

Philada. Mch 13th/63

Wm M Rice:

Dear Sir:

Can you take up, and engrave for us the accompanying small photograph head?

Unless otherwise engaged we would be pleased to put it in yr hands.

Be kind enough to return ~~the~~ same in case you decline.

Very Resptfly
Butler & Carpenter

On the 21st Nov last you stated that you were then exclusively engaged by the A. B. N. Co. Unaware of the length of time yr services are thus engaged we make the above proposition.

Yr Res
B & C

Philada. Mch 14th/63

Messrs W. & T. Liversidge

Gentlemen:

We have the honor to inclose dft in yr favor for
\$81 20/100(?) on the Bk of the Manhattan Co. N.Y. in pay't
of your a/c Nov 15 @ 4 mos maturing 15/10(?) interest.

Be pleased to credit us the am't & acknowledge
pay't.

Very Resptfly
Butler & Carpenter

Philada. March 14/63

Jos Haydock Esq

Dear Sir:

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

We will forward imps in colors. The gumming costs nothing extra; the perforation costs 3 cents per thousand stamps extra.

Send w~~ith~~er Treasury Certificate of Deposit, or U. S. Treasury Notes for the am't required, to the Hon'e Comm'r Internal Revenue Washington, D. C. State you want your 1 ct stamp private die furnished therefore, and we will receive the order in due course.

Your stamp will be ready by today week.

Very Resptfly
Butler & Carpenter

Philadelphia, Pa. March 14th 1863. Received of John M Riley
Esq the following denominations of stamps for exchange:

1530	Inland Ex	\$1.50/100	\$2295
450	Probate of Will	\$1	450
78	Mortgage	\$15	1170
			<hr/>
			\$ 3915

Philada. Moh 16th 1863

Dr E. T. Wright
101 William St
New York

Dear Sir:

We have the honor to state to you the cost of engraving
yr stamp and label as indicated in your wishes(?) to our Mr Butler.

We charge for Engraving a large steel plate containing
Sixteen Stamps and label * of the character & size desired
by you, Three Hundred Dollars.

The cost of Paper, Printing and Gumming will be Sixty five
cents pr thousand stamps or about One cent an impression.

Very Resptfly
Butler & Carpenter

*((this word too blurred to read))

Philada. March 16th 1863

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

Sir:

We have the honor to report receipt of registered pkge as advised by your favor of the 14th inst.

We will examine and inform you duly of the ascertained contents. J. M. Riley Esq, Collector of this city handed us today a pkge containing \$3.915 worth of stamps to be exchanged. The am't is correct and we await yr order to deliver exchanges.

P. G. Sauerwein Esq, Collector, Baltimore called on us this morning and discussed personally his claim for the deficit of \$100 in one of his orders. We have fully examined into his case; and, while positive the stamps were delivered, deem it barely possible that * were erroneously put on another order. This Hardly amounts to a probability in our opinion, but as ~~Mr~~ S invokes even that in his favor, we accord it willingly and submit the question to you.

Very Resptfly
Butler & Carpenter

* ((word "they" may have been omitted by writer))

Philada. Mch 16th 1863

Demas S. Barnes Esq

Dear Sir:

On the 10th & 12th insts we had the honor to address you concerning your private stamps; and, in the latter letter, we informed you that we would "drop the printing of your plates until further instructed."

In the meanwhile, an order comes from Washington calling for the denominations whose printing we had arrested. Consequently we feel obliged to call yr attention again to the subject. By application to the Stamp Agent, he kindly consents to our sending a portion of the order (viz \$525 Government Stamps) to you while we await instructions concerning the 1 & 2 ct private dies.

We have also concluded to take up your private dies and print enough to fill this order; but in any case, we should be instructed.

Very Resptfly
Butler & Carpenter

Philada. Mch 16th 1863

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

Sir:

Yr favors of the 14th inst are duly rec'd and contents noted.

We expect in all this week to have all the plates of the new Foreign Exchange Stamps ready for the press. Will you be kind enough to direct(?) the colors wherein they shall be printed. The one Dollar & one dollar and a half are in Carmine and Blue. Thus(?) it would be better to distinguish between(?) varieties. \$1 30/ & 1 60/ & \$1 90/ by latest(?) Friday.

Very Resptfly
Butler & Carpenter

Philada. March 17th 1863

Messrs Perry Davis & Co

Gentlemen;

In accordance with the request of yr Mr Hall we inclose
imps of private dies which, having examined, be pleased to return
to us.

A number of these Mr Hall marked with pencil; and, as he
desires them, perhaps, as memoranda to refresh his memory, we in-
close them.

Very Resptfly
Butler & Carpenter

Philada. March 17th/63

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

Sir:

We have the honor to inform you that the contents of Registered Package forwarded us on the 14th inst are as follows,

vis

\$1600 worth of stamps from J. W. Stone, Boston

and

43.98 worth of stamps balance, being probably the stamps sent by R. B. Ogden, Keokuk, Iowa, as you indicate.

We return inclosed lists from Dr Stone found in the pkg.

Very Resptfly
Butler & Carpenter

Philada. March 18th 1863

N. Bazin
To Butler & Carpenter Dr

For engraving 3 steel stamp plates \$650

Rec'd Paym't

N. Bazin Esq

Dear Sir:

We have the honor to hand you herewith our a/c for engraving a prompt settlement of which will confer a great favor on

Yrs Resptfly
Butler & Carpenter

Philada March 18th 1863

C. F. Estee Esq
Actg Comm't Internal Revenue
Washington. D. C.

Sir:

Your esteemed favor of the 17th inst is duly rec'd and its contents command our attention.

We will forward P. G. Sauerwein the stamps as you direct.

We will print the \$1 30/ . ~~\$1 60/~~ . & \$1 90/ new Foreign Exchange Stamps, in Salmon, light green and purple these being handsome and distinct hues from the ~~\$1 & \$1 50/~~ Exchange Stamps. Please forward no order until Moh 20th.

The registered pckge rec'd will be duly examined as you direct and report made on its contents.

Very Resptfly Yr Obt Ser~~v~~ts.
Butler & Carpenter

Philada. March 18th 1863

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

Sir:

Presuming new plates of stamps will be rendered necessary by the recent Ammendatory Act of Congress, we trust you will not deem us presumptuous if we present a few remarks on the propriety of making these additional plates denominational and general in their character.

Permit us to remark that we have engraved, or are now engraving, One hundred & Five large Government Plates, comprising nearly ninety different characters with about twenty different denominations only. Of all this multitude we must keep an amply adequate supply on hand to meet any future expected or unexpected demand from the Government. It would appear that the reason for requiring such an immense variety of stamps, based on purposes of statistical * ever its original force, has been entirely abrogated by * of Congress, passed during the present Session, which * the use of any stamp of a certain denomination on any instrument etc calling for a tax expressed by the denomination * . The special character on its face of Power of Atty, Lease, Manifest, or Promissory Note (Inland Exchange) bears now no valuable attribute; and statistics, based on the sale of stamps to be legally used for other purposes than their names indicate, would assuredly be unworthy of any confidence or meaning whatever. But again, Sir, while people may use the stamps thus indifferently the majority are unwillingly to stamp an instrument with a stamp which has a different character, while the stamp for that particular instrument exists. The law is quoted vainly to men who hesitate in a self-evident contradiction; and it is necessary to prove the permission granted ere they consent to use the stamp. It does seem certainly incongruous for a Bond to bear a Manifest Stamp, or a Bill of Lading to be validly taxed by Telegraph stamps.

But, in addition to a general disinclination to avail of this power, the necessity of balances of all these numerous kinds of stamps, militates against the disposition for embarking in the business of purchase & sale of Government stamps. The chief inducement to lay out money in business is to realize a certain, quick & remunerative return in profits. A collector, or other person, purchasing stamps from the Department, must order every variety to meet the public in every(?) way and a the stamps vary from 1 ct to \$20 he must invest a larger am't to obtain even a moderate balance of the many(?) varieties. But he may have ordered All(?) the(?) stamps. Every day of hoarded stock eats up the discount allowed on the original purchase; he cannot increase the price of his stock to compensate for loss of interest on the outlay. He becomes discouraged and * the business. Hence the Government loses a purchaser and the public a channel of supply. A stamp merchant may have thousands of unsaleable stamps and his only * is to exchange them for those which he hopes, may prove of readier sale. Hence trouble, trouble, labor, additional a/cs for the Department.

A system of denominational stamps for general use will remove all this annoyance, delay and loss, and every requisite of revenue be equally well satisfied. We are well assured that the business community at large would prefer decidedly a change in this complex aspect of the stamp system. Indeed, it is difficult to know when & where these increasing varieties of stamps will cease. We presume, judging from the experience of

*((Page torn or words badly blurred - unreadable))

the past six months' only, that every year will introduce changes in the law, and it will be an axiom that "of making stamp plates there is no end." We assume that any measure which will legally facilitate the consumption of stamps, thus producing revenue, demands attention; and we trust we are not mistaken in believing the present moment, ere the order for new plates be issued, is a proper time for us to urge upon the Department those views which we have always entertained, but whose adoption circumstances and adverse legislation have hitherto prevented and forbidden. We add very respectfully that we believe the public at large sustains these views; and we suggest that an inquiry addressed to the principal and subordinate Stamp Agents will produce a vast amount of corroborative evidence thereon.

May we not ask you, therefore, respected Sir, to give these remarks your serious attention, and to submit them also to the Hon'ble Commissioner J. J. Lewis on his assumption of office.

We remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. March 18th 1863

Jos Haydock Esq
Agent

Dear Sir:

We have the honor to inclose impressions in colors of your die.

Be pleased to examine and express your decision as to the color you prefer.

Direct us also whether to gum and perforate the stamps. Of course these operations require time and will somewhat delay the delivery on your first order; but you will decide thereon.

Have the kindness to return the proofs.

Very Resptfly
Butler & Carpenter

Philada. March 19th 1863

D. S. Barnes & Co

Gentlemen:

Your favor of the 17th inst is duly at hand.

The original die of the vignette in the 4 ct stamp cannot be improved; but the 1 & 2 cent stamps can be strengthened so as to give the color of the 4 ct plate. We do not understand, however, that you desire this; as fineness of the work will not thereby be improved. To do this strengthening the dies must be softened, recut in the engraving, and re-hardened. The labor upon them must be considerable; the delicacy & caution necessary to improve rather than injure must be happily guided; and the delay attending the plates three weeks at least.

Very Resptfly
Butler & Carpenter

P.S. A portion of the 1 & 2 cents sent you today are printed in a more intense black than the rest. We deem the impressions superior therein. What is your opinion?

Philada March 19th 1863

D. S. Barnes & Co.

Gentlemen:

Having engraved your plates and furnished imps therefrom
we have the honor to submit herewith our a/c.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada March 19th 1863

D. S. Barnes & Co

To Butler & Carpenter Dr

Engraving Three Stamp Plates. 1. 2 & 4 cts		\$675
Printing 24.750 4 ct stamps @ 19¢ pr M		4.70
do 42.000 1 " " 8 $\frac{1}{2}$ ¢ " "		3.57
do 5.250 2 " " 10 $\frac{1}{2}$ ¢ " "		55
Perforating 72.000 Stamps @ 3¢ " "		2.16
		<hr/> \$685.88

Philada March 19/63

V Balch Esq

Dear Sir:

We have scroll work on a private die requiring immediate attention and we would be pleased to put it in yr hands if you are enabled to take it up.

Please oblige us by return mail and oblige

Yrs Resptfly
Butler & Carpenter

Philada. March 20/63

Joseph Haydock Esq

Dear Sir:

Yr favor of the 19th inst covering proof is at hand.

We express our thanks for the prompt settlement of your Engraving a/c as pr your inclosed check for \$250 in our favor.

We think you have selected an excellent color, and will make all possible dispatch to have yr stamps ready on presentation of yr order.

Very Resptfly
Butler & Carpenter

Philada. March 20th 1863

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

Sir:

We have the honor to transmit annexed our a/c for Engraving One hundred & Six Government Stamp Plates, which in accordance with provision in the late Miscellaneous Appropriation Bill we are entitled to charge for at the rate of One hundred & eighty dollars per plate.

We submit also schedule of these plates for reference.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. March 20th/63

U. S. Inter Rev. Department

To Butler & Carpenter Dr

For Engraving One hundred & Six large Steel Stamp Plates, including also rolls, dies and material necessary to keep and restore said plates to their original value and excellence, at the rate of One hundred & Eighty Dollars for every plate thus engraved,

Nineteen Thousand & Eighty Dollars

viz:

106 plates @ \$180 pr Plate \$19,080.

Philada. March 20th 1863

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

Sir:

Your favor of the 19th inst rec'd. Upon examination of the registered Pakge forwarded us on the 17th inst, said to contain as follows, viz:

W. C. Simmons. Providence R.I.	\$129.70
H. W. Cowles. Cleveland. Ohio.	150
<hr/>	
we find the true a/c to be thus,	
W. C. Simmons	\$129.66
H. Cowles	\$155.22

You will thus observe a deficit of 4 cents in Simmons' claim, and credit Cowles with five dollars & twenty two cents more than he asks.

We have reason very frequently to remark on the inaccuracy of these returns, even in quite small quantities of stamps, and draw the inevitable inference that want of due care exists in the purchases of stamps.

Very Resptfly
Butler & Carpenter

Philada March 20/63

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

Sir:

We observe by the recent Amendatory Stamp Act that "the duty or stamps required for transportation by express companies is hereby repealed".

We have the honor to state that we, unaware of course of any such abolition of duty, have already prepared in good faith, to meet the requisitions on these stamps, 31.147.384 stamps as follows viz:

1	ct	Express	16.781.036
2	"	"	6.893.096
5	"	"	7.473.252
		Total	<u>31.147.384</u>

We submit respectfully and earnestly that the Department is in justice bound to take such stamps from us. This claim has, we understand, been justly allowed by the late Comm'r Hon Geo. S. Boutwell, and we beg therefore to submit herewith our a/c.

We make, as you will observe, an ascertained reduction on those stamps not gummed, ~~not~~ perforated. We stopped all operations therein at once believing it unfair to perfect the stamps for delivery when they would be useless.

Be kind enough to direct what action we shall take with the balance. They are all packed and arranged awaiting your instructions.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 20. 1863

U. S. Inter Rev. Department

To Butler & Carpenter Dr

For the following Express Stamps, being balance on hand, abrogated by Amendatory Stamp Act. March 1863. viz:

21.984.834	stamps Gummed & Perforated @ 13¢	\$2.958.02
4.564.370	" " not Perforated @ 12¢	547.72
4.598.180	" Neither <u>Gummed</u> nor Perforated 11.	505.80
		<u>\$3.911.54</u>

Writing visible on this page is imprint of last page of letter
to C. P. Estee which will be found on page II - 24,25

Philada. March 21/63

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

Sir:

Your favor of the 19th inst refers to a claim made by H. S. Braden of Crawfordsville, Inda, for an alleged deficiency of \$12 in * pkgé No 2235.

We have examined into this matter. We believe the claim unfounded. Permit us to state that we have for three months' past required all pkges, counted our by the regular clerks, to be reexamined ere sealing by the sealing clerk, so that the remote liability of stamps getting into wrong pkges becomes almost impossible. Judging by the blunders continually made in the counting of returned stamps we have very little confidence in the claims for deficiency made generally.

Very Resptfly
Butler & Carpenter

*((word completely faded))

Philada Moh 21/33

Dr J. C Ayer & Co

Gentlemen:

Yr favor of the 19th inst is at hand and contents noted.

Both of yr stamps are in hand and we are making all possible progress with them. The Bottle Stamp will be first done.

Please remember that engraving is necessarily a slow operation; hence its costliness. We will make every effort to get yr stamp out. *

*((Letter ends here))

Philada. Mch 21/63

V Balch Esq.

Dear Sir:

We addressed you yesterday, enquiring whether you could take up a stamp at once to cut scroll borders & end.

We failed to address the letter particularly and do so now.

Be pleased to telegraph us (at our expense) your reply as we will thereby save a day's time in finishing(?) the die.

Very Resptfly
Butler & Carpenter

philada March 21/63

Dr E. T. Wright
101 William St.
New York

Dear Sir:

Yr favor of the 19th inst with contents is this day
rec'd.

Your instructions we will follow and submit a model
ere we engrave.

Our price for Paper & Printing is moderate and in
accordance with our arrangements with the Department. We
receive a certain amount in proportion to the size of the
stamp we print. We did not include, in the 65 cents per thou-
sand stamps, our regular charge for perforating private dies
which is three cents pr thousand stamps; hence if your stamps
be perforated they will cost you 68 cents pr thousand stamps.

Very Resptfly
Butler & Carpenter

Philada. March 23rd 1863

Messrs Fleming Bros

Gentlemen:

Your telegraph is duly rec'd. We have replied, "Will send you 16,000 today. Will write."

Your stamp has been steadily pushed along and no time whatever lost in getting out impressions; but we beg you to understand that engraving is necessarily a work of art, demanding time as well as skill, hence its costliness. The various operations for engraving, finishing, cleaning and polishing plates require much time, and only a certain number of impressions daily can be printed. Then the drying, counting, pressing etc all demand time. We have been allowed to send a portion of yr order ere we fill the whole of it, and we have this day forwarded all we could.

In the course of a few days we will forward the balance.

