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Inventory of Machinery, Stock etc belonging to Butler & Carpenter  
May 23 1863

|                                    |                               |                                  |
|------------------------------------|-------------------------------|----------------------------------|
| 2                                  | 12 x 14 Pulleys 1 1/2 in shft | Power attachments 4 - 16in Press |
| 1                                  | 10 x 4 "                      | do 1 - 20in "                    |
| 2                                  | pr 8ft ea. 1 1/2 sht          | Power plate 4 - 10in Presses     |
| 2                                  | 2in Pat Coupling              | do 1 - 20 " "                    |
| 3                                  | pr 8ft shafts                 | Carrier Rolls 4. Sets 16in       |
| 1                                  | 2 - 10 1/2 do                 | do 1. - 20in                     |
| 2                                  | 2 1/2 in Pat Coupling         | Upper Rolls 4 - 7 x 16in         |
| 3                                  | 2 1/2 Hanger 13in Drop        | do 1 - 7 x 20in                  |
| 2                                  | 16 x 12 Pulley. 2 1/4 bore    | Blanket Rolls 10 sets standard   |
| 1                                  | 30in "                        | 1 pr 2 1/2 in shaftg             |
| 1                                  | Set 16in Male Pulley          | 1 " " Hanger 13in Drop           |
| 52 1/2'                            | 6in Belting                   | 2 ??? Collars 1 Avery Valve      |
| 1                                  | Side tracing bd punch         | 8 steel Beaver Plates            |
| 1                                  | ?? Spring Paper Holders       | 24ft 4in Beltg                   |
| <u>Hydraulic press, Steam pump</u> |                               | 280" 2in "                       |
| <u>Platen 26 x 33in; 14in Ram</u>  |                               | 150" 2in "                       |
| 8 ft over all. Copper lining       |                               | 1 1 1/2 shft 8. long             |
| do Drip pan do                     |                               | 2 10 Hangers 1 3/4 shaftg        |
| 1in Steel Plate. Clamp & Screw     |                               | 1 8 x 3 Pulley. 1 3/4 "          |
| for transfer Press                 |                               | 2 12 x 2 1/2 " 1 3/4 x 1 1/2 in  |
| 2                                  | pr Tin Coupling Plates        | 4 Sets Bearer Plates. 3 doz pins |
| 8                                  | Iron plates No 6G             | 359ft Steam Pipe, valves etc     |
| 9                                  | 8in Screw Drivers             | 92 " lin Bends " etc etc etc     |
| 6                                  | 5in do do                     | 7 " 1" " " " "                   |
| 1                                  | 12in Coes Wrench              | 134ft Gas Pipes etc etc          |

Machinery

|                                     |   |
|-------------------------------------|---|
| Steam, Gas & Waste Pipes            | 11 Die Wheels 4in diam 5/8 face           |
| ?? Dry Gunning & other ???          | room for one <del>how</del> to be drilled |
| Gas lights etc etc. All fixtures    | 14 " 4in diam 3/4 face new                |
| and itemised in a/c costing         | 36 " " castings not touched               |
| with labor over \$350               | 36 " 5in " "                              |
| 4 large Perforators; in daily       | 1 " 5" ?? face new                        |
| use                                 | Two Transfer Presses                      |
| 56 punch wheels ??in diam           | in complete order and                     |
| 11 " " 4in "                        | use                                       |
| 32 Die " 5" "                       | 2 10in ?? Adj Hangers                     |
| 15 " " 5" "                         | 1 24 x 8in Pulley                         |
| 11 " " 4" "                         | 1 22 x 16" "                              |
| 60 Releasers. Worn partly           | 1 20 x 6 " "                              |
| 30 Brass Wheels 5in diameter        | 1 pr 1 1/2 shftg 5ft long                 |
| ??? to drill for punches            | 2 1/2 in Collars                          |
| Box of punches                      | 23ft 3 1/2 in Beltg                       |
| 6 <del>Releasers</del> . new        | 65" 6" "                                  |
| 17 Die Wheels 5in diameter          | 48 ??? screws etc etc                     |
| nearly ready to drill               | In addition to the above                  |
| 3/4 face                            | enumerated articles are                   |
| 18 Die Wheels 5in diameter 1/2 face | shftg, Pulleys & Couplings                |
| 24 " " 5" used up                   | taken from Toppan, Carpenter              |
| 12 Rings for Punch Wheels           | & Co, appraised in Sept last by           |
| 3 Punch Wheels 5in diameter         | Geo C Howard * \$275.65/                  |
| 2 Wheels Punch & Die for patterns   | Ink Mill (steam) Driver's stand           |
| " bored & roughed off 5 1/2 in Dia. | Plates                                    |
| 6 " 5inch Diam Castings             | Steam Boiler & Apparatus                  |
| 6 " 5in Iron for year Blanks        | with Tas(?) connection for Hardening      |

| <u>Stock</u>  | <u>Stock</u>  |
|---|---|
| 118.050 shts Paper 16 x 25in  | Benches, Closets Furniture                                  |
| 5.000 " " Postage size  | Printer's Rooms, 10 large                                   |
| 86yds blanketing; not being<br>manufactured   | Jiggers, etc ditto in Gumming<br>Room as follows, viz:      |
| 74 Rolls Muslin or about  | 5.350 Press Boards  |
| 2.000 yds. 400 lbs Waste<br>rags in good order  | 4.270 Racks   |
| Die Head of ???   | 10 Tables   |
| " " " ???   | 1 Barrel Gum Substitute                                     |
| " " Washington's Profile  | 3 Copper Kettles  |
| " Figure Columbia   | 4 " Pans  |
| " Washington ???  | 1 " Ladle   |
| ??? Complete set  | Width Brushes   |
| Dies, Lathework, Original<br>make up. Not much value  | Eight finished<br>drawings in India Ink<br>by C. Schuessle. |
| Rolls etc etc etc unused  |   |
| 109 Large Plates. Government<br>Stamp Plates  | Stamps. Gummed & Perforated<br>in Printg Room & Vault ???   |
| 28 Large Plates/ Private Stamp<br>Plates  | 186.898.034   |
| Dies & Rolls, engravings for the above<br>Plates; all the property of the<br>Government.  | Stamps Printed 25.312.150                                   |
| Several Thousand Envelopes,<br>Packg, Paper, Screw Press, Benches<br>Closets, chairs, Press Boards, Furnishing<br>ample means for putting up Stamps | " Printed & Gummed<br>or in gumming room 4.713.706          |
|   | Stamps in Perforating<br>Room 9.092.070                     |
| <u>Rough Estimate</u>   | Gross Total <u>226.016.000</u>                              |

|   |                             |                             |
|---|-----------------------------|-----------------------------|
| Cost of Machinery   | \$6.221.26                  |                             |
| a/c Geo C. Howard   |                             |                             |
| a/c Toppan, Carpenter & Co  | 1.554.54                    |                             |
| " J. M. Butler  | 800                         |                             |
| " Perforating Room  | 550                         |                             |
|   | <u>                    </u> | 39.125.80                   |
| Estimated Cost of Racks & Boards  |                             |                             |
| 11.270 Racks ?? ???   | 854                         |                             |
| 5.350 Press Boards  | 444.28                      |                             |
| Steam Boards  | 100                         |                             |
|   | <u>                    </u> | \$1.398.28                  |
| Estimated value of Paper &<br>Blanketing, Muslin etc                          |                             |                             |
| 118.050 Sheets ??? \$10 pr M  | \$1.180.50                  |                             |
| 5.000 " " 5 "   | 25.                         |                             |
| 2.000 yds muslin 10¢  | 200                         |                             |
| 86yds Blanketing 7.50   | 648.75                      |                             |
|   | <u>                    </u> | \$2.054.25                  |
| Original Dies   | 1675                        |                             |
| Envelopes, Screw Press<br>Tables, Benches, Pipe<br>Kettles, Materials etc Gum | 800                         |                             |
|   | <u>                    </u> | 2875                        |
| Eight Original Drawings<br>by Schuessle cost \$224, worth                     |                             | \$ 450                      |
|   |                             | <u>                    </u> |
|   |                             | \$13.903.33                 |



Philada. Aug 19. 1862

M. Hudson Esq  
Manchester Station  
Conn

Dear Sir:

We inclose a sample of paper which we wish you to give us an estimate for. We desire sheets 25 inches by 18 inches in size, weighing from 28 to 30 pounds per thousand sheets. The paper to be in all respects equal to inclosed sample. If you can furnish us with satisfactory paper we will be enabled to give you large orders and therefor beg you to put the lowest possible price upon it. Trusting to hear from you at your earliest convenience we remain

Very Resntfly Yrs

Butler & Carpenter



Philada. Aug 19th 1862

Messers Perry Davis & Sons

Gentlemen:

Yr Pakge pr express inclosing specimens of your designs is duly rec'd. Your wishes we will endeavor to carry out at the earliest possible. At present, we are pushed to every possible extent to get ready a general medicine design for the government to be first offered to supply the demand until a special design can be made. Mr. Boutwell, however, will not permit any size beyond those of the specifications.

It seems that the Commissioner addressed us a letter last Friday, giving us particular instructions on this subject, but owing to some error in the mails, we have thus far failed to receive it. We have telegraphed for a duplicate. In the meanwhile we must "rest on our oars."

Very Resptfly

Butler & Carpenter

Philada. Aug 19. 1862

J. W. Paradise Esq

Dear Sir:

After considerable unavoidable delay we are finally enabled to forward you today per Adams Express Co the dagereotypes of Stuart's head of Washington of the oval size required. We submit it with confidence to your control, and beg you to hasten the engraving as much as possible compatible with the excellence desired. There is an objection generally to the pinched expression of the mouth and we believe that you can soften this without effecting in any manner the truth of the original. Please give this yr attention.

How is the small head progressing? We are now having design engraved for it.

Can you aid us by giving us the address of some letter engravers in your city - artists possessing the requisite talent to meet our wants?

Very Resptly Yrs

Butler & Carpenter

Philada. Aug 20. 1862

A. MoLes Esq

Dear Sir:

Your telegraph is rec'd and we send you at once a piece of steel and a design accurately drawn for a stamp which we place in your hands begging you to give every possible dispatch to it consistent with the proper artistic finish and excellence.

The following directions will please govern you in the engraving viz:

The two letters U.S. we desire in small black roman;  
The words Inter Revenue immediately under it in panel are to be small white face Roman shaded-ruled background;

The words Ten Cents in small black Roman at the sides as indicated on the model you cutting Ten Cents in place of the words Fifteen Cents as on the model;

Figures 10 in each corner as figures 15 on model;

Lower panel to be left blank;

Figures & letters and scroll work to be finished in the neatest manner.

You will observe the die is laid out for the proper size and this must be most carefully observed as any variation however minute affects the transfer for the perforations of the stamp. As the head has to be rolled in after the stamp is engraved the oval for it must be also carefully drawn.

Very Resptfly Yrs

Butler & Carpenter

We forward the design & plate by  
Adams Express Co.



Philada. Aug 20 1862

J. W. Paradise Esq

Dear Sir:

In haste yesterday we omitted sending you the die for  
the head. We have this day forwarded it per Adams Express Co.

Very Resptfly

Butler & Carpenter

Philada. Aug 20th 1862

Mr. Tileston  
Paper Manufacturer  
Boston, Massetts.

Dear Sir:

We inclose a specimen of paper for which we desire you to furnish us with estimates of cost. We wish a paper in all respects equal to this as well sized, calendered and of equally good stuff weighing 30 pounds to the thousand sheets.

We beg you to put it at your lowest figure as in case yr terms prove acceptable we will require large quantities.

Very Resptfly Yrs

Butler & Carpenter

Philada. Aug 20. 1862

Messers Berlin & Jones  
New York

Gentlemen:

We desire to know at what rates you are prepared to furnish envelopes of the sizes formerly furnished Toppan & Carpenter & Co. for Postage purposes. These envelopes are, however, to be lined with muslin and resemble the samples furnished T. C. & Co. last May a year ago. Suppose you enclose in(?) specimens of sizes of lined and plain paper envelopes perfectly gummed and durably made; in all respects an excellent article. They may require a small amt of printing as direction for the address as in those used by T. C. & Co.; these envelopes to be used for the Treasury Department. They are to be white or blue.

An early reply stating your prices, the time in which they could be gotten up and inclosing samples will oblige

Yrs Resptfly

Butler & Carpenter



Philada. Aug 21. 1862

Hon George S. Boutwell  
 Commissioner of Int Revenue  
 Washington, D.C.

Sir:

Your favor of the 15th inst is rec'd only this morning, and its contents command our careful attention.

You state that you have advised the Proprietors of Patent Medicines that they must not exceed the superficial area of the largest size on the diagram. Are we to understand that you expect us to furnish stamps of such large dimensions for one, two, and three cents? We would respectfully urge upon you the fact that in making our bid for the contract we understood fully that the sizes of the classes governed the denominations: we understood, for example, that all stamps for 1,2,3, & 4 cents would come under the sizes of classes 1 and 2 & 3. Predicating our bid on the diagram of sizes of specific denominations, we were enabled to make a very low bid, believing that the great consumption of the small sized stamps would cover undoubtedly the material loss of getting up the large denominations for which the demand must necessarily be quite small. If we are required to furnish the largest size (\$15 & \$20 stamps for instance) for the smallest denominations it would be utterly ruinous to us. And again if the same superficial area be the guide alone the adjustments required of our perforators would be endless, as every stamp would perhaps have a difference in width or length. Our understanding was that all the stamps required would be of the sizes indicated for that general denomination; practically(?) the same in width and breadth. Otherwise, we are entirely at sea and can make no possible provision to meet the ever varying needs of individuals who desire, it seems, to have specific stamps of the \$20 size furnished at the same rate to the Government for their use as we can get up the classes Nos 1,2 & 3. We beg you to consider this subject as presented by us and you cannot fail to perceive that we never could have supposed that we would be required to furnish stamps of 1 penny engraved on a stamp occupying the dimensions and of the shape called for by the \$15 & \$20 classes.

We understood from our Mr. Butler that you adopted the suggestion of using the small profile head of Washington for the design of stamps in schedule 6(?) but he adds that you said(?) you had addressed a letter to us on the subject expressing your views in relation to the matter. This letter we have failed to receive, tho' most earnest inquiry has been frequently made at the P. Office for it.

In the meanwhile we submit our proposal above for your candid consideration. If the Proprietors of Patent Medicines <sup>1/2</sup> will pay us for the additional size they ask we may be able to accede to their wishes; but to furnish at thirteen cents pr thousand would be ruinous. We could not carry out our contract with the Government.

Very Resptfly  
 Yr Obt Servts

Butler & Carpenter

Philada. Aug 21 1862

N. P.  
R. W. Freeman  
No. 11 South Williams St  
New York

Dear Sir:

Your letter of the 21st inst is duly rec'd. We are most shocked and distressed to hear of the very sudden and unexpected death of Mr. Paradise.

His unhappy family have our earnest sympathies in this awful bereavement.

Let us beg you to send us pr Adams Express Co the oval head of Washington which Mr. Paradise was engaged on last Saturday. The daguerreotypes, and piece of steel sent yesterday we beg you to retain for a day or two subject to our order as we intend placing them in hands of a New York engraver.

Very Resptfly Yrs

Butler & Carpenter

Philada. Aug 21 1862

Joseph Ourdin Esq

Dear Sir:

Are you in a position to enable you to take up and engrave for us Stuart's head of Washington of a size sufficiently reduced for a stamp? If you can give your attention to this we will be happy to place it in your hands at once. We trust that your engagements do not preclude this undertaking; and we beg you to write to us at once on the subject. You understand of course that the work is to be of the finest character, and you shall be allowed to exercise your best powers thereon.

Very Resptfly  
Yr Obt Serwts

Butler & Carpenter



Philada. Aug 21 1862

Mr. Marshall

Dear Sir:

Are you sufficiently disengaged to take up and fulfil some orders for engraving of heads etc at present? We would be pleased to put in yr hands designs which we are now making up for the Government; and we trust that your occupations will not prevent you from assisting us in this matter.

Begging you to communicate with us at once, we remain

Very Resptfly Yr

Butler & Carpenter



Philada. Aug 23rd 1862

Alonso Schoff Esq  
Engraver

Dear Sir:

Will you be enabled to take up a head and engrave it within a brief period of time? The size is to be quite small sufficient for a stamp, and the subject Stuart's head of Washington. We desire the best work and most artistic effect in execution; and in case your services can be made promptly available we will be pleased to hear from you.

Very Respectfully Yrs

Butler & Carpenter

Philada. Aug 23 1862

Wm. W. Wilson, Esq

Dear Sir:

Your favor of the 22nd inst is duly rec'd with inclosure.

As we are unable to visit Boston at present, we must beg you if convenient to forward us a rough drawing of the transfer press to which you refer, in order that we may judge whether it will meet any of our requirements in case we find it necessary to purchase an additional press.

Have you any good lathe work, dies, counters(?) etc.? If you send in a few impressions of them we may possibly make you an offer for them.

Very Resptfly

Butler & Carpenter

No. 17 Doane St. Boston

DUPLICATE OF LETTER TO WM W. WILSON AUG 23 1862

This letter is almost completely faded out but by comparing the heavy pen marks with those of 11b and the address at the lower left hand corner it would appear that this is a copy of 11b.

THIS LETTER CANCELLED

Philada. Aug 23rd

Hon George S. Boutwell  
 Commissioner of Internal Revenue  
 Washington, D.C.

Sir:

We are forced again to trouble you with the patent medicine question which seems every day to assume greater importance. All parties who have hitherto applied to us desire different sizes. We reply in all cases that we cannot furnish sizes for Proprietors of special articles larger than the sizes contracted for by us with the Government. It is alleged that those sizes are too small for their purpose. It strikes us, under the circumstances, that as they desire a superficial are(?) or size greater than in classes Nos. 1, 2 & 3 they should pay us the difference in the cost of printing. We are willing to get up Patent Medicine designs of a special nature as large as classes No. 12 & 13 for 20 cts pr thousand stamps. The Government will pay us the contract price of 13 cents & the proprietor meet the additional cost of seven cents. By this means the size of the stamps can meet the wishes of these gentlemen while the increased cost to them would be but trifling. We see no other way to settle this subject to the satisfaction of and in justice to, all parties.

It can hardly in justice be expected of us to furnish penny stamps of the size for which we contracted to furnish \$20 stamps. By allowing the difference in cost to be met by the Patentee the Government encounters no additional expense, we will be enabled to meet the wants of the Patent Medicine & Card men, and they can have no objection to pay a little more to secure their grand desiderata, protection from counterfeiting and special designs.

It was the intention of our Mr. Carpenter to have called on you personally to urge this matter, but in the present condition of our business we can not well leave our city. Hence we write to you now.

We take for granted that we can fill no orders for special designs until the pressing needs of the Government for its general stamps be met.

Very Respectfully  
 Butler & Carpenter

THIS LETTER CANCELLED



Philada. Aug 23rd 1862

Wm Marshall Esq  
Chestnut St.  
Newark, N.J.

Dear Sir:

On the 21st inst we addressed you care of Mr. Ourdin of the National Bank Note Co. but having since ascertained your own address we write you again fearing that our communication through Mr. Ourdin may have miscarried.

We would be pleased to engage your services to engrave a head or perhaps heads for us, which we desire to put in hand at once. Can you take up a die of Stuart's Washington head to be cut small enough for stamps and put it through at once? As we have the daguerreotypes etc in New York awaiting the engraver, please telegraph us immediately of yr ability to perform the work, so that we can put the design at once in your possession. In yr written communication please state yr terms.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 23 1862

A. McLees Esq

Dear Sir:

We forwarded to you on the 20th inst pr Adams Express Co. a pkge containing the design & steel for a ten cent stamp and we also wrote you giving instructions therewith connected.

We have failed to hear from you of their safe arrival. We trust, however, that they came safely to hand and are now fast progressing.

Very Resptfly  
Butler & Carpenter

Philada. Aug 26 1862

John Bingley Esq

Dear Sir:

Yr favor of the 25th inst with enclosed card specimens duly rec'd. We think we will be able to give you work. Can you cut designs, do scroll work etc or confine yourself chiefly to lettering?

We may be prepared in a day or two to send you some designs to be lettered etc.

Very Resptfly  
Butler & Carpenter

Phileda Aug 26th 1862

A. McLes Esq

Dear Sir:

Yr favor of the 23rd inst has been rec'd. We are happy to learn that your design will be ready on Thursday next. Let us beg you to forward it pr Adams Express Co at the earliest moment.

As we are not immediately prepared to give you other designs here we will forward them as soon as possible this week; and we therefore think time would be lost by your coming on. We are moving into our new quarters and would be unable to give you those accommodations for working which you would require; and under the circumstances we deem it best for you to remain on hand in New York ready to go on immediately with lettering, designs, etc.

Very Resptfly  
Butler & Carpenter



Philada. Aug 26th 1862

Messers W. & T. Liversidge  
Milton, Massets

Gentlemen:

We beg you to state upon what terms you can now furnish us with gum in all respects equal to that used by Toppan, Carpenter & Co for Postage Stamps? Our Mr Carpenter, having been a member of that firm, directs us to apply to you for information on the subject. We will probably be in a position to give you large orders throughout the year and we beg you therefore to take this into consideration in stating your lowest cash price for the article, payable on delivery or cash at four or six months. As we will probably want a supply within a few days let us urge upon you an answer to these lines at your early convenience.

Very Resptfly  
Butler & Carpenter

Philada Aug 26th 1862

Edwin Lamsure Esq

Dear Sir;

Some time ago you requested me to afford you whatever little aid I could give in securing for you a situation in a business in this city. Unfortunately the applications, owing to circumstances beyond control, failed and you were disappointed.

It is now, however, in my power to give you a position in my own business, and I would like to hear from you whether your engagements are of a character to permit you to make arrangements with us. Should you be free to leave your present employers I can, perhaps, advance your interests and meet your wishes to return to your native city.

An early answer will oblige

Yrs Truly  
Jos R. Carpenter  
of Butler & Carpenter.

Philada. Aug 26 1862

Sam'l Stanton Esq

Sir:

Your favor containing proof imp. of Mr Davis was duly rec'd.

The writer returned last evening from Washington whither he had been specially called by Gov. Boutwell to settle the question of sizes etc for patent medicine stamps. Mr Barnes & Mr Curtis were present at the interview. The understanding finally settled was that stamps for Proprietary Articles of the superficial area of the largest size of Government stamps, viz  $2\frac{1}{2} \times 1\frac{1}{4}$  inches should be furnished at the rate of 23 cents for M stamps; if smaller to be proportionately decreased to the regular contracting price for the smallest size, viz 13 cents, and, if larger, to be proportionately increased; the proprietors of special plates to meet the increased cost of printing if they exceed the above mentioned largest size.

Now we need not state to you that your sizes  $4 \times 1\frac{1}{8}$  inches  $3\frac{3}{4} \times 1(?)$  and  $3\frac{1}{2} \times 7/8$  all exceed this largest Government size; and we cannot furnish them unless you be willing to pay the additional cost. We will furnish stamps of the above sizes at the following rates viz; 35, 30 & 25 cents pr 1000 stamps single printing. This would average you about three cents pr 100 stamps. If you conclude to reduce your sizes to the  $2\frac{1}{2} \times 1\frac{1}{4}$  measurement we could not engrave the head of Mr Perry in a handsome oval to fit the width of a stamp elongated at the expense of its breadth. Our understanding with you is to engrave Mr Perry's head of two sizes in ovals respectively  $1 \times 7/8$  inches and  $7/10$  by about  $\frac{1}{2}$  inches. Now the larger and more effective head calls for a width of  $7/8$  of an inch in order that the appropriate border and lettering may be entered thereon. Please ponder these questions and decide. If you still adhere to yr original designs which are handsomer than any others yet submitted to our inspection, we will put them in hand immediately. When the first cost is paid the price of printing will we believe prove of no great importance to you.

Perhaps you may determine on the smallest size viz  $3\frac{1}{2} \times 7/8$  inches to answer for all your denominations. In which case the cost would be less to you; and you could have the double printing also which seems necessary to give effect to your design. We would double print this size for 37 cents pr M stamps.

Please give us yr views on the subject and oblige

Yrs Respectfly  
Butler & Carpenter



Philada Aug 27 1862

Messrs Tileston & Hollingsworth  
Boston, Mass'tts

Gentlemen:

Yr favor of the 25th inst is duly rec'd. We should have stated as you suggest the size of the sheet we wish. It must be 25 x 16 inches so as to be adapted to our plates. If you can furnish a paper of this size equally good in all respects, stuff, sizing and calendering to the sample forwarded you, at 20 cents pr 1000 sheets (30 lbs) we will give you an order at once for one hundred thousand sheets when, if satisfied we, will order large amounts. We presume you will deliver the paper in Phil'a for the above price.

We may want certainly a million of sheets of this paper this coming year. We presume yr price to be six dollars pr M sheets weighing 30 lbs to the M.

Very Resptfly  
Butler & Carpenter

How soon could you furnish this paper by the (10,000) sheets after receiving an order?



Philada. Aug 27 1862

N. P. Freeman Esq.

Dear Sir,

Yr favor of the 22nd inst is duly rec'd.

We thank you for your attention to our wishes regarding the pkges sent Mr Paradise; and we acknowledge receipt of the plate with the small head of Washington thereon.

Upon examination we find that Mr Paradise must have given several hours work upon the die and we beg you to hand the inclosed amt of Ten Dollars in payt thereof to his daughter.

Very Resptfly  
Butler & Carpenter

Philada. Aug 27 1862

Messers Berlin &amp; Jones

Gents:

Yr favor of the 22nd inst covering specimens of envelopes is duly rec'd.

We are astonished at the large price you name for these articles, and while admitting willingly the increased cost of stock we were not prepared to receive a schedule of prices which is fully fifty pr ct above your charges a year ago. We must beg you to reconsider this matter. We desire to deal with you knowing the excellence of yr work; but really you must change your figures somewhat.

If you will furnish us with the large muslin lined envelope at \$40 pr thousand, and the smaller one at \$30 we will be happy to negotiate with you. And if you will supply us at those prices we beg you to send us at once as follows.

|      |                           |   |      |            |
|------|---------------------------|---|------|------------|
|      | viz                       |   |      |            |
| 1000 | muslin(?) lined Envelopes | ⊙ | \$40 | large size |
| 1500 | " "                       |   | 30   | small size |
| 1000 | " Plain Paper             |   | 11   | large      |
| 1500 | " " "                     | ⊙ | 8    | small      |

In all 5,000 Envelopes, bearing printed in the right hand upper corner the following words in a bold, plain letter:

U. S. Treasury Department  
Internal Revenue.

Trusting the above terms may meet with your wishes we remain

Very Resptfly  
Butler & Carpenter

Philada. Aug 28th 1862

Messers Jeremiah Curtis & Son

Gentlemen:

Yr two favors with designs inclosed of the 27th inst are duly at hand.

Are we to adopt the precise size of your second design which by measurement is  $3\frac{1}{4}$  inches long by 1 inch wide? This gives a superficial area greater than  $3\frac{1}{8}$  inches, whereas you state you want classes 10 and 11 to govern the size of the design in your first letter. Again, do you not think it judicious to have some little etching or figure in the oval so as to give yr design more security than it now possesses as a mere label. However, we might introduce a strip of lathe work or something of that nature to protect the stamp while the severity of the U. S. law is enough to keep counterfeiters in awe even of a label stamp.

Our Mr Butler will call on you tomorrow, perhaps, and you can consult with him. If you retain this design approved by Comm'r Boutwell, we can push it ahead without difficulty as it is very simple and neat.

Very Resptfly  
Butler & Carpenter

Philada. Aug 29 1862

Wm W. Wilson Esq  
No 17 Doane St  
Boston

Dear Sir:

Mr Steel having submitted to us the few dies which you offered for sale we think that they can be made available; and are therefore disposed to accept your price for them, viz twenty dollars.

The press we will hold under consideration and we may be enabled to negotiate further with you for some of your stock in trade. This, however, we cannot just now decide upon. We will look over the imps sent us and inform you thereon.

Very Resptfly Yrs  
Butler & Carpenter

P.S. We inclose an imp of a die which if you have the original, we would like you to forward to us for examination. If satisfactory, we will purchase it. We will of course pay for its transportation.



Philada. Aug 29 1862

J. Oardin Esq

Dear Sir:

Yr favor of the 27th inst is at hand. We regret that we cannot secure your undivided services, but we believe your services in our work would be valuable, if you can give them. The writer believes that Mr Butler may call on you today and state our wishes: but, in case he fails so to do, let us here say that we have it in our power to give constant employment for some time to head engravers. Aside from the Government work we have numerous orders for heads from Patent medicine men who want their own likenesses. These orders increase almost daily. Hence, if you can engrave for us without conflicting with yr present engagements, we can give you a great deal to do. Of course, all arrangements made with you will be private.

Are you sure there is a reliable basis for the story to which you refer? May it not have been suggested as a kind of threat to prevent you or others making engagements? We are aware that opposition will be and probably is attempted to embarrass our progress; but we are quite indifferent to any fair competition; and it would be perilous for any other kind of opposition to be thrown in the way of fulfilling Government Work.

Let me beg you to write to us at once if you are disposed to give us your services. In the meanwhile, we remain

very Resptfly  
Butler & Carpenter

Philada. Aug 29 1862

Hon'ble George S. Boutwell  
Commissioner of Internal Revenue  
Washington, D.C.

Sir:

We have the honor to acknowledge the receipt of yr telegram and letter of yesterday's date, 28th inst.

In reply we beg to state that we have pressed forwarded the Proprietary Stamps with every possible dispatch. Our Mr Carpenter, on his return from his recent visit to Washington, found the 1 & 2 cent Proprietary Stamps ready, with the exception of the wording, to be proved and forwarded to you for approval; but these designs were gotten up with the profile view of Washington; and you ordered Mr C. to use the Stuart Head, changing your former instructions. We stopped the engravers at once and have been pushing forward the other designs with all haste. We hope to furnish you with a proof of this new design on Monday next.

We beg you, however, to bear in mind that the die has to pass through various nice operations before it can be transferred to the plate which transferring is a very delicate and precise matter, as the slightest variation prevents the stamps from being accurately and properly perforated. When the plate is ready for the printer, the printing, drying, gumming, perforating and packing all demand time which must be given or the stamps will be anything but creditable in appearance to the Government or ourselves. We mention these matters that you may appreciate the unavoidable delay necessary to prepare the stamps as justice requires. We have used every effort to meet the requisitions of the Department; but we must beg for every little margin of time which can be extended to us.

We believe that we can commence printing within a week or ten days and impressions will be furnished as rapidly as possible afterwards. Time is requisite to prepare the paper of the proper size; and, we though pushing every body ahead, must necessarily wait in some degree upon their action. On one thing, however, you may depend and that is that we have every wish, ambition and pride to give you entire satisfaction; and we are straining every nerve to comply with your wishes. We have had, indeed, an unprecedentedly short period to comply with our contract; but the Dep't shall not have cause to complain of any delay which can be avoided.

When we submit the proofs of our designs we believe you will be abundantly satisfied to have waited a few days longer for them.

Very Resptfly Yr Obt Servts  
Butler & Carpenter



Philada. Aug 29 1862

V. Balch Esq  
No 34 Liberty St.  
New York

Dear Sir:

We are informed by Mr Wilson that you are prepared to engrave heads etc for us, and fearing that our Mr Butler, at present, in New York, may have missed seeing you, we address you now.

Our contract with the Government has already given us orders for several heads from private parties; and, aside from the heads called for by the Treas'y Dep't, we have and expect to have many special designs to complete.

Will you please forward us proofs of yr work that we may form an idea of its character? We trust it may be in our power to give you employment.

The ovals of all the heads will be comparatively small but varying with the taste and wishes of the different parties.

Very Resptfly  
Butler & Carpenter

Philada. Aug 29, 1862

Alonzo Schoff Esq  
460 Washington St.  
Boston, Mass'tts

Dear Sir:

Some days ago we addressed you a letter stating our desire to secure your services to engrave a head of Washington to be finished in a high style of art. Failing to hear from you we have feared our communication may have miscarried; and we are therefore induced to renew our application on the subject.

The head is to be in an oval of about  $1\frac{1}{4}$  x 1 inches, perhaps a little larger, taken from Stuart's picture and to be used on the Government Revenue Stamps of the larger denominations. We desire, therefore, something excellently well done; and, aware of your ability, we believe you are the artist in whose hands we would wish to place it.

In addition to this head we have orders to engrave others and think we could give you considerable work.

In case you can take up the Washington or other head advise us by telegraph and we will forward the material at the earliest possible moment.

Very Resptfly  
Butler & Carpenter



Philada. Aug 30 1862

Herrick & Co  
Albany. N.Y.

Gents:

Yr favor of the 29th inst is duly rec'd.

Yr design is in hand and we are pushing it along. We have introduced the figures for 1 cent in the design and have also given much more effect to it.

Having lost no time in presenting us your ideas in a tangible shape so that we could go at once to work, you will suffer no avoidable delay.

We beg you to remember, however, that we are under great pressure from many parties, headed, indeed, by the Government. We are doing our best to satisfy all,

Very Resptfly  
Butler & Carpenter

Philada. Aug 30th 1862

Messers Berlin & Jones

Gentlemen:

Yr favor of the 29th inst is duly rec'd. We regret, indeed, that you are obliged to adhere to yr schedule of prices.

Such, however, being the case, we must submit to yr own judgment; and we beg, therefore, to request you to forward us our order of the 27th at the prices stipulated by yourselves in your first communication. As we have immediate need for them, we beg you to suffer no delay to interfere with their shipment.

Very Truly Yrs  
Butler & Carpenter

{(Philada. 30 1862)}

((Messrs W. & T. Liversidge))  
 ((Milton, Mass'tts))

((Gentlemen:))  
 ((This part of letter too faded to read. Presumably  
 it is just the usual statement of "Yrs of the -- inst rec'd"etc.))

We desire you to get out immediately four barrels of  
 gun or as much thereof as you can get started at once. We are pres-  
 sed by the Government for the early stamps. We accept yr terms for  
 cash at 4 mos with interest thereto; but you will observe that you  
 make no difference between Net cash and time. Our desire will be  
 to pay you cash on delivery as soon as our business is sufficiently  
 organized. In the meanwhile, we beg you to furnish this first  
 small supply that we may begin operations, without delay.

Send by \* to Butler & Carpenter  
 No 242 Chestnut St.  
 Philada.

Very Resptfly  
 Butler & Carpenter

\*((This word faded))

Philada. Sept 1. 1862

Hon Geo. S. Boutwell  
Comm'r of Internal Revenue  
Washington. D.C.

Sir:

Yr favor of the 30th ult is duly rec'd this morning.

We are unsparing in our exertions to meet the Proprietary Stamp exigency. No cause shall withdraw our attention from it.

In yr communication of the 23rd ult you stated that it was important to have these stamps ready for general delivery by the 18th ult. Notwithstanding this brief notice we have endeavored to anticipate the date and we hope still to do so. Night and day we push on.

In exemplification of our progress we forward inclosed proof of the 1 ct Proprietary Stamp. It is not quite finished: some little details and addenda being yet necessary, to be completed today. We will at once commence preparing a plate for printing. We trust the stamp meets with yr approval.

Our Mr Butler telegraphed you on Friday, 29th ult, respecting the exemption of one of our principal artists from the threatened draft in New Jersey. This gentleman has in hand our large and most important Washington head for the high denominations. He is an admirable artist but from his age and sedentary life, would not likely prove a superior soldier. He lacks, indeed, as we are informed but fifteen days to be exempt on age. To lose him, at this crisis of our business would cripple us materially and, thus prevent us from getting out our stamps as soon as we hoped. We believe candidly that this gentleman, Mr. Wm W. Rice of Scotch Plains, N.J. is of more value just now to the Government in his profession than he could by any possibility be as a private soldier. Were he a young man of strong physical ability we would be satisfied that he should properly take his chance; although we suggest that aiding the Government in his capacity as engraver brings him properly though indirectly in the employment of the Department. If it is within yr power to give him exemption papers, the interests of the Government will be advanced.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



THIS LETTER CANCELLED

Philada. Sept 2 1862

Thos Phillibrown Esq  
Corner Kent & Myrtle Aven.  
Brooklyn. L.I.

Dear Sir:

We have forwarded you today pr Adams Express Co a steel die & design for special stamp. We beg you to cut in the picture, giving all the effect possible and using yr own taste on the subject. There are some little things about the drawing susceptible of improvement, for instance the (Roman's)(?) cap is 100 black. Let it look like a cap and not a mere black spot.

We submit the design to you and beg you to do it all justice.

Very Resptfly  
Butler & Carpenter

Please acknowledge receipt  
of Design and die.

Philada. Sept 2nd 1862

Messrs Ensign Bridgman & Fanning  
No 152 William St.  
New York

Gentlemen:

Will you please forward us samples of your heavy board  
Congress Envelopes stating prices etc.

We will probably want sizes as follows:

|           |                |                |    |                |                |
|-----------|----------------|----------------|----|----------------|----------------|
| 1st Class | $9\frac{1}{2}$ | inches         | by | $6\frac{3}{4}$ | inches         |
| "         | "              | $9\frac{1}{2}$ | "  | "              | $4\frac{3}{4}$ |

As our demand will probably be large let us ask you to  
put them at the lowest figure. An early answer will oblige

Yrs Very Resptfly  
Butler & Carpenter

Philada. Sept 2nd 1862

A. McLees Esq

Dear Sir:

Pardon our not having having sooner acknowledged the receipt of the die finished by you. We are much pleased with it.

In a day or two we will have a number for you to cut in the lettering, and will forward them as usual.

Very Resptfly  
Butler & Carpenter

Philada. Sept 3rd 1862

Hon Geo S. Boutwell  
 Commissioner of Int. Revenue  
 Washington. D.C.

Sir:

Yr favor of the 2nd inst is duly rec'd. We regret to observe that you have looked upon the rough working proof, forwarded you as an indication of our progress merely, as a finished proof of the stamp. As we had promised it to you on the 1st inst, we made every effort to complete it sufficiently to give you an idea of the design, and the proofs were made at dusk and rapidly to get them mailed ere night. We stated the proof to be unfinished. It was, indeed, a rough exhibit of what the stamp promised to be.

With regard to the objection on a/c of size permit us to state that the stamp when properly perforated will be precisely of the size indicated in your diagram. We have merely allowed as little space as possible to make the perforation perfect, the shrinkage of paper being duly considered. In conversation on this subject we understood that the area of the stamp was to be of the size indicated while we were, at the same time, permitted a little latitude so as to make our plates paper and perforators as systematized as possible. We submit inclosed proof of the 1 cent stamp perforated roughly to show the size of the stamp when ready for use. If a border, or any additional engraving, were put on, it would be cut through and rendered inelegant by the perforators. The little outside white, imprinted margin brings out the whole engraving and gives it, in our opinion, much more effect than any border superadded could produce. Had the stamp been engraved of the exact size of the diagram, we would have been still obliged to allow the perforating margin and the area called for would have been so much the more increased. Mr Clarke of Treas(?) Engineering Department made the diagrams we believe, and he also stated to us that a little variation was of no consequence. We have even endeavored to make no variation whatever; and, supposing from his familiarity with the perforators that he meant, of course, the diagrams to represent the centre of perforation as was Mr Howard's and our own understanding, we have ordered all our plates, paper and perforators to correspond with this idea. The difference although almost inappreciable to the eye, affects the entire production of the stamps most materially. We think when you submit this view of the subject to Mr Clarke he will admit the force of our reasons. To make(?) an engraved surface  $13/16 \times 1$  inch would absolutely give a stamp properly perforated an increased length & breadth of  $1/16$  of an inch a very material difference in a large sheet of printed matter.

We regret that you deem the head objectionable in not being finely engraved. We on the other hand have feared it was too finely engraved. This head, we beg to observe, has to be transferred to something like 40 large plates, being used on various designs. Any engraver will at once see that the bolder & coarser the cutting(?) the greater the advantage for extensive transferring. We have endeavored to meet this difficulty as nearly as possible; and we hope, however, that the accompanying proofs of the 1 & 2 cent proprietary stamps will show you a great difference in effect from that forwarded you on Monday last. We ask you to compare these stamps with any now used by the Government and we are perfectly



satisfied that there can be but one verdict. We submit that we have had a very brief space of time wherein to act and we are anxiously desirous of meeting every requisition of speed and excellence combined.

Nothing shall be permitted to interfere with our getting out the Proprietary Stamps; nor shall any private designs interfere with our Government work. Our desire is first, of course, to please the Government. Individuals must take their chances.

We note yr remarks concerning your favor of the 23rd ult; and we beg you to understand that, while we supposed the 18th inst to be the date as was written, we did not relax but rather increased our efforts to anticipate that period.

Our Mr Carpenter has been endeavoring to get at a basis of circulation(?) to consider the proposition of the Express Co.; but amid the great pressure of the regular business, he has been hardly able to satisfy himself yet upon the subject. Though endeavoring to get at some idea of the matter here, he has failed to do so and is referred to the New York office. Correspondence would be unsatisfactory, and Mr C has not been able to get away a moment from his duties here. We believe, however, that tomorrow we will be able to submit a definite proposal for consideration.

Yr telegraph & written communication concerning our artist have been duly rec'd, and, while we thank you for the indication of our proper course in the matter we will endeavor to attain the object desired.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Sept 4 1862

Messers Ensign, Bridgman & Fanning  
152 William St.

Gents:

Yr favor of the 3rd with accompanying envelope is at hand.

The sizes we indicated in ours of the 2nd inst that we would require for the present, until we ascertain the most convenient sizes. What will you ask for such envelopes flat, half inch etc. Give us an approximation of the cost.

Do you furnish the Envelopes for the P.O. Stamp deliveries? And if so, at what rate will you furnish their sizes? You have failed to send us specimens of your half inch Envelopes. If we can come to a satisfactory arrangement with you we will want a very large number of envelopes.

Very Respt  
Butler & Carpenter

Philada. Sept 5th 1862

Hon George S. Boutwell  
 Commissioner of Int. Revenue  
 Washington, D.C.

Sir:

Yr esteemed favor of the 4th inst is duly rec'd.

We regret very much to find that you think we have erred in adopting the size of the diagram as the centre of perforation. We believed naturally that you wanted a superficial area in the perforated stamp equal to that in the diagram. Hence the rollers of our presses, the bed plates, the plates themselves, paper and perforators have been ordered and calculated for the sizes indicated. The designs of the classes are drawn in and several of them engraved for these sizes, and, in fact, all our operations have been based upon this starting point. The stamps are engraved to within three sixty fourths of an inch of the diagram: that very small space being allowed for a marginal perforation. This space is of more value, perchance, in the first class, but in the larger classes it would require regular measurement to detect the difference, while indeed, in either case, we do give the whole superficial area of stamp surface called for. In laying out the plates we have been anxious to adopt such a size as would not permit an odd, but an even, number of stamps, endeavoring to preserve as much as possible decimal enumeration(?). By this means, the pokges called for can be arranged with greater facility; the accounts more perfectly balanced and greater security thus obtained in the safeguards and checks over the printing and \_\_\_\_\_ (?) of the stamps. We believe that our system as adopted is of real value to the Government: the greater the simplicity in the conduct of so very responsible a business the better the guarantee of its excellence.

We still venture to hope that you will upon consideration withdraw the objection. Had we entertained a doubt of your agreement with us in the matter we would certainly have endeavored to remove yr opposition ere commencing operations; but, as our former usage with Postage stamps was as we have carried out in the arrangement for these stamps, we accepted the case as settled. The unexpected view you take of the subject is, indeed, a cause of anxious alarm to us at this juncture; and invalidates in great measure our past and present progress. We have prepared already the original dies for all the denominations from 1 cent to 40 cents and the fifty sixty & seventy cent class is beautifully designed, waiting only the first opportunity of our transferers' release from the Proprietary Stamps to be carried into operation. You will, therefore, see what good reason we have to be dismayed at the possibility of all this labor and time being brought to nought. We beg you earnestly therefore to accede to our plans, formed in perfect good faith by us, and by which we believe we have attained the most advantageous arrangement for the Government as well as ourselves. We cannot but think that you will be perfectly satisfied with it.

We will commence printing the Proprietary 1 & 2 cent stamps on Monday next, and hurry them forward, as much as possible. They have to be dried, pressed, gummed, pressed & perforated; but as we will shortly have them ready by hundreds of thousands we will be able to meet the demand. We hope by Saturday next 13th inst to have printed 2,000,000 of these stamps. We can commence our deliveries we believe at that time, perhaps before, in which case you shall be duly advised.

Philada. Sept 6 1862

Wm W. Wilson Esq

Dear Sir:

Yr favor of the 3rd inst is at hand.

The specimens you disclose are black tone dies; not what we desire.

We hope that you may yet be able to find the die which we inclosed you.

Very Resptfly  
Butler & Carpenter



Philada. Sept 6 1862

Wm M. Rice Esq

Dear Sir:

Yr favor is duly rec'd.

You must not suppose that we are inactive in your matter. We have been in correspondence with the Dept on the subject and have been directed to the proper authorities in the Genl Government. In addition to this we have written to yr State authorities in the matter; and thus far we have every reason to believe that you will not be drafted; but if so (a very improbable contingency) there are means in our power to get you exempt as we are informed.

Very Resptfly  
Butler & Carpenter

Philada. Sept 6. 1862

M. Hudson Esq

Dear Sir:

Yr favor of the 1st inst is at hand.

If you will furnish us with a paper equal in every respect to the sample forwarded you for Six Dollars per thousand sheets 16 x 25 inches, weight 30 lbs(thirty pounds) to the thousand sheets we will give you an order to manufacture at once 100,000 sheets (one hundred thousand sheets) for us. If they prove satisfactory we will be happy to give you further & larger orders.

We believe this style of paper the very best for our purpose.

Very Resptfly  
Butler & Carpenter

Philada. Sept 6 1862

Jos Curdin Esc

Dear Sir:

Yr favor of the 31st ult is at hand. Excessive occupation has postponed our answer. Failing to obtain your early services we had put the head of Washington into another artist's hands and it is now progressing. We regret not to have heard from you earlier: but time is very precious with us at this juncture.

May we forward you at need a head to engrave? We would like to do so, provided you can accept.

Very Resptfly  
Butler & Carpenter

Philada. Sept 6 1862

Messrs Tileston & Hollingsworth  
Boston

Gentlemen:

Yr favor of the 1st followed afterwards by specimens of paper was duly rec'd.

You err in supposing our second sample(?) paper different from the first they(?) are from the same lot.

The paper you forward us will not answer for our purpose at all. We must have a paper equal in all respects to the stamp(?) paper sent you. The price you name for papers you have made viz 30 cts pr 30 lbs is entirely too high. We can get our paper made at 20 cents for the weight 30 lbs.

Very Resptfly  
Butler & Carpenter



Philada. Sept 6 1862

S. A. Schoff Esq

Dear Sir:

Yr favor of the 4th is duly rec'd.

We regret exceedingly that we could not have engaged yr services at an earlier hour; and we trust to have the occasion to employ yr talent ere long.

Please advise us when you are at liberty and oblige

Yrs Resptfly  
Butler & Carpenter

Philada. Sept 6 1862

A McLees Esq

Dear Sir:

Yr favor of the 3rd inst is rec'd.

We regret to learn that you have engagements made, but hope still to have the opportunity of employing your services. On the first opportunity we will avail ourselves of your consent to our lettering.

Very Resptfly  
Butler & Carpenter

We beg you at any moment to state to us the am't in which we are yr debtors and we will remit at once.

Very Re  
B&C

Philada. Sept 6 1862

Messers Berlin & Jones

Gentlemen;

We fear that the sizes given will not meet our wishes or rather the size of our sheets; and upon ascertaining the fact we have at once telegraphed you. If you have progressed with the envelopes send in what you finished and stop the rest.

Yrs Resptfly  
Butler & Carpenter

Philada. Sept 6 1862

Dr O. W. Short

Dear Sir:

In the absence of my father from the city I have rec'd yr letter inclosing a dft for \$2,000 which you wish deposited to yr credit in the Bk of America N.Y. I will carry out yr instructions at once without waiting for the return of my father.

The condition of the country is I agree with you most distressing. We are quite uneasy here also. The result of the last fortnight's operations is most discouraging.

Very Resptfly  
Jos. R. Carpenter



Philada. Sept 8th 1862

Messers A.B. Sands & Co.

Gentlemen:

Yr favor inclosing design is duly rec'd.

The size you have adopted measures 4 x  $\frac{1}{2}$  inches superficial area 2 inches. We will engrave such a design as you suggest, a model to be approved by you for one hundred & fifty Dollars. The extra cost for printing will be Six and one half cents pr thousand stamps.

We will give as immediate attention as possible to yr business, but we deem it proper to state that we are requested by the Government to get out the Proprietary Designs & others ere we regard the private stamps. However, in a few days we hope to forward yr design for approval.

Yrs Respt  
Butler & Carpenter

Philada. Sept 10th 1862

Hon. Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington D.C.

Sir:

Yr favor of the 6th & 9th insts are duly rec'd.

Mr Zavely is perfectly correct in stating that there was no decision to his knowledge on the subject of the size of the stamps, as we have no recollection that the point was ever discussed. We stated that it had been our usage in preparing the P.O. Stamps to adopt the size from the centre of perforation, as giving the full size of the stamp; and, using this rule as a basis of calculation, we prepared plates & paper uniform in size and printing an even number of stamps to the sheet. This we have endeavored to do as much as possible in these stamps, but(?) the varying sizes have rendered it a much more difficult matter. Still, the calculation adopted by us appears to have met the difficulty as nearly as possible. Uniform plates and paper secure dispatch in printing; and dispatch in the crying need of the Government. We are, therefore, much relieved, and under great obligations to you for consenting to waive yr objections.

As we are anxious to meet yr views on the Express question, and also to throw no impediment in the way of the Company, we consent to reduce our terms to Six cents pr thousand stamps permitting the Co. to get out their own embossed stamp when & where they shall see fit. Let us hope you may approve of this offer. We are informed that the Company will be glad to carry out the view they suggested to you of being empowered to use their own stamp; and we have certainly every desire to accommodate a corporation upon whose unimpeded operations such immense business transportation depends.

We are anxious to meet every requirement mentioned in yr favor of the 9th inst; and we spare no cost or labor to do so. Most unfortunately the contract was given at very short notice, and we believe we have already made greater dispatch than was ever made by others. We will redouble our efforts to please you. Night & day our operations shall be conducted as far as practicable. We beg you to recall the fact that the last Postage Contract was given in the month of May and not until the following Autumn were the contractors prepared to issue the new stamps, all of one size and of comparatively few denominations. This business involves ten times the time, labor and original cost. There have to be over eighty designs engraved, all the dies to be hardened, taken up on rolls, these rolls hardened and then transferred to the plates most accurately for the perforators. The plates themselves are about eighty five in number. The art of engraving on all these new designs is very great: the superficial area of all of them save class 1 being very much greater than that of the Postage Stamps. If the greatest care be not exercised, a die may be spoiled in the hardening, and the work of days rendered useless.

We mention these facts that you may form an approximate idea of what we have to contend with in getting ready in time. Nothing but the best and most artistic engraved work can be offered and this work required a certain length of time. Despite all this we claim to have been as expeditious as any establishment could have possibly been. We are very, very desirous to meet your wishes, and we

assure you again and again that we have spared no effort to push our business along.

Will you please let us have the forms of the labels and receipts which you desire us to furnish for the deliveries. We presume you have devised and arranged them; and we will be happy to have them printed if you so desire. Perhaps, you intend having them printed yourself and charging us with the cost. In any case, it will be necessary to have them when we commence our deliveries.

