


25c Certificate part perforce (R44b)

“ENTERPRISE PRINT.”

“Virginia” printed dateline replaced by manuscript “Carson City.”

The Fly By Night



25¢ Certificate part
perforate (R44b)

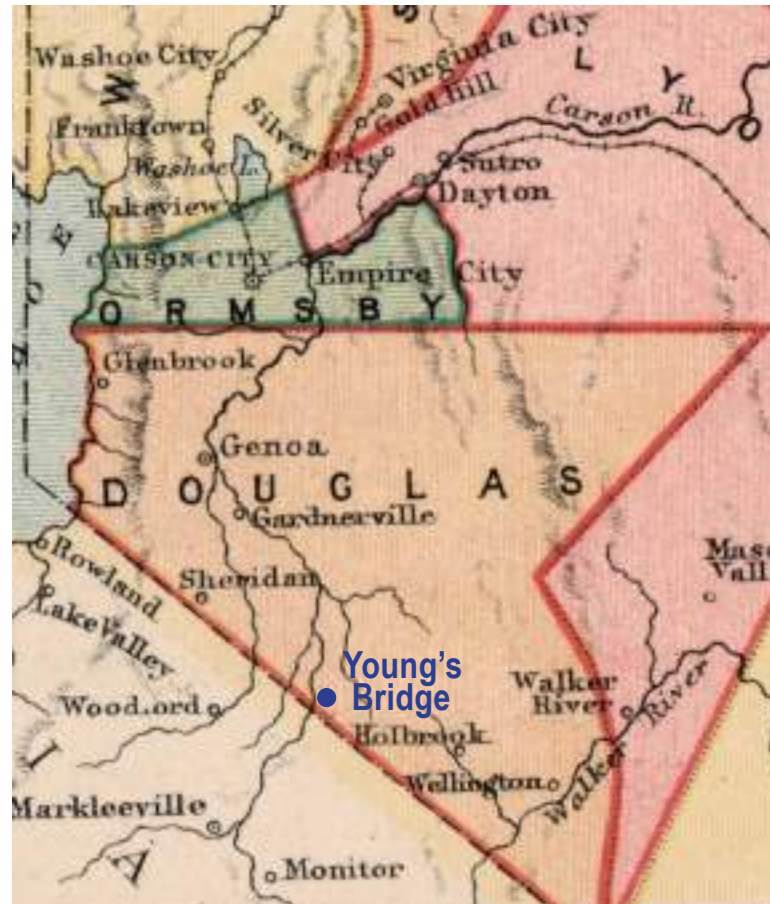
The quintessential Nevada Territory mining stock; two recorded.

Only a tiny percentage of Nevada Territory mining ventures were profitable. A large majority never produced any ore, and many never had actual works! According to *Harper's Magazine*, "From October 1862 until March 1864, speculation ran riot, and the Territory of Nevada was converted into one vast swindling stock exchange."

Even so, this company name, even if brutally honest, is breathtakingly brazen. The beehive vignette adds a delightful irony. Presumably it was the printer's best attempt to match the company name using his stock "cuts" (fly, bee, not the most terrible match). But the beehive, normally a symbol of industry and thrift, could scarcely be more incongruous than it is here.

Douglas County

Douglas County was traversed by key trans-Sierra routes, but sparsely populated. Farms, ranches and lumbering supplied the Comstock.





25¢ Power of Attorney
(R48c)

The only recorded Douglas County certificate; two examples known.

There was never a town of Young's Bridge, but an 1865 General Land Office township map shows a "Young's House" on the Nevada side of the East Carson River where it crosses from California, presumably the residence of J. V. N. Young, President of the Osceola. It also shows a road crossing the river here, and recent topographic maps show the old name preserved as Youngs Crossing at the same site. Perhaps Young had a toll bridge there. The stock was no doubt issued and stamped either at a tollhouse or at Young's residence.

Esmeralda County

The Esmeralda Mining District, with Aurora as commercial center, was the second Nevada region to experience a major rush, beginning in late 1860. Both California and Nevada claimed this rich region; Aurora was declared the county seat of both Mono County, California and Esmeralda County, Nevada Territory! Most residents—or at least most mining developers—evidently preferred to be part of California, for virtually all surviving stock certificates have dateline “Aurora, Mono County, Cal.” In the fall of 1863, with a boundary survey team approaching but the question of jurisdiction still unsettled, Aurora held its famous joint elections, with two slates of candidates for each office, one for California, the other Nevada. Three weeks later, on September 23, 1863, it was established that Aurora was in Nevada, by some four miles. The Mono County records were summarily transported to Bridgeport.





25¢ Entry of Goods imperforate (R45a)

Shares \$25 each, capitalization \$70,000, both unusually low figures. There is an error here: 3500 shares at \$25 makes \$87,500!

Underprinting was usually restricted to a colored background, company name or capitalization. Here Agnew & Deffebach included maidens at left and right, barely visible in light gray; the effect is not impressive.



25c Power of Attorney (R48c)

Printers using stock woodblock cuts attempted to match vignettes to company names. For the Daylight Tunnel, printers Agnew & Deffebach employed an allegorical maiden holding aloft a book emanating light. The Good Book? Or just a general symbol of the printed word? In any case it is a stretch, but an amusing one.

Underprinted “ESMERALDA,” the magical district name. The district, Esmeralda Hill, and one of the original four discovery claims were all named for the heroine of Victor Hugo’s *Notre Dame de Paris* (adapted for the screen as *The Hunchback of Notre Dame*), which J. M. Corey, one of the discoverers, had recently read (McGrath, 1984).

From the “Levy Find,” of certificates from eight different Aurora companies, all issued to Martin or Leopold Levy (see census, p.117).



25¢ Bond part perforate (R43b)

Stamped March 26, 1863, the second-earliest recorded use of a stamp on a Nevada stock certificate. Only the Wide Awake (p.26), stamped March 25 in Gold Hill, is earlier.

Another from the Levy Find, which included five certificates of the Martin's Gold and Silver Mining Co., signed by Martin Levy as President and issued to him!



25c Power of Attorney imperforate (R48a)

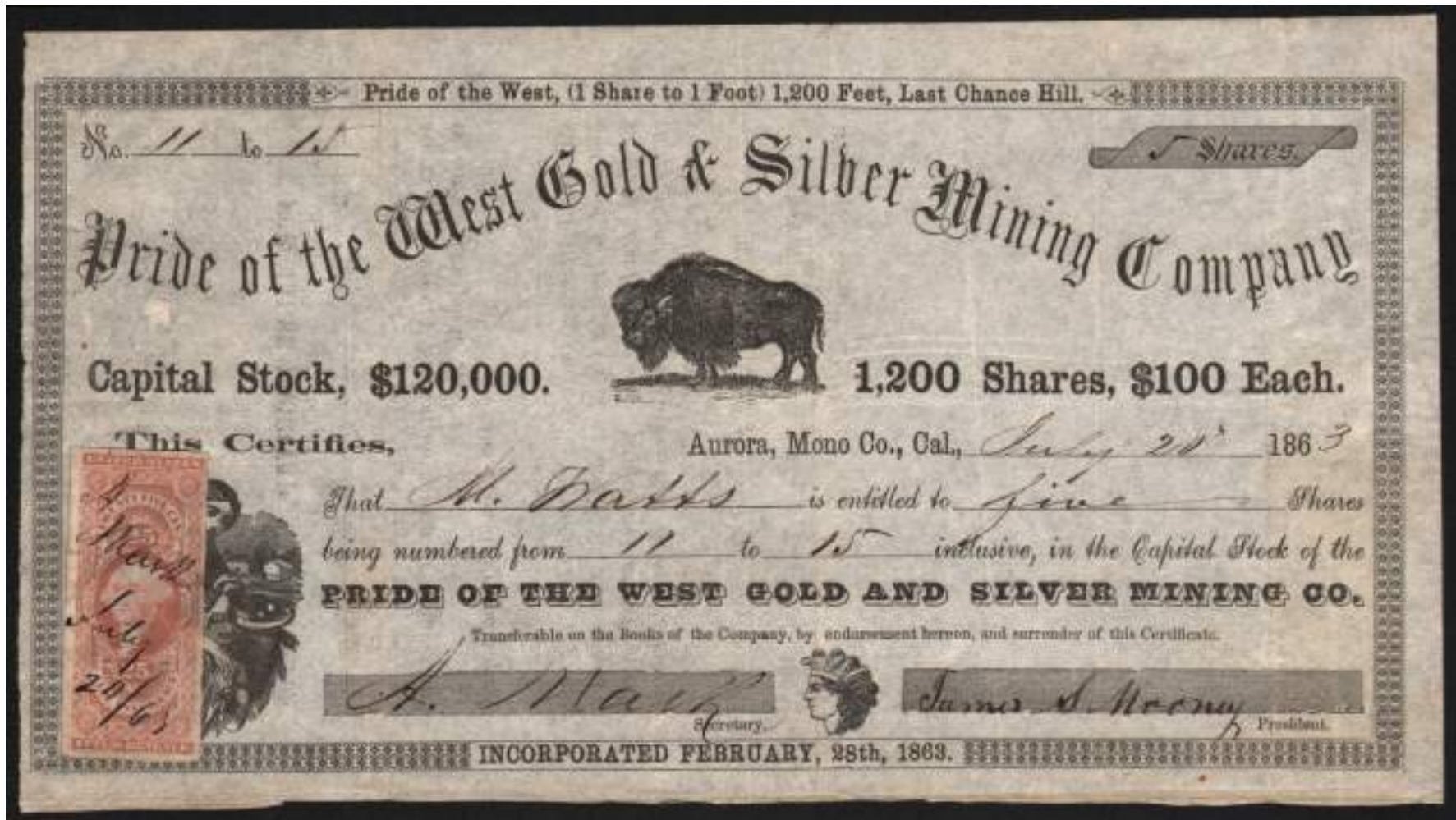
Three colors, three vignettes!

Compare to the Mountain Lily on the facing page. Like the *Territorial Enterprise* (pp. 10–11), printers Agnew and Deffebach of San Francisco obviously used a template to crank out similar certificates for many companies.



25¢ Entry of Goods imperforate (R45a)

Another admirable and amusing attempt to match central vignette to company name.



25¢ Life Insurance imperforate (R47a)

"1 Share to 1 Foot"



25¢ Entry of Goods imperforate (R45a)

Again “1 Share to 1 Foot.” Another perfect match of vignette to company name!



25¢ Power of Attorney (R48c)

Young America!

“Esmeralda District, Silver Hill, N.T.” The only recorded Aurora certificate placing Esmeralda in Nevada.

Humboldt County

Discoveries in the Humboldt Range in early 1861 triggered Nevada's third "rush," with camps springing up at Unionville, Star City, Humboldt City, Santa Clara, and elsewhere.





Seven certificates (and twelve examples) recorded from Unionville.

Signed Samuel Clemens



25¢ Bond part perforate (R43b)

Before a young Sam Clemens joined the *Territorial Enterprise* in 1863 and became famous as Mark Twain, he tried his hand at prospecting earlier that year, first in the Humboldt region, then at Esmeralda, described in his freewheeling style in *Roughing It*. This certificate was issued to Clemens and signed by him for transfer on the reverse, witnessed by his brother Orion, the Territorial Secretary. Hugh Pfersdorff, who signs here as Secretary, was in May 1861, with partner J. C. Hannan, the first to reach the Humboldt silver regions, at what would become the Buena Vista District.

Another Clemens-signed stock has survived, from his sojourn to the Esmeralda District. Certificate #6 of the Fresno Mining Co. of Aurora, issued to him May 19, 1863, was lot 487 in Spink Shreves' 2010 sale of the Floyd Risvold collection, estimated at \$2,000–3,000 but selling for \$48,975!



G. R. Nightingill was one of the first to reach the Humboldt region, hard on the heels of the discovery party of May 1861.

25¢ Protest imperforate (R45a)

Nightingill was appointed Humboldt County's first Sheriff in October 1861, elected Treasurer in 1862, and served as delegate to the Constitutional Convention of 1863 (Angel, 1881).



25¢ Protest imperforate (R45a)



25¢ Warehouse Receipt part perforate (R50b)

The only recorded certificate from Humboldt City.

The only recorded use of the 25¢ Warehouse Receipt part perforate in Nevada.



25c Insurance part perforate (R46b)

Two certificates (and three examples) recorded from Star City.



25¢ Insurance (R46c)

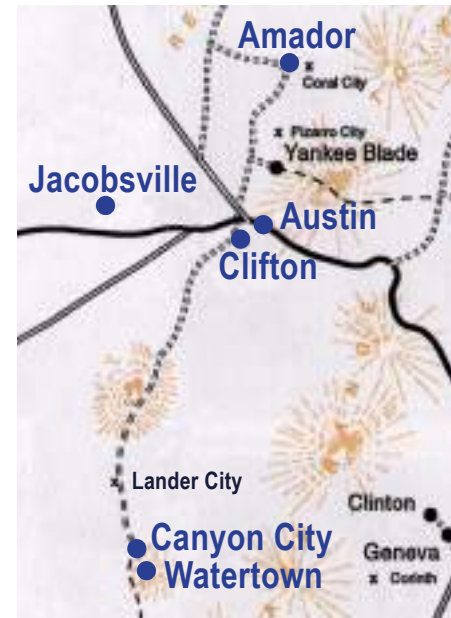
The only recorded certificate from Santa Clara.

The central vignette reproduces the Great Seal of Nevada Territory.

A relatively few 25¢ Insurance were present in the first shipment of revenues to the West, the only fully perforated stamp included. The is satifyingly consistent with what is known independently about this stamp. It was the earliest 25¢ title delivered (on October 21, 1862, nearly a month before the Power of Attorney and Protest, on November 15), and the only one delivered before the order of November 7, 1862, directing printers Butler and Carpenter to “fill all orders for stamps with utmost despatch without perforating” (Toppan et al., 1899). This suggests that it was the only 25¢ title first delivered fully perforated, a hypothesis confirmed by surviving documents: for the 25¢ Insurance, the earliest recorded usages on document are indeed fully perforated; for all other 25¢ titles the earliest are all part perforate (Bond, Entry of Goods) or imperforate (all others).

Reese River/Lander County

Rich strikes in December 1862 near a remote stop on the Overland Mail route led to the frenzied Reese River rush the next year. Its commercial center was first Jacobsville, soon eclipsed by Clifton, then by Austin, with Amador, Canyon City and Watertown among outlying camps.





25c Power of Attorney imperforate (R48a)

Jacobsville was originally the only populated place in the Reese River district, founded very early, in 1859, before any mining excitement, the locus of Pony Express and Overland Stage stops. After the silver discoveries in 1862 it remained for a brief time the only town in the area, even serving as initial seat of the new Lander County. But it was six miles from the new mines, and was quickly eclipsed by the new town of Clifton that was thrown up there. By 1864 it was essentially deserted. J. R. Jacobs, who signs here as President, was the brother of George Washington Jacobs, namesake of the town.

The only recorded certificate from Jacobsville.



20c Inland Exchange part perforate
5c Agreement (R23c, 42b)

Having supplanted Jacobsville, Clifton in turn quickly emptied out into Austin, which was even more conveniently located, and took the county seat in the first election in the fall of 1863. Clifton went into rapid decline, losing its post office in February 1864. By the time this certificate was issued in June 1864 it must have been nearly empty.

The only recorded certificate from Clifton.



25c Power of Attorney (R48c)

Austin certificates are known for eighteen companies.

The large vignette here depicts the Nevada Territorial seal.

In red, blue and black with pink underprint, the only recorded four-color Nevada Territorial certificate.

Issued to Reuel Gridley



20¢ Inland Exchange part perforate
5¢ Agreement (R23c, 42b)

To aficionados of Nevada lore, the name Gridley is a magical one, and the tale of Gridley and the “Sanitary Sack of Flour” one of the best known. After losing an election bet, Democrat

Reuel Gridley, of the mercantile firm Gridley, Hobart & Jacobs, had lugged a fifty pound sack of flour decorated with U.S. flags through the streets of Austin, to the tune of “John Brown’s Body.” The sack was then auctioned off repeatedly to benefit the wartime U.S. Sanitary Commission, which ministered to Union soldiers. Some \$4500 was raised, after which Gridley conducted similar auctions of the “sanitary sack” in Virginia City, Gold Hill, Silver City, Dayton and then throughout the country, eventually raising \$175,000 (and becoming a staunch Republican in the process!).

The original auction in Austin took place April 20, 1864; this certificate was issued just nine days later.





25¢ Protest imperforate (R49a)

Presumably named for James Marshall, whose discovery of gold in 1848 in the tailrace of Sutter's Mill at Coloma triggered the California Gold Rush.



25¢ Protest imperforate (R49a)

“ENTERPRISE PRINT”

Not surprisingly, nearly all certificates printed by the *Territorial Enterprise* were issued in Virginia City. This is one of two recorded from Austin. The Mills, Post & White is one of the few “Territorials” to have survived in some quantity, evidently from a company archive. Besides a fair number of issued and stamped certificates, unissued examples have also survived.

“Democratic Standard Print.”



25¢ Protest imperforate (R49a)

“Democratic Standard Print.”

The Virginia City *Democratic Standard*, published only August 10–October 17, 1863, to support the Democratic cause in the 1863 election, has vanished almost without a trace. No copies have survived, and only a very few items from its job printing office are known. (Lingenfelter and Gash, 1984; Armstrong, 1981)

The rarest Nevada imprint; three stamped certificates recorded.

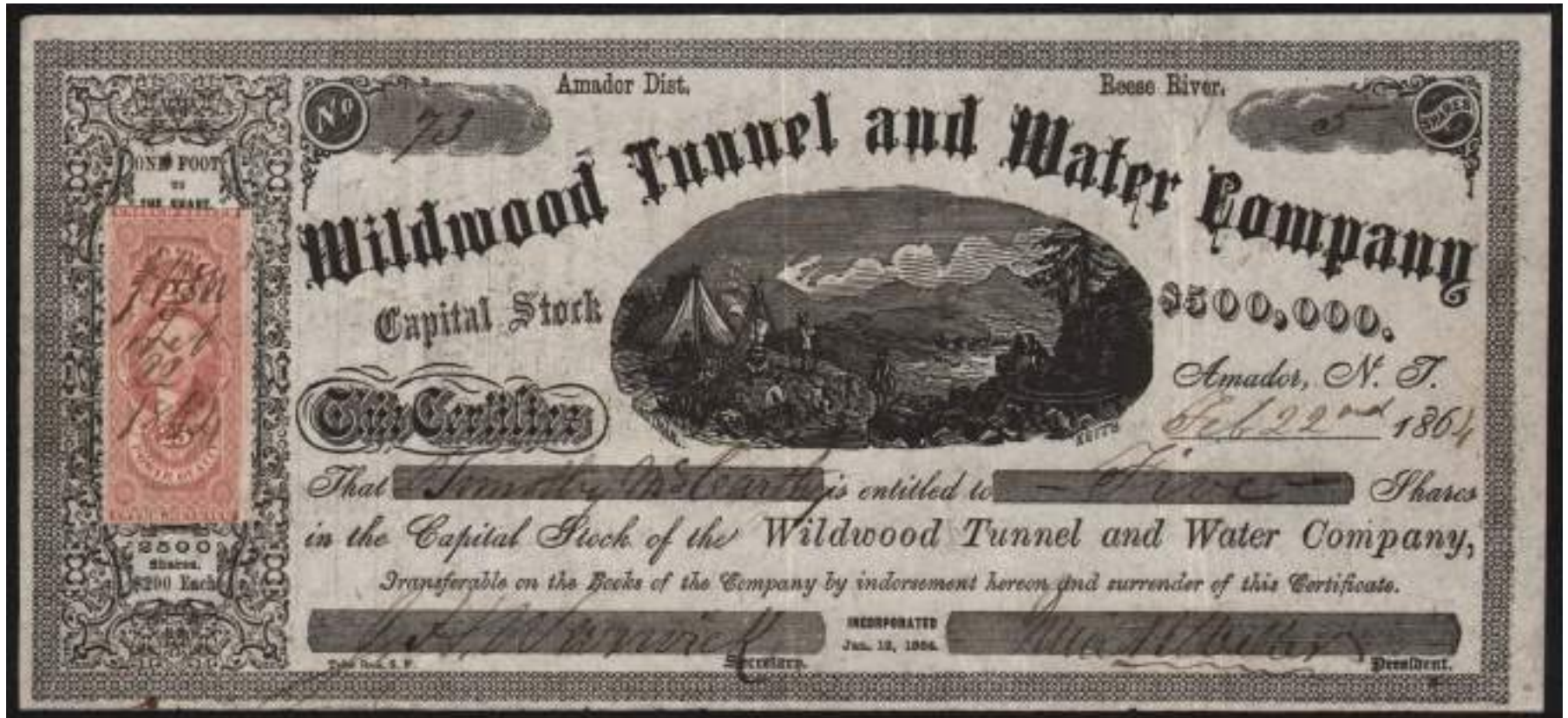


20¢ Foreign Exchange imperforate
 3¢ Telegraph, 2¢ Bank Check blue (R5c 19c, 41a)

“ENTERPRISE PRINT.”

