

Philadelphia
Aug. 24, 1872

Messrs. F. E. Suire & Co.
Cincinnati, O.

Gentlemen:

I am in receipt of your favor of the 19th
inst.

I will have the yellow wrappers on hand to
meet your order in three days from this date.

Very respectfully

Jos. R. Carpenter

L.

How many yellow wrappers will you probably require
during the next six months? I would like to prepare
an adequate stock for that time ahead of demand.

J.R.C.

Philadelphia
Aug. 24, 1872

Messrs. Byam Carlton & Co.,
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 16th inst. remitting me three hundred and ninety seven 98/100 (\$397.98) for which please accept thanks.

You are right as to the no. 1 paper. I find my account should have been rendered 78 reams more on hand June 24th than stated.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of
business, August 1st, 1872.

vis:

Adhesive Stamp Paper, 12½ x 16 inches

197822 sheets, $\frac{79}{210}$ $\frac{129}{170}$ $\frac{3}{102}$ $\frac{11}{85}$ $\frac{2}{90}$ $\frac{20}{72}$ $\frac{11}{54}$ $\frac{7}{8}$ or,

fractions reduced - 197,824 $\frac{86435}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

431063 sheets $\frac{119}{221}$ $\frac{112}{210}$ $\frac{70}{189}$ $\frac{107}{187}$ $\frac{150}{170}$ $\frac{110}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{52}{136}$ $\frac{75}{132}$

$\frac{15}{112}$ $\frac{60}{108}$ $\frac{46}{105}$ $\frac{18}{102}$ $\frac{94}{99}$ $\frac{35}{95}$ $\frac{70}{90}$ $\frac{16}{84}$ $\frac{34}{80}$ $\frac{42}{72}$ $\frac{60}{70}$ $\frac{25}{69}$ $\frac{12}{66}$ $\frac{60}{65}$

$\frac{55}{64}$ $\frac{48}{60}$ $\frac{34}{56}$ $\frac{52}{54}$ $\frac{38}{51}$ $\frac{42}{48}$ $\frac{30}{46}$ $\frac{12}{44}$ $\frac{12}{42}$ $\frac{4}{40}$ $\frac{23}{48}$ $\frac{9}{36}$ $\frac{7}{30}$ $\frac{7}{16}$

$\frac{1}{9}$ or, fractions reduced, - 431,083 $\frac{420533219480}{835259705280}$

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Aug. 28, 1872

Messrs. Holloway & Company
78 Maiden Lane, New York

Gentlemen:

In reply to yours of the 24th inst I hand you the bill made out in the name of Mr. Melliss. Bills for work done by me are payable on presentation of a proof impression of the engraving, but in your case I omitted to inclose a bill on that occasion.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
August 28th, 1872

David M. Melliss, Esq.

To Jos. R. Carpenter, Dr.

To engraving one cent private die "Holloway & Co."
and making plate complete - \$350.

Rec'd payment

Philadelphia
Aug. 28, 1872

Messrs. Weedon, Armstead & Co.
No. 13 Cheapside
Baltimore, Md.

Gentlemen:

Herewith subjoined I hand you bill of amount for
making new plate from Mr. C. W. Lord's altered die.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 28, 1872

Messrs. Weedon, Armstead & Co.
No. 13 Cheapside
Baltimore, Md.

To Joseph R. Carpenter, Dr.

To altering C. W. Lord's die and making new plate for the
Maryland Match Co. (one cent). \$50.

Rec'd payment

Philadelphia
Aug. 28, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval the design of a one cent private die for the "Excelsior Match Co. Watertown, N. Y." $13/16$ th of an inch superficial area.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 28, 1872

R. V. Pierce, M.D.
Buffalo, N. Y.

Sir:

I am in receipt of your favor of the 24th inst.

The directions of the Inter. Rev. Bureau were to
send your late order by "express."

I notice that the requisitions at present are made
out by a strange hand, so I imagine that when the regular
clerk returns you will not suffer from a repetition of
the oversight.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Aug. 31, 1872

Messrs. J. B. Rose & Co.
53 Broadway
New York

Gentlemen:

Herewith I hand you proof impressions of
your dies as requested per yours of the 30th inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 2, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1872

viz:

40,661,738 Stamps @ 23 cents per M.	\$9,352.20
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Received payment

Philadelphia
Sep. 2, 1872

U.S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1872

viz:

40,661,738 Stamps @ 23 cents per M.	\$9,352.20
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
Sep. 6, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit my
account signed in duplicate for the manufacture of
revenue stamps delivered on requisitions of the
month of August last, together with the usual
statement & vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 6, 1872

Messrs. A. Howe & Co.
Baltimore, Md.

Gentlemen:

The checks of McKim & Co. returned by you for the reason that the parties refused to receive them because of their being "soiled" in the operation of imprinting the revenue stamps on them by me are at hand.

I have carefully examined the lot and in my opinion it is not spoiled. It is true the sheets are slightly tinted on a line with the stamps, but this is often unavoidable under the circumstances, for you will recall that at your request a new plate had to be made to accommodate the lot with the old style stamp, and new plates until used a certain time are liable to imprint just such a tint on the sheets.

Under the circumstances therefore, I will beg you to prevail on Messrs. McKim & Co. to take this lot, and hereafter I will see that these wishes are more fully observed if possible. By so doing they save me pecuniary loss and at the same time not discommode themselves in any way. When the books are exhibited to them after binding the tint will not be nearly so perceptible.

I the lot by today's express.

Very respectfully

Jos. R. Carpenter

Per L.

Philadelphia
Sep. 7, 1872

Dr. Jas. C. Kerr

Dear Sir:

In reply to yours of the 5th inst please find
dates and amounts of stamps furnished from your old
die:

1871	Mch 18	-	5250
	May 3	-	7875
	Sep 19	-	2625
	Dec 18	-	2625
1872	Jan 8	-	2625
	Mar 30	-	2625
	Apr 26	-	2625
	May 16	-	2625
	Aug 9	-	2625

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 11, 1872

Messrs. Barber & Co.
Milwaukee, Wis.

Gentlemen:

I am in receipt of your favor dated Aug 8th, referring to stamps that were recently received by you in bad condition, being stuck together.

I do not think there was any fault in the packing of the stamps as all necessary precautions are invariably taken to protect them. But during as damp weather as we have recently had and are now having such accidents cannot be entirely avoided.

In a future case of the kind please return to me (at once) any sheets that may be stuck together and I will separate them and return them to you with the least possible delay.

Very respectfully,

Joseph R. Carpenter

per L.

Philadelphia
Sep. 13, 1872

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

On the 6th and 10th instants I filled orders for the New York Match Co. of \$1210 each. That of the 10th was covered by an order on the requisition received the following day while no regular order to cover that of the 6th has as yet been received by me.

Please have the goodness to supply this omission on the next requisition and oblige

Yours respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled
in Manufacture during August, 1872, by Jos. R.
Carpenter, Philadelphia, Pa.

viz:

Den.	Die	Sheets	Stamps	Value
2¢	General	1412	296520	\$5930.40
20	"	11	1870	374
30	"	7	714	314.20
40	"	11	1122	448.80
50	"	174	14790	7395
70	"	32	2720	1904
1	Proprietary	1353	284130	2841.30
2	"	123	25830	516.60
3	"	412	70040	2101.20
10	"	5	850	85
Total		3540	698586	21810.50

1 $\frac{1}{2}$ Am. M. Co. Ohio	100	21000	\$210
1 Anson Allen	11	2310	23.10
1 Brockett & Newton	37	7770	77.70
1 Bonsf & Poole	92	19320	193.20
1 Cowles & Leets	23	4830	48.30
1 Cramer & Kemp	47	9870	98.70
1 Donnelly	66	13860	138.60
1 Eaton	106	22260	222.60
1 Eichele	110	23100	231
1 Franklin	138	28980	289.80
1 Gates	521	109410	1094.10
1 Greenlaaf	32	6720	67.20
1 Griggs Scott	38	7980	79.80
1 Park City	73	15330	153.30
1 Richardson	405	85050	850.50
1 Safety M. Co.	49	10290	102.90
1 Schmitt Schen.	21	4410	44.10
1 Stanton	211	44310	443.10
1 Star M. Co.	123	25830	258.30
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forward	2203	462630	4626.30

	forward	2203	462630	4626.30
1¢	Swift & Courtney	170	35700	357.
1	Underwood	26	5460	54.60
1		98	20580	205.80
1	Ayer & Co.	289	13294	132.94
1	Brandreth	2	264	2.64
1	Bull	14	910	9.10
1	Curtis & Brown	88	12672	126.72
1	Dalley	10	520	5.20
1		106	20034	200.34
1	Jayne	60	3600	36.
1	Lyon Mfg. Co.	16	1632	16.32
1	N. Y. M. Co. 72	54	3888	38.88
1	Sands	204	14076	140.76
1	U.S. Prop. Med. Co.	1	9	.09
1	L. W. Warner & Co.	92	2760	27.60
2	Fred Brown	14	280	5.60
2	Jno. I. Brown	43	3096	61.92
2	Lyon Mfg. Co.	86	8772	175.44
2	R. V. Pierce	44	2464	49.28
	forward	3620	612641	6272.53

	forward	3620	612641	\$6272.53
2¢	Perry Davis & Son	6	1260	25.20
3	Am. M. Co. Ohio	6	252	7.56
3	Richardson	144	24480	734.40
3	Schmitt & S.	8	1680	50.40
3	Barber M. Co.	158	6320	189.60
3	Bonsf. & P.	174	7656	229.68
3	Gates	94	3948	118.44
4	Hostetter & Smith	4	184	7.36
4	Scovill & Co.	43	5848	233.92
4	McDonald & Co.	117	6552	262.08
4	Tarrant	3	510	20.40
4	Rose	37	6475	259.
			<hr/>	
	Total	4414	677806	8410.57

Manufactured in August, 1872

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving Orders</u>					
1¢ Holloway, 2 7/16 sup area					350.
<u>Imprinting</u>	53580	256156			
<u>Stock, Common</u>	144509	29388505			535.80
Extra, viz:					
1¢ Ayer & Co.	9511	428306	47.69		47.69
1¢ Brandreth	998	151736	1.71		1.71
1¢ Bull	1986	129090	7.75	3.87	11.62
1¢ Curtis & Brown	1912	275328	3.72	8.26	11.98
1¢ Dalley	990	51480	4.12	1.54	5.66
1¢ Fahnestock	3000	252000	8.17		8.17
1¢ Jayne	4640	278400	22.95		22.95
1¢ Lyon Mfg. Co.	984	100368	3.01	3.01	6.02
1¢ N. Y. Match Co	9846	708912	38.32	21.27	59.59
1¢ Sands	2296	158424	9.85	4.75	14.60
1¢ U.S. Prop. Med.	1999	17991	10.61	4.50	15.11
1¢ L.W. Warner Co.	3008	90240	13.90	2.71	16.61
forward	185479	32266936			1107.51

	forward	185479	32266936			\$1107.51
2¢	Fred Brown	1286	25720	8.55	6.43	14.98
2¢	Jno. I. Brown	3257	234504	14.89	7.04	21.93
2¢	Husband	1500	135000	5.11		5.11
2¢	Lyon Mfg. Co.	1914	195228	5.86	5.85	11.71
2 ¢	R. V. Pierce	2056	115136	9.02	3.45	12.47
3¢	Am. M. Co. Ohio	994	41748	27.22	1.25	5.61
3¢	Barber M. Co.	6342	253680	27.03	7.61	34.83
3¢	Bonsf & Poole	5726	251944	38.61	7.56	34.59
3¢	Gates	8806	369852	14.49	11.09	49.70
4¢	Hostetter	3196	147016	13.31		14.49
4¢	Scovill & Co.	1957	266152	40.27	7.98	21.29
4¢	McDonald & Co.	9383	525448	47.12	15.76	56.03
12¢	S.F. Perc. M.Co.	8000	240000		7.20	54.32
1¢	Wrapped		<u>3210000</u>			224.70
	Good	239896	38278364			8804.02
	Bad	<u>7954</u>	<u>677806</u>			
	Total	247850	38956170			<u>10473.29</u>

Extra Sized Private Dies Delivered

August, 1872

<u>date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
Aug. 5	Am. M. Co. O.	3	22000
12	"	3	18333
31	"	3	44000
20	Ayer & Co.	4	137500
2	Barber M. Co.	3	44000
9	"	3	55000
16	"	3	55000
20	"	3	36666
24	"	3	50000
27	"	3	55000
31	"	3	29333
5	Bonsf. & Poole	3	44000
15	"	3	51333
26	"	3	51333
29	"	3	51333
31	Brandreth	1	110000

Aug. 5	Jno. I. Brown & Son	2	55000
27	"	2	55000
19	John Bull	1	16000
29	"	1	16000
19	"	4	12500
29	"	4	12500
12	Dalley	1	10750
"	"	2	2500
3	Gates	3	63000
7	"	3	63000
12	"	3	63000
20	"	3	63000
28	"	3	63000
31	"	3	63000
23	Hall & Buckal	1	27200
26	Henry	1	26000
"	"	2	20000
7	Jayne	1	110000
12	"	2	12000
"	"	4	21500

Aug. 2	N.Y. Match Co.	1	110000
5	"	1	88000
10	"	1	121000
16	"	1	60500
19	"	1	60500
22	"	1	77000
"	"	1	99000
28	"	1	55000
31	"	1	60500
26	Ferrett (Sands die)	1	66000
23	I. H. Schenck	1	36000
"	"	6	5000
5	Scovill & Co.	1	26000
13	"	1	20000
31	"	1	26000
5	"	4	10000
13	"	4	11500
31	"	4	10000
17	U.S. Prop. Med. Co.	1	8125
"	"	4	1250

Aug. 3	L. W. Warner & Co.	1	10500
14	"	1	30000
15	Brown, Fred	2	28800
28	"	2	28800
6	Curtis' Sons (I.S.)	2	55000
15	"	2	55000
22	"	2	55000
30	"	2	55000
20	Husband	2	55000
5	R. V. Pierce	1	11000
5	"	2	23100
22	"	2	28600
30	"	2	28600
14	Radway & Co.	2	55000
27	G. W. Laird	3	20166
10	Burnett & Co.	4	14025
22	O. Crook & Co.	4	5250
"	R. H. Drake & W. P. Ward	4	27500
17	Hartman & Co.	4	15125
27	Hazelbine	4	16500

Aug. 2	Hostetter & Smith	4	82500
20	"	4	82500
5	Howe, Pills	4	656
16	"	4	394
31	"	4	525
5	" M.C.	4	656
16	"	4	1181
31	"	4	1575
9	Jas. C. Kerr	4	2825
2	McDonald & Co.	4	27500
8	"	4	27500
14	"	4	27500
20	"	4	27500
22	"	4	55000
26	"	4	55000
31	"	4	55000
2	P. H. Drake & W. P. Ward	1	60000
22	"	1	10000
2	"	2	25000
22	"	2	50000

Aug. 21	San Francisco Per. M. Co.	12	229166
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Imprinting

Aug.	53,580 imps @ 1¢	2	256156
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Wrappers

Aug.	Byam, Carlton & Co.	1	2460000
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Philadelphia
Sep. 14, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

The balance of two (2) cent general stamps
on my hands is ten sheets over the correct account
after filling orders on requisition No. 945 (Sep. 13th).
If the claim therefor is addressed to your office,
will you please advise me thereof that I may duly
forward the sheets to the party entitled to them?

Very respectfully

Jos. R. Carpenter

per L.

Sep. 19, 1872

Secretary of the Treasury
Washington, D. C.

The Stamp Agent is out of private die stamp paper
and I am surprised to learn there is none at the mill.
Please order it made immediatly. My hands must stop
and there will be trouble in filling orders unless
paper is forthcoming at once.

Jos. R. Carpenter
134 S. 2d St.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,
September 1, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

197221 Sheets, $\frac{120}{210}$ $\frac{48}{170}$ $\frac{53}{102}$ $\frac{48}{85}$ $\frac{52}{90}$ $\frac{68}{72}$ $\frac{3}{34}$ $\frac{7}{8}$, or,

fractions reduced, 197225 $\frac{50255}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

484270 Sheets $\frac{77}{221}$ $\frac{148}{210}$ $\frac{70}{189}$ $\frac{47}{187}$ $\frac{47}{170}$ $\frac{110}{189}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{48}{136}$

$\frac{130}{132}$ $\frac{67}{112}$ $\frac{60}{108}$ $\frac{46}{105}$ $\frac{56}{102}$ $\frac{94}{99}$ $\frac{35}{95}$ $\frac{60}{90}$ $\frac{16}{84}$ $\frac{74}{80}$ $\frac{6}{72}$ $\frac{60}{70}$ $\frac{58}{69}$ $\frac{58}{66}$

$\frac{55}{64}$ $\frac{8}{60}$ $\frac{54}{56}$ $\frac{52}{54}$ $\frac{14}{52}$ $\frac{9}{51}$ $\frac{44}{48}$ $\frac{32}{46}$ $\frac{21}{44}$ $\frac{25}{42}$ $\frac{25}{40}$ $\frac{20}{38}$ $\frac{9}{36}$ $\frac{9}{30}$

$\frac{1}{20}$ $\frac{7}{16}$ $\frac{3}{9}$, or fractions reduced, 484291 $\frac{212766706569}{835259705280}$ sheets.

Very respectfully,

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Sep. 20th, 1872

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Your telegram of the 19th inst authorizing the use of chameleon paper for private die stamps, is at hand.

I learn today from Mr. Bemis, Agent at the mill, that a new supply of the regular white paper can be ready in instalments by the latter part of next week, provided you order it at once. In this case I could get through without using the chameleon paper for private die stamps, and respectfully submit to you that this would be much better. The proprietors of private dies use their stamps as trade-marks and are particular to have all their characteristics preserved and would generally object to the tinted paper. Besides, this I desire to save the serious confusion in my accounts and relations with the government that would follow the use of both kinds of paper for private die stamps. There are about 450,000 sheets of the chameleon paper on hand at present, but this will be required at the rate of about 50,000 sheets per month for bank check and general proprietary stamps as heretofore.

In view of the facts stated I beg therefor you will at once give the necessary order that a stock of the white fibre paper be prepared and instalments sent here as soon as possible.

I will probably require one million sheets in the next ninety days.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 20, 1872

Hon. G. S. Bontwell
Secretary of the Treasury
Washington, D. C.

Sir:

Your letter of the 19th inst authorizing the use of chameleon paper for private die stamps, is at hand.

I learn today from the government agent at the mill that a new supply of the regular white fibre paper can be furnished in instalments by the latter part of next week, provided an order to make it is received at once. In this case I could get through without using the chameleon paper for private die stamps and I respectfully submit to you that this would be much better. The proprietors of private dies use their stamps as trademarks and are particular to have all their characteristics preserved, and would generally object to the tinted paper. Besides this I desire to save the serious confusion in my accounts and relations with the government that would follow the use of both kinds of paper for private stamps. There are about 450,000 sheets of chameleon paper on hand at present, but this will be required at the rate of about 50,000 sheets per month for bank check and general proprietary stamps as heretofore.

In view of the facts stated I beg that you will at once give the necessary order that a stock of the white fibre paper be prepared and instalments sent here as soon as possible.

I will probably require one million sheets in the next ninety days.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 21, 1872

Secretary of Treasury
Washington, D. C.

Sir:

Herewith I hand you three stamps to make good the deficiency in the August spoiled lot referred to in your letter of the 17th inst.

I could not find the identical stamps that are missing but obtained an equivalent for them in good stamps from Messrs. Griggs & Scott.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 21, 1872

Hon. Chas. Chesley
Actg. Commissioner Inter. Revenue
Washington, D. C.

Sir:

I am in receipt of your telegram notifying me that the regular white paper for private dies will be made at once and that your order of the 19th inst (to use the chameleon paper for private dies) is countermanded.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 25, 1872

Columbian Bank Note Co.
Washington, D. C.
Robt. Wallshood, Esq. for the Company

Sir:

In answer to your favor of the 19th inst, I have to say, you should pay the Government for the value of stamps to be imprinted, either directly to the Commissioner of Internal Revenue, or, you may, particularly if the amount be less than fifty dollars, inclose both the stamp value and the amount of charge for imprinting, with the package of blank drafts, and send the whole to me by express (prepaid), and I will then pay the Government through one of the stamp dealers here, and return your drafts duly stamped. A few oversheets should also be forwarded.

To estimate the cost, deduct $2\frac{1}{2}\%$ discount on the stamp value and add my charge for imprinting at the rate of one penny a sheet (or pull) for six or less drafts to the sheet; or $\frac{1}{2}$ penny for impressions of only one draft to the sheet.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 23, 1872

Hon. Geo. B. McCartee,
Chief Bureau Engraving & Printing,
Washington, D. C.

Sir:

Communication of the 21st inst advising me of the propriety of addressing your office on the subject of supplies of paper for stamp printing, is at hand, and due note made thereof.

In connection herewith I beg leave to express to you my obligations for the telegraphic information that orders had gone to the mills to forward the paper as soon as possible.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28th, 1872

The Paragon Match Co.
509 & 511 West 45th St.
New York, N. Y.

Gentlemen:

Your favor of the 25th inst to hand and advice in regard to your acquisition of Messrs. Bock Schneider & Co.'s private die is duly noted.

I would inform you that in such case it will be necessary for you to insert the name of your company, or the name or initials of the new firm, on the die before it will be approved for your use by the Commissioner of Inter. Revenue, as well as to erase the name "B. S. & Co."

My charge for making the alteration would be one hundred dollars.

Please advise me further, as to what name or initials to substitute, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28, 1872

Messrs. J. W. Long & Co.
Longwood, Mich.

Gentlemen:

Your favor of the 9th inst addressed to the
Commissioner of Inter. Revenue has been referred to
me for reply.

I am the agent of the government to engrave
plates and prepare revenue stamps. The charge for
engraving a private die and making stamp plate complete
is invariably three hundred and fifty dollars (\$350) and
the time required to do the work about six weeks.

Stamps are furnished of the ordinary size
without charge for manufacture but for increased sizes
there will be a charge to cover the cost of extra print-
ing and performance. In ordering engraving please send
me a rough sketch or description of design and the work
can be executed and stamps prepared probably in about six
or eight weeks from the receipt of your order. When a
plate is made an ample stock of stamps is prepared and
kept on hand in advance of orders.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28th, 1872

Messrs. Moore & Harris
Vincennes, Ind.

Gentlemen:

Yours of the 23d inst. at hand, but the previous communication referred to has not been received. The charge for engraving a private stamp plate is uniformly three hundred and fifty dollars (\$350), and for each additional denomination or plate of the same design as the first, two hundred dollars (\$200). For your two plates therefor one and two cent (provided both designs are alike) the charge would be five hundred and fifty dollars (\$550).

Stamps are furnished of the ordinary size without charge for manufacture but for increased sizes there will be a charge to cover the cost of extra printing and perforation.

In ordering stamps engraved please send me a rough sketch or description of design and the engraving can be executed and stamps prepared probably in about six to eight weeks from the receipt of your order. When plates are once made an ample stock of stamps is prepared and kept on hand to meet orders.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30th, 1872

D. M. Richardson, Esq.

Dear Sir:

Herewith I hand you separately five of
your one cent private die stamps found after for-
warding your last order from which they were
accidentally left out.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30, 1872

Messrs. Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

I am in receipt of forty bundles said to contain two hundred and three reams of No. 2 paper, all apparently in good order.

At your request I have arranged preliminaries for obtaining a policy of \$1000 to cover your paper in my hands.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Oct. 4, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

Herewith I return the Paper Reports No. 390
and 391, with Stamp Agent's signature to the former
and money values extended on the latter, as re-
quested by yours of the 2d inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 5th, 1872

Messrs. Schmitt & Schmitt
Detroit, Mich.

Gentlemen:

I beg to call your attention to the
balance (\$200) of your account with me for engraving
private revenue stamp plates. An early
remittance of the same will oblige me very much.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Oct. 5th, 1872

Messrs. J. B. Rose & Co.
53 Broadway, New York

Gentlemen:

I beg to call attention to your account
with me for engraving your two and four cent private
plates for revenue stamps, \$550.

Stamps are also on hand in quantity and I would
be much pleased to have your orders therefor.

Oblige me with early response.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 5th, 1872

The Paragon Match Co.
509 & 511 West 45th St.
New York, N. Y.

Gentlemen:

There are on hand, from the private die of Messrs. Bock, Schneider & Co., 472280 prepared stamps, which I have no doubt the Commissioner of Internal Revenue would permit you to consume upon your application to him, stating the fact that you have acquired an interest in the die, and accompanying your application with a certificate of the transfer signed by B.S. & Co. and perhaps he might also authorize sufficient additional old stamps prepared to last until the alteration can be made to suit the change of title.

It would probably take about two weeks to alter the plate and have stamps prepared therefrom.

Very respectfully,

Jos. R. Carpenter

per E.L.

Philadelphia
Oct. 5, 1872

Messrs. Holloway & Co.
New York, N. Y.

Gentlemen:

I beg leave to direct your attention to
your account with me, \$350, for engraving new
revenue stamp plate.

An early response will very much oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1872,

viz:

39,814,777 Stamps @ 23 cents per M. \$9,157.40

Received payment

Philadelphia
Oct. 1, 1872

U.S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1872,

viz:

39,814,777 Stamps @ 23 cents per M. \$9,157.40

Received payment

Duplicate

Philadelphia
Oct. 7, 1872

Messrs. Schmitt & Schmitt
Detroit, Mich.

Gentlemen:

My note of the 5th inst should have stated
the balance of your indebtedness to me \$250, whereas
I erroneously wrote only \$200.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 8, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit my account, signed in duplicate, for the manufacture of revenue stamps delivered on your requisition for the month of September last, together with statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

I, Edwin Lamasure, Chief of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa., hereby declare that the account in detail of stamps delivered during the month of September, 1872, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty nine million, eight hundred and fourteen thousand, seven hundred and seventy seven (39,814,777) stamps, and I also declare that, having verified and proven said requisition, I, with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents and stamps, and after finding the correct billing of each individual order by counting the sheets and stamps thereof, as well as by the general balance of stock taken after filling the daily orders, have packed and sealed up thoroughly said separate orders for stamps, and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed to before me
this eighth day of October A.D. 1872

Edwin Lamasure

Jno. B. Kenney

Collector 1st D. Pa.

Philadelphia
Oct. 11, 1872

Messrs. S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

I have the pleasure to acknowledge with
thanks your favor of the 8th inst. remitting me
P. O. order for \$4.70 in full of bill rendered.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in September, 1872

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Imprinting</u>	39529	169595			
<u>Stock, Common</u>	204396	42422044			
" Extra viz:					
1¢ Brandreth	3993	527076	\$6.85		6.85
1" Fleming No. 1	700	42000	3.03		3.03
1" Henry	2556	168696	8.43	\$5.06	13.49
1" Jayne	1294	77940	6.40		6.40
1" N.Y.M. Co.	22207	1598904	86.43	38.80	133.23
2" Fred Brown	4000	80000	26.59	20.	36.59
3" Barber M. Co.	7789	311860	33.43	9.35	42.78
3" Am. M. Co. O.	4471	187782	19.60	5.63	25.23
3" Gates	7772	326424	34.07	9.79	43.86
3" Bonaf & Poole	5571	245124	26.30	7.35	33.65
4" Hartman & Co.	298	15198	1.12	.46	1.58
4" Bull	100	6500	.38	.19	.57
4" Ayer & Co.	<u>1499</u>	<u>71952</u>	7.20		<u>7.20</u>
forward	266646	46250495			\$759.75

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
forward	266646	46250495			\$759.75
4¢ Jackson & Co.	794	28584	4.15	.86	5.01
8" Swain	449	7184	2.40		2.40
12" S.F.Per.M. Co.	7430	222900	43.76	6.38	50.44
1" Byam C. Co. labels		4350000	304.50	.	304.50
1" U.S.P.Med. Co."		<u>18000</u>	* 10.62	*4.50	*15.12
Good	275319	50877163			
Spoiled	<u>10331</u>	<u>1937932</u>			
Total	285650	52815095			\$12838.97

*not including extra yellow paper to order

Extra Sized Private Die Delivered September, 1872

<u>date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
1872			
Sep. 12	Am. M. Co. Ohio	3	44000
24	"	3	47566
17	Ayer & Co.	1	100000
"	"	4	112500
26	"	4	4867
5	Barber M. Co.	3	29333
9	"	3	29333
11	"	3	29333
17	"	3	29333
"	"	3	29333
23	"	3	18333
26	"	3	29333
30	"	3	29333
5	Bonsf. & Poole	3	51333
9	"	3	51333
23	"	3	51333
27		3	22000

Sep. 14	B. Brandreth	1	110000	
25	"	1	110000	
27	Jno. I. Brown & Son	1	10000	
12	"	2	55000	
27	"	2	50000	
10	John Bull	1	16000	
25	"	1	10000	
10	"	4	12500	
17	"	4	27500	
23	"	4	25000	
27	"	4	27500	
28	Curtis & Brown	1	55000	delivered to Curtis & Sons
11	Dalley	1	10500	
20	Fleming No. 1	1	110000	
30	Gates	3	31500	
17	"	3	63000	
14	"	3	63000	
	"	3	31500	
	"	3	31500	
	Jayne & Son	1		
	"	1		delivered to Geo. Eyster

Sep. 9	D. Jayne & Son	2	10000
20	"	2	25000
26	"	2	110000 delivered to Geo. Eyster
20	"	4	42500
26	"	4	137500 delivered to Geo. Eyster
14	Schenck	1	33000
30	"	1	33000
14	"	6	5500
30	"	6	5500
10	N.Y.Match Co.	1	71500
11	"	1	121000
14	"	1	11000
"	"	1	121000
17	"	1	44000
"	"	1	32400
20	"	1	60500
24	"	1	88000
26	"	1	88000
27	"	1	88000
30	"	1	36000
"	"	1	132000

Sep. 10	Scovill, & Co.	1	20000
14	"	1	20000
10	"	4	11500
17	"	4	11500
26	"	4	16500
6	U.S. Prop. Med. Co.	4	1375 del'd. to F.E. Suire & Co.
30	"	4	2625 " "
11	L. W. Warner & Co.	1	30000
26	"	1	20500
13	Wilder	1	25000
"	"	4	7775
14	E. T. Wright	1	10500 del'd to J. W. Truesdell Co
17	Fred Brown	2	28800
26	"	2	144000 del'd to Geo. Eyster
4	Curtis Sons, S.S.	2	55000
19	"	2	55000
28	"	2	55000
17	G. G. Kennedy	2	10500
19	R. V. Pierce	2	28600
30	"	2	28600
9	Radway & Co.	2	55000

Sep. 28	Burnett & Co.	4	14025	
9	Crock & Co.	4	5500	
23	"	4	5250	
14	Drake & Co.	4	27500	delivered to P. H. Drake @
27	R. P. Hall & Co.	4	27500	
26	Hartman & Co.	4	15125	
10	Hostetter & Smith	4	82500	
24	"	4	82500	
19	Howe, Pills	4	787	
30	" "	4	1575	
19	" Milk Cure	4	1575	
30	"	4	1050	
11	Jackson & Co.	4	84150	delivd to W. G. Edwards U.S. Apt. Treasurer
7	R. H. McDonald & Co.	4	27500	
13	"	4	27500	
20	"	4	27500	
24	"	4	55000	
28	"	4	55000	
14	Lyon Mfg. Co.	1	60000	del'd to P. H. Drake Co.
"	"	2	25000	" "
17	L. C. Kennedy	2	33000	

Wrappers

Sep. Byam Carlton & Co. 1 2470000

6 U.S.P. Med. Co. * 1 50000 F. E. Suire Co.

*on extra yellow paper to order

Imprinting

Sep (39529 imps @ 2 169595

Philadelphia
Octo. 12, 1872

R. V. Studley Lithograph Co.
St. Louis, Mo.

Gentlemen:

At the personal request of a gentleman who called here today, I herewith submit to you specimens of the two designs of stamps printed by me on checks and drafts. Unless the round stamp is specially ordered however I invariably print the Washington head stamp.

