

Manufactured in November, 1873

viz:

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Nov. 12 1¢ J. G. Hotchkiss M. Co. 15/16 sup. (G. Farr Co. die)					\$160
<u>Imprinting</u>	42805	169226			428.05
Total common	162926	33740312			
Extra size					
1¢ N.Y. Match Co.	24076	1735472	93.69	52.	145.69
1¢ H. A. Wright	1000	12000	9.88	3.	12.88
1¢ Schenck	397	175632	20.34		20.34
2 Bonsf. & Poole	2200	145200	9.22	4.35	13.54
3 Barber M. Co.	2200	96800	10.39	2.90	13.29
3 Gates	1700	68000	7.30	2.04	9.34
3 Laird	6990	289800	30.25	8.69	38.94
3 Burnett & Co.	1093	21860	6.32		6.32
4 Hall & Co.	986	130152	.66	3.90	4.56
4 Hartman & Co.	1996	159680	8.04	4.79	12.83
4	859	43809	3.23	1.31	
1¢ Byam & C. Co. Wrappers		2460000			172.20
Good	209914	39245343			9026.43
Spoiled	2286	400283			
Total	212200	39645626			\$10008.98

Extra Sized Private Die Stamps Delivered in
November, 1875

viz:

Nov. 17	Am. M. Co.	3	36666
29	"	3	22000
14	Ayer & Co.	1	100000
"	"	4	112500
3	Barber M. Co.	3	14666
6	"	3	29333
8	"	3	18333
13	"	3	29333
12	"	3	29333
25	"	3	14666
26	"	3	14666
29	W. T. Blow	1	28875
14	Bonsf. & Poole	3	20000
29	"	3	44000
14	Brandreth	1	110000
29	"	1	220000
13	Jno. Brown & Son	2	55000
24	Gates	3	63000
29	"	3	63000

Nov. 15	Jno. F. Henry	4	16500
3	New York M. Co.	1	30250
6	"	1	27500
10	"	1	27500
14	"	1	30250
15	"	1	30750
19	"	1	30250
24	"	1	30250
10	J. H. Schenck	1	38502
19	"	1	44004
10	"	6	4583
19	"	6	3666
17	F. E. Suire Co.	1	2750
"	"	4	625
8	L. W. Warner & Co.	1	20500
29	"	1	30000
18	Curtis & Sons	2	55000
24	Kennedy G.G.	2	5250
22	Burnett & Co.	4	14025
18	Crook & Co.	4	2625
11	Hazeltine		16500

Nov. 20	Hostetter & Smith	4	82500
26	Howe (Milk Cure)	4	1575
5	McDonald & Co.	4	55000
10	"	4	55000
"	Tarrant	4	16500
15	Drake & Ward	2	27500
29	L. C. Kennedy & Co.	2	5250
25	Kidder & Witherall Co.	4	2625
28	E. Ferrett (Sand's die)	1	66000

Wrappers

Nov.	Byam & Carlton Co.	1	1710000
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Imprinting

Nov.	(42805 imp. @ 1¢)	2	169226
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Delivery Department

December 8th, 1873

Jos. R. Carpenter

per L.

Philadelphia
Dec. 15, 1873
134 S. 2d St.

H. R. Cooper, Esq.
64 Broad St.
New York, N. Y.

Sir:

Herewith please find specimens. My charge for imprinting on checks is one cent a page or pull for impressions of from two to six stamps each, and a half cent for imprinting of only one stamp each. Checks for stamping should be forwarded to me with expressage prepaid, and a note of the style of stamp required - "eagle" or "Washington." The money for stamps can be sent to the Commissioner of Inter. Rev. direct, for \$50. or over at a time, and \$1000 will give you the benefit of 5% commission allowed. But if you require less than \$1000 worth at a time, you may more advantageously order through Mr. J. R. McFetridge, a stamp dealer in this city, who will collect both revenue and printing charges, and to whom I have referred your note for reply as to the discount he allows on the stamp value.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 19, 1873
134 S. 2d St.

L. B. Binsse, Esq.
428 Broome St.
New York

Sir:

Your esteemed favor of the 18th inst. is at hand and advice as to preference for "Eagle" stamp will have due attention on receipt of the checks.

My charge for imprinting is one cent a page of six or less impressions each, the same I believe as that of the New York Phototype Company.

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 1, 1873.

viz:

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

185351 $\frac{209}{210}$ $\frac{53}{170}$ $\frac{48}{102}$ $\frac{10}{90}$ $\frac{61}{85}$ $\frac{58}{72}$ $\frac{46}{54}$ $\frac{4}{8}$, or,

fractions reduced, 185355 $\frac{98158}{128520}$ sheets

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

791941 $\frac{136}{221}$ $\frac{65}{210}$ $\frac{51}{189}$ $\frac{176}{187}$ $\frac{125}{175}$ $\frac{86}{170}$ $\frac{165}{169}$ $\frac{136}{144}$ $\frac{75}{140}$ $\frac{128}{136}$ $\frac{75}{137}$

$\frac{7}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{91}{102}$ $\frac{6}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{45}{80}$ $\frac{46}{72}$ $\frac{55}{70}$ $\frac{46}{69}$ $\frac{52}{66}$

$\frac{15}{65}$ $\frac{46}{64}$ $\frac{28}{60}$ $\frac{30}{56}$ $\frac{52}{54}$ $\frac{40}{52}$ $\frac{32}{57}$ $\frac{3}{48}$ $\frac{10}{46}$ $\frac{8}{44}$ $\frac{27}{42}$ $\frac{4}{40}$ $\frac{51}{38}$ $\frac{12}{36}$ $\frac{15}{30}$

$\frac{11}{20}$ $\frac{10}{16}$ $\frac{5}{9}$, or fractions reduced, 791963 $\frac{801381173070}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

Messrs. Stearns & Beale
147 Fulton St.
New York City

Gentlemen:

Your checks and remittance to hand.

Please forward future lots and remittances to
J. R. McFetridge, dealer, of this city who will give
you rates, etc.

I will forward checks to you stamped, by Express,
and inclose the cash due you for ($2\frac{1}{2}\%$) discount.

Very truly

Jos. R. Carpenter
per L.

Philadelphia
Dec. 29, 1873

Messrs. Preston Kean & Co.
Chicago, Ill.

Gentlemen:

Your remittance to hand and has been passed
to Mr. McFetridge. Checks also received and will be
duly stamped and returned to you by express.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

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

Sir:

I have the honor to hand you herewith, for approval,
a proof impression of private die ordered to be engraved
by the Dr. Harter Medicine Co., St. Louis, Mo. Sup. Area
13/16th inch.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I am pleased to acknowledge with thanks the receipt of your favor of the 27th with remittance of thirteen hundred and twentyOne 80/100 dollars (\$1321.80) in payment of account to the 23d inst. Also advice as to shipment on the 27th of 131 reams No. 2 paper.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

The Dr. Harter Medicine Co.
St. Louis, Mos.

Gentlemen:

Herewith I have the pleasure to submit proof impressions of your finished die. Please inform me what color to print and about how many stamps you will probably require per month that I may prepare a stock ahead.

I hand you annexed bill which is due at this state, and remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia, Dec. 29, 1873

The Dr. Harter Medicine Co.

To Jos. R. Carpenter, Dr.

To alteration of one cent die of M. G. & S. K. Harter Co. &
making new plate, complete, \$100.

Philadelphia
Jan. 6, 1874

The Dr. Harter Medicine Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 3d inst. with remittance of one hundred dollars (\$100) in full for engraving, for which I return you my thanks.

Your advice as to color and quantity is also duly noted, and I will have a stock of the new stamps ready for you in the course of a few days.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 2, 1874

U. S. Internal Revenue Bureau,

To Jos. A. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1873

vis:

29,055,184 Stamps @ 23 cents per M.	\$6,682.69
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Received payment

Philadelphia
Jan. 2, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1873

vis:

29,055,184 Stamps @ 23 cents per M.	\$6,682.69
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Received payment

Duplicate

Philadelphia
Jan. 4, 1874

Geo. W. Mayo, Esq. (Southern Lith. Co.)
Richmond, Va.

Sir:

My charge for imprinting revenue stamps on bank checks is one penny a page (or pull) of six or less stamps to the impression, and a half penny for impressions of only one stamp each.

I do not sell stamps. All work done by me must be ordered directly of the Government or through a city stamp dealer. I have referred your note to Mr. J. R. McPetridge, a stamp dealer of this city, who will probably advise you as to the rates of discount allowed, and who will give your orders due attention. The Government gives \$1050 in stamping for \$1000 remitted to the Commissioner of Inter. Revenue.

Very truly

Jos. R. Carpenter

per L.

Manufactured in December, 1873

viz:

<u>Engraving</u>					<u>Total</u>
Dec. 5 1¢ Harter Med. Co. St. Louis, Mo. 13/16th					\$100
	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	
2¢ <u>Imprinting</u>	80598	394294			805.98
<u>Stock Common</u>	58523	11567872			
1¢ R. V. Pierce	1963	219856	2.40	6.59	8.99
1 Brandreth	100	13200	.17		.17
1 Fleming No. 1	3997	239820	17.30		17.30
2 Jno. Brown & Son	1975	142200	9.03	4.27	13.30
2 R. V. Pierce	989	55384	4.34	1.66	6.
2 Radway & Co.	962	76960	2.87	2.31	5.18
3 Barber M. Co.	5000	200000	21.46	6.	27.46
4 Henry	495	32670	1.56	.98	2.54
4 Hostetter, Smith	4995	229770	22.84		22.84
1 Byam C. & Co.		<u>2240000</u>	156.80		156.80
Good	78999	15412026			3544.77
Spoiled	1001	144268			
<u>Total</u>	80000	15556294			\$4911.13

Extra Sized Private Stamps Delivered in
December, 1873

viz:

Dec. 27	Am. M. Co. O.	5	22000
3	Ayer & Co.	1	15840
"	"	4	6336
2	Barber M. Co.	5	29333
9	"	3	29333
23	"	3	29333
26	"	3	29333
30	"	3	29333
19	W. T. Blow	1	21000
9	Bonsf. & Poole	3	44000
17	"	3	44000
29	"	3	33000
6	Brandreth	1	220000
27	"	1	220000
2	Jno. I. Brown & Son.	2	55000
23	"	2	26250
12	John Bull	1	21000
18	Fleming, No. 1	1	110000

Dec. 1	Gates	3	63000
16	"	3	31500
20	"	3	31500
27	"	3	31500
31	"	3	63000
22	Hall & Ruckel	1	38900
2	Jno. F. Henry	1	70000
"	"	2	20000
26	Jayne & Son	1	110000
13	"	4	27500
26	"	4	27500
22	Fred Brown	2	15125
6	Curtis & Sons	2	55000
23	"	2	55000
2	R. V. Pierce	2	28600
16	"	2	28600
9	Radway & Co.	2	55000
27	Burnett & Co.	4	14025
8	Crook & Co.	4	2625
26	Hostetter & Smith	4	82500

Dec. 2	Howe, Milk Cure	4	1445	
6	"	4	2100	
12	"	4	14025	
5	Van Duser	4	16500	
24	R. H. Drake, W. P. Ward	1	11610	
10	"	2	27555	
24	"	2	21750	
31	San Francisco P. M. Co.	12	42000	Care John Sedgwick San Francisco, Cal.
4	Kidder Wetherill Co.	4	2625	
29	"	4	2625	

Wrappers

Dec. 1 to 22 inc.	Byam Carlton & Co.	1	2000000
23 to 31 "	" "	1	390000

Imprinting

Dec. (80598 imp @ 1¢)		2	394294
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Delivery Department Jan 8/74

Jos. R. Carpenter

per L.

Philadelphia
Jan. 10, 1874

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

Sir:

Herewith I have the honor to hand you my account,
signed in duplicate, for the manufacture of Revenue
Stamps delivered on requisition of December, 1873;
together with the usual accompanying statement and
vouchers.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
January 12, 1874
134 S. 2d St.

W. B. Wiggs, Agent
346 & 348 Broadway
New York

Sir:

I am the authorized agent of the government to engrave private revenue stamp plates and to prepare stamps therefrom. The price for engraving a private stamp and making plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to complete the work and prepare a stock of stamps ahead is about six weeks. The principal advantage in having a private stamp, beside the fact of it being a trademark and protector of the genuineness of the article, is that the government furnishes it to the consumer with a commission added of ten per cent on all orders of over \$500 at a time, while on common stamps it gives but 5% on orders of \$1000 and over.

Your sketch is sufficient for the engraver who can of course elaborate it in the engraving. Being larger than the common government stamp of the same denomination, it would be subject to a charge for the cost of extra labor and material in its manufacture according to rule as follows: Stamps $1\frac{3}{16}$ of an inch superficial area free, and ten cents per thousand for stamps $3\frac{1}{8}$ inches sup. area; all other sizes in proportion.

These are about the only essential facts of the case, and if in view of them you decide to have the stamp engraved, you will please advise me accordingly.

A stock of the stamps would of course always be kept on hand ahead of your orders so that they could be supplied to you on demand.

Very respectfully,

Jos. R. Carpenter

per L.

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

viz:

Den.	Sheets	Stamps	Value
1¢ Proprietary	268	56280	\$562.80
2 "	129	27090	541.80
3 "	100	17000	510
6 "	15	2550	153
50 "	75	2625	1312.50
\$1 "	75	2625	2625
\$5 "	101	1818	9090
Total	763	109988	14795.10

1½	Johnson & Co.	22	4620	346.20
1	Roeber	60	12600	126.
1	Woodworth & Co.	15	3150	31.50
1	R. V. Pierce	37	4144	41.44
1	Fleming, No. 1	3	180	1.80
2	Jno. I. Brown & Son	25	1800	36.
2	R. V. Pierce	11	616	12.32
2	Radway & Co.	38	3040	60.80
4	Perry Davis	17	3570	142.80
4	Henry	5	330	13.20
4	Hostetter & Smith	5	230	9.20
Total		238	34280	521.26

Philadelphia
January 13, 1874
134 S. Second St.

Messrs. Wix & Co.
New York City

Gentlemen:

Please forward me at once, by express, one
cask of Soft German Black, and oblige, yours

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 15, 1874

The James G. Hotchkiss Match Co.
West Haven, Ct.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 14th inst. covering remittance of one hundred dollars (\$100) for altering Farr & Co. die to your title and making new plate, in full, for which please accept thanks.

Notice of coming order is duly filed and the new stamps are being prepared accordingly.

Very respectfully

Jos. R. Carpenter

per E. L.

Consolidated Statement of Paper Spoiled in Manufacture
during the months of Oct., Nov. and Dec., 1873, by
Jos. R. Carpenter, Philadelphia, Pa.

viz:

1873	Adhesive Paper			Private Die Paper		
	Sheets	Stamps	Value	Sheets	Stamps	Value
October	1089		2547.30	6920		13851.20
November	605		2577.30	1661		3185.70
December	763		14795.10	238		521.26
Total	2457		19919.70	8839		17558.16

For particulars please see annexed statement of details for October, November and December respectively.

Very respectfully

Jos. R. Carpenter

per L.

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

Philadelphia
January 16, 1874

Isaac Pugh, Esq.
Stamp Agent

Sir:

On taking an account of my balance of stock after filling order for the Paper Fabrique Co., Cincinnati, O., on the 13th inst., it was revealed that an excess of one hundred sheets had accidentally been sent on their last order. I at once telegraphed them to acknowledge the overflow, to which they replied: "We received the one hundred sheets and paid for them January 8th in the usual way." I then inquired of the Commissioner by telegraph if the proper remittance had been made to which he replied that their certificate of deposit was rec'd.

The one hundred sheets represent 17,000 stamps (private die) at five cents, making their total face value \$850. My stock balance is of course short this amount, and I would have you request that the government duly enter an order accordingly on a coming requisition, to cover the deficit.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
January 17, 1874

Henry Wix, Esq.
New York City

Sir:

Herewith I have the pleasure to remit you
three hundred and sixty seven dollars for credit
to my account. Please acknowledge receipt and
oblige

Yours very truly

Jos. R. Carpenter
per L.

Philadelphia
January 19, 1874

J. C. Stanton Sons
224 William St.
New York

Gentlemen:

The charge for engraving and making two plates is six hundred dollars (\$600); for the single plate or one denomination only, three hundred and fifty dollars (\$350). The cost for engraving is the same for a small as a large stamp, but there is an extra charge for printing and perforating stamps larger than the ordinary government sized stamps of like denomination. The two plates could be engraved and a stock of stamps prepared therefrom, in six weeks. It would be optional with you whether the stamps be gummed and perforated or not. Private die stamps are furnished by the government at the following rates: orders of from \$50 to \$500, have a commission added of five per cent; over \$500, ten per cent. A stock of private stamps is kept on hand so as to meet orders on demand. You would probably receive stamps on the fourth day from the date of your remittance to Washington.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 19, 1874

Messrs. Borden & Co.

Gentlemen:

In reply to yours of the 17th instant, you should apply to the Commissioner of Internal Revenue for authority to change the word "Tricopherous" to Proprietary on your stamp. It will cost you seventy-five dollars (\$75); a new roll and plate must be made for the altered die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 19, 1874

N. O. Vosburgh & Co.
Rochester, N. Y.

Gentlemen:

Your favor of the 15th inst. is at hand. I think it doubtful that the Commissioner of Internal Revenue would authorize a stamp so small as you desire. Three hundred dollars is the least price. The size of plates being uniformly the same for all sizes of stamps, the number of transfers in your case would make such a stamp equally costly with larger stamps. Besides the alteration of the perforators for so small a stamp would be very troublesome.

I do not think the tax will be taken off perfumery.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 23, 1874

Messrs. Lanman & Kemp
New York City

Gentlemen:

Your letter of the 15th inst addressed to the Commissioner of Internal Revenue, Washington, D. C. is referred to me for reply.

I am appointed by the Government to prepare revenue stamp plates and to print stamps therefrom. Each denomination of stamp requires a separate plate. The price for engraving one denomination or plate complete is uniformly three hundred and fifty dollars (\$350); two plates or denominations, \$500, and three, \$650 - all of the same size, viz: 13/16th of an inch sup. area, and differing in design only as to the letters and figures of the denomination. The sketch submitted is sufficient for the engraver to work from, and it would take about six weeks to complete the work including the preparation of a stock of stamps ready for use.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
January 26, 1874

Messrs. Larman & Kemp
New York City

Gentlemen:

Your favor of the 24th inst. is at hand, and order for the engraving of private stamp dies of denominations one and three cents is noted, and will have due execution.

The Government will most probably require all the stamp plates, etc. to be destroyed when the tax law ceases. For positive information however, you had better put the question to the Commissioner.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 26, 1874

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

Sir:

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

My business being exclusively for the government
I do not feel at liberty to do other work, and hence
regret I cannot act on your proposal, otherwise my price
would be \$200 for the engraving.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 26, 1874

Messrs. H. Stanton & Son
224 William St.
New York

Gentlemen:

In reply to yours of the 24th inst. the plates will last very many years without incurring expense. Private die stamps being affixed on the package in such a way as to destroy them in opening said package are not required to be cancelled.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 26, 1874

Messrs. Barclay & Co.
New York

Gentlemen:

I am in receipt of a communication from the Commissioner of Internal Revenue, dated the 24th inst, authorizing me to change the word "Tri-copherous" to "Proprietary" on your private die. I am therefor at liberty to proceed with the work whenever you direct me to do so in accordance with my advice of the 19th 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,
January 2, 1874.

viz: _____

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

154810 $\frac{168}{210}$ $\frac{156}{170}$ $\frac{48}{102}$ $\frac{1}{90}$ $\frac{42}{85}$ $\frac{49}{72}$ $\frac{46}{54}$ $\frac{12}{35}$ $\frac{11}{18}$ $\frac{4}{8}$, or

fractions reduced, 154815 $\frac{87373}{128520}$ sheets

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

684599 $\frac{136}{221}$ $\frac{98}{210}$ $\frac{64}{189}$ $\frac{176}{187}$ $\frac{125}{175}$ $\frac{24}{170}$ $\frac{33}{169}$ $\frac{40}{144}$ $\frac{75}{140}$ $\frac{128}{136}$ $\frac{130}{132}$

$\frac{7}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{46}{102}$ $\frac{6}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{5}{80}$ $\frac{55}{70}$ $\frac{46}{69}$ $\frac{12}{66}$ $\frac{10}{65}$

$\frac{46}{64}$ $\frac{8}{60}$ $\frac{6}{56}$ $\frac{52}{54}$ $\frac{40}{52}$ $\frac{32}{51}$ $\frac{18}{48}$ $\frac{18}{46}$ $\frac{8}{44}$ $\frac{35}{42}$ $\frac{19}{40}$ $\frac{31}{38}$ $\frac{12}{36}$ $\frac{15}{30}$ $\frac{6}{20}$

$\frac{10}{16}$ $\frac{3}{9}$, or, fractions reduced, 648618 $\frac{814695875346}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Philadelphia
Jan. 29, 1874

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

Sir:

Will you please inform me what "regulations" are necessary to be followed in issuing samples of check stamp imprinting, that I may follow them in the dissemination of specimen of my new check stamp?

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Jan. 30, 1874

Messrs. J. Curtis & Son
New York

Gentlemen:

I regret you have been inconvenienced by our error in your last order, giving you one cent Comfit stamps instead of two cent Household Panacea. I can assure you however I am not responsible for the fault. The order came to me on the government requisition from Washington just as I filled it, with a separate note on the requisition saying "\$110 from Curtis & Brown 1¢."

I have no doubt the Commissioner of Internal Revenue will acknowledge the error and make you due amends.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 31, 1874

Messrs. Wm. T. Murphy & Sons

Gentlemen:

Herewith I hand you checks of the Natl. Bank of the Republic, the first lot imprinted with the new stamp. I regret to say 299 sheets of this lot have been spoiled in the imprinting. The amount called for by you was: 2666 sheets, 5332 imps. x 6 - 31992 stamps

amt. spoiled,	299 "	598 "	- 3588 sheets
bal. delivered	2367 "	4734 "	- 28404 "

I will of course pay for the 299 sheets spoiled on presentation of your bill.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1874

Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Yours of the 28th ulto to hand and advice noted. The charge would be one hundred dollars (\$100) to take out Greenleaf & Co. and insert Eugene A. Jones & Co. on your one cent stamp. Would you want the initials B. J. & Co. to remain? As the die would necessarily have to be relaid ere making a new plate, I could leave out the initials without enhancing the cost.

Very respectfully

Jos. M. Carpenter

per L.

Philadelphia
Feb. 5th, 1874

W. H. Dorat, Esq.
Columbia, Pa.

To Imprinting check stamps, Dr.

viz:

To Jos. R. Carpenter for the imprinting,

1666 imps	@ 1¢	\$16.66
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To J. R. McFetridge, Stamp dealer, for Stamps

9996 Stamps @ 2¢	\$199.92
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3% disc.	6.	193.92
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		<u>\$210.58</u>
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Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1874

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1874

viz:

33,556,671 Stamps @ 23 cents per M.	\$7,718.03
-------------------------------------	------------

Received payment

Philadelphia
Feb. 2, 1874

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1874

viz:

33,556,671 Stamps @ 23 cents per M.	\$7,718.03
-------------------------------------	------------

Received payment

Philadelphia
Feb. 7, 1874

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

Sir:

Enclosed herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of Internal Revenue stamps delivered by me to the Stamp Agent, on requisition for the month of January last, together with the usual accompanying statement & vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 9, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 7th ulto duly to hand
and is under consideration, but our Mr. Carpenter is
too ill to attend to it now.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Feb. 9, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Your favor of the 5th to hand and advice noted. The work of altering the die to your title is put in hand at once and will be duly executed.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in January, 1874

Engraving:					<u>Total</u>
Jan. 26 1 & 3¢ Larman & Kemp, New York, 13/16th					\$500
" 28 2¢ Barclay & Co. (alteration)					75
	<u>Sheets</u>	<u>Stamps</u>			
2¢ Imprinting	86262	422840			862.62
Stock, Common	28500	5766000			
" Extra size					
1¢ Brandreth	3000	396000	5.15		5.15
1" Henry	1000	66000	3.30	1.98	5.28
1" B.C. & Co. Wrappers		2000000			140.
					1989.69
					<hr/>
Total	32500	8650840			3577.74

Extra Sized Private Die Stamps Delivered in
January, 1874

		vis:	
Jan.	Am. M. Co. O.	3	44000
	Ayer & Co.	1	300000
	"	4	62500
	Barber M. Co.	3	190664
	W. T. Blow	1	52025
	Bonsf & Poole	3	152000
	Brandreth	1	220000
	Jno. I. Brown & Son	2	110000
	Jno. Bull	1	16000
	"	4	12500
	Curtis & Sons	1	11000
	"	2	110000
	"	2	5250
	H. Dalley	1	10500
	Schwartz & Hazlett	1	110000
	Gates	3	94500
	Hall & Ruckel	1	24500
	Jayne & Son	4	82500

1874 Jan.	Jno. Henry	1	70000
	"	2	15000
	"	4	30000
	N.Y. Match Co.	1	272200
	E. Ferrett (Sands)	1	66000
	J. H. Schenck	1	33000
	"	6	5500
	F. E. Squire & Co.	1	5250
	L. W. Warner & Co.	1	30000
	Fred Brown	2	28800
	R. V. Pierce	2	57200
	Radway & Co.	2	55000
	Brook & Co.	4	6562
	Fowle & Son	4	16500
	H. P. Hall & Co.	4	27500
	Hostetter & Smith	4	82500
	Jas. C. Kerr	4	2625
	Lippman & Bro.	4	2625
	Tubbs & Co.	4	14850
	P. H. Drake & W. P. Ward	1	23220
	"	2	43500

1874 Jan.	L. C. Kennedy & Co.	2	55000
	R. C. & C. S. Clark	4	27500

Wrappers

	Byam Carlton & Co.	1	2010000
--	--------------------	---	---------

Imprinting

	(86262 imps. @ 1¢	2	422840
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Delivery Department

Philadelphia, Feb. 10, 1874

Jos. R. Carpenter

per L.

Philadelphia
Feb. 12, 1874

Messrs. Barclay & Co.
26 Liberty St.
New York, N. Y.

Gentlemen:

Your favor per card, to hand. It will be at least ten days yet ere the plate will be ready to print the new stamps from your die: in the meanwhile I can fill you an order from the balance of "Tricopherous" stamps.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Feb. 14, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Sir:

Your favor of the 12th inst. is at hand and
advice noted.

Before I proceed to execute the engraving,
however, I would inform you that my charge for the
work will be two hundred dollars (\$200). If this
is satisfactory, please advise me further, & oblige

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1874

Victor E. Manger, Esq.
106 Reade St.
New York, N. Y.

Sir:

Pardon me for calling your attention to the fact that my address is Joseph R. Carpenter, not "James" as you have put it in the printed letter. I would also add it is superfluous for you to advise me at all when you make an order, as I invariably keep a large balance of your stamps on hand (all printed black) and fill your orders the same day I am directed to do so by a requisition from the Internal Revenue Bureau.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 19, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Sir:

On reference to the records I find that "G. G. Kennedy" is proprietor of the die from which you send me a stamp (with letter of 12th inst.) requesting me to engrave you a stamp with the same head, title name and "Family Medicine." Denomination six cents. I have to say that before I proceed with the work it will be necessary for you to furnish me a certificate from "G. G. Kennedy" that he has assigned his right in the original die to you. A similar certificate should also go to the Commissioner of Inter. Revenue.

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,
February 2, 1874.

viz:

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

169,189 $\frac{179}{210}$ $\frac{97}{170}$ $\frac{50}{102}$ $\frac{89}{90}$ $\frac{32}{85}$ $\frac{41}{72}$ $\frac{46}{54}$ $\frac{14}{35}$ $\frac{1}{18}$ $\frac{4}{8}$, or

fractions reduced 169,194 $\frac{84229}{128520}$ sheets

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

662,258 $\frac{136}{221}$ $\frac{7}{210}$ $\frac{97}{189}$ $\frac{157}{187}$ $\frac{75}{175}$ $\frac{146}{170}$ $\frac{70}{169}$ $\frac{48}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{42}{132}$ $\frac{7}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{34}{102}$ $\frac{6}{99}$ $\frac{80}{85}$ $\frac{70}{90}$ $\frac{80}{85}$ $\frac{4}{84}$ $\frac{25}{80}$ $\frac{48}{72}$ $\frac{55}{70}$ $\frac{10}{69}$

$\frac{6}{66}$ $\frac{45}{65}$ $\frac{46}{64}$ $\frac{8}{60}$ $\frac{58}{56}$ $\frac{40}{54}$ $\frac{44}{52}$ $\frac{52}{51}$ $\frac{28}{48}$ $\frac{8}{46}$ $\frac{8}{44}$ $\frac{9}{42}$ $\frac{35}{40}$ $\frac{28}{38}$ $\frac{12}{36}$

$\frac{6}{20}$ $\frac{10}{16}$, or fractions reduced, 662,257 $\frac{720125188218}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

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

Philadelphia
Feb. 26, 1874

Messrs. James Reed & Son
Ashlabula, Ohio

Gentlemen:

The charge for imprinting revenue stamps on bank checks is one penny a page or pull of from two to six stamps each. The charge for stamps is two cents each with a discount of $2\frac{1}{2}\%$ up to \$100 and 3% over \$100. The sheets can be stamped either before or after the checks are printed, but if printed they must not be bound.

Forward your paper or checks by Express (prepaid) and inclose within the package cash or draft in payment for both stamps and printing, payable to J. R. McFebridge, Stamp Dealer to whom you should direct the package, and your orders will have due execution.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

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

Sir:

Herewith I have the honor to hand you for approval
a proof impression of the one cent die of Augene A. Jones
& Co. altered in the title from Greenleaf & Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of your one cent private die altered in title from Greenleaf & Co. to Eugene A. Jones & Co. and also append my bill for the engraving.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Eugene A. Jones & Co.

To Joseph R. Carpenter, Dr.

To alteration of one cent die from "Greenleaf & Co." to

"Eugene A. Jones & Co." and making plate.

\$75.

Philadelphia
Feb. 28, 1874

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

Sir:

Herewith I have the honor to submit a proof impression of the two cent private die of Messrs. Barclay & Co., New York, altered in the title from "Tricopherous" to Proprietary, as authorized by your communication of the 24th ulto, and ask your approval of the same.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Barclay & Co.
26 Liberty St.
New York

Gentlemen:

Herewith inclosed I have the pleasure to submit a proof impression of your altered die and append my bill for the engraving. The plate will be finished and a stock of stamps prepared by the latter end of next week, say Friday or Saturday next.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Barclay & Co.

To Jos. R. Carpenter, Dr.

To alteration of Revenue Stamp die from

"Tricopherous" to Proprietary and new plate

\$75.

Philadelphia
Mar. 5, 1874

Messrs. Barclay & Co.
26 Liberty St.
New York

Gentlemen:

I have the pleasure to acknowledge the receipt of yours of the 4th inst. with remittance of seventy five dollars (\$75) in full payment for altering private stamp die and making new plate complete, and return thanks therefor.

The new plate will be ready to put to press tomorrow morning, and I am in hopes of being able to fill the coming order with the new stamps.

Very respectfully

Jos. R. Carpenter

per L.

