Hon. Ray Perry, President First State Bank Frankston, Texas.

Dear Sir:

Replying to your letter of June 7 in regard to Confederate Pension Warrants issued to W. W. Pipes, now deceased.

The records of this office show that the wife of W. W. Pipes died on August 21, 1935 and that all pension warrants issued to him after said date were illegally issued because of the fact that Mr. Pipes failed to notify this office of the death of his wife as required by law. It was for this reason that a stop payment was placed against all Confederate Pension Warrants issued him beginning with January, 1937 up to and including December, 1937, and so far as I know it has been unanimously and uniformly held by the Courts that warrants issued against State funds are non-negotiable and where purchased by any one the purchaser does so at his own risk. It is for this reason that no appropriation has or will be made for the warrants issued to Mr. Pipes after the death of his wife.

Yours very truly,

Geo

Geo. H. Sheppard Comptroller of Public Accounts.

JHT :EE

LIBERTY UNDERWRITERS DEPARTMENT



H. M. HINZIE INSURANCE AGENCY

1171/2 SPRING STREET PALESTINE, TEXAS

December 3, 1939



Hon. George H. Sheppard State Comptroller Austin, Texas

My dear friend:

William Washington Pipes resided at Frankston, Texas, and drew a Confederate pension during his lifetime. I will appreciate you sending me such information as is available regarding his service in the Confederate Army together with his pension number.

I desire this information so that I may be able to make application for a marker to be placed at his grave.

Thanking you, I am sincerely

Your friend,

J.G.Collie

c/o Engineers Office

M.P. Railraod

Palestine, Texas

Mr. J. G. Collie c/o Engineers Office M. P. Railroad Palestine, Texas.

Dear Sire

Replying to your letter of December 3, the records of this office show that one W. W. Pipes, also borne as William Washington Pipes drew a Confederate Pension from the State ofTexas under pension file number 22766 Henderson County.

Mr. Pipes stated in his application for pension that he was a private an Company K, 5th Louisiana Regiment of Cavalry, Confederate States Army. He enlisted in March, 1862 and served until June, 1865.

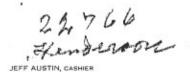
The application for pension was approved on the affidavits of witnesses.

Yours very tmuly,

JHT :EE



Geo. H. Sheppard Compuroller of Public Accounts.





THE FIRST STATE BANK

FRANKSTON, TEXAS

April, 22nd, 1942



Mr. Geo H. Shepperd, State Comptroller Austin, Texas

Dear Mr. Shepperd:

We have heretofore had considerable correspondence on the following Confederate Pension Warrants. Jan, 31st, 1937 Number 919 for \$50.00 and Payable to W.W. Pipes, Frankston, Texas

Feb. 28th, 1937 Number 1102 for \$50.00 and Payable to W.W. Pipes, Frankston, Texas

Payment was stopped on these Warrants for some reason which as you know was not a responsibility on the part of this bank as holder of the Warrants, and now since the pension fund is again on a Cash Basis I am wondering if it would be possible to get them paid at this time.

Yours very truly

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A 1900 35 W

Hon. Ray Perry, President The First State Bank Frankston, Texas.

Dear Mr. Perry:

Replying to your letter of April 22, 1942 in which you make inquiry about the payment of certain Confederate Pension Warrants issued to W. W. Pipes, deceased.

You are advised that the information you request was given you in my letter of June 8, 1959. A copy of this letter is enclosed.

The fact there is at this time a credit balance in the confederate pension fund of Texas would in no way justify the payment of warrants illegally issued to Mr. Pipes. As for your responsibility in purchasing these warrants, you are already aware of the fact that it has been repeatedly held by the courts that such warrants are non-negotiable and in the purchasing of such warrants you assume full responsibility.

Yours very truly,

(XI)

Geo. H. Sheppard Comptroller of Public Accounts.

JHT:EE

Dear Sir Frankston Tox Dear Sir What I want worther Confederate Busion mumber of Milliaur Mashington Pifer allow have you his date of his Enlectment and Descharge and by Retrum mail Gover Rest Dan Hallingsmoth PR # 1 Boxers Frankston Toxas

RECEIVED

MAR 1 5 1943

STATE TREASURER

Hassell & Foster Funeral Home

PHONE 71

PALESTINE, TEXAS

March 13,1943

Mr. Dan Hollingsworth Frankston, Texas

Dear Sir:

At your request we are sending you the information regarding the Pipes family.