I will be pleased to have your orders and will execute them promptly. Inclose your remittance (in cash preferred) with the checks or drafts to be stamped, and send it to me by express prepaid.

I charge one penny an impression of six or less checks each, and a half penny of only one check to the impression, on the stamp value of \$100 or less, $2\frac{1}{2}\%$ discount will be allowed, over \$100 three%.

Very respectfully

Jos. R. Carpenter,

U.S. Appraisers Stores

134 S. 2d St.

Detailed Statement of Revenue Stamps Spoiled in Manu-
 facture, during September, 1872, by Jos. R. Carpenter,
 Philadelphia, Pa.

viz:

Den.	Die	Sheets	Stamps	Value
2¢	General	1460	306600	6132.
1"	Proprietary	2053	431130	4311.30
2"	"	297	62370	1247.40
3"	"	182	30940	928.20
4"	"	73	12410	496.40
6"	"	114	19380	1162.80
	Total	4179	862830	14278.10

1¢ Barber M. Co.	445	93450	934.50
1" Bonsf. & Poole	52	10920	109.20
1" Cramer & Kemp	169	35490	354.90
1" Eaton	83	17430	174.30
1" Eichele	50	10500	105.
1" Excelsior	25	5250	52.50
1" Ferrett	43	9030	90.30
1" Franklin	233	48930	489.30
1" Gates	391	82110	821.10
1" Greenleaf	47	9870	98.70
1" Griggs & Scott	107	22470	224.70
1" Johnson & Co.	19	3990	39.90
1" Kyle	26	5460	54.60
1" Md. M. Co.	138	28980	289.80
1" Park City	79	16590	165.90
1" Richardson	485	101850	1018.50
1" Roebes	288	60480	604.80
1" Star M. Co.	358	75180	751.80
1" Swift & Courtney	726	152400	1524.60
Total	3764	790440	7904.40

forward	3764	790440	7904.40
1¢ E. R. Tyler	122	25620	256.20
1" Underwood	20	4200	42.
1" Zise. G. & Co.	174	36540	365.40
1" Brandreth	7	924	9.24
1" Collins Bros.	35	7700	77.
1" Henry	44	2904	29.04
1" Jayne	6	360	3.60
1" N.Y. Match Co.	293	21096	210.96
2" Rose	11	1925	38.50
2" Davis	5	1050	21.
3" Greenleaf	29	4930	147.90
3" Richardson	814	138380	4151.40
3" Barber M. Co.	211	8440	253.20
3" Am. M. Co.	29	1218	36.54
3" Gates	328	13776	412.28
3" Bonsf. & Poole	28	1276	38.28
4" Rose	35	6125	245.
4" Hartman & Co.	2	102	4.08
4" Ayer & Co.	1	48	1.92
forward	5959	1067054	14248.94

forward	5959	1067054	14248.94
4 $\frac{1}{2}$ " Jackson & Co.	6	216	8.64
4" Tarrant	12	2040	81.60
5" Manger	4	676	33.80
8" Swaim	1	16	1.28
12" S. F. Perc. M. Co.	170	5100	612.
		<hr/>	
	6152	1075102	14986.26

Philadelphia
Oct. 16, 1872

Messrs. Fleming Brothers
No. 24 Wood St.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 12th inst. is at hand
remitting draft for amount in full of my bill of
the 7th inst, for which please accept my thanks.

Your advice as to coming order is duly noted
and the stamps will be duly sent you on receipt of
a government requisition therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 16, 1872

Messrs. S. S. Johnson & Co.
Box 905
Bangor, Me.

Gentlemen:

Your favor of the 11th inst. is at hand.
I will immediately execute your coming order on
receipt of government advice.

The previous delay in printing was merely
incident to yours being a new die at that time.
Henceforth however I intend to give you entire
satisfaction. 2400 sheets are now prepared for use.

Very respectfully

Joseph R. Carpenter
per L.

Philadelphia
Oct. 18, 1872

Messrs. Arnold & Co.
New York, N. Y.

Gentlemen:

The matter of your having acquired the right to use the stamps from private die of Messrs. Beck, Schneider & Co. has been referred to me by a gentleman personally applying at my office today.

As I before noted in my correspondence with the "Paragon Match Co." the plate should be altered to suit the new firm title, and to make this change you will be required to pay (in advance) one hundred dollars.

There are on hand of the original die 472,280 stamps ready for delivery which the Commissioner of Internal Revenue would probably permit you to use during the time (about two weeks) the new plate is being made.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 21, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

Please send me at early convenience additional blanks for Daily Paper Reports. The last supply is nearly out. Those parts of the form marked out with red ink on the copy herewith submitted will not be required and may as well, if you please, be left out of the new lot.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 21, 1872

J. R. McFetridge, Esq.

Dear Sir:

I hand you herewith another sheet for that returned.

Upon your late notice of fault in the quality of the tinted paper I found by investigation that the difficulty arose from using a lot of paper that had been wetted at the late fire (Jayne Building) which had not been subsequently dried thoroughly, and hence had become rotten. This paper was recently made into the present stock of proprietary stamps (principally one cent) and is pretty much all bad. There is some difference in it however and I have directed that in future the best must be selected for your orders. It will not be very long, I am glad to say, until all this stock is used up and then of course the remedy will be complete.

Please send me what you have of the rotten sheets and I will give you others for them.

Very respectfully,

Jos. R. Carpenter

per L. Lamasure

Philadelphia
 Oct. 22, 1872

Messrs. Dentz Brothers
 No. 35 Beekman St.
 New York, N. Y.

Gentlemen:

I telegraphed you today to send me at once thirty five additional sheets of Vose Bros. checks for that many spoiled by me. The fault was in the printer's having overlooked the direction to print the "round" stamp instead of which he printed so many of the Washington vignette stamps. Of course you will please furnish these extra sheets (provided the has been preserved) at my expense, the amount to be deducted from the costs of stamping.

The cost of stamping will be as follows:

1000 checks @ 2¢	\$20
2½ off	<u>.50</u>
	19.50
Printing 200 imps. @ 1¢	<u>2</u>
	21.50

Should you have occasion to send me further orders please inclose your communication with the package sent by express.

Very respectfully

Jos. R. Carpenter

per L.

134 S. Second St.

(Mr. Carpenter's check being made to Bock Schneider XI + 80 & Co. or bearer I procedured a draft for Philadelphia Bk this date and sent it instead of check.)

Philadelphia
Oct. 24, 1872

Messrs. Arnold & Co.
320 and 322 Broadway
New York, N. Y.

Gentlemen:

Your favor of the 21st with remittance of \$100 and my letter of May 11th to Mr. Bock, are rec'd.

I was not aware that I had stated the charge to Mr. Bock at only seventy-five dollars or I would have adhered to it in my note to you. That am't was found some time ago inadequate to the labor and expense of such work and was increased to one hundred dollars. However I can still give you the benefit of my statement of May 11th and hence return you \$25 herewith inclosed, the receipt of which you will please acknowledge.

The new plate entitled "The Paragon Match Co." will be made at once and the stamps will be ready in a couple of weeks.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

Herewith I have the honor to inclose you the
"copy" of the form of blank Dailey Paper Reports, which
I had intended to forward with my note of the 21st
inst asking for the additional supply.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,
October 1, 1872

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

191401 Sheets, $\frac{9}{210}$ $\frac{151}{170}$ $\frac{56}{102}$ $\frac{15}{85}$ $\frac{47}{90}$ $\frac{4}{92}$ $\frac{23}{54}$ $\frac{2}{8}$, or,

fractions reduced, 191403 $\frac{116990}{128520}$ sheets.

Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

472185 Sheets, $\frac{85}{221}$ $\frac{35}{210}$ $\frac{70}{189}$ $\frac{46}{187}$ $\frac{101}{170}$ $\frac{147}{189}$ $\frac{32}{144}$ $\frac{110}{140}$ $\frac{108}{136}$

$\frac{9}{132}$ $\frac{69}{112}$ $\frac{60}{103}$ $\frac{99}{105}$ $\frac{89}{102}$ $\frac{88}{77}$ $\frac{35}{95}$ $\frac{60}{90}$ $\frac{16}{84}$ $\frac{14}{80}$ $\frac{30}{72}$ $\frac{45}{70}$ $\frac{58}{69}$ $\frac{58}{66}$

$\frac{60}{65}$ $\frac{55}{64}$ $\frac{8}{60}$ $\frac{2}{56}$ $\frac{52}{56}$ $\frac{18}{52}$ $\frac{31}{52}$ $\frac{39}{48}$ $\frac{38}{46}$ $\frac{22}{44}$ $\frac{35}{42}$ $\frac{1}{40}$ $\frac{20}{38}$ $\frac{27}{36}$

$\frac{21}{16}$ $\frac{1}{20}$ $\frac{7}{15}$ $\frac{3}{9}$, or fractions reduced,

472207 $\frac{484153871061}{835259705280}$

Respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Dept.
Currency Division
Washington, D. C.

Philadelphia
Oct. 28, 1872

Messrs. Dentz Bros.

Gentlemen:

Spoiled sheets cannot be stamped by me and issued for samples except the government stamp tax is paid at the rate of two cents for each stamp. Hence the oversheets in your lot have been destroyed by me.

Please remit to cover costs as follows:

1000 checks stamped @ 2¢ less 2½ off	\$19.50
Printing 200 imps. @ 1¢	<u>2.</u>
	21.50

You state your charge for the thirty five over sheets, viz:

Print	\$1.75	
Transfer	2.	
Paper	1.30	<u>5.05</u>
		\$16.45

Have the goodness therefor to send me by return mail \$16.45 and a bill and receipt for \$5.05, making the amt. of charge.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 28, 1872

R. P. Stredley Engraving Co.
Mt. Louis, Mo.

Gentlemen:

My printing is done from steel plates and the impressions cannot be furnished for less than one cent each for all amounts. The Phototype Co's is surface printing hence the difference in cost.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 31, 1872

Messrs. Arnold & Co.
No. 320 & 322 Broadway
New York, N. Y.

Gentlemen:

Herewith I inclose you a proof of the die altered
from Bock, Schneider & Co., according to your order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Nov. 1, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1872,

viz:

38,993,512 Stamps @ 23 cents per M.	\$8968.51
-------------------------------------	-----------

received payment

Philadelphia,
Nov. 1, 1872

U.S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1872

38,993,512 Stamps @ 23 cents per M.	\$8968.51
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
Nov. 8, 1872

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith inclosed I hand you ten perfect stamps in place of the mutilated lot returned per your favor of the 4th inst.

I thank you for giving me the opportunity to correct oversight here which in large lots it appears, will now and then occur.

Very respectfully

Jos. R. Carpenter

per E. Lamasure

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa., hereby declare that the account in detail of stamps delivered during the month of October, 1872, is true and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty eight million, nine hundred and ninety three thousand, five hundred and twelve (38,993,512) stamps: and I also declare that having verified and proven said requisitions, I with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps; and, after finding the correct filling of each individual order by counting the sheets and stamps thereof, as well as by the general balance of stock taken after filling the daily orders, have packed and sealed up thoroughly said separate orders for stamps, and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn & Subscribed to before me
this eighth day of November, 1872

Philadelphia
Nov. 9, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit my account, signed and duplicated, for the manufacture of revenue stamps delivered on requisitions during the month of October last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 9, 1872

Messrs. Barber Jones & Co.
626 Walnut St.
Milwaukee, Wis.

Gentlemen:

Your communication of the 4th inst. addressed to the Commissioner of Inter. Rev. has been referred to me.

Please advise me direct as to whether you want "Greenleaf & Co." taken out of the stamp. It will be quite as expensive to put in the initials (B.J. & Co.) as Barber Jones & Co. instead of Greenleaf & Co. The charge is seventy five dollars for the one die, or denomination.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Nov. 11, 1872

R. P. Stredley Engraving Company
 St. Louis, Mo.

Gentlemen:

Your checks duly to hand but no order for imprinting the stamps has yet been received from the Commissioner of Inter. Revenue. As soon as it is received the imprinted checks will be sent you as follows:

166 imp Citizens Ins. Co.	996 checks
<u>200</u> " Chase & Cabot	<u>1000</u> "
366	1996 "

In the meanwhile have the kindness to remit me \$4.81 for my charges, viz:

366 imps @ 1¢	\$3.66
Freight paid this way	<u>1.15</u>
Total	\$4.81

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in October, 1872

	<u>Sheets</u>	<u>Stocks</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Arnold & Co. 13/16 from Bock Schneider Co.					\$75
<u>Imprinting</u>	43152	216138			431.52
<u>Stock Common</u>	214546	44107850			
" Extra,					
1¢ Ayer & Co.	6991	321586	35.81		35.81
1¢ Fleming No. 1	2999	179940	12.98		12.98
1" Jayne	7132	427920	35.27		35.27
1" Lyon Mfg. Co.	384	39168	1.18	1.17	2.35
1" N.Y. Match Co.	10300	741600	40.08	22.25	62.33
2" Fred Brown	6091	121820	40.50	30.45	70.95
2" Curtis Sons	7664	505824	52.13	15.17	47.30
2" Husband	491	44190	1.67		1.67
2" Radway	2981	238480	8.90	7.15	16.05
3" Barber M. Co.	2033	81320	8.73	2.44	11.17
3" Bonsf. & Poole	<u>13704</u>	<u>602976</u>	64.70	18.09	<u>82.79</u>
forward	275316	47628812			885.19

forward	275316	47628812			3885.19
5¢ Gates	19464	814488	85.33	24.52	109.85
3" Laird	3400	68000	19.65		19.65
4" Bull	390	25350	1.48	.76	2.24
4" McDonald & Co.	1963	109928	8.42	3.30	11.72
12" I.F.P.M. Co.	3806	114180	22.42	3.42	25.84
1" Byam Carlton labels		<u>3600000</u>	252		252.
Good	304339	52363758			
Spoiled	<u>7011</u>	<u>1151680</u>			
Total	311350	53495438			13350.15

Extra Sized Private Dies Delivered October, 1872

<u>Date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
1872			
Oct. 25	Am. M. Co. O.	3	33000
18	Ayer & Co.	1	150000
"	"	4	100000
10	Barber M. Co.	5	29333
16	"	3	44000
19	"	3	18333
22	"	3	18333
25	"	3	29333
30	"	3	29333
2	Bonsf. & Poole	3	51333
5	"	3	44000
16	"	3	36666
26	"	3	44000
31	"	3	51333
12	Brandreth	1	110000
19	"	1	110000
22	Lippman Bro.	4	3937

Nov. 16	Jno. I. Brown & Son	2	55000
18	Bull	1	16000
10	"	4	16500
18	"	4	12500
2	H. Dalley	1	10500
18	"	1	10500
"	"	2	2625
10	Schwalty, Hazlett	1	110000
24	Felming, No. 1	1	110000
"	" " 2	1	110000
7	Gates	3	31500
16	"	3	63000
18	"	3	31500
22	"	3	63000
29	"	3	31500
10	Halley & Ruckel	1	36500
17	Jno. F. Henry	1	60000
"	"	2	20000
"	"	4	2500
4	E. Ferrett (Sand's die)	1	66000

Oct. 8	N.Y.Match Co.	1	88000
10	"	1	88000
14	"	1	88000
16	"	1	88000
"	"	1	44000
21	"	1	44000
23	"	1	44000
28	"	1	44000
30	"	1	44000
31	"	1	44000
16	Schenck	1	33000
29	"	1	44004
18	"	6	5500
29	"	6	3666
7	Scovill & Co.	1	26000
18	"	1	26000
7	"	4	10000
18	"	4	10000
29	"	4	16500
28	L. W. Warner & Co.	1	15500

Oct. 4	F. E. Snire & Co.	1	3000
18	"	1	7500
4	"	4	1875
18	"	4	750
7	Curtis & Sons	2	55000
14	"	2	55000
21	"	2	55000
30	"	2	55000
Deld. to Geo. Eyester, Apt. U.S. Treas.	25 Husband	2	165000
"	R. V. Pierce	1	15000
"	"	2	21100
16	Radway	2	55000
21	Laird	3	20666
16	Crook & Co.	4	5250
29	"	4	5250
7	R. H. Drake & Co.	4	27500
24	"	4	27500
16	R. P. Hall & Co.	4	55000
12	Hostetter & Smith	4	82500
29	"	4	82500

Oct. 12	Howe, pills	4	1400
26	" "	4	787
12	" M.C.	4	1750
26	"	4	1575
4	McDonald & Co.	4	55000
24	"	4	27500
29	Tubbs & Co.	4	27500
18	P. H. Drake & W. P. Ward	1	60000
"	"	2	25000

Wrappers

Oct.	Byam, Carlton & Co.	1	1,990,000
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Imprinting

Oct.	(43,152 imp @ 1¢)	2	216,138
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Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, During October, 1872, by Joseph R.
 Carpenter, Philadelphia, Pa.

_____ viz: _____

Dies	Sheets	Stamps	Value
2¢ General	646	135660	\$2713.20
1" Proprietary	692	145320	1453.20
2" "	101	21210	424.20
3" "	89	15130	453.90
4" "	114	19380	775.20
Total	1642	336700	5819.70

1½ Anson Allen	18	3780	\$37.80
1" Am. M. Co. O.	190	39900	399.
1" Barber M. Co.	423	88830	888.30
1" Bonsf. & Poole	41	8610	86.10
1" Perry Davis	13	2730	27.30
1" Eaton	107	22470	224.70
1" Eichele	122	25620	256.20
1" Excelsior	74	15540	155.40
1" Ferrett	18	3360	33.60
1" Franklin	65	13230	132.30
1" Gates	195	40950	409.50
1" Greenleaf	60	12600	126.
1" Gargling Oil	5	1040	10.50
1" Cowles & Leete	68	14280	142.80
1" Johnson & Co.	25	5250	52.50
1" Kyle	180	37800	378.
1" N.Y.M. Co. (210)	51	10710	107.10
1" Park City	17	3570	35.70
1" Richardson	396	83160	831.60
		<hr/>	
forward	2064	433440	4334.40

forward	2064	433440	4334.40
1 $\frac{1}{2}$ " Safety M. Co.	73	15330	153.30
1" Stanton	144	30240	302.40
1" Star M. Co.	335	70350	703.50
1" Swift &	223	46830	468.30
1" Thompson	24	5040	50.40
1" Zisem G & Co.	245	51450	514.50
1" Ayer & Co.	9	414	4.14
1" Reming No. 1	1	60	.60
1" Jayne	68	4080	40.80
1" Lyon Mfg. Co.	16	1632	16.32
1" N.Y.M. Co. 72	100	7200	72.
2" Fred Brown	9	180	3.60
2" Curtis Sons	336	22176	445.52
2" Husband	9	810	16.20
2" Radway	19	1520	30.40
2" Rose & Co.	10	1450	55.
2" Z	1	210	4.20
3" Richardson	64	11390	341.70
3" Greenleaf	68	11560	346.50
forward	3821	715662	7882.08

	forward	3821	715662	\$7882.08
3¢	Barber M. Co.	67	2680	80.40
3"	Bonsf & Poole	496	21824	654.72
3"	Gates	736	30912	927.36
4"	Bull	10	650	26.
4"	McDonald Co.	37	2072	82.88
5"	Dougherty	46	7820	391.
5"	Greenleaf	53	9010	450.50
5"	Hart & Co.	9	1530	76.50
12"	I. F. Per. M. Co.	94	2820	338.40
			<hr/>	
	Total	5369	794980	10909.84

Philadelphia
Nov. 16, 1872

Messrs. Hostetter & Smith

Gentlemen:

In reply to your favor of the 11th advising me that you returned eight mutilated stamps on the 15th ulto, to hand.

I beg to say I have an indistinct recollection of the fact but cannot find the stamps, and as I cannot preserve my correct balance of stock by sending you stamps therefrom I must ask the favor that you allow me to make correction by sending the value thereof in lieu of the eight spoiled stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 19, 1872

Messrs. I. B. Rose & Co.
53 Broadway, New York

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 18th inst. bringing me remittance of \$550 for engraving two and four cent stamp plates, for which please accept my thanks.

Stamp orders should be addressed to the Commissioner of Internal Revenue, Washington, D.C., inclosing the duplicate of a certificate of deposit with the U.S. Asst. Treasurer of your city covering the amount of stamps ordered, and you should mention in your order to the Commissioner that you require stamps from your "private dies" in such quantities of the respective denominations as may be wanted. The Commissioner will then make a requisition and one cent stamps (now ready) will be sent you direct, at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Nov. 19, 1872

R. P. Studley Co.
 Main & Olive St.
 St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of \$4.81 for expressage and printing of first lot checks, viz: Citizens Ins. Co. & Chase Cabot. But no order for stamps has yet come from the Commissioner and of course the checks have not been forwarded. The other lots upon which printing charges are due are as follows, viz:

Geo. P. Whitelaw & Co.	100 x 5	500	
Lawrence Sargo Bk.	1250 x 2	2500	
Geo. Peaboddy	125 x 4	500	
Dutcher & Co.	166 x 6	966	
W. H. Plunkett	124 x 4	496	
Nat. East. Bk.	<u>146 x 4</u>	584	
	1911 imps @ 1¢		\$19.11

Please remit \$19.11 and oblige

Very truly yours,

Jos. R. Carpenter

Philadelphia
Nov. 20, 1872

Messrs. Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

The entire balance of your paper now on my hands is manufactured except some 2000 sheets of the last lot of No. 2 which was badly creased and could not be printed.

The following is a statement of the balance on hand at this date:

viz:

1,365,000	wrappers	or	273	pkgs.	No. 1
3,915,000	"	"	783	"	No. 2

Have the kindness to send me a further supply of paper, at early convenience, & oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 10, 1872

Messrs. Arnold & Co.
New York, N. Y.

Gentlemen:

Your favor of the 9th inst. is at hand. The stamps from your new die will be ready in a few days. In the meanwhile however it will be necessary to consume the old balance of about 1725 sheets Bock Schneider & Co. stamps before commencing to issue the new stamps. They shall be ungummed as you request.

Adams Express Co. had and I think still have a contract to carry stamps to New York City for twenty five cents for each thousand dollars of face value, and hence their charge to you of \$1 for carrying \$1100 of stamps from here was an extortion. Apply to the company for information and redress and if they fail to give it you can refer the matter to the Commissioner of Inter. Revenue.

Very respectfully

Jos. S. Carpenter

per L.

Philadelphia
Nov. 21, 1872

National Bank Note Co.
No. 1 Wall St.
New York, N. Y.

Gentlemen:

Pursuant to your request of the 20th
inst. herewith I hand you an impression of the
stamp now imprinted by me on checks, drafts, etc.

Very respectfully,

Joseph R. Carpenter
per E. Lamasure

Philadelphia
 Nov. 21, 1872

Messrs. M. R. Larren & Co.
 14 School St.
 Boston, Mass.

To Jos. R. Carpenter
 134 S. Second St.

To imprinting checks Kidder Peabody & Co.

viz:

I. R. McFetridge bill stamps, 1000 @ 2¢	\$20
Less $2\frac{1}{2}\%$ discount	<u>.50</u>
	19.50
Printing 250 imps. @ 1¢	<u>2.50</u>
	\$22.00

Rec'd payment

Jos. R. Carpenter
 per E. Lamasure

Errata (Oct. Reports)

viz:

Report No. 415 Adhesive Stamp paper delivered:

(Instead of $\frac{2577}{210}$ sheets, $\frac{11}{210}$) read 3515 sheets
 $\frac{171}{210}$, or 938 sheets $\frac{160}{210}$ more than report.

Report No. 417. Adhesive stamp paper delivered:

(Instead of $\frac{78}{210}$) read $\frac{148}{210}$, or, $\frac{70}{210}$ additional

to report

Report No. 417. Private Die stamp paper delivered:

(Instead of $\frac{24}{44}$) read $\frac{29}{44}$, or $\frac{5}{44}$ additional,

Report No. 406, Private Die Stamp paper delivered:

(Instead of $\frac{120}{210}$) read $\frac{121}{210}$, or $\frac{1}{210}$ additional

Very respectfully,

Jos. R. Carpenter

per E.L.

Philadelphia
Nov. 23, 1872

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

B. Brandreth, New York, desires one hundred and ten thousand stamps from his one cent private die forwarded to him by express for which please find duplicate certificate of deposit \$1000 herewith inclosed, inadvertently sent to me.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 25, 1872

R. P. Studley Engraving Co.
S.W. Cor. Main & Olive Streets,
St. Louis, Mo.

To Jos. R. Carpenter, Dr.

For stamped checks as follows, viz:

Nov. 6	Chase & Cabot	200 x 5	1000	
" 1	Citizens Ins. Co.	166 x 6	996	
" 13	Dutcher & Co.	166 x 6	996	
" "	G. P. Whitelaw & Co.	100 x 5	500	
" "	Lawrence Bk.	1250 x 2	2500	
" "	Geo. Peabody	125 x 4	500	
" 19	W. H. Plunkett	124 x 4	496	
" "	Natl. Ex. Bank	146 x 4	<u>584</u>	
				7572 checks
	Cred. by Govt. Order Nov. 25th		<u>3759</u>	stamps
			3813	

To 3813 stamps @ 2¢ \$76.26

Less $2\frac{1}{2}\%$ 1.91

(Printing not included)

\$74.35

Rec'd Payment

Jos. R. Carpenter

per E.L.

Philadelphia
Nov. 25, 1872

J. H. Bufford, Esq.
490 Washington St.
Boston, Mass.

Sir:

The price for furnishing a private die plate complete for any ordinary design and size of stamp is three hundred and fifty dollars, and the extra charge for printing is at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, $\frac{63}{64}$ th of an inch being allowed free.

It would take about six weeks to have the plate prepared.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Nov. 25, 1872

R. P. Studley Engraving Co.
 Main & Olive Sts.
 St. Louis, Mo.

Gentlemen:

The long expected order from Washington has arrived this morning, am't'g. to 3759 stamps. I have therefore returned all the checks to you by today's express with COD for the cost of stamps, with request that you will remit the amt. for printing, by letter.

The bill for stamps was - Printed	7572
Order	<u>3759</u>
Bal.	3813

3813 stamps @ 2¢ \$76.26, less 2 $\frac{1}{2}$ % \$74.35 COD

The costs of printing still unpaid are:

Bill rendered Nov. 19th	\$19.11
Also W. H. Plunkett checks 124 imp	
" Natl. Ex. Bk 146	<u>2.70</u>
To be remitted by letter	\$21.81

Very respectfully,

Jos. E. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,
November 1st, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

190,723 sheets, $\frac{4}{210}$ $\frac{101}{170}$ $\frac{27}{102}$ $\frac{54}{85}$ $\frac{53}{90}$ $\frac{70}{72}$ $\frac{51}{54}$ $\frac{1}{8}$

or fractions reduced, 190,727 $\frac{18471}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

610,924 sheets $\frac{43}{221}$ $\frac{75}{210}$ $\frac{70}{189}$ $\frac{113}{187}$ $\frac{97}{170}$ $\frac{15}{169}$ $\frac{64}{144}$ $\frac{110}{140}$ $\frac{8}{136}$

$\frac{53}{132}$ $\frac{39}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{74}{102}$ $\frac{11}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{56}{84}$ $\frac{14}{80}$ $\frac{6}{72}$ $\frac{45}{70}$ $\frac{22}{69}$

$\frac{36}{66}$ $\frac{40}{65}$ $\frac{55}{64}$ $\frac{48}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{26}{52}$ $\frac{31}{51}$ $\frac{35}{48}$ $\frac{20}{44}$ $\frac{26}{42}$ $\frac{31}{40}$ $\frac{20}{38}$ $\frac{27}{36}$

$\frac{2}{30}$ $\frac{15}{20}$ $\frac{7}{16}$ $\frac{6}{9}$ or fractions reduced,

610943 $\frac{17504422437}{835259705280}$

Respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division, Washington, D. C.

Philadelphia
Nov. 26, 1872

Messrs. R. P. Studley Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 23rd instant with remittance of \$19.10 for printing second lot of stamps, to hand, for which I return thanks. This leaves a balance of \$2.70 for printing third lot, which also please remit.

I am indirectly informed by the Internal Revenue Bureau that the long delay in settling the late exchange order was in consequence of the great amount of exchange business then on hand, resulting from the changes made by Act of Congress going into effect Oct. 1st ulto.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 26, 1872

Hon. Geo. B. McCarter,
Chief of Bureau Engraving & Printing
Washington, D. C.