Have you yet decided in what quantities we shall forward the Proprietary Stamps at first? We have understood that smaller dealers will get their orders furnished through the larger houses; by which means they can likewise procure a small proportionate discount from the larger houses. This arrangement if adopted generally, will simplify the work(?) of the department and every other object be attained.

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada. Sept 10 1862

S. A. Schoff Esq

Dear Sir:

Yr favor of the 8th ult with inclosed print is at hand.

The pressure upon us for the Gov't work is so great that all our transferers and presses are incessantly and without relief engaged. We cannot therefore meet your wishes; and, indeed, we see no opportunity to aid you in this respect for months to come.

We regret our inability; but we have no choice.

Very Resptfly  
Butler & Carpenter



Philada. Sept 10. 1862

Messers J. Curtis &amp; Son

Gentlemen:

Herewith we furnish you with a drawing model of yr stamp, to be submitted to Mr Boutwell for approval. You understand, of course, that the engraved design will have all the finish this sketch lacks. For instance, the figures 1 in the corners, the depth of the lathe work border etc will all be finely and elegantly cut. One of our best artists has designed the oval figure; and we hope you will be pleased with it. It seems to us quite effective.

The price for the engraving will be two hundred dollars; the printing to cost you in proportion to the superficial area of the stamp.

Very Resptfly  
Butler & Carpenter

Philada. Sept 11. 1862

Hon Geo S. Boutwell  
Commissioner of Int. Revenue  
Washington. D. C.

Sir:

We have been requested by Dr Jayne & Son to forward for your approval the inclosed rough drawing of a design for their 1. 2 & 4 cents stamp. The present sketch is to indicate the size and character of the design; the denominations and corresponding lettering being changed for each separate stamp. In the oval centre is to be a finely engraved view of Jayne's building; elegantly inscribed scroll work engraving as indicated on the right hand lower side of the model, shaded so as to throw out the middle panels wherein the words "Dr D Jayne & Son" and "Philadelphia" will be cut in a prominent black letter on a white ground. The denominational figures at the ends. The rectangular lines indicate the superficial area called for.

We beg you upon approval to return us the inclosed design.

Very Resptfly  
Butler & Carpenter

Philada. Sept 10. 1862

Messers Ensign, Bridgman &amp; Fanning

Gentlemen:

Yr late favor with envelope is duly rec'd. We presume the paper is not what you intend to use as the quality is quite inferior to the samples shown us by Mr Fanning. We desire you to manufacture for us at once 500 (Five Hundred) Envelopes, thirteen inches long by five inches wide, and also 500 more, thirteen inches long by six inches wide: in all 1000 Envelopes. We beg you to make them as substantial as possible. If we find they answer our purpose we will want, we believe, large quantities of them. Please send them or an instalment of them as soon as possible.

Very Resptfly  
Butler & Carpenter

Philada. Sept 10 1862

S. N. Dodge Esq

Dear Sir;

We beg you to forward us Six Cans Patent Dryer in all respects equal to that formerly furnished Toppan, Carpenter & Co of this city.

Please address them to "Butler & Carpenter 282 Chestnut St. Phil."

Upon forwarding yr a/c we will remit the amt.

Very Respectfully  
Butler & Carpenter

Philada. Sept 11 1862

A. McLees Esq

Dear Sir:

We have forwarded you today pr Adams Express Co a die containing two designs whereon we wish you to cut the words "Telegraph" in one, Three cents and "For'n Exchange" Three cents in the other. The style of lettering in the words "Telegraph" and "For'n Exchange" in the lower panels is to be the same as in the upper panels. "Three" is to be cut like "cents" in the sides so as to correspond. The figures "3" in the corner are(?) to be bold white figures on a black ground as you cut the "10" in the last stamp.

May we also request you to restore the work where the transfer seems weak.

We will shortly send you others to cut as we believe you prefer to do this style of work. Let us invoke yr attentions and dispatch to these stamps.

Very Resptfly  
Butler & Carpenter



Philada. Sept 13th 1862

Messers Ensign, Bridgman & Fanning

Gentlemen:

We omitted requesting you in ours of the 10th inst to have printed in the right hand upper corner of the Envelopes the words. "U. S. Treasury Department", "Internal Revenue". The words, "Internal Revenue" are to be in a line beneath the others, viz:

U. S. Treasury Department.  
Internal Revenue.

Let them be printed in a bold, plain, distinct letter; something of the character of the Postage Stamp Envelopes.

Very Resptfly  
Butler & Carpenter

Please state yr lowest price for these envelopes, printed & delivered here.

Philada. Sept 13 1862

Messers Berlin & Jones

Gentlemen:

Yr favor of the 8th inst is at hand.

We acknowledge receipt of Envelopes as pr Invoice.

Inclosed please find dft in yr favor on the Bk of North America for 115 11/100 one hundred & fifteen 11/100 dollars in settlement of yr a/c.

How does it happen that you did not print these envelopes as we directed? You have put us to much inconvenience by neglecting this important matter.

Very Resptfly  
Butler & Carpenter

Philada. Sept 13 1862

A. McLees Esq

Dear Sir:

Will you please cut on ~~one~~ of the die plate in yr possession forwarded you on the 11th inst. our imprint. We desire the style like that of the American Bank Note Co, annexed(?) - our term being "Butler & Carpenter". Having cut the imprint add on each side as in the National Co's stamp Imprint - "Engraved by (Butler & Carpenter) Philadelphia".

By so doing we can harden the imprint with the die.

Cut also the letters "Plate No" beneath the line containing the above lettering in the same manner as in the National Co's imprint annexed.

Very Resptfly  
Butler & Carpenter

Philada. Sept 15, 1862

Wm M. Rice Esq  
Scotch Plains

Dear Sir:

We are in expectation of a proof of yr head of which we have at present need to make up our final designs. May we beg you to give yr earnest attention to this?

Very Resptfly  
Butler & Carpenter  
No 242 Chestnut St.  
Phil'a

Philada. Sept 16 1862

Saml Hart & Co.

Gentlemen:

Inclosed herewith is a rough design for your stamp. You will understand it be a working model giving indications only of the leading characteristics of the stamps; the fine effects of color and engraving are all wanting.

As all of your business have concluded to have separate plates we will be deprived of the advantage proposed us of printing from the one plate; and on every plate additional work is required over the design first concluded(?). Under the circumstances we cannot afford these designs under one hundred & fifty dollars. This price we have put upon all those sent today to Messers Dougherty(?), Levy etc.

Very Resptfly  
Butler & Carpenter



Philada. Sept 16 1862

Andrew Dougherty Esq

Dear Sir:

Inclosed we send you a drawing of your design differing from that of the other parties in various essentials. We desire to say that the decision of the four houses of Card Manufacturers to have separate plates renders the cost greater. We must have One hundred & fifty Dollars for the engraving of the above design. The amount of engraving, ruling, lathe work, the size of the die etc are all very considerable. We offered one design for all parties trusting to make the difference on the printing. Now we have to get up a different design for each one and our expenses are thus multiplied. If approved please forward to Washington to be returned to us by Gov. Boutwell.

Very Resptfly  
Butler & Carpenter

Philada. Sept 16 1862

John I Levy Esq

Dear Sir:

We forward you inclosed a rough working drawing of yr stamp design. Of course the engraving will present a very different finish and effect. The lathe work cards(?) will give an excellent & brilliant appearance. We purpose omitting the cards in the centre ends and having a little scroll work in place of them. If you desire it, however, they shall remain. The face will be ruled and our artist's taste shall be taxed(?) to produce a characteristic and strongly marked stamp. We desire you to forward this rough model if approved by you, to Mr. Boutwell's same to be returned to us.

As you have decided to have separate designs from the other card manufacturers we will be obliged to charge one hundred & fifty dollars for the above design. In offering the design for all the firms we put it at a lower rate as we trusted to have the printing from the one plate make up the difference in cost. Now we are obliged to incur all the additional expense and labor to get up separate designs each differing from the others. The amt of engraving etc necessary to produce a beautiful and effective and safe stamp is very great; and our price is under any circumstances we think quite low.

Very Resptfly  
Butler & Carpenter

Philada. Sept 18 1862

Messers John I. Brown & Son  
No 425 Washington St.  
Boston

Gentlemen:

Inclosed is a rough drawing of yr stamp design.

The lettering in the two outside ovals will be in black; the middle oval lettering will be as requested by yr Mr Brown, a white ruled letter on a dark ground. The borders will be lathe work, the intervals between the ovals ruled & in scroll work. We think yr design capable of good effect in the engraving etc. Please approve and forward to Gov Boutwell for sanction.

You must pardon our apparent delay, but aside from the pressure of outside work we are required by the Gov't not to touch the Proprietary stamps for individuals until its work be ready.

Very Resptfly  
Butler & Carpenter

Philada. Sept 16. 1862

A. Tichenor Esq

Dear Sir:

I have been so over whelmed with business that I have forgotten or been unable at the moment to forward you the weekly installments due you under our contract. In a day or two I hope to be more at leisure and able to send you the balance due. Please accept this apology in the meanwhile.

I am in great need of a good ruling machine. Do you know of one for sale? Can you put me in the way of getting one at once? Please answer immediately & oblige

Yrs Respt  
Jos R Carpenter  
Care Butler & Carpenter

Philada. Sept 16. 1862

Jno C. Lindsley Esq

Dear Sir:

Yr favor of the 3rd inst is at hand. Press of business prevented an earlier answer. It is very probable that we will want additional printers. Will you please let us know when you can go to work? We presume you are familiar with banknote printing etc. We may be enabled to employ the parties referred to by you: we desire first to know when they can be ready.

Very Resptfly  
Butler & Carpenter



Philada. Sept 16. 1862

Jos G. Curdin Esq

Dear Sir:

Yr favor of the 12th inst is duly at hand. Press of business has prevented an earlier answer.

We have previously been in negotiation with Mr Phillie brown; but your kindness in thinking of him for us is not the less appreciated; and we beg you to accept our earnest thanks for your friendly efforts in our interest.

Very Resptfly  
Butler & Carpenter

Philada. Sept 16. 1862

V. L. Moses Esq

Dear Sir:

Yr favor was duly rec'd. Press of business prevented an earlier answer. We believe we will shortly be in position to give you steady work; and we would like to know when you can leave yr present employers. In case you desire to come to us, we will let you know in time so as not to get you into difficulty or loss of work at present.

Please advise us in relation thereto.

Very Truly  
Butler & Carpenter

THIS LETTER WAS CANCELLED

Philada. Sept 17. 1862

Wm M. Rice Esq

Dear Sir:

Yr favor of the 15th inst together with die and proof imp'n of the Washington head is duly rec'd.

We think the head beautifully engraved and are perfectly satisfied with your efforts to finish it in time. We have one or two suggestions to make which we believe to be of value. We think a touch of the graver to the outer (and smaller) eye whereby the pupil would be a thought more rounded would help the expression; and also, if possible, a slight modification of the lower lip, doing away in some measure with the stiff & firm set of the mouth, would be of service. Please consider these suggestions. Again may we ask you to cut up the background so that it may be stronger. This head has to be taken up and laid down frequently so that force is required. A fine lozenge graver carried over the lines will be all that is wanted. We therefore return the die for these slight changes hoping you will give it your past dispatch. Although these modifications are slight they are important; and we are so pleased with the finish and beauty of the head we are willing to promise no other hand than your own to finish it entirely. Hence we send you the die this day pr ~~Adams~~ Harney's Express Co.\*

Inclosed please find dft on the Bank of North America, N.Y. in yr favor for \$150 (one hundred & Fifty dollars) in payt of the finished engraving; and we beg in connection therewith to express our acknowledgment for your talents(?) and pushing through so rapidly with the design.

With regard to yr exemption, no preliminary exemption can as we understand it be granted. A man must wait until drafted to claim exemption, when it can be accomplished for good reasons.

We do not believe now that you are liable. If you want but a few days of being exempt on age, as our Mr Butler understood, no future draft can affect you; and as matters now seem there is little probability of another call for soldiers. You must not suppose that we had given up our efforts to secure you.

In a day or two we may be able to write to you somewhat more definitely than at present with regard to another engagement for future engraving. At present, we are overwhelmed with business.

Very Resptfly  
Butler & Carpenter

\*subsequent letter dated Sept 20th shows this to be Harnden's Express Co.

THIS LETTER WAS CANCELLED



THIS LETTER WAS CANCELLED

Philada. Sept 18th 1862

Hon George S. Boutwell  
 Commissioner of Internal Revenue  
 Washington D. C.

Sir:

Yr esteemed communication of the 16th inst returning Dr Tayne's design is this morning rec'd.

You say - "The design is approved, subject to our regulations a copy of which is hereby inclosed -" We have failed to find the enclosure referred to.

Having understood from our Mr Butler that you desire to have the stamps furnished in bulk and forwarded to Washington to be distributed thence from the Treasury Department, we have duly considered the matter and inasmuch as all deliveries will then be from headquarters and under your own immediate eye we believe the responsibility will be thus properly assumed. If you decide to have us forward the stamps in large quantities they must still be packed up by us prior to being put in the safes for transmission. By this means, the sheets will be prevented from swelling, bulging and curling to which they are inclined. We propose to pack up sheets of perforated stamps, separated by paper marks into hundreds, in quantities of thousands as may be best adapted for the safes; say packages of 21,000. 42,000 or 17,000 or 170,000 as the number of stamps on a printed sheet demand. On the outside of these pkges we propose to have stenciled in plain bold letters and figures the amount of the contents. These packages thus described as for example, 63,000 stamps

Express 1 cent.

can be arranged on appropriately marked shelves; being divided by paper or other separations for every hundred sheets they can be counted with more facility and accuracy.

It would not answer, in our opinion, merely to place them unpacked in quantities in the safes for transportation. The sheets would curl; and unless they are kept under pressure as in being tightly packed, the difficulty in counting them is very greatly increased.

Instead of iron safes, which are very heavy and awkward to manage, would it not answer to have a number of wooden boxes strongly girded by iron bars at the corners and sides, closed by an iron bar passing the whole length of the box and confined by hasps at each end and padlocked in the middle? Such cases Mr Carpenter had constructed to convey the Postage Stamps in bulk to Washington. The padlock was a private government spring back of which one key was in possession of the Postal authorities here and a duplicate key in Washington. These boxes are strong and light, can be handled by two men and sufficiently secure, perhaps, especially if an agent be employed to watch over their transportation between this city and the Capital.

We are willing to assume the cost of these boxes provided they are not too expensively made. If iron safes are preferred we will furnish them at cost price.

By having the stamps forwarded in this manner to your Dept they will pass directly from our charge into the possession of the Government being subject to no intermediate handling.

Very Resptly



Phila. Sept 18. 1862

Hon George S. Boutwell  
 Commissioner of Internal Revenue  
 Washington D.C.

Sir;

Yr favor of the 16th inst, inclosing design for Dr Tayne is this day rec'd. You refer us to regulations a copy of which you state you inclose. We have failed to receive this inclosure.

We understand from our Mr Butler that you desire to avoid as much as possible all intermediate handling of the Revenue Stamps from the moment they leave our possession until they come under your own superintendence; and that you desire therefore to have the deliveries made here in bulk to be forwarded to Washington in safes to be thence made up in orders and disseminated through the country. We beg leave to state to you that it will still be necessary for us to put up the stamps in packages prior to transportation. Were they relieved from pressure the sheets would curl, swell and cockle up so as to very materially increase the difficulty of counting them with accuracy. In view of counting out with the utmost precision these stamps and for placing every possible safeguard over them in the way of balanced accounts etc we have made engagements with competent persons whose services will still be all important in case you wish the sheets sent in bulk to your Department. A due regard for the security of the Government as well as for our own safeguard necessitates the employment of these accountants; and we do not feel that we can discharge them should their duties be even less onerous by making up packages in bulk rather than in particulars.

If you carry out your present design, we propose to pack up the stamps in sheets of hundreds separated by paper marks or otherwise in quantities of thousands - even thousands for the printed number of stamps on a sheet, viz 210 of class 1 down to 54 of classes 12 & 13. These packages will be securely and tightly packed, subjected to heavy pressure so that the sheets will lie smoothly, and stenciled outside in a plain bold character with a description of the contents viz, for example,

63,000 Stamps

1 cent Express

These packages containing even numbers of hundreds and thousands thus described can be placed on shelving in closets appropriately labeled. From them orders can be made up to any amount and the decimal divisions of the sheets will aid materially in counting.

Instead of iron safes which are awkward and very heavy for handling, might not wooden boxes strongly girded on the sides and corners with iron bars, be used? They would be closed by an iron bar passing the whole length of the box and secured at the ends by powerful hasps, and padlocked in the middle. These boxes were prepared by Mr Carpenter for sending Postage Stamps in bulk to Washington. The padlock was a private Government lock, duplicate keys being in possession of the Postal authority here and in Wash. The lock closed with a spring. Thus the contents acknowledged by the agent were intact until opened in the Department at the Capital. The boxes are strong and light, can be handled by two men and are secure especially if the Government employ an agent to accompany them from Philadelphia to the Treasury Building.

We will assume the cost of such boxes in addition to our other expenses; but in view of the necessary employment of our counting clerks and large number of employes we fear we cannot procure an agent to travel to and fro with the boxes. Indeed, we are not certain that it is not better for the Government to have their own employes take charge of



the stamps as soon as they leave our premises.

We beg you to consider the above proposition, we remain

Very Resptfly  
Butler & Carpenter

Philada. Sept 18 1862 (?)

Wm M. Rice Esq

Dear Sir;

Yr favor of the 15th inst together with die & proof are at hand. We consider the head beautifully engraved; and, if we have criticisms to make, they are due more to the nature of the work for which the head is designed than to the execution of the engraving itself. For instance we fear the work is rather too fine for the transferring to which it must be subjected; being taken up and laid down many times. We have thought it possible that if the outer and smaller eye were made a little larger and more rounded it would be an improvement; and perhaps the marked shading in the jaw might be softened. It is for you to decide whether you can give these finishing touches. We are of course unwilling to allow any other touch the work.

With regard to the exemption you must be aware that none can be granted until a draft be made. Then cause may be shown why the person cannot go. No future draft can, however, as we understand it affect you; and as matters now seem there is little probability of more soldiers being needed. In any case you must not suppose we had ceased in our efforts to redeem you.

Inclosed we hand you a dft in yr favor on the Bank of North America, N.Y. for one hundred & fifty dollars, in payt of yr a/c. Be pleased to accept also our thanks for your attention to our requests. In the course of a day or two we will be prepared to put a small head in yr hands. Can you engrave it?

Very Respt  
Butler & Carpenter

Philada. Sept 19. 1862

Messers A. B. Sands &amp; Co

Gentlemen:

We inclose stamp design for approval. We propose to put on a lathework border somewhat wider than the lines in the drawing indicate; a lathe work border around the central circle leaving a white line for the lettering "U. S. Inter Rev. etc", and cutting (✓) a white figure one in the centre, relieved by a ruled circle, so as to show forth markedly & brillantly. The face of the stamp we propose to rule, stopping out the white letters, putting the words "Price" & "25 cents" in panels, and in various other modifications seek to give effect and security. A lathework ground over the whole stamp as you suggest would make yr stamp much more expensive than the price we named. All the lettering would have to be cut out on the roll, a matter of much skill, labor and time. As the penalties attached to counterfeiting yr stamp are very severe, we cannot conceive the necessity of yr incurring so heavy and uncalled for an expense as lathework demands. You understand the lettering will be somewhat altered in the engraving - becoming much more handsome than it now appears.

Please approve and forward to Washington for sanction.

Very Resptfly  
Butler & Carpenter

Philada. Sept 19. 1862

V. Balch Esq

Dear Sir:

We forward you today herewith a model of a stamp for Messrs Curtis & Son. We desire you to engrave the centre design and the little scroll work. We beg you to exercise care in cutting & laying down the drawing so that it may fall exactly within the lines indicated as the stamp is drawn to be transferred in even numbers on a plate. We expect you to make as effective and excellent a thing out of the design as possible, and beg you to furnish us with a proof thereof when finished when we will advise you what to do with the plate.

We have forwarded you by Adams Express Co a steel die accurately laid down for yr guidance. The lathework border on the model is too wide, a narrower one will be substituted. Please make yr circle (for the figures chilo(?) to(?) all(?) ) exactly in the centre of the design.

We count upon yr earnest and rapid efforts in this matter.

Very Resptfly  
Butler & Carpenter

Philada. Sept 13. 1862

A. McLees Esq

Dear Sir:

We forward you today pr Adams Express Co, two die plates containing unfinished stamps whereon we wish you to cut the appropriate letters and figures. The stamps on the larger die are to be respectively For'n Exchange & Inland Exchange - each being twenty cents. We have had marked above them by the graver what their character is. You of course understand that the word "Twenty" on the sides is to correspond in character with its opposite "cents". The words For'n and Inl'd Exchange are to be like "Inter Revenue" above. The die containing the single stamp is to be of the denomination of Five cents - For'n Exchange - as shown by the graver scratching above. Please give these dies yr early attention. Let the cutting be sharp & solid so that the transfer won't suffer. May we beg you to acknowledge receipt of these dies and those forwarded some days ago.

Very Resp  
Butler & Carpenter



Philada. Sept 19. 1862

S. N. Dodge Esq

Dear Sir:

We rec'd from you an inclosed bill, dated 16th inst and nothing else.

The dryer has failed to arrive; nor, indeed, do you write to say that it is forwarded. Please hurry it on as we are in need of it.

Very Resptfly  
Butler & Carpenter  
No 242 Chestnut St

Philada. Sept 20 1862

Hoxford &amp; Ketcham

Gentlemen:

Yrs of the 16th at hand.

We cannot furnish canceled proofs of the stamps as you request. We have no authority so to do.

The size of Bank check stamps is 1 inch by  $13/16$  of an inch.

|                      |        |                  |                |         |
|----------------------|--------|------------------|----------------|---------|
| 3.4.5.10.15.20. cent | stamps | are              | $1/8$ x $7/8$  | inches. |
| 25.30.40 cts         | do     | 2 x              | $7/8$          | inches  |
| 50.60 & 70 cts       | "      | $2\frac{1}{4}$ x | $7/8$          | "       |
| \$100. \$1.50        | "      | 2 x              | 1              | "       |
| \$2 & \$3            | "      | 2 x              | $1\frac{1}{4}$ | "       |
| \$5 & \$10           | "      | $2\frac{1}{2}$ x | 1              | "       |
| \$15 & \$20          | "      | $2\frac{1}{2}$ x | $1\frac{1}{4}$ | "       |

By reference to a copy of the Law under Schedule B you will find what sizes fall under the classes of Notes, checks etc which you make up.

Very Resptfly  
Butler & Carpenter

Philada. Sept 20th 1862

Messers Bach & Nostrand

Gentlemen;

Your favor of the 19th inst is duly rec'd and contents duly noted.

Our prices vary in accordance with the size and nature of the design, style of engraving etc from \$200 to \$500 pr plate. The printing will be in accordance with the size of the stamp. A stamp with a superficial area of  $3\frac{1}{2}$  inches costs 10 cents extra over the Government price with us; larger and smaller sizes are proportionately increased or decreased.

You must place your stamp in such manner over the bottle or package that in opening the same the stamp shall be destroyed. Your design must also be approved by Commissioner Boutwell. If you address the Int Revenue Dept at Washington a circular of directions will be sent you.

Very Respectfly  
Butler & Cappenter

Philada. Sept 20. 1862

Wm M. Rice Esq

Dear Sir:

We have concluded it best to wait a little while longer for the head of Washington so that you may put the finishing touches. We send it accordingly to you today pr Harnden's Express Co and desire you to give at least a little enlargement or roundness to the outer (or left eye) the lid of which appears larger than in the original picture when you engraved it. Please also modify the shading of the right cheek and jaw as the lines seem too distinct; and give a stronger character to the lines of the mouth.

We trust you will appreciate our anxiety to have the head as perfect as possible. Be pleased to give it dispatch and oblige.

Yrs Resptfly  
Butler & Carpenter

Philada. Sept 27 1862

Hon George S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Yr favor of the 19th inst is at hand and its contents command our respectful attention.

We have been most vexatiously and unfortunately delayed in our deliveries by the recent call to arms in our State. The machinist who was engaged to get up our motive power, formed his operatives, some eighty in number, into a volunteer company and we were left to get along as best we could! Entreaty and expostulation were answered with the declaration that their first duty was to march. Indeed, everybody was more or less affected by the seeming danger of invasion, and while fighting was in all hearts and minds, work was peremptorily put aside. In consequence our printing and perforating by power have been delayed; and we beg you to consider the above statement as an excuse for our falling short of our calculations. We have spared nothing to meet your wishes; but in these troubled times we have been subjected to delays and embarrassments which no foresight could provide against. Notwithstanding all these drawbacks we have pushed our printing rapidly forward; and, in answer to yr telegraph, we beg to state that we have printed stamps in the following quantities and of the following denominations.

viz:

|                |                 |           |
|----------------|-----------------|-----------|
| Printed stamps | 1ct Proprietary | 1.350.000 |
| " "            | 2" "            | 1.364.000 |
|                | 2ct Bk Check    | 272.250   |
|                | 4ct Proprietary | 97.500    |
|                | 1 " Play Card   | 38.000    |

We have printed and gummed, in round numbers, as follows,

viz

|                  |           |        |
|------------------|-----------|--------|
| 1 ct Proprietary | 1.318.000 | Stamps |
| 2 " do           | 1.160.000 | "      |
| 2 " Bank Check   | 156.000   | "      |

We have printed, gummed & perforated as follows,

viz:

|                  |         |        |
|------------------|---------|--------|
| 1 ct Proprietary | 100.980 | Stamps |
| 2 " do           | 185.580 | "      |

You will thus observe that we have not been idle; although the result is not what we had most confidently counted on. The above amounts are carefully collated from our books and differ somewhat from the hurried telegraphic statement. We are putting new plates to press every day and will double or quadruple our impressions when we can use steam. In a day or two we believe that our machinery will be in running order; and, as, very happily, there seems now no probability of another "scare" from rebel incursions, we think we can rely with more confidence upon our machinists and employes.

Very Respectfly Yrs  
 Butler & Carpenter



Philada. Sept 23/62

Messers Ensign, Bridgman & Fanning

Gentlemen:

Yr favors rec'd. Also we acknowledge pckges pr Express.  
The envelopes appear to be what we want. We must wait yet(?) the  
operation of the Dept ere we know in what quantities to order.

Very Resptfly  
Butler & Carpenter

THIS LETTER WAS CANCELLED

Philada. Sept 23. 1862

A. MoLees Esq

Dear Sir:

Yr favor of the 22nd inst is at hand. We acknowledge also receipt of the die mentioned. All right.

Let us urge you to finish those now in yr possession they are in great demand. We are overwhelmed with orders. Give them every dispatch.

You state that you inclose yr a/c. This you have forgotten to do as we do not find it. Please forward it and we will remit to you.

Very Resptfly  
Butler & Carpenter

As you are aware that the revenue of the Government depends on these stamps you must see the importance of dispatch.

Very R  
B & C

THIS LETTER WAS CANCELLED

Philada. Sept 23/62

Jno Lindsley Esq

Sir:  
Yr favor rec'd.

We have girls working at every press to put on & take off the paper. However, your services are not available for six weeks. We decline to make engagements now for six weeks ahead. Please notify us when you are at liberty and most probably we will have an opening for you then.

Very Respt  
Butler & Carpenter

Philada. Sept 23 1862

A. McLees Esq

Dear Sir;

Yr favor of the 21st and also die plate pr Adams Express Co rec'd.

We have also had yr bill presented by said company. It is, perhaps, weak language for us to say that we are thunder struck at yr prices. We are having the stamps engraved here in numbers and yr charges are at least one hundred pr ct higher than we have paid. Yr dft through the Co has, however, been paid, but we trust that you will furnish the three in yr hands now for the whole am't paid. At such rates our business would be worth nothing. We cannot but hope that you will reconsider this matter. For the meanwhile please push as rapidly as possible the dies in hand. They are imperatively wanted.

Very Resp  
Butler & Carpenter

Philada. Sept 24th 1862

Messers Thompson Bros & Co.

Gentlemen:

Upon reference to the "Official Edition" of "The Tariff and the Internal Taxes", published by Dick & Fitzgerald, No 18 Ann Street, of your city, you will find on Page 9, under the reading of Stamp Duties, the following Note, viz: "Since the Passage of the Act it has been so amended that no instrument, document or paper made, signed or issued prior to the 1st day of January, 1863, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall for that cause be deemed invalid and of no effect. etc etc."

We beg you to draw the attention of yr Mr Thompson to this amendment which we think fully provides for the probable want of stamps of all denominations on the 1st prox(?)

Very Resptfly  
Butler & Carpenter



Philada. Sept 24. 1862

Hon George S. Boutwell  
Commissioner of Internal Revenue  
Washington D.C.

Sir:

Inclosed we submit a drawing of a design for the stamps of X  
Bazin of this city.

We observe in the printed regulations (of which you have forwarded us a copy) that each and every stamp gotten up by proprietors under Schedule 6 is required to have "the name of the article" thereon. We suggest respectfully that a literal interpretation of this regulation would prove very onerous. It would necessitate a separate plate for every article manufactured, and the cost of engraving would be very great. We have supposed that upon proper representation of the heavy burden this lays upon manufacturers under schedule 6, you would be pleased to permit the word "Proprietary" to be used as embracing all descriptions of Medicines, perfumery etc. In this way one stamp will cover half a dozen as well as one single preparation, while the Government reaps the same revenue. This is not, of course, to our benefit, as the more plates we engrave for private proprietary stamps the more our profit; but it is a serious matter for those who will be forced to incur so heavy an expense.

Very Resptfly  
Butler & Carpenter

Philada. Sept 25th 1862

Hon George S. Boutwell  
 Commissioner of Internal Revenue  
 Washington D. C.

Sir:

Your esteemed favors of the 23rd & 24th inst are duly rec'd this morning.

Mr Kemble has presented to us several orders for delivery of stamps and also a bundle of Franked Labels. The former we will fill as soon as possible; the latter we understand will not be recognised by the Postmaster here. With this, however, we have no business.

In case orders for stamps embrace denominations not yet printed, will we be permitted to fill them with the same stamps of lower denominations? In other words, will the public be allowed to use on an instrument two one cent stamps instead of one two cents stamp of the same character? By this means, we can at present fill orders more rapidly, thus meeting the demand at an earlier hour, and we gain the additional time to put forth different stamps. While we are preparing plates for the 1. 2. 3 & 4 ct Proprietary Stamps, we are losing the time which could be used to get out a Telegraph, an Express, & a Playing Card stamp. Now, if a one cent Proprietary stamp could be duplicated or trebled on a pckge or bottle, we would be spared the present necessity of issuing all the denominations, while the statistical account which you desire is still preserved, the revenue obtained, and at the same time, three other sources of revenue as, for example, Telegraph, Express and Playing Card or any other three sets of Stamps are thrown open for the Government. You can at once see the great facility in the issue of stamps of all characters, if you be pleased to permit us so to act. Time is of great importance in this matter. By being obliged to get out now all the denominations of all the stamps, the great majority are retarded. The Government will have all the denominations of a few sources of a Revenue and be deprived, for a greater or smaller period, of other and, perhaps, more important impost duties. It is not only a loss in the engraving and transferring of the plates, but in the printing and throughout all the operations of preparation. We are, for instance, obliged to use four printers on the four denominations of Proprietary stamps when probably one printer would meet the public want in that direction; and the other three could be employed on other equally valuable stamps. May we beg you to ponder these remarks. Hereafter, when less urgently pressed, we can get up the several denominations, of every stamp; but, just at this moment, the economy of time and money is of vital importance. Under the present circumstances we are forced to print a plate of stamps whose consumption may be very immaterial (thereby accruing a large surplus of Government money in our vault) and the labor and time of that printer are lost to ourselves and the Department.

We beg leave to draw your attention to the fact that, doubtless owing to a misapprehension, several of the Card Manufacturers have ordered Proprietary Stamps. Their stamp is designated "Playing Card" and we are now printing the one cent plate. As no stamp used for a particular purpose can be applied to another purpose, these gentlemen would contravene the law. The nos of their orders are respectively \*

\*There is a blank here in the letter - evidently the order nos were to be filled in later and a copy was not made.



We will draw Mr Kemble's attention to this matter. Were the stamps supplied they would have to be returned to the Department causing some trouble and delay in righting the subject. If these gentlemen are permitted to use the one cent Playing Card stamp in accordance with the value of the pack of cards we can fill their orders now. If, however, they must have a two and three cents plates, it will be sometime ere we can print them.

A Mr Thompson called on us on the 23rd inst and presented a letter of introduction from you. We informed him that we could not possibly furnish the higher denominations of stamps on the 1st prox. Are we not right in interpreting the amendment to the Stamp Law as removing, until the 1st Jan'y 1863, the disability and nullity which under the law itself attaches to every unstamped document, instrument and paper after the 1st prox?

We report progress. We are now printing the 2 ct Bank Check & 2 ct Certificate plates - four plates in all; we are also printing the 1 ct Playing Card stamp - two plates - the three and four and one cent proprietary stamps. We have also ready for the press the one cent Telegraph stamp.

Our machinists are now putting up the immense hydraulic press whose want we have sorely felt. They will work all right on it. The belting for our steam power is due today. It can be attached, we are informed, within two hours time after its arrival. Our printing presses (by steam) are also arriving, and in short we, at last, perceive a silver lining to our cloud of disappointment.

Very Respectfully  
Butler & Carpenter

Philada. Sept 25/62

A. B. Sands & Co

Gentlemen:

Yr communication of the 24th inst covering approved design is duly rec'd. We will as early as possible carry out yr instructions.

Very Resptfly  
Butler & Carpenter

Philada. Sept 25/62

Messers Thompson Bros & Co.

Gentlemen;

Yr telegraph dispatch is rec'd. It shall be delivered to the agent of the Government. We have no power to receive or act upon communications unless presented to us by the Internal Revenue Department.

We have received no order yet from Washington in your behalf.

Very Resptfly  
Butler & Carpenter



Philada. Sept 25/62

Samuel N. Dodge Esq

Dear Sir:

Yr favor of the 23rd inst is duly at hand.

The Patent Dryer was delivered on the 24th inst, having lain in Adams Co's office several \* for want of proper direction.

Inclosed please find dft in yr favor for Twelve 60/100 Dollars, being payt in full for yr a/c, which is hereby inclosed for yr receipt and return.

Very Resptfly  
Butler & Carpenter

\* the word "days" was evidently omitted by the writer

Philada. Sept 26 1862

Herrick & Co

Gentlemen:

Yr favor of the 22nd inst is at hand.

Inclosed please find unfinished proof of yr design.  
A few hours work is yet desired by the artist.

We deem it our duty to say that we are not permitted  
to print private proprietary stamps until the Government stamps  
are all ready for the public.

Very Resptfly  
Butler & Carpenter

Philada. Sept 26. 1862

Messers Hostetter & Smith

Gentlemen;

Yr favor of the 25th inclosing yr design is duly rec'd.

The head is to be engraved as Mr Hostetter suggested -  
larger and looking the other way in the oval.

We will forward the design to Washington for approval.

We trust you have rec'd the daguerreotype sent you.

Very Resptfly  
Butler & Carpenter

Philada. Sept 26 1862

Messers John I. Brown & Son

Gentlemen:

Yr favor of the 22nd inclosing design is at hand.  
The latter shall have our earliest attention.

We shall charge three cents a thousand stamps for perforating such a design as yrs. You can thus estimate the cost to you upon the whole number you are likely to demand in a year. Do you desire us to gum yr stamp also? or do you prefer to paste them yourselves?

Very Resptfly  
Butler & Carpenter

Philada. Sept 26 1862

V. Balch Esq

Dear Sir:

Yr favor returning design is duly rec'd.

We hope to forward it to you within a few days.

Very Resptfly  
Butler & Carpenter

Johnstown  
N.Y.



Philada. Sept 26 1962

Hon George S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to inclose for yr approval a design for  
Hostetter & Smith of Pittsburgh, Pa.

We have rec'd this morning through Mr Kemble a number of  
orders, principally Bank Check stamps which we will fill as rap-  
idly as possible. We propose submitting to you, within a few  
days, a system of orders which we think will meet with your ap-  
proval as it will facilitate the deliveries very materially.

Very Resptfly  
Butler & Carpenter

Philada. Sept 29/82

A. McLaes Esq

Dear Sir:

Yrs of the 26th inst rec'd also pckge pr Express containing dies. We note yr remarks and inclose a Five Dollar Treasury Note in payt of the balance of yr claim against us.

We regret that you should not have given more care to the stamps last sent us; and, indeed, when we regard the style and manner of the cutting etc we fail to recognize yr own character, and we are led to believe that another person under yr superintendence did the work.

You can certainly do infinitely better. There is no comparison between the figures and lettering of the first stamp and those subsequently engraved. We remain

Very Obtly Yrs  
Butler & Carpenter

Philada. Sept 29/62

S. N. Dodge Esq

Dear Sir:

Yr favor of the 26th with inclosure at hand.

All right.

Very Truly  
Butler & Carpenter

Philada. Sept 30th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Will you please give us explicit directions concerning our deliveries of stamps. Suppose order No 3 calls for stamps of which we have a supply while order No 2 requires a variety which cannot be filled for some time to come, shall we let No 2 lay over until we are ready while, in the meanwhile, we fill No 3; or shall No 3 wait until No 2 is made up and forwarded? Again, shall we adopt as an inflexible rule the succession numbers of forwarded orders as a guide for making up the stamps in rotation; or shall we be guided by the directions of Mr Kemble, the Agent, if, in his discretion, he sees fit to direct otherwise? Be pleased to order what we shall do as we have no wish and no right to assume any course of procedure for our own guidance. We should be in continued hot water with the various collectors etc throughout the country. Thus far the orders from the Dept have been irregular in enumeration; and, if directed, we could not have filled them regularly from No 1 upwards.

The great demand for Bank Checks has induced us to prepare four plates of this stamp and they are being continually printed. We have with great trouble printed at night; and our operatives and artists have kindly consented to work on Sunday. Thus you will see how anxious we are to meet your wishes.

The first impressions issued first by us are unfortunately of the poorest color for printing, viz, a yellow; and we have been obliged to get them out with the greatest possible speed - print them on a new paper, gum and perforate while our preparations were yet unfinished. We beg you to consider these things in our favor. As engravers we would have preferred almost any other color to show to advantage the beauty and finish of our work.

We have in addition to the two Bank Check plates prepared for the extra printing of that stamp, gotten our 2 1 cent Telegraph plates and one one cent Express stamp. We are now transferring a ten cent certificate or Contract plate and another plate of the smaller denominations. We have now about eighteen or nineteen plates finished and everyday are adding rapidly to them.

We are now daily issuing paper to print about one million and a half of stamps, and this amount is quickly in usage(?). We will, henceforth, perforate with greater rapidity as we have our steam power attached to the perforating machine. Despite all this we beg you to forbear as much as possible else we will be crushed under an avalanche of orders. Under ordinary circumstances we could keep up to the demand but the present difficulty is that everybody wants all at once.

Very Resptfly  
Butler & Carpenter

Philada. Oct 1. 1862

Messers Herrick & Co

Gentlemen:

Yr favor of the 29th inst is duly rec'd covering dft for one hundred & fifty dollars in payt of yr die. Be pleased to accept our thanks for yr very prompt remittance.

Some hours work must yet go on the die ere it be finished and as soon as the artist can be spared from Government stamps it shall be done.

We would be happy to facilitate yr printing, but we do not see how it is possible. Our orders are peremptory. By transferring and printing yr plate we would be depriving the Government of the use of a plate perhaps of infinitely greater value.

You see the difficulty.

Very Resptfly  
Butler & Carpenter



Philada. Oct 1. 1862

Wm M. Rice Esq

Dear Sir:

Yr favor of the 26th inst is at hand. We also acknowledge receipt of the \* of Washington head. We thank you for the improvements added. We only fear the background may not stand the am't of transferring. In this we may be mistaken. Certainly the head is very beautiful; and we are perfectly satisfied with it.

We are not now in a position to offer you an engagement on time; and we desire, by no means, to induce you to engrave another head if it conflict with yr sense of honor or duty to other parties. Of this you are the only judge.

Very Resptfly  
Butler & Carpenter

\* the word "die" evidently omitted by the writer

Philada. Oct 2. 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to acknowledge yr favor of the 1st inst inclosing approved design of Hostetter & Smith.

We inclose for your examination a stamp design for Dr Swain's Panacea. We deem it proper to say that, at Dr Swain's request, we have made this design on a transfer of his original label plate. As we understand him we cannot obtain the original die; that being in the possession of the American Bank Note Co. Under the circumstances can he use such a stamp as the inclosed? We inclose his label printed in red as furnished by him, so that you can observe the similarity of design. He purposes also to print his stamp in red like the label inclosed; his object being to have as little difference as possible between them. Can the Government permit a stamp to be used the original die for which is out of its possession or beyond our control?

Very Resptfly  
Butler & Carpenter

Philada. Oct 2nd/62

Messers Curtis & Son

Gentlemen:

We deem it but just to inform you that your stamp must still be postponed and for a considerable period. The pressure of Government stamps of every denomination is immense and our instructions are peremptory to confine ourselves exclusively to the public needs ere we meet those of the private houses. You will see that under the circumstances we cannot get out yr stamp for some time yet. You may depend on our using the best exertions to meet yr wishes; but reflection will satisfy you that we have no choice in the matter. Were yr plate ready we would not be permitted to print it.

Very Resptfly  
Butler & Carpenter

Philada. Oct 2nd 1862

Messers John I Brown & Son

Gentlemen:

Yr favor of the 1st inst is at hand. Yr remarks are noted and will have our attention.

The immense pressure for Government stamps of every denomination will necessarily delay much beyond our expectations the engraving and printing of any proprietary stamps for private purposes. We are not permitted by the Dept. to do anything to private stamps while all the denominations of its orders are unfilled. You can imagine how we are pressed night and day to supply the nation at once. We promise, however, to do all we can for you and as soon as possible.

Very Resptfly  
Butler & Carpenter

Philada. Oct 4. 1862

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Yr esteemed favors of the 2nd & 3rd insts are this day rec'd, and we also acknowledge receipt of yr telegraph in relation to orders No 10 & 11. No 11 had been previously filled in accordance with Mr Kemble's instructions. No 10 calls for 1. 2 & 3 ct Proprietary stamps. We cannot now furnish 3 ct playing card stamps. Mr Hart, card manufacturer of this city, having stated to us that the demand for the 3 ct stamp for his manufactures would be exceedingly limited, we deemed it worse than useless to absorb our transferers' time on a plate of such little importance just now. As Mr Kemble directs, we will fill this order No 10 in the full amount of 1 & 2 ct stamps; and as you will permit, at least temporarily, the use of two or more low denominations for a higher denomination of the same stamp, all inconvenience will be avoided.

We are much pleased that yourself and the Hon's Secretary are content with the twentyfive cent stamps. We deem them very beautiful; but believe we shall beat them in the higher denominations. We are determined that no stamps in the world shall equal those which we have the honor to furnish for your Department. Our Mr Butler will call on you on the 7th inst with proofs such as you desire.

We had previously noted the similarity of designation in the 5 & 10 cts Contract stamps; and to avoid confusion we have styled the former "Agreement", and the latter "Contract". This latter plate we are printing and the former will be put to press next week.

That you may know how unflagging are our exertions to print up to the emergency, we present for your examination and approval the following stamps printed during this expiring week up to last evening, viz:

|                  |     |                  |
|------------------|-----|------------------|
| 152.250          | 2ct | Proprietary      |
| 378.250          | 3"  | "                |
| 257.850          | 4"  | "                |
| 493.500          | 1"  | Play Card        |
| 495.700          | 2"  | "                |
| 420.250          | 2"  | Certificate      |
| 404.250          | 1"  | Express          |
| 262.500          | 2"  | "                |
| 1.029.000        | 1"  | Telegraph        |
| 3.029.250        | 2"  | Bank Check       |
| 68.000           | 10" | Contract         |
| 123.250          | 10" | Certificate      |
| <u>7.121.750</u> |     | Stamps Printed * |

\* Calculation not correct - should be 7.113.750



In all next week we believe we will be able to deliver all the above denominations, and also the one cent Proprietary Stamp. Next Monday or Tuesday we will commence printing the 5 cent Inl'd Exchange, 25 cent "Insurance" (covering Fire, Marine & Inland policies) and the 10 ct "Inland Exchange". Next week we hope to get out the 5 ct Agreement plates, two Foreign & two Inland Exchange plates of 10 & 15 cts each; the "Life Insurance" 25 ct plate as also the "Protest" & "Power of Atty" of the same denomination. The 50 ct "Orig'l Process", (this being the proper name of the stamp styled "Legal Doc", in the printed stamp law) will be ready for hardening on Monday. Our Mr Butler will take proofs of this die for your approval.

You will thus see that we are making very rapid headway. Our greatest impediment has been found in our machinists, and this source of delay is not immediately under our control. Still we are rapidly progressing and notice with pleasure that, as our printers become more accustomed to our plates, their speed increases. We believe we can in a short time double the last seven days of work.

We have the honor to remain

Very Resptfly

Yr Obt Servts

Butler & Carpenter

THIS LETTER WAS CANCELLED

Philada. Oct 6th 1862

Hon'ble Salmon P. Chase  
Secretary of the Treasury  
Washington. D. C.

Sir:

We have the honor to submit the following propositions to Engrave and Print the Fifty, Twentyfive, Ten and Five cents' Internal Revenue Currency Notes,

Viz:

|   |                      |
|---|----------------------|
| We will engrave Face Plates, holding Sixteen Notes each of the Fifty & Twentyfive cents' denominations, in the highest style of art for   | \$250                |
| We will engrave Back Plates for the same for  | 100                  |
| We will guarantee 60,000 impressions from both sets, before and after retouching, and will retouch them for one half of the above charge for the original plates, viz:  | <del>100</del><br>75 |
| We will engrave the Face and Back Plates, holding Twenty notes each of the Ten & Five Cents' denominations at the same rates as the Fifty & Twentyfive cents' plates: it being understood that all of these notes shall not exceed in size those now printed for the Postal Currency. |                      |

We will print the Faces & Backs of these plates for Fifteen Dollars each per one thousand impressions, viz

|                |      |
|----------------|------|
| Face pr M Imps | \$15 |
| Back do        | 15   |

Thus furnishing Sixteen thousand notes of the two higher denominations for Thirty Dollars each, and Twenty Thousand notes of the two lower denominations for Thirty Dollars also for each denominations.

Bank Note paper of the best manufacture we will furnish at manufacturers' prices.

We will perforate or cut the above notes by machinery for One Dollar per thousand impressions, or Sixteen thousand notes of the two higher and twenty thousand notes of the two lower denominations.

We submit by our Mr Butler herewith models of the notes we hope to furnish.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

THIS LETTER WAS CANCELLED

Philada. Oct 6th 1862

Hon'le Salmon P. Chase  
Secretary of the Treasury  
Washington, D. C.

Sir:

We have the honor to submit the following propositions to Engrave and Print the Fifty, Twenty five, Ten and Five Cents' Revenue Currency Notes,

vis;

- |  |       |
|--|-------|
| We will engrave <u>Face Plates</u> , containing <u>Sixteen notes</u> each of the <u>Fifty &amp; Twentyfive Cents'</u> denominations, in the best style of art for Two hundred & fifty dollars for each plate - | \$250 |
| We will engrave <u>Face Plates</u> , containing <u>Twenty notes</u> each of the <u>Ten &amp; Five Cents'</u> denominations, at the same rate each, viz   | \$250 |
| We will engrave <u>Back Plates</u> for all denominations, at <u>One hundred dollars pr plate</u> , viz   | \$100 |
| We will guarantee 50.000 Imps Face & Back and retouch the plates at one half the original cost, viz  | \$175 |
| It is understood that the above proposals are based on the same sizes of notes as are now printed for the Postage Currency.  |       |
| We will <u>print</u> the <u>Faces and Backs</u> of these plates on the following terms, viz:   |       |
| Face per 1000 Imps.  | \$18  |
| Back " "   | 12    |

Thus furnishing Sixteen Thousand Notes of the denominations of 25 & 50 cents for Thirty dollars each, (face and back ) and Twenty thousand notes of the denominations of 5 & 10 cents at Thirty dollars also for each denomination, face and back.

Bank note paper of the most approved quality we will furnish at manufacturers' prices, say \$15 (Fifteen Dollars) per thousand sheets.

We will perforate the above notes at One Dollar per thousand impressions, or Sixteen Thousand notes of the higher and Twenty Thousand notes of the lower denominations.

We submit herewith specimens of our work and models of the notes which we hope to furnish.

Very Respectfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Oct 7. 1862

**Messers W. & F. Liversidge**

Gentlemen:

We beg you to forward us by the cheapest route Four  
Barrels of yr gum substitute equal in all respects to that last  
rec'd from you.

Very Resptfly  
Butler & Carpenter  
242 Chestnut St.

Philada. Oct 9th 1862

A. N. Chamberlain Esq  
Elkhart. Indiana

Sir:

Your favor of the 7th inst is duly rec'd.

Stamps used for Private Proprietary purposes vary much in size according to the size of the bottle or package which they are intended to cover. You state merely that you want a stamp for 25¢ bottles. We cannot decide upon such a brief description what shape, length or breadth of stamp you wish. Be pleased to send us dimensions of such a stamp as would meet yr requirements, and we can then reply more definitely. The price of the Engraving varies, in accordance with the character of the design, from \$200, \$250 etc upwards. What number of stamps will you use annually?

Very Resptfly  
Butler & Carpenter



Philada. Oct 1<sup>st</sup> 1862

Hon'ble Salmon P. Chase  
 Secretary of the Treasury  
 Washington. D. C.

Sir:

Upon reflection we have deemed it proper to offer a few remarks in support of the Proposals to Engrave & Print the Revenue Currency  
 (this line completely faded out)

We were induced to make those Proposals under the impression that, as such a currency is properly an issue of the Treasury Department, you would, at the earliest moment, seek its direct control and management; the present currency in circulation bearing the name, the identical stamps, and the special character of Postal service notes; prepared hastily, we had supposed, rather as a temporary expedient than as intended by you to be definitely adopted and permanently continued.

We were informed at the Post Office Department that no competition was allowed for this currency; that the dies, etc being already engraved the work would be thereby much facilitated, and the issue made at an earlier hour than by any other contracting parties; and that, as the National Bank Note Company had the contract for furnishing Postage Stamps, they were properly entitled to print the Postal Stamp currency. The force of reasoning which was based on the assumed superior facilities for printing, possessed by the above mentioned company, has, we believe, been somewhat weakened by the progress of time and the results of experience.

Now, may we not urge with the same propriety that, as we have contracted with your Department to furnish all the Internal Revenue Stamps, we can, at least with justice equal to that causing the bestowal of the Postal Revenue Currency printing, hope to receive your favorable consideration of Proposals to furnish an Internal Revenue or Treasury currency? Especially if in the beauty and excellence of our work, the increased security against counterfeiting which it affords and the low rate of our prices we challenge respectfully comparison with the small notes now issued as Postal currency.

Finally, should you be disinclined to discontinue abruptly the issue of the present Post Office notes, may we not be permitted to prepare and print your own proper Revenue Currency until we have a larger surplus on hand, with which the other currency can be gradually withdrawn, without loss or inconvenience to the Government and public? Or, indeed, we suggest that while using the Postal Currency, you might also circulate a Revenue Currency, the distinctive character and appearance of which would distinguish it unmistakably from the P.O. notes. By this means, the present great and pressing need for small change would have quickly two sources of supply; and you could then withdraw the Postal Currency at such time as you deemed most favorable to the interest of the public.