Mrs. Elizabeth Pipes died on August 21, 1935 at the age of 86 years, no months, 24 days, and her funeral arrangements were handled by our firm and the total amount of her funeral was \$160.50 which has been paid in full.

W. W. Pipes died on August 15, 1938 at the age of 92 years, 9 months, 26 days. The total amount of his funeral was \$100.00 which has been paid in full.

This is to certify that the above statements are true and correct to the best of my knowledge and belief.

& & Hanne

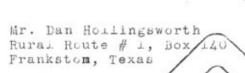
Sworn and subscribed to before me this 13 day of March 1943.

22766



TREASURY DEPARTMENT STATE OF TEXAS AUSTIN

March 15, 1943

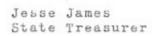


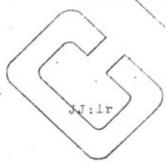
Dear Sir:

In order that your letter of March 12, 1943 might receive the abtention of the proper authorities I have today referred it to the Hon. Geo. H. Shepard, State Comptroller of Public Accounts, for information and reply.

I am always glad to be of service to you whenever is is possible.

Yours very truly,





Mr. Dan Hollingsworth Route 1 Box 140 Frankston, Texas

Dear Sir:

Replying to your letter of March 12, the records of this office show one W. W. Pipes, nor borne as William Washington Pipes, drew a Confederate Pension from the State of Texas under pension file number 22766.

W. W. Pipes stated in his application for pension that he enlisted in March, 1862 and was paroled in June, 1865. He was a private in Company K. 5th Louisiana Regiment of Cavalry, C. S. A.

The application for pension was approved on the affidavits of witnesses who claimed to have personal knowledge of Mr. Pipe's service in the Confederate Army.

Yours very truly,

(KI)

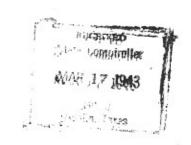
JHT :EE

Geo. H. Sheppard Comptroller of Public Accounts.

Frankston, Texas. 3-16,1943.

Hon George H.Sheppard, State Comptroller, Austin, Texas.

Dear Sir:



I am enclosing affidavit relative to the funeral expenses of Elizabeth Pipes and her husband, W.W. Pipes, who were recipients under the Confederate Pension Laws of this State and for which the State never paid their funeral expenses. Their son, Tom Pipes paid the funeral expenses and is making this as his a plication for the payment of same to him to reimburse him for this expense which sould have been paid by the State.

I will appreciate your filing this and placing the same in the proper channels for the issuance of checks in connection therewith.

I will greatly appreciate your assistance and cooperation in getting this indebtedness paid.

Thanking you I am, .

Dan Hollingsworth.

Mr. Dan Hollingsworth Route 1 Box 140 Frankston, Texas

Dear Mr. Hollingsworths

I acknowledge receipt of your letter of March 16, 1943 enclosing an application for the payment of Mortuary Warrants on account of the death of W. W. Pipes and his wife Mrs. Elizabeth Pipes. Mrs. Pipes' death occurred in 1935 and W. W. Pipes death occurred August 15, 1938.

This is to advise the relatives or legal representatives of Mrs. Pipes was not entitled to a Mortuary payment under the law, for the reason that Mrs. Pipes was never a Confederate Pensioner. The wife of a Confederate Soldier can never become a pensioner until she is a widow.

Mr. W. W. Pipes was entitled as a pensioner to draw \$50.00 per month so long as he had a wife with whom he was living and supporting. Subsequent to the death of the wife of a Confederate Soldier he would only be entitled to pension payments of \$25.00 per month. At the time of the death of the wife of Mr. Pipes he was required, under the law, to notify this office immediately of the death of Mrs. Pipes, but such notice of her death was never given this office and Mr. Pipes continued to draw pension payments of \$50.00 per month from August 21, 1935 until August 15, 1938, at which time his pension payments were discontinued for the reason he was at that time indebted to the State of Texas in the amount of \$709.05 illegally issued to him on account of his failure to comply with the law in notifying this office of the death of his wife.

Mr. Pipes was twice requested to return to the Confederate Pension Fund of Texas the amount of this overdeaft which request was never complied with. On account of his failure to comply with this request no further pension payments were ever made to him, and under the law, no Mortuary Warrant could issue to his agent or assignees unless such indebtedness had been paid.