Sir:

Pursuant to your request of the 21st inst,
I have the honor to hand you the enclosed list of
dies, rolls & plates now on my hands, rendered
obsolete by certain Acts of Congress taking effect
Oct 1, 1872.

Very respectfully,

Jos. R. Carpenter
per Lemasure

List of Dies, Rolls & Plates in the possession of Joseph R. Carpenter, Philadelphia, Pa., rendered useless by Acts of Congress abolishing certain stamps from Oct. 1st, 1872.

viz:

<u>Dies</u>	<u>Rolls</u>	<u>Plates</u>
vignette heads, 4	6	33
1¢	1	1
3	1	1
4	1	1
5	1	2
6	1	1
10	1	1
15	1	1
20	1	1
25	1	2
30	1	1
40	1	1
50	1	1
60	1	1
70	1	1
\$1	2	1
1.20	1	1
1.50	1	1
1.60	1	1
1.90	1	1
2.	1	1
2.50	1	1
3.	1	1
3.50	1	1
5.	1	1
10.	1	1
20.	1	1
25.	1	1
50.	1	1
200.	1	2
500	1	2
5000	<u>1</u>	<u>2</u>
Total 'subjects	63	69

Philadelphia
Nov. 24, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In answer to your communication of the 26th inst, marginal initials "E. R. C.," I would state that the design of I. B. Rose & Co.'s two and four cent private dies was approved by letter of Acting Commissioner B. I. Sweet, April 2d, 1872, of which a copy is herewith inclosed.

Also herewith I hand you an impression from the die, both dies being precisely alike except in the letters and figures of the denomination.

Very respectfully,

Jos. R. Carpenter

per L.

Enclosure

Treasury Department
Office of Internal Revenue
Washington, April 2d, 1872

Sir:

Enclosed herewith is returned the vulture
drawing of a private die for Messrs J. B. Rose
& Co. and you are informed that the design is
approved.

Respectfully

(signed)

B. J. Sweet
Acting Commissioner

J. R. Carpenter, Esq.
Philadelphia, Pa.

E.R.C.

Philadelphia
November 29, 1872

Messrs. Arnold & Co.

Gentlemen:

Hereafter you can have stamps from the new die without reference to the balance of Bock Schneider & Co. stamps on hand.

I have a stock of yours on hand ready made.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 2, 1872

Messrs. P. Studley Co.
St. Louis, Mo.

Gentlemen:

I have to acknowledge the receipt of your favor of the 29th ulto with \$2.70 in payment of my bill for printing, for which I return thanks. I find however that I have made an overcharge as the \$2.70 was included in the bill of \$19.11 paid by you, but at the same time I neglected to charge you \$1.15 freight on the first lot of checks sent me, which you neglected to prepay. Hence the difference, \$1.55 is placed to your credit in my account.

I will procure the paper and print the stamps according to your last order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 3, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

As there is no higher denomination of documentary stamp now in use than two cents, will you please inform me if it is necessary to continue the use of the words "Good for Bank Check or Sight Draft only" in imprinting two cent stamps on blank paper intended for printing bank checks?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 2, 1872

U. S. Inter. Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1872,

viz:

38,822,214 Stamps @ 25 cents per M.	\$8929.11
-------------------------------------	-----------

Received payment

Philadelphia
Dec. 2, 1872

U. S. Inter. Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1872,

viz:

38,822, 214 Stamps @ 25 cents per M.	\$8929.11
--------------------------------------	-----------

Received payment

Duplicate

Philadelphia
Dec. 6, 1872

Messrs. Fleming Bros
Pittsburgh, Pa.

Gentlemen:

Your favor of the 4th inst at hand.

Allow me to sincerely thank you for the correction of my oversight in oversending you the 200 sheets of No. 2 stamps. I think your course in retaining the sheets until advised by me was correct and it has caused me no complication or or inconvenience whatever. My account of stock on the first of the month revealed the discrepancy and of course I knew just where the sheets must have gone.

Assuring you of my highest regard for the fairness of your well know house, I remain,

Very respectfully yours

Jos. R. Carpenter

per L.

Philadelphia
Dec. 7, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account signed in duplicate for the manufacture of revenue stamps delivered during the month of November last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. E. Carpenter

per L.

Philadelphia
Dec. 11, 1872

Hon. Geo. S. Bontwell
Secretary of Treasury
Washington, D. C.

Sir:

In reply to your letter of the 11th inst,
marginal letters W. V. I. W. my report of the 7th
inst should read 16000 sheets of Private Die stamp
paper received of the Stamp Agent, instead of
15,000 sheets as stated.

Very respectfully

Jos. R. Carpenter
per L.

Extra Sized Private Stamps Delivered, November, 1872

<u>Date</u>	<u>Am. M. Co.</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
Nov. 9	Am. M. Co.	O.	3	36666
20	"		3	47666
15	Ayer & Co.		1	100000
1	"		4	112500
2	Barber M. Co.		3	29333
6	"		3	29333
12	"		3	29333
"	"		3	29333
19	"		3	18333
22	"		3	29333
26	"		3	29333
30	"		3	29333
8	Bonsf. & Poole		3	44000
12	"		3	44000
18	"		3	44000
26	"		3	44000
7	Jno. I. Brown & Son		2	55000
23	"		2	55000

Nov. 4	Brandreth	1	110000
18	"	1	110000
26	"	1	110000
4	Jno. Bull	1	18000
23	"	1	16000
4	"	4	12500
23	"	4	12500
26	Dalley	1	10500
8	Wm. Gates	3	31500
12	"	3	63000
21	"	3	31500
26	"	3	63000
30	"	3	63000
18	Hall & Rachel	1	42500
4	Jno. F. Henry	1	30000
29	"	1	6000
4	"	2	30000
29	"	2	30000
4	"	4	5000
19	J. H. Schenck	1	44004
"	"	6	3666

Nov.	Date	Payee	Check No.	Amount	Deposited with Geo. Eyster, U.S. Asst. Treas.
6		Jayne & Son	1	220000	
30		"	1	330000	"
6		"	2	110000	"
30		"	2	165000	"
6		"	4	27500	"
30		"	4	110000	"
6		N.Y.M. Co. green	1	60500	
"		"	1	60500	
12		"	1	60500	
13		"	1	60500	
16		"	1	44000	
20		"	1	44000	
22		"	1	60500	
25		"	1	44000	
29		"	1	60500	
30		"	1	60500	
9		Scovill & Co.	1	36000	
21		"	1	20000	
9		"	1	7500	
21		"	1	750	
29		I. W. Werner & Co.	1	20550	

Nov. 12	F. E. Suire & Co.	1	7500	
"	"	4	750	
30	J. W. Truesdell & Co.	1	10500	
"	Fred Brown	2	57600	Geo. Eyster, U.S. Asst. Treas.
8	Curtis & Sons	2	55000	
29	"	2	55000	
"	G. G. Kennedy	2	5250	
22	R. V. Pierce	2	28600	
6	Radway & Co.	2	55000	
6	Jas. Burnett & Co.	4	14025	
19	Fowle & Son	4	16500	
21	R. P. Hall & Co.	4	55000	
12	Hostetter & Smith	4	82500	
2	Howe, Pills	4	525	
2	" Milk Cure	4	2100	
19	" "	4	1837	
6	Jas. C. Kerr	4	2625	
12	McDonald & Co.	4	27000	
18	"	4	27000	
29	"	4	27000	
6	S. R. Van Duzen	4	16000	

Wrappers

Nov. Byam C. & Co.	1	2,370,000
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Imprinting

Nov. (51,716 imps 1¢)	2	244,158
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L.

Manufactured in November, 1872.

viz:

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
Imprinting	51716	244158			
Stock, Common	<u>171714</u>	35116842			
" Extra					
1¢ Ayer & Co.	481	22126	\$2.46		2.46
1" Jayne	2000	120000	9.89		9.89
1" N.Y.M. Co. 72	35407	2549304	137.79	\$76.48	214.27
1" Scovill & Co.	1945	264520	2.91	7.94	10.85
2" Jayne	2300	138000	11.38		11.38
2" Husband	1942	174780	6.61		6.61
2" G. G. Kennedy	990	98010	3.44	2.94	6.38
2" Curtis & Sons	3913	258258	16.40	7.75	24.15
2" R. V. Pierce	6093	341208	26.74	10.24	26.98
3" Am. M. Co. O.	6756	283752	29.62	8.51	38.13
3" Barber M. Co.	6108	244320	26.22	7.33	33.55
3" Bonsf & Poole	6471	284724	30.55	8.54	39.09
3" Gates	<u>14100</u>	<u>592200</u>	61.81	17.77	<u>79.58</u>
forward	260220	40732202			1030.48

forward	260220	40732202			\$1030.48
4¢ Ayer & Co.	11394	546912	54.78		54.78
4" Bull	544	35360	2.07	1.06	3.13
4" Howe, Pills	437	35885	1.11	1.38	4.49
4" " M.C.	488	49776	1.34	1.49	2.83
4" Hostetter	2399	110354	10.87		10.87
4" Jayne	3694	221640	17.95		17.95
12" I. F. P. M. Co.	1161	34830	6.84	1.05	7.89
1¢ Wrappers		<u>1485000</u>	102.55		102.55
Good	280337	43241959			9945.65
Spoiled	7863	<u>1241299</u>			
Total	288200	44483258			\$11180.62

L.

Detailed Statement of Revenue Stamps Spoiled
 During November, 1872, by Joseph R. Carpenter,
 Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	157	32970	659.40
1" Proprietary	152	31920	319.20
2" "	141	29610	592.20
3" "	194	32980	989.40
4" "	336	57120	2284.80
Total	980	184600	4845

1½ Barber M. Co.	607	127470	1274.70
1 Byam C. & Co.	115	24150	241.50
1 P. Davis & Son	50	10500	105.
1 Eaton	140	29400	294.
1 Franklin	50	10500	105.
1 Gorman	34	7140	71.40
1 Griggs & Scott	157	32970	329.70
1 Kyle	198	41580	415.80
1 N.Y.M. Co. blue	115	24150	241.50
1 Richardson	1092	229520	2295.20
1 Star M. Co.	314	65940	659.40
1 Swift & Courtney	681	143010	1430.10
1 Underwood	42	8820	88.20
1 Woodworth & Co.	129	27090	270.90
1 Zise G. & Co.	167	35070	350.70
1 Harter & Co.	62	11718	117.18
1 Ayer & Co.	19	874	8.74
1 N.Y.M. Co. green	393	28296	282.96
1 Scovill & Co.	55	7480	74.80
1 Md. M. Co.	68	14280	142.80
forward	4488	879758	8797.58

forward	4488	879758	8797.58
2½ Husband	58	5220	104.40
2 G. G. Kennedy	10	990	19.80
2 Curtis Sons	87	5742	114.84
2 R. V. Pierce	207	11592	231.84
3 Am. M. Co. O.	44	1848	55.44
3 Barber M. Co.	392	15680	470.40
3 Bonsf & Poole	529	23276	698.28
3 Gates	400	16800	504
3 Greenleaf	81	13770	413.10
3 Richardson	364	61880	1856.40
4 Ayer & Co.	6	288	11.52
4 Bull	56	3640	145.60
4 Howe, Pills	63	6615	264.60
4 " M.C.	12	1224	48.96
4 Hostetter & Smith	1	46	1.84
4 Jayne	6	360	14.40
5 Dougherty	40	6800	340.
12 I. F. Match Co.	<u>39</u>	<u>1170</u>	<u>140.40</u>
Total	6883	1056699	14233.40

Philadelphia
Dec. 19, 1872

Messrs. Barber Jones & Co.
326 Walnut St.
Milwaukee, Wis.

Gentlemen:

Your favor of the 16th inst is at hand. In
reply I submit a copy of my letter of Nov. 9th ulto,
viz:

"Your communication of the 4th inst addressed to the
"Commissioner of Inter. Rev. has been referred to me.
"Please advise me direct as to whether you want Greenleaf
"& Co. The charge is seventy five dollars for the one die, or
"denomination."

I have about 800,000 of the one cent Greenleaf & Co.
stamps on hand. Please advise me by return mail so I can
put your die in the engraver's hands at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 19, 1872

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

In reply to your favor of the 17th inst,
it will be requisite for you to return the spoiled
checks to the Commissioner of Inter. Revenue direct,
at Washington, and he will give you credit for the
stamps on them less a certain discount, and will allow
you credit for the balance in imprinting or in adhesive
stamps as you may elect.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 23, 1872

J. S. Wilson, Esq.
Chief Currency Div.
Washington, D. C.

Sir:

Herewith I hand you two stamps from the
one cent private die of the Maryland Match Co., as
called for by your letter of the 21st inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 27, 1872

Messrs. Barber Jones & Co.
Milwaukee, Wis.

Gentlemen:

Your favor of the 23d inst is rec'd, and
the alteration of your one cent (Greenleaf & Co.) die
is put in hand at once in exact accordance with your
wishes.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Dec. 27, 1872

R. P. Studley Co.

Gentlemen:

I send you today by Adams Express, COD,
stamped checks according to the following account,
viz:

Manf. Sav. Bk. 300 imps x 4 - 1200 @ 2	\$24
Blank paper 960 " x 6 - 5760 @ 2	<u>115.20</u>
	139.20
Less Govt. order just recd No. 4662 Ex 2895 stamps 2	<u>53.90</u>
	85.30
Less 2½% Com. on net amt.	<u>2.13</u>
	83.17
Printing 1260 imps @ 1¢	12.60
bill of paper (herewith)	5.94
	<u>\$101.71</u>

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 28, 1872

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 26th inst, with remittance of seven hundred & eighty one 70/100 (\$781.70) dollars in payment of my account as per statement of the 17th inst.

Very respectfully,

Jos. R. Carpenter
per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, December 1st, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

197,695 sheets $\frac{180}{210}$ $\frac{132}{170}$ $\frac{90}{102}$ $\frac{37}{85}$ $\frac{56}{90}$ $\frac{62}{72}$ $\frac{46}{54}$ $\frac{1}{8}$

or, fractions reduced, 197,700 $\frac{52879}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

651,089 sheets, $\frac{9}{221}$ $\frac{55}{210}$ $\frac{46}{189}$ $\frac{32}{187}$ $\frac{100}{175}$ $\frac{18}{170}$ $\frac{52}{169}$ $\frac{96}{144}$ $\frac{110}{140}$

$\frac{80}{136}$ $\frac{20}{132}$ $\frac{39}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{13}{102}$ $\frac{8}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{56}{84}$ $\frac{14}{80}$ $\frac{62}{72}$ $\frac{45}{70}$ $\frac{22}{69}$ $\frac{38}{66}$

$\frac{45}{65}$ $\frac{55}{64}$ $\frac{8}{60}$ $\frac{6}{56}$ $\frac{52}{54}$ $\frac{30}{52}$ $\frac{31}{51}$ $\frac{47}{48}$ $\frac{28}{46}$ $\frac{2}{44}$ $\frac{36}{42}$ $\frac{7}{40}$ $\frac{17}{38}$ $\frac{27}{36}$ $\frac{22}{30}$ $\frac{15}{20}$

$\frac{7}{16}$ $\frac{5}{9}$, or, fractions reduced, 651,108 $\frac{99778086213}{835259705280}$

Very respectfully submitted

Jos. R. Carpenter

per L.

Treasury Department
Chief Currency Div. Washington, D. C.

Philadelphia
Jan. 3, 1873

Messrs. Rand McNally & Co.
108 West Randolph St.
Chicago, Ill.

Gentlemen:

Inclosed please find samples of the two designs imprinted by me. My charges for imprinting are one penny a page or impression of six stamps or less, each, and a half penny per impression of only one stamp.

The allowance on the stamp value is $2\frac{1}{2}\%$ disct. up to \$100 * 3% up to \$500 and over \$500 4% commission. For am't of \$1000 & over you had better send your money in advance to the Commissioner of Inter. Rev. Washington, D. C. and get the full allowance of 5% .

Please send checks to my address by Express (prepaid) inclosing with the checks the am't in full payment and I will make prompt return of the finished work.

Very respectfully

Jos. R. Carpenter
134 S. 2d St.

per L.

Philadelphia
Jan. 3, 1873

Messrs. Arnold & Co.
509 & 511 West 45 Str.
New York

Gentlemen:

I regret very much to say that your orders to have your stamps un gummed were accidentally overlooked and a stock of 12000 sheets has been prepared with gum on them all. I presume I received your advice referred to, but it must be mislaid as it cannot be found on file. However I trust to your good nature to pardon my oversight in this instance and I promise that future manufactures will be without the gum, as you wish.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 3, 1873

Messrs. Barber Jones & Co.
6260 Walnut St.
Milwaukee, Wis.

Gentlemen:

Herewith I have the pleasure to present you a proof impression of your die as amended to suit the new gum. It now remains to make the plate and prepare a stock of new stamps, in the meanwhile, however, I shall have the precaution to prepare sufficient of the old die to meet your wants.

Your account being due at this state I present the same also & remain

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 3, 1873

Messrs. Barber Jones & Co.
626 Walnut St.
Milwaukee, Wis.

To Jos. R. Carpenter, Dr.
134 S. 2d St., Philadelphia, Pa.

To altering the one cent private die late of
Messrs. Barber & Co. by inserting the initials
"B. J. & Co." and making new plate complete. \$75.

Philadelphia
January 3, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of the one cent die of Messrs. Barber Jones & Co. altered from that of Greenleaf & Co. recently used under the proprietorship of Messrs. Barber & Co., Milwaukee, Wis.

Superficial area of die $13/16$ of an inch.

Jones & Co.'s communication of Nov. 4th advised me that you have recognized the transfer of die of Messrs. Barber & Co. to Messrs. Barber Jones & Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 10, 1873

Messrs. R. P. Stridley Co.

Gentlemen:

I have this day forwarded you by Adams Exp.
Co., C.O.D., as follows:

960 imp. paper x 5 stamps	4800 stamps
	\$96.00
Less $2\frac{1}{2}\%$ @ 2¢	<u>2.40</u>
	93.60
Paper account herewith	5.94
Printing 960 imps. @ 1¢	9.60
	<u>\$109.14</u>

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Jan. 2, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1872

viz:

29,132,008 Stamps @ 23 cents per M.	\$6700.36
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Received payment

Philadelphia
Jan. 2, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1872

viz:

29,132,008 Stamps @ 23 cents per M.	\$6700.36
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
 Jan. 13, 1873

Messrs. Rand McNally & Co.
 108 West Randolph St.
 Chicago, Ill.

Gentlemen:

Checks for stamping to hand this A.M. and
 will be returned to you on the 15th as follows, viz:

3400 imp x 5 - 17000 checks	
	<u>20</u>
	\$340
3% disc.	<u>10.29</u>
	329.80
Ptg @ 1¢ per imp	<u>34.</u>
	\$363.80
Amt. pd.	<u>350</u>
Bal.	13.80

Please remit said balance (\$13.80) and oblige

Yours very truly

Jos. R. Carpenter
 per L.

Philadelphia
Jan. 15, 1873

Messrs. Rand McNally & Co.
108 West Randolph St.
Chicago, Ill.

Gentlemen:

In my letter of the 13th inst I omitted to state to you that Adams Ex. Co. charged \$4.20 freight on your box of checks which I paid. The freight should invariably be paid by you (in advance), please therefore remit the am't. to me at early convenience. This addition makes my account against you \$18. instead of \$13.80 as before rendered.

Very respectfully

Jos. R. Carpenter

per L. 134 S. 2nd St.

Philadelphia
Jan. 15, 1873

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of December last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in December, 1873

<u>Date</u>	<u>Die</u>	viz:	<u>Den.</u>	<u>Stamps</u>
1872 Dec. 14	Am. M. Co. O.		3	47666
10	Ayer & Co.		1	150000
"	"		4	100000
5	Barber M. Co.		3	29333
10	"		3	29333
14	"		3	29333
14	"		3	29333
31	"		3	29333
4	W. T. Blow		1	26250
21	"		1	5250
23	"		1	7350
6	Bonsf. & Poole		3	44000
17	"		3	44000
31	"		3	44000
11	Brandreth		1	110000
26	"		1	110000
10	Jno. I. Brown & Son		2	55000
24	"		2	50000
"	"		4	2500

Dec. 24	John Bull	1	30000
"	"	4	9000
11	Dalley	1	10750
"	"	2	2500
10	Schwartz & Hazlett	1	110000
5	Fleming No. 1	1	88000
"	" No. 2	1	22000
6	Wm. Gates	3	63000
10	"	3	31500
17	"	3	31500
21	"	3	31500
24	Hall & Ruckel	1	30500
4	N.Y. M. Co. 72	1	60500
5	"	1	60500
10	"	1	60500
12	"	1	60500
16	"	1	60500
18	"	1	60500
21	"	1	60500
24	"	1	60500
27	"	1	60500

Dec. 11	J. H. Schenck	1	22002
26	"	1	53000
11	"	6	7333
16	"	6	5500
6	Scovill & Co.	1	20000
17	"	1	20000
6	"	4	11500
17	"	4	11500
31	F. E. Suire & Co.	1	5250
19	L. W. Warner & Co.	1	10500
21	Curtis Sons	2	55000
7	R. V. Pierce	2	28600
5	Radway & Co.	2	55000
12	Burnett & Co.	4	14025
7	Crook & Co.	4	5250
21	"	4	2625
27	"	4	7875
30	"	4	2625
10	Drake P. H. & Co.	4	27500
26	Hartman & Co.	4	15125
17	Hazelbine	4	16500

Dec.	5	Hostetter & Smith	4	82500
	21	"	4	82500
	7	Howe, Milk Cure	4	1575
	10	McDonald & Co.	4	27500
	17	"	4	27500
	19	Wm. Swain	8	6888
	7	Lyon Mfg. Co.	1	40000
	"	"	2	35000
	10	L. C. Kennedy Co.	2	30250

Wrappers

Dec.	18	Byam C. & Co.	1	1,670,000
	31	"	1	790,000

Imprinting

"	31	(40,504 imps @ 1¢)	2	185,764
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Delivery Department

January 17, 1873

Jos. R. Carpenter

per L.

Manufactured in December, 1872

viz:

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
Engraving					
Dec. 27 1¢ Barber & Jones & Co. 13/16 from Greenleaf Co.					75
<u>Imprinting</u>	40504	185764			405.04
<u>Stock Common</u>	256191	52899750			
Extra viz:					
1¢ Ayer Co.	100	4600	51		.51
1¢ Fleming No. 1	5999	359940	25.96		25.96
1¢ Jayne	2965	177900	14.36		14.36
1¢ Lyon Mfg. Co.	3777	385254	11.56	11.56	23.11
1¢ N.Y. M. Co.	14513	1044936	56.48	31.35	87.83
1¢ Schenck	3970	174600	20.30		20.30
1¢ Warner Co.	1968	59040	9.10	1.77	10.87
1¢ U. S. P. Med. Co.	500	4500	2.65	1.12	3.77
2¢ Jno. I. Brown Son	4895	352440	22.38	10.57	32.95
2¢ L. C. Kennedy	2844	227520	8.61	6.83	15.44
2¢ Fred Brown	6986	139720	46.45	34.93	81.38
forward	304708	56016044			796.82

forward	304708	56016044			\$796.82
2¢ G. G. Kennedy	1953	193347	6.79	5.80	12.59
2¢ Jayne	4787	287220	23.68		23.68
3¢ Am. M. Co. O.	3935	165270	17.25	4.96	22.21
3¢ Barber M. Co.	25408	1016320	109.05	30.49	139.54
3¢ Bonsf & Poole	5786	254584	27.32	7.64	34.96
3¢ Gates	10994	461748	48.20	13.85	62.05
4¢ Hostetter	11778	541788	53.39		53.39
4¢ Crook Co.	980	47040	4.70	1.41	6.11
4¢ Drake Co.	2397	244494	7.11	7.11	14.22
4¢ Hartman Co.	659	33609	2.48	1.00	3.49
4¢ Jackson Co.	2576	85536	12.42	2.57	14.99
12¢ I. F. P. M. Co.	297	8910	1.45	.26	2.01
1¢ Wrappers		<u>350000</u>			24.50
Good	376058	59705910			
Spoiled	<u>12042</u>	<u>2051054</u>			13732.36
Total	388100	61736964			<u>14942.92</u>

Philadelphia
Jan. 20, 1873

Messrs. Harris & Co.
Salem, O.

Gentlemen:

Herewith I return you check for \$35 which will not be accepted by any of our banks without the endorsement of John R. Carpenter. It should have been drawn to Joseph R. Carpenter. I therefor ship your checks C.O.D. by express as follows:

1500 stamps @ 2¢	\$30
2½% disct.	<u>.75</u>
	29.25
Stamping 250 imps x 6 @ 1¢	2.50
Bill of paper	<u>1.72</u>
	33.47

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 21, 1873

Messrs. Van Vosburgh & Co.
Star Chemical Works
Rochester, N. Y.

Gentlemen:

Your letter of 15th inst addressed to the Commissioner of Inter. Revenue has been referred to me for reply. The former communication mentioned did not reach me.

I am the appointed agent of the government to engrave revenue stamp plates and to prepare stamps therefrom.

The charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars (\$350) and the work can be executed in about four weeks time. Each denomination of stamp requires a separate plate, and the charge for each additional plate, when the design of stamp is precisely like the first, differing only in the letters and figures of the denomination, is two hundred dollars (\$200), making the cost of two denominations five hundred and fifty dollars (\$550).

Stamps from private plates are furnished without cost for manufacturing when they do not exceed the size of common proprietary stamps of equal denomination; but for increased sizes there is a prescribed charge per thousand stamps for extra printing, etc. according to the excess of size.

Stamps from private dies are manufactured ahead and kept on hand in ample quantity to meet all orders for them on demand.

For other particulars please address, inclosing a rough sketch of design and size of stamp required.

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
 Jan. 21, 1873

Messrs. R. R. Studley Co.
 St. Louis, Mo.

Gentlemen:

I have this day sent you by Adams Ex.
 C.O.D. checks as follows and bill accordingly, viz:

976 imps x 5 Mercantile St. Louis	4880
66 " x 8 I. G. Easter Co.	396
200 " x 5 Natl. Bk	1000
<hr/>	<hr/>
1242	6276
	<hr/>
	2
	<hr/>
	\$12552
3% off	<hr/>
	376
	<hr/>
	121.76
	<hr/>
Ptg. 1242 imps.	12.42
	<hr/>
	\$132.18

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled
in Manufacture during December, 1872, by Jos.
R. Carpenter, Philadelphia, Pa.

viz:

Dies	sheets	Stamps	Value
2¢ General	1072	225120	\$4502.40
1 Proprietary	775	162750	1627.50
2 "	146	30660	613.20
4 "	324	55080	2203.20
6 "	24	4080	244.80
Total	2341	477690	9191.10

1¢ Arnold & Co.	336	70560	705.60
1" Barber M. Co.	75	15750	157.50
1" Cramer & Kemp	188	39480	394.80
1" Eaton	167	35070	350.70
1" Gates	1112	233520	2335.20
1" Gargling Oil	61	12810	128.10
1" Greenleaf	65	13650	136.50
1" Griggs & Scott	50	10500	105.
1" Mansf & Higbee	32	6720	67.20
1" Perry Davis & Son	98	20580	205.80
1" Maryd. M. Co.	51	10710	107.10
1" Kyle	213	45360	453.60
1" Franklin Co.	479	100590	1005.90
1" Ramsom	55	11550	115.50
1" Roeber	96	20160	201.60
1" Safety Co.	92	19320	193.20
1" Stanton	8	1680	16.80
1" Star Co.	646	135660	1356.60
1" Swift & Ctry & Beeche Co.	1845	387450	3874.50
1 forward	5672	1191120	11911.20

forward	5872	1191120	\$11911.20
1¢ Tyler	171	35910	359.10
1" Park City	154	32340	323.40
1" Broc. & Newton	107	22470	224.70
1" N.Y. Match Co. blue	194	40740	407.40
1" Harter & Co.	30	5670	56.70
1" Fleming No. 1	1	60	.60
1" Jayne	35	2100	21.
1" Lyon Mfg. Co.	223	22746	227.46
1" N. Y. Match Co. green	287	20664	206.64
1" Schenck	30	1320	13.20
1" Warner & Co.	32	960	9.60
2" Jno. I. Brown Son	105	7560	151.20
2" L. G. Kennedy	156	124.80	249.60
2" Fred Brown	14	280	5.60
2" G. G. Kennedy	47	46.53	93.06
2" Jayne & Son	13	780	15.60
2" Ransom	42	8820	196.40
forward	7313	1410673	14452.46

forward	7313	1410673	14452.48
3 rd Am. W/ Co. O.	65	2730	81.90
3 rd Barber M. Co.	792	31680	950.40
3 rd Bonsf. & Poole	514	22616	678.48
3 rd Gates	406	17052	511.56
3 rd Richardson	150	25500	765
4 th Hostetter Smith	22	1012	40.48
4 th Crook Co.	20	960	38.40
4 th Drake Co.	103	10508	420.24
4 th Hartman Co.	41	2061	83.64
4 th Tarrant	49	8350	333.20
4 th Jackson Co.	124	4464	178.56
5 th Hart Co.	19	3230	161.50
5 th Greenleaf Co.	35	5950	297.50
5 th Lawrence & Cohen	45	6480	324.
12 th S. F. Perc. M. Co.	3	90	10.80
Total	9701	1553364	19328.12

Philadelphia
Jan. 27, 1873

No. O. Vosburgh & Co.
Rochester, N. Y.

Gentlemen:

In reply to yours of the 24th inst, the largest commission is allowed on private die stamps as follows: on amounts of over \$500 cash at a time, ten (10) per cent or in other words after you have had a private die engraved you would remit to the Commissioner of Inter. Rev. Washington, D. C., not less than \$501 at a time, and receive therefore \$551.10 in stamps.

Your design must be at least as large as the common stamps of like denomination to comply with the Department regulations.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Jan. 28, 1873

Messrs. R. P. Studley Co.
 Main & Olive Sts.
 St. Louis, Mo.

