

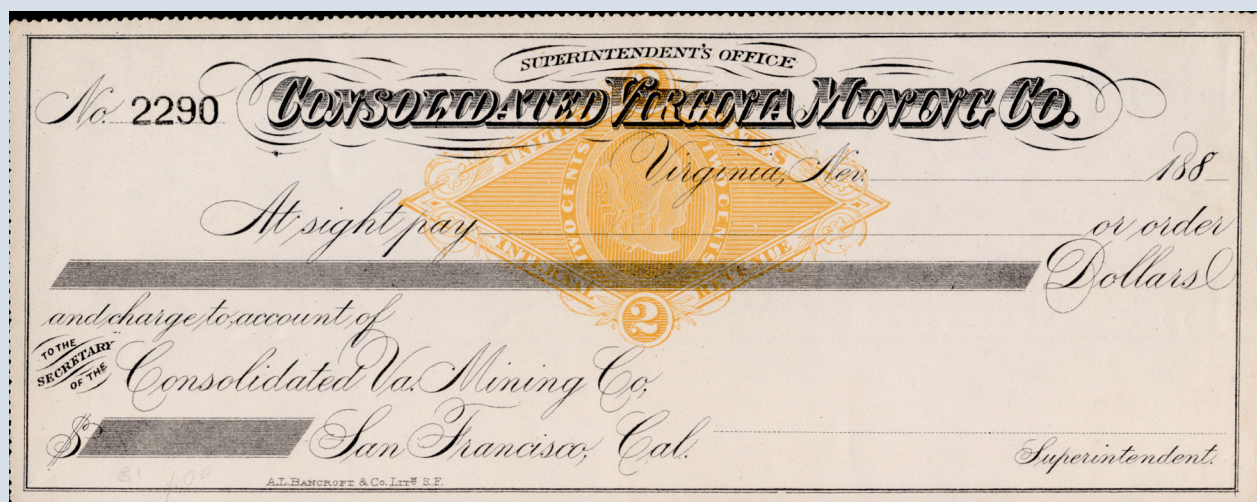
THE CHECK COLLECTOR

April - June 2010

The Journal of

Number 94

THE AMERICAN SOCIETY OF CHECK COLLECTORS, INC.



Editor: Robert D. Hohertz
PO Box 808
Northfield, MN 55057-0808
rdh@northfieldmail.com

Advertising Manager: All advertising should be channeled through the Treasurer, Dick Naven. Dick's address is on the following page.

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To our members:

Write something for *The Check Collector*! We need articles about checks, check-related subjects, and fiscal documents.

We retype all material. Illustrations require an **original** or a **good, clear, black and white copy, preferably as large as can be obtained**. A clear color copy is even better. Original checks sent in are copied and returned carefully. Any questions, ask the Editor!

To our advertisers:

Deadline for advertising copy to run in the July - September 2010 issue of *The Check Collector* is August 1.

The Check Collector is an effective means of reaching the check collecting hobby, and our membership of collectors and dealers of checks and related financial documents. It contains feature articles about checks and check collecting and news about the hobby.

Advertising orders must be paid in advance and shall be restricted to checks and related fiscal documents, publications, accessories, and supplies. The ASCC accepts advertising in good faith, reserving the right to edit copy. Copy for ads must be camera-ready or the Editor will set it as best he can.

ASCC assumes no financial responsibility for typographical errors in advertising. However, it will reprint that portion of an advertisement in which a typographical error appeared upon prompt notification of such error.

All advertisements and payments should be submitted to the Treasurer.

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<http://www.ascheckcollectors.org/index.html>

What do the checks on the cover have in common? Well, yes, they are both unused, both from Nevada, and both have Type G imprinted revenues. Beyond that, neither involves any bank or other financial institution. Read more about this type of check in this issue.

Also, an Alaskan bank, more Scandinavian documents and an interesting automobile check.

If you happen to notice the Editor's name appearing too many times in the table of contents, DO SOMETHING ABOUT IT. The many cannot always be entertained by the few. (I think Shakespeare said that somewhere, or should have.)

Advertising rates are as follows:
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THE AMERICAN SOCIETY OF CHECK COLLECTORS, INC.

A non-profit organization organized under Section 501-(c)-(3)

President:

Hermann Ivester
5 Leslie Circle
Little rock, AR 72205-2529
ivesters@swbell.net

Vice-President:

Michael S. Turrini
PO Box 4104
Vallejo, CA 94590

Secretary:

Lyman Hensley
473 East Elm
Sycamore, IL 60178-1934
ilrno2@netzero.com

Treasurer:

Dick Naven
6802 S. W. 33rd Pl.
Portland, OR 97219
ascctreasurer@qwestoffice.net

Directors:

Lyman Hensley (2012)
Robert D. Hohertz (2012)
Hermann Ivester (2012)
M. S. Kazanjian (2012)
Coleman Leifer (2011)
Peter Martin (2011)
Dick Naven (2011)
Michael S. Turrini (2011)
Lee E. Poleske (Emeritus)

Departments:**Attorney:**

Hermann Ivester
5 Leslie Circle
Little rock, AR 72205-2529

Check Pool:

no current incumbent

Editor, *The Check Collector*:

Robert D. Hohertz - see previous page

Historian:

Peter Martin
PO Box 463
Naugatuck, CT 06770

Librarian:

Charles V. Kemp
PO Box 71892
Madison Hts, MI 48071

Membership Directory:

Lyman Hensley - see above

Security Printers:

William G. Kanowsky
1417 Savannah Dr.
Evansville, IN 47714

Slide Program:

Larry Adams
812 1/2 Story St.
Boone, IA 50036

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Imprinted Revenues on Nineteenth Century Non-Bank Checks

Part 1 - The Great Fire of October 8, 1871

by Bob Hohertz

Yes, October 8, 1871 is the date of THE Chicago fire, but that disaster did not cost so many lives as one occurring the same night, two hundred and fifty miles further north, which is still called the Great Peshtigo Fire.



In June of 1870 when the first of these checks was written, Peshtigo was a lumber town with roughly two thousand inhabitants. There is no bank listed on the check, but the imprint paid the proper tax according to The Act of June 30, 1864 which imposed a tax of two cents on "Bank check, draft or order for the payment of any sum of money whatsoever, drawn on any bank, banker, or trust company, or for any sum exceeding ten dollars drawn on any other person or persons, companies, or corporations, at sight or on demand..." Assuming that the Peshtigo Company, on which the order for payment was drawn, expected its checks to run more than ten dollars, imprinted revenues would offer a convenience, as revenue stamps were probably not readily available. The Company may have kept some checks without imprints for occasions when they might have written one for a small amount.

The Peshtigo Company was composed of a milling operation, company store, boardinghouse, steam mill and woodenware factory, all owned to some extent by William Ogden, of Chicago. Ogden was a prominent businessman, and when Chicago was first granted its city charter he was elected Mayor. The check, although datelined Peshtigo, may have been used in Chicago, as it was signed over to Lunt, Preston & Kean of that city.

1871 was an exceptionally dry year in upper Wisconsin. Forest fires were common, and either extinguished or kept contained by back burning, trees purposely burned at the edge of a natural fire break so as to not let fire spread beyond it. Enough were afire in early October to provide a constant smell of smoke, and by contemporary accounts, on the morning of Sunday, October 8, the amount made breathing difficult, and preachers were predicting the end of the world.

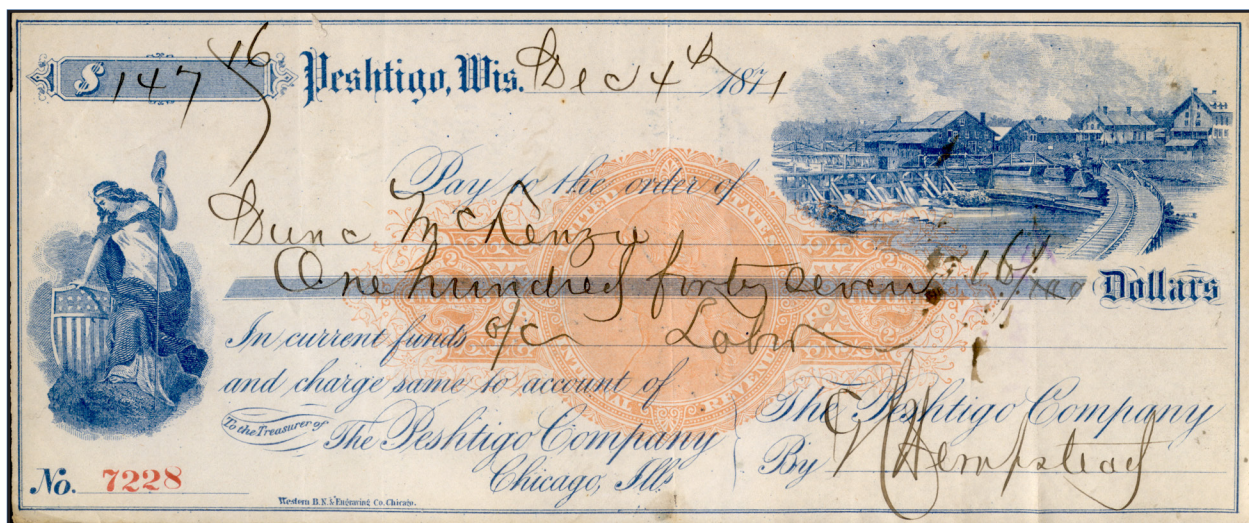
That evening a strong wind came up and fanned the flames into a firestorm, which created its own tornadoes. Feeding off methane in bogs as it moved along at speeds of fifty to one hundred miles an hour, it generated intense heat (as much as 1500 degrees) moving in front of the fire itself. Peshtigo was in its path, and by the time church bells were sounded to warn the town it was too late for many residents. The lucky ones ran for the river, but if they lived a street or two from it, they did not get there.