In order that you may be fully advised as to the law, I refer you to Article 4350, Revised Civil Statutes of Texas, 1925, page 1158 and also Vernon's Civil Statutes of the State of Texas annotated, compiled in 1940, Article 4350, page 241, which Article reads as follows:

"But no warrant shall be issued to any person indebted to the State or to his agents or assignees until such debt is paid."

Mr. Claud C. Pipes, son of W. W. Pipes was notified of the above mentioned facts in my letter to him of August 30, 1938 and addressed to him at Frankston, Texas. I am enclosing a copy of this letter to Mr. Claud C. Pipes.

If I can serve you further with information regarding this matter, I shall be very glad to do so.



Yours very truly,

JHT: HE dnol.

Geo. H. Sheppard Comptroller of Public Accounts.

[Seal.]

County Judge Cherofce County, Texas.

CERTIFICATE OF THE STATE AND COUNTY ASSESSOR 1. Buslewhite, State and County Assessor in the County of hurokee
State of Texas, do certify that or his wife, or his trustee, or trustee for his
wife, whose name is signed to the foregoing application for a pension, under the Act of the Thirty-first Legislature, ap-
proved March 26, A. D. 1909, is charged on the land and personal property rolls of said county with estate, real, personal and mixed, at the assessed value of \$\(\frac{\pmu}{20}\) \textit{Four-hundred}^auftwenty dollars. Given under my hand, this 2 9 day of \$\(\frac{\pmu}{20}\) \textit{Minimals} of \$\(\frac{\pmu}{20}\). A. D. 1913.

Honorable Gus Farrer Attorney State Comptroller's Department Capitol

Dear Sir:

Complying with your request, we give you the following information on warrants issued against the Confederate Pension Fund and filed for collection by M. C. Parrish & Company, Austin, Texas.

W. W. Pipes

The eight Confederate Pension Warrants for \$50.00 each issued to W. W. Pipes beginning with March 31, 1937 and ending with November 30, 1937 were illegally issued because of the fact his wife, Mrs. Elizabeth Pipes' death occurred in 1935 and no notice was given this office of her death. Warrants were issued to him continuously until November 30, 1937 and all warrants issued to him prior to March 31, 1937 were cashed by him. For this reason no Mortuary Warrant was issued. Mr. Pipes death occurred on August 15, 1938.

Yours very truly,

(II)

JHT:00

J. H. Taylor, Chief Confederate Pension Division mov/93 6 540 - Pol Dee 30, 1937 - W. W. Y. Pripos - withing C. P. Jones, Frankston Dy Just Mark Mark Bank.

First nath Bank.

Jroup, Dylas - Dee 31, 1937

Dee 1936

733- Jan 11, 1938 - Witness C. P. Jones.

W. W. Jak Papies "J. J. Austin Janahaton

Paid - Jan 8/938

Oup State Bank

Oup, Jefas

OFFICE OF THE ATTORNEY GENERAL

AUSTIN

September 13, 1938

Honorable Geo. H. Sheppard Comptroller of Public Accounts Austin, Texas

Attention: Mr. Gus Farrar

Dear Sir:

Your letter of September 10th instant, addressed to Attorney General McCraw, received and referred to the writer for attention.

You refer to certain confederate pension warrants which were issued to W. W. Pipes sometime after November 1, 1913, and also upon proof made by said Pipes on March 25, 1929, pension warrants were augmented on account of his wife, and payments continued to be made on this basis until January 8, 1938, when the Comptroller's Department learned through a certificate made by Pipes that his wife had died August 21, 1935, at which time you advised the pensioner that he was indebted to the State of Texas in the amount of \$709.05 and requested that this amount of money be returned to the Confederate Pension Fund, and on January 12, 1938, the Comptroller's Department wrote a letter to Honorable Charley Lockhart, State Treasurer, asking that payment be stopped on the warrants issued to W. W. Pipes for the entire year of 1937, such warrants being in the amount of \$50.00 each.