Very Respectfully
Butler & Carpenter

Philada. Mch 25th 1863

V. Balch Esq.

Dear Sir:

Late last evening yr telegram arrived.

We forward today pr Adams Express Co the die. Inclosed we hand you model (& also slip lithographed used now by Ayers & Co).

You will thereby be enabled to judge of the character of border desired by Messrs Ayers & Co. The die is marked out by lines; you will please cut to the line but not beyond. We beg you to make as effective and handsome a border & end as you can, letting the border scroll be irregular as in both model & slip. It is desirable to conform to the idea as in Ayers label sent but improve as much thereon as possible. Be pleased to exercise yr good taste and give us as handsome a thing as possible.

Give it all dispatch and advise us of progress etc.

Very Resptfly
Butler & Carpenter

Philada. March 25th 1863

C. B. Woodworth Esq

Sir:

Yr communication of the 23rd at hand. In reply we have to state that we charge you at the same rate as for other parties; we cannot and will not engrave yr plate for less.

Under our Contract with the Government we have the exclusive right to furnish Revenue Stamps. The whole responsibility is on us: in our charge are rested all dies, rolls, plates & material. No one can engrave yr stamp save ourselves; no one can print it; nor in fact have anything whatever to do with it at all save ourselves.

The Flora Head was designed specially for us by one of the most distinguished artists in the country; it has no more to do * no more relation to the cost(?) than any other head or design. We furnish no drawings or designs for the advantage of other engravers or artists and claim the exclusive control of our own property. A few moments reflection should satisfy you that if our rights under our Contract with the U. S. Government can be infringed by anyone or every one who sees fit to do so, we would be entirely at the mercy of any competitors or other person who may have or have not applied for and failed to secure this contract.

We have incurred the greatest responsibility in the Country; have made an enormous outlay to guarantee to the Government the security and efficiency of the business; and you must at once feel that there is and must be a corresponding protection of our interests by the Government itself.

In conclusion, we have to desire that you at once return our design whereon is certain engraving and exclusively on U. S. Government work; any person making any use or copy of such work renders himself liable to prosecution. in this matter we have no option; we are required to secure the proper issue of stamps, and this can only be done under our own immediate supervision.

We will forward you within a day or two the printed circular issued by the Government on this subject.

Very Resptfly
Butler & Carpenter

Philada. Mch 25th/63

Messrs C. W. L. F. Morrow & Co.

Gentlemen:

Yr a/c is rec'd also the blanketing.

We will remit the amount in full within a few days.

Very Resptfly
Butler & Carpenter

You have sent us 50 yds more of Face blanketing than we(?) ordered(?).
However, we will see if we can make use of it and *

*((too blurred to read))

Philada. March 26 1863

Peter E Blow Esq
to W. T. Blow Atty

Dear Sir:

Your favors of the 19th & 20th are duly at hand.

We inclose you a design for your stamp which we think will save you trouble and time in affixing. You will please understand that this is somewhat wider than it should properly be to fold over the circular end without creasing. Hence, the width in the engraved stamp will be cut making the centre circle smaller. Would it not be best for you to cut out such a slip (in length & width best suited to yr purpose) as we have affixed (blank) to the model, and forward it with the model back to us as a guide? Or you can mark on the model itself the width and length desired. The intention in the model is to have in the ends, "W. T. Blow" & "Proprietor" in white letters on a ruled background; thus giving more effect and harmony to the general appearance of the stamp. Upon approval we will put yr order immediately in hand and keep at it until ready, with all dispatch.

You have displayed so handsome and liberal a spirit in prepaying our charge for the engraving that we feel bound in feeling as well as honor to do the best we can for you.

Yr dft original for \$200 has been duly rec'd and properly credited.

We regret the distance which will somewhat delay the receipt by you & return to us of the model and in order to save time as much as possible we have not remodeled carefully the drawing or design submitted. You can judge of the intention, & effect and that is all sufficient.

We have the honor to remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Your name can of course go on the stamp as we have indicated.

Philada. March 26th 1863

Messrs Fleming Bros:

Gentlemen:

Yr telegraph received. We answer today by telegraph - "Yes; 300 sheets on the 24th inst."

The sheets were ready on the 23rd inst for delivery as we advised you, but the stamp agent clerk did not take that afternoon; hence, a delay of a day which we could not control.

Today we will have some 700 sheets for 42,000 stamps more ready for delivery; we will hand them to the Agent for transportation as early as possible. We are making every effort to meet your business needs.

Your other 1 cent plate is now printing. Can or shall we furnish any portion of this order on hand (amtg in all to 107,500 stamps) with stamps from this second or vermifuge Plate? Please advise us promptly.

Very Resptfly Yrs
Butler & Carpenter

Philada March 26th 1863

D. S. Barnes & Co

Gentlemen:

Yr favor of the 23rd inst is duly rec'd & contents noted.

We deem the criticisms on the vignette harsh and unfounded; we know that we have taken special pains to give you satisfaction. You have had the best work on yr stamps. The engraver of the head of which you complain has for his exclusive speciality steel line engraving, heads, vignettes etc. His work is to be found in the stock of the first bank-note engraving firms in the country. He was enjoined to make the best possible thing of his model, and the question of price was left altogether to his option - we desiring the best work at any rate. Hence, to be told that the result is inferior to stone cutting, cannot certainly be considered a just or intelligent criticism. We would be happy to learn the names of the gentlemen engravers who condemn this vignette, and we feel satisfied that were they aware of the model which we had to work from they will confess the results attained fully equal to all that could be reasonably desired or expected.

We beg leave moreover to reiterate the statements made in our former communications that the proofs were submitted to you for approval; that you then expressed no dissatisfaction but directed us to print, and we accordingly transferred the plates for that purpose. Certainly it is unjust and unreasonable when it is too late to make alterations or changes, to refuse to receive the stamps and claim that we should bear the loss. We must beg you to reconsider this matter. We have had and have every desire to please our customers, but were we to consent to suffer the loss, on the grounds stated by you, we would be at the mercy of all(?) with whom we transact business. We state, therefore, that we protest against, and cannot in justice to ourselves, consent to the view which you attained in this subject. We hope you will be pleased, in consideration of all the circumstances, to reconsider it.

Very Resptfly
Butler & Carpenter

Philada. March 26th/63

Messrs C. W. L. F. Morrow & Co

Gentlemen:

Yr favor of the 25th inst is at hand.

We have to express our surprise that you should draw on us. We do not accept dfts. Our business is conducted so as to be entirely free from incurring any such obligations. We pay cash when no other arrangement is made.

Again, you have sent us fifty yards more of face blanketing beyond our order: nor do you wait to hear whether we are satisfied with the face blanketing at all. This was to be made in the very best & special manner and yet our foreman has already made strong complaint of the uneven manner in which it wears(?); and, so far from being so superior an article, if our printers' judgment be worth anything they find it as they state "rather poor than otherwise."

Now, had we not believed that this blanketing would be the best that could be made we would never have given an order for it. We could have purchased an article fully equal to our wants at a very much smaller price than you charge for this.

Yr dft has not yet been presented but will probably tomorrow. To save you any inconvenience we will pay it at once on presentation. But, if we cannot dispose of the odd fifty yards, which lie untouched in our rooms, we shall return them to you and draw for the am't therein.

Very Resptfly
Butler & Carpenter

Philada. March 26th/63

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

Sir:

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

Permit us to state respectfully that the Express Stamps were printed to meet a certain demand from that special source of Revenue. To refuse to receive them from us now would oblige us to carry 30,000,000 surplus stock of stamps whose consumption for other purposes than those which the stamps were specially engraved for, renders worthless the same amount of printed stamps which would otherwise be used; hence we suffer this amount of loss in any case. We were informed by the Hon's Ex-Commissioner Geo S. Boutwell, that, despite the enabling act of Congress with regard or rather disregard to the names of stamps, he would require the public to order stamps as usual in accordance with the existing(?) engraved stamps. Hence we continued to print all varieties as we had no option to deliver 3 ct Telegraph for 3 ct Express, or 1 ct Playing Cards. Certainly we would never have incurred the heavy expense of printing, paper, gumming & perforating a large am't of stamps which might not be demanded or, if used, supersede the use of other stamps of the same denominations also printed. Hence, honored Sir, we cannot but hope that you will reconsider this matter of so much moment to us. We make this claim on the pure grounds of justice. It would seem that we have engraved four Express Stamp plates, incurred the heavy expenses connected with the printing and perfecting of stamps therefrom - to have them thrown on our hands. Is this just?

Supposing, on the contrary, the use of Express Stamps had not been abrogated (and certainly we never supposed that such an abrogation would ensue) if we had not put ourselves in position to meet every demand in full by whomsoever made through the Department for these stamps would we not be justly liable to censure from the Government? Would we have fulfilled our Contract either in letter or spirit? And yet because we have thus endeavored to meet generously every requisition of our Contract we are exposed to very serious losses!

To be prepared for any demand of the Department we must endeavor to have a surplus of all varieties on hand. Not to do so would be acting in bad faith. And yet if Congress abrogates unexpectedly the use of Express Stamps this session it may hereafter abrogate the use of another or many other varieties of stamps. Are we to carry this immense stock, with the heavy responsibilities involved, for less than nothing - say for the assured certainly of loss? Indeed, Dear Sir, if this view be adopted and enforced, we will be most certainly ruined for having simply taken due care to fill our obligations in all respects with the Government. We cannot for a moment believe that the Department had duly weighed this matter; and we beg leave respectfully yet urgently to ask a reconsideration of it.

Very Resptfly
Butler & Carpenter

Philada. March 26/63

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

Sir:

The registered pckge sent us 24th inst containing returned stamps from Dorsheimer & Presby of Buffalo, New York, has been duly examined; and its contents, as stated by you in yr favor of the 24th inst, prove correct,

vis:

7.310	4¢ Prop'y	\$292.40
11.897	3" "	356.91
		<hr/>
		\$649.31

Very Respectfly
Butler & Carpenter

Philada March 26/63

Messrs J. C. Ayer & Co

Gentlemen:

Inclosed we send impressions in various colors.

In our view the red and black appear best. Be pleased to select the color in accordance with your own judgment and upon advise we will at once prepare and print the plate. We understand you to wish the stamps neither gummed nor perforated. Advise us on these points definitely.

Very Resptfly
Butler & Carpenter

Philada. March 27th 1863

Hon S. P. Chase.
Secretary of the Treasury
Washington. D. C.

Sir:

We have the honor to submit the accompanying drawings or designs for your approval, in accordance with Proposals addressed "To Artists, Engravers and others."

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. March 27th 1863

C. W. L. F. Morrow
Agt. Morrow Woolen Mills:

Dear Sir:

We have examined and tested fairly the Face Blanketing sent us and find it quite inferior, indeed, it is the poorest blanketing ever received by us from your house. We cannot use it; and, having retained only what is absolutely necessary to keep our presses running until we can get a substitute, we have packed(?) the balance and will forward it to you tomorrow as you shall be advised.

We had every reason to anticipate that this blanketing would be a very superior article, and suffered much inconvenience in keeping back our work till we could procure it. We are entirely disappointed. * hardly bear a washing, cuts and wears very unevenly and in no respect answers either our just expectations or business needs.

When forwarded to you, we will draw on you for the am't.

We were led to pay yr dft yesterday (26th) afternoon on presentation to save you any inconvenience by its being returned refused; but we can never consent to receive or retain an article so inferior and worse than useless to us.

Very Resptfly
Butler & Carpenter

*((This word completely faded))

Philada. Mch 28/63

Messrs W. & T. Liversidge
Milton. Mass'tts

Gentlemen:

Inclosed please * dft in yr favor for \$81.96/ in full
pay't of a/c due 29th inst. Acknowledge receipt thereof and
oblige

Yrs Resptfly
Butler & Carpenter

P.S. Will you have the kindness to forward us 4 barrels of Gum
Subsititute at as early an hour as possible.

Very Truly
**

*((Word "find" may have been omitted by writer))
**((Letter ends here))

Philada Moh 28/63

C. W. L. F. Morrow Esq
Agt.

Dear Sir:

We have this day forwarded you pr Adams Express Co
Addressed to you, 61 Warren St, pkge containing $86\frac{1}{2}$ yds Face
Blanketing which we return in consequence of its being alto-
gether unequal to our needs and expectations.

Very Resptfly
Butler & Carpenter

Our Mr Butler will be in New York next Monday or Tuesday and see
you in relation to this blanketing.

Philada March 26/63

Messrs Fleming Bros.

Gentlemen:

Annexed please find our a/o for Engraving Stamp Plates.
Will you please remit therefor?

Very Resptfly
Butler & Carpenter

Messrs Fleming Bros
To Butler & Carpenter Dr

For Engraving Two Private Stamp Plates \$500

Philada March 28th 1863

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

Sir:

May we beg you to send us a few printed circulars prepared by your Dep't lately with regard to Proprietary Stamps, public & private?

We have occasion frequently to refer parties to this circular and would be happy to have it in our power to forward the paper itself to them.

Very Resptfly
Butler & Carpenter

Philada. March 30/63

Dr E. T. Wright

Dear Sir:

Inclosed we submit rough model for yr stamp and label.

You will understand that the "Directions" will be handsomely engraved and made to occupy a longer space as indicated by the outside pencil lines; so as to cover well the bottom of the box. The size as we furnish is considerably larger than the first model submitted by you; as you will at once observe by comparing this with yr lithographed label. Hence the printing pr thousand stamps will be somewhat more; say 69 cents pr thousand instead of 65. We inclose yr autographs. You wrote them too large to go in the ends as you desire; we consequently send the ends blank. In this stamp the law is met. Be pleased to indicate yr pleasure therein. We have put down the printed wording just to show the general idea.

Very Resptfly
Butler & Carpenter

Philada March 30/63

C. W. L. F. Morrow. Esq
Agent.

Dear Sir:

Yr favors of the 27th & 28th insts at hand.

No; we do not mean that back & face blanketing are equally inferior. The back we have kept. It gives satisfaction.

How soon do you think you could furnish the residue $86\frac{1}{2}$ yds face blanketing such as we desire? We have arrested much of our printing and can hold over with what blanketing we have on hand for some four or five weeks. Can you in that time furnish us with good face blanketing? Your interpretation of our letters concerning the 50 yds extra Face Blanketing, is justifiable and we accept it therefore, as we have no right nor desire to put you to an inconvenience on that score.

We will draw on you day after tomorrow for the blanketing returned you, which we hope will give you ample time and notice of the dft.

By so honoring dft you will much oblige

Yrs Resptfly
Butler & Carpenter

Philada. March 30th 1863

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

Sir:

The \$2 50/ & \$3 50/ Inland Exchge and the \$25. Mortgage Stamps
are now ready.

Have you any special colors in which you desire them printed?
Or shall we use such discretion ourselves as will make them at
once handsome and distinct from denominations already printed?

Very Resptfly
Yr Obt Sermts
Butler & Carpenter

Philada. March 31st 1863

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

Sir:

Your esteemed favor of the 30th ~~inst~~ is duly rec'd as is also the registered package referred to therein.

The Stamps contained in the parcel shall be duly examined and the result reported as you request.

We express our sincere obligations for the pckge of printed Circulars which in accordance with our wish you have most kindly forwarded to us.

Very Resptfly
Butler & Carpenter

Philada. March 31 1863

C. B. Woodworth. Esq

Dear Sir:

In accordance with ours of the 25th inst, we inclose one of the Printed Circulars therein referred to.

We beg you to return the model forwarded you for a private stamp, as it would seem you have determined not to have it engraved.

Very Resptfly
Butler & Carpenter

Philada. March 31. 1863

Messrs Fleming Bros

Gentlemen:

We have the honor to acknowledge yr favors of the 27th & 28th insts, both rec'd at once.

We regret to learn that you are dissatisfied with the black color wherein your stamps have been printed. As you know, we have pressed forward the printing as rapidly as possible to meet your urgent requirements; and though we stop your plates, we have thus far printed of them in black, as follows, viz:

Vermifuge Stamp	3.225 Imps	or	195.500 stamps
Pill	1.750 "	"	192.500 "

Thus we will have a balance on hand in black of 86,000 Vermifuge Stamps & 192,500 Pill stamps. We will have a few impressions of each printed in colors and forwarded on your next order. Your present order has been filled & forwarded. Annexed please find cur a/c in full.

Very Resptfly
Butler & Carpenter

Philada March 31. 1863

Messrs Fleming Bros

To Butler & Carpenter Dr

For Engraving Two Private Stamp Plates
" Paper & Printing 107.500 stamps @ 9¢ pr M

\$500
9.67
<hr/>
\$509.67

Philada. March 31st 1863

Messrs D. S. Barnes & Co.

Gentlemen:

Your favor dated 27th inst rec'd yesterday, & contents noted.

In reply to your remarks on your stamps we have only to re-iterate our former language, and to add thereto simply that, as regards their liability to being counterfeited, they enjoy as much immunity as any other style of engraving vignette & plain ruling. Be pleased to remember that they were your own models which we engraved, prepared under your own eye and with your approval.

With regard to your queries - 1st "Will you (we) change it (the vignette we presume) without further expense to us?" 2nd "How long will it take?" We beg to reply that 1st. If the vignette be radically altered, the present engraved plates are useless and a dead loss to us, hence we cannot make new plates without further expense to you. If you wish the lines of the vignette & effect in the 1 & 2 ct stamps strengthened without causing a reengraving of the entire thing we will consent to do it without further charge and incur the expense and loss therein to oblige you. If you want a new vignette engraved, our past labor is lost to us and we cannot thus afford to suffer the great expense thereby incurred. For new plates we will charge.