The only recorded three-color stamping on a Territorial stock.

One of two recorded usages of the scarce 20¢ Foreign Exchange imperforate in Nevada.



25¢ Power of Attorney (R48c)

The Amador Mining District, with the town of Amador as commercial center, was five miles north of the Reese River District and Austin. By 1866 it was largely abandoned.

The woodblock vignette is by famous California landscape artist William Kieth, one of two recorded on a stock certificate.

One of two recorded certificates from Amador.



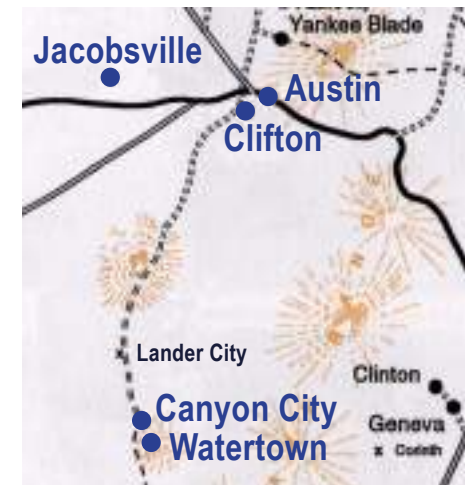


25¢ Power of Attorney (R48c)

“ENTERPRISE PRINT.”

The Big Creek Mining District, about fifteen miles southwest of the Reese River District and Austin, was founded in 1863. Its main camp, Canyon City, prospered until 1866, then declined rapidly.

The only recorded certificate from Canyon City.





25c Power of Attorney (R48c)

Watertown was a tiny satellite of Canyon City, with only an eyeblink-brief existence.
The only recorded certificate from Watertown.

Nevada Stamp Taxes, 1865–73

Effective May 1, 1865, the state of Nevada enacted its own documentary stamp taxes, which remained in effect until February 1873. Like the U.S., Nevada taxed stock certificates at 25¢. The population of certificates bearing state stamps, when compared to that of Territorial certificates, shows three striking characteristics:

1. A huge dropoff in the number of certificates. The 1863–4 excitement resulted in hundreds of surviving certificates issued and stamped in Nevada; I have recorded 411 examples from 278 companies, and probably twice that many exist. In contrast, from the 1865–73 State tax period, roughly four times as long, only sixty-two certificates, from only eighteen companies, have been recorded. Expressed as monthly averages, the number of companies was sixty-six times larger during the Territorial period, and the number of certificates, twenty-nine times larger!

	Territorial Stamp Period	State Stamp Period	Terr./State
Number of months	19.2	83.6	
Number of companies	278	18	
Companies/month	14.5	0.215	66.4
Number of certs	411	62	
Certs/month	21.4	0.742	28.8
Territorials: March 25, 1863, to October 31, 1864 = 19 months 6 days			
State: May 1, 1865, to Feb 21, 1873 = 7 years 9 months 20 days			

2. An almost complete disappearance of geographical diversity. Stamped Territorial certificates have been recorded from twenty-three places, but certificates bearing Nevada stamps only from Virginia City, Gold Hill, Carson City and Austin.

3. An increase in the variety of companies issuing certificates. All but two recorded Territorial certificates are for gold and silver mining (the exceptions being one toll road certificate and the Cumberland Coal shown on p.13). In contrast, the eighteen known companies whose certificates bear state stamps include the Virginia and Truckee Rail Road Co., Virginia and Gold Hill Water Co., Cannel Coal Co., and Masonic and Odd Fellows' Hall Association of Austin, in addition to the expected assortment of gold and silver mining concerns.

Underlying Causes for Rarity of Certificates bearing Nevada Stamps

The speculative bubble in Western mining stocks had burst in the spring of 1864, its proximal cause the exhaustion of the rich surface ore bodies of the chief mines at Aurora, the Del Monte and Wide West. The crash in Del Monte stock ruined many brokers and rather quickly brought down with it the entire market for "wild cat" (Smith, 1943). A strong contributing factor was the fact that by mid-1864 the Comstock too had entered a depression that persisted until 1866. As the major mines reached the 500-foot level several important ore bodies had failed, and nearly every mine was inundated with torrents of water from the depths. The Table on p.6 provides independent confirmation of this; after April 1864, and especially after June, there is a precipitous drop in the number of recorded Nevada-stamped certificates.

By mid-1865, when Nevada stamps began to be used, stock issued during 1863–4 was generally worthless; only a handful of the thousands of gold and silver mining companies created during those years had actually produced gold or silver, or had reasonable prospects of doing so. Where previously shares from virtually any venture were snapped up by an eager populace, now generally only those with at least a strong promise of success were funded. As Western funding dried up, mining men increasingly looked to Eastern sources for funding.



25¢ Certificate (R44c) Nevada 25¢ imperforate (D7)

The Atlantic Gold and Silver Mining Co. was a holdover from Territorial days. The company incorporated in 1863, and must have begun issuing stock not long thereafter: their certificate #262 has survived, dated February 1864. The detailed claim map in *Comstock Mining and Miners* (1883) shows an Atlantic claim about 1000 yards east of Silver City. There is no mention of an Atlantic Mine, though, in any of the standard references on the Comstock, either among the select group of forty-some producing mines, or even among the hundreds of non-producers. It is surprising that these shares found a buyer as late as August 1865.



25¢ Power of Attorney (R48c) Nevada 25¢ imperforate (D7)

The Bullion Mine was a veritable money pit. Tantalizingly located near the center of the Lode, bracketed by proven producers Chollar-Potosi immediately to the north and Consolidated Imperial to the south, the Bullion tempted a succession of owners and an army of investors. By 1869 over \$1 million had been spent to sink the Bullion shaft to 1400 feet with no ore, nor any indications of ore. Undeterred, new owners probed ever deeper, eventually reaching 2550 feet, still with no ore, before the quest was abandoned.

This April 1866 certificate is signed by Charles Bonner as President.

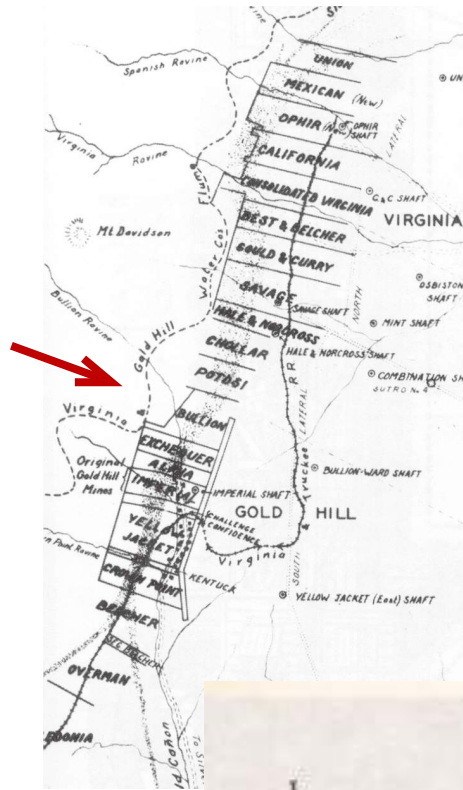




Most of the cost of excavating the Bullion was passed along to the stockholders via assessments. Reproduced here is the reverse of certificate #982 shown on the facing page, almost completely covered by notations regarding Assessments Nos. 21–35. This conforms nicely with the assertion in *The History of the Comstock Lode* that “assessments of \$10 a share were levied like clockwork every ninety days upon the 2500 shares in the mine.” By 1881 over \$3.8 million in assessments had been paid by the longsuffering shareholders, a figure that eventually topped \$5 million before work on the Bullion was abandoned circa 1920.

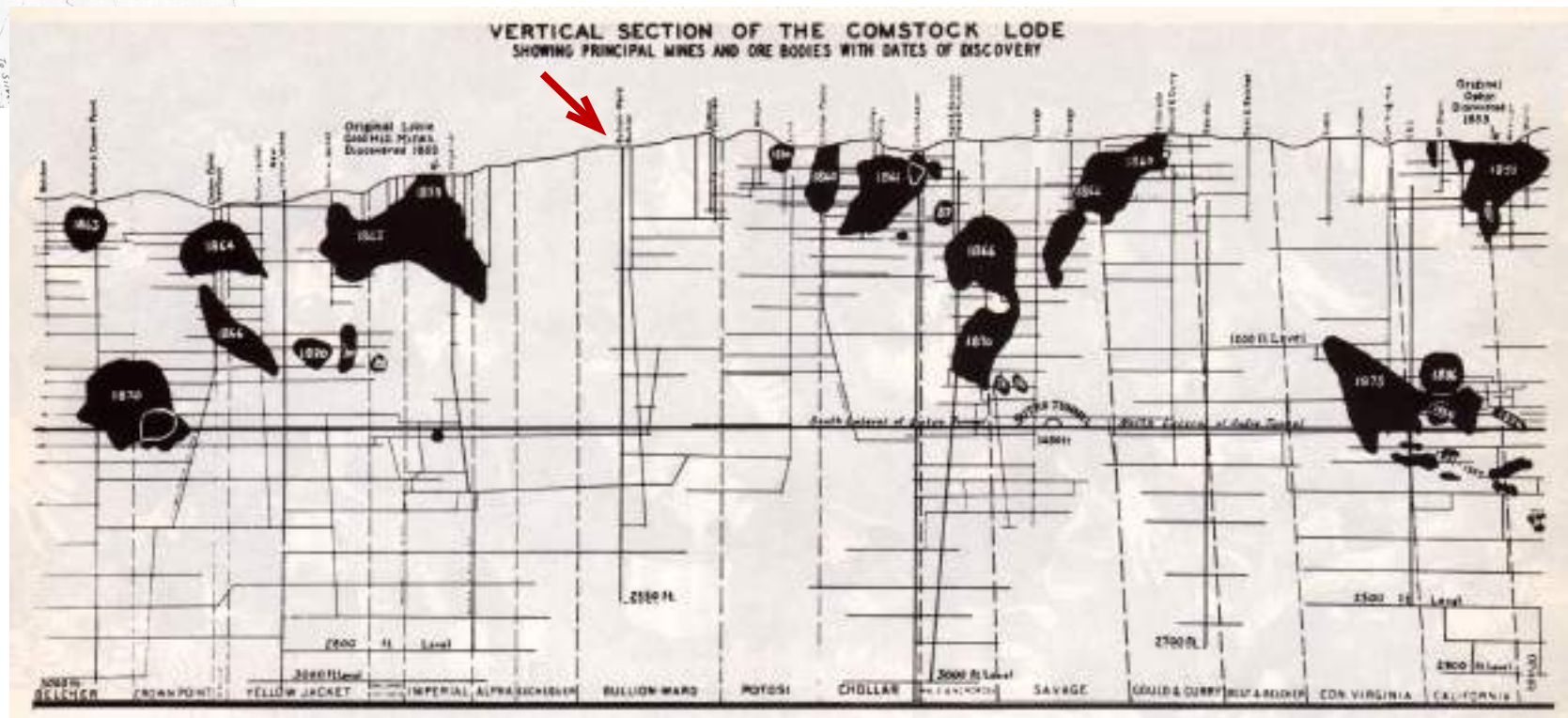
The Bullion is an exception to the rule that Nevada stock certificates generally survived in ones and twos, usually among family papers. To date fourteen stamped certificates of the Bullion have been recorded, with serial numbers ranging from #945 (April 8, 1866) to #1732 (July 28, 1868). They appear to have come from a company archive.

Chief mines of the Comstock Lode, the Bullion near its center



From Grant Smith's *The History of the Comstock Lode*: "The Bullion ... defied all efforts. On August 29, 1869, the editor of the *Gold Hill News* regretfully announced that Bullion shaft was 1,400 feet deep, and dry, with no ore, and no indications of ore. ... That was the only deep shaft on the Lode that did not encounter great volumes of water, which probably accounts for the lack of ore. It would seem that the Lode where it extended through the Bullion, and for several hundred feet beyond each end was too 'tight' to give entrance to the hot waters and gases which deposited the rich minerals in other portions of the vein after it had been filled with masses of low-grade quartz. A million dollars had been spent on the mine without producing a ton of ore. ..."

Diagram of Comstock ore bodies, showing the "Bullion-Exchequer gap" (Smith, 1966)





25¢ Bond (R43c) Nevada 25¢ imperforate (D7)

Signed by John Mackay as President.

One of two recorded stock certificates signed by Mackay.

John W. Mackay was the best known, most esteemed, and certainly the most financially successful man of Nevada's Comstock region, rising from day laborer in 1860 to become, with James Fair, the architect and overseer of the legendary "Big Bonanza" of 1873–8 in the California and Consolidated Virginia mines, which yielded over \$100 million in silver and gold, and made Mackay one of the richest men in the world.

His involvement with the Bullion has produced three remarkable stock certificates showing his presence on the Comstock long before those heady times: the 1864 certificate of the Cosser G&SMCo shown on p.12; and two 1867 certificates of the Bullion signed by him as President.



“Mackay Before He Was Mackay”

John Mackay, that most illustrious of Comstock figures, was involved early on in the attempt to develop the Bullion. *The History of the Comstock Lode* states that the Bullion Mining Co. “was incorporated in 1863 [its certificates pinpoint the date as February 12] by J. M. Walker and fifty-five co-owners, who were preparing to sink a deep shaft and explore the Lode in search of the great ore bodies that all believed to exist there. Walker, one of the principal owners and the superintendent, invited Mackay to join the enterprise, who welcomed the opportunity. ... Walker had offered a partnership embracing all of their interests and they operated together for four years. ... Mackay and Walker did not own the control of the Bullion but retained the management by consent of the stockholders, Walker having the title of superintendent and Mackay without official authority except as one of the five trustees, but it is probable that he was the mainspring of the organization.” This partnership is nicely demonstrated by the Cosser Gold and Silver Mining Co. certificate shown on p.12 above, which was signed over to J. M. Walker and J. W. Mackay in December 1864. Smith continues, “When the Kentuck became profitable in the fall of 1867, Walker sold his stock to Sharon and disposed of his other Comstock interests, and left for an extended stay in Europe. Mackay was then elected superintendent.”

Certificate #1516 of the Bullion, shown on the preceding page, establishes a fact not evident in the literature on the Comstock: that Mackay also became President of the Bullion Mining Co. His tenure was brief: certificate #1496, dated August 20, 1867, is signed by Charles Bonner as President; and Thomas Williams had succeeded Mackay by April 8, 1868, as shown by certificate #1618 on the following page, and possibly much earlier.

Mackay’s first fortune, acquired through his partnership with the now-departed Walker in the Kentuck mine, was largely squandered on the Bullion. Now would form a new partnership with three bit players on the Comstock—mining superintendent James Fair and San Francisco stock brokers James Flood and William O’Brien—to secretly and shrewdly wrest control of the Hale and Norcross mine from the Bank of California, which under its rapacious Virginia City Agent, William Sharon, had maintained a virtual stranglehold on the important Comstock mines and mills throughout the mid- to late 1860s. Like the Bullion, the Hale and Norcross was on heart of the Lode, and was unprofitable during 1868; but in 1866–7, it had produced some \$2.2 million, and Fair and Mackay, each with a miner’s “nose for ore,” felt its lower depths would yield a new bonanza. This time fortune smiled: almost immediately paying ore was struck, and by the time it pinched out in 1872 the mine had produced some \$5 million. With its profits the partnership now employed this same formula to yet another unproductive but promising portion of the Lode, acquiring the California mine and a number of small claims that had been incorporated in 1867 as the Consolidated Virginia. These locations had long been among the most highly prized on the Lode, but by 1870 the 500-foot level had been reached and \$1 million invested, with no return. Shares in the Con. Virginia, with a par value of \$2000, fell to \$1 in July 1870. Having gained control, the partners now made a fortunate choice. Far below, with its first signs evident at the 1086-foot level, lay the fabled “Big Bonanza” that would yield some \$105 million between 1873 and 1876. Already the Latrobe Tunnel, driven 2800 feet into the Lode at a depth of 700 feet beginning in 1864, had passed directly over the top of the Bonanza; now it was decided to sink the Con. Virginia shaft another 500 feet, which would in retrospect have been similarly unsuccessful; bids were advertised, but fate intervened and instead a long crosscut was made from the 1167-foot level of the Gould and Curry. The rest is history: the “Four Irishmen” would become the “Silver Kings”; James Fair would become U.S. Senator from Nevada; and John W. Mackay, the driving force and major partner, would become one of the richest and most respected men on earth.



25¢ Bond (R43c) Nevada 25¢ scarlet vermilion roulette 15x10 (D16)

“Accidental Millionaire” Thomas Williams

By April 1868 Thomas Williams had become the third President of the Bullion in less than twenty months. As *The History of the Comstock Lode* relates, “General Thomas J. Williams and David Bixler, who had been associated with Mackay in the luckless Bullion, were among the first to acquire large fortunes in Con. Virginia. About 1865, when mines had little value, they brought suit against Central No. 2 for attorney’s fees, amounting to \$1,200, for services rendered several years earlier. The company did not defend and they bought in the mine for the amount of the judgment at the resulting sheriff’s sale. It is said that their fellow lawyers used to josh them about their mine. After the Con. Virginia bonanza was discovered and that company began to acquire adjoining properties, Williams and Bixler exchanged their interest in Central No. 2 for a few hundred shares in Con. Virginia and California. They assisted also in purchasing interests in the Kinney and other claims for the company, for which they were paid in stock. Owing to successive increases in the capital stock of Con. Virginia and to the organization of the California, their holdings in 1874 had increased to 6,500 shares of California and 3,000 of Con. Virginia, which they sold at nearly the height of the boom ‘for upwards of \$3,000,000,’ according to Marye, although the amount was generally stated as \$4,000,000. ... They were the only Comstock lawyers to acquire and retain substantial fortunes. The others that made money lost it in the stock market.” (Smith, 1943, 170–1).

25¢ Certificate
(R44c)

Nevada 25¢
imperforate (D7)

**“ENTERPRISE
JOB PRINT.”
Only recorded
example**



The Comstock, with its prodigious demand for fuel, would have benefitted mightily from an abundant nearby source of coal. None was ever found, though the State was literally blanketed with prospectors. During Territorial days promising deposits were located in El Dorado Canyon, in Lyon County, and coal from this source reached the Comstock in some quantity. Its quality, though, was less than satisfactory, and the mines were never profitable. Interestingly, certificates of the Cumberland Coal Mining Co. (p.13) gave the location of its works as “El Dorado Canyon, Ormsby County.” This was evidently not a geographical error. El Dorado Canyon formed a portion of the border between Lyon and Ormsby Counties, so that everything on its east side lay in Lyon County, and everything on the west, in Ormsby County.