In our charge for Engraving the plates we desire merely to cover the (?) cost of preparing them. Duplicates shall be made without charge. Confident that you will give calm and thorough consideration, quickened by a sense of the present public want of small change, to these suggestions, we submit them very respectfully to your just appreciation of their worth.

Very Resptfly Yr Most Obt Servts  
 Butler & Carpenter

Philada. Oct 10. 1862

Herrick & Co

Gentlemen:

We are in receipt of yr favor of the 8th inst covering a letter from Mr Boutwell, Commissioner.

In the course of a few days one of our transferers will be able to get out your plate(?) and we will immediately print it. A day's printing, the requisite drying pressing etc will occupy a little time longer; but we will use every effort to meet your wishes. When yr impressions are ready we will let you know. Please let us know the precise amount that you have ordered that we may print to fill it; and state also the color you wish used on yr stamp.

Very Resptfly  
Butler & Carpenter

We understood you not to wish us to gum or perforate your stamps is this true(?) ?



Philada. Oct 13th 1862

Hon'ble Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Inclosed we have the honor to submit for your approval the "One Dollar Manifest" Stamp.

May we ask your consideration of the propriety of our printing different stamps of the same denominations in different colors? For instance, may we print the 1ct Proprietary in a red, the 1ct Express in a green, the 1ct Playing Card in blue - or vice versa, so as to have them all differ in color. Our object is simply to prevent confusion. Thousands of stamps of the same denominations, tho' of dissimilar character, are printed, and in the various processes of drying, gumming, pressing and perforating there is a liability more or less consequent on the care of the operatives of mixing the different stamps of the same design and color. With a difference of color this mistake would be almost impossible. With stamps of the higher denominations where the design is so much larger and significant the same liability to confusion will not occur. Be pleased to consider this suggestion. In case you should ever desire to make the deliveries from Washington, it would save much trouble and delay in examination etc.

We hope tomorrow or the next day to send you a proof of the Five Dollar stamp. We have commenced printing the 10ct Inland Exchange, and transfer today the 3 & 10cts Foreign Exchange. We are now printing Seventeen plates.

We thank you for permitting us to use blue instead of yellow for the 2ct Bank Check stamp. Yellow is probably the worst color for printing, and the value of the stamp as an engraving was almost entirely destroyed.

Very Respectfully  
 Butler & Carpenter

THIS LETTER WAS CANCELLED

Philada. Oct 13th 1862

Hon. Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit inclosed, for your approval, proof impressions of the "One Dollar Manifest Stamp". We trust and believe that the stamp will be very satisfactory to you.

Tomorrow we will forward you Proofs of the Five Dollar Stamp which we deem very handsome.

Today we have commenced printing the 10 cent Inland Exchange plate, and have transferred the Three Cent Foreign and Ten Cent Foreign Exchange Stamps. A duplicate One Cent Express plate is also ready for the press.

With yr permission, we will get out plates of some of the higher denominations, for different purposes, ere we fill up the whole catalogue of denominations of any one single stamp. The public can, in the meanwhile, by using two or more of the lower denominations of the same stamp, suffer no inconvenience.

We have the honor to be Very Respectfly

Yr Obt Servts

Butler & Carpenter

Philada. Oct 14th 1862

Messers Jules Hanel & Co.

Gentlemen:

Yr favor is duly rec'd.

We have the honor to submit enclosed working drawing for yr approval. We think that when it is engraved with all the finish and effect we purpose putting on it that the design will be very handsome; and even in its present condition of penciling we commend it to your satisfaction.

As the stamp will have to be transmitted to Washington for sanction, be pleased to advise us at an early hour of your opinion. The cost of engraving will be \$250.

Very Resptfly  
Butler & Carpenter



Philada. Oct 14th 1862

Hon Geo. S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to acknowledge yr favors of the 9th & 11th insts: the latter covering a copy of a letter from Thos. Holloway on a/c private stamps.

We will give due attention to Mr Holloway's wishes when, as referred by you, he enters into correspondence with us. We state to you in connection with this subject that we received a letter some days ago from Herrick & Co, Albany, in relation to their die already finished, but the plate as yet not prepared. We cannot get out these private stamps to print them without thereby in a manner affecting the production of the Government Stamps; and this being our first duty we submit respectfully that private stamps must take their due turn. At the first favorable moment Herrick's own plate shall be made ready for printing.

Inclosed we have the pleasure to submit for your examination and approval a couple of proofs of the Five Dollar Charter Party Stamp. May we not confidently count on your satisfaction therewith? We have lavished every pains upon it to make it worthy of the Department whence it emanates.

Very Respectfly  
Butler & Carpenter

Philada. Oct 15th 1862

M. H. Tucker Esq  
Secretary

Sir:

We have received this day from the Honorable Commissioner of Internal Revenue a communication drawing our attention to a copy of a letter transmitted to him by you on the 10th inst, wherein you request the discontinuance of a certain private stamp now in course of preparation.

As we have received no letter from you on the subject we are at loss to understand clearly your present countermand; and, wanting this apprehension of your favor to Gov. Boutwell, we must beg you to furnish us with an explanation at your earliest convenience. As we alone are the Contractors with the Government for all public and private stamps under the Internal Revenue Tax Law, we cannot permit any other party or parties to infringe upon our rights or injure our interests, as would seriously result from an interference with our contract. If any Engraving House has accepted an order from you to prepare a private stamp, we desire at once to be informed of the fact. We are responsible to the Government for all stamps; and our duty to the Revenue Department and to ourselves renders it imperative upon us to arrest immediately any action which exposes ourselves to loss and the Government to an irresponsible issue of stamps.

Very Resptfly  
Butler & Carpenter

Gargling Oil Co. - per other letters

Philada. Oct 15th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir;

We have the honor to acknowledge receipt of yr favor of the 13th inst covering copy of a letter from the Gargling Oil Company, Lockport, N.Y.

As we have never had any correspondence with, nor instructions from this company respecting a private stamp, we are at loss to understand clearly the above mentioned letter. It looks to us, however, as if, despite our contract with your Department, they have ordered plates of some other Engraving House which order must have been accepted and is doubtless in course of completion. As this is a matter that very seriously affects our interests and conflicts, moreover, with the due obligations to your Department, we will inquire at once of the Merchant's Gargling Oil Co what has been done.

We are transferring today the 50 cent "Original Process" plate which will be put to press on Friday next. We will also have the 25 cent Protest plate printing at the same time. As we have now the 3. 5 & 10 Foreign Exchange plates ready we will lay aside the higher denominations of this stamp (with yr permission) while we get out the higher denominations of other sources of variety of revenue. Judging from the tenor of orders on hand can you, without inconvenience, instruct us as to the comparative amt of stamps of the different characters required by the Public? The sooner we receive information on this point the more understandingly and properly can we direct the printing. It is, perhaps, too early to obtain reliable data; but, in any case, we submit the subject to your consideration.

We have the honor to remain

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Oct 15/62

V. Balch Esq

Sir:

Yr favor of the 13th inst is duly rec'd.

We have been so pressed with transferring for the Government work that it has not been in our power to take off one of our men even long enough to put down the strips of lathework necessary to the die which you are to engrave. This must of course be first done; and we hope soon to accomplish it. We will forward it as soon as it is ready.

Very Resptfly  
Butler & Carpenter



Philada. Oct 15th 1862

Joe Haydock Esq  
Agent of Thomas Holloway, London

Sir:

Yr favor of the 14th inst is duly received. We had understood from the Hon'le Comm'r of Internal Revenue that you had made application for a stamp.

As all the private designs which we are preparing vary in size, shape or design, each being adapted to its own particular bottle or pkge, as every stamp (private) must be so affixed as to be destroyed on opening the chial or pkge. We are permitted by the Government to make stamps of any size, the cost of engraving being borne of course by the private party who will also pay 10 cents extra for the printing of a thousand stamps, each stamp covering a superficial area of 3 1/8 inches. A larger or smaller stamp costs in a comparative ratio. Be pleased, therefore, to designate the three different sizes which will best meet your wants.

The cost of the engraving depends of course upon the character of the design, its size etc. Our prices vary in accordance with the work required. Will you be pleased to inform us also what will be the probable consumption of yr stamps annually? At present we are not permitted to finish the private dies until the Government stamps are all issued. They can, however, be put in hand.

Very Resptfly  
Butler & Carpenter



Philada. Oct 15th 1862

Messers Herrick &amp; Co.

Gentlemen:

Your favor of the 13th inst is duly rec'd.

We will do everything we can for you and avail ourselves of the first opportunity to print your plate. We understand the difficulties of your position; but you can hardly appreciate how pressed we are to supply the great need of the Government. There are many, many private houses throughout the country in just the same stress of "wind and weather" as yourselves; but all have to make sacrifices in behalf of the general interests. We are probably the principal sufferers at present in pushing forward our work. There is the general stamp to meet private exigencies; but for us there is no relief.

We will do all we can - no more. Your stamp will be the first private proprietary die printed; and, in this respect, you will enjoy an advantage over your equally afflicted brethren in trade.

Very Resptfly  
Butler & Carpenter

Philada. Oct 16. 1862

Messers W. T. Liversidge

Gentlemen:

Yr favor of the 11th inst is at hand.

The gum shipped by you will we fear arrive too late to supply our immediate need; therefore, we beg you to forward us at once by Express a barrel of the gum substitute, lest we be brought to a sudden and untimely stop. Be pleased to give this yr immediate attention and oblige

Yrs Respectfly  
Butler & Carpenter

Philada. Oct 17th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit herewith an unsealed letter to the Hon Secretary of the Treasury, containing models of the face and back of the 50 cent note which we hope to issue as Revenue Currency.

As no one can be more interested than yourself in securing a beautiful series of notes for a small change Internal Revenue Currency, we deem it proper that we should invite your criticism and candid opinion. May we ask you to examine these models - which for obvious reasons we do not wish to be submitted to everyone in the Department just now - and to hand them & the accompanying communication to the Hon's Secretary?

We think that you will admit that, in the great beauty and superior protection of these notes, we have made creditable efforts to satisfy your proper wishes and just pride in the character and excellence of a Revenue Currency.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



Philada. Oct 17th 1862

Hon'le Salmon P. Chase  
 Secretary of the Treasury  
 Washington. D. C.

Sir:

Believing that you hold yet under favorable consideration the advantages and propriety of issuing a Revenue Currency which shall now, in a measure, and eventually altogether, replace the Post Office Currency, we presume to address you again on the subject, trusting you will find our excuse in the present pressing need of small change, and in the proper importance of a special Treasury issue of it.

We beg leave to urge the advantages resulting from an Internal Revenue Currency uniform and consistent in its utterance with the other Treasury issues; and which, while offering every superiority of excellence and beauty in artistic workmanship, shall also possess a characteristic significance of design giving it clearly an Internal Revenue Stamp individuality which must, as we understand the law, give name and effect to the currency. While it is advisable to substitute a Treasury Currency for the Postal notes, is it not also very important to avoid issuing notes which cannot be compared instantly, on the public mind and by the public eye, with something familiar to both? Should not the new currency have interwoven with its general design a familiar stamp, soon to be used throughout the whole country, thereby preventing a number of confusing issues perplexing to the people, and affording them at once a well known and uniform circulation. Unless a definite character be given to the small note currency facilities are extended to counterfeiting; but he who attempts to counterfeit the notes we purpose making should he even succeed therein, will be guilty of the double crime and incur the double penalty of falsifying United States Treasury Notes and United States Stamps. We beg you, however, to observe that, in the models herewith submitted, a combination is effected of every known security against counterfeiting, viz: the finest line engraved heads, beautiful geometrical lathe work, front and back, and printing also in two different colors for each note. Moreover the stamp peculiarity is another protection. We remark with reference to the models enclosed that it is designed to print the face in black - the best color decidedly for showing the beauty of the work and for wear - and the back in blue, the hue of the fifty cent stamp, or red or other color as may be decided. This plan will apply to all the notes. Thus the currency, besides being so very superior in beauty to the Post Office Notes, will be unmistakably distinct from it (preventing the possibility of confounding the two issues) and bear also the peculiar mark of the proper Treasury Stamps.

We invite your critical examination of the models; while we think conscientiously that in dignity and splendor of design and effect the notes we desire to make will challenge the admiration of the public; and we claim confidently for them unequalled excellence and value. In proof whereof we submit herewith models of the face and back of the Fifty Cent Note.

Trusting, honored Sir, that the above remarks may enlist your favorable consideration,

We Remain Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

disagreeable necessity of using the Government stamp to have the means of stamping for the Government itself has not yet the means of the stamp sources; and these proprietary comparatively much better off!

We are somewhat surprised to observe that it is not probable that many telegrams we have printed a large number of this stamp plate.

We have the honor to report that we printed terminating on Friday evening last, as follows:

| viz: |    |                 |          |
|------|----|-----------------|----------|
| 1    | ct | Proprietary     | 252.00   |
| 2    | "  | "               | 813.12   |
| 1    | "  | Play'g Card     | 42.42    |
| 2    | "  | do              | 25.96    |
| 2    | "  | Certificate     | 231.00   |
| 1    | "  | Telegraph       | 934.50   |
| 2    | "  | Express         | 435.75   |
| 3    | "  | For'n Exchange  | 195.50   |
| 5    | "  | do              | 123.25   |
| 10   | "  | do              | 280.50   |
| 5    | "  | Inland Exchange | 255.00   |
| 10   | "  | do              | 331.50   |
| 30   | "  | do              | 316.20   |
| 5    | "  | Agreement       | 544.00   |
| 10   | "  | Contract        | 383.75   |
| 10   | "  | Certificate     | 246.50   |
| 25   | "  | Insurance       | 234.60   |
| 25   | "  | Protest         | 30.60    |
| 2    | ct | Bank Check      | 2,383.50 |
|      |    |                 | 8,059.50 |

It is our belief that...



impression is that we can supply the regular demand with ease.

We have delivered of these Bank Check Stamps from the 29th ult to date, 4,318,236 stamps, and we have on hand 1,034,904 gummed and perforated ready for delivery.

We have on hand also a large amount of 1. 2. 3. & 4 ct Proprietary Stamps ready for delivery. These will fill orders now in. We are now printing the 25 cts, "Protest, Power of Atty, Certificate" and 50 cts "Original Process". We transfer today plates of the 25 cts "Warehouse Receipt" and 50 cts "Lease". All of these are of the higher denominations. We have printed of the 25 ct "Insurance" in all 357,000 stamps or in value \$89,250.

Very Respectfully  
Butler & Carpenter

|                   |   |
|-------------------|---|
| Proprietary       | 1A. 2A. 3A. 4A                                  |
| Bank Check        | 2B  |
| Certificate       | 2C. 5C. 10C. 25C                                |
| Charter Party     | 3.00D. 5.00D. 10.00D                            |
| Express           | 1E. 2E. 5E                                      |
| Inl'd Exchange    | 5F. 10F. 15F. 20F. 30F. 40F. 60F. 1.00F. 1.50F  |
| *Insurance        | 25G1  |
| *Life Insurance   | 25G2. 50G2. 1.00G2                              |
| Agreement         | 5H  |
| Foreign Exchange  | 3I. 5I. 10I. 15I. 20I. 30I. 50I. 70I. 1.00I     |
| Protest           | 25J   |
| Bill of Lading    | 10K   |
| Bond              | 25L. 50L  |
| Conveyance        | 50M. 1.00M. 2.00M. 3.00M. 5.00M. 10.00M. 20.00M |
| Entry of Goods    | 25N. 50N. 1.00N                                 |
| Contract          | 10P   |
| Lease             | 50R. 1.00R                                      |
| Manifest          | 1.00S. 3.00S. 5.00S                             |
| Mortgage          | T - through all the denominations as above      |
| Passage Ticket    | U                   do                   do     |
| Power of Atty     | V                                   do          |
| Probate of Will   | W                   do                   do     |
| Telegraph         | X   |
| Warehouse Receipt | Y   |
| Writ              | Z   |
| Playing Card      | 1.0. 2.0. 3.0. 4.0.                             |

\* the 1 and 2 following the G are superscript

Philada. Oct 21st 1862

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Your telegraphic inquiry with respect to the Proprietary Stamps is received. As an answer somewhat in detail is necessary we beg leave to reply by letter.

Permit us to state the conditions of these stamps in progress that, from your superior knowledge of the probable demand, derived from an average of orders already received at your Department, you can form your own judgment and decision upon the propriety of now issuing a peremptory order to the country at large.

We have on hand ready for delivery upwards of 900,000 Proprietary One Cent Stamps; of the two cents we have over One million, three thousand; of the Three cents One hundred and forty thousand; and of the Four cents two hundred and forty thousand; in all representing a value of \$49,600.

We are now printing of the 1 & 2 cents' Proprietary fifteen hundred thousand stamps each weekly; of the 3 cents and 4 cts Six hundred thousand each weekly henceforth will be printed; equalling a demand of Eightyseven thousand dollars weekly.

You can thus estimate our ability to supply the demand. It would, perhaps, as we are now obliged to perforate small quantities of different classes of stamps, to meet the general demand at first of all stamps possible, be as well to defer a peremptory order until we get a tolerable supply on hand. We have already delivered a considerable number of these stamps.

We are now printing the "50 cent Conveyance" Plate; and have twenty two plates at the press.

Trusting the above may meet your wishes we remain with much respect

Yr Very Obt Servts  
 Butler & Carpenter

Philada. Oct 21st 1862

DeWitt C Kellinger Esq  
No 110 Front St.  
N.Y.

Sir:

Your favor of the 17th inst commands our attention.

The engraving in the best style of art of three plates (1. 2. & 3 cents) of stamps of the size indicated by you will cost you Six hundred Dollars. The printing will be about (no more than) Six cents extra per thousand stamps.

Yr drawing with some modifications can be made quite effective and will meet the requisitions of the Government.

As private stamps are not allowed to interfere at present with the issue of the Government stamps, it will be some time ere your plates could be printed. In case, however, you are pleased to order them, they can be in the meanwhile prepared.

Very Resptfly  
Butler & Carpenter

Philada. Oct 21. 1862

Jos Haydock Esq  
No 80 Maiden Lane  
N.Y.

Sir:

Yr esteemed favor of the 16th inst commands our respectful attention.

Provided your die was used for the three denominations 1. 3 & 4 cts, (being altered for each one), the cost of engraving the three plates would be Six hundred Dollars. Original dies for each plate would cost two hundred & fifty each. We suppose you want some little centre design and would be glad to learn yr pleasure in this respect.

The charge for printing stamps of a superficial area of 2 3/4 inches will be nine cents pr thousand stamps - such being the proportionate rate allowed us by the Government. This amounts to but very little for a large number of stamps.

We submit design for yr approval and the sanction of the Government ere engraving.

As we are not yet permitted to print private stamps (until the Government items be advanced) some time will elapse ere your stamps can be made ready.

Very Resptfly  
Butler & Carpenter



Philada. Oct 21. 1862

A. N. Chamberlain Esq  
Elkhart. Ind'a.

Sir:

Yr favor of the 17th inst is at hand this afternoon.

You state that you inclose a certain "wad" to show us the size of the stamp desired or deemed by you the most advantageous and convenient. We have failed to find it and you must have accidentally overlooked or forgotten to inclose it as intended.

You are permitted by the Commissioner of Internal Revenue to have any sized stamp you desire provided it is destroyed on opening the bottle. This is a sine qua non.

Failing yet, unfortunately, through the non inclosure of the wad to have a definite idea of the size of yr design and believing, however, that it will not be larger than those prepared for other parties, we presume that the cost of engraving will not be over two hundred and fifty dollars for the plate. We think your idea of the figure of "Justice" or the "Good Samaritan" a very excellent one.

If you will be kind enough to designate the size, (length and breadth) distinctly we will have a design made for yr approval.

Very Resptfly  
Butler & Carpenter

Philada. Oct 21. 1862

Wm Sellers

Sir:

We beg you to forward us pr Express a bank plate  
of steel, such as you ordinarily prepare of hard steel.

We will at once remit the amt when informed by you.

Be pleased to give this immediate attention.

Very Resptfly  
Butler & Carpenter  
No 242 Chestnut  
Phila

Philada. Oct 22nd 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 16th inst, covering copy of a communication dated 14th inst from Root, Anthony & Co, has been duly rec'd.

We have vigorously examined and balanced our a/cs; and, as they prove correct to a stamp, we must respectfully maintain that the mistake lies not with us.

In making up orders we pay no attention to the even or odd dollars & cents of the order, but fill for the number of stamps called for, and, as the first stamps printed contained but 180 and 195 stamps (afterwards) to the sheet, we made our calculations for so many full sheets and the odd balance (to make the even amount) in stamps. Hence the possibility of sending to another party a portion of a certain order becomes very remote, and can only happen where two orders call for precisely the same amount of the same stamps - and this improbable contingency is also provided for by the care and attention of the packer and examiner.

Very Resptfly  
Butler & Carpenter

Philada. Oct 22nd 1862

S. A. Schoff Esq

Dear Sir;

Yr favor is duly rec'd.

Just at this moment we have no heads of importance to engrave; but, on the first opportunity we will address you. We have a head large size oval which would probably be improved in effect by you if you will undertake it. Please advise us on this.

Very Resptfly  
Butler & Carpenter

No 76 Varick St.  
N.Y.

Philada. Oct 22/62

Messers W. & T. Liversidge

Gentlemen:

We acknowledge receipt of yr a/s of the 18th inst, and are also indebted for the arrival in good time of the barrel of gum by Express. Be pleased to accept our acknowledgment for yr prompt attention to our request.

Very Resptfly  
Butler & Carpenter



Philada. Oct 23. 1862

D. W. C. Kellinger Esq  
Yonkers N.Y.

Dear Sir:

We have the honor to submit herewith the drawing of your stamp. You will understand that the only change in the three denominations will be found in the substitution of the appropriate figures and lettering.

This design is at once effective while it embraces all the requisitions of the Commissioner of Revenue. The engraving will be of course much more brilliant and highly finished.

Be pleased to advise us of your opinion thereon; whether it be of the proper size etc. The cost of engraving three plates of the above stamp (one 1ct, one 2ct, & one 3ct plate) will be Six hundred Dollars; the cost of printing will be Five cents pr thousand stamps; as it is somewhat smaller than the design you submitted.

As the Hon'le Commissioner must sanction your design, be pleased to return it to us at your earliest convenience.

Very Respectfly  
Butler & Carpenter

Philada Oct 23 1862

Messers J. D. McCreavy & Co  
No 5 Spruce St  
New York

Gentlemen:

We telegraphed you this morning to send us by Express two cans (60 lbs) of your Prussian Blue and we hope to receive it tomorrow as we somewhat unexpectedly find ourselves in great need of it.

Be pleased to send us yr a/c at once that we may remit for the amt.

We want an article in all respects equal to that furnished Toppan, Carpenter & Co for Postage Stamps.

Very Resptfly  
Butler & Carpenter  
No 242 Chestnut St.  
Phil'a

Philada. Oct 23rd 1862

M. H. Tucker Esq  
Secretary

Sir:

On the 15th inst we addressed you concerning a communication to the Hon'ble Commissioner of Int. Revenue which had been forwarded to us for reply.

Failing to elicit a response we presume our letter miscarried; and we write you again, therefore, on the subject. May we beg you to inform us whether you have at any time ordered a private stamp plate of any Engraving House or Co? We may be entirely mistaken in our interpretation of your letter to Gov'r Boutwell, but, if so, you can readily correct us.

As the question is to us a matter of much moment, tho' it affects you but slightly, we trust that you will immediately vouchsafe an explanation. Our duty to the Government as well as to ourselves insists on our making this request of you.

Very Respectfully  
Butler & Carpenter

Gargling Oil Co.  
Lockport. N.Y.

Philada. Oct 24th 1862

Jos Haydock Esq  
Agent for Holloway's Pills  
No 80 Maiden Lane. N.Y.

Dear Sir:

Yr favor of the 23rd ~~Inst~~ is duly rec'd.

We fear we have not properly expressed our meaning with regard to the price of your plates. We will charge Six hundred dollars for the three plates, vis, \$200 for the 1ct, \$200 for the 2ct, and \$200 for the 3ct plate; it being understood that the three plates will be ordered, the same general design being used for all, with only the requisite alterations of the denominations - vis 1ct to 2cts and 3cts. The cost of the original plate will be two hundred & fifty dollars, and the two others will be each one hundred & seventy five dollars; in all six hundred dollars. From these plates we will guarantee to print two millions of stamps each without additional charge for retouching the plates.

We have gotten up a model for your stamp which we believe meets your wishes as regards size etc. It is proposed, of course, to have the figure 1 where the 3's now appear etc. This you will understand. The stamp you can have printed in blue, black or red. On this design is lathework, line engraving, scroll work and ruling. We await your instructions.

Very Resptfly  
Butler & Carpenter

Philada. Oct 25th 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington

Sir:

We have the honor to advise you of having printed during the six days terminating yesterday, Friday, the 24th inst, Eleven Millions, five hundred and seventy nine thousand, three hundred and eighty five Internal Revenue Stamps.

Annexed be pleased to find the proportionate number of the different characters of stamps.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



Internal Revenue Stamps  
Printed from Oct 18th to Oct 25th 1862

|      |                  |                   |        |
|------|------------------|-------------------|--------|
| 1 ct | Proprietary      | 1.428.000         | Stamps |
| 2 "  | "                | 1.428.000         |        |
| 3 "  | "                | 229.500           |        |
| 4 "  | "                | 199.750           |        |
| 1 "  | Telegraph        | 525.000           |        |
| 1 "  | Express          | 586.950           |        |
| 5 "  | "                | 267.750           |        |
| 2 "  | Bank Check       | 3.234.000         |        |
| 5 "  | Agreement        | 68.000            |        |
| 3 "  | For'n Exchange   | 463.250           |        |
| 5 "  | "                | 514.250           |        |
| 10 " | "                | 391.000           |        |
| 5 "  | Inl'd Exchange   | 76.500            |        |
| 10 " | "                | 374.000           |        |
| 25 " | Power of Atty    | 331.500           |        |
| " "  | Protest          | 229.500           |        |
| " "  | Insurance        | 160.650           |        |
| " "  | Life Insurance   | 45.900            |        |
| " "  | Certificate      | 290.700           |        |
| " "  | Warehouse Recpt  | 194.310           |        |
| 30 " | Original Process | 186.000           |        |
| 50 " | Lease            | 150.875           |        |
| " "  | Conveyance       | 204.000           |        |
|      | Total            | <u>11.579.385</u> |        |

Philada Oct 25. 1862

John L. Thompson Esq  
161 River St Troy. N.Y.

Dear Sir:

We have the honor to inclose a drawing of yr private stamp for your approbation. The cost of engraving will be one hundred & fifty Dollars. There is no extra cost for printing.

Be pleased to declare yr approval that we may forward the stamp to Washington for the sanction of the Hon's Commissioner of Internal Revenue.

Very Resptfly  
Butler & Carpenter

Philada. Oct 25. 1862

Dr F. Humphreys  
562 Broadway  
New York

Dear Sir:

A gentleman handed us today two sizes of a proprietary stamp which we understand you desire, and requested us to communicate with you on the subject.

The first size (for 1 & 2 cents) is only  $7/10 \times 6/10$ ths of an inch - embracing a superficial area of  $42/100$  of an inch. In this space we are required to engrave your design of Una and the Lion, the word "Proprietary", yr own name, the words or proper abbreviation of them, "U. S. Inter Revenue" and the denomination of the stamp in figures and words. You must confess it would puzzle us to make an effective stamp carrying so long a story on so small a space. Can you not enlarge yr stamp to 1 inch by  $13/16$  inch - this being the Gov't size.

The cost of engraving two plates of this stamp will be Two hundred Dollars. Yr second size is 3 by  $\frac{1}{2}$  inches. Our price for the three plates of this sized stamp is Six hundred Dollars. The printing will be five cents extra pr one thousand stamps.

Awaiting your decision we are

Very Respectfully  
Butler & Carpenter

Philada. Oct 27. 1862

Messers Ensign Bridgman & Fanning

Gentlemen:

Yr a/c of the 19th Sept has just reached us this morning.

Inclosed please find dft in yr favor for Thirty one Dollars.

Be pleased to make us one Thousand Envelopes Six inches wide by Fourteen inches long.

Yr a/c upon presentation will be paid by

Yrs Resptfly  
Butler & Carpenter

As yet we cannot average properly the deliveries of stamps when we will be able to know what sizes of envelopes we will most require.

Yrs Resp  
B & C

Philada. Oct 27th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D.C.

Sir;

Your esteemed favor of the 25th inst is duly received.

In accordance with your wishes we will at once prepare a Three Cent "Telegraph" plate. We will commence printing it on the 30th or, perhaps, the 29th inst.

Permit us to remark that we have on hand ready for delivery over One million of the One Cent Telegraph Stamp. As you permit the use of three of these at present for a Three Cent Stamp, do you not think yourself enabled now to issue a peremptory order requiring the general use of the stamp at an early date? It will require a week to print 500,000 3ct stamps and, perhaps, a week longer to dry, press, gum, perforate and pack them.

You can thus determine how soon we will be able to supply the demand.

We have transferred the "20 ct For'n Exchange" plate, ditto "30ct". The "25ct Bond" is ready for the press; ditto "50ct Mortgage". In your opinion, should we duplicate the Proprietary Stamp plates?

Very Resptfly  
Butler & Carpenter



Philada. Oct 27. 1862

M. H. Tucker Esq  
Secretary  
Lockport, N.Y.

Sir:

Yr favor of the 21st inst is duly rec'd.

We thank you for the perfectly satisfactory explanation you give of the somewhat enigmatical letter to the Hon's Commissioner. We hasten to assure you that we believed you to have given the order to another party unwittingly unconscious that you injured our rights thereby.

Is the size, you have roughly drawn, of yr private stamp (1. 2 & 4cts) adequate for your purpose. Can you so affix it to the bottle that it will be destroyed when the cork is drawn? This the law requires. Would the size 1 by  $13/16$  inches (Government size) be too large?

We will engrave the three plates of stamps of the above size, say 1 by  $13/16$  inches, for Four hundred & Twenty five Dollars. The printing will cost you nothing as the Government pays us for classes 1. 2 & 3.

If you think these prices satisfactory, be pleased to state what design, if any, you would like engraved etc etc.

Very Resptfly  
Butler & Carpenter

(( Gargling Oil Co. - per other letters))

Philada. Oct 28th 1862

Hon's Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

In accordance with the request made recently to our Mr Butler we have the honor to advise you that we have printed and are printing the following Internal Revenue Stamp plates,

vis:

|                   |                       |
|-------------------|-----------------------|
| Proprietary       | 1. 2. 3 & 4 cts       |
| Playing Cards     | 1 & 2 cts             |
| Telegraph         | 1 ct                  |
| Express           | 1. 2 & 5 cts          |
| Certificate       | 2. 10 & 25 cts        |
| Contract          | 10 cts                |
| Inland Exchange   | 5. 10 & 30 cts        |
| For'n Exchange    | 3. 5. 10. 20 & 30 cts |
| Insurance         | 25 cts                |
| Life Insurance    | 25 cts                |
| Agreement         | 5 cts                 |
| Bank Check        | 2 cts                 |
| Warehouse receipt | 25 cts                |
| Bond              | 25 "                  |
| Protest           | 25 "                  |
| Power of Atty     | 25 "                  |
| Entry of Goods    | 25 "                  |
| Conveyance        | 50 cts                |
| Mortgage          | 50 "                  |
| Lease             | 50 "                  |
| Orig'l Process    | 50 "                  |

As many of these plates are duplicated, the total number of plates ready for the press is Forty five; and tomorrow we will have added the 3 ct Telegraph & One Dollar Manifest to the list.

Very Resptfly Yr Obt Servts  
 Butler & Carpenter

Philada. Oct 29. 1862

Messers John Sellers & Son

Gentlemen:

Last week we addressed you under cover but it seems our letter has failed to reach you as we are informed by Mr Hazard.

May we beg you to forward us pr Express a blank steel plate of bank note size of hard steel such as you ordinarily make.

Very Resptfly  
Butler & Carpenter  
No 242 Chestnut St.

Please forward yr a/c at the same time for settlement

Philada. Oct 29. 1862

D. W. C Kellinger Esc

Sir:

Yr favor of the 28th inst is duly rec'd.

The lowest terms on which we will furnish a single plate of the size of the stamp sent you will be Two hundred & Fifty Dollars. The printing will be five cents pr M stamps. We will print two millions of stamps without charge for retouching the plate.

Our terms are cash on completion of plate and delivery of stamps.

Very Resptfly  
Butler & Carpenter

Philada. Oct 29. 1862

Messers Ensign, Bridgman & Fanning

Gentlemen:

Yr favor of the 28th inst, covering receipted bill, is at hand.

Upon enquiry we ascertain that your a/c was forwarded with the bundle of envelopes. This bundle was only opened the other day when, observing the envelope, the clerk laid it on our desk in the morning. Hence the long delay. Be pleased hereafter to furnish yr a/c pr letter on the delivery of the goods when we will immediately settle it.

Print the late order as the first. We accept yr prices.

Very Resptfly  
Butler & Carpenter



Philada. Oct 29. 1862

Hon 'e Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

We understand from our Mr Butler that you desire to be informed specially of the progress of the Express Stamp plates. Permit us therefore to advise you that we have printed of them the following stamps,

|              | viz |                  |
|--------------|-----|------------------|
| 1 ct Express |     | 1.206.450 Stamps |
| 2 " "        |     | 908.250 "        |
| 5 " "        |     | 365.500 "        |

We have also instituted an enquiry concerning the error of superscription of amt of value of an envelope of stamps sent recently to Boston of which, it seems, complaint was made to your Department. We state respectfully that we do not write on the packages for Express the value of the contents. This was done after it passed from our hands and for it we are therefore blameless.

Very Resptfly  
 Butler & Carpenter

Philada. Oct 30th 1862

Hon'le A. N. Zevely  
3rd Asst P. M. Gen'l  
Washington. D. C.

Sir:

Mr S. H. Carpenter has given us a small quantity of gum which he received from you with a recommendation that we should try it with our stamps. Desirous to perfect our business and anxious to secure even a better article of gum substitute than is furnished by the manufacturers for Postage & Revenue Stamps, we accept with pleasure and thanks whatever assistance we can obtain in this matter at once of great importance to us and valuable to the public.

Our desire to further this subject is also enhanced by the recommendation of a gentleman so well known as yourself to our Mr Carpenter in past years of business communication. We will therefore give this gum a fair trial and to do so requires a larger quantity than we have. We are under the impression that it will answer. Will you be kind enough, therefore, to forward us a given quantity, say 100 (one hundred) pounds, or at least place us in communication, if you prefer, with the manufacturer. We would like to have estimates of its cost, mode of dissolving it etc.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. Oct 30th 1862

Hon'ble Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Your favor of the 29th inst, covering a sheet of 5 ct Inland Stamps and an accompanying letter from the Cashier of the Bank of Commerce, has been duly rec'd.

We submitted the whole matter to an investigation, and report as the result that we can ascribe no other reason for the sticking of the stamps save in the moisture of the pasted "frank" on the envelope. This may have struck through, under pressure of the contents of a stuffed mail bag and caused the stamps to adhere. Still, as these envelopes and wrappers are specially adopted to guard against moisture or dampness, and, as this is the first instance of complaint on this score, known to the superintendent of our Packing - a gentleman who has been for years connected with the delivery of the Postage Stamps - we are unwilling to believe that any ordinary dampness externally could affect the stamps. Is it not possible the envelope may have been exposed to wet? We guard as much as possible against reasonable complaints; but this has certainly been the result of an accident beyond our control.

We will send Mr Vail another sheet of stamps.

On the 20th inst we wrote you concerning our ability to supply Bank Check stamps. We see now no reason to modify that statement. With regard generally to the furnishing of stamps, we beg you to bear in mind the necessary time requisite to prepare them perfectly for the public. The various operations of printing, drying, gumming, drying again, pressing, perforating and packing - with the intermediate counting and examination of the good and spoiled impressions require not hours but days to be complete and thorough. One week's printing requires another week's gumming, pressing and perforating.

The "50 ct Foreign Exchange" plate is ready for the press.

We have the honor to be

Very Respectfully  
 Yr Obt Servts  
 Butler & Carpenter

Philada. Oct 30. 1862

Isaac E Smith Esq  
12 Wall St. New York

Sir:

Yr telegraph has been rec'd this afternoon.

We have no control whatever over the deliveries of Revenue Stamps. Our business is simply to pack them in such quantities and of such denominations and characters as the Government or its Agent directs. We have no authority to recognize other instructions.

Your telegraph shall be handed to the Stamp Agent for his action.

Very Resptfly  
Butler & Carpenter

Philada. Oct 31 1862

T. R. Walker Esq  
Collector 25 District  
Utica. N.Y.

Sir:

Will you be kind enough to examine particularly yr a/c of  
5 cents Inland Exchange Revenue Stamps forwarded you on the 25th  
inst.

Yr order called for Ten Dollars worth or 200 stamps, amtg to  
a full sheet of 170 stamps & 30 extra stamps. Did you not receive  
a full sheet (170 stamps) and an additional One hundred & thirty  
stamps? In other words were not one hundred too many 5 ct Inland  
Exchange stamps sent you?

Be pleased to give this matter immediate attention and oblige

Yrs Resptfly  
Butler & Carpenter  
No 242 Chestnut St.



Philada. Nov 1. 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

In accordance with permission granted by the Department we have the honor to submit annexed our a/c for Internal Revenue Stamps deliveries up to the 31st ult.

Very Resptfly  
Yr Obt Servts  
Butler, Carpenter & Co

Philada. November 1st 1862

United States  
 Internal Revenue Department  
 To Butler & Carpenter

For the following Int. Revenue Stamps delivered to the Agent of the  
 Dep't (as pr his annexed duplicate certificate) for the month ter-  
 minating on the 31st ult;

|    |    |                       |           |
|----|----|-----------------------|-----------|
| 1  | st | Express               | 296.160   |
| 1  | "  | Telegraph or Dispatch | 259.150   |
| 1  | "  | Play'g Cards          | 65.380    |
| 1  | "  | Prop'y                | 501.859   |
| 2  | "  | Bank Check            | 6.848.681 |
| 2  | "  | Certificate           | 219.475   |
| 2  | "  | Proprietary           | 146,656   |
| 2  | "  | Play'g Card           | 5.000     |
| 3  | "  | Proprietary           | 48.883    |
| 4  | "  | "                     | 52.950    |
| 5  | "  | Inland Exchange       | 123.974   |
| 10 | "  | Certificate           | 12.000    |
| 10 | "  | Contract              | 12.375    |
| 25 | "  | Insurance             | 108.116   |
| 30 | "  | Inland Exchange       | 23.015    |
|    |    | Total                 | 8.723.684 |

13cts pr M  
\$1.134.08/100

Philada. Nov 1st 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr communication of the 30th ult covering a wrapper and containing remarks with regard to an alleged deficit of Eleven Sheets (1100) stamps) in a parcel forwarded to the Metropolitan Bank, N.Y. is duly rec'd and commands our respectful and earnest attention. We are informed by the superintendent of our Packing Room that these stamps were counted carefully by himself and then handed over to one of his assistants who subjected the sheets to a double additional count. And yet there seems to be a deficit of Eleven sheets. We shall institute a rigid overhauling of the stamps on hand so as to ascertain if the error be correctly charged. As this will be a matter of some magnitude it will require some days. We will address G. J. Jerry\* Esq Cash'r on the subject if you so desire. We are exceedingly mortified and annoyed at these complaints and must beg your indulgence for errors (if proven) which are owing doubtless, if at all, to the extreme urgency with which orders are demanded.

Very Resptfly  
Butler & Carpenter

([\*This could be G. T. Terry - handwriting not too clear])

Philada. Nov 1st 1862

Hon'ble Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

We have the honor to submit the following statement of Revenue Stamps printed during the week terminating yesterday evening, 31st ult.

| viz: |      |                |           |    |      |             |         |
|------|------|----------------|-----------|----|------|-------------|---------|
| 1    | cent | Proprietary    | 662.000   | 10 | cent | Contract    | 255.000 |
| 2    | "    | do             | 1.092.000 | 25 | "    | Insurance   | 303.450 |
| 3    | "    | do             | 476.000   | 25 | "    | Life Ins    | 188.750 |
| 4    | "    | do             | 272.000   | 25 | "    | Bond        | 20.400  |
| 1    | "    | Express        | 756.000   | 25 | "    | Warehouse   |         |
| 5    | "    | do             | 505.750   |    |      | Rec't       | 367.200 |
| 3    | "    | Telegraph      | 102.000   | 25 | "    | Power of    |         |
| 3    | "    | For'n Exchange | 119.000   |    |      | Atty        | 219.300 |
| 5    | "    | do             | 127.500   | 25 | "    | Protest     | 209.500 |
| 20   | "    | do             | 110.500   | 25 | "    | Certificate | 306.000 |
| 30   | "    | do             | 96.900    | 25 | "    | Entry of    |         |
| 5    | "    | Inl'd Exchange | 314.500   |    |      | Goods       | 252.450 |
| 10   | "    | do             | 85.000    | 50 | "    | Orig's      |         |
| 2    | "    | Bank Check     | 2,247.000 |    |      | Process     | 144.500 |
|      |      |                |           | 50 | "    | Conveyance  | 261.375 |
|      |      |                |           | 50 | "    | Lease       | 259.250 |
|      |      |                |           | 50 | "    | Mortgage    | 102.000 |

Total 9.875.325

This number of stamps, viz, 9,875,325 represent an aggregate value of One million, One hundred thousand, Six hundred & thirty two Dollars and fifty cents say, \$1,100,832.50/100

We beg leave to draw yr attention to our having already printed the 3ct Telegraph Stamps in accordance with instructions.

We have transferred another 2ct Proprietary Stamp plate. We will duplicate the 1ct also.

Trusting the above may meet with your approval we remain

Very Resptfly  
 Butler & Carpenter

Philada. Nov 1. 1862

Messers John Sellers & Son

Gentlemen:

Yr favor rec'd.

Please forward us at once by Express one of the plates you speak of, 9 x 7 $\frac{1}{2}$  inches. We wish to cut it into dies - so it will answer.

Resptfly Yrs  
Butler & Carpenter



Philada. Nov 3. 1862

D. J. Browne Esq  
Boston, Massachusetts

Sir:

The Hon'le A. N. Zavely, 3rd Asst P.M. Gen'l, has referred us to you concerning an article of gum for which, we understand, you claim certain merits.

As we are willing to try it fairly we desire you to state what yr price pr lb is, how it is best prepared so as to maintain a good consistency on application, and what yr experiments prove with regard to its adhesive qualities. Our gum must be very adhesive, must dry quickly, must curl the paper as little as possible, must be agreeable and safe to the taste.

The small portion which we have tried answered in some respects. We are not perfectly assured, however, of its adhesive qualities.

Be pleased to send us one hundred pounds that we may give it a fair trial. If it meet our wishes we can and will use a great deal of it throughout the year: but to justify our action it must be at least equal in all respects to the gum we now use for the Internal Revenue Stamps.

Please forward pr Express.

Very Resptfly  
Butler & Carpenter

Philada. Nov 3/62

A. N. Chamberlain Esq.  
Elkhart. Indiana.

Sir:

Yr favor of the 29th ult covering wad is duly rec'd.

All stamps furnished by us to Government and private Contractors must be finely engraved in steel. An electrotpe die could be counterfeited by anybody without danger of discovery. All stamps must give security to the Government of not being easily imitated.

Such a stamp as you call for would cost Two hundred & fifty dollars at least for the plate, and the printing would be four cents pr thousand stamps.

Very Resptfly  
((Butler & Carpenter))\*

\*(( Signature not transferred in copying operation.))

Philada. Nov 3rd 1862

Messers B. A. Palmestock & Co.  
No 408 Market St.

Gentlemen:

Herewith we submit design of stamp which we will engrave for Two hundred and fifty dollars. The cost of printing will be Seven cents extra pr thousand stamps of a superficial area of  $2\frac{1}{2}$  inches such as this has.

Very Resptfly  
Butler & Carpenter

Philada. Nov 3rd 1862

A. B. Sands & Co.

Gentlemen;

Yr favor is duly rec'd with regard to yr order for  
Proprietary Stamps.

Permit us to state that your enquiry should be addressed to the Government Agent, Wm C. Kimball, of this city who may be able to elucidate what is to us a sealed book; as we have no control whatever over the deliveries of stamps. Our duty is simply to fill orders when presented. We have on hand proprietary stamps in quantities. We presume yr order waits its regular turn to be filled.

Very Resptfly  
Butler & Carpenter

Philada. Oct 31st 1862

Hon'le Salmon P. Chase  
 Secretary of the Treasury  
 Washington. D. C.

Sir:

We beg leave respectfully to submit the following considerations with regard to the proper manner and place of engraving and printing the Revenue Stamp Currency.

We assume that the imperative necessity of beauty, excellence and security in the arrangement and engraving of these notes must be conceded as indispensable alike for the advantage of the Government and the protection of the public. The best artistic skill, ingenious combinations of the most valuable safeguards against counterfeiting, the employment of skilful and impeccable persons in the conduct of the varied details of the business, a system of well devised and independent checks which will constitute impropable\* proof not only of the genuineness of the circulation but of its legitimate restriction within the exact amount called for the Department, all these requisites we deem essential to satisfy and relieve you as much as possible from the intentional or accidental contingency, more or less remote, of a fraudulent or improper issue.

With regard to the artistic and competent management of the business is it not reasonable to suppose, nay is it possible to escape the conviction that men educated therein, accustomed to and experienced in its general direction and control, must be certainly better fitted to superintend the getting up of such a currency than those who have no practical knowledge of even a single one of the many and essentially distinct requirements of the business?

We submit that the incitements of business pride, personal ambition, private and social standing, the resolution and the opportunity of justifying a past reputation by making the present conduce ever more powerfully to its precious worth, the natural instincts of honorable and sensible men seeking manfully to advance through the world in their own specially selected career of life, are all considerations which find their strongest support in a regularly established private business association. Should, therefore, so important a matter as the issue of a widely circulating currency be intrusted to the hands of well known and competent men, possessing facilities for its proper execution, anxious to give it whatever protection their knowledge of their peculiar business and their duty as good citizens suggest? Or should it, on the other hand, be placed in charge of those whose only recommendation in this special matter is the fact of being employed by the Department, and whose past knowledge and experience and present occupation afford no guarantee whatever of competency in an entirely novel

\*(( This word should I think be impregnable))



avocation? We must maintain that familiarity with a profession, endorsed by industry and integrity, is the surest voucher of efficiency.

Again, as regards Security, we cannot but think that, so far from imperiling a currency by entrusting its manufacture to a capable and honest private firm, it will be rendered even more secure than if under the immediate control of the Government. What check can the Department exercise over its own officials which private contractors cannot and will not institute? Indeed, when the Government employs individuals outside of its own rooms there may and should be a jealous eye and quick hand to observe and correct shortcomings: there are two parties in the question interested in being right and solicitous to avoid error: the critical employer and the criticised employed.

Again will you not honored Sir, be obliged to confide in the personal integrity and capacity of one or more in your Department who may superintend and conduct the business? Is it just or reasonable to suppose that he or they will be more anxious to do their duty than men whose only hope of advancement in their own chosen path of life consists in affording every guarantee of security and excellence of work to their customers? Is there any reason why honest, capable and conscientious men should not fulfil their engagements outside as well as inside the Department? What inducement or opportunity for fraud exists for the contractor more than for the Government agent?

Upon this very serious matter of security we must draw your attention particularly to the safeguards found in the proper engraving of the notes. Combinations of lathework and fine-line engraved heads are the best known securities. We declare them to be indispensable. Geometrical lathework cannot be perfectly copied by hand. The expense of the machines is very considerable, amounting to thousands of dollars and far beyond the resources of counterfeiters and even when obtained a skilful operator is necessary to work them. All work done by hand can be copied by hand; this is so plain as to require no argument. Probably, nay certainly of all line engraving a finely finished head is the most difficult to imitate so as to puzzle detection. From our knowledge of the design now being prepared in your Department for the currency of small notes, we deem it our solemn duty to you and the country to declare, that while in drawing it is pretty and attractive, there is little or no protection, of which we are aware, against the counterfeiter's skill. Interested as private citizens in the genuineness of this currency, deeply conscious of the admirable manner in which you have conducted safely and triumphantly the financial issues of the Government, and personally solicitous to aid you in preventing future error and loss, we must protest against the use of a design, deficient in lathework, simple or combined, having but one small head thereon, and having for principal feature a vignette such as any good designer could prepare and any tolerable engraver cut. There is, there can be no comparison between the models we have submitted and this design in any of the desiderata of excellence, beauty and security. We claim justly that we have endeavoured to meet successfully all these requisites, and we do not think any notes issued by Government or private banking houses equal them. They are emphatically an Internal Revenue Stamp Currency meeting all the requirements of law, public approval and public protection.



With regard to additional checks against an improper issue of these notes we suggest that a special watermarked paper be manufactured by a house of undoubted integrity and high standing to whom no adequate possible inducement of fraud could be made. Let this paper be delivered in given and carefully counted quantities to an Agent of the Department at the place of the printing of the notes. Let him carefully count the paper issuing(?) it(?) in given quantities to the Contractor to be counted by them and receipted for. When printed and pressed these sheets can be returned on a careful count to the Agent, counted and receipted for by him and forwarded to Washington, there to be finally examined, counted and specially stamped prior to issue. Collusion must exist between all these independent parties and the Government itself (through its officials in Washington and at the place of manufacture) in order that fraud may be consummated. Is this at all probable, nay possible? Let the dies & plates be under the joint control of Contractors and Government Agent; deposited in a fireproof to which two keys are necessary for entrance - the contractors possessing one and the Agent the other. Thus neither party can use them without the other's knowledge. Here again must be collusion for wrong and a collusion to no purpose as the watermarked paper controls the genuine printing.

Thus we submit the above remarks to your due consideration. If they be deemed worthy of attention, let us also hope that we have hitherto shown good cause as now to merit your favorable regard for our propositions to engrave and print the notes. We beg you to consider whether as Contractors for all stamps we are not fairly entitled to the stamp currency? Such was the ground taken by the P.O. Dept as we understand.

With much respect Yr Very Obt Servts  
Butler & Carpenter

Philada. Nov 5th 1862

M. H. Tucker Esq  
Secretary

Sir:

Will you please to report to us the exact amount of stamps of the 1 cent Proprietary denomination, forwarded you on the 4th ult.

Have you not received three hundred & seventy seven sheets 140 stamps of Prop'y lot, in place of Two hundred & seventy seven sheets, 140 stamps? We beg you to give this matter immediate attention and report them to us.

|                     |                   |  |               |
|---------------------|-------------------|--|---------------|
| Yr order called for |                   |  |               |
| 50,000              | 1ct Prop'y stamps |  | \$500         |
| 22,500              | 2 "               |  | 450           |
| 2,500               | 4 "               |  | 100           |
| <u>75,000</u>       | <u>stamps</u>     |  | <u>\$1050</u> |

Did you not receive 68,000 instead of 50,000 1ct Proprietary stamps?

Very Resptfly  
Butler & Carpenter

((Gargling Oil Co. - per other letters))

Philada. Nov 5th 1862

Chas G. Rockwood Esq  
Cashier;  
Newark Banking Co.