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 February, 1874, 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 twenty seven million, three hundred and ninety-nine thousand, eight hundred and thirty-seven stamps (27, 399,837): 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.

Sworn and subscribed to before)
me this 7th day March A.D. 1874)

Philadelphia
March 2, 1874

U. S. Internal Revenue Bureau,

To Jos. B. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1874

viz:

27,399,837 Stamps @ 23 cents per M.	\$6301.96
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Received payment

Philadelphia
March 2, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1874

viz:

27,399,837 Stamps @ 23 cents per M.	\$6301.96
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
March 4, 1874

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

Sir:

I have the honor to hand you herewith inclosed my account signed in duplicate for the manufacture of Revenue Stamps delivered on your requisitions for the month of February last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 9, 1874

Messrs. Preston, Kean & Co.
Chicago, Ills.

Gentlemen:

Your favor of the 5th inst. to hand and
advice noted as to intended shipment of checks for
stamping.

Spoiled checks will be received on account
by Mr. McFetridge through me, as cash (less 5% of
face value) at the same rate as allowed by the gov-
ernment.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Mar. 10, 1874

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

Sir:

The supply of distinctive Paper for revenue stamps prepared by me, on hands of Stamp Agent at my establishment, is nearly exhausted, and, at the suggestion of Mr. Lynch of your department, I hasten to advise you thereof, with request that further shipments from the mill be made at once. I will probably require for the next ninety days, one hundred thousand sheets (100,000) Adhesive, and five hundred thousand (500,000) Private die paper.

Very respectfully,

Jos. R. Carpenter

per E. Lamasure

Philadelphia
Mar. 12, 1874

Jos. F. Waller, Esq.
No. 10 Wall St.
New York

Sir:

In recent package of revenue stamps forwarded you from this office I find that a sheet or "one cent" proprietary stamps was inadvertently sent you as counted for "two cent." Will you have the kindness therefor to return me the sheet of one cent stamps and accept in lieu thereof the inclosed sheet of two cent, that I may make good the deficit to you and also correct a corresponding discrepancy in my balance account.

Very respectfully

Joseph R. Carpenter
per L.

Philadelphia
March 12, 1874

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

Sir:

In reply to your note of the 11th inst, that J. F. Waller of New York claims to have received a sheet of one cent proprietary stamps instead of a sheet of two cent, in a recent package from my office, I have to say that said claim is evidently correct - a corresponding discrepancy existing in my stock account - and I shall make the necessary adjustment of the matter at once.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Mar. 11, 1874

E. Ferrett, Esq.
New York

Dear Sir:

Your favor of the 10th inst. covering remittance of \$42.68 in full of my account rendered is at hand, and I thank you therefor.

The charge referred to is for the extra labor and material in the manufacture of your stamps from the Sand's die, which is larger than the government regulations provide for. The Government allows a one cent stamp to be only $13/16$ th of an inch sup. area, but leaves it optional with parties who procure their own private dies to increase the size by paying a certain rate for the extra expense incurred. This rate is fixed (for one cent denominations) at $13/16$ th free and ten cents per thousand for stamps $3 1/8$ in sup. area, all other sizes in proportion; and three cents per thousand for perforations.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in February, 1874

viz:

Engraving					
Feb. E. U. Jones & Co. (1¢ 13/16th) alteration					\$75
Donald Kennedy (2¢ 2 in.) simile					200
Imprinting	imp	stamps			
	60,487	291984			604.67
Stock, Common	167043	34357757			
Extra size, viz:			Ptg.	Perf.	
1¢ Brandreth	5190	685080	8.90		8.90
2 L. C. Kennedy	2071	165680	6.27	4.97	11.24
3 Gates	14500	609000	63.56	18.27	81.83
4 Henry	982	64812	3.11	1.94	5.05
1 B.C. & Co. Wrappers		500000	35		35.
Good	189786	36654313			8430.47
Spoiled	2614	518071			
Total	192400	37172384			9452.18

Extra Sized Private Stamps Delivered in
February, 1874

Feb. Am. M. Co. O.	3	88000
Ayer & Co.	1	400000
"	4	37500
Barber M. Co.	3	175997
Brandreth	1	550000
John I. Brown Son	2	110000
John Bull	1	38000
"	4	12500
H. Falley	1	10500
Fleming, No. 1	1	110000
" " 2	1	110000
Gates	3	283500
Hall & Ruckel	1	38900
Jno. F. Henry	1	25000
"	2	15000
"	4	13750
D. Jayne Sons	4	55000
Lee & Osgood	1	31000
N.Y. Match Co.	1	187200

Feb.	J. H. Schenck	1	33000	
	"	6	5500	
	Warner & Co.	1	25000	
	Truesdall & Co.	1	10500	
	Fred Brown	2	28800	
	Curtis Sons	2	165000	
	R. V. Pierce	2	57200	
	G. W. Laird	3	3500	
	Jos. Burnett	4	14025	
	Crook & Co.	4	3937	
	R. P. Hall & Co.	4	27500	
	Hartman & Co.	4	15125	
	Hazeltine	4	16500	
	Hostetter & Smith	4	165000	
	Howe, Milk Cure	4	14025	
(85 John St. New York)	E. L. Barneisler	4	5250	Hutchings & Hillyerd
	Van Duzer	4	16500	
	Franklin Stewart	8	2625	Swain die
	P. H. Drake & W. P. Ward	1	23220	
	"	2	43500	
	L. C. Kennedy & Co.	2	28050	

Feb. Jackson, Pfonta & Douglas	4	14025 (J. A. Jackson Co. die)
R. C. & C. S. Clark	4	27500

Wrappers

Byam C. & Co.	1	2000000
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Imprinting

60467 @ 1¢	2	291984
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Philadelphia
Mar. 14, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

The new plate from altered die of
"Greenleaf & Co." late Barber Jones & Co. and
ready for press. The stamps from the old plate
are running out and I now await a response to
my communication of the 28th ulto, that I may
prepare a stock from the new plate.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Mar. 16, 1874

Messrs. Lanaman & Kemp
New York, N. Y.

Gentlemen:

I have the pleasure to submit herewith, proof impressions of your finished dies, denominations One and Three cents respectively, and trust the engraving will give you entire satisfaction.

It now remains to make the plates and prepare an adequate stock of stamps ahead. In the meanwhile please inform me how many stamps of each kind you will probably require per year, or quarter, and what color to print the denominations required to be in separate colors. Herewith I also hand you my account which is now due and payable, & remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1874

Messrs. Lanaman & Kemp,

To Joseph R. Carpenter, Dr.

To engraving two dies, one and three cents, and

making plates complete

\$500.

Philadelphia
Mar. 16, 1874

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

Sir:

Herewith I have the honor to submit for your approval, proof impressions of the private dies engraved by order of Messrs. Lanaman & Kemp, New York. Denominations One and Three cents, and superficial area $13/16$ th of an inch respectively.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Mar. 16, 1874

Messrs. England & Bell
Baltimore, Md.

Gentlemen:

In the absence of the gentleman in charge of my office business, on the 11th inst when Mr. England called, one of the hands loaned that gentleman a stamp from the private die of the "Wilmington Match Co." on his entreaty and promise to return the same duly. The clerk who made this loan was unauthorized to do such a thing, and saw his error as soon as the gentleman left the office. As the stamp has not yet been returned to me, I beg Mr. England will not forget to duly restore it as my balance of stock is a sworn one, and whether the deficit therein be one stamp or ten thousand stamps, the principle is the same, and the routine of settlement just as difficult.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Mar. 18, 1874

Messrs. Lanaman & Kemp
New York, N. Y.

Gentlemen:

Your favor of the 17th inst. with remittance of five hundred dollars (\$500) in full payment of engraving and making plates complete, of one and three cent private revenue stamps is duly received, and I return thanks therefor. Your advice as to color and quantity of stamps is duly noted and a stock will be prepared at once and ready to meet orders on and after the 23d inst.

Orders for stamps should be addressed to the Commissioner of Inter. Revenue, Washington, D.C. inclosing the duplicate of a certificate of deposit of a U.S. Asst. Treasurer or designated depository, of a deposit made covering the value of the stamps required, stating therewith the proportion of each kind of private die stamps desired. The Commissioner will then make a requisition on me and the stamps will reach you on or about the fourth day from the date of your mailing the order.

The government allows 5% commission on private die stamps up to \$500 - over \$500 it allows 10%; thus if you remit a certificate of deposit for \$501, you will be entitled to \$50.10 in stamps additional, or \$551.10 face value of stamps. On the even \$500 they will not give ten per cent.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled
in Manufacture, during February, 1874, by Jos.
R. Carpenter, Philadelphia, Pa.

viz:

Den.	Title	Sheets	Stamps	Value
2¢	General	532	111720	2234.40
1		403	84630	846.30
2		315	66150	1323.
5		100	17000	510
4		112	19040	761.60
Total		1462	298540	5675.30
1¢	Byam Carlton	323	67830	678.30
1	Hotchkiss M.Co.	61	12810	128.10
1	Kyle	145	30450	304.50
forward		529	1110.90	1110.90

	forward	529	111090	1110.90
1 $\frac{1}{2}$	Md. M. Co.	110	23100	231
1 ⁿ	Harter & Co.	107	20223	202.23
1 ⁿ	Brandreth	10	1320	13.20
2 ⁿ	Gargling Oil	24	5040	100.80
2 ⁿ	L. C. Kennedy Co.	29	2320	46.40
3 ⁿ	Richardson	288	48960	1468.80
4 ⁿ	Jno. Henry	18	1188	47.52
5 ⁿ	Dougherty	37	6290	314.50
	Total	1152	219531	3535.35

American Match Co.	Cleveland, O.	24 Fifth St.
Ayer & Co. J.C.	Lowell, Mass.	
Barber Match Co.	Middlebury, O.	
Blow, W. T.	St. Louis, Mo.	
Bonsfield & Poole Mfg Co.	Cleveland, O.	
Brandreth, B.	Sing Sing, N. Y.	
Brown & Sons, John I.	Boston, Mass.	
Bull, John	Louisville, Ky.	
Byam, Carlton & Co.	Boston, Mass.	96 Friend St.
Brown, Fred	Philadelphia, Pa.	N.E. 5th & Chestnut
Barr & Co. T. H.	Terre Haute, Ind.	
Burnett, Jos.	Boston, Mass.	27 Central St.
Boinsigler, E. L.	New York, N. Y.	85 John St.
Curtis & Sons, J.	New York, N. Y.	215 Fulton St.
Crook & Co. O.	Dayton, O.	300 Water St.
Clark, R. C. & U. S.	Cleveland, O.	

Dalley, Jr. H.	New York, N. Y.	115 Liberty St.
Drake & Ward, P. H.	New York, N. Y.	53 Park Place
Fleming, Bros.	Pittsburgh, Pa.	24 Wood St.
Ferrett, E.	New York, N. Y.	
Gates, Wm.	Frankfort, N. Y.	
Hall & Ruckel	New York, N. Y.	218 Greenwich St.
Henry, John F.	New York, N. Y.	8 College Place
Husband, T. I.	Philadelphia, Pa.	N.W. 3d & Spruce
Hazeltine, E. T.	Warren, Pa.	
Hall & Co., R. P.	Nashua, N. H.	
Hartman & Co., S. B.	Lancaster, Pa.	
Hostetter & Smith	Pittsburgh, Pa.	57 Water St.
Howe, S. D.	New York, N. Y.	161 Chambers St.
Jayne & Son, Dr. D.	Philadelphia, Pa.	242 Chestnut St.
Jackson, Prouts & Douglas	St. Louis, Mo.	

Kennedy, Donald	Roxbury, Mass.	120 Warren St.
Kennedy, L. C.	Pittsburgh, Pa.	First Ave & Wood
Kerr, J. C.	Cincinnati, O.	Lock Box 1398
Kidder	New York, N. Y.	83 John St.
Lee & Usgood	Norwich, Ct.	
Laird, G. W.	New York, N. Y.	5 Gold St.
Lippmann Bros, Jacob	Savannah, Ga.	
McDonald & Co. R. H.	New York, N. Y.	32 Commerce St.
Moody, Michal & Co.	St. Louis, Mo.	
New York Match Co.	New York, N. Y.	4 Park Place
Pierce, R. V.	Buffalo, N. Y.	80 West Seneca St.
Radway & Co.	New York, N. Y.	32 Warren St.
San Francisco M. Co.	San Francisco, Cal.	

Schwartz _ Hazlett	Pittsburgh, Pa.	137 First Avenue
Scovill & Co., A. L.	Cincinnati, O.	
Suire & Co., F. E.	Cincinnati, O.	
Schwab, McQuaid & Co.	Chicago, Ills.	
Scheetz, Jacob	Philadelphia, Pa.	N.W. Fifth & Race
Schenck & Son, J. H.	Philadelphia, Pa.	N.E. Sixth & Arch
Stewart, Franklin	Philadelphia, Pa.	113 South Seventh St.
Truesdell & Co., J. W.	Syracuse, N. Y.	
Tubbs & Co., E. M.	Manchester, N. H.	
Van Duzer, S. R.	New York, N. Y.	35 Barclay St.
Warner & Co., L. W.	New York, N. Y.	67 Murray St.
Wilder & Co. E.	Louisville, Ky.	

Philadelphia
March 19, 1874

Jos. H. England, Esq.
Baltimore, Md.

Dear Sir:

I am in receipt of your esteemed favor of the 18th inst. with inclosure of one cent stamp of the Wilmington P. Match Co. loaned you on the 11st and for the due return of which you have my sincere thanks. No apology is due me and I beg you will have no regrets in regard to the matter, as you were not at all in fault. I was simply vexed that one of my hands should be so thoughtless as to inadvertently violate the regulations in principle although the amount involved was nothing. My only fear was that you might lose the stamp or by some accident be prevented from returning it.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia, Pa.
March 19, 1874

Messrs. Jackson, Pfonta & Douglas
St. Louis, Mo.

Gentlemen:

Pursuant to advices from the Commissioner
of Inter. Revenue, 14th inst, I have to inform you
that it will cost one hundred dollars (\$100) to effect
the change in your private die from "James A. Jackson
& Co." to "Jackson, Pfonta & Douglas."

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
March 19, 1874

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

Gentlemen:

I have the pleasure to acknowledge
the receipt of your favor of the 19th inst, cover-
ing remittance of \$63.01 in payment of my account
to Dec. 31, 1873, for which please accept my thanks.

Very respectfully

Jos. R. Carpenter

per L.

\$63.01

Philadelphia
March 20, 1874

Messrs. I. R. Van Duzer Co.
New York, N. Y.

Gentlemen:

I have the pleasure to acknowledge
the receipt of your favor of the 19th inst, cover-
ing remittance of \$9.06 in full of my account to
Dec. 31, 1873, for which please accept my thanks.

Very respectfully

Jos. R. Carpenter
per L.

\$9.06

Philadelphia
Mar. 20, 1874

Messrs. L. W. Warner Co.
New York, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 19th inst covering remittance of sixty-two 82/00 dollars in full of my account to Dec. 31, 1873, for which please accept my thanks.

Very respectfully

Jos. R. Carpenter

per E. L.

\$62.82

Philadelphia
Mar. 23, 1874

E. R. Chapman, Esq.
Chief, Stamp Division
Washington, D. C.

Sir:

Herewith I have the pleasure to hand you for official approval an impression of the finished private stamp die for the American Fusee Company, Erie, Pa., engraved at the earliest moment pursuant to your endorsement on their letter of the 23d ulto, referred to me on the 2d inst. with your note that the gentlemen were friends of yours and the Commissioner.

I also forward this date to the American Fusee Co. proof impressions of said die in colors, and bill of engraving with a deduction in the usual charge. The plate will be ready to print when approved immediately. I am advised as to the color preferred.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 23, 1874

E. T. Hazeltine, Esq.
Warren, Pa.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 20th inst, covering remittance of \$1.60 in payment of my account rendered. With thanks I am

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Mar. 23, 1874

Columbian Bank Note Co.
J. M. Van Bushirk, Treasurer
Washington, D. C.

Sir:

Your favor of the 21st inst. to hand and advice noted.

In future will you have the kindness to make your checks in payment of stamps and printing furnished from my office payable to "J. R. McFetridge or order." Mr. McFetridge is a stamp dealer through whom the government is paid for the stamps, and the checks received by me are invariably handed to him, he refunding to me the amount of my bill for printing. You may inclose the checks in your package by express as usual and in case you may wish to correspond with Mr. McFetridge, I inclose his envelope with printed address.

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,
March 2, 1874.

viz:

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

153721	$\frac{39}{210}$	$\frac{83}{170}$	$\frac{50}{102}$	$\frac{4}{90}$	$\frac{18}{85}$	$\frac{22}{72}$	$\frac{46}{54}$	$\frac{27}{35}$	$\frac{14}{18}$	$\frac{4}{8}$
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or, fractions reduced, $\frac{153725}{128520} \frac{80578}{128520}$ sheets

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

689924	$\frac{136}{221}$	$\frac{14}{210}$	$\frac{130}{189}$	$\frac{25}{175}$	$\frac{53}{170}$	$\frac{78}{169}$	$\frac{32}{144}$	$\frac{110}{140}$	$\frac{128}{136}$	$\frac{53}{132}$	$\frac{83}{112}$
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$\frac{72}{108}$	$\frac{15}{105}$	$\frac{73}{102}$	$\frac{6}{99}$	$\frac{55}{95}$	$\frac{70}{90}$	$\frac{35}{85}$	$\frac{4}{84}$	$\frac{75}{80}$	$\frac{52}{72}$	$\frac{55}{70}$	$\frac{10}{69}$	$\frac{46}{66}$	$\frac{50}{65}$	$\frac{46}{64}$
------------------	------------------	------------------	----------------	-----------------	-----------------	-----------------	----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

$\frac{8}{60}$	$\frac{14}{56}$	$\frac{40}{54}$	$\frac{48}{52}$	$\frac{3}{51}$	$\frac{15}{49}$	$\frac{26}{46}$	$\frac{8}{44}$	$\frac{41}{42}$	$\frac{38}{40}$	$\frac{28}{38}$	$\frac{27}{36}$	$\frac{20}{30}$	$\frac{6}{20}$	$\frac{9}{16}$
----------------	-----------------	-----------------	-----------------	----------------	-----------------	-----------------	----------------	-----------------	-----------------	-----------------	-----------------	-----------------	----------------	----------------

or, fractions reduced, $\frac{689945}{835259705280} \frac{553518873258}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To Treasury Department
W. V. I. Wilson, Esq., Chief Currency Div.
Washington, D. C.

Philadelphia
March 23, 1874

American Fusee Co.
Erie, Pa.

Gentlemen:

Herewith I have the pleasure to hand you proof impressions in colors, of private stamp die engraved at the earliest moment, pursuant to yours of the 23d ulto addressed to Hon. Commissioner of Inter. Rev. and referred to me with a note from Mr. Chapman that you are personally friends to him and the Commissioner. Please inform me what color to print and the plate will be put to press at once and stamps prepared in three days from the date of the receipt of your advice.

Also herewith I present you my account with a deduction from the usual charge.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 23, 1874

American Fusee Company
Erie, Pa.

To Jos. R. Carpenter, Dr.

To engraving private stamp die and making plate complete, in full (three hundred dollars)	\$300.
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Philadelphia
Mar. 24, 1874

Messrs. Fleming Brothers
Pittsburgh, Pa.

Gentlemen:

I have the pleasure to herewith acknowledge
the receipt of your favor of the 21st inst. with remittance
of fifty-four 29/100 dollars (\$54.29) in full of account
rendered.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 24, 1874

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

Your favor of the 21st inst. to hand and advice noted. Checks per express with remittance inclosed is also to hand this A.M. In counting the checks for the National Metropolitan Bank to be stamped, I find these are as follows:

	1850	imps.	x	3	-	5550	checks	
	<u>31</u>	"		2		<u>62</u>	"	
Total	1881	"				5612	" @ 2¢	\$112.24
							3% dis. on (over \$100)	<u>3.37</u>
								108.87
							Printing 1881 imps @ 1¢	<u>18.81</u>
							Total	127.68

The remittance rec'd with the checks, and herewith returned, is \$55.49, the error consisting in your having counted only 1881 checks instead of 5612 to be stamped.

Please therefor send me an amended check, and, on this occasion as well as in future, please make your remittance payable to the order of J. R. McFetridge. Mr. McFetridge is a stamp dealer to whose account I charge the work, he paying the government for the stamps and settling with me for the printing. Remittances payable to Mr. McFetridge may be inclosed with the checks to be stamped, as usual, or you may correspond with him direct at your own option.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 24, 1874

Messrs. Schmitt & Schmitt
Detroit, Mich.

Gentlemen:

Two hundred and fifty dollars (\$250) balance due on your engraving account Sep. 30, 1871 still remaining unpaid I desire that you will make settlement thereof without further delay. If not paid at once, I will be required to take measures to enforce payment, as I have waited until patience is exhausted.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 27, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Your favor of the 16th inst. is at hand.

My rule is to be paid for engraving ere I
prepare any stamps from a new plate. I have made the
charge so low that it is necessary to exact prompt
payment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 27, 1874

Messrs. Griggs & Goodwill
South Chicago, Ills.

Gentlemen:

I have an order in your favor for \$1000 in private die revenue stamps, but have not enough of the old stamps (L. G. Hunt) to fill it. I have not prepared stamps from the new plate (Griggs Goodwill) awaiting your response to my letter of Aug. 8, 1873, and bill of \$75 for engraving and making the plate. If you have paid me the amount however, please inform me of the date of said payment. Otherwise you can remit at once and the order will be executed immediately on receipt of the remittance.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 4, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

I have the pleasure to acknowledge the receipt
of your favor of the 27th ulto. with remittance of
seventy-five (\$75) dollars in full for alteration of
one cent private die stamp, and return you my thanks
for the same.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1874

viz:

29,502,259 Stamps @ 23 cents per M.	\$6785.52
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Received payment

Philadelphia
April 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1874

viz:

29,502,259 Stamps @ 23 cents per M.	\$6785.52
-------------------------------------	-----------

Received payment

Philadelphia
April 8, 1874

Messrs. John I. Brown & Sons
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 6th inst. with remittance of one hundred and twenty-two $64/100$ dollars (\$122.64) in full of account rendered, and return thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

\$122.64

Philadelphia
April 8, 1874

Messrs. Griggs & Goodwill
So. Chicago, Ills.

Gentlemen:

Will you do me the favor to make some response to my two communications, one of Aug. 6, 1873 with bill for engraving, \$75.00, and asking you what color to print stamps; and the other of Mar. 27th last informing you that this order was then received from Washington and I needed payment of my account and advice from you as to the color to print. Not having heard from you I printed stamps in black, and filled the order, trusting you will do me the justice to acknowledge the receipt of this communication which I send you with the package of stamps.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
April 8, 1874

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

Sir:

Inclosed herewith, I have the honor to hand you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered by me during the month of March last, together with the usual accompanying statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 9, 1874

Messrs. Griggs & Goodwill
So. Chicago, Ills.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 7th inst, with remittance of seventy-five dollars (\$75) in full payment for altering private die, and return thanks therefor.

The writer was unadvised that our Mr. C. had received a communication from you when he inclosed the note with stamp package yesterday, and asks you to accept the apology. You have not yet informed me however what color to print the stamps.

Very respectfully,

Jos. R. Carpenter
per L.

Extra Sized Private Stamps Delivered
in March, 1874

Am. M. Co. O.	3	66000
Ayer & Co.	1	150000
"	4	100000
Barber M. Co.	3	161331
Bonsf & Poole	3	66000
Brandreth	1	220000
Brown & Son, Jno. I.	2	55000
Dalley	1	10750
"	2	2500
Schwartz & Hazlett	1	110000
Fleming (No. 1)	1	110000
" (No. 2)	1	110000
Gates	3	126000
Hall & Ruchel	1	33980
Henry	1	40000
"	2	15000
"	4	10000
N. Y. Match Co.	1	112000

Jayne & Son	1	110000
"	2	55000
"	4	27500
E. Ferrett (Sands)	1	66000
Schenck	1	88008
"	6	7332
F. E. Suire & Co.	1	7700
"	4	700
Warner & Co.	1	50000
Wilder & Co.	1	21100
"	4	8750
F. Brown	2	57600
Curtis & Sons	2	110000
G. S. Kennedy	2	5250
R. V. Pierce	1	38500
"	2	45150
Radway	2	110000
Laird	3	3500
Burnett & Co.	4	14025
Hall & Co.	4	27500

Hazeltine	4	16500
Hostetter & Smith	4	82500
Howe (M. Cure)	4	14025
Jackson & Pfouts & Douglas	4	14025
Kerr	4	2625
McDonald & Co.	4	27500
Franklin Stewart	8	2625
P. H. Drake & Ward	1	56340
"	2	54495
San Francisco M. Co.	12	33333
Moody, Michal & Co.	4	14025
R. C. & C. S. Clark	4	27500
Imprinting		
86720 imps @ 1¢	2	411971
Wrappers		
Byam Carlton & Co.	1	1,610,000

Manufactured in March, 1874

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Mar. 3 American Fuses Co. 1¢ 13/16					\$300
2¢ <u>Imprinting</u>	86720	411971			867.20
<u>Stock, common</u>	146131	30371317			
" extra size, viz:					
1¢ Hall & Ruchel	986	167620	1.22		1.22
1 Ayer & Co.	9500	437000	48.66		48.66
1 Brandreth	6984	921888	11.98		11.98
1 Fahnestock	2980	250320	8.12		8.12
1 Fleming No. 1	4985	299100	21.58		21.58
1 " No. 2	2497	274670	7.05		7.05
1 Dalley	2933	152516	12.20	4.58	16.78
1 Sands	3802	262338	16.31	7.87	24.18
1 U.S. P. Med. Co.	4499	40491	23.89	10.12	34.01
2 Jno. I. Brown & Sons	6309	454248	28.84	13.63	42.42
2 Curtis & Sons	3000	198000	12.57	5.94	18.
2 R. V. Pierce	2908	162848	1.77	4.89	6.68
3 Gates	2100	88200	9.21	2.65	11.83
3 Barber M. Co.	7182	287280	30.82	8.62	39.47
3 Bonsf. & Poole	8201	360844	38.73	10.83	49.56
4 Hostetter & Smith	5000	230000	22.66		22.66
1 B. C. Co. Wrappers		<u>1000000</u>			70
Good	219997	36370651			8365.25
Spoiled	<u>3403</u>	<u>519820</u>			
Total	223400	36890471			9967.19

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during March, 1874, by Jos. R. Car-
 penter, Philadelphia, Pa.

viz:

Die	Sheets	Stamps	Total
2¢ General	66	13860	\$277.20
1" Proprietary	387	81270	812.70
2 "	80	16800	336.
4 3	49	8330	333.20
Total	582	120260	\$1759.10
1¢ Alexander	43	9030	90.30
1 Barber M. Co.	312	65520	655.20
1 Bontell & Maynard	56	11760	117.60
1 Brockett & Newton	204	42840	428.40
1 Cramer & Kemp	97	20370	203.70
1 J. L. Clark	404	84840	848.40
Forward	1116	234360	\$2343.60

forward	1116	254380	\$2343.60
1¢ Eaton	70	14700	147
1 Md. M. Co.	2	420	4.20
1 Safety M. Co.	71	14910	149.10
1 Stanton	197	41370	413.70
1 Hall & Ruchel	14	2380	23.80
1 Brandreth	16	2112	21.12
1 Fahnestock	20	1680	16.80
1 Fleming No. 1	15	900	9.
1 " No. 2	3	330	3.30
1 Dalley	67	3484	34.84
1 Sands	198	13662	136.62
1 U.S. Prop. M. Co.	1	9	.09
2 Perry Davis Son	27	5670	113.40
2 J. I. Brown & Son	191	13752	275.04
2 R. V. Pierce	92	5152	103.04
3 Barber M. Co.	118	4720	141.60
3 Bonsf. & Poole	499	21956	658.68
3 Lamman & Kemp	9	1890	56.70
3 Richardson	2	340	10.20
5 Paper Fabrique & Co.	46	7820	391.
5 Manger	47	7943	397.15
		<hr/>	
Total	2821	399560	\$5449.98

Philadelphia
April 16, 1874

American Fuses Co.
Erie, Pa.

Gentlemen:

I desire to have from you a response to my account for engraving, forwarded to you on the 23rd ulto, \$300 - the amount of charge being made so low in your favor that I must request you will not delay payment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1874

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

Sir:

I have the pleasure to acknowledge the receipt of your favor of Mar. 30th with remittance of sixty-one 46/100 dollars (\$61.46), amount of my bill for extra printing, for which I return thanks.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
April 18, 1874

Messrs. Jackson, Pfouts & Douglas
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge with
thanks, the receipt of your favor of the 15th inst
with remittance of twenty-seven 01/100 dollars in
full for account rendered.

Very respectfully

Jos. R. Carpenter

per L.

\$27.01

Report of Jos. R. Carpenter
Philadelphia, P.

Balance of Distinctive Paper on hand at the close of business April 1, 1874

viz:

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

183209 $\frac{177}{210}$ $\frac{108}{170}$ $\frac{42}{102}$ $\frac{43}{90}$ $\frac{84}{85}$ $\frac{22}{72}$ $\frac{46}{54}$ $\frac{26}{35}$ $\frac{8}{18}$ $\frac{4}{8}$, or,

fractions reduced, 183215 $\frac{25786}{128520}$ sheets

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

716031 $\frac{156}{221}$ $\frac{70}{210}$ $\frac{7}{189}$ $\frac{60}{187}$ $\frac{150}{175}$ $\frac{107}{170}$ $\frac{49}{169}$ $\frac{128}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{6}{13}$

$\frac{75}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{61}{102}$ $\frac{3}{99}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{75}{85}$ $\frac{44}{84}$ $\frac{15}{80}$ $\frac{60}{72}$ $\frac{25}{70}$ $\frac{43}{69}$ $\frac{12}{66}$ $\frac{52}{63}$

$\frac{46}{64}$ $\frac{28}{60}$ $\frac{4}{56}$ $\frac{40}{64}$ $\frac{10}{52}$ $\frac{3}{51}$ $\frac{47}{48}$ $\frac{10}{46}$ $\frac{16}{44}$ $\frac{37}{42}$ $\frac{7}{40}$ $\frac{22}{38}$ $\frac{6}{36}$ $\frac{27}{30}$ $\frac{6}{20}$

$\frac{4}{9}$, or fractions reduced, 716052 $\frac{635855355942}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

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

Philadelphia
April 30, 1874

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

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 28th inst with remittance of \$35.61 in full of account rendered and return you my thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 5, 1874

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

Sir:

Herewith I have the honor to submit for your approval, proof impression of a private die for Donald Kennedy, Roxbury, Mass., denomination six cents and superficial area two inches.

This die is an alteration of Dr. G. G. Kennedy's two cent die, the latter's authority for the use of his die by Donald Kennedy being shown by the communication from the respective parties, herewith submitted.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 5, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Dear Sir:

I have the pleasure to hand you herewith proof impressions of your private die in various colors. Please advise me as to your choice for printing stamps and about what quantity of stamps you expect to use the first three months.

Also herewith I hand you my account of charge for engraving, etc., which is due at this stage, and remain,

Yours very truly,

Jos. R. Carpenter
per L.

Philadelphia
May 5, 1874

Donald Kennedy, Esq.

To Joseph R. Carpenter, Dr.