Gentlemen:

I have this day shipped you by Adams Express
 Co. COD as follows:

960 imps checks x 6	5760
	<u>2¢</u>
	\$115.20
3% off	<u>3.46</u>
	111.74
Ptg. 960 imps @ 1¢	9.60
Paper (bill herewith)	<u>5.94</u>
	\$127.28

Very respectfully

Jos. R. Carpenter
 per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of Business, Jan. 2, 1873

viz: _____

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

219218 Sheets, $\frac{79}{210}$ $\frac{16}{170}$ $\frac{30}{102}$ $\frac{25}{85}$ $\frac{75}{90}$ $\frac{48}{72}$ $\frac{43}{54}$ $\frac{1}{8}$, or,

fractions reduced, $219221 \frac{61669}{128520}$ sheets

Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

758191 sheets $\frac{17}{221}$ $\frac{64}{210}$ $\frac{46}{189}$ $\frac{148}{187}$ $\frac{100}{175}$ $\frac{168}{170}$ $\frac{125}{169}$ $\frac{96}{144}$ $\frac{40}{140}$

$\frac{48}{136}$ $\frac{31}{132}$ $\frac{3}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{80}{102}$ $\frac{8}{94}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{12}{84}$ $\frac{44}{80}$ $\frac{22}{72}$ $\frac{45}{70}$

$\frac{22}{69}$ $\frac{16}{66}$ $\frac{45}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{14}{56}$ $\frac{52}{54}$ $\frac{44}{52}$ $\frac{2}{51}$ $\frac{40}{48}$ $\frac{36}{46}$ $\frac{15}{44}$ $\frac{40}{42}$

$\frac{2}{40}$ $\frac{17}{38}$ $\frac{27}{36}$ $\frac{22}{30}$ $\frac{15}{20}$ $\frac{15}{16}$, or, fractions reduced

758211 $\frac{347591694105}{835259705280}$ sheets

Respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
 Currency Division
 Washington, D. C.

Philadelphia
Jan. 28, 1873

Messrs. Tyam Carlton & Co.
Boston, Mass.

Gentlemen:

My stock of your No. 2 Wrappers now on hand,
all told, is only about a five or six weeks supply.
Will you please send me a further invoice of paper at
early day that I may manufacture it in time to keep a
safe balance ahead?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Fe b. 1, 1875

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I am in receipt of your favor of the 30th ulto and note the prospect of a further shipment of No. 2 paper.

I regret to learn that the 500 packages of No. 2 wrappers are found to vary in count. In the aggregate I have no doubt they are correct and can only attribute the difficulty to some mixture in separating the spoiled from the good wrappers immediately after cutting the sheets. The sheets are invariably counted in 500's and proved to be correct before the cutting is commenced. I filled your last order today unfortunately, just before your note was received, and therefore did not have an opportunity to examine the total. Hereafter however I will take good care that the parcels sent you are uniform in count.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 6, 1873

J. R. Maynard, Esq.
St. Paul, Minn.

Sir:

Your favor of the 24th ulto addressed to the Commissioner of Inter. Rev. has been referred to me for reply, as to preparing your private dies for revenue stamps.

As to the matter of a bond in blank, I presume the Commissioner will give the information direct.

I am the authorized agent of the government to engrave revenue stamp dies and print revenue stamps. The charge for engraving a private stamp and making plate complete is uniformly three hundred and fifty dollars (\$350). Each denomination of stamp requires a separate die and plate, but for two denominations or plates of the same general design I would charge five hundred dollars (\$500). I could have the plates made and stamps prepared therefrom in about six weeks time.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1873

viz:

29,185,251 Stamps @ 23 cents per M.	\$6712.61
-------------------------------------	-----------

Received payment

Philadelphia
Feb. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1873

viz:

29,185,251 Stamps @ 23 cents per M.	\$6712.61
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
Feb. 8, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of January last, together with the usual accompanying statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sixed Private Stamps Delivered in January, 1873

viz:

Date	Die	Den.	Stamps
Jan. 10	Am. M. Co. O.	3	51333
13	Ayer & Co.	1	200000
"	"	4	87500
6	Barber M. Co.	3	36666
13	"	3	18333
18	"	3	36666
24	"	3	36666
28	"	3	36666
29	W. T. Blow	1	23100
4	Bonst. & Poole	3	44000
10	"	3	44000
4	Brandreth	1	110000
17	"	1	220000
30	"	1	220000
13	Jno. I. Brown & Sons	2	55000
28	"	2	55000
22	John Bull	1	30000
"	"	4	9000

Jan. 18	H. Dally, Jr.	1	10500	
17	Fleming No. 1	1	110000	
10	Gates	3	63000	
14	"	3	63000	
28	"	3	31500	
31	Hall & Ruchel	1	24500	
29	Jno. F. Henry	1	40000	
"	"	2	30000	
"	"	4	2500	
30	Jayne & Son	4	137500	Geo. Eyster, U.S. Agt.
3	N.Y. Match Co.	2	60500	
9	"	1	60500	
14	"	1	60500	
17	"	1	60500	
21	"	1	60500	
24	"	1	60500	
27	"	1	60500	
30	"	1	60500	
6	Ferrett (Sand s' die)	1	66000	
17	J. H. Shhenck	1	44004	
30	"	1	33000	

Jan. 17	J. H. Schenck	6	3666
30	"	6	5500
18	Scoville & Co.	1	20000
31	"	1	26000
3	"	4	16500
18	"	4	11500
31	"	4	10000
27	F. E. Suire & Co.	1	5250
8	L. W. Warner & Co.	1	20500
27	"	1	27500
13	Curtis & Sons	2	55000
18	"	2	55000
24	"	2	55000
31	"	2	55000
14	R. V. Pierce	1	15000
"	"	2	21100
28	"	2	28600
8	Radway & Co.	2	55000
30	Burnett & Co.	4	14025
20	O. Crook & Co.	4	7625
28	"	4	5250

Jan. 11	R. P. Ha.. & Co.	4	27500	
22	"	4	1160	
28	E. T. Hazelbine	4	16500	
15	Hosttetter & Smith	4	82500	
8	Howe Pills	4	1575	
21	" "	4	1575	
30	" "	4	1050	
3	" Milk Cure	4	1575	
21	" "	4	1575	
30	" "	4	1050	
31	" "	4	1575	
11	J. A. Jackson & Co.	4	84150	A.G.Edwards U.S. Asst. T.
17	J. C. Kerr	4	2625	
8	Lippman & Bro.	4	5250	
22	Van Duzen	4	16500	
9	R. P. Drake & W. P. Ward	1	40000	
31	"	1	40000	
9	"	2	35000	
31	"	2	35000	
28	L. C. Kennedy	2	30250	

Wrappers

Jan. Byam Carlton & Co. 1 2410000

Imprinting

Jan. 58128 imps (@ 1¢) 2 285190

Delivery Department

February 13, 1873

Jos. R. Carpenter

Manufacture in January, 1873

viz:

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Imprinting</u>	58128	285190			\$581.28
<u>Stock, Common</u>	219544	44903895			
" Extra size					
1½ Brandreth	2992	394944	5.13		5.13
1" Bull	2978	193570	11.61	5.81	17.42
1" Brown, Jno. I.	975	70200	4.46	2.11	6.57
1" Dalley	1967	102284	8.18		8.18
1" Jayne	9787	587220	48.40		48.40
1" Sands	2054	141726	8.81	4.25	13.06
1" U.S.P. Med. Co.	4499	40491	23.89	10.12	34.91
1" E. T. Wright	2999	35988	29.64	9.	38.64
1" Wilder	989	69230	3.93	2.08	6.01
1" Hall, Buchel	1472	250240	1.83		1.83
2" Henry	946	62436	3.12	1.87	4.99
2" Jayne	5191	311460	25.67		25.67
2" Radway	<u>3057</u>	<u>244560</u>	9.12	7.34	<u>16.46</u>
forward	259450	47693434			808.55

forward	259450	47693434			\$808.55
3¢ Barber M. Co.	3416	136640	14.36	4.10	18.76
3" Bonsf. & Poole	1000	44000	4.72	1.32	6.04
3" Gates	5744	241248	25.18	7.24	32.42
4" Bull	2068	134420	7.85	4.03	11.88
4" Barnett & Co.	959	126588	.85	3.80	4.45
4" R. P. Hall & Co.	2947	235760	11.87	7.07	19.94
4" Hartman & Co.	1249	63699	4.70	1.91	6.61
4" Hostetter & Smith	4195	192970	19.07		19.07
4" Hazeltine	962	107744	1.33		1.33
4" Jayne & Son	2599	155940	12.63		12.63
4" Tubbs & Co.	972	96228	.81		.81
4" Van Duzen	1975	142200	8.81	4.27	13.08
1" Wrappers		<u>2195000</u>			153.65
Good Stock	287536	51565871			11860.15
Spoiled "	<u>6465</u>	<u>1212929</u>			
Total "	294001	52778800			\$12968.37

Paper Gen. 14,414
 " P.D. 2,560 16974
 Total 310975

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture during January, 1873, by Joseph R. Carpenter,
 Philadelphia, Pa.

vis:

Dies	Sheets	Stamps	Value
2¢ General	988	207480	4149.60
1" Proprietary	616	129360	1293.60
2" "	453	95130	1902.60
4" "	624	106080	4243.20
Total	2681	538050	\$11589

1¢ Anson Allen	127	26670	266.70
1" Bonsf. & Poole	48	10000	100.80
1" Brockett	100	21000	210.
1" Eaton	16	3360	33.60
1" Eichale	104	21840	218.40
1" Excelsior	74	15540	155.40
1" Franklin	140	29400	294.
1" Ferrett	85	17850	178.50
1" Gates	191	40110	401.10
1" Griggs & Scott	3	630	6.30
1" Johnson & Co.	51	10710	107.10
1, "Kyle	239	50190	501.90
1" Mansf. & H.	33	6930	69.30
1" Md. M. Co.	89	18690	186.90
1" McLean	159	33390	333.90
1" Richardson	369	77490	774.90
1" Safety M. Co.	19	3990	39.90
1" Stanton	276	57960	579.60
1" Star M. Co.	91	19110	191.10
1" S. & Courtney	430	90300	903.
forward	2644	555240	5552.40

forward	2644	555240	5552.40
1½ Zise, Gries & Co.	77	16170	161.70
1 Brandreth	8	1056	10.56
1 Bull	22	1430	14.30
1 Jno. I Brown & Son	25	1800	18.
1 Dalley	33	1716	17.16
1 Jayne	113	6780	67.80
1 Sands	46	3174	31.74
1 U.S.P. Med. Co.	1	9	.09
1 E. F. Wright	1	12	.12
1 Wilder	11	770	7.70
1 W. D. Curtis	21	4641	46.41
1 Hall & Ruchel	28	4760	47.60
1 Herrick	32	5984	59.84
1 Harter & Co.	30	5670	56.70
2 Gargling Oil	37	7770	155.40
2 Barry	19	3990	79.80
2 Dalley	13	520	10.40
2 Henry	54	3564	71.28
2 Jayne	9	540	10.80
2 Radway	43	3440	68.80
forward	3267	629036	6488.60

forward	3267	629036	6488.60
3½ Barber M. Co.	84	3360	100.80
3" Gates	56	2352	70.56
4" Bull	32	2080	83.20
4" Burnett & Co.	41	5412	216.48
4 R. P. Hill & Co.	53	4240	169.60
4 Hartman & Co.	51	2601	104.04
4 Hostetter & Smith	5	230	9.20
4 Hazeltine	38	4256	170.24
4 Jayne & Son	1	60	2.40
4 Tubbs & Co.	28	2772	110.88
4 Dan Duzen	25	1800	72
5 Lawrence & Cohen	30	4320	216
5 Hart & Co.	23	3910	195.50
5 Menger	50	8450	422.50
Total	3784	674879	8432

List of Private Die Stamps now being used by other than the
original proprietors (dies unaltered)

viz:		
Ordered at present by	Den. of Die	Original proprietors
John Loehr, New York, N.Y.	One cent	Cramer & Kemp, New York, N.Y.
Ives & Quad, West Cheshire, Ct.	One "	E. R. Tyler, West Cheshire, Ct.
F. E. Suire & Co., Cincinnati, O.	" "	U.S. Prop & Med. Co., Cincinnati, O.
	Four "	"
J.W. Truesdell & Co., Syracuse, N.Y.	One "	A. A. Wright, Syracuse, N.Y.
Electric Match Co. Kenosha, Wis.	One "	Alex. Underwood & Co., Newark, N.J.
Schwartz & Hazlett, Pittsburgh	One "	B. A. Fahnestock Son & Co., Pittsburgh
F. Zaip & E.K. Smith, Phila., Pa.	One "	F. Zaip, M. Dailey & I. Senick, Phila.
G. W. Davis, Pittsburgh, Pa.	One "	Griggs & Scott, Pittsburgh, Pa.
Jas. G. Hotchkiss, Westville, Ct.	" "	Thos. Gorman, Westville, Ct.
L. W. Warner & Co., New York, N.Y.	" "	Herrick & Co., Albany, N.Y.
A. Messinger, Norton, Mass.	" "	W. S. Kyle, Boston, Mass.
Jas. L. Clark, Oshkosh, Wis.	" "	Park City Match Co. Kenoska, Wis.
M. C. Miller, Troy, N.Y.	" "	V. R. Powell, Troy, N. Y.
Hendrickson & Leigh, Trenton, N.J.	" "	Universal Safety Match Co., Boston, Mass.
E. Ferrett, New York, N. Y.	" "	A. B. Sands & Co., New York, N.Y.
F. Mansfield & Co., St. Louis, Mo.	" "	Zisemann, Greheim Co., St. Louis, Mo.
Barclay & Co., New York, N.Y.	Two "	A. C. Barry, New York, N. Y.

Philadelphia
Feb. 19, 1873

Messrs. R. P. Strudley Co.
Main & Olive Sts.
St. Louis, Mo.

Gentlemen:

I have this day forwarded you by express the stamped checks of Geo. Peabody, viz: 250 imps. x 4 - 1000 checks @ 2¢ - \$20

Less 2%	.50
	<u>19.50</u>

Printing 250	
imps @ 1¢	2.50
Total	<u>\$22</u>

The amount being small I did not mark the package C.O.D. and therefor ask you will please remit it by Mail to my order, and oblige

Yours very truly

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter

Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, Feb. 1, 1875

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

211115 Sheets, $\frac{207}{210}$ $\frac{144}{170}$ $\frac{15}{102}$ $\frac{72}{85}$ $\frac{46}{90}$ $\frac{19}{72}$ $\frac{33}{54}$ $\frac{1}{8}$ or

fractions reduced, 211119 $\frac{43440}{128520}$ sheets.

Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

716894 Sheets, $\frac{17}{221}$ $\frac{168}{210}$ $\frac{46}{189}$ $\frac{78}{187}$ $\frac{50}{175}$ $\frac{152}{170}$ $\frac{96}{189}$ $\frac{64}{144}$ $\frac{40}{140}$

$\frac{96}{106}$ $\frac{42}{132}$ $\frac{87}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{59}{102}$ $\frac{8}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{10}{72}$ $\frac{45}{70}$ $\frac{55}{69}$

$\frac{28}{66}$ $\frac{45}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{42}{56}$ $\frac{52}{54}$ $\frac{48}{52}$ $\frac{2}{51}$ $\frac{33}{48}$ $\frac{22}{46}$ $\frac{41}{44}$ $\frac{31}{42}$ $\frac{5}{40}$ $\frac{14}{38}$

$\frac{9}{36}$ $\frac{22}{30}$ $\frac{15}{20}$ $\frac{15}{16}$ $\frac{6}{9}$ or, fractions reduced

716916 $\frac{23631114189}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per Lamson

To Treasury Dept.
 Currency Division
 Washington, D. C.

Philadelphia
February 24, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find six hundred and six stamps
imprinted on checks for which please send me in ex-
change their value in two cent adhesive check stamps.

Very truly

Wm. M. Christy

per L.

Philadelphia
March 4, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In compliance with the request of yours of the
28th ulto, marginal initials E.R.C., I have the honor
to herewith submit for approval a proof impression of
the die engraved for Messrs. Holloway & Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 March 1, 1873

U. S. Internal Revenue Bureau

to Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1873

viz:

26,882,522 Stamps @ 23 cents per M.	\$6,182.98
-------------------------------------	------------

Received payment

Philadelphia
 March 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1873

viz:

26,882,522 Stamps @ 23 cents per M.	\$6,182.98
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
March 5, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith inclosed
my account signed in duplicate for the manufacture
of revenue stamps delivered on your requisitions in
the month of February, 1873, together with the usual
statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 March 11, 1873

Messrs. R. P. Studley Co.
 Main & Olive Sts.
 St. Louis, Moc.

Gentlemen:

On the 19th of February last I shipped to you by Adams Express 1000 stamped checks of Geo. Peabody. Please inform me if said lot was duly received, and if so please forward me payment for the lot, by check or draft to my order, as per account rendered in my letter of same date, viz Feb. 19, 1873, as follows:

250 imps x 4	1000 checks @ 2¢	\$20
	Less 2½%	<u>.50</u>
		19.50
Printing @ 1¢ per imp		2.50
	Total	\$22.

An early response will oblige,

Yours very truly,

Jos. R. Carpenter
 per L.

Manufactured in February, 1873

VIZ:

	<u>Sheets</u>	<u>Stamps</u>	<u>wtg.</u>	<u>Perf.</u>	<u>Total</u>
Imprinting	55136	262983			\$551
Stock Common	3200	672000			
" Extra, viz:					
1@ Schenck	1500	66000	7.67		7.67
1 Brandreth	4500	594000	7.72		7.72
2 Husband	1000	90000	3.40		3.40
4 Jayne	4000	240000	19.78		19.78
1 Wrappers		<u>2185000</u>			452.95
Total	14200	4109783			945.25

1687.77

Extra Sized Private Dies Delivered in February, 1873

viz:

<u>Date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
Feb. 18	Am. M. Co. O.	3	51333
21	"	3	51333
11	Ayer & Co.	1	400000
"	"	4	37500
3	Barber M. Co.	3	18333
4	"	3	18333
10	"	3	36666
15	"	3	36666
18	"	3	36666
25	"	3	36666
14	W. T. Blow	1	31500
3	Bonsf. & Poole	3	44000
8	"	3	44000
17	B. Brandreth	1	110000
24	"	1	110000
14	Jno. I. Brown & Son	2	55000
18	John Bull	1	16000
"	"	4	12000

Feb. 14	Dalley	1	10500
4	Wm. Gates	3	31500
8	"	3	31500
13	"	3	31500
14	"	3	31500
25	"	3	31500
3	N.Y. Match Co.	1	60500
11	"	1	60500
13	"	1	60500
17	"	1	60500
21	"	1	60500
25	"	1	60500
28	"	1	60500
8	E. Ferrett 'Sands' die)	1	66000
	J. H. Schenck	1	33000
28	"	1	33000
28	"	6	5500
25	"	6	5500
7	Scovill & Co.	1	20000
25	"	1	26000
7	"	4	14500

Feb. 19	Scovill & Co.	4	16500
25	"	4	10000
10	F. E. Suire & Co.	1	5250
25	"	1	5250
24	L. W. Warner & Co.	1	30500
"	Wilder & Co.	1	10000
"	"	4	11525
"	J. Curtis & Sons	2	55000
19	"	2	55000
21	Husband	2	275000 Del'd. to Geo. Eyster
18	G. G. Kennedy	2	5250
24	R. V. Pierce	1	15000
10	"	2	28600
24	"	2	21100
14	Radway & Co.	2	55000
11	G. W. Laird	3	20166
24	Crook & Co.	4	5250
17	Drake & Co.	4	27500
20	Hertman & Co.	4	15125
24	Hazelton	4	16500

Feb. 6	Hostetter & Smith	4	82500
18	"	4	82500
19	Howe, Pills	4	525
24	" "	4	1312
11	" M.C.	4	1575
19	"	4	1575
24	Jas. C. Kerr	4	2625
19	McDonald & Co.	4	27500
24	"	4	27500
28	"	4	27500
27	L. C. Kennedy	4	55000

Wrappers

Feb. Byam Carlton Co.	1	2050000
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Imprinting

Feb (55136 @ 1¢)	2	262783
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Delivery Department

March 12th, 1873

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business

March 1, 1873

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

178328 Sheets, $\frac{61}{210}$ $\frac{125}{170}$ $\frac{86}{102}$ $\frac{26}{85}$ $\frac{62}{90}$ $\frac{14}{72}$ $\frac{3}{54}$ $\frac{1}{8}$, or,

fractions reduced, $178331 \frac{100553}{123520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

696681 sheets, $\frac{196}{221}$ $\frac{92}{210}$ $\frac{46}{189}$ $\frac{185}{187}$ $\frac{50}{175}$ $\frac{18}{170}$ $\frac{104}{169}$ $\frac{64}{144}$ $\frac{40}{140}$

$\frac{8}{136}$ $\frac{86}{132}$ $\frac{59}{112}$ $\frac{60}{108}$ $\frac{65}{105}$ $\frac{9}{102}$ $\frac{5}{99}$ $\frac{35}{95}$ $\frac{70}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{22}{72}$ $\frac{10}{70}$ $\frac{19}{69}$

$\frac{50}{66}$ $\frac{15}{35}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{24}{51}$ $\frac{3}{48}$ $\frac{40}{46}$ $\frac{41}{44}$ $\frac{13}{42}$ $\frac{35}{40}$ $\frac{11}{38}$ $\frac{9}{36}$

$\frac{2}{30}$ $\frac{9}{20}$ $\frac{15}{16}$, or, fractions reduced $696699 \frac{299693445909}{835259705280}$

Respectfully submitted

Jos. R. Carpenter

per E. Lemasure

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
March 21, 1873

Jas. L. Clark, Esq.

Oshkosh, Wis.

Sir:

I am in receipt of yours of the 18th inst and make due notes of advice. The alteration of the die will be put in hand at once and as soon as the new plate is ready the amended stamps will be prepared. I shall endeavor in the meanwhile, and at all times, to keep a full stock (3 mos. supply) of your stamps on hand.

Very respectfully,

Jas. R. Carpenter

per L.

Philadelphia
March 24, 1873

Messrs. R. P. Studley Co.
St. Louis, Moc.

Gentlemen:

On the 19th February last I shipped you by Adams Express Company 250 impressions, 4 each, making 1000 Peabody drafts, bill for \$22 by mail, requesting you to remit check for the amount which being small was not sent C.O.D. for the purpose of saving you the extra charge for collection. Not getting any response down to the 11th inst I sent you a further statement on that date, and still hearing nothing from you I now place the bill in hands of Adams Express Co. for collection, hoping thereby to get a report as to your disposition in the matter.

I send this communication by registered mail to make its receipt by one of your company the more certain.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 27, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

On requisition No. 1255, I. D. Howe's order
(No. 3715) is for 10500 one cent stamps when it
should doubtless be 2625 four cent. I have therefor
filled the order in the latter denomination and
amended the footings of the requisition accordingly,
making the new total 923392 stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 29, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your last two shipments of No. 2 paper,
125 reams each, one received in good order.

I should have a new lot of the white paper
at an early day. The balance of No. 1 wrappers on
hand at this moment is eighty five packages of 5000
each.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 March 29, 1873

Hon. Wm. A. Richardson
 Secretary of the Treasury
 Washington, D. C.

Sir:

In answer to your letter of the 24th inst, my statement of the balance of Distinctive Paper on hand March 1, 1873, appears to be correct and hence I believe the difference between the Treasury account and my own is probably the result of error in calculating or aggregating the deliveries of the month prior to March 1st.

In the Adhesive Stamp Paper balance your account differs from mine in one fraction only, viz: you have $\frac{141}{210}$ against my $\frac{61}{210}$

The latter is according to stock account and agrees with the balance brought forward the preceding month, less the aggregate of deliveries in February, viz:

Feb. 1 Balance forward (210)
 Delivered in Feb. viz(3d) 52 (5th) 21 (6th) 66 (7th) 162 (8th)
 48 (10th) 149 (11th) 168 (13d) 27 (14th) 199 (15th) 28 (17th)
 189 (18th) 60 (19th) 203 (20th) 114 (21st) 185 (24th) 199 (25th)
 74 (26th) 32 (27th) 162 (28th) 160 (March 1st) 158
 Total $\frac{2456}{210}$ or 11 $\frac{146}{210}$

March 1st Balance (210ths) _____ 61

Of the Private Die Stamp Paper, the Treasury account of balance is 696671 against my 696681. In this I appear to be correct both from account of stock and balance brought forward as per statement, viz:

Feb. 1st Balance forward	716894 & fractions	sheets
Rec'd of Stamp Agent in Feb.	<u>109000</u>	
Total	825894	"
Delivered in Feb. good	125418 & fractions	
" " spoiled	3784	" 129202 "
March 1st Balance	696681	"

The fractions in the balance brought forward Feb. 1st are as follows:

$\frac{17}{221}$	$\frac{168}{210}$	$\frac{46}{189}$	$\frac{78}{187}$	$\frac{50}{175}$	$\frac{152}{170}$	$\frac{96}{109}$	$\frac{64}{144}$	$\frac{40}{140}$	$\frac{96}{136}$	$\frac{42}{132}$	$\frac{87}{112}$	$\frac{60}{108}$	$\frac{12}{105}$		
$\frac{59}{102}$	$\frac{8}{99}$	$\frac{35}{95}$	$\frac{30}{90}$	$\frac{12}{84}$	$\frac{54}{80}$	$\frac{10}{72}$	$\frac{45}{70}$	$\frac{55}{69}$	$\frac{28}{66}$	$\frac{45}{65}$	$\frac{55}{64}$	$\frac{28}{60}$	$\frac{42}{56}$	$\frac{52}{54}$	$\frac{48}{52}$
$\frac{2}{51}$	$\frac{33}{48}$	$\frac{22}{46}$	$\frac{41}{44}$	$\frac{31}{42}$	$\frac{5}{40}$	$\frac{14}{38}$	$\frac{9}{36}$	$\frac{22}{30}$	$\frac{15}{20}$	$\frac{15}{16}$	$\frac{6}{9}$				
reduced made 22										<u>23631114189</u>				sheets	
										<u>835259705280</u>					

Fractions in Delivered in Feb. are $\frac{42}{221}$ $\frac{76}{210}$ $\frac{80}{187}$ $\frac{134}{170}$ $\frac{101}{169}$ $\frac{88}{136}$

$\frac{88}{132}$ $\frac{28}{112}$ $\frac{52}{105}$ $\frac{50}{102}$ $\frac{3}{99}$ $\frac{50}{90}$ $\frac{60}{72}$ $\frac{35}{70}$ $\frac{36}{69}$ $\frac{44}{66}$ $\frac{30}{65}$ $\frac{40}{56}$ $\frac{48}{52}$ $\frac{29}{51}$ $\frac{30}{48}$

$\frac{28}{46}$ $\frac{18}{42}$ $\frac{10}{40}$ $\frac{3}{38}$ $\frac{20}{30}$ $\frac{6}{20}$ $\frac{6}{9}$, fractions reduced make 14 559197373560 sheets
835259705280

Fractions in the balance brought forward March 1st are as follows:

$\frac{196}{221}$ $\frac{92}{210}$ $\frac{46}{189}$ $\frac{185}{187}$ $\frac{50}{175}$ $\frac{18}{170}$ $\frac{104}{169}$ $\frac{64}{144}$ $\frac{40}{140}$ $\frac{8}{136}$ $\frac{86}{132}$ $\frac{59}{112}$ $\frac{60}{108}$ $\frac{65}{105}$

$\frac{9}{102}$ $\frac{5}{99}$ $\frac{35}{95}$ $\frac{70}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{22}{72}$ $\frac{10}{70}$ $\frac{19}{69}$ $\frac{50}{66}$ $\frac{15}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{24}{51}$

$\frac{40}{46}$ $\frac{41}{44}$ $\frac{13}{42}$ $\frac{35}{40}$ $\frac{11}{38}$ $\frac{9}{36}$ $\frac{2}{30}$ $\frac{9}{20}$ $\frac{15}{16}$, fractions reduced making

Fractions included, the months' Private Die

Statement is as follows:

Feb. 1st Balance on hand	716916	<u>23631114184</u>
		835259705280
Rec'd of Stamp Agent	109000	
Total	825916	<u>23631114189</u>
		835259705280
Delivered in Feby. including)		
spoiled)	129216	<u>559197373560</u>
		835259705280
March 1st Balance on hand	696699	<u>299693445908</u>
		835259705280

The forgoing statements may probably suffice to locate the points of difference in our accounts, whereupon I can present further details if necessary.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 2, 1873

Jas. L. Clark, Esq.
Oshkosh, Wis.

Sir:

As it is necessary to place the word "match" or "matches" on your die in order to comply with the department regulation requiring the purpose for which the stamp is to be used to be designed, will you have the kindness to inform me if yours is any particular kind of match? This addition must of necessity be placed at the sides within the vignette medallion, and as there should be wording at both sides to preserve the balance, I can either repeat the word "matches" or may put "percussion" on one side and "matches" on the other.

The stamp is now in the engraver's hands and your early reply will oblige

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 7, 1873

Messrs. Corlies Macy & Co.
New York, N. Y.

Gentlemen:

Your checks as per favor of the 5th inst at
hand.

A difficulty arises that by my process (steel
plate printing) I cannot stamp the checks unless the
sheets are first cut to give six checks each lenthwise.
I know how to cut them as to margin but don't know
whether it can be managed accurately enough to avoid
spilling some of them. Please advise me at once
whether to cut or not.