This certificate of the Cannel Coal Co. gives the site of its claim only as “Washoe County,” but this was almost certainly in Dog Valley, near Crystal Peak, some thirty-five miles northwest of Virginia City. Of the three sites listed in J. Ross Browne’s comprehensive review of coal mining in Nevada, this was the only one in Washoe County. (In addition to the two just mentioned, the third coal area was the Whitman District in Lyon County, about twelve miles from El Dorado Canyon.) Crystal Peak coal was inferior even to that of El Dorado Canyon, and yielded no profit. [Browne (1868), 312–6; Lord (1883), 203]



The Lady Bryan, in the Flowery Mining District, Six Mile Canyon, was one of the very few producing mines of the Comstock region not situated on the Comstock Lode itself, yielding some \$64,500 in bullion between 1862 and 1876. Though productive, it was not profitable: assessments of \$687,500 were levied during the same period! The mere fact that it was actually productive, though, was enough to attract investors.



25¢ Power of Attorney (R48c)

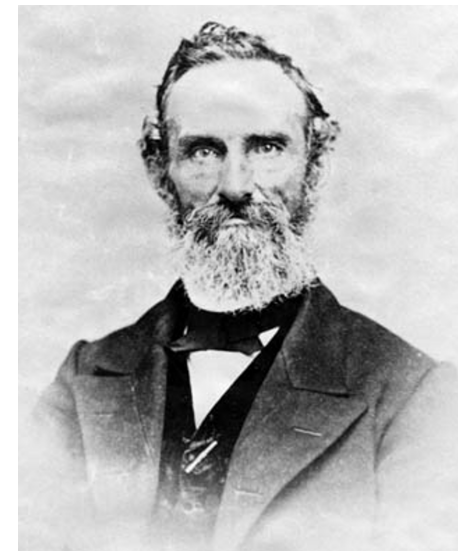
Nevada 25¢ imperforate (D7)

Signed by Dr. Davison M. Geiger, namesake of the Geiger Grade.

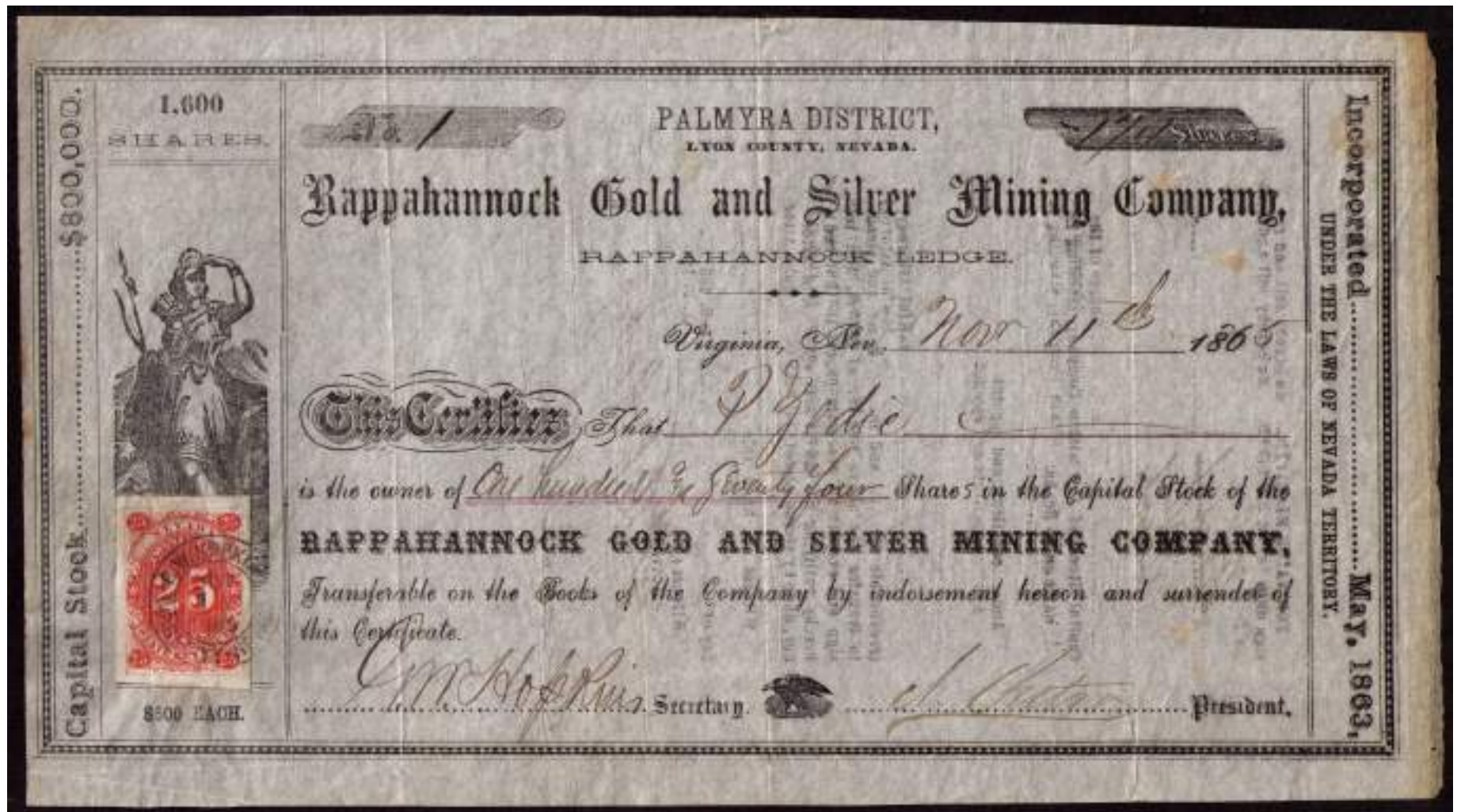
In November 1861 the Territorial legislature granted Geiger and J. H. Tilton a franchise to develop a northern route from Virginia City to Truckee Meadows. The “Geiger Grade,” with its steep descent and hairpin turns, opened in 1863 with several toll stations. Drivers had to slow in some places, which became favorite locations for robberies; “Dead Man’s Point” and “Robber’s Roost” were famous features of the road. Its importance increased after completion of the Central Pacific Railroad to Reno in 1868, but declined after the Virginia & Truckee Railroad reached Reno in 1872.



The original Geiger Grade was replaced by a less precipitous highway in 1936, but the old road remains.



D. M. Geiger



Nevada 25¢ imperforate (D7)

Signed as President by Adolph Sutro, builder of the Sutro Tunnel.

Given the May 1863 incorporation date, it is curious that this first certificate was not issued until November 1865. The explanation is provided by a complaint filed by the Santa Rosa G&SMCo in January 1865 against the Rappahannock G&SMCo and Adolph Sutro, alleging that the plaintiffs purchased mineral rights to a quartz ledge in Palmyra Mining District of Lyon County, but that the defendants, on or about June 1863, “wrongfully and unlawfully entered into and upon the claims and quartz ledge ... and wrongfully ousted the said predecessors ... and ... now unlawfully and wrongfully withhold the possession thereof.” The Santa Rosa demanded \$1000 restitution and removal of the defendants from the property (PBA Galleries, 1998). Evidently this physical and legal wrangling was eventually settled in a manner that allowed the Rappahannock to proceed with the sale of stock. The absence of a U.S. stamp is also puzzling.

Nevada 25¢
scarlet vermilion
roulette 15 (D34)

Sole recorded
example on document

25¢ Power of Attorney (R48c)

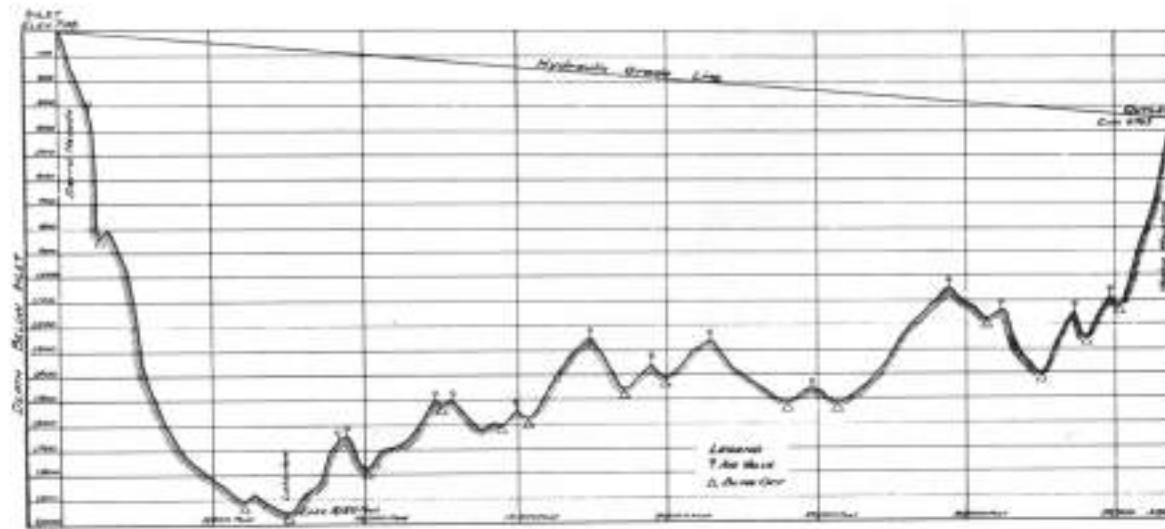
In 1873 the Virginia and Gold Hill Water Co. would accomplish an engineering marvel, a water pipeline from the Sierra Nevada mountains to the Comstock. Until then the water supply to the Comstock had been problematic,



plagued by continual shortages and exorbitant prices. In the early 1860s the Santa Rita Mining Co., searching for ore, struck instead a gushing stream of water that furnished some 500 gallons per minute. This stream, after 1863 controlled by the Virginia and Gold Hill Water Co., remained the primary water supply for the Comstock until 1867, when the Cole Silver Mining Co. accidentally struck its source at a lower level, unleashing a new torrent of some 1500 gallons per minute, while that from the Santa Rita Tunnel simultaneously ceased. By the time this certificate was issued in January 1868, the water company had managed to lease the Cole Tunnel stream, but even this was insufficient to meet the needs of the Comstock, and had to be supplemented by water pumped from the deep levels of Virginia City mines, chiefly the Ophir—hardly a desirable source.

In the next five years three important changes would occur, with the Virginia and Gold Hill Water Co. at the center of each. In 1869 control of the company passed from William Sharon and his associates to the “Four Irishmen,” Mackay, Fair, Flood, and O’Brien. In 1870 the Cole Co., by now well aware of the value of its reliable source of pure water,

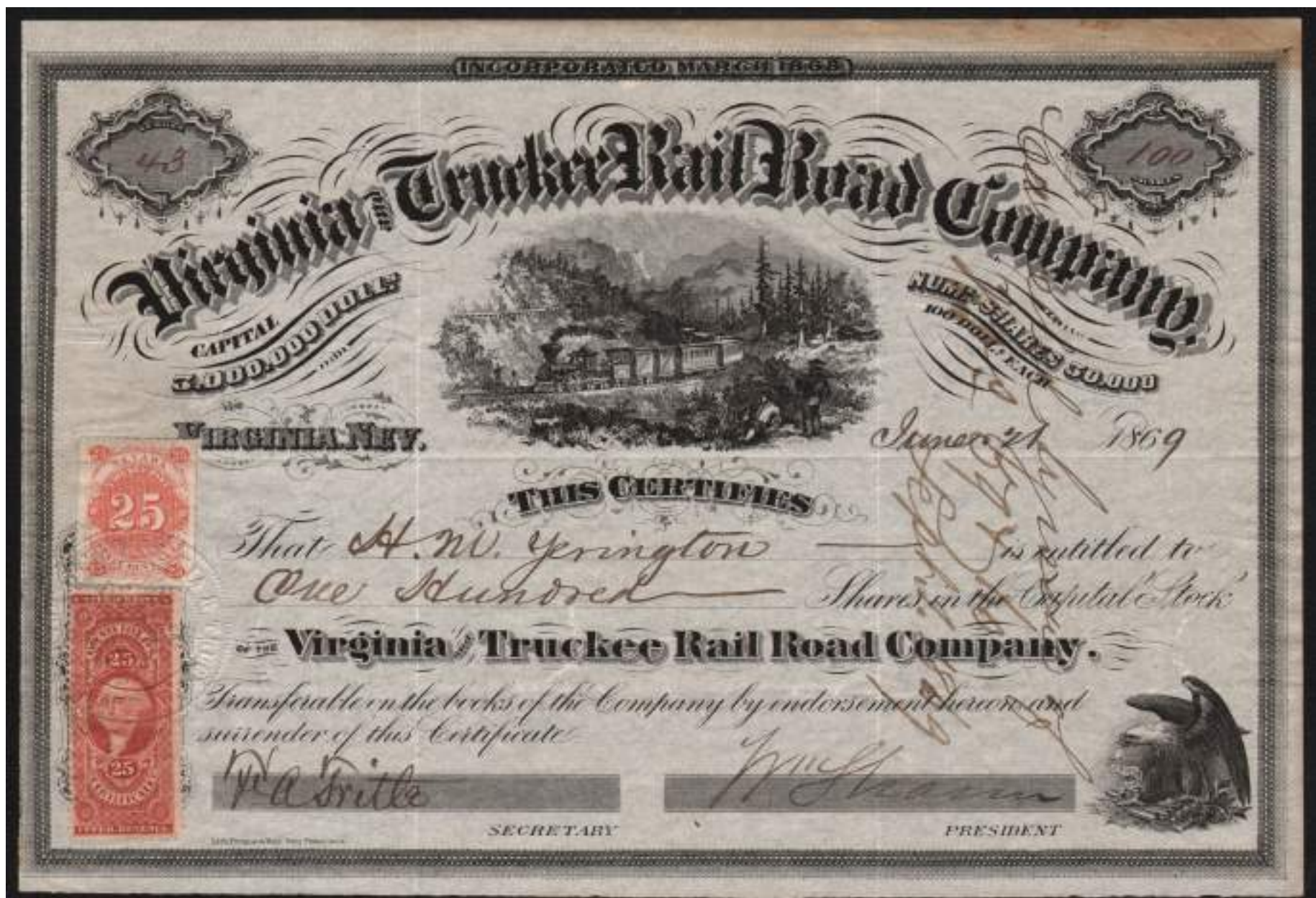
refused to renew the water company's lease and began to lay a new system of pipes alongside those already in place. The V&GHWCo, anticipating this move, extended the Nevada Tunnel to intercept the stream at a point lower than the Cole Tunnel, but after a legal battle was forced to bulkhead the Nevada Tunnel, leaving the Cole Co. in rightful possession of its stream. This lay the groundwork for the newly reorganized V&GHWCo to propose, and eventually build, their pipeline from the Sierras to the Comstock. The distance—some seven miles—though formidable, was not the main obstacle. Nor were any pumping engines required; gravity was sufficient, as the primary water source, Hobart Creek Reservoir in the Sierras, was at an altitude of over 7500 feet, and Virginia City, on Mt. Davidson in the Virginia Range, at only 6220 feet. The great difficulty was that between the two lay the Washoe Valley at only about 5000 feet, giving the line a U-shaped profile (shown below) subjecting the pipes to a pressure head on the order of 2000 feet, equivalent to well over 800 pounds per square inch, more than double that of any existing line in the world. Nevertheless all obstacles were overcome, and on August 2, 1873, amid great celebration, water from the Sierras flowed into Virginia City.



Elevation profile of 1873 Virginia and Gold Hill Water Co. pipeline from the Sierra Nevada to Virginia City

Within two years of completion of the pipeline, water consumption on the Comstock had increased 100-fold. On May 1, 1875, work commenced on a new system to tap a much larger source, Marlette Lake. This entailed extensive improvement of a rudimentary dam at Marlette Lake increasing its capacity to some two trillion gallons, and drilling a 3994-foot tunnel through Sierra granite. A second pipeline was laid alongside the first, the same diameter but of superior construction with sections screwed together, and some 1900 feet longer. As with the original pipeline, miles of wooden flumes were constructed upstream and downstream, bringing the total length of the new system, by the time the connection with Marlette Lake was completed in May 1877, to some 20 miles (Shamberger, 1972).

The V&T



25¢ Certificate (R44c)

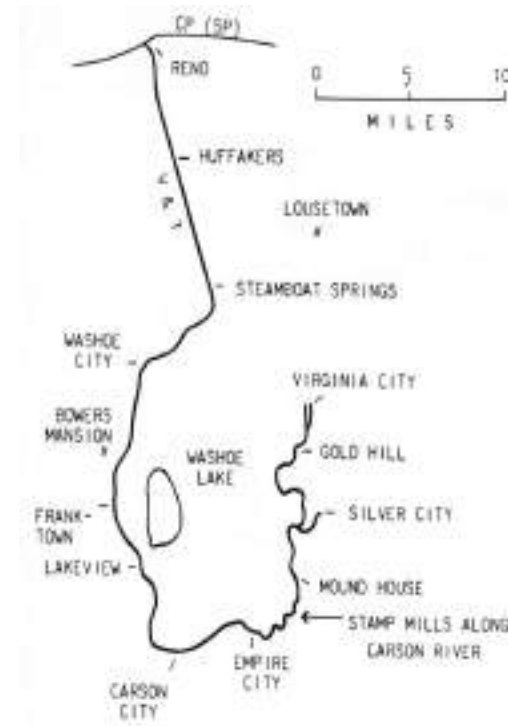
Nevada 25¢ roulette10 (D25)

Most ore from the Comstock mines, perched high on the flanks of Mt. Davidson, was crushed at mills powered by the Carson River, only about ten miles to the south but some 1600 feet lower in elevation. William Sharon, dynamic Agent of the Bank of California and “cock of the walk” on the Comstock after 1865, controlled most of the mines and mills, but chafed at the exorbitant teaming charges for transporting ore to the mills, and bringing back from the Carson the huge quantities of wood needed to timber the mines and fire their engines. Sharon’s solution was to order construction of a railroad from Virginia City to the Carson, a task considered nearly impossible because of the topography. Yet between February and September 1869 the Virginia and Truckee Rail Road was built, kept to a maximum grade of 2.2% by employing curvature equivalent to seventeen complete circles, through seven tunnels, in its thirteen and a half miles. Later it was extended to meet the transcontinental Central Pacific at Reno (on the Truckee River, hence the name of the line). The V&T was a huge financial success. Sharon boasted in the mid-1870s that it was bringing him \$12,000 per day as half owner.

Certificates are signed by Sharon as President. Shares were very tightly held, nearly all by company insiders, this certificate to H. M. Yerington, Superintendent of the V&T, and namesake of Yerington, Nevada. Only a handful have survived.



William Sharon



Map of the V&T (Myrick, 1962)



This certificate dated May 4, 1865, is the second-earliest recorded document bearing a Nevada stamp; the taxes had taken effect just three days earlier. Only the Mills, Post and White stock certificate shown on p.104, dated May 3, is earlier.