To engraving six cent die (Vignette of G. G. Kennedy's die)

and making plate complete.

\$200.

Philadelphia
May 6, 1874

American Fusee Co.
Erie, Pa.

Gentlemen:

Enclosed herewith I return your draft
\$500, remitted by your favor of the 2d inst, for
correct endorsement. You have made it payable
to order of "John" R. Carpenter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1874

viz:

33,247,963 Stamps @ 23 cents per M.	\$7,647.03
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Received payment

Philadelphia
May 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1874

viz:

33,247,963 Stamps @ 23 cents per M.	\$7647.03
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
May 7, 1874

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

Sir:

Inclosed herewith I have the honor to transmit you my account, signed in duplicate for the manufacture of revenue stamps delivered by me on requisitions for the month of April last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
May 11, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Dear Sir:

Your advice of the 9th inst. is at hand and duly noted. I regret that there should be any disapprobation expressed as to the vignette likeness. It certainly is a very close copy of the photograph - The plate will be put to press at once and the stamps will be ready for you in a week from this date.

Check herewith is returned for insertion of R. between my christian & surname.

Very truly

Joseph R. Carpenter

per L.

Extra Sized Private Stamps Delivered in
April, 1874

Am. Match Co. O.	3	44000
Ayer & Co.	4	137500
Barber M. Co.	3	146664
Brandreth	1	440000
Jno. I. Brown & Son	2	105000
"	4	2500
John Bull	1	16000
"	4	12500
Curtis & Sons	1	27500
"	2	110000
H. Dalley, Jr.	1	10500
Am. Gates	3	315000
Hall & Ruckel	1	38900
J. F. Henry	1	30000
"	2	20000
"	4	10000
Jayne & Son	1	110000
"	4	55000
		230000

J. H. Schenck & Son	1	55002
"	6	12833
L. W. Warner & Co.	1	25500
Fred Brown	2	57600
G. G. Kennedy	2	5250
R. V. Pierce	1	64000
"	2	168200
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
R. P. Hall & Col	4	27500
Hartman & Co.	4	15125
Hostetter & Smith	4	165000
R. H. McDonald Co.	4	110000
Van Duzer	4	16500
F. Stewart (Swain)	8	2625
P. H. Drake & Ward	1	20210
"	2	45005
L. C. Kennedy	2	55000
San Francisco P. Match Co.	12	9166
Wrappers		
Byam Carlton & Co.	1	2,010,000
Imprinting		
(104134 imps @ 1¢)	2	513229

Manufactured in April, 1874

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Apr. 17 One cent A. Vogeler & Co. 13/16th					\$350
22 One " Johnston, Holloway & Co. 1 1/32)					550
" Two " " " " ")					
29 One " W. Goldbach & Co. 13/16th					300
<u>Imprinting</u>	104134	513229			1041.34
<u>Stamps, Common size</u>		35062370			
" Extra " viz:					
1¢ Ayer & Co.	4983	229218	25.52		25.52
1 Henry	1915	126390	6.32	3.79	10.11
1 Schenck Son	4965	218460	25.38		25.38
1 Warner & Co.	5934	178020	27.42	5.34	32.76
2 Curtis & Sons	5735	378510	24.04	11.35	35.39
2 Henry	1972	130152	6.51	3.90	10.41
2 Lyon Mfg. Co.	1831	186762	5.60	5.60	11.20
forward	197696	37023111			2392.11

forward	197696	27023111			\$2392.10
2# Radway & Co.	2824	225920	8.45	6.78	15.2
2 R. V. Pierce	4349	243544	19.09	7.31	26.40
3 Am. M. Co.	14719	618198	64.52	18.55	83.07
3 Bonsf. & Poole	952	41888	4.49	1.25	5.74
3 Gates	2853	119826	12.51	3.50	16.01
4 Hazeltine	968	108416	1.35		1.35
4 Jno. Henry	948	62568	2.70	1.88	4.58
4 Hostetter & Smith	1995	91770	9.04		9.04
4 Moody Michel Co.	993	37734	4.99		4.99
1 Byam C. & Co. (Wrappers)		1875000			131.28
Good	228297	40447975			9303.02
Spoiled	10005	1842254			
Total	238300	42290229			11992.7

Detailed Statement of Revenue Stamps Spoiled
in Manufacture during April, 1874, by Joseph
R. Carpenter, Philadelphia, Pa.

Die	Sheets	Stamps	Value
2¢ General	450	157500	\$5150
1 Proprietary	362	76020	760.20
2 "	173	36330	726.60
3 "	28	4760	142.80
4 "	104	17680	707.20
6 "	30	5100	306
Total	1447	297390	5792.80
1¢ Am. Fusee Co.	113	23730	237.30
1 Barber Match Co.	469	98490	984.90
1 Bonsf. & Poole	100	21000	210
1 Cramer & Kemp	30	6300	63
forward	712	149520	1495.20

forward	6654	1364622	13646.22
2½ Curtis & Sons	265	17490	349.80
2 Henry	28	1848	36.96
2 Lyon Mfg. Co.	169	17238	344.76
2 Radway Co.	176	14080	281.60
2 R. V. Pierce	151	8456	169.12
2 Barclay	39	8190	163.80
3 Am. Match Co.	281	11802	354.06
3 Bonsf. & Poole	48	2112	63.36
3 Gates	147	6174	185.22
4 Hazeltine	32	3584	143.36
4 Henry	52	3432	137.28
4 Hostetter & Smith	5	230	9.20
4 Moody & Michel	7	266	10.64
5 Dougherty	207	35190	1759.50
5 Hart & Co.	221	37570	1878.50
5 Paper Fab. Co.	74	12580	629.
		<hr/>	
Total	8556	1544864	20162.38

Philadelphia
May 16, 1874

Messrs. A. Vogelas Company
Baltimore, Md.

Gentlemen:

I will send you proofs of your private stamp die on Monday or Tuesday next. The stamps will probably be ready to deliver about the 25th provided in the meanwhile you advise me as to your choice of color for printing stamps, after you have considered the proof impressions.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
May 16, 1874

Donald Kennedy, Esq.
Roxbury, Pa.

Dear Sir:

I am in receipt of your favor of the
14th inst with corrected check. Please accept
thanks.

Stamps from your new plate will be
ready to meet orders after the 22d inst.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
May 21, 1874

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

Gentlemen:

Herewith I have the pleasure to hand you proof impression of your private die and trust it will be found entirely satisfactory. Please inform me what color to print the stamps and about what quantity you will probably require per year or quarter, that I may know what will be an adequate supply to keep ahead of the demand. In three days after receipt of this information I will be ready to fill your orders, which, with remittance and a note that you require "one cent stamps from private die," should be addressed to the Commissioner of Inter. Rev., Washington, D. C.

Also herewith I hand you my account which is due at this stage.

Very respectfully,

Joseph R. Carpenter

per L.

Philadelphia
May 21, 1874

Messrs. A. Vogeler & Co.

To Joseph R. Carpenter, Dr.

To engraving one cent private die and making stamp plate complete, in full \$350.

Philadelphia
May 21, 1874

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 a private die ordered to be engraved by Messrs. A. Vogeler & Co., Baltimore, Md., proprietors of "Koenigs Family Medicines."

Superficial area $13/16$ th inch.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
May 23, 1874

Messrs. Edward Wilder & Co.
Louisville, Ky.

Gentlemen:

Your favor of the 20th inst. to hand. One denomination of the design referred to for die and plate complete would cost you three hundred and fifty dollars (\$350), two denominations five hundred and fifty (\$550).

I have no doubt whatever the government would allow you to combine the two kinds of stamps in one order at the full commission provided the order was made by a single firm authorized to use them both. This however is a matter for the Commissioner of Internal Revenue and not me to determine.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 23, 1874

Messrs. Saxton & Brand
Urbana, O.

Gentlemen:

My charge for imprinting revenue stamps on bank checks is one penny a page, or pull, of not more than six stamps each. The Commission, or discount, allowed you on the stamp value is as follows:

over \$25 face value	2 $\frac{1}{2}$ % disct.
" 100 " "	3% "
" 300 " "	4% Commission

Blank paper can be furnished, and stamped, as well as printed checks. The paper will be supplied at dealers' rates without any advance thereon whatever. The weight, size and divisions for checks should be carefully prescribed.

Your orders should be directed to J. R. McFetridge, Stamp Dealer, Philadelphia, Pa. accompanied by a remittance to cover the amount of charges and he will give prompt attention to the matter. Or you can pay the stamp charge to the Government (\$50 or over at a time) and remit the printing charges to me direct, but the commission on amount less than \$1000 would not be so favorable to you as the allowance of the dealer. I inclose a directed envelope of Mr. McFetridge to whom I refer you for further information if necessary.

Very respectfully

Jos. R. Carpenter

Philadelphia
May 23, 1874

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

Gentlemen:

Your favor of the 22d inst. with remittance of three hundred and fifty dollars (\$350) is duly and thankfully received. Advice as to color and quantity of stamps, and of remittance to the Commissioner on account of stamp order, is fully noted, and will have the necessary prompt attention.

\$350.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 26, 1874

Mr. T. J. Boyd, Esq.
Zanesville, Ohio

Sir:

Herewith inclosed are a few samples of private die impressions which please return to me after you have considered them. The price for engraving and making plate in full, for the smallest, or regular size, is three hundred dollars for one plate or denomination and five hundred dollars for two plates or denominations of stamps, each denomination requiring a separate plate. For dies of the larger sizes the charge is \$350 single and \$550 double plates.

My opinion is you may use one or as many stamps as you please on a single box of matches, as the money value is adequate, but that is a matter for the Commissioner of Internal Revenue to inform you of.

I can recommend no stencil. Private die stamps that are properly affixed to the match boxes need no cancellation.

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, 1874

viz: _____

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

158905 $\frac{148}{210}$ $\frac{42}{102}$ $\frac{26}{90}$ $\frac{55}{85}$ $\frac{22}{72}$ $\frac{46}{54}$ $\frac{19}{35}$ $\frac{6}{18}$ $\frac{4}{8}$, or,

fractions reduced,

158909 $\frac{75322}{128520}$ sheets

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

715856 $\frac{136}{221}$ $\frac{153}{210}$ $\frac{40}{189}$ $\frac{29}{187}$ $\frac{100}{175}$ $\frac{127}{170}$ $\frac{20}{169}$ $\frac{132}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{119}{132}$ $\frac{27}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{24}{102}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{75}{85}$ $\frac{44}{84}$ $\frac{35}{80}$ $\frac{44}{72}$ $\frac{25}{70}$ $\frac{43}{69}$ $\frac{28}{66}$

$\frac{20}{85}$ $\frac{46}{84}$ $\frac{28}{60}$ $\frac{12}{56}$ $\frac{40}{54}$ $\frac{14}{52}$ $\frac{25}{51}$ $\frac{19}{48}$ $\frac{12}{46}$ $\frac{29}{44}$ $\frac{11}{42}$ $\frac{23}{40}$ $\frac{22}{38}$ $\frac{6}{36}$ $\frac{11}{30}$

$\frac{6}{20}$ $\frac{7}{15}$ $\frac{4}{9}$ or, fractions reduced,

715876 $\frac{709158369402}{835259705280}$ sheets

Very respectfully submitted

Joseph R. Carpenter

per L.

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

Philadelphia
May 26, 1874

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

Gentlemen:

In reply to yours of the 25th inst. you will please apply to the Commissioner of Inter-
Revenue for advice as to whether it would be within the regulations of the Department for you to get up a woodcut facsimile of your stamp for a place in your almanac.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 1, 1874

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

Your stamp order has not yet come to me,
Something must be wrong at the Internal Revenue
Bureau. It is advisable that you write or tele-
graph to the Commissioner at once and as soon as we
are advised by him the stamp will be shipped to you.

Very respectfully

Jos. R. Carpenter

per L

Philadelphia
June 1, 1874

Messrs. Edward Wilder & Co.
Louisville, Ky.

Gentlemen:

Your favor of the 27th ulto is at hand.

A die with no other engraving than the wording according to the sketch presented would cost you \$250, but the Government would probably not approve such a die for the reason that it should have a certain amount of filagree to secure it against imitation.

Very respectfully,

Jos. R. Carpenter

per L

Philadelphia
June 4, 1874

R. F. George, Esq.
Galveston, Texas

Sir:

Your communication of the 27th ulto addressed to the Commissioner of Internal Revenue has been referred to me.

I am appointed by the Government to engrave revenue stamp dies, make plates, and to prepare stamps therefrom. The charge for making a private die and plate complete, the size of the ordinary four cent stamp, is three hundred dollars. If a larger stamp is required, three hundred and fifty dollars. Six weeks time would be required to make the plate and prepare a reasonable stock of your stamps to keep ahead of the demand.

You would obtain any quantity from \$50 upwards: by ordering over \$500 at a time however you would receive the greatest commission, viz: ten per cent is if you remit say \$510 to the Commissioner he would make a requisition on me to send you \$561 face value of stamps.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 4, 1874

Messrs. I. H. Cook & Co.
59 Montgomery St.
Syracuse, N. Y.

Gentlemen:

Your favor of the 1st inst. at hand.
as yet your order of the 18th ulto through the
usual channel has not come to me. Your last
letter to the Commissioner of Internal Revenue may
elicit a reply as to the reason of the delay. Have
you given the Commissioner assurance of your authority
to use the private die stamps of Messrs. Truesdell &
Co.? If not that may be the difficulty.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
June 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1874

viz:

29,746,072 Stamps @ 23 cents per M.	\$6841.60
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Payment received

Philadelphia
June 1, 1874

U.S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1874

29,746072 Stamps @ 23 cents per M.	\$6841.60
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Payment received

Duplicate

Philadelphia
June 5, 1874

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

Sir:

Inclosed herewith I submit for your approval
a proof impression of a private die engraving ordered
by Messrs. Johnston, Holloway & Co. of this city.
Superficial area $1 \frac{1}{32}$ inch.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
June 5, 1874

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

Sir:

Inclosed herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of revenue stamps delivered by me on your requisitions for the month of May, 1874, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 5, 1874

Messrs. Johnston, Holloway & Co.
Philadelphia, Pa.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of the engraving of your private die stamp. Please let me have your comment and advice as to color for printing the denominations respectively, at early convenience.

My bill for the engraving being due at this stage, I present the same also herewith.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 5th, 1874

Messrs. Johnston, Holloway & Co.

To Joseph R. Carpenter, Dr.

To engraving private die stamps and
making plates complete for "one" and "two" cents \$550

Philadelphia
June 8, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

My balance on hand of your No. 1 stamps, wrappers, after filling today's order No. 5166 consists of only sixty six bundles, or 330,000 wrappers. For ample time to prepare a suitable stock ahead will you please forward me a new lot of white paper at an early date?

Very respectfully

Joseph B. Carpenter

per L.

Philadelphia
June 8, 1874

Messrs. A. Goldback & Co.
Richmond, Va.

Gentlemen:

Your favor of the 2d inst. is at hand.

I will continue to push your stamp to completion with all possible dispatch. It will however require about ten days yet, whereupon notice, together with a proof impression of the work, will be duly forwarded to you.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 8, 1874

Messrs. E. C. Hazard & Co.
New York, N. Y.

Gentlemen:

I will engrave the stamp, make plate, etc.
for three hundred dollars (\$300). I understand your
wishes, and could have the work completed with a stock
of stamps prepared in about eight weeks time.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 8, 1874

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

Sir:

Herewith please find ten thousand three hundred and twenty six (10326) stamped checks spoiled in the hands of Messrs. Wm. F. Murphy's Sons and returned through me for redemption, for which please credit Messrs. Wm. F. Murphy's Sons, Philadelphia, Pa. with an order for an equivalent in two (2) cent check stamps.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 11, 1874

Hon. F. E. Spinner
Treasurer, U. S.
Washington, D. C.

Sir:

If there be any such thing as a published list of the National Banks throughout the country, will you please furnish me with a copy for use as a reference in my business of manufacturing revenue stamps for the Treasury Department?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 15, 1874

Messrs. L. W. Warner & Co.
New York, N. Y.

Gentlemen:

I find by comparing one of the present stamps with a proof impression of the die, that your plate has been washed in printing, or transferring, rendering it necessary that a new one be made at once. I have however some four thousand sheets of the present stock on hand which I would like you if possible to consume in the meanwhile.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
June 16, 1874

Messrs. Wm. F. Murphys Sons

Gentlemen:

The lot of my private checks herewith, 550 imps
x 5 - 2750, are to be treated according to the directions
in pencil, on the wrappers subdividing the lots.

viz:

I desire to have bound six books of 84 pages and 3 checks
to the page each; the remainder to be cut into single checks
and not bound.

6 books, 84 pages each, 504 pages x 3	- 1512
(cuttings from 504 " x 2	- 1008
Unbound (23 odd sheets x 10	<u>230</u>
Total checks	2750

By seeing that the checks for the six books are bound in
the order of arrangement noted on the lots, you will oblige,

Yours very truly

Jos. R. Carpenter

per E. Lamasure

Extra Sized Private Stamps Delivered in May, 1874

	viz:	
Am. M. Co.	3	84000
Ayer & Co.	1	150000
"	4	100000
Barber M. Co.	3	183328
Bonsf & Poole	3	132000
Brandreth	1	440000
Jno. I. Brown & Son	2	110000
Bull	1	16000
"	4	12500
Dalley	1	10501
"	2	1312
Gates	3	189000
Hall & Ruchel	1	34400
Henry	1	40000
"	2	30000
"	4	19000
Jayne & Son	1	110000
"	4	82500
N.Y. Match Co.	1	187200

Schenck	1	44004
"	6	3666
Warner & Co.	1	20000
Fred Brown	2	57600
Curtis & Sons, S.S.	2	110000
" H.P.	2	5500
Kennedy, G.G.	2	10252
"	6	16666
R. V. Pierce	1	11000
"	2	137500
Radway & Co.	2	110000
G. W. Laird	3	5250
Burnett & Co.	4	14025
R. P. Hall & Co.	4	27500
Hazeltine & Co.	2	9635
"	4	8960
Hogtetter & Smith	4	82500
Howe (M. Cure)	4	14025
Jackson, Pfouts & Douglas	4	14025
McDonald & Co.	4	275000
Tubbs & Co.	4	14850

Lyon Mfg. Co.	1	30220
"	2	40000
Jacob Scheetz	4	5250
Kidder Witherell & Co.	4	2625
R. C. & C. S. Clark	4	27500

Wrappers

May Byam C. & Co.	1	1,210,000
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Imprinting

May 62877 imps. @ 1¢	2	312091
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Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during May, 1874, by Jos. R. Carpenter,
 Philadelphia, Pa.

Dies	Sheets	Stamps	Value
2¢ General	426	89460	\$1789.20
1 Proprietary	302	63420	634.20
2 "	83	17430	348.60
3 "	60	10200	306.
4 "	181	30770	1230.80
6 "	54	9180	550.80
Total	1106	220460	\$4859.60
1¢ Brockett, etc.	75	15750	\$157.50
1 Cramer & Kemp	32	6720	67.20
1 Clark, J. L.	118	24780	247.80
1 Eaton	86	18060	180.60
1 Eichele	131	27510	275.10
1 Gr. & Goodwill	16	3360	33.60
forward	458	96180	961.80

forward	458	96180	\$961.80
1; C. E. Hull & Co.	32	6720	67.20
1 Ives	32	6720	67.20
1 Kyle	72	15120	151.20
1 N.Y. Match	50	10500	105
1 Roeber	47	9870	98.70
1 S. & Courtney	39	8190	81.90
1 Star M. Co.	147	30780	308.70
1 R.G.A. Wright	15	3150	31.50
1 Harter M. Co.	16	3024	30.24
2 P. Davis	263	55230	1104.60
2 R. V. Pierce	58	3248	64.96
3 Barber M. Co.	114	4560	136.80
3 Gates	238	9996	299.88
4 Howe M. C.	9	918	36.72
4 U.S. P. Med. Co.	31	1302	52.08
4 Hostetter & Smith	15	690	27.60
6 Kennedy	11	847	50.82
Total	1647	267135	3676.90

Manufactured in May, 1874

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
2¢ Imprinting	62877	312091			628.77
Stock, Common	115423	23460466			
" Extra Size, viz:					
2¢ R. V. Pierce	3942	220752	17.30	6.62	23.92
3 Barber M. Co.	9386	375440	40.28	11.26	51.5
3 Gates	10762	452004	47.18	13.56	60.7
4 Howe, M.C.	991	101082	2.44	3.03	5.4
4 McDonald & Co.	1000	56000	4.29	1.68	5.97
4 U.S.P. Med. Co.	969	40698	3.67	1.22	4.89
4 Hostetter & Smith	5985	275310	27.13		27.13
6 Kennedy	589	45353	2.15	1.36	3.51
1 Wrappers		<u>1750000</u>			122.50
Good	147047	27089196			6230.52
Spoiled	2753	487595			
Total	149800	27576791			<u>7164.96</u>

Philadelphia
June 18, 1874

Messrs. S. H. Cook & Co.
39 Montgomery St.
Syracuse, N. Y.

Gentlemen:

Your favor of the 15th inst. is at hand,
and advice noted.

My charge will be fifty dollars (\$50) for
making the alteration indicated by you. Please
advise me further ere I proceed with the work.

Very respectfully,

Joseph R. Carpenter
per L.

Philadelphia
June 22, 1874

Messrs. A. Goldback & Co.
Richmond, Va.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of your private die, which I trust will be found entirely satisfactory. It now remains to make the plate. In the meanwhile please inform me what color to print the stamps and the quantity you will probably consume per year, that I may know how much stock to keep ahead, and I will have stamps prepared in readiness for your use in one week after receiving the information from you.

My account against you being due and payable at this stage, I present the same also herewith.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 22, 1874

Messrs. A. Goldback & Co.

To Joseph R. Carpenter, Dr.

To engraving one cent private die & making stamp
plate complete. \$300

Philadelphia
June 22, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to yours of 20th inst, my
stock of your paper on hand before filling your
order (No. 5233) of the 15th inst shipped from
here on the 19th, was as follows, viz:

No. 1	290000	manufactured	wrappers
No. 2	1500000	"	"
No. 2	126000	sheets of	paper

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 22, 1874

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 one cent private die stamp ordered to be engraved by Messrs. A. Goldback & Co., Richmond, Va., 13/16 in. supervicial 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, June 1, 1874

viz:

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

196582 $\frac{200}{210}$ $\frac{167}{170}$ $\frac{3}{102}$ $\frac{73}{90}$ $\frac{65}{85}$ $\frac{20}{72}$ $\frac{46}{54}$ $\frac{16}{35}$ $\frac{13}{18}$ $\frac{3}{8}$, or

fractions reduced, 196588 $\frac{28783}{128520}$ sheets

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

699352 $\frac{136}{221}$ $\frac{140}{210}$ $\frac{106}{189}$ $\frac{108}{187}$ $\frac{100}{175}$ $\frac{125}{170}$ $\frac{123}{169}$ $\frac{132}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{42}{132}$

$\frac{72}{108}$ $\frac{15}{105}$ $\frac{31}{102}$ $\frac{44}{99}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{30}{65}$ $\frac{44}{84}$ $\frac{55}{80}$ $\frac{60}{72}$ $\frac{25}{70}$ $\frac{43}{69}$ $\frac{18}{66}$ $\frac{55}{65}$ $\frac{44}{64}$

$\frac{8}{60}$ $\frac{8}{56}$ $\frac{48}{54}$ $\frac{17}{52}$ $\frac{25}{51}$ $\frac{3}{48}$ $\frac{42}{46}$ $\frac{11}{44}$ $\frac{11}{42}$ $\frac{23}{40}$ $\frac{22}{38}$ $\frac{21}{36}$ $\frac{21}{30}$ $\frac{16}{20}$ $\frac{7}{16}$ $\frac{4}{9}$

$\frac{43}{77}$, or fractions reduced 699375 $\frac{553723210480}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

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

Philadelphia
June 26, 1874

Messrs. Johnston, Holloway & Co.
Philadelphia, Pa.

Gentlemen:

Plates for both your private dies will be ready for press tomorrow. Will you please inform me as to the color for printing? I think you mentioned black for the one cent and green for the two cent, but I omitted to make a note of it hence I am uncertain and make this further inquiry.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 26, 1874

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 a private die engraving ordered by Messrs. Johnston, Holloway & Co. of this city. Denomination one cent, superficial area $1 \frac{1}{32}$ inch.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
June 29, 1874

Messrs. L. W. Warner & Co.
New York, N. Y.

Gentlemen:

Having made a new plate from your die, I
hand you a proof sheet herewith, which please return
to me (this sheet) as soon as possible, and oblige,

Yours respectfully,

Jos. R. Carpenter
per L.

Philadelphia
July 3, 1874

Messrs. A. Goldback & Co.
Richmond, Va.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 30th ulto, remitting two hundred and fifty dollars (\$250) and advising me that the balance will be forwarded next week. Thanks.

Your order from Washington is also received today; but there will be a little delay as usual in getting off the first order. I think it will be ready by the 6th. Hereafter there will be no delay for when we once get stock of these stamps ahead we will keep the balance up to a three months' supply and always ship the stamps on receipt of advices, the same day.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1874

viz:

33199206 Stamps @ 23 cents per M.	\$7635.82
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Received payment

Philadelphia
July 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1874

viz:

33199206 Stamps @ 23 cents per M.	\$7635.82
-----------------------------------	-----------

Received payment

Duplicate

Philadelphia
July 9, 1874

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

Sir:

Herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of revenue stamps delivered to the Stamp Agent on your requisitions for June last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per E. Lamasure

Philadelphia
July 10, 1874

Frances Whitley, Esq.
New York, N. Y.

Sir:

I hand you inclosed check, one hundred & forty-
six 45/100 (\$146.45), for which please send me receipted
bill.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
July 14, 1874

Messrs. Williams & Plum
Newark, N. J.

Gentlemen:

Your order and remittance of the 11th inst
duly to hand.

I have no invalid dies for samples, but
will cheerfully incur the expense of the stamps my-
self and cancel the checks on the signature line.
This delays the shipment a little, but I hope to have
the samples ready to forward tomorrow with the other
checks now waiting.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 14, 1874

Messrs. B. Bendel & Co.
Care of C. A. McNulty, Atty. at Law
P. O. Box 2235, San Francisco, Cal.

Gentlemen:

Your communication of the 1st inst. (with model inclosed) applying for a private stamp die, addressed to the Commissioner of Inter. Revenue, has been referred to me for reply as to the cost, etc. of the engraving.

I am appointed by the government to engrave revenue stamp dies, to make plates and prepare stamps therefrom. The charge for engraving, as per model, and making plate complete is three hundred and fifty dollars (\$350). The time required would be six weeks to make the plate complete and to prepare an adequate stock of stamps to be kept ahead of the demand. This sum includes everything connected with the engraving and making the plate; but the size of your proposed stamps being larger than the common proprietary stamp, it would be subject to a charge for the extra cost of manufacture, under the regulations which allow $\frac{63}{64}$ th of an inch superficial area free, and for stamps $3 \frac{1}{8}$ inches superficial area ten cents per thousand, all other sizes in proportion, cents per thousand and if perforated. Your model is about five inches sup. area, so that the charge for the extra labor and material in your case would be about twenty-one (21) cents per thousand stamps perforated.

Please advise me, with remittance for engraving, as soon as you are ready for the work to proceed and the order will have due attention.

Very respectfully,

Joseph R. Carpenter

per L.

Manufactured in June, 1874

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
Imprinting	72040	336995			\$720.40
Stock, Common	175272	36372643			
Extra size, viz:					
1½ E. F. Wright	5995	71940	59.24	17.99	77.23
1 Henry	2916	192450	9.62	5.77	15.39
2 Radway	6632	530560	19.79	15.92	35.71
2 F. Brown	4000	80000	26.59	20.	46.59
2 R. V. Pierce	2000	112000	8.79	3.36	12.15
3 Barber M. Co.	3500	140000	15.02	4.60	19.22
4 R. P. Hall & Co.	670	53600	2.70	1.61	4.51
4 Jayne	5988	359280	29.10		29.10
4 Hostetter & Smith	2294	105524	10.40		10.40
4 McDonald & Co.	8350	467600	35.84	14.03	49.87
6 Kennedy	1383	106491	5.05	3.19	8.24
1 Wrapper, B.C. & Co.	<u>1730000</u>		121.10		121.10
Good	219000	40659089			\$9351.59
Spoiled	<u>6200</u>	<u>1218000</u>			
Total	225200	41877089			\$10500.80

Extra Sized Private Stamps Delivered in
June, 1874

Am. Match Co. O.	3	44000
Ayer & Co.	1	100000
"	4	112500
Barber Match Co.	3	168666
Bonaf. & Poole	3	132000
Brandreth	1	220000
Jno. I. Brown & Sons	1	10000
"	2	50000
John Bull	1	16000
"	4	12500
Curtis & Sons	1	22000
"	2	110000
H. Dalley, Jr.	1	10500
Fleming, No. 1	1	113000
" " 2	1	50000
Wm. Gates	3	189000
J. F. Henry	4	16500
Jayne & Sons	4	27500
N.Y. Match Co.	1	244800

E. Ferrett, Sands	1	66000
J. H. Schenck	1	33000
"	6	5500
F. E. Suire & Co.	1	1500
"	4	875
L. W. Warner & Co.	1	20500
Cook & Co. Gruesdell & Co.	1	10500
Fred Brown	2	57600
G. G. Kennedy	2	25000
"	6	28333
R. V. Pierce	1	22000
"	2	103400
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
R. P. Hall & Co.	4	55000
Hartman & Co.	4	15125
Hostetter & Smith	4	165000
Boineisler, Hillyer	4	5250
J. C. Kerr	4	2625
McDonald & Co.	4	110000

S. R. Van Duzer & Co.	4	16500
Wm. Swain	8	2625
P. H. Drake & Ward	1	15110
"	2	20000
Jacob Scheetz	4	2625
San Francisco P. Co.	12	183333

Wrappers

Byam, Carlton & Co.	1	2070000
F. E. Suire & Co.	1	5500

Imprinting

72040 imps @ 1¢	2	336995
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Detailed Statement of Revenue Stamps Spoiled
in Manufacture during June, 1874, by Jos. R.
Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	850	178500	3570
1 Proprietary	650	136500	1365
2 "	217	45570	911.40
3 "	208	35360	1060.80
4 "	195	33150	1326
Total	2120	429080	8233.20
1¢ Alexander	219	45990	450.90
1 Am. Fusee Co.	60	12600	126
1 Barber M. Co.	77	16170	161.70
1 Barber, Jones & Co.	98	20580	205.80
1 Brockett & Newton	233	48930	489.30
1 J. L. Clark	200	42000	420
1 Cramer & Kemp	166	34860	348.60
forward	1053	221130	2211.30

forward	1053	221130	2211.30
1¢ Franklin	324	68040	680.40
1 Gates	68	14280	142.80
1 Ives	60	12600	126
1 Kyle	258	54180	541.80
1 McLean	60	12600	126
1 N.Y. Match 210	120	25200	252
1 Star M. Co.	370	77700	777
1 S. C. Beecher & Co.	950	199500	1995
1 Vogeler & Co.	182	38220	382.20
1 Zise Gresh Co.	120	25200	252
1 Harter Med. Co.	43	8127	81.27
1 E. T. Wright	5	60	.60
1 Henry	84	5544	55.44
2 Radway	168	13440	268.80
4 R. P. Hall & Co.	30	2400	96.
4 Jayne & Son	12	720	28.80
4 Hostetter & Smith	6	276	11.04
4 McDonald & Co.	150	8400	336.
6 Kennedy	17	1309	78.54
Total	4080	788926	8442.99

Philadelphia
July 18, 1874

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

Gentlemen:

I wrote you on the 8th ulto, that the stock of your No. 1 wrappers was getting low and a lot of white paper would be required at an early date. As the lot has not yet reached me, I recall your attention to the fact. The entire stock of No. 1 wrappers now on hand is only 20,000, in view of which I would suggest that future orders be so apportioned in detail as not to call for an excess of that quantity of white wrappers until an additional lot is manufactured.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 23, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Sixteen bundles of white paper (80 reams)
from Messrs. Vernon Brothers & Co., New York, to hand
on the 19th inst. appears to be in good condition.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 23, 1874

Messrs. Vernon Bros. & Co.
P. O. Box 5173
New York City

Gentlemen:

The sixteen bundles of white paper for
Messrs. Byam Carlton & Co. duly to hand in good
order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 23, 1874

Messrs. J. H. Zeilin & Co.
Philadelphia, Pa.