"2nd. How long will it take?" To reengrave new plates entirely four or five weeks. To strengthen present 1 & 2 ct plates, two weeks or probably three.

With regard to your query concerning stamp for Bitter Label we do not exactly understand what you mean by saying, "Can you (we) print a private stamp on our present label?" Do you wish the label altered to contain a stamp engraved therein; or do you wish a stamp engraved to print on your present label?

In connexion with the above we are under the impression that you use this label on the side of your bottle, where the stamp would not be consequently destroyed on opening the bottle. Have you not overlooked this requisition concerning the affixing of private stamps? We draw yr attention to this matter, lest you may have forgotten it, and to order a stamp of such a nature would subject you to useless cost.

Our Mr Butler intends visiting your City in a few days and will do himself the honor of calling on you personally in regard to these several matters.

Very Respectfully
Butler & Carpenter

Philada. March 31st/63

P. G. Sauerwein Esq
Collector.

Dear Sir:

We presume you have received the hundred dollars' difference which you claimed & which has been generously allowed by the Department.

We beg you to forward us copies of those tickets which you found to differ with the contents of packages of stamps. This is a matter which we desire to examine into thoroughly; and we have been in expectation of receiving the tickets ere this. It is the only instance whereof we have heard mention; and as we are satisfied that carelessness on part of some one of our employes could only produce it, we must beg you to furnish us with the means of verifying this matter. We don't understand it now, and are not content to rest thus satisfied.

Very Resptfly

*

*((Letter end here - Signature probably not transferred to copy))

Philada Mo 31/63

Messrs J Curtis & Son
No 118 Dey St
N.Y.

Gentlemen:

Yr favor of the 30th inst is at hand.

We are prepared to deliver your stamps at once. We have a balance on hand to meet yr requirements of about 215.000 stamps, printed, gummed and perforated.

Very Resptfly
Butler & Carpenter

Philada. March 31. 1863

Messrs Fleming Bros

Gentlemen:

After writing to you today we discover that we have improperly named the balance on hand of your stamps.

It is as follows, viz:	Printed in black,	
<u>Liver Pill Stamp</u>	3.225 Imps or	193.500 stamps
<u>Vermifuge</u> "	1.750 "	192.500 "
Balance of <u>Liver Pill stamps</u> on hand		86.000
do <u>Vermifuge</u>		192.500

There being 110 stamps to the sheet of the Vermifuge stamp, it requires but about one half the printing of the Liver Pill Stamp. Hence the same number of stamps for half the time.

Very Resptfly
Butler & Carpenter

Philada April 1. 1863

Messrs D. S. Barnes & Co

Gentlemen:

Annexed please find a/c for Printing, paper and Perforating stamps from yr private dies furnished 30th ult.

Very Resptfly
Butler & Carpenter

Philada. Mch 30th/63

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr

Printing & Paper & gumming	12.500	4 ct Stamp @ 19¢	pr M	\$3.37
do do do	13.000	1 ct " 8 $\frac{1}{2}$ ¢	pr M	1.10
Perforating	25.500	Stamps " 3¢	pr M	.76
				<u>\$4.23</u>

Philada. April 1. 1863

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

Sir:

Your esteemed favor of the 31st ult is duly rec'd.

We will print the Inland Exchange Stamps (2 50/ & 3 50/) in purple and blue, and the \$25 Mortgage in a rich vermilion.

Your instructions to prepare two new Inland Exchge Stamps (4 & 6 cents) and a \$50 Conveyance Stamp plate are duly rec'd, and command our immediate attention.

Very Resptfly
Butler & Carpenter

Philada. April 1. 1863

C. W. L. F. Morrow Esq
Agent

Dear Sir:

Yr favors of the 31st ult are at hand.

Our Mr Butler will either call on you in a few days, or we will forward directions and sample of the blanketing we desire.

If you consider it severe to have the goods on hand and return the money, on your part, how is it with us to have to wait, at great inconvenience, for said goods, which came considerably after the appointed time, forcing us to make temporary purchases of blanketing to eke out our work in the meantime; then to find out that said goods are altogether unsatisfactory; * to be drawn on for \$1200; and now to be requested to give you the use for five or six weeks of \$648.75/ being cash advanced on 86 $\frac{1}{2}$ yds blanketing and for what? For being disappointed in all our * of your goods! My dear Sir, we suggest respectfully that we are by no means of so extraordinary and Samaritan like business nature as to assist in our own injury; and, therefore, we must take the liberty of drawing upon you for our funds, and beg you to make due provision therefor.

Very Resptfly
Butler & Carpenter

*((Words completely faded))

Philada. April 1. 1863

Jos Haydock Esq

Dear Sir:

Yr favor of the 31st ult is duly rec'd.

We inclose printed Circular which answers your question.

Your stamps are printed, gummed and in the perforating department. Your order can be immediately filled on presentation from the Department. Indeed, we have been daily looking for it.

If you can state to us what your need is likely to be in the future we will have a sufficient quantity of stamps always on hand to meet yr order without delay.

Very Resptfly
Butler & Carpenter

Philada. April 2nd 1863

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

Sir:

Annexed we have the honor to submit our a/c for Revenue Stamps delivered during the month of March last, and duly certified by the Agent, Wm H. Kemble Esq.

Trusting you may find it correct as usual, we have the honor to remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. April 2nd 1863

U. S. Inter Revenue Dep't

To Butler & Carpenter, Dr

For the following Internal Revenue Stamps, delivered to Wm H. Kemble
Esq, Agent, during the month of March last - a certified list accom-
panying this,

viz:

8.640.844 Stamps @ 13¢ pr M \$1.123.30

Rec'd Payment
Butler & Carpenter

*((There is also a list of figures on this page that does not seem
to bear any meaning in connection with this bill))

Philadelphia April 2nd 1863

Having been requested by Messrs Butler & Carpenter to state such facts as may be within my knowledge in reference to a fair price to be charged for Engraving Stamp Plates, I beg leave to say that as the business partner of my firm (Toppan Carpenter & Co) I negotiated all the contracts in reference to Postage Stamps which were made with the Government from 1851 to 1861 (10 years) and therefore I have personal knowledge of what I shall state.

In 1857 the Post Master General determined to introduce the perforation of Postage Stamps. In order to do this it became necessary for us to make 3 new plates of 1 cent - 6 plates of 3 cents - 1 plate of 5 cents - 1 plate of 10 cents 1 plate of 12 cents and 1 plate of 24 cents - in all, 13 plates, besides a large outlay to procure the necessary machinery for perforating the Stamps, and in view of the fact that our first contract with the Government would expire in about 4 months from that time and might not be renewed, we felt it to be necessary to protect ourselves against loss by asking that in case the contract for furnishing Postage Stamps should not be renewed with us at the end of our time, that in that case the Government should indemnify us from loss by paying us \$500 for the Engraving of Each of the 13 plates or \$6,500 for the whole of the plates, and a further sum of \$3,000 for the Perforating machines with the necessary machinery. This was promptly agreed to by the Post Master General and a contract to that effect was made & executed on the 6 Feb 1857. (The plates & perforating machines were of course to become the property of the Government in the contingency of our losing the contract & the Government paying for the plates & machinery)

I have given the above facts not only from my own recollection of them but from the contract with the P.O. Dep't (which is now before me) and have to say in reference thereto that I thought then and think now that the charge of \$500 for each of the Stamp Plates was a perfectly fair & reasonable one. I beg to say further that in that case not a single new die was to be engraved. The size of each stamp was precisely the same and there were but 6 denominations in all the 13 plates, whereas in the case of the Revenue Stamps, a new die has to be engraved expressly for each variety & denomination, varying in size, in ornament and amount of labor on each, and each particular one had to be finished with the greatest accuracy & care - the amount of labor involved and expense incurred in all this I know to have been very great, and I have no hesitation in declaring that I think the charge of \$600 for each of the Revenue Stamp plates is reasonable and fair.

sworn and subscribed before
me this 3rd day of April A.D. 1863
James McCutim(?)
Atty(?)

S.H. Carpenter
of the late firm of
Toppan, Carpenter & Co
Bank Note Engravers & Printers

Philada. April 3rd 1863

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

Sir:

In reply to your favor of the 23rd ult we have the honor to submit the following evidence in support of our claim that Six Hundred Dollars per plate is a fair valuation of the Internal Revenue Stamp Plates as engraved by us.

Permit us to cite the experience and practice of the past and present as illustrated by the charges made and allowed between contracting parties and the Post Office and Treasury Departments in matters of engraving and printing.

With regard to Postage Stamp Plates engraved by Toppan, Carpenter & Co, a valuation was established of Five Hundred Dollars per plate to be allowed in case their contract should not be renewed at its expiration for a term of four years. We refer you respectfully to this Contract on file in the P. O. Department, bearing ~~date~~ Feby 6. 1857. We also inclose statement in relation thereto by S. H. Carpenter Esq of the former firm of Toppan, Carpenter & Co. Now these Postage Stamp plates were considerably smaller than the present Revenue plates. The dies were few in number, of Six denominations merely and requiring only thirteen plates. The amount and variety of engraving on each size was equal, the size and general design being uniform and quite small. On the other hand the Revenue Stamps comprise nearly ninety varieties, thirty different denominations from one cent to Fifty Dollars in value, and One hundred and nine large plates thus far alone! They are of eight different sizes varying from $13/16$ inches to $3\ 1/8$ inches superficial area, and every stamp, in addition to its denominational character, bears its own peculiar and distinct letters. Hence the talent, labor, outlay of money and time are as a hundred to thirteen compared with the Postage Stamps.

Again: The Postal Currency Notes, made up principally of the present Postage dies, call for but four original dies for the face plates, viz; 5 cts, 10 cts, 25 cts and 50 cts. The greatest number of transfers on these plates is twenty, the least Sixteen. On the Revenue plates the greatest number of transfers is two hundred and ten, the least fifty four. We claim that the work on our large dies is also much superior to the Postal Currency dies; and we are, nevertheless informed that the rates paid for these plates are in accordance with the regular charges for plates of their size (viz 9 x 14 inches, Bank note plates) with a discount, verbally(?) allowed as an affect for the whole value of the contract; and this with an assured immense amount of printing at rates nearly double what we receive for paper, printing, gumming, perforating and packing.

Again: We refer you to the Lists of Prices for Engraving & Printing of the American & National Bank Note Companies. You will observe Five Hundred Dollars (now we believe raised to Six Hundred Dollars) to be the price for Bank Note plates, nine by fourteen inches. You will observe that an additional sum is required for granting exclusive control of dies, and that retouching commands one half the original charge. Now, the Revenue Plates are nearly double this size (being $12\ 1/2$ x 16 inches); the work on them is of the best character;

the Department has the exclusive control of the plates and dies; and we have already reentered many of the plates. Finally; we reiterate and(?) render(?) it on record that this application made by us for thirty per centum on this valuation of Six Hundred Dollars is solely to indemnify ourselves in a measure only, for the ruinous loss to which a proper and necessary fulfilment of our very responsible and onerous contract has exposed us.

Therefore, honored Sir, in view of the above cited evidence and reasons which are open to the scrutiny of the Department, we declare hereby and assert(?) earnestly that we believe the valuation fixed by us on the Internal Revenue Stamp plated of Six Hundred Dollars is a fair and just one.

Very Resptfly
Butler & Carpenter

Philada. April 3rd 1863

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

Sir:

Annexed we have the honor to submit our a/c for Engraving Internal Revenue Stamp plates, in which are included the three additional plates, 4 & 6 cts Inland Exchange, and \$50 00/ Conveyance Stamps ordered on the 31st ult.

Accompanying this we submit a recital of evidence and reasons to illustrate and prove the justice of the valuation of Six Hundred Dollars per plate, on which we are allowed 30% as an indemnity for serious losses in our contract. To this recital is annexed an affidavit of the reasonableness of said valuation by S. H. Carpenter Esq of the former firm of Toppan, Carpenter & Co. To our a/c for Engraving we subscribe also an affidavit as to its justice and correctness.

Trusting these various matters may command your early attention we remain

Very Respectfully Yr Obt Servts
Butler & Carpenter

Philada. April 3rd 1863

U. S. Inter Revenue Department

To Butler & Carpenter, Dr

For Engraving One hundred and nine large Steel Stamp Plates, including also all rolls, bed pieces, dies and material necessary to retouch and preserve said plates in their original value and excellence, Nineteen Thousand, Six hundred & twenty Dollars; being at the rate of one hundred and eighty dollars per plate, or 30% on original valuation of Six hundred dollars per plate,

viz:

109 Steel Stamp Plates @ \$180 each	\$19.620
-------------------------------------	----------

We, the undersigned, do hereby declare the above a/c to be correct, and that it is based on a fair and just valuation of the articles therein described.

Philada April 3rd 1863

P. G. Sauerwein Esq
Collector. Baltimore. M'd

Dear Sir:

Yr favor of the 2nd inst is at hand.

We are very much surprised to learn that you have not yet rec'd the returned stamps due you, viz \$100 worth. The stamps were delivered by us to the Stamp Agent on the 18th ult, he deposited them in the Post Office and rec'd the legal acknowledgment from the P.O.(?) Clerk on that day, and we are also informed the proper voucher from the Baltimore P.O. was rec'd on the 22nd ult. How it happens you have never rec'd them "passes our ken."

We are glad to learn that one instance only of an incorrect ticket is discovered by you. The other instances of mistakes are not as you observe chargeable to us as we have nothing whatever to do with regard to any communication with parties ordering & receiving stamps, save in putting them up & delivering them to the Agent. And now as respects the erroneous ticket of which inclose a copy let us state that the only error of importance in it is the statement that 2 ct Express Stamps are 170 to the sheet, whereas in all cases they are 210; as per printed statement inclosed. Hence there was a clerical error arising from the clerk having the 2 & 5 ct Express stamps in his mind at the same moment; the 5 ct Express having 170 to the full sheet. The am't in dollars (viz \$10) carried out proved at once this was a mere clerical mistake as 2 sheets 80 stamps at 170 on the sheet would be 420 stamps or \$8.40/ worth. The am'ts are all carried out correctly and the subsequent addition of the aggregate must have arisen from the clerk mistaking the figure 1 in the 51 to be 50.

We find also on reference to the period wherein this order was filled that we were closing up the old orders as rapidly as possible. The Department, being impatient sent an agent here to hurry matters; and, as usual in such cases, "more haste less speed" proved true. We are very glad to find, however, that this ticket error is not what we supposed from yr statement. We understood you to say that the stamps differed in denominations and kinds(?) from what the ticket represented; and that there were not the sheets & odd stamps as the pkg called for by the ticket. How this could happen we did not understand; nor do we believe such an error now possible without the grossest carelessness on the part of our packers in which belief from your present knowledge of our system of a/cs you doubtless coincide.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 3 1863

C. W. L. F. Morrow Esq
Agt Woolen Mills
New York.

Dear Sir:

We will draw on you tomorrow at sight for Six hundred & forty eight 75/100 Dollars, being am't due us for 86 $\frac{1}{2}$ yds Blanketing returned to you @ \$7 50/100 pr yd.

Be pleased to honor our dft on presentation & oblige

Yrs Very Resptfly
Butler & Carpenter

Philada. April 3rd 1863

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

Sir:

The contents of Registered Package forwarded us on the 30th ult
have been duly examined and found to be correct, amtg in all to
\$945 40/100 as stated by you.

Very Resptfly
Butler & Carpenter

Philada. April 4th 1863

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

Sir:

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

Annexed we forward as you desire duplicate of our bill of the
2nd inst.

Ignorance of this rule of the Department must be our excuse
for neglecting to forward said duplicate.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada April 2nd 1863

U. S. Inter Revenue Dep't
To Butler & Carpenter, Dr

For the following Internal Revenue Stamps delivered to Wm H. Kemble
Esq, Agent, during the month of March last, - a certified list ac-
companying this -

viz:
8,640,844 stamps @ 13 cts pr M \$1,123.30

Rec'd Payment
Butler & Carpenter

Philada April 4th 1863

Dr J. C. Ayer & Co

Gentlemen:

Yr favor of the 3rd inst is rec'd. Your instructions will be duly carried out.

Your order calls for \$1100 4 ct Stamps, or 27.500 stamps. We will print these stamps in equal amounts from the Six different colors, i:e: Black, Blue, Red, Green, Purple and Vermillion. With regard to these colors all except the last are prepared as usual for the usual stamps, but the vermilion being a very expensive color we charge somewhat more to cover its cost. Printing in the other colors is not extra.

Your 4 ct plate will be printed next Monday and we will endeavor to get permission from the Government Agent to furnish your order in portions in advance. The plate prints 48 stamps each impression.

We hope in a few days to have the Cent stamp also printing. We will submit proofs of it also.

Very Resptfly
Butler & Carpenter

Philada April 4/83

V Balch Esq

Dear Sir:

Yr favor of the 1st is duly at hand and we are very glad to learn that you have finished the scroll: but, despite inquiries, we fail yet to hear anything of the die which you state you forwarded by Express on the afternoon of the 1st inst. Can it have miscarried? Was it Adams or Haraden's or whose Express?