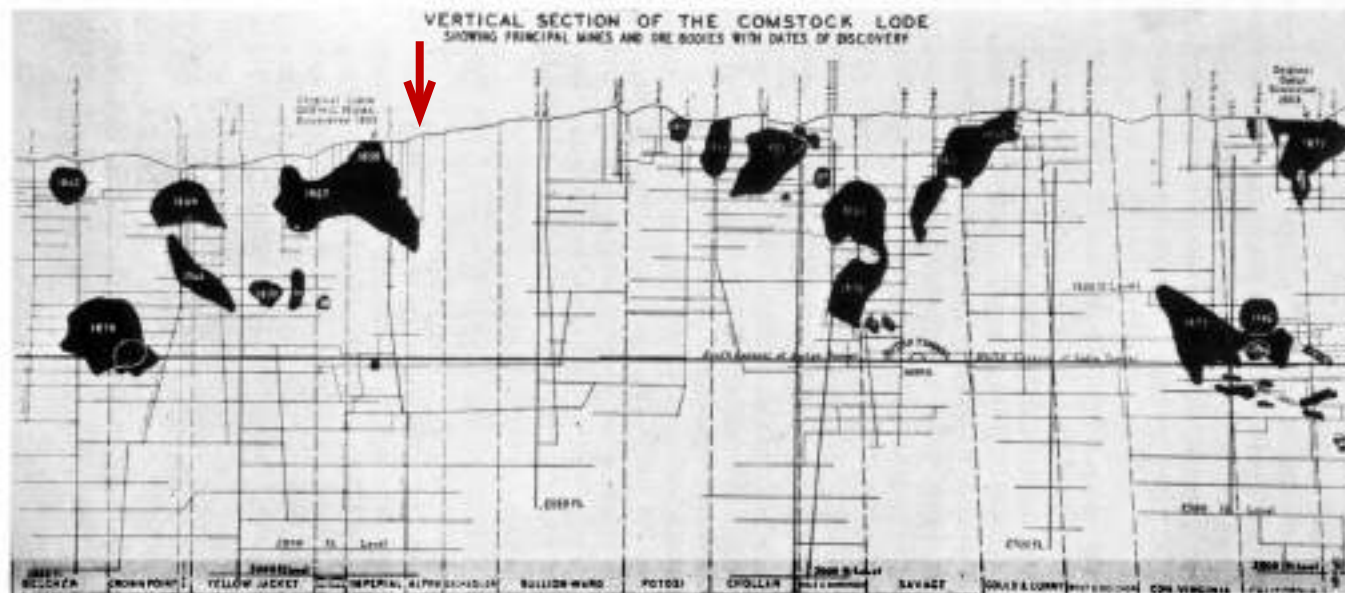


Diagram of Comstock ore bodies, showing Alpha with share of original Gold Hill bonanza but barren thereafter (Smith, 1943)

The Alpha Gold Hill Mining Co. is an enigma. Did it operate the well known Alpha mine on Gold Hill, or was it a “sound-alike” mimic named to fool the unwary? Like the Bullion (pp. 78–83), the Alpha mine tempted investors circa 1865 with its prospects. It too lay on the Comstock Lode, separated from the Bullion only by the 400 feet that comprised the Exchequer. As shown in the accompanying figure, the Alpha had a small share in the original Gold Hill bonanza, but eventually proved barren at greater depths; it levied assessments totalling \$870,000 and paid no dividends. Its location, though, was enough to make it attractive to investors.

The *Mining & Scientific Press* listings of 1863 include an Alpha Gold and Silver Mining Co., Gold Hill District, undoubtedly the company operating the Alpha mine. The same source also lists an Alpha Gold Hill company, of Storey County (McDonald and McDonald, 1996). Taken at face value, the separate listings imply separate companies, and suggest that the Alpha Gold Hill Mining Co. was an impostor, trading on a famous name.

The charge is not far-fetched. Lord’s map of Washoe District claims shows the East Yellow Jacket, West Belcher, North Consolidated Virginia, North Mexican, North Ophir, South Belcher, South California, South Consolidated Virginia, South Overman, Overman No. 2, and Crown Point Extension, none of which appear to have had any physical connection to their famous namesakes. To conjure up an enticing name one could simply choose a known producer, then add an appropriate modifier!

In the case at hand a few caveats are in order. Lord’s map does not show a separate Alpha Gold Hill claim, perhaps because it was not compiled until 1881. And the *Mining & Scientific Press* sometimes duplicated listings, not always in consistent fashion. Just possibly this certificate did convey a share of the Comstock’s Alpha mine.



Evidently named for John Bishop, one of the discoverers of the Comstock Lode.

Inevitably less well known than “Old Virginia” Fennimore and H. T. P. Comstock, namesakes of Virginia City and the Lode itself, Bishop’s role in the early discoveries was arguably just as significant, and his name deserves to be better known.

“Big French John” Bishop was one of the ragged band of placer miners slowly working their way up Gold Canyon in the late 1850s until finally stumbling upon the outcroppings of the great Lode early in 1859. Bishop was a man with an uncanny nose for good mining ground. On January 29, 1859, he was one of a party of four (with partner Alec Henderson, “Old Virginia,” and John Yount) that originally prospected, and then named, Gold Hill. Each of the four filed a 50 by 400 foot claim, and a few days later Comstock, Sandy Bowers, Joe Plato, James Rogers, and William Knight took up a fifth claim, ten feet to each man. These five claims would be developed into the rich “little Gold Hill mines.”

In the following months Bishop co-located two claims at opposite ends of the Lode that would both become legendary mines. On May 1, near the Lode’s southern end, Bishop, Rogers and Horatio Camp claimed the “Yellow Jacket Vain,” and recorded it June 27. Five days earlier Bishop, Camp, and James Corey had recorded claims of 150 feet each adjoining the most celebrated of all Comstock claims—that of Peter O’Riley and Pat McLaughlin, infamously intruded upon by Comstock, with a share demanded for his friend Emmanuel Penrod—traditionally considered the “official discovery” of the Lode and soon to become the Ophir Mine. These claims of Bishop, Camp, and Corey were developed as the California Mine, which years later, with the Consolidated Virginia, would yield the \$100 million “Big Bonanza.”

Wright (1876) reveals the little known fact that as a matter of logic and honesty Bishop had also been entitled to a share in the discovery claim of O’Riley, McLaughlin, Comstock and Penrod. Recall that in the evening of the day—about June 1, 1859—on which O’Riley and McLaughlin discovered outcroppings of the Lode, Comstock had made his appearance, boldly claiming to own not only the land itself, as part of a 160 acre ranch claim made some time earlier, but also the rights to the water they were using, that being from the Caldwell Spring in Spanish Ravine. Comstock’s claim to the land was entirely bogus: never mind the absurdity of claiming 160 acres on a barren mountainside as a “ranch”; even if he had posted such a claim, he had never recorded or worked it. Nevertheless as a matter of convenience O’Riley and McLaughlin, who had claimed 300 feet apiece plus an additional 300 feet for discovery, agreed to add the names of Comstock and Penrod to the claim, bringing the total to 1500 feet. For his water claim Comstock further insisted on a segregated 100 feet of this 1500 for himself and Penrod; this later became the rich Mexican mine.

As Wright pointed out, this water claim was somewhat less tenuous, and John Bishop had an interest in it, a right conveniently ignored by Comstock in striking his deal with O’Riley and McLaughlin: “Comstock had some show of right to the water and to the placer-mines along the upper part of Six-mile Canyon, as the year before, he, Old Virginia, and Penrod had bought of old Joe Caldwell a set of sluice-boxes and the water of a spring. John Bishop, who bought Old Virginia’s interest in the sluices, gravel-diggings, and water, got no share of the quartz vein discovered by Pete O’Riley and Pat McLaughlin, although he managed to get in on the lead, locating the mine known as the Central No. 1, [later] a part of the California.”

Spectacularly lucky in locating claims, like most of the early discoverers Bishop was also remarkably unappreciative of what he had found. He sold his 50 foot Gold Hill claim for \$2500. In contrast, Sandy Bowers became the Comstock’s first millionaire by developing his mere ten feet nearby, along with Rogers’ adjoining ten (acquired when Sandy wed Eilley Cowan, who had taken Rogers’ claim in exchange for his bill at her boarding house!). Bishop evidently also sold cheaply his interest in the Yellow Jacket, soon to yield millions, and the claim consolidated into the California. Only in this last case was his decision a fortunate one: the discoverers at least made a profit, not so the Californians who bought their claims. Millions would be expended by a succession of owners before the Bonanza was finally struck in 1873 at the 1200 foot level (Wright, 1876; Lord, 1883).



20¢ Inland Exchange part perforate, 5¢ Agreement (R42b, 23c)

Nevada 25¢ scarlet vermilion roulette 15x10 (D16)

Gold Hill News Print.

The South Overman Mining Co. appears to be another of those that minicked the name of a successful company. The Overman was on the Comstock Lode, and a producing mine; the South Overman was neither.

The Nevada 25¢ roulette 15x10 has been recorded on just seven documents.

Nevada began a transition from imperforate to rouletted stamps circa July 1867, after which the State's rouletting program for the next year or so was chaotic if not downright schizophrenic. No fewer than six gauges were employed—15x10, 10x15, 15, 10, 15x18 and 18x15—but each on only one or two of the five denominations issued rouletted during this period! For the 25¢, the color was also changed subtly, from vermilion to scarlet vermilion. See the Bullion (p.83) for another example.



Nevada 25¢ roulette 18 (D38)?

There were hundreds of mining companies, especially during Territorial days, incorporated in California but with works in Nevada; here is the only recorded case where this pattern was reversed. The absence of a U.S. stamp is puzzling.

The stamp may be the Nevada 25¢ roulette 18, of which only two used examples have been recorded on document, and four off-document. However, the usage here in October 1870 predates by more than a year the earliest confirmed example, dated November 16, 1871.



U.S. 25¢ Nevada 25¢ scarlet vermilion roulette 10x15 (D15)

Just three examples of the Nevada 25¢ roulette 10x15 recorded on document.



5¢ Express (x5, R25c) Nevada 5¢ dark green roulette 10 (x5, D23)

Most if not all certificates of the Masonic and Odd Fellows Hall Association of Austin that have reached collectors' hands came from a company book in which cancelled certificates had been pasted to their stubs. Fifteen examples have been recorded with all stamps intact, with serial numbers ranging from #15 (February 4, 1868) to #222 (March 21, 1872). Some have faults and many other certificates were only partial. The Nevada stamps include the rare 25¢ scarlet vermillion roulette 10 and the very rare 10¢ roulette.



25¢ Bond (R43c) Nevada 25¢ scarlet vermilion roulette 10 (D25a)

A late use of the scarce Nevada 25¢ scarlet vermilion roulette 10. While the 25¢ scarlet vermilion had a short life span, its gauges ran the gamut: 15, 10x15, 15x10 and finally 10!

Of all Nevada companies for which stamped stock certificates have been recorded, from Territorial days through the era of state stamp taxes, this one had the smallest capitalization, a mere \$20,000. It is ironic that by the vagaries of survival, it is also among the few for which the most examples are known.



25c Certificate (R44c) Nevada roulette 10c green, 10c pair (D23a, 24)

Nevada rouletted 10¢ recorded on only three documents.

A companion piece to this one, serial number 222 dated March 21, 1872, also bears two copies of the rouletted 10¢. This stamp is an underappreciated rarity; prior to the 2013 State Revenue Society catalog listings based on the author's research, previous catalogs priced it identically to the 10¢ imperforate. However, observation shows that the 10¢ was issued imperforate until circa 1872. Rouletting began in mid-1867, on the workhorse 2¢, 5¢ and 50¢, but 10¢ imperfs have been recorded on documents dated 1868 (x6), 1869, October 1870 and January 1871; the three recorded usages of the 10¢ roulette are dated March–May 1872. This is consistent with the observation that in general, uses of the 10¢ are rare. There were a few 10¢ rates, but so far only two examples have been recorded (of Insurance policies with premiums not exceeding \$10); otherwise the 10¢ has been seen only making up various rates of 2¢, 5¢ or 50¢ per \$100. It makes sense that the imperfs would last until late in the game.



“ENTERPRISE
PRINT”

25¢ Certificate (R44c)

Nevada 25¢
imperforate (D7)

25¢ Certificate (R44c)

Nevada 50¢ imperforate
thick paper (D8a)



The Mills, Post & White archive (p.70) included just two recorded certificates bearing state stamps, both remarkable usages. The first, dated May 3, 1865, is the earliest recorded document with a Nevada stamp. The taxes took effect May 1. The second, dated May 10, bears the 50¢ imperforate on thick paper (D8a), recorded on only five documents. Was there a shortage of the 25¢ in Austin, or was the Secretary simply being profligate?

Census of Nevada-issued Territorial Stock Certificates

	Number of Companies	Number of Certs
“Common”		
1. Virginia City	127 (45.7%)	179+ (43.6%)
Scarce		
2. Gold Hill	35 (12.6%)	61+ (14.8%)
3. Aurora	37 (13.3%)	48 (11.8%)
4. Austin	18 (6.5%)	31+ (7.5%)
5. Como	15 (5.4%)	27 (6.6%)
Rare to Very Rare		
6. Carson City	10 (3.6%)	14 (3.4%)
7. Unionville	7 (2.5%)	12 (2.9%)
8. Dayton	7 (2.5%)	9 (2.2%)
9. Silver City	4 (1.4%)	8 (1.9%)
Two Companies Recorded		
10. Amador	2 (0.72%)	2 (0.49%)
11. American City	2 (0.72%)	3 (0.73%)
12. Star City	2 (0.72%)	3 (0.73%)
13. Washoe City	2 (0.72%)	2 (0.49%)
One Company Recorded		
14. Canyon City	1 (0.36%)	1 (0.24%)
15. Central Mill	1 (0.36%)	1 (0.24%)
16. Clifton	1 (0.36%)	1 (0.24%)
17. Georgetown	1 (0.36%)	2 (0.49%)
18. Humboldt City	1 (0.36%)	1 (0.24%)
19. Jacobsville	1 (0.36%)	1 (0.24%)
20. Palmyra	1 (0.36%)	1 (0.24%)
21. Santa Clara	1 (0.36%)	1 (0.24%)
22. Watertown	1 (0.36%)	1 (0.24%)
23. Young’s Bridge	1 (0.36%)	2 (0.49%)
Totals	278 (100.0%)	411+ (100.0%)

The Comstock

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
American City	Matamoras G&SMCo	2/15/1864	Gold Hill	R48c	Ms. "American Ct." on dateline; "Gold Hill News Print."; #27, to James Scott
		2/15/1864		R48c	#28, same party
	Robert Emmett G&SMCo	5/1/1864	Gold Hill	R49a	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #87, to Sec. Jn. G. Carpenter, 25 shares; stamp cancelled "Dec the 12th 1863 JGC" in hand matching that of Carpenter, and "tied by wrinkles"; Carpenter known to have been Secretary of other companies (e.g. Colwell G&SMCo, Virginia City, #68, also to Carpenter, 25 shares, FHWAC lot 968, June 2013), probably this stamp was removed from an unsold certificate and reused here, or possibly precancelled.
Central Mill	Norcross G&SMCo	12/22/1863	Washoe & Eagle Valley	R48c	"GOLD HILL NEWS PRINT."; #86
Gold Hill	Alpha Gold Hill MCo	10/17/1863	not stated	R44b	#43
		12/18/1863		R44b	#50?
Gold Hill	Ball & Platt Consolidated MCo	9/21/1863	Gold Hill	R48a	"UNION PRINT."; #38
Gold Hill	Badger State G&SMCo	9/12/1863	Gold Hill	R50a	#100
Gold Hill	Belle Union	3/25/1863	Silver Star	R50a	"ENTERPRISE PRINT", pink underprint; #61; cancel Apr 20
		5/18/1863		R44b	#115; cancel "RWB"
		6/11/1863		R50a	#121
		??/??/1863		R50a	#???; cancel "Belle Union"
Gold Hill	Cincinnati G&SMCo	1/16/1864	Gold Hill	R48c	"Gold Hill News Print."; #45, to J. D. Fry (Pres. Union Mill & Mining Co.)
		1/16/1864		R48c	#50, same party
Gold Hill	Cleveland G&SMCo	5/18/1863	Gold Hill	R46b	#14
		6/15/1863		R44b	#87
Gold Hill	Colorado G&SMCo	2/26/1864	Gold Hill	R48c	"GOLD HILL NEWS PRINT."; #120; cancel date 3/4/1864 (different hand)
		2/26/1864		R48c	#122; cancel date 3/6/1864? (different hand)
		2/26/1864		R48c	#123; cancel date 3/6/1865 (different hand)
Gold Hill	Combined Effort G&SMCo	9/22/1863	Gold Hill	R48a	#116; to S. Radlich
		9/22/1863		R48a	#119; to Robt. Apple
Gold Hill	Evening Star G&SMCo	4/21/1863	Argentine	R43b	#64; bicolor
Gold Hill	Forcade & Rickard G&SMCo	5/9/1863	Gold Hill	R50a	#51
Gold Hill	Frankel G&SMCo	1/14/1864	Gold Hill	R48c	#92
Gold Hill	Fuller G&SMCo	9/22/1863	Gold Hill	R44b	#43
Gold Hill	Golden Horn G&SMCo	1/15/1864	Gold Hill	R48c	#307

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Gold Hill	Golden Horn G&SMCo (cont.)	1/23/1864		R48c	#308
		1/23/1864	Gold Hill	R48c	#327
Gold Hill	IXL MCo	2/24/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #??
Gold Hill	Jim McLellan G&SMCo	2/6/1864	Gold Hill	R48c	"Gold Hill News Print."; #76
Gold Hill	Joe Daviess G&SMCo	2/10/1864	Gold Hill, American Flat	R48c	#28, to Samuel Pryor, who is also Pres. and Sec.!: in blue
		2/24/1864		R48c	#70, same party!
Gold Hill	Keystone and Arrington G&SMCo	4/19/1864	Gold Hill	R48c	Justice Ledge; "Gold Hill News Print."; #1, to O. H. Platt
		4/20/1864		R48c	#5, same party
		4/20/1864		R48c	#12, to Thos. L. Croft
		4/20/1864		R48c	#17, same party
Gold Hill	Knickerbocker G&SMCo	11/25/1863	Gold Hill	R42b, 27b	"GOLD HILL NEWS PRINT."; #10
Gold Hill	Mary Ann G&SMCo	11/7/1863	not stated	R49a	#108; allegorical maiden holds stock certificate!
		4/26/1864		R42b, 23c	#354
Gold Hill	Metropolitan G&SMCo	3/25/1863	Argentine, North Ophir Ledge	R49a	"ENTERPRISE PRINT"; Argentine District, #5; very early use of stamps (cancel date Mar. 28)
Gold Hill	Miantonomoh G&SMCo	6/9/1864	Gold Hill	R48c	"Gold Hill News Print."; #244, to John Balkwill
		6/9/1864		R48c	#245, same party
		6/9/1864		R48c	#249, to Jos. O'Donnel
		6/9/1864		R48c	#???, same party
Gold Hill	Mount Washington G&SMCo	3/21/1864	Gold Hill	R48c	"Gold Hill News Print."; #Twenty One"
Gold Hill	New Virginia Consolidated G&SMCo	3/21/1864	New Virginia	R48c	"Gold Hill News Print."; #25
Gold Hill	Palo Alto G&SMCo	10/10/1863	Blue Sulphur Spring, Lyon Cty.	R49a	#145
		6/1/1864		R48c	#232
		6/1/1864		R48c	#250
Gold Hill	Perseverance G&SMCo	7/13/1863	Virginia, Stand-By Ledge	(25c imperf)	#40; adherence obscures stamp
Gold Hill	Platt & King G&SMCo	4/13/1863	Gold Hill	R50a	#23
Gold Hill	Potomac G&SMCo	3/26/1863	Gold Hill	R43b	#111
Gold Hill	Queen of the West G&SMCo	8/1/1863	Gold Hill	R44b	#108
Gold Hill	Silver Heels G&SMCo	7/13/1863	Gold Hill	R44b	#169; beautiful bicolor
Gold Hill	Southern Michigan G&SMCo	4/18/1863	Gold Hill	R45a	#30
Gold Hill	Sunrise G&SMCo	6/9/1863	Gold Hill	R44b	#189
Gold Hill	Tecumseh G&SMCo	7/15/1863	Gold Hill	R44b	"ENTERPRISE PRINT"; #85, to F. L. Grosvenor
		7/15/1863		R44b	#86, same party
Gold Hill	Vesuvius G&SMCo	8/22/1863	Gold Hill	R44b	#69
Gold Hill	Wide Awake G&SMCo	3/25/1863	Gold Hill	R49a	#32, to J. J. Griffith; cancel date also Mar 25; very early use of stamps, earliest recorded on stock certificate