Gentlemen:

By oversight in the process of manufacturing your stamps I have prepared 1700 sheets with gum and perforated. Will you accept such stamps on orders from the government, & oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
July 24, 1874

Sir:

The following list comprises the names of all the parties to whom stamps of the denomination of five hundred dollars (\$500) have been issued together with the number of such stamps furnished to each party: viz:

Thomas Hillhouse, New York City	Oct. 3/71	20	
	7 "	20	
	Dec. 21"	6	
	Jan. 30/72	10	
	Feb. 10"	8	
	28"	8	
	May 9 "	24	
	June 8 "	<u>8</u>	104
Geo. Eyster, Philadelphia, Pa.	Feb. 24/72	10	
	Apr. 5 "	10	
	" 11 "	18	
	July 24 "	<u>20</u>	58
O. J. Hollister, Corwine, Utah	Oct. 4/71		2
Jay Cooke & Co. Washington, D.C.	Apr. 24/72		10
Springfield Sav. Bak. Springfield	May 20/72		1
Augustus Bradley, New Albany, Inc.	June 8/72		9
Louisville & Nashville R.R. Louisville, Ky	July 18/72		4
Robt. C. Hutchins, New York City	March 3/73		15
A. D. Clark, Macon, Ga.	May 26/74		<u>1</u>
	Total		204

Very respectfully

Jos. R. Carpenter

per L.

Isaac Pugh, Esq.
Stamp Agent
Philadelphia, Pa.

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

Balance of Distinctive Paper on Hand at the close of business,
July 1, 1874

viz: _____

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

183806 $\frac{90}{210}$ $\frac{161}{170}$ $\frac{3}{102}$ $\frac{72}{90}$ $\frac{64}{85}$ $\frac{11}{72}$ $\frac{46}{54}$ $\frac{16}{35}$ $\frac{3}{18}$ $\frac{3}{8}$, or

fractions reduced, 183810 $\frac{123562}{128520}$ sheets.

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

822228 $\frac{136}{221}$ $\frac{178}{210}$ $\frac{172}{189}$ $\frac{126}{187}$ $\frac{50}{175}$ $\frac{65}{170}$ $\frac{57}{169}$ $\frac{20}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{53}{152}$ $\frac{61}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{9}{102}$ $\frac{91}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{55}{80}$ $\frac{24}{72}$ $\frac{25}{70}$ $\frac{7}{69}$

$\frac{40}{66}$ $\frac{25}{65}$ $\frac{43}{64}$ $\frac{28}{60}$ $\frac{24}{56}$ $\frac{48}{54}$ $\frac{21}{52}$ $\frac{47}{51}$ $\frac{15}{48}$ $\frac{2}{46}$ $\frac{11}{44}$ $\frac{34}{42}$ $\frac{37}{40}$ $\frac{19}{38}$

$\frac{21}{36}$ $\frac{8}{30}$ $\frac{16}{20}$ $\frac{6}{16}$ $\frac{7}{9}$ $\frac{46}{77}$ $\frac{30}{110}$ or fractions reduced,

822251 $\frac{370119429349}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

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

Philadelphia
July 27, 1874

Hon. Secretary of the Treasury
Washington, D. C.

Sir:

I herewith transmit you corrected paper report No. 1115 of July 22d, 74 as called for by your note of the 24th inst. ("C.H.B."), I having inadvertently omitted to enter the mutilated deliveries on the daily paper report of the former date.

Thanking you for calling my attention to the oversight, I am,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 6, 1874

Messrs. Wm. F. Murphys Sons
Philadelphia, Pa.

Gentlemen:

In reply to yours of the 3d inst., I have to say that as it costs me under the present arrangement exactly the same to furnish the new check stamp as by plate printing, and as my prices are as modest under the circumstances as I can make them, I must decline your request as to a reduction in the charge for printing.

Very respectfully,
Jos. R. Carpenter
per E. L.

Philadelphia
Aug. 1, 1874

U. S. Internal Revenue Bureau,

to Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1874,

viz:

35,893,996 Stamps @ 23 cents per M.	\$8,255.62
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Received payment

Philadelphia
Aug. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1874,

viz:

35,893,996 Stamps @ 23 cents per M.	\$8,255.62
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
Aug. 7, 1874

Fred. A. Lehman, Esq.
7th & G Sts.
Washington, D. C.

Sir:

I have had the lot of paper per sample on hand for a long time, but can form no idea from whom I obtained it. I have none of it for sale. I have referred your note to Messrs. J. M. Willcox & Co. of this city. Perhaps they will inform you.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 7, 1874

The Toledo Commercial Co.
Ralph H. Waggoner, Esq.

Sir:

Your favor of the 31st to hand, and your request that I pay the return express charges on lots of 5000 checks and over stamped by me has been considered and will be cheerfully complied with in all future cases.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 7, 1874

Messrs. B. Bendel & Co.
San Francisco, Cal.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 28th ulto, with remittance of three hundred and fifty dollars (\$350) in full payment for engraving a twelve cent private die revenue stamp and making plate complete, according to model submitted by you on the 1st ulto; and return thanks therefor. The work is put in hand at once and a proof impression of the engraved die will be sent you at the earliest moment. To save the delay of mails, I will, if you choose, proceed to make the plate and prepare stamps at the time of sending you the proof impression, provided you will in the meanwhile inform me what color to print, and about the quantity you will probably require per year - please state also as to gumming. I would advise you to have them ungummed; otherwise there will be risk of spoiling the stamps in transportation.

Very respectfully

Jos. R. Carpenter

Philadelphia
Aug. 10, 1874

Messrs. Byam & Carlton Co.
Boston, Mass.

Gentlemen:

Thirty-five reams of white wrapper paper,
additional to the eighty reams first sent, to hand in
good condition.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 10, 1874

The Bulletin Co.
Norwich, Ct.

Gentlemen:

Your favor of the 6th, remittance \$11.51,
to hand.

The account due is according to filling of
form herewith, viz: \$37.58 which please forward at
once.

My rule is to send C.O.D. unless the full
amt. is sent with the lot, at your request however
in this instance I sent the account and will forward
the checks on receipt of the balance. The checks are
ready to ship.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 10, 1874

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

Sir:

I have the honor to hand you herewith my act, signed in duplicate, for the manufacture of revenue stamps delivered on your requisitions for the month of July last, together with the usual statement and vouchers.

Very respectfully,

Jos. E. Carpenter

per L.

Philadelphia
Aug. 10, 1874

Messrs. Frew & Campbell
Wheeling, W. Va.

Gentlemen:

Your imprinting order to hand and will have due execution.

The balance due is according to subjoined statement. Please remit by return mail and oblige,

Yours very truly

Jos. R. Carpenter

per L.

250 imps. x 6 - 1500 checks @ 2	\$30
less 2 $\frac{1}{2}$	<u>.75</u>
	29.25
Printing stamps @ 1¢ per imp.	2.50
Paper	<u>1.85</u>
	33.60
Cr.	<u>30</u>
Dr. To balance	\$3.60

Manufactured in July, 1874

Imprinting	83877	426589			\$838.77
Stock common extra size viz:	156562	31950950			
1/4 Hall & Ruchel	1934	328780	2.30		2.30
1 Johnston & Co.	283	38205	.38	1.15	1.53
1 Grandreth	7965	1051380	13.67		13.67
1 Lyons Mfg. Co.	1939	197778	5.79	5.79	11.50
1 R. V. Pierce	490	54880	1.04	1.65	2.60
1 Schenck	3951	173844	20.20		20.20
1 Warner & Co.	86	2580	5.97	.08	4.05
2 F. Brown	7998	159960	53.17	39.99	93.16
2 Jno. I. Brown & Son	5662	407664	25.89	12.23	38.10
2 Curtis & Sons	3870	255420	16.22	7.66	23.88
2 Johnston	941	127035	1.27	3.81	5.03
2 R. V. Pierce	5959	322504	25.28	9.67	34.95
3 Barber	4070	162800	17.47	4.88	22.38
3 Bonsf.	5870	258280	27.71	8.75	36.44
3 Gates	10296	432432	45.14	12.97	58.1
3 Laird	996	19920	5.76		5.76
4 Ayer & Co.	6982	335136	33.55		33.50
4 R. P. Hall & Co.	1896	151680	7.64	4.55	12.19
4 Hartman & Co.	1923	98073	7.23	2.94	10.17
4 McDonald & Co.	4403	246568	18.90	7.40	26.30
1 Wrappers		150000			105.
Good	233876	38702458			8901.57
Spoiled	8824	1503131			
Total	242700	40205589			\$10301.44

Extra Sized Private Die Stamps Delivered
in July, 1874

via:

Am. M. Co.	3	121333
Ayer & Co.	1	50000
"	4	125000
Bongf & Poole	3	66000
Brandreth	1	220000
Curtis & Sons	1	11000
"	2	5500
"	2	110000
Dalley	1	10500
Gates	3	283500
Hall & Ruchel	1	34400
Henry	1	55000
"	2	35000
"	4	23750
Jayne & Son	1	110000
"	2	55000
"	4	55000
N.Y. Match Co.	1	454800
Barber & Co.	3	168666

Schenck	1	44004	
"	6	3666	
Warner & Co.	1	31000	
Fred Brown	2	28800	
R. V. Pierce	1	22000	
"	2	74800	
Radway & Co.	2	55000	
Laird	3	3500	
R. P. Hall & Co.	4	1072	
Hostetter & Smith	4	82500	
Howe	4	14025	
Jackson, Phonts & Douglass	4	14025	
Swain	8	2625	
R. H. Drake & Ward	1	35510	
"	2	64910	
Scheetz	4	2625	
L. C. Kennedy & Co.	2	30250	
Johnston, Holloway & Co.	1	22000	1 1/32 in area Perf.
"	2	22000	"

Wrappers

Byam & Carlton & Co.	1	2070000
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Imprinting

83877 imps. @ 1¢	2	426589
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Detailed Statement of Revenue Stamps Spoiled in
Manufacture, during July, 1874, by Joseph R.
Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
1¢ Proprietary	535	112350	\$1123.50
2 "	58	12180	243.60
3 "	128	21760	652.80
4 "	88	14960	598.40
Total	809	161250	2618.30

1¢ Am. F. Co.	377	79170	\$791.70
1 Barber M. Co.	275	57750	577.50
1 Barber, Jones & Co.	182	38220	382.20
1 Bonsf. & Poole	313	65730	657.30
1 J. L. Clark	194	40740	407.40
1 Perry Davis	182	38220	382.20
forward	1523	319830	3198.30

forward	1523	319830	\$3198.30
1 P. Eichale & Co.	51	10710	107.10
1 Gargling Oil Co.	79	16590	165.90
1 Wm. Gates	729	153090	1530.90
1 Gold. Co.	259	54390	543.90
1 Johnson & Co.	47	9870	98.70
1 Mansf. & Higbie	25	5250	52.50
1 N.Y. Match Co.	15	3150	31.50
1 Orono Match Co.	145	30450	304.50
1 Richardson	343	72030	720.30
1 Roeber	77	16170	161.70
1 Stanton	62	13020	130.20
1 Star M. Co.	148	31080	310.80
1 S. C. Beecher Co.	700	147000	1470
1 Thompson	114	23940	239.40
1 Tyler	57	11970	119.70
1 Woodworth Co.	27	5670	56.70
1 Z. & G. Co.	315	66150	661.50
Hall & Buchal	66	11220	112.20
1 Johnston Holloway Co.	17	295	22.95
1 Brandreth	35	4620	46.20
forward	4834	1008495	10084.95

forward	4834	1008495	\$10084.95
1½ Lyon M. Co.	61	6222	62.22
1 R. V. Pierce	10	1120	11.20
1 Schenck	49	2156	21.56
1 Warner & Co.	14	420	4.20
2 Ransom	91	19110	382.20
2 Gargling Oil	76	15960	319.20
2 Zeilin Co.	41	8610	172.20
2 Rose & Co.	274	47950	959
2 Fred Brown	2	40	.80
2 Curtis Sons	130	8580	171.60
2 Johnston Holloway Co.	59	7965	159.30
2 R. V. Pierce	241	13496	269.92
2 Brown Sons	338	24336	486.72
3 Barber M. Co.	230	9200	276.
3 Bonsf. & Poole	130	5720	171.60
3 Gates	204	8568	257.04
3 Laird	4	80	2.40
3 Richardson	426	72420	2172.60
4 Fowle	55	9350	374.
4 P. Davis	34	7140	285.60
forward	7303	1276938	16644.31

forward	7303	1276938	16644.31
4 $\frac{1}{2}$ Littlefield	67	14070	562.80
4 Tarrant Co.	49	8330	333.20
4 Ayer & Co.	18	864	34.56
4 R. P. Hall & Co.	404	32320	1292.80
4 Harshman & Co.	77	3927	157.08
4 McDonald & Co.	97	5432	217.28
Total	8015	1341881	19242.03

Philadelphia
Aug. 19, 1874

The Pioneer Company
St. Paul, Minn.

Gentlemen:

Your favor 14th to hand. Paper according to your sample, 17 x 24 inches, 22 lbs. costs 26 cents and prints four sets of checks three each set, or twelve checks to the sheet. The paper for 5000 checks would therefore cost you say \$5. The gross expense would foot up say:

417 sheets paper or 834 imp 6 checks	\$50.04
Stamps @ 2 cents	<u>100.08</u>
Less 3% dis.	97.08
Printing stamps	8.34
Paper	5.
Express	<u>1.25</u>
(For paper and stamps)	Total
	\$111.67

I do not print checks and prefer not to have anything to do therewith, my business being exclusively in printing stamps for the government. I refer you however to Theo Leonhardt & Son of this city, a responsible Lithographer who has the trade of the best printers and stationers. You can address them direct and make your own bargain as to the checks, they will take your order and attend to the stamping and all else complete at my rates of charges and return the work to you without recourse to me. Mr. Leonhart informs me in this instance that they will furnish you similar style checks to those of our samples (which they printed for me through Murphy Sons) same quality of paper, etc. at \$18 for 5000; \$32 for 10,000, open ends; with engraved ends from \$1.50 to \$3 extra according to amt. of work in the end. The cost of stamps and printing stamps will be the same as set forth in my printed rates.

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, 1874,

viz:

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

188,609 $\frac{113}{210}$ $\frac{28}{170}$ $\frac{3}{102}$ $\frac{46}{90}$ $\frac{13}{85}$ $\frac{3}{72}$ $\frac{44}{54}$ $\frac{17}{18}$ $\frac{5}{8}$, or

fractions reduced 188612 $\frac{73538}{128520}$ sheets

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

821,321 $\frac{136}{221}$ $\frac{68}{210}$ $\frac{16}{189}$ $\frac{73}{187}$ $\frac{146}{170}$ $\frac{160}{169}$ $\frac{108}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{10}{135}$

$\frac{97}{132}$ $\frac{16}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{8}{102}$ $\frac{91}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{53}{80}$ $\frac{46}{77}$ $\frac{48}{72}$

$\frac{25}{70}$ $\frac{7}{69}$ $\frac{30}{66}$ $\frac{25}{65}$ $\frac{42}{64}$ $\frac{48}{60}$ $\frac{40}{58}$ $\frac{2}{54}$ $\frac{25}{52}$ $\frac{47}{51}$ $\frac{7}{48}$ $\frac{28}{48}$ $\frac{37}{44}$ $\frac{39}{42}$ $\frac{11}{40}$

$\frac{19}{38}$ $\frac{28}{30}$ $\frac{16}{20}$ $\frac{5}{16}$ $\frac{7}{9}$, or, fractions reduced,

821,344 $\frac{547520999314}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To

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

Philadelphia
Aug. 29, 1874

Hon. Secretary of Treasury
Washington, D. C.

Sir:

I have your communication of the 27th inst. ("C.H.B."), that Messrs. "S. & Co. Beecher & Co." are credited on the statement of July Spoiled with seven hundred sheets of one cent stamps, while no such lot is transmitted, and that an equal number of Swift & Courtney stamps are found of which there is no entry on the statement.

In reply I would say the entry on the statement was intended for the Swift & Courtney stamps. Swift & Courtney & Beecher & Company are the proprietors of the Swift & Courtney plate, and I inadvertently made the statement name the proprietors (abbreviated) instead of the title on the stamps. Will you oblige me by amending the statement of Swift & Courtney?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 2, 1874

Messrs. D. Burham & Co.
Burlington, Iowa
(1116 Osborn St.)

Gentlemen:

In reply to yours of the 26th ulto, the stamps were shipped from here on the 3d ulto addressed by orders of the Commissioner of Internal Revenue, per requisition on me, to Chicago, Ill.

The Stamp Agent here informs me that the Inter. Rev. Bureau is cognizant of the mistake and the Express Co. has been advised to forward the stamps to Burlington, Iowa. I presume they have reached you ere this. Regretting you have been so greatly inconvenienced, I am

Yours very truly

Jos. E. Carpenter

per L.

Philadelphia
Sep. 2, 1874

The Calvert Lithographing Co.
Detroit, Mich.

Gentlemen:

In reply to yours of the 27th ulto, I have no "sample" stamp and hence regret to say it would cost you the same for samples of my stamps as it would for the regular article. The samples issued by me such as you received with my circular were regularly paid for to the government the same as if they had been prepared for use.

Allow me to call your attention to the fact that in the case of your remittance of the 27th inst., you are entitled to $3\frac{1}{2}\%$ instead of 3% discount on the \$348. Please give yourself credit for the difference in next lot and oblige,

Yours respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 8, 1874

Messrs. B. Bendel & Co.
San Francisco, Cal.

Gentlemen:

Herewith I have the pleasure to inclose a proof impression of your finished die and trust it will give entire satisfaction. It remains now to obtain the Commissioner of Internal Revenue's approval to make the plate and prepare an adequate stock of stamps. All this can be done I think in about fifteen days so that you may make your first order at any time after the receipt of this communication. Stamps will be prepared in accordance with your directions of the 15th ulto.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1874

viz:

38,451,530 Stamps @ 23 cents per M.	\$8,843.85
-------------------------------------	------------

Received payment

Philadelphia
Sep. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1874

viz:

38,451,530 Stamps @ 23 cents per M.	\$8,843.85
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
Sep. 9, 1874

Calvert Lithographing Co.
Detroit, Mich.

Gentlemen:

I will consider the matter of printing sample stamps "invalid for use" and inform you as to my conclusions in a few days.

In regard to stamps for redemption, I cannot undertake to receive them. You can as well send such stamps whether imprinted by me or any one else, direct to the Commissioner of Internal Revenue, Washington, D. C. by express (prepaid) and request other stamps for them to be imprinted at my establishment, or where you choose, and the stamps will be credited to you for such imprinting without deduction from the face value of the amt. returned by you for redemption.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 9, 1874

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

Sir:

Application is made to me from time to time for the imprinting of sample stamps on checks, etc, said stamps to be characterized in some way, as invalid for actual use. The latest applicant is the Calbert Lithog. Co., Detroit, Mich., who issue specimens of their engraved checks, etc. with sample revenue stamps imprinted thereon. (Specimen herewith) Will you please authorize me to imprint samples of the stamps designed by me, and inform me what restrictions are necessary in the case?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 11, 1874

J. McCullough
New York, N. Y.

Sir:

\$105 in stamps was forwarded from here on the
29th ulto by Adams Express directed to "John McCullough,
New York, N.Y." Perhaps you had better inquire at the
Adams Express office why the package is not delivered.

Yours respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Sep. 11, 1874

Messrs. Bugbee & Hall
Providence, R. I.

Gentlemen:

Your letter of the 2d inst. addressed to the Hon. Commissioner of Inter. Revenue, Washington, D.C. is referred to me for reply.

I am appointed by the Government to engrave revenue stamp dies, make plates and to prepare stamps therefrom. Each denomination of stamp requires a separate plate. The price for engraving one denomination and making plate complete is three hundred and fifty dollars (\$350), two denominations or plates five hundred and fifty dollars (\$550), both stamps to be the same size and design, differing only in the letters and figures of the denomination. It would take about six weeks to complete the work and prepare an adequate stock of stamps to keep ahead of your orders. The sizes mentioned by you being larger than the government stamps of same denomination, you would be subject to a charge for the extra labor and material in the stamps delivered to you at the rate of about eight and a quarter cents ($8\frac{1}{4}\%$) per thousand stamps according to the regulations of the department.

A pen and ink (rough) sketch of required design and wording of the stamps should be submitted to me with your order to engrave.

Very respectfully,

Jos. R. Carpenter

per L.

Manufactured in August, 1874

Engraving

Aug. 7 12¢ B. Bendel Co., San Francisco, Cal.
 Sup area 4 13/16 inches

\$350

	Sheets	Wrappers	Ptg.	Perf.	
<u>Imprinting</u>	78302	397773			
Stocks, common	141952	29115600			
extra size, viz:					
1¢ Brandreth	2000	264000	3.43	3.92	3.43
1 Johnson Hal. Co.	968	130680	1.51	14.97	5.23
2 Fred Brown	2994	59880	19.91	11.81	34.88
3 Barber M. Co.	9044	393760	42.25	6.85	54.06
3 Gates	5434	228228	23.82		30.61
4 Ayer	998	49904	4.80	1.10	4.80
4 Hall	968	36770	4.20	3.04	5.30
4	1409	101304	6.28	4.88	9.32
12 San Francisco M. Co.	5421	162630	31.93		36.88
1 Byam & C. Co. Wrappers		3265000	228.55	2.25	228.
1 U. S. M. Co.		<u>9000</u>	5.31		9.06
Good	171983	34212429			7868.86
Spoiled	7417	<u>1354344</u>			
Total	177400	3566773			<u>\$9422.49</u>

Extra Sized Private Stamps Delivered in
August, 1874

	viz:	
Am. M. Co. O.	3	73332
Ayer & Co.	1	50000
"	4	125000
Bonaf. & Poole	3	264000
Brandreth	1	660000
Jno. Brown & Sons	2	55000
Jno. Bull	4	33000
H. Dalley	1	10000
"	2	1562
Wm. Gates	3	220500
Hall & Ruchel	1	69400
J. F. Henry	1	10000
"	2	20000
"	4	15000
Jayne & Son	1	110000
"	4	27500
N.Y. Match Co.	1	483600
Barber Match Co.	3	197996

J. H. Schenck	1	33000	
"	6	5500	
J. S. Burdsall & Co.	1	7500	late F. E. Suire & Co
"	4	2625	"
L. W. Warner & Co.	1	30000	
Curtis & Son	2	110000	
G. G. Kennedy	2	10004	
R. V. Pierce	1	13200	
"	2	79200	
G. W. Laird	3	3500	
R. P. Ha.. & Co.	4	27500	
Jackson, Pf. & Douglass	4	14025	
Jas. C. Kerr	4	2625	
Lipp. & Bro.	4	2625	
P. H. Drake & Ward	1	40000	
"	2	35110	
Kidder, Wetherill Co.	4	2625	
Johnston, Holloway & Co.	1	22000	
"	2	22000	
Tubbs & Co.	4	14850	
G. G. Kennedy	6	33352	

Wrappers

Byam, Carlton & Co.	1	2870000	
J. S. Burdsall & Co.	1	3000	yellow paper

Imprinting

(78302 imp @ 1¢)	2	397773	
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Detailed Statement of Revenue Stamps Spoiled in
Manufacture during August, 1874, by Jos. R.
Carpenter, Philadelphia, Pa.

viz:

Den.	Dies	Sheets	Stamps	Value
2¢	General	496	104160	2083.20
1	Proprietary	1453	305130	3051.30
2	"	249	52290	1045.80
3	"	43	7310	219.30
4	"	1234	209780	8391.20
	Total	3475	678670	14790.80
1¢	Barber M. Co.	443	43030	930.30
1	Beecher	100	21000	210.
1	BRockett	153	32130	321.30
1	J. L. Clark	151	31710	317.10
1	Eaton	47	9870	98.70
1	P. Eichele	113	23730	237.30
	forward	1007	211490	32114.70

forward	1007	211470	\$2114.70
1¢ Franklin	76	15960	159.60
1 Gates	100	21000	210
1 Med. Match Co.	129	27000	270.90
1 Richardson	763	160230	1602.30
1 Roeber	100	21000	210
1 Stanton	16	3360	33.60
1 Tyler	118	24780	247.80
1 Zise. Gresheim Co.	99	20790	207.90
1 Johnston Holloway Co.	1032	139320	1393.20
2 Fred Brown	6	120	2.40
3 Barber M. Co.	156	6240	187.20
3 Gates	66	2772	83.16
3 Richardson	65	11050	331.50
4 Ayer Co.	2	96	3.84
4 Kerr Co.	35	1330	53.20
4 Van Duzer	93	6696	267.84
12 San Francisco	79	2370	284.40
	3942	675674	7663.54

Philadelphia
Sep. 15, 1874

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 on your requisition for the month of August last together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 15, 1874

Messrs. D. McDeWill
Kingston
Utico Co. N. Y.

Sir:

In answer to yours of the 10th inst.
referring to the class of stamps according to
the one submitted by you, the first issue of
this was Sep. 2, 1872, none in two colors being
printed prior to July 1, 1872.

Very respectfully

Jos. R. Carpenter

per L.

Note
Error in dates

Philadelphia
Sep. 15, 1874

Geo. W. Laird, Esq.
New York, N. Y.

Dear Sir:

I hope you have not used any of the sheets like the stamp submitted to me. They are spoiled and unfit for use, and I desire to have them returned that I may forward you others in their stead. I regret very much the oversize that has led to the issue of these impressions and will consider it a great kindness in you to return them and also all such impressions found in future lots.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Sep. 16, 1874

Messrs. S. H. Cooke & Co.
39 Montgomery St.
Syracuse, N. Y.

Gentlemen:

I have about 70,000 of the labels on hand, which I presume you will be allowed to consume ere issuing any from aⁿ altered plate. You should give me about eight weeks notice to alter the plate and make a new stock of stamps.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Sep. 16, 1874

John Loehr, Esq.
427 West 54th St.
New York, N. Y.

Dear Sir:

It will be decidedly cheaper to have
the plate altered, for one hundred dollars
(\$100). The price of a new plate is three
hundred and fifty dollars (\$350).

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1874

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

Sir:

I have the honor to submit for approval
the proof impression herewith of a twelve cent
private stamp die engraved for Messrs. B. Bendel
& Co., San Francisco, Cal. Superficial area
4 13/16 inches.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 17, 1874

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

Sir:

In reply to your note of the 14th inst, stamps from the private die of B. Bendel & Co., San Francisco, Cal. will be prepared to meet orders by the 25th instant, provided their die, of which I forwarded you an impression on the 16th inst., is duly approved in the meanwhile.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 17, 1874

Calvert Lithographing Co.
Detroit, Mich.

Gentlemen:

Lot of checks per your application of the 10th inst. stamped as directed are forwarded today by Adams Express. There is a variation in the amt. of charge, which you will observe by comparing the copy of your application with the following statement, viz:

Wickham & Co.	167 x 6	1002	
1st Natl. Adrian	1250 x 4	5000	
S. Mich.	167 x 6	1002	
1st Natl.	334 x 6	2004	
Bills & Co.	250 x 4	1000	
Wm. D. Hoston & Co.	198 x 5	990	
Ketchman	200 x 5	1000	
T. H. Hutchinson Son	250 x 4	1000	
Hashall Bk.	<u>200 x 5</u>	<u>1000</u>	
	3016	13998 @ 2	\$27996
		Less 5%	<u>840</u>
			271.56
		316 imps @ 1¢	<u>30.06</u>
			<u>\$301.72</u>

Amt. forward	\$301.72
Cr. by remittance Sep. 10	<u>295.53</u>
Dr. To balance due (please remit)	\$6.19

The bulk of the difference between us is in your having counted the 1st Natl. Bank of Adrian 625 imps x 8 instead of 1250 x 4. Stamping presses will not take in more than than 6 checks to an impression and when they are stamped more than that number to the sheet, the charge is double, or rather the number of impressions is counted double.

Some of the checks received from your house are printed in threes, side by side; these I have stamped so far, but prefer to have them in sheets of six in one row, as it may occur in cases where the checks are large they cannot be stamped as one impression unless they are in one row.

Your advice of the 12th that 2000 checks per side have been ordered to your credit with me is . The lot of checks for Allen Shalden & Co. 200 x 6 - 1200 instead of 1000 and will be forwarded when Commissioner's order is received.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 18, 1874

Messrs. Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

On the 14th inst. I put up a lot of stamps for you, and through an error in the Government order (calling it a two cent stamp) gave you double the amt. and value of stamps I should have done, viz:

amt. delivered	61 130.170 sheets	10500 stamps	\$420
Error	30 150/170 "	5250 "	210
Correct amt.	30 150/170 "	5250	210

By returning me the number of sheets according to the above error, viz: 30 150/170 - 5250 stamps, you will greatly oblige me.

Very respectfully,

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

per L.

Philadelphia
Sep. 21, 1874

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

Dear Sir:

In reply to your letter of the 18th inst.,
the \$200 documentary stamps of the present series were
first issued Nov. 11, 1871. The \$500 stamps Oct. 3,
1871; and all the other denominations of the series,
Sep. 2, 1871.

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 1st, 1874

viz:

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

193,569 $\frac{194}{210}$ $\frac{71}{170}$ $\frac{2}{102}$ $\frac{23}{90}$ $\frac{43}{85}$ $\frac{63}{72}$ $\frac{44}{54}$ $\frac{20}{35}$ $\frac{14}{18}$ $\frac{3}{8}$, or

fractions reduced, $193374 \frac{68954}{128520}$ sheets.