Sir:

Some days ago a gentleman from yr Bank called on us in reference to an alleged deficit of Five Dollars' worth (or 100 stamps) of the Five Cent Inland Exchange stamps forwarded you pr order of the Department on the 16th ult.

Upon consultation it was decided that on his return to Newark, he would institute another and if possible more rigid examination into the matter and, if the error yet existed, would notify us thereof.

Failing to hear from you we presume the mistake was rectified on the second count; but, as we are very anxious to be assured of this - as you may have written and your letter failed to reach us. We beg you to advise us(?) in relation to it.

Very Resptfly  
Butler & Carpenter

Philada. Nov 5th 1862

T. R. Walker Esq  
Collector. N.Y.

Dear Sir:

Yr esteemed favor of the 2nd inst is at hand.

May we beg you to return to us the sheet of 100 5ct Inland Exchange stamps which you received over and above yr order as handed us by the Government. The party to whom they belong has made application for them; and our a/cs remain, of course, unadjusted until the discrepancy is corrected, and we have no right or authority to credit you with a single stamp over and above yr order.

By attending at once to this you will much oblige us.

Be careful on receiving yr orders to examine the amount exactly. In the immense pressure of deliveries it has happened in yr case that you received 100 stamps of the same denomination intended for another party calling for the same amount.

Very Resptfly  
Butler & Carpenter



Philada. Nov 5th 1862

John L. Thompson Esq

Sir:

Yr favor of the 3rd inst is at hand. We have applied to the P. Office and found yr letter improperly addressed to Butler & Livingston, containing yr check in favor of said parties. As we have no power to indorse this dft we return it. Please acknowledge its receipt.

We observe that you have entirely misapprehended our letter of the 25th inst. The inclosed drawing was the model only of yr intended stamp. It has to be all engraved; and, indeed, as we stated, this stamp must be submitted for Mr Boutwell's sanction ere it can be engraved. For this purpose we begged you to return it to us which you have failed to do. Upon approval it will require three weeks at least to be ready for printing a plate therefrom.

We presume from yr letter that supposing the die was finished you forwarded the dft in payment thereof. We will send you a proof of the die when done.

Very Resptfly  
Butler & Carpenter

Philada. Nov 6. 1862

S. N. Dodge Esq

Sir:

Will you please forward us at once 6 cans Patent dryer  
equal to last rec'd from you. We are in great need of it.

On forwarding a/c it will be settled.

Very Resptfly  
Butler & Carpenter  
242 Chestnut

Philada. Nov 6th 1862

Messers Herrick & Co.

Gentlemen:

Your plate is transferred. We will print it on Saturday. It will require until Wednesday next to dry, press & gum the 110,000 stamps you desire, when they will be ready for you.

You can thus act upon this information and have yr order sent through from Washington.

We have seized the first opportunity to get yr stamps out and you are far ahead of all other private proprietary stamps.

Yr sheets will have 187 stamps on each: thus yr order will be filled by 588 sheets and 44 odd stamps.

Very Resptfly  
Butler & Carpenter

Philada. Nov 7 1862

Messers Hostetter & Smith  
Pittsburgh. Pa.

Gentlemen:

Yr favor of the 4th inst is received.

Yr stamp is now in the engravers' hands and is being pushed forward as fast as possible.

We informed you that in about ten days we could take it up. We have much anticipated this time; and will push along with as little delay as possible. As soon as the lettering is done the head shall be engraved.

We will forward you proof and advise you of the number to the sheet etc in good time.

Very Resptfly  
Butler & Carpenter

Philada. Nov 7th 1862

Chas G. Rockwood Esq  
Cashier:

Sir:

Your esteemed favor of the 6th inst is at hand.

We have addressed a gentleman in the state of New York (one of the Collectors) in relation to the hundred missing stamps due you. His order called for one hundred stamps less than yours and required to fill it 1 sheet and 30 stamps, while yours required 1 sheet and 130 stamps. In the multitude of orders now pressing on us it is possible that such an error may occur, though rarely, in one party getting the number of the same stamps intended for the next on the list. Thinking this the case now we have written and received an answer from him (T. R. Walker, Utica. N.Y.) wherein he acknowledges having the surplus stamps. Through a misconception of the nature of our a/cs doubtless, forbidding us to give credit for stamps, he has neglected to return the stamps. This we have requested and hope tomorrow to receive them when they shall be at once forwarded to you.

We thank you for giving us prompt notice of this mischance.

Very Resptfly  
Butler & Carpenter



Philada. Nov 7. 1862

C. F. Estee Esq  
Acting Commissioner  
U.S. Inter Revenue  
Washington. D. C.

Sir:

Your telegraphic communication "Fill all orders for stamps with utmost dispatch without perforating" is duly rec'd, and we will act at once thereon.

Within two or three weeks we expect to have an adequate number of perforators in working order; and we will, in the meanwhile, perforate as many as possible while we also obey your directions as above indicated. The delay is in the requisite changes of the machinery.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. Nov 8th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Herewith we submit design for a private stamp of John L.  
Thompson, Troy. N.Y.

Be pleased to sanction and return it to us at your perfect  
convenience.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada Nov 8th 1862

A. S. Barnes Esq

Sir:

Yr favor of the 7th inst covering models for three stamps is duly rec'd.

We observe you have somewhat reduced the sizes, but you have, on the other hand, multiplied the story exceedingly. These stamps will all require new and distinct dies, as there is no way of duplicating the story of one for the other as was intended on your models first submitted. We urge respectfully that we cannot afford to engrave these three plates at the price fixed on for the other models which differed merely in size. Each of these stamps is as expensive to engrave as the others. Our price for such dies is two hundred and fifty dollars, and we charge for three plates such as you desire, seven hundred & fifty dollars.

Permit us to suggest that the black lettering be made white ruled and stopped out; by this means the stamps will have a much more brilliant and distinct appearance than if the story be cut in black letters & ruled over. The light ruled background will give much effect to white letters whereas no relief is attained by the black and the whole stamp will have a dull and washed look. Upon instructions we will put the stamps at once in hand. The head shall be immediately engraved.

Very Resptfly  
Butler & Carpenter

Philada. Nov 8th 1862

John L. Thompson Esq  
Troy. N. Y.

Dear Sir:

Yr favor of the 7th inst inclosing dft in our favor for \$150 (one hundred & fifty dollars) in pay't beforehand of the engraving of yr stamp is duly rec'd, for which please accept our thanks.

We will forward the design to Washington at once for approval and then engrave it. We will advise you when it will be ready to print.

We have a large surplus of Prop'y stamps on hand but yr order has not yet come in \* us from the Government. It shall be filled at once on presentation by the Agent.

Very Resptfly  
Butler & Carpenter

(( \* the word to evidently omitted by the writer))

Philada. Nov 8th 1862

T. R. Walker Esq  
Collector  
Utica N.Y.

Dear Sir:

Yr favor of the 7th inst is duly rec'd.

We regret you cannot return the odd sheet of stamps.  
The party to whom they belong has notified us and the Government  
of the Deficiency.

As we do not know when your remaining order may come in  
we shall have to supply this party at once, and taking note of  
your present credit we will forward you One hundred less stamps  
on your next order for 5 ct Inland Exchange stamps which is the  
denomination wished.

In this way can we remedy the mistake.

Very Resptfly  
Butler & Carpenter



Philada. Nov 8th 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit annexed statement of Internal Revenue Stamps printed during the week terminating on the 7th inst.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Internal Revenue Stamps

|           |      |                   |                   |                     |
|-----------|------|-------------------|-------------------|---------------------|
| 1         | Cent | Proprietary       | 1,281.000         | \$ 12.810           |
| 2         | "    | "                 | 1,102.500         | 22.050              |
| 3         | "    | "                 | 369.750           | 1.108.25            |
| 4         | "    | "                 | 348.500           | 13.940              |
| 1         | "    | Express           | 1,144.500         | 11.445              |
| 2         | "    | "                 | 394.000           | 7.880               |
| 5         | "    | "                 | 416.670           | 20.833.50           |
| 2         | "    | Playing Card      | 141.750           | 2.835               |
| 2         | "    | Bank Check        | 2,467.000         | 49.140              |
| 3         | "    | Telegraph         | 369.750           | 1.108.25            |
| 5         | "    | Inland Exchange   | 603.500           | 30.175              |
| 10        | "    | Certificate       | 12.750            | 1.275               |
| 10        | "    | Contract          | 365.500           | 36.550              |
| 25        | "    | Insurance         | 66.402            | 16.600.50           |
| "         | "    | Life Insurance    | 285.600           | 71.400              |
| "         | "    | Warehouse Receipt | 132.600           | 33.150              |
| "         | "    | Bond              | 127.500           | 31.875              |
| "         | "    | Power of Atty     | 112.200           | 28.050              |
| "         | "    | Protest           | 209.100           | 52.275              |
| "         | "    | Certificate       | 336.600           | 84.150              |
| "         | "    | Entry of Goods    | 344.250           | 86.062.50           |
| 30        | "    | For'n Exchange    | 76.500            | 22.950              |
| 50        | "    | Conveyance        | 272.000           | 136.000             |
| "         | "    | Lease             | 38.250            | 14.125              |
| "         | "    | For'n Exchange    | 227.375           | 113.687.50          |
| "         | "    | Passage Ticket    | 119.000           | 59.950              |
| "         | "    | Mortgage          | 146.825           | 73.312.50           |
| \$1Dollar |      | Manifest          | 105.750           | 105.750             |
|           |      | Total             | <u>11,608.922</u> | <u>\$1,140,488.</u> |

((Stamps printed during week ending 7th Nov 1862 - per letter to  
Boutwell 8 Nov 1862 I - 178))

Philada. Nov 10th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington

Sir:

Your favors of the 7th inst are duly rec'd and command our respectful attention.

The error in respect to Mr Rockwood, Cash'r Newark Banking Co, to which you refer, had been traced out by us. The surplus stamps (100) were unwittingly sent to Mr T. R. Walker, Collector, Utica, N. Y. who acknowledges having received them. We will forward the deficient stamps to Mr Rockwood and deduct them from Mr Walker's next order which he states is now due.

The error of three sheets of Telegraph stamps of one cent of which Mr Fox complains, as stated by you, we are at loss at present to account for. It is barely possible Messers Thompson Bros have them; but we doubt it. Our a/c balances.

Is it not likely that some of these parties at least err as much as ourselves. We have complaints of deficiencies but never of a surplus - verbum sap.

Very Resptfly  
Butler & Carpenter

Philada. Nov 10th 1862

Messers Thompson Bros  
Bankers. N. Y.

Gentlemen:

Will you have the goodness to inform us whether you did not receive 3 (three) surplus sheets in your last order Oct 27th of 1 cent Telegraph stamps?

We beg you to institute a rigid examination into this matter.

Your order called for 100,000 Telegraph stamps.

Very Resptfly  
Butler & Carpenter

Philada. Nov 11th 1862

C. F. Estee Esq  
Acting Commissioner of Internal Revenue  
Washington D. C.

Sir:

Our Mr Butler having stated on his recent return that you desire particular stamp plates prepared to meet certain exigences we hasten to inform you that we are acting upon those instructions. The ten cent Power of Atty will be ready for the press tomorrow; the \$1 50/100 Inland Exchange will be also in hand and we hope to have the one dollar Power of Atty ready for printing within a few days.

The 50 ct Probate of Will is already printing.

We are now printing four plates each of the 1 and 2 ct Proprietary stamps.

Your instructions concerning the issue of the stamps unperforated is an decided aid in the deliveries; but the effect will be most sensibly(?) felt next week. After that period we hope to be beyond this tremendous pressure.

We submit inclosed design for B. A. Fahnestock's private stamp. Be pleased to sanction and return it.

Very Resptfly Yr Obt Servts  
Butler & Carpenter



Philada Nov 11th 1862

D. S. Barnes Esq

Sir:

Yr favor of the 7th inst covering models for stamps is duly rec'd. We wrote you on the 8th inst and fear we have inadvertently addressed you as A. S. Barnes hence you may not have rec'd the letter. We stated as follows: "We observe that you have somewhat reduced the sizes but you have, on the other hand, multiplied the story exceedingly. These stamps will all require new and distinct dies as there is no way of duplicating the story of the one for the other as was intended in yr models first submitted. We urge respectfully that we cannot afford to engrave these three plates at the price fixed for the other models which differed merely in length or size. Each of these new stamps is as expensive to engrave as the others. Our price for such dies is Two hundred & fifty dollars; and we charge for three plates such as you desire, Seven hundred & fifty dollars."

Permit us to suggest that the black lettering be made white ruled back ground stopped out; by this means the stamps will have a much more brilliant and distinct appearance than if the story be out in black letters and ruled over. The light ruled back ground will give much effect to white letters whereas a ruling over black lettering gives a dull, washy appearance. Be pleased to instruct us.

Very Resptfly  
Butler & Carpenter

Philada Nov 12th 1862

Chas G. Rockwood Esq  
Cashier

Sir:

We have the honor to inclose to you One hundred stamps 5 cents  
Inland Exchange in correction of the deficit accidentally made in  
the recent transmission of stamps to you.

Be pleased to advise the Department at Washington and us also  
of the safe arrival of these stamps.

Very Resptfly  
Butler & Carpenter

Philada. Nov 12th 1862

Messrs Thompson Bros  
Bankers  
New York

Gentlemen:

Yr favor of the 11th inst is duly rec'd.

Will you be kind enough to return us the erroneous Play  
Card Stamps and we will send you the proper Telegraph ones in  
return.

The stamps being of the same color, size and appearance  
it is exceedingly difficult to avoid an occasional confusion of  
two of the same denomination - particularly in the commencement  
of our deliveries.

Very Respectfully  
Butler & Carpenter

Philada. Nov 12th 1862

S. N. Dodge Esq

Sir:

We acknowledge receipt of the Patent Dryer for which attention to our wishes please accept our thanks and the inclosed dft to yr favor for \$13 10/100 in pay't of inclosed bill which please receipt and return.

Very Resptfly  
Butler & Carpenter

Philada. Nov 12th 1862

Messrs Ensign, Bridgman & Fanning  
156 William St. New York

Gentlemen:

Yr favor of the 6th inst is duly rec'd.

We acknowledge receipt of the Envelopes.

Inclosed please find dft in yr favor for Thirty Six  
Dollars, in full pay't of yr a/c inclosed which please return  
receipted.

Be pleased to furnish us with another thousand Envel-  
opes 6 x 14 inches as the last ordered.

Very Resptfly  
Butler & Carpenter



Philada. Nov 12th 1862

C. F. Estee Esq  
Acting Commissioner Internal Revenue  
Washington. D. C.

Sir:

We have the honor to acknowledge yr favor of the 11th inst, covering a communication from G. S. Serry Cashier, respecting an alleged deficiency of Eleven Sheets of 100 stamps each of Bank Checks. Mr Serry is correct in stating that his sheets were even hundreds of stamps, or <sup>32</sup> sheets. They were made up specially distinct from the \$4 20/ sheets.

We stated in our letter of the 1st inst to you that we would rigidly examine the a/c of stamps whence they were taken. We desired to do this individually but have been so pressed that we have not been able to give the requisite time and attention to it. In the meanwhile, we will send Mr Serry the odd Eleven sheets as we do not doubt his statement, and proceed as early as possible to verify the a/c.

You state that you have sent us the stamps package by mail. We have failed thus far to receive it.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

P.S. The stamps are on hand from the mail.

Philada Nov 12th 1862

V. Balch Esq  
Johnstown. N.Y.

Dear Sir:

Finally we have been able to spare the time to transfer the necessary lathework etc on the Custis private stamps die. We will forward the die tomorrow to yr address pr Adams Express Co.

Herewith please find model.

We have marked the top of the die so as to guide you in engraving the vignette. Let us beg you to make as effective and pretty a thing as possible of the drawing. Let the work be sound and solid for the transferring.

We trust you will take it up at once as it has been already much delayed and as the lettering, scroll work etc must hereafter be out.

Be pleased to advise us of receipt of this and arrival of the die.

Very Resptfly  
Butler & Carpenter

Philada. Nov 12th 1862

Messers W & T Liversidge  
Milton. Massachusetts

Gentlemen:

Be kind enough to forward us at once 4 more barrels of yr gum substitute, of which we will shortly be in need.

Can you suggest any means by which your gum on drying will not cockle the paper so very much? This is the only difficulty which we have ever had with this article; but the sheets commence at once to curl when released from pressure; and, despite a pressure of 1000 tons to the square inch which flattens them for perforation, they will remain unsubdued.

If this difficulty can be overcome it would prove a great advantage and economy to us. We have to have our various rooms (through which the stamps pass in the varied operations necessary to prepare them for public use) all subject to steam - so as to moisten the atmosphere to prevent the cockling of the paper.

Perhaps your knowledge and experience may suggest a remedy.

Very Resptfly  
Butler & Carpenter

Philada. Nov 8th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit herewith annexed the statement of the stamps printed during the week terminating on the 7th inst.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

((This letter is overprinted by two other letters written on the 12th and 13th and is a duplicate of I-178 with the exception of the word "herewith" inserted between "submit" and "annexed". Tabulation of the stamps printed follows I-178 not this letter.))

Philada. Nov 12/62

Wm R McCreary  
No 331 & 333 Stanton St.  
New York

Sir:  
Be kind enough to forward us as usual Three Cans (22 lbs  
each) of yr Prussian Blue.

Upon sending yr a/c we will remit at once.

Very Resptfly  
Butler & Carpenter



Philada. Nov 13th 1862

C. F. Estee Esq  
Acting Commissioner Internal Revenue  
Washington. D. C.

Sir:

Yr favors of the 12th inst are duly rec'd.

The discrepancy between Messers Wood Knap & Co's (Pittsburgh Pa) receipt and stamps forwarded them has arisen from the parcel having been incorrectly forwarded. These gentlemen have received the stamps, doubtless, made up for John W. Loud, Cash'r Weymouth, Mass'tts (order No 386a) and he has their stamps amtg to \$150. The post-er has been accidentally misspasted.

We have written to Mr Loud to return his pckge to us to be exchanged with Messers Knap Wood & Co.

We will advise those gentlemen also of the error.

((This letter is unsigned. Ends as shown above.))

Philada. Nov 13th 1862

C. F. Estee Esq  
Actg Comm'r Inter. Revenue  
Washington. D. C.

Sir:

Yr favor of the 12th inst in reference to complaint of John Boyden, Notary Public, Worcester, Mass'tts is duly rec'd.

His order is 146A. There was an inaccuracy in this order as sent us from the Department. We were requested to deliver 500 lot Express Stamps - amtg to \$50. Knowing there was a mistake either in the dollar or stamps column, we filled the order for 500 Express Stamps ( as on its face) and placed the pckge aside until we were instructed definitely by the Agent what to do. Upon correspondence with yr Department he desired us to fill up the balance of 4.500 lot Express Stamps in the order & forward it. This we did; but the original 500 stamps remaining for some days in the vault with the others became on arrival at Worcester, for Mr Boyden doubtlessly glued fast to the others; indeed, he confesses his inability to count two kinds(?) of the stamps in his pckge while at the same moment he claims a deficit of the 500 lot Express Stamps. We will send him another pckge in case he returns, as you direct, the original parcel intact.

Very Resptfly  
Butler & Carpenter

Philada. Nov 13th 1862

C. F. Estee Esq  
Actg Comm'r Inter Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 12th inst in reference to J. Boyden's complaint of adhering stamps is duly rec'd, and our attention is particularly drawn to the fact of this being "one only of several received within the last few days making similar complaints."

You can, respected sir, feel yourself the difficulty of procuring a gum which must not stick until necessary but when necessary stick with resistless force. The gum we use is obtained from the same manufacturers who have furnished the Postage Stamps gum for years. It purports to be and is, as far as we can ascertain from use and knowledge, the identical article. We prepare our sheets in the same manner and they are packed and forwarded with every possible precaution. We desire, however, to say that the same complaint was frequently made concerning the Postage Stamps until it was discovered that the packages were forwarded in the Newspaper Mail Bags. These newspapers are sent wet from the press to the mails; they create great dampness in the bags and affect everything within them. The 3rd Asst P.M. Gen'l A. N. Zevely Esq, directed that henceforth the Postage Stamp packages should be sent in the letter mail bags which are less exposed to moisture. This corrected the evil in great measure as we are informed. Doubtless, Hon A. N. Zevely will inform you in this matter.

Very Respectfully  
Butler & Carpenter

Philada. Nov 13th 1862

John W Loud Esq  
Cashier:

Dear Sir:

The Department of Internal Revenue has drawn our attention to a mistake of Posting of orders on the 4th inst. We have unwittingly, it seems upon examination, sent the stamps intended for you to another party and forwarded his stamps to you.

Yr order as it lies before us calls for Fifty Four Dollars' worth of Stamps, viz:

|       |                 |       |             |
|-------|-----------------|-------|-------------|
| 2,000 | Bank Checks     | 2¢    | 40          |
| 100   | Inland Exchange | 5¢    | 5           |
| 30    | "               | " 30" | 9           |
|       |                 |       | <u>\$54</u> |

Upon examination of yr parcel you will find that we have forwarded you

|            |                   |    |              |
|------------|-------------------|----|--------------|
| 2000       | Bank Checks       | 2¢ | \$40         |
| 1000       | Bills of Exchange | 5¢ | 50           |
| <u>200</u> | "                 | 30 | <u>60</u>    |
|            |                   |    | <u>\$150</u> |

Be pleased to return us the pckge that we forwardd it to the proper parties and secure from them yr order.

Very Resptfly  
Butler & Carpenter

Philada Nov 13th 1862

Messers Knap Wood & Co

Gentlemen:

We have been advised by the Department of an error whereby it seems yr stamps were forwarded to another party, you receiving his order. We have written to him and desired him to return the pckge when it will be sent to you. In the meanwhile, be pleased to forward his stamps (amtg to \$54) to us, in order that we may deliver them to their proper charge.

The direction was accidentally changed between you.

Yr order calls for \$150 worth of stamps of the same variety as that of the other party referred to.

Very Resptfly  
Butler & Carpenter



Philada. Nov 13th 1862

D. S. Barnes Esq

Sir:

Yrs of the 12th inst at hand. We note yr remarks concerning yr ability to get your stamps more cheaply engraved by other parties. We do not doubt it and had not supposed that cheapness governed yr wishes. We can furnish yr stamps at less than Six hundred dollars if you want them; but - we will not give you the first class work we intended. We desired to employ an artist on yr head whose time and labor are too costly to be employed at a less rate. The suggestions also made by us with respect to the different style of lettering, higher finish etc materially add to the cost of the dies. Have you considered the rate at which we propose to engrave and print these stamps in the best manner? We doubt ~~much~~ that any house of high character will give you the work we purpose at the rates of engraving & printing at which we offer them. In justice to ourselves and our customers we cannot abate our charges; nor do we intend to be governed by what other parties (whose interest it is to interfere with our success) see fit to do to underbid us.

We beg you to remember that we furnish yr largest stamp printed pr thousand at 12 $\frac{1}{2}$  cts; and the smaller at proportionate decrease.

Be pleased to reconsider this matter and if you adhere upon reflection and calculation to yr resolution as expressed in yr favor of the 12th inst, we will return the models.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. Nov 14th 1862

Messrs Thompson Bros & Co

Gentlemen:

Be pleased to return the 3 sheets of Playing Card Stamps that we may correct the a/c and send you the Telegraph stamps in place of them.

We have commenced printing the \$1 50/100 Inland Exchange and will be ready next week to deliver. The 5¢. 10¢ & 30¢ Inland Exchange have already been forwarded to the public as you are aware.

Very Resptfly  
Butler & Carpenter

Philada. Nov 14th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 12th inst covering copy of letter from D. B. Holstead, Esq Cashier, Bank of the Commonwealth N.Y. is duly rec'd. We have also to acknowledge receipt of the Fourteen sheets of stamps 2 ct Certificate which he complains of sticking together.

We have failed to discover on examination that these "sheets were stuck together from being hastily put up," but we have forwarded him the amount of stamps viz, 2.940 - most carefully packed up. We have not sent him 5 ct stamps (Certificate) as he wishes because we have not yet printed this plate, desiring to issue more important plates beforehand.

We suggest respectfully that persons ordering stamps must accept their reception as final. If we are obliged to forward exchanged stamps aside from the great additional trouble and time it will necessitate, it will interfere with the regular deliveries now exacting every moment and every attention.

Very Resptfly  
Butler & Carpenter

Philada. Nov 14. 1862

Jas L Swaim Esq  
Proprietor Swaim's Panacea  
Phil'a

Sir:

We inform you that the Hon'e Comm'r of Internal Revenue  
refuses his sanction to the design of your intended private  
stamp.

Very Resptfly  
Butler & Carpenter

Philada. Nov 15th 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

In accordance with your request to be informed of our progress we have the honor to submit annexed statement of Stamps Printed during the week terminating on yesterday, 14th inst.

Very Resptfly Yr Obt Servts  
Butler & Carpenter



Revenue Stamps printed

|     |        |                   |             |             |
|-----|--------|-------------------|-------------|-------------|
| 1   | Cent   | Proprietary       | 1,890,000   | \$18,900    |
| 2   | "      | "                 | 2,183,000   | 43,260      |
| 3   | "      | "                 | 259,250     | 7,777.50    |
| 4   | "      | "                 | 391,000     | 15,640      |
| 1   | "      | Express           | 1,554,000   | 15,540      |
| 5   | "      | "                 | 510,000     | 25,500      |
| 1   | "      | Playing Card      | 162,750     | 1,627.50    |
| 2   | "      | "                 | 792,750     | 15,855      |
| 2   | "      | Bank Check        | 3,129,000   | 62,580      |
| 3   | "      | Telegraph         | 335,750     | 10,072.50   |
| 5   | "      | Inld Exchange     | 459,000     | 22,950      |
| \$1 | 50/100 | do                | 33,750      | 50,625      |
| 10  | Cents  | Power of Atty     | 127,500     | 12,750      |
| "   | "      | Contract          | 102,000     | 10,200      |
| "   | "      | Certificate       | 42,500      | 4,250       |
| "   | "      | Bill of Lading    | 372,000     | 37,200      |
| 25  | "      | Certificate       | 428,400     | 107,100     |
| "   | "      | Life Insurance    | 270,100     | 67,525      |
| "   | "      | Insurance         | 22,950      | 5,737.50    |
| "   | "      | Bond              | 188,700     | 47,175      |
| "   | "      | Protest           | 173,400     | 43,350      |
| "   | "      | Entry of Goods    | 295,800     | 43,950      |
| 50  | "      | Conveyance        | 276,250     | 168,125     |
| "   | "      | Passenger Ticket  | 102,000     | 51,000      |
| "   | "      | Foreign Exchange  | 176,375     | 88,187.50   |
| "   | "      | Probate of Will   | 136,000     | 68,000      |
| "   | "      | Mortgage          | 320,875     | 160,437.50  |
| \$1 | Dollar | Manifest          | 58,500      | 58,500      |
| 1   | Cent   | "Herrick's" Stamp | 112,200     | 1,122       |
|     |        | Total Stamps      | 14,855,800* | \$1,264,937 |

\*((Calculation not correct - should be 14,685,800))

((Stamps printed during week ending 14th Nov 1862 - per letter to Boutwell 15 Nov 1862 I - 197b))

Philada. Nov 17 1862

W. McCreary Esc  
No 331 Stanton St.  
New York

Dear Sir:

We wrote you on the 12th to please forward us Three Cans (22 lbs each) of Prussian Blue. Not hearing from you we telegraphed you to forward it. Today we have rec'd pr Keniley's(?) Express One Can only; and we have no letter or advice whatever from you. As we are forced to buy the Blue here if we cannot get it from you, and as we prefer yours, let us beg you to forward us the remaining Two Cans and three others additional as soon as possible.

Very Respt  
Butler & Carpenter

Philada. Nov 17th 1862

Messers W & T Liversidge

Gentlemen:

We wrote you on the 12th inst to forward us 4 barrels of yr "gum substitute". We have failed to hear from you.

If our letter missed you unfortunately express the gum to us at once as it would be disastrous to be without it at this juncture. Indeed, we request you now, in case you have forwarded the 4 barrels referred to, to send us 4 more - making eight barrels in all.

Be pleased to give this immediate attention, and advise us of receipt of this.

Very Resptfly  
Butler & Carpenter

Philada. Nov 17. 1862

D. Jay Browne Esc

Dear Sir:

Yr favor of the 15th inst is at hand. We expect your gum tomorrow.

Yr price is very nearly three times as much as what we pay for our present gum whose only fault is its cockling the paper. We hope, in case experiment justifies our making large orders upon you, that you can abate your high tariff of charge.

We deem it advisable to say frankly to you that having carefully gummed, dried and pressed some sheets (with yr gum) as is our habit, we placed them aside between paper boards for a couple of days. Upon taking them out of the boards we found the sheets sticking together in one conglomerate mass. Now, if this be a criterion of the action of the gum, it will not suit us at all. Such a fault would be ruinous to us. We are obliged to pack away these stamps in our vaults until called for, and if, on taking them out, the sheets be not as dry and separate one from the other as when packed together, we lose the whole lot. Now, possibly the test above mentioned may not be regarded as final: and as we are anxious to get the best gum we will faithfully endeavour to give your article a fair & full trial. We speak of this after-adhesion (which does not exist in our present gum) that you may give it yr attention. In fact, we want a gum which won't stick until we want it, but will then stick with resistless power. These merits our present gum possesses.

Very Resptfly  
Butler & Carpenter

Philada. Nov 17 1862

D. S. Barnes Esq

Sir:

Yr favor of the 14th inst is this day rec'd.

You have doubtless misunderstood our remark concerning the prices of other engravers. We stated that we doubt much that any house of high character will give you the work we purpose at the rates of engraving and printing at which we offer them.

We will engrave yr stamps for Six hundred & seventy five dollars.

Very Resptfly  
Butler & Carpenter



Philada. Nov 17. 1862

M. H Tucker Esq  
Secretary

Dear Sir:

We addressed you on the 5th inst in relation to yr order for Proprietary Stamps. We requested you to examine yr a/c of stamps and inform us whether you did not receive 68,000 instead of 50,000 Prop'y 1 cent Stamps.

Nearly two weeks have elapsed and we have failed to hear from you. Be pleased to give us an early answer and oblige.

Yrs Resptfly  
Butler & Carpenter

((Gargling Oil Co. - per other letters))

Philada. Nov 17 1862

V. Balch Esq

Dear Sir:

On the 12th inst we forwarded to yr address (Johnstown) a letter advising you of the die for Messers Curtis & Son being forwarded on the 13th inst pr Adams Express Co, and begging you to take it up at once.

Be pleased to let us know immediately whether the die arrived safely. We feel anxious about its safety.

Very Resptfly  
Butler & Carpenter

Philada. Nov 17. 1862

Wm M Rice Esq

Dear Sir:

Can you engrave for us a small head?

We wish it within a reasonable period of time, and if your engagements will permit you to take it up we will be pleased to put it in your hands. The photograph is an admirable one and we know you can do it every justice.

Very Resptfly  
Butler & Carpenter

Phila Nov 17. 1862

V Balch Esc

Dear Sir;

On the 12th inst we wrote you & on the 13th inst forwarded to yr address (Johnstown N.Y.) the die of Messrs Curtis & Son.

Five days have elapsed and we have failed to hear from you either in acknowledgment of our letter or the die. As we feel quite anxious about this, be pleased to advise us at once.

Very Resptfly  
Butler & Carpenter

No 34 Liberty St.  
N.Y.

We also have written you today at Johnstown

Philada. Nov 17. 1862

Hon Geo S Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr esteemed favor of the 14th inst is this morning rec'd.

On the 8th inst we forwarded you a design for a stamp for  
J. L. Thompson Esq. As we have received no instructions respect-  
ing it we beg leave respectfully to call your attention again  
to it.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



Philada Nov 18th 1862

Messrs Herrick &amp; Co

Gentlemen:

Finally we have succeeded in getting off yr order, and, in explanation of the delay on our part, permit us to say that we had Six Hundred sheets printed so as to have an ample margin over your order of 588.44/ sheets to fill up loss from spoiled impressions in printing. Conceive our dismay upon finding that, owing either to the improper wetting down of the paper by the printer or to some occult influence of the weather, the gum struck through quite a number of sheets and we had to reprint them.

We trust you will be pleased with yr stamp which we think very pretty and effective.

We have tried a new gum on ten of your imps, for which the discoverer claims certain advantages. Will you be kind enough to state whether upon trial you find it as adhesive as that on the other sheets?

Very Resptfly  
Butler & Carpenter

Philada. Nov 18th 1862

T. R. Walker Esq  
Collector. Utica. N.Y.

Dear Sir:

Yr favor of the 15th inst is at hand. Your question applies properly to the Government. Our duty is simply to fill requisitions as made by the Department upon us.

Permit us to state, however, that the delay heretofore in the delivery of the stamps has been owing greatly to the manner in which it was necessary to fill the requisitions. If B ordered the same stamps as A both would be forwarded at once; but if A chanced to order stamps which B did not, then B would have to wait until A's stamps were ready ere his turn came. Hence great delay. Now, however, the Department orders all stamps on hand to be delivered irrespective of a possible deficiency in one or more denominations. We have a surplus amount of over 50,000,000 stamps of various kinds and we are printing at the rate of 15,000,000 weekly.

Yr order shall receive immediate and due attention on its presentation.

Very Resptfly  
Butler & Carpenter

Philada. Nov 18th 1862

John W Loud Esq  
Cashier:

Dear Sir:

Your favor of the 15th inst is duly at hand.

We regret that you should have made use of the stamps accidentally sent you. The fact of their not being in accordance with yr order should have assured you that they had been missent. It is better in all cases to return such packages at once. The changes to be made in our a/cs as well as those of the Government could have been avoided. Let us beg you that should an error occur hereafter you will at once notify us & the Government and do not use or touch the stamps until the remedy be applied.

As our a/cs are made with reference to the particular stamps of a denomination it is a matter of great importance that the party ordering them should get not only what he calls for in dollars & cents but in the identical stamps demanded: otherwise we go astray.

Very Respectfully  
Butler & Carpenter

Philada Nov 20th 1862

Messrs Lawrence Cohen & Co

Gents:

Your favor of the 19th inst is at hand.

Your order is received from the Government today and will be filled and forwarded at once.

Very Resptfly  
Butler & Carpenter

Philada. Nov 21 1862

Messrs Thompson Bros  
New York

Gentlemen:

We forwarded you per mail last evening a pkge containing three sheets 1 ct Telegraph stamps in place of the three sheets Playing Card stamps returned us.

Very Resptfly  
Butler & Carpenter

Philada. Nov 21. 1862

D Jay Browne Esq

Dear Sir:

Yr favors are duly rec'd and command our attention. We have not yet observed the curling which you state may affect the sheets from five of the cans.

We have used some portions of the gum but the results have not thus far been satisfactory. We cannot get enough on the sheet to make it sufficiently adhesive without at the same time exposing the sheets to the dangerous probability of spontaneous cohesion when brought in contact with each other as they are when packed closely together. Again your gum does not seem to take hold of the whole surface of the paper to which the stamp may be applied. We observe that, if we start the stamp, it will peel off, as if, one resistance being overcome, the gum lost all power of adhesion. Our gum must stick so generally and yet so particularly that the stamp would be altogether destroyed in the attempt to remove it.

We return you the slip of paper marked B which you inclose us on the 18th inst, "gummed a few days ago, and placed in a pile of books after one night's drying, without showing any symptom of sticking." We submit respectfully that the symptom of sticking is most decidedly prominent. Indeed, we have been all unable to separate the two sides so firmly do they cling together. Such a characteristic would be ruinous to us. By the time our stamps reached their purchasers they would be a conglomerate mass worthless to the public and a dead loss to us. Can this be remedied?

Very Respectfully  
Butler & Carpenter



Philada. Nov 22. 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Annexed we have the honor to submit a Statement of Internal Revenue Stamps printed during the week terminating on the 21st inst, yesterday evening.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Revenue Stamps

|         |      |                  |                    |                       |
|---------|------|------------------|--------------------|-----------------------|
| 1       | Cent | Proprietary      | 3.139.500          | \$ 31.395             |
| 1       | "    | Express          | 1.690.000          | 16.800                |
| 1       | "    | Play'g Card      | 661.500            | 3.615                 |
| 2       | "    | "                | 798.000            | 15.960                |
| 2       | "    | Bank Check       | 3.402.000          | 68.040                |
| 2       | "    | Proprietary      | 2.751.000          | 55.020                |
| 3       | "    | Telegraph        | 578.000            | 17.340                |
| 4       | "    | Proprietary      | 539.750            | 21.590                |
| 5       | "    | Express          | 221.000            | 11.050                |
| 10      | "    | Contract         | 51.000             | 5.100                 |
| 10      | "    | Power of Atty    | 518.500            | 51.850                |
| 10      | "    | Bill of Lading   | 510.000            | 51.000                |
| 15      | "    | Inl'd Exchge     | 229.500            | 34.425                |
| 20      | "    | "                | 234.600            | 46.920                |
| 25      | "    | Life Insurance   | 102.000            | 25.500                |
| 25      | "    | Bond             | 328.950            | 82.237.50             |
| 25      | "    | Insurance        | 321.300            | 80.325                |
| 25      | "    | Certificate      | 469.200            | 117.300               |
| 50      | "    | Life Insurance   | 55.250             | 27.625                |
| 50      | "    | Mortgage         | 267.750            | 133.875               |
| 50      | "    | Orig Process     | 34.000             | 17.000                |
| 50      | "    | Probate of Will  | 255.000            | 127.500               |
| 50      | "    | Conveyance       | 144.500            | 72.250                |
| 50      | "    | Entry of Goods   | 131.750            | 65.875                |
| 50      | "    | Passenger Ticket | 180.625            | 90.312.50             |
| 50      | "    | Bond             | 144.500            | 72.250                |
| \$1 00/ |      | Conveyance       | 207.000            | 207.000               |
| \$1 00/ |      | Power of Atty    | 279.000            | 279.000               |
| \$1 50/ |      | Inl'd Exchge     | 324.000            | 486.000               |
|         |      | Herrick's die    | 1.970              | 18.70                 |
|         |      | Total            | <u>18.561.045*</u> | <u>\$2.317.173.70</u> |

\*((Total sum of stamps faded - might be 18.569.045))

((My calculation is 18.561.045))

((Stamps printed during week ending 21 Nov 1862 - per letter to Burtwell 22 Nov 1862 I - 209))

Philada. Nov 22nd 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We beg leave respectfully to call your attention to our a/c  
of the 1st inst, and hope it may be within your entire conven-  
ience to direct its settlement.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Nov 24. 1862

W. R. McCreary  
No 24 Spruce St.  
New York

Dear Sir:

Yr favor of the 19th inst is duly at hand.

We will advise you in time henceforth so that our imperative haste may not compel us to hurry you so much. We will also address you at yr office.

Be pleased to find inclosed dft No 588, on the Bk of the Manhattan Co, indorsed to yr favor for Seventy three 50/100 dollars, in payt of yr a/c which we inclose for yr receipt.

Very Resptfly  
Butler & Carpenter

Philada. Nov 26th 1862

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Your favor of the 25th inst is duly at hand. The different denominations of the Express Stamps are printed in two colors, red and blue; the 1 cent being red, the 2 cent blue (of class I) and the 5 cents red (of class 2 & 3) Hence all of them differ in color, size and arrangement and cannot be confounded when ordinary care is taken.

We are much surprised to be asked "by what authority the change has been made from the manner originally decided upon, viz: one cent black, two cent yellow, five cent red?"

We have been under the firm conviction, until this moment, that the alteration had your own express sanction and approval; and in support of this opinion, we beg leave respectfully to call your attention to the fact that, at the time of and prior to the printing of the One cent stamps, we represented that, while black was the best color to show the value of the engraving, it was open to the very serious objection of being readily photographed, and, hence, there would be at least an easy opportunity of fraud. We also stated that the cancellation could not be as conveniently and distinctly effected as over a red or other lighter color. We deemed it our duty to make these representations personally to you. As our interests are affected we prefer to print in black; it is more economical and shows the work to advantage.

Again, with regard to the change of the yellow 2 ct stamp to a blue, we desire to call to your memory that, during a visit of our Mr Butler to your Department just after the first issue of our two cent stamps (Bank Checks), the Hon's Secretary and yourself mentioned to him that they had been severely criticised in New York and elsewhere. He stated that yellow would not print to advantage; the impression must always be poor and indistinct, and the stamp would never have its true printed value. You suggested afterwards an alteration of the color, and summoned Mr Clarke to be present. Mr Butler recommended a blue which was approved by yourself and Mr Clarke. Accordingly, on his return, instructions were given to change the yellow to a blue which has been strictly printed since. We have on hand Two Cent Certificate stamps printed in yellow originally and afterwards in blue; you can, therefore, believe that we are somewhat astonished to be asked why we have made alterations which we believe to be in entire accordance with your wishes and commands and which, if not carried out, would subject us to just censure from your Department.

We have the honor to remain

Very Respectfully  
 Yr Obt Servts  
 Butler & Carpenter



Philada. Nov 26. 1862

Messrs Ensign, Bridgman & Fanning

Gentlemen:

Yr favor of the 24th inst is duly rec'd covering yr a/c. We acknowledge also receipt of your envelopes.

May we inquire at what rates you can furnish hereafter envelopes of the size and pattern ordered by us heretofore. As this will be a heavy item in our expenses we must have a clear understanding about it. We find it now more economical to purchase the paper and have the envelopes made for us: as the eyelet holes and "red tape" are of no advantage to us at all we can and would prefer to dispense with those features.

Inclosed please find dft to yr order for \$36 Thirty six dollars in full settlement of yr a/c. Be pleased to complete inclosed receipt and return it to

Yrs Resptfly  
Butler & Carpenter



Philada. Nov 27. 1862

Messrs Lawrence Cohen &amp; Co

Gentlemen:

Yr favor of the 25th inst is duly rec'd.

Any order for One & Two cents Playing Cards can be immediately filled; but the Three and higher denominations of Playing Card Stamps are not yet prepared.

We understood that these higher denominations of your stamps would be unused and hence postponed the preparation of the plates until more important stamps were issued. We will get these higher denominations (3 cts etc) out in about two or three weeks, as we presume the enhanced prices of goods will put up your cards in cost. Be pleased to say to us whether in your opinion there is sufficient reason to justify the preparation of plates of the 4 & 5 cents' denominations?

From the above you will observe that your best plan is to order 1 & 2 cts' stamps only, until you learn from us on application, that the 3 cts' is ready. If you order a stamp unprepared you may be obliged to wait for all until that particular denomination is made ready.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Nov 29. 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D. C.

Sir:

Annexed we have the honor to submit a statement of the Revenue Stamp printing during the week terminating on the 28th inst.

Between the 5th & 10th of the coming month we expect to have the series of plates of the highest denominations completed; but a very few of all called for by the law remain yet unfinished; and in a few days our engravers and ourselves may dare to breathe a sigh of relief.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Revenue Stamps Printed

|    |      |                 |           |            |
|----|------|-----------------|-----------|------------|
| 1  | Cent | Proprietary     | 2,661.750 | 26,617.50  |
| "  | "    | Play Cards      | 178.500   | 1.785      |
| "  | "    | Express         | 504.000   | 5.040      |
| 2  | "    | Proprietary     | 1,510.110 | 30,202.20  |
| "  | "    | Play'g Card     | 210.000   | 4.200      |
| "  | "    | Express         | 630.000   | 12.600     |
| "  | "    | Bank Check      | 2,667.500 | 53.350     |
| 3  | "    | Proprietary     | 280.500   | 8.415      |
| "  | "    | Telegraph       | 493.000   | 14.790     |
| 4  | "    | Proprietary     | 412.250   | 16.490     |
| 5  | "    | Express         | 187.000   | 9.350      |
| 5  | "    | Certificate     | 406.810   | 20,340.50  |
| 5  | "    | Inl'd Exchange  | 250.750   | 12,537.50  |
| 10 | "    | "               | 182.750   | 18.275     |
| "  | "    | Bill of Lading  | 306.000   | 30.600     |
| "  | "    | Power of Atty   | 416.500   | 41.650     |
| 15 | "    | Inl'd Exchange  | 446.250   | 66,937.50  |
| 20 | "    | "               | 408.000   | 81.600     |
| 25 | "    | Bond            | 61.200    | 15.300     |
| 40 | "    | Inl'd Exchange  | 328.950   | 131.580    |
| 50 | "    | Bond            | 329.375   | 164,687.50 |
| "  | "    | Life Ins'r      | 199.750   | 99.875     |
| "  | "    | Orig Process    | 165.750   | 82.875     |
| "  | "    | Entry of Goods  | 149.750   | 74.875     |
| "  | "    | Probate of Will | 153.000   | 76.500     |

Am't Forw'd                      13,539.445    \$1,100,472.70

((Stamps printed during the week ending 28 Nov 1862 - per letter  
to Boutwell 29 Nov 1862 - I-217))  
((Total of stamps printed on following page))

## Revenue Stamps Printed

|            |                 |                   |                       |
|------------|-----------------|-------------------|-----------------------|
|            | Amount over     | 13,539.445        | \$1,100,472.70        |
| 60 Cents   | Inl'd Exchange  | 61.625            | 36.975                |
| 70 "       | For'n Exchange  | 106.250           | 74.375                |
| \$1 00/100 | "               | 13.500            | 13.500                |
| "          | Inl'd Exchange  | 136.000           | 136.000               |
| "          | Entry of Goods  | 83.250            | 83.250                |
| "          | Pow'r of Atty   | 18.000            | 18.000                |
| "          | Probate of Will | 24.750            | 24.750                |
| "          | Mortgage        | 63.000            | 63.000                |
| "          | Pass. Ticket    | 49.500            | 49.500                |
| "          | Conveyance      | 108.000           | 108.000               |
| "          | Life Insurance  | 27.000            | 27.000                |
| "          | Lease           | 40.500            | 40.500                |
| \$1 50/100 | Inl'd Exchge    | 159.750           | 239.625               |
| \$5 00/100 | Charter Party   | 113.400           | 567.000               |
|            | Total Stamps    | <u>14,543.970</u> | <u>\$2,581,947.70</u> |

((Stamps printed during the week ending 28 Nov 1862 - per letter to Boutwell 29 Nov 1862 I - 217))

Philada. Dec 1st 1862

P. V. Rogers Esq  
Cashier.

Sir:

Yr favor of the 28th ult is duly rec'd.

Permit us to say to you that we have no control whatever over the delivery of stamps. Our business is to manufacture them and pack them up in accordance with instructions of the Department. When your order is presented - it may be now on hand - it will be filled at once; further than this we have no right or power to interfere.

Very Resptfly  
Butler & Carpenter

Philada. Dec 1 1862

Messrs R. C Root Anthony & Co

Gentlemen:

Yr favor of the 29th ult is at hand & contents noted.

Permit us to state that we "have not passed over any stamps" in your order No 3b, or any other order of anybody else. We have no right, no power and certainly no desire to make any alterations with the orders as rec'd from the Government. Our duty is to deliver the stamps as ordered by the Government, and this we do to the best of our ability. You will therefore observe that we have no option in the matter.

Very Resptfly  
Butler & Carpenter



Philada. Dec 1. 1862

T. R. Walker Esq  
Collector. Utica. N.Y.

Sir;

Yr favor of the 28th ult is duly rec'd and contents noted.

We have the honor to say to you that we do not know "why it is that your (my) order cannot be filled;" but we do know that whatever orders are presented by the Department are filled as rapidly as possible on presentation. Were you acquainted with the intricate and laborious details necessary indispensably to be completed ere orders can be transmitted from Washington to us, then reexamined(?), copied, and made up, you would not deem it "a little extraordinary" that you are not at once in receipt of your stamps. Be pleased to consider that you are but one of thousands who present daily requisitions and those hundreds and thousands are equally at a loss to understand why you should get stamps while they are detained or believe themselves to be detained.

Were your portion of the state of New York the only one in consideration the dissatisfaction of which you speak would be perhaps, reasonable; but, as orders range from Maine to California, from the far West to the neighboring East, we urge respectfully that patience and a proper exercise \* <sup>of the</sup> not only in the \* but also \* of the Revenue Stamps business of the Government should characterise all parties for at least some months, or, until the system gets in good working order.

We are printing the stamps at the rate of 800,000,000 per annum! And we cannot help thinking that your County will ere long have ample supplies of all you want in the way of stamps. Be that as it may, in justice to ourselves we beg leave to say that we have no control whatever over your orders or those of any other persons. The Department alone directs the deliveries and we fill them as presented. We need hardly add that we have also nothing to do with your attempts hereafter to furnish or not to furnish stamps.

Very Resptfly Yrs  
Butler & Carpenter

\*((Words too faded to copy))

Philada. Dec 2nd 1862

Hon'le Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Pardon us if an imperative sense of necessity obliges us to address you, somewhat at length, on the vital subject of Stamp deliveries. We cannot but think that we occupy a false position in this matter, and are subjected to complaint and censure which we do not at all merit. We have no desire but to meet the wishes of the Department and accommodate the wants of the public. The success of our undertaking, the pecuniary results of our contract necessitate the existence of this wish on our part; and to attain these objects we have spared no expense in the past, nor will we in the future. If mind or money can gain the desired end, it shall be reached.

But, Sir, in a business of such great responsibility and importance we maintain respectfully that, while dispatch is a great and important requisite, accuracy is equally if not more essential. Stamps are money; they cannot and should not be sent abroad as so much cloth, beef or crackers, where a yard or a dozen yards or pounds, more or less, are of little importance. Hence our a/cs should be as rigidly kept as possible; this we have endeavored to do; this we now do; and this we claim respectfully we must continue to do hereafter. In order that our balances should be thus perfect there is necessary a certain preparatory routine or system ere the orders are arranged properly and accurately to be filled. Here is the cause of delay after the requisitions are handed in by Mr Kimball, the Agent. We must, and we properly should, verify these requisitions, aggregate them for final proof, and then make out the orders. Otherwise, in filling a general requisition, if, after all the separate orders are made up, a surplus or deficiency of stamps should occur, it would require an entire reexamination of everyone and all, until the \* be reached. Consequently the delay, just and proper, might be most unfortunately and vexatiously prolonged.

This preparation and aggregation of orders, made into a final proven requisition, has, in the P.O. Department, been preformed by the Government itself, and when the orders were presented they could be immediately filled. As the printed proposals for Revenue Stamps were a facsimile of the P.O. Dep't proposals when last issued, we presumed naturally that the same system would be adopted. But, in our case, while from the number, diversity and different sizes of the Revenue Stamps this labor is tenfold increased over the Postage Stamp requisitions, we are required to do what the Government has itself always hitherto performed. The necessary addition of clerks is a very serious and unexpected expense to us. If, however, you insist upon our fulfilling this unlooked for duty we will cheerfully comply (as we have done hitherto) but we beg you to bear in mind that, after the orders thus imperfect are handed us, we must be allowed the time to make out the requisitional aggregate which would be required in your own Department for the same purpose. The mere packing and filling of the orders is as nothing. A few hours only are necessary to make out over a hundred orders per diem, but that these orders must(?) be so systematized and arranged as to avoid error,

\*(( Paper torn - piece missing containing this word)))



confusion, delay and loss, the imperative time and labor must be exhausted on them beforehand.

We feel deeply that we are placed in a false position by the present arrangement. It would appear that we are to blame for procrastination when we have absolutely to get the orders into proper shape for delivery after they are placed in our hands. Nor do we mean to insinuate that Mr. Kimball is at all culpable. He is most energetic and industrious; his labors are arduous and fully occupy himself and clerks. He does all he feels justified under instructions to perform; but he will, we believe, bear witness to the truth and force of what we say.