Very respectfully

Jos. R. Carpenter

Philadelphia
 April 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1873

viz:

29, 899, 195 Stamps @ 23 cents per M.	\$6,876.81
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Received payment

Philadelphia
 April 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1873

viz:

29,899,195 Stamps @ 23 cents per M.	\$6,876.81
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Received payment

Duplicate

Manufactured in March, 1873

	VIZ:				
	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
1¢ Jas. L. Clark, Oshkosh, Wis, alteration from Park City Match die					375
<u>Imprinting</u>					
2¢ Document	40902	184854			409.02
<u>Stock, Common</u>	124052	25607400			
Extra, viz:					
1¢ Ayer & Co.	11600	533600	59.42		59.42
1" Brandreth	6188	816816	10.63		10.62
1" Fleming No. 2	2496	274560	7.03		7.03
1" Henry	2962	195492	9.77	5.86	5.86
1" Lyon Mfg Co.	972	99144	2.98	2.97	5.95
1" Sands	1966	135654	8.43	4.07	12.50
1" Schenck	4478	197232	22.89		22.89
2" Jno. I. Brown	2461	177192	11.26	5.32	16.58
2" Henry	1483	97878	4.89	2.94	7.83
2" Husband	2881	268290	10.15		10.15
forward	161639	28587912			642.85

Amt. forward	161639	28587912			642.85
2¢ Lyon Mfg. Co.	2265	231030	6.93	6.93	13.86
2" Curtis Sons	12399	818334	51.96	24.55	76.51
4" Ayer & Co.	7294	350112	35.		35.
4" Crook & Co.	2383	114384	11.44	3.43	14.87
4" Jackson & Co.	3453	124308	19.06	3.73	21.79
4" Lippman & Co.	1487	44610	8.37	1.33	9.70
4" Jayne Son	1000	60000	4.86		4.86
1¢ Byam C. Co.		<u>2355000</u>	164.85		164.85
Good	191920	32685690			7517.71
Spoiled	<u>1580</u>	<u>247804</u>			
Total	193500	32933494			<u>8502</u>

Extra Sized Private Stamps Delivered in
March, 1875

viz:

Mar. 27	Am. M. Co. O.	3	53000
11	Ayer & Co.	1	250000
"	"	4	75000
3	Barber M. Co.	3	36666
10	"	3	36666
14	"	3	36666
20	"	3	36666
25	"	3	36666
31	"	3	29333
4	W. T. Blow	1	30450
8	Bonsf. & Poole	3	44000
12	"	3	44000
13	"	3	44000
6	Brandreth	1	110000
8	"	1	110000
12	"	1	110000
18	"	1	22000
31	"	1	22000

March	7	Jno. I. Brown Son	1	10000
	"	"	2	50000
	24	"	2	55000
	10	Jno. Bull	1	18000
	25	"	1	18000
	31	"	1	10000
	10	"	4	12500
	25	"	4	12500
	31	"	4	12500
	14	Curtis & Brown	1	55000
	3	H. Dalley Jr.	1	10500
	18	"	1	10500
	"	"	2	2625
	6	Fleming, No. 1	1	110000
	31	" "	1	55000
	6	" No. 2	1	55000
	31	" "	1	55000
	3	Wm. Gates	3	31500
	7	"	3	33000
	17	"	3	63000
	26	"	3	63000

March 4	Hall & Ruchie	1	34580
24	"	1	24500
18	Henry	1	30000
"	"	2	30000
"	"	4	5000
10	J. H. Schenck	1	33000
17	"	1	22002
31	"	1	22002
10	"	3	5500
17	"	3	7333
31	"	3	7333
25	Scovill & Co.	1	20000
11	"	4	16500
25	"	4	11500
11	L. W. Warner & Co.	1	10500
29	"	1	40000
24	Truesdell & Co.	1	10500
7	Curtis & Sons	2	55000
14	"	2	55000
24	"	2	55000
31	"	2	55000

March 31	Kennedy G.G.	2	5250
25	R. V. Pierce	1	15000
8	"	2	28600
25	"	2	21100
11	Radway & Co.	2	55000
31	"	2	55000
14	Burnett & Co.	4	14025
4	Crook & Co.	4	5250
18	Hall & Co. R. P.	4	55000
4	Hostetter & Smith	4	82500
27	"	4	82500
3	Howe, Pills	4	1625
25	" "	4	525
3	" M.C.	4	1000
8	" "	4	1575
19	" "	4	1575
25	" "	4	2100
31	" "	4	3306
10	Hutchings & Hillyer	4	5250
20	Jas. C. Kerr	4	2625
31	Van Duzen	4	16500

March 8	McDonald Co.	4	27500
11	"	4	27500
14	"	4	27500
18	"	4	27500
19	"	4	27500
24	"	4	27500
31	"	4	27500
8	Lyon Mfg. Co.	1	60000
"	"	2	25000
7	N.Y. Match Co.	1	60500
10	"	1	60500
15	"	1	60500
18	"	1	60500
25	"	1	60500
27	"	1	60500

Wrappers

March	Byam Carlton Co.	1	1590000
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Imprinting

March	40,902 imps. @ 1¢	2	184854
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Delivery Department

Apr. 10, 1873 Jos. R. Carpenter

per L.

Philadelphia
April 12, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Persuant to request of your letter of the
9th inst I herewith forward you by Adams Express
Co. the twelve dollars in two cent revenue stamps
originally sent on order 3686 to the Tribune Printing
Co., South Bend, Ind.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 April 12, 1873

Messrs. Mayer & Knapp
 56 & 58 Park Place,
 New York, N. Y.

Gentlemen:

Your checks for stamping to hand this A.M.,
 also remittance \$165.75. The work is now at press
 and will be sent you in a day or two. The account is
 as follows, viz:

Natl. Bk.	
(709 checks) 1418 imp. x 6	8508 checks 2¢ stamp <u>\$170.16</u>
3% off	<u>5.10</u> 165.06
Printing 1418 imp @ 1¢	14.18
Expressage to Philada.	<u>.35</u> 179.59
Less remittance	165.75
Balance due	13.84

Which please also remit & oblige

Yours very respectfully

Jos. G. Carpenter

per L.

Philadelphia
April 10, 1873

Messrs. Corlies Macy & Co.
New York, N. Y.

Gentlemen:

Your favors duly to hand and advice noted.
The sheets were cut for printing and happily none
was spoiled - 5918 imps. x 6 - 35508 checks are at
press and will be forwarded you in a day or two. The
charges for printing \$59.18 (or one cent each impres-
sion or sheet) is unpaid and you will please forward
me the amt.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture during March, 1873, by Joseph R.
 Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
1@ Barber M. Co.	89	8190	81.90
1" Cramer & Kemp	94	19740	197.40
1" P. Eichele	225	47250	472.50
1" Farrett	10	2100	21
1" Barber, Jones Co.	48	10080	100.80
1" C. E. Hull & Co.	16	3360	33.60
1" Park City	60	12600	126
1" Richardson	80	16800	168
1" Star M. Co.	97	20370	203.70
1" Roeber	53	11130	111.30
1" Swift Courtney	125	26250	262.50
1" Underwood	39	8190	81.90
1" R. G. A. Wright	9	1890	18.90
1" Zeis Greish & Co.	122	25620	256.20
forward	1017	213570	\$2135.70

forward	1017	213570	\$2135.70
1¢ Brandreth	12	1584	15.84
1" Fleming No. 2	4	440	4.40
1" Henry	38	2508	25.08
1" Lyon Mfg. Co.	28	2856	28.56
1" Redding	15	3150	31.50
1" Sands	34	2346	23.46
1" Schenck	22	968	9.68
2" Jno. I. Brown	39	2808	56.16
2" Curtis Sons	101	6666	133.32
2" Henry	17	1122	22.44
2" Husband	19	1710	34.20
2" Lyon Mfg. Co.	35	3570	71.40
2" Perry Davis	4	840	16.80
3" Richardson	86	14620	438.60
4" Ayer & Co.	6	288	11.52
4" Crook & Co.	17	816	32.64
4" Jackson & Co.	47	1692	67.68
4" Lippman & Co.	13	390	15.60
5" Dougherty	26	4420	221
Total	1580	266364	395.58

Philadelphia
April 16, 1873

Jas. L. Clark, Esq.

Oshkosh, Wis.

Dear Sir:

Herewith I have the pleasure to submit
a proof impression of your die as altered from that
late of the Park City Match Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed I have the honor to submit
for your approval a proof impression of die late of
the Park City Match Co., altered in title to suit the
present proprietor Jas. L. Clark, Oshkosh, Wis.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 18, 1873

Messrs. Corlies, Macy & Co.
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to acknowledge receipt of your favor of the 14th inst, covering check for \$59.18 for imprinting revenue stamps on Mississippi Bank checks.

The lot is returned you today by Adams
Ex. Co.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
April 16, 1873

Messrs. Mayer & Knapp
56 & 58 Park Place
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to acknowledge the receipt of your favor of the 14th inst, covering check for \$13.84, balance in full for imprinting revenue stamps on the Taunton Natl. Bank checks.

The lot will be forwarded you by Adams Ex. Co. today.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
April 16, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith inclosed,
my account, signed in duplicate, for the manufacture
of revenue stamps delivered on your requisitions for
the month of March last, together with the usual
statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 21, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 19th inst, ordering the engraving of private five cent die, and inclosing in payment therefor three hundred and fifty dollars (\$350).

I will make a sketch of design and submit it to you in the meanwhile, and put the engraving in hand as soon as possible thereafter.

Very respectfully,

Jos. R. Carpenter

per L.

134 S. 2nd St.
Philadelphia
April 24, 1873

American Bank Note Co.
New York
Theo. H. Freeland, Sec'y.

Dear Sir:

Please forward to my address by Adams Express Co. any checks that you may require to be stamped, and your orders will have due attention. A couple of extra sheets to allow for spoiling should be sent which will be returned to you either blank or cancelled as the case may be. I have made a note that you wish the "Eagle" stamp on the lot referred to.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 April 24, 1873

Jas. L. Clark, Esq.
 Oshkosh, Wis.

Sir:

Your favor of the 19th inst. is at hand and
 advice noted. Herewith subjoined I have the pleasure
 to hand you engraving bill.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 April 24, 1873

Jas. L. Clark, Esq.

To Jos. R. Carpenter, Dr.

To engraving and making stamp plate viz:

Altering one cent revenue stamp Park City Match Co.

to Jas. L. Clark,

\$75.

Philadelphia
April 24, 1873

Messrs. E. M. Tubbs & Co.
Manchester, N. H.

Gentlemen:

Herewith enclosed I have the pleasure to hand you a proof impression of your two cent die. It now remains to make the plate and prepare stamps. This will be done forthwith, and if you will send an order to Washington (not sooner than) the first of the month, I will be able to fill it by the time it reaches me.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 24, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith enclosed I have the honor to submit the design of a two cent private die ordered in the name of E. M. Tubbs & Co., Manchester, N. H., proprietors of Ring's Vegetable Ambrosio, and respectfully ask that you give the same your approval. Sup. area $1\frac{1}{4}$ inch.

Very respectfully,

Jos. R. Carpenter
per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, April 1, 1873

viz:

Adhesive stamp paper, $12\frac{1}{2}$ x 16 inches

155231 sheets, $\frac{196}{210}$ $\frac{82}{170}$ $\frac{85}{102}$ $\frac{17}{90}$ $\frac{24}{85}$ $\frac{56}{72}$ $\frac{6}{54}$ $\frac{4}{8}$, or

fractions reduced 155235 $\frac{14028}{128520}$ sheets

Private Die stamp paper, $12\frac{1}{2}$ x 16 inches

705011 sheets, $\frac{204}{221}$ $\frac{207}{210}$ $\frac{22}{189}$ $\frac{184}{187}$ $\frac{50}{175}$ $\frac{42}{170}$ $\frac{141}{169}$ $\frac{104}{144}$ $\frac{110}{140}$ $\frac{16}{136}$ $\frac{9}{132}$

$\frac{67}{112}$ $\frac{60}{108}$ $\frac{15}{105}$ $\frac{7}{102}$ $\frac{2}{99}$ $\frac{10}{95}$ $\frac{70}{90}$ $\frac{12}{84}$ $\frac{14}{80}$ $\frac{18}{72}$ $\frac{10}{70}$ $\frac{19}{69}$ $\frac{38}{66}$ $\frac{55}{65}$ $\frac{55}{64}$

$\frac{28}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{8}{52}$ $\frac{24}{51}$ $\frac{9}{48}$ $\frac{6}{46}$ $\frac{23}{44}$ $\frac{25}{42}$ $\frac{27}{40}$ $\frac{8}{38}$ $\frac{9}{36}$ $\frac{22}{30}$ $\frac{9}{20}$ $\frac{15}{16}$, or,

fractions reduced 705029 $\frac{324003159069}{835259705280}$ sheets.

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief of Currency Division
Washington, D. C.

Philadelphia
 April 30, 1873

Electric Match Co.
 Oshkosh, Wis.

Gentlemen:

Enclosed herewith I have the pleasure to hand you an impression of your private die altered from Underwood Co. and trust you will find it entirely satisfactory. Bill for engraving being now due and payable I present the same herewith.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 April 30, 1873

Electric Match Co.

To Jos. R. Carpenter, Dr.

To altering one cent revenue stamp Alex Underwood Co.

to Electric Match Co. and making new stamp plate 875

Philadelphia
April 30, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith enclosed I have the honor to submit
for your approval an impression of the die late of
Alex Underwood & Co. altered in title to suit the present
proprietor, the Electric Match Co. Oshkosh, Wis.
Sup. area $13/16$ inch. Denomination one cent

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

Pursuant to order of the 21st ulto, I have the pleasure to submit you a design for your new stamp. Please consider it and return it to me with your comments and suggestions, and I will push its execution to completion at earliest moment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1873

Messrs. Moody Mitchell & Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 30th ulto addressed to the Commissioner of Inter. Revenue has been referred to me for reply.

I am the authorized officer of the government to engrave revenue stamp dies and prepare the stamps. The uniform price for engraving a private die and making plate complete is three hundred and fifty dollars, and the time required to do the work and manufacture an adequate stock of stamps ahead to meet orders is about five weeks. The sketch presented by you is entirely sufficient for our artist, and its size being say $5\frac{1}{2} \times \frac{3}{4}$ inch - $4 \frac{1}{8}$ superficial area, the stamps would cost you about eighteen cents per thousand for the extra labor and material in their manufacture: the ordinary sized stamp $\frac{63}{64}$ th inch sup. area) being subject to no charge except the revenue.

If you desire to have the engraving proceed, you will please remit the charge \$350, to me; and for the manufacturing I will render you accounts monthly or quarterly, according to the frequency of your orders.

As to how to order stamps and pay the revenue to the government I can duly advise you hereafter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 May 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1873

viz:

32,250,008 Stamps @ 23 cents per M.	\$7,417.50
-------------------------------------	------------

Received payment

Philadelphia
 May 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1873

viz:

32,250,008 Stamps @ 23 cents per M.	\$7,417.50
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
May 7, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the pleasure to present you my account signed in duplicate for the manufacture of revenue stamps delivered on requisitions of your office for the month of April last, together with statement and the usual accompanying vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 8, 1873

Messrs. Byam Carlton Co.
Boston, Mass.

Gentlemen:

Your favor of the 3d inst duly to hand. The 180 reams white paper is received in good order. The quality and condition are much improved in every respect. So far as examined a few sheets are found a little short in measurement, but the loss and inconvenience from this cause will, I think, be inconsiderable.

I take pleasure in acknowledging your remittance of four hundred and twenty three 50/100 dollars (\$423.50) and return thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in April, 1875

viz:

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Apr. 18 E. M. Tubbs Co. 1 9/16 sup. area, 2¢					\$150.
" 21 Paper Fabrique Co. 63/64 " 5¢					550
" " Electric Match Co. 13/16 " 1					75
					772.64
Imprinting	77264	371969			
Stock, Common	116998	23825961			
" Extra size:					
1¢ Ayer & Co.	13079	601634	66.99		66.99
1" Brandreth	2296	303072	3.94		3.94
1" Blow	980	137200	4.30	4.12	8.42
1" Fleming No. 1	5398	323880	23.37		23.37
1" R. V. Pierce	993	111216	1.21	3.34	4.55
1" Scovill & Co.	995	135048	1.48	4.05	5.53
2" Jno. I. Brown Son	2786	200592	12.74	6.02	18.96
2" Rubbs & Co.	500	49500	1.60		1.60
4" McDonald Co.	2662	149072	11.42	5.47	16.89
4" Hostetter & Smith	10497	482862	47.58		47.58
6" Schenck	1487	65428	7.31		7.31
8" Swain	1100	17600	5.87		5.87
1 Wrappers		<u>2790000</u>			167.30
Good	159769	29165034			6707.96
Spoiled	<u>1531</u>	<u>295635</u>			T
Total	161300	29455669			8433.71

Extra Sized Private Dies Delivered in

April, 1873

viz:

April 22	Am. M. Co. C.	3	47666
26	"	3	44000
8	Ayer & Co.	1	150000
25	"	1	150000
8	"	4	100000
25	"	4	100000
5	Barber M. Co.	3	36666
15	"	3	36666
18	"	3	36666
25	"	3	36666
29	"	3	36666
9	Bonsf & Poole	3	44000
19	"	3	44000
28	"	3	36666
12	Brandreth	1	220000
30	"	1	220000
19	Brown & Sons	2	55000
18	John Bull	1	16000

April 8	Jno. Bull	4	16500	
18	"	4	12500	
24	H. Dalley	1	10500	
7	Schwartz & Hazlett	1	110000	
5	Wm. Gates	3	31500	
18	"	3	31500	
24	"	3	63000	
28	"	3	63000	
29	"	3	31500	
25	Hall & Ruchel	1	34580	
23	Jno. F. Henry	1	50000	
"	"	2	20000	
"	"	4	5000	
3	Jayne & Son	1	550000) Delivered to
"	"	2	275000) Geo. Byster, Asst. Treas
"	"	4	137500) Philadelphia, Pa.
28	Lee & Osgood	1	21000	
2	N.Y.M. Co. large	1	60500	
8	"	1	60500	
10	"	1	60500	
15	"	1	60500	
21	"	1	60500	

Apr. 26	N.Y. Match large	1	60500	
30	"	1	60500	
12	E. Ferrett, Sands	1	66000	
12	Schenck	1	33000	
28	"	1	44004	
12	"	6	5500	
28	"	6	3666	
3	Scovill & Co.	1	10000	
16	"	1	16000	
30	"	1	10000	
3	"	4	14000	
16	"	4	12500	
30	"	4	14000	
15	F. E. Suire & Co.	1	5000	
"	"	1	1250	
Deliv ered to 3	Fred Brown	2	144000	Geo. Eyester, Asst. Treas.
14	Curtis Sons	2	55000	
22	G. G. Kennedy	2	5250	
25	R. V. Pierce	1	15000	
12	"	2	28600	
25	"	2	21100	
29	Radway & Co.	2	55000	

	Apr. 12	Burnett & Co.	4	14025	
	10	Crook & Co.	4	5250	
	14	"	4	2625	
	15	"	4	5250	
	26	"	4	5250	
	8	Fowle & Son	4	16500	
	15	Hartman & Co.	4	15125	
	4	Hazalbine	4	16500	
	14	Hostetter & Smith	4	82500	
	5	Howe, Milk Cure	4	3412	
	29	"	4	1837	
Delivered to	26	Jackson & Co.	4	70125	H.S. Edwards Asst. Treas.
	4	R. K. McDonald & Co.	4	27500	
	10	"	4	27500	
	18	"	4	27500	
	24	"	4	27500	
	29	"	4	27500	
	8	Tubbs & Co.	4	27500	
	9	Wm. Swaim	8	7012	
	7	R. P. Drake & W. W. Ward	1	60000	
	21	"	1	20400	
	7	"	2	25000	
	21	"	2	44800	

Wrappers

April 15	F. E. Suire & Co. yellow	1	3125
April	Byam Carlton & Co.	1	2020000

Imprinting

April (77264 imps)		2	371969
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Detailed Statement of Revenue Stamps Spoiled in
 Manufacture during April, 1873, by Jos. R. Carpenter,
 Philadelphia, Pa.

Dies	Sheets	Stamps	Value
2¢ General	235	49350	\$987
1" "	273	57330	573.30
2" "	129	27090	541.80
3" "	87	14790	443.70
Total	724	148560	2545.80
1¢ Bonsf. Poole	52	10920	109.20
1 Cramer & Kemp	122	25620	256.20
1 P. Davis	7	1470	14.70
1 P. Eichele	5	1050	10.50
1 Johnson & Co.	15	3150	31.50
forward	201	42210	422.10

forward	201	42210	422.10
1¢ Kyle	29	6090	60.90
1 J. L. Clark	4	840	8.40
1 Powell	22	4620	46.20
1 Roerber	3	630	6.30
1 Richardson	71	14910	149.10
1 Star	49	10290	102.90
1 Swift, Courtney	144	30240	302.40
1 Ayer & Co.	21	966	9.66
1 Brandreth	4	528	5.28
1 Blow	20	2800	28.
1 Fleming No. 1	2	120	1.20
1 R. V. Pierce	7	784	7.84
1 Scovill & Co.	7	952	9.52
2 Jno. I. Brown	14	1008	20.16
3 Helmbold	3	510	15.30
4 Met. M. Co.	97	16490	659.60
4 Tarrant	4	680	27.20
4 McDonald & Co.	38	2128	85.12
4 Hostetter & Smith	3	138	5.52
5 Lawrence & Cohen	42	6048	302.40
6 Schenck	13	572	54.32
5 Manger	9	1521	76.05
Total	807	148075	2385.47

Philadelphia
May 12, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find 2004 imprinted stamps at 2 cents each, for which please make an order in favor of "Halfenstein Lewis & Green" of this city, by whom they are returned, for an equivalent in two cent stamps to be imprinted by me on other checks for them.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
May 12, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

Returned sample of your partially engraved stamp with approval is at hand. The work will be completed and stamps ready by the third proxo. Please advise me what color to print the stamps.

In making an order you will please procure a certificate of deposit (on account of revenue stamps) from your U.S. Asst. Treasurer for such an amt. as you may require. Any amt. over \$500 at a time will give you the greatest commission, ten per cent: or in other words for a certificate of \$510 you will obtain \$561 in face value of stamps. This certificate you will forward to the Commissioner of Inter. Rev., Washington, D. C. stating that you require the amt. in "five" cent stamps from your "private die": he will then make a requisition on me and stamps will be sent you from here direct.

Please do not send your first order to the Commissioner before the 1st of the coming month, as I will not be ready to fill the order before the 3d and it would embarrass my operations to have it any sooner. I shall however endeavor to be prepared before that time and will not fail to advise you in the meanwhile if I find it can be furnished any sooner.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 12, 1873

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

Your favor of the 10th inst at hand. You can assign the use of your four cent die to the party who has purchased the right of the article upon which the stamp is used by advising the Internal Revenue Commissioner of the transfer. Under the regulations however the present stock of stamps will have to be consumed and the die altered in some feature so as to distinguish its new proprietorship. There are some 400 sheets on hand so that the new party will not be delayed while the alteration is being made. If the desired change be not very great it can be done for seventy five dollars.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 15, 1873

Messrs. Dillingham & Co.
Glenbeulah, Wis.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 10th inst remitting \$175, or fifty per cent of charge for engraving your one cent match die, for which I return thanks and place the amt. to your credit.

Under the present regulations it is requisite that initials at least be on the stamp to designate the proprietary name. Please inform me what these initials shall be, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 May 19, 1873

David W. Jagger, Esq.
 Newburgh, N. Y.

Sir:

The following is a list of the general revenue stamps printed by me.

Adhesive, viz: 2¢ Check, vignette, black, frame orange

1"	proprietary	"	"	green
2"	"	"	"	"
3"	"	"	"	"
4"	"	"	"	"
5"	"	"	"	"
6"	"	"	"	"
10"	"	"	"	"

For Imprinting, viz: 2¢ check, orange

Very respectfully

Mos. R. Carpenter
 per L.

Philadelphia
May 19, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Enclosed herewith I have the honor to submit
for your approval the design of a five cent private
die, $63/64$ th inch Superficial area, ordered by the
Paper Fabrique Company, Cincinnati, Ohio.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1873

Messrs. Moody, Mithel & Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 13th inst with remittance of three hundred and fifty dollars (\$350) in full for engraving order and making stamp plate complete. The work will be put in the engraver's hands at once and a proof impression of the die sent you as soon as the work is completed, and at that time I will be prepared to say when you may make your first order for stamps.

In making an order you will please procure a certificate of deposit (on account of revenue stamps) from your U.S. Asst. Treasurer for such an amount as you may require. Any amount remitted over \$500 at a time will entitle you to the greatest commission, i.e. ten per cent. Or, in other words, for a certificate of \$510 you will receive \$561 in stamps. This certificate you will forward to the Commissioner of Inter. Revenue, Washington, D. C., stating that you require the amt. in "four" cent stamps from your "private die." He will then make a requisition on me and the stamps will be sent you from here direct.

Please do not send your order however until I have first sent you the proof impression, but in the meanwhile you may advise me what color to print the stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1873

S. D. Howe, Esq.
161 Chambers St.
New York

Dear Sir:

I have no knowledge whatever of the law, suppressing the sale of your preparation of pills, to which you refer, but presume that unless the law directs the Bureau to compensate you for loss of plate it will not be done.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
May 20, 1873

Messrs. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

Your favor of the 19th instant with
remittance of \$168.11 to hand, for which I return
thanks and enclose receipted bill herewith.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 21, 1873

Messrs. R. C. & C. S. Clark
Cleveland, Ohio

Gentlemen:

Pursuant to yours of the 16th inst, I have the pleasure to submit herewith a drawing from which you can suggest such variation as may be required and advise me thereof when you order the engraving to proceed. The lettering around the circles will be rendered in the engraving in white the same as appears in the piece of printed work affixed to the card.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business May 1, 1873

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

163953 Sheets, $\frac{130}{210}$ $\frac{32}{170}$ $\frac{46}{102}$ $\frac{38}{85}$ $\frac{62}{90}$ $\frac{7}{72}$ $\frac{53}{54}$ $\frac{4}{8}$, or,

fractions reduced, 163956 $\frac{125039}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

650893 Sheets, $\frac{204}{221}$ $\frac{112}{210}$ $\frac{22}{189}$ $\frac{184}{187}$ $\frac{150}{175}$ $\frac{56}{170}$ $\frac{112}{169}$ $\frac{104}{144}$ $\frac{110}{140}$

$\frac{84}{136}$ $\frac{64}{132}$ $\frac{39}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{6}{102}$ $\frac{21}{99}$ $\frac{10}{95}$ $\frac{70}{90}$ $\frac{52}{84}$ $\frac{54}{80}$ $\frac{30}{72}$ $\frac{10}{70}$ $\frac{52}{69}$

$\frac{58}{66}$ $\frac{35}{65}$ $\frac{55}{64}$ $\frac{48}{60}$ $\frac{10}{56}$ $\frac{52}{54}$ $\frac{12}{52}$ $\frac{46}{51}$ $\frac{34}{48}$ $\frac{42}{46}$ $\frac{35}{44}$ $\frac{13}{42}$ $\frac{17}{40}$

$\frac{8}{38}$ $\frac{12}{36}$ $\frac{9}{20}$ $\frac{11}{16}$ $\frac{4}{9}$ or,

fractions reduced, 650915 $\frac{619113251905}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief of Currency Division
Washington, D. C.

Philadelphia
May 23, 1873

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Enclosed herewith please find four sheets
of your own stamps in lieu of the others returned
which had inadvertently been mixed with your lot.

Very respectfully

Jos. R. Carpenter
per L.

134 S. Second St.
Philadelphia
May 23, 1873

T. Newton Kurtz, Esq.
Baltimore, Md.

Sir:

At the request of your friend who has called on me, I have to say that I am appointed by the Treasury Department to imprint stamps on checks according to the two designs of which specimens are enclosed herewith.

Checks that you wish stamped should be forwarded to me by Adams Express Co. (freight prepaid) and they will have due attention. On their receipt I will notify you of amount of charges so that payment may be sent by mail.

The charge for imprinting is one cent per page of six stamps or less each, except for only one stamp to the page which is $\frac{1}{2}$ cent each. A discount is allowed on the stamps by the dealers \$25 and over $2\frac{1}{2}$ per cent \$100 and over 3 per cent.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 26, 1873

W. V. S. Wilson, Esq.
Chief of Currency Division
Treasury Department
Washington, D. C.

Sir:

In reply to your communication of the 23d inst, there were 48/52 of a sheet of private die paper delivered April 24th last, instead of 28/52 as erroneously transcribed on my report to you of that date. I note the correction on my report of today duly attested by Mr. Pugh.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
May 26, 1873

D. N. Cayoally, Esq.
New York, N. Y.

Dear Sir:

In answer to yours of the 24th inst, the
denomination of fifteen dollars was discontinued with
the new issue of double printed revenue stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 28, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

Your new plate is now at press and you
can have stamps as soon as you please to order
through the Inter. Rev. Bureau.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 May 31, 1873

T. Newton Kurtz, Esq.
 Baltimore, Md.

Sir:

Your package of checks to hand have been put to press and will be returned to you duly stamped according to order.

Eight sheets were found to be torn too much to make them available and the account will therefore stand thus:

167 imps x 6	1002 ch @ 2¢	\$20.04
Less 2½		<u>.50</u>
		\$19.54
Printing @ 1¢ per imp		<u>1.67</u>
	Amt.	\$21.21

which please remit (\$21.21) and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
May 31, 1873

Messrs. R. C. & C. S. Clark
Cleveland, Ohio

Gentlemen:

Your favor of the 28th inst with returned sketch and advice in relation thereto at hand, and I am prepared to proceed with the work as soon as your order to do so is received.

The charge for engraving a private die and making plate complete is invariably three hundred and fifty dollars, and the work could be completed and a fair stock of stamps prepared ahead in about five weeks time. The payment should be made to me on making the order, but if it would be any more convenient to you, one half might remain until the completion of the work.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 31, 1873

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

Package per Adams Ex. covering checks for
imprinting and \$32.27 cash in payment therefor, to hand
and will have prompt attention.

The paper covering of the package when
received was worn through on all the edges, exposing
the sheets, although none appear to be damaged or
missing.

To insure greater dispatch please direct
future lots to my factory "134 S. Second St." instead
of 1311 Pine St. which is my residence, and oblige

Yours very respectfully

Jos. A. Carpenter

per L.

Philadelphia
June 1, 1873

Burton P. Newman, Esq.

To Jos. R. Carpenter, Dr.

To engraving

Jayne's Label Plate \$300.

Philadelphia
June 3, 1873

J. M. Crossman
63 East 41st St.
New York, N. Y.

Dear Sir:

In answer to yours of the 2d inst, respecting checks imprinted (through W. H. Palmer), I have to say that you should forward them to the Commissioner of Internal Revenue, Washington, D. C., direct, asking credit in other stamps to be imprinted at Philadelphia, and he will make an order on me accordingly to the full amount of those you return to him.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 June 3, 1873

American Bank Note Co.
 New York, N. Y.