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

812,097 $\frac{136}{221}$ $\frac{200}{210}$ $\frac{49}{189}$ $\frac{45}{187}$ $\frac{125}{175}$ $\frac{8}{170}$ $\frac{28}{169}$ $\frac{108}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{20}{135}$

$\frac{97}{132}$ $\frac{32}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{72}{102}$ $\frac{86}{99}$ $\frac{30}{98}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{73}{80}$ $\frac{55}{77}$ $\frac{8}{72}$

$\frac{25}{70}$ $\frac{7}{69}$ $\frac{64}{66}$ $\frac{45}{65}$ $\frac{42}{64}$ $\frac{8}{60}$ $\frac{24}{56}$ $\frac{2}{54}$ $\frac{9}{52}$ $\frac{47}{51}$ $\frac{47}{48}$ $\frac{30}{46}$ $\frac{37}{44}$ $\frac{18}{42}$ $\frac{13}{40}$

$\frac{16}{38}$ $\frac{15}{36}$ $\frac{23}{30}$ $\frac{16}{20}$ $\frac{5}{16}$ $\frac{4}{9}$, or fractions reduced,

812,120 $\frac{720757258242}{855259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

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

Philadelphia
Sep. 28, 1874

Hon. D. McDeWitt
Kingston, Utica Co., N. Y.

Sir:

Pardon me for the blunder in my note of the
15th inst. I should have said Sep. 2, 1871 instead
of 1872.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30, 1874

Messrs. Dennison & Smith
Pittsburgh, Pa.

Gentlemen:

The mutilation referred to in your letter of the 24th inst., consisted in my cutting one check from the top end of each of several sheets, so as to make good the requisite number of stamps ordered, for the reason that you will not send a sufficient number of over sheets to allow for spoiling. If, however, my excuse is inadequate to meet the case, please advise me clearly thereof, and I will cheerfully make due reparation.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30, 1874

The Pioneer Company
St. Paul, Minn.

Gentlemen:

I am with you in regretting the unsatisfactory result attending your last order. The package was forwarded by Mr. McFetridge, stamp dealer, with bill \$111.67, net C.O.D. Of course as you did not accompany your order with the cash, you fairly incurred the charge for collection, viz \$1.50 made by the Adams Express Co., which they inform me is the correct amt. instead of fifty cents as you suggest. To remedy the matter however as far as it is possible to do so at this time, the Express Company are requested to telegraph to St. Paul to deliver you the package on receipt of the net amt. of bill, and collect the costs at this end. The Express Company here deny having received any inquiry for instructions. It is a matter of further regret to Mr. McFetridge who has been a return of the money that you did not pay the bill under protest and write redress, and thus save delay on both sides.

To avoid a repetition of this misunderstanding you will in future please accompany your orders with the remittance, as you can easily perceive by the schedule of discount allowed by the stamp dealer, that the small margin of profit will not permit him to pay costs of collection to the Express Co.

In reading over your two communications making this last order I can easily see how you look upon the Express Cos. charge as unfair for you to pay, but taking into consideration also the wording of the circular, you will observe that it was properly chargeable to you.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1874

Messrs. Arner, Fenshake Co.
Pittsburgh, Pa.

Gentlemen:

I have no authority to print the government stamp in the position designated by you - under the regulations it must be placed in the middle of the check, where it will necessarily be written over in filling out the check. In this case the stamp can be placed in its usual position without materially obscuring the views.

I do not number checks. The lot will be held by me subject to further orders.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1874

Calvert Lithog. Co., Detroit, Mich.

Gentlemen:

Yours of the 28th ulto and remittance to hand. Checks are returned to you this day by Adams Express. I return your application herewith to show errors and discrepancies therein which according to the following statement of amts. makes you indebted to me \$2.06 in excess of the total of your application, viz:

Scofield & Son	250	4	1000
D. M. Dickinson	167	6	1002
Merchants N. Bk. Toledo	250	4	1000
Smith Kelley & Co.	200	5	1000
1st Natl. Green Spring	670	4	2670
Merchants Natl. Detroit	586	5	2930
Total	2125	imp	9612 stamps 2 cents
Less 3% dis.			192.24 5.76
Printing at 1 ct. per imp			186.48 21.23
			207.71

The 1st Natl. Bk. of Cold Spring is 670 x 4 - instead of 335 x 8. As I do not print more than 6 to an impression. D. M. Dickinson is 167 x 6 - 1002 instead of 200 x 5 - 1000, and you are entitled to 5.76 instead of 4.76 commission. The net difference in accounts is \$2.06 which please remit me and oblige yours,

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 8, 1874

Mrs. Armer Fenshake & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 5th inst. at hand. I would like to accommodate you, but I am required by the regulations to "print the stamp in such a position that it must necessarily be cancelled in writing out the check." I would not like to take the responsibility of deviating from this rule.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Inter. Revenue Stamps Delivered in September, 1874

viz:

37,632,372 Stamps @ 23 cents per M.	\$8655.45
-------------------------------------	-----------

Received payment

Philadelphia
Oct. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Inter. Revenue Stamps Delivered in September, 1874

viz:

37,632,372 Stamps @ 23 cents per M.	\$8655.45
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
Oct. 10, 1874

The Calvert Lithog. Co.
Detroit, Mich.

Gentlemen:

The goods referred to in your telegram were received here on the 7th inst. and returned to you on the 9th. The Express Co. may be able to explain the cause of delay.

Your telegrams should be prepaid. The inclosed cost me \$1, which you will please refund to me and oblige,

Yours respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1874

The Calvert Lithog. Co.
Detroit, Mich.

Gentlemen:

Your favor of the 10th and remittance of \$2.06
are acknowledged received with thanks.

From your present advice I begin to think the
delayed lot of checks has not reached me at all. You
refer to it as your "shipment of the 30th" as your last
lot, but do not state the nos. on the checks. If the
lot sent on the 30th is not the one according to your
form of the 20, then the lot has certainly not reached
me. In view of this surmise I have instituted search
by the Adams Express Co. and think it would be well
for you to make similar inquiries at your end.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1874

Messrs. Seth W. Fowle & Sons
Boston, Mass.

Gentlemen:

I am requested by the Inter. Revenue Bureau to advise you of the cost of a two cent private die and the probable length of time required to prepare the same.

Price three hundred and fifty dollars unless the stamp is to be quite large. Time four weeks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1874

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 on your orders for the month of September last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Oct. 15, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your favors duly to hand. The engraving of the enlarged stamp according to your advice of the 2d inst. is already in hand and will be completed at an early day. In the meanwhile a full sized model will be prepared and submitted to you, probably the fore part of next week.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 17, 1874

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

Gentlemen:

I have your blank form of Sep. 25/74 ordering 375 x 4 1500 checks Natl. Bk. of Baltimore to be stamped with small buff stamp and remittance of \$33 by mail, but no checks for stamping have yet come to hand.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in September, 1874

Sep. '74	Am. M. Co.	3	56999
	Bonsf. & Poole	3	165000
	Brandreth	1	440000
	Brown & Son, Jno.I.	1	10000
	"	2	105000
	Dalley, H.	1	10500
	Schwartz & Hazlett	1	110000
	Fleming, No. 1	1	110000
	" No. 2	1	55000
	Gates, Wm.	3	283500
	Hall & Buchel	1	34400
	Henry, J. F.	2	15000
	"	4	9000
	Jayne & Son	1	110000
	"	2	55000
	"	4	55000
	N.Y. Match Co.	1	3321200
	Barber M. Co.	3	205329
	E. Ferrett (Sand's die)	1	66000

Schenck, J. H.	1	33000
"	6	5500
Burdsall & Co.	1	10500
Warner & Co.	1	46000
Wilder & Co.	1	6600
"	4	12375
Cook & Co.	1	6300
Curtis & Sons	2	110000
Kennedy, G. G.	2	5002
R. V. Pierce & Co.	1	44000
"	2	35200
Radway & Co.	2	55000
Laird, G. W.	3	7000
Burnett & Co.	4	14025
Cook & Co.	4	15125
R. P. Hall & Co.	4	55000
Hartman & Co.	4	15125
Hazeltine, E. T.	4	16500
Hostetter & Smith	4	82500
McDonald & Co.	4	110000
Van Duzer	4	16500

Drake & Ward	1	40000
"	2	35110
Kennedy, G. G.	6	16666
Johnston Holloway Co.	1	11000
"	2	27500

Wrappers

Byam & Carlton & Co.	1	1920000
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Imprinting

19414 imps @ 1 ct.	2	400594
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Manufactured in September, 1874

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
Imprinting	79414	408594			\$794.14
Stock, Common	207765	42573515			
Extra size, viz:					
1¢ Brandreth	3982	525624	6.83		6.83
1 N.Y. Match	3000	216000	11.67	6.48	18.15
1 Fleming No. 1	4994	299640	21.62		21.62
2 J. I. Brown & Son	1861	133992	8.51	4.01	12.52
2 J. F. Henry	2936	193776	9.69	5.81	15.50
2 L. C. Kennedy Co.	1937	154960	5.86	4.65	10.51
4 J. F. Henry	2844	187704	9.01	5.63	14.64
4 Tubbs Co.	1174	116226	.97		.97
1 Byam, G & Co. wrappers		<u>2960000</u>			207.20
Good	230493	47770031			10987.11
Spoiled	<u>9007</u>	<u>1781363</u>			
Total	239500	49551394			12089.19

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during September, 1874, by Jos. R.
 Carpenter, Philadelphia, Pa.

viz:

Die	Sheets	Stamps	Value
1¢ Proprietary	583	122430	\$1224.30
2 "	262	55020	1100.40
3 "	104	17680	530.40
4 "	168	28560	1142.40
6 "	72	12240	934.40
Total	1189	235930	\$4731.90
1¢ Alexander	226	47460	474.60
1 Am. Match Co.	221	46410	464.10
1 Barber Match	330	69310	693
1 Beecher	94	19740	197.40
1 Bonsf. & Poole	404	84840	848.40
forward	1275	267750	2677.50

forward	1275	267750	\$2677.50
1½ J. L. Clark	216	45360	453.60
1 Cramer & Kemp	260	54600	546
1 Eaton	135	28350	283.50
1 Eichele	404	84840	848.40
1 Flanders	89	14490	144.90
1 Franklin	383	80430	804.30
1 Goldback	48	10080	100.80
1 Gorman	80	16800	168.
1 Kyle	270	56700	567.
1 Maynard	49	10290	102.90
1 N.Y. Match Co.	113	23730	237.30
1 Richardson	43	9030	90.30
1 Roeber	45	9450	94.50
1 Safety Match Co.	140	29400	294.
1 Stanton	164	84440	844.40
1 Star M. Co.	603	126630	1266.30
1 Swift & Courtney	2022	424620	4246.20
1 Zis. Griest & Co.	105	22050	220.50
1 Herrick	111	20757	207.57
forward	6535	1369797	13687.97

forward	6535	1369797	13697.97
1 Harter Med. Co.	152	28728	287.28
1 Brandreth	18	2376	23.76
1 Fleming No. 1	6	380	3.60
2 Brown & Son	139	10008	200.16
2 Henry	64	4224	84.48
2 L. C. Kennedy Co.	63	5040	100.80
3 Richardson	242	41140	1234.20
3 Hall & Ruchel	263	44710	1341.30
4 Henry	156	10296	411.84
4 Tubbs & Co.	26	2574	102.96
5 Hart & Co.	154	26180	1309
Total	7618	1545433	18787.35

Philadelphia
October 20, 1874

The Calvert Lithog. Co.
Detroit, Mich.

Gentlemen:

Your remittance of the 14th, \$2.54, to hand.
The lot of checks (Rothschild & Bro.) per statement of
the 13th is forwarded by today's express. The account
as amended from your letter stands as follows:

250 imps x 4 - 1000 checks 2¢ \$20
Less Govt. Exchange order 948 stamps 2 c 18.96

Dr. to balance	52	1.04
Less $2\frac{1}{2}\%$		<u>.03</u>
		1.01

Ptg. @ 1¢ per imp.		<u>2.50</u>
		33.51

Cr. by cash per letter of 14th		<u>2.54</u>
Dr. to balance		.97

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Oct. 20, 1874

B. Brandreth, Esq.
New York, N. Y.

Sir:

Herewith I hand you the outlining of your new stamp as far as it is engraved, to show you the effect which you may more fully obtain by comparing it with one of your stamps of the ordinary size. With the exception that the "B. Brandreth" is rendered as prominent as possible in this instance the stamp will be the counterpart of the old increased in size to "two inches in length and proportionately wide."

Trusting to hear you are satisfied with this exhibit, I remain

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1874

Geo. Tallcot, Esq.
96 Libert St.
New York

Sir:

Yours of the 21st inst. at hand.

The price for engraving a private die stamp size of the common stamp of same denomination is three hundred dollars (\$300), including plate and everything complete: large size stamp, such as you state, three hundred and fifty dollars (\$350). The time required to do the work and to prepare an adequate stock of stamps to keep ahead of demand is about six weeks.

It will only be necessary for you to furnish me with a sketch of required design and working (a rough pen and ink sketch will do, my artist will elaborate) together with the dimensions of the stamp, and I will put the work in hand at once.

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, 1874

viz:

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

157,729 $\frac{35}{210}$ $\frac{114}{170}$ $\frac{40}{102}$ $\frac{6}{90}$ $\frac{72}{85}$ $\frac{63}{72}$ $\frac{44}{54}$ $\frac{4}{35}$ $\frac{10}{18}$ $\frac{3}{8}$

or, fractions reduced, 157733 $\frac{112814}{128520}$ sheets

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

898,702 $\frac{136}{221}$ $\frac{78}{210}$ $\frac{82}{189}$ $\frac{32}{187}$ $\frac{125}{175}$ $\frac{106}{170}$ $\frac{102}{169}$ $\frac{108}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{130}{135}$ $\frac{20}{132}$ $\frac{12}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{34}{102}$ $\frac{34}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{73}{80}$ $\frac{21}{77}$ $\frac{52}{72}$

$\frac{20}{70}$ $\frac{40}{69}$ $\frac{44}{66}$ $\frac{45}{65}$ $\frac{42}{64}$ $\frac{8}{60}$ $\frac{32}{56}$ $\frac{2}{54}$ $\frac{13}{52}$ $\frac{18}{51}$ $\frac{42}{48}$ $\frac{8}{46}$ $\frac{37}{44}$ $\frac{13}{42}$

$\frac{4}{40}$ $\frac{16}{48}$ $\frac{15}{36}$ $\frac{13}{30}$ $\frac{16}{20}$ $\frac{5}{16}$ $\frac{7}{9}$

or, fractions reduced, 898724 $\frac{25657263910}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Oct. 30, 1874

Henry Dalley, Jr.
New York, N. Y.

Dear Sir:

Your favor of the 27th to hand.

I am not responsible for the division of your orders or I would gladly place the percentage as you wish. They come to me from the government for so many of each denomination, and I have no right to alter the requisition.

I suggest that when you remit to Washington, you state to the Commissioner the gross amount of each kind of stamp required so that there can be no mistake as to your meaning.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 31, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your request of the 28th inst. to leave out the words United States Certificate of Gemineness and insert "Guaranteed Genuine" on the new stamp is filed and will have due attention. A proof impression of the finished die will be submitted at the earliest moment.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Nov. 4, 1874

Messrs. Bonsf. & Poole
Cleveland, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 30th ulto. with remittance of \$202.29 for which I return thanks.

I note your instructions to print next lot in color according to sample submitted. I may be some time however before I print a new lot as I have large balances of your stamps ahead, enough probably to last you four or five months.

I regret my inability to furnish you samples of colors as requested. I can however print in any of the usual plate printing colors that you may chose to designate.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 4, 1874

Messrs. Simons & Keisingham
Richmond, Va.

Gentlemen:

Your favor of the 2d to hand.

The delay here of your first lot was from
unusual inadvertence. As a general thing I will return
your lots of checks the next day after they are received
by me. Add the expersage to this and you have the
exact time to get your work through.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 6, 1874

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Enclosed please find one good sheet of your stamps in lieu of the mutilated one returned with your note of the 4th inst. My examiners are as a general thing very vigilant in culling out the bad impressions, but once in a while a bad one will accidentally escape notice. In such cases I will thank you to return the stamps for exchange as in this instance.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Nov. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1874

viz:

41,444,084 Stamps @ 23 cents per M.	\$9,532.14
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Received payment

Philadelphia
Nov. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1874

viz:

41,444,084 Stamps @ 23 cents per M.	\$9532.14
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Received payment

Duplicate

Philadelphia
Nov. 9, 1874

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 on your orders for the month of October last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 10, 1874

Messrs. B. Bendel & Co.
520 Front St.
San Francisco, Cal.

Gentlemen:

Your favors of the 23d ulto, one addressed
to me, the other to the Hon. Commissioner and
referred to me, duly to hand.

I have put your engraving order in hand
and will duly advise you as the new stamp approaches
completion.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Nov. 10, 1874

Messrs. Dennison & Smith
59 & 61 Maiden Lane
New York, N. Y.

Gentlemen:

Your favor of the 7th inst rec'd.

The stamps you refer to were printed in purple ink, a well known fugitive color, but I am much mortified and vexed that these stamps have faded to such an extent as to make them almost entirely indiscernible. I beg you will recall all the checks that have been so stamped and return them to me at early convenience. On their receipt I will give you full credit for the stamps and imprinting or will refund in cash at your option and pay every cost that has resulted from a blunder which, however, has been in a measure accidental on my part. In addition to this you have my sincere apology for having subjected you to so much trouble.

I return letter herewith, and book separately, as requested.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in
October, 1874

viz:

Ayer & Co.	1	100000
"	4	112500
W. F. Blow	1	45210
Bonsf & Poole	3	58666
B. Brandreth	1	440000
Jno. I. Brown & Son	2	55000
Curtis & Sons, Ver.	1	11000
" S.S.	2	220000
" H.P.	2	5500
H. Dalley, Jr.	1	10625
"	2	1250
Fleming Bros. Pills	1	55000
" Ver.	1	55000
Wm. Gates	3	346500
Hall & Ruchel	1	34400
Jno. F. Henry	1	10000
"	2	20000
"	4	15000

D. D. Jayne Son	1	40000
"	2	25000
"	4	60000
N.Y. Match Co.	1	309600
Barber M. Co.	3	227330
J. H. Schenck & Son	1	33000
"	6	5500
J. S. Burdsall & Co.	1	10500
L. W. Warner & Co.	1	10500
Fred Brown	2	28800
G. G. Kennedy	2	27501
"	6	18333
R. V. Pierce	1	20000
"	2	75800
Radway & Co.	2	55000
G. W. Laird	3	10500
Burnett & Co.	4	14025
Hostetter & Smith	4	165000
Howe, Milk Cure	4	14025
Jackson, P. & Douglas	4	14025
R. H. McDonald & Co.	4	220000

Swain	8	3957
R. H. Drake & Ward	1	50200
"	2	57565
Jacob Scheetz	4	2625
Kennedy & Co.	2	33000
Kidder Wetherall & Co.	4	5250
R. C. & C. S. Clark	4	27500
Johnson, Holloway & Co.	1	40000
"	2	13000
B. Bendel & Co. Sup. A. 4 13/16 in.	12	41666 San Francisco, Cal.

Wrappers

Byam, Carlton & Co.	1	2,500,000
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Imprinting

89,068 imps. @ 1¢	21	
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Manufactured in October, 1874

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Oct. 6 One cent Brandreth, $3\frac{1}{4}$ in. sup. area					\$350
<u>Imprinting</u>	89068	424151			890.69
<u>Stamps common die</u>	199431	41533030			
" Extra size viz:					
1¢ Brandreth	5478	723096	9.40		9.40
1 N.Y. Match	19737	1421064	76.81	42.63	119.44
1 Warner & Co.	3923	117690	18.31	3.53	21.86
2 Curtis & Sons	5802	382932	24.51	11.49	35.80
3 Barber M. Co.	2942	117680	12.63	3.53	16.16
3 Bonsf. & Poole	5499	241956	25.26	7.26	32.52
3 Gates	14383	616686	64.37	18.50	82.87
3 Laird	75	1500	.43		.43
12 B. Bendel & Co.	5360	171520	30.67	5.14	35.80
1 Wrappers		<u>1905000</u>	133.35		133.35
Good	262930	47656305			10960.95
Spoiled	<u>9370</u>	<u>1741846</u>			
Total	272300	49398151			\$12689.07

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture during October, 1874, by Jos. R.
 Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ Proprietary	110	23100	462
4 "	35	5950	238
6 "	86	14620	877.23
Total	231	43670	1577.20
1¢ Barber M. Co.	707	148470	1484.70
1 Byam Carlton Co.	281	59010	590.10
1 J. L. Clark	642	134820	1348.20
1 Cramer & Kemp	169	35490	354.90
1 Eaton	226	47460	474.60
1 Eichele & Co.	238	49980	499.80
1 Franklin	152	31920	319.20
1 Gates	466	97860	978.60
1 Gargling	198	41580	415.80
forward	3079	646590	6465.90

forward	3079	646590	6465.90
1½ Griggs & Goodwill	256	43260	432.60
1 Griggs Scott	347	72870	728.70
1 Goldback	225	47250	472.50
1 McLean	18	3780	37.80
1 N.Y. Match Co. blue	71	14910	149.10
1 Richardson	771	161910	1619.10
1 Barber	155	32550	325.50
1 Schmitt & Sahn	41	8610	86.10
1 Stanton	39	8190	81.90
1 Star M. Co.	824	173040	1730.40
1 Swift & Courtney	1340	281400	2814
1 Powell	77	16170	161.70
1 Zise Griest & Co.	216	45360	453.60
1 Brandreth	22	2904	29.04
1 N.Y. Match Co. green	263	18936	189.36
1 Warner & Co.	77	2310	23.10
2 Curtis Sons	198	13068	261.36
3 Schmitt & S.	37	4770	233.10
3 Richardson	298	50660	1519.80
3 Barber M. Co.	58	20880	69.60
forward	8362	1653858	17884.26

forward	8362	1652858	\$17884.26
34 Bonsf & Poole	301	13244	397.32
3 Gates	517	13514	399.42
3 Laird	25	500	15.
5 Hart & Co.	94	15980	799
12 B. Bendel & Co.	40	1280	153.60
Total	9139	1698176	\$19648.60

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

Balance of Distinctive Paper on Hand at the close of business,
November 2, 1874

viz:

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

183382 $\frac{173}{210}$ $\frac{112}{170}$ $\frac{5}{90}$ $\frac{50}{85}$ $\frac{59}{72}$ $\frac{44}{54}$ $\frac{3}{35}$ $\frac{10}{18}$ $\frac{3}{8}$, or

fractions reduced, 183386 $\frac{99854}{128520}$ sheets

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

876706 $\frac{136}{221}$ $\frac{168}{210}$ $\frac{115}{189}$ $\frac{148}{187}$ $\frac{125}{175}$ $\frac{83}{170}$ $\frac{7}{169}$ $\frac{52}{144}$ $\frac{120}{140}$ $\frac{128}{136}$ $\frac{50}{135}$

$\frac{75}{132}$ $\frac{60}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{32}{102}$ $\frac{55}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{70}{85}$ $\frac{73}{80}$ $\frac{14}{77}$ $\frac{60}{72}$ $\frac{20}{70}$

$\frac{40}{69}$ $\frac{34}{66}$ $\frac{45}{65}$ $\frac{41}{64}$ $\frac{8}{60}$ $\frac{24}{56}$ $\frac{10}{54}$ $\frac{48}{52}$ $\frac{18}{51}$ $\frac{6}{48}$ $\frac{14}{46}$ $\frac{23}{44}$ $\frac{13}{42}$ $\frac{24}{40}$ $\frac{16}{38}$

$\frac{30}{58}$ $\frac{30}{32}$ $\frac{13}{30}$ $\frac{16}{20}$ $\frac{4}{16}$ $\frac{1}{9}$, or fractions reduced,

876729 $\frac{792815202703}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Nov. 23, 1874

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

Sir:

Herewith inclosed I have the honor to submit
for your approval a proof impression of a new one
cent private die stamp for B. Brandreth, New York
City. Superficial area $3\frac{1}{2}$ inches.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Nov. 23, 1874

B. Brandreth, Esq.
New York, N. Y.

Sir:

Herewith I have the pleasure to hand you a proof impression of your new one cent private die, and trust you will be entirely pleased with the engraving.

As soon as advised of your approval, and as to the color to print, and whether to gum and perforate or not, I will prepare an adequate stock of stamps to meet your orders.

I would also be pleased to know if the new stamps are to entirely supersede the old or to what extent they will probably affect the consumption.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 23, 1874

St. Clair Banking Co.
Pittsburgh, Pa.

Gentlemen:

Lot of blank drafts purporting to be 1000
to hand. There are but 997 in the lot, numbered
from 1 to 996 inclusive and one draft numbered
1000, the latter will be used for staring and will
probably be spoiled.

Please remit amt. of charge according to the
within blank form, \$2.40.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

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

Gentlemen:

I forward you this day by Adams Express Co.
package of checks, stamped per advices direct from
Mr. Binsse, as follows, viz:

84 imp. Tradesmen'd Bank x 6 - 504 checks	
86 " L. B. Ninesse Co. x 6 <u>516</u> "	
	1020 " @ 2¢ \$20.40
Less $2\frac{1}{2}\%$ dis.	<u>.51</u>
	19.89
Ptg. @ 1¢ per imp.	<u>1.70</u>
	\$21.59

Please therefor forward the amt. (\$21.59) to my address
and oblige yours,

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Referring to your letter of the 24th inst.,
checks were shipped to you on the 25th inst. by Adams
Express Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. Bendel & Co.
San Francisco, Cal.

Gentlemen:

I have the pleasure to inclose you a proof impression of your finished one cent die. Stamps will be printed (in brown) and prepared ahead in quantity, to fill orders by the 10th proxo.

I hand you subjoined my act. for engraving, etc.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. B. Bendel & Co.

To Jos. R. Carpenter, Dr.

To engraving one cent private die and making stamp
plate complete \$300.

Philadelphia
Nov. 27, 1874

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

Sir:

I have the honor to hand you herewith for approval, a proof impression of a one cent private stamp die for B. Bendal & Co., San Francisco, Cal., superficial area $13/16$ inches.

I would also ask the favor of your early consideration of the die for B. Brandreth forwarded to you for approval on the 23d inst.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

It will be impossible to fill your present order with the new stamps. The Commissioner of Inter. Rev. has not yet approved the stamp, hence the printing is delayed. Besides this, your order at Washington will probably be dated this month, in which case, under the system of the government requiring me to account for the amt. of paper consumed in the orders of each month respectively, I am not permitted to anticipate or hold over the delivery of stamps that will not be manufactured until a succeeding month.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

I have heard from the government in regard to your new stamp submitted some days ago to the Hon. Commissioner of Inter. Revenue for his official approval. The communication from him returning the proof impression unapproved is as follows: "You are informed that the words 'guaranteed genuine' which appears thereon must be cut from the die before it can be approved. Dr. Brandreth has been heretofore informed that it would be necessary to have the words 'United States Certificate of Genuineness' cut from the private stamp heretofore used by him, as it is not deemed proper that a stamp issued by the United States should be in the nature of a certificate of the genuineness of any preparation."

Under the circumstances of course I will be unable to print stamps of the new design until you can satisfy the Commissioner on his objective point.

Awaiting your advice, I am yours

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

John Loehr, Esq.
New York, N. Y.

Dear Sir:

On the 27th inst. I filled orders for you and Jas. Eaton (Utica, N.Y.) for \$2200 private die stamps respectively. By some accident the package directions were transposed, giving you his stamps, and him yours.

Mr. Pugh has telegraphed you to exchange packages with Eaton as nearly as possible. Will you please adjust differences between yourselves for such amts. as you may have accidentally used of each other's stamps and let me know the expense you have incurred for expressage, etc., that I may pay you the amount?

I will write the same to Mr. Eaton and trust the blunder may be corrected with as little inconvenience to you as possible.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

James Eaton, Esq.
Utica, N. Y.

Dear Sir:

On the 27th inst. I filled orders for you and John Loehr (New York City) for \$2200 private die stamps respectively. By some accident the package directions were transposed, giving you his stamps, and him yours.

Mr. Pugh has telegraphed you to exchange packages with Loehr as nearly as possible, if you have used any of the stamps. Will you also please adjust differences between yourselves for such amt. as you may have accidentally used of each other's stamps, and let me know the expense you have incurred for expressage, etc. that I may pay you the amt.?

I write the same to Mr. Loehr and trust the blunder may be corrected with as little inconvenience to you both as possible.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1874

viz:

32, 577, 543 Stamps at 23 cents per M.	\$7492.84
--	-----------

Received payment

Philadelphia
Dec. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1874

viz:

32,577,543 Stamps at 23 cents per M.	7492.84
--------------------------------------	---------

Received payment

Duplicate

Philadelphia
Dec. 9, 1874

John Loehr, Esq.
427 West 54th St.
New York, N. Y.

Dear Sir:

On receipt of this note you will please forward to the Stamp Agent, Mr. Pugh, if you have not already done so, the 480 130/210 sheets excess of your order received from Mr. Eaton. You should have returned this excess the moment your own stamps were received and saved me much anxiety and trouble growing out of my mistake in transposing the directions on the stamp packages.

Mr. Eaton has acted promptly and commendably in the matter, although I regret to say he has suffered vexatious delay in getting his own stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 9, 1874

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

Sir:

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

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 10, 1874

E. Ferrett, Esq.
New York, N. Y.

Dear Sir:

I find by my balance of stock on hand that in filling your last order (Nov. 4th) a fragment only of the bottom sheet of the lot was sent you, the balance of the sheet being torn off and retained by me. To adjust this difference with you I informally inclose these stamps to you herewith, and have the honor to remain

Yours very respectfully,

Jos. R. Carpenter

per L.

Inclosure 43 stamps Sand's die

Philadelphia
Dec. 11, 1874

B. Brandreth, Esq.
New York, N. Y.

Sir:

I hand you herewith a proof of your amended die. I have transmitted an impression to the Commissioner also, this date, and trust I may now be permitted to make the plate and prepare stamps. Should everything go right I will probably be able to fill your next order with the new stamps; otherwise I will communicate to you at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 11, 1874

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 the new private die for B. Brandreth, New York City, amended from the design previously submitted to you by striking out the words "Guaranteed Genuine" and substituting "Allcock's Porous Plaster," to meet the objection in your communication of the 30th ulto.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 15, 1874

Messrs. Hennison & Smith
59 & 61 Maiden Lane
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to hand you
my check for \$91.31 in satisfaction of your account
of the 14th inst. for spoiled checks of the 1st
Natl. Bank of Tarrytown, etc. and for 2000 two cent
revenue stamps, etc. Please acknowledge receipt,
and oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during November, 1874, by Jos. R.
 Carpenter, Philadelphia, Pa.