Awaiting its arrival with much anxiety and begging you to forward yr a/c which we will be happy to settle at once, we remain

Very Resptfly
Butler & Carpenter

Philada April 4/63

P. E. Blow Esq
pr W. T. Blow Atty

Dear Sir:

Yr favor inclosing approved model is duly rec'd.

The stamp shall be put at once in hand and we will make every effort to get it done in good time.

We will forward proofs in colors for your decision etc on completion; and we have due attention to your instructions & wishes etc.

Very Resptfly
Butler & Carpenter

Philada April 6th 1863

Messrs Fleming Bros.

Gentlemen:

Yr favor of the 4th inst covering dft in our favor of \$509 67/100 in full settlement of our a/c of the 31st ult is duly rec'd.

Expressing our appreciation of your kindness in this matter we have the honor to be

Very Resptfly
Butler & Carpenter

Philada April 6th 1863

James Swain Esq
To Butler & Carpenter Dr

For Lettering Stamp Plate	\$60
" Paper & Printing 9.185 6 ct Stamp @ 65¢	5.97
	<u>\$65.97</u>

Philada April 6th 1863

Messrs Jeremiah Curtis & Son
New York.

Gentlemen:

We have forwarded you this day 107,500 stamps from yr private plate.

Subjoined please find our a/o

Very Resptfly
Butler & Carpenter

Philada April 6th 1863

Jeremiah Curtis & Son

To Butler & Carpenter, Dr

For Paper, printing & gumming 107,500 stamps @ 8¢	\$8.60
Perforating do do 3¢ pr M	3.22
	<u>\$11.82</u>

Philada. April 6th 1863

Dr J. W. Stone
Collector.

Dear Sir:

On the 18th ult was forwarded you order No 114 Ex, which called for 100 3 ct Card Stamps. Accidentally the am't was entered (7) in the Sheet column and 100 sheets 3 ct Playing Cards were sent you.

Be pleased to return us the 99 sheets and Seventy odd stamps which were thus improperly sent you.

We desire in all cases that parties receiving stamps should at once examine them carefully & compare them with the accompanying ticket. We have our a/cs made as accurately as possible, but we want every diligence & care used.

Very Resptfly
Butler & Carpenter

Philada. April 6th/63

D. K. Barker Esq

Dear Sir:

Your favor of the 3rd inst is this morning rec'd.

We do not clearly understand your letter and must beg ~~you~~ more explicit instructions. For instance, do you wish a stamp engraved the size of the whole blank slip of paper inclosed us? On this stamp thus engraved do you wish a fac simile engraved of the present typographical label that you sent us?

Nor do we understand what you mean by saying "The label in perforated sheets will not be satisfactory. We (you) had rather use the general stamp."

Very Resptfly
Butler & Carpenter

Philada. April 6th 1863

P. G. Sauerwein Esq

Dear Sir:

Yr favor of the 4th inst is duly rec'd, also the original ticket referred to.

We were happy to learn the \$100 worth of Stamps were duly rec'd by you.

We charge it against us with the Department on a/c of these stamps, hence your generous offer to share loss should it be incurred on our part must be kindly declined.

We are very glad you sent us the original ticket as it has proven that the surmise of our Mr Carpenter as to its preparation is proven to be correct. Early in our business when pressed very much to get out the stamps we, in order to facilitate the counting of parties receiving stamps, gratuitously prepared these tickets and employed specially to fill them a young man who was highly recommended as to his intelligence, promptness and ability(?). A few days experience proved to us that neither his writing nor accuracy as a copyist (his special duty) could be at all satisfactory and we dismissed him. We had several complaints on this score - not that the stamps were improperly filled & counted - for with this he had nothing to do - but that he had not copied well or correctly various orders. The superintendent of our pkg room brought his deficiencies to our notice and he was discharged.

This original ticket sent us is in his handwriting and although the error is but a clerical one, still we are glad to find that our worthy and experienced packers & clerks have not even this to be laid to their charge.

We return the ticket that you may replace it on yr books as original paper of reference.

Very Resptfly
Butler & Carpenter

Philada. April 6th 1863

Dr D Jayne & Son

To Butler & Carpenter Dr

For Printing, paper & gumming	20.000	1 ct Stamp @ 9¢	1.80
do	21.875	4 " "	1.96
For Perforating	42.875*	stamps 3¢	<u>1.28</u>
			**

*((This number should probably be 41.875))

**((a/c end here - Total not transferred to copy)

Philada. April 7th 1863

Hon'ble Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to acknowledge your esteemed favor of the 6th, covering dft in our favor for \$1,123.30/100 Dollars in payment of our a/c for Stamp Deliveries during the month of March last.

Be pleased to accept our earnest acknowledgments for the prompt settlement of this a/c.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada April 7th 1863

Joseph Haydock Esq
Agent
New York

Dear Sir;

Yr favor of the 4th ~~at~~ hand. We have this day delivered to the Government Agent to be forwarded to you a pckge containing 54.700 stamps from your Private Stamp plate.

Annexed we have the honor to submit our a/o therefor.

Very Resptfly
Butler & Carpenter

Philada April 7th 1863

Joseph Haydock Esq Agt
To Butler & Carpenter Dr

For Paper, printing & gumming	54.700 l ot Stamps	@ 5 $\frac{1}{2}$ ¢	\$2.92
" Perforating	do	@ 3¢ pr M	1.64
			<u>\$4.56</u>

10000 - 100000 - 1000000

Philada April 7th 1863

Demas S. Barnes & Co

Gentlemen:

Yr favor of the 6th inst, covering check in our favor for Fifteen $21/100$ Dollars, in pay't of our a/c for Printing, paper, gumming & perforating your Private Stamps is duly rec'd and credited.

Expressing our thanks we remain

Very Resptfly
Butler & Carpenter

Philada. April 8th 1863

C. W. L. F. Morrow Esq
Agent.

Sir:

Yours of the 6th inst rec'd. Contents noted. Our Mr Butler will call on you to day.

To our great astonishment and vexation we find our dft on you returned today protested. We consider ourselves very badly treated in this whole transaction. We honored your dft to spare you inconvenience, though the goods were declared worse than useless to us. We accepted 23 $\frac{1}{2}$ yds of it bad as it was. We advised you repeatedly of our intention to draw for the balance of our money in your hand; and yet, despite all this, our dft is not only protested but you do not even advise us in your letter of the 6th that you did not pay it. We presumed, of course, upon this. We must say that if this treatment be just, considerate, courteous or business like we prefer the reverse(?) of them.

Very Respt
Butler & Carpenter

THIS LETTER CANCELLED

Philada April 8th 1863

Demas S. Barnes & Co

Gentlemen:

We have forwarded you today, per Government Agent Stamps from your Private plates. Annexed is our a/c therefor.

It is our duty to inform you that of these private stamps from your plates we have on hand only as follows,

viz:		
5.876	stamps of One Cent	\$58.76
22.400	do Two Cents	448.00
53.662	do Four Cents	2.146.48
		<u>\$2.653.24</u>

In case you, unaware of this balance, should order more than we could immediately fill, you might be exposed to inconvenient delay and loss. It demands very nearly if not quite, four days to print, dry, gum, press and perforate five hundred impressions from one of your plates. They are put under a thousand tons of hydraulic pressure for Seven hours alone. You can thus dictate our action.

Very Resptfly
Butler & Carpenter

THIS LETTER CANCELLED

Philada April 8th 1863

E Whitaker Esq
358 Broad St
Newark. N.J.

Dear Sir:

Your favor of the 7th inst duly at hand.

In order to facilitate the wishes of proprietors of private medicines, deeming our relations as contractors with the Government for the exclusive manufacture of stamps should urge us to make our prices as low as possible, we have generally asked but Two hundred & fifty dollars for engraving a plate of stamps of the size indicated by you. This plate will print about one hundred and four stamps to the sheet. The price for printing will be in accordance with the size of the stamp - see Printed Regulations. Paragraph 3 - inclosed.

For instance, if your plate print 104 to the sheet you will pay extra for printing & paper (we also include gumming) a fraction beyond Five Cents pr thousand stamps. We also perforate for three cents per thousand stamps.

If you have many articles to be named on the stamp there will scarcely be room enough. But the use of the word "Proprietary" covers all articles of the value expressed by the denomination of the stamp. Please state what size you desire the head to be engraved, as this will make a difference, perhaps, in the cost.

We remain

Very Resptfly
Butler & Carpenter

THIS A/C ~~CANCELLED~~

Philada. April 8th/63

D. S. Barnes & Co

To Butler & Carpenter Dr

For printing, paper	8.750	1 ct stamp @	$8\frac{1}{2}\text{¢}$.74
" do	22.500	4 ct "	17¢	4.27
" Perforating	31.250	stamps @	3	.94
				<u>\$5.95</u>

THIS A/C CANCELLED

Philada April 8th 1863

Demas S. Barnes & Co

Gentlemen:

We have delivered this day to the Stamp Agent to be forwarded to you the annexed Stamps, for which we submit respectfully our a/c.

Very Resptfly
Butler & Carpenter

Philada April 8th 1863

Demas S. Barnes & Co

To Butler & Carpenter Dr

For paper, printing etc	8.750	1 ct stamps @ $8\frac{1}{2}\text{¢}$.74
do do	22.500	4 " " @ 19¢	4.27
Perforating	31.250	Stamps @ 3¢	.94
			<u>\$5.95</u>

Philada April 8 1863

Messrs J Curtis & Son

Gentlemen:

Yr favor of the 7th inst inclosing check in our favor
for \$11 82/100 is duly rec'd. The amount is properly credited.

With much respect we remain

Very Resptfly
Butler & Carpenter

Philada. April 6th 1863

Dr J. C. Ayer & Co

Gentlemen:

We will endeavor to get authority to forward you tomorrow a portion of your order for 4 ct stamps which we are now rapidly printing.

We will forward a proof of the penny stamp within a few days.

Yr favor of the 28th ult is rec'd, also yours of the 6th inst to which we now reply.

Very Resptfly
Butler & Carpenter

Philada. April 8th/63

S. N. Dodge Esq

Dear Sir;

Be pleased to forward us the usual amount of Patent Dryer
at your earliest convenience.

Very Resptfly
Butler & Carpenter

((Writing visible on lower half of this page is impression of
previous letter to be found on page II - 103b addressed to
J. C. Ayer))

Philada. April 9. 1863

Messrs J Curtis & Co

Gentlemen:

The inclosed letter was returned us today. We sent it properly addressed or sufficiently so for a house as well known as yours to receive it without doubt.

Fortunately, it was not of importance; but in justice to ourselves and you we deem you to know we did address such a Business letter to you advising you of perforating charges etc etc.

The P. O. Department deserves a great deal of credit for the persistent efforts made to deliver letters!

Very Resptfly Yrs
Butler & Carpenter

Philada April 9th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

In filling a recent Exchange order for Dr J. W. Stone, Collector, Boston, the Clerk unwittingly took the 3 ct Play'g Card stamps as from the sheet column instead of the "odd stamps" column, and put up for Dr Stone one hundred sheets of 3 ct Playing Cards, instead of one hundred stamps. The error was discovered in the balances, traced and ascertained where it belonged.

We wrote to Dr Stone on the subject requesting the stamps to be returned and he informs us that he did return them to the Department in Washington. Will you have the kindness to inform us of their due receipt and return them.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 9th 1863

C. F. Estee
Actg Commissioner of Internal Revenue
Washington. D. C.

Sir:

On Mch 26th ult we had the honor to address you concerning our surplus stock of Express stamps. As we have received no acknowledgment thereof we fear it may have failed to reach you amid the pressure of Departmental business. We presume, therefor to write again on this subject, so important to us, and to submit such a recapitulation of facts and statements in connection therewith as the truth and nature of this matter demand.

We state respectfully that the Express Stamps were prepared to meet a demand, for that special source of revenue. To refuse to receive them now would oblige us to carry about 30,000,000 surplus stamps whose consumption for other purposes, than those for which these stamps were particularly prepared, renders worthless the same amount of stamps which would otherwise be consumed; and we suffer the loss.

We were informed by the Hon's Ex-Commissioner Geo S. Boutwell that, despite the Amendatory Act of Congress, making all denominations apply to any purpose of stamp tax which would be satisfied by said denominations (thus disregarding the distinctive title of each stamp) he would require orders to be presented by the public and filled by us as previously done. Hence we were impelled to print all varieties, as we were forbidden to deliver 3 ct stamps of one character in place of 3 cts' of another kind etc etc. We refer you respectfully to our letter of the 11th December 1862 on this subject to the Honorable Commissioner.

Certainly we would not have incurred the heavy expense of paper, printing, gumming & perforating a large amount of stamps which might not be demanded or, if demanded, supersede the use of other stamps of the same denominations also printed. It has been pretended that these stamps can be used for other purposes, for Inland Exchange, for instance. Permit us to say that we have a large supply of 5 ct Inland Exchange stamps on hand to meet such a demand. Again, the great alteration of the tax on Inland Exchange renders the consumption of the denominations of that tax, prepared in accordance with the original law, much reduced and postpones the demand indefinitely. This is a serious matter also with us. We are obliged to have balances of all these stamps; and yet are thus liable to have them thrown on our hands. Is this just?

We claim respectfully that the Department having once decided, as did the Hon's Comm'r, that we must continue to have balances of all stamps on hand, it is certainly onerous on us to subject us to serious loss, circumstances having changed, for having sought to comply with such a decision. We beg, therefore, Sir, that you may fully consider this subject and review the intention expressed in your favor of the 25th ult.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 9th 1863

Alfred Tichenor Esq

Dear Sir:

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

Can you guess remotely when the machine will be finished? You imply(?) it will be a master-piece at which I rejoice; but you also compare(?) it to a song(?) or painting or statue which astonishing combination fills me with alarm; I do not intend creations. In fact I sincerely believe my lathe is entirely an imaginary thing; that it has other than mental expression I doubt strongly. Still judging by the poetical lines already written, the touches of the brush, or the clippings of the sculptor's chisel which this wonderful machine has hailed(?) by this time can you without conscientious scruples imagine it to be ready by A.D. 1963 or 2063 or, perhaps, in the millenium?

I fear geometrical lathes will scarcely be needed in those(?)*

Very Patiently Yours
Jos R. Carpenter

*((Letter ends here))

Philada. April 10th 1863

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

Sir:

On the 26th ult we had the honor to address you concerning our surplus stock of Express Stamps. Having failed to hear from you in reply we fear our letter did not reach you amid the great pressure of business in the Department. As the subject is of great importance to us we beg respectfully to solicit your attention to our communication of the 26th ult, doubtless on file; but, lest that letter miscarried altogether, permit us also to recapitulate some of its statements.

The Express Stamps were prepared expressly for that source of special revenue; and to refuse to receive them now that Congress has abolished their use, will oblige us to carry 30,000,000 stamps whose consumption for other than their designated purpose renders worthless to us the same amount of other stamps of the same denominations which would otherwise be consumed; hence a very serious loss to us.

We were informed by the Hon'e Ex-Comm'r Geo S. Boutwell that the public would be required to forward orders, and we fill them, in the manner previously adopted, despite the Amendatory Act of December which made denominations instead of titular characters the rule to govern the fulfillment of the law. We refer you respectfully to our letter of 11th December 1862 to the Hon'e Commissioner, wherein we sought to be relieved from the necessity of keeping such an immense number of different balances on hand. We were thus compelled to continue printing all the stamps, and were forbidden to fill orders from denominations alone.

Now, however, that Congress has abrogated the use of Express Stamps, we are required to deliver those stamps for other purposes. Thus the former decision is reversed; and, unhappily, we are made now to suffer the consequences of having duly obeyed it. Certainly, we would never have incurred the heavy expense of paper, printing, gumming & perforating for a large amount of stamps which, when perfected, are thrown on our hands. We are aware that it is proposed to use these stamps for Inland Exchange; but we state that we have already on hand a large amount of 5 ct Inland Exchange Stamps specially prepared for that purpose. Again with regard to this very Inland Exchange matter, the new law has the influence of saddling us with a large amount of these stamps, prepared properly to accord with the provisions of the original act. Here also we are subjected to an entirely unforeseen loss. To comply with our Contract we must have balances to meet any demand of any of the ninety varieties; and yet we are liable to have these balances thrown on our hands at any moment. Surely this is very onerous.

We submit respectfully that we ought not to suffer the consequences of obeying legitimate authority; and we claim also that when the Department makes a decision of serious importance to us, we should not be subjected to the serious losses which must inevitably occur from a subsequent reversal of that decision.

Very Resptfly
Butler & Carpenter

philada. April 10th 1863

Demas S. Barnes & Co:

Gentlemen:

Our Mr Butler informs us of his interview with you, and of a proposition to settle our claim by deducting Seventyfive Dollars therefrom.

It would be unjust to ourselves not to say very frankly that we feel and know that we have spared no effort to give your plates all the value which double their price would have demanded; and we have always sought to put the cost at the lowest possible figure, feeling that we should rather incur loss in this branch of our business (trusting the great consumption of stamps would recompense us in a manner therefor) than place obstacles in the way of your business need or advantage.

We were in hopes that your own experience and knowledge of the cost of steel plate engraving & printing would have induced you to acknowledge the justice of our claim. We have to add, however, that in pursuance of our purpose to satisfy our customers, we will consent to the serious abatement proposed.