On account of the Comptroller's Department not having information of the death of the pensioner's wife until January 8, 1938, there was a pension overpayment of \$709.05. These pension warrants were transferred, assigned or negotiated by the pensioner prior to the stop payment placed by the Comptroller against such warrants, that is the pension warrants of \$50.00 each for January, 1937, to December, both inclusive, making an aggregate of \$600.00. You advise that request has been made to your Department that stop payment be lifted against these pension warrants, and you refer to an opinion written



by this Department on May 13, 1938, wherein the following statement appears:

"The pension is a gift, a grant, a gratuity made by the sovereign power to an individual in consideration or recognition of services rendered or loss or damage sustained in the public service. Texas Jur. Vol. 32, p. 796, Sec. 1; 54 A. L. R. p. 943; 21 R. C. L. p. 239, Clark vs. Darden, Comptroller, 47 Tex. 439."

In such opinion, it is stated that the action of the Comptroller in approving an application for a pension "was an official and authoritative determination of the pension status . . . by the officers and agents of the State of Texas in compliance with the law and entailed the official finding of all the material facts prerequisite to the pension grant. After the procedure last above set forth was had, the duties of the Comptroller thereafter, in the opinion of the writer, were purely ministerial until such time as he received information that a person had been granted a pension through fraud or perjury, and I do not then understand from the wording of Article 3226 that the Comptroller should stop payment of pension warrants which had been regularly issued to a pensioner, but such Article simply says that the Comptroller shall strike the name of such person from the pension roll and, of course, it follows that no future pension payments shall be made, but as to pensions which had theretofore issued and been delivered to the pensioner, I am of the opinion that the gift or grant of the State having been made and the statutory requirements precedent to the granting of the pension having been complied with, that such warrants, in the hands of the third person who had paid value for same, partake of the nature of negotiable instruments. They are unlike the ordinary State warrant in that they are not issued as a consideration for official service or of labor but are a gift of the State and a recognition of past services of the pensioner."

It is my opinion that the excerpt above quoted from the opinion of May 13, 1938, is applicable to the facts in this case in so far as the pension warrants held by Farrish & Company are concerned, and on account of the fact that such pension warrants were regularly issued, based upon an approval and adjudication by the Comptroller that the pensioner was entitled

2

Page 3

to receive such warrants, I think such stop payment should be lifted and such warrants ordered paid.

Very truly yours,

HIW-N

/s/ H. L. Williford Assistant Attorney General M NON-RESIDENT, be careful to give the complete residence of the deceased, stating both city, county and state.

The residence is the usual place of abode.

The residence is the usual place of abode.

I FLAGE OF DEATH	ARTMENT OF HEALTH
The state of the s	TAL STATISTICS TIFICATE OF DEATH Registrar's No. 7
CITY OR 1 16 14	Registral o No. 7-
PRECINCT NO.	Street
	iays? How long in U. S. if foreign born?yrsmosdays
2 FULL NAME The (Mile of)	- 4 0
OF DECEASED	Hie but land
RESIDENCE OF THE DECEASED No Street	City Transferror Jeffer
PERSONAL AND STATISTICAL PARTICULARS 3. SEX 4. COLOR OR RACE 5. Single of fried	MEDICAL CERTIFICATE OF DEATH
wale Thile widowed processory	(month, day, and year) luguest 16_ ,1938
5a. If married widowed, or divorced HUSBAND of HUSBAND	22. THEREBY CERTIFY, That I attended deceased from
(or) WIFE of MULLI (OCC)	aug. 2 1908 to aug. 15 1938
(month, day, and year (10000 19-1846	I last saw h Mar alive on US 13 1938; death is said to
7. AGE (19) G G If LESS than I daybrs.	have occurred on the date stated above, at
Years Months Days or min.	The principal cause of death and related causes of importance onset
kind of work done, as spinner, sawyer, bookkeeper, etc.	Uld ase Level
9. Industry or business in which work was done, as silk mill, anw	of arthonia
mill, bank, etc. 10. Date deceased last time (vears) spent in (vears) spent in	Other contributory causes of importance:
worked at this occupa- tion (month and year) (years) spent in this occupation	none
12. BIRTHPLACE (City or. Town)	hora
(State or Country) O WWWWWW (13, NAME	Name of operation Of all
I wan (rikes	What test confirmed diagnosis? Was there an autopsy? M. 23. If death was due to external causes (violence) fill in also the following:
14. BIRTHPLACE	hal .
(State or Country)	Accident, suicide, or homicide?
Elisabeth Arisson	Date of injury, 19
16. BIRTHPLAGE (City or Town)	Where did injury occur?
17. INFORMANT	(Specify city or town, county, and State) Specify whether injury occurred in in-
yes Cripes	dustry, in home, or in public place.
(Address). Frank store Texas	Manner of injury
18/BURIAL CREMA-	Matther of injury
Place Markey Date 19. UNDERTAKER	Nature of injury
XIXI. Hassell	24. Was disease or injury in any way related to occupation of deceased?
Walesting Heran.	If so, specify.
20. SIGNATURE OF REGISTRAR	Man Maria
FILE / ~ MAA	(Signed) M. D.
DATE 8= 17 1938 U-1V. / loden	(Address) Franklin For
1,6	