Dies	Sheets	Stamps	Value
2¢ General	1102	231420	4628.40
1 Proprietary	2005	421050	4210.50
2 "	387	81240	1625.40
3 "	112	19040	571.20
5 "	140	23800	1190
Total	3746	776580	12225.50
1¢ Barber M. Co.	256	43260	432.60
1 Byam Carlton Co.	97	20370	203.70
1 Clark M. Co.	144	36540	365.40
1 Gates	747	156870	1568.70
1 Goldback	90	18900	189
1 Mansfield & Higbie	969	203490	2034.90
1 McLean	181	38010	380.10
forward	2464	517440	5174.40

forward	2464	517440	5174.40
1½ Richardson	755	158550	1585.50
1 Hotchliss M. Co.	84	17640	176.40
1 Roeber	228	47880	478.80
1 Safety M. Co.	19	3990	39.90
1 Schmidt & Schmidt	721	151410	1514.10
1 Stanton	40	8400	84.
1 Vogeler	79	16590	165.90
1 Woodworth Co. o	52	10920	109.20
1 Zise Griest Co.	33	6930	69.30
1 Swift & Courtney	947	198870	1988.70
1 N. Y. Match Co.	122	8784	87.84
1 Jayne & Son	56	3360	33.60
1 Johnson Hol. & Co.	55	7425	74.25
1 Warner & Co.	15	450	4.50
2 Lyon Mfg. Co.	91	9282	185.64
2 Barclay	33	6930	138.60
3 Schmitt & Sch.	162	34027	1020.60
3 Barber M. Co.	15	600	18.
3 Bonsf. & Poole	711	51284	938.52
3 Laird	3	60	1.80
forward	6685	1240815	\$13889.55

forward	6685	1240815	\$13889.55
4 $\frac{1}{2}$ McDonald Co.	27	1512	60.48
4 Met. M. Co.	87	14790	591.60
5 Lawrence & Cohen	121	17424	871.20
6 Kennedy	23	1771	106.26
Total	6943	1276312	\$15519.09

Extra Sized Private Stamps Delivered
November, 1874

viz:

Bonsfield & Poole		3	54999
B. Brandreth		1	440000
Jno. I. Brown & Son		2	110000
John Bull		1	16000
"		4	12500
Curtis & Sons	Vern.	1	11000
"	S.S.	2	110000
"	H.P.	2	5500
H. Halley, Jr.		1	10500
Wm. Gates		3	189000
Jno. F. Henry		1	50000
"		2	15000
"		4	35000
Jayne & Son		1	72000
"		2	35000
"		4	49000
N.Y. Match Co.		1	250000
" Co.		3	180000

E. Ferrett (Sand's die)	1	86000
J. H. Schenck & Son	1	44004
"	6	3666
L. W. Warner & Co.	1	20000
S. H. Cook & Co.	1	5250
Fred Brown	2	28800
G. G. Kennedy	2	27502
"	6	27499
R. V. Pierce	1	44000
"	2	63800
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
R. P. Hall & Co.	4	27500
Hostetter & Smith	4	82500
Jackson, Phonts & Douglas	4	14025
J. C. Kerr	4	2625
R. H. McDonald & Co.	4	165000
R. V. Dan Duzer	4	16500
B. Bendel & Co.	12	270833

R. H. Drake & Ward	1	30600
"	2	39810

Wrappers

Byam, Carlton & Co.	1	2080000
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Imprinting

85052 imps. @ 1¢	2	392719
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Manufactured in November, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
<u>Engraving</u>					
No. 9/74 One Cent B. Bendel Co. 13/16 sup. area					\$300
<u>Imprinting</u>	85052	392719			850.52
<u>Stock, common</u>	151529	31450036			
Extra size					
1½ N. Y. Match Co.	6578	473616	25.60	14.21	29.81
1 Jayne & Son	5944	356640	29.40		29.40
1 Johnson & Ho.	1445	195075	1.95	5.85	9.80
1 Warner & Co.	985	29550	4.55	.89	5.14
2 Lyon Mfg. Co.	3109	317118	9.51	9.51	19.02
3 Barber M. Co.	1085	43400	4.66	1.30	5.99
3 Bonsf. & Poole	14489	657516	68.40	19.13	87.3
3 Laird	897	17940	5.18		5.78
4 McDonald Co.	1473	82488	6.32	2.47	8.99
6 Kennedy	877	67529	3.20	2.03	5.23
12 B. Bendel & Co.	4500	144000	25.75	4.32	50.07
FORWARD	192911	34007627			1394.75

forward	192911	34907627	\$1394.75
1¢ Byam, Carlton Co. wrappers		<u>2390000</u>	167.30
Stock	192911	36597627	8417.45
Spoiled		<u>16689</u>	
Stotal	209600	38650519	<u>39979.50</u>

Philadelphia
Dec. 16, 1874

James Eaton, Esq.
Utica, N. Y.

Dear Sir:

Your favor of the 12th to hand. I will not need the statement of Mr. Loehr. Inclosed herewith I have the pleasure to hand you \$2.51 to balance the act. for freight made by error on my part.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Dec. 16, 1874

Messrs. Link &
Baltimore, Md.

Gentlemen:

I hand you circular and blank form. The charge for stamping 1000 checks (say five checks on each sheet) would be \$21.50, as follows:

1000 stamps @ 2¢	\$20
Less 2½%	<u>.50</u>
	19.50
200 imps. @ 1¢	<u>2</u>
	21.50

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 16, 1874

Messrs. B. Bendel & Co.
San Francisco, Cal.

520 Front St.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 8th inst. with remittance of three hundred dollars (\$300) in full payment for engraving one cent die and making plate complete. Please accept my thanks for your prompt response to my act.

The plate has been put to press and 4000 sheets - 840,000 stamps, will be prepared ahead to meet your demand.

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 1, 1874

viz:

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

191,915 $\frac{122}{210}$ $\frac{54}{170}$ $\frac{101}{102}$ $\frac{40}{90}$ $\frac{3}{85}$ $\frac{58}{72}$ $\frac{42}{54}$ $\frac{11}{35}$ $\frac{10}{18}$ $\frac{3}{8}$

or, fractions reduced,

191,920 $\frac{29549}{128520}$ sheets

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

795,263 $\frac{136}{221}$ $\frac{200}{210}$ $\frac{148}{189}$ $\frac{40}{187}$ $\frac{75}{175}$ $\frac{148}{170}$ $\frac{118}{169}$ $\frac{140}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{50}{135}$ $\frac{130}{152}$ $\frac{76}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{2}{102}$ $\frac{75}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{70}{85}$ $\frac{53}{80}$ $\frac{64}{72}$ $\frac{4}{77}$

$\frac{20}{70}$ $\frac{4}{69}$ $\frac{46}{66}$ $\frac{15}{65}$ $\frac{41}{64}$ $\frac{28}{60}$ $\frac{40}{56}$ $\frac{18}{54}$ $\frac{18}{51}$ $\frac{6}{48}$ $\frac{38}{46}$ $\frac{6}{44}$ $\frac{13}{42}$ $\frac{16}{40}$

$\frac{13}{38}$ $\frac{9}{36}$ $\frac{13}{32}$ $\frac{23}{30}$ $\frac{16}{20}$ $\frac{4}{16}$ $\frac{6}{12}$ $\frac{1}{9}$

or fractions reduced,

795286 $\frac{625364197553}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Secy of Treasury
Currency Div.
Washington, D. C.

Philadelphia
Jan. 2, 1875

Messrs. Sufert, Girgler & Co.
Milwaukee, Wis.

Gentlemen:

I print the stamp as on the check herewith.
In sending your checks to me to receive the imprint
of this design, please make a note that you require
the "large old stamp."

Very respectfully,

Jos. R. Carpenter
per L.

Extra Sized Private Stamps Delivered in
December, 1874

	viz:	
Am. Match Co.	3	91666
Ayer & Co.	1	250000
"	4	75000
Bonsf. & Poole	3	176000
B. Brandreth	1	220000
Jno. I. Brown & Son	2	141283
H. Dalley, Jr.	1	10500
Wm. Gates	3	157500
Hall & Ruckel	1	27500
Jayne & Son	1	95000
"	2	28500
"	4	44500
N.Y. Match Co.	1	100800
J. H. Schenck & Son	1	33000
"	6	5500
Fred Brown	2	28800
Curtis & Sons S.S.	2	55000
Barber M. Co.	3	146662

R. V. Pierce	1	11000
"	2	51700
Radway & Co.	2	55000
G. W. Laird	5	8750
R. P. Hall & Co.	4	27500
Hartman & Co.	4	15125
Hazeltine	4	16500
Hostetter & Smith	4	82500
Jackson, Phonts & Douglas	4	14025
Lippman & Bros.	4	2625
Swain	8	2625
P. N. Drake & Ward	1	30410
"	2	39905
L. C. Kennedy	2	33000
S. Francisco Pucussion M. Co.	12	183333

Wrappers

Byam, Carlton & Co.	1	1730000
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Imprinting

(84715 imps. @ 1¢)	2	406616
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Philadelphia
Jan. 2, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1874

viz:

28,931,144 Stamps @ 23 cents per M.	\$6,654.16
-------------------------------------	------------

Received payment

Philadelphia
Jan. 2, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1874

viz:

28,931,144 Stamps @ 23 cents per M.	\$6,654.16
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
Jan. 7, 1875

B. Brandreth, Esq.

To Jos. R. Carpenter, Dr.

Dec. '74. To engraving one cent private revenue
stamp, and making plate complete \$350

Dear Sir:

Will you please remit me the amt. of above bill
at early convenience and oblige,

Yours very truly,

Jos. R. Carpenter

per L.

Dr. B. Brandreth

New York, N. Y.

Philadelphia
Jan. 7, '75

B. Brandreth, Esq.

To Jos. R. Carpenter, Dr.

Dec. 21 '74. To ptg. 2,420,000 from July 1st	
to date @ 1.3 per M.	\$31.46
" To valance of stamps on hand	
old die superseded by new stamps	<u>12.49</u>
	\$43.95

The above is additional to the \$350 act. for
engraving new die, forwarded you yesterday.

Very respectfully

Jos. R. Carpenter
per L.

B. Brandreth, Esq.

New York, N. Y.

Philadelphia
Jan. 9, 1875

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

Sir:

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

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Jan. 11, 1875

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your favor of the 9th inst. at hand covering remittance of three hundred and ninety three 95/100 dollars (\$393.95) for which please accept my thanks.

You state that the small stamp will be continued for the Pills, and direct me to alter the die by inserting "Allcock's Porous Plasters" in place of United States Certificate of Gemineness. You may of course intend this, but I deem it proper to call your attention to the discrepancy between the proposed new title of stamp and the article to be stamped, and beg you will further advise me in the matter.

I understand you will not continue to use the present balance of small stamps on hand. Am I right?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 14, 1875

Messrs. Frew & Campbell
Wheeling, W. Va.

Gentlemen:

Your favor of the 12th to hand.

363 stamped checks are returned to Mr. McFetridge who allows you credit in stamps to be imprinted on other checks, the amt. of their face value less ten per cent, or net 327 stamps.

You will therefor please remit the balance \$16.52 according to statement as follows:

200 imps x 5 - 1000 stamps		\$20
Less credit <u>327</u>	"	<u>6.54</u>
673	"	\$13.46
$2\frac{1}{2}$ off		<u>.34</u>
Bill of stamps		\$13.12
Imprinting @ 1¢		2.
Paper		<u>1.40</u>
		\$16.52

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 15, 1875

Geo. W. Gary, Esq.-
Richmond, Va.

Sir:

Your favor of the 3d inst. to hand. The charge for stamping 1000 checks 5 to the page is as follows:

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

I do not do the numbering but you can have it done for your checks and stubs for \$2. Perhaps you can have it done as well and for a less cost at your place.

Please prepay express charges on checks forwarded to me.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during December, 1974, by Jos. R.
 Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	1152	241920	\$48838.40
2 Proprietary	72	15120	302.40
Total	1224	257040	\$5140.80
1¢ American Match Co.	22	4620	\$46.20
1 Barber Match Co.	210	44100	441
1 B. Bendel	121	25410	254.10
1 J. L. Clark	37	7770	77.70
1 Gates	37	7770	77.70
1 N.Y. Match Co.	36	7560	75.60
1 Richardson	278	58380	583.80
1 Swift & Courtney	637	133770	1337.70
1 Ward, Southerland Co.	13	2730	27.30
1 Redding	35	6930	69.30
forward	1424	299040	\$2990.40

forward	1424	299040	\$2990.40
1 $\frac{1}{2}$ Lyon Mfg. Co.	34	3468	34.68
1 Brandreth (42)	3	126	1.26
1 Blow	21	2940	29.40
1 U.S. Propy Med. Co.	1	9	.09
2 Johnston Holloway Co.	36	4860	97.20
2 Curtis & Sons	172	11352	227.04
3 Barber M. Co.	82	3280	98.40
3 Bonsf. & Poole	189	8516	249.48
3 Gates	22	924	27.72
4 Hostetter & Smith	3	138	5.52
4 Burnett & Co.	41	5412	216.48
4 McDonald Co.	21	1176	47.04
5 Dougherty	43	7310	365.50
12. B. Bendel	50	1600	192.
Total	2142	349951	\$4582.21

Manufactured in December, 1874

		viz:			
<u>Imprinting</u>	84715	406616			\$847.15
<u>Stock, Common</u>	90709	18962610			
Extra size, viz:					
1½ Lyons Mfg. Co.	966	98532	2.96	2.95	5.91
1 Brandreth, new	4997	209874	2.73		2.73
1 Plow	979	137080	4.30	4.11	8.41
1 U.S. Prop. Med. Co.	3999	35991	21.23	9.	30.23
2 Johnson Holloway Co.	964	130140	1.30	3.90	5.20
2 Curtis & Sons	5828	384648	24.42	11.54	35.96
3 Barber M. Co.	4418	176620	18.96	5.30	24.26
3 Bonsf. & Poole	3311	145684	15.63	4.37	20.
3 Gates	978	41076	4.29	1.23	5.52
4 Hostetter & Smith	4997	229862	32.65		22.65
4 Burnett & Co.	959	126588	.65	3.80	4.45
4 McDonald Co.	979	54824	4.20	1.64	5.84
12 B. Bendel	450	14400	2.57	.43	3.
1 Byam C. Co. Wrappers		<u>2500000</u>			100
Stocks	124534	23654625			5440.56
Spoiled	<u>3366</u>	<u>606991</u>			
Total	127900	24261616			\$6561.87

Philadelphia
Jan. 18, 1875

J. N. Morse, Esq.
Boston, Mass.

Dear Sir:

Herewith I have the pleasure to add
the address to each of the parties named in your
note of the 16th inst.

viz:

"Greenleaf & Co."	Kirby & Jones, Milwaukee
"J. G. Hotchkiss M. Co."	West Haven, Ct.
"American Fusee Co."	Erie, Pa.
& Co."	Richmond, Va.
"England & Bell"	Baltimore, Md.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 18, 1875

Messrs. Murphy & Bechtel
Trenton, N. J.

Gentlemen:

The lot of checks received from
Messrs. Lehman & Bolten to be stamped for you
agrees with your form of application in amt.,
viz: \$211.50, which please remit payable to
order of "J. R. McFetridge" the dealer through
whom I pay the government for the stamps. Mr.
McF. returns me the money for the imprinting.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 18, 1875

Excelsior Match Co.
Syracuse, N. Y.

Gentlemen:

I am in receipt of a communication from the Commissioner of Internal Revenue, dated the 14th inst., notifying me that the proprietorship of the private revenue stamp of the Excelsior Match Co. of Watertown, N.Y. has been transferred to you and that it will be necessary to cut the word "Watertown" from the die and substitute the word "Syracuse."

To make this change in the die, which necessitates a new plate, will cost you seventy-five dollars (\$75) and will take about four weeks time.

I have a balance of about 1,600,000 of these stamps, face value \$16,000, now on hand, which I presume the government will permit you to use in the meanwhile, and trust there will be no objection on your part to your consumption of this balance.

Very respectfully,

Jos. R. Carpenter

Philadelphia
 Jan. 22, 1875

Robt. Whitechurch, Esq.
 333 Stalla Avenue
 Philadelphia, Pa.

Dear Sir:

Per your advice I have the pleasure to
 inclose check in your favor (\$50). Will you have
 the kindness to call at the office and sign a
 receipt at your own convenience.

Very respectfully

Jos. R. Carpenter
 per L.

Philadelphia
Jan. 22, 1875

134 S. 2d St.

Messrs. Yeager Bros.
Philadelphia, Pa.

Gentlemen:

A check in your favor (\$28.56) awaits your
receipt at my office.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 22, 1875

Messrs. Cornwell Bros. & Vogler
454 Broome St.
New York, N. Y.

Gentlemen:

Lot of checks for stamping to hand:
one impression allowed for spoiling leaves for
imprinting:

82 x 6 - 492 @ 2	\$9.84	
Less 2 $\frac{1}{4}$	<u>.49</u>	\$9.35
Imprinting @ 1 $\frac{1}{2}$		<u>.82</u>
		10.17
Amt. herewith returned to balance check		<u>10.99</u>
		\$21.16

Please acknowledge receipt of \$10.99. Checks
will be forwarded tomorrow.

Very respectfully

Jos. R. Carpenter
per L.

Inter. Revenue Stamp Plates called for under original contract, 1872, and furnished prior to April 1, 1863

viz:

	1	cent Express
	1	" Dispatch
	1	" Cards
4	1	" Proprietary
	2	" Bank Checks
	2	" Express
	2	" Certificate
	2	" proprietary
5	2	" Cards
	3	" For. Exchange
	3	" Dispatch
	3	" Proprietary
4	3	" Cards
	4	" Proprietary
	4	" Wild Exchange
<u>3</u>	4	" Cards

16

forward 16

	5 cent	Agreement
	5 "	Wild Exchange
	5 "	For. Exchange
	5 "	Express
	5 "	Certificate
6	5 "	Cards
1	6 "	Wild Exchange
	10 "	"
	10 "	For. Exchange
	10 "	Bill of Lading
	10 "	Certificate
	10 "	Contract
8	10 "	Power of Atty.
	15 "	Wild Exchange
2	15 "	For. "
	20 "	Wild "
<u>2</u>	20 "	For. "

35

forward 33

	25 cent	Bond
	25 "	Certificate
	25 "	Entry of Goods
	25 "	Insurance
	25 "	Life Insurance
	25 "	Power of Atty.
	25 "	Protest
8	25 "	Warehouse Receipt
	30 "	Wild Exchange
2	30 "	Forn. "
1	40 "	Wild. "
	50 "	Forn. "
	50 "	Bond
	50 "	Conveyance
	50 "	Entry of Goods
	50 "	Lease
	50 "	Mortgage
	50 "	Passage Ticket
	50 "	Prob. of Will
	50 "	Legal Doc.
—	50 "	Life Insurance

forward 54

1	60 cent	Wild Exchange
1	70 "	Forn. "
	\$1	Wild "
	\$1	Forn. "
	\$1	Conveyance
	\$1	Entry. of Goods
	\$1	Insurance
	\$1	Lease
	\$1	Manifest
	\$1	Mortgage
	\$1	Passage Ticket
	\$1	Probate of Will
11	\$1	Power of Atty.
1	\$1.30	Forn. Exchange
	\$1.50	Wild "
2	\$1.50	Forn. "
1	\$1.50	Forn. "
1	\$1.90	Forn. "
	\$2	Conveyance
	\$2	Mortgage
	\$2	Probate

forward 75

1	\$2.50	Inland Exchange
	\$3	Charter Party
2	\$3	Manifest
1	\$3.50	Wild Exchange
	\$5	Charter Party
	\$5	Conveyance
	\$5	Manifest
	\$5	Mortgage
5	\$5	Probate of Will
	\$10	Charter Party
	\$10	Conveyance
	\$10	Mortgage
4	\$10	Probate of Will
1	\$15	Mortgage
	\$20	Conveyance
2	\$20	Probate of Will
1	\$25	Mortgage
<u>1</u>	<u>\$50</u>	<u>Conveyance</u>
Total		93 denominations

List of Denominations of General Stamp (double)
 Plates prepared for new series first issued Sept.187?

viz:

1	cent	General
2	"	"
5	"	"
4	"	"
5	"	"
6	"	"
10	"	"
15	"	"
20	"	"
25	"	"
30	"	"
40	"	"
50	"	"
60	"	"
70	"	"
\$1		"
\$1.30		"
\$1.50		"
\$1.60		"
\$1.70		"

for. 20 den.

for. 20

\$2	General
\$2.50	"
\$3	"
\$3.50	"
\$5	"
\$10	"
\$20	"
\$25	"
\$50	"
\$200	"
\$500	"
\$5000	"

1 cent	"	Proprietary
2	"	"
3	"	"
4	"	"
5	"	"
6	"	"
10	"	"
50	"	"
\$1	"	"
\$5	"	"

For 42 den.

One hundred and seventy four (174) kinds of private
die stamps are now in use.

Jan. 25/75

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,
January 2, 1874

viz:

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

160,753 $\frac{9}{210}$ $\frac{78}{170}$ $\frac{101}{102}$ $\frac{70}{90}$ $\frac{83}{85}$ $\frac{47}{72}$ $\frac{34}{54}$ $\frac{34}{35}$ $\frac{16}{18}$ $\frac{3}{8}$

or, fractions reduced, 160,759 $\frac{98170}{128520}$ sheets

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

690,077 $\frac{136}{221}$ $\frac{40}{210}$ $\frac{181}{189}$ $\frac{40}{187}$ $\frac{75}{175}$ $\frac{136}{170}$ $\frac{155}{169}$ $\frac{140}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{42}{132}$ $\frac{16}{116}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{67}{102}$ $\frac{75}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{70}{85}$ $\frac{33}{80}$ $\frac{45}{72}$ $\frac{20}{70}$ $\frac{4}{70}$ $\frac{24}{68}$ $\frac{15}{65}$

$\frac{41}{64}$ $\frac{28}{60}$ $\frac{28}{56}$ $\frac{18}{54}$ $\frac{4}{52}$ $\frac{40}{51}$ $\frac{30}{48}$ $\frac{26}{46}$ $\frac{6}{44}$ $\frac{33}{42}$ $\frac{34}{40}$ $\frac{13}{38}$ $\frac{24}{36}$ $\frac{5}{30}$ $\frac{6}{20}$ $\frac{3}{16}$

$\frac{1}{9}$ $\frac{4}{77}$ $\frac{30}{110}$ $\frac{50}{135}$ $\frac{13}{32}$ $\frac{6}{12}$, or, fractions reduced,

691,099 $\frac{510260653613}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

To Treasury Department
Washington, D. C.

per L.

Philadelphia
Jan. 26, 1875

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

Sir:

On taking act. of stock at the close of last month, I discovered that my balance was two sheets of two cent stamps over, viz: one sheet of two cent general, and one sheet of two cent proprietary stamps. In the absence of any claim for shortage in the meanwhile, investigation has failed to reveal to whom these stamps are due. Will you therefor please advise me how to dispose of them?

Very respectfully

Jos. R. Carpenter

per L.

Inclosure:

one sheet Two cent general stamps

one " Two " proprietary "

Over sheets found in the balance of Joseph R. Carpenter, Philadelphia, Pa., on taking act. of stock at the close of December, 1874.

In the absence of any corresponding claim for shortage, investigation having failed to reveal to whom these sheets are due, the matter was referred to the Hon. Commissioner of Inter. Revenue, who, under date of Jan. 29, 1875, (E.R.C.) made order to wit:

"You are requested to wrap and carefully seal the aforesaid sheets, and place upon the package a certificate as to all the facts in the case, which should be signed by yourself and the stamp agent on duty at your establishment. The package may then be transmitted to this office to be held to await any claim that may be made therefor."

Jan. 30, 1875

Printed in 1874

	Good		Spoiled	
	Sheets	Stamps	Sheets	Stamps
General (tinted) Paper	406609	82477130	17391	3518870
Private (white) "	1846745	307858857	56255	10107437
Checks	972928	4745552		
Wrappers	585375	23384000		
Total	3811654	418465539	73646	13526307

Philadelphia, Feb. 1, 1875

Philadelphia
Feb. 1, 1875

Columbia Bank Note Co.
Washington, D. C.

Gentlemen:

Your favor of the 29th ulto to hand and advice noted.

The even thousands of perfect sheets are already hermetically sealed in tin as you request.

By actual count I have perfect and spoiled sheets as follows:

	Perfect	Spoiled	Total
$\frac{1}{4}$ seal	9294	415	9709
$\frac{1}{2}$ "	6228	178	6406
1 "	3848	158	4006
2 "	<u>2269</u>	<u>136</u>	<u>2405</u>
Total	21639	887	22526

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1875

Messrs. Jas. E. Schwartz & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 30th ulto to hand and
advice noted. Amt. of check received \$20.61 is
acknowledged with thanks, and placed to credit of
your act.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Feb. 2, 1875

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

Sir:

A surplus of 5166 sheets of distinctive stamp paper has remained on my hands, under the heading of "Suspense Act.", since June, 1872.

In explanation, I would state that on the day following the occurrence of the fire at my old establishment, the government detailed a number of clerks from Washington to count the balance of stock and estimate the loss of paper by said fire. Pursuant to this counting and estimate, the government having taken possession of and removed the remains of the burnt paper, a communication from Acting Secretary Richardson, dated June 18, 1872 (G.W.M.) was addressed to me, as follows: "I have this day placed to your credit on the books of the office 21889 sheets of adhesive stamp paper, and 43890 sheets of private die stamp paper, burned and partially burned by the fire at your establishment, on the 4th of March last."

By my own account taken at the time, the correctness

of which is confirmed by every subsequent balance account taken at the close of each month, I found that the net amount of the credit was erroneous and very considerably in my favor; that while I was entitled to a credit of only 16644 sheets of adhesive stamp paper I received a credit of 21889; and being entitled to a credit of 43969 sheets of private die paper, I received 43890, making a difference in my favor of 5245 sheets of adhesive paper and against me of 79 sheets of private die paper, or a net difference in my favor of 5166 sheets as stated. The 79 sheets for which credit is still due me are represented in my regular paper account by an equal amount of adhesive stamp paper.

Although this surplus is kept boxed and sealed, separate and distinct from the regular paper, in what is called "Suspense Act.", I think it desirable to have the discrepancy adjusted, and therefor embrace this opportunity to refer the matter to your attention.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1875

viz:

29,528,193 Stamps @ 23 cents per M.	\$6,791.48
-------------------------------------	------------

Received payment

Philadelphia
Feb. 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1875

viz:

29,528,193 Stamps @ 23 cents per M.	\$6,791.48
-------------------------------------	------------

Received payment

Duplicate

Philadelphia
Feb. 6, 1875

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

Sir:

I have the honor to hand you herewith my act.
signed in duplicate, for the manufacture of Revenue
Stamps delivered in your requisitions during the
month of Jamiary last, together with the usual state-
ment and accompanying vouchers.

Very respectfully,

Jos. E. Carpenter

per L.

Philadelphia
Feb. 10, 1875

Messrs. Fleming Brothers
Pittsburgh, Pa.

Dear Sir:

Herewith I hand you \$550 in pill stamps, in
lieu of the 500 sheets of returned.

Hereafter please state in your order to the
Commissioner the kind of stamps you require - he will
embody it in the requisition as a recommendation for
me to fall back on in case of error. If the letter you
refer to was received by me, it is not remembered and
cannot be found.

Very respectfully,

Jos. R. Carpenter

per L.

Mem.

916 40/60 - 55000 @ 1 - \$550 herewith inclosed to Fleming

500 - 110 - 55000 @ 1 - \$550 returned to J.R.C. by "

Philadelphia
Feb. 10, 1875

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

I have the pleasure to hand you herewith,
one sheet of perfect stamps from your die in exchange
for the blurred sheet returned to me, which was inad-
vertently sent in your last lot.

Thanking you for allowing me to correct my
oversight, I remain, yours,

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 11, 1875

Columbia Bk. Note Co.
Washington, D. C.

Gentlemen:

Lot of 900 sheets to make good the spoiled are
rec'd. by today's express.

20,000 sheets are shipped by Adams Express today
(prepaid) in two boxes marked Govt. of Guatemala,
Care Baiz Bros., No. 32 Broad St., New York, Nos. 1
and 2.

Cont. No. 1 - 6 cases $\frac{1}{4}$ seal, 2 cases $\frac{1}{2}$ seal
1 case 1 seal, 1 case 2 seal. Content No. 2 3 cases
 $\frac{1}{4}$ seal 4 cases $\frac{1}{2}$ seal 2 cases 1 seal and 1 case 2 seal -
1000 sheets to the case hermetically sealed (soldered)
in tin.

Balance of lot 2500 sheets will be ready for
shipment in a day or two. Please advise as to them
and oblige

Yours very respectfully

Jos. R. Carpenter

perL.

Philadelphia
Feb. 13, 1875

Messrs. Fleming Bros.
Pittsburgh, Pa.

Gentlemen:

My letter of the 10th inst. does not justify the tenor of your reply which is herewith respectfully returned to you along with the copies referred to.

The oversight appears to have been at the Office of Inter. Revenue, Washington, D. C., in omitting your instructions from the requisition; they probably supposing that you had only one kind of stamp and it was necessary to state its title. Hereafter when you require only one kind, you should advise the Commissioner that you have two one cent stamps and then designate the kind you want. Your stamp orders in all their details should come to me only through the Commissioner of Inter. Revenue.

Very respectfully,

Jos. B. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during January, 1875, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	141	29610	\$592.20
1 Proprietary	203	42630	426.30
2 "	39	8190	163.80
Total	383	80430	1182.30
1¢ Bonsfield & Poole	51	10710	107.10
1 Ferrett	42	8820	88.20
1 Gorman	34	7140	71.40
1 Kyle	100	21000	210.
1 N.Y. Match Co.	84	18270	182.70
1 Star Match Co.	31	6510	65.10
1 Swift & Courtney	37	7770	77.70
1 Brandreth, new	4	168	1.68
3 Barber M. Co.	23	920	27.60
4 Hostetter & Smith	1	46	1.84
12 B. Bendel	30	960	115.20
Total	440	82314	\$948.52

Manufactured in January, 1875

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					\$75.
Jan. 13 one ct. Brandreth 1 1/16 in sup. area					
" 26 " Excelsior M. Co. 13/16 " "					75.
<u>Imprinting</u>	84105	410667			841.05
<u>Stock, common</u>	32235	6769350			
" Extra size, viz:					
1¢ Brandreth, new	5996	251832	26.54		26.54
2 Jayne & Son	1100	66000	5.44		5.44
3 Barber M. Co.	1377	55080	5.91	1.65	7.56
4 Hostetter & Smith	1499	68954	6.79		6.79
12 B. Bendel	2070	66240	11.85	1.99	13.84
1 B. C. & Co. wrappers		19650000			78.60
Good	44277	9653123			2220.22
Spoiled	823	162744			
Total	45100	9815867			\$3350.04

Extra Sized Private Stamps Delivered in
January, 1875

	viz:	
Ayer & Co.	1	300000
"	4	62500
B. Brandreth, old	1	440000
Curtis & Sons	1	22000
H. Dalley	1	10500
Wm. Gates	3	283500
Hall & Auchel	1	57440
J. F. Henry	1	20000
"	2	20000
"	4	12500
Jayne & Son	1	65000
"	2	22500
"	4	55000
N.Y. Match Co.	1	121000
E. Ferrett, Sands	1	66000
J. H. Schenck & Son	1	22002
"	6	7333
J. S. Burdsall & Co.	1	7500
"	4	750

L. W. Warner	1	40000
Fred Brown	2	28800
Curtis & Sons S.S.	2	110000
" H.P.	2	5500
G. G. Kennedy	2	5002
R. V. Pierce	1	22000
"	2	74800
S. N. Smith & Co. (Crook & Co.	4	16500
R. P. Hall & Co.	4	27500
Hostetter & Smith	4	82500
E. L. Boneisler (H. & Hillyer)	4	5250
Jackson, Phonts & Douglas	4	14025
P. H. Drake & Ward	1	15110
"	2	20000
L. C. Kennedy & Co.	2	33000
Kidder, Wetherill & Co.	4	2625
R. C. & C. S. Clark	4	27500
G. G. Kennedy	6	16666
Johnston, Holloway & Co.	1	22000
"	2	22000
Barber & Co.	3	183329
Brandreth (new)	1	220000 sup. a. 3 $\frac{1}{2}$ in.