Gentlemen:

Your checks of your company on the Bank of New York to hand and will be duly stamped and returned in accordance with advice of 2d inst. The account will stand thus:

200 imp x 5	1000 ch	
	<u>2</u>	
	20	
Less 2½	.50	\$19.50
Printing @ 1¢ per imp.	<u>2</u>	
Amt.		\$21.50

which amount you will please remit and oblige,

Yours respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 2, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1873

viz:

33,084,589 Stamps @ 23 cents per M.	\$7609.46
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Received payment

Philadelphia
June 2, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1873

viz:

33,084,589 Stamps @ 23 cents per M.	\$7609.46
-------------------------------------	-----------

Received payment

Philadelphia
June 5, 1873

Messrs. Dunn & Peckingham
Newhallville, New Haven, Ct.

Gentlemen:

Yours of the 28th ulto to the Hon. Commissioner of Internal Revenue, has been referred to me for reply as to the engraving, it being noted thereon that he had answered you as to the commission allowed on private stamps.

The uniform price for engraving and making a plate complete is three hundred and fifty dollars (\$350), and the time required to complete the work and prepare an adequate stock of stamps ahead is about six weeks. There is no charge for manufacturing stamps that do not exceed in size the general revenue stamps of like denomination, but for those of increased size a charge is made for the extra work in their preparation.

If you conclude to have a stamp engraved please send me a crude sketch of design with size, title, and denomination, either drawn or written, to give me an idea of your wishes, and the order shall have immediate attention.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 5, 1873

Messrs. R. C. & C. S. Clark
Cleveland, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 3d inst with three hundred and fifty dollars (\$350) in full payment for engraving private stamp die and making plate complete, and return thanks therefor. The order shall be put in hand at once and due notice given you of its completion.

Under the regulations of the Inter. Rev. Bureau "the private stamp must be so affixed on the package that in opening the same the stamp shall be effectually destroyed" in lieu of other means of cancellation.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 6, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to inclose you my account, signed in duplicate, for the manufacture of revenue stamps delivered in requisitions of your office for the month of May last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Manufactured in May, 1873

viz:

Engraving

May 19 Moody & Michel Co. 3 13/16 inch					350
" 26 Dillingham & Co. 13/16 inch					350

Imprinting 57744 292932 577.44

Stock, common 83899 17118221

Extra, viz

1½ Brandreth	4674	619608	8.05		8.05
1" Faynestock	2497	209748	6.80		6.80
1" Jayne & Son	14083	844982	69.65		69.65
1" Schenck	4193	184492	21.44		21.44
1" Scovill & Co.	1793	243848	2.68	7.31	9.99
1" Warner & Co.	1490	44700	3.89	1.44	5.33
2" Radway & Co.	2987	238960	8.91	7.17	16.08
3" Am. M. Co.	6936	291312	32.40	8.74	
4" McDonald & Co.	4755	206280	20.20	7.99	
4" Scovill & Co.	1959	266424	1.33	7.99	9.32
1 Wrappers		<u>2800000</u>	<u>196.</u>		196.
Good	129286	23421505			5386.95
Spoiled	1514	280227			
Total	130800	23701732			<u>7077.58</u>

Extra Sized Private Dies Delivered in
May, 1873

viz:

Mat 24	Am. M. Co. O.	3	62333
15	Ayer & Co.	4	137500
6	Barber M. Co.	3	36666
9	"	3	36666
15	"	3	36666
20	"	3	36666
26	"	3	29333
31	"	3	36666
3	Bonsfield & Poole	3	36666
6	"	3	36666
20	"	3	29333
31	"	3	36666
17	B. Brandroth	1	220000
28	"	1	220000
2	John I. Brown & Sons	2	55000
19	"	2	55000
6	John Bull	1	16000
19	"	1	16000
29	"	1	16000

May 6	John Bull	4	12500
19	"	4	12500
29	"	4	12500
"	H. Dalley	1	10500
3	Gates	3	31500
10	"	3	63000
19	"	3	63000
21	"	3	63000
29	"	3	63000
19	Hill, Rachel	1	30500
29	Henry	1	60000
"	"	2	20000
"	"	4	2500
5	N.Y.M. Co. large	1	60500
9	"	1	60500
13	"	1	60500
17	"	1	60500
19	"	1	60500
23	"	1	60500
27	"	1	60500

May 29	N.Y.M. Co. large	1	80500
31	"	1	80500
"	Scovill & Co.	1	20000
15	"	4	16500
31	"	4	11500
24	F. E. Suire & Co.	1	5500
"	"	4	1250
3	L. W. Warner & Co.	1	20000
17	"	1	25500
13	Wilder & Co.	1	21000
"	"	1	8775
5	Curtis & Sons	2	55000
21	"	2	55000
10	Kennedy, G.S.	2	5250
28	"	2	5250
7	R. V. Pierce	2	28600
19	Radway	2	55000
6	Burnett & Co.	4	14025
31	R. R. Hall & Co.	4	27500
3	Hostetter & Smith	4	82500
20	"	4	82500

May 9	S. D. Howe, M.C.	4	1837
26	"	4	2625
10	Jas. C. Kerr	4	2625
26	Kippman Bros.	4	3937
2	McDonald & Co.	4	27500
28	"	4	27500
"	"	4	27500
29	Tubbs & Co.	2	14850
"	"	4	7425
28	P. H. Drake	1	60000
10	"	2	55000
"5	"	2	25000
5	L. C. Kennedy	2	55000
Wrappers			
May	Byam Carlton & Co.	1	2010000
Imprinting			
May	57,744 imps (1¢)	2	292932

Philadelphia, June 10, 1873

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during May, 1873, by Joseph R.
 Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	208	43680	\$873.60
1" Proprietary	345	72450	724.50
2" "	198	41580	831.60
3" "	94	15980	479.40
4" "	21	3570	142.80
5" "	27	4590	229.50
6" "	27	4590	275.40
Total	920	186440	3556.80

1¢	Flanders	21	4410	\$44.10
1	McLean	68	14280	142.80
1	Richardson	28	5880	58.80
1	Star M. Co.	64	13440	134.40
1	Swift & Courtney	150	31500	315
1	Brandreth	6	792	7.92
1	Fahnestock	3	252	2.52
1	Jayne & Son	17	1020	10.20
1	Schenck	7	308	3.08
1	Harter & Co.	11	2079	20.79
1	Scovill & Co.	7	952	9.52
1	Warner & Co.	10	300	3.
2	Radway & Co.	13	1040	20.80
2	Ransom	3	630	12.60
3	Am. M. Co. O.	64	2688	80.64
4	S. W. Fowle	8	1360	54.40
4	McDonald & Co.	45	2520	100.80
4	Scovill & Co.	41	5576	223.04
5	Dougherty	20	3400	170.
5	Hart & Co.	8	1360	68.
Total		594	93787	1482.41

Philadelphia
 June 13, 1873

W. H. Palmer, Esq.
 No. 7 Pine St.
 New York

Dear Sir:

Government order just received and stamped checks are forwarded to you today by Adams Express Co., viz:

204 imps x 5	1020 checks
Less Gov. order	<u>1000</u>
	20 "
	<u>2¢</u>
	.40
Stamping 204 imps @ 1¢	<u>2.04</u>
Total	\$2.44

Please remit by mail two 44/100 dollars and oblige,

Yours very truly,

Joseph R. Carpenter

per L.

Philadelphia
June 16, 1873

Messrs. Kidder, Wetherell & Co.
No. 83 John St.
New York, N. Y.

Gentlemen:

My charge for the alteration of I. O. Howe's Golden Pill plate is seventy-five dollars, and it will take ten days to do the work independent of the time to print stamps. In the meanwhile the Commissioner of Inter. Revenue should be informed of the transfer by Mr. Howe and he may thereupon grant permission to Mr. McCullough to use the balance of stamps now on hand. Otherwise Mr. Howe will have to pay the cost of the manufacture of those stamps. The Commissioner will also probably require to know who is John McCullough, and upon what authority you propose to order his stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 16, 1873

S. D. Howe, Esq.

Dear Sir:

Messrs Kidder, Wetherell & Co. have furnished me a copy of your transfer of Golden Pill die to Mr. McCullough, and I have written these gentlemen that it will be necessary for you to present like evidence of the transfer to the Commissioner of Inter. Revenue, that he may sanction the use of the stamps now on hand by the new proprietor until new stamps be prepared in accordance with the wishes of Messrs. K. W. & Co. The manufacture of such quantity as may remain unused, if any, will have to be paid for and you may consider it desirable therefor to have the present supply used up.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business
June 2, 1873

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

164,401 $\frac{103}{210}$ $\frac{153}{170}$ $\frac{45}{102}$ $\frac{55}{90}$ $\frac{37}{85}$ $\frac{65}{72}$ $\frac{50}{54}$ $\frac{4}{8}$, or,

fractions reduced 164,406 $\frac{26573}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

615,457 $\frac{170}{221}$ $\frac{5}{210}$ $\frac{22}{189}$ $\frac{45}{187}$ $\frac{150}{175}$ $\frac{3}{170}$ $\frac{112}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{92}{136}$ $\frac{119}{132}$ $\frac{39}{112}$

$\frac{12}{108}$ $\frac{15}{105}$ $\frac{78}{102}$ $\frac{15}{99}$ $\frac{10}{95}$ $\frac{70}{90}$ $\frac{52}{84}$ $\frac{74}{80}$ $\frac{10}{72}$ $\frac{52}{69}$ $\frac{14}{66}$ $\frac{10}{65}$ $\frac{55}{64}$ $\frac{48}{60}$ $\frac{14}{56}$

$\frac{52}{54}$ $\frac{16}{52}$ $\frac{46}{51}$ $\frac{6}{48}$ $\frac{44}{46}$ $\frac{8}{44}$ $\frac{18}{42}$ $\frac{34}{40}$ $\frac{5}{38}$ $\frac{12}{36}$ $\frac{25}{30}$ $\frac{9}{20}$ $\frac{11}{16}$ $\frac{3}{9}$, or,

fractions reduced, 615,478 $\frac{223261994169}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
June 18, 1873

S. D. Howe, Esq.

Dear Sir:

38235 is the entire balance of your golden pill stamps remaining on my hands after filling your last order March 25, 1873.

Pursuant to your advice that you do not wish these stamps to be issued, I have packed them to forward to the Secretary of the Treasury for destruction, and, inasmuch as this makes you liable for the twenty-three cents per thousand which the government would have paid me had the stamps been used, I include the charge in the bill hereto subjoined.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 18, 1873

S. D. Howe, Esq.

To Jos. R. Carpenter, Dr.

To Value of Golden Pill Stamps (38235) 23¢ M.	8.79
Amt. of extra charge for increased size	<u>2.07</u>
	\$10.86

Philadelphia
June 18, 1873

Electric Match Co.

To Jos. R. Carpenter, Dr.

To alteration of die and making new plate
from A. Underwood Co. to Electric Match Co. \$75.

Gentlemen:

Early attention to the above account will
oblige

Yours very truly,

Jos. R. Carpenter

per L.

Philadelphia
June 18, 1873

Philadelphia
June 19, 1873

S. D. Howe, Esq.
New York, N. Y.

Dear Sir:

I am in receipt of a communication this morning from Messrs. Kidder, Wetherall & Co. asking me to send them the old issue of Golden Pill stamp, now on hand, in satisfaction of an order which they have just forwarded to Washington. As your letter of the 17th inst requests me not to deliver any more of these stamps bearing your name, I will hold their order unexecuted for your further advice in the matter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Inclosed herewith I have the honor to submit for your approval a proof impression of die ordered by Messrs. Dillingham & Co., Glenbenton, Wis., manufacturers of Friction Matches, under the name of Crown Match Co. Denomination one cent: Sup. area $15/16$ th of an inch.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

Messrs. Dillingham & Co.
Glenbenlah, Wis.

Gentlemen:

I have the pleasure to submit the inclosed proof impressions from private die and trust they will give you satisfaction as to the execution of the engraving. To avoid delay, the plate will be made at once. In the meanwhile please inform me what color to print, and about how many stamps you will require per month, that I may prepare an adequate quantity ahead of demand. One week after receipt of this information I will be prepared to fill the first order for stamps. In making your stamp orders please address the Commissioner of Inter. Rev., Washington, D. C. inclosing a duplicate certificate of deposit of a Designated Depository, covering the value of stamps, mentioning in your order to the Commissioner that you want "one cent stamps from private die of the Crown Match Co.," he will then notify me and stamps will be sent you from here direct.

If you order over \$500 worth at a time you will be entitled to receive the greatest commission, viz: ten per cent, that is, if you remit a certificate of deposit for \$500, you will receive \$660 face value in stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

S. D. Howe, Esq.

Dear Sir:

In reply to yours of the 21st inst, I will retain the lot of your stamps on hand charging you simply with the extra printing, etc. viz: \$2.07.

The stamps will not be issued for use.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 25, 1873

Messrs. Kidder, Wetherell
83 John St.
New York

Gentlemen:

Yours of the 21st at hand. The work of altering Howe's use to McCullough is progressing and I will probably be able to furnish a proof impression today, for the Commissioner's approval, when I will also send him a copy of transfer as you request. It will take some days however to make the new plate and to prepare a stock of stamps and it may be impossible to fill an order before the 1st proxo.

Very respectfully

Jos. B. Carpenter

per L.

Philadelphia
June 23, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of a four (4) cent private die ordered by Messrs. Kidder, Wetherell & Co. of New York City, for J. McCullough. It is an alteration from S. D. Howe's Golden Pill stamp die, $1\frac{1}{2}$ inch superficial area.

At their request I also hand you a paper signed by Mr. Howe, transferring his right in the plate, to Mr. John McCullough.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 26, 1873

Messrs. Griggs & Goodwill
South Chicago, Ills.

Gentlemen:

Your favor of the 23d inst to hand. I will put the work of altering L. G. Hunt's die in hand at once and will duly notify you when to order stamps. In the meanwhile please send me a power of transfer of the proprietorship in the die executed by Mr. Hunt in your favor that I may submit it to the Commissioner of Internal Revenue in your behalf.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 26, 1873

S. D. Howe, Esq.

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 25th inst remitting me \$2.07 in full for extra printing, etc. of the balance of your Golden Pill stamps.

You will be obliged to send a certificate of deposit of over \$500 in order to realize the highest commission, ten per cent. Or, in other words, if you send down \$510 you will receive \$561 face value in stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 27, 1873

Alvah Littlefield, Esq.
Boston, Mass.

Sir:

I filled your last order according to the requisition from the Inter. Rev. Bureau, Washington, D. C., calling for the whole amount in four (4) cent stamps. I am entirely without authority to make any correction in such case, hence you will please return such as you do not want, to the Commissioner of Inter. Rev. Washington, D. C. with note of error, and he will then make a requisition on me for an equivalent in one (1) cent stamps. In case you have already sent the stamps to me I will forward them to the Commissioner with the necessary explanation.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
June 30, 1873

Mas. G. Hotchkiss Match Co.
H. D. Smith, Sec'y.
West Haven, Ct.

Sir:

I am in receipt of your favor of the 26th inst, and in reply have to say that there is no such thing as a confiscated plate to be obtained, nor do I see how you can obtain a plate or rather the use of private stamps without getting a new one made at the cost of \$350, or, finding out some proprietor who will assign you the use of his, which, beside what it would cost you for the plate, I could not afford to alter to suit the change of title as required by law, for less than \$75. As to the repeal of the law imposing the stamp tax on matches, I do not think the risk in ordering a plate would be very great inasmuch as if you do an ordinary amount of business between now and the 1st of January next, the increased commission on private stamps allowed you would pay the cost of the plate.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 30, 1873

John B. Welsh, Esq.
York, Pa.

Sir:

My rates for imprinting stamps on checks are one cent per impression or full, of six stamps or less each, and a half cent for impression of only one stamp each. I can stamp the sheets either before or after the checks are printed; generally the checks are printed first. If I furnish the paper, you will please state the quantity, size, quality, and number of stamps to the page, required.

The stamp value, as arranged by me with a dealer here, is two cents per stamp, less 2½ off amount less than \$100 and 3 off, over \$100.

Checks or paper must be forwarded to my address by Express (prepaid) and I will return them to you duly stamped, C.O.D.

Jos. R. Carpenter

134 S. 2d St.

per L.

Philadelphia
June 30, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I acknowledge the receipt of your favor of the 28th inst submitting to me copies of communications between yourselves and the Commissioner of Inter. Revenue in the matter of changes for forwarding your stamps. I have to say that the shipment of stamps is outside of my control, that branch of the department being in the hands of Mr. Isaac Pugh, Stamp Agent, (whose office is connected with my own) he alone having the charge of forwarding, subject to the orders of the Commissioner of Inter. Revenue, and hence all I might say except as to more detail would be entirely useless. I can say to you however, that Mr. Pugh desires to please you as well as the government offices at Washington, and is now corresponding on the subject, the result of which will probably tend to some final arrangement that will be satisfactory to yourselves.

All the large companies have had their supplies forwarded by express prepaid, all of them excepting you, Richardson, Ransom & Chas. S. Leete. Your case however is somewhat exceptional from the fact that \$1000 worth of your wrappers is equal in weight to \$4000 in value of simple stamps, and it is possible that Adams Express Company may refuse to carry them at stamp rates under their contract with the government. From the Commissioner's letter, however, I presume he will protect your interests in this respect.

I have referred your communication to Mr. Pugh, who promises to give the matter full attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 1, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Will you please make an order on Joseph R.
Carpenter, Philadelphia, in our favor for \$60 in two
cent revenue stamps in exchange for the accompanying
lot, 500 sheets of 6-3000 checks stamped @ 2¢ each,
which are submitted to you for cancellation?

Very respectfully,

American Bank Note Co.

Philadelphia, Pa.

per L.

Philadelphia
July 5, 1873

D. M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Your communication of the 30th ulto is at hand, which I have referred to Mr. Isaac Pugh, Stamp Agent (his office being at my establishment) who has in charge the distribution of all stamps prepared by me, and who will endeavor to serve your interests. I will of course pack your stamps without cost to you, in a manner suitable to their proper transportation. In answer to your inquiries, in the absence of Mr. Pugh today, I can say however that nearly all our stamps have been sent by express, the exceptions being those for only two or three manufacturers beside yourself, and there appears to have been but little complaint as to the expense; although it is true that few of them require such large quantities as you do. The packages are forwarded under a contract between the Government and Adams Express Company at specified rates per \$1000 face value, the company carrying and insuring them the same as money. As to the rate to Detroit, I am unadvised, nor do I think Mr. Pugh can tell. It would be proper for you to seek information on this point directly from the Commissioner of Internal Revenue, to determine the matter definitely from the start. The contract with Adams Express Co. includes their connections with the other companies, and the rate charges on all lots should be uniform. Your present order will be shipped tomorrow and the express charges thereon may be greater than the company is entitled to make, but this you may subsequently correct under advice from the Commissioner.

I conjecture you may not be able to have your lot shipped "contents unknown," inasmuch as the favorable terms of the Express Company are based on a right to carry all stamps (not sent by mail), at the specified rate of so much per thousand dollars.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia

July 5, 1873

Messrs. Moody Michel & Co.
St. Louis, Mo.

Gentlemen:

I am duly in receipt of your favor of the 30th ulto, and in reply regret to say I have met with unforeseen causes of delay in the engraving of your die, but the work is now well advanced and I can promise to have a stock of prepared stamps ready for you in about ten days from this date. In the meanwhile I will send you proof impression of the die upon receipt of which you can send your first stamp order to the Commissioner of Inter. Revenue.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1873

Messrs. Griggs & Goodwill
So. Chicago, Ills.

Gentlemen:

Your favor of the 30th ulto to hand, and
advices duly noted.

Your first order has been filled from the stock
late of L. G. Hunt and other orders will be filled from
the same balance until the alteration of the die is com-
pleted, of which I will duly notify you.

Very respectfully

Jos. R. Carpenter

Philadelphia
July 7, 1873

Messrs. Dillingham & Co.
Glenbeulah, Wis.

Gentlemen:

Your favor of the 30th ulto at hand. The new plate is now ready for press, and a stock of stamps can be prepared at one week's notice whenever you may be pleased to give it.

I hand you herewith subjoined bill for balance of account and remain,

Yours very truly,

Jos. R. Carpenter
per L.

Philadelphia
July 7, 1873

Messrs. Dillingham & Co.

To Joseph R. Carpenter, Dr.

To engraving one cent private match stamp for the Crown Match Co. and making plate complete	\$350
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Less May 15/73 By Cash on account.	<u>175</u>
	\$175

Philadelphia
July 8, 1873

Messrs. Moody, Michel & Co.
St. Louis, Mo.

Gentlemen:

Herewith I have the pleasure to submit to you a proof imp. of your finished die and trust it will give entire satisfaction. It now remains to submit a proof also to the Commissioner of Inter. Revenue for his approval, and then to make the plate and prepare a stock of stamps therefrom. All this will take some little time yet, but if you send your first order to the Commissioner in about five days from the receipt of this letter, I will doubtless have the stamps in readiness for your.

Very respectfully

Jos. R. Carpenter

per L.

Please advise me in the meanwhile whether you desire the stamps gummed and perforated.

J.R.C.

L.

Philadelphia
July 8, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval, a proof impression of a four cent private die ordered by Messrs. Moody, Michel & Co., St. Louis, Mo. Superficial area $3 \frac{15}{16}$ inches.

Very respectfully

Jos. R. Carpenter

Philadelphia
July 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1873

viz:

27,952,736 Stamps @ 23 cents per M.	\$6,429.13
-------------------------------------	------------

Received payment

Philadelphia
July 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1873

viz:

27,952,736 Stamps @ 23 cents per M.	\$6,429.13
-------------------------------------	------------

Received payment

Philadelphia
July 16, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to inclose you my
account, signed in duplicate, for the manufacture of
Inter. Rev. Stamps Delivered according to the total of
June's requisitions, together with the usual statement
and vouchers.

Very respectfully

Jos. R. Carpenter

Per L.

Philadelphia
July 17, 1873

The Clark Match Co.
Woodbridge, Ct.

Gentlemen:

I am in receipt of your favor of the 12th inst.

I am at a loss for a reason why your stamps stick together in the package. They are carefully packed here to avoid such mishap, and I can only suppose they are not properly kept after they reach you. Do not keep them in a close place; such as a safe that may sweat, or in proximity to any damp matter and I think you will find the difficulty to be overcome.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 17, 1873

Messrs. Kidder Wetherell & Co.
New York, N. Y.

Gentlemen:

I am yet unadvised by the Commissioner of Inter. Rev. to fill an order for you, and notwithstanding that on the 23d ulto I submitted to him as usual a proof impression of the new die, showing the alteration from Howe's, I have had no response from him as to its approval and hence under the regulations I am unauthorized to print the stamps.

To save further delay I have this day resubmitted to him an impression of the altered die together with a copy of our communication of the 23d ulto, and also referred to him yours of the 14th inst on the subject of the \$100 remitted to the Bureau, for stamps.

Very respectfully

Jos. R. Carpenter

per L.

(COPY)

Philadelphia
June 23, 1873Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of a four (4) cent private die ordered by Messrs. Kidder, Wetherell & Co. of New York City, for J. McCullough. It is an alteration from S. D. Howe's Golden Pill stamp die, $1\frac{1}{2}$ inch superficial area.

At their request I also hand you a paper signed by Mr. Howe, transferring his right in the plate to Mr. John McCullough.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 17, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

On the 23d ulto I had the honor to submit for your approval, the design of an altered die, applied for by Messrs. Kidder, Wetherall & Co. of New York for John McCullough, and having received no response in the meanwhile, I take the liberty of inclosing you a copy of my communication of that date, together with another impression of the amended die.

I also hand you herewith a letter received this date from Messrs. K. W. & Co. referring to a remittance they have made to your office on account of stamps from the new die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 18, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed I have the honor to submit for your approval a proof impression of an engraved design for a four cent private die stamp, $1 \frac{25}{32}$ in. superficial area, ordered by Messrs. R. C. & C. S. Clark, manufacturers of Clark's Ante Belious Compound, Cleveland, Ohio.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 July 18, 1873

Messrs. R. C. & C. S. Clark
 Cleveland, Ohio

Gentlemen:

Herewith I have the pleasure to hand you a proof impression from your private die. Please inform me at once what color to print the stamps and in three days time thereafter I will be prepared to meet your first order.

Orders should be addressed to the Commissioner of Inter. Revenue, Washington, D. C. and should mention that your stamp is a #4¢ Private Die." Inclose therewith a certificate of deposit of a U. S. Asst. Treasurer or designated Depository of an amount to cover the value of stamps required - \$500 or less remitted entitle you to 5 per cent commission in stamps, and over \$500 entitles you to 10 per cent commission.

Very respectfully

Jos. R. Carpenter

per L.

June, 1873

Extra Sized Private Stamps Delivered

June 13	Am. M. Co. O.	4	47666
16	"	3	47666
"	Ayer & Co.	4	137500
5	Barber Match Co.	3	36666
"	"	3	36666
16	"	3	36666
20	"	3	36666
24	"	3	36666
26	"	3	36666
"	Bonsf. & Poole	3	44000
24	"	3	44000
20	"	3	44000
27	"	3	66000
19	Brandreth	1	220000
15	John Bull	4	16500
29	"	4	16500
16	H. Dalley	1	10000
"	"	2	2875
"	Schwartz	1	110000
10	Fleming No. 1	1	110000
"	" " 2	1	22000

June 7	Wm. Gates	3	31500
14	"	3	63000
20	"	3	63000
26	"	3	63000
"	Hall Ruchel	1	24500
19	Jayne & Son	4	275000 U.S. Asst. Treas.
7	N.Y. Match Co.	1	60500
12	"	1	60500
16	"	1	121000
21	"	1	60500
26	"	1	60500
30	"	1	60500
7	Ferrett (Sand's die)	1	60600
"	Schenck	1	44004
14	"	1	22002
7	"	6	3666
14	"	6	7333
23	Scovill & Co.	1	26000
"	"	4	10000
5	L. W. Warner & Co.	1	30000
21	"	1	10500
26	J. W. Truesdell Co.	1	10500
5	Curtis & Sons	2	55000
26	"	2	55000

June 24	R. V. Pierce	1	20000
9	"	2	28600
24	"	2	18600
10	Radway & Co.	2	55000
28	"	2	55000
9	G. W. Laird	3	20166
19	Burnett & Co.	4	14025
9	Crook & Co.	4	5250
24	"	4	5250
28	Hall & Co.	4	27500
20	Hartman & Co.	4	15125
4	Hostetter & Smith	4	82500
24	"	4	82500
11	Howe M.C.	4	2625
18	"	4	1837
26	"	4	1575
30	"	4	14025
11	H. & Hillyer	4	5250
16	Jno. Bull	4	2625
4	McDonald & Co.	4	27500
9	"	4	82500
13	"	4	55000
19	"	4	50000
28	"	4	50000

June 13	Van Duzen	4	16500
11	Drake & Ward	2	55000
"	L. C. Kennedy Co.	2	55000

Wrappers

June 20 Byam Carlton Co. to date

	1	970000
30		710000

Imprinting

June (65,328 imps @ 1¢ 2 306208

Philadelphia
July 18, 1873

Jos. R. Carpenter

per L.

Manufactured in June, 1873

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
June 5 4 $\frac{1}{2}$ " R.C. & C. S. Clark		1 25/32 sup. area			350
" 19 4" Kidder & Wetherell Co.		1 $\frac{1}{2}$	"		75
" 26 1" Griggs & Goodwill		13/16	"		75
Imprinting	65328	306208			653.28
Stock, common	77929	16255765			
extra size, viz:					
1 $\frac{1}{2}$ " Ayer & Co.	5092	234232	26.08		26.08
1 Brandreth	2688	354810	4.61		4.61
1 Bull	987	64155	3.85	1.92	5.77
1 Schenck	2192	96448	11.21		11.21
1 Warner & Co.	1484	44520	6.86	1.34	8.20
2 F. Brown	1720	34400	11.44	8.60	20.04
3 Barber M.Co.	5751	230040	24.68	6.90	31.58
3 Bonf. & Poole	4983	219252	23.53	8.58	30.11
4 Scovill & Co.	97	13192	.07	.40	.47
4 Ayer & Co.	5798	278304	27.88		27.88
4 Jackson & Co.	1969	70884	10.29	2.12	12.41
4 Bull	1485	96525	5.64	2.90	8.54
6 Schenck	2489	109516	12.23		12.23
1 $\frac{1}{2}$ " Wrappers		<u>2915000</u>			208.95
Stock	114664	21393257			4920.44
Spoiled	2836	<u>376811</u>			
Total	117500	21770068			6481.80

Philadelphia
July 19, 1873

D. M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

I have referred your letter of the 14th inst and ten dollar inclosure on account of postage to Mr. Isaac Pugh, Stamp Agent, who has charge of forwarding all the stamps made by me.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during June, 1873, by Joseph R.
 Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	264	55440	\$1108.80
1" Proprietary	112	23520	235.20
Total	376	78960	1544.
1¢ Byam Carlton & Co.	6	1260	12.60
1" Ferrett	21	4410	44.10
1" Brockett & Newton	38	7560	75.60
1" J. L. Clark	122	25620	256.20
1" N.Y. Match Co. 210	152	31920	319.20
1" Franklin	217	45570	455.70
1" McLean	109	22890	228.90
1" Gates	73	15330	153.
forward	138	154560	1545.60

forward	736	154560	1545.60
1¢ Star Match Co.	21	4410	44.10
1" Tyler	51	10710	107.10
1" Swift Courtney	509	106890	1068.90
1" Woodworth Co.	23	4830	48.30
1" Ayer Co.	8	368	3.68
1" Brandreth	12	1584	15.84
1" Bull	13	845	8.45
1" Schenck	8	352	3.52
1" Warner Co.	16	480	4.80
2" Rose & Co.	105	18375	367.50
2" F. Brown	280	5600	112
3" Barber M. Co.	149	5960	178.80
3" Bonst. & Poole	17	748	22.44
4" Scovill & Co.	3	408	16.32
4" Ayer & Co.	2	96	3.84
4" Jackson & Co.	31	1116	44.84
4" Bull	415	26975	1079
5" Paper Fab. Co.	39	6630	331.50
6" Helmbold	11	1870	112.20
6" Schenck	11	484	29.04
Total	2460	353291	5147.57

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of Business July 1, 1873

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

186335 $\frac{128}{170}$ $\frac{31}{102}$ $\frac{65}{90}$ $\frac{61}{85}$ $\frac{45}{72}$ $\frac{49}{54}$ $\frac{4}{8}$, or,

fractions reduced,

186339 $\frac{64435}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

599,660 $\frac{170}{221}$ $\frac{143}{210}$ $\frac{187}{189}$ $\frac{142}{187}$ $\frac{100}{175}$ $\frac{140}{170}$ $\frac{46}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{132}{136}$ $\frac{130}{132}$

$\frac{87}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{88}{102}$ $\frac{15}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{8}{84}$ $\frac{54}{80}$ $\frac{2}{72}$ $\frac{55}{70}$ $\frac{16}{69}$ $\frac{36}{66}$ $\frac{30}{65}$ $\frac{55}{64}$

$\frac{8}{60}$ $\frac{38}{56}$ $\frac{52}{54}$ $\frac{17}{51}$ $\frac{38}{48}$ $\frac{3}{44}$ $\frac{26}{42}$ $\frac{3}{40}$ $\frac{2}{38}$ $\frac{12}{36}$ $\frac{25}{30}$ $\frac{3}{20}$ $\frac{11}{16}$ $\frac{3}{9}$, or,

fractions reduced,

599681 $\frac{701367009345}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
July 31, 1873

J. R. Maynard, Esq.
St. Paul, Minn.

Sir:

I am in receipt of a note from the office of Inter. Revenue, asking whether a private die has been engraved for you, to which I have answered that no such engraving has been made.