A survivor of the fire, G.J. Tisdale, left the following account: "During the day - Sabbath - the air was filled with smoke, which grew dense toward evening, and it was noticed that the air, which was quite chilly during the day, grew quite warm, and hot puffs were quite frequent in the evening. About 8 1/2 o'clock we could see that there was a heavy fire to the southwest of the town, and a dull roaring sound, like that of a heavy wind, came up from that quarter. At 9 o'clock the wind was blowing very fresh, and by 9 1/2 a perfect gale. The roar of the approaching tornado grew more terrible at 10. When the fire struck the town it seemed to swallow up and literally drown everything. The fire came on swifter than a race-horse, and within twenty minutes of the time it struck the outskirts of the town, everything was in flames. What follows beggars

all description. About the time the fire reached the Peshtigo House, I ran out the east door, and as I stepped on the platform the wind caught me and hurled me some distance on my head and shoulders several times on going to the river. Then came a fierce, devouring, pitiless rain of fire and sand, so as to ignite everything it touched. I ran into the water, prostrated myself, and put my face in the water; and threw water over my back and head. The heat was so intense that I could keep my head out of water but a few seconds at a time for the space of nearly an hour. Saw logs in the river caught fire and burned. A cow came to me and rubbed her neck against me and bawled piteously. I heard men, women, and children crying for help, but was utterly powerless to help any one. What was my experience was the experience of others. Within three hours of the time the fire struck the town the site of Peshtigo was literally a sand desert, dotted over with smoking ruins. Not a hen-coop or even a dry-goods box was left. Through the sugar-bush the case seems to be even worse than in the town, as the chances for escape were much less than near the river. I estimate the loss of life to be at least 300 in the town and sugar-bush. Great numbers were drowned in the river. Cattle and horses were burned in the stalls. The Peshtigo Company's barn burned with over fifty horses in the stable. A great many women and children and men were burned in the streets, and in places so far from any thing combustible that it would seem impossible they should burn. They were burned to a crisp. Whole families, heads of families, children, mothers, fathers, brothers and sisters, were burned, and remnants of families were running hither and thither, wildly calling and looking for their relatives after the fire."

Estimates of the casualties range from one to two thousand people. This included about half of the residents of Peshtigo, plus unknown numbers on isolated farms and in logging camps. The town itself had been obliterated. The winds propelling the fire were so strong that it crossed several miles of Lake Michigan, into Door County, causing destruction and casualties there. It consumed almost two thousand square miles of forest and destroyed twelve communities before it was extinguished.

William Ogden lost a great deal of his holdings in the fire, but vowed that Peshtigo would be back in operation in time for winter logging. Some accounts say that it took until 1874 until the town was rebuilt, but the check below, written less than four months after the fire, shows that the Peshtigo Company was still very much in business. It was cashed in Green Bay, so it likely was used in what existed of fire-ravaged Peshtigo rather than fire-ravaged Chicago.



In looking at internet references about the Peshtigo fire I stumbled on one chilling fact. Let me quote Wikipedia: "The combination of wind, topography, and ignition sources that created the firestorm, primarily representing the conditions at the boundaries of human settlement and natural areas, is known as the Peshtigo Paradigm. This paradigm was closely studied by the American and British military during World War II to learn how to recreate firestorm conditions for bombing campaigns against cities in Germany and Japan. The bombing of Dresden and the even more severe one of Tokyo by incendiary devices resulted in death tolls comparable to or exceeding those of the atomic bombings of Hiroshima and Nagasaki." Wikipedia cites a source for this assertion, but that link is dead.

References:

<http://www3.gendisasters.com/wisconsin/8616/peshtigo-wi-forest-fire-oct-1871>
<http://www.rootsweb.ancestry.com/~wioconto/Fire.htm>
<http://www.fireengineering.com/index/articles/display/308381/articles/fire-engineering/construction-concerns/2007/10/remembering-the-great-peshtigo-fire-of-1871.html>
http://en.wikipedia.org/wiki/Peshtigo_Fire

Imprinted Revenues on Nineteenth Century Non-Bank Checks

Part 2

by Bob Hohertz

Civil War revenue stamp taxes on checks, running from October 1, 1862 until July 1, 1883, were applied differently in three periods.

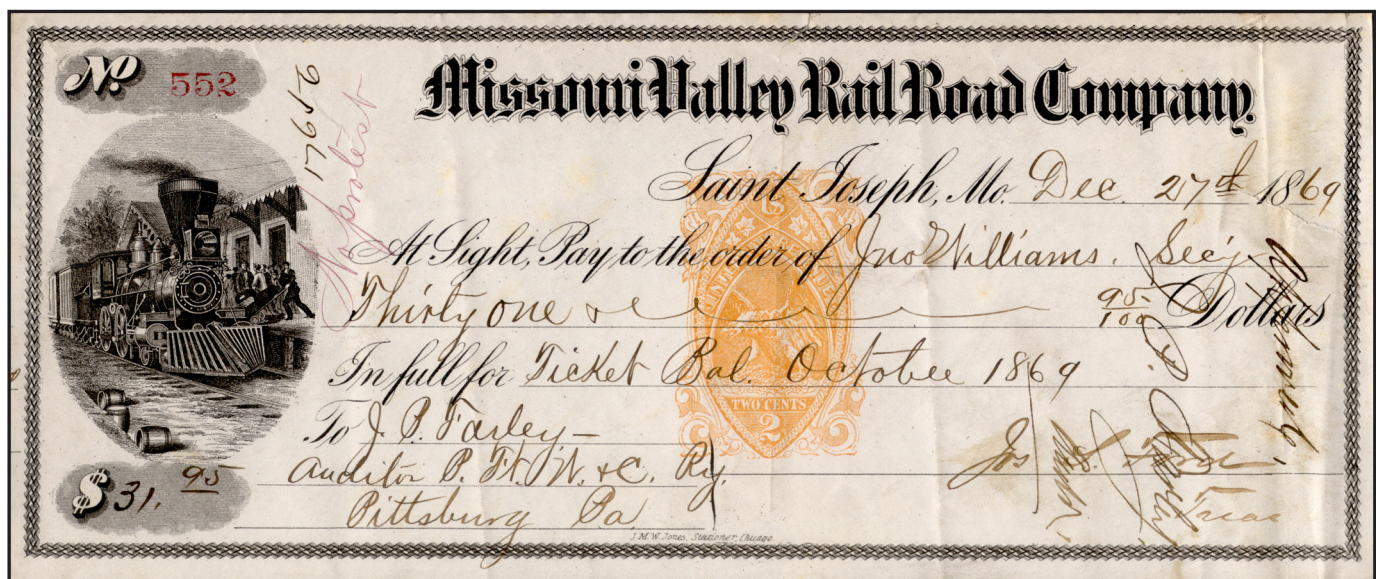
The Act of July 1, 1862 specified two cents tax on any "Bank check, draft, or order for the payment of any sum of money exceeding twenty dollars, drawn upon any bank, trust company, or any person or persons, companies, or corporations at sight or on demand..."

The Act of June 30, 1864 revised this to two cents tax on "Bank check, draft or order for the payment of any sum of money whatsoever, drawn on any bank, banker, or trust company, or for any sum exceeding ten dollars drawn on any other person or persons, companies, or corporations, at sight or on demand..."

The Act of June 6, 1872 stated, "There shall be levied, collected, and paid for and in respect of every bank-check, draft or order for the payment of money, drawn on any bank, banker, or trust company, at sight or on demand, by any person who makes, signs, or issues the same, or for whose use or benefit the same is made, signed or issued, two cents." A question was raised later in the year as to whether this definition did exclude orders of payment drawn on persons, companies, or corporations (other than banks), which was answered in the affirmative by the Acting Commissioner. "I have decided to give the tax-payers the benefit of the doubt. On and after October 1, 1872, no stamp-tax will be required on checks, drafts, or orders, except such as shall be drawn at sight or on demand upon a bank, banker or trust company."

There are no imprinted checks belonging to the first of these tax periods. Since checks for twenty dollars or less were not subject to the tax, no one was using imprints because the user would have been likely to have been paying tax on a number of checks not subject to it. Imprinted checks did not come into use until 1865, after the 1864 Act applied the tax to almost all checks being written.

The most common non-bank "checks" in the second tax period are not really checks, but merchant's drafts. One merchant is directing another to pay a debt, often into a designated bank. Presumably, the imprinted versions would not have been used if the amount were ten dollars or less.



This railroad draft, used in 1869, does not involve a bank or other financial institution. Being for an amount over ten dollars, it is appropriately taxed.