Wrappers

Byam, Carlton & Co.	1	2,060,000
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Imprinting

84105 imps. @ 1¢	2	410667
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Messrs. H. Cook & Co., Syracuse, N.Y.

437 6 5250 \$52.50

Philadelphia, Feb. 18, 1875

Gentlemen:

In filling your order of 20th November last I inadvertently gave you a broken package intended to be retained on my balance, containing sixty labels more than the proper count. To adjust the discrepancy thereby made in my stock act. I deduct an equal amount from this lot. If you examined the lot referred to no doubt you found the sixty over. If you did not examine, you will undoubtedly take my word for it.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 16, 1875

Excelsior Match Co.
Syracuse, N.Y.

Gentlemen:

I have the pleasure to hand you herewith a proof impression of your private die. Please advise me what color to print the stamps and I will prepare a stock to keep on hand to supply your demand.

I also present you herewith my act. for engraving and making new plate which please remit to my address and oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia, Feb. 16, 1875

Excelsior Match Co., Syracuse, N.Y.

To Jos. R. Carpenter, Dr.

To engraving alteration of one cent match stamp and making plate complete, in full

\$75.00

Philadelphia
Feb. 16, 1875

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

Sir:

I have the honor to submit for your approval the inclosed proof impression of a one cent private die, 13/16 inch superficial area, for the Excelsior Match Co., Syracuse, N.Y. The die was originally engraved for the Excelsior Match Co., Waterbury, N.Y. and this is an alteration by substituting the word "Syracuse" for "Watertown." Notice of transfer to the new proprietorship is referred to in your communication to me of January 14, 1875.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1875

Columbian Bank Note Co.
908 Pennsylvania Ave.
Washington, D. C.

Gentlemen:

I ship to your address by today's express one box containing 2500 good sheets of Guatemala postage stamp, and 926 sheets spoiled. The good sheets are inclosed in air tight tin cases numbered 21, 22 and 23 respectively. No. 21 contains 200 sheets $\frac{1}{4}$ seal, 400 $\frac{1}{2}$ seal, and 400 2 seal. No. 22 1000 sheets 1 seal. No. 23 500 sheets $\frac{1}{4}$ seal.

This shipment, with the 20000 sheets forwarded the 11th inst., completes the order, viz: good sheets 22500, spoiled 926, total 23,426.

I will hand you bill for my work at an early moment as requested.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1875

Jos. R. Carpenter, Esq.

Dear Sir:

The balance of the Columbian Bank Note Co's. order to gum, perforate and pack Guatemala postage stamps is filled today.

The shipments of these stamps are accounted for as follows, viz:

				<u>Sheets</u>
1875, Feb. 11	Marked Government of Guatemala	Care Baiz Bros. 32 B'dway, New York		20,000
" 18	Marked Columbian B. N. Co.	Washington, D. C. good		2,500
" "	do	do	spoiled	<u>926</u>
Total				23,426

The expenses incidental to boxing and shipping are as follows:

23 tin cases & soldering @ 50¢	\$11.50
3 wooden boxes Feb. 11	1.50
Adams Express " to N.Y.	3.15
" " " 18 Wash.	1.25
1 wooden box " "	<u>.30</u>
Total	\$17.70

Copies of correspondence relating to this matter
are hereto annexed that they may be filed together.

Very respectfully

Edwin Lamasure

Philadelphia
Feb. 23, 1875

Messrs. Giest Co.
Buffalo, New York

Gentlemen:

Your lot of checks and invoice to hand. The Erie Co. Savings Bank checks and receipts are accounted by you as 2400 x 8 whereas the lot is 4800 by 4. I do not stamp more than six to an impression and even then the checks must be one under the other in a line.

Please remit me \$24. to pay for the additional printing, and oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 23, 1875

The Pioneer Co.
St. Paul, Minn.

Gentlemen:

I would rather not draw, and you are too remote to reach C.O.D., therefor I would prefer to have you remit cash in advance.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 24, 1875

F. S. Hackman, Esq.
West Chester, Pa.

Sir:

The lot of checks of the Natl. Bk. of Chester County received for Messrs. Haley & Baker and to be returned to them is counted, viz:

875 imp. x 4 - 3500 @ 2	\$70
Less $2\frac{1}{2}$ disc't.	<u>1.75</u>
	68.25
Ptg. @ 1¢ per imp.	<u>8.75</u>
Total	\$77.

The cost of imprinting, etc. will be net \$77 which amt. please remit by check to order of J. R. McFetridge.

Very respectfully

J. R. Carpenter

per L.

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

Balances of Distinctive Paper on Hand at the close of business
February 1, 1875

viz:

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

152017 $\frac{108}{210}$ $\frac{88}{170}$ $\frac{80}{102}$ $\frac{70}{90}$ $\frac{61}{85}$ $\frac{45}{72}$ $\frac{34}{54}$ $\frac{28}{35}$ $\frac{16}{18}$ $\frac{3}{8}$ or

fractions reduced,

152023 $\frac{80992}{128520}$ sheets

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

682156 $\frac{136}{221}$ $\frac{86}{210}$ $\frac{25}{189}$ $\frac{110}{187}$ $\frac{25}{175}$ $\frac{3}{170}$ $\frac{126}{169}$ $\frac{28}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{130}{132}$ $\frac{80}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{45}{102}$ $\frac{23}{99}$ $\frac{5}{95}$ $\frac{70}{90}$ $\frac{25}{85}$ $\frac{13}{80}$ $\frac{5}{72}$ $\frac{20}{70}$ $\frac{37}{69}$ $\frac{16}{66}$ $\frac{15}{65}$

$\frac{41}{64}$ $\frac{28}{60}$ $\frac{44}{56}$ $\frac{26}{54}$ $\frac{8}{52}$ $\frac{40}{51}$ $\frac{38}{48}$ $\frac{16}{46}$ $\frac{19}{44}$ $\frac{35}{42}$ $\frac{25}{40}$ $\frac{13}{38}$ $\frac{3}{36}$ $\frac{25}{30}$ $\frac{6}{20}$ $\frac{3}{16}$

$\frac{7}{9}$ $\frac{47}{77}$ $\frac{30}{110}$ $\frac{60}{135}$ $\frac{13}{32}$ $\frac{6}{12}$ or fractions reduced,

682177 $\frac{482922417221}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Sec'y. Treasury
Currency Div., Washington, D. C.

Philadelphia
March 2, 1875

Francis Whitely, Esq.
New York, N. Y.

Sir:

Herewith I inclose you draft for seventy two
dollars (\$72). Please acknowledge receipt and oblige

Yours truly,

Jos. R. Carpenter

per L.

Philadelphia
March 3, 1875

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

Sir:

I have the honor to submit for your approval the inclosed proof impression of the one cent private die of B. Brandreth, altered from the original die by striking out the words "United States Certificate of Gemineness" and inserting the words "Allcocks Porous Plasters." Superficial area of die 1 1/16 in.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 3, 1875

B. Brandreth, Esq.
New York, N. Y.

Sir:

I have the pleasure to hand you herewith a proof impression of the altered original one cent die and trust the execution of the work will be found satisfactory. Nearly all the old stamps of this size have been used so that the next order for small stamps will be at least in part from this die.

The charge for altering the die and making new plate is seventy five dollars (\$75) which amount please remit to me at early convenience.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 5, 1875

Messrs. Henkel, Calvert & Plowman
New Market, Va.

Gentlemen:

I inclose circular. I could not furnish paper and collect "C.O.D." A draft should by all means accompany your order.

The stamps would cost 6000 @ 2¢	\$120
Less 3%	<u>3.60</u>
	116.40

Imprinting stamps on checks at a penny a page would probably cost \$15 depending on the size of paper whether it would print 4 or 6 checks to sheet. Paper would cost \$15 and cutting probably \$1, say in all \$147.40 for the order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 5, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

My shipments have always been made by Adams Express Co. so as to secure their quickest transit, and I regret that you have been subjected through oversight, to the payment of \$5.60 freight on the lot, instead of about \$1.25 which you say would have been charged by the Empire Line or the Merchants Dispatch. It is proper however to call your attention to the fact that you may be mistaken as to the \$1.25 because when I received the very same lot, and I presume you shipped it at least partly by the Empire Line, or Merchants Dispatch, I had to pay \$5.80 freight on it, or a greater amount than was charged to you for its return.

The remedy for the future is simple. My regulations, see circular herewith, require that all checks forwarded to me must have the freight prepaid. If the lot contains five thousand checks or more, I will pay the return freight; on lots less than five thousand you will pay and I will ship in either case as you direct. By your prepaying on large lots and my paying the return charges

you will of course have the opportunity to regulate the mode of transit to suit yourself.

Your complaint that the stamp is generally printed out of centre is duly considered - most of my customers prefer it near the bottom and right hand end. Hereafter I would be pleased to have you outline a stamp in position desired on one of the top checks of each lot for special instruction to the printer.

I ship today checks to the Auburn City N. Bank. There are 970 imps 4850 checks in the lot (balance spoiled and retained) so that your act. stands thus:

Draft recd.	\$107.50
Amt.	3.71
Imprinting 970 imps x 5	
4850	103.79

Promising to make every effort to give you entire satisfaction in soliciting the favor of your further orders, I remain,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1875

viz:

25,504,538 Stamps @ 23 cents per M.	\$5866.04
-------------------------------------	-----------

Received payment

Philadelphia
March 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1875

viz:

25,504,538 Stamps @ 23 cents per M.	\$5866.04
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
March 5, 1875

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

Sir:

I have the honor to hand you, herewith, my
act., signed in duplicate, for the manufacture of
Revenue Stamps delivered during the month of Feb-
ruary last, together with statement and the usual
vouchers.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 8, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

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

With the seventy five cents for the spoiled
sheets I have now \$4.46 to your credit. Rarely so
many sheets are spoiled in one lot, and it is unlikely
such a thing will occur again in your case. As you
allowed sufficient oversheets for spoiling, I pay the
amount cheerfully and add my regret that you are
prevented from completing the order from the bank.

Vary respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 8, 1875

Excelsior Match Co.
Syracuse, N. Y.

Gentlemen:

On the 16th ulto I forwarded you a proof impression of your private revenue stamp die, together with bill for altering original die and making a new plate, \$75, but as yet have received no reply. Will you please let me hear from you at earliest convenience?

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 5, 1875

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your favor of the 6th inst. to hand and
advice noted.

I have the pleasure to acknowledge receipt
of your remittance of seventy five dollars for
alteration of small die and return thanks for your
kindness.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 9, 1875

Washington Match Co.
Washington, Litchfield County, Ct.
S. S. Logan, Secy.

Sir:

Your favor of the 5th inst. directing me to proceed with the engraving of your private stamp, to hand.

In the meanwhile I must request that you will select some other design, as we cannot use a Washington full face head on a private stamp, that being especially reserved for the vignettes of all the general revenue stamps.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 10, 1875

Lykens Printing Assn.
Lykens, Pa.

Gentlemen:

2000 stamped check sheets would cost as follows:

2000 sheets of paper as per sample herewith	\$15.20
6 stamps x 6 imp. - 12000 stamps @ 2¢	\$240
Less 3%	7.20
	<u>232.80</u>
1¢ per imp. for stamping	<u>20.</u>
Total	\$268.

2150 sheets would cost, viz:

Paper as per sample herewith	16.30
6 stamps to imp. - 12900 stamps @ 2c	258
Less 3%	<u>7.74</u>
	250.20
1¢ per imp. for stamping	<u>21.30</u>
Total	\$288.00

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
 Manufacture, during February, 1875, by Jos. R.
 Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	554	116340	\$2326.80
1 Proprietary	492	103320	1033.20
2 "	233	48930	978.60
3 "	41	6970	209.10
4 "	159	26690	1067.60
Total	1477	302250	5615.30
1¢ B. Bendel	130	27300	\$273.
1 Bonsfield & Poole	196	41160	411.60
1 J. L. Clark	149	31290	312.90
1 Gorman	42	8820	88.20
1 Kyle	40	8400	84.
1 New York Match Co.	152	31920	319.20
forward	709	148890	1488.90

forward	709	148890	\$1488.90
1# Orono Match Co.	34	7140	71.40
1 Star Match Co.	117	24570	245.70
1 Swift & Courtney	369	77490	774.90
1 E. R. Tyler	32	6720	67.20
1 Vogeler & Co.	20	4200	42
1 R. V. Pierce	52	5824	58.24
1 Sands	48	3312	33.12
1 Ayer & Co.	12	552	5.52
1 Brandreth, new	18	756	7.56
1 Schenck	23	1012	10.12
3 Laird	6	120	3.60
3 Barber M. Co.	151	6040	181.20
3 Gates	83	3486	104.58
4 Jackson & Co.	62	2232	89.28
4 Hall & Co.	30	2400	96.
4 Ayer & Co.	6	288	11.52
4 Hostetter & Smith	15	690	27.60
5 Dougherty	70	11900	595.
12 Bendel	27	864	103.68
12 S. F. Percussion Match Co.	49	1470	176.40
Total	1933	309956	\$4193.52

Manufactured in February, 1875

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Imprinting</u>	93640	446497			\$936.40
<u>Stock, common</u>	95472	19771840			
" Extra Size, viz:					
1¢ R. V. Pierce	1948	218176	4.14	6.54	10.68
1 Sands	1952	134688	8.37	4.03	12.40
1 Ayer & Co.	4488	206448	22.94		22.99
1 Brandreth, new	9982	419244	41.18		41.18
1 Fleming, No. 2	1500	165000	4.23		4.23
1 Schenck	3277	144188	16.75		16.75
2 Jayne & Son	1900	114000	9.40		9.40
3 Laird	3194	63880	18.46		18.46
3 Barber M. Co.	8349	333960	35.83	10.02	45.85
3 Gates	4817	202314	21.12	6.07	29.19
4 Jackson & Co.	1638	58968	8.56	1.77	10.33
4 Hall & Co.	970	77600	3.91	2.33	6.24
4 Ayer & Co.	8994	431712	43.24		43.24
4 Hostetter & Smith	748	344310	33.93	6.60	33.93
12 B. Bendel	6873	219936	39.33	5.36	45.93
12 S. F. Perc. M. Co.	3951	178530	35.05		40.41
1 Wrappers, B.C. Co.		<u>2200000</u>			88.
Stock	168790	25731291			3918.19
Spoiled	<u>3410</u>	<u>612206</u>			
Total	172200	26343497			\$7331.80

Extra Sized Private Stamps Delivered in
February, 1875

	viz:	
Am. Match Co.	3	44000
Bonsf. & Poole	3	124666
Brandreth, old	1	44000
Brown & Son	2	55000
Bull	1	16000
"	4	12500
Curtis & Sons Ver.	1	22000
" S.S.	2	110000
H. Dalley, Jr.	1	10500
Schwartz & Hazlett	1	110000
Fleming, No. 1	1	110000
Gates	3	220500
Hall & Rachel	1	27500
Henry	1	60000
"	2	5000
"	4	26500
Jayne & Son	1	74000
"	2	43000
"	4	70000

Ferrett, Sands	1	66000
Schenck & Sons	1	77004
"	6	9166
Warner & Co.	1	20000
S. H. Cook & Co.	1	5250
G. G. Kennedy	2	10001
"	6	33333
R. V. Pierce	1	32000
"	2	98400
Radway & Co.	2	55000
Burnett & Co.	4	14025
P. H. Drake & Ward	1	35102
"	2	37559
"	4	27554
R. P. Hall & Co.	4	3226
E. F. Hazeltine	2	10600
"	4	11200
Hostetter & Smith	4	82500
Howe, Milk Cure	4	1575
Jackson, Ph. & Douglas	4	14025
Barber M. Co.	3	175997
Tubbs & Co.	2	4500
"	4	11775
L. C. Kennedy Co.	2	33000
Johnston Holloway & Co.	1	16000
"	2	25000
<u>Wrappers</u>		
Byam, Carlton & Co.	1	1220000
<u>Imprinting</u>		

Philadelphia
March 12, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Forward the spoiled checks to the Commissioner of Inter. Revenue, Washington, D. C., requesting an order on me in your favor for their equivalent and he will comply without discount or deduction. At the same time send me the reprints and I will stamp according to Commissioner's order, charging therefor the usual rate for printing.

Very respectfully,

Jos. R. Carpenter

per L.

Please prepay freight on both cases.

Philadelphia
March 12, 1875

The Pioneer Company
3d and Robert
St. Paul, Minn.

Gentlemen:

Remittance one hundred and eleven 61/100
dollars to hand. Order will have due execution.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1875

Krebs Lithographing Co.
Cincinnati, O.

Gentlemen:

Your favor duly to hand. I inclose blank forms with desired information. I may add that you might address Mr. McFetridge of this city through whom I pay the government the stamp tax on amounts imprinted by me and he may suggest a better rate of discount on the stamps in your case. The charge for imprinting the stamps on checks is uniform and at present I cannot afford to make any deviation. What amt. of deduction on the imprinting would make it an inducement for you to send me the bulk of your work?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Excelsior Match Co.
Syracuse, N.Y.

Gentlemen:

Your favor of the 10th inst to hand with remittance for alteration of die and making new plate complete.

Stamps will be ready for issue about the 22d inst. Your orders should be addressed to the Hon. Commissioner of Inter. Revenue, Washington, D. C., asking for stamps from your "one cent private die" and enclosing the duplicate certificate of a U.S. Asst. Treasurer, or Designated Depository, of a deposit made covering the value of stamps ordered. On receipt of your order the Commissioner will make a requisition on me and the stamps will be sent you from here.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Yours of the 13th inst. to hand. The lot was properly addressed to the Auburn City Natl. Bank, Auburn, N.Y., and forwarded by Empire Line, as you specially directed. It was shipped on the 6th instead of the 5th, however, for the reason that it was refused and returned by the company on the 5th because it was not boxed, notwithstanding it was not boxed when I received it. You will note that this shipment was after your complaint that I failed to send a former lot by the same line, and before the receipt of your communication subscribing to my rule in regard to prepayment of freight and to shipments.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 16, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

Your favor of the 15th to hand and advice noted. The work of engraving your one cent private die stamp will be put in hand at once in accordance with your order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Natl. Bank of Pottstown
Pottstown, Pa.

Gentlemen:

More than two weeks ago a package of 2500 of your drafts on the Natl. Bk. of the Liberties of this city, was left at my establishment to receive the two cent revenue stamp. The imprint of the American Bk. Note Co. appearing on the drafts, I stamped the lot and delivered it to them. It is returned however with the advice that it is not theirs, and no other claimant has appeared. Can you inform me to whom these drafts are to be returned. There was no memorandum with the lot other than "Print 'Eagle' stamp."

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 17, 1875

Messrs. Goldback & Co.
Richmond, Va.

Gentlemen:

I call your attention to the balance of
my act. against you for engraving private die stamp,
viz. \$50, due since July, '74. Have the kindness to
remit this amount without additional delay, and
oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 17, 1875

Messrs. Schmitt & Schmitt
Detroit, Mich.

Gentlemen:

I call your attention to the long overdue and unpaid balance of my act. against you, for engraving private die stamps, viz. \$250. You will please have the goodness to remit this amount without any further delay, and oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 22, 1875

Krebs Lithographing Co.
Cincinnati, O.

Gentlemen:

I will do all your work at the same rates
you now pay the Phototype Co. On or about the 1st proximo
I will print the stamp in brown or buff sensitive ink
at our present rates, which will prevent alteration of
the check and be therefor in great demand by the public
as a protection against fraud.

I will prepay return freight on all lots.

How will this do?

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 22, 1875

W. Atkinson, Esq.
Commercial Office
Wilmington, Del.

Sir:

Your note of the 20th inst. is handed to me by Mr. McFetridge. I hand you herewith sample of paper and of designs of stamps.

996 stamps (6 to the sheet) on paper like sample will cost you as follows:

166 imps x 6 - 996 stamps @ 2	\$1992
Less $2\frac{1}{2}$	50
McFetridge bill of stamps	19.42
Imprinting stamps on 166 imps @ 1¢	1.66
Paper	<u>1.33</u>
Total	\$22.41

Form also herewith is to be filled up and forwarded to me with \$22.41 and order will have prompt attention.

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,
March 1, 1875

viz:

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

173009 $\frac{49}{170}$ $\frac{81}{102}$ $\frac{45}{90}$ $\frac{22}{85}$ $\frac{39}{72}$ $\frac{34}{54}$ $\frac{24}{35}$ $\frac{16}{18}$ $\frac{5}{8}$, or,

fractions reduced, 173014 $\frac{37966}{128520}$ sheets

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

651,939 $\frac{136}{221}$ $\frac{112}{210}$ $\frac{58}{189}$ $\frac{2}{187}$ $\frac{25}{175}$ $\frac{106}{170}$ $\frac{97}{167}$ $\frac{60}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{53}{132}$ $\frac{40}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{51}{102}$ $\frac{81}{99}$ $\frac{5}{95}$ $\frac{70}{90}$ $\frac{25}{85}$ $\frac{40}{84}$ $\frac{67}{80}$ $\frac{13}{72}$ $\frac{20}{70}$ $\frac{1}{69}$

$\frac{14}{66}$ $\frac{50}{65}$ $\frac{41}{64}$ $\frac{28}{60}$ $\frac{36}{56}$ $\frac{26}{54}$ $\frac{12}{52}$ $\frac{40}{51}$ $\frac{38}{48}$ $\frac{40}{46}$ $\frac{51}{44}$ $\frac{9}{42}$ $\frac{28}{40}$ $\frac{13}{38}$ $\frac{18}{36}$

$\frac{5}{30}$ $\frac{6}{20}$ $\frac{3}{18}$ $\frac{7}{9}$ $\frac{55}{77}$ $\frac{30}{110}$ $\frac{100}{135}$ $\frac{13}{32}$, or, fractions reduced,

651961 $\frac{620726521621}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
March 29, 1875

Edward Shepard, Esq.

Dear Sir:

Your favor duly to hand. I am making a change in my establishment as to check stamping that involves some little present delay, but after the 1st proxo I will have increased facilities for prompt work, etc.

Please forward draft according to amt. of act. as follows, to save the expense of collection by

express, viz: 500 imps x 5 - 2500 checks 2¢	\$50
Less 2½	<u>1.25</u>
	48.75
Paper	<u>5.</u>
Total	\$53.75

Very respectfully

Jos. A. Carpenter

per L.

Gentlemen:

I cannot understand why you have not yet responded to my note of the 17th inst. of which I inclose you a copy herewith. Are you aware that these plates must be paid for to perfect your title to stamps therefrom? Please let me hear from you at once and oblige,

Yours respectfully,

Jos. R. Carpenter

per L.

Messrs. Schmitt & Schmitt

Mar. 30/75

Philadelphia
April 2, 1975

Messrs. E. C. Hazard & Co.
192 & 194 Chambers St.
New York, N. Y.

Gentlemen:

To engrave plate for one cent private die stamp, as you suggest, will cost three hundred dollars (\$300), and require about six weeks to complete the work including the preparation of an adequate stock of stamps ahead to meet your demand.

Orders for any amount of stamps over five hundred dollars at a time will entitle you to ten per cent allowance - five hundred dollars or less will give you only five per cent.

Beside the remittance of \$300 it will only be necessary for you to forward me a rough pen and ink sketch of required design, and the order will have prompt attention.

Very respectfully

Jos. R. Carpenter

Philadelphia
April 3, 1875

Messrs. E. A. Kingstand & Co.
51 Nassau St.
New York, N. Y.

Gentlemen:

I return you by today's mail check of Paulding, Kemble & Co. In the lot when received there were 102 impressions. In the imprinting there were accidentally spoiled 18 of these impressions, leaving in the lot sent you today only 84 impressions instead of 100 as required. Can you forward me additional sheets at once that I may make up the deficiency? Or shall I remit difference in amt. of charges together with payment for the spoiled work? Stamping the 84 imps. - 420 checks - \$9.03 leaves \$1.72 to your credit.

Very respectfully

Jos. R. Carpenter

per L.

7131

A. Goldback & Co., Richmond, Va.

261, 190	55000	1	\$550
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April 5th, 1875

Gentlemen:

I wrote to you March 17th in reference to the \$50 due on the act. for engraving your private stamp and have received no acknowledgment whatever.

Please let me hear from you ere making another order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1875

viz:

34,314,409 Stamps @ 23 cents per M.	\$7892.31
-------------------------------------	-----------

Received payment

Philadelphia
April 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1875

viz:

34,314,409 Stamps @ 23 cents per M.	\$7892.31
-------------------------------------	-----------

Received payment

Duplicate

Philadelphia
April 7, 1875

Krebs Lithographing Co.
Cincinnati, O.

Gentlemen:

Your favor of 3d inst. with remittance \$703 duly to hand. Checks according to schedule are rec'd. this Am. and will be put to press at once.

Your terms cannot possibly be complied with and I had anticipated no such proposition. The best I can say is full rate for imprinting (one penny a page) and I to pay express charges both ways. Or you to pay freight on shipments to me, and I to pay the return expressage and allow you ten per cent reduction on the imprinting. Bills collected monthly.

As to stamps, your terms are that I should furnish them at better rates than are allowed by the government which at best gives, say, \$1050 stamps for \$1000 cash which is only about 4 3/4 discount. Why not send \$1000 at a time direct to the Commissioner of Inter. Rev. and get \$1050 credit for imprinting at my establishment? When remittances for stamps are sent to me I can allow you 4% dis. only.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 7, 1875

Messrs. I. Mansfield & Co.
Memphis, Tenn.

Gentlemen:

To alter your stamps to "I. Mansfield"
only would cost you seventy five dollars (\$75).

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
April 7, 1875

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

Sir:

I have the honor to present herewith my
act., signed in duplicate, for the manufacture
of Revenue Stamps delivered during the month
of March last, together with the usual accompany-
ing statement and vouchers.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
April 8, 1875

Messrs. E. A. Kingsland & Co.
New York, N. Y.

Gentlemen:

Your favor of the 6th inst. to hand. I cheerfully hand you herewith amount of your bill, viz: \$2.45 for spoiled sheets and \$1.72 for balance due - \$4.17, and add my apology for the inconvenience caused you.

Have the kindness to return me receipted bill & oblige,

Yours very truly

Jos. R. Carpenter

per E. Lamagure

Philadelphia
April 9, 1875

E. R. Chapman, Esq.
Washington, D. C.

Dear Sir:

In looking through some boxed records today, I came across the identical lot of requisitions that were sent to your office, and I supposed never returned to me. I have just concluded their careful examination and regret to say, find nothing that throws any light on the early California order. The first, order No. 1670, appears to have originally been entered by Stamp Agent Kemble on requisition No. 74, Jan. 5, 1863, but crossed out before the footings were made. It is evident that the first two California orders were each made to constitute a separate requisition, and it appears strange that both are missing. Mr. Pugh plausibly suggests that as he surrendered up his memoranda of the case to a gentleman from your office who formerly called here, that these two requisitions may have been handed to him also.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 10, 1875

Messrs. Bakewell & Matthews
Pittsburgh, Pa.

Gentlemen:

Your lot of checks on the Farmer Deposit Natl.
Bank, "H. McCallum" to hand.

There are 100 imps. x 5 - 500 checks @ 2¢ - \$10.	
Less 2½ dis.	<u>.25</u>
	\$9.75
Imprinting 100 imps @ 1¢	
Total	<u>1</u> \$10.75

\$10.75 is correct, but you will observe by the application which you sent with lot, herewith returned, that you figure 500 stamps equal to \$20, and make still another error in adding \$1 to \$19.50 which would be only \$20.50 instead of \$21.50 as you figure it. There was also an error in the last previous lot by which you forwarded to me double the quantity of checks called for by your application and remittance. I mention these discrepancies because they put me in doubt as to what are your exact requirements. I inclose \$10.75 herewith.

Very respectfully,

Jos. R. Carpenter

per Lamasure

Philadelphia
April 12, 1875

Washington Chronicle Pub. Co.
914 Penna. Ave.
Washington, D. C.

Gentlemen:

Your favor of the 9th inst. to hand.

Herewith please find circular, etc. giving
rates for imprinting revenue stamps.

I also inclose estimate as called for.

The amts. given include stamping and all else com-
plete.

Very respectfully

Jos. R. Carpenter

per L.

\$241.50
58.75
77.50
6.50

Philadelphia
April 12, 1875

Virginia Match Co.
Richmond, Va.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 10th inst., with remittance of fifty dollars (\$50) balance in full for engraving your private stamp.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 14, 1875

R. P. Studley Company
St. Louis, Mo.

Gentlemen:

Your favor of the 10th inst. to hand. Your order is too obscure for me to understand exactly what you wish. Please state dimensions and weight of paper required, and I will obtain it for you and imprint revenue stamps as requested.

To save you the cost of returning the money by express you will please remit in advance. Whatever variation there may be in the cost of paper can be adjusted by mail.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 14, 1875

A. C. Matthews
Manayunk, Pa.

Dear Sir:

Herewith I hand you thirteen 77/100
dollars (Dr. Ehrhardt act.) for which please send
me a receipt.

Very respectfully,

Jos. R. Carpenter
per E. Lamasure

Philadelphia
April 15, 1875

Messrs. McLaughlin Bros.

Gentlemen:

Will you please reprint and send me another lot of Denis Smyth checks that I may properly stamp them in place of the spoiled lot returned? I recognize the justice of Mr. Smyth's refusal to take the checks in the non compliance with the original order to print in "light carmine."