We are informed that probably you would prefer these plates printed in other colors than black. It is but proper to state to you that black is very readily photographed; and, as your medicines have unusual sale, there may be inducements to photograph yr stamp. Still, the perforating is always a protection. We think, however, that, as a rule, bright colors seize the passing eye more powerfully; hence gay-colored stamps are perhaps, preferable in this respect.

We will forward you a few impressions in sheets of different colors.

Very Resptfly
Butler & Carpenter

Philada April 10/63

V Balch Esq

Dear Sir:

The die & yr favors have been rec'd.

We were obliged to have more effect and strength given to the cutting.

We have the honor to inclose a Twenty Dollar Bill, in pay't of yr a/c, which we beg you to duly acknowledge.

Very Resptfly
Butler & Carpenter

Philada. April 10.63

S. N. Dodge Esq

Dear Sir:

Yr favor & a/c 9th inst at hand.

Inclosed please find ~~amt~~ in yr favor for \$13 in payment of
your a/c.

Please acknowledge receipt thereof.

Very Resptfly
Butler & Carpenter

Philada. April 10th 1863

Robt. Henshelwood Esq

Dear Sir;

Enclosed we have the honor to send photograph of a vignette which we beg you to take in hand and etch for us in your best manner.

The photograph is just the size we desire the picture to be; and we hope it is in your power to give your earliest attention to the work.

Be kind enough to advise us of receipt of this, as on several occasions our letters have failed to reach their destination.

Very Resptfly
Butler & Carpenter

Philada. April 10/63

Robt Haydock Esq
Agt
New York

Dear Sir:

Yr favor of the 8th inst, covering check \$4 56/100 is duly rec'd. Thanks.

We regret very much to learn that you have directed us not to gum or perforate yr stamps henceforth.

We have always printed several thousand impressions of private stamps plates when perforated so as to get a quantity to authorize changing the machines as it can only be in this way that we can afford at all to perforate at the rate we demand.

Hence, dear Sir, we have on hand gummed about 5.400 imps and gummed & perforated about 3.300 imps of yr stamps. Of course, we immediately have arrested all gumming & perforating. What is to be done?

We think the perforation is a protection against counterfeiting.

Very Res
B & Carpenter

[Faint handwritten notes]

Philada. April 10th 1863

Dr E. T. Wright

Dear Sir:

We forwarded you on the 30th a drawing model of your stamp and label.

We have failed to hear from you since then and fear our letter & contents miscarried.

If not, we draw your attention respectfully to the subject as we are now better enabled to take hold of & finish yr stamp than we expect in a little while to be.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 11th 1863

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

Sir:

In accordance with Printed Proposals herewith inclosed, entitled "Proposals for Designs, Models and Printing of Treasury Notes," we have the honor to submit the following Propositions for notes of the denominations of Ten Dollars, or the the denominations of Twenty and Fifty Dollars, or for all three denominations,

viz:

Engraving

We will engrave the Face Plate for any or all of the above cited denominations (Four Notes to the Plate) for \$500
We will engrave the Denominational or Tint Plate for any or all of the above cited denominations for \$100
We will engrave the Back Plate for any or all of the above cited denominations for \$100

We will reenter above plates for one half of the charge for each enumerated plate, Face, Denominational and Back plates

- * * understood that a deduction of Twenty (20) per centum *
* made on the above named prices.

Printing:

We will print the Face Plates, per each Thousand Impressions (or 4,000 notes) for Twenty Five Dollars less thirty per centum discount, or, net charge \$17.50
We will print the Denominational or Tint Plate, per each Thousand Impressions, for Twenty Dollars less thirty per centum discount, or net \$14.
We will print the Back Plates per Thousand Impressions, for Twenty Dollars less 30%, or \$14.

We will number the Notes for each thousand impressions, or four thousand notes, single numbering at \$ 3
do do do double numbering at \$ 6
We will print the signatures of the Treasurer and Register, for each thousand impressions, at Ten Dollars \$10

We will guarantee thirty thousand impressions before and twenty-five thousand impressions after retouching. If an "indestructible and patent green" be used, we will guarantee ten thousand impressions before and eight thousand impressions after retouching. We will furnish Bank Note Paper of approved quality and manufacture for Twenty two 50/100 Dollars, for each thousand sheets, less a discount of 33 1/3* per centum, or net \$15*

We will furnish impressions from the Ten Dollar plates within three weeks from the date of the acceptance of Contract; and, thereafter, daily at the rate of Seven Hundred impressions per plate; the amount to be furnished dependant on the number of plates deemed necessary by the Treasury Department. We can furnish proportionate amounts of the Twenty and Fifty Dollar plates within Six Weeks.

We guarantee the best work in all respects and beg leave to call attention to the design adopted in model herewith submitted to prevent alterations. We claim that the introduction of the Three heads of Washington on the right of the Ten, the centre of the Twenties, and the left of the Fifties, while in itself a simple arrangement bids defiance to

*((Words completely faded out - Figures put in in pencil))

alteration from the lower to the higher denominations, and is so marked a characteristic as to be easily made familiar to the public.

We submit herewith Samples of Bank Note Paper, drawings and models of finished beauty, and have the honor to solicit your approval thereof.

Very Respectfully Yr Obt Servts
Butler & Carpenter

No letter on this page

Philada April 11th 1863

J. C. Ayer & Co

Gentlemen:

We have delivered to the Agent to be forwarded this day to you the 4 ct stamps in Six different Colors, one hundred sheets ungunned, amtg in all the 27.500 stamps. Herewith we forward our a/c therefor.

How soon will you order stamps from the Long Stamp?

Be pleased to advise us which color you prefer; we have a number of impressions in blue on hand.

Very Resotfly
Butler & Carpenter

Philada April 11. 1863

Messrs J. C. Ayers & Co
To Butler & Carpenter Dr

For Engraving Steel Plate Private Stamp	\$250
Paper & Printing 27.500 Stamps @ 13¢ pr M	3.57
	<u>\$253.57</u>

Philada April 11th 1863

T. J. Husband

To Butler & Carpenter Dr

For Engraving Steel Plate Private Die	\$250
" Printing 26.305 Stamps @ 6¢ pr M	1.57
	<u>\$251.57</u>

T. J. Husband Esq

Dear Sir:

Above please find our a/c. It would seem that the Department must have adopted a different rule from its past course. You seem to have ordered \$501 worth of stamps; but instead of receiving 10% on the am't you are allowed but 7 $\frac{1}{2}$ %.

Very Resptfly
Butler & Carpenter

Philada. April 13th 1863

Messrs Fleming Bros

Gentlemen:

Yr favor of the 10th inst is at hand.

On the 31st ult we advised you that we had of Liver Pill stamps on hand 86.00 . Yr present order for \$1000 worth stamps calls for 107.500 stamps (according to the new system of commission allowed by the Government) Hence we shall have to print, dry & press for you the 21.500 stamps additional; this calls for about 400 sheets; a day's work of printing. We hope however to have them dried & pressed for you by tomorrow afternoon, and that will be in ample time doubtless for the order, which had not yet been sent ys.

But please to bear in mind that unless we have a balance in hand to meet yr orders we should be advised fully a week ahead of your intention to order stamps. It is impossible to prepare them in time for you otherwise.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 13th 1863

Jos Haydock Esq

Dear Sir:

Yr favor of the 11th inst is this morning at hand.

Permit us to state that you are laboring under a misapprehension as regards this additional cost for gumming. We are entitled under our Contract with the Department to an additional charge for paper and printing in Circular inclosed Paragraph 3. We included, of our own accord, the cost of gumming in the above additional charge so that you receive the gumming absolutely for nothing. Hence, there is no economy to you not to have the sheets gummed. As far as we are concerned we are, of course, better pleased that you should not use the gum as we save thereby just the cost thereof.

The perforating is, however, additional: 3 cts pr thousand stamps.

Very Resptfly
Butler & Carpenter

Philada. April 13th 1863

G. H. Cushman Esq

Dear Sir:

Inclosed we have the honor to send you two photographs of the vignette which we beg you to take in hand and engrave at your earliest convenience.

We hope within a few days to be able to send you the original drawing which will be necessary for you to have.

In the meanwhile, however, the photograph will enable you to etch & bite in the preliminary lights & drawing.

Be pleased to acknowledge receipt of this and oblige

Yrs Very Resptfly
Butler & Carpenter

Philada April 13th 1863

R. Henshelwood Esq

Dear Sir:

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

Be pleased to etch & forward the vignette as much as possible, especially the landscape etc, making the tones as clean & distinct as can be done. We beg you to work it up carefully. Carry it well forward to a finish, and Mr Armstrong will then take it in hand, finish up the horses & figures etc.

We beg to express our thanks for yr cordial proffers, and hope we may be enabled to avail ourselves thereof. Mr A - has so high an opinion of yr ability in etching & preparing these dies that he is much pleased to learn you consent to undertake this.

We addressed you on the 14th Feby last.

Very Resptfly
Butler & Carpenter

Philada. April 15th 1863

Dr J. C. Ayer & Co

Gentlemen:

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

It is true yr order for stamps was sent us weeks ago, before in fact your dies were ready at all, by the Department, but it is customary only to deliver the full amt of the order at once. We are not permitted except on special authority to fill an order in part; hence we wrote you on the eighth inst that we would seek this special permission so that you need not wait for the whole order.

We express our earnest regret at the necessary delay of your stamps; and assure you that we have spared no effort to get them forward; but there is a great amount of work & time called for.

Very Resptfly
Butler & Carpenter

Philada April 13th/63

Messrs W & T Liversidge

Gentlemen:

The last invoice of gum is duly rec'd.

Be pleased to acknowledge receipt of inclosed dft in yr
favor for \$124.77/ (in full pay't of yr a/c due this day) on Bk
of the Manhattan Company. N.Y.

Very Resptfly
Butler & Carpenter

Dft No 316
April 13. 1863(\$124.77/

Philada. April 14th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to inclose for your approval design for Mr
Blow of St Louis, Mo. Be pleased to authorise it as usual and
return it to

Yours Very Resptfly
Butler & Carpenter

Philada. April 24th/63

D. R. Barker Esq
Versailles. N.Y.

Dear Sir;

Yr favor of the 9th inst is duly rec'd.

Your wishes command our attention; but we regret to say that, if we understand them rightly, we cannot prepare a stamp such as you desire.

In the first place, all private stamps must be so affixed to the bottle, box or pckge as to be effectually destroyed by the opening thereof. Now your present mode is to run this envelope around an inner roll of printed paper which incloses the tin box itself. It is the easiest thing in the world to remove the envelope whereon the stamp is to be engraved and use the contents of the box without injuring the stamp at all. Hence a non compliance with the law.

Again, we beg leave to draw your attention to the fact that all stamps must be engraved on steel plates. Such a typographical stamp as you require cannot be printed from small die plates except at great expense.

To engrave such a stamp as we presume you want will cost you Two hundred & fifty Dollars. Afterwards, you must apply it differently from your present method.

We do not cut stamps at all. Our machines are solely for perforating.

To print a stamp of the size indicated would cost you about 35 cents per thousand stamps for paper & printing.

We presume on the whole that you have not considered the difference in cost in steel plate engraving & printing as compared with typographical work.

We should be happy of course to meet your wishes if practicable. Of this you are the judge.

Very Resptfly
Butler & Carpenter

Inclosed please find yr ointment box as sent us.

Philada. April 14th/63

Messrs J. C. Ayer & Co

Gentlemen;

Inclosed we have the honor to send you impressions of your one sent stamp which we trust may meet with yr approval.

We have endeavored to follow the design sent us as an index of yr wishes as much as possible. Be pleased to declare whether this stamp is to be gummed or perforated or, if not perforated, whether you want registering marks on the plate to enable you to cut the sheets?

We should inform you that perhaps the ~~most~~ lasting color of the various inks *you in your 4 ct stamp* is the blue. It is made with the pure prussian blue. The purple is the most evanescent. Yr own chemical knowledge however can inform you on these facts.

Again, do you desire us to have a supply of printed stamps on hand to meet yr orders? If so, in what color shall we print? Remember that it requires one day to print 25,000 stamps of yr 4 ct die and another to gum dry and press them ere they are ready for delivery.

Please bear these facts in mind and advise us when you will forward orders to Washington so that we may cause you no future delay.

Very Resp
Butler & Carpenter

* *((Words between *s are at top of page - unable to tell if there is a connecting word missing or just what the sense of this senetence is.))

Washington, April 15th 1863

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

Sir:

We had the honor to submit, a few days ago, to the Internal Revenue Bureau of the Treasury Department, a recapitulation and statement of certain evidence which, we understood, was called for to establish reasonable proof of the value of the Internal Revenue Stamp plates engraved by us.

Animated with the earnest hope that you may yourself, honored Sir, be induced to examine personally into the merits of this claim, we deem it proper & just that we should beg you to refer to whatever previous correspondence therein we have held with yourself and the Hon Ex Comm'r Geo S. Boutwell, May we solicit yr attention to our letters of the 7th & 17th January last the the Hon Ex Comm'r, and to a communication addressed to yourself on the 29th of the same month?

We are unprovided here with copies of aforesaid letters, but presume they are on file in the Department. If not, we will be happy to furnish copies on our return to Philadelphia.

In connection with this matter, we hope earnestly that our objection to the decision, favorable or otherwise, of the gentlemen to whom you referred it for examination is held guiltless of any want of full & sincere respect & courtesy to your honored self. We are truly & deeply impressed with the kind consideration which we have received in the past; and it shall ever be, as it is now, our best wish to deserve its continuance. But, Sir, we are unwilling to submit our claim to the ultimate ruling of one whom we have been led to believe, justly or unjustly as unfriendly to our interests, and where competency as an expert in engraving, transferring, printing etc is, at least, restricted by a very brief and recent experience therein.

It is due eminently to ourselves that you should fully understand the reason & nature of this claim. It is no matter of enlarged or abbreviated pecuniary profit; it is simply an indemnity gratuity to secure us, in a measure, only from ruinous loss in our contract; loss arising from the enhanced cost of our manufacturing materials, and from the extraordinary and totally unexpected paucity of demand for stamps from the public; causes alike beyond our control or foresight.

Should you ~~when~~ reendorse this claim we must still be sufferers to the amount of ten thousand dollars. We will have striven earnestly to fulfil our whole duty; we will have given entire satisfaction to the Dep't; we will have conducted the varied & extensive operations of a contract second in value & importance to none ever issued by the Government; and so far from realizing a penny for all our labor, anxiety and pecuniary outlay, we must inevitably incur a loss of ten thousand dollars with the gratuity, and thirty thousand dollars without it! This is no wild statement of exaggerated apprehension. We have offered to submit our a/cs for examination that they may bear our this assertion. We have offered (see our letter of the 17th Jany last to the Hon's Ex Comm'r Geo S. Boutwell) to refund such amount of this allowance as may be deemed equitable by the Department, should an unexpected increase of demand for stamps enable us to make such deliveries as would render our position one of less hardship

and loss. We have offered our affidavit as to the proper value of our work in accordance with the regular tariff of charges maintained by respectable & responsible Bk Note Engraving Companies. We have submitted also the voluntary testimony of a gentleman whose familiar knowledge of the subject renders him peculiarly qualified to give an opinion thereon. In short, we have sought to show in every way our good faith and upright business dealing in this matter, & to evince also the fact that it is a claim founded on the simplest ruler of justice & right.

Invoking your deliberate & kind consideration of this subject, we remain

Very Resptfly
B & C

Philada April 17th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your esteemed favor of the 15th inst is duly rec'd, covering approved design of W. T. Blow Esq.

The registered pckge referred to, returned by Dr J. W. Stone, Boston, is also at hand. The contents thereof having been duly ~~examined~~, prove correct.

It is a matter of regret to receive so frequently amounts of large value of returned stamps which indicate that the public sale thereof must necessarily be much ~~limited~~.

Very Resptfly Yrs
Butler & Carpenter

THIS LETTER CANCELLED IN PENCIL

Philada. April 17th 1863

D. S. Barnes & Co

Gentlemen:

Yr favor of the 14th inst is handed us this morning. The check for \$600 in our favor therein is duly rec'd & credited.

We note your wishes with regard to the Carmine wherein you want yr stamps printed. Do you want them all in this color? Do you know that Carmine is one of the most expensive colors used, costing Twenty Dollars pr pound, and that it will require several pounds to mix to print a thousand impressions of yr stamps? This is an important matter. Besides being a very expensive color it is a very difficult one to print requiring unusual care on part of the printer. Hence costing more. If you are willing to incur this additional expense for color we will of course be pleased to meet yr wishes. We shall take the liberty, however, of sending you an impression in vermillion which is very handsome and much less costly. Yr order delivered yesterday came, of course, too soon for your wishes to be complied with. We wish moreover to reenter yr 1 & 2 ct plates ere printing them again.

Very Resptfly
Butler & Carpenter

Philada. April 17th/63

G. H. Cushman Esq

Dear Sir:

Yr favor of the 14th inst with inclosures is duly at hand.

We appreciate duly your motives in the action, and trust ere long it may be in our power to offer you designs for engraving which may enlist your sympathies as an artist and friend.

Very Resptfly
Butler & Carpenter

Philada April 18th 1863

P. E. Blow Esq
pr W. F. Blow Atty

Dear Sir:

Inclosed we have the honor to submit proofs in colors of your stamp. We trust you will be pleased with it; it strikes us as very neat and effective.

The purple color is more fugitive than the others; and the vermillion will cost you notably a couple of cents extra per thousand stamps as it is an expensive color. The other colors are government colors and we do not charge extra for them.