The system we feel it our duty to follow is, in our opinion, necessary for our protection, the security of the stamp issue and the faithful execution of our Contract. It is the result of many years' experience in the P.C. Department and is a simplified as accuracy will admit. Should we be forced to abandon it, we can substitute no other wherein equal safety and dispatch can be insured. We feel gravely our responsibility to the Government and the public and we are not willing to do anything in our contract for which we cannot give a complete and satisfactory explanation to any or all enquirers now and hereafter. Will you not, therefore, Sir, direct this preparatory work and proving to be done in your Department so that the daily requisitions may be perfect when placed in our hands, and our duty simply and instantly to fill them? Or, if you wish us to do it, grant us the time it would necessarily require.

We are subjected to much complaint; and you have yourself expressed considerable dissatisfaction with our efforts; and yet if ardent, earnest, unflagging exertions to do our whole duty deserve approval rather than censure, we sincerely feel, we know we merit such approbation. But, Sir, there is a necessity for "red tape" in our business, and it must be used either by your officials or ourselves. Be pleased to decide which of the two.

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada. Dec 2nd 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 1st inst is at hand and commands our attention.

Upon enquiry we ascertain that it is possible a few sheets of Playing Card 1 cent Stamps have been mingled with the 1 cent Telegraph stamp. We are aware of having accidentally on a former occasion sent three sheets of this stamp in a telegraph stamp order. They were duly returned and exchanged.

We regret exceedingly that these mistakes should occur. The whole difficulty lies in printing all stamps of one denomination in one color. Unless severe scrutiny is exercised in every Department of our business (and this we endeavour to command) it is almost impossible to prevent an accidental commingling. In proof of this let us state that these sheets of Stamps pass through Six different countings ere delivered to the public. They are examined & counted as they come from the press, they are counted in quantities to be delivered to the gummers, they are then counted on receipt and on delivery to the(?) Perforating Room, here they are again examined and counted ere delivered to the Vault and Packing Room where they undergo a fresh scrutiny and count sheet by sheet. Yet despite all these precautions some few sheets are sent away improperly. Be pleased to consider that thousands and thousands of sheets are daily thus passing through these varied examinations; and you will acknowledge that, while the opportunities for errors are arrested as much as possible, it may happen, as it has happened, that a few sheets of one stamp may be commingled with other stamps of the same denomination. Had we been permitted to print different stamps of the same class or denomination in dissimilar colors there would be little or no excuse for these vexatious mistakes; but you have doubtless for sufficient reasons required us to follow the course prescribed and we assure you earnestly that we exercise every power to avoid mistakes.

Very Resptlly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 3. 1862

M. H Tucker Esq  
Secretary  
Gargling Oil Co  
Lockport. N. Y.

Sir:

We addressed you on the 5th & 17th ults with regard to the examination of yr Proprietary stamps, and we have failed thus far to elicit a reply. The mails in your part of the country must be badly managed as we cannot otherwise understand how letters of importance are thus neglected.

Be pleased to inform us whether in your first order you did not receive 68,000 in place of 50,000 1 ct Proprietary Stamps. Hoping this third letter may reach you, we remain

Resptfly  
Butler & Carpenter

Philada Dec 3rd 1862

A Dougherty Esq

Dear Sir:

Yr favor of the 2nd inst and pkge of stamps received.

We will at the earliest moment substitute the Playing Card Stamps for those improperly ordered; but we beg you not to permit a similar error henceforth. It is a very serious matter for us at this juncture under the tremendous pressure of orders to be obliged to break into our prescribed routine to fill out other denominations of stamps than those delivered & charged for. Our a/cs are kept for every stamp; we must agree with the Government vouchers; and the time, trouble and labor to revise all these matters are too vitally important to us.

Very Resptfly  
Butler & Carpenter



Philada. Dec 3rd 1862

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 1st inst is at hand.

The lettering and head of your stamp are engraved; the ends and ruling are yet to be finished. We are giving every attention to it.

Within the next six days we hope to have all the Government stamps of importance finished. Then nothing stands in the way of completing our private orders; and but a few days will be necessary to give you your plate. We will forward a proof on completion.

Very Resptfly  
Butler & Carpenter

Philada Dec 4 1862

C W L F Morrow & Co

Gentlemen:

Will you be pleased to inform us if you have any back blanketing for sale on hand and at what rates you can furnish it? Our Mr Carpenter formerly of Toppan, Carpenter & Co, requests us to address you on the subject.

As we are in need of the article we would be pleased to hear from you at an early hour

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Internal Revenue Stamp Printers

PAGE 230 MISSING FROM THE BOOK.

INDEX CHECKED AND NO INDICATION THAT IT HAD EVER BEEN  
USED.

Philada. Dec 4. 1862

W. R. McCreary Esq  
No 24 Stanton St.

Dear Sir:

Be pleased to send us Four Cans of yr Prussian Blue.  
The last forwarded us we found very hard to work. It must have  
been mixed with oil too Strong. Be pleased to make it as per-  
fect as possible.

Very Resptfly  
Butler & Carpenter

Phileda. Dec 4. 1862

S. N. Dodge Esq

Dear Sir:

We beg you to forward us as usual a duplicate of our last order of Patent Dryer of which we stand in need.

Very Resptfly  
Butler & Carpenter

Philada Dec 4/62

Messrs W & T Liversidge

Gentlemen:

Yr a/c of the 29th inst is duly at hand, accompany  
by bill of lading for Four Barrels of Gum.

Be pleased to forward us Six Barrels more of Gum  
and oblige

Yrs Resptfly  
Butler & Carpenter



THE IMPRESSION ON THE LOWER PART OF THIS PAGE COMES  
FROM THE PREVIOUS LETTER TO S. N. DODGE. COPY OF THIS LETTER  
WILL BE FOUND ON I - 231b

Philada Dec 6th 1862

C. H Parsons Esc  
Bureau of Internal Revenue  
Washington. D. C.

Sir:

Mr Kimball, the Agent, stated to the writer this morning that a somewhat inexplicable matter had occurred some two weeks ago, concerning an envelope of our make, franked to Thompson Bros. It is no mystery whatever; and it is to be regretted that immediate application was not made to one of us for an explanation. A great deal of unnecessary suspicion, deep laid plots to trap the designing culprit, and much executive anxiety might have been thereby avoided.

On or about the 7th ult the Department advised us that a Mr Fox claimed a deficit of three sheets of Telegraph 1 ot stamps in his order, and we were requested to examine into the matter. Upon due consideration it was deemed possible that Thompson Bros (who had an order for telegraph stamps delivered at the same time) might have accidentally rec'd the surplus sheets. We addressed\*on the 10th requesting them to reexamine their stamps. They replied in the negative on the 11th ult, but added that among their telegraph stamps were a few sheets of Playing Card Stamps of the same denomination. We requested them to return these sheets and we would forward the proper telegraph stamps. They did so and on the 20th ult we inclosed to them three sheets of Telegraph stamps.

One of our packers having put them up in the usual manner in our envelope with the frank, brought the parcel to our Mr Carpenter and enquired whether it should be handed to Mr Kimball in the regular delivery? As it was merely a substitution to perfect an original delivery duly entered to Mr K. and registered by him, it was deemed useless to trouble him with it, and the envelope was put in the mail along with our letters. It was not considered necessary to subject Mr Kimball to a piece of "red tape" of which article we believe you individually possess a horror.

By referring to a letter written by us on the 2nd inst to the Hon's Commissioner you will discover that direct reference was made to this very matter. In, perhaps, one or two other instances, we may have forwarded substituted stamps on request of the Department in this manner. Thus the mystery is explained.

We beg leave to suggest that, as this was a matter in which we were deeply interested in case of attempted wrong affecting the integrity of Mr Kimball, Thompson Bros, our employe's or ourselves (last but, certainly, not least) we hope we may hereafter be promptly informed of anything pertaining to our business on which "more light" is needed. Perhaps, as in this case, the parturient mountain may produce a - mouse!

Very Resptfly Yr Obt Servts  
Butler & Carpenter

\*((The word "them" might have been omitted here by the writer))

Philada. Dec 5th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit annexed statement of the number  
and value of Revenue Stamps printed during the week terminating  
on the 5th inst.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

## Statement of Internal Revenue Stamps Printing

|            |      |                |                   |                      |
|------------|------|----------------|-------------------|----------------------|
| 1          | Cent | Proprietary    | 1,585.500         | 15.855               |
| 1          | "    | Play'g Card    | 94.500            | 945                  |
| 1          | "    | Express        | 1,097.250         | 10,972.50            |
| 2          | "    | Proprietary    | 1,239.000         | 24,789               |
| 2          | "    | Express        | 535.920           | 10,718.40            |
| "          | "    | Bank Check     | 2,908.500         | 58.170               |
| 3          | "    | Telegraph      | 556.750           | 16,702.50            |
| "          | "    | Proprietary    | 114.750           | 3,442.50             |
| 4          | "    | Proprietary    | 527.000           | 21,080               |
| 5          | "    | Express        | 450.500           | 22,525               |
| "          | "    | Inl'd Exchange | 769.250           | 38,462.50            |
| "          | "    | Agreement      | 612.000           | 30,600               |
| "          | "    | Certificate    | 416.500           | 20,825               |
| 10         | "    | Inl'd Exchange | 630.750           | 63,075               |
| 15         | "    | "              | 315.650           | 47,347.50            |
| 20         | "    | "              | 437.750           | 87,550               |
| 30         | "    | "              | 237.150           | 71,145               |
| 40         | "    | "              | 300.900           | 120,360              |
| 50         | "    | Surety Bond    | 57.375            | 23,687.50*           |
| 60         | "    | Inl'd Exchange | 170.000           | 102,000              |
| \$1 00/100 | "    | "              | 51.750            | 51,750               |
| "          | "    | Mortgage       | 58.500            | 58,500               |
| "          | "    | Lease          | 195.750           | 195,750              |
| "          | "    | Conveyance     | 266.500           | 266,500              |
|            |      | Amount over    | <u>13,629.495</u> | <u>31,362,748.40</u> |

\*(( This figure should be 28,687.50))

((Stamps printed during the week ending 5 Dec 1862 - per letter to Boutwell 5 Dec 1862 I - 235))

((Total of stamps printed on following page))

|             |                  |                   |                      |
|-------------|------------------|-------------------|----------------------|
|             | Amount over      | 13,629.495        | 1,362,743.40         |
| \$1 00/100  | Entry of Goods   | 216.000           | 216.000              |
| "           | Probate of Will  | 99.000            | 99.000               |
| \$3 00/100  | Charter Party    | 100.800           | 302.400              |
| \$5 00/100  | "                | 118.800           | 594.000              |
| "           | Probate of Will  | 70.200            | 351.000              |
| "           | Mortgage         | 160.200           | 801.000              |
| \$10 00/100 | do               | 86.400            | 864.000              |
| "           | Charter Party    | 28.800            | 288.000              |
| "           | Conveyance       | 100.940           | 1,009.400            |
| "           | Probate of Will  | 82.800            | 828.000              |
|             | ((Total stamps)) | <u>14,893.435</u> | <u>36,715,543.40</u> |

((Stamps printed during the week ending 5 Dec 1862 - per letter to  
Boutwell 5 Dec 1862 I - 235))

Philada. Dec 8th 1862

M. H Tucker Esq  
Secretary

Dear Sir:

Your favor has been duly rec'd. Doubtless your former letters miscarried.

You will pardon our urgency in the matter, the more readily, indeed, when we discover our belief to be well founded regarding the 100 sheets of One cent Proprietary stamps missing from our a/cs, and which we felt satisfied wether you or another party had accidentally rec'd. Yr statement bears us out in this. You say you have rec'd "377 sheets 1 ct stamps". You should have have\*had 277 sheets - which with the odd 140 stamps inclosed you made the 50,000 stamps of 1 ct which yr order called for. The remaining surplus 100 sheets (18,000 stamps) are over and above what you were entitled to receive. Let us beg you to return us these one hundred sheets accidentally sent you and for which you are yet indebted to the Government.

Your kind and explicit reply to our letters relieves us from much anxiety. Our a/cs are kept so rigidly that we know our balances now daily. At the beginning of the deliveries we had to defer balancing our a/cs for some days when we discovered the inaccuracy above referred to: the only one.

Very Resptfly  
Butler & Carpenter

\*(( the word "have" repeated by writer))

((Gargling Oil Co - per other letters))



Philada. Dec 8th 1862

S. N. Dodge Esq

Dear Sir:

Yr favor the 6th inst inclosing a/c for Patent Dryer is duly rec'd. We have also rec'd the Dryer.

We have found the Dryer on opening hard as a rock and utterly useless, and we have returned it pr Express Co to you this day. We regret exceedingly that you should have forwarded so inferior an article. We are in great want of it and are obliged to purchase a quantity here to meet our present pressing need.

On one or two occasions a portion of the Dryer ~~sent~~ has been too hard for use. We have neglected advising you on the subject believing it accidental. But now in justice to yourself and your business prospects we beg leave to draw yr personal attention to the matter that it may be remedied.

Trusting you will at once forward a good article we remain

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 8th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington, D. C.

Sir:

Some days ago we were applied to by the Collector of our District to furnish him with a written and sworn statement of the amount and value of our stamps manufactured on Government account, upon which we are assessed at the usual tax rate.

We had supposed that as our business was peculiarly special and altogether on a/c of the Government - the proceeds of our manufacture deriving value only for Government purposes and through Government authority - we would not be subjected to the tax. We were informed that we were mistaken. Accordingly we handed in the desired statement.

Since then we have observed in the papers that you have decided that Engravers etc performing particular contracts or orders are not liable to tax. May we be pardoned if we desire respectfully to know whether such absolution extends to our case?

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 8th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Inclosed we have the honor to submit another modification of Dr Swaim's label to be used as a stamp. We inclose also the label that you may compare it with the proposed stamp, begging you to bear in mind that Dr Swaim wishes his stamp printed like his label in red.

Dr Swaim is very solicitous in this matter as he claims an abrogation of his label as a very serious if not quite destructive injury to the sale of his medicine. We refer you respectfully to Mr Parsons of your Department who was present at an interview between us and Dr Swaim, and who understands the arguments used by the latter on this subject. We state (in parenthesis) that we do not apprehend any danger of counterfeiting this model over and above what can be as well apprehended for any other stamp.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 8th 1862

John L Runnewell Esq  
Boston. Mass'tts

Dear Sir:

Yr favor of the 4th inst is duly rec'd & contents noted.

You are mistaken in supposing the Government will pay for any private dies whatever. The Government will pay for the printing thereof, provided the stamps for 1. 2. 3 & 4 cents do not exceed in size those prepared for the Government under the head of Proprietary stamps. If the stamp (private) be of greater superficial area, then an additional increase of cost for paper and printing must be charged in the proportion of tencents pr thousand stamps of an area of  $3 \frac{1}{8}$  inches; increasing or decreasing with larger or smaller sizes.

We have prepared private dies of various sizes but cannot yet issue them to meet the Proprietors' wishes until all the Government stamps are out. As this week will complete this requisition, we will take up & finish our private dies, and forward you specimens with prices annexed as you desire.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 8th 1862

Messrs Ensign, Bridgman & Fanning

Gentlemen:

Yr favor has been duly rec'd.

We are pleased to observe that you think the present great appreciation of paper stock will not continue.

As we can do without the eyelet holes, tape, & printing on the envelopes, you can furnish the envelopes at a lower rate as you state. We commission you, therefore, to make for us 2,000 Envelopes of the last size ordered.

Very Resptfly  
Butler & Carpenter

Philada. Dec 9th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington, D. C.

Sir:

Yr esteemed favor of the 5th inst with copy of the deposition of H. A. Hagen respecting the claim of Messrs Root, Anthony & Co for alleged deficit of stamps is this day rec'd.

When Mr Parsons of your Department was here he brought this subject to our attention, and we made every explanation and gave him every facility to look into it for his own personal satisfaction. We refer you respectfully to him for a report on it. For(?) ourselves we can only reiterate the declaration that we cannot understand how the error could have occurred; and, certainly to the best of our knowledge and belief, Messrs Root, Anthony & Co had the stamps forwarded to them. Yet, on the other hand, we are unwilling to believe that so respectable a firm would maintain and persist in a false statement of facts.

This is one of those cases which cause us much anxiety and thought to avoid or remedy. The most methodical and rigid accuracy of a/cs can alone save us.

Very Resptfly  
Butler & Carpenter



Philada. Dec 9. 1862

V Balch Esq

Dear Sir:

Yr favors have of late been rec'd.

Will you \* pleased to state when we may expect an impression of the die? The parties ordering the stamp are very urgent about it. Be pleased to send us a proof at your earliest convenience that we may report progress.

Very Resptfly  
Butler & Carpenter

\*(( the word "be" evidently omitted by writer))

Philada. Dec 10th 1862

Messrs Jeremiah Curtis & Son

Gentlemen:

Yr favor has been rec'd.

We will within a few days send you a proof of your die. It has been for some time past in the hands of the Engravers; and is pushed forward as rapidly as a due regard to the work will permit.

We note your remarks about gumming & perforating.

The color you wish is, we believe, black. Please advise us thereon.

Very Resptfly  
Butler & Carpenter

We appreciate your impatience; and we have done the best we could for you under the circumstances.

Philada. Dec 10th 1862

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Our Mr Butler is engaged personally in proving all the plates of Internal Revenue Stamps which he will have the honor of submitting to you for approval within a few days. We claim in anticipation your supreme satisfaction with them. They are most beautiful and surpass - we speak advisedly - any work of similar character in the world. You can also form an adequate idea of the immense amount of labor lavished on these plates; and, when it is considered in how brief a period they have been completed, we think that you can justly say "Well done".

We observe in the morning papers that the House passed yesterday an amendatory Act to the Internal Revenue Stamp Law, by which it would seem that the intricate machinery of the original law has been greatly simplified. In other words, denominations of stamps rather than special designation appear, henceforth, to be the rule in stamping papers etc etc. Had this been done in the first place, in place of preparing nearly one hundred plates, some thirty would have answered. They could have been gotten ready in one fourth the Time. We could have printed and delivered twice the quantity possible under the complicated system formerly and now necessary.

But the past is inexorable and unalterable. Be pleased, however, to state whether in your opinion this amendatory act will become the law? In that case, we suppose that, as the designation of the stamp will only serve to confuse the public mind, meet no reason of statistical import, and keep up only the present intricacy of colors, accounts and elaborate deliveries, it will be abolished altogether; and stamps will be issued bearing the distinctive lettering as now and the same design, but without the character, "Express, Telegraph, etc etc. If this supposition be correct we must at once prepare new plates. It is important that we be instructed at once to do so. The great labor of preparing the original dies is consummated and the new plates could be prepared within a comparatively brief period of time. We are not dismayed at the new labor in prospect; but hope thereby to prove again that the confidence of the Department in our business character and ability is not misplaced.

We presume, of course, the present impressions will be used until the new stamps, if ordered, are prepared. Thus no delay on a/c of deficiency of supply can occur.

Pardon this long epistle: but, if our suppositions be correct, we are justified in addressing you.

Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

Philada. Dec 10th 1862

C. H. Parsons Esq  
Int Rev. Department  
Washington. D. C.

Sir:

Yr favor of the 9th inst is at hand. We are happy to learn that our impression was erroneous respecting the importance supposed to be attached by you to the late Postal riddle. You will readily appreciate, however, our desire to have a clean record in all things in our business with yourself as the accredited Agent of the Department.

Mr Kimball has made the proper explanation to Mr Walborn. We presume it will be satisfactory; we know it ought to be.

We observe that an Amendatory Act has been passed by the House respecting the present complicated stamp law. As we have always believed that the simpler and more accessible this law be made the less would be the public complaint upon its exactions, we are glad to welcome the change, although quite unexpected to us. Had more denominations been ordered in the first place we could have transferred the plates in one half the time and printed double the quantity.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 10th 1862

Messrs Ensign, Bridgman & Fanning

Gentlemen:

Yr favor of the 9th inst is at hand.

We desire you to omit printing, tape and eyelet holes in the envelopes you are now making.

We are at a loss to understand what you mean by stating that a reduction of \$5 00/ on your former prices leaves the cost at \$38 now! We have never paid you more than \$36 for M: and how a reduction can increase the price rather puzzles us. Is it a slip of the pen? Or what are we to think?

Yrs Resptfly  
Butler & Carpenter

Philada. Dec 11th 1862

Messrs Lawrence Cohen & Co  
New York

Gentlemen:

Yr favor of the 10th inst is at hand.

Permit us to state that orders are aggregated in requisitions by the Government, and those requisitions are presented to us to be filled. Separate orders, outside of requisitions, cannot be filled save at great loss of time etc and cause irregularity in the a/cs: therefore, we cannot fill them save under direction from the Department, which is not likely to be granted as it would be a "favoritism."

You may depend on our filling your order with all possible dispatch when presented. Until then we have no control over it.

We are preparing today a 3 ct Playing Card stamp. We will make deliveries therefrom within ten days. You have not answered our interrogatory concerning the 5 ct stamp. However, under the Amendatory Act we believe you can use any five cent stamp. It would be well for you to enquire whether your manufactures are included under the head of Proprietary".

Very Resptfly  
Butler & Carpenter



Philada. Dec 11. 1862

Messrs Brown & Co.

Gentlemen:

We deem it a courtesy to state to you that while we\* have used every possible dispatch to get your die ready we have not been able to do so yet.

We have had an Agent of the Department with us for some two weeks, in regard to all the Government printing etc. Our expectation that the higher denominations might possibly rest a week or two while the lower supplied their place has been altogether disappointed; and we have therefore been obliged to finish all the plates at once of the Government, besides duplicating, triplicating and in one instance quadrupling plates of certain denominations. We have prepared over ninety immense plates. This week frees us, however, from the Government plates: one 15 & one 20 dollars' plate only remain. Then we will take up our private dies which can be readily finished within, perhaps, two weeks. Our Gov't engraving is nearly over.

We are mortified that we have been thus forced to disappoint our customers, but we can only throw ourselves on your indulgence. We assure you earnestly we have done the best we could under the circumstances.

Very Respectfly  
Butler & Carpenter

\*((page torn out completely at this point. "we" fits the sense of the sentence))

Philada. Dec 11th 1862

Hon'le Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington, D. C.

Sir:

If the Amendatory Act enables a general application of a particular denomination of stamp to all purposes for which that denomination represents the duty, may we be permitted now to fill our requisitions in accordance therewith? By so doing, the economy of time not only in our branch of the business, but in the preliminary making out of the requisitions in Mr Kimball's Department will be very great. We will engage to fill the orders in a third of the time now necessary.

In illustration of the present complicated system, permit us to cite the following facts. We have a requisition handed us today (about two yards long) embracing over Sixty varieties of stamps in thirty five orders, amtg only to a little more than one hundred thousand stamps! The majority, if not every one, of the separate items of these thirty five orders calls for fractions of sheets and balances; and these balances should be exactly ascertained and proven both before and after the requisition is filled. Now, in all this requisition (mammoth like in proportions and amounting to a beggarly number of stamps only) Twenty one different denominations only are called for. Could we fill for the denominations the labor and time would be diminished two thirds. The public could get their stamps without delay, the cause of complaint on a/c of this delay would be removed, such facility in issuing stamps would be timely thus, satisfaction would be gained for all parties.\*

If the law authorises the use of a denomination generally, there is no reason to call for particular stamps, but merely the amt of said stamps. So an order is filled in the various denominations required, every essential of law and convenience will be met.

We submit the above to your opinion so that, your attention being called to it, you can instruct us at once should the Act of the House pass the Senate and become the Law. We know that such an arrangement, if practicable, would facilitate deliveries immensely and prove most satisfactory in its execution to you. The present terrible eighty or ninety varieties ~~make~~ a decided "circumlocution" process necessary to obtain and possess accuracy.

Very Resptfly  
 Butler & Carpenter

\*((Last sentence on page 253 faded badly. These words deciphered with the aid of glass, mirror and imagination))

Philada. Dec 12th 1862

Hon'ble Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Your favor of the 10th inst is duly at hand and commands our attention.

We commence this day to deliver two full requisitions. We have engaged additional force and hope to meet your wishes. Permit us to explain, however, that our deliveries are governed by the amts called for by the requisitions, and we cannot deliver a million and half of stamps daily when the orders presented amount to perhaps one half, a third and often a tenth of that number. We draw your attention yesterday to a large requisition of orders amtg only to a little over one hundred thousand stamps. It would require Mr Kimball to present ten such per diem and would keep ten clerks daily busy to make them out merely. And this is no rare exception. Today, for instance, we have two requisitions to fill amtg in the aggregate to less than 370,000 stamps. One calls for about Seventy thousand stamps: said stamps requiring sixty different kinds (of almost every denomination) in thirty five orders, embracing over two hundred and fifty different items and every item calling for fractions of balances. Now it would be just as easy for us to fill that requisition with five millions as seventy thousand stamps: but we have no option. Mr Kimball has no option: he must make out his requisitions as the orders demand.

You will thus observe that amount of orders govern our deliveries. We hope and believe that the new orders soon to come in will call for larger amounts: as it is, we are performing as much labor for petty items as would be called for by heavy numbers; and the result is "full of sound and fury, signifying - nothing."

We express our unfeigned acknowledgments for the proffered assistance of Mr Kimball, and are deeply sensible of the kind spirit manifested in our behalf.

Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

Philada. Dec 12th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 10th inst with regard to John  
Boyden, Worcester, Mass. is duly rec'd.

On receipt of his stamps we will forward others as you  
request.

Very Resptfly  
Butler & Carpenter

Philada. Dec 13th 1862

Messrs Ensign, Bridgman & Fanning  
158 William St. N.Y.

Gentlemen:

Your favor of the 12th inst is duly rec'd and contents noted.

Do not imagine that we are "poking fun" at you on so horridly serious a subject as paper envelopes or paper matters generally nowadays. No; we were in "dead earnest". In one of your former letters you stated that you had some of your old stock on hand and could make us some more envelopes therefrom at the old prices. We presumed these last 2000 Envelopes would be furnished from that stock. You said also that you would hereafter be obliged to charge enhanced prices. You (in yours rec'd today) refer to yr favor of the 4th inst as containing a statement of what you charge, amtg to "44 pr lb. As we have no recollection of this letter, and as a general and particular search fails to discover it among our correspondence, we may be pardoned for being "puzzled" about the \$5 00/ reduction from old price, viz \$36, increasing the cost to \$38. Now, don't you "see it?"

\* There has been a misapprehension on both sides, and it costs us about Fourteen Dollars; difference between 2000 Envelopes @ \$31 and \$38! Our Mr C. suggests that he cannot afford "quiet humor" at such rates.

Very Resptfly  
Butler & Carpenter

\*((Large blank space here but close examination makes it quite certain no words originally written in it.))

Philada. Dec 13th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your favor containing reference to some spoiled stamps of Samuel H. Gardiner Coll'r 1st District. St Louis Mo, is duly rec'd, and also the stamps "number unknown but supposed to be 116". Upon soaking and separating the stamps for examination and count we find them to amount to ninety three only in number. We have put up other good stamps and sent them to Mr Gardiner as you request.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



Philada. Dec 13th 1862

M. H Tucker Esq  
Secretary

Dear Sir:

We have the honor to acknowledge receipt of yr favor of the 11th inst.

You may retain the hundred sheets of One cent Proprietary stamps, and we will deduct the amount (viz 18.000) from your next order when presented. This will probably be the simplest & best way to remedy the error.

Very Resptfly  
Butler & Carpenter

((Gargling Oil Co. - per other letters))

Philada. Dec 13th 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit herewith statement of U.S. Int.  
Revenue Stamps in number and value printed during the week ter-  
minating yesterday, 12th inst.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

## Revenue Stamps Printed

|            |      |                 |            |                |
|------------|------|-----------------|------------|----------------|
| 1          | Cent | Proprietary     | 932.820    | 9.328.20       |
| "          | "    | Express         | 1.375.500  | 13.755         |
| 2          | "    | "               | 530.250    | 10.605         |
| "          | "    | Bank Check      | 2.577.750  | 51.555         |
| "          | "    | Play Card       | 115.500    | 2.310          |
| "          | "    | Certificate     | 735.000    | 14.700         |
| 3          | "    | Proprietary     | 76.500     | 2.295          |
| "          | "    | Telegraph       | 680.000    | 20.400         |
| 4          | "    | Proprietary     | 493.000    | 19.720         |
| 5          | "    | Inl'd Exchge    | 913.750    | 45.687.50      |
| 5          | "    | Agreement       | 83.640     | 4.182          |
| 5          | "    | Express         | 552.500    | 27.625         |
| 2          | "    | Proprietary     | 1.244.250  | 24.895         |
| 10         | "    | Bill of Lading  | 89.250     | 8.925          |
| 10         | "    | Contract        | 267.750    | 26.775         |
| "          | "    | Inl'd Exchange  | 590.750    | 59.075         |
| 15         | "    | "               | 187.000    | 28.050         |
| 20         | "    | "               | 561.000    | 112.200        |
| 30         | "    | "               | 232.650    | 69.795         |
| 40         | "    | "               | 112.200    | 44.880         |
| 60         | "    | "               | 102.000    | 61.200         |
| \$1 00/100 |      | "               | 272.250    | 272.250        |
| 1 00/100   |      | For'n Exchge    | 159.750    | 159.750        |
| "          |      | Conveyance      | 65.250     | 65.250         |
| "          |      | Probate of Will | 141.750    | 141.750        |
| 1 50/100   |      | Inl'd Exchange  | 310.500    | 465.750        |
|            |      | Amount over     | 13.402.560 | \$1.762.697.70 |

((Stamps printed during the week ending 12 Dec 1862 - per letter to Boutwell 13 Dec 1862 - I-261))

((Total of stamps printed on following page))

|             |                  |                   |                       |
|-------------|------------------|-------------------|-----------------------|
|             | Amt Over         | 13,402.560        | 1,762,697.70          |
| \$2 00/100  | Mortgage         | 28.800            | 57.600                |
| 3 00/100    | Manifest         | 18.400            | 205.200               |
| "           | Charter Party    | 73.800            | 221.400               |
| 5 00/100    | Probate of Will  | 79.200            | 396.000               |
| \$10 00/100 | Charter Party    | 118.800           | 1,188.000             |
| "           | Probate of Will  | 38.736            | 387.360               |
| "           | Conveyance       | 38.736            | 387.360               |
| "           | Mortgage         | 77.400            | 774.000               |
| \$20 00/100 | Probate of Will  | 2.700             | 54.000                |
|             | ((Total stamps)) | <u>13,929.132</u> | <u>\$5,433,617.70</u> |

((Stamps printed during the week ending 12 Dec 1862 - per letter to Boutwell 13 Dec 1862 I - 261))

THIS LETTER WAS CANCELLED

Philada. Dec 13th 1862

Hon Geo S. Boutwell  
Comm'r of Internal Revenue  
Washington. D. C.

Sir:

As we will now get out our private dies - having prepared the Government plates - we presume that the extra cost (over the 13 cts) will be settled directly with us by the "proprietors". We have been asked whether they should pay the Department or ourselves directly, and have answered that as it was a matter with which your Department had no interest (after having established a rule for our charges with which all our customers are conversant) we took for granted that it was a purely private matter between the party giving the order and ourselves. Are we not right in this position?

Otherwise, you would have to open private a/cs with all these parties and to no purpose, while our a/cs with your Department would vary with every delivery of private stamps, instead of preserving its present simplicity of a fixed price pr thousand stamps.

Again, in Paragraph 3 of the printed "Regulations in regard to stamps for Proprietary Articles," it is stated that "the additional charge will be ten cents per thousand for stamps of  $3 \frac{1}{8}$  inches superficial area, and a proportionate sum for intermediate sizes." Are we to understand that we must charge for printing at the ratio of 23 cts for  $3 \frac{1}{8}$  inches superficial area; the Government paying us the 13 cts regular price and the private customer the ten cents surplus? Or, are we to charge at the ratio of ten cents additional over  $3 \frac{1}{8}$  inches superficial area. As the difference is a very important one to us we beg for a decision. That we may be clearly comprehended we beg to state the formulae - viz:

Shall we charge as follows, viz:  $3 \frac{1}{8} : 4 \frac{1}{8} :: 23 : 30 \frac{1}{2}$  cts?

or  
viz:  $3 \frac{1}{8} : 4 \frac{1}{8} :: 10 : 13$  " ?

In the above examples, a private stamp of  $4 \frac{1}{8}$  inches superficial area would, by the first formula, cost the proprietor  $17 \frac{1}{2}$  cts pr thousand (the Government paying the remaining thirteen cts); and by the second statement, the proprietor would pay us only about  $\frac{1}{3}$  cts. So you see it is important for us to ascertain your decision (to be final) in order that we may make our calculations for charges. We think in the higher rate the charge is too small; but we must abide by it or even the smaller rate if you so direct.

It seems to us somewhat singular that the demand for these proprietary (Government) stamps is so small, and we cannot believe that they are being generally used.

Very Resptfly  
Butler & Carpenter

Philada. Dec 15th 1862

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to forward you today, per Adams Express Co, a box containing two portfolios within each of which are inclosed duplicate proof impressions of the U. S. Internal Revenue Stamps engraved by us, in accordance with our contract with your Department.

Annexed herewith we submit a Catalogue of said plates. May we beg you to hand one of the portfolios to the Hon'le Secretary of the Treasury, and to retain the other for your own use. We design these impressions as an exhibit of the energy, conscientious workmanship and artistic ability which we claim respectfully to have manifested in the fulfilment of our engagement with your Department; and we submit the proofs to your critical examination and opinion.

Permit us to state that within the comparatively brief period wherein we have had our Contract, we have designed the original models, engraved Eighty dies and prepared therefrom eighty original Steel Plates, twelve and a half by sixteen inches in size, and, in addition thereto, have duplicated, trebled, and, in one instance, quintupled certain denominations - making in all Ninety Seven perfect plates, embracing every denomination from one cent to twenty dollars.

From these plates we have already printed over one hundred & thirty five millions of stamps, and are now printing at the rate of over Six hundred millions per annum.

As from our correspondence, you are well aware of the delays and disappointments we encountered at first in getting our machinery in complete order, it is unnecessary to dwell thereon at present; and we refer to them only as a true and sufficient reason why we have not accomplished even more than our present statement exhibits.

In conclusion we have the honor to claim that our stamps excell all others issued by any Government, and are well worthy of the important Department whence they are issued. We believe you have every reason to be satisfied with them; and we know that we have earnestly endeavored and do now endeavour to perform our whole duty in the fulfilment of the Contract which you accorded us.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



List of Internal Revenue Stamp Plates engraved by Butler & Carpenter  
Phila. Pa.

|    |      |                 |    |       |                   |
|----|------|-----------------|----|-------|-------------------|
| 1  | Cent | Proprietary     | 20 | Cents | Inland Exchange   |
| "  | "    | Express         | "  | "     | For'n "           |
| "  | "    | Play'g Card     | 25 | "     | Entry of Goods    |
| "  | "    | Telegraph       | "  | "     | Power of Atty     |
| 2  | "    | Proprietary     | "  | "     | Warehouse Receipt |
| "  | "    | Play'g Card     | "  | "     | Protest           |
| "  | "    | Express         | "  | "     | Certificate       |
| "  | "    | Certificate     | "  | "     | Insurance         |
| "  | "    | Bank Check      | "  | "     | Life Insurance    |
| 3  | "    | Proprietary     | "  | "     | Bond              |
| "  | "    | For'n Exchange  | 30 | "     | Inld Exchange     |
| "  | "    | Play'g Card     | "  | "     | For'n do          |
| "  | "    | Telegraph       | 40 | "     | Inland Exchange   |
| 4  | "    | Proprietary     | 50 | "     | For'n Exchange    |
| 5  | "    | Inland Exchange | "  | "     | Entry of Goods    |
| "  | "    | Express         | "  | "     | Conveyance        |
| "  | "    | Agreement       | "  | "     | Orig Process      |
| "  | "    | Certificate     | "  | "     | Lease             |
| "  | "    | For'n Exchange  | "  | "     | Passage Ticket    |
| 10 | "    | "               | "  | "     | Mortgage          |
| "  | "    | Certificate     | "  | "     | Surety Bond       |
| "  | "    | Power of Atty   | "  | "     | Life Insurance    |
| "  | "    | Contract        | "  | "     | Probate of Will   |
| "  | "    | Bill of Lading  | 60 | "     | Inl'd Exchange    |
| "  | "    | Inland Exchange | 70 | "     | For'n Exchange    |
| 15 | "    | "               |    |       |                   |
| "  | "    | For'n Exchange  |    |       |                   |

| ----- page 269 ----- |                   |         |                 |        |             |
|----------------------|-------------------|---------|-----------------|--------|-------------|
| \$1 00               | Mortgage          | \$3 00  | Charter Party   | 1 cent | Herrick's   |
| "                    | Manifest          | "       | Manifest        |        | private die |
| "                    | Passage Ticket    | \$5 00  | do              |        |             |
| "                    | Probate of Will   | "       | Mortgage        |        |             |
| "                    | Lease             | "       | Probate of Will |        |             |
| "                    | Power of Attorney | "       | Charter Party   |        |             |
| "                    | Life Insurance    | "       | Conveyance      |        |             |
| "                    | Conveyance        | \$10 00 | Probate of Will |        |             |
| "                    | Inl'd Exchange    | "       | Conveyance      |        |             |
| "                    | For'n Exchange    | "       | Charter Party   |        |             |
| "                    | Entry of Goods    | "       | Mortgage        |        |             |
| \$1 50               | Inld Exchange     | \$15 00 | do              |        |             |
| \$2 00               | Mortgage          | \$20 00 | Conveyance      |        |             |
| \$2 00               | Conveyance        | "       | Probate of Will |        |             |

Philada. Dec 16th 1862

Messrs Ensign, Bridgman & Panning

Gentlemen:

Yesterday afternoon we received a letter postmarked the 4th inst, and, opening it, found it to be the lost one whose straying or tarrying has caused our mutual mistake. Eleven days is a brief period in these days of Rail Roads and Telegraphs for the transmission of a letter some ninety odd miles between the two largest cities in the country!

This morning we received your favor of the 15th inclosing a copy of that of the 4th inst above referred to.

We accord of course with the schedule of price which you make - viz \$30 for 1000 & \$38 for the second thousand, in all \$68 - sixty eight dollars. It is not fair that you should suffer for the blunder of the r. O. anymore than ourselves.

We think the sample you inclose will answer; but would not like to venture large orders on it. Suppose you make us, say 500 (five hundred) of the size of this inclosing envelope? We can then try it.

Very Resptfly  
Butler & Carpenter

We are in no immediate haste for the 2000 lately ordered. As soon as convenient will answer.

Philada. Dec 16. 1862

Wm R. McCreary Esc

Dear Sir:

Inclosed please find dft in yr favor for Eighty four dollars, being amt of your late a/c which we inclose for due receipt.

We have been so very busy as to have overlooked this a/c for a day or two.

The "Blue" arrived safely and is satisfactory.

Very Resptfly  
Butler & Carpenter

Philada. Dec 16. 1862

Jno S. Carter Esq  
Erie. Pa.

Dear Sir:

Your favor of the 11th inst with inclosures is duly rec'd

As we are engaged at present in filling our Private Stamps orders we have not proved impo to forward you as samples. We will do so in a few days.

The law requires no size in particular. You can have a die of shape and size adapted to your own convenience. The cost of engraving a special stamp is not borne by the Government, nor the extra cost for paper and printing, if the stamp be larger in size than ~~than~~ the 1. 2. 3 or 4 ct Proprietary Government Stamps. If you have a One or Two Cent private die of no greater superficial area than  $13/16$  of an inch, or a three or four cents' die of no greater superficial area than  $63/64$  of an inch there will be no charge for printing them. Over these sizes you pay a charge established at a ratio of tencents extra for  $3 \frac{1}{8}$  inches superficial area, and a proportionate sum for intermediate sizes, per thousand stamps. Thus, for the printing of a private stamp the size of the Government Twenty Dollar stamp, viz  $3 \frac{1}{8}$  inches (or  $2 \frac{1}{2} \times 1 \frac{1}{4}$  inches) you would have to pay ten cents pr thousand stamps.

The cost of engraving the die varies with its size, the nature of the work on it etc, from One hundred & fifty dollars upwards.

Very Resptfly  
Butler & Carpenter

Philada. Dec 16th 1862

V Balch Esq

Dear Sir:

Yr favor advising us of having finished the Curtis die is duly at hand and gives us much satisfaction.

We look with impatience for both the die and impression thereof.

The parties ordering it are very urgent for their stamp and we are thus obliged to press you.

You have done right to cut in the scroll work etc: the lettering will be finished here.

Be pleased to forward your a/c and we will send you the amt at once.

Very Resptfly  
Butler & Carpenter

Philada. Dec 16th 1862

Messrs Jules Hanel & Co.  
No 930 Arch St

Gentlemen:

On the 14th October last we sent you a design for a private stamp, which you duly acknowledged and stated you would hold over until a decision respecting the proper size etc could be made.

May we enquire whether you adhere to your original intention of getting a private stamp? Failing to hear from you we hardly know what decision you have made. If in the negative be kind enough to return the model to

Yrs Very Resptfly  
Butler & Carpenter



Philada. Dec 17. 1862

Messrs Curtis & Son

Gentlemen:

Inclosed we send you proof of your unfinished die in order that you may see in what advanced condition ((it))\* is.

There are certain changes and effects to be yet introduced in the vignette, more to satisfy our taste than to give additional value for general printing.

We trust you cannot fail to be satisfied with the design, of which this partial proof gives yet no full idea.

It is certainly one of the prettiest of the private dies and you may congratulate yourselves in having secured it at a price which will not henceforth procure anything equal to it.

Very Resptfly  
Butler & Carpenter

\*(( the word "it" evidently omitted by writer))

Philada. Dec 17th 1862

V Balch Esq

Dear Sir:

The proof impression and the accompanying letter are duly rec'd.

We are much pleased with the die, and have but one or two suggestions to make which we think would improve the drawing of the vignette. For example, we believe you can better the eyes of the baby. At present they are too much like mere black dots and especially the right eye (nearest the doll) Can you not in this latter eye give more effect to it? Make a distinction between the brow & eye which now does not exist? A moment's glance will tell you what we mean better than we can well express. Again, we cannot make out exactly what it is which the child holds in its hands back of the doll. Would it not be better to make it appear as if the child held the doll by the shoulders, drawing the scarf (or whatever it is) between the hands of the child, into a body dress of the doll, giving it waist etc? A few cuts of the graver will do this. Finally, please put a little effect into the head of the doll - as hair for instance.

We are aware that the drawing from its small size is quite faulty and you have done exceedingly well with it. It should have been drawn large and reduced by daguerreotype or photograph. Trusting you can improve the vignette on these hints, we express much satisfaction with the ornamentation, scrollwork etc, and remain

Very Resptfly  
Butler & Carpenter

Philada. Dec 17th 1862

Messrs W. &amp; T Liversidge

Gentlemen:

Your favor of the 15th inst covering Invoice of Gum forwarded 13th inst is duly rec'd.

We have been under the impression that you would continue to furnish us with the gum at the rate fixed by you Aug 29th and unless you feel it a serious loss we expect you to do so. Be pleased to remember that while ostensibly giving us four months' credit you really draw interest thereon, and you make us also pay the Government tax. Now we are bound by a contract with the Government at a certain rate; and every article entering into our manufacture of stamps has greatly increased in price since that contract was made. Our expenses have(?) unfortunately(?) very much increased beyond our calculations. Therefore, you can readily suppose that we are indisposed to incur heavier charges still.

As soon as we can receive funds from the Government now much in our debt we will cease to ask any time whatever on your a/cs; and we hope in our next order to make it a cash transaction.

We observe in the bill forwarded us today that you have not charged the usual four months' interest on it.

Be pleased to state whether this be accidental or intentional?

Some days ago a gentlemen called on us introducing himself as a neighbour and friend of yours and made certain enquiries with regard to the cockling of the paper etc. We gave him a number of sheets for you to experiment with.

We do not now have quite as much trouble from this cause.

Very Respectly  
Butler & Carpenter

We prefer the light to the dark gum: it is not so hard and rough.

Philada. Dec 18. 1862

Messrs A. B. Sands & Co.

Gentlemen:

Inclosed we send you dry impression of your unfinished  
die with the request that you will give us your signature on the  
left open space (as you have designated in the model) that a  
facsimile maybe engraved as you desire.

Very Resptfly  
Butler & Carpenter

Philada. Dec 18th 1862

Messrs J. Brown & Son

Gentlemen:

Yr favor of the 15th inst is duly rec'd. We are pleased to notice you appreciate our position with a kind spirit and a due sense of the difficulties under which we have labored.

As we are now outlining the lettering on your die (the preliminary lathework having been laid down) we have postponed cutting in the words "Brown's Bronchial Troches" until we are certain of the style of letter which you wish us to engrave. Your Mr Brown stated to us that he preferred the plain simple egyptian letter, if we remember aright. In any case, he showed us the character on a label or cover which we cannot find nor distinctly remember.

Be pleased to send it at once to us.

Very Resptfly  
Butler & Carpenter

Philada. Dec 18th/62

S. N. Dodge Esq

Dear Sir:

Yr favor of the 12th inst duly rec'd.

We had of course no intention to charge you with knowledge of the inferior Dryer last sent us. We presumed it accidental on your part.

That received by us, however, was quite unfit for use.

We will be happy to receive a good article at your earliest convenience.

Very Resptfly  
Butler & Carpenter



Philada. Dec 19th 1862

Messrs Lawrence Cohen & Co.

Gentlemen:

Yr favor of the 18th inst is at hand.

We feel that you cannot have rec'd nor therefore read our letter of the 11th inst, wherein we thought we had distinctly stated that we have no control whatever over the stamp deliveries, save in packing the stamps in accordance with the orders daily presented.

Your order has not yet been filled, simply because we have not yet rec'd it.

When it comes it shall have equal dispatch with its associates.

Very Resptfly  
Butler & Carpenter

Philada. Dec 19th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to inclose a/c of our deliveries of Internal Revenue Stamps, duly certified by the Agent, Mr Kemble, in accordance with requisitions, from the 1st to the 30th ult inclusive.

May we beg you to settle this and our preceding a/c of October's deliveries, at your earliest convenience.

Our expenses are very heavy and thus far we have failed to receive any funds from the Department.

Very Respectfully  
Yr Obt Servts  
Butler & Carpenter



Philada. Dec 19th 1862

U. S. Internal Revenue Department

To Butler &amp; Carpenter, Dr.

For the following amount of Internal Revenue Stamps delivered from the 1st to the 30th November, 1862, inclusive, in accordance with orders for stamps (a detailed account of said stamps being herewith submitted) from the Agent, Mr Wm H Kemble, whose certificate to the amount is hereunto affixed - viz: Seventeen millions, four hundred and eighty five thousand, one hundred Stamps-

viz:

17.485.100 Stamps @ 13 cts per Thousand - \$2.273.06/100

I hereby certify that I have received during the month of November 17.485.100 stamps

W H Kemble  
Stamp Agent

Philada. Dec 20th 1862

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit herewith the last weekly statement of the number of kinds and values of Internal Revenue Stamps printed during the week terminating on the 19th inst.

Very Respectfully Yr Obedt Servts  
Butler & Carpenter

## Internal Revenue Stamps

|        |      |                |            |         |            |             |
|--------|------|----------------|------------|---------|------------|-------------|
| 1      | Cent | Proprietary    | 735.000    |         | Amt Over   | 16,356.950  |
| "      | "    | Express        | 1,438.500  | \$2 00  | Conveyance | 194.400     |
| 2      | "    | "              | 693.000    | "       | Mortgage   | 232.200     |
| "      | "    | Proprietary    | 1,302.000  | \$3 00  | Manifest   | 28.800      |
| 2      | "    | Bank Check     | 3,774.750  | \$20 00 | Conveyance | 2.700       |
| "      | "    | Play Card      | 787.500    | \$15 00 | Mortgage   | 1.350       |
| 3      | "    | "              | 374.000    |         |            |             |
| "      | "    | Proprietary    | 187.000    |         | Total      | 16,816.400  |
| "      | "    | Telegraph      | 646.000    |         |            |             |
| 4      | "    | Proprietary    | 476.000    |         |            |             |
| 5      | "    | Express        | 620.500    |         |            |             |
| "      | "    | Inl'd Exchange | 168.750    |         | Value      | \$2,664.520 |
| 10     | "    | Contract       | 284.750    |         |            |             |
| "      | "    | Bill of Lading | 561.000    |         |            |             |
| "      | "    | Inld Exchge    | 401.250    |         |            |             |
| "      | "    | Certificate    | 510.000    |         |            |             |
| 15     | "    | Inld Exchge    | 259.250    |         |            |             |
| "      | "    | For'n Exchge   | 178.500    |         |            |             |
| 20     | "    | Inld Exchge    | 544.000    |         |            |             |
| 25     | "    | Power of Atty  | 265.200    |         |            |             |
| 30     | "    | Inld Exchge    | 183.600    |         |            |             |
| 40     | "    | "              | 262.650    |         |            |             |
| 60     | "    | "              | 199.750    |         |            |             |
| \$1 00 | "    | "              | 204.750    |         |            |             |
| \$1 50 | "    | "              | 299.250    |         |            |             |
|        |      | Amt Over       | 16,356.950 |         |            |             |

((Stamps printed during week ending 19 Dec 1862 - per letter  
to Boutwell 20 Dec 1862 I - 282))



Philada. Dec 20/62

J. L. Thompson Esq

Dear Sir:

Yr favor is duly rec'd.

Your die is in hand and will be finished within a few days when we will forward proof for yr examination.

The necessity of getting all the Govrn't large plates has delayed us with our private dies.

Very Resptfly  
Butler & Carpenter

Philada. Dec 20/62

Messrs A. B. Sands & Co

Gentlemen:

Yr favor of the 19th inst with inclosure is  
duly rec'd.

We will make as perfect a fac simile (reduced)  
of the signature as possible, and send you proof  
ere printing as you desire.

Very Truly  
Butler & Carpenter

Philada. Dec 20. 1862

V Balch Esq

Dear Sir:

Yr favor of the 19th with second proof is at hand.

We think you have much improved the die and are quite satisfied with it.

Please forward it at your earliest convenience.

Very Resptfly  
Butler & Carpenter

IMPRESSION ON THE LOWER PART OF THIS PAGE COMES FROM PREVIOUS  
LETTER TO MESSRS A. B. SANDS. COPY OF THIS LETTER WILL  
BE FOUND ON I - 284b

Philada. Dec 22nd 1862

D. S. Barnes, Esq

Dear Sir:

Yr favor of the 20th inst is duly rec'd.

The lettering of one of your stamps - the largest - is finished; the other is in hand; and the head is well advanced. The engraver of the last claims that he wants to make as perfect a copy as possible and must take a certain time to do it in, although he pushes it as fast as possible. When the head is finished the lettering of the third stamp will be completed, and all three finished at once.

We are not aware of any delay whatever whereof particulars or generals can be given you.

Your stamps command our unflagging attention in common with others preceeding them.

Very Resptfly  
Butler & Carpenter

Philada. Dec 22nd 1862

Hon'ble Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

As we are now preparing our Private Dies we presume that the extra cost of the printing will be settled (in accordance with "printed regulations) directly between the "proprietors" and ourselves. We have been asked whether they should pay us directly? Or hand in the amount to the Government to be paid us? As it is a matter with which the Department can have no interest (after having established the tariff of charges) we have taken it for granted that it is a purely private business transaction between our customers and ourselves.