My only knowledge of the matter is that on the 6th of February last I received a letter from you to the Commissioner of Inter. Revenue, and referred to me by the latter, asking for information as to the mode of procuring private dies for a one and a five cent stamp, to which I answered you direct on the same day (a copy of said answer is hereto annexed), but not getting any reply from you in the meanwhile, nothing of course has been done towards the engraving.

If you wish me to proceed with the work now you will please advise me to that effect (remitting \$350 for one die or \$500 for two dies of same size) and the engraving shall be put in hand at once.

Very respectfully,

Jos. R. Carpenter

(COPY)

Philadelphia
February 6, 1873

J. R. Maynard, Esq.
St. Paul, Minn.

Sir:

Yours of the 24th ulto, addressed to the Commissioner of Inter. Revenue, on the subject of preparing private die for revenue stamps, has been referred to me for reply.

I am the authorized agent of the government to engrave revenue stamp dies, make plates and to prepare stamps therefrom. The charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350). Each denomination of stamp requires a separate die and plate, but for two plates in denominations of stamps of the same die and design I would charge five hundred dollars (\$500). I could have the plates made and stamps prepared therefrom in about six weeks time.

In the matter of the bond I presume the Commissioner will himself give you the desired information.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 31, 1873

E. T. Hazelbine, Esq.
Warren, Pa.

Sir:

Your order to engrave a two cent private die stamp, same size and design as your present four cent stamp, is at hand, and will have prompt attention.

The cost of this additional die and plate complete will be one hundred and fifty dollars (\$150).

Please remit me this amount, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 31, 1873

Hon. Commissioner of Inter. Revenue
Washington, D. C.

Sir:

J. R. Maynard's letter addressed to you
January 24th last, and by you referred to me, was
answered February 6th following, but, as I received
no further communication from him, nothing has been
done to the engraving. I have again addressed Mr.
Maynard under this date, giving him a copy of my
former letter, and the explanation as stated above.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Aug. 5, 1873

E. T. Hazelbine, Esq.
 Warren, Pa.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 1st inst with remittance of one hundred and fifty dollars (\$150) for engraving, and making an additional stamp denomination. The work is now in hand and I will duly forward you a proof impression of the new die which will probably be ready to submit to you in a couple of weeks from now.

Very respectfully,

Jos. R. Carpenter
 per L.

Philadelphia
Aug. 6, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit a proof impression of the one cent private die of Messrs. Griggs & Goodwill (13/16th in. sup. area) altered from the die of Mr. I. G. Hunt, authority to make such alteration being granted me by your letter of July 3, 1873.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Aug. 6, 1873

Messrs. Griggs & Woodwill
 South Chicago, Ills.

Gentlemen:

Herewith I have the pleasure to hand you a
 proof impression of your die altered from that of L. G.
 Hunt, together with my bill for making the alteration.

Please advise me what color to print the
 stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Aug. 6, 1873

Messrs. Griggs & Goodwill,

To Jos. R. Carpenter, Dr.

To altering private die of L. G. Hunt and making

one cent stamp plate "Griggs & Goodwill,"

\$75.

Philadelphia
Aug. 7, 1873

New York Match Co.
P. V. Husted, Esq.
New York, N. Y.

Sir:

I again call upon you for an immediate settlement of your indebtedness to me. Through neglect of my bills, you now owe me a large sum of money, and unless the same is paid, I shall be compelled to stop the delivery of stamps from your dies, and also to take summary measures to recover the amount due.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
 Aug. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1873

viz:

33,559,022 Stamps @ 23 cents per M.	\$7,718.58
-------------------------------------	------------

Received payment

Philadelphia
 Aug. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1873

viz:

33,559,022 Stamps @ 23 cents per M.	\$7,718.58
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Received payment

Duplicate

Manufactured in July, 1873

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
July 31 2¢ E. T. Hazelbine, 1 $\frac{1}{2}$ " sup. area					\$150
<u>Imprinting</u>	65443	315872			654.43
<u>Stock, Common</u>	133807	27118174			
" extra viz:					
1¢ Ayer & Co.	2998	157900	15.36		15.26
1" Brandreth	3991	526812	6.85		6.85
1" Sands	1501	107709	6.70	3.23	9.90
1" Warner & Co.	4208	126240	19.44	3.79	23.23
2" Fred Brown	6000	120000	39.89	30.	69.89
2" Jno I. Brown	4197	302184	19.19	9.07	28.26
2" Curtis & Sons	4578		19.19	9.07	28.26
2" Husband	3881		13.22		13.22
3" Barber M. Co.	13730	549160		16.47	75.40
3" Bonsf. & Poole	2553	112332		3.34	15.42
3" Gates	7292	306284		9.19	41.16
forward					
	188816	30374133			1131.41

forward	188816	30374133			1181.41
4¢ Ayer Co.	2994	143712	14.39		14.39
4" McDonald Co.	10406	582736	44.66	17.48	62.14
4" Kerr	492	18696	2.14	.56	2.70
4" Kidder, ". Co.	100	10500	.25	.31	.56
4" Moody, M. Co.	<u>400</u>	<u>15200</u>	2.		2.
1" Wrappers		<u>1635000</u>			114.45
					7539.39
Good	203208	32779977			
Spoiled	<u>4692</u>	<u>776395</u>			
Total	207900	33556572			8867.04

July, 1873

Extra Sized Private Stamps Delivered

biz:

July 14	Am. M. Co. Ohio	4	47666
22	"	4	47666
7	Barber M. Co.	4	29333
8	"	3	29333
12	"	3	36666
15	"	3	29333
19	"	3	29333
22	"	3	29333
26	"	3	29333
29	"	3	29333
3	Bonsf. & Poole	3	66000
10	"	3	66000
15	"	3	51333
25	"	3	44000
31	"	3	44000
21	Brandreth	1	110000
"	Brown & Son	1	10000
"	"	2	50000

July 19	John Bull	4	16500
"	H. Dalley	1	10750
"	"	2	2500
3	Wm Gates	3	31500
7	"	3	63000
8	"	3	63000
14	"	3	31500
24	"	3	31500
29	"	3	63000
31	"	3	63000
29	Hall & Ruchel	1	15500
31	Jno. F. Henry	1	20000
"	"	2	35000
"	"	4	5000
3	N. Y. Match Co. 72	1	60500
7	"	1	60500
11	"	1	60500
16	"	1	121000
22	"	1	44000
25	"	1	60500
28	"	1	60500
30	"	1	60500

July 12	J. H. Schenck	1	33000
31	"	1	33000
12	"	6	5500
31	"	6	5500
25	Scovill & Co.	4	16500
21	F. E. Suire & Co.	1	2300
"	"	4	1000
17	L. W. Warner & Co.	1	30500
30	"	1	20500
7	Fred Brown	2	144000 Deld. to U.S. Asst. Treas.
11	Curtis & Sons	2	55000
23	"	2	55000
25	G. G. Kennedy	2	5250
29	R. V. Pierce	2	28600
21	Radway & Co.	2	55000
10	Barnett & Co.	4	14025
17	Crook & Co.	4	5250
26	Hall & Co.	4	27500
21	Hostetter & Smith	4	82500
23	Franklin Stewart	8	7040
25	Kidder Wetherell & Co.	4	2625
26	Jacob Sheets	4	4025
30	Moody Michel Co.	4	14025

Wrappers

July	Byam Carlton & Co.	1	2030000
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Imprintings

July	(35443 imp. @ 1¢)	2	315872
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Philadelphia
Aug. 11, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to inclose to you my account, signed in duplicate, for the manufacture of revenue stamps delivered on requisitions of July, 1873, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 11, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Yours of the 6th inst, with copies of correspondence from the Commissioner and Mr. Hill, on the subject of express charges on your wrappers, duly to hand, and has been referred to Mr. Pugh who promises to do all that he can for you in the matter.

I feel interested to serve you and will do it in any way that I can. It appears to me however that the whole hitch is on the question as to whether Adams Express Company are bound to consider yours as simply stamps. The Secretary of Treasury or the Commissioner of Inter. Revenue, or whoever made the contract with the Express Company, should be invoked for a decision on this point. If he says they are stamps it is to be presumed that the Express Company will sufficiently respect the decision of so good a customer as the Treasury Department as to carry them at the stamp rates provided in the contract.

If you should arrange it to have your stamps carried any cheaper by reason of their being differently packed I will put them up in paper, although I fear that not more than eight packs of wrappers could be put in one bundle, and as the express company charges for the fractional parts of a thousand dollars on each bundle separately, the charge would be increased for the money value of the total shipment as \$11000 is to \$5000. Still you may be able to suggest something I can do in the matter in which case I will be pleased to give you my best attention.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 12, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Your favor of the 5th inst at hand. Your second letter was never received by me, and having no response, the work was untouched. Now that I know your wishes, the engraving shall be put in hand at once and an impression showing the alteration will be forwarded to you as soon as possible. Please advise me in the meanwhile if you wish to have the stamps gummed. My advice is that you have them ungummed however, and therefor avoid the risk of their being spoiled in transmission, or, in your hands, by dampness. You must necessarily moisten the stamps on their application to the boxes and there will be as little difficulty in applying paste as in using water only.

Please notice that you have addressed me "James" instead of Joseph which will probably account for my non-receipt of your previous letter.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 15, 1873

Messrs. Dunn & Peckingham
Newhallville
New Haven, Ct.

Gentlemen:

Your favors of the 14th instant to hand.

All you have to do is to furnish me a rough pen and ink sketch, giving some idea of design, size, denomination and wording of stamp required, remitting therewith three hundred and fifty dollars for bill in full for engraving and making plate complete; and I will put the work in hand at once and have the plate completed for you and a stock of stamps prepared in about six weeks time. Of course you cannot get the ten per cent allowance until private stamps are actually delivered to you.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 19, 1873

W. S. Wilson, Esq.
Chief, Currency Division
Treasury Department
Washington, D. C.

Sir:

In reference to your favor of the 16th inst,
I have the pleasure to acknowledge the receipt today
by Adams Express of the package of report Blanks
"Currency Division Form No. 37" and return my thanks
therefor.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 21, 1875

E. T. Hazelbine, Esq.
Warren, Pa.

Sir:

Herewith I have the pleasure to submit a proof impression of your new die. The plate will be made at once. Please advise me what color to print this denomination and in three days thereafter stamps will be ready to meet your order.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Aug. 21, 1873

Messrs. Bontell & Maynard
 St. Paul, Minn.

Gentlemen:

Herewith I have the pleasure to submit a proof impression of your finished die which I trust will give entire satisfaction. Stamps can be prepared ahead in sufficient quantities to meet your orders on demand in about one week from the time I shall hear from you. In the meanwhile please remit to me the amount of bill subjoined & oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Aug. 21, 1873

Messrs. Bontell & Maynard
 St. Paul, Minn.

To Jos. R. Carpenter, Dr.

To making one cent private die (from an old unused die (J.W.J.) and stamp plate complete \$150.

Philadelphia
Aug. 21, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for your approval
designs for private dies from which proof impressions
are herewith inclosed, viz:

Bontell & Maynard, St. Paul, Minn. One cent
match stamp, $13/16$ inch superficial area.

E. T. Hazeltine, Warren, Pa. Two cent Proprietary
stamp, $1\frac{1}{4}$ in. superficial area.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,
August 1st, 1873.

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

166,179 $\frac{70}{210}$ $\frac{130}{170}$ $\frac{27}{102}$ $\frac{65}{90}$ $\frac{53}{85}$ $\frac{30}{72}$ $\frac{49}{54}$ $\frac{4}{8}$, or,

fractions reduced, 166,183 $\frac{79678}{178520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

643346 $\frac{125}{221}$ $\frac{115}{210}$ $\frac{137}{189}$ $\frac{80}{187}$ $\frac{50}{175}$ $\frac{137}{190}$ $\frac{80}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{88}{136}$ $\frac{53}{132}$ $\frac{87}{112}$

$\frac{12}{105}$ $\frac{15}{108}$ $\frac{30}{162}$ $\frac{12}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{8}{84}$ $\frac{34}{80}$ $\frac{36}{72}$ $\frac{55}{70}$ $\frac{16}{69}$ $\frac{52}{66}$ $\frac{40}{65}$ $\frac{8}{60}$

$\frac{54}{56}$ $\frac{52}{54}$ $\frac{14}{52}$ $\frac{17}{51}$ $\frac{20}{48}$ $\frac{24}{46}$ $\frac{18}{44}$ $\frac{26}{40}$ $\frac{37}{38}$ $\frac{12}{36}$ $\frac{25}{30}$ $\frac{3}{20}$ $\frac{11}{18}$ $\frac{7}{9}$, or

fractions reduced 642,367 $\frac{155743051770}{8052289725280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Dept.
Currency Division
W. A. Wilson, Eng. Chief
Washington, D. C.

Philadelphia,
Aug. 22, 1873

Messrs. Billings, Clapp & Co.
34 Olive St.
Boston, Mass.

Gentlemen:

I am this day in receipt of your letter of the 4th inst.

The largest "commission" allowed in private die stamps is ten per cent on amounts ordered of over \$500 at one time.

The charge for engraving a private stamp and making plate complete is uniformly three hundred and fifty dollars (\$350). Each denomination requires a separate plate. The charge for each additional denomination is two hundred dollars (\$200), so that the two plates would cost you \$550. If you wish the stamps made, please forward me a rough sketch of the desired size and wording embodying your ideas as to design also, and I will give the work due attention. The charges as above are due and payable by you upon presentation of my bill accompanied with proof impression of the engraved die or dies. Should you require larger stamps than 63/64th in. sup. area, which is the government standard size of the 4 & 6 cent denominations, you would have to stand a small charge on all stamps used for the extra cost of their manufacture.

Please observe my name is Joseph, not James.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 23, 1873

H. G. O. Cary, Esq.
Zanesville, O.

Sir:

Your letter to the Hon. Commissioner of Inter. Rev. respecting transfer of D. M. Cennett's stamp is referred to me.

The alteration would cost you seventy-five dollars (\$75) for new die and plate, and require about three weeks to complete it and prepare a stock of stamps.

If you conclude to have the die assigned to you, please assure me as to your name, I take it to be "Cary" although am not certain as your signature is not distinct. Also please furnish me a duplicate of the assignment to you by Mr. Bennett.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
Aug. 23, 1873

Messrs. Dillingham & Co.
Glenbeulah, Wis.

Gentlemen:

Herewith I have the pleasure to acknowledge the receipt of your favor of the 18th inst. with remittance of one hundred and seventy-five dollars (\$175) balance in full for engraving one cent private die and making stamp plate complete, for which please accept thanks.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps
 Spoiled in Manufacture, during July, 1873,
 by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	471	98910	\$1978.20
1¢ Proprietary	30	6300	83.
2" "	154	33340	646.80
3" "	67	11390	341.70
4" "	273	40410	1856.40
Total	995	195350	4886.10
1¢ Barber M. Co.	129	27090	270.90
1" Barber Jones & Co.	34	7140	71.40
1" Byam, Carlton & Co.	177	37170	371.70
forward	340	71400	114.

forward	340	71400	\$714.
1½ J. L. Clark	365	76650	766.50
1 Eaton	62	13020	130.20
1 Eichele	179	37590	375.90
1 Franklin	1	210	2.10
1 Gates	186	39060	390.60
1 Kyle	70	14700	147.
1 Littlefield	21	4410	44.10
1 Roeber	46	9660	96.60
1 Swift & Courtney	384	80640	806.40
1 Star M. Co.	331	69510	695.10
1 Tyler	88	18480	184.80
1 Herrick	48	8976	89.76
1 Ayer Co.	2	96	.92
1 Brandreth	9	1188	11.88
1 Sands	39	2691	26.91
1 Warner & Co.	92	2760	27.60
2 Brown & Son	203	14616	292.32
2 Curtis & Sons	122	8052	161.04
forward	2588	473705	4963.73

forward	2588	473705	\$4963.73
2¢ Husband	19	1710	34.20
3 Barber M. Co.	270	10800	324.
3 Bonsf. & Poole	47	2068	62.04
3 Gates	208	8736	262.08
3 Schmitt & Schmitt	12	2520	75.60
3 Richardson	349	59330	1779.90
4 Ayer & Co.	6	288	11.52
4 McDonald & Co.	94	5264	210.56
4 Kerr	8	304	12.16
5 Dougherty	62	10540	527
5 Hart & Co.	34	5780	289
		<hr/>	
Total	3697	581045	8551.79
		<hr/>	

Philadelphia
Aug. 26, 1873

D . M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Respecting your advice that one of your stamp packages shipped on the 19th inst. was badly stuck together, I would reply that at this season of the year damp weather prevails to an extent as to cause risk of damage to gummed stamps in their transmission, particularly by mail. We hear no complaint whatever of the condition of those carried by express (in iron safes) and therefor recommend that you order yours sent in that way during the months of Aug., Sept. & Oct. at least. It is needless to add that the stamps are always in good condition and properly packed when forwarded from here, but of course I have no knowledge of, or control over, the circumstances affecting them in their transmission. Experience proves however that stamps are better protected against the weather in hands of the Express Company than they are in the mails.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 2, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Your order for \$1100 private stamps to hand
and also your favor of the 25th inst with advice duly
noted.

I wrote you and presented my bill for \$150
on the 21st inst, and in the absence of a response
thereto, have not yet prepared any of your stamps.
Trusting however that you have received my letter and
made the remittance of \$150 by this time, I put the
plate to press and will forward you the stamps in a
day or two.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Sep. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1873

viz:

35,372,340 Stamps @ 23 cents per M.	\$8135.64
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Received payment

Philadelphia
 Sep. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1873

viz:

35,372,340 Stamps @ 23 cents per M.	\$8135.64
-------------------------------------	-----------

Received payment

DUPLICATE

Manufactured in August, 1873

<u>Engraving</u>	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
1¢ Boutell & Maynard 13/16 Sup. area an alteration from J. W. Jones					\$150.
<u>Imprinting:</u>	82110	406921			821.10
Stock Common	117943	24460910			
" Extra size, viz:					
1¢ Bull	1957	127205	7.63	3.82	11.45
1¢ Dalley	1471	76492	6.12	2.29	8.41
Lyon Mfg. Co.	972	99144	2.97	2.98	5.95
N.Y. Match 72	8732	628704	33.98	18.86	52.84
Ayer & Co.	7797	358662	39.94	10.76	30.70
F. Brown	9900	198000	65.82	4 9.50	115.32
Lyon Mfg. Co.	1350	137700	4.13	4.13	8.26
Barber M. Co.	2921	116840	12.54	3.51	16.05
Bons. & Poole	1960	86240	9.25	2.49	11.74
Gates	5021	210882	21.97	6.33	28.30
forward	160024	26907700			1280.12

forward	160024	26907700			1280.12
4¢ Bull	979	63635	3.82	1.91	5.73
4 R. C. & C. S. Clark	3882	329970	12.17		12.17
4 Kidder W. & Co.	1829	192045	4.61	5.76	10.37
4 Hostetter & Smith	10490	482540	47.55		47.55
4 Jayne & Son	4586	275160	22.29		22.29
1 Wrappers		<u>2060000</u>			144.20
Good	181790	30311050			6971.54
Spoiled	7510	1420371			
		<u> </u>			
Total	189300	31731421			8493.97

Extra Sized Private Die Stamps Delivered in
August, 1873

1873

Aug. 2	Barber M. Co.	3	29333
6	"	3	29333
9	"	3	29333
12	"	3	29333
16	"	3	44000
19	"	3	44000
23	"	3	18333
26	"	3	36666
30	"	3	29333
11	Am. M. Co. O.	3	44000
23	"	3	51333
14	Ayer & Co.	4	137500
8	Bons. & Poole	3	44000
12	"	3	22000
28	"	3	44000
12	Brandreth	1	110000
15	Brown & Son	2	55000
23	Dalley	1	110500
"	Schwartz & Haz.	1	110000

Aug. 2	John Bull	4	16500
15	"	4	16500
26	"	4	16500
6	Wm. Gates	3	63000
11	"	3	63000
16	"	3	63000
26	"	3	31500
30	"	3	31500
"	"	3	63000
2	n.Y. Match Co.	1	60500
8	"	1	60500
11	"	1	60500
12	"	1	60500
18	"	1	60500
20	"	1	60500
23	"	1	60500
28	"	1	60500
30	"	1	43200
15	E. Ferrett (Sands die)	1	66000
14	Schenck	1	44004
"	"	6	3666
23	L. W. Warner & Co.	1	20000

Aug.	29	F. E. Suire & Co.	1	2000
"	"	"	4	750
	4	Curtis & Sons	2	55000
	11	"	2	55000
	26	"	2	55000
	21	R. V. Pierce & Co.	1	27200
"	"	"	2	15000
	15	R. P. Hall & Co.	4	55000
	5	Hartman & Co.	4	15125
	11	Hazeltine	4	16500
	12	Hostetter & Smith	4	82500
	21	Kerr	4	2825
	8	F. H. Drake & Ward	1	35000
	27	"	1	35000
	8	"	2	37500
	19	"	2	55000
	27	"	2	37500
	12	L. C. Kennedy & Co.	2	30250
	8	R. C. & O. I. Clark	4	27500

Imprinting

Aug.	82110 imps. @ 1¢	2	406921
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Wrappers

Aug.	Byam & Carlton & Co.	1	2,410,000
"	29 F. E. Suire & Co.		1,300 yellow paper

Philadelphia
Sep. 12, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to inclose you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of August last, together with the usual accompanying vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 13, 1875

Democrat L. & Ptg. Co.
E. P. Rice, Esq.
St. Louis, Mo.

Dear Sir:

My charges for imprinting two cent revenue stamps are one cent per page of six or less checks to the sheet, and a half cent for one check to the page. Checks or blank paper, together with remittance, to cover cost of stamps and printing, may be forwarded to J. R. McFelridge, a stamp dealer of this city, who will give your orders due attention, and will also furnish blank paper if you require it. He allows on the stamps as follows: viz:

up to \$100	$2\frac{1}{2}\%$	discount
over \$100	3%	"
" \$300	4%	commission

You will have to pay the freight both ways.

If you choose to pay the government direct yourself, you can get 5% com. on remittances for stamps of \$1000 at a time, in which case you would send the checks to me, as I imprint for the trade and stamp dealers only upon direct orders from the government.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 8th inst and remittance of one hundred and fifty dollars (\$150) in full payment of engraving and making private die plate from the original one of "I.W.I."

Please accept my thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1873

The Milwaukee Lithographing & Engraving Co.
Messrs. Seifert, Ggugler & Co.
Milwaukee, Wis.

Gentlemen:

My charges for imprinting two cent revenue stamps are one cent per page of six or less checks, and a half cent for only one check to the page. Checks (or blank paper) with remittance to cover cost of stamps and printing, may be forwarded to J. R. McPetridge, a stamp dealer of this city, who will give your orders due attention. He allows on the stamp value, as follows, viz: up to \$100, $2\frac{1}{2}\%$ discount; over \$100, 3% dis., and over \$300, 4% commission. You will bear the expense of freight both ways. If you choose to pay the stamp value to the government direct yourself, you can get 5% commission by remitting \$1000 at a time; in which case you would send the checks or paper to me direct, as I print for the dealers and the trade only on requisition of the Commissioner of Inter. Rev. Work done by me is usually returned on the second or third day after its receipt.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Sept. 18, 1873

Messrs. Mayer & Knapp
 New Yor,, N. Y.

Gentlemen:

I have the pleasure to acknowledge receipt
 of remittance of \$32.10 for imprinting on Messrs.
 Crocker Bros. checks (which will be returned to you
 by today's express) as follows, viz:

I. R. McFalsign bill	1500 stamps @ 2c	30 less 3%	\$29.10
I. R. Carpenter die	300 imp @ 1¢		<u>3.</u>
			\$32.10

Very respectfully,

Jos. R. Carpenter
 per L.

Report of Jos. R. Carpenter

Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,
September 1, 1873.

viz:

Adhesive Stamp Paper, 12 $\frac{1}{2}$ x 16 inches

200680 $\frac{135}{210}$ $\frac{48}{170}$ $\frac{89}{102}$ $\frac{85}{90}$ $\frac{11}{85}$ $\frac{12}{72}$ $\frac{47}{54}$ $\frac{4}{8}$, or, fractions

reduced,

200684 $\frac{52520}{128520}$ sheets.

Private Die Stamp Paper, 12 $\frac{1}{2}$ x 16 inches

608978 $\frac{136}{221}$ $\frac{117}{210}$ $\frac{187}{189}$ $\frac{159}{187}$ $\frac{48}{170}$ $\frac{120}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{88}{158}$ $\frac{9}{132}$ $\frac{67}{112}$ $\frac{12}{108}$

$\frac{15}{105}$ $\frac{52}{102}$ $\frac{12}{99}$ $\frac{80}{53}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{64}{80}$ $\frac{18}{72}$ $\frac{55}{70}$ $\frac{49}{69}$ $\frac{52}{66}$ $\frac{5}{65}$ $\frac{46}{64}$ $\frac{8}{60}$

$\frac{6}{56}$ $\frac{52}{54}$ $\frac{18}{52}$ $\frac{39}{51}$ $\frac{40}{48}$ $\frac{2}{46}$ $\frac{13}{42}$ $\frac{2}{40}$ $\frac{34}{38}$ $\frac{12}{36}$ $\frac{5}{30}$ $\frac{3}{20}$ $\frac{11}{18}$ $\frac{5}{9}$, or,

fractions reduced,

608998 $\frac{145395017442}{835259705280}$

Very respectfully submitted,

Jos. R. Carpenter

per E. L.

Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Oct. 3, 1873

Wm. H.

Wilmington, Del.

Dear Sir:

Your communication of the 2nd inst. is
herewith returned to you from the fact that Mr.
Carpenter is the proper person to be addressed on
all matters pertaining to his business.

Very respectfully

Edwin Lamosure

Philadelphia
Oct. 4, 1873

Chas. H. Smith, Esq.
Brooklyn, N. Y.

Dear Sir:

I have this day forwarded to your address
by Adams Express \$300 currency in payment of account.
Please acknowledge receipt & oblige,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1873

Messrs. Durtz, Bros.
New York

Gentlemen:

Your favor of the 3d inst. duly to hand covering remittance of \$10.75 for imprinting; I have forwarded this day, by Adams Express, the stamped checks and overshets to Messrs. Fitzwilliam & Co., 76 Camp St., New Orleans, La. as requested.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1873

David H. Anthony, Esq.
58 William St.
New York, N. Y.

Dear Sir:

In consequence of unexpected drawbacks I
now find myself unable to have the 50¢, \$1 and \$5
proprietary stamps ready before the 1st of next
month.

Very truly,

Jos. R. Carpenter
per L.

Philadelphia
 Oct. 8, 1873

Messrs. Fred Zuiss & Co.

Gentlemen:

Please send me one hundred pounds, more
 or less, of Green Sealing Wax, quarter pound sticks,
 same quality, etc. as previous lot, at an early day,
 & oblige,

Yours very truly,

Jos. R. Carpenter

134 S. 2d St.

per L.

Will you have the kindness to advise me as to about
 when I may expect to receive the above order.

Philadelphia
Oct. 9, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Stamps sent you on the 1st order only
were gummed by mistake: all the rest, quite a
large lot, are now prepared without gum.

The paper upon which stamps are printed
is made expressly for the purpose, and is furnished
me by the Treasury Department, I having no voice
whatever in decreeing its quality.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Oct. 9, 1873

W. V. S. Wilson, Esq.
 Chief Currency Div. Treasury Dept.
 Washington, D. C.

Sir:

In reply to yours of the 3d inst, that you find but 856 sheets 1¢ proprietary stamps instead of the 857 called for in August Spoiled account, I can say that said stamps were carefully counted by our expert here and made to agree with statement before their shipment to your office, and the correctness also of my account of good stock on hand Sep. 1st would seem to confirm the correctness of our count of the spoiled.

Is it possible from the fact that these stamps were somewhat stuck together that your counters were prevented from getting the proper result? If not, please return this denomination to me, intact, and if I am unable to make it full count I will be pleased to procure a sheet of similar stamps from a dealer and make the account good.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 9, 1873

Messrs. White & Bruyley
Buffalo, N. Y.