We have one kind of stamp paper only prepared expressly for that purpose, made to the size of the plate, etc. We inclose a sample which you can * * , cut into slips and judge how it will answer.

We understood you to say you wanted yr sheets neither gummed nor perforated. We charge nothing extra for gumming; but ask 3 cts pr thousand stamps for perforating.

Be pleased to tell us in what color to print yr plate; how many stamps you will demand in yr first order; how soon you will order them; whether they must or must not be gummed, or gummed & perforated? We will on receipt of instructions commence to print immediately.

Very Truly Yr
Obt Servts
Butler & Carpenter

Six Proofs inclosed

* * ((The letter was placed in the book on the slant and the beginning of this word was not transferred to the copy))

Philada. April 18th 1863

Messrs J. C. Ayers & Co.

Gentlemen:

Yr favor of the 16th covering check to our order in full payment for the Engraving of yr private four cent stamp is duly rec'd. Accept our thanks for yr prompt attention thereto.

Permit us to inclose a copy of Proprietary Stamp Regulations, issued by the Department. By reference to paragraph 3, you will observe that we are entitled to charge 10 cents extra for paper & printing of stamps $3 \frac{1}{8}$ inches superficial area or 54 stamps to the plate. For stamps over $3 \frac{1}{8}$ inches superficial area, or less to the plate of the same size as that printing 54 stamps to the sheet, we are permitted to charge on a basis of 23 cents per thousand stamps, which is the sum we receive for the $3 \frac{1}{8}$ stamp, viz 13 cts from the Government and 10 cents from the private party. Now your stamp (4ct) prints 48 to sheet hence you pay us thirteen cents pr thousand stamps, for, to state the case arithmetically,

48 : 54 :: 23 : 26 cents per thousand stamps.
The Government pays 13 cts always and you the balance.

Are you satisfied with the explanation?

Your instructions shall be duly followed out.

Very Resptfly
Butler & Carpenter

Philada April 18th 1863

Hon Jos. J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir,

We observe a newspaper intimation that frauds have been committed by reusing stamps once canceled. While we can hardly believe these frauds exist to any amount, we would respectfully suggest that Bank Check Stamps and Telegram Stamps can be readily destroyed by cutters.

As the Receiving & Paying Tellers of Banks receive checks duly stamped, ere they file them, let these stamps be cut by a star or otherwise shaped punch. The operation will require but a blow, and is affected in a moment.

Telegram operators can also do the same. In these instances, no injury or inconvenience can result from cutting the paper, as the check once paid or the telegram forwarded, the papers become memoranda.

Very Resptfly
Butler & Carpenter

Philada April 18th 1863

Messrs D. S. Barnes & Co

Gentlemen:

Yr favor of the 14th inst, covering check for Six Hundred Dollars in our favor, is duly rec'd, and the amount is properly put to yr credit.

Your directions concerning the color of yr stamps are duly heeded. Let us ask, however, if you want all three in the same color?

Yr order of the 17th inst delivery could not be filled with stamps of the new carmine color as it arrived about the same time as yr instructions. Annexed is our a/c therefor.

Very Resptfly
Butler & Carpenter

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr

For Paper & Printing 26,875 4 ct stamps	
from Private Plate @ 19¢ pr M	5.10
For Perforating 26.875 do do 3¢ pr M	.80
	<hr/> \$5.90

Philada April 18th/83

M. H. Tucker Esq
Secretary

Sir:

Why have you not forwarded an order on the Department for the balance of Stamps in your possession? We have vainly awaited its presentation.

Forward at once to the Department a check for the amount due; the longer the delay the less excusable it appears. You have doubtless forgotten it, but we beg to call yr attention again and again thereto. We had supposed you would at once comply with our instructions.

Very Resptfly
Butler & Carpenter

((Gargling Oil Co - per other letters))

Philada. April 20th 1863

Hon'le E. McPherson
Deputy Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to acknowledge copy of letter, dated San Francisco, California. March 21st 1863, from the Ass't Treasurer, D. W. Cheeseman Esq, addressed to the Hon'le Secretary of the Treasury; said copy being referred to us "for an explanation of the matter therein contained." A full reply to said communication is found in our letter, bearing date, February 3rd 1863, to the Hon'le Comm'r Geo S. Boutwell; and we refer you very respectfully to its consideration. This communication is doubtless on file in the Department; but we beg also to submit a copy of it herewith.

The small discrepancy of Four Dollars and Sixty Four cents (\$4.64/100) noted in Mr Cheeseman's communication, we think an error of computation more likely to occur in the San Francisco office than in our establishment. The original order called for full sheets only of every denomination excepting the 1 ct Proprietary Stamps which required 776 full sheets and 40 odd stamps. Now a blunder of the amount above stated in this stamp would equal 464 stamps or Two full sheets and forty four odd stamps. It is very improbable such an error could be made. Again our a/cs were balanced correctly; in this denomination there is no surplus; the sheets & fractional stamps are right both. Again, an inaccuracy in counting could more readily occur when the stamps were examined in San Francisco than when counted out and put up here, as they must have been much more difficult to control there than here. Unless they lie flat and even it is very troublesome to examine the sheets; and, to keep them in this favorable condition, we have steam introduced in our various rooms to preserve the atmosphere moist, while, in addition to this, the stamps are kept under heavy pressure, tied down between boards, controlled by weights, etc. This humidity of atmosphere and forcible pressure must be varied with the external weather.

We also suggest that the great familiarity of our employe's in manufacturing the stamps entitles them to the credit of superior accuracy and reliability in a matter which is, in a manner, special.

The delinquent pkge of 15 ct Inland Exchange Stamps, (viz 170,000 stamps @ 15 cts pr \$25,500 worth) was forwarded to California with the second order thither sent March 11th 1863.

Trusting this explanation may prove satisfactory, we remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 20th 1863

Hon Geo Harrington
Ass't Sec'y of the Treasury
Washington. D. C.

Sir:

We have the honor to acknowledge receipt of Photographs and accompanying papers forwarded by you on the 18th inst. We are endeavouring to meet the wishes of the Honorable Secretary of the Treasury, and hope soon to submit acceptable designs.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada April 20/63

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

Sir:

May we enquire why you have not forwarded an order on the Department for the balance of stamps accidentally sent you last November? We have written on various occasions concerning this matter; and in the daily expectation of said order have been prepared to adjust yr a/c. If you have forgotten it we beg to draw your attention at once & again to it. You are indebted to the Int. Rev Office for \$180. worth one cent Proprietary Stamps, and we must beg you to forward that am't at once to the Department. Had we not supposed you would long ere this needed that additional am't of stamps we could have requested you immediately to pay over the amt.

Very Resptfly
Butler & Carpenter

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

Philada. April 20th 1863

Dr E. T. Wright

Dear Sir:

On the 30th ult we forwarded you model of stamp; on the 10th inst we drew yr attention thereto. We have yet to receive yr reply and acknowledgment of either of those letters. We apprehend the letters may have miscarried and therefore once more beg leave to enlist yr regard to the subject. In case our design failed to reach you we should be duly advised thereof.

In the course of a few weeks we may probably have less opportunity to take up & finish at once yr stamp. Hence the importance of attending to the matter at once.

Very Resptfly
Butler & Carpenter

Philada. April 20th/63

Messrs John I. Brown & Co

Gentlemen:

We have rec'd from the Department an order to send you stamps from yr private dies.

Unfortunately you did not pre-advise us of yr intention to demand so many 1 ct stamps and we must accordingly print to meet the balance due you above the number on hand.

May we know what amt of 1 ct stamps we should keep on hand to meet your monthly wishes? As our business is a very expensive one, and we must carry a very heavy balance of about 90 varieties of Government stamps (aside from private dies) you can readily understand our disinclination to carry more dead stock than we are necessarily required to do. All stamps that we print henceforth for you are, we understand, to be perforated but not gummed.

A delay of two or three days must attend the delivery of yr present order.

Very Resptfly
Butler & Carpenter

Philada April 21st 1863

Fleming Bros

Gentlemen:

We have delivered this day to the stamp agent to be forwarded to you 107,500 stamps from yr private stamp plate.

We think you will prefer the blue. It looks very well and the color is permanent.

Herewith is our a/c for paper & printing.

Very Respectfully
Butler & Carpenter

Philada April 21. 1863

Messrs Fleming Bros

To Butler & Carpenter Dr

For paper & printing 107,500 1 ct stamps "Liver Pills"
@ 9 cents pr M

\$9.67

Philada. April 21. 1863

Hon Jos J. Lewis
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

In reply to a communication from C. B. Woodworth, to your Department which has been sent us for examination (and which is herewith returned) we have the honor to state as follows:-

1st The model made by us for Mr Woodworth bears no more resemblance to his Mr Taylor's so called design that it does to half a dozen or more private stamps previously prepared and engraved by us. The female head therein, which he claims as his own, was drawn by Mr Schuessle, a distinguished artist of this city, at our express request, and, we are happy to say, is no more like the head on Mr Woodworth's lithographed show card than is any other and superior Flora head to heads wreathed with flowers.

2nd The arrangement of lettering, lathework, etc in the whole design is by our modeler, whereon he employed much time and care.

3rd The stamp was, moreover, so arranged at our suggestion as to be made capable of being affixed to large and small bottles etc. The head is very nearly engraved at this moment.

In proof of the foregoing, we would be very happy to submit to your own inspection our model with the design of Mr Taylor, and our drawing with the lithographed card of Mr Woodworth: and, in order that this may be accomplished, we beg you to order Mr Woodworth to surrender our model and his original ?* design into yr hands. With the most perfect disregard of our rights, despite repeated requests, Mr Woodworth has entirely ignored our claim to our property, and refused by silence to notice our letters demanding the return of our model. He would seem to assume the power to induce us to prepare, at much cost, special designs for his purpose and then coolly appropriate them to have them engraved elsewhere by other parties! Now, we state very respectfully that we neither understand nor will permit such action.

With regard to our price we would state that it is much below the usual charge made by all respectable & responsible engraving firms; and we have, in every case, put our price as low as possible for engraving private stamp plates, feeling we should accommodate the proprietors as much as possible by subjecting them to the least expense, and hoping that our receipts from the consumption of the general Government stamps would enable us to suffer the loss therein. It is useless to say how bitterly we have been disappointed in this latter anticipation!

In bidding for our contract, our calculations were made from certain data dependent on the arrangement of the system of our business. Our paper is all ordered of a certain size and quality; our presses were built for certain ascertained sizes of plates; these steel plates are all made on the same scale of weight, thickness and shape. We claim respectfully that we should conduct our business on this basis. We have the entire charge of all dies, rolls and plates for stamps. What guarantee has the Government that a proper issue of stamps is made if plates can be gotten up by irresponsible parties? Why did the Department contract with us for this onerous and responsible business if any of the presupposed and usually granted reciprocal rights of that contract can be given to others?

*((This "?" put in by writer))

We, therefore, claim very respectfully and earnestly that our property in business (viz, our designs and drawings) is our own; that our price is quite otherwise than exorbitant and unusual; being the tariff wherewith the rest of our customers have been charged; that we cannot consent, in any respect, that outside parties, unable or unwilling to compete with us in proposals for our Contract, should interfere with and deprive us of its value and privileges when accorded us by the Department.

Very Resptfly
Butler & Carpenter

THIS LETTER CANCELLED

Philada April 20th/63

Dear Saulnier:

What are the prospects of using "Green tint?" I fear that they are slim. Let me tell you that during my recent brief visit to Washington I had a conversation with Smillie one evening at Willard's. He expressed himself as cordially sympathising with the effort of the next election. He spoke of the exertions(?) making by Edson to assume his authority; was dead(?) against the National Co. etc. Now father tells me that you had reason to think Smillie inimical to the anti-green tint party. If this be so, he is a most thorough hypocrite, or I am a very mistaken man as to his opinions. There was no reason for him to declare Anti-Edsonism to me as he knew beforehand that my sympathies were all of that character. But we said also that E- had made great exertions to control the rate and I * * * to say * * E- had secured stocks at Seventy five from Wellstood! Now, he may have referred to the 200 shares bought by Edson of (I forget whom, Stewart, wasn't it or some such name?) for Seventy five pr share; but still I think he said Wellstood. I mentioned this last evening to father. He appears to think if this be so, "your cake is dough". You can, however, endeavour to ascertain this without mentioning my name or Smillie's in the matter. I can hardly believe Wellstood would yield to the temptation when he knew also that he could get the same price from his own (or your) party.

I learn also (not to my astonishment for I am prepared for any dirty thing from the "green tint" clique; but to my great indignation) that it has been intimated to the stockholders that father has an interest with me and Mr Butler in our present or future contracts and business. This, you know, is an infamous lie; and I desire to brand any such statement with the most unqualified language. Certainly, as my father he had the wish to see me succeed in life, but he knows that every dollar's worth of work I get from the Co, is just so much proportionate pecuniary loss to him. My feeling is simply this. I have an onerous and non-paying contract on hand, and I desire other work that must have it if possible; but if I fail in securing a part of the Government contract, I hope the American Co will secure what I lose. I requested Mr Butler (in a visit a couple of weeks ago to N.Y.) to inform Mr Edson especially that we would be competitors but that we had no desire to * * into such competition and, if the A.B.N. Co would make us a satisfactory proposition to do part of the printing for them we would withdraw from the contest & unite with them to break down the chances of the Continental & National Cos. Mr E- stated he had no authority to act and the matter ended. We went in; and I tell you very candidly I think our chance is very good for a good share of the work. I know the Secretary's sympathies are with us; and all we have to do is to put ourselves in position to enable him to work out that good will. There is no disguising the fact, he is down on the Companies (A & National Cos) Clarke has his ear entirely and Clarke don't disguise his opposition to them. Of course, I don't wish for this feeling; but I have every reason to believe it exists.

Mr Chase requested us personally to make proposals for the next contract. Not to act thereon

((letter ends here))

* * ((these words too faded or blurred to read))

THIS LETTER CANCELLED

Philada April 22nd 1863

Dear Saulnier:

I mentioned to father last evening in conversation that I had talked with Willie Smillie in Washington, a few evenings ago; and that, in the course thereof, he had told me that things were working now very harmoniously, save the "one great trouble"; this was his language. He expressed bitterness against the National, hoping that the A.B.N. Co had now a chance to recover its A no 1 position. He declared himself, as I understood, cordially opposed to the "Green Monster" movement; but stated that E- was making great efforts to consolidate his power; and added that Wellstood had parted with a portion of his stock at \$75! If so, "your cake is dough!" father thinks. Now this should be looked into. My memory may fail me or paying little attention to the matter, Wellstood's name may have been mentioned in some other connection. But you can ask Wellstood if he has sold any of his stock to any party whatever. It is very important to know that; but I cannot help thinking that I must have misunderstood Smillie. Certainly Wellstood knew his stock would have been taken by the other party if he had held it for a big price only. If he could connive at Edson's triumph, why - poor human nature, voila tout! Smillie cannot I think favor Edson. If so, I misunderstood him grievously or he is about the most gratuitous hypocrite * *. He volunteered his remarks; indeed, he knew where my sympathies were all along.

Another matter: Father informed me last evening that Capital was being made by the assertion that he was interested with Mr B & myself in our present & in all future contracts and business. This is so ridiculously false as to hardly need serious refutation. On the contrary, I wish it to be distinctly understood that his large interest in the Co (and yours & Mr Toppan secondarily) has been the chief reason of our not pitching in tomahawk fashion against the Company. We have the opportunity to do the Co great injury but refrain solely on a/c of father's interest & those above mentioned. Now, I want Edson kicked out. He has done the Co injury down in Washington; and unless a new order of things prevails the fortunate days of the Co are gone. Mr B & myself have always stood out for the Company* that he would probably make a satisfactory proposition to us ere we went into the last fight. But we must have work. The Sec'y invited us personally to propose and has expressed the kindest feelings towards us. He is down on the A. & N. Cos; and Clarke, his right hand man, does not mask his opposition to them.

Again, I learned today from a good authority that the proposals of the Continental Co were acceptable & satisfactory to the Secretary! I fear them more than I do the American or National. Indeed, if I fail I hope that American will succeed.

But I authorise you to say from us that so far from father's having an interest in our success, he has been all along the spoke in our wheel. Were he pecuniarily free of the Co, there would be hair pulling(?) very soon! We have no idea of permitting ourselves to be used to injure your party, and I tell you candidly I am mad enough already about this slander.

Very Truly Yrs
Jos R. Carpenter

*((These words faded))

Philada. April 23rd 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your favor of the 20th inst is duly rec'd. We forwarded yesterday, 22nd inst, immediately on receipt of your communication, the proper stamps to Mr Braden.

We had not exactly overlooked this matter. On receipt of letter dated March 19th inst, we answered it on the 21st of the same month and expressed our belief that the stamps had been duly forwarded to Mr Braden. In view of this we deemed it proper and courteous to the Department to await further instructions. Hence the non-forwarding of the stamps claimed as deficient.

Very Resptfly
Butler & Carpenter

Philada. April 23rd 1863

R. S. Barnes & Co

Gentlemen:

Yr favor of the 21st inst is duly rec'd. We will print and are now printing as you desire. We have produced a very handsome color by mixing 2 oz Carmine with 5 lbs Vermillion, which amount of ink will print about Six hundred impressions from one of yr plates. Now for this color we will only charge you what it costs us, say 50 cents pr thousand stamps of the 4 ct plate: $37\frac{1}{2}$ cents pr thousand stamps of the 2 ct plate; and $31\frac{1}{2}$ cents pr thousand 1 cent stamps. Were we to use a pure carmine only, costing twenty dollars pr pound, the cost would be one hundred dollars to print 600 imps or 23,400 4 cent stamps. We have no idea that you intend to pay such a price.