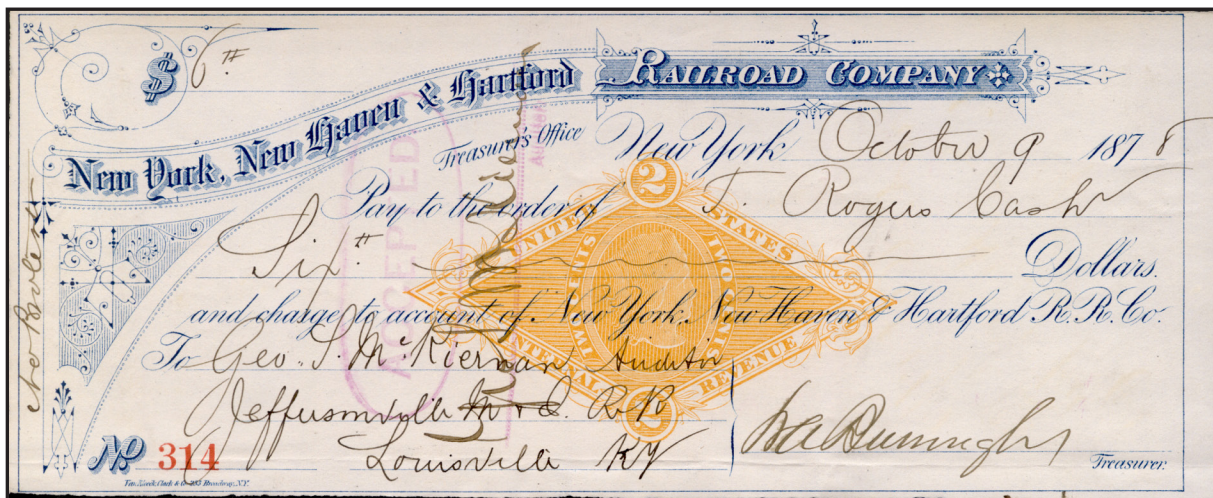
A more unusual, and much less common, type of non-bank check from the second tax period is one drawn directly on a merchant's account. The examples from the Peshtigo Company are examples. My intent was to use them as illustrations for

this article, but the window on the past that they afforded opened, and they have an article of their own. Another example involves the Manhattan Mining Company of Austin, Nevada.



This instrument was in the form of a bill of exchange, but there was no bank involved. The Manhattan Mining Company issued it to be paid at its own offices in New York City. The imprinted revenue paid the necessary tax, as the amount is well over ten dollars.

There should not be any non-bank checks with imprints after October of 1872, with the exception of ones being used from a supply imprinted earlier. However, examples do exist with New York Graphic Company imprints, which were not available until late 1875 at the earliest.



This example used by the New York, New Haven and Hartford Railroad Company is a merchant's draft, not involving a bank in any way, but it bears a Graphic Company imprint. Other railroads, including the Merchants Despatch Transportation Company of New York also used Graphic Company imprints on their merchant's drafts, some of which were even for amounts under ten dollars. It is difficult to think that companies would indulge in paying unnecessary taxes, but what tax did they feel that they needed to pay?

Perhaps the most interesting examples of non-bank checks issued for use in the third tax period are those prepared for various Nevada mining companies. Two are shown on the cover of this issue. Although they are from two different companies the type style and curlicues around the company names are the same. So is the total lack of a bank. Both are payable from the account of the respective company's secretary in San Francisco.



This Exchequer Mining Company check is cut from the same cloth, although it was done by a different printer in a different style. Either we must believe that the mining companies were ignorant of the tax law, or that they felt they would be affording greater legitimacy in the minds of payees if the checks looked exactly like others, drawn on banks, even to the inclusion of a revenue imprint. The latter would perhaps be likely if the companies did not have a robust cash flow at the time and were engaged in a touch of flimflammy. The 1880's were not the best of times for the Nevada silver mines. If anyone has a used copy of one of these late non-bank checks, I would be interested in seeing a scan of it. No used copies are listed in the Castenholz *Field Guide to Revenue Stamped Paper, Part 1, Revised Edition*.

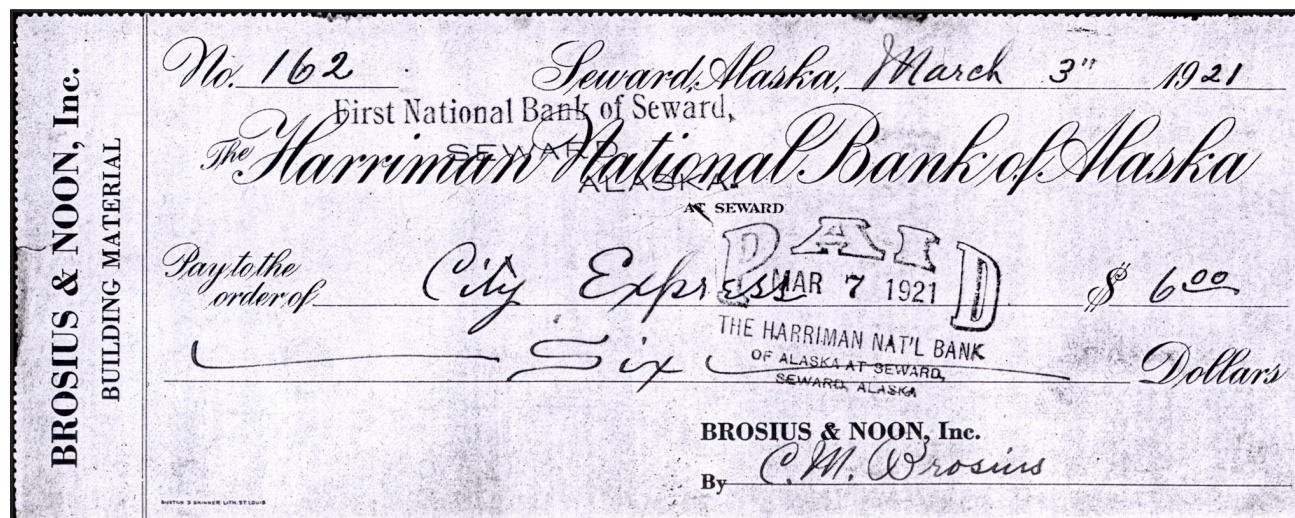
If anyone has other interpretation of the applicable taxes or company motives for placing imprints on these late non-bank checks, please let me know for inclusion in a later issue of this magazine.

Reference:

Mahler, Michael. 1988. *United States Civil War Revenue Stamp Taxes*. Pacific Palisades, California: Castenholz and Sons.

The Long and the Short of it

by Lee Poleske



This check shows the two names of a Seward, Alaska bank: The Harriman National Bank of Alaska at Seward, which has to be one of the longest names of any national bank and its second name, The First National Bank of Seward. The bank only existed from February 1921 to May 1922 under this new name, which must make it one of the shortest lived national banks.

The Comptroller of the Currency granted a charter to the Harriman National Bank of Alaska at Seward on February 15, 1915. Why did The Harriman National Bank of New York, with assets of \$16,000,000, want to establish a bank in Seward, a remote Alaska town of about 600 people? The answer is simple, in 1914 Congress had authorized the president to locate, construct and operate a railroad in Alaska, from a port on the southern coast to Fairbanks. A commission was appointed to choose the route for the new railroad. The two ports considered were Seward and Cordova. The general belief was that Seward would be chosen and it was also believed that this railroad would bring people and prosperity to the territory and especially to its seaport.

On April 10, 1915 President Wilson announced that he had selected Seward as the ocean terminus of the new railroad. The Harriman National Bank of Alaska at Seward opened its doors on April 12, 1915. At first the bank leased quarters, but in 1916 constructed its own building at the corner of Fifth Avenue and Adams Street. In 1915 the bank had assets of \$44,656.99, by 1919 its assets had increased to \$408,311.51, but by 1921 they had dropped to \$306,848.58.

There were several reasons for the drop in business. In 1916 the Alaska Engineering Commission, which was building the new railroad, decided to move its headquarters from Seward to the new town it has established on Cook Inlet, Anchorage. Property values in Seward dropped. The end of World War I caused a general slump in Alaska's economy because of the decrease in demand for its raw materials. As construction work on the railroad moved north, employment decreased in the Seward area. It was becoming evident that Seward was not destined for immediate growth and prosperity. There was another bank in Seward, The Bank of Seward, founded in 1905, and it was also becoming evident that the local economy could not support two banks.

In February, 1921, the Harriman Bank requested that its name be changed to The First National Bank of Seward, since the similarity in the names of The Harriman National Bank of New York and The Harriman National Bank in Alaska at Seward caused confusion and misdirected mail. The Comptroller of the Currency approved the name change on February 24, 1921. The new name was overprinted on the old checks.

It is hard to understand why the bank went to the trouble to change its name, because the day after the change was approved, it notified the Comptroller that the shareholders wanted to liquidate the bank due to "the decline in the population and in business enterprise in this part of Alaska." It assured the Comptroller that the bank was entirely solvent. After examination, the Comptroller agreed that the bank was solvent and therefore there was no objection to the proposed voluntary liquidation. The bank closed its doors on May 1, 1922.

After the bank closed, the building housed the local high school for a few years and then became an office and apartment building; the local jail was briefly located in the basement. The building, with only minor modifications, still stands on the corner of Fifth Avenue and Adams Street in Seward and today houses offices for a local title company (which still uses the old bank vault) and the Kenai Fjords National Park.