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Gold Hill	Wide Awake G&SMCo (cont.)	7/24/1863		R44b	#146, same party
Gold Hill	Yellow Jacket SMC	8/13/1863	Gold Hill	R48a	#166; many exist
Gold Hill	Yellow Jacket SMC	8/26/1863	Gold Hill	R48a	#200
		10/3/1863		R48a	#289, to Wm. Sharon
		2/8/1864		R48c	#431
Virginia City	Allen Co.	4/28/1864	Virginia	R42b, 25c	#139
Virginia City	Almaden G&SMCo	1/15/1864	Desert	R48c	"Commercial Print, Virginia."; #11
Virginia City	Alphonse G&SMCo	6/1/1863	Silver Star	R44b	#44
Virginia City	Amazon G&SMCo	11/23/1863	Virginia, Ophir Hill	R48c	"ENTERPRISE PRINT."; #72
Virginia City	American & Silver City Toll-Road Co	4/21/1864	(not mining)	R42b, 25c	"DAILY UNION PRINT, VIRGINIA, N.T."; #27
Virginia City	Anawan G&SMCo	6/27/1863	Devil's Gate, Chinatown	R44b	#5; to L. P. Wardle
		7/21/1863		R44b	#31, same party
Virginia City	Arctic G&SMCo	10/3/1863	Reese River	R48a	Arctic Ledge; #660?
Virginia City	Argentoro G&SMCo	11/9/1863	Virginia	R42b, 27c	"UNION PRINT."; #89
Virginia City	Arizone G&SMCo	8/13/1863	Silver Star	R44b	"ENTERPRISE PRINT."; #69
Virginia City	Atlantic G&SMCo	2/29/1864	Devil's Gate	R48c	#262
		4/11/1864		R42b, 23c	#286
Virginia City	Badger G&SMCo	1/15/1864	Desert	R48c	"Commercial Print, Virginia."; #22?
Virginia City	Bailey G&SMCo	11/19/1863	Virginia	R42b, 27c	"ENTERPRISE PRINT", lovely deep lilac underprint; #195, to Mr. E. A. Bailey
		11/19/1863		R42b, 27c	#198, to Mrs. E. A. Bailey; signed by E. A. Bailey on reverse
Virginia City	Bajazet & Golden Era Consolidated G&SMCo.	4/14/1863	not stated	R45a	#291
		4/20/1864		R50a	Different style than above; #1171; cancel "F F F/April 20" reading down at right; illustrated in Reynolds
		10/17/1864		R48c	Ditto, #1328; "F F F/Oct 17" reading down at right
Virginia City	Bald Eagle G&SMCo.	12/2/1863	Gold Hill	R48a	#214
		12/2/1863		R48a	#219
Virginia City	Ball and Platt Consolidated MCo.	9/21/1863	Ophir Hill	R48a	#38?
Virginia City	Bennett MCo	3/28/1864	Gold Hill	R36c pair, 23c	"Gold Hill News Print."; #49; identical to Hills G&SMCo in format, date, stamps, Sec (E. A. Hills), even #!
Virginia City	Birdsall MCo	8/22/1864	not stated	R48c	Montour Ledge; #208
		8/24/1864		R48c	#210
Virginia City	Bloomingtondale G&SMCo	7/3/1863	Virginia	R44b	#39
Virginia City	Bob Walker G&SMCo	7/28/1863	Gold Hill	R44b	#18; 23¾ shares
Virginia City	Bonanza G&SMCo	8/24/1863	Virginia	R44b	#18
Virginia City	Bowen Owen G&SMCo	9/26/1863	Gold Hill	R44b	To N. S. Bowen; "Enterprise Job Print."; #1

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Virginia City	Bowery G&SMCo	10/13/1863	Gold Hill	R44b	#55, to John G. Carpenter
Virginia City		10/29/1863	Gold Hill	R49a	#70; to M. D. Haskins (Pres.)
Virginia City	Brother Jonathan G&SMCo	5/3/1864	Gold Hill	R42b, 23c	#50; ms. "Virginia" dateline
Virginia City	California G&SMCo	6/25/1863	Simpson's Park, Lander Cty	R44b	#4
Virginia City	Canadian G&SMCo	9/7/1863	Gold Hill	R48a	#88
Virginia City	Central Park G&SMCo.	2/10/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #17; to J. V. B. Perry
		2/10/1864		R48c	#20, same party
Virginia City	Cerro Pasco G&SMCo	4/27/1863	Virginia	R46b	"ENTERPRISE PRINT", beige underprint; #14
Virginia City	Charter Oak G&SMCo	6/15/1863	Virginia	R50a	#94
Virginia City	Cherbourg MCo	7/17/1863	Virginia	R44b	"UNION PRINT."; #38
Virginia City	Chimborazo G&SMCo	8/22/1863	Blue Sulphur Spring's [sic], Lyon Cty	R44b	"ENTERPRISE PRINT."; #??
Virginia City	Christiana G&SMCo	8/13/1863	Devil's Gate	R44b	"UNION PRINT."; #4
Virginia City	Colorado G&SMCo	5/21/1863	Virginia	R44b	#4, to P. Randolph
		6/11/1863		R44b	#40
Virginia City	Cleopatra G&SMCo	4/22/1863	Virginia	R50a	#14, to N. W. Winton (Pres.)
Virginia City	Clement G&SMCo	10/21/1863	Virginia	R46b	#22
		5/26/1863		R50a	#71, to S. B. Rooney
Virginia City	Clinton & Hubbs G&SMCo	9/28/1863	Gold Hill	R45a	#14
Virginia City	Colorado G&SMCo	6/11/1863	Virginia	R44b	#411
Virginia City	Colwell G&SMCo	10/22/1863	Argentine	R42b, 23c	#28
Virginia City	Consolidated Cedar Hill G&SMCo	4/14/1863	Virginia	R48a	#48
Virginia City	Consolidated Grass Valley and Napoleon Co	8/26/1863	Virginia	R46c	#463
		3/11/1864		R48c	#624
Virginia City	Combination G&SMCo	9/23/1863	Summit Lake	R48a	#42
Virginia City	Coryell G&SMCo	6/2/1863	Silver Star	R44b	W. W. Coryell, Sec.; #111
		6/2/1863		R44b	ditto, #116
Virginia City	Cosser G&SMCo	8/23/1864	Virginia	R48c	#"Two"
Virginia City	Cumberland Goal [sic] MCo	3/26/1864	(El Dorado Canon)	R42b, 23c	"ENTERPRISE PRINT.", green block print on reverse; #38
		3/26/1864		R42b, 23c	#39
Virginia City	Dayton G&SMCo	5/31/1864	Devil's Gate	R44b	Dayton Ledge Nos. 1 & 2; #66; stamp reused
		5/31/1864		R43b	#69; stamp reused
Virginia City	DeGroot Consolidated G&SMCo	8/7/1863	Nevada	R46c	#404; printed in green; stamp faulty
Virginia City	Eliza G&SMCo	5/27/1863	Gold Hill	R41a, 27c	#3
Virginia City	Fire King MCo	4/2/1864	Gold Hill, American Flat	R42b, 23c	"ENTERPRISE PRINT."; #99
Virginia City	Famous Gold, Silver and Copper MCo	5/16/1864	Genessee, Douglas Cty.	R48c	#70

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Virginia City	Gentle Annie G&SMCo	6/25/1864	Gold Hill	R48c	"UNION PRINT."; #224
Virginia City	Gilmore G&SMCo	11/10/1863	Gold Hill	R42b, 27c	#100; Enterprise Job Print"; to D. R. Dale
		11/13/1863		R42b, 27c	#103, same party
Virginia City	Gilmore G&SMCo	11/10/1863	Gold Hill	R42b, 27c	#104, same party
		11/13/1863		R42b, 27c	#105, same party
Virginia City	George Washington G&SMCo	9/21/1863	Palmyra, Lyon Cty.	R48a	"ENTERPRISE PRINT"; in green, no underprint, #71
Virginia City	Gold Hill and Virginia Tunnel and Mining Co	12/16/1863	not stated	R44b	#123; signed Wm. M. Stewart as Pres.
		1/11/1864		R44b	#148
Virginia City	Granada G&SMCo	8/14/1863	Virginia	R50a	"ENTERPRISE PRINT"; #254
Virginia City	Harrow G&SMCo	1/16/1864	Desert	R48c	"Commercial Print, Virginia"; #16
		1/16/1864		(R48c)	#24, to James Fay; stamp cut close
Virginia City	Hills MCo	3/28/1864	Gold Hill	R36c pair, 23c	Gold Hill Ledge; Gold Hill News Print."; #49; E. A. Hills, Sec.; see Bennett
Virginia City	Imperial Coal Co	3/3/1864	Virginia	R48c	#26
Virginia City	Independent G&SMCo	2/25/1864	Virginia	R48c	#62; to J. K. Byrne, stamp cancelled "1864 JKB Mch 1."
Virginia City	Independent G&SMCo	3/4/1864	Genessee, Douglas Cty.	R48c	Chrysergos Ledge; "Gold Hill News Print."; #23
Virginia City	Indiana G&SMCo	8/7/1863	Virginia	R46c	Eliza Waldo Ledge; #169
Virginia City	Junction G&SMCo	5/27/1863	Virginia	R44b	Junction Ledge; "Virginia Daily Union print."; #6, to Joshua Seamonds
		5/27/1863		R44b	#13, same party
Virginia City	Kennedy Co	2/23/1864	Santa Fe, Lander Cty.	R48c	Mammoth Ledge, #129
Virginia City	Kossuth G&SMCo	7/9/1863	Devil's Gate	R44b?	#88
Virginia City	La Mina de Lalto G&SMCo	5/4/1864	Virginia	R48c	Signed Wm. M. Stewart as Pres.; "DAILY UNION PRINT, VIRGINIA, N.T."; #130
Virginia City	Lady Jameson G&SMCo	2/27/1864	Gold Hill	R48c	"Union Print, Virginia"; #21, to N. A. Chandler
		2/27/1864		R48c	#25
Virginia City	Lady Washington G&SMCo	5/26/1863	Granville Ledge	R44b	#82; printed in red and blue; stains at bottom
		5/26/1863		R44b	#83
		8/5/1863		R44b	#125; stamp faded
Virginia City	Lake View G&SMCo	1/27/1864	Desert, Churchill County	R48c	"Commercial Print, Virginia; #35, to J. V. B. Perry
		1/27/1864		R48c	#42, same party
		1/27/1864		R48c	#43, same party
Virginia City	Malvina G&SMCo	7/14/1863	Argentine	R49a	#36
Virginia City	Mayflower G&SMCo	1/18/1864	Gold Hill	R48c	#56; printed "GOLD HILL N.T." crossed out, "Virginia N.T." written in
Virginia City	Mansfield G&SMCo	10/6/1863	Argentine	R44b	#11
Virginia City	Mazeppa G&SMCo	11/9/1863	Argentine, Washoe Cty.	R49a	#"Two" to John G. Carpender; fantastic vignette of "The Mencken" performing in "Mazeppa"

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Virginia City	Mazeppa G&SMCo (cont.)	11/9/1863		R49a	#“Four,” same party
		11/9/1863		R49a	#“Fifteen,” to John Futsch
Virginia City	Mechanics Gold, Silver and Copper MCo	11/25/1863	Gold Hill	R48c	#176; U.S. eagle/shield/motto vignette
		3/9/1864		R48c	#25, blacksmith vignette
Virginia City	Medina Copper, G&SMCo	5/26/1863	Gold Hill	R44b	Ms. dateline “Virginia N.T.”, #105, to Phillip McDonald, shares #1996–2015
		5/26/1863		R44b	Ditto, #106, #2016–2035
Virginia City	Merchants G&SMCo	8/26/1863	Silver Star	R46c	“ENTERPRISE PRINT”; #18
Virginia City	Milton G&SMCo	9/28/1864	Gold Hill	R48c	Gold Hill Ledge; #117; custom litho vignette of mining works incl. “Milton M. Co” building!
Virginia City	Minnesota G&SMCo, No. 1	1/28/1864	Gold Hill	R48c	#85
Virginia City	Monmouth & Warsaw Consolidated G&SMCo	12/24/1863	Virginia	R46b	Butte and Yuba Ledges; #223
Virginia City	Monroe G&SMCo	3/31/1863	Virginia	R48a	“ENTERPRISE PRINT”; #116
Virginia City	Mount Ural G&SMCo	5/5/1863	not stated	R43b	#39; stamp uncanceled
Virginia City	Mountain Spring Mining and Water Co	6/30/1863	Virginia	R44b	#51
Virginia City	Nevada G&SMCo	4/15/1864	Gold Hill	R42b, 23c	#537, to Saml. Knight
		4/15/1864		R42b, 23c	#539, same party
		9/24/1864		R48c	#712, to Chas. S. Ashton
Virginia City	Nevada SMCo	7/13/1863	not stated	R44b	Mountain Ledge; #88, to Peter Cline; blue, red, salmon underprint
		7/13/1863		R44b?	#92, to Samuel Wittgenstein
		7/13/1863		R44b	#93, same party
		7/13/1863		R44b	#94, same party
Virginia City	Niagara Falls MCo	7/25/1863	Devil's Gate	R48a	“Enterprise Job-Printing Establishment.”; #36; green underprint
		8/18/1863		R48a	#46
		8/18/1863		R44b	#80
		8/21/1863		R44b	#85
Virginia City	Nolan G&SMCo	??/??/1864	Flowery	R48c	Currey Ledge; “Commercial Print, Virginia.”; #??
Virginia City	Ocean G&SMCo	4/25/1863	Flowery	R50a	Comstock Ledges No. 1 and 2; #75
Virginia City	Ocean SMCo	4/20/1864	Indian Springs	R42b, 23c	Ms. dateline “Virginia N.T.”, #17
Virginia City	Orleans Flat G&SMCo	6/14/1864	Virginia	R42b, 27b	#32
Virginia City	Pilot MCo	1/7/1864	Gold Hill	R46b	“ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST.”, gray underprint; #5
		1/8/1864		R46b?	#45

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Virginia City	Pine Grove MCo	10/21/1863	Palmyra	R48c	"ENTERPRISE PRINT."; pink underprint; #80
Virginia City	Pioneer G&SMCo	2/18/1864	Lincoln (Nye County?)	R48c	Silver Wave Ledge; #68
		2/18/1864		R48c	#108
Virginia City	Pride of Nevada G&SMCo	10/1/1863	Devil's Gate	R36c (x2), 27b/c	"ENTERPRISE PRINT"; pink underprint; #93
Virginia City	Pride of Virginia G&SMCo	4/9/1864	Virginia	R42b, 23c	"ENTERPRISE PRINT."; in blue, orange underprint; #156; 2½ shares
Virginia City	Reynolds & Morris G&SMCo	11/4/1863	Silver Star	R44b	"Virginia Daily Union Print."; #44
Virginia City	Roanoke G&SMCo	1/25/1864	Gold Hill	R48c	"UNION PRINT."; #119;
Virginia City	Robinson MCo	2/8/1864	Blue Sulphur Spring, Lyon Cty.	R48c	"Commercial Print, Virginia."; #20
		2/8/1864		R48c	#21, same party
		2/8/1864		R48c	#23, same party
Virginia City	Rock Island G&SMCo	9/29/1864	Gold Hill	R42b, 23c	J. L. More Ledge; "ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #445
Virginia City	Roger Sherman G&SMCo	8/10/1863	Indian Spring, Lyon Cty.	R44b	#20
Virginia City	Rothschild G&SMCo	5/5/1863	not stated	R49a	#129
Virginia City	Rough and Ready G&SMCo	9/14/1863	Devil's Gate	R44b	#21
Virginia City	Sailor G&SMCo	9/19/1863	Virginia	R44b	#101; cancel incl. "Virginia Nev."
Virginia City	Sam Patch G&SMCo	1/18/1864	Gold Hill	R48c	#19
		2/2/1864	Gold Hill	R48c	#20
		2/2/1864	Gold Hill	R48c	#61
Virginia City	St. Helena G&SMCo	5/28/1863	Virginia	R44b	#87
Virginia City	St. John's G&SMCo	4/10/1863	not stated	R48a	New Brunswick Ledge; #26, to N. A. Chandler
		4/10/1863		R48a	#28, same party
		4/10/1863		R48a	#29, same party
Virginia City	San Bernard G&SMCo	12/14/1863	Gold Hill	R48c	"GOLD HILL NEWS PRINT."; #17
Virginia City	San Juan G&SMCo	3/8/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #67
Virginia City	Shamrock G&SMCo	1/22/1864	not stated	R48c	#270; in green, pink underprint
Virginia City	Silver Age G&SMCo	7/6/1863	Devil's Gate	R44b	"ENTERPRISE PRINT."; #70
Virginia City	Smith G&SMCo	12/15/1863	Virginia	R48c	Snug and Flowery Hill Ledges; "ENTERPRISE PRINT.", in blue, no underprint; #171; initials on cancel don't match those on cert.
Virginia City	Solferino G&SMCo	12/7/1863	Virginia	R48c	#104
Virginia City	South Burnside SMCo	7/10/1863	Virginia	R44b	"ENTERPRISE PRINT"; #105, to F. L. Grosvenor
		7/10/1863		R44b	#106, same party
Virginia City	Spanish G&SMCo	8/31/1863	Virginia	25c	#2
Virginia City	Stewart G&SMCo	4/23/1863	not stated	R46b	Seymore Lode; "Formerly known as the Ellsworth Lode" #80
		???		R45a	
		???		R42b, 23c	

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Virginia City	Stewart Mining & Mill Co.	7/7/1863	Virginia	R44b	"ENTERPRISE PRINT"; #56
Virginia City	Virginia G&SMCo	1/29/1864	Desert, Churchill Cty.	R48c	"Commercial Print, Virginia."; #1 to J. V. B. Perry
		1/29/1864		R48c	#3, same party
Virginia City	Vulcan G&SMCo	6/21/1864	Gold Hill	R48c	"Gold Hill News Print."; #47
Virginia City	Wall Street MCo	2/12/1864	Gold Hill and Blue Sulphur Spring	R48c	"Gold Hill News Print."; #15, to J. V. B. Perry
Virginia City	Wall Street MCo	2/12/1864	Gold Hill and Blue Sulphur Spring	R48c	#16, same party
Virginia City	Watson Consolidated G&SMCo	4/1/1863	Virginia	R43b	#23
Virginia City	Warsaw G&SMCo	6/12/1863	(Virginia)	R50(a?)	#67
Virginia City	Washington G&SMCo	1/18/1864	Indian Spring, Lyon Cty.	R48c	Minerva Ledge; #9
Virginia City	Washoe Zephyr G&SMCo	3/10/1864	Gold Hill	R48c	American Flat; #58
Virginia City	White Dove Consolidated MCo	3/5/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #35
Virginia City	Western Slope G&SMCo	8/8/1863	Gold Hill	R36c (x2), 27c	"ENTERPRISE PRINT"; #62
Virginia City	William Penn G&SMCo	4/4/1864	Virginia	R42b, 23c	Middle Lead; #152; beautiful bicolor
Virginia City	Winfield Scott G&SMCo	4/12/1864	Virginia	R48c	Winfield Scott Ledge; #322
Virginia City	Woodstock G&SMCo	9/17/1863	Gold Hill	R44b	#20
Virginia City	Yankee Blade G&SMCo	3/2/1864	Flowery	R48c	Curry Ledge; "DAILY UNION PRINT, VIRGINIA, N.T."; #105
Virginia City	York G&SMCo	3/8/1864	Virginia	R48c	#53; R. M. Daggett, Pres.
		4/27/1864		R42b, 23c	#73
Virginia City	Zouave G&SMCo	3/27/1863	Virginia	R46b	"ENTERPRISE PRINT"; blue with strong red underprint; #122