We have a quantity yet (authorised by you to be printed) on hand of yr stamps in black. Do you intend to throw them on our hands or will you yet use them.

Very Resptfly
Butler & Carpenter

Philada. April 23rd 1863

Messrs J. C. Ayer & Co

Gentlemen:

Your favor of the 20th is duly rec'd. Permit us to reply that were your stamp only 3 1/8 or less inches superficial area, the basis of ten cents extra for computation would be correct. You will observe by reference to Paragraph 3 of Regulations (herewith inclosed) that it is for 3 1/8 inches & intermediate sizes (sizes between 3 1/8 & 63/64 inches superficial area) that the calculation on ten cents pr thousand stamps is ordered.

For all private stamps over 3 1/8 inches superficial area we are entitled by authority granted us Feby 3. 1863 to charge on a basis of 23 cents pr thousand stamps - the Department paying us of the amount due thirteen cents; the private party the balance.

Now with regard to the superficial area of your stamp (4 ct die) we claim respectfully that it is 3 61/100 inches superficial area; and were we to charge in proportion to the superficial area of each stamp, the proportion would be thus, viz:

3 1/8 ; 3 61/100 :: 23 ; 266 mills or 26 1/2¢ - you would in this case pay us 13 1/2 cents & the Government 13 cents. But as the plate of exactly the same size holds 54 stamps of 3 1/8 inches superficial area we have computed yr stamp in the same proportion, or in the relation that 48 (the number on yr sheet) bears to 54 -

48 ; 54 :: 23 ; 26 cents - you thereby gaining a half cent in every thousand stamps.

Be pleased to bear in mind that in computing the superficial area of the stamp the calculation is made from the centre of the division line (or perforation centre) between the stamps. In your case, not having your stamps transferred for perforating you have the stamps engraved more closely together wherein you gain space on the impression.

We trust the above may prove satisfactory. It is hardly necessary we hope for us to state that the same rule precisely has been and will be always applied to all our customers.

We will furnish 30,000 impressions or 1,440,000 stamps from yr 4 cent plate before charging for retouching your plate; and the same amount of impressions, or 1,380,000 stamps from yr one cent plate, ere charging for renewal; said renewal will cost one half the original price, viz \$125 each plate.

Your order from the Department has not yet been presented.

Very Resptfly
Butler & Carpenter

Philada. April 23rd 1863

D. K. Barker Esq
Versailles. N.Y.

Dear Sir:

Yr favor of the 18th inst is duly rec'd.

We regret you do not deem it advantageous to your interests to get up a private stamp; but, as so doing would subject you to much expense and probable inconvenience in adapting such a stamp to yr preparation so as to meet the exigencies of the law, we think you are right in the decision you have made.

Expressing our gratification with the friendly compliment paid us we have the honor to remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. April 24th 1863

Dr E. T. Wright

Dear Sir:

We learn with much regret that you have not rec'd the design forwarded you on the 30th March last, nearly a month ago.

We directed the pckge to no 169 Broadway that being the address on your stamp. Can it have thus miscarried? Had you not better make enquiry after it? It would take some days to get up another model.

This is to be particularly regretted as you could have had impressions by this time from the plate had we been authorised.

Very Resptfly
Butler & Carpenter

Philada April 24th 1863

Messrs John I Brown & Son

Gentlemen:

We have forwarded you today order No 2972, pr Government Agent,
and have the honor to hand you herewith our a/c.

Very Resptfly
Butler & Carpenter

Philada. April 24th 1863

John I Brown & Son

To Butler & Carpenter Dr

For paper & printing	90.000	1 ct stamps	@ $7\frac{1}{2}$ pr M	\$6.75
do	5.000	2 ct "	" $7\frac{1}{2}$ "	.37
do	1.875	4 ct "	" $7\frac{1}{2}$ "	.14
" Perforating	96.875	stamps	" $3\frac{1}{2}$ pr M	2.90
				<u>\$10.16</u>

Philada. April 24th/63

Messrs Fleming Bros

Gentlemen:

We have to acknowledge yr favor of the 22nd inst with stamps inclosed which we herewith return you.

Your criticism on the bad sheet is, in a measure, merited, and we will take every care that you shall have less cause of complaint hereafter. The plates are so large, and the engraved design of your stamp so open as to require very careful wiping, while blue is a color which clings to the plate. However, we will endeavour to remedy this.

With regard to yr "vermifuge stamp" we advised you that on the 31st ult we had on hand 192,500, so that we are prepared to fill yr order at once.

Very Resptfly
Butler & Carpenter

Philada. April 24th 1863

Messrs John I Brown & Son
No 425 Washington St.

Gentlemen:

Yr favor of the 22nd inst is at hand & contents noted.

We state respectfully that until the order furnished you today, all yr stamps were gummed and perforated and we withheld the printing of the one cent stamp to ascertain as well as possible what ultimate decision you would make with regard to gumming & perforating. We cannot afford to alter our perforating machines to perforate merely a thousand or fifteen hundred impressions; and receive only 3 cts pr thousand stamps. It requires a distinct alteration of two machines each twice changed - and it does not by any means pay expenses now to perforate a thousand, and now furnish a thousand sheets unperforated. Of course, perforation rules the gumming, which must be a previous operation. Hence our unwillingness to keep a supply on hand which may or may not meet your wishes. If you see fit to have your future stamps gummed and perforated, or either or neither, we can then be always ready to meet yr wishes. But if it be likely that you will change your mind from one month to the other, we cannot afford to perforate at 3 cents pr thousand stamps.

Very Resptfly
Butler & Carpenter

Philada April 25th 1863

Hon E. McPherson
Deputy Commissioner of Internal Revenue
Washington, D. C.

Sir:

Yr esteemed communication of the 23rd inst is duly rec'd.

We will endeavour to comply with yr wishes at an early hour.

The registered pckge referred to is duly on hand and its contents are correct.

Will you be pleased to indicate in what color we shall print the new Six Cents Internal Revenue Stamp (Inland Exchange)? We suggest a buff or yellow as being distinct from all tints used in classes 2 & 3.

Very Resptfly
Butler & Carpenter

Philada. April 25/63

D. S. Barnes & Co

Gentlemen;

Your esteemed favor of the 24th inst is duly rec'd.

Inclosed we send you sheet of 4 ct stamps from your private plate, printed in the color mentioned.

The carmine costs \$1.25 pr oz which is mixed in this color. Be pleased to return the stamps when you have duly examined them. Are we to understand henceforth that your stamps shall be neither gummed or perforated?

We have on hand of yr 4 ct plate in black, 35,367 stamps; of the 2 cents' 99,516 stamps and of the 1 cent plate 195,444 stamps. Of the 4 & 1 cent about one third are not gummed yet.

Very Resptfly
Butler & Carpenter

Philada. April 27th 1863

Dr J. C. Ayers & Co

Gentlemen:

Yr favor of the 24th inst duly rec'd.

We are prepared to fill the 1 ct order on presentation: having printed Seven hundred imps in red, purple, black, carmine, orange and green, and four hundred imps in blue: in all about 50,600 1 ct stamps. We have of the 4 ct stamp \$1,000 worth on hand and will immediately print to meet the balance.

If you will authorise us we will proceed to keep on hand a monthly supply of yr stamps in such color and quantity as you may direct. You can therefore always order on any sudden emergency.

Very Resptfly
Butler & Carpenter

Philada April 27th/63

D. S. Barnes & Co

Gentlemen:

In our communication of the 25th inst we omitted stating that of the 1 & 2 ct stamps in black from your private plate, there are not perforated as follows.

144.832	1	ct	stamps
77.116	2	"	"

These quantities are included of course in the schedule furnished on the 25th inst.

Very Respectfly
Butler & Carpenter

Philada April 28th/63

Messrs John I Brown & Son

Gentlemen;

Yr favor of the 27th inst is duly rec'd, covering check for Ten Dollars & ~~five~~ fifteen cents \$10 16/100, in payment of our a/c. Be pleased to accept thanks of

Yrs Resptfly
Butler & Carpenter

Philada. April 28th/63

Hon'le E. McPherson
Dep'y Commissioner of Internal Revenue
Washington. D. C.

Sir:

Yr favor of the 27th inst is duly rec'd.

Yr instructions have respectful and obedient attention
from

Yrs Resptfly
Butler & Carpenter

Philada April 28/63

Dr E. T. Wright

Dear Sir:

Yr favor of the 27th inclosing model is duly rec'd.
We are happy you obtained it and are pleased.

It shall be at once put in hand and we will duly advise
you of its completion.

((Very Resptfly
Butler & Carpenter))*

*((This letter carelessly transferred - Closing and signature
not shown))

Philada. April 28/63

Wm McCreary Esq

Dear Sir:

Please send us duplicate of last order of Prussian
Blue and oblige

Yrs Resptfly
Butler & Carpenter

Philada April 28/63

S. N. Dodge Esq

Dear Sir;

Have the kindness to forward 4 or 5 cans Patent Dryer.
Let it be like the first lot. The last we rec'd was inferior
from cans being leaky; it was hard as a rock.

Very Resptfly
Butler & Carpenter

Philada. May 1. 1863

Peter E. Blow Esq
pr Wm F Blow Atty

Dear Sir:

Yr favor of the 27th inst is duly at hand & contents noted.

Yr instructions covering stamp shall have due and immediate attention. They will be ready by the 15th inst.

Very Resptfly
Butler & Carpenter

Philada May 1 1863

Messrs Root, Anthony & Co

Gentlemen:

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

There are no 10¢ "Insurance", \$1.00 "Charter Party", 10¢, 30¢, 40¢ "Mortgage" stamps engraved or printed. None of these stamps have been ordered by the Department, and in view of the fact that ninety different varieties of the same denominational stamps already exist, it is not at all probable that the Dep't will make "confusion worse confounded" by increasing this formidable list, especially when no advantage, but quite the contrary, is thereby gained.

The only new Inland Exchge Stamps ordered are 4¢ & 6¢ and we will be ready to deliver them within a few days.

The yellow or buff two cent stamps were the first printed. Fault being found with the Impressions, we were directed to print in blue which is now the established color for the 2 ct denomination. Hence it is not of our power to comply with yr wish. The new 6¢ Inl'd Exchange will be in yellow.

The Department now furnishes a printed schedule of all the denominations. Not a copy of which are we able at present to send you.

May we not enquire whether or not, in yr opinion, there is fraudulent use or non use of Revenue Stamps? It would seem extraordinary that the public demand for stamps is so small. Can you furnish us with any data in your possession, or give reasonable impressions of your opinion on this subject. Now, for instance, in all of last month * * 1,018,883 Ek Check Stamps on orders from all quarters and sources. This seems to us a very small number. Have you any means of ascertaining in this particular what checks are daily passed in your city? There is strong reason to believe that stamps are reused; the cancelation being removed. As your interests as well as our own are individually concerned in this matter, we beg you to give any information which you may possess in corroboration of or opposition to this theory.

We desire to submit these facts this gathered in testimony to the Department.

Very Resptfly
Butler & Carpenter

*((These words faded))

Philada. May 2nd 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir,

Firmly impressed with the conviction that the consumption of Revenue Stamps is by no means what the proper demands of the country would necessitate, we presume to submit to you a statement of the deliveries made by us during the past seven months. There is, in our opinion, nay, it is a matter of certainty - a decided diminution rather than increase in the demand; and we find it difficult to escape the belief that wither there is a very great non-compliance with the law, or vory serious frauds committed in the reuse of cancelled stamps.

But to our Statement, viz:
Exhibit of Monthly Amounts of Inter Rev. Stamps delivered by Butler & Carpenter from Sept 27th/62 to April 30. 1863.

1862		
Sept 27	Stamps delivered	Value thereof
to Oct 31	8.723.684	\$ 201.716
Nov 30	17.485.100	548.718
Dec 31	12.600.468	778.107
1863		
Jan'y 31	9.110.543	1.322.659
Feb'y 28	3.966.139	420.960
Mch 31	8.640.844	1.103.462
April 30	6.684.760	473.380
Total	66.211.538 Stamps	\$4.849.002 or monthly \$692.714.57*

We desire to remark on the above exhibit that the months of January & March include the California & Oregon orders of the Government, amt'g in the month of Jan'y to about 4.500.000 stamps or \$700.000 and in March to about 3.000.000 stamps or \$500.000. Hence these amounts not coming from the regular demand of the country should be deducted from the amount of revenue rec'd, at least till the stamps are sold and the cash paid in the Department.

Again, in April last, 527.000 stamps were sent to Agencies, and were not called for by the usual private requisition.

Again, it must be borne in mind that of the whole amount ostensibly received by the Department for the sale of Stamps, viz \$4.849.002, a very considerable amount is included of exchanged stamps. In fact, we have no doubt that the bona fide revenue paid in, derived from the sale of stamps, will not exceed Three million five hundred thousand dollars for the past Seven months. And, as regards the future, we see no cause to anticipate a very material increase; indeed, there is, as you can yourself observe, a steady decrease.

It was believed that Bank Checks and Proprietary stamps would be in great demand. We submit the monthly deliveries therefrom of these stamps

1862			viz	
Oct 30	501.859	1 ct Propy	or	\$ 5.018.59
Nov 30	1.416.277	do		14.162.77
Dec 31	1.555.149	do		15.551.49

*((This amount not transferred to copy - obtained by averaging))

1863				
Jany 31	869.129	1 ct propy	or	\$ 8.691.29
Feb 28	871.941	do		8.719.41
Mch 31	1.304.387	do		13.043.87
April 30	1.525.454	do		15.254.54
Total	<u>8.044.196</u>			<u>\$80.441.96</u> or monthly \$11.491.71

Now of 4 cent Proprietary Stamps (the two & three cents being in very inconsiderable demand) the deliveries have been as follows, viz.

Oct 31	52.950	stamps	or	\$ 2.118
Nov 30	183.100	"		7.324
Dec 31	207.675	"		8.307
Jany 31	178.126	"		7.125.04
Feb 28	154.775	"		6.191
Mch 31	300.416	"		12.016.64
Apr 30	290.060	"		11.602.40
Total				<u> </u>
Stamps	1.367.102		or	\$54.684.08

Thus, it would seem the whole revenue derived from Proprietary Stamps in Seven months is (including the 2 & 3 ct stamps) about One hundred & Fifty thousand dollars.

We believe the estimate of the Committee of Ways & Means was about three millions of dollars or ten times what the past seven months have realized(1) for, at the past rate, not above three hundred thousand dollars will be derived in the whole year from this source of revenue.

Again, as regards Bank Checks, we have issued as follows, viz:

Oct 31	6.848.681	stamps	or	\$ 136.973.62
Nov 30	10.357.932	"		207.158.64
Dec 31	2.448.900	"		48.978
Jany 31	1.968.439	"		39.368.78
Feb 28	627.694	"		12.553.88
March 31	2.233.897	"		44.677.94
April 30	1.018.883	"		20.377.66
Total				<u> </u>
stamps	25.504.426		or	\$510.088.52

In the above are included large exchanges, California & Oregon & Agency orders.

The above figures may aid you in investigating this matter of stamps demand.

Very Resptfly
Butler & Carpenter

Philada. May 4th 1863

Hon Jos J. Lewis
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

We trust the importance of the question of stamp frauds will excuse our addressing you in relation thereto in connexion with the new stamp devised by yourself to meet and overcome the evil. This new stamp, as we understand it, is susceptible of effectual cancellation in two ways: one by punching out the designated year, month and day, and the other by cutting off all other years, months and days except the date whereon the stamp is used and valid. You desire to consummate the best arrangement by which the two shall be rendered as agreeable as possible to the public and the Government, at the same time, properly protected from loss and fraud. Bearing these two considerations duly in mind we presume, after much deliberation(?), to express our preference for the punching out rather than the cutting away system; and, in support of this opinion, we submit respectfully the following reasons:-

(We believe it usual for business houses to supply themselves with stamps in quantities (Bank Check stamps for instance) and to paste them down on the instruments (checks) at once, filling up and canceling when the check is drawn. Now to be obliged to cut out so large a portion of the stamp will require a considerable degree of care(?) & nicety of execution, especially if the stamp be affixed to the paper beforehand. But, if the dates be merely punched out, they can be cancelled thus with ease whether on or off the check or instrument; and an ordinary railroad ticket punch, easily & cheaply procured, will become readily a part of a counting house's appurtenances, as much so as a scraper, or piece of india rubber. The time required will be not more than now occupied (if as much) in writing signature and date with the pen. The cancellation is perfect and thorough; the stamp becomes at once and always recognized as destroyed. To re-use it is impossible as re-cancellation will be double punching, an unerring mark of fraud.