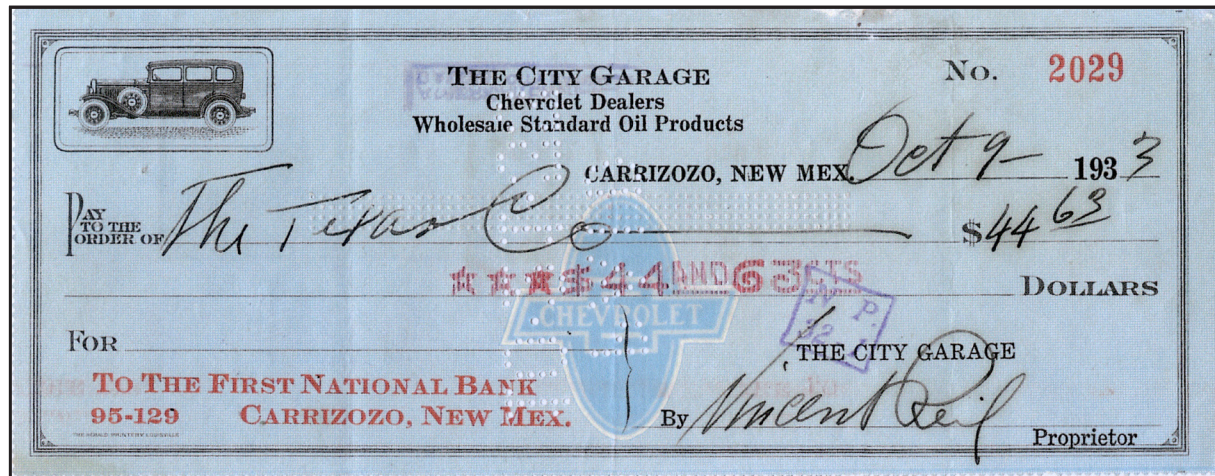
Another RN L10



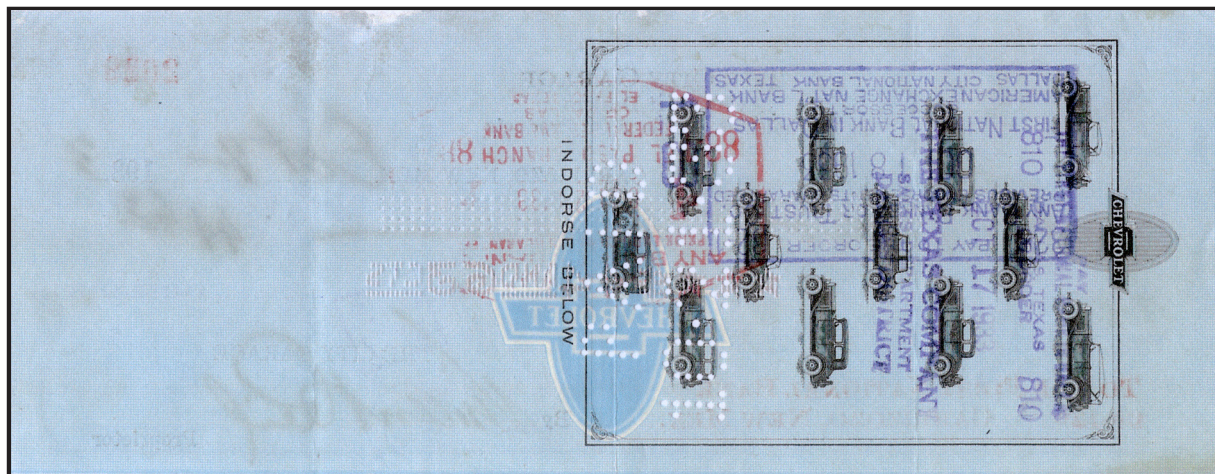
To add to the census. Check printed in green. Imprint is pale red. Printer is The Calvert Lith. Co., Detroit (CLC).

On the Road Again

by Jim Adams

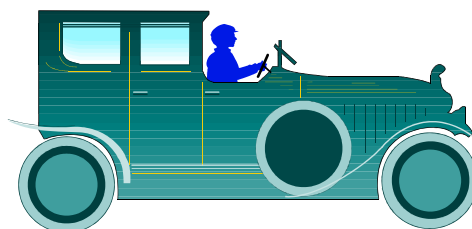


This depression era check from the City Garage, Chevrolet dealers in Carrizozo, New Mexico is most unusual in that it contains pictures of the entire line of available Chevrolet automobiles on the back.



Unfortunately, two handstamps are on top of the illustrations, but they are pretty easy to see. It is too bad that there are no prices indicated, but any of them today, in good condition, would be worth a small fortune.

A very attractive and interesting item for the automobile-related check collector.



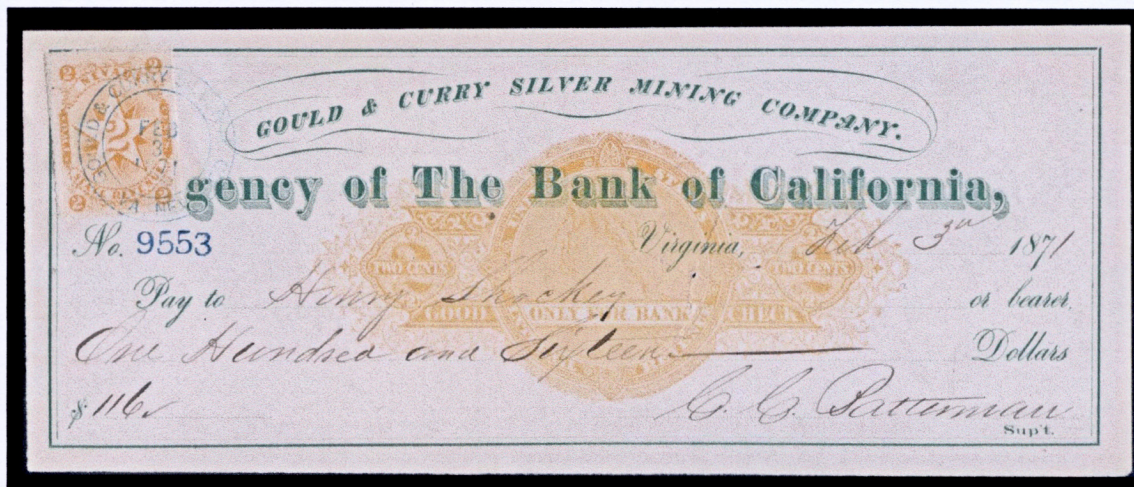
Nevada Revenue-Stamped Checks, Drafts and Certificates of Deposit - 1862 to 1902

David McHugh

Gould & Curry Silver Mining Company (continued)

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

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



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

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

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

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

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

David McHugh

Gould & Curry Silver Mining Company (continued)



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

It is signed by John W.
Mackay.

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

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

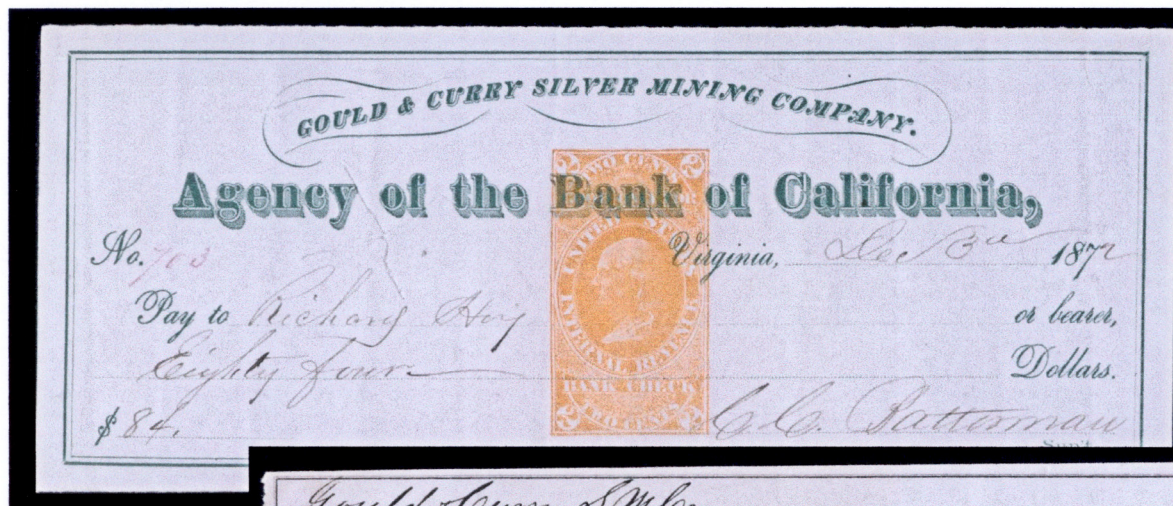


Abraham (Abram) Curry (? - 1873)

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

**Nevada Revenue-Stamped Checks, Drafts
and Certificates of Deposit - 1862 to 1902**
David McHugh

Gould & Curry Silver Mining Company (continued)



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

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

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

It is signed by James G. Fair.



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

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



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

David McHugh

Gould & Curry & Best & Belcher Joint Shaft

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



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

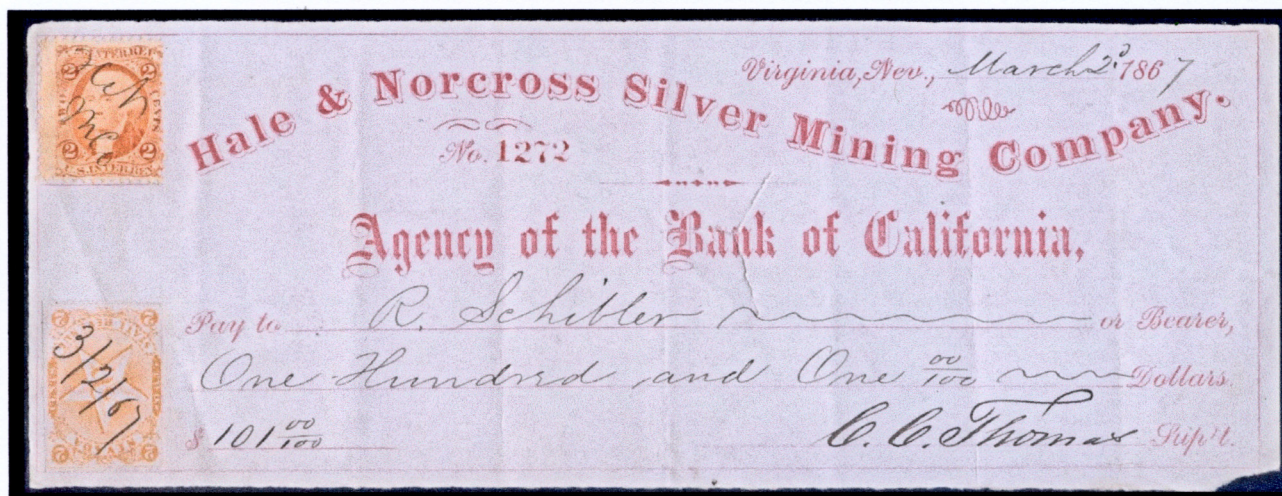
It is payable to Pacific Wood, Lumber & Fluming Co. and is signed by H. H. Penzer.