Very respectfully,

Jos. R. Carpenter

Manufactured in March, 1875

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Mar. 16 Washington Match Co. 13/16th 1¢					\$300
29 A. S. Low 13/16th 1¢					300
<u>Imprinting</u>	97192	457560			
<u>Stock, Common</u>	134266	26578201			
" Extra size, viz:					
1¢ Ayer & Co.	6578	302588	33.69		33.69
1 Brandreth & Co. 132	4977	656964	8.54		8.57
1 " 42	5997	251874	26.54		26.57
1 Henry	2924	192984	9.65	5.79	15.44
2 L. C. Kennedy	100	8000	.30	.24	.54
2 R. V. Pierce	4885	273500	21.44	8.21	29.65
3 Barber M. Co.	6334	252360	27.08	7.60	34.65
3 Gates	11782	494844	51.65	14.84	66.58
4 Jayne & Son	4996	299760	24.28		24.20
8 Swain	1497	23952	7.99		7.99
1 Byam C. & Co.		<u>1690000</u>			67.60
Total	184336	31483647			7241.20
Spoiled	<u>4364</u>	<u>796113</u>			
Total	188700	32279760			\$9128.80

Extra Sized Private Stamps Delivered in
March, 1875

Am. Match Co. O.	3	50000
Ayer & Co.	1	550000
"	4	275000
W. T. Blow	1	70455
J. I. Brown & Son	2	110000
Bull	1	18000
"	4	12500
Curtis & Sons	1	11000
"	2	110000
"	2	5500
H. Dalley, Jr.	1	21000
Fleming, No. 1	1	110000
Gates	3	252000
Hall & Richel	1	27500
Jno. F. Henry	1	25000
"	2	12500
"	4	15000
J. H. Schenck	1	66000
"	6	11000
Jayne & Son	1	112000
"	2	25000
"	4	70500
N.Y. Match Co.	1	218900
Burdsal & Co.	1	2000
"	4	1512

L. W. Warner & Co.	1	41000
Fred Brown	2	28800
Husband	2	55000
G. G. Kennedy	2	27502
"	6	9166
R. V. Pierce	1	11000
"	2	137500
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
Drake & Ward	1	64520
"	2	22850
"	4	41331
Hall & Co.	4	27500
Hostetter & Smith	4	165000
Howe	4	4725
J. C. Kerr	4	2625
McDonald & Co.	4	55000
Van Duzer	4	16500
Swain	8	3937
L. C. Kennedy	2	66000
Kidder, Wetherill & Co.	4	2625
R. C. & C. Clerk	4	27500
Barber M. Co.	3	146865
Brandreth, old die	1	440000

Wrappers

Byam & Carlton & Co.	1	1240000
J. S. Burdsal & Co.	1	3252

Imprinting

Detailed Statement of Revenue Stamps Spoiled
in Manufacture, during March, 1875, by Joseph
R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	633	132930	\$2658.60
1 Proprietary	544	114240	1142.40
2 "	78	16380	527.60
5 "	53	9010	270.30
Total	1308	212560	\$4398.90
1¢ J. L. Clark	322	67620	\$676.20
1 Cramer & Kemp	74	15540	155.40
1 Brockett & Newton	461	96810	968.10
1 Eaton	25	5250	52.50
1 Ferrett	110	23100	231.
1 Franklin	60	12600	126.
1 German	70	14700	147.
forward	1122	235620	\$2356.30

forward	1122	235620	\$2356.20
1¢ Gates	13	2730	27.30
1 Johnson & Co.	50	10500	105
1 N.Y. Match (blue)	12	2520	25.20
1 Stanton	83	17430	174.30
1 Star Match Co.	115	24150	241.50
1 Swift & Courtney	315	66150	661.50
1 E. R. Tyler	192	40320	403.20
1 Woodworth & Co.	33	6930	69.30
1 Zise Grierheim & Co.	53	11130	111.30
1 Ayer & Co.	22	1012	10.12
1 Brandreth, large	3	126	1.26
1 Brandreth, small	23	3036	30.36
1 Henry	76	5016	50.16
2 R. V. Pierce	115	6440	128.80
3 Barber Match Co.	166	6640	199.20
3 Gates	218	9156	274.68
4 Jayne	4	240	9.60
5 Dougherty	41	6970	348.50
5 Paper Fabrique Co.	95	16150	807.50
5 Mart & Co.	201	34170	1708.50
5 Manger	101	17069	853.45
8 Swaim	3	48	3.84
Total	3056	523553	8600.77

Philadelphia
April 16th, 1875

The Home Bitters Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 12th inst. duly to hand.
Your order to change the title of the J. A. Jackson Co.
stamp, late of Jackson Pfouts and Douglas, will be put
into execution at once, but cannot possibly be completed
in less than two or three weeks. In the meanwhile if
necessary you can use stamps from the old balance on
hand (51,174 stamps). The charge for altering title of
stamps is seventy five dollars and price of the extra
cost of the unused balance of old stamps left on my
hands, at the rate of 17 72/137 cents per thousand stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 22, 1875

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

I have the pleasure to hand you herewith,
a perfect sheet of your stamps in place of the
mutilated sheets returned me, and thank you for
giving me the opportunity to correct an oversight.

Very respectfully

Jos. R. Carpenter
per E. Lamasur

Philadelphia
April 28, 1875

Messrs. Kirby & Sons
Milwaukee, Wis.

Gentlemen:

Your communication of the 12th inst. addressed to the Hon. Commissioner of Inter. Revenue, is referred to me.

To alter your dies, say by inserting the new title of "Kirby & Sons," will cost you seventy five dollars (\$75) for each denomination. Please therefor remit me the am't. to cover the die to be altered, and also please furnish a copy of the assignment of dies to your proprietorship, over the signature of Messrs. Kirby & Jones.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 27, 1875

Messrs. Richmond Backus & Co.
1830 Jefferson Avenue
Detroit, Mich.

Gentlemen:

Inclosed I return your draft to hand
this date, which by endorsement, should be made
payable to my order.

Very respectfully

Joseph R. Carpenter
per L.

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

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

_____ viz: _____

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

159584 $\frac{208}{210}$ $\frac{24}{170}$ $\frac{81}{102}$ $\frac{75}{90}$ $\frac{12}{85}$ $\frac{39}{72}$ $\frac{34}{54}$ $\frac{17}{55}$ $\frac{16}{18}$ $\frac{3}{8}$, or

fractions reduced, 159589 $\frac{105538}{128520}$ sheets

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

712484 $\frac{136}{221}$ $\frac{72}{210}$ $\frac{58}{189}$ $\frac{38}{187}$ $\frac{150}{175}$ $\frac{156}{170}$ $\frac{68}{189}$ $\frac{4}{144}$ $\frac{85}{140}$ $\frac{128}{136}$

$\frac{100}{135}$ $\frac{108}{132}$ $\frac{16}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{41}{102}$ $\frac{2}{99}$ $\frac{5}{95}$ $\frac{60}{90}$ $\frac{65}{85}$ $\frac{40}{84}$ $\frac{47}{80}$ $\frac{52}{77}$ $\frac{69}{72}$

$\frac{20}{70}$ $\frac{1}{69}$ $\frac{6}{66}$ $\frac{20}{65}$ $\frac{41}{64}$ $\frac{8}{60}$ $\frac{8}{56}$ $\frac{34}{54}$ $\frac{20}{52}$ $\frac{40}{51}$ $\frac{30}{48}$ $\frac{18}{46}$ $\frac{31}{44}$ $\frac{21}{42}$ $\frac{3}{40}$ $\frac{10}{38}$

$\frac{18}{36}$ $\frac{15}{32}$ $\frac{15}{30}$ $\frac{6}{20}$ $\frac{2}{16}$ $\frac{5}{9}$, or, fractions reduced,

712504 $\frac{809470739921}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per E. Lamasur

To Hon. Sec'y. Treasury
Currency Division
Washington, D. C.

Philadelphia
April 30, 1875

The Home Bitters Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 27th inst. at hand. You are mistaken in the rate stated in my letter of the 16th, it is $17 \frac{72}{137}$ cents, not dollars, per M. Consequently the cost of the balance would be one hundred times less than you have misapprehended. No wonder you wished a definite understanding.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
April 30, 1875

Messrs. S. R. Johnston & Co.
Pittsburgh, Pa.

Gentlemen:

Your remittance \$18.09 to hand for stamping
checks of J. F. Mansfield and Weyman & Bros. Thanks.

My failure to have sent you a receipt is
because my business is done exclusively for cash in
advance, the delivery of the goods is evidence of
the payment of the money. It would be quite as im-
practicable for me to acknowledge the receipt of
money as it would for you the return of the goods.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1875

Messrs. Ransom, Clark & Co.
South Chicago, Ill.

Gentlemen:

To make the required change in the plate of Griggs & Goodwill will cost seventy five dollars (\$75). Please remit me this amount and the alteration will be duly made. In the meanwhile you can use the Gribbs and Goodwill stamps already prepared.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
May 6, 1875

Prof. A. S. Low
N.W. Cor. 13th & Thompson Sts.
Philadelphia, Pa.

Dear Sir:

I have the pleasure to hand you proof
impression of your engraved die. Please let me have
your approval before I proceed to make the plate.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
May 6, 1875

Messrs. White & Bayley
Buffalo, N. Y.

Gentlemen:

Your favor of the 27th ulto to hand.
Package however is not yet rec'd.

I am out of samples at present but will forward some as soon as others are prepared. In a couple of weeks I will send you also the sample of stamp in voluble ink (in one color) at same cost as those now in use.

Pocket checks eight to a sheet will be counted as one impression in this case if they are not too large to be printed as one impression.

You may make the die $3\frac{1}{2}$ in all cases.

I do not number or perforate blanks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1875

Excelsior Match Co.
Syracuse, N. Y.

Gentlemen:

I have referred your letter of the 4th inst. to the Hon. Commission of Inter. Revenue who is the proper authority to apply to in the matter of your bond. Should he not reply in due time it might be advisable for you to write to him direct.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1875

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 private die, denomination one cent and superficial area $13/16$ th inch, ordered by Prof. Low of this city for stamping his Magnetic Liniment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1875

viz:

34,960,888 Stamps @ 25 cents per M.	\$8,041.
-------------------------------------	----------

Received payment

Philadelphia
May 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1875

viz:

34,960,888 Stamps @ 25 cents per M.	\$8,041.
-------------------------------------	----------

Philadelphia
May 7, 1875

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

Sir:

Herewith I have the pleasure to hand you my
act., signed in duplicate, for the manufacture of
Revenue Stamps delivered during the month of April
last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
May 11, 1875

Home Bitters Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to hand you herewith a proof impression of your die altered from the die late of James A. Jackson & Co., and I trust the execution of the work will be found satisfactory.

It now remains to make the plate. In the meanwhile please inform me what color and about how many you will probably consume per month that I may prepare an adequate stock to keep ahead of the demand.

My bill for the engraving being due at this stage, I present the same also herewith and remain

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1875

Home Bitters Co.
St. Louis, Mo.

To Jos. R. Carpenter, Dr.

To altering die of James A. Jackson & Co. to Home Bitters Co. \$75

Extra ptg. bal. stamps @ 17 72/174 cents per M.

8.90
\$83.90

Philadelphia

May 11, 1875

Washington Match Co.
 Washington, Litchfield Co., Ct.

Gentlemen:

I have the pleasure to hand you herewith a proof impression of your finished die which I trust will be found entirely satisfactory. It now remains to make the plate and prepare a stock of stamps therefrom. In the meanwhile please inform me what color to print the stamps and about how many you will probably consume per month.

My bill for engraving being due at this stage, I present the same herewith, and remain.

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia

May 11, 1875

Washington Match Co.

To Joseph R. Carpenter

To engraving one cent private die stamp and making
 plate complete

\$300

Philadelphia
May 12, 1875

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith I hand you perfect stamps in exchange for the mutilated sheet returned. I shall make further exertion to prevent your being subjected to the annoyance of receiving imperfect sheets. If you continue to find them however, I will be pleased to have you always notify me to make the necessary correction.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
May 12, 1875

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

Sir:

I have the honor to hand you herewith for approval the proof impression of a one cent private die, $13/16$ th inch superficial area, for the "Washington Match Co." at Washington, Litchfield Co., Ct.

In reply to your letter of the 7th inst., the full name of the owner of the die referred to is Professor Andrew S. Low.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia

May 12, 1875

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

Sir:

I have the honor to submit for your approval the inclosed proof impression of a four cent private die for "The Home Bitters Co." of St. Louis, Mo., successors of James A. Jackson & Co. This die is an alteration of the original die, by striking out James A. Jackson & Co. and substituting The Home Bitters Co.

Superficial area $\frac{1}{4}$ inches.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 15, 1875

Messrs. Pratt & Co.
No. 85 Warren St.
New York, N. Y.

Gentlemen:

Your note of the 14th inst., with model
inclosed, at hand.

To engrave a stamp such as you require,
say five inches long and seven eighths of an inch
wide rectangular in form, will cost you three
hundred and fifty dollars (\$350) for die, plate,
etc. complete, and the time to complete the work
would be as usual, about six weeks. Your stamp
being larger than the stamp for common use, you
would be subjected to a charge of about fifteen
cents per thousand stamps consumed for extra cost
of their manufacture.

Should you decide to have the work proceed
please advise me what denomination of stamp

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
May 15, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

Your note of the 14th at hand. You should have been in receipt ere this of mine of the 11th inst., addressed to you at "Washington, Litchfield County, Ct." inclosing a proof of finished die with request for you to name color to print stamps. I also referred to you my engraving act. for \$300.

As soon as advised by you as to color and remittance, I will put the plate to press and have stamps ready for you within one week's time.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered
in April, 1875

viz:

Ayer & Co.	4	137500
Bonsf & Poole	3	73333
Brown & Son	2	110000
H. Dalley Jr.	1	10500
Fleming Bros, Pill	1	110000
Wm. Gates	3	220000
Hall & Buchel	1	38900
J. F. Henry	1	20000
"	2	25000
"	4	10000
Jayne & Son	1	70000
"	2	30000
"	4	50000
N.Y. Match Co.	1	158400
Ferrett (Sands die)	1	86000
J. H. Schenck	1	22002
"	6	7333
Burdsall & Co.	1	7500
"	4	750
L. W. Warner & Co.	1	33000
J. W. Cook & Co.	1	5250
Curtis & Sons	1	11000
"	1	110000
Kennedy, G. G.	2	15000
"	6	50000

R. V. Pierce	1	49500
"	2	173250
Radway & Co.	2	55000
G. W. Laird	3	7000
S. N. Smith (Crook)	4	15125
R. P. Hall & Co.	4	55000
E. Hazeltine	2	6720
"	4	13140
Hostetter & Smith	4	82500
Howe (M. Cure)	4	4725
E. L. Brineisler	4	2625
Jackson, Phouts & Douglas	4	14025
J. E. Kerr	4	2625
Tubbs & Co.	4	14850
Drake	1	15110
"	2	20000
Jacob Scheetz	4	2625
L. C. Kennedy & Co.	2	33000
Moody, Michal & Co.	4	14025
Johnston Holloway & Co.	1	20000
"	2	23000
Barber M. Co.	3	124996
B. Brandreth (old)	1	440000
Home Bitters Co.	4	51174 old ba. I. H. Jackson
<hr/>		
Byam C. & C. wrappers	1	2,110,000

Imprinting

Manufactured in April, 1875

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
<u>Engraving</u>					
Ap. 16 Home Bitters Co., sup. area $4\frac{1}{4}$ (altered from Jackson & Co.					\$75
<u>Imprinting</u>	98925	433502			989.25
<u>Stock, Common</u>	161225	33420192			
Extra Size, viz:					
1 $\frac{1}{2}$ Ayer & Co.	4993	229678	25.57		25.57
1 Brandreth	1194	159608	2.05		2.05
1 "	1000	42000	4.43		4.43
1 Fleming, No. 1	2992	179520	12.95		12.93
1 Lyon Mfg. Co.	1645	167790	5.03	5.03	10.06
1 Werner & Co.	400	12000	1.85	.36	2.21
2 Kennedy & Co.	1833	146640	5.55	5.54	11.09
3 Barber M. Co.	14469	578760	62.10	17.36	79.46
3 Gates	17796	747432	78.02	22.42	100.44
4 Ayer & Co.	8981	431088	43.18		43.18
6 Kennedy, G.G.	1933	148841	7.06	4.47	11.53
1 Byam C. & Co. wrappers		<u>2830000</u>			113.20
Stock	218461	3952 5051			8090.76
Spoiled	<u>7339</u>	<u>1405251</u>			
Total	225800	40930302			9571.18

Philadelphia
May 17, 1875

Messrs. England & Bell
Baltimore, Md.

Gentlemen:

Your favor of the 15th to hand and
advice noted.

I have about five hundred sheets of your
stamps on hand at present. A new lot will be man-
ufactured at once, blue, and without gum as you
require, which will be supplied as soon as the
present stock is consumed.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 17, 1875

Touro Robertson, Esq.
Continental Bank Note Co.
New York, N. Y.

Dear Sir:

It gives me pleasure to furnish you,
by Adams Express today, with the lot of paper
called for in your recent communication to
Messrs. Murphy & Sons, which I beg you will
accept with my compliments.

Very respectfully,

Jos. R. Carpenter
per L.

Detailed Statement of Revenue Stamps Spoiled
in Manufacture, during April, 1875, by Joseph
R. Carpenter, Philadelphia

viz:

Dies	Sheets	Stamps	Value
2¢ General	837	175770	\$3515.40
1 Proprietary	225	47250	472.50
4 "	181	30770	1230.80
Total	1243	253790	5218.70
1¢ J. L. Clark	270	36700	567
1 Jas. Eaton	56	11760	117.60
1 Excelsior M. Co.	146	30660	306.60
1 Franklin	98	20580	205.80
1 Gates	419	87990	879.90
1 Kyle	187	39270	392.70
1 N.Y. Match Co. 210	63	13230	132.30
1 Roeber	132	27720	277.20
forward	1371	287910	2879.10

forward	1371	287910	\$2879.10
1¢ Ramson	2151	451710	4517.10
1 Richardson	383	80430	804.30
1 Swift & Courtney	477	100170	1001.70
1 Star M. Co.	478	100380	1003.80
1 E. R. Tyler	32	6720	67.20
1 Vogeler & Co.	44	9240	92.40
1 Woodworth & Co.	24	5040	50.40
1 Zise & Gresheim Co.	144	30240	302.40
1 Ayer & Co.	7	322	3.22
1 Brandreth 132	6	792	7.92
1 Fleming No. 1	8	480	4.80
1 Harter Med. Co.	22	4158	41.58
1 Lyon Mfg. Co.	55	5610	56.10
2 L. E. Kennedy & Co.	67	5360	107.20
3 Richardson	194	32980	989.40
3 Barber M. Co.	331	13240	397.20
3 Gates	204	8568	254.04
4 Ayer & Co.	19	912	36.48
5 Hart & Co.	12	2040	102.
6 G. G. Kennedy	67	5159	309.54
Total	6096	1151461	13030.88

Philadelphia
May 18, 1875

The Home Bitters Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 16th inst. with remittance of \$83.99 dollars in full for altering stamp and for extra cost of unused balance; and note your advice. The plate will be made and new stamps prepared for use in about ten days from this date.

The old balance will remain intact in my custody probably until the stamps are destroyed by the government. No other authorized parties can receive private stamps and it is unlikely that the persons you refer to have obtained Jackson's stamps through the Inter. Revenue Office. If the stamps are reused it would indicate that they were not applied to the bottles in the first case as required by law, which prescribes that they must be as affixed to the packages that the contents thereof cannot be reached without involving the destruction of the stamp.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 18, 1875

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

Sir:

On the 12th inst. I had the honor to forward to your office for approval a proof impression of a one cent private die for the Washington Match Co., Washington, Ct., and also of a four cent private die for the Home Bitters Co., St. Louis, Mo.

As the respective parties urge me to hasten the preparation of the proposed stamps from those dies, I beg that the impressions may be returned to me, approved, at an early moment.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
May 18, 1875

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

Sir:

Herewith I have the honor to hand you impressions of a die for imprinting revenue stamps on bank checks.

These impressions are in soluble ink, the use of which is intended to prevent the alteration of any writing over the body of the stamp without discovering the fraud. To publish this protection, I wish to furnish "samples" free of the usual revenue charge, and desire to be informed if the manner of cancellation indicated by the accompanying impressions, conforms to the requirements of your office.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1875

Jas. L. Kervand, Esq.
930 Penna. Ave.
Washington, D. C.

Dear Sir:

The lots of checks received and have been put to press for stamping, as you direct.

I regret to say I do not number, rule, bind, etc. and cannot assume the responsibility of having these things done for you, but will cheerfully deliver the checks to any party here in that line you may please to indicate, on receipt of am't. for charges as follows, said party to forward the books to you, viz:

El Paso County Bank	416	imps	x	6	2496
	1	"		4	4
	300	"		5	1500
	<u>717</u>				<u>4000</u> - \$80
				Less $2\frac{1}{2}$	<u>2</u>
I. R. McFetridge's bill of stamps					<u>578</u>
Imprinting @ 1¢ per imp.					<u>7.17</u>
					<u>85.17</u>

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 22, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

Your favor of the 21st inst. & remittance of \$300 to hand, for which I return thanks.

The appointment of a new Commissioner has retarded matters evidently, and an impression of your die sent to Washington on the 12th inst. has not yet been approved. As soon as advised by the Hon. Commissioner that it is all right I will prepare stamps according to your instructions and will then notify you when to make the first order.

In ordering stamps you should address the Commissioner of Inter. Revenue, Washington, D. C., inclosing a duplicate certificate of a U.S. Asst. Treasurer of a deposit made covering the value of stamps ordered and stating that you require one cent stamps from your private die.

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, 1875

viz:

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

176085 $\frac{96}{210}$ $\frac{36}{170}$ $\frac{17}{102}$ $\frac{45}{90}$ $\frac{21}{85}$ $\frac{36}{72}$ $\frac{31}{54}$ $\frac{6}{35}$ $\frac{12}{18}$

or fractions reduced, 176088 $\frac{111787}{128520}$ sheets

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

744165 $\frac{136}{221}$ $\frac{24}{210}$ $\frac{91}{189}$ $\frac{27}{187}$ $\frac{100}{175}$ $\frac{50}{170}$ $\frac{39}{189}$ $\frac{92}{144}$ $\frac{85}{140}$ $\frac{128}{136}$

$\frac{64}{132}$ $\frac{96}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{88}{102}$ $\frac{50}{99}$ $\frac{40}{95}$ $\frac{60}{90}$ $\frac{65}{85}$ $\frac{40}{84}$ $\frac{7}{80}$ $\frac{13}{72}$ $\frac{20}{70}$ $\frac{34}{69}$

$\frac{6}{66}$ $\frac{20}{65}$ $\frac{40}{64}$ $\frac{48}{60}$ $\frac{22}{56}$ $\frac{34}{54}$ $\frac{24}{52}$ $\frac{40}{51}$ $\frac{45}{48}$ $\frac{42}{46}$ $\frac{15}{44}$ $\frac{27}{42}$ $\frac{7}{40}$ $\frac{4}{38}$ $\frac{33}{36}$

$\frac{15}{30}$ $\frac{6}{20}$ $\frac{2}{18}$ $\frac{2}{9}$ $\frac{25}{77}$ $\frac{30}{110}$ $\frac{30}{135}$ $\frac{13}{32}$ $\frac{6}{12}$ or fractions reduced

744187 $\frac{442509997560}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To
Currency Division
Treasury Department
Washington, D. C.

Philadelphia
June 3, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

At last your die is approved by the government authorities, the plate is made and put to press. You are at liberty therefore to make a stamp order at once and it will have due execution. Hereafter there will be no delay as I will keep a stock on hand in advance of your requirements.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
June 3, 1875

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

Sir:

In answer to your letter of the 2d inst., I
herewith inclose the letter of Messrs. Jackson,
Phouts & Douglas, dated April 12th, 1875, notifying
me of the transfer of the interest in their die
(originally "James A. Jackson & Co.") to the Home
Bitters Co.

Very respectfully

Jos. R. Carpenter

per L.

Phila. June 4th, '75
U. S. Treasure Building
Cor. 2d & Gold Sts.

Messrs. Vanderburgh, Wells & Co.

Gentlemen:

Please ship as soon as convenient, the Universal Press, complete with pullies, shafting and everything belonging to a new press, offered me by you yesterday at \$350.00 / 30 days.

If willing to allow 2% for cash, you may draw on Jos. R. Carpenter at once.

Yours very truly

L. W.

per Jos. R. Carpenter

Philadelphia
June 4, 1875

Messrs. Vanderburgh, Wells & Co.
New York, N. Y.

Gentlemen:

Please forward to me the Universal Press,
complete with pullies, shafting and everything be-
longing to a new press offered to my representative
in the matter, yesterday, for \$350.

Also please inclose me your act. and I
will remit the amount.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
June 7, 1875

Wm. Manse, Esq.

Dear Sir:

In reply to your verbal message on Saturday, I have to say that the act. sent you that date does "include all checks delivered to you in the week to Saturday night," therefor no addition to the act. or amendment, is necessary.

Furthermore my act. presented to you each week will be supplemented with a balance of stamp act. showing the number of stamps to your credit at the same time.-- On the last act., June 5th, you will please observe that your balance was 6877 stamps I deliver you today by bearer 6084 leaving a balance at this writing of only 793

As there is no order to your credit this morning I am required to withhold further deliveries until a government requisition is received.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 7, 1875

Hon. D. D. Pratt
Commissioner of Internal Revenue
Washington, D. C.

Sir:

May revenue stamps be printed on the backs of checks? Several correspondents having requested me to so stamp their checks, I desire authoritative information on the subject. There would seem to be no restriction in this respect, from the fact that blank paper may be stamped, upon which checks could afterwards be printed on the reverse side.

An early answer will oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 7, 1875

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

Sir:

I have the honor to hand you herewith my act., signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of May, 1875, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 12, 1875

Messrs. Tibbitts & Randall
Providence, R. I.

Gentlemen:

I return you ninety cents (inclosed) with pleasure. In future I beg you will please calculate according to within form and remit in advance, otherwise I must collect by express at your expense as it would involve too much trouble and delay to enter into correspondence on the subject, particularly as you should be able to tell the amt. from my printed instructions as well as myself.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 16, 1875

Home Bitters Co.
St. Louis, Mo.

Gentlemen:

I am this morning in receipt of a communication from the Hon. Commissioner of Inter. Rev. that your new stamp (altered from that originally "James A. Jackson Co.") is approved.

The plate is therefor put to press and your next order can be filled with the new stamp.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 19, 1875

S. Frank, Esq.
Agent L. M. M. Co.
149 Peters St.
New Orleans, La.

Sir:

Your communication of May 20th last to the Hon. Commissioner of Inter. Revenue has been referred to me and is duly received this morning. The Commissioner advises me that the remittance of three hundred dollars by P.O. order has been returned to you.

I am appointed by the Government to engrave revenue stamp dies, to make plates and prepare stamps therefrom. The charge for engraving a die and making the plate for a stamp the size of your model is three hundred and fifty dollars (\$350) and a charge will also be made for the extra cost of manufacturing the stamps at rate of about four cents per thousand stamps. If you can allow me to reduce the size of your stamp to the same size as the ordinary government stamp of the same denomination, the government will pay the entire charge for manufacturing the stamps so that you will escape this charge for the increase and I will then engrave it for you for three hundred dollars (\$300) instead of three hundred and fifty dollars.

The model sent me is sufficient guide for the engraver, and the work will be put in hand on receipt of your advice and remittance as above, and can be finished and an adequate stock of stamps (say a three months' supply) prepared to commence with, in about seven or eight weeks' time.

Please let me know whether the denomination of your stamp is to be one cent, or what. Also the color you wish it printed and whether to gum and perforate the stamps. I would advise you to have them ungummed so as to avoid the danger of being spoiled in transmission.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in
Manufacture during May, 1875, by Joseph R. Car-
penter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	1214	254940	5098.80
1 Proprietary	316	66360	603.60
2 "	166	34860	697.20
4 "	158	26860	1074.40
Total	1854	383020	7534

1¢ Barber M. Co.	355	74550	745.50
1 P. Eichels & Co.	148	31080	310.80
1 J. L. Clark	230	48300	483.
1 Goldback	220	46700	462.
1 Gates	130	27300	273.
1 Ives	69	14490	144.90
1 Powell	35	7350	73.50
forward	1187	249270	2492.70

forward	1187	249270	2492.70
1½ Richardson	577	121170	1211.70
1 McLean	99	20790	207.90
1 Star M. Co.	695	145950	1459.50
1 Swift, Courtney	633	132930	1329.30
1 Kyle	37	7770	77.70
1 Lows	86	18060	180.60
1 Brandreth	18	2376	23.76
1 Fleming No. 1	1	60	.60
1 Jayne & Son	51	3060	30.60
1 Warner & Co.	135	4050	40.50
2. Jno. I. Brown & Son	168	12096	241.92
2 R. V. Pierce	144	8064	161.28
3 Cramer & Kemp	62	13020	390.60
3 Barber M. Co.	227	9080	272.40
3 Gates	145	6090	182.70
3 Richardson	230	39100	1173.
4 Ayer & Co.	20	960	38.40
Total	4515	793896	\$9515.16

Manufactured in May, 1875

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Peff.</u>	<u>Total</u>
<u>Imprinting</u>	144623	711545			\$1409.47
Stock, Common	140540	28964920			
" Extra Size, viz:					
1½ Brandreth	15082	1990824	25.88		25.88
1 Fleming No. 1	499	29940	2.18		2.18
1 Jayne & Son	6349	380940	31.40		31.40
1 Warner & Co.	5465	163950	25.26	4.92	30.15
2 Jno. I. Brown & Son	3432	247104	15.69	7.41	23.10
2 R. V. Pierce	3856	215936	16.92	6.48	23.40
3 Barber M. Co.	5973	238920	25.64	7.17	32.81
3 Gates	12855	539910	56.36	16.20	72.16
4 Ayer & Co.	3980	191040	19.13		19.30
1 Wrappers		<u>1300000</u>			52.
Stock	198031	34975024			\$8044.26
Spoiled	<u>6369</u>	<u>1176916</u>			
Total	204400	36151945			\$9766.09

Philadelphia
June 23, 1875

Chas. T. Ketcham, Esq.
27 Nassau St.
New York

Dear Sir:

I forward checks today by Adams Express. The stamps on the tinted checks are not satisfactory to me, the tint of the checks mars them. If they are not satisfactory to you, return them. I will stamp others, or pay for them.

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 1, 1875

viz:

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

196749 $\frac{70}{210}$ $\frac{53}{170}$ $\frac{17}{102}$ $\frac{37}{90}$ $\frac{7}{85}$ $\frac{35}{72}$ $\frac{30}{54}$ $\frac{6}{35}$ $\frac{8}{18}$ $\frac{3}{8}$, or

fractions reduced, 196752 $\frac{45790}{128520}$ sheets

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

799685 $\frac{136}{221}$ $\frac{143}{210}$ $\frac{124}{189}$ $\frac{87}{187}$ $\frac{100}{175}$ $\frac{97}{170}$ $\frac{142}{169}$ $\frac{36}{144}$ $\frac{85}{140}$ $\frac{126}{136}$ $\frac{119}{132}$

$\frac{48}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{57}{102}$ $\frac{50}{99}$ $\frac{40}{95}$ $\frac{50}{90}$ $\frac{20}{85}$ $\frac{80}{84}$ $\frac{7}{80}$ $\frac{1}{72}$ $\frac{20}{70}$ $\frac{34}{69}$ $\frac{40}{66}$ $\frac{55}{65}$ $\frac{40}{64}$

$\frac{8}{60}$ $\frac{10}{56}$ $\frac{34}{54}$ $\frac{28}{52}$ $\frac{1}{51}$ $\frac{45}{48}$ $\frac{20}{46}$ $\frac{14}{44}$ $\frac{30}{42}$ $\frac{36}{40}$ $\frac{4}{38}$ $\frac{33}{36}$ $\frac{25}{30}$ $\frac{6}{20}$ $\frac{1}{16}$ $\frac{2}{9}$ $\frac{25}{77}$

$\frac{30}{110}$ $\frac{65}{135}$ $\frac{13}{52}$ $\frac{6}{12}$, or fractions reduced, 799708 $\frac{628572535834}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Secretary of the Treasury
Currency Division
Washington, D. C.

Philadelphia
July 3, 1875

S. Frank, Agt.
Louisiana Match Mfg. Co.
New Orleans, La.

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 29th ulto with remittance of three hundred dollars (\$300) in full for engraving a one cent stamp and making plate complete.

The order will be put in hand at once and its execution completed at the earliest possible moment. A proof impression will be sent you on completion of the work, and due notice as to when the new stamps will be ready to meet your demand.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 12, 1875

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

Sir:

I have the honor to hand you herewith my
act., signed in duplicate, for the manufacture of
revenue stamps delivered during the month of June,
1875, together with the usual statement & vouchers.

Very respectfully,

Jos. R. Carpenter
per L.