Comstock Adjacent, Lyon County

Como	Altamonte G&SMCo	6/20/1863	Palmyra	R50a	#71, to F. L. Grosvenor
		6/20/1863		R50a	#72, same party
		6/20/1863		R50a	#73, same party
		6/20/1863		R50a	#74, same party
		10/12/1863		???	#12(4?), same party
		10/13/1863		R47a	#123, to E. C. Headrick
		4/4/1864		R48c	#175, to F. L. Grosvenor; Grosvenor now Sec.
Como	American Eagle G&SMCo	12/16/1863	not stated	R48c	Hillsdale Ledge, #28, to Crosman & Jones; D. E. Jones, Pres.
Como	Amazon Tunnel MCo	2/22/1864	Palmyra	R48c	"Gold Hill News Print."; #153
Como	Crosman G&SMCo	2/10/1864	Indian Springs	R48c	White Point Ledge; #67?; to F. L. Grosvenor
		2/10/1864		R48c	#68, same party
		2/10/1864		R48c	#69, same party
		2/25/1864		R48c	#81, same party
Como	Genesee MCo	2/10/1864	Palmyra	R48c	Ms. "Como Lyon Co" dateline, printed "N.T."; Genesee Ledge; Pres. J. S. Crosman (see Crosman G&SMCo); #115, to F. L. Grosvenor

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Como	Goss & Lambard G&SMCo	3/14/1864	Indian Springs	R48c	"Gold Hill News Print." #130, to F. L. Grosvenor (Secretary)
Como	Henry Clay G&SMCo	1/9/1864	Palmyra	R48c	Montgomery Ledge; #34, to Jones & Crosman
Como	*Live Oak G&SMCo	1/5/1864	Palmyra	R48c	George Law Ledges Nos. 1, 2, and 3; #35, to Alf Doten, signed by him as Pres. (illustrated in The Journals of Alfred Doten)
Como	Lodi G&SMCo	2/27/1864	Palmyra	R48c	Golden Eagle Ledge; #2, to R. B. Ellis (President)
Como	Lodi G&SMCo	2/27/1864	Palmyra	R48c	Ditto, #6, to S. A. Ringo
Como	Mankato G&SMCo	12/30/1863	Palmyra	R42b, 24b	Walker Ledge; #47, to Frank. L. Grosvenor
Como	Martha G&SMCo	2/2/1864	not stated	R48c	Sonora Ledge, First Southern Extension; #60, J. S. Crosman, Pres., D. Edward Jones, Sec., to Geo. Hall
Como	Prairie State G&SMCo	3/18/1864	Palmyra	R48c	"Gold Hill News Print."; #13, to F. L. Grosvenor
Como	Shiloh G&SMCo	7/23/1863	Palmyra	R48a	#9, to G. A. Lean; severe mounting stains
Como	Stonewall G&SMCo	7/23/1863	Palmyra	R44b	Constitution Ledges, Nos. 1, 2, & 3; #27, to F. L. Grosvenor
		7/23/1863		R48a	#29, same party
		7/23/1863		R48a	#30, same party
Como	Union G&SMCo	3/18/1864	Palmyra	R48c	#115; ms. "Como" written over printed "Palmyra"; to H. H. Morrison
Dayton	Baltimore	6/29/1863	Palmyra	R44b	#74; to F. L. Grosvenor
		12/17/1863		R48c	#126; endorsed to F. L. Grosvenor
Dayton	Buckeye	6/13/1863	Palmyra [sic]	R42b, 27c	#39
		2/29/1864		R48c	#98
Dayton	Douglas	?/??/1864	Blue Sulphur Spring	R48c	Minnesota Ledge
Dayton	Flora	3/21/1864	Washington	R48c	#247
Dayton	Emma G&SMCo	4/6/1863	not stated	R43b	In blue; Consolidation of San Francisco Co. Neighbor Ledge; Great Western Co. Great Western Ledge; Murphy Co Ball Ledge; Kinhead Co. Snow Ledge; signed Adolph Sutro as President; ENTERPRISE PRINT"; #40
Dayton	Petit G&SMCo	10/17/1863	Palmyra	R47a	Mammoth Ledge; #1
Dayton	Random G&SMCo	8/24/1863	Palmyra	R32c (x2), 27c	#58
Georgetown	Monte Del Rey	2/25/1864	Palmyra	R48c	#121; to J. H. Chinn; Georgetown a "suburb" on eastern outskirts of Como
		2/25/1864		R48c	#122, same party; NHS Collection
Palmyra	Union G&SMCo	9/25/1863	Palmyra	R44b	Rappahanock Ledge; #25, to F. L. Grosvenor; #115, dated 3/18/1864, has ms. "Como" written over printed "Palmyra"; NASCA Nov 1987 sale describes another, "piece out of bottom"

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Silver City	Lima G&SMCo	5/21/1863	Virginia	R44b	#16; cancel "May 20 R.V.D." appears not to match
		8/1/1863		R44b	#58; cut close all around; ex- Maish
		8/1/1863		R44b	#59; cut close all around; KP Colln
		8/1/1863		R44b	#60; cut close all around; RB Colln
		8/1/1863		R44b	#61; cut close all around; ex- Schmidtman
Silver City	Lundin G&SMCo	8/22/1863	Devil's Gate	R44b	#22; faults
Silver City	New Mountaineer SMCo	4/7/1864	Blue Sulphur Spring	R48c	"Virginia Union Print."; #47
Silver City	Pride and Big Foot Consolidated G&SMCo	6/6/1863	Devil's Gate and Chinatown	R44b	#47; tape repairs mar

Comstock Adjacent, Ormsby/Washoe Counties

Carson City	Andrew JacksonMCo	10/15/1863	Palmyra	R42b, 27c	#119
Carson City	Amazon G&SMCo	5/22/1863	Eagle and Washoe Valley	R44b	#15; cut into at left
		9/12/1863		R44b	#102; to E. C. Headrick
Carson City	Floyd G&SMCo	9/22/1863	Devil's Gate	R44b	"ENTERPRISE PRINT.", pink underprint; #18; printed date-line "Virginia" changed by ms. to "Carson City"
Carson City	Fly By Night GSMCo	5/12/1863	Devil's Gate	R44b	Mount Hope Lode; #56
		12/21/1863		R48c	#205, to E. C. Headrick; Pres. now J. H. Atchison, Sec. now Geo. N. Chedic (Carson County Sheriff 1858)
Carson City	Independent GSMCo	10/15/1863	Palmyra	R42b, 27c	Independence Ledge; #159
Carson City	Lion GSMCo	6/17/1863	Brown and Murphy, Lyon Cty.	R50a	Ball's Lode; #68
Carson City	Minerva G&SMCo	7/19/1863	Indian Springs	R44b	#33
Carson City	Mount Bullion No. 2 Consolidated G&SMCo	7/25/1863	Reese River	R44b	#75
Carson City	White Mountain G&SMCo	10/25/1863	Big Creek Canon, Lander Cty.	R42b, 23c	#71
Carson City	Washington MCo	9/7/1863	Palmyra	R44b	#126; ms. "Constitution Ledge"
		9/8/1863		R44b	#130; ditto
		10/15/1863		R42b, 23c	#137; ditto
Washoe City	North Star G&SMCo	5/26/1863	Castle	R36c (x2), partial 5c	#15
Washoe City	Tolles G&SMCo	9/8/1863	Pea Vine	R44b	#173; stamp tied by "James H. Kinhead" fancy blue stenciled cancel of Sec., ms. date beneath

Aurora

Aurora	Black Swan G&SMCo	6/23/1863	Esmeralda	R49a	"Mono County, Cal" #7; great vignette of swan
Aurora	Bodie Peak Consolidation G&SMCo	4/18/1863	not stated	R45a	"Mono Co.," #68; capitalization only \$70,000; to Matthew Watts; super colorful
Aurora	Bolivia Consolidated G&SMCo	11/15/1863	Esmeralda	R36c (x2), 27c	#224

Aurora	Burns & Porter G&SMCo	10/19/1863	Esmeralda	R43b	"Mono Co.," #27
Aurora	Climax MCo	7/13/1863	Esmeralda	R48a	#80
Aurora	Crossley G&SMCo	6/27/1863	Esmeralda	R43(b?)	#37; "Silver Hill"; stamp perfs trimmed
Aurora	Dalls MCo.	8/10/1863	Esmeralda	R45a	"Mono County," #9
		8/16/1863		R45a	#13?
Aurora	Eagle Tunnel & MCo.	6/4/1863	Esmeralda	R47a	"Mono Co., Cal.," #32, to W. S. Card
		6/4/1863		R47a	#35, same party
Aurora	Equity G&SMCo	6/26/1863		R48a	"Mono Co.," #45; to R. C. Montgomery
Aurora	Farwell G&SMCo	6/24/1863	not stated	R47a	"Mono Co.," #5; faulty
Aurora	Fresno MCo	5/19/1863	Esmeralda	R44b	"Mono Co.," #6: to Samuel L. Clemens, signed Clemens on reverse; lot 487 in Spink Shreves auction #121 of Floyd Risvold collection, January 28, 2010; estimate \$2,000–3,000, realized \$48,975 (hammer \$42,500, commission \$6475)
Aurora	Garryowen G&SMCo	1/12/1864	Esmeralda	R42b, 27c	"Last Chance Hill, Esmeralda Co., N.T."; #51
Aurora	Gen. Kearny G&SMCo	5/9/1863	Esmeralda	R49(a)	"Mono County," #33; stamp perfs trimmed
Aurora	Huguenot G&SMCo	12/25/1863	not stated	R48c	#68
Aurora	Lady Jane G&SMCo	4/6/1863	not stated	R46b	"Mono County," #37?; in pink & blue!
		5/23/1863		R46b?	#57
Aurora	Maggie Green G&SMCo	10/17/1863	Esmeralda	R43b	"Mono County, Cal.," #153?
Aurora	Minerva G&SMCo	7/2/1863	(Middle Hill)	R48(a)	"Mono County, Cal.," #4; stamp perfs trimmed
Aurora	Monitor G&SMCo	8/11/1863	Esmeralda	R44b	"Mono County, Cal.," #9, to J. W. Martin, shares 121–130; great vignette of Monitor
		8/11/1863		R44b	#10, to J. W. Martin, shares 131–140
		8/11/1863		R44b	Ditto, #12, shares 151–162
Aurora	Mount Ophir G&SMCo	6/26/1863	not stated	R48a	"Mono Co., Cal.," #24; to R. C. Montgomery; super colorful
Aurora	Mountain Lily G&SMCo	6/25/1863	not stated	R45a	"Mono Co., Cal.," #52
Aurora	Pride of the West G&SMCo	7/20/1863	(Last Chance Hill)	R47a	"Mono Co., Cal.," #11 to 15
Aurora	Rolla G&SMCo	4/29/1863	Esmeralda	R45a	"Aurora, Esmeralda," #6
Aurora	St. James G&SMCo	?/12/1863	Esmeralda	R36c pair, 27c	#19
Aurora	St. Patrick G&SMCo	9/16/1863	Esmeralda	R43b	#54
Aurora	Sunbeam G&SMCo	4/20/1863	(Last Chance Hill)	R45a	"Mono Co., Cal.," #211 to 220, to J. A. Zimmerman
		4/20/1863		R45a	Ditto, #251 to 270
Aurora	United States Tunnel MCo	11/30/1863	not stated	R48c	"Mono Co., Cal.," #143
		4/7/1864		R48c	#381
Aurora	West Wind MCo	5/13/1863	not stated	R50a	"Mono Co., Cal.," #6
Aurora	Young America Tunnel G&SMCo	7/2/1864	Esmeralda	R48c	"Silver Hill, N.T."; #418
		8/25/1864		R48c	#446
Aurora	Young Winnemucca G&SMCo	5/2/1863	not stated	R49a	#172

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
			"The Levy Find"		
Aurora	Daylight Tunnel G&SMCo	2/6/1864	Esmeralda	R48c	"Mono Co., Cal.," #202; to Leopold Levy
Aurora	Diamond G&SMCo	6/2/1863	Esmeralda	R44b	#41; to M. Levy
Aurora	Lady of the Lake G&SMCo	3/31/1863	Esmeralda	R43b	"Mono Co., Cal.," #28; to Martin Levy; stamp on reverse
Aurora	Maple Leaf G&SMCo	3/26/1863	Esmeralda	R43b	"Mono Co., Cal.," in magenta, #21; to Leopold Levy
Aurora	Mariposa G&SMCo	6/15/1863	Esmeralda	R50a	"Mono Co., Cal.," #2; to Leopold Levy
Aurora	Martin's G&SMCo	6/6/1863	Esmeralda	R50a	"Mono Co., Cal.," #6, to Martin Levy, who signs as Pres.
		6/6/1863		R50a	#7, 8, 9, 10, all to Martin Levy
Aurora	Otsego G&SMCo	5/15/1863	Esmeralda	R44b	#34; to L. Levy
		5/15/1863		R44b	#35; to Martin Levy
		6/13/1863		R44b	#44; to Leopold Levy
Aurora	Pinon G&SMCo	2/4/1864	Esmeralda	R48c	"Mono Co., Cal.," #100; to Leopold Levy

Humboldt County

Humboldt City	Ragtown G&SMCo	12/1/1863	Prince Royal	R50b	#21; tape repairs mar
Santa Clara	Free State Tunneling Co	9/10/1863	Santa Clara	R46c	#27
Star City	Cosmopolitan G&SMCo	11/24/1863	not stated	R44b	#56
Star City	Eldorado G&SMCo	11/2/1863	Eldorado	R46b	#208, to T. G. Elliot
		11/2/1863		R46b	#209, same party
Unionville	Gideon's Band No. 1 G&SMCo	8/26/1863	Sierra	R49a	#136; to J. W. Winter; G. W. Rutherford, Sec'y, G. R. Nightingill, Pres
		8/31/1863		R49a	#152; cancel 9/6/1863; to C. Fagan; KP colln
Unionville	Gideon's Band No. 2 G&SMCo	8/26/1863	Sierra	R49a	#134; to J. W. Winter; G. W. Rutherford, Sec'y, G. R. Nightingill, Pres.
Unionville	Iowa G&SMCo	3/28/1864	Sierra	R48c	#125
Unionville	Jackson G&SMCo	4/2/1863	Buena Vista	R43b	#21; to Samuel L. Clemens, signed on reverse by him!
Unionville	Maumee G&SMCo	7/28/1863	Sierra	R50a	Maumee, Muskingum, Sciota and Wabash Lodes; #2, to O. M. Evans
		7/28/1863		R50a	#4, same party
		7/28/1863		R50a	#8, same party
		7/28/1863		R50a	#11, same party
Unionville	Silver Heel MCo	6/29/1863	Buena Vista	R46b	#15; "2 feet to the share"
Unionville	Taylor G&SMCo	12/9/1863	Sierra	R44b	Isaac Newton Ledge; #102, to O. M. Evans
		12/9/1863		R44b	#104, same party

Reese River/Lander County

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Amador	Wildwood Tunnel and Water Co	2/22/1864	Amador	R48c	#73; #99, 2/23, has no stamp
Amador	Winnemucca Consolidated G&SM and Tunnel Co	1/26/1864	Amador	No stamp!	
		6/10/1864		R24c	#106; 20¢ stamp missing
Austin	Champion No. 1 G&SMCo	4/29/1864	Reese River	R42b, 25c	#2; to "Gridley Hobart & Jacobs"; this was Ruel C. Gridley of "sanitary sack of flour" fame!
Austin	Croesus MCo	7/22/1864	Summit, Newton Ledge	R48c	#3
Austin	Davenport G&SMCo	5/7/1864	Amador	R42b, 23c	Davenport Ledge, Corral Hill; #69
Austin	Eastern Oregon G&SMCo	2/29/1864	Reese River	R48c	Red, blue, black, pink underprint; vignette of N.T. seal; #31
Austin	Ellemada Tunnel, and G&SMCo	6/15/1864	Reese River	R48c	#9
		6/15/1864		R48c	#8
Austin	Erie G&SMCo	8/18/1863	Reese River	R44b?	#14
Austin	Harding and Dickman G&SMCo	5/2/1864	Reese River	R48c	#24
Austin	Kingston Junior G&SMCo	8/12/1864	Reese River, Marshall Canon	R48c	#18
Austin	Liberty SMC	6/29/1864	San Antonio, Nye County	R48c	#2, to J. V. B. Perry; stamp perfs trimmed
		6/29/1864		R48c	#3, same party
		6/29/1864		R48c	#4, same party
Austin	Marshall G&SMCo	8/20/1863	Reese River	R49a	#32
		8/20/1863		R49a	#33
Austin	Middlesex G&SMCo	6/15/1864	Amador	R48c	#23
Austin	Mills, Post & White Consolidated SMC	9/5/1863	Reese River	R49a	"ENTERPRISE PRINT", green underprint; #52; many exist
		10/22/1863		R44b	#78
		4/7/1864		R42b, 23c	#98
		6/1/1864		R48c	#113
		7/14/1864		R48c	#152
Austin	Monterey G&SMCo	9/29/1863	Reese River	R49a	"Democratic Standard Print."; #64, to Frank Hedrick
		9/29/1863		R49a	#65, same party
		9/29/1863		R49a	#67, same party
Austin	Osceola G&SMCo	3/14/1864	Reese River	R42b, 24b	#61
Austin	Real Del Monte G&SMCo	3/20/1864	Bunker Hill	R42b, 23c	#74, to Geo. W. Cloud
		3/20/1864		R42b, 23c	#9?, same party
Austin	South Sonoma G&SMCo	12/14/1863	Reese River	R48c	#121; Nevada 25¢ stamp affixed, probably not original to cert! (removed)
Austin	Sprague G&SMCo	6/13/1864	Reese River	R41a, 19c, 5c	"ENTERPRISE PRINT.", #32

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Austin	Stranger G&SMCo	5/25/1864	Reese River	R48c	#94, 6¼ shares
		6/15/1864		R48c	#95, 10 shares, to Julius Sichtel Jr., Secy.
		9/1/1864		R48c	#112, 122½ shares
Canyon City	Virginia Lee G&SMCo	11/19/1863	Big Creek	R48c	#48
Clifton	Gen. Siegel G&SMCo	6/14/1864	Reese River	R42b, 25c	#155
Jacobsville	Mount Bullion Consolidated G&SMCo	12/14/1863	Reese River	R48a	#290
Watertown	Pittsburgh G&SMCo	4/30/1864	Big Creek	R48c	#119

Douglas County

Young's Bridge	Osceola G&SMCo Nos. 1 & 2	7/30/1864	Young's	R48c	#95; this and #97 the only two known
		7/30/1864	Young's	R48c	#97; small repair LR corner