Hale & Norcross Silver Mining Company

Hale & Norcross was staked in 1859 as 400 feet along the Comstock Lode between the Savage and Chollar mines. It was incorporated in 1861.² James G. Fair and John W. Mackay gained control of Hale & Norcross in March 1869. Mine production tripled that year and quadrupled the following year.

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

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



**Nevada Revenue-Stamped Checks, Drafts
and Certificates of Deposit - 1862 to 1902**
David McHugh

Hale & Norcross Silver Mining Company (Continued)

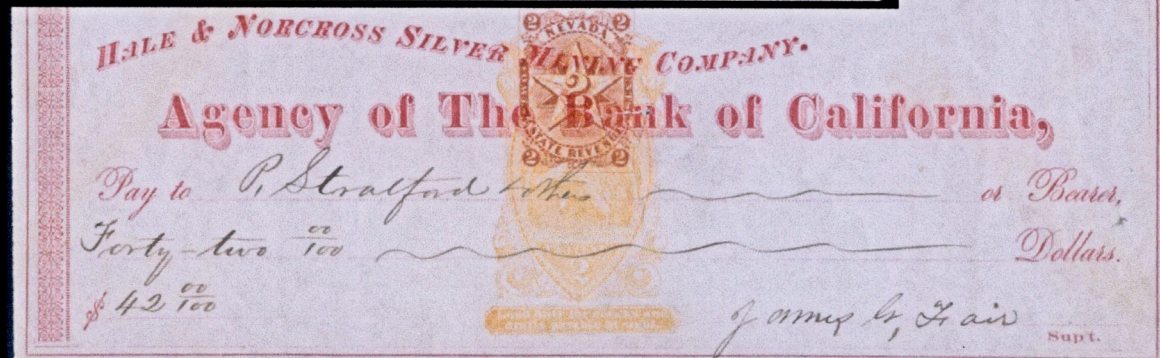


1870 check, subject to both 2¢ Federal and 2¢ Nevada tax (Imprint Type B17b).

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

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

It is signed by James G. Fair.



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

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

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

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

David McHugh

Hoosier State Mill

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



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

It is signed by John W. Mackay.

Imperial Silver Mining Company

Imperial Silver Mining Company was incorporated February 7, 1863.



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

To be continued.

Norwegian and Icelandic Documents

by Paul Nelson

The following items are a few more Scandinavian documents that may be interest to your readers.

First is a receipt for the sale of shares from a company in Porsgrund, Norway, dated November 28, 1918.

The tax on this transaction was receipted using two documentary revenue stamp, a Kr. 1.00 and a Kr. 2.00. These are varieties of ST-41, the Kr. 1.00 green with a red underprint, and ST-43, the Kr. 2.00 orange-red with a green underprint. The numbering comes from the Wang "Catalog of Norwegian Revenue Stamps and Related Non-Fiscal Issues."

[illegible]

Bergen, Norway waterfront.

Nr. 30 Til Fornytelse af Kr. 21132.16 ff. 30/6-25
Ft. 9

Vexelobligation

med Forligningsfuldmagt til Skiens Sparebank

Kr. 21132.16

3178 The 3 Maanedre fra Dato (uden Løbemaaned) betaler jeg mod denne min Vexelobligation til af eller Ordre den Summa Kr. 21132.16

Kroner Enogtyve Tusen Treogtyve og Kroner 16/100

Valuta modtaget.

Saafermt denne Obligation diskonteres i Skiens Sparebank og ikke indfries eller fornyes ved Forfald, befuldmægtiger jeg herved Bankens Bogholder (eller den af ham dertil befuldmægtigede) til for mig at møde i Forligningskommission for Skien for der med Sparebankens Kasserer, eller hans Fuldmægtig, at slutte saadant Forlig, at jeg derved forpligtes til under Eksekutions Tvang inden 14 Dage fra Forligets Dato at betale ovennævnte Gjæld med den til enhver Tid i Sparebanken gjældende Rente fra Forfaldsdagen samt Forligsomkostninger og Postporto 2 Kr. 20 øre, og videre paafølgende Omkostninger skadesløst. Forsaavidt der hos mig efter Forliget tages Udlæg i fast Eiendom, skal Sparebanken være berettiget til strax og uden at oppebie Lovens Lösningstid at stille Udlægget til Auktion.

Pant Skien den 30/6 1925
ABerg

For mig at betale til eller Ordre. Valuta modtaget, hvorhos jeg, om denne Obligation diskonteres i Skiens Sparebank, ligeledes bemyndiger Bankens Bogholder eller den af ham dertil befuldmægtigede til ved samme Forlig og paa samme Maade som ovennævnt at forpligte mig til at betale Beløbet med Renter og Omkostninger til Sparebanken, ligesom det med Udlæg hos mig i fast Eiendom skal forholdes som ovenfor nævnt.

Kr. 5.00 Kr. 5.00 Kr. 1.00

to til taget. Derhos giver jeg samme Fuldmagt som ovenanført til Forlig forpligtelser.

For mig at betale til eller Ordre. Valuta modtaget. Derhos giver jeg samme Fuldmagt som ovenanført til Forlig og vedtager de samme Forpligtelser.

Fornyet den 29/9 med Aldrag Kr. —
Efterskud Dg. " 387.40
Forskud 120 Dg. " 11.40
afps: Kr. 398.40
O. Kjøpstad

J. A. KROGH TRYK.

This is a Norwegian Vexelobligation, or loan document, Dated June 30, 1929. It records a three-month loan of 21,232.16 Norwegian Kroner. It was written in the town of Skien, where the playwright Henrik Ibsen was born.

Attached are three documentary revenue stamps: a single Kr. 1.00 and a pair of Kr. 5.00. The single is ST-61a, very light green with a strong yellow underprint. The pair are number ST-44 Ib, reddish-violet with a light greenish-blue-gray underprint.

Outside Ålesund.



SE ETTER OM POLISEN ER UTSTEDT ETTER ØNSKE

Patria
Norsk Forsikrings - Aktieselskap
STIFTET 1917

17 JUN 1959

MOTORVOGNFORSIKRING (Bransje Nr. 3) Polise nr. 941277 - P

Forsikringstaker : Magnussen, Reidar
Postadresse : Dahl, Borge
Forsikringstid : 12 mndr. fra 19.5.1959 (begge dager kl. 12 middag)
Forsikringsnummer : Ansvar overfor tredjemann. Skade på motorvognen:
For hver ulykke inntil kr. 60.000,- Kr. 1.900,-
men begrenset til ... kr. 20.000,- ved skade på enkelt person.
og til kr. 10.000,- ved annen skade. omfattende brann og tyveriforsikring
Premie Kr. 92,- pr. år + "tredjemanns interesse" kr. 8,-,
Brutto kr. 100,-

Polisens omfang (nr. 37)
Motorvognen benytt. som: Moped
Kjenningstegn : B-45281.
Fabrikat/fab.år og nummer: Viktoria 1959
Forsikringstakeren må selv betale de første
kr. ---- ved enhver ansvarsskade, og
kr. 100,- ved enhver vognskade.

Særskilte vilkår : Tillegg nr. 31 og 47 er vedheftet og gjøres gjeldende for polisen.

Denne polise er ingen kvittering. Det kvitteres særskilt når premien betales.
Den fornyes ved forfall inntil oppsigelse skjer etter vilkårenes § 24.
Selskapet overtar forsikringen på de i polisen trykte og skrevne vilkår.

Denne polise omfatter ikke øvelseskjøring.
Denne polise omfatter ikke ansvar overfor passasjerer.

Patria
Norsk Forsikrings - Aktieselskap
Handk. f. Willy Hagberg
ADM. DIREKTØR

H. 44 BU AGENTUR: 2267 Rolf H. Arntzen UTSTEDT DEN: 12.6.59 IS



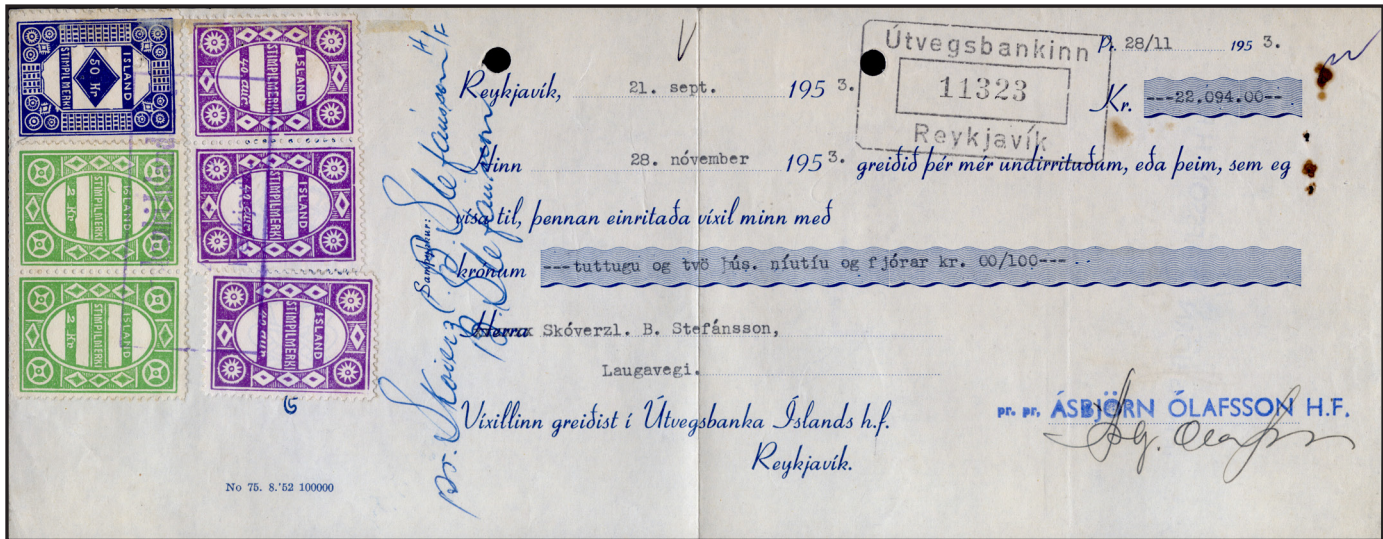
This document is a motor vehicle insurance policy written on June 17, 1959 in Norway by the Patria Insurance Company. Insured is a 1959 Viktoria Moped, number B-45281.