Gentlemen:

In answer to yours of the 2d inst, there is no deviation in my charge for imprinting stamps on checks from the following rate, viz: one cent per sheet or pull for impressions of six stamps or less each, and a half cent for impressions of only one stamp each.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Oct. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. H. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1873

viz:

36,964,892 Stamps @ 23 cents per M. \$8501.93

Received payment

Philadelphia
Oct. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. H. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1873

viz:

36,964,892 Stamps @ 23 cents per M. \$8501.93

Received payment

Duplicate

Philadelphia
Oct. 11, 1873

Jas. L. Clark, Esq.
Oshkosh, Wis.

Dear Sir:

In reply to yours of the 6th inst, inquiring "What consideration can you make to me if I take my stamps without the mucilage?" I have to say, No consideration. I will omit the gum simply to accommodate you if you require it, but the additional trouble of perforating ungummed paper makes up fully for the slight difference in the cost of gumming sheets, where, in my establishment, arrangements are made to gum all the issues. As a matter of preference on my part I prefer to gum them.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
 Oct. 13, 1873

Messrs. J. B. Rose & Co.
 53 Broadway, N. Y.

Gentlemen:

Your favor to hand. The balance of your
 stamps on hand is as follows:

2¢	174 sheets
4¢	2863 "

These sheets are perforated and cannot now be gummed,
 hence it will be necessary for you to use them before
 a new lot is prepared. I have 2000 sheets of your two
 cent printed and they will be gummed as requested,
 and hereafter all new lots prepared for you will also
 be gummed.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 15, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith inclosed, I have the honor to hand you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of September last, together with exhibit and the usual vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 14, 1873

Hon. Secretary of the Treasury
Washington, D. C.

Sir:

In reply to yours of the 11th inst (W.V.I. ws") I can only say the fact of the missing sheet is awkward. My account of stock on hand is correct, and I do not see how any further investigation would help the matter. Under the circumstances I can but state that the best of my knowledge and belief, the account and number of sheets agreed; but as the missing sheet cannot be found, I am chargeable with its value, and will account therefor as you may direct.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered
in September, 1873

viz:

Sep. 12	Am. M. Co. O.	3	51333
29	Ayer & Co.	4	137500
6	Barber M. Co.	3	36666
9	"	3	36666
15	"	3	36666
19	"	3	36666
25	"	3	18333
30	"	3	18333
6	Bonsf. & Poole	3	33000
16	"	3	33000
23	"	3	33000
29	"	3	33000
30	"	3	29333
4	Brandreth	1	110000
"	Jno. I. Brown & Son	2	50000
20	"	2	55000
4	"	4	2500
9	Bull	4	16500
23	Dalley	1	10500

Sep.	2	Fleming No. 1	1	110000
	5	Gates	3	63000
	8	"	3	31500
	9	"	3	31500
	16	"	3	63000
	19	"	3	63000
	23	"	3	63000
	11	Hall & Ruchel	1	43100
	2	N.Y. Match Co.	1	60500
	8	"	1	60500
	9	"	1	60500
	17	"	1	60500
	22	"	1	60500
	23	"	1	66000
	29	"	1	60500
	30	Ferrett Sand's die	1	66000
	17	Schenck	1	33000
	"	"	6	5500
	8	Scovill & Co.	1	26000
	"	"	4	10000
	5	F. E. Suire & Co.	1	3300
	"	"	4	750

Sep. 17	J. W. Truesdell & Co.	1	10500
4	Curtis Sons	2	55000
16	"	2	55000
25	"	2	55000
13	R. V. Pierce & Co.	1	17200
"	"	2	20000
26	"	2	28600
8	Radway & Co.	2	55000
20	"	2	55000
2	G. W. Laird	3	20166
23	Burnett & Co.	4	14025
10	Crook & Co.	4	5250
23	"	4	5250
5	R. P. Hall & Co.	4	55000
6	Hartman & Co.	4	15125
2	Hostetter & Smith	4	82500
20	"	4	82500
22	McDonald & Co.	4	55000
29	"	4	55000
9	Van Duzen	4	16500
16	P. H. Drake & Ward	1	69200
"	"	2	20400

Sep. 8	L. C. Kennedy & Co.	2	30250
30	Kidder & Wetherell	4	2625
3	E. T. Hazeltine	2	33000
13	L. W. Warner & Co.	1	20500

Wrappers

Sep.	Byam Carlton & Co.	1	2860000
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Imprinting

Sep. (43848 imps. @ 1¢)		2	208391
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Delivery Department

October 14th, 1875

Jos. R. Carpenter

per L.

Manufactured in September, 1873

	viz:				
	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
2¢ <u>Imprinting</u>	43878	208391			\$438.78
Stock, Common	162148	33534034			
" Extra Size, viz:					
1¢ Fahnstock	2694	226296	7.34		7.34
1 Henry	1948	128568	6.43	3.86	10.29
1 N.Y. Match	5427	390744	21.12	11.72	32.84
1	388	26772	1.66	.80	2.46
2 Hazeltine	988	110656	1.21	3.32	4.53
2 Henry	989	65274	3.27	1.96	5.23
2 L. C. Kennedy	992	79360	3.	2.38	5.38
2 Lyon Mfg. Co.	574	58548	1.75	1.76	3.51
2 R. V. Pierce	1934	108304	1.18	3.25	4.43
2 Radway	3529	282320	10.53	8.47	19.
2 Curtis & Son	200	13200	.84	.39	1.23
3 Am. M. Co.	3157	132594	13.84	3.98	17.82
3 Barber M. Co.	2446	97840	10.50	2.93	13.43
					<hr/>
forward	187414	35462901			\$566.27

forward	187414	35462901			566.27
34 Bonsf. & Poole	5357	235708	25.29	7.07	32.36
3 Bates	5877	246834	25.76	7.40	33.16
4 Ayer & Co.	8385	402480	40.31		40.31
4 Bull	959	62335	3.64	1.87	5.51
4 Howe M.	984	100368	2.71	3.01	5.72
4 Jayne	2497	149820	12.14		12.14
4 Moody Michel & Co.	797	30286	4.		4.
1 Wrappers		<u>1295000</u>			90.65
Stock	212270	37985732			8736.72
Spoiled	6330	<u>1198459</u>			
Total	218600	39184191			<u>39526.84</u>

Philadelphia
Oct. 15, 1873

Jas. G. Hotchkiss Match Co.
West Haven, Ct.
E. R. Tyler, Esq. Secy.

Sir:

In reply to yours of the 7th inst I have to say that no order has reached me from Washington in your favor, for stamps from the private die formerly of Geo. Farr & Co.

It is probable that the Commissioner will require you to satisfy him of your right to use stamps from said die, and also to have the plate changed to suit your firm title before he will furnish you stamps therefrom.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Oct. 15, 1873

Hon. J. W. Douglass
 Commissioner of Inter. Revenue
 Washington, D. C.

Sir:

Inclosed herewith I have the pleasure to furnish you, for insertion in the Album at your office, proof impressions in continuation of that collection down to July, 1872, according to the following list. Proofs of the remaining dies will be prepared and forwarded to your office as soon as possible.

1¢	General
2"	"
3"	"
4"	"
5"	"
6"	"
10"	"
15"	"
20"	"

25¢	General
30"	"
40"	"
50"	"
60"	"
70"	"
\$1.00	"
\$1.30	"
\$1.50	"
\$1.80	"
\$1.90	"
\$2.00	"
\$2.50	"
\$3.00	"
\$3.50	"
\$5.00	"
\$10.00	"
\$20.00	"
\$25.00	"
\$50.00	"
\$200.00	"

\$500.00 General

\$5000.00 "

1¢ Proprietary

2¢ "

3¢ "

4" "

5" "

6" "

10" "

4¢ Jos. Burnett & Co.

1" D. Burhans & Co.

5" V. E. Manger

2" J. H. Zeilin & Co.

4" Jas. C. Kerr

4" Alvah Littlefield

2" Curtis & Brown

1" N.Y. Match Co.

1" Mansfield & Higbee

12" E. A. Wilson

5" N.Y. Match Co.

- 4^f S. D. Howe
- 1ⁿ Schmitt & Schmitt
- 3ⁿ "
- 4ⁿ Metropolitan Match Co.
- 1ⁿ C. B. Woodworth & Son
- 1ⁿ Bock Schneider & Co.
- 1ⁿ P. H. Drake & W. P. Ward, Lyon Mfg. Co.
- 2ⁿ "
- 1ⁿ J. S. Johnson & Co.
- 1ⁿ A. V. Pierce
- 4ⁿ Tarronit & Co.
- 4ⁿ Redding & Co.
- 1ⁿ Brockett & Newton
- 2ⁿ J. B. Rose & Co.
- 4ⁿ "
- 4ⁿ Jacob Scheetz
- 12ⁿ San Francis Perc. Match Co.
- 2ⁿ L. C. Kennedy & Co.
- 1ⁿ Excelsior Match Co.
- 1ⁿ Maryland Match Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Oct. 15, 1873

American Bank Note Co.
 New York, N. Y.

Gentlemen:

I have this day forwarded to your address
 by Adams Express checks on the Bank of New York
 stamped as follows, viz:

340 half or 170 imps x 2	340 checks @ 2¢	\$6.80
	Less 2½ dis.	<u>.17</u>
		6.63
	170 imps @ 1¢	<u>1.70</u>
	Total	\$8.33

Please make payment for the same to J. R. McFetridge,
Inquirer Building, Philadelphia, Pa. as I do not sell
 stamps and have charged your order to his account.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 18, 1873

Julius Fehr, Esq.
Hoboken, N. J.

Sir:

In reply to yours of the 16th inst, the uniform price of engraving a private design revenue stamp and making plate complete is uniformly three hundred and fifty dollars (\$350). Having submitted to me a sketch of the required design and size of die, you have nothing more to do than authorize me to proceed with the engraving and remit me the price. I could probably have the plate made and a stock of stamps prepared ahead in about five weeks time.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 18, 1873

Wm. Gates, Esq.
Frankfort, N. Y.

Dear Sir:

In reply to yours of the 16th inst, I would say that the spell of damp weather that prevailed here for a time prior to about a week ago caused the edges of many of the sheets to become stuck together. That season being passed now I think you will not experience further difficulty. I regret any inconvenience you may have suffered on this account although I am sure the fault is not in the make or quality of the gum.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 18, 1873

Messrs. Major & Knapp
New York

Gentlemen:

Your favor of the 17th, with remittance of \$21.40, also package checks Crocker Bros duly to hand. The latter will be (stamped and) forwarded to you on the 20th inst.

If you think of it in future, please address your orders and remittance to J. R. McFetridge, Inquirer Building, Philadelphia, Pa., as he is the party to whom account I charge all orders for imprinting that do not come to me directly from the Commissioner of Inter. Rev.

Very respectfully

Jos. R. Warpenter

per L.

Philadelphia
Oct. 21, 1873

Hon. Secretary of the Treasury
Currency Division
Washington, D. C.

Sir:

In accordance with yours of the 15th inst (W.V.O.W.) I have the honor to hand you, herewith inclosed, a sheet of one cent proprietary stamps (purchased from a dealer) to account for the missing sheet of the same class in the August spoiled lot.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1873

Julius Fehr, Esq.
Hoboken, N. J.

Sir:

In reply to yours of the 20th inst I can say that under the printed regulations no order is received at the Office of Internal Revenue for less than \$50. The commissions allowed are as follows, viz: "On amounts purchased at one time of not less than fifty nor more than five hundred dollars, five per cent; on amounts over five hundred dollars, ten per cent.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled
in Manufacture, during September, 1873, by
Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	589	123690	\$2473.80
1" Proprietary	849	178290	1782.90
2" "	278	58380	1167.60
3" "	155	26010	780.30
4" "	96	16320	652.80
6" "	36	6120	367.20
Total	2001	408810	7224.60
1¢ Barber M. Co.	345	72450	724.50
1" Barber Jones	134	28140	281.40
1" Brockett & Newton	415	87150	891.50
forward	894	187740	1877.40

forward	894	187740	\$1877.40
1 $\frac{1}{2}$ Boutell & Mayd.	68	14280	142.80
1 Cramer & Kemp	43	9030	90.30
1 J. L. Clark	236	49560	495.60
1 Eaton	55	11550	115.50
1 Eichale	91	19110	191.10
1 Franklin	228	47880	478.80
1 Flanders	28	5880	58.80
1 Gates	434	92190	921.90
1 Griggs & Scott	115	24150	241.50
1 Ives	6	1260	12.60
1 Md. M. Co.	52	6720	67.20
1 Powell	6	1260	12.60
1 Richardson	215	45150	451.50
1 Roe ber	109	22890	228.90
1 Star	487	102270	1022.70
1 Swift & Ctry.	162	34020	340.20
1 Tyler	139	29190	291.90
1 Zise G. & Co.	94	19740	197.40
1 Fahnestock	6	504	5.04
1 Harter & Co.	74	13986	139.86
forward	3527	738360	7383.60

Philadelphia
Oct. 24, 1873

Messrs. John F. Henry, Curran & Co.
New York, N. Y.

Gentlemen:

In reply to yours of the 20th, the name or initials of the present firm should be substituted for the old firm names of John F. Henry and of Scovill & Co. on the stamps mentioned.

The cost of altering dies and plates will be two hundred and fifty dollars (\$250).

I would alter John F. Henry's die by striking out "U.I. Medicine" and insert Curran & Co. In Scovill & Co. dies, insert John F. Henry, in place of "A. L. Scovill & Co." and Curran & Co. in place of "Cincinnati." Or I can put the initials J. F. H., C & Co. in place of names as at present on the dies and retain "U.I. Medicine" in the one case and Cincinnati in the other, just as you choose.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balances of Distinctive Paper on Hand at the close of business
October 1, 1873.

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

194,429 $\frac{164}{210}$ $\frac{54}{170}$ $\frac{86}{102}$ $\frac{40}{90}$ $\frac{9}{85}$ $\frac{5}{72}$ $\frac{47}{54}$ $\frac{4}{8}$, or,

fractions reduced,

194452 $\frac{119765}{128520}$ sheets

Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

742,226 $\frac{136}{221}$ $\frac{188}{210}$ $\frac{187}{189}$ $\frac{177}{187}$ $\frac{125}{175}$ $\frac{162}{170}$ $\frac{91}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{128}{146}$ $\frac{64}{132}$

$\frac{45}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{8}{102}$ $\frac{12}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{14}{80}$ $\frac{50}{72}$ $\frac{55}{70}$ $\frac{13}{69}$ $\frac{52}{66}$

$\frac{15}{65}$ $\frac{46}{64}$ $\frac{48}{60}$ $\frac{54}{56}$ $\frac{52}{54}$ $\frac{22}{52}$ $\frac{10}{51}$ $\frac{24}{48}$ $\frac{4}{46}$ $\frac{15}{44}$ $\frac{10}{42}$ $\frac{32}{40}$ $\frac{34}{38}$ $\frac{12}{36}$

$\frac{25}{30}$ $\frac{17}{20}$ $\frac{11}{16}$ $\frac{8}{9}$

of fractions reduced, 742,250 $\frac{668297958042}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Nov. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1873

viz:

29,307,515 Stamps @ 23 cents per M.	\$6740.73
-------------------------------------	-----------

Received payment

Philadelphia
Nov. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1873

viz:

29,307,515 Stamps @ 23 cents per M.	\$6740.73
-------------------------------------	-----------

Received payment

Philadelphia
Nov. 4, 1873

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

The duplicate certificate referred to did not reach me, and besides, you should not have sent it to me, but to the Commissioner of Inter. Revenue, Washington, D. C. as you have always done heretofore. However, as the case stands the certificate seems to be missing hence I would advise you to call on your U.S. Apt. Treasurer with whom you made the deposit of \$100 for information as to how you should proceed in such case. I sincerely regret the inconvenience you must suffer in the meanwhile, but as there are plenty of your stamps on my hands, there will be no delay here in the execution of your order as soon as I am in receipt of a requisition from the Commissioner of Inter. Revenue.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 6, 1873

Messrs. Swift & Courtney & Beecher Co.
214 N. Fourth St.
Philadelphia, Pa.

Gentlemen:

Herewith I hand you \$4.60 in satisfaction
of your account of the 1st inst. Please acknowledge
receipt therefor by mail, & oblige,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Nov. 6, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account signed in duplicate for the manufacture of Revenue Stamps delivered during the month of October last, together with monthly exhibit and vouchers, as usual.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Nov. 7, 1873

The James G. Hotchkiss Match Co.
West Haven, Ct.

Gentlemen:

It will be necessary to take out the present title "G. Farr & Co. Boston, Mass." and substitute "The Jas. G. Hotchkiss Match Co., West Haven, Ct." This latter title condensed or abbreviated if you choose must be incorporated in the stamp and cannot be put outside the limit of the present engraving.

The cost of the alteration will be one hundred dollars (\$100).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 7, 1873

A. H. Flanders, M.D.
3 Rutherford Place
New York, N. Y.

Sir:

\$500.00 in stamps were shipped you from
here by the Stamp Agent Oct. 29, 1873, and a
receipt therefor from the Adams Express Co. is held
by him accordingly.

Very respectfully

Jos. R. Carpenter
per L.

Manufactured in October, 1873

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Imprinting</u>	60049	308913			\$600.47
<u>Stock, Common</u>	208056	43311952			
" <u>Extra size, viz:</u>					
1¢ Brandreth	9496	1253472	16.29		16.29
1 Fahnstock	1298	109032	3.54		3.54
1 Lynn Mfg. Co.	1857	189414	5.68	5.68	11.36
1 N.Y. Match Co.	16038	1154736	62.41	34.64	97.05
1 Sands	2118	146142	9.08	4.38	13.46
1 Warner Co.	3900	117000	18.02	3.51	21.53
2 Curtis Sons	4724	311784	19.80	9.35	29.15
2 Lyon Mfg. Co.	3094	315588	9.47	9.47	18.94
3 Am. M. Co. O.	10316	433272	45.22	13.	58.22
3 Barber M. Co.	16720	668840	71.76	20.06	91.82
3 Bonsf. & Poole	7936	349184	37.47	10.48	47.95
3 Gates	19138	803796	83.70	24.11	108.01
3 Laird	900	18000	5.20		5.20
4 Ayer & Co.	5491	263568	26.40		26.40
4 Bull	1717	79105	4.62	2.38	7.
4 Hartman & Co.	94	4794	.35	.14	.49
8 Swain	1298	20768	6.92		6.92
1 Wrappers		<u>2515000</u>	176.05		176.05
Good	313691	52374320			12046.09
Spoiled	8009	1301293			
<u>Total</u>	321700	53675613			13385.96

Extra Sized Private Stamps Delivered in
October, 1873

vis:

Oct. 18	Am. M. Co. O.	3	47666
4	Barber M. Co.	3	36666
9	"	3	29333
18	"	3	29333
24	"	3	29333
31	"	3	29333
3	Brandreth	1	110000
10	"	1	220000
22	"	1	220000
7	Jno. I. Brown & Son	2	55000
28	"	2	55000
10	H. Dalley	1	10750
31	"	1	10500
10	"	2	2500
14	Fleming No. 1	1	110000
2	Wm. Gates	3	63000
4	"	3	31500
9	"	3	63000
14	"	3	63000

Oct. 20	Wm. Gates	3	31500
25	"	5	31500
31	"	3	31500
3	Hall & Ruckel	1	30500
18	Geo. F. Henry	1	40000
18	"	2	10000
18	"	4	12500
4	N.Y. Match Co.	1	27500
6	"	1	30250
7	"	1	30250
10	"	1	30250
18	"	1	30250
24	"	1	30250
27	"	1	30250
29	"	1	30250
31	"	1	27500
10	J. H. Schenck	1	33000
10	"	6	5500
6	Curtis & Sons	2	55000
17	"	2	55000
31	"	2	55000

Oct. 21	G. G. Kennedy	2	5250
14	R. V. Pierce	2	28600
6	Radway	2	1639
21	"	2	55000
28	Laird	3	20166
25	Hartman & Co.	4	15125
18	Hostetter & Smith	4	82500
6	Howe, M.C.	4	1575
15	"	4	2100
18	"	4	2100
25	"	4	2625
24	Jas. C. Kerr	4	2625
8	McDonald & Co.	4	55000
18	"	4	55000
28	"	4	55000
6	Swain	8	2625
18	Lyon Mfg. Co.	1	35000
"	"	2	37500
Oct.	Byam C. & Co. Wrappers	1	2020000
"	Imptg. (60049 imps @ 1¢)	2	308913

Delivery Dept. Nov. 8, 1873

J.R.C.

per L.

Philadelphia
Nov. 15, 1873

The James G. Hotchkiss Match C.
West Haven, Ct.

Gentlemen:

Your favor of the 10th duly to hand
and the work of altering the Farr & Co. die is in
hand and will be completed in ten days from this
date, at which time a proof impression will be sent
you and on receipt of which you may send your first
order for stamps.

The cost of alteration will be one hundred
dollars (\$100).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 17, 1873

The Dr. Harter Medicine Co.
415 Christy Ave.
St. Louis, Mo.

Gentlemen:

I am this day in receipt of advice from the Commissioner of Inter. Revenue that he consents to a change in the die, that "the change to be made in such die may be very slight, as, for instance, the addition of a letter or any change by which it may be identified with its present owners." I will therefore be prepared to put the work in hand immediately upon receipt of your order to that effect.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
Manufacture, during October, 1873, by Jos. R.
Carpenter, Philadelphia, Pa.

viz:

Den.	Sheets	Stamps	Value
1¢ Proprietary	965	202650	\$2026.50
2 "	124	26040	520.80
Total	1089	228690	2547.30
1¢ Barber M. Co.	109	22890	228.90
1 Bontell & Maynard	21	4410	44.10
1 J. L. Clark	196	41160	411.60
1 Cramer & Kemp	352	73920	739.20
1 Crown M. Co.	26	5460	54.60
1 Perry Davis & Son	85	17850	178.50
1 P. Eichele	195	40950	409.50
1 Excelsior M. Co.	301	63210	632.10
1 Franklin	116	24360	243.60

forward	1401	294210	\$2942.10
1 ⁴ Gates	117	24570	248.70
1 Ives	88	18480	184.80
1 Kyle	90	18900	189
1 Md. M. Co.	71	14910	149.10
1 No.Y.Match 210	211	44310	443.10
1 Powell	97	20370	203.70
1 Ransom	148	31080	310.80
1 Richardson	263	55230	552.30
1 Roeber	132	27720	277.20
1 Stanton	190	39900	399.
1 Star M. Co.	150	31500	315.
1 Swift & Ctny.	835	175350	1753.50
1 Zise G. & Co.	121	25410	254.10
1 Herrick	91	17017	170.14
1 W. D. Curtis	61	15481	184.81
1 Brandreth	4	528	5.28
1 Fahnestock	2	168	1.68
1 Lyon Mfg. Co.	143	14586	145.86
1 N.Y.Match 72	162	11664	116.64
forward	4377	879384	8793.84

forward	4377	879384	8793.84
1½ Sands	182	12558	125.58
1 S. W. Warner Co.	100	3000	30.
2 Curtis Sons	176	11616	232.32
2 Lyon Mfg. Co.	206	21012	420.24
2 Rose	166	29050	581.
3 Am. M. Co. O.	84	3528	105.84
3 Barber M. Co.	480	19200	576
3 Bonsf. & Poole	264	11616	348.48
3 Gates	462	19404	582.12
3 Schmitt & Schmitt	29	6090	182.70
3 Richardson	220	37400	1122.
4 Ayer & Co.	9	432	17.28
4 Bull	83	5395	215.80
4 Hartman	6	306	12.24
4 Tarrant	74	12580	503.20
8 Swain	2	32	2.56
<hr/>			
Total	6920	1012603	13851.20

Report of Joseph R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the Close of Business,
November 1, 1873.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

190,268 $\frac{66}{210}$ $\frac{82}{170}$ $\frac{86}{102}$ $\frac{22}{90}$ $\frac{26}{85}$ $\frac{62}{72}$ $\frac{46}{54}$ $\frac{4}{8}$, or

fractions reduced, 190,272 $\frac{51802}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

845,029 $\frac{136}{221}$ $\frac{182}{210}$ $\frac{187}{189}$ $\frac{177}{187}$ $\frac{175}{175}$ $\frac{92}{170}$ $\frac{25}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{108}{162}$ $\frac{45}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{96}{102}$ $\frac{9}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{15}{80}$ $\frac{4}{72}$ $\frac{55}{70}$ $\frac{13}{69}$ $\frac{54}{66}$

$\frac{15}{65}$ $\frac{46}{64}$ $\frac{28}{60}$ $\frac{46}{56}$ $\frac{52}{54}$ $\frac{40}{52}$ $\frac{32}{51}$ $\frac{24}{48}$ $\frac{28}{46}$ $\frac{15}{44}$ $\frac{14}{42}$ $\frac{14}{40}$ $\frac{31}{38}$ $\frac{12}{36}$ $\frac{25}{30}$

$\frac{11}{20}$ $\frac{10}{16}$ $\frac{8}{9}$, or, fractions reduced, 845,053 $\frac{472585449950}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Philadelphia
Nov. 24, 1873

J. W. Eisenhart, Esq.
York, Pa.

Sir:

Yours of the 21st inst at hand. I am authorized by the Treasury Department to engrave revenue stamp plates and to prepare stamps therefrom.

The principal advantage in private die over other stamps is that the government allows a commission of ten per cent on the former on all orders of over \$500 at a time, while on common stamps it allows but five per cent on orders of \$1000 and over.

The charge for engraving a private die plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to complete the work is usually about six weeks. A three months' supply of private stamps is kept on hand to meet orders therefor on demand.

If you decide to have your own stamp engraved you will please forward me a rough pen and ink sketch giving size, denomination and wording of stamp as well as something of your ideas as to the required design and I will give the matter due attention. You will also please remit me the amt of charges, \$350; or, if inconvenient to remit the entire amt in advance, you can pay a portion now and the balance on receipt of a proof impression of the engraved die.

If your stamp is to be government standard size, viz "13/16th inch sup. area for one and two cent stamps and 63/64th of an inch for higher denominations" there will be no charge whatever for its manufacture; but if its size exceeds the standard as above, it will be subject to a certain small charge in proportion to its increased size, for the extra labor and material in its manufacture.

Very respectfully

Jos. A. Carpenter

per L.

Philadelphia
Nov. 29, 1873

The Dr. Harter Medicine Co.
St. Louis, Mo.

Gentlemen:

My charge for altering the die according
to the suggestions and accompanying modal of yours
of the 25th inst would be one hundred dollars (\$100).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1873.

viz:

25,241,301 Stamps @ 23 cents per M.	\$5,345.50
-------------------------------------	------------

Received payment

Philadelphia
Dec. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1873.

viz:

25,241,301 Stamps @ 23 cents per M.	\$5,345.50
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
Dec. 4, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Inclosed herewith I have the honor to submit to you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered on requisition of November last, together with statement and the usual vouchers.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Dec. 5, 1873

Messrs. Lehman & Bolton

Gentlemen:

I am unable to adapt a plate to print the stamp in the position desired by you on the checks for the Natl. Bk, of the Northern Liberties, and also think it doubtful if the government would sanction an exception to the usual position, inasmuch as the regulations require the stamp to be so imprinted that it will be effectually cancelled in Billing up the check.

If your objection to printing the stamp in the usual position is that it will obscure the writing, I can overcome this difficulty by printing it lighter and without a background to the head, and also avoid the risk of governmental disapproval. I submit herewith a specimen of the style of stamp I propose which please return to me with your decision at earliest convenient moment.

Very respectfully

Joa. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

The Dr. Harter Medicine Co.
St. Louis, Mo.

Gentlemen:

Yours of the 20 inst to hand and advices
noted. The alteration of the die will be proceeded
with at once and due notice given you of its comple-
tion.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit proof impressions of the dies for the new proprietary fifty cent, one dollar and five dollar stamps, and trust they will meet your entire approval.

The plates are now nearly finished and will be put to press immediately upon receipt of notice of your approval of the dies, and prepared stamps will be ready for issue on the third or fourth day thereafter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

The J. G. Hotchkiss Match Co.
West Haven, Ct.

Gentlemen:

Herewith I have the pleasure to hand you
proof impression of your finished die and trust it
will give entire satisfaction.

Please advise me what color to print and
stamps will be ready for issue on the third day after
the receipt of your reply.

Also please remit amount of annexed bill
and oblige,

Yours very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Dec. 5, 1873

The J. G. Hotchkiss Match Co.

To Jos. R. Carpenter, Dr.

To alteration of One cent "Farr" die & making plate complete, \$100

Rec'd. payment

Philadelphia
Dec. 5, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to inclose herewith proof impressions of the one cent private die of The J. G. Hotchkiss Match Co., West Haven, Ct. and ask that the same may be approved.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
 Dec. 6, 1873

Dr. Jas. C. Kerr
 Cincinnati, O.

Sir:

In reply to yours of the 4th inst., the following is a statement of the dates and amounts of stamps issued from your die from Aug. 9, '72 to this time, viz:

1872	Aug. 9	2625
	Nov. 16	2625
1873	Jan. 17	2625
	Feb. 24	2625
	Mar. 20	2625
	May 10	2625
	June 18	2625
	Aug. 21	2625
	Oct. 24	2625

Very respectfully

Jos. B. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled
in Manufacture, during November, 1873, by
Joseph R. Carpenter, Philadelphia, Pa.

viz:

Den.	Sheets	Stamps	Value
1¢ Proprietary	239	30190	\$501.90
2 "	159	33390	667.80
4 "	207	35190	1407.60
Total	605	118770	2517.30
1¢ Barber M. Co.	200	42000	420.
1" Bonsf. & Poole	105	22050	220.50
1" Brockett & Newton	46	9660	96.60
1" Eaton	219	45990	489.90
forward	570	119700	1197.

forward	570	119700	1197.
1½ P. Eichele	119	24990	249.90
1 Franklin	220	46200	462.
1	129	27090	270.90
1 Schmitt & Schmitt	35	7350	73.50
1 Zise Gresham & Co.	64	13440	134.40
1 Harter & Co.	32	6048	60.48
1 N. Y. Match Co.	324	23328	233.28
1 Schenck	22	968	9.68
3 Laird	7	140	4.20
4 Burnett & Co.	14	1848	73.92
4 Hall & Co.	104	8320	332.80
4 Hartman & Co.	41	2091	83.64
Total	1681	281513	3185.70