Otherwise, you would have to open elaborate accounts with each and every man owning a private die, and to no purpose, as the money would be passed into our hands after all; while we would be obliged to present varying a/cs with every delivery, (monthly) of stamps, instead of preserving the present simplicity of one fixed price per thousand stamps.

We believe that all our customers would prefer to deal directly with us and not have their orders on the Government embarrassed with outside questions of price. We humbly conceive this to be the straightforward, simple and correct manner of conducting the transactions.

Again in paragraph 33 of the "Printed" Regulations in regard to stamps for "Proprietary Articles", it is stated that this(?) "additional charge (for paper & printing) will be ten cents per thousand stamps of 3 1/8 inches superficial area, and a proportionate sum for intermediate sizes". Thus, for a stamp of that size, viz 3 1/8 inches, we receive twenty three cents per thousand: thirteen from the Department and ten from the private customer. We presume, therefore, that for a die, say three times that size, we should receive thrice that sum, viz sixty nine cents per thousand; the Government paying of this the usual fixed price of thirteen cents, and the customer the balance.

This question is very important to us. The very low rate at which we print these stamps makes a trifling sum a matter of weight. We would be very unwilling to print at such rates in our regular engraving & printing business. In fact it would be no object for us to do so. We beg you also to bear in mind that these very private stamps cut down materially the printing from the Government Proprietary general plates; and, as our only hope to cover the great expense of engraving the Government plates is in a very large amount of printing therefrom, you can see at once that we should receive much more from the private dies, especially as our rate of established charges (fixed by yourself) is very much less than any other respectable steel plate printing could be done.

With regard to the size of these private dies exceeding 5 1/8 superficial area in some cases, permit us to state that we have not supposed that the Department desired to interfere with the



conduct of any man's private affairs; and, consequently, if a large or small stamp be used, provided the cost fall not on the Government, there is no reason to direct otherwise.

Proprietors of Patent Medicines of any age have been and are accustomed to use certain labels or trade marks etc. They deem it greatly to their injury to cease this use; but, to save themselves the great trouble, time and expense of canceling the Gov't stamp on every bottle or box, they desire a private stamp, and want this stamp, perhaps, to resemble their labels so as to take its place. To deny them this innocent privilege would be arbitrary; and we presume this stamp law is to be made as palatable as possible.

May we beg you to give the above subjects your consideration and opinion officially, as soon as you can spare a couple of moments from the millions of subjects demanding your attention and decision.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 24. 1862

M Bailey Esq  
Solicitor's Office  
Treasury Department  
Washington, D.C.

Sir:

We have the honor to acknowledge with thanks your favor of the 23rd inst, inclosing Dft on New York in our favor for Three thousand four hundred and seven 16/100 Dollars, being amount of our a/cs presented to the Internal Revenue Department.

Very Resptfly  
Yr Obt Ser~~v~~ts  
Butler & Carpenter

Philada. Dec 24th 1862

Hon's Salmon P. Chase  
Secretary of the Treasury  
Washington. D. C.

Sir:

Our Mr Butler avails himself of this opportunity to express his sincere regret that he was unable to pay his respects personally to you during his recent visit at Washington; but a telegraphic message announcing the serious illness of one of his children compelled his summary departure. He feels assured, however, that you will pardon a seeming discourtesy when thus made aware of the painful and imperative cause of his unexpected summons home.

Within a few days he hopes to revisit the Capital and will then do himself the honor of calling on you.

We were happy to forward you, some days ago, through the Hon's Commissioner of Internal Revenue, proof impressions of our Stamp plates which, we trust, recommended themselves to your attention and approbation.

Having thus complied with the requisitions of our onerous contract within, we believe, an unparalleled brief period of time, we indulge the hope that our promptitude and the excellence of our work may command us to your favorable consideration. Perhaps, also, it is proper to state in regard to our stamp printing that we have already much exceeded the general demand, and many of our presses could be advantageously employed on other work should we be so fortunate as to secure it.

Expressing our high personal respect and venturing to offer you most cordially the "compliments of the season", we remain

Very Sincerely  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 24/62

Messrs Ensign, Bridgman & Fanning

Gentlemen:

Yr favor of the 22nd covering a/c is duly rec'd.

We acknowledge also receipt of Envelopes. We think the five hundred small will answer our purpose.

Inclosed we send you dft in yr favor for Seventy eight dollars. Being payt in full of yr a/c which is hereby inclosed for yr receipt.

Very Resptfly  
Butler & Carpenter

Philada. Dec 26. 1862

S N. Dodge Esq

Dear Sir:

We acknowledge receipt of yrs of the 19th inst, also Patent Dryer. Inclosed please find dft in yr favor for Thirteen 12/100 Dollars, being am't in full of yr bill which is also inclosed for proper receipt.

It would seem that our foreman in sending back yr box of P. Dryer failed to obtain a receipt from the Express Co. We are informed, however, by the Agent that it was duly rec'd. By notifying Adam's Express Co in yr City you will doubtless obtain it. If not advise us at once.

Very Resptfly  
Butler & Carpenter

Philada. Dec 27. 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor to submit our usual weekly printing  
statement of Revenue stamps for the week terminating on  
the 26th inst.

Very Resptfly  
Butler & Carpenter



Internal Revenue Stamp Printing

|        |      |                |           |            |
|--------|------|----------------|-----------|------------|
| 1      | Cent | Proprietary    | 540.750   | 35,407.50  |
| "      | "    | Express        | 882.000   | 8.820      |
| 2      | "    | "              | 640.500   | 12.610     |
| "      | "    | Bk Check       | 2,835.000 | 56.700     |
| "      | "    | Proprietary    | 777.000   | 15.540     |
| "      | "    | Play'g Card    | 651.000   | 13.020     |
| 3      | "    | Telegraph      | 476.000   | 14.280     |
| "      | "    | Proprietary    | 391.000   | 11.730     |
| 4      | "    | "              | 68.000    | 2.720      |
| 5      | "    | Inld Exchge    | 803.250   | 41.162.50* |
| 6      | "    | Express        | 442.000   | 22.100     |
| 10     | "    | Bill of Lading | 518.500   | 51.850     |
| "      | "    | Inld Exchge    | 680.000   | 68.000     |
| "      | "    | Power of Atty  | 123.250   | 12.325     |
| "      | "    | Contract       | 131.750   | 13.175     |
| "      | "    | Certificate    | 374.000   | 37.400     |
| 15     | "    | Inld Exchange  | 382.500   | 57.375     |
| 20     | "    | "              | 272.000   | 54.400     |
| 40     | "    | "              | 229.500   | 91.800     |
| 25     | "    | Power of Atty  | 255.000   | 63.750     |
| 60     | "    | Inld Exchge    | 89.250    | 53.550     |
| \$1 00 |      | do             | 166.500   | 166.500    |
| "      |      | Power of Atty  | 198.000   | 198.000    |
| \$1 50 |      | Inl Exchge     | 13.500    | 20.250     |

Total 11,940.250 Stamps \$1,092.765

(( \*This figure should be 40.162.50 - it is added in as 41.162.50 making the total 1,000 off))

(( Stamps printing during week terminating 26 Dec 1862 - per letter to Boutwell 27 Dec 1862 - I - 293b))

Philada. Dec 29th 1862

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D. C.

Sir:

Yr esteemed favors of the 24th & 26th insts are this day  
rec'd.

With regard to the claim of Peter L Foy, Postmaster at St  
Louis, Mo. we state respectfully that upon examination we find  
nothing to justify it.

We deem it possible that Mr Foy has inaccurately counted  
his Bond 25 ct Stamps: he should properly have forty of them.

We inclose tabular statement of stamps forwarded him.  
Would it not be well for him to state what & how many different  
stamps he received? We are confident he has his full dues. If  
you see proper you can send him the inclosed statement for com-  
parison with what he received.

Very Resp6fly  
Butler & Carpenter

Philada. Dec 31/62

V Balch Esq  
No 34 Liberty St  
New York

Dear Sir:

Yr favor of the 30th inst covering your a/c is duly  
rec'd.

The die & drawing were safely rec'd. We are content  
therewith.

Be pleased to find within dft on New York in yr favor  
for Forty Dollars (\$40) being payt in full of yr a/c which we  
herewith inclose for due receipt.

Very Resotfly  
Butler & Carpenter

Philada. Jany 3. 1862\*

Messrs W & T Liversidge  
Milton. Massa

Gentlemen:

Inclosed we forward dft on New York in yr favor for  
Eighty four 61/100 Dollars (\$84 61/100) in full payt of your a/c  
dated Sept 5th 1862, and due on the 5th inst.

We inclose said a/c for your due receipt and return to

Yrs Very Resptfly  
Butler & Carpenter

Bank of Manhattan Co  
No 791 Jany 2/63 - \$84 61/100

\*((Should be 1863 - slip of the pen))

Philada Jany 3rd 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D. C.

Sir:

We have the honor herewith to submit our a/c of deliveries of Internal Revenue Stamps, during the month of December last.

May we beg you to have it settled at your earliest convenience.

Our deliveries are unexpectedly small while our expenses are very seriously increased.

Very Resptfly  
Butler & Carpenter

Philada. Jany 3rd 1863

United States  
Internal Revenue Department

To Butler & Carpenter Dr

For the following deliveries of Internal Revenue Stamps  
to Wm H Kemble, Stamp Agent, during the month of December,  
1862, viz: Eleven millions, six hundred thousand, four hun-  
dred and sixty eight stamps - 11,600,468.

|      |  |                   |
|------|--|-------------------|
|      | viz:   |                   |
|      | 11,600,468 Stamps @ 13¢ pr M                           | \$1,508.06        |
| Less | 400,000 Ek Check Stamps returned<br>for exchange @ 13¢ | 52.00             |
|      | Balance due  | <u>\$1,456.06</u> |



By Butler &amp; Carpenter, during the month of December 1862

|          |    |    |           |            |     |    |         |            |        |        |
|----------|----|----|-----------|------------|-----|----|---------|------------|--------|--------|
| Exp      | 1  | ot | 760.443   | Bond       | 25  | ot | 36.172  | Mortg      | \$1    | 20.040 |
| Tel'h    | 1  | "  | 171.999   | Certif     | 25  | "  | 85.619  | Passge T   | \$1    | 3.765  |
| P. Cards | 1  | "  | 287.750   | Entry G    | 25  | "  | 18.240  | Pr Atty    | \$1    | 9.181  |
| Prop'y   | 1  | "  | 1.555.149 | Ins        | 25  | "  | 187.714 | Probate    | \$1    | 9.751  |
| Bk Ck's  | 2  | "  | 2.448.900 | P. Atty    | 25  | "  | 51.839  | Inl Ex     | \$1.50 | 32.511 |
| Exp      | 2  | "  | 779.496   | Protest    | 25  | "  | 64.842  | Convey     | \$2    | 7.727  |
| Ctf      | 2  | "  | 96.014    | W. Receipt | 25  | "  | 39.373  | Mortg      | \$2    | 6.917  |
| Prop'y   | 2  | "  | 487.782   | In. Ex     | 30  | "  | 90.696  | Charter P. | \$3    | 1.140  |
| P. Card  | 2  | "  | 103.955   | F'n Ex     | 30  | "  | 9.100   | Manifst    | \$3    | 1.617  |
| F'n Ex   | 3  | "  | 34.903    | Inld Ex    | 40  | "  | 93.279  | Charter P. | \$5    | 504    |
| Tel'h    | 3  | "  | 729.892   | For'n Ex   | 50  | "  | 8.703   | Convey     | \$5    | 3.998  |
| Prop'y   | 3  | "  | 156.941   | Bond       | 50  | "  | 21.144  | Manifst    | \$5    | 823    |
| Prop'y   | 4  | "  | 207.675   | Convey     | 50  | "  | 38.801  | Mortg      | \$5    | 3.959  |
| Agreet   | 5  | "  | 149.216   | Entry G    | 50  | "  | 13.270  | Probate    | \$5    | 603    |
| Inl Ex   | 5  | "  | 469.961   | Lease      | 50  | "  | 27.021  | Charter P. | \$10   | 193    |
| For'n Ex | 5  | "  | 54.591    | Mtge       | 50  | "  | 46.026  | Convey     | \$10   | 817    |
| Exp      | 5  | "  | 462.170   | Passge T.  | 50  | "  | 6.664   | Mortg      | \$10   | 618    |
| Ctf      | 5  | "  | 327.486   | Probate    | 50  | "  | 12.714  | Probate    | \$10   | 209    |
| Inl Ex   | 10 | "  | 318.416   | Legal Dec  | 50  | "  | 46.744  | Mortg      | \$15   | 318    |
| For'n Ex | 10 | "  | 26.434    | Inl Ex     | 60  | "  | 62.721  | Convey     | \$20   | 358    |
| Bill Lad | 10 | "  | 108.938   | For'n Ex   | 70  | "  | 5.682   | Probate    | \$20   | 99     |
| Certif   | 10 | "  | 103.152   | Inl Ex     | \$1 |    | 50.275  | Life Ins   | 25 cts | 18.865 |
| Contract | 10 | "  | 52.051    | For'n Ex   | \$1 |    | 6.177   | "          | 50 "   | 11.180 |
| P. Atty  | 10 | "  | 48.979    | Convey     | \$1 |    | 24.855  | "          | \$1    | 2.156  |
| Inl Ex   | 15 | "  | 221.455   | Entry G    | \$1 |    | 7.287   |            |        |        |
| "        | 20 | "  | 202.253   | Lease      | \$1 |    | 7.951   |            |        |        |
| F'n Ex   | 20 | "  | 31.565    | Manifst    | \$1 |    | 3.844   |            |        |        |

|                 |                   |
|-----------------|-------------------|
| Total           | 11.600.468        |
| Stamps return'd | 400.000           |
| Total Balance   | <u>11.200.468</u> |

Philada. Jany 7th 1863

Messrs A. B Sands & Co

Gentlemen:

We have the pleasure to hand you inclosed proof impression of your finished Stamp which we hope will meet with your approval.

We deem it very pretty and neat. Be pleased to advise us in what color you desire the stamp printed, ere we prepare the plate.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Jany 7. 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 5th inst is duly rec'd and commands our immediate attention.

We will at once prepare the designated plates and get them out at the earliest possible moment.

It is but just to ourselves that we should respectfully call your attention to the fact that these are extra plates beyond those mentioned in the law and, consequently not contemplated by us in proposing for the contract. We beg leave to state that we have already engraved many more plates, at great expense, than the large number even demanded of the several varieties of stamps. In our desire to meet your wishes for the pressing demand of the moment, plates were, in many instances, doubled, trebled and, in one instance, sextupled; although we now find, as we apprehended, that the demand, having been thus extraordinarily supplied, has fallen off to so insignificant a number that these extra plates are a dead loss to us in every respect. We have been and are most painfully disappointed in the demand for these stamps. Should it continue at the past and present rate the consumption will hardly \* single million of stamps. At this rate the demand will be a mere bagatelle. Certainly, these cannot be diffused through the country an ample supply of stamps, and yet the orders Daily diminish rather than increase. Either criminal defiance or ignorant inattention to the law must be generally practised, or a most woful miscalculation of Revenue from the Stamp Law has been made.

We deem it our duty to present these facts to your immediate attention. If there be a remedy it should be applied.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

\*((Some word or words evidently omitted by the writer))

Ink impressions on this page are from the previous letter to Boutwell. Copy of this letter will be found on I - 301,302.

Philada. Jan'y 7. 1862

\*Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir;

Yr favor of the 5th inst is duly rec'd and commands our immediate attention.

We will at once prepare the designated plates and get them out at the earliest possible moment.

It is but just to ourselves that we should respectfully call your attention to the fact that these are extra plates beyond those mentioned in the law and, consequently not contemplated by us in proposing for the contract. We beg leave to state that we have already engraved many more plates, at great expense, than the large number even demanded of the several varieties of stamps. In our desire to meet your wishes for the pressing demand of the moment, plates were, in many instances, doubled, trebled and, in one instance, sextupled; although we now find, as we apprehended, that the demand, having been thus extraordinarily supplied, has fallen off to so insignificant a number that these extra plates are a dead loss to us in every respect. We have been and are most painfully disappointed in the demand for these stamps. Should it continue at the past and present rate the consumption will hardly \* reach one hundred & fifty millions per annum, one fourth only of the estimate. To comply with the urgent demands of the Department we have engraved for nothing about twenty extra plates; and now, having thus incurred this great additional expense, we find that the exigency of printing has passed away.

Our only justification for proposing at such a low rate was that the large amount of printing would, in a measure, indemnify us for the entire loss of the engraving. In this we have been utterly deceived. Moreover, almost every, if not every article used by us in the manufacture of stamps has advanced exceedingly in price over and above the rates on which we justly felt enabled to bid for the stamps. Our paper is held at an advance of nearly if not quite one hundred per centum; the great demand for printers has forced us to advance the rates fifty per cent on our steampresses. The cost of our machinery has been much enhanced; the steel even of our plates commands a considerable advance over former rates. Urged to get our orders with all possible dispatch we have made engagements with additional employes for whose services (being of a very responsible nature) we have been obliged to pay handsome salaries. And now we have to wait for orders. Instead of being called on to deliver millions of stamps daily, it is only hundreds of thousands. In short, in place of receiving any compensation for the great labor, expense and unusual responsibility of our contract, we are sinking money daily in it.

We have determined to meet our duty in every respect fully and perfectly, and have, therefore, refrained from addressing you on the subject until we have thus complied with our obligations. But it is proper now that you should understand our position.

\*(( From \* to \* is a repetition of the letter to Boutwell found on I - 301)



Certainly we could not foresee the immense appreciation in cost of almost everything required to fulfil our contract; but, we believe that the common experience of the community will bear us out in reference to these increased rates; and our case is not at all exceptional.

Under the circumstances, respected Sir, we submit the above statement of fact to your mature and just consideration. Had we taken the contract even at an approximation to the responsible competing bids which were presented, we would have had no reason to ask for increased compensation - despite the great difficulties and accrued expenses sprung from the unhappy condition of public confidence and this infamous rebellion; but we ask you respectfully to compare our terms with those presented then by competent parties. If you also bear in mind how greatly have the various materials and labor necessary to the business increased in cost, you must concede that justice and the law of self-protection against loss and injury warrant these remarks.

Very Resptfly  
Yr Obt Servtd  
Butler & Carpenter



Philada. Jany 8th 1863

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

We deem it our duty to state to you that we feel convinced from the very small consumption of Proprietary Stamps that the law is being evaded or defied by parties whose pecuniary interests are more largely invoked than their sense of public duty and patriotic feeling.

We have been informed credibly that in one instance, at least, in the city of New York a large house does not use the stamps; and we are also told that various(?) persons(?) will urge, in excuse of non compliance, that they cannot procure stamps, or, if they send orders to the Department suffer serious loss in consequence of delay in the delivery. Whatever reason may have previously existed to found thereon such exculpation it has no longer force, and is amply disproved by the fact that we now await orders for the filling. Indeed, in all this month (irrespective of the Oregon and California Government orders) we have not been required to deliver but(?)\*a single million of stamps. At this rate the demand will be a mere bagatelle. Certainly there cannot be diffused through the country an ample supply of stamps, and yet the orders daily diminish rather than increase. Either criminal defiance or ignorant inattention to the law must be generally practised, or a most woful miscalculation of Revenue from the Stamp Law has been made.

We deem it our duty to present these facts to your immediate attention. If there be a remedy it should be applied\*

Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

\*--(( This is an exact duplicate of the end of the letter addressed to Boutwell and found on pages I-301,302))

Philada. Jany 9. 1863

W. C. Simmons Esq  
Providence. R. I.

Sir:

In accordance with a request of the Hon'le Geo S. Boutwell,  
Comm'r of Internal Revenue, we forward you inclosed an Invoice  
of the stamps sent you Dec 4th last, on order 865.a.

Very Resptfly  
Butler & Carpenter

865a

|        |          |     |       |
|--------|----------|-----|-------|
| 16,000 | Bk Ck    | 2   | \$320 |
| 100    | In Ex    | 5   | 5     |
| 100    | "        | 10  | 10    |
| 50     | "        | 30  | 15    |
| 200    | Ctf      | 25  | 50    |
| 2,500  | Tel'h    | 3   | 75    |
| 800    | Ins      | 25  | 200   |
| 76     | Manift   | \$1 | 76    |
| 50     | Mortg    | 50  | 25    |
| 20     | Orig Pro | 50  | 10    |
|        |          |     | <hr/> |
|        |          |     | \$786 |

((This is the inclosed invoice mentioned in the letter to W.C.Simmons and found on page I-308b))

Philada. Jany 9th 1863

Messrs A. B Sands & Co

Gentlemen:

Your favor of the 8th inst is duly rec'd, returning proof imp'n. We are happy to learn that you are pleased with your stamp; and we think the inclosed impression in green will strike you even more favorably. This color shows the stamp to great advantage and you will be at no extra cost for it.

The plate will be ready early next week to print and you will please state what your order on the Government will be that we may print that amount.

We understand that you want your stamps printed in green, without gumming or perforating.

Very Resptfly  
Butler & Carpenter

Philada. Jany 9th 1863

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

We have been handed a communication from you lately addressed to E Ferret, Agent of "Wright's Indian Vegetable Pills".

In that communication, with reference to an impression of a private stamp submitted by Mr Ferret, you state that the stamp is approved, except in that it "must have the word 'Proprietary' engraved thereon". This decision is totally unexpected to us, and fills us with much anxiety.

We fail to find in the printed "Regulations in regard to Stamps for Proprietary Articles" any requisition of the word "Proprietary"; but we are therein required (vide Section 8) to engrave "the name of the article", which we have done. Moreover, we have submitted many designs for your approval whereon this word does not appear, and they have always met with your consent. These stamps are nearly all finished in perfect good faith by us.

Again: In consequence of one proprietor manufacturing and selling many preparations whose names it would be perhaps, impossible to put in a desirable or convenient stamp which would thus cover every variety, we addressed you to permit the use of the word "Proprietary" in such cases, thus saving much inconvenience and expense for the proprietor while every wish of the Department would be equally satisfied. To this request you consented; and we have, hence, believed and understood that this word was to be used on a private stamp when that stamp covered an article, medicine or preparation, whose special name was not engraved thereon. Indeed, it is difficult to conceive how we could, consistently with the printed "Regulations", arrive at any other conclusion.

You may readily conceive our anxiety to be informed now that we have not complied with instructions which we have never received. If you insist on this matter nearly all our private stamps will be a dead loss to us or the proprietors. We have, unfortunately or fortunately, too much knowledge of human nature to suppose they will lay out money on useless work!

Have you not, honored Sir, failed to observe that we have engraved "the name of the article" on Mr Ferret's stamp? Indeed, Herrick's stamp, issued months ago and approved by you, lacks this word "Proprietary". We inclose impression thereof.

We also inclose impressions of some dies recently finished whereon the word "Proprietary" does not exist; but, in every case, you will find "the name of the article" is engraved.

We inclose an impression of Ferret's stamp that you may maturely reconsider this matter; and we await with much solicitude your final decision on the representations with which we have the honor to be

Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

Philada. Jany 9th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 8th inst is duly rec'd and receives our respectful attention.

We will cheerfully comply with your request to furnish an inclosed memorandum, as formerly devised by us, with each filled order; but we beg you to bear in mind that such a memorandum is in fact a duplicate of the order and requires considerable time and writing to be accurately made. However, this will be no great cause of delay in filling orders if they continue to grow "small by degrees and beautifully less" hereafter!

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



Philada. Jany 9th 1863

Messrs Hostetter & Smith  
Pittsburgh. Pa.

Gentlemen:

Your stamp is finished and the plate will be ready to print about the middle of next week. We inclose proof impressions in black & blue and green that you may select the color therefrom. The red, we find, does not print brightly and well. We suggest blue or green as the best colors: black can be photographed.

Please state the probable amount of your order that we may print to meet it. We believe you neither wish yr stamp gummed nor perforated. Advise us fully on these points.

Very Resptfly  
Butler & Carpenter

Philada. Jany 9th 1863

Messrs Curtis & Son

Gentlemen:

Herewith we have the pleasure to hand you proof impressions in colors of your stamp which we think exceedingly pretty and effective. Be pleased to decide on the color in which we shall print. Advise us what amount you shall order that we may print to meet it. The plate will be ready next Monday.

We understand that you neither wish the stamp gummed nor perforated. Advise us at once.

Very Resptfly  
Butler & Carpenter

Philada. Jany 10th /63

J. M. Riley Esq.

Dear Sir:

We have no power nor right to receive and exchange stamps however desirous to oblige you.

The plan for you to follow is to send to the Comm'r of Internal Revenue the stamps you desire exchanged and specify what you wish in their place (of equal value) and we will in due course receive an order through Mr Kemble to pack and deliver those specified thus by you. The returned stamps remain at the Department. Having once delivered them they pass entirely beyond our control. Our deliveries are in all cases final.

Very Resptfly  
Butler & Carpenter

Philada. Jany 10. 1863

M. H. Tucker Esq  
Secretary

Dear Sir:

May we enquire when you think of ordering Proprietary stamps again in order that yr a/c may be properly balanced?

As we are now preparing our private dies do you deem worth your attention to look at impressions of some of them? If so we will forward you proofs with pleasure.

Very Resptfly  
Butler & Carpenter

\*(( the word "it" seems to have been omitted by the writer))

Gargling Oil Co. - per other letters

Philada. Jan'y 10/63

Jno L. Hunnewell Esq

Dear Sir:

Inclosed please find specimens of some of the private stamps now being engraved by us.

We want three hundred dollars for the largest and most elaborate of stamps similar to the enclosed and two hundred for the simplest & smallest.

The printing cost is regulated by the Department - Stamps covering  $3 \frac{1}{8}$  inches superficial area cost thirteen cents extra pr thousand - proportionately for less & larger area.

Very Resptfly  
Butler & Carpenter

Philada. Jany 10/63

Messrs C W L F Morrow & Co

Gentlemen:

Yr favor of the 18th ult is duly rec'd.

What will you make us one hundred yards of face  
blanketing for? We want of course a first rate article.  
An early answer will oblige

Yrs Resptfly  
Butler & Carpenter



Philada. Jany 10th /63

Jno S. Carter Esq

Dear Sir:

We inclose a few specimens of private stamps, now being prepared by us, that you may observe how they differ in size, shape, color etc. The proprietor is permitted to consult his convenience, taste and judgment. The cost of the plate depends ~~in~~ a measure on the engraving. We will furnish stamps of the largest size inclosed for \$300.(three hundred dollars) for the die - and two hundred dollars for the smallest. The cost of printing is thirteen cents extra for thousand stamps 3 1/8 inches superficial area - as for instance Jayne's or Hostetter's - and proportionately for less or greater area.

Very Resptfly  
Butler & Carpenter

Philada Jany 12th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr esteemed favor of the 9th inst, covering original & duplicate Bills of our Stamp deliveries during the month of December last is duly rec'd.

In accordance with yr request we return those a/c inclosed properly receipted.

We express our unfeigned obligations for your prompt attention to this matter.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Hany 12th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 10th inst is duly rec'd.

Be pleased to accept our acknowledgment for your prompt reconsideration and ultimate decision respecting the use of the word "Proprietary" in private stamps.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Jan'y 12/63

Messrs Curtis & Son

Gentlemen:

Your favor of the 10th inst is at hand.

Your plate will go to press tomorrow. We will print the amount you desire, gum and perforate them.

If your order arrives by Monday next it can be filled. Perhaps, Saturday may find your stamps all ready. The time for drying, gumming & perforating will cause a delay of a day or two more than if they were merely printed.

There will be Sixty Six stamps to the sheet. We hoped to make the stamp of exactly the size of Class 10 & 11 but found we must increase it slightly to give proper effect to the design. Hence to perforate them we must alter the machines - besides the expense of gumming which we are not called upon for many stamps. This will put you to an additional expense of say three cents per thousand stamps. As this is, however, a mere bagatelle we presume you will not object.

Very Respectfly  
Butler & Carpenter

Philada. Jany 12/63

A. B. Sands & Co.

Gentlemen;

Yr favor of the 10th inst is duly rec'd.

We will put your plate to press at the earliest moment  
and will be ready for delivery within a few days.

We will try to give you entire satisfaction in the  
printing.

Very Resptfly  
Butler & Carpenter

Philada. Jany 13th /63

Messrs Hostetter & Smith

Gentlemen:

Your favor of the 12th inst is at hand and contents noted.

We will print your stamps in Black as you request.

Our charge for perforating will be three cents per thousand stamps.

Your plate will go to press Thursday morning next. It will require two days to print, dry and press yr stamps. They will therefore be ready for delivery next Monday afternoon should no unforeseen occurrence take place.

Very Resptfly  
Butler & Carpenter



Philada. Jany 14/63

Peter L Foy Esq  
St Louis. Mo.

Dear Sir:

The agent of the Stamp Department, in accordance with instructions from Washington, requested us to examine into our balances to ascertain if possible whether accidentally you failed to receive (as you claim) the full amount of your order - 623B.

We find that in our 25¢ Certificate a/c a surplus of Six stamps which corresponds with the deficit claimed by you in that stamp. We accordingly inclose these Six stamps herewith to you. With regard to the 5ct Express stamps the most rigid examination fails to discover an error in our a/cs. Can you not have overlooked the am't? You should have 2 sheets and 160 stamps.

Very Resptfly  
Butler & Carpenter

Philada. Jany 14/63

Dr J. L Thompson  
161 River St. Troy. N.Y.

Dear Sir:

We inclose proof impression of your finished die which we hope will meet your approval.

Be pleased to state when and what amt of stamps you will order of this plate that we may print to meet it. We do not desire to carry a surplus of private stamps.

Do you wish yr stamps gummed & perforated?

Very Resptfly  
Butler & Carpenter

Philada. Jany 14th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 13th inst, covering U.S. Treasurer's Dft in our favor for Fourteen hundred & fifty six 06/100 Dollars (\$1.456 06/) in full payment of our a/c of Stamp Deliveries for the month of December last, is duly rec'd.

We express an earnest sense of obligation for yr prompt attention to this matter.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Jany 15th 1863

Messrs C W L F Morrow & Co

Gentlemen:

A member of yr firm called on us yesterday afternoon and stated that you would make us face blanketing at Seven Dollars the yard. He also demanded whether we would not require back blanketing? Upon enquiry of our head printer we find that fifty yards of back blanketing will be ample for our present presses. Therefore we desire you to make us that amt - viz 50 yds. Double width as usual. Of course, our understanding is that the price mentioned for the face blanketing means double width. Advise us on these points before proceeding and state the measurements.

Very Resptfly  
Butler & Carpenter

Philada. Jany 15/63

A Tichnor Esq

Dear Sir:

On the 8th inst I addressed you concerning my lathe, expressing my great dissatisfaction with the long and unexplained delay which has attended its progress.

Up to this date, one week's time, I have failed to hear from you. I must presume the letter failed to reach you.

It is hardly worth while to recapitulate facts well known to us both regarding the lathe. I was promised cuttings on the middle of last October. Three months later I am unable to learn anything even of the progress of the machine. Is this complying with either the letter or spirit of our contract? I am put to a very serious inconvenience for want of lathework - and instead of having dies entirely new and original from my machine, I know not whether I can get any cuttings whatever. This will not do. The lathe should have been finished long ago. I know you have undertaken work in the meanwhile for other parties, while my interests are suffered to remain disregarded.

I have built a room in my present quarters for you to bring (the lathe when finished)\*, and I request you to transport the machine hither.

Be pleased to answer me at once and give me some information in this matter.

Very Resptfly  
John R. Carpenter

\*(( these words very faded))

THIS SHEET UNUSED - WRITING VISIBLE IS PRINT FROM PREVIOUS  
LETTER TO A. TICENOR FOUND ON I - 324,325b



Philada. Jany 15th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 13th inst is duly rec'd & contents noted.

In reply to your request touching names of parties evading the stamp law we state that we have been informed that Dr Ayer of New York refuses to stamp his goods; and, while we have no reason to doubt the source of this information we suggest respectfully that his case receive attention. It may be an error, but we have been distinctly informed that he says he will contest the law and, if thrown, pay his \$50 fine! In justice to men who are desirous to meet the requirements of the law, his case should be looked into.

Yr order of a \$25.00 Mortgage plate receives our due attention.

Very Resptfly  
Butler & Carpenter

Philada. Jany 16th/63

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 12th inst containing "list of Stamps which Mr McIntyre says is an exact copy of the list rec'd in his package of stamps (order 821a)" is rec'd. Mr McIntyre is right as to the list, but wrong in claiming \$195 instead of \$145 as specified by said list.

We have now before us the original order as forwarded from Washington Oct 24th 1862. This order, it is true, foots up \$195; but the addition is incorrect therein. 250 Inland Exchange 10¢ stamps are carried out in the dollar column as equaling \$75, whereas but \$25 is the true amount. This error was detected ere the order was filled; and we find on the paper a memorandum, we think in Mr Parson's handwriting (order forwarded Nov 22) to the following effect - "Deduct in item 250 Inland Exchange" 10¢ - \$50.00.

Hence you will observe we sent Mr McIntyre all the stamps his true & corrected order demanded, viz \$145. The original error was made (\$50) in Washington.

Very Resptfly  
Butler & Carpenter

Philada Jany 26th/63

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

In reply to yr request of the 12th inst that we should investigate John Boyden's (of Worcester) order wherein we sent him a surplus of \$9.50 we have to state that to do so we must have the No of the order else we can do nothing. Be pleased to furnish us always with the date and No of the order in these contested cases, as we can only thus refer to the proper papers.

With regard to D. G. Berry Esq. Detroit - we state that we find his list as forwarded us (herein returned for your observance) does not contain the Twenty Dollar conveyance stamp which we sent him. This accounts for the discrepancy. As this is a single stamp may he not have overlooked it? It may have stuck to the under side of a sheet of stamps. In any case we have delivered that stamp. Our a/c balances perfectly.

Very Resptfly  
 Butler & Carpenter

((Date of this letter should possibly be Jany 16 1863 not Jany 26 1863))

Philada Jany 16th/63

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D. C.

Sir:

In answer to your interrogatory of the 15th inst concerning an alleged deficiency of 600 5 ct Express Stamps in John Garyan's, (Richmond, Wayne Co, Ind.) order, No 960, we have the honor to state that we have examined into the matter and report that to the best of our knowledge and belief we forwarded him those stamps.

The item on the requisition is duly checked off, showing a reexamination and verification of the order on forwarding. The stamps amount to 2 sheets & 90 stamps. Mr Garyan had better reexamine the items. We are confident he is mistaken.

Very Resptfly  
Butler & Carpenter

Philada. Jany 16th/63

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favor of the 14th inst with regard to Mr Hanna's (Pittsburgh) orders of stamps is duly rec'd.

We have examined carefully into this matter and cannot account for the alleged discrepancy of \$210, claimed by him as due. Orders Nos 1081 and 80B amtg to \$2.610 were properly filled by us. In order 1081 is an item of 210 stamps \$1.00 Inland Exchange. These stamps make the amount claimed by him (they amt to 2 sheets and 30 stamps) but they were sent him. No other order on the same requisition calls for that amount of 1.00 Inld Exchge; and our balance of that denomination duly proven, is all correct.

We claim therefore that we have delivered to him the full amount specified viz \$2.610.

We return his letters as requested.

Very Resptfly  
Butler & Carpenter

Philada. Jany 16th 1863

Messrs John I Brown & Son

Gentlemen:

Inclosed please find impressions in colors of your One Cent die now finished.

Be pleased to inform us in what color you prefer to have this stamp printed. We will commence printing next week and hope by the beginning of the following week to have all three plates ready.

We have had considerable trouble in getting the proper effects. In our opinion the black, brown, blue, and green print to most advantage. You will make, however, your own selection.

Very Resptfly  
Butler & Carpenter

Seven Proofs

Philada Jany 17/63

D. S. Barnes Esq

Dear Sir:

Inclosed we forward you an imp. of yr four cent die that you may compare its story with the model which we also inclose.

All of your stamps are similarly advanced. We trust you will be pleased with the likeness, we think it well caught and engraved. We purpose putting in the background to the full circle, as, when the lettering is ruled, the shade may overthrow the value of the head.

The object of the present writing is to have your instructions with regard to the lettering. The model is perfectly copied as to the story; but we think your draughtsman was inaccurate in not using the apostrophic S when necessary. However, his instructions may have caused this.

We inclose also the models of the two other stamps for inspection. Our engraver has copied the story exactly. Is it correct?

Be pleased to return the models at your earliest convenience.

You understand of course that the impression is sent you that you may examine ere we rule the ground and finish the plates(?)

Very Resptfly  
Butler & Carpenter



Philada. Jany 17th 1863

Hon Geo S. Boutwell  
Comm'r of Internal Revenue  
Washington, D. C.

Sir:

On the 7th inst we addressed you a long and doubtless uninteresting communication concerning our Contract with your Department. The grave considerations calling forth that letter have made us most anxious; and the unfortunate condition wherein we are placed makes it imperative upon us to make a direct petition for relief. We have most carefully and seriously considered the subject in the light of the past months' experience and cannot escape the conclusion that we are sinking three thousand dollars monthly! Therefore, respected Sir, you can readily appreciate our alarm.

We beg you to consider the following facts which illustrate and prove the above statement. Our contract was generally supposed to be one of the most valuable as well as responsible of any given by the Government; and it was believed that an immense consumption of stamps must ensue, surpassing greatly the issue of Postage Stamps. Your own impression was that 600,000,000 stamps would be demanded annually. We were led to believe that between that number and four hundred millions the demand would vary. We therefore, determined to make as low a bid as the nature and exactness of the \*

\* would permit, and, estimating that 300,000,000 stamps at 13¢ pr thousand would cover our necessary expenses, we hoped to realize a small profit on the excess of that consumption, amtg, perhaps, to Eight or Ten thousand dollars on an issue of Six hundred millions of stamps. We thought also that the superior average use of the smaller over the larger denominations would compensate for the loss we incur in printing the latter. In this experience has not justified us to any appreciable extent.

Now, Sir, the demand for stamps instead of affording a reason to indicate a consumption of Six hundred millions annually, will not probably reach one hundred millions! In three months and a half of experience we have been called on to deliver only some forty millions, and the demand decreases daily. In all this month we have not delivered two millions! Yet we have been obliged to incur great and unforeseen expenses to meet an immediate demand which we felt would not be sustained. To comply with the urgent wishes of the Department, we engraved many additional plates; we pushed our printing exceedingly; we leased additional rooms at a heavy expense & increased our force in every way.

In addition to the great disappointment arising from the insignificant demand for stamps, we have been subjected to great advances in the price of all our material, varying from twentyfive to fifty and even higher percentage of charges.

We have refrained as long as possible from making this mortifying statement; but, in justice to ourselves, we can no longer delay it. It is no fanciful or basely interested representation but the solemn

\*-\*((This line too faded to read))

declaration of men who are willing to submit the matter to the test of thorough investigation.

In plain words, honored Sir, we have organized and systematized a most responsible business; we have been unfailing in making every effort to go beyond the letter and spirit of our Contract, sparing no energy of will, personal attention and pecuniary outlay; we have conducted satisfactorily to you the superintendence of the manufacture and issue of Government Revenue, amtg to millions of dollars; we have devoted night and day, suffering much in thought and anxiety to do our whole duty; and for what? To incur a loss of from twentyfive to thirty thousand dollars? This is the truth in a sentence. Is it just or generous that we should thus suffer? Consider the immense responsibility of managing this stamp issue, and can we with any propriety be called upon to make so great a sacrifice? We appeal not to your magnanimity but to your sense of justice. Therefore, we petition that in view of the printing thus miserably failing, we be granted for our immense and beautifully engraved plates fifty per centum of the rates at which they would have been made under the usual tariff of charges for Bank Note Engraving. This will be about \$300 (three hundred dollars) for each plate. Should this be granted us we hope to meet all our engagements for this business without incurring, at least, serious loss. All hope of profit, should even this be given, we have abandoned, and will be happy to save ourselves merely.

That this proposition may be \* \*we add that, in  
case any unexpected increase in demand of stamps should occur, we are  
willing to refund to the Government such proportion of this advanced  
grant on the engraving as may, in the opinion of the Department, be  
just and equitable.

Were we making any profit on our business, we would be unjustified in presenting this petition, were we able to make our receipts meet our proper expenditures we might have less cause; but, Sir, this contract will cost certainly between forty and ~~fifty~~ fifty thousand dollars this year, and we do not honestly believe we will deliver on Government orders, thirteen thousand dollars' worth of stamps. We are ready to submit an attested list of our expenses and liabilities incurred to carry our the Contract as perfectly yet as economically as possible. We invite examination into the truth of our statements.

May we not, therefore, invoke your favorable consideration of this appeal. We are at the mercy of the Government, but we only ask for justice.

We have the honor to remain  
Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

\*-\* (( This line too faded to read ))

Philada. Jany 19th 1863

N. Bazin Esq

Dear Sir:

Yr plates are now ready. Be pleased to designate in what colors and quantities you wish them printed. Inform us also whether they are to be gummed and perforated.

Very Resptfly  
Butler & Carpenter

Philada. Jany 19th/63

Messrs C W L F Morrow & Co

Gentlemen:

Yr favor of the 17th inst is at hand.

You fail to answer our question concerning the width of the blanketing. This is very important for us to know. We give our order on the understanding that it is double width as formerly.

You need not press forward the goods immediately. It will be some weeks ere we want it.

Very Resptfly  
Butler & Carpenter

Philada. Jan'y 19th 1863

E Ferret Esq  
Agent Wright's Indian Vegetable Pills

To Butler & Carpenter Dr

For Engraving die Private stamp - \$150.00

E. Ferret Esq

Sir:

Above we have the honor to hand you our a/c for engraving yr  
plate, and we will be pleased to hear from you at your earliest  
convenience.

Very Resptfly  
Butler & Carpenter

Philada. Jany 20th 1863

To the Committee on Engraving & Printing small currency  
Notes of the town of Williamsport.

Gentlemen:

We have learned to our great astonishment that you represented to the American Bank Note Co of this city, during your recent visit to negotiate the engraving and printing of your notes, that we had stated that we were the engravers of the West Branch Bank Notes, and that we offered, moreover, to engrave your notes at fifty dollars less than the charges of the American Bank Note Co. As these statements are so diametrically opposed to the truth we are at loss to conceive (save on miserable motives) why the Manager of the American Co should have been so informed.

Our Mr Carpenter told one of you (a german gentleman judging by his accent) explicitly that we (Butler & Carpenter) had engraved no notes whatever yet, nor were we at all decided as to taking yr order. Our Mr Carpenter was a member of Toppan, Carpenter & Co, but (as he stated as plainly as language could) that Co was merged in the American Bank Note Co. You then asked Mr C if he thought the American Co was too busy to take an order, and he replied that "he did not know, but believed it would take yr order." In a moment or two afterwards the other person of yr committee entered the office (a little after ten o'clock A.M.) and on further conversation it was decided to let us have until 1 or 2 o'clock to make the lowest offer for yr notes.

We then gave you a penciled statement that we would engrave a half plate at \$250; printing \$12 $\frac{1}{2}$  & paper \$12 $\frac{1}{2}$  pr thousand impressions of said half plate consisting of Six notes (amtg to \$1.20) of the size of the Elmira Notes of ten cents each. These notes were to be like the Elmira notes without red printing, and merely numbered at \$5.00 pr thousand.

Now, we cannot imagine what inducement could lead venerable men to make a statement to the American Bank Note Co, which was false in every particular and which tended moreover to place us in a most unfair and dishonest position, as striving under false pretenses to get work, when, in truth, we were rather desirous to avoid having your work at all. We demand therefore in justice to ourselves, that a full and just explanation of this matter be made to the American Bank Note Co of this city. We cannot believe that the german gentleman is aware of a statement which he knows our Mr C- at once and entirely corrected - on the spot. We consider such a statement to the Co is slanderous as well as false and we have no idea of submitting tamely to it.

We Remain Yrs  
Butler & Carpenter

Philada. Jan'y 20/63

Messrs Hostetter & Smith

Gentlemen:

Yr favors of the 15th & 19th are at hand.

You are mistaken in supposing that the same machinery cuts straight as well as circular lines. Our machines perforate only. Consequently your stamps will be furnished you in the sheet as desired.

We have yr order and will forward your stamps tomorrow to yr address by the Government Agent.

Very Resptfly  
Butler & Carpenter



Philada. Jany 20/63

D. S. Barnes Esq

Dear Sir:

Your favor of the 19th inst is at hand.

We did not send you the impression as indicative of the appearance and finish of your stamp. The head is, of course, unfinished and your suggestions will be acted on. Our artist having worked on it for some time requested to lay it aside for a few days (while the lettering would be cut in) in order that he might again with a fresh eye take it up and finish it. In so small a head, with only a photograph to work from, it is very difficult and trying to get the likeness and finish as perfect as desirable. The cutting is made as delicate as possible but must be perfectly solid. Remember this head is used on all three of the stamps, and, if it be made too delicate, the retransfers & takings up will leave but little of the original worth and beauty of the picture. All this we have to bear in mind to do you justice. We intend, of course, to copy the design of black letter denominations & stamp around the head; but we meant by "extending the background" to carry it to the inner circle. We fear otherwise the ruling of the body of the stamp may kill the due superiority which the head \* However, this will be shown when the die is finished & we can be governed thereby.

You have failed to direct us what apostrophic "s" to use; and on this we must have positive orders. For instance, in the two cent model we find "Heimstreets Hair Coloring:" should it be "Heimstreet's" or or Heimstreets'? Is his name Heimstreet or Heimstreets? Should we cut "Lyon's" or "Lyon's magnetic Powder" - Is the Drake of Catawba bitters the Drake of Plantation bitters - or is he as the model has(?), a different man, ie, Drakes? These are little matters but they are important. Everything depends on the accuracy of these matters.

A few days' more work will finish all the stamps, when they will be immediately transferred to the plates. The Four cent plate will be the first ready.

When the dies are completed we will send you impressions that you may select your colors.

Be pleased to return the models with the proper corrections.

Very Resptfly  
Butler & Carpenter

\*((This word too faded to read))

Philada Jany 21/63

Atrovos(?) Porter Esq  
118 East 19th St  
New York.

Dear Sir:

Your favor of the 14th inst is at hand and commands our attention.

The inclosed title cutting is well done. Have you had any experience in "round hand writing" etc? Any further specimens of your skill would commend themselves to our examination.

At the present moment we have no special occasion for additional artists; but we may very shortly have it in our power to give you steady employment, at least for some time to come. Should we not be disappointed in this just expectation you will again hear from

Yrs Resptfly  
Butler & Carpenter

Philada Jany 21/63

Wm R McCreary Esq

Dear Sir:  
Be pleased to forward us as usual Three Cans Prussian Blue.

Very Resptfly  
Butler & Carpenter

Philada Jany 21/63

Messrs W & F Liversidge

Gentlemen:

Be pleased to send us as usual 4 (four) barrels of  
your gum Substitute.

We shall want it here about the 1st prox.

Very Resptfly  
Butler & Carpenter

Philada. Jany 21/63

S. N. Dodge Esq

Dear Sir:

Be pleased to forward us, say 84 lbs, or 6 cans of Patent  
Dryer, and oblige

Yrs Resptfly  
Butler & Carpenter

Philada. Jany 21/63.

Messrs Hostetter &amp; Smith

To Butler &amp; Carpenter Dr

Engraving Stamp die

\$250

Printing 55.000 stamps @ 11 3/4¢

6.48

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\$256.48

PRINTING AT BOTTOM OF THIS PAGE IS ADDRESS OF LETTER TO HOSTETTER  
AND SMITH WHICH WILL BE FOUND ON I - 347



Philada. Jany 21. 1863

Messrs Hostetter & Smith  
Pittsburgh

Gentlemen:

We have the honor to hand you above our a/c against  
you. Be pleased to give it your early attention and oblige

Yrs Resptfly  
Butler & Carpenter

Philada Jan'y 23/63

D. S Barnes Esq

Dear Sir:

Yr favor of the 22nd inst is at hand.

We thank you for instructions which shall be carried out.

This is not a question of orthographical but grammatical correctness, and, until advised by you of the proper names of the Patent Medicine inventors, it would be impossible to be right. For instance, on the 4 ct model (prepared under your supervision as we believe) we find the name Guyssott's with the apostrophe after the s; now, in your letter before us, you direct it to be engraved Guyssott's, with the apostrophe before the s. We had no right to believe that Lyons was Lyon's or Lyons' (like Guyssott's) until instructed. Hence our troubling you on what seems a simple matter. We wish to "be sure we are right, then go ahead."

You have failed to reinclose the models as you seem to think you have done.

Very Resptfly  
Butler & Carpenter

Philada Jan'y 21/63

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Yr esteemed favor of the 17th inst is at hand and contents noted.

We have filled the balance of R. C. Parson's order as you direct,  
 viz 680 Inl'd Exchge 10¢ 68.  
 578 " " 5¢ 28.90  
 also to perfect his order  
 1 Express 1¢ 1  
 \$96.91

The complaints of Mr Harper Cash'r Pittsburgh Pa, order 1487, and of Mr Neal (1402) that the former lacked one dollar and the latter twenty five cents have been duly examined into. To the best of our knowledge and belief these gentlemen rec'd every stamp their order called for. These deficiencies may exist in single stamps which may have escaped their attention or dropped out when the pkges were opened. We beg in all instances that the complainants should state in what stamp the deficiency alleged exists. With regard to T. W Douglas of Erie. Pa we find that our balances in 50 ct Mtge Stamps were correct on the day his order was filled. Indeed, whenever a discrepancy in our balances is found the stamps must be accounted for. We have the same remark to make on W. H. Blair's complaint. Was his 20 cts' deficiency in one stamp, or two or four or five?

With regard to E Cowles Cleveland Ohio we beg leave to say that we examined the requisition whereon his order for \$2625 was entered and find that we sent him Forty Eight Dollars worth (\$48) of three cents' Proprietary as he states. It would have been impossible to send him \$50. worth in such a denomination; but we sent him Fifty two dol- lars' worth of 4 ct Proprietary Stamps (or 1.300 stamps) and not \$42 as he claims. We delivered on that requisition no other 4 ct Proprietary stamps, and our balance was and is correct to a stamp. Had not Mr Cowles better reexamine into this. We claim to have sent him 1300 four cent Proprietary Stamps. We reinclose his letter.

With regard to Messrs Ward & Brother we cannot imagine how such a mistake as he claims could occur. His order for check stamps amtd to \$500. or 25.000 stamps. Now if filled with sheets this would call for 119 sheets and 10 odd stamps. A deficiency of \$14 or 700 stamps would ~~amt~~ to 3 sheets & 70 odd stamps. Now orders are filled from shelves holding certain ascertained daily quantities of sheets and odd stamps - for instance, 500 full sheets and say 80 odd stamps. The clerk takes the original order compares it with the requisition to see that no errors of transcription are made. Having ascertained this to be correct, he proceeds to fill the order. He observes that \$500 of Ek Check stamps call for 119 sheets (of 210 stamps each) and 10 odd stamps; and he accordingly counts out of the 500 sheets one hundred & nineteen, and deducts 10 odd stamps from the odd 80 stamps. When the orders are thus filled the remaining balances must on examination for proof show either surplus or deficiency if a miscount may have been made. Now apply this process to the a/c of Ward & Brother and you will perceive that it is almost impossible that the counting out clerk should take 115 sheets & 150 odd stamps when on the order & requisition is marked as a guide in red ink 119 10/ sheets. Should he thus grossly blunder the balance would quickly

show it; and this balance is at once ascertained.