The tax on this policy was paid using a 1r. 0,50 documentary revenue stamp. It is printed in yellow-brown with a very light blue underprint. In the word "STEMPELMERKE" (revenue stamp) you can observe that the third "E" is slanted. That came about because of a spelling revision to the Norwegian language in the 1950's. The word originally would have been spelled "STEMPELMÆRKE" on the printing die, but the "A" portion of the letter Æ was removed from the die by hand, leaving the leaning "E". These changes were made circa 1950, and later printings such as this one from the later 1950's used the same die.

Documentaries from this set, printed from 1952-59, all have the denominations beginning with the abbreviation "Kr." As you can guess, the denomination, in black, was added to the colored background in a separate printing run.

The stamp is given the number ST-97 IVA in the Wang catalog. The IVA variety denotes a spacing of 2.2 mm. between "Kr." and "050". Varieties from earlier printings have smaller spacings between these characters.

Finally, here is a note written in Reykjavík on September 21, 1953, payable on November 29 of the same year. It is for a value of IKR 22,094.000



This note was endorsed and paid on December 3, 1953, as shown by a handstamp on the back.

There are stimpilmerki (documentary revenue stamps) totaling IKR 55,20 on the document. The stamps are a 50 KR, dark blue, two 2 KR, emerald green, and three 40 aur, red-violet. These stamps are described, with many color varieties and with printing quantity details in the Icelandic language catalog GJALDA-OG SÖFNUNARMERKI AUK STIMPLA Á ÍSLANDI, written by Þór Þorsteins of Reykjavík. However, the catalog is out of print, and difficult to find.

I hope this (and the previous issue's) look at the variety of Scandinavian documents available on the market may have encouraged some of you to look to that fascinating area of the world to broaden your interests. And I'll be back with more in a future issue.

Email Copied to the Editor

Concerning Bob Guzowski's Letter to the Editor, pages 20 and 21, TCC 93, January - March 2010:

Bob: Here's my thoughts/info on your three items.

#1: Key word here for me was "selectmen". This has been a method of town government in almost only New England towns. So for me; it's Paris, Maine. Paris, KY was under a "city" government by 1862 & Paris, NY is run by a "town board member" style of government.

2: A "Bank of America" lost it's charter in 1908; from California. On the check; it states "clearing house member #2" This LA clearing house was only just created by 94 bankers in 1891!

3. NY Connecting RR was owned jointly by Pennsylvania & NY, NH & Hartford RR. As such those roads would have to guarantee all debt's of NY Connecting. I think the note has something to do with the redemption of \$7,000,000 worth of 3 months notes; maturing on 11/21/1913. The word "defalcation" means embezzlement! That wording makes me think that some sort of collateral was be used.

Hope this helps!

Jon Cook

Email Copied to the Editor

Concerning Bob Guzowski's Letter to the Editor, pages 20 and 21, TCC 93, January - March 2010:

Hello Bob,

This is in response to your request for information in your Letter to the Editor appearing in the latest edition of The Check Collector. I've copied Bob Hohertz, since I thought he might be interested in my response as Editor. The following information is taken from a book entitled "The New York Connecting Railroad - Long Island's Other Railroad" by Robert C. Sturm and William G. Thom.

The NYCR was a joint Pennsylvania Railroad (PRR) and New York, New Haven & Hartford RR (NY,NH & H - or NH) venture to create a bridge line between the PRR at Fresh Pond Jct. on Long Island and the NH at Oak Point, Bronx. A junction at Sunnyside Junction gave the New Haven access to the PRR's Pennsylvania Station in Manhattan, thereby providing an all rail link from the south to New England and obviating the need to float passenger trains across the Hudson River. The NYCR did not own any locomotives or rolling stock.

The NYCR was an integral part of the PRR's New York Tunnel Extension Project, which put railroad tunnels beneath the Hudson River to provide direct rail access to New York City. This overall project cost about \$157 million in 1917. The onward NYCR connection built over the East River is what created an onward continuous rail link to New England via the famous Hell Gate Bridge (still in use for rail passenger service by Amtrak).

The NYCR was incorporated in 1892 but, as of 1899, had only issued \$11,000 worth of stock - this against a construction price originally estimated at \$24 million and later upped to \$27 million. The PRR decided to buy the NYCR's stock in 1901 and purchase was completed in 1902. The stock was divided 50/50 between the PRR and NH. Preliminary construction began on the 8.07 mile main line in 1903, with major construction activity in full swing by mid-1910. The line was opened for service in 1917. It was wholly owned by the PRR and NH and operated by the latter.

The book never specifically defines the exact purpose of the NYCR but my guess would be that it was created as a management company to deal with the complexities of New York City politics and the acquisition of property for the line in a very expensive and mostly built-up area. Since the line was totally owned by the PRR and NH, I think this answers the first part of your question about the relationship of these two lines and the NYCR and why they would have guaranteed the note about which you wrote.

What the book does not answer is why the NYCR wrote a promissory note to itself promising to pay itself back the \$100,000 with interest. My guess here (and it's just a guess because my background is not in finance) is that this might have been done for tax purposes and was akin to something like borrowing from one's 401k - even though it's OK to do with your own money, the "loan" must be repaid with interest. Given that this transaction occurred in 1913 at the height of construction on the NYCR - and during a time that the PRR was perhaps at the height of its power and the NH was buying a monopoly of essentially all modes of transportation in southern New England - there could have been any number of financial activities going on (from legitimate to hi-jinks) that might have necessitated internal corporate borrowing.

Bob H. knows a lot more about things financial than me so, maybe with this operational background on the railroads, he might be able to provide a more definitive theory on the reason(s) behind the \$100,000 promissory note than me.

I hope this information is useful to you.

Best wishes,

Don Woodworth

Email Copied to the Editor

Concerning Bob Guzowski's Letter to the Editor, pages 20 and 21, TCC 93, January - March 2010:

Dear Bob- I read with interest your Letter to the Editor in the subject journal on page 21 (Item 3).

While I am not advanced enough as a check collector to explain the financial details of this promissory note (I actually am a revenue collector who focuses more on the historical and philatelic, rather than the actual financial instrument details), I can provide some clarification regarding the railroads involved in the transaction represented through this document.

The Pennsylvania RR (and their subsidiary LI RR) and the NYNHH RC actually joint ventured together to form the NY Connecting RR Company with the primary purpose of connecting the lines between the two to cross the East River. The best known result of the formation of this entity was to complete the very famous Hells Gate Bridge across the East River in the early part of the 20th Century. This may explain the premise behind the presentation of this note, as both railroads were basically guaranteeing payment by their jointly owned subsidiary of whatever obligation they might assume financially.

More information regarding this and many other aspects of the NY Connecting Railroad can be found in the various articles and books describing the history of the railroad industry in the NY metropolitan area in the early 20th Century.

I hope this helps and would be glad to communicate further if it is of any interest to you.

Sincerely,

Harry Segner III

A Find in the Marketplace

A check with no bank, nor any city or state. On the theory that anyone with a bank account using imprinted checks would have a record of some sort on the internet, a Google search of "John M. Van Dyke" turned up a Southern Colonel from Athens, Georgia; a gentleman who died in Canton, Illinois; and possibly another from Virginia, all in the correct time period.

Anyone care to hazard a guess?