Summary Of Territorial Imprints

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
<i>Territorial Enterprise</i>					
<i>"ENTERPRISE PRINT"</i> (no period)					
Dayton	Emma G&SMCo	4/6/1863	not stated	R45b	In blue; Consolidation of San Francisco Co. Neighbor Ledge; Great Western Co. Great Western Ledge; Murphy Co Ball Ledge; Kinhead Co. Snow Ledge; signed Adolph Sutro as President; ENTERPRISE PRINT"; #40
Gold Hill	Belle Union	6/11/1863 1863	Silver Star	R50a R50a	"ENTERPRISE PRINT", pink underprint; #121 #???; cancel "Belle Union"
Gold Hill	Tecumseh G&SMCo	7/15/1863	Gold Hill	R44a	"ENTERPRISE PRINT"; #85, to F. L. Grosvenor
Virginia City	Bailey G&SMCo	11/19/1863	Virginia	R42b, 27c	"ENTERPRISE PRINT", lovely deep lilac underprint; #195, to Mr. E. A. Bailey
Virginia City	Cerro Pasco G&SMCo	4/27/1863	Virginia	R46b	"ENTERPRISE PRINT", beige underprint; #14
Virginia City	George Washington G&SMCo	9/21/1863	Palmyra, Lyon Cty.	R48a	"ENTERPRISE PRINT"; #71
Virginia City	Metropolitan G&SMCo	3/25/1863	Argentine	R49a	"ENTERPRISE PRINT"; Argentine District, #5; very early use of stamps
Virginia City	Monroe G&SMCo	3/31/1863	Virginia	R48a	"ENTERPRISE PRINT"; #116
Virginia City	Occidental G&SMCo	4/23/1863	Reese River		Occidental Ledge; "ENTERPRISE PRINT"; yellow-green underprint, #7
Virginia City	Pride of Nevada G&SMCo	10/1/1863	Devil's Gate	R36c (x2), 27b	"ENTERPRISE PRINT"; pink underprint; #93
Virginia City	Sierra G&SMCo	3/14/1863	Devil's Gate		"ENTERPRISE PRINT"; #6
Virginia City	South Burnside SMCo	7/10/1863	Virginia	R44b	"ENTERPRISE PRINT"; green underprint; #106
Virginia City	Western Slope G&SMCo	8/8/1863	Gold Hill	R36c (x2), 27c	"ENTERPRISE PRINT"; #62
<i>"ENTERPRISE PRINT."</i> (period)					
Austin	Mills, Post & White Consolidated SMCo	9/5/1863 10/22/1863 6/1/1864	Reese River	R49a R44b R48c	"ENTERPRISE PRINT.", green underprint; #52; many exist #78 #113
Canyon City	Virginia Lee G&SMCo	11/19/1863	Big Creek	R48c	"ENTERPRISE PRINT.", #48
Carson City	Floyd G&SMCo	9/22/1863	Devil's Gate	R44b	"ENTERPRISE PRINT.", pink underprint; #18; printed dateline "Virginia" changed by ms. to "Carson City"
Virginia City	Amazon G&SMCo	11/9/1863	Virginia	R48c	Ophir Hill; "ENTERPRISE PRINT."; #72
Virginia City	Chimborazo G&SMCo	8/22/1863	Blue Sulphur Spring's [sic], Lyon Cty	R44b	"ENTERPRISE PRINT."; #??
Virginia City	Cumberland Goal [sic] MCo	3/26/1864	(El Dorado Canon)	R42b, 23c	"ENTERPRISE PRINT.", green block print on reverse; #39
Virginia City	Fire King MCo	4/2/1863	Gold Hill, American Flat	R42b, 23c	"ENTERPRISE PRINT."; #99
Virginia City	Hemmingford French Canadian G&SMCo	8/15/1863	Devil's Gate		"ENTERPRISE PRINT."; #78
Virginia City	Merchants G&SMCo	8/26/1863	Silver Star	R46c	"ENTERPRISE PRINT."; #18; stamp may not belong
Virginia City	Mountain Torrent G&SMCo	6/13/1863	Gold Hill		"ENTERPRISE PRINT."; #14
Virginia City	Pine Grove MCo	10/21/1863	Palmyra	R48c	"ENTERPRISE PRINT."; pink underprint; #80

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Pride of Virginia	G&SMCo	4/9/1864	Virginia	R42b, 23c	Virginia City "ENTERPRISE PRINT."; in blue, orange underprint; #156; 2½ shares
Virginia City	Silver Age G&SMCo	7/6/1863	Devil's Gate	R44b	"ENTERPRISE PRINT."; #70
Virginia City	Smith G&SMCo	12/15/1863	Virginia	R48c	Snug and Flowery Hill Ledges; "ENTERPRISE PRINT.", in blue, no underprint; #171
"ENTERPRISE JOB PRINT"					
Virginia City	Oriental G&SMCo	2/22/1863	Virginia		"ENTERPRISE JOB PRINT"; #68
"Enterprise Job Print."					
Virginia City	Bowen Owen G&SMCo	9/26/1863	Gold Hill	R44b	"Enterprise Job Print."; #1; to N. S. Bowen
Virginia City	Gilmore G&SMCo	11/13/1863	Gold Hill	R42b, 27c	#100, 103–5; Enterprise Job Print"
"Enterprise Job-Printing Establishment."					
Virginia City	Niagara Falls MCo	7/25/1863	Devil's Gate	R48a	"Enterprise Job-Printing Establishment."; #36
		8/18/1863		R48a	#46
		8/18/1863		R44b	#80
		8/21/1863		R44b	#85
"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."					
Virginia City	Pilot MCo	1/7/1864	Gold Hill	R46b	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; gray underprint; #5
American City	Robert Emmett G&SMCo	5/1/1864	Gold Hill	R49a	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; stamp cancelled "Dec the 12th 1863 JGC" in hand matching that of Sec. J. G. Carpenter, and "tied by wrinkles"; #87, to Carpenter, 25 shares; Carpenter known to have been Secretary of other companies (e.g. Colwell G&SMCo, Virginia City, #68, also to Carpenter, 25 shares, FHWAC lot 968, June 2013), probably this stamp was removed from an unsold certificate and reused here, or possibly precancelled.
Virginia City	Rock Island G&SMCo	9/29/1864	Gold Hill	R42b, 23c	J. L. More Ledge; "ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #445
Stamps added to following six certs!					
Virginia City	Hooker G&SMCo	11/20/1863	Smokey Valley	R44c	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #10; to I. Topper
Virginia City	Hope G&SMCo	11/19/1863	Smokey Valley	R46c	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #290; to I. Topper
Virginia City	Leslie & Beard G&SMCo	11/19/1863	Smokey Valley	R45c	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #76?; to I. Topper
Virginia City	Minerva G&SMCo	11/20/1863	Reese River	R44c	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #2; to I. Topper
Virginia City	Monitor G&SMCo	11/19/1863	Smokey Valley	R44c	"ENTERPRISE BOOK AND JOB PRINTING HOUSE,
Virginia City	Phoenix G&SMCo	12/18/1863	Summit	R44c	"ENTERPRISE BOOK AND JOB PRINTING HOUSE, C ST."; #30

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Gold Hill News					
"Gold Hill News Print."					
American City	Matamoras G&SMCo	2/15/1864	Gold Hill	R48c	Ms. "American Ct.." on dateline; "Gold Hill New Print."; #27, to James Scott
Gold Hill	Cincinnati G&SMCo	2/15/1864	Gold Hill	R48c	#28, same party
		1/16/1863		R48c	"Gold Hill News Print."; #50, to J. D. Fry (Pres. Union Mill & Mill & Mining Co.)
Gold Hill	Cleveland G&SMCo	5/18/1863	Gold Hill	R46b	#14
Gold Hill	Jim McLellan G&SMCo	2/6/1864	Gold Hill	R48c	"Gold Hill News Print."; #76
Gold Hill	Keystone and Arrington G&SMCo	4/19/1864	Gold Hill	R48c	Justice Ledge; "Gold Hill News Print."; #1, to O. H. Platt
		4/20/1864		R48c	#12, to Thos. L. Croft
		4/20/1864		R48c	#17, same party
Gold Hill	Miantonomoh G&SMCo	6/9/1864	Gold Hill	R48c	"Gold Hill News Print."; #248
Gold Hill	Mount Washington G&SMCo	3/21/1864	New Virginia	R48c	"Gold Hill News Print."; #Twenty one"
Gold Hill	New Virginia Consolidated G&SMCo	3/21/1864	New Virginia	R48c	"Gold Hill News Print."; #25
Virginia City	Bennett MCo	3/28/1864	Gold Hill	R36c pair, 23c	"Gold Hill News Print."; #49, E. A. Hills, Sec.
Virginia City	Hills MCo	3/28/1864	Gold Hill	R36c pair, 23c	Gold Hill Ledge; Gold Hill News Print."; #49; E. A. Hills, Sec.
Virginia City	Vulcan G&SMCo	6/21/1864	Gold Hill	R48c	"Gold Hill News Print."; #47
Virginia City	Wall Street MCo	2/12/1864	Gold Hill and Blue Sulphur Spring	R48c	"Gold Hill News Print."; #15, to J. V. B. Perry
		2/12/1864		R48c	#16, same party
Como	Amazon Tunnel MCo	2/22/1864	Palmyra	R48c	"Gold Hill News Print."; #153
Como	Goss & Lambard G&SMCo	3/14/1864	Indian Springs	R48c	"Gold Hill News Print." #1?0, to F. L. Grosvenor (Sec.)
Como	Prairie State G&SMCo	3/18/1864	Palmyra	R48c	"Gold Hill News Print."; #13, to F. L. Grosvenor
"GOLD HILL NEWS PRINT."					
Central Mill	Norcross G&SMCo	12/22/1863	Washoe & Eagle Valley	R48c	"GOLD HILL NEWS PRINT."; #86
Gold Hill	Colorado G&SMCo	2/26/1864	Gold Hill	R48c	"GOLD HILL NEWS PRINT."; #120
Gold Hill	Knickerbocker G&SMCo	11/25/1864	Gold Hill	R42b, 27b	"GOLD HILL NEWS PRINT."; #10
Virginia City	San Bernard G&SMCo	12/14/1863	Gold Hill	R48c	"GOLD HILL NEWS PRINT."; #17
Virginia Daily Union					
"UNION PRINT."					
Gold Hill	Ball & Platt Consolidated MCo	9/21/1863	Gold Hill	R48a	"UNION PRINT."; #38
Virginia City	Argentoro G&SMCo	11/9/1863	Virginia	R42b, 27c	"UNION PRINT."; #89
Virginia City	Cherbourg MCo	7/17/1863	Virginia	R44b	"UNION PRINT."; #38
Virginia City	Christiana G&SMCo	8/13/1863	Devil's Gate	R44a	"UNION PRINT."; #4
Virginia City	Gentle Annie G&SMCo	6/25/1864	Gold Hill	R48c	"UNION PRINT."; #224
Virginia City	Roanoke G&SMCo	1/25/1864	Gold Hill	R48c	"UNION PRINT."; #119
"DAILY UNION PRINT, VIRGINIA, N.T."					
Virginia City	American and Silver City Toll-Road Co	4/21/1864	(not mining)	R42b, 25c	"DAILY UNION PRINT, VIRGINIA, N.T."; #27

Place of Issue	Company	Date	District	Stamp(s)	Details/Comments
Virginia City	La Mina de Lalto G&SMCo	5/4/1864	Virginia	R48c	Signed Wm. M. Stewart as Pres.; "DAILY UNION PRINT, VIRGINIA, N.T."; #130
Virginia City	Yankee Blade G&SMCo	3/2/1864	Flowery	R48c	Curry Ledge; "DAILY UNION PRINT, VIRGINIA, N.T."; #105
<i>"Virginia Daily Union Print."</i>					
Virginia City	Reynolds & Morris G&SMCo	11/4/1863	Silver Star	R44b	"Virginia Daily Union Print."; #44
<i>"Virginia Daily Union print." (small "p")</i>					
Virginia City	Junction G&SMCo	5/27/1863	Virginia	R44b	Junction Ledge; "Virginia Daily Union print."; #6, to Joshua Seamonds
		5/27/1863		R44b	#13, same party; four were found
<i>"Virginia Union Print."</i>					
Silver City	New Mountaineer SMCo	4/7/1864	Blue Sulphur Spring	R48c	"Virginia Union Print."; #47
<i>Commercial Print, Virginia</i>					
<i>"Commercial Print, Virginia."</i>					
Gold Hill	IXL MCo	2/20?/1864	Gold Hill	R42c	"Commercial Print, Virginia."; #??
Virginia City	Almaden	1/15/1864	Desert	R48c	"Commercial Print, Virginia."; #11
Virginia City	Badger G&SMCo.	1/15/1864	Desert	R48c	"Commercial Print, Virginia."; #22?
Virginia City	Central Park G&SMCo.	2/10/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #17; to J. V. B. Perry (U.S. Marshall in Virginia City)
		2/10/1864		R48c	#20, same party
Virginia City	Harrow G&SMCo	1/16/1864	Desert.	R48c	"Commercial Print, Virginia."; #16
					#24, to James Fay
Virginia City	Lake View G&SMCo	1/27/1864	Desert, Churchill County	R48c	"Commercial Print, Virginia.; #35, to J. V. B. Perry
		1/27/1864			#42, same party
Virginia City	Nolan G&SMCo	??/?/1864	Flowery	R48c	Currey Ledge; "Commercial Print, Virginia."; #??
Virginia City	Original Croesus MCo	2/18/1864	(Gold Hill)		Three Gold Hill Ledges; "Commercial Print, Virginia."; #56
Virginia City	Robinson MCo	2/8/1864	Blue Sulphur Spring, Lyon Cty.	R48c	"Commercial Print, Virginia."; #20
		2/8/1864		R48c	#21, same party
Virginia City	Virginia G&SMCo	1/29/1864	Desert, Churchill Cty.	R48c	"Commercial Print, Virginia."; #3
Virginia City	San Juan G&SMCo	3/8/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #67
Virginia City	White Dove Consolidated MCo	3/5/1864	Gold Hill	R48c	"Commercial Print, Virginia."; #35
<i>Virginia Democratic Standard</i>					
<i>"Democratic Standard Print."</i>					
Austin	Monterey G&SMCo	9/29/1863	Reese River	R49a	"Democratic Standard Print."; #64, to Frank Hedrick
		9/29/1863		R49a	#65, same party
		9/29/1863		R49a	#67, same party

Census of Stock Certificates Bearing Nevada Revenue Stamp(s)

Location	Company	No. Recorded
Austin	Magnolia G&SMCo	1
	Mills, Post & White Consolidated SMCo	2
Carson City	Athens G&SMCo	1
	Munckton G&SMCo	1
Gold Hill	Alpha Gold Hill G&SMCo	1
	Bishop G&SMCo	1
	Imperial Consolidated MCo	1
	South Overman MCo	4+
Virginia City	Almaden G&SMCo	1
	Atlantic G&SMCo	1
	Bullion MCo	14+
	Lady Bryan MCo	4
	Lincoln G&SMCo	3
	Rappahannock G&SMCo	1
Totals	x14	36+
Non-mining		
Austin	Masonic and Odd Fellows Hall Association	16
Virginia City	Cannel Coal Co	1
	Virginia and Gold Hill Water Co.	4+
	Virginia and Truckee Rail Road Co.	5
Totals	x4	26+
Grand totals	x18	62+

Location	Date	Nevada Stamp(s)	U.S. Stamp(s)	Details/Comments
Virginia City	8/28/1867	25¢ imperf (D7)	R48c	Almaden G&SMCo , ornate, no vignette; #133
Virginia City	8/15/1865	25¢ imperf (D7)	R44c	Atlantic G&SMCo , vignette of miner; #350
Virginia City	4/8/1866	25¢ imperf (D7)	R48c	Bullion MCo , ornate, no vignette; dated h.s. cancels "G.W. HOPKINS VIRGA. CITY - NEVADA" of Secretary; #945; signed Charles Bonner as Pres.
	4/9/1866	25¢ imperf (D7)	R48c	Ditto, #982
	4/16/1867	25¢ imperf (D7)	R48c	Ditto, #1339, Thos. Williams now Pres.
	5/4/1867?	25¢ imperf (D7)	R48c	Ditto, #1373
	7/3/1867	25¢ imperf (D7)	R48c	Ditto, #1445
	7/9/1867	25¢ imperf (D7)	R48c	Ditto, #1450
	8/7/1867	25¢ imperf (D7)	R43c	Ditto, #1493
	8/20/1867	25¢ imperf (D7)	R43c	Ditto, #1496, Bonner Pres.
	9/16/1867	25¢ imperf (D7)	R43c	Ditto, #1516, signed John W. Mackay as Pres.; ms. cancels "16 9 67"; one of two recorded Mackay signatures on stock cert.

	4/8/1868	25¢ scarlet vermilion roulette 15x10 (D16)	R43c	Ditto, #1616, Thos. Williams again Pres.; U.S. h.s. cancels "G.W. HOPKINS, VIRGINIA, Nev."
	4/8/1868	25¢ scarlet vermilion roulette 15x10 (D16)	R43c	Ditto, #1618
	4/8/1868	25¢ scarlet vermilion roulette 15x10 (D16)	R43c	Ditto, #1621
	5/16/1868	25¢ scarlet vermilion roulette 10x15? (D15)	R48c	Ditto, #1706, signed John W. Mackay as Pres.; one of two recorded Mackay signatures on stock cert.
	7/28/1868	25¢ roulette (D25)	R43c	Ditto, Williams again President; #1732
Virginia City	8/24/1865	25¢ imperf (D7)	R44c	Cannel Coal Co , #59; "ENTERPRISE JOB PRINT"
Virginia City	4/27/1868	25¢ roulette (D25)	R43c	Lady Bryan MCo , vignette of miners underground, overall gray underprint, signed John Rule as Pres.; #644; dated h.s. cancels "G.W. HOPKINS, VIRGINIA, Nev." of Secretary
	1/7/1869	25¢ roulette (D25)	R43c	Ditto, #1021, signed H. H. Flagg as Pres.
	3/8/1869	25¢ roulette (D25)	R43c	Ditto, #1083
	10/22/1869	25¢ roulette (D25)	25¢ stamp	Ditto, #1375; different style cert., ornate, tiny vignette of dog at bottom, reflects stock split from 6,000 to 18,000 shares
Virginia City	6/7/1866	25¢ imperf (D7)	R48a	Lincoln G&SMCo , #92, 262 shares to D. M. Geiger and signed by him as Pres.; Nevada stamp directly over vignette.
	7/5/1866	25¢ imperf (D7)	R48c	Ditto, #98, 167 shares, also to Geiger and signed by him
	12/15/1866	25¢ imperf (D7)	R48c	Ditto, #100, 65 shares. Stolen from mail!
	9/25/1868	25¢ imperf (D7)	R48c	Ditto, #102, 46 shares.
Virginia City	11/11/1865	25¢ imperf (D7)		Rappahannock G&SMCo , #1, signed A. Sutro as Pres.
	2/11/1865		R48c	Virginia and Gold Hill Water Co. , signed N. H. A. Mason as Pres.; #79, to John Skae, receipt slip signed by him
	1/25/1868	25¢ scarlet vermilion roulette 15 (D34)	R48c	Ditto, #123, also to Skae; stamps on back
	3/2/1868	25¢	R48c	Ditto, #146, not Skae
	3/4/1868	25¢	R48c	Ditto, #148; others exist
Virginia City	6/21/1869	25¢ roulette (D25)	R43c	Virginia and Truckee Rail Road Co. , vignettes of train, eagle, signed William Sharon as Pres.; #11, 500 shares to D. O. Mills
	6/21/1869	25¢ roulette (D25)	R43c	Ditto, #22, 500 shares to Thomas Sunderland; FWAC 6/2013 \$1150+17.5%
	6/21/1869	25¢ roulette (D25)	R43c	Ditto, #43, 100 shares to H. M. Yerington
	11/23/1869	25¢ roulette (D25)	R44c	Ditto, #66, 500 shares to William Sharon
	11/23/1869	25¢ roulette (D25)	R44c	Ditto, #67, 500 shares to Thomas Sunderland
Gold Hill	5/4/1865	25¢ imperf (D7)	R48c	Alpha Gold Hill G&SMCo , #269; second-earliest recorded usage of Nevada stamps (taxes took effect May 1, 1865)
Gold Hill	6/12/1865	25¢ imperf (D7)	R48c	The Bishop G&SMCo , ornate, litho, vignette of beavers; #76
Gold Hill	9/15/1868	25¢ scarlet vermilion roulette	R44c	Imperial Consolidated MCo , New Truckee Dist., #30, stamps not canceled; too rough to gauge!; "Gold Hill News Print"
Gold Hill	4/23/1868	25¢ scarlet vermilion roulette 15x10 (D16)	R27c, 42b	The South Overman MCo , eagle & shield vignette, pale yellow paper; #87, to Wilson Dunlap; several exist incl. #93-5, same date, same party.
Carson City	1/6/1866	5¢ imperf (x5, D5)	R25c (x3), 32c	Athens G&SMCo , horiz. format, small vignettes, printed in green, #215
Carson City	10/5/1870	25¢ roulette (D25)		Munckton G&SMCo , #28; works on Dunderburg Lode, Mono County, Cal.