, ⁷

EFFECTIVE ON AND AFTER MARCH 10, 1933, the death certificate of any person having rendered service in any war, campaign or expedition of the United States, the Confederate States or the Republic of Texas must show on the reverse side thereof the following information:

(1) Is the person reported to have been in such service? (yes, will It ar.)

(2) Name of organization in which service was rendered 6th Fa. CaluRejine

(4) Name of next of kin or name of next friend. C. Piper - Sou!

Post Office Address Trankston Lyas

Information furnished by Harrily record

When a person is known or believed to have rendered such service, the Local Registrar will immediately notify the nearest post of the American Legion.

READ SENATE BILL 116, BY SENATOR BECK AND OTHERS, 43rd LEGISLATURE.

8-5322-435-100m

South-Hassell Funeral Home

PHONE 71

PALESTINE, TEXAS

August 16, 1938

FUNERAL EXPENSES FOR W. W. PIPES

15,	Hearse\$10.00
15, 1938	Hearse\$10.00
15,	19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	Shirt\$ 1.00
August	Underwear & Hose \$ 1.00
	Suit\$15.00
	Casket\$43.00
	Embalming\$25.00

The above account is just, reasonable, and unpaid.

South-Hassell Funeral Home

STATE OF TEXAS:

COUNTY OF ANDERSON:

Before me, the undersigned Notary Public, on this day personally appeared Mr. G. G. Hassell. Known to me to be the person whose name is subscribed to the foregoing instrument and acknowledge to me that he executed the same for the purpose of consideration therin expressed.

Given under my hand in office this 17 day of 1938.

Notary Public in and for

Anderson County

22766

APPLICATION FOR MORTUARY WARRANT AUG 1 9 1938 TE OF TEXAS, Anderson I, J. C. Pipes CE/VE THE STATE OF TEXAS, Anderson

County of Anderson	I, J.C. Pipes
	ntrusted the paying of the accounts and indebtedness of
the late W W Pipes	, who was a pensioner of the State of
Texas, and whose file number was 22266 and who	ose original county was Hehderson
The said pensioner W W Pipes	died on the
15th day of August , 19 38	, in the town of Frankston
County of Anderson , Texas.	
The pensioner died in the home of	Pipes
who was related to the pensioner asSon	
That the warrant, which application is hereby	made for, shall be applied to paying all or part of the
funeral expenses incurred by the said pensioner	W Pipes
	nt month has not been cashed by the pensioner, to the
best of my knowledge and belief.	W
that my postoffice address is	Street or R. F. D.
Frankston,	Texas State
	ed Jed Jedan
Sworn to before me this 45 day of	Tanglet 1938
Sworii vo berore ine unis	J. Robinson
A Barrier Branch Branch	//
Notary Public	in and for audeum Co State of Texas.
40 days expires from	OR VINDEREALIER
The street of th	OF UNDERTAKER
	, do certify that I am undertaker in the
	Anderson , State of Texas
	, who died in the
	nderson , State of Texas
	19.38. That said body was prepared for burial by me
	1938, and that I am of the opinion that
warrant herein applied for should be issued to the sa	
who makes the foregoing application.	Signed & J. Hassell Undertoken
	-Undertaker.
CERTIFICATE	OF PHYSICIAN
I. Dr G H Moss	, do certify that I am a practicing
physician, and that I attended W W Pipe	in his last illness, and
am of the opinion that his ailments were	in his last illness, and
	e Mortuary Warrant above requested should be issued in
the name of the aforementioned applicant, in accorda	ance with Act passed by the Thirty-eighth Legislature
and approved March 2, 1923.	ed Million
Signe	3d
	uman leation llare a

Physician's Address Frankston,