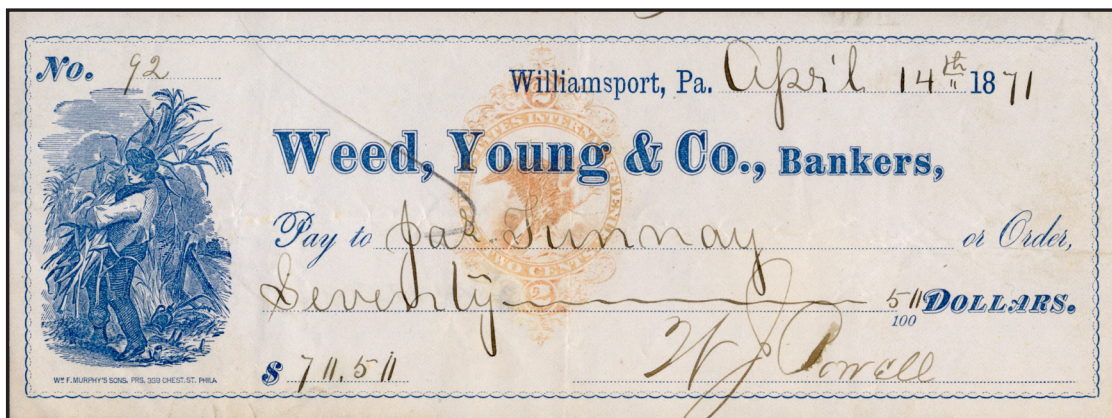
Pennsylvania Banks - 12

by Peter Robin

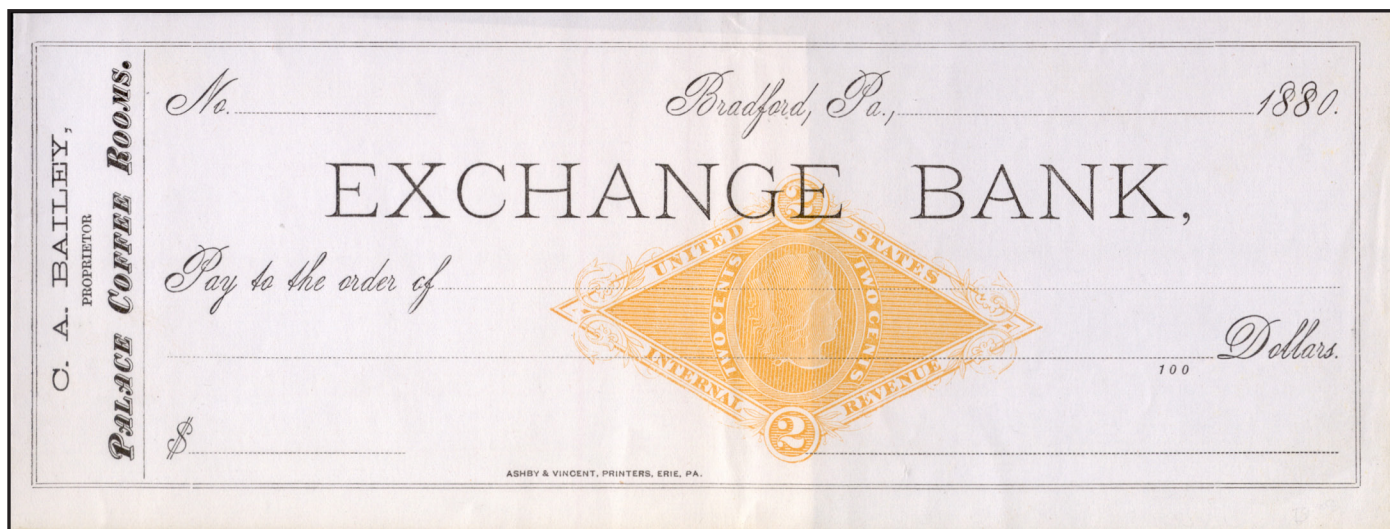
I request the help of all readers in adding information to these listings as well as, of course, the counties to come. I can be reached by e-mail at peterrobin@verizon.net or by regular mail at Box 353, Bala Cynwyd, PA 19004.

Bank Name	Stamp	Years	Printer	Colors	Vignette	Size in mm
Lycoming County						
1 st NB of Hughesville	R154 (2)	1899	SMC	Gray on White	None	164 x 70 mm.
Same	R163 (2)	1900	SSt	Gray obn White	None	167 x 70 mm.
Same	R164	1900	FRM	Gray on lt. Gray	Dr. Essick	214 x 78 mm.
Same	R164	1900	JCP	Gray on lt. Gray	None	210 x 72 mm.
Gambles, Humes & White						
Jersey Shore	E4	1874	WmM	Green on Violet	Leafy pattern	175 x 70 mm.
Jersey Shore	G1	1880	WmM	Green on Violet	None	150 x 68 mm.
Banking Company						
Jersey Shore N. B.	R15	1868	JAl	Black on Old Rose	Ornamental stamp box	180 x 65 mm.
Citizens NB of Muncy	None	1891	None	Black on White	None	214 x 74 mm.
Same	None	1896	MCJ	Black on Cream	None	168 x 65 mm.
First NB of Muncy	None	1886	None	Black on White	Ornamental design	185 x 65 mm.
H. E. Taylor & Co.	R15	1872	WFM	Green on White	Geometric design	202 x 78 mm.
of Williamsport						
Same	C2	1871	WmM	Red on Violet	Woman in Hat	208 x 69 mm.
Same	G1	187	MMe	Black on White	None	157 x 67 mm.
Lumberman's NB	D1	1874	WmM	Red on Cream	Ornamental design	174 x 70 mm.
of Williamsport						
Lycoming NB	R164	1898	JHW	Brown on Cream	John Peters	210 x 80 mm.
of Williamsport						
Same	R164	1899	None	Black on Cream	None	213 x 84 mm.
The Merchants NB	R164	1898	WmM	Black on Cream	Monogram	214 x 80 mm.
Real Estate Savings Bank	147	1872	WmM	Black on Lavender	Ornamental design	183 x 70 mm.
of Williamsport	3¢ green					
West Branch NB	R6	1866	WmM	Black on Cream	Bank opens at 9 A.M.	176 x 65 mm.
of Williamsport						
Same	R15	1869	WFM	Green on White	Ornamental design	190 x 67 mm.
Same	C1	1871	WFM	Red on Old Rose	F. Coleman	193 x 71 mm.
Williamsport NB	R135	1873	WmM	Black on Violet	Liberty with Shield	195 x 75 mm.
Same	C1	1871	WmM	Black on Violet	Liberty with Shield	199 x 70 mm.
Same	G1	1881	GBP	Black on White	Ornamental design	197 x 75 mm.
Same	J11	187	WFM	Black on Violet	Name cut off at left	182 x 76 mm.
First N.B. of Williamsport	B1	1870	CFK	Green on White	Dog on Chest	192 x 70 mm.
Same	C1	1872	None	Black on White	PENNSYLVANIA	210 x ?
Same	C2	1871	CMC	Red-Brown on White	M.S. Bates	200 x 75 mm.
Same	D1	1874	W&B	Black on White	PENNSYLVANIA	190 x 78 mm.
Same	D1	1873	CMC	Black on White	PENNSYLVANIA	205 x 76 mm.
Same	G1	1881	CMC	Black on Green	Bank monogram	207 x 75 mm.
Same	G1	1882	DeS	Black on White	J.A. Beeber, Receiver	198 x 80 mm.
Same	R164	1900	DeS	Black on Cream	Capital S? Surplus	210 x 78 mm.
City N.B. of Williamsport	K6	1875	WFM	Black on White	M.S. Bates & Co.	200 x 77 mm.
Geo. L Sanderson & Co.	C1	1871	WmM	Red on White	Ornamental design	157 x 69 mm.
Williamsport						
Weed, Young & Co.	H3	1871	WFM	Blue on White	Man and Cornstalks	185 x 68 mm.
Williamsport						
McKean County						
Exchange Bank of Bradford	G1	1881	A&V	Black on White	None	175 x 80 mm.
Same	G1	1880	A&V	Black on White	C.A. Bailey	233 x 86 mm.
Hartley & Bowers, Bankers	D1	1877	WmM	Black on Violet	Stockholders	
on other check						
Tuna Valley Bank	G1	1878	HLC	Green on White	None	156 x 70 mm.
of Bradford						
First NB of Bradford	None	1894	SWa	Black on Tan	None	163 x 66 mm.

Bank Name	Stamp	Years	Printer	Colors	Vignette	Size in mm
Same	None	1897	SWa	Black on l. Green	None	165 x 69 mm.
Same bank name in italics	None	1898	JCP	Black on Yellow	None	165 x 65 mm.
Same	None	1900	None	Black on l. yellow	PENNSYLVANIA	162 x 70 mm.
Same	None	1898	PoP	3+ color combo	None	
Same	None	1900	WmM	Black on Yellow	None	170 x 76 mm.
Same	X7	1901	SWa	Blue on l. Yellow	None	170 x 75 mm.



From Lycoming County.



From McKean County.

Announcement

As many of you are aware, David McHugh was working on an ASCC website at the time of his untimely death. As a professional website designer, he worked in a PHP structure. Several requests to the membership for someone to maintain the site and its contents have not brought forth any volunteers.

Our Treasurer, Dick Naven, has stepped forward and volunteered to rewrite the site using a development package offered by his Internet Service Provider. To date he has duplicated a fair number of the functions of David's site, and added several new ones, but it is still a work in progress. At this point he would like feedback from the membership and suggestions for other things that you would like to see there.

For instance, we plan to add a listing of the volumes in our Library and provide a way to check them out online. We also intend to provide the function of joining the ASCC and paying membership renewals online.

Currently, there are a number of copies of The Check Collector online, all with color illustrations where such were provided to the Editor. Some are accessible to everyone, and some will be only available to members. We also plan to provide member prestige mailboxes through the site (for an additional cost) to anyone interested in keeping their regular email address private.