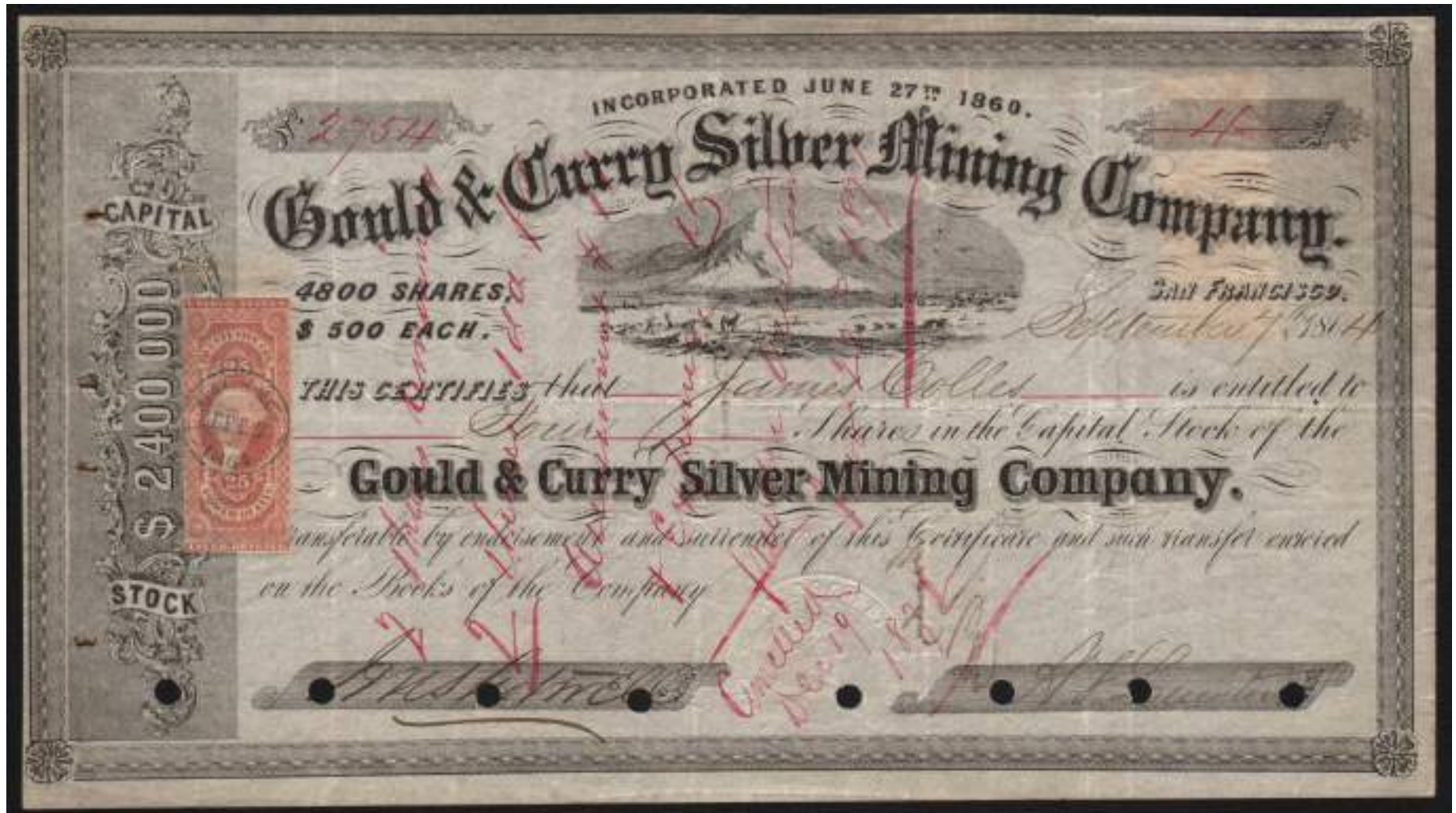
Austin	3/30/1868	25¢ scarlet vermilion roulette 10x15 (D15)	25¢ stamp	Magnolia G&SMCo , two vignettes; #276
Austin	2/4/1868	25¢ scarlet vermilion roulette (15x10?)	R43c	Masonic and Odd Fellows Hall Association , two vignettes; #15. F. V. Drake; stamps on back; certificate intact
	5/5/1868	25¢	R48c	#149, stamps on back; 25¢ Nevada has torn upper corner but still there
	10/13/1868	10¢ imperf (x2, D6), 5¢ roulette (D23a)	R43c	Ditto, #175, small portion missing at left, evidently torn from book
	10/16/1868	10¢ imperf pair (D6), 5¢ roulette (D23)	R43c	Ditto, #177, D. Mason Godwin, four shares; intact at left, corner piece missing lower right
	10/21/1868	5¢ roulette (x5, incl. pair, D23)	R25c (x5)	Ditto, #176, Mrs. George S. Hupp, four shares; largely intact
	12/8/1868	25¢ roulette (D25)	R24c (x4)	Ditto, #178; intact; U.S. 5¢ missing
	12/24/1868	10¢	R43c	Ditto, #182; two Nevada stamps missing
	1/18/1869	5¢	R43c	#184; stamps now on front; two Nevada stamps missing
	3/3/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	#189, cancels "NORTON & SAWTELLE/ AUSTIN NEV."
	3/16/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	#190, cancels "FIRST NATIONAL BANK/ AUSTIN, NEV."
	3/24/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	#192; Nevada stamp bit faulty
	3/25/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	#191; Nevada stamp bit faulty
	4/27/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	#193; Nevada stamp bit faulty; cert lower left corner missing?
	5/1/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	#195; glue stains
	5/1/1869	25¢ scarlet vermilion roulette 10 (D25a)	R43c	Ditto, #194, H. Mayenbaum, 22 shares; stamps on front!
	7/1/1869	25¢ roulette	R43c	#196; cert lower right corner missing
	7/12/1869	25¢ roulette	R43c	#198
	3/14/1872	10¢ roulette (x2, D24), 5¢ roulette (D23a)	R44c	#220
	3/21/1872	10¢ roulette pair (D24), 5¢ roulette (D23a)	R44c	Ditto, #222, Julius Sichel, four shares; stamps on front
Austin	5/3/1865	25¢ imperf (D7)	R44c	Mills, Post & White Consolidated SMCo , ornate, no vignette, green underprint, imprint "ENTERPRISE PRINT;" #156; earliest recorded usage of Nevada stamps (taxes took effect May 1, 1865)
	5/10/1865	50¢ imperf thick paper (D5a)	R44c	Ditto, #157, to A. H. Vaughn for 89 shares (@\$250, \$22,250!)

Future Directions: San Francisco-Issued Certificates; Mining Districts

A similar listing of California-issued Nevada "Territorials" would be a welcome complement to the present work, as would a compendium of Western stocks with works elsewhere than Nevada. As noted in the Introduction, the lion's share of Territorials—roughly 60%—were issued in San Francisco. In general they are similar to the Nevada-issued certificates treated here, and with the exception of the present monograph, collectors have not distinguished between them. If the San Francisco-issued certificates lack the diversity of origins so compelling in their Nevada counterparts, this is well compensated in other areas. Simply by virtue of their numbers, the prettiest among them tend to be the prettiest of all, and the array of stamps affixed exceeds even that for Nevada. The following pages show some exceptional examples.

An inviting geographical element is present in the wide range of mining districts represented. In fact it can be argued that classification by district, rather than by origin or any other factor, is the most fundamental and insight-yielding scheme. It would be most interesting to have such a classification of all Territorials, regardless of origin.

The Gould and Curry



25c Power of Attorney (R48c)

Among the 278 companies for which revenue-stamped certificates issued in Nevada Territory have been recorded, to my knowledge only one, the Yellow Jacket (p.27), ever produced a dividend! Even among the San Francisco-issued certificates, again to my knowledge only one company, the mighty Gould and Curry, was profitable; perhaps readers can add others. The G&C produced some \$8 million in bullion in 1863-4, and paid \$3.8 million in dividends by 1865, but foundered badly thereafter; it yielded virtually no paying ore after 1866, and its huge and costly mill in Gold Canyon proved a spectacular failure. [The Appendix in Smith (1943) lists the production of all Comstock Lode mines from 1859 to 1882, including dividends and assessments.].

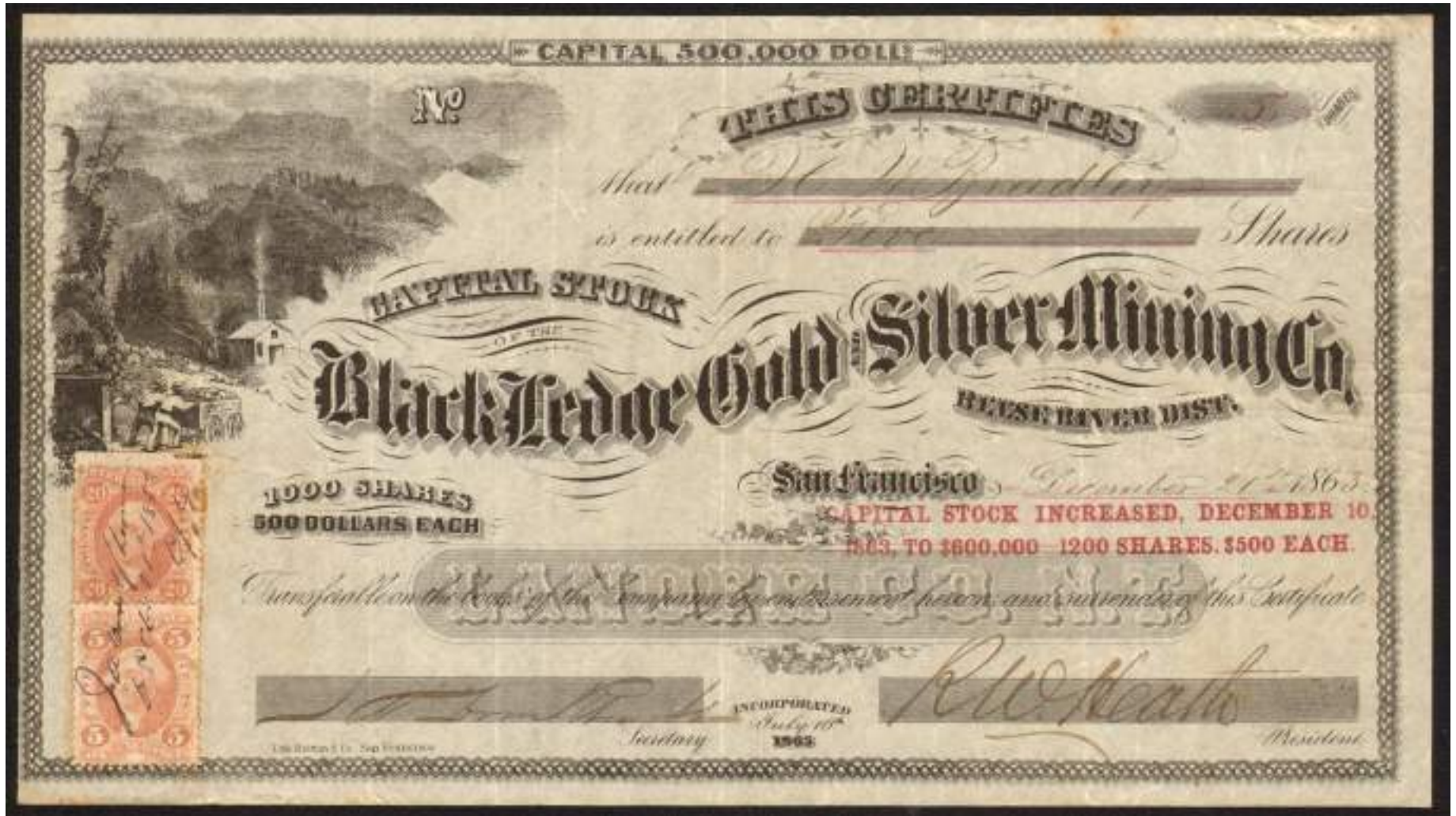
The Sheba



25¢ Certificate part perforate (R44b)

Here is a certificate that has everything: fantastic vignette, perhaps meant to depict the mythical Queen of Sheba, but even if not, wonderfully matching the company name; eye-catching colored underprint; not to forget the tiny vignette of Sheba bullion, “988 Fine”! This was no fiction, the Sheba was a producing mine, mainstay of the Humboldt County’s Star District and nearby Star City during the mid-1860s. After its ore was depleted in 1868, the district was largely abandoned.

The “Bradley Find”



20c Inland Exchange part perforate, 5c Inland Exchange (R27c, 42b)

Like the “Grosvenor Find” of certificates issued at Dayton, Palmyra and Como (pp. 34–5, 37–8) and the “Levy Find” of Aurora certificates (pp. 48–9), the San Francisco-issued certificates included a few batches that survived together, notably the “Bradley Find,” from the estate of H. W. Bradley, of the firm Bradley and Rulofson, the preeminent photographic art gallery in the West in the 1860s and ’70s. Certificates of at least nine companies have survived from this find, many remarkable for their outstanding graphics, examples of which are shown here and on the following two pages. (Mahler, 2013).



Certificates issued to H. W. Bradley

20¢ Inland Exchange part perforate
5¢ Agreement (R23c, 42b)



20¢ Inland Exchange part perforate
5¢ Agreement (R23c, 42b)



Certificates issued to J. J. Williams, transferred to H. W. Bradley on reverse

20¢ Inland Exchange
part perforate
5¢ Inland Exchange
(R27c, 42b)



20¢ Inland Exchange
part perforate
5¢ Agreement (R23c, 42b)

CAPITAL
150 000
DOLLARS

ONE FOOT
ONE SHARE
INCORPORATED
JUNE 27 1862

1500
Shares.

1500
EACH

No. 30 **DEVIL'S GATE DISTRICT, N. T.** **8 1/2**

FUSI YAMA Gold & Silver Mining Comp^y

THIS CERTIFIES
THAT

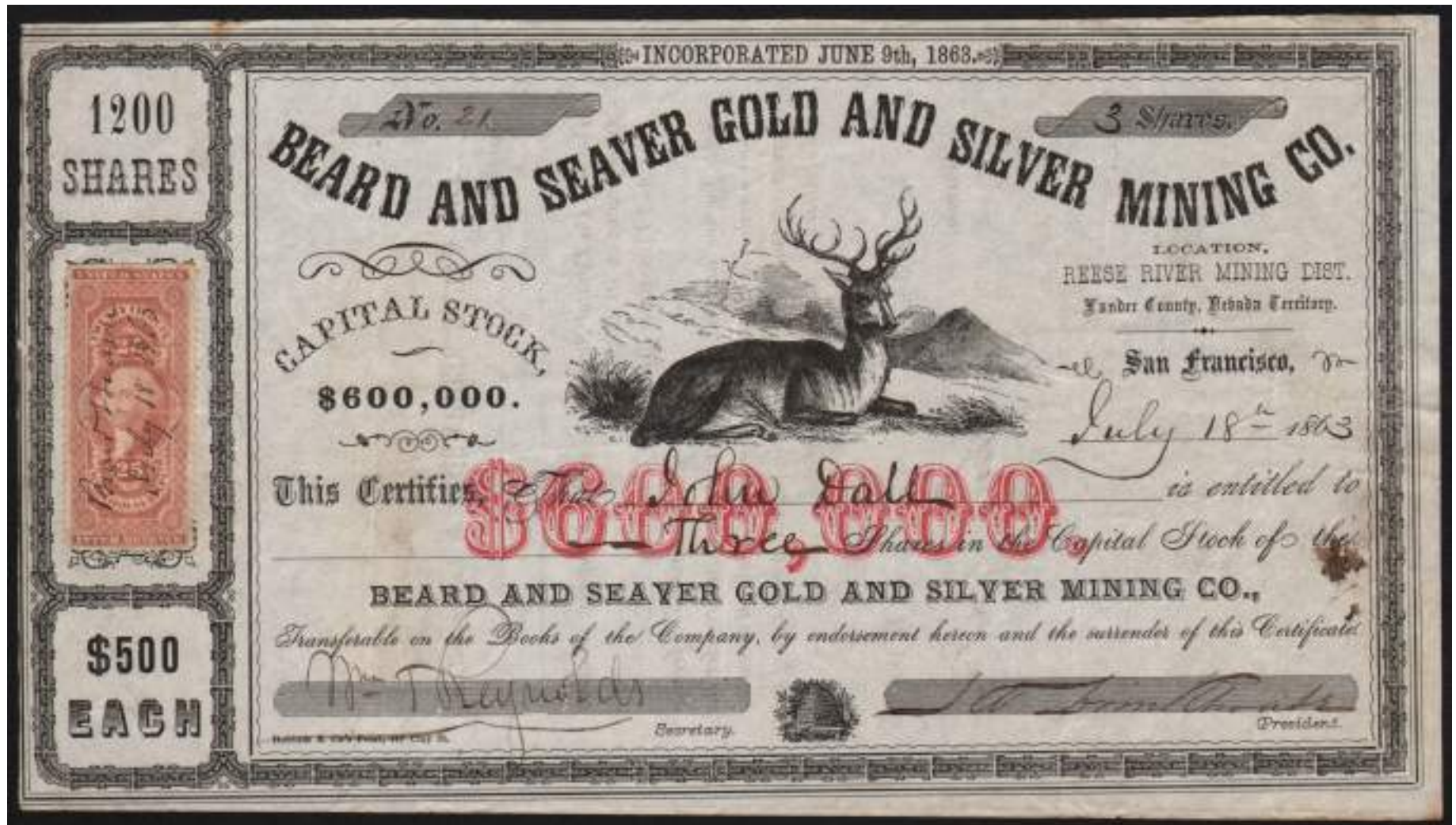
San Francisco, Aug 4th 1863.
Rolph Englander
is the Owner of *Five* Shares in the Capital Stock
of the **FUSI YAMA GOLD & SILVER MINING COMPANY.**

*Transferable only on the Books of the Company by endorsement
hereon, and surrender of this Certificate.*

C. Van Hook **SECRETARY** *John H. Baker* **PRESIDENT**

The wonderful array of stamps found on Nevada-issued stocks during the 1863–4 “25¢ blaze of glory” in the West is equalled and surpassed on the San Francisco-issued certificates. One finds again all eight 25¢ titles, and even the very rare 25¢ Protest part perforate (Scott R49b), so far not recorded used in Nevada (see Table, p.6), or for that matter anywhere else in the country. Yet without keeping meticulous track, I have noted it on ten different certificates stamped in San Francisco in mid-1863; here is a large-margined, convincing example.

25¢ Warehouse Receipt part perforate



25¢ Warehouse Receipt part perforate (R50b)

Much the same is true for the equally rare 25¢ Warehouse Receipt part perforate (R50b); a few usages in the East or Midwest are known, and one in Nevada (p.61), but at least a dozen on San Francisco mining certificates of 1863. Here is one of two recorded from the “Bradley Find.”

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