It is true that we have packages put up of 25,000 stamps, but when an order is filled therewith a memorandum is made to that effect. These packages have moreover been carefully taken(?) from the spoiled(?) a/c and put up ready for delivery.

Would it not be well to enquire simply of Ward & Bro whether they received their Bk Checks in sheets of 210 stamps each? Or how many sheets and odd stamps they received of this denomination. For our part we do not well see how such a blunder could occur.

We return you Ward & Bro's letter.

Pardon the elaboration of this letter but we desire you to understand our method of delivery that you can yourself at once observe that it ought to be very difficult to make an error & leave it uncorrected by our system.

Very Resptfly  
Butler & Carpenter

Philada Jan 24/63

Jno M Butler Esq

Dear Sir:

I forward you this evening, per Mail the Face & Back of the Ten Dollar Note which I trust may arrive uninjured.

I will have the Back ruled for the Ten as designed (by Mr Steele) and forward it as soon as possible. Therefore, I would advise you not to show these models unless there be a necessity. No necessity can arise unless the law be passed. However, of this you are the best judge on the spot.

It is to be regretted that the hurry of your departure prevented us from coming to a decision with regard to terms of proposals etc. This is a matter of great importance and must be most carefully weighed and a large margin taken for extraordinary expenses always sure to occur. Please write me what you deem of interest etc.

I see that by the law (changing every day, however) that the Secretary can yet exercise his discretion about the small currency being done in the Treasury Building or elsewhere. You must make up your mind to strong competition but if we get an order for the \$10 plates we can fill. Beyond that we cannot honestly at this moment go. In my decided opinion to take more than one plate would expose us to just censure and complaint. We must be careful in this particular not to go beyond our depth. With our present force we can undertake one note, but, no more.

Now, as regards our stamp business. Today is the second day without a single requisition! The prospect grows gloomier hourly in my judgment.

Be pleased to ask Mr Boutwell about the estimates he has sent in. Must we act up to them? How will he guarantee such a demand? If he be correct we must purchase 1,500,000 sheets of paper beyond our present stock. To print the additional millions would cost certainly not less than \$40,000 - gumming perforating more(?) But if we don't prepare them the Government may (according to Mr Boutwell's estimates) "come to grief". However, I have not the slightest belief in those estimates. I doubt if one third of his figures will prove correct. Our only salvation is in getting an increase as I suggest on our engraving of \$300 per plate. Then we may clear ourselves. Bear in mind that we owe yet at least Twenty Thousand Dollars (if we stopped printing this day) and have already expended Twenty three or four thousand dollars. This estimate is under rather than over the truth, as for illustration we will owe (unpaid)

|                             |                     |          |
|-----------------------------|---------------------|----------|
| for paper                   | at least            | \$5.500  |
| Gumming etc etc             | (to finish up stock | 2.000    |
| Salaries Engraving etc      |                     | 5.000    |
| Perforating Rm(?)           |                     | 3.000    |
| Envelopes. & Packing Clerks |                     | 3.000    |
| Machinery                   |                     | 2.000    |
| Rent Power etc              |                     | 3.000    |
| Blankets etc                |                     | 1.000    |
| Rags etc etc                |                     | 1.000    |
|                             |                     | <hr/>    |
|                             |                     | \$25.500 |

Now every dollar of this must be spent in my opinion. We have already expended the same or nearly the same - and what are we likely to deliver? There is the case. It frightens me. When we bid we believed that 300,000,000 stamps would pay our expenses. Since then, however, everything



has tremendously increased in price and instead of delivering 300,000,000 we won't deliver more than 100,000,000. It's(?) needless to say the postponement of the law effects the consumption. The orders have grown smaller from the outset. I know you realize with me the terrible reality which this exhibit makes: but I assure you that the more I have thought on this subject the more inevitable I see the loss. This contract is ruinous.

Wishing you every success and hoping that we are not always to remain "out in the cold," I remain

Truly Yrs  
Jos R. Carpenter

If you show the back without the ruled "ten", you can state that the lines are merely filled in in want of information as to what story, Denomination etc is to go to them.

Philada. May 24/63

F. Stewart Esq  
Swain's Laboratory

Dear Sir:  
Your plate will be ready to print next Tuesday afternoon  
or Wednesday Morning.

Resptfly Yrs  
Butler & Carpenter



Philada Jany 24/63

John L. Thompson M. D.

Dear Sir:

Yr favor is duly rec'd of the 22nd inst.

We will forward yr stamps on the order when it arrives.

We must transmit the whole as we have no authority to fill an order in part only.

We hope you mentioned to the Dep't that you wanted stamps from yr Private Die? Otherwise it may come in with the regular Government Proprietary Stamps. However, we will endeavor to look out for it.

Very Resptfly  
John L. Thompson\*

\*((This letter signed in this manner!))

Writing on the torn upper half of this page is a copy of a letter to Messrs John I. Brown & Co. The complete letter will be found on I - 359a,360b

Philada. Jany 26/63

Messrs Hostetter & Smith

Gentlemen:

Be pleased to accept our thanks for your prompt settlement of our a/c in full as per yr check in our favor for \$256.46/ rec'd this day.

Your stamps were duly forwarded you immediately on their completion; and we trust that you have received them ere now.

Very Respt~~ly~~  
Butler & Carpenter

((Writing visible in lower left hand corner of this page is from following letter to Wm R. McCreary found on I - 359b))

Philada Jany 26/63

Messrs J. I. Brown & Co

Gentlemen:

Yr favor of the 19th inst covering specimens of the colors selected by you for your stamps is duly rec'd.

Yr instructions shall be obeyed.

Yr one cent plate is now ready the two & four cents will be transferred next Saturday. In all next week we can furnish your stamps gummed & perforated. What quantity shall we print?

You will order your stamps directly from Washington, by forwarding Dft to the am't desired or Certificate of Deposit with U. S. Treasury at Boston. Your order will then be transmitted to us thro' the Agent of the Department, filled & committed to his hands to be forwarded to you by Mail or Express as you may desire in yr letter to the Dept.

Very Resptfly  
Butler & Carpenter.

In order that you may not wait for your stamps after your money is forwarded to Washington we will advise when to make yr order on the Department.

Philada. Jany 26/63

Wm R. McCreary Esq

Dear Sir:

Yr favor of the 23rd inst covering receipted bill is  
duly at hand. The Blue is also at hand today.

Inclosed please find dft in yr favor for Forty two Dol-  
lars in full settlement of yr a/o.

Very Resptfly  
Butler & Carpenter

No 24 Spruce St.

Check No 941 \$42. Jany 26/63  
Bk of the Manhattan Co  
New York

Philada Jany 26/63

Jos Haydock Esq

Dear Sir:

Your favor of the 22nd inst inclosing model is duly rec'd. We have found by experience in preparing these stamps that our profit is very inconsiderable upon them; and we think were you to ask us now to engrave a plate of the design sent you we should want much more than the price named by us, viz \$250. However, you had it offered at that price and we will abide by it.

We will at once put the plate in hand.

We will duly advise you in regard to the manner of paying for the printing & getting the stamp when the die is engraved. Upon completion of the die we will forward impressions in various colors for your selection.

Very Resptfly  
Butler & Carpenter

Writing visible on the upper part of this page is a print from the previous letter to Jos Haydock which will be found on I - 360a, 361b



Philada July 26/63

Jno S Carter Esq  
Erie. Pa.

Dear Sir:

On the 10th inst we addressed you & inclosed some impressions of private dies for your inspection.

Failing to have any acknowledgment of our letter or its contents, we fear they may have miscarried. Be pleased to write us on the subject.

Very Resptfly  
Butler & Carpenter

Philada Jany 26/63

John L. Hunnewell Esq  
Boston. Mass

Dear Sir:

We wrote you on the 10th & inclosed specimens of private stamps.

Since then we have heard nothing from you. We fear our letter may have failed to reach you. May we beg you to write us on the subject?

Very Resptfly  
Butler & Carpenter

Philada Jany 27. 1863

Dr D Jayne &amp; Son

To Butler &amp; Carpenter Dr

For Engraving Three Stamp Plates

1. 2 &amp; 4 cts @ \$250

\$750.

Printing 60,000 Stamps @ 9 cts pr M

5.40

Perforating do do @ 3 ¢ do

1.80

---

\$757.20

Philada July 26/63

M. H. Tucker Esq  
Secretary

Dear Sir:

Yr favor of the 16th inst is at hand.

You owe the Government for 18,000 1 ct Proprietary Stamps. To correct this error, forward to the Department in Washington as usual an order for one hundred & eighty Dollars worth (\$180.) of 1ct Proprietary Stamps.

This order will be forwarded to us and the a/c will be corrected. This is the simplest and best manner of arranging the error.

Very Resptfly  
Butler & Carpenter

Gargling Oil Co. - per other letters

Philada Jany 27/63

Jeremiah Curtis & Son

Gentlemen:

Your stamps are Printed, Gummed and Perforated  
awaiting yr order which we supposed would have been in ere  
this.

Very Resptfly  
Butler & Carpenter

Philada. Jany 27/63

E Ferret Esq

Sir:

We have already advised you that your plate is ready for the press and we wait to know in what color you will have impressions printed.

Very Resptfly  
Butler & Carpenter

5th & Race Sts.  
Phila.

Philada Jany 28/63

A. B. Sands &amp; Co

To Butler &amp; Carpenter, Dr

|         |                                |  |          |
|---------|--------------------------------|--|----------|
| 1862    |                                |  |          |
| Sept 31 | To Engraving Private Stamp Die |  | \$150    |
| 1863    |                                |  |          |
| Jany 28 | " Printing 55,550 @ 8¢ per M   |  | 4.44     |
| " "     | " Perforating do @ 3¢ "        |  | 1.66     |
|         |                                |  | <hr/>    |
|         |                                |  | \$156.10 |

Philada Jany 28th 1863

Messrs A. B. Sands &amp; Co

Gentlemen:

Above we have the honor to hand you our a/c.

Very Resptfly Yrs  
Butler & Carpenter



Philada Jany 30th 1863

Hon'ble Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr favors of the 29th inst are duly rec'd.

Your instructions regarding John L. Thompson, Troy. N.Y. will be duly fulfilled. His private stamp is ready.

The communication respecting the Pckges of returned Stamps commands our attention and we acknowledge the receipt (yesterday afternoon) of the Eight Parcels referred to.

Very Respectfully Yrs  
Butler & Carpenter

Philada Jany 30th 1863

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

Yr favor of the 27th inst, covering affidavits in the case of Mr Berry, Detroit, Mich, is duly rec'd.

We find on examination that we forwarded Mr Berry on the same requisition two orders Nos 627B and 579C and each of these orders called for \$20. Conveyance Stamps; the former One Stamp and the latter Four Stamps. It may have happened that he received all five in NO 579C, but this seems difficult to explain, nor do we well understand how it could occur, as each order is put up separately. Yet it would be well, perhaps, to ask him the question "How many \$20 Conveyance stamps did you receive in order No 579C?"

We will write to various parties who received Conveyance \$20 stamps on the same requisition. Certainly, the stamp was packed & sent away.

In the meanwhile, we will transmit to Mr Berry the \$20 stamp as you direct, and make a memorandum on our balance a/c to that effect. We inclose the affidavits.

Very Resptfly Yrs  
 Butler & Carpenter

Philada Jany 30th/63

I  
Messrs John L Brown & Son  
Boston. Mass'tts

Gentlemen:

Yr favor of the 28th inst is at hand and duly noted.

We will print and gum the denominations mentioned in yr order.

We stated to you formerly that we would perforate your stamps at three cents per thousand. We find by experience that the vexatious delay necessary to arrange our machinery for perforating these different sizes amounts to a serious inconvenience and loss to us; but, as we informed you that at that rate we would perforate yr stamps, we will of course do so.

Can you not, however, give us an idea of yr probable consumption of the several denominations in the year, in order that we may print that balance and keep it on hand for you, thus saving you any delay on the receipt of yr orders?

Very Resptfly  
Butler & Carpenter

Philada ~~May~~ 30th 1863

J. L. Thompson, Esq  
Troy. N.Y.

Dear Sir:

Yr favor of the 27th inst is duly at hand. We have also a communication This morning from the Department advising us of the mistake in the order.

Be kind enough to return us the Proprietary Stamps sent you and we will immediately forward the same number from your own die which we think very pretty and effective.

Very Truly Yrs  
\*Butler & Carpenter

\*((The signature was not transferred to the copy))

Philada Jany 30th 1863

Messrs J. Curtis & Son

Gentlemen;

Yr favors of the 28th & 29th insts are duly rec'd and command our due attention.

We will forward our a/c as you request as soon as yr order is presented to us by the Government. Until then we cannot be exactly aware of the number of stamps called for. We presume 66,000 is the number to be sent you. We await the order from Washington to fill.

Very Resptfly  
\*Butler & Carpenter

\*((The signature was not transferred to the copy))

Philada Jany 31/63

Thomas Spooner Esq  
Cincinnati Ohio.

Sir:

We beg you to inform us by return Mail what number of Twenty Dollar Conveyance Stamps were rec'd by you on or about the 28th ult on order No 575B?

Be pleased to give this immediate attention.

Very Resptfly  
Butler & Carpenter  
Stamp Manufacturers

Philada Jany 31/63

Jas B. Martin Esq  
Milwaukie Wisconsin

Sir:

Will you please state by return Mail what number of Twenty Dollar Conveyance Stamps you received about the 26th Dec. last, on order No 689B.

Your careful attention is called to this matter.

Very Resptfly  
Butler & Carpenter  
Stamp Manufacturers



Philada Jany 31. 1863

Messrs A. B. Sands & Co  
141 William St.  
New York

Gentlemen:

We have the honor to acknowledge yr favor of the 30th  
inclosing check in our favor for One hundred & fifty Six 20/100  
Dollars in payment in full of our a/c.

Accept our thanks for yr prompt attention.

Very Resptfly Yr Obt Servts  
\*Butler & Carpenter

\*((The signature not transferred to the copy))

Philada. Jany 31 1863

L. G. Berry Esq  
Detroit. Michigan

Sir:

Will you be kind enough to state what number of Twenty Dollar  
Conveyance stamps you rec'd on or about the 26th December last,  
on orders Nos 579C and 627B?

Your immediate attention is requested to this matter.

Very Resptfly  
\*Butler & Carpenter

\*((Signature very faded))

Philada Jany 31/63

M Buck Esq  
St Albans, Vermont

Dear Sir:

We beg you state by return mail what number of Twenty Dollar Conveyance Stamps you received on or about the 26th Dec. last on order No 1141.

Be pleased to give your careful & immediate attention to this matter.

Very Resptfly  
\*Butler & Carpenter

\*((The signature not transferred to the copy))

Philada Jany 31. 1863

E. S. Nichols & J. M. Baunatt  
Xenia. Ohio

Gentlemen:

Will you please state by return mail what number of  
Twenty Dollar Conveyance Stamps, you rec'd on or after the 26th  
inst. on order No 825B?

As this is a matter of importance we desire your immed-  
iate attention.

Very Resptfly Yrs  
\*Butler & Carpenter

\*((Signature not transferred to copy))

Philada Jany 31. 1863

M. G. Harbor & Bro  
Troy. Miami Co. Ohio

Gentlemen:

Your favor of the 28th inst is duly at hand covering drawing of special stamp.

We will engrave a die of the size indicated, altering the arrangement in such manner as will make a much more effective appearance, for Two Hundred & fifty Dollars.

You will be subject to no additional cost for paper, gumming, printing or perforating. It can be engraved and finished within three weeks of the time the Government approves of the design and we receive the order from you. There will be 210 stamps to the sheet of your design.

Very Resptfly  
Butler & Carpenter

We inclose a few specimens  
of private dies. Be kind enough to return them.

|    |             |   |    |
|----|-------------|---|----|
| 16 | Brown's Die | 1 | ct |
|    | Fahnestock  | 1 | ct |
|    | Jayne       | 2 | "  |
|    | Bazin       | 2 | "  |
|    | *McMune's   | 1 |    |

\*((Name not clear))

Philada. Jany 31.1863

J. M. Butler Esc

Dear Sir:

I trust you arrived safely and well at your present quarters.

I am moved specially to address a few lines to you which I beg you to present to our respected Comm'r Mr Boutwell when he is in "the melting mood". I am really mortified at the multifora matters I am obliged to trouble him with; but my excuse is found in their importance to us.

Sometime ago I addressed him a letter in regard to the charges of printing, private dies, to which he has not yet replied. I ask in self defence that we be permitted to charge for printing stamps beyond  $3 \frac{1}{8}$  superficial area inches at the ratio of Twentythree cents per thousand stamps for that size (10 from the proprietor & 13 from the Government) adopting 23¢ as the proportion for instance for a stamp  $4 \frac{1}{8}$  inches area let us receive  $30 \frac{1}{3}$ ¢ pr thousand; thus stated

$4 \frac{1}{8} : 3 \frac{1}{8} :: 23 : 30 \frac{9}{25}$  or  $30 \frac{1}{3}$  cts

The Government paying us the usual 13¢ and the proprietor  $17 \frac{1}{3}$ ¢ pr thousand. These notes are very, very much below what we would receive were we able to get regular prices for our printing and were not contracted by the Government. Indeed, if the permission(?) is(?) not given we will not be able to print private dies larger than  $3 \frac{1}{8}$  inches superficial area. Let me illustrate this.

Swaim's immense die (for which we have lost money on the engraving - or, perhaps, make a trifle of ten Dollars or so) fills so much space that but Sixteen can be put on one of our large plates which holds fifty four of  $3 \frac{1}{8}$  inches superficial area stamps. Now if we must follow the Government regulation for intermediate sizes viz Ten cents Extra in this case (Remember, Mr Boutwell has never yet decided about stamps beyond  $3 \frac{1}{8}$  inches superficial area, but only between the sizes classes 1 & 2 & class 13) behold the result

16 stamps : 54 :: 10 : 34¢ pr thousand

The Government pays 13¢ additional, making in all 47¢ pr thousand stamps. Now what does it cost us to print this stamp -

|                                |                                  |            |
|--------------------------------|----------------------------------|------------|
| Printer                        | 50¢ pr 100 sheets or 1600 stamps | 50¢        |
| Paper                          | 34¢ do (at past rates)           | 34         |
|                                |                                  | <hr/> 84¢  |
| Ink & Blanketing use -         | at least                         | 16         |
|                                | Total Cost 1600 stamps           | <hr/> 1.00 |
| 1600 @ 47¢ pr M (total charge) |                                  | 75¢        |
|                                | Absolute Loss on 1600 stamps     | <hr/> 25¢  |

Mr Swaim orders, say 160,000 - on which we lose outright Twenty five Dollars! It would puzzle even Mr Chase with his business \* to keep up Uncle Sam under such a contract.

Now if Mr Boutwell allows us to use 23¢ as our proportionate advance we can live - otherwise you and I must look around for pecuniary graves.

Suppose he grants this advance. Let us see our profit •

|   |            |
|---|------------|
| 1600 stamps cost us as previously shown | \$1.00     |
| 1600 " @ 77¢(Govt 13. Swaim 64¢)        | 1.23       |
|   | <hr/> 23¢! |

Mr Swaim orders in the year, say 32,000 stamps: our immense profit on the printing, paper etc (exclusive of rent & all the expense of our business to be afterwards deducted) will be \$4.60/100!

Now the above is at old rates for paper. You know we are now told that the manufacturer pays 100% advance on the stuff. What then hereafter? The imagination shudders at the prospect!

Please let Mr Boutwell see this and decide "yea" quickly:  
For  
If it be done, then twere well  
Twere done quickly!

Old Swain will be looking after his Serpent like stamp the coming wee; and I want the privilege of declining to ruin myself for the sake of his Panacea!

Very Truly Yrs  
J. R. Carpenter



Philada. Feby 2/63

Messrs Fischer & Keller  
New York

Gentlemen:

Yr favor of the 31st ult inclosing letter & telegraph from Peter E Blow Esq St Louis. Mo, is duly rec'd.

We have communicated at once with Mr Blow. He has unfortunately been misinformed as to the proper source of procuring his stamp. We alone are the only authorized parties to engrave and print Government stamps for the Internal Revenue Dep't, as in our charge are deposited all dies, plates etc for which we are responsible to the Government. Any other engraver undertaking to furnish stamps would infract(?) the regulations of the Government and subject himself to prosecution.

Very Resptfly  
Butler & Carpenter

Philada. Feby 2nd 1863

Peter E. Blow Esq  
St Louis. Mo.

Dear Sir:

Yr letter of the 27th ult to Messrs Fischer & Keller. N.Y. forwarded to us, in accordance with your telegraph of the 31st(?) ult, by those gentlemen.

We and we alone have authority from the Government to furnish private dies for stamps. Any other party renders himself liable to prosecution from the Government and us also, by engraving or printing stamps. A moment's reflection will satisfy you that the Government would otherwise be subject to frauds and losses without limit. All plates, rolls, dies and materials connected with the production of stamps are and must be under our entire control. We are responsible to the Department for the proper manufacture and issue of the stamps.

The Collector of your District has no business whatever with your private die. The law gives you the privilege to have it engraved subject to such regulations as the Hon'ble Commissioner Geo S. Boutwell at Washington sees fit to impose as to the character and story of the stamp. It is to be regretted that you had not made yourself acquainted with this matter, as by giving an order to another private party to engrave a stamp you have exposed yourself unwittingly to the charge of infracting the regulations of the Internal Revenue Department. Is the collector referred to aware of this action on yr part? Will you be kind enough to furnish his name and also the name of the party who engraved yr stamp sent us as model? That die should be destroyed at once or placed in the hands of the Government.

All Government stamps must be finely engraved on steel(?). They are printed from plates of uniform size; and a design such as yours would make about(?) 210 to the plate.

If the stamp be applied to one medicine it must have the name of that preparation engraved on it. If it be used for various preparations calling for the same tax, viz one cent, or two cents, then the word "Proprietary" must be used, if it be impossible to cut the designations of the various articles. Also the denomination of the stamp must be in "words and figures". The model inclosed us does not meet these requisitions.

For stamps of your size there is no charge for printing or paper, provided you use the Government inks or colors. We furnish them gummed & perforated if you so desire.

Our charge for Engraving such a stamp as you want 210 to the sheet, will be Two Hundred Dollars. You can have impressions within two weeks after the model has been submitted to and approved by the Honorable Comm'r Boutwell.

Be pleased to inform us of your pleasure at your convenience.

Very Resptfly  
Butler & Carpenter  
Government Stamp Engravers

Philada Feby 2nd/63

John S Carter Esq  
Erie Pa.

Dear Sir:

Yr favor of the 29th ult is at hand and contents noted.

Be pleased to return us the impressions of private dies forwarded by us on the 10th ult. They must not pass out of our possession.

Very Resptfly  
Butler & Carpenter

Philada Feby 2nd 1863

Messrs J Curtis &amp; Son

To Butler &amp; Carpenter

|                                     |          |
|-------------------------------------|----------|
| Engraving Steel plate Private Stamp |          |
| Mrs Winslow's Soothing Syrup        | \$200    |
| Printing 66.000 stamps @ 8¢ pr M    | 5.28     |
| Perforating do do @ 3¢ do           | 1.98     |
|                                     | <hr/>    |
|                                     | \$207.26 |

Philada Feby 2nd 1863

Messrs J Curtis &amp; Son

Gentlemen:

Above we have the honor to forward our a/c against you which will, we trust, be found correct.

Yr favor of the 31st ult is rec'd. We thank you for yr courtesy in forwarding our letter to J. L. Thompson.

Very Res~~p~~fully  
Butler & Carpenter

Philada Feby 3rd 1863

Hon'rs Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We hasten to advise you of an oversight in filling the California Order which our monthly settlement of a/c stock reveals.

One item of said order called for 170,000 stamps (15ct Inland Exchange Stamps); and at the time the order was filled we had not received from the Gumming & Perforating Departments a sufficient balance to comply perfectly with this demand and also that of the regular requisitions on receipt. Accordingly the whole of the rest of the order was made up and put aside until these stamps were ready; a memorandum-notice (or blank) on the order noticing the omission. It would seem, however, that the packer forgot afterwards the circumstances and the packages packed up were boxed and tinned up without these 170,000 15ct Inland Exchange Stamps. The regular balancing of a/cs showed this discrepancy and by reference to the original order we discover where the error lies. Shall we forward the omitted stamps to the same address in California or shall we deduct the amount from our a/c?

We await instructions, expressing our great regret that a treacherous memory has led to this oversight. We have reason, however, to be perfectly satisfied with our system of a/cs which has not failed thus far to indicate unerringly any deficiency or surplus of stamps.

Very Resptfly  
Butler & Carpenter

Philada Feby 3 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

On the 31st ult we rec'd a pkge of stamps registered from the P. Office, purporting to be from the Southwark Bank. Accompanying this pkge was no letter from the Department. Nor have we yet received any notification concerning it. Hence we beg leave to call your attention to it.

Very Resptfly  
Butler & Carpenter

Philada Feby 3rd 1863

Hon'le Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Yr esteemed favor of the 31st ult is duly rec'd, and we also acknowledge receipt of the Pckge referred to from P. G. Sauerwein Esq Baltimore Md.

This pckge we find on examination deficient in Five Thirty Cent Inland Exchange stamps, amtg to One Dollar & fifty cents' deficit. In this amount his statement is incorrect.

We understand that all orders for exchanges will come in the regular form through Mr Kemble, Agent, as if they were original orders. In no other way can Mr Kemble's account of deliveries agree with our own. Hence, we presume the order to Exchange Mr Sauerwein's stamps will be regularly presented from the Department. In making this order the deficiency of \$1 50/ (alluded to above) should be borne in mind.

Very Resptfly Yr Obt Serwts  
Butler & Carpenter



Rec'd, Philadelphia Feby 4. 1863 of Jay Cook & Co, Bankers, the following Packages of Internal Revenue Stamps, said to contain as follows,

| vis: |        |                 |     |              |          |
|------|--------|-----------------|-----|--------------|----------|
| 1050 | sheets | Bank Checks     | 150 | on sheet     | \$3.150  |
| 1600 | "      | do              | 210 | "            | 6.720    |
| 1500 | "      | Proprietary lot | 210 | "            | 3.150    |
| 200  | "      | do              | 2   | 195 on sheet | 780      |
| 100  | "      | Telegraph 3cts  | 170 | do           | 510      |
|      |        |                 |     |              | <hr/>    |
|      |        |                 |     |              | \$14.310 |

These stamps are returned to us for Exchanges in accordance with orders from Washington.

Butler & Carpenter

Philada. Feby 4/63

Mr Schuessle  
No 253 North Eighth St.

Dear Sir:

May we beg you to make a drawing of a Flora's head for a private stamp? We send you a lithograph of the head used by the parties ordering the stamp. They desire something in that style. It is to be enclosed in a circular frame something like the lithograph. You need, however, only design the head.

Had it not better be drawn tolerably large, and reduced by photograph. The effects can be better produced thus.

We desire you to make a very pretty and effective thing, as your own skill can readily produce; and we would like you to take it up at once.

You have not presented us with an a/c for the little drawings, Curtis Die etc made for stamps. We will be glad to discharge our indebtedness of the past year to you.

Very Resptfly  
Butler & Carpenter

Philada. Feby 4/63

Messrs J. Curtis & Son  
New York

Gentlemen:

Yr favor of the 3rd inst inclosing dft to our order  
for \$207 26/100 in payt of our a/c is duly rec'd.

Be pleased to accept our thanks.

Very Resptfly  
Butler & Carpenter

Philada Feby 5th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir;

Among the various applications made to us by parties desiring private stamps, we have models presented and required of other than rectangular shapes; and, it would seem, that these varied forms of stamps are necessary for convenience as well as embellishment. The object of these gentlemen is to secure, as far as possible, an ornamental stamp, while they comply fully with the law in regard to a faithful discharge of the tax.

On some preparations it is very difficult, if not impossible, to put a rectangular stamp without seriously injuring the appearance of the parcel. Thus Mr Peter E. Blow, of St Louis, Mo, puts up an Eye Salve in round tin boxes, on the circular top or bottom of which is the proper place for the stamp. Hence a rectangular stamp will not answer; or, must be made so small that the requisite wording cannot be engraved thereon. If he puts a stamp on any other part of the box it will cover his label so that it cannot be read.

May we not, therefore, respectfully enquire whether Paragraph 4, of the printed Regulations in regard to "Proprietary Stamps" may not be withdrawn or susceptible of a modification in cases where it amounts almost to a prohibition, as in the case cited?

It would seem that a compliance with the material requisite, found in the payment of the tax, should recommend the proprietor to every indulgence as regards the necessary shape of his stamp; provided, of course, such a concession interfere not with any clearly ascertained rule of conduct established by the Department on reasons not communicated to the public not ourselves.

Submitting the matter to your due consideration we have the honor to remain

Very Resptfly  
Yr Most Obt Servts  
Butler & Carpenter

Philada Feby 5th 1863

Peter E Blow Esq  
St Louis:

Dear Sir:

Yr favor of the 30th ult is at hand.

You have probably by this time received ours of the 2nd inst whereby you will learn that we have duly rec'd yr letter & telegraph from Messrs Fischer & Keller.

We had overlooked the fact that the regulations call for a rectangular stamp; but we will address the Department on the subject and learn whether this be a sine qua non. We have engraved stamps of various sizes and shapes but we have perforated all calling for perforation rectangularly. We deem it probable the Department may permit the use of a circular stamp.

You state that when the plate is finished we will please send it to Mr Gardner, Collector. Permit us to reply that we cannot permit the plate to go out of our possession. We have entire charge of all stamp plates and are the only persons authorized to print them. No Collector or Government officer can have control of any stamp plate. In case you have a private die engraved, you send an order to the Internal Revenue Department, Hon Geo S. Boutwell, Comm'r, for the amount you desire, say \$500. You accompany this order with a dft or Certificate of Deposit in the U. S Treasury for the am't. The order will then be copied and transmitted to the Government Stamp Agent in this city who will present it to us to be filled. Having packed the stamps as required, the pkge is handed to the Agent who transmits it franked by Mail or Express (as you request in yr order) to your address. On any sum over \$500, the Government will allow you ten pr cent discount payable in stamps, thus for \$500 worth of 1 cent stamps you will receive 55.110 Stamps.

There is no necessity to have any communication with any Collector on the subject.

Yr telegraph duly rec'd, we answer as follows - "Two Hundred Dollars - Have written."

Very Resptfly  
Butler & Carpenter

Philada. Feby 5th 1863

Hon Geo S Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We received yesterday from the P. O. of this city two registered packages of Stamps purporting to come from Messrs Root, Anthony & Co, N.Y. marked no 1.078 value \$5.040; and from Blank Washington no 1.159 - no indication of value on the package. We have no advice from your Department touching these Packages.

We also gave a receipt to Messrs Jay Cooke & Co of this city for various packages of stamps said to amount to 14.310 dollars worth.

It would seem that we should in all cases count these packages of returned stamps ere we fill the exchanges, and we trust that orders coming from yr Department for these exchanges will bear a memorandum on their face to this effect.

Very Respectfully Yrs  
Butler & Carpenter

Philada Feby 5/63

Geo W Fahnestock Esq  
No 408 Market St.

Dear Sir:

Yr stamps will be ready for delivery next Saturday or Monday certainly.

By sending yr order to Washington for the amt, say \$1.000 worth, you will receive 110,000 stamps.

We notice you desire us to send the stamps to you on Market St to be forwarded by you to Pittsburgh. To effect this you must direct the Department to deliver them to you at 408 Market St of this city. We have no control over the pkges save the proper counting out & putting up of the stamps. The plan to follow is this:

You forward to the Department a Mint Certificate of Deposit or dft in favor of the U. S Treasury for the amt of stamps desired stating you want the stamps 1 cent Proprietary from your private die. The order is then copied, put in regular form and forwarded to the Government Agent here who presents it to us for filling. We make up the stamps, direct the pkge as the order requires and hand it to the Agent who transmits it to the destination.

We state these particulars that you may understand the forms necessary to go through with ere you receive the stamps.

Very Resptfly  
Butler & Carpenter



Rec'd Philada Feby 6th 1863 from Jay Cooke & Co a pkge said to contain \$15.123 63/100 (fifteen thousand, one hundred and twenty three 63/100 Dollars) worth of Internal Revenue Stamps. These stamps are to be exchanged for others in accordance with instructions from the Department at Washington and upon verification of the contents of said pkge.

Butler & Carpenter

Philada Feby 6/63

F Stewart Esq

Dear Sir:

The figuring was to show you what amount you would have to pay pr thousand stamps for the printing of Swain's stamp. On stamps larger than the largest Government size - say 54 stamps to the plate - we are allowed whatever additional price accrued in proportion to 23 cts, the price pd for that size, i.e.(?) each stamp  $3 \frac{1}{8}$  inches superficial area. For instance your plate holds but Sixteen stamps, and the plate is of the Government size holding 54 stamps @ 23 cts; Hence you pay us whatever increase may arise from the relations between these sizes; or as 16; 54 :: 23 : 77¢ pr thousand you paying us 64 cts and the Government paying us 13 cts.

Now suppose your first order on the Department is for 501 dollars worth of Stamps. You are allowed 10% on the amt; hence you receive \$501.10 worth of stamps.

Now 9.185 stamps @ 6 cents each realizes \$551. 10/100 the amount you receive for \$501 sent to Washington.

This is all you have to do. Send an order to Washington with the cash for \$501 - asking to receive the amount from your private die of Six cents Proprietary stamps.

When you receive the stamps we present our a/c for printing, viz: 9.185 stamps @ 64 cents per thousand \$5.88

In short to print your stamps costs you Sixtyfour cents per thousand at most. If there be any simpler, plainer more perfect manner of elucidating what seems, singularly enough, a knotty question, we are at loss to arrive at it.

Very Resptfly  
Butler & Carpenter

((Writing visible below B & C signature on upper half of this page (398) is copy of imprint on lower half of page.))

Philada. Feby 6th 1863

C. B. Woodworth Esq  
Rochester. N.Y.

Dear Sir:

Yr Mr Taylor called on us the other day in reference to a private stamp and requested us to have a drawing made of a Flora's head to be used in place of the Washington head of the Government stamp, as we informed him that it was not necessary to have the latter incorporated in the private die. He directed us to correspond directly with you on the subject.

We forward herewith the drawing to be reduced to the size requisite for your purpose as indicated by Mr Taylor. The drawing is sent you pr Adams Express Co.

We charge for Engraving a stamp such as Mr Taylor has shown us \$250 (two hundred & fifty dollars.) The printing is regulated by the Department. For stamps of  $3 \frac{1}{8}$  superficial area inches the entire charge to you would be Ten cents pr thousand stamps; proportionately less for smaller size, and at a ratio of 23 cents for greater sizes.

Be pleased to indicate your decision at an early hour and please return the drawing.

Very Resptfly  
Butler & Carpenter

Philada. Feby 9. 1863

P. G. Sauerwein Esq

Dear Sir;

Yr favor of the 6th inst is duly rec'd.

In reply to the contents thereof permit us to state that we fill all orders immediately on their proper presentation.

On examining the returned stamps we found a deficiency of Six Twentyfive cent Certificate stamps making the balance due you \$1.715 40/100.

We presume you have rec'd these stamps as they were forwarded by the Government Agent. We exercise no control over the forwarding of stamps when packed; They pass into the power of the Stamp Agent from whom we receive the original order.

Very Resptfly  
Butler & Carpenter

Philada. Feby 9th 1863

Messrs W & T Liversidge  
Milton. Mass.

Gentlemen:

Inclosed please find check in yr favor for Eighty one  
11/100 Dollars being payt in full of yr a/c dated Oct 10. 1862  
@ 4 mos.

Be pleased to sign inclosed bill and return same to

Yrs Resptfly  
Butler & Carpenter

dft N.Y.

Philada. Feby 9th 1863

N Bazin Esq

To Butler & Carpenter Dr

Engraving Three Stamp Plates

1. 2 & 3 cents Private dies.

\$750.

Rec'd Payment

Philada. Feby 9th 1863

Hon Geo S. Boutwell  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir;

Yr favor of the 6th inst is duly rec'd and commands our attention.

Mr Kemble, Stamp Agent has order No 2157 and having, as we understand, also rec'd instructions from you to return it to yr office, you will doubtless receive it by return mail.

Root, Anthony & Co's pckge of \$5.040 stamps is found to be correct; the exchange has been forwarded.

The American Telegraph Co's returns \$600, also correct. W. H. Ridgely's pckge is duly rec'd.

Rittenhouse Pant & Co's order for Exchange has not been filled yet, as in the absence of internal marks on the pckge we knew not to whom to direct it.

We note your directions concerning Exchange Orders and will of course strictly comply therewith. May we not request that in all cases a complete invoice be furnished us of the stamps returned? Their character & denominations? We think that parties returning stamps should be obliged at least to designate what they do return. It is otherwise somewhat difficult to credit the different a/cs of stamps accurately.

In the case of Mr Sauerwein referred to us in ours of the 3rd the deficient stamps were found to be an omission of a single stamp from Six different sheets. The stamps had been cut out about the middle of the sides of the sheets. In justice to the Department we should have exact statements from these parties returning stamps.

Instead of sending Mr Sauerwein \$1.716 90/100 as he claimed we forwarded \$1.715 40/100 worth of stamps; deducting thus the \$1.50/100 for the deficiency in the returned stamps.

The following is the names of the Private Stamps finished and ready for delivery, viz:

|                        |                      |              |
|------------------------|----------------------|--------------|
| Dr Jayne & Son         | 1. 2 & 4 cent Stamps | Philada      |
| Herrick & Co           | 1 cent stamp         | Albany. N.Y. |
| Dr John L. Thompson    | 1 cent stamp         | Troy. N.Y.   |
| Hostetter & Smith      | 4 cent stamp         | Pittsburgh   |
| J Curtis & Son         | 1 cent stamp         | New York     |
| E Ferret. Agt          | 1 ct stamp           | Philada      |
| A.B. Sands & Co        | 1 ct stamp           | New York     |
| Jas Swaim              | 5 ct stamp           | Philada.     |
| Fahnestock's Vermifuge | 1 ct stamp           | Pittsburgh   |

In course of preparation to be shortly completed:

|                    |                      |          |
|--------------------|----------------------|----------|
| N Bazin            | 1. 2 & 3 cts stamps. | Phila'   |
| D.S. Barnes        | 1. 2 & 4 ct do       | New York |
| John I Brown & Son | 1. 2 & 4 cts "       | Boston   |
| Jos Haydock        | 1 ct stamp           | New York |

As we receive orders we will duly advise you.

P.S. Rittenhouse Pant & Co's returned Very Resptfly Yr Obt Servts  
 stamps lack eighty cents of their gross statement, viz \$2420; Being actually \$2419 20/100  
 Butler & Carpenter



Philada Feby 9th 1863

Hon Geo S. Boutwell  
Comm'r of Internal Revenue  
Washington D. C.

Sir:

Yr telegraph as follows, "If within your power please inform me by Telegraph why Jay Cooke and Co of Phil'a desire to exchange such large quantities of Revenue Stamps" is duly rec'd late this afternoon.

We have replied by Telegraph - "We know not - will write."

As we advised you on the 5th inst, we received from Jay Cooke & Co, various pkges said to contain \$14.310 worth of Stamps. On the 6th inst we also receipted for \$15.123 63/100 worth of stamps from the same parties. The first a/c we found correct; the last presents a discrepancy, on examination, of Six Dollars & Fifty three cents, \$6 53/100.

We were requested to receipt here for these returned stamps, in order to avoid the expense of transmission to Washington & thence here again. We were not informed why these stamps were returned; but the gentleman, who supervised their delivery to us, stated, incidentally in conversation, that "they were losing \$10 per diem on their unsold stamps;" or something to the same effect, if our memory mislead us not. We supposed, therefore, that Jay Cooke & Co were trying to get a bad bargain into as saleable a shape as possible!

You will thus observe that this House has returned to us for Exchanges nearly \$30,000. worth of stamps. Are we to believe that a similiar proportion of delivered stamps remain unsold throughout the Country? It seems quite extraordinary.

In view of discrepancies found to exist in the a/cs of returned stamps what action must we take? We receive, for instance, an order from yr Department to deliver to Jay Cooke & Co \$15.123 63/100 worth of exchged stamps: but, in the meanwhile, we find they are only entitled to \$15.117 10/100 worth: this being the am't actually returned. Shall we exercise discretionary power in the premises (which we would rather avoid) or deliver the whole am't called for and advise you of the discrepancy and am't due the Department?

\*

obey.

Very Resptfly Yrs  
Butler & Carpenter

\*((Last line of letter completely faded))

Philada Feby 9. 1863

D. S. Barnes Esq

Dear Sir:

We have the honor to inclose imps in different colors of your finished 4 ct die which we present confidently for yr approval.

Be pleased to state whether you desire your stamps, gummed & perforated and in what colors you wish them printed.

We will, in a few days, send you proofs of the others.

Very Resptfly  
Butler & Carpenter

Rec'd Philada. Feby 10th 1863 of the Farmers & **Mechanics Bank**  
Phil'a a pckge said to contain stamps of the value of Three  
thousand, four hundred & sixty dollars; said stamps to be exchanged  
as instructed by the Inter Rev: Dept at Washington, when duly  
verified.

Butler & Carpenter

Philada. Feby 10th 1863

My dear Mr Butler:

John Earle is putting the finishing touches to the "20". Gracious! How the time seems to lag in the preparation of these models. And, in the meanwhile, we can do nothing to complete the Six Government plates on hand. This disturbs me; however, I hope the Comm'r will be lenient; a short time will settle them as they are ready for the lettering.

Yesterday we had a telegraphic inquiry from the Comm'r about the reason of Jay Cooke & Co returning so many stamps - now nearly \$30,000 worth. I have not been told why; but, I do think, if other parties have especially large, unmarketable amts of stamps on hand, the Revenue Question looks very gloomy. Indeed, Sir, we are receiving much more than we send out; Mr Lamasure estimates our deliveries thus far at about one million only, and the month is two-fifths gone already! And this despite the supposed enforcement of the law on the 1st prox. Experience only strengthens me in the conviction that this contract is about as severe a vampyre as ever sucked the life out of two republican gentlemen! Breckenridge's would rejoice in our condition; but hardly anything else calling itself human! In the language of Caesar, (not the "contraband" but the "Roman") "Help us, Cassius, or we sink!" Did it ever strike you that Chase is an anglicism of Cassius?

I have just learned from Kemble that Jay Cooke & Co made a sale of stamps to Thompson Bros N.Y.; but Thompson Bros refused to take them save in a certain shape hence the exchanges. Please inform Mr Boutwell of this.

I inclosed to Comm'r Boutwell today our Jan'y a/c amtg to \$1,184 37/100. Don't let it go on file; don't, pray don't!

The Farmers & Mechanics Bank return \$3,480 worth of stamps today for Exchanges. The cry is therefore, "Still they come!"

Mr Hatch of the A. B. N. Co has been in Washington. Keep this intelligence to yourself if not already made known to you. Doubtless Shepherd knows it. I think decidedly that you had better let Mr E - President, fight his own battles. You know him well enough to be cautious. I believe with you that there will be great competition for this new work; but I do not believe that the others think we are not among the competitors. It would argue little business apprehension on their part.

Howard's brother informed me yesterday that they would probably be down in yr neighborhood looking after their a/c with the Government. It seems certain objections have been raised regarding some part of the work recently finished by H for the Dep't. Perforation or presses or something.

The more I think of the 3rd Estate in N.Y. the more convinced am I of the impolicy(?) of Mr C, giving them part of the work. What a handle it would be for the "Herald" or "World" to get hold of! There is a Co gotten up specially for Government pap(?) - not a corporator possessing the least knowledge of the business, no stock, no character - nothing; and yet the Gov't gives them part of so important a contract. The conclusion that is merely political bribery is irresistible.

But when I reflect on the "Fractional Business, I think the matter is pretty well decided.

Yrs Very Truly

\*J. R. Carpenter

\*((Sig. faded))

Philada. Feby 10th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Herewith we have the honor to submit our January a/c (attested by Mr Kemble) of Stamps delivered in accordance with instructions.

Trusting it may meet with your approval we have the honor to remain,

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Feby 10th 1863

United States Internal Revenue Department

To Butler & Cappenter Dr

For the following Internal Revenue Stamps delivered to Wm H Kemble  
Esq, Stamp Agent, during the month of January 1863,

viz:

9.110.543 stamps @ 13¢

\$1.184 37/100

I hereby certify that I have received Nine million one hundred & ten  
thousand Five hundred & forty three stamps during the month of Jan-  
uary.

W H Kemble  
Stamp Agt

On this page is a letter to A.B.Sands which will be found listed as I - 413b.

Also on this page is a faded impression of the account of the January deliveries - full copy of which will be found on I - 412

There is a column of types of stamps and amounts that is too faded to read. It seems to be the exact account of the 9,110,543 stamps delivered to Remble during the month of January.



Philada. Feby 10th 1863

Messrs A. B. Sands & Co

Gentlemen:

Will you please state what am't of "Mum's Elixir" stamps you are likely to order within the following Six months? We have so much trouble and delay in altering the adjustments of our perforators to cut the different sizes that it is decidedly to yr advantage as well as our own that we should prepare a quantity at one time for a long supply.

Very Resptfly  
Butler & Carpenter

Philada Feby 1 th 1863

Messrs Curtis &amp; Son

Gentlemen:

Will you please inform us what number of yr private stamp you are likely to order within the coming month? So much delay and trouble attend the adjusting of our Machines for perforating different sizes that is a very serious matter of time and expense. Could we therefore, perforate a supply at one time for a long period ahead we would economise both for you and ourselves. Our brief experience in these vexatious alterations admonishes us that Six cents pr thousand Stamps for perforating is hardly sufficient a price: and this is double what you have paid. Hence the necessity of economising in this matter.

Very Resptfly  
Butler & Carpenter

Philada Feby 10/63

D. S. Barnes Esq

Dear Sir:

Herewith we inclose you a proof impression in black of your 4 ct stamp. You will observe that we have had the coat strengthened and improved the effect considerably.

We await yr approval to finish the other dies. We intend, however, to introduce the figures 1 & 2 in them in a lighter ruling than in this stamp; thus effecting a difference of appearance.

Very Resptfly  
Butler & Carpenter

Philada. Feby 10/63

Messrs J Brown & Son

Gentlemen;

Your stamps will be ready for delivery on the 14th inst.

If you send yr order at once to Washington it will probably reach us on that date.

Be careful to state distinctly that you want the stamp from your Private Dies, otherwise it(?) may(?) not be indicated on the order.

Very Resptfly  
Butler & Carpenter

Philada Feby 10th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have this day rec'd from the Farmers & Mechanics Bank of this city a pckge said to contain \$3.460 worth of stamps, returned us for Exchanges.

We learn today, in explanation of Jay Cooke & Co's exchanges, that they made a sale of stamps to a party in N.Y. who would only receive them in a certain shape; hence they were exchanged to get them in the proper form.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 11th 1863

P. E. Blow Esq  
St Louis. Mo.

Sir:

Yr letter of the 5th inst is this day rec'd. We also acknowledge receipt of a pckge containing three boxes of "Eye Salve".

We presume from your reference to Mr Gardner that he is the collector referred to, whose name we desired in order to inform him of our obligations and relations to the Int. Revenue Department as Stamp Engravers & Printers. We have not yet heard from him as you intimate, but will, probably, by the next mail. We will write to him today. With regard to the latter part of your letter we are perfectly astonished and confounded, not to say very indignant at the spirit and language which it expresses. We search vainly through our letter of the 2nd inst for a justification of the construction which you would seem to have placed on its contents.

Assuredly we deemed it our duty to you, the Government and ourselves to state the nature of our relations with the Government with respect to stamps. We advised you properly of our sole responsibility to the Department for the manufacture, safe keeping and legal issue of the stamps. We observed that "it was to be regretted that you had unwittingly exposed yourself to a charge of infracting the regulations of the Department, by procuring an engraved stamp (an impression of which is contained in yr letter to Messrs Fischer & Keller) which you state the engraver "failed to transfer to a plate", and consequently gave up the job." Now, in the absence of any contradiction in the context of yr letter, we had every right to suppose that you deemed yourself authorized to use that stamp had it been a success; and, in proof of this belief on yr part, you direct Messrs Fischer & Keller to procure a suitable stamp from whom they please. As soon, however, as you learned we were the proper parties to address, you telegraphed to that effect. We knew, therefore, had we otherwise unjustly suspected you, that you had no intention to evade the regulations of the Department; but we also saw that you were still under erroneous impressions concerning the custody of the plate, the relations of the collector with you in its respect etc. It was our duty to correct these suppositions and to inform you that the collector had no more to do with your private die than with the Government dies & plates. We endeavored also to state what procedure you should follow to avoid delay, embarrassment and expense in obtaining your stamp. Surely in all this we cannot for our lives find any explanation of the great anger which our letter seems to have created. We humbly conceived it good feeling and business duty towards a customer to say what we did. We had no intention of charging you with purposed impropriety, but endeavored to show that you might have unwittingly incurred censure and even prosecution from following the course which conducted you, previously to your application to us.

We must, therefore, believe that you will reconsider and recall your letter of the 5th inst which we have shown to be characterised by a violence and offensiveness of language altogether unfounded on anything that we have said to produce it. And, as a proper sense of self-respect, forbids us to accept a business order from one who seems so deeply incensed against us, we must respectfully decline engraving and printing your stamp until you withdraw remarks which we feel you must yourself, on calm consideration, acknowledge to be uncalled for.

Very Truly Yrs  
Butler & Carpenter

Philada. Feby 11. 1863

Samuel H. Gardner Esq  
Collector. St Louis. Mo.

Dear Sir:

In accordance with a request made by us on the 2nd inst to Mr Peter E. Blow of your city, we learn today that you are the gentleman with whom he has had communication respecting a private stamp for his "Eye Salve".

We have presumed from the context of his letters that he applied to you for permission to procure a private stamp and, upon that being accorded, proceeded to carry out his wishes. It would seem, however, that he was not at first correctly informed who were the proper persons to address on the subject, and believed that the plate could be engraved by any engraver, to be afterwards forwarded to him to be put in charge of a collector and then sent to Washington to be printed. This is altogether a mistake; and, in justice to yourself as a Government Officer, we deem it our duty to state to you the proper course in order that you may thus direct all applicants to you for information. Again, in justice to gentlemen, like Mr Blow, for instance, who may incur (as he had incurred) the expense of having an unauthorised stamp engraved and the loss of time necessary to get our a proper die, we feel that all information which we possess should be fully extended.

Know then, dear Sir, that we are the only contractors for Engraving & Printing all Revenue Stamps. Government or private dies. We prepare the dies, rolls, plates etc, print, gum, perforate, pack and deliver to the Stamp Agent of this city all orders for stamps transmitted to us through him from the Department in Washington. The plates etc are under our safekeeping and responsibility and are not permitted, under any circumstances, to pass beyond our control.

You will perceive that a divergence from this rule would release us from all responsibility, expose the Government to loss from unknown aunts of printed stamps, oblige the Dep't to have a/cs with any printer, engraver, or Proprietor of Patent Medicine throughout the country, thereby creating confusion, great and unnecessary expenses, effecting no guarantee of proper issue of stamps, exposing the Proprietor of a private stamp as well as the Government to loss from an improper printing thereof, and locating Government Stamp plates all over the Union wherever the proprietors thereof might wish them to be.

We have the honor to inclose for your reference a copy of printed "Regulations in regard to stamps for Proprietary Articles", which was forwarded us last September for guidance from the Department.

In case you desire any other information, which it is in our power to give with respect to stamps, we will be happy to comply therewith.