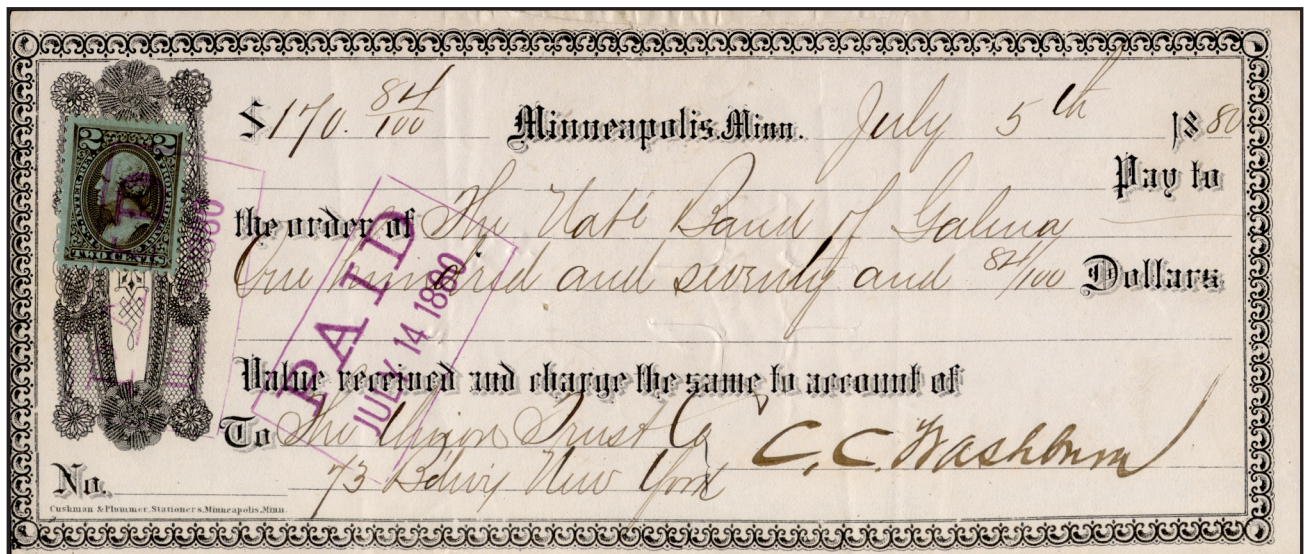
The new site is at www.ascheckcollectors.org/index.html.

Please take a look at it, keeping in mind that, as we said, it is a work in progress.

Comments, suggestions, corrections please to ascctreasurer@questoffice.net.

Thank you.

Tsk, Tsk, Mister Senator



The signer was Cadwallader Colden Washburn, four term Senator from Wisconsin, Governor of Wisconsin 1872-3, a founder of Washburn Crosby Company that eventually became part of General Mills. One would think he would have been above using a two-cent proprietary revenue stamp to pay the check tax in 1880...

Secretary's Report**Lyman Hensley****NEW MEMBERS**

1857 By K Buaman
Barry Minster
P O Box 113
Clawson, MI 48017

20.31

1858
Steve Rush
545 Coral Bell Drive
Montrose CO, 81403

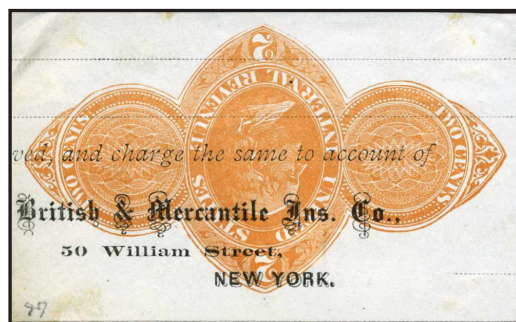
1859 through The Numismatist
Jeff Warner
465 Weatherend Court
Alpharetta, GA 30022

1860 through internet
F, Carl Braun
P O Box 407139
Fort Lauderdale, FL 33340

4, 7 (Haiti), 12 (Haiti all material), 30

REINSTATED

0942 Ian A Marshall
1675 Harry M Segner III
1087 H J W Daugherty
1711 Terrance Kafka
1822 Paul Elles
080 Raymond Ekeblad
1544 Greg Ouellette
1836 Karen Solon

Help Needed

Can anyone identify the user of this cut square? Chances are that entire copies do not have the imprint inverted.

Lyman

Member Exchange

Long-time collector seeks checks signed by historical personalities. **Michael Reynard**, 1301 - 20th Street #260, Santa Monica, CA 90404. E-mail reynard@ucla.edu.

Wanted: US Government checks and Wisconsin financial documents. **James A. Downey**, 1534 Pennsylvania Street, Sturgeon Bay, WI 54235. E-mail mufelika@itol.com.

New member is interested in pre-1950 Wisconsin checks. Will purchase or trade for any needed. **Tom Casper**, S95W13453 St. Andrews Dr., Muskego, WI 53150. E-mail tcasper57@hotmail.com.

Charter member would like to obtain a check from the "Washington National Bank" or the Telegraphers National Bank", both of Saint Louis, MO. Will purchase or trade. **Ron Horstman**, 5010 Timber Lane, Gerald, MO 63037

Wanted: New York State/City; Connecticut early checks especially if issued by National Banks. Send on approval/ email lcsilver@optonline.net. **Leon Silverman**, 237 Mamaroneck Ave., White Plains, NY 10605

Collector seeks old Philippines Treasury Checks, 1900-1915 with portrait of Gen Henry Lawton. Willing to pay top prices for nice examples. Send photocopies and correspondence to: **Craig Williams**, 3014 N W Euclid Ave, Lawton OK, 73505

Member seeks any paper items regarding the Smith-Condit Arms Co., Standard Arms Co., Cramps Gun Works, and Artillery Fuse Co., all Philadelphia, PA or Wilmington, DE area. **George Fink**, PO Box 4, Viola, DE 19979 (302-233-8171).

Wanted: Checks from dealers in Indian relics or fossils - or signed by archaeologists or paleontologists. Or other related paper. Write: **Stan Rough**, 4217 *th Avenue, Temple, PA 19570-1805.

Early checks, etc. with Old West themes. Trains, Indians, Cowboys, Buffalo, Horses. Send photocopy or email with offer. **Buck Major**, 522 Mourning Dove Cove, Temple, TX 76502-5043, buckleymajor@yahoo.com.

Check Collector back issues wanted, and all periodicals issued by coin clubs relating to all subjects of United States numismatics. Please send list. **Harold Thomas**, PO Box 7520, Beaumont, TX 77726-7520. 409-466-0781

Wanted: "Manuscript" aka completely handwritten checks. All states and dates (generally pre-1900. **Sheldon Rabin**, 2820 Breckenridge Circle, Aurora, IL 60504, sheldonrabin@yahoo.com

Wanted: "Presidential" named city checks. Need Hoover, Roosevelt, Eisenhower, Kennedy, Nixon, Ford, Reagan & Bush. Will purchase or trade. **James Adams**, 1607 Birch St., Baraboo, WI 53913.

Exchange postings will be taken from ASCC members who are collectors only. Postings of 20 words or less are free; please remit \$3 each issue for postings of 21 to fifty words. Name and address do **not** count toward the 20 words.

Neither the Editor nor the ASCC can be responsible for compliance with any promises made in postings, or in response to them. Be very clear as to the value you place on your material when discussing a trade. Fairness and common courtesy are to be expected, but common sense must rule.

The 2010 Memphis International Paper Money Show will take place at the Cook Convention Center on June 18, 19 and 20. There should be an ASCC meeting at 10:00 a.m. on Saturday. Check the show program for the location.

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Carrollton, TX 75011

www.oregon-pioneer.com

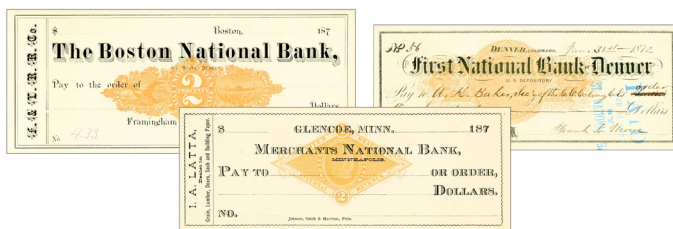
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- Multi-Ring Binders
- Flexible Albums
- Mylar Sleeves & Pouches
- Custom Products
- Archival Repair Tape
- Stocks & Bonds
- Checks & Drafts
- Revenues on Documents
- Banknotes & Scrip
- ABNCo Engraved Sheets
- Reference Books
- Bank & Banking Histories
- Books on Engraving,
Counterfeiting, More.....

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THE AMERICAN SOCIETY OF CHECK COLLECTORS

MEMBERSHIP APPLICATION

The undersigned hereby applies for membership in the American Society of Check Collectors, Inc., and agrees to comply with its Charter and By-Laws.

Enclosed with this application is \$15 for dues (\$20 for US mailing of *The Check Collector* by First Class Mail, \$25 for Canada and Mexico, \$25 for other foreign countries) Please make remittance in U.S. funds only payable to: *The American Society of Check Collectors, Inc.*

Name: _____

Address: _____

City: _____ State: _____ Zip: _____ Country: _____

E-mail address: _____

New Application _____ Reinstatement _____

Collector _____ Collector/Dealer _____ Dealer _____

Signed: _____ Date: _____

I found out about the ASCC through: _____

Please complete this form, enclose remittance for membership and mail to the Secretary:

Lyman Hensley, 473 East Elm, Sycamore, IL 60178, USA

Please circle the numbers that indicate your areas of collecting interest. This information will be listed with your name on our membership roster.

1. Checks, General

8. Travelers Checks and Money Orders

2. Checks, US

9. Specimen Checks

Region or States of Interest: _____

10. Ration Checks

11. Refund/Rebate Checks

3. US Government Checks

12. Other _____

4. Miscellaneous Fiscals

14. Counter and Modern Checks

Bank Drafts

20. Vignettes

Bills of Exchange

21. Autographs

Certificates of Deposit

22. Railroads, Steamboats, Mining

Promissory Notes

23. Banking History

Receipts

24. Security Printers and Printing

Warrants

25. Check Protectors and Cancel Device

5. Checks, Great Britain

26. Wells Fargo History

6. Checks, Canada

30. Stocks and Bonds

7. Checks, World

31. Revenue Stamped Documents

Region or Countries of Interest: _____

32. Emergency Scrip