Very Resptfly  
Butler & Carpenter



Philada. Febr 11, 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D. C.

Sir;

Your favor of the 10th inst is at hand. We note with due attention the instructions therein.

The pckge returned us yesterday by the Farmers & Mechanics Bank, amtg to \$3.460. worth of stamps is found to be correct.

The stamps returned by Jesper Harding, referred to in your favor of the 29th ult, exhibit a surplus in his favor of Eight 76/100 Dollars (\$8 76/100). Be pleased to direct us how to dispose of this surplus.

We have an order today No 84 Exchange. \$102: C. B. King. Postmaster Ottawa, Illinois, which we presume has been verified in yr Department as we have not received the returned stamps ourselves.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. Feby 11. 1863

J. M. Butler Esq

Dear Sir:

The "twenty" is finished. The "fifty" commenceth today. Lathework, vignettes etc abundant as usual.

Stamp orders continue insignificant.

We have the most extraordinary letter this morning from a Mr Peter E Blow. St Louis, with regards to a letter addressed him on the 2nd inst by us. He orders a private stamp, but his language is so uncalled for and insulting that I have declined to take his order until he recall his letter. One would suppose that we had charged him with purposely attempting to evade the regulations of the Department whereas our letter merely pointed out the danger he had run through ignorance, and we endeavored to give him all information and assistance possible. I don't know how they transact business at St Louis; but I do know that you and I will never tolerate such language from any man or set of men in the world.

I have written a calm, quiet reply to him, but insist on a retraction of his language ere we consent to hold any business relations with him. I must confess I have never been more astonished than at the construction this person has placed on our letter of the 2nd inst. It is certainly a matter of indifference to us what course he pursues; but yet he is so manifestly in the wrong that I believe he must recall his letter.

When do you want me to send you our estimate of proposals? Or will you return next Saturday to pass Sunday with yr family?

It seems the National Co complain bitterly of their paper to Willcox. They can't get along with it at all. He came to ask me this morning if I had any fault to find with it. I replied, "no" - We have a secret mode of preparing our gum which obviates the evil of green paper; but that is our business. The National should exercise a little foresight and enterprise and order their paper ahead as we have done, and they would suffer less. This is particularly the case when they have an assured basis to calculate rate(?) of consumption. We, without this aid and security, take due precaution to protect the Government & ourselves from loss or delay.

We have an ugly rumor in town today about the loss of the "Brooklyn". I hope most earnestly this is not true. I do not believe it. "How long, O Lord, how long?"

I dropped into the "Union League" rooms for a few moments last evening. The house is very prettily fitted up and the arrangements all well perfected. Ladies will be permitted to go through it shortly. It is quite pretentious.

I presume you are moving in our stamp matter. It must be effected this Congress, or "our cake will be dough". No doubt of this.

I hope to hear from you tomorrow.

Very Truly Yrs  
J.R. Carpenter

Philada Feby 11/63

Messrs W & T Liversidge

Gentlemen:

Be pleased to forward us at once Four Barrels of your  
Gum substitute of which we will shortly be in need.

Very Resptfly  
Butler & Carpenter

Philada. Feby 12 1863

Andrew Dougherty Esq

Dear Sir:

Yr letter of the 11th inst is at hand.

You must be aware that in the preparation of our stamps, through neglect or accident on the part of our employees, it must happen that portions of sheets are impaired either in the printing, gumming or perforating. We preserve, of course, a balance, putting them up in quantities of ascertained value. Not to do so would expose to disastrous loss causing the destruction of whole sheet because half a dozen stamps may be spoiled. You will at once perceive that there must necessarily be pckges of uneven amounts. We will, however, send you even sheets of 2 cys(?) on the return of those sent you, as you seem \* exposed to loss from useless expense of canceling \* plates. We, however, must suffer the loss of \* useless stamps.

Very Resptfly  
Butler & Carpenter

\*((These words completely faded))

Philada Feby 12th 1863

Samuel H Gardner Esq  
 Collector of Internal Revenue  
 St Louis. Mo.

Dear Sir:

We have the honor to receive this morning yr favor of the 5th inst which commands our due and immediate attention.

We addressed you yesterday giving all the information which we believed you would be pleased to have regarding the Engraving & Printing of Stamps. We refer you respectfully to it.

We regret to observe that you have placed a misconstruction on our language to Mr Peter E. Blow respecting his having unwittingly exposed himself to the charge of infracting the regulations of the Dep't. Permit us to explain that the original drawing of a design for a stamp must be submitted to Mr Boutwell for approval; nor can we nor, of course, any other parties engrave a design until it be approved. This has been our rule of conduct. Hence we meant that by having a stamp designed and engraved without due authority Mr Blow had innocently gone counter to the instructions of the Department as we have always understood them. We were and are perfectly well satisfied of Mr Blow's good faith in this whole matter; but, at the same time, in justice to him, we believed it proper to state to him that the procedure followed by him at the beginning was certainly different from what we believe the regulations of the Department permit. And we cannot but think that he and you will both agree that, with this explanation of the matter, it was our duty to point out the mistake which was made at the beginning.

With regard to Mr Blow's private stamp, anxious to meet his wishes, as expressed in his first letter to Messrs Fischer & Keller, we addressed the Department at Washington to permit us to engrave it as Mr B desired. This was accorded us; but we regret that we cannot now comply with Mr Blow's wishes until he communicates further with us in relation to the subject.

Very Truly Yrs  
 Butler & Carpenter

Philada Feby 12th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington D. C.

Sir:

It would seem that in all of Package No 4, referred to by you in your favor of the 29th ult, there is a surplus of \$8. 76/100 in stamps. We were under the impression that this whole pckge was from Jasper Harding and hence advised you yesterday of this surplus or credit as due him. We discover now that, perhaps, only a portion of pckge No 4 belongs to him; but, as on the am't opposite his name there is no specification of the character of stamps returned (the amt being in Dollars & cents) we cannot tell whether to him this credit belongs or to others of the returned. You state, however, that the rest of the amts have been counted & settled for. In this case Mr Harding must be the proper creditor. We should in all cases have a perfect inventory of the stamps returned.

Very Resptfly  
Butler & Carpenter



Philada Feby 13th/63

C. B. Woodworth Esq  
Rochester. N.Y.

Dear Sir:

Yr favor of the 11th inst is duly rec'd and commands our attention.

We think you are mistaken in supposing the Flora's head would not appear to advantage engraved of the size you indicate, viz, that of the Washington Head on the Proprietary Government Stamps. On the country\* we believe it will be more effective and beautiful than the drawing, as in engraving the effects are much stronger and more brilliant.

We stated to you that we charge 250 dollars for engraving a plate of stamps of the size and style of the design submitted by Mr Taylor. Therefore, it would not be more economical to use the Washington Head which is, moreover, exclusively used for the Government General Stamp, and not put on on any private die. Permit us to explain that by "extra charge for printing" we mean that where a proprietary 1. 2. 3 or 4 cent private stamp exceeds the sizes indicated by the Government stamps for those denominations, then an additional price is made for the cost of paper and printing; this price is ten cents per thousand stamps for stamps of 3 1/8 inches superficial area, and a proportionate sum for intermediate sizes between 3 1/8 inches superficial area and 10/16 inches of the denominations of 1 & 2 ct stamps or 63/64 of the denominations of 3 & 4 cent stamps, these being the sizes adopted by the Government for these stamps. Thus for a proprietary 4 ct stamp as large as the \$20 Government Stamp (3 1/8 inches) we receive for the paper and printing from the proprietor Ten Cents per thousand stamps. Now the steel plates adopted for engraving the stamps contain 54 stamps of 3 1/8 inches superficial area each; whereas 210 stamps of 13/16 inches are contained on the same sized plate. You will at once perceive that it would be ruinous to print both sizes at the same price as we receive payment not for impressions but for so many stamps; and it costs four times as much to print the large as the small stamps. Hence we charge ten cents pr thousand stamps extra: this is a mere bagatelle to the purchaser of(?) only(?) \$10 (ten dollars) for one hundred thousand stamps.

Now, if you wish to avoid paying even this small sum for so large a stamp, or less for intermediate sizes, your 1 ct private stamp must be engraved no larger than the 1 ct Government size, which would cost you two hundred dollars, and then be no more convenient (save the cancelling) than the ordinary Government stamp.

In conclusion we will merely state that we understood Mr Taylor to give the order for the stamp, and we had the design of the head expressly made for it, subject to yr approval; Mr T requesting us to address you in the subject. Still, as we have no desire to insist on this interpretation, we leave the whole matter entirely at your discretion.

Very Resptfly  
Butler & Carpenter



Philada Feby 13/63

Hon Geo S Boutwell  
Comms Internal Revenue  
Washington. D. C.

Sir:

Yr esteemed favor of the 12th inst, covering Treasury Dft in our favor for \$1.184 37/100 in full pay't of our January a/c is duly rec'd; and we express our earnest appreciation of the promptness with which this a/c has been settled.

Your instructions concerning the Exchanges Nos 84 & 87 have our full attention.

We advised you last evening that we were not perfectly satisfied that the \$8 76/100 surplus of Pckge No 4 (belonging as was supposed to Mr J Harding) was properly credited. Today we obtained an invoice of the returned stamps of Mr H. and we now think that the credit should be diffused among the other parcels of No 4. But it would seem that these other parcels have been settled by yr Dep't and hence it is almost impossible now to credit the right person or persons with this balance. Still we understand that J. Harding's clerk is confident of the return of their pckge and does not claim the difference; therefore unless directed by you we will not give Mr Harding a surplus which his accountant does not claim.

We advised you on the 9th inst that Rittenhouse Fant & Co's pckge lacked eighty cents of the am't said to be returned by them, viz \$2.419 20/100 instead of \$2.420. We have yr order today to deliver them \$2420, which we will do, as this is, of course, our only guide, unless specifically directed otherwise.

Very Resptfly  
Butler & Carpenter

Philada Feby 13/63

Wm R McCreary

Dear Sir:

Be pleased to forward us Two cans of Prussian  
Blue at your early convenience.

Very Resptfly  
Butler & Carpenter

Philada Feby 13/63

Messrs C. W. L. F. Morrow & Co

Gentlemen:

We are getting scant of blanketing and would be pleased to receive a portion of that which you are manufacturing for us.

Very Resptfly  
Butler & Carpenter

Philada. Feby 14/63

Rob't Henshelwood Esq  
Engraver  
New York

Dear Sir:

Is it within your power to etch for us a vignette  
within a brief period of time?

We have a drawing which we would be pleased to have  
you etch for us ere we put it in the hands of one of our  
artists to be cut.

Very Resptfly  
Butler & Carpenter

Philada. Feby 14th 1863

Messrs D Jayne &amp; Son

To Butler &amp; Carpenter Dr

|                            |              |  |
|----------------------------|--------------|--|
| For printing 60.000 stamps | Private Dies |  |
|                            | @ 9¢ pr M    |  |
| " perforating do           | @ 3¢ "       |  |

\$5.40

1.80

\$7.20

Philada Feby 17th/63

Messrs John I Brown & Son  
Boston. Massachusetts.

Gentlemen:

We have the honor to inclose you herewith our a/c for  
Engraving, Printing & Perforating your Private Stamps.

The order (No 2255) is this day forwarded to yr address  
by the Stamp Agent.

Very Resptfly  
Butler & Carpenter

Messrs John I Brown & Son

To Butler & Carpenter Dr

|  |          |
|--|----------|
| For Engraving Dies Private Stamps              | \$200    |
| Printing 97.500 stamps @ $7\frac{1}{2}$ ¢ pr M | 7.26     |
| Perforating 97.500 do @ 3¢ pr M                | 2.92     |
|  | <hr/>    |
|  | \$210.18 |

Philada Feby 17th 1863

Geo W Fahnestock Esq  
No 408 Market St.

Dear Sir:

Annexed please find our a/o against B. A. Fahnestock &  
Co, Pittsburgh for Engraving & Printing Private Stamp.

Very Resptfly  
Butler & Carpenter

Philada Feby 17th 1863

Messrs B. A. Fahnestock, Son & Co

To Butler & Carpenter D<sup>s</sup>

For Engraving Private Stamp Plate  
Printing 110,000 stamps @  $6\frac{1}{2}$  pr M

|          |
|----------|
| \$250    |
| 7.15     |
| <hr/>    |
| \$257.15 |



Philada Feby 17th 1863

Messrs B. A. Fahnestock, Son & Co  
Pittsburgh. Pa.

Gentlemen:

Yr order from the Department for 110,000 Stamps has  
been duly filled and handed to the Stamp Agent to be forwarded  
to yr address.

Very Resptfly  
Butler & Carpenter

Philada. Feby 18/63

Messrs W & T Liversidge

Gentlemen:

Yr a/c of the 14th inst is rec'd this day and duly credited; the gum we suppose will be shortly along.

Be pleased to find within dft on the Bk of the Manhattan Co in yr favor for Twenty 40/100 Dollars (No. 60. Feby 18/63) being pay't of yr a/c of Oct 18th last at 4 mos.

Be pleased to ~~acknowledge~~ receipt of this, and oblige.

Yrs Resptfly  
Butler & Carpenter

Philada Feby 18th/63

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your esteemed favors of the 16th & 17th insts have been duly rec'd this morning.

Your instructions concerning future deliveries of perforated Card stamps command our attention and will be enforced.

We acknowledge receipt of the registered pckge referred to in your favor of the 16th inst. The contents prove correct, save in the Telegraph lot Stamps. Of this stamp we find on examination 8.617 instead of 8.407 as reported by Mr Speed. There is, therefore, a balance in his favor of 210 stamps, or \$2 10/100.

We have the honor to be

Very Resptfly  
Butler & Carpenter

Philada. Feby 19th 1863

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 18th inst is duly rec'd.

We must express our consistent opinion with regard to the claim of One Hundred Dollars made by Messrs Root, Anthony & Co; and while it is possible that errors in packing may have been made at the inauguration of our business, we cannot conceive how so gross a blunder could have been committed.

The absence of so large a balance must have made itself at once apparent, and from the particular manner in which the order was put up, it must have required an extraordinary combination of additions & subtractions indeed, quite an involved arithmetical problem to produce the deficiency stated. We hold that it was more difficult in this case to err than to be correct.

Very Resptfly  
Butler & Carpenter

Philada Feby 20th/63

Hon Geo S. Boutwell  
Comm'r Internal Revenue  
Washington D. C.

Sir:

Yr esteemed favor of the 18th inst, covering communications  
from Dr J. C. Ayer & Co is duly rec'd.

We will give this matter immediate attention as you request.

Very Resptfly  
Butler & Carpenter

Philada Feby 20/63

Wm R McCreary Esq

Dear Sir:

On the 13th inst we addressed you desiring you to forward us forthwith Two Cans of Prussian Blue. As we have failed to hear from you or to receive the Blue, we fear our letter must have miscarried.

Be pleased to forward the Blue at once as we have but two or three day's supply.

Yrs Resptfly  
Butler & Carpenter

Philada Feby 20/63

Messrs C. W. L. F. Morrow & Co  
New York.

Gentlemen:

On the 13th inst we wrote you enquiring after blanketing,  
as we have failed to hear from you we presume our letter miscarried.

When may we expect the first installment of our order and  
in what quantity?

Very Resptfly  
Butler & Carpenter



Philada Feby 20/63

Messrs John I Brown & Son

Gentlemen:

As you have probably had an opportunity of testing the advantages of having your stamps gummed and perforated will you please state whether you wish them thus prepared hereafter? By so doing you will oblige

Yours Resptfly  
Butler & Carpenter

((The imprint of the word "Cancelled" comes from the following letter to J.C.Ayer found on I - 444))

THIS LETTER CANCELLED

Philada. Feby 21. 1863

Messrs J. C. Ayer & Co  
Lowell. Mass.

Gentlemen:

We are in receipt of your favor of the 10th inst to the Hon's Comm'r of Internal Revenue, forwarded us that we might correspond with you on the subject.

We will engrave for you a plate of stamps of the size of yr circular model for \$250, and furnish also the long pill label stamp at the same cost, viz \$250; thus charging you five hundred dollars for both plates. These plates are uniform in size to conform(?) with the Government paper etc, and will contain 210 stamps of 13/16 inches superficial area, or 54 of 3 1/8 inches superficial area.

If you desire we will send you specimens of private stamps engraved by us for various parties. We put the finest steel plate engraving on our work.

Very Resptfly  
Butler & Carpenter

THIS LETTER CANCELLED

Philada Feby 21st 1863

Messrs J. C. Ayer & Co  
Lowell. Massachusetts.

Gentlemen:

Yr communication of the 10th inst to the Hon's Commissioner of Internal Revenue has been forwarded to us that we may correspond with you on the subject of its contents.

We believe we understand the character of stamps you desire; and, if you so direct, will make up models for your approval. We assume that you wish the sizes to be as indicated \* & the Pill Label annexed to yr letter to Gov. Boutwell.

Our charges for engraving a steel plate ( $12\frac{1}{2}$  x 16 inches) of such stamps is Two hundred & fifty Dollars; and your two plates (1 ct & 4 ct stamps) would therefore cost you Five Hundred Dollars. The finest engraving is used on this work, in order to be at once handsome and secure.

We will be pleased to hear from you and receive your instructions.

Very Respectfully  
Butler & Carpenter

Philada. Feby 23/63

Peter E Blow Esq

Dear Sir:

We find it impossible to design a stamp of the size and character you require for your preparation so that in opening the pckge or box the stamp shall be destroyed: this being indispensable.

The circular stamp required by you does not come over the edges of the top of the box so as to be affixed to the edges of the box "sides", which is necessary to prevent the opening of the pckge. Can you not use a rectangular, long stamp which will paste over the top and sides? It can be made quite narrow, and we do not think it will interfere with the label as much as you anticipate.

We regret that we have finally to abandon our efforts to meet your wishes in this matter, but we are satisfied that to pursue it in the present shape would be to expose you to useless expense and disappointment.

Very Resptfly Yrs  
Butler & Carpenter

• Feby 23rd/63

Messrs John I Brown & Son

Gentlemen:

Your favor of the 20th inst covering check in our favor for \$210 18/100 in pay't of our a/c is duly rec'd, for which accept our thanks.

Is the green too dark or what is **your** objection thereto?

Very Resptfly  
Butler & Carpenter

\*((The word "Philada" omitted in the heading))

Philada. Feby 24/63

S. N. Dodge Esq  
189 Chatham Square

Dear Sir:

Yr a/c of the 23rd inst is at hand.

Inclosed please find dft in yr favor for Thirteen 10/100  
Dollars in full pay't thereof.

Be pleased to receipt & return inclosed bill.

Yrs Resptfly  
Butler & Carpenter

Philada Feby 25/63

Messrs Berlin & Jones  
No 134 William St.

Gentlemen:  
What will you charge us for duplicating our order of  
last September? We presume prices have advanced beyond the  
rates of that period.

Very Resptfly  
Butler & Carpenter



Philada. Feby 27th 1863

Messrs Curtis & Son

Gentlemen:

Yr favor of the 26th inst at hand.

We are prepared to fill your order immediately  
on presentation.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada Feby 27th 1863

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 25th inst is at hand.

We are prepared to fill your order at once.

Very Resptfly  
Butler & Carpenter

Philada. Feby 27th 1863

Messrs Herrick & Co  
Albany. N.Y.

Gentlemen:

May we enquire whether you will be likely to order additional stamps ere long? We desire to print enough to have on hand to meet your demand so that you may suffer no delay in receiving the stamps when ordered.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 27. 1863

Messrs J. C. Ayer & Co

Gentlemen:

Your favor of the 25th inst is rec'd.

We assure you our prices are quite moderate, by our engagements with the Government we are obliged to print these stamps at a much lower rate than is usual in Steel plate printing.

Inclosed we submit model of your 4 cent stamp. We have followed your idea and at the same time complied with the requisitions of the Department concerning the lettering etc. You understand of course that in the engraving the effects will be clearer and finer. The background is lathework for security as well as beauty. The circular external lines will be closer and more delicate in the cutting. Is this the size you desire? It corresponds with your Size No 1. exactly between two inches square or containing a superficial area of four inches. The other model we will forward as soon as finished. We can have the stamp ready for printing in two weeks from the time we receive it from Gov Boutwell approved. Hence the sooner it reaches him the better.

Very Resptfly  
Butler & Carpenter

Philada Feby 27th/63

Dear Mr Butler:

Some time ago (Feby 5th 1863) I addressed Mr Boutwell, asking him whether paragraph 4, about rectangular stamps could not \* disregarded as it conflicted with the convenience and business interests of certain Proprietors who wished to order private stamps & comply with the law. He informed you verbally that we could make stamps of any shape, provided the lettering etc was properly introduced. Now, it is proper to have that permission in writing. Should Mr Boutwell resign (heaven forbid !) his successor may demand by what right we transcended Paragraph 4? We could only say "Gov'r B gave us permission." "Show me when and where?" Could we? It should be in black and white as the war must be \*\*!

Ayer's stamp is also circular.

Truly Yrs  
Jos R. Carpenter

\*(( the word "be" omitted by writer))  
\*\*(( this word unreadable))

THIS LETTER CANCELLED

Philada. Feby 28th 1863

D. S. Barnes Esq

Dear Sir:

Yr favor of 27th at hand. We have the honor to inform you that we are prepared to fill your order for \$1,000. worth of your 4 ct Private Die on presentation any time next week. We can deliver double that amount next week if you so desire.

The 1 & 2 cent stamps will be ready to print next week and we can furnish supplies gummed & perforated the following week, say about 10th prox. To obtain the stamps forward to Washington Treasury Notes or a Treasury Certificate for the amount required, say \$1,000, requesting the stamps (4 ct) to be sent you from your private die. The Dep't sends an order on the Agent here who presents it to us, we fill the order and handing the pckge to the Agent he transmits it by mail or Express to you, as you desire in the original order to Washington. All orders, when Express is not mentioned thereon, are presumed to mean "by Mail", and are thus forwarded in registered pckges. Expressage is paid for by the private party, we believe; the Government franks the mail.

We presume you are aware that for gumming private stamps we charge nothing; for printing we receive a certain extra amount per thousand stamps; varying in proportion to the size of the stamp. For stamps 3 1/8 inches superficial area (or 54 to the plate) we receive 10 cents per thousand stamps for the printing, and a less rate for intermediate sizes. Beyond 54 to the plate we receive 23 cents per thousand stamps, as they compare with the size of 3 1/8 inches or 52 to the plates. For instance, your 4 ct stamps is engraved Thirty nine times on the plate which holds 54 stamps of the \$20 Government size. Hence you pay us for the printing & paper as follows, thus states -

39 : 54 :: 23 : 32 cts pr thousand stamps.

Your two other stamps being smaller will of course cost less. For perforating stamps of different sizes requiring alterations of our machines we receive 3 cents per thousand stamps.

Hence your first order on the Government for \$1,000 of your 4 ct stamp entitles you to receive 27,500 stamps - the disc't of 10% on \$1,000, being paid you in stamps by the Government. For this amount you pay us as follows,

|                  |               |            |  |              |
|------------------|---------------|------------|--|--------------|
|                  | viz:          |            |  |              |
| Printing & Paper | 27,500 stamps | @ 32¢ pr M |  | \$8.80       |
| Perforating      | do            | do 3¢ " "  |  | .82          |
|                  |               |            |  | <hr/> \$9.62 |

Very Resptfly Yrs  
Butler & Carpenter

THIS LETTER CANCELLED

Philada. Feby 28th/63

D. S. Barnes Esq

Dear Sir:

Yr favor of the 27th inst is at hand and contents noted.

We have the honor to state that we are prepared to fill yr order for \$1.000 worth of your 4 cts stamp as soon as we receive it from Washington. We can deliver double that amount by Tuesday or Wednesday (3 or 4 prox) next.

Yr 1 & 2 cents stamps will be printed next week, and will be gummed, perforated, pressed and ready for delivery in good quantities by the 10th prox, say ten days hence. Are they all to be printed in black? We will forward proofs.

To obtain yr stamps, forward to the Internal Rev Dept, Hon Geo S. Boutwell, Comm'r, Treasury notes or a Treasury Certificate of the amt you desire, say \$1.000, requesting the amount to be sent you in your Private 4 cents stamps, by Mail or Express. The Government franks by Mail; you pay for Expressage, as we understand. The order is made out in Washington, forwarded to the Agent here, put in a requisition and presented to us to be filled. This is at once done and the pkg returned to the Agent who transmits it to you.

You will observe that this process involves a delay of several days between the transmission of the order & the receipt of the stamps.

For gumming we receive no extra payment. For Paper & Printing we receive an extra amount, paid by the private parties ordering stamps, varying in degree to the size of the stamp. For stamps 3 1/8 inches superficial area or 54 to the plate we receive 10 cents per thousand, and proportionate sums for intermediate sizes between this size and the size of the Government Proprietary stamp. For stamps larger than 3 1/8 inches superficial area, or 54 to the plate, we receive at the rate of 23 cents per thousand stamps: for stamps of your 4 ct size we receive whatever proportion it bears to the size calling for 23 cts per thousand or 54 to the plate.

Thus we can only engrave 39 of your stamps (4 ct size) to the plate which holds 54 of the Government \$20 stamp, each of 3 1/8 inches superficial area. Hence the cost of printing will be as 39 is to 54 so is 23 cts to 32 cents

$$(39 : 54 :: 23 : 32 \text{ cts})$$

Of this 32 cts per thousand stamps you pay 19 cts & the Government the balance.

Yr order for \$1.000 worth of 4 ct stamps will entitle you to 27.500 (10% incl in stamps) stamps. We receive for perforating sizes different from Gov't sizes and requiring alterations of our machine three cents per thousand stamps.

Hence our bill against you for 27.500 stamps (yr \$1.000 order) will be as follows

|                  |               |            |               |
|------------------|---------------|------------|---------------|
| Paper & Printing | 27.500 stamps | @ 19¢ pr M | 5.22          |
| Perforating      | do            | do " 3     | .82           |
|                  |               | Total      | <u>\$6.04</u> |

Yr smaller stamps will cost less of course.

Very Respectfully  
Butler & Carpenter



Philada March 2/63

Messrs J. C. Ayer & Co

Gentlemen:

We have much pleasure in inclosing the model of yr second or Pill Stamp. We commend it to yr favorable consideration and venture to express the opinion that it will make a very effective and handsome stamp. If you have alterations to suggest we will be pleased to receive them. At present, we deem the stamp well balanced in effect.

Very Truly Yrs  
Butler & Carpenter

Philada March 2nd 1863

Messrs John I Brown & Son

Gentlemen:

Yr favor of the 28th ult is just rec'd.

It is much to be regretted that you did not earlier advise us of your intention not to have your stamps henceforth gummed, as we have gummed in regular routine all the impressions now printed of your stamps. We will perforate a duplicate order and then await your final decision the gumming costs you nothing extra, tho' it does cost us; hence we would have preferred to have known your pleasure at an earlier hour. However, "What's done can't be helped," and what's gummed can't be ungummed.

In any future printing of yr green stamp we will endeavor to give you a lighter tint.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 2nd 1863

C. B. Woodworth Esq  
Rochester Chemical Works  
Rochester. N.Y.

Dear Sir:

Yr favors of the 16th & 27th ult are duly rec'd. We have been so very busy as to be unable to prepare your model as quickly as we hoped and desired.

We understood Mr Taylor to mean that you wanted only one stamp - a one cent stamp. We inclose his sketch and the model we have made thereon which is certainly very beautiful. To engrave the Flora will take some days longer, and to finish the whole stamp would require about Four weeks after the design having been approved by the Hon'le Comm'r Boutwell. You will observe that this stamp is so arranged that you can cut off the ends (lathework) so as to adopt it to smaller bottles; this being a plan adopted by N Bazin of this city to accommodate his private stamps to different sized bottles.

Your stamp as shown on the model will occupy a superficial area of  $3 \frac{13}{16}$  inches. The paper and printing of such a stamp will cost you Fifteen Cents per thousand stamps, or you pay us, for printing every hundred thousand stamps of this die, Fifteen Dollars. Hence the total cost will be to you for the Engraving \$250; and for the printing 15 cts per thousand stamps.

The Government allows you 10% (paid in stamps) for any amt ordered over \$500 worth. Thus if you order \$501 of stamps of your private die the Government forwards you 55.110 stamps of 1 ct denomination. For the printing, paper (& gumming if you so desire) of these stamps we forward you an a/c of Eight  $26/100$  Dollars. We desire in connection with this matter to state that you receive these stamps at this very low charge for paper & printing in consequence of the Government having contracted to pay us 13 cts additional per thousand stamps for all Private as well as Public stamps.

We submit the accompanying model as being in our candid opinion the handsomest private stamp thus far prepared by us; and we take the liberty of suggesting that, if you approve it, you will at once return it to be submitted to the approval of Gov'r Boutwell ere we engrave it. We desire to get all our private orders in hand as soon as possible as we are liable at any moment to interfering orders from the Department for Engraving etc. Therefore, if you wish us to engrave your private stamp, it is just that we advise you to this effect. Otherwise, there is no cause for haste.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 3/63

Messrs J Curtis &amp; Son

Gentlemen:

We have this day delivered to the Agent of the U. S. Government to be forwarded to you SixtySix Thousand 1 ct stamps of yr private die.

Very Resptfly  
Butler & Carpenter

Philada. March 3rd 1863

Messrs Curtis &amp; Son

To Butler &amp; Carpenter Dr

|                      |                    |                |
|----------------------|--------------------|----------------|
| For Paper & Printing | 66,000 stamps @ 8¢ | 5.28           |
| " Perforating        | do do @ 3¢         | 1.98           |
|                      |                    | <u>\$ 7.26</u> |

Philada March 3/63

My Dear Mr Butler:

No telegram yet! But I observe the house did anything & everything rather than touch the Appropriation Bill. So there is still a margin of expectation left. If we are disappointed we must e'en make the best of it. We are, of course, most deeply interested in the matter; but "what can't be cured must be endured", and, as you say, we must come out right yet.

Our Bill against the Department for the past month is for 3,966,139 stamps or, in cash, \$515 60/100! I'll send it on as soon as possible.

Mr Fleming has been here today & ordered two private penny stamps. He is the party, referred to you, with a head of Franklin etc.

I inclose a letter from Berlin & Jones showing what they now charge for our envelopes. You can show it to Mr Bailey and tell him that we will sell ours at a disc't of 20% on these prices. These are of the best make in all respects.

I cannot help thinking it was injudicious to out down our claim in the manner that Mr Boutwell did. If we are likely to get anything we are likely to get all. I made a close calculation of the whole thing and my estimate is below rather than above the mark. It is true the future may unfold a different exhibit but I see nothing to justify it. Our claim is simply one of indemnity, not of a greater or less degree of profit. However, it is too late now to remedy this, and we must be thankful for a bite where we deserve a loaf.

The National Co have stated ( or Nichols has, ) I understand, that B & C are to get one half the Treasury Notes! So you see that they do know we are going to compete for these orders. Doubtless the American know it also. As to their not suspecting anything of the kind I have always believed you mistaken in such a belief. The above intelligence John McGeir(?) received by letter from his brother, or some other printer in the National. As to the truth of the story why - I have my doubts; one half or a third or a fourth or - !

We are actively modeling for Private Stamps. Otherwise dull, dull, dull. The weather is fine however, and I have time to walk Chestnut St and recall those youthful days when the ambition of life was to bow to Mille This or Madame That, and chat gossip with Mr the Other. My occupation is growing of that easy and unembarrassed character. When you return we will give our employe's holiday and go to Fairmount or the Park!

At present, however, I remain at 242 Chestnut St and devise expedients to keep the printers occupied. In the absence of telegrams I build Castles in the Air. I see our claims presented to the Patriots in Congress assembled. Every man feels deeply & instantly the justice: "Give them \$120,000 instead of \$20,000," resounds from all lips(?). You rush to the telegraph office and forward me excitedly the words "All is - lost"

Yrs Truly  
J.R.C.

Philada. March 4th 1863

Peter B Blow Esq

Dear Sir:

We have unexpectedly arrived at a design which we hope will meet with your approval while it satisfies the requirements of the law.

The intention is to have the stamp cut out in this star like manner by a sharp punch-cutter, and then fold down the angles on the sides of the box, thus preserving the stamp proper on the end of the box and affixing it so that it cannot be removed without being destroyed.

This is a plan which Messrs J. C. Ayer & Co have adopted for their large circular stamp, and we recommend it to you.

We hope in this way you may find your wishes satisfied.

Very Resptfly Yrs  
Butler & Carpenter

We forward you one of your boxes to show what we mean. Of course a long stamp with a circular centre would answer the same purpose.

Philada. March 4th/63

Hon Geo S. Boutwell  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We have the honor herewith to inclose our a/c of Inter. Rev.  
Stamps delivered during the month of February last.

Trusting it may be found correct as duly certified by the Agent,  
Mr Kemble, we remain

Very Resptfly Yr Obt Servts  
Butler & Carpenter



Philada. March 4th 1863

United States Internal Revenue Dep't

To Butler & Carpenter, Dr

For the following Internal Revenue Stamps, as per annexed & certified Schedule, delivered to Wm H. Kemble Esq, Stamp Agent, during the month of February, 1863, viz:

|                             |              |
|-----------------------------|--------------|
| 3,966,139 stamps @ 13¢ pr M | \$515.60/100 |
|-----------------------------|--------------|

Philada March 4/63

E. H. Larned Esq  
Cashier:

Dear Sir:

Yr favor of the 29th ult is duly rec'd.

In accordance with yr request please find inclosed  
Memorandum of order No 1411.

Very Resptfly  
Butler & Carpenter

Philada. March 4/63

P. G. Sauerwein Esq  
Baltimore. Md

Dear Sir:

Yr favor of the 28th ult is duly rec'd.

At yr request we have again examined thoroughly into the subject of yr claim; but we can arrive at no other conclusion than that you had \$3.154 worth of stamps forwarded you.

The mere memorandum on the outside of the pkge of 3154, simply indicates that the Sealing Clerk, copied the figures at the top of the Government order, these figures were badly written by the Gov't Clerk, and the 1 in 3154 looked like an 0 and was so copied by our clerk. But this had nothing to do with the aggregate of the order itself. Nor do we conceive it possible that the stamps mentioned by you as inefficient were not put up. The manner of counting and preparing and deliveries preclude this.

Yrs Resptfly  
Butler & Carpenter

Philada. March 4th/63

Hon Geo S Boutwell  
Comm'r Inter Revenue  
Washington. D. C.

Sir;

Yr favor of the 3rd inst is duly rec'd. The pckge from Messrs Dorsheimer & Presby is also on hand, and, as soon as the stamps have been sufficiently steamed to permit accurate counting, we will advise you of the amount rec'd.

It would seem that these stamps had been on hand with Messrs D. & P for a long time, as we observe the 2 st Prop'y are those first printed & issued by us.

We advise you of preparing Two Private 1 cent Dies for Messrs Fleming Bros, Pittsburgh. Pa, whose order we rec'd yesterday.

Very Resptfly  
Butler & Carpenter

Philada. March 4/63

C. B. Woodworth Esq

Dear Sir:

Yesterday we forwarded you a model for your stamp.

We desire to add that if you wish to control the engraving of the Flora Head for your stamp specially it will cost you Fifty Dollars extra, or in all Three Hundred Dollars for a plate.

If, however, you waive the exclusive use of the head, the price will be \$250.

Very Resptfly  
Butler & Carpenter

Philada. March 4th/63

Messrs J. C. Ayer & Co

Gentlemen:

Yr favor of the 2nd inst is duly at hand.

Be pleased to send us such a facsimile as you wish engraved of the signature of J. C. Ayer & Co. Do you wish a comma after the J?

To engrave a profile or full face view of the head of Mr Ayers, it being specially yr head, would cost you Fifty Dollars more and occasion a delay of ten days or two weeks. The whole model would of course be changed. Be kind enough to telegraph yr decision whether you accept the model as it is, or will wait to have a special head of Mr Ayers engraved. We presume you would want the head about the size of the Washington head in the Penny Stamp Proprietary.

Very Resptfly  
Butler & Carpenter

Philada. March 5/63

B. A. Fahnestock, Son & Co

To Butler & Carpenter Dr

For Paper & Printing 5.250 stamps @  $6\frac{1}{2}$ ¢ pr M 34¢

B. A. Fahnestock, Son & Co

Gentlemen:

We hand you above a/c as a memorandum of delivery of your Private stamp this day.

Very Resptfly  
Butler & Carpenter



Philada. March 5th/63

D. S. Barnes & Co  
No 202 Broadway  
New York

Dear Sir:

Yr favor of the 2nd inst at hand, contents noted.

Yr order (No 2464) has been duly presented by the Gov't Agent, and is this day forwarded to you.

We inclose imps of your other two stamps. They will be put to press in a day or two. We can deliver imps by the end of next week.

Annexed please find a/c for Engraving, Printing & Perforation of your 4 ct plate.

Very Resptfly  
Butler & Carpenter

Philada March 5th/63

D. S. Barnes, Esq

To Butler &amp; Carpenter Dr

|                                    |          |
|------------------------------------|----------|
| Engraving Plate 4 of Private Stamp | \$245    |
| Printing 24.750 stamps @ 19¢ pr M  | 4.70     |
| Perforating do 3 "                 | 74       |
|                                    | <hr/>    |
|                                    | \$260.44 |

Philada. March 5th/63

Hon Geo S. Boutwell  
 Comm'r of Internal Revenue  
 Washington D. C.

Sir:

We have the honor to report that the Package of Returned Stamps from Messrs Dorsheimer & Presby contains

|                          |                    |        |                |
|--------------------------|--------------------|--------|----------------|
| One $\frac{1}{2}$ Prop'y | 365 sheets x 180 - | 65.700 | \$657          |
| Two $\frac{1}{2}$ do     | 200 do x 195 -     | 39.000 | 780            |
|                          |                    |        | <u>\$1.437</u> |

Showing therefore a deficiency to their debit of one sheet of 180 One Cent stamps or \$1.00/. They are therefor entitled to \$1437 and not \$1348.00/100\*as they claim.

Very Resptfly  
 Butler & Carpenter

\*(( This figure might have been transposed by the writer - could possibly be \$1438 00/100 not \$1348 00/100))

Philada. March 5th/63

Messrs J. Curtis & Son

Gentlemen:

Yr favor of the 4th inst covering check in our favor for 87.26/100 in pay't of our a/c is duly rec'd.

We will attend to yr wishes respecting your order of the 25th inst.

Accept our thanks and believe us

Very Resptfly Yrs  
Butler & Carpenter

2489  
 Hostetter & Smith. Pittsburgh, Pa  
 1195 30 46 55.000 4 \$2200

2486  
 D. Jayne & Son Philadelphia, Pa  
 333 20 60 20.000 1 \$200  
 373 60 22.500 4 900  
\$1100

((This seems to be an a/o for the Government. There is some writing below the figures above but too faded to read))

Philada. March 9th 1863

Messrs Hostetter & Smith

Gentlemen:

Annexed please find a/c of Stamps from yr Private Die  
printed, & delivered 7th inst.

Very Resptfly  
Butler & Carpenter

Philada. Moh 9th 1863

Messrs Hostetter & Smith

To Butler & Carpenter Dr

Paper & Printing 55.000 4 ct Stamps @ 11 3/4¢ pr M \$6.46\*

\*((Figures after the first 6 faded - 11 3/4 x 55 - 6.46))

Philada. Mch 9th 1863

Messrs D Jayne &amp; Son

To Butler &amp; Carpenter Dr

|                  |        |                       |              |
|------------------|--------|-----------------------|--------------|
| Paper & Printing | 20.000 | 1 ct stamps @ 9¢ pr M | 1.80         |
| do               | 22.500 | 4 ct " @ 9¢ pr M      | 2.02         |
| Perforating      | 42.500 | Stamps @ 3¢           | 1.27         |
|                  |        |                       | <u>35.09</u> |

Messrs D Jayne &amp; Son

Gentlemen:

We hand you the above a/c as a memorandum of delivery made you on the 7th inst.

Very Resptfly  
Butler & Carpenter

Philada March 9th 1863

Messrs J. C. Ayer & Co

Gentlemen:

Yr two favors ( first inclosing model for Pills' stamp to be altered, Second 6th inst covering signatures) are duly rec'd.

We cannot afford to engrave your stamps at a less price than we have stated, viz \$500. We beg you to bear in mind that each plate is nearly twice the size of the usual label sized plates. We will at once put yr work in hand and get it out as soon as possible. Yr instructions receive all attention.

We are somewhat astonished to receive an order this morning from Washington to forward you \$1100 worth of yr private stamps, when it is only this morning that we learn you have finally decided upon the character of one stamp (4 ct), while we have yet to prepare an acceptable model for the 1 ct stamp. There is surely a serious misapprehension of the time & labor necessary to engrave & finish steel plates.

Very Respectfully  
Butler & Carpenter



Philada March 9th 1863

Messrs J. C. Ayer & Co  
Lowell. Mass'tts

Gentlemen:

We inclose for your approval a model made up more in accordance with your label strip as you desire.

You understand of course that the effects in the engraving will be stronger & finer.

Be pleased to designate on the model what exact length you wish the stamp printed. We observe you mention to the Dep't that you have forwarded Pill Boxes that your manner of using the stamp may be understood. We have failed to receive these boxes. We observe, however, in all the slips sent us as models that there is a blank margin on the left end, over which we presume the right end is pasted. In other words, we suppose, you want the left end of the slip as long as the right; the stamp occupying the exact centre.

As it will need two weeks to get this stamp engraved & finished, please advise us at an early hour.

Respectfly Yrs  
Butler & Carpenter

Philada. March 9th/63

D. S. Barnes & Co

Gentlemen:

Yr favor of the 7th inst at hand.

Yr order this week for One & Two Cent stamps will be  
duly filled.

We inclose imp's of your One & Two Cent Stamps.

We will forward our a/c as you suggest.

Very Resptfly  
Butler & Carpenter

Philada. Moh 9th 1863

C. F. Estee Esq  
Actg Comm'r Internal Revenue  
Washington D. C.

Sir:

We have the honor to inclose model of stamp for J. C. Ayer & Co, which we beg you to approve and authorise as ~~is~~ customary, and return to us at yr earliest convenience.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. March 10th 1863

D. S. Barnes &amp; Co.

Gentlemen:

Yr favor of the 9th inst with inclosures is duly rec'd.

We beg you to bear in mind that it was at yr express request the shading of the ear and face was deepened, we refer you respectfully to your correspondence with us when the proof was forwarded in January last.

With regard to fineness of work we would state that the head had to be cut as solid and strong as possible to preserve its value in the transfers. This head had to be laid down & taken up thrice and then transferred distinctly to three plates One hundred and fiftyfive times. Now, it requires very little knowledge of the art of engraving not to be convinced that the original delicacy and finish of the lines must be deadened; and when to this you remember that the printing suffers also from the process of gumming to which the paper is subjected afterwards, you cannot but believe that no effort has been spared by us to make as perfect a stamp under the circumstances as reason can demand. With regard to the labels etc sent us as specimens of what you deem superior work, we must be pardoned if we differ with you. You state that Guysott's label plate is considerably larger than yr three stamps. Now, we beg you to observe that each of yr stamp plates is 12 $\frac{1}{2}$  by 16 inches. Is it possible that the Guysott' plate exceeds any one of these, not to say the three combined?

Again, what rates did you pay for the paper and printing of this label? You pay us for paper and printing (gumming is included) less than three fourths of a cent for yr 4 ct stamp plate, about a half cent for your 2 ct plate, and a little more than half a cent for yr 1 ct plate, for each impression or sheet 12 $\frac{1}{2}$  x 16 inches. We furnish an engraved steel plate of this large size to you for Two hundred & twenty five dollars, or \$675 for the three plates. You pay three hundred & fifty dollars for a plate certainly not larger, and pay for the paper & printing of that label plate - how much? Anything like the rates we demand?

Be pleased to reflect also that our paper has to be of a particular manufacture that the gum do not strike through and ruin the impression, while it must neither shrink unequally in the wetting nor drying for printing, nor in the process of gumming and subsequent drying, otherwise our loss would be very great in the spoiled imp's by perforation.

With regard to the very important nature of the quality of paper used for gumming let us state that we have been credibly informed that the Contractors for Postage stamps have lost recently thousands and thousands of impressions from the gum striking through the paper. We have also had serious experience in this matter. The impression forwarded as a sample (herewith returned) is not well printed, and cannot be, we trust, a fair sample of yr lot. In wiping so large a plate it is difficult to avoid here and there among hundreds of impressions a weak or full impression.

In conclusion, we state very respectfully and cordially that our artists are of the first class and that we cannot and do not consider our prices other than moderate. With regard to the custody of the plate, permit us to say that the law directs that matter; we have no more control over the plate than yourself, being simply the present agents of the Inter

Rev. Department.

We trust that on a review of the above considerations you will be satisfied with them. We have no desire but to content our customers in justice to ourselves.

Very Resptfly  
Butler & Carpenter

Philada. Mch 10th 1863

C. W. L. F. Morrow Esq  
Agt. Woolen Mills

Dear Sir:

We telegraphed you "When shall we have blanketing? Answer immediately". ~~We~~ have no response.

We are put to very serious loss and inconvenience by yr non compliance with our expectations. We were originally to have rec'd the blanketing weeks ago; subsequently you informed us that we should have it in a week from the 24th ult. Today is the 10th and we have no reason to expect the blanketing.

Be pleased to say exactly when we can have it. Many of our printers have ceased work for want of this blanketing, and unless we have it within a few days we must make other arrangements to keep our men employed. Be kind enough to aid us in this difficulty.

Very Resptfly  
Butler & Carpenter

Philada March 10th 1863

C. W. L. F. Morrow Esq  
Agt Woolen Mills

Dear Sir:

Yr favor of the 10th inst is rec'd.

Blanketing also arrived and very welcome. The number  
of  $(57\frac{1}{2})$  yds is correct.

The balance you may forward at yr leisure.

Very Truly Yrs  
Butler & Carpenter

Philada. Mch 11th 1863

C. B. Woodworth Esq  
Rochester N.Y.

Dear Sir:

On the 2nd inst we addressed you forwarding a model for  
yr stamp. As we have no acknowledgment thereof we fear it mis-  
carried.

Very Resptfly  
Butler & Carpenter



Philada Moh 11th 1863

C. F. Estes Esq  
Actg Comm'r Internal Revenue  
Washington. D. C.

Sir:

We have the honor to acknowledge yr favor of the 10th inst covering approved model of stamp for J. C. Ayer & Co.

The pckge said to contain \$693 worth of stamps from Dr J. W. Stone, Boston, is duly rec'd, and we will report its contents after the usual examination.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. March 11. 1863

C. F. Estes Esq  
Actg Comm'r Internal Revenue  
Washington. D. C.

Sir:

We have received this day (12.20 P.M) a telegraph sent by you yesterday directing us to put in charge of Mr Kemble the Stamps for California. Fortunately your dispatch of similar import to that gentleman was handed in yesterday afternoon, and, as the stamps were ready, your instructions were complied with.

Permit us to say in connexion with this matter that we rec'd the order after noon of the 9th inst, it was filled, packed & ready for the tin and wooden boxes that evening; and by half past two oclock P.M yesterday, the tin boxes were measured, made and soldered, the second outside boxes of wood were also prepared, marked & girded ready for delivery. We beg you to bear in mind that these boxes cannot be made until the stamps are put up regularly in the requisite parcels, as they must be accurately fitted for the contents. Hence, if possible, we beg to have a couple of days to prepare these California orders: although we can, as in this case, count out & put up within a fraction of three millions of stamps, in a few hours time.

The stamps went to New York last night.

Very Resptfly  
Butler & Carpenter

Philada. Mch 11. 1863

Messrs Fleming Bros

Gentlemen:

We have the honor to inclose proof impression of your Pill Stamp, engraved in accordance with yr instructions and the regulations of the Department. We think it makes an exceedingly neat and effective stamp.

Be pleased to signify your approbation that we may proceed ~~immediately~~ to prepare the plate and print therefrom.

We understood yr Mr Fleming that these stamps are neither to be gummed nor perforated.

Very Resptfly  
Butler & Carpenter

Philada March 12th 1863

Hon 'e J. J. Lewis  
 Commissioner of Internal Revenue  
 Washington. D. C.

Sir:

We have the honor to inform you that the pckge of stamps returned by J. W. Stone, Boston is found on examination to contain as follows,

|        |      |                 |             |
|--------|------|-----------------|-------------|
|        | viz; |                 |             |
| 11.900 | 3¢   | Telegram Stamps | \$357       |
| 16.800 | 2¢   | Certificate do  | 336         |
|        |      |                 | <hr/> \$693 |

Thus his statement is verified.

Very Resptfly  
 Yr Obt Servants  
 Butler & Carpenter

Philada Mch 12/63

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 10th inst covering check to our order for  
\$6 46/100 in full pay't to date is duly rec'd.

Having duly credited you with the am't we have the honor  
to remain

Very Resptfly Yours  
Butler & Carpenter

Philada. March 12th/63

Joseph Haydock Esq

Dear Sir:

Yr favor of the 10th inst is duly rec'd.

We must express our apolâgies and chagrin for the delay which was attended the completion of yr stamp. We anticipated having it ready ere this; but the artist, in whose hands the final lettering is entrusted, has been unwell and hence the unavoidable postponement.

We believe that we can promise you the plate ready for printing by Wednesday next. Will this answer?

In what color do you wish the impressions? Are the stamps to be gummed and perforated? Please also state what quantity you will order of the Government at first and when, in order that we may prepare to meet your wishes.

Very Resptfly  
Butler & Carpenter

Philada March 13th 1863

C. F. Estes Esq  
Actg Comm'r Inter Revenue  
Washington. D. C.

Sir:

Your favor of the 12th inst, inclosing Treasury Dft in our favor for \$515 60/100 in full payment of our February a/c for Stamp Deliveries, is duly rec'd. We express our sincere thanks for your attention.

We have the honor to submit drawing of a Two Cent Private Proprietary Stamp, selected by T. J. Husband of this city for his Magnesia.

Be pleased to authorize the engraving thereof in accordance with custom and return it to

Yr Very Resptful  
& Obt Servts  
Butler & Carpenter

Philada. March 12th 1863

D. S. Barnes, Esq

Dear Sir:

Your favor of the 10th inst is duly rec'd.

We must express our surprise that, at this late hour, when all your plates are engraved and printed, you should declare your dissatisfaction with your portrait. Permit us to state that we forwarded you proofs a month ago, as soon as the die was completed; and, in acknowledgment thereof, you, making no unfavorable comment, desired us to print in black, and stated your wish to have "some of the 4 of stamp as soon as you could get them." Certainly, we had no reason to conclude from this language that you were disappointed or displeased with the engraving. On the contrary, our instructions were decidedly to go ahead and print the stamps. Now, as this is the identical head on all the stamps, we are very naturally astonished to learn that you are much disturbed now with what you approved scarcely four weeks ago.

We beg leave to say that this portrait was placed in the hands of a special artist; he was enjoined to exercise every care and skill to produce as fine and excellent a likeness as his model, a very small photograph, would permit; and we know that he did make every effort.

As for the truthfulness of the likeness we can only state that several persons who have met or known you in business relations, have recognized the portrait while looking over the proofs of various private dies in our possession.

As to altering or improving it at this late hour we doubt strongly any advantage therefrom. The original dies will have to be re-softened, recut, taken up, hardened and laid down: in fact the whole process must be gone over and the result prove probably less satisfactory than the present stamp. It is certainly very much to be regretted that we should not have been advised promptly of your sentiments.

We will stop the printing of your plates until further instructed.

Very Resptfly Yrs  
Butler & Carpenter