Again, in the cutting system, each separate stamp must undergo special cancellation by a distinct operation, whereas sheets of stamps can be punched out by a single operation. All that is necessary is to have register marks on the plates in printing; the impressions can then be put down on pins and several thicknesses punched out by a blow. To cut them out would, on the contrary, even if the sheets be registered, require a nice piece of machinery to be adapted and changed at any and every moment or date - making it so expensive and, at the same time inconvenient as to render its general use and application impossible. Now with regard to Proprietary stamps this is a very serious matter. We think, however, the punching out system will meet this difficulty in great measure with them, and the additional inconvenience over the present mode of cancellation will not be very great. It is to be borne in mind that the principal use of stamps in quantities is on checks and proprietary articles. The business community generally seek to economise in time and trouble as well as money, and anything which tends to give inconvenience and unusual labor cannot be popular or effectual. We have taken occasion to mention the possibility of using the cutting out stamp and it does not meet with favor from business men to whom we have incidentally introduced the subject. The punching appears, however, liable to less objection.

It appears to us so important that the use of stamps should be facilitated, as well as frauds guarded against, that we venture to address you

the foregoing lines. The protection against reuse, invented by you, is certainly thoroughly effectual; and it only remains to combine that safeguard with as little inconvenience as possible to the public. In the meantime, we have arrested our printing and will confidently await your decision.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. May 4th 1863

Messrs J. C. Ayers & Co

Gentlemen;

We have delivered yr order (No 3048) to the Stamp Agent to be forwarded to you. Annexed please find our a/c therefore including also a/c sent you for paper & printing lith ult which you have requested us to add to this.

Will you be kind enough to state in what color and numbers we shall print yr One cent stamp so as to be prepared to fill at once future orders?

Very Resptfly
Butler & Carpenter

Philada May 4th 1863

Messrs J. C. Ayers & Co

To Butler & Carpenter Dr

1863				
April	11	Paper & printing	27.500 4 ct stamps @ 13¢	3.57
May	4	Engraving Stamp die	1 cent plate	250.
"	"	Paper & Printing	50.000 1 ct stamps @ 14¢	7.
"	"	do	do 55.625 4 " " @ 13¢ pr M	7.23
				<u>\$267.80</u>

Philada. May 4th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir,

We have the honor to annex original and duplicate a/cs duly receipted, and tabular schedule of stamp deliveries certified by Wm H Kemble Stamp Agent, for all stamps delivered by us to the Department during the month of April past.

Soliciting respectfully your earnest attention thereto we have the honor to remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. May 4th 1863

United States Internal Revenue Department

To Butler & Carpenter Dr

For the following Internal Revenue Stamps delivered to Wm H.
Kemble Esq, Stamp Agent, during the month of April

viz:

6,689,692 stamps @ 13¢ pr M \$869.66

Rec'd Payment

Butler & Carpenter

Philada. May 5th 1863

S. N. Dodge Esq
189 Chatham Square
N.Y.

Dear Sir:

Yr favor of the 29th ult covering a/c is duly rec'd.

The Dryer is also on hand.

Inclosed please find dft in yr favor for \$13 in full pay't
of yr a/c, above referred to.

Very R^sptfly
Butler & Carpenter

Philada May 5th 1863

R. Henshelwood Esq
No 17 West 41st St.
New York

Dear Sir:

Yr favor of the 2nd inst together with die and proof are this morning rec'd.

We desire to express our entire satisfaction with the acceptable manner by which you have fulfilled our wishes in the design submitted to your hands.

We are also gratified to learn that you can probably take up something else for us; and we hope ere long to intrust other designs to your skill. The occasion for their being put in hand will, we trust, soon present itself; and, in the meanwhile, we beg you to furnish us with yr a/c, that we may give tangible expression of our appreciation of your kindness in advancing the die now returned to us.

Very Resptfly
Butler & Carpenter

Philada. May 6th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your esteemed communication of the 4th inst is duly rec'd.

We have at once entered into an examination of the matter referred to, in consultation with a good machinist and hope to report progress at an early hour.

Very Resptfly
Butler & Carpenter

Philada. May 6th/63

Demas S. Barnes & Co
No 202 Broadway
N.Y.

Gentlemen:

Yr favor of the 1st inst inclosing sheet of returned stamps (less seven 4 ct stamps) was rec'd this morning. It would seem you neglected to pay the postage thereon. We were advised by the P. Master and sending the postage obtained today the pkge.

You are in error in supposing we credit you with non use of gum; we contributed that gratuitously in the Government allowances for paper & printing.

We are glad you are pleased with the color; we think it handsome and the impressions are now quite satisfactory.

Yr telegram is rec'd this 4 P.M. We answered "If order comes from Washington, yes; otherwise, no." We have no authority to deliver stamps save on the regular requisitions from the Department; nor can we receive money for this. There is but the one plan to follow as you have always done.

We would be happy to oblige you, but cannot. We can fill yr order at once on presentation.

Very Resptfly
Butler & Carpenter

Philada. May 7th 1863

Hon Jos J. Lewis
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

Upon consultation with a mechanic respecting the matter of your communication of the 4th inst, it would seem proper and necessary, in order to proceed intelligibly, to enquire more particularly into the precise nature of your wishes.

You state that you are desirous of discovering "a method of registering and recording stamps as they are printed. The process should be at once simple and effective."

Now, do you wish every impression or sheet of stamps to be recorded as it passes through the press, by an indicator which will thus show how many sheets have been printed daily or for a definite period? Or, do you desire the sheet itself to be numbered or marked as it is printed, every impression bearing a continuous and sequent number? The former operation is not difficult to attain; but the latter is a much more intricate and delicate matter.

The salient difficulty in all these recording processes, in order to guard against fraud or insure perfect accuracy, is to devise a machine entirely beyond and independent of the control or influence of the operator over whom it is to be an infallible check or spy. Unless the apparatus be thus perfectly reliable it is worse than useless, as it induces an unwarranted confidence, and invites the very danger its use is designed to guard against.

With regard to this very subject we believe that Mr Clarke, Actg Engineer of the Treasury Dep't has consulted very frequently and thought much in communication with our machinist, Mr Howard of this city; and we are under the impression that he is not at all satisfied that an apparatus can be well devised which shall be entirely removed from any possible manipulation of the printer, cutter or operator. A few moments conversation with that gentleman will probably bear out this impression on our part, and satisfy you of the reasons why Mr Clarke has not yet employed such a machine in the Department.

In any case, be pleased to inform us of your explicit wishes, and we will be very happy, as we are most anxious, to comply with them as perfectly as possible.

Very Resptfly
 Yr Obt Servts
 Butler & Carpenter

Philada. May 7th/63

Fleming Bros:

Gentlemen:

We have the honor to advise you that we delivered yesterday (6th inst) to the Stamp Agent, to be forwarded to you order No 3,072, of 107,500 stamps.

Annexed please find a/c.

Very Resptfly
Butler & Carpenter

Philada. May 7th 1863

Messrs Fleming Bros.

To Butler & Carpenter Dr

Paper & Printing 107,500 Vermifuge Stamps @ 5¢ pr M \$5.37

Philada May 7/63

Wm R. McCreary Esq
No 24 Spruce St.
New York

Dear Sir:

Yr favor of the 6th inst inclosing a/c for Prussian Blue
is duly rec'd. The Blue is also on hand.

Please find enclosed dft to yr order for \$86 40/100 in
full pay't of yr a/c.

By acknowledging this you will oblige

Yrs Resptfly
Butler & Carpenter

Philada. May 8th 1863

D. S. Barnes & Co

Gentlemen;

Yr favor of the 7th inst is duly rec'd covering postage Stamps and Four Stamps (4 cts each) of yr private die plate.

The original sheet received by us from you was less seven stamps, and you must therefore have three yet in yr possession.

Yr telegram was rec'd and answered yesterday. We delivered the \$1.000 4 ct Stamps to the Agent to be Expressed to you as requested.

On receipt of yr telegram we enquired of the Government agts here whether they had not yr order on hand. It was just rec'd. At our request it was presented at once, and the \$1.000 worth of stamps put up & expressed to you. The balance of the order goes today. We have some delay in consequence of being obliged to perforate some of the denominations. Hereafter there will be no detention on this a/c as we perforate in due course - you having so directed.

Very Respectfully
Butler & Carpenter

Philada May 8th 1863

Messrs J. C. Ayers & Co

Gentlemen:

Your favor of the 7th inst inclosing dft in our favor for \$267 80/100 (in Pay't of our a/c herewith returned receipted) is duly rec'd. Please accept our thanks.

Yr favor of the 4th inst was duly rec'd. Its contents were replied to by ours of the same date.

We will have the 4 ct stamps ready at once having fortunately printed some ahead. The register marks had been put on the 1 ct plate but as you say, neglected on the 4 ct. This is now done, and all future impressions will be thus registered. We put the 1 ct plate immediately to press on rec't of yr order and will drive it ahead as rapidly as possible. The number you want is, however, very large, 200,000 stamps, and will require five days printing: still we hope to send them as printed thus keeping you occupied. We do not object but, on the contrary, desire to have a surplus of yr stamps on hand, and all we wish to know is the color wherein you desire them printed. We will now go ahead and print a large amount so as to keep a balance on hand to fill any sudden order without delay.

Our charge for paper and printing is strickly in accordance with that allowance simply, we having gratuitously added the gumming when desired. If stamps are perforated we have received three cents extra pr thousand Stamps for private dies, if they differ from the regular Government stamps and require alteration of our perforating machines: and this rate pays us by no means.

Remember always that there being but 46 stamps to the sheet of yr 1 ct stamps, no just printing of yr plate can much exceed a(?) few(?) hundred impressions (or 36,000 stamps) pr diem. Therefore, we should always have ample notice of yr wants ahead of their fulfillment.

Very Resptfly
Butler & Carpenter

Philada May 8th 1863

Messrs Thompson Bros

Gentlemen:

We observe of late that your orders for stamps are by no means equal to the past, and, as we are solicitous to ascertain from you, as the largest consumer of stamps in the country, the reasons which have produced the decrease in demand we beg leave to ask you whether you have reason to believe that non-use or frauds from re-use of stamps exists to any considerable extent?

It has been intimated that large frauds from re-use of cancelled stamps deprive the Government daily of a very large revenue in yr city, and if this be so, doubtless the same frauds are practised over the country. Will you inform us whether in yr opinion the law is being generally complied with.

Do you yet adhere to the original opinion, held by yr Mr Thompson Sr. that the present "circumlocution" system of Ninety different stamps (of some few denominations only) is a drawback to the sale and use of stamps?

We believe the present Commissioner, Hon'ble Jos J. Lewis, disapproves of the present complicated system, and our experience in the sale of stamps is valuable as an adjunct to this disapproval. One thing is certain, the revenue from stamps decreases instead of increasing. The Dept is desirous of ascertaining the real cause of this diminished revenue, and we are anxious to gather whatever light on the subject your business knowledge and experience may suggest for the advantage of the Government.

Pardon our troubling you with this matter, but it is one in which you have a business interest.

Very Respectfully
Butler & Carpenter

Philada May 8th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We are prepared to fill orders for the 4 & 6 cents' "Inland Exchange" Stamps and the Fifty Dollars' General Stamp.

We will keep the printing of this high denomination at a low quantity as the demand must be limited for it.

We have noticed of late that Jay Cooke & Co who made large orders for stamps have ceased entirely to ask(?) for them; and Messrs Thompson Bros, N.Y. who have, from the beginning, been the most valuable of purchasers of stamps from the Department, no longer present the important and considerable requisitions of the past. We regret to observe this cessation of demand from these parties as indicative of a difficulty or delay in their sales.

Very Resptfly
Butler & Carpenter

Philada. May 9th 1863

D. S. Barnes & Co

Gentlemen;

We have the honor to submit herewith our a/c for Paper, printing and perforating stamps from your private plates, forwarded you yesterday and today.

Very Resptfly
Butler & Carpenter

Philada. May 9th 1863

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr

For paper & printing <u>in black</u>	55.000	1 ct stamps @ 8 $\frac{1}{2}$ ¢	4.67
do do do	26.787	4 " " 19¢	5.09
do do vermillion	28.213	" " " 69¢	19.46
Perforating	110.000	Stamps @ 3¢	3.30
			<hr/> \$34.52

Philada. May 11th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to acknowledge receipt of Treasury Draft on New York for Eight hundred & Sixty nine $63/100$ Dollars being payment of our a/c for stamp deliveries during the month of April last.

Very Resptfly
Butler & Carpenter

Philada. Mau 11. 1863

Dr D Jayne & Son

To Butler & Carpenter Dr

For Paper & Printing	25.400	4 ct Stamp * 9¢	2.28
do	117.500	1 ct " @ 9¢	10.57
Perforating	54.500	Stamps @ 3¢	1.63
			<u>\$14.48</u>

Philada May 11. 1863

Robt Henshelwood Esq

Dear Sir:

Yr favor of the 7th inst covering a/c is duly rec'd.

Inclosed we have the honor of remitting you in pay't thereof, dft in yr favor on New York for Seventy six 55/100 Dollars.
(\$76 55/100)

Be pleased to receipt enclosed a/c and accept the acknowledgments of

Yrs Resptfly
Butler & Carpenter

Philada May 11/63

C. W. L. F. Morrow & Co

Gentlemen:

May we enquire then we may expect to receive the blanketing of whose manufacture you advised several weeks ago?

It would seem from yr circular sent to our Mr Butler that you have blanketing for sale; but we await with all possible patience for our goods. An early answer will much oblige

Yrs

Butler & Carpenter

Philada May 12th 1863

Hon Jos J. Lewis
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

Your favor of the 8th inst commands our attention and we hope soon to report thereon.

A few days ago we addressed the largest purchasers of Revenue Stamps, Messrs Thompson Bros, N.Y. soliciting any information which they might possess with regard to the use or non-use of Stamps; and we have this day rec'd from them the inclosed communication which we submit as well worthy of your considerate attention. This firm purchases monthly one hundred thousand dollars' worth of Stamps; and there is no other party, perhaps, of as varied and thorough experience and knowledge of the business as these gentlemen. Therefore, we commend their opinions to your favorable regard; & we may be allowed to add that the views held by them coincide with those maintained and urged by ourselves.

It will be remarked that, despite the large business in stamps hitherto at present done by Messrs Thompson Bros, they are by no means encouraged to continue it; but, on the contrary, express a decided intention to abandon it as unremunerative and troublesome. This same disappointment, we know, is experienced in other cases; and, many who entered into the purchase and sale of stamps, have abandoned or now express their design to abandon the business entirely.

This law must be made more general and simple in its application; and we think we do not err in supposing that too much was at first assumed of its fruits. Surely there must have been a wonderful mistake in assuming three millions of Revenue to be derived from Proprietary Articles when experience realizes thus far about one tenth only of that amount? Can equal blunders exist in other items? Is this result trustworthy? If the stamps have not been used, or have been re-used, cannot the fact be easily ascertained? And, if known, let the criminals feel the utmost penalty of the law. Herein, after all, is the weak spot. We believe honestly that a rigid enforcement of the law is the only, as it is the best, protection of the Government's interests in this as in all other matters. A few salutary examples will achieve much.

Again, the complicated, and now worse than useless system of varied kinds of stamps, impedes rather than facilitates the sale and use of stamps. We are obliged to keep large balances of every variety and the aggregate is very much more than the real present needs of the country demand. Not to have these balances is to fail in our duty to the Government; and yet we have to carry the stock at a ruinous loss and depend ultimately on the generosity of the Department to relieve us of it. We find ourselves short, for instance, in lot Play'g Cards and, though we have an ample stock of lot Proprietary, we must get up a balance of Play'g Cards, tho' we have no assurance that said balance will be exhausted. Then the time & expense to the Government in making out these long requisitions (necessitated by the ninety varieties of stamps) could be much economised, while it would require much less time on our part to fill a requisition when presented; and when the stamps are issued they would be more quickly consumed, as all men may want a twenty five cent stamp to put on notes, but most men would decidedly object to put thereon a stamp having the ominous title of "Protest"; as Messrs Thompson Bros strongly say!

Very Resptfly
 Butler & Carpenter

Philada. May 12 1863

Messrs Thompson Bros

Gents:

Yr esteemed favor of the 11th inst is duly rec'd; and we express our thanks for the clear, frank and business-like exposition of your views therein contained.

We coincide heartily in the opinions therein declared and hope that the Department may give them the weight they are entitled to. Indeed, your communication hits the nail so exactly on the head that we have forwarded it with an accompanying letter to the Hon's Commissioner of Internal Revenue.

The fact is some means must be inaugurated of creating a more general use of the stamps; and when we inform you that the whole stamp revenue, including Agencies & Exchanges, was but \$450,000 or thereabouts for the month of April, you will readily appreciate the great disappointment experienced by the Government in this matter.

Very Resptfly
Butler & Carpenter

Philada May 12th 1863

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

Sir:

May we enquire respectfully whether you are now, or when you will be, prepared to examine models and consider proposals for the engraving and printing of Treasury and Currency National notes?

We will be happy to wait upon you at such time as your convenience may suggest.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Rec'd Philada May 13th 1863 of Corn Exchange Bank, the following Revenue Stamps to be regularly exchanged on order from Washington

viz:

4	Probate of Will	⊙ \$10	\$ 40
50	do do	\$ 1	50
30	Mortgage	\$10	300
16	do	\$ 5	80
50	Manifest	\$ 5	250
100	do	3	300
300	Life Insurance	50¢	150
100	Entry of Goods	1.	100
100	do do	50¢	50
100	For'n Exchange	1.	100
100	do	70¢	70
100	do	50¢	50
300	do	10¢	30
4	Mtgs	\$15	60
8	do	\$25	200
1550	Express	2¢	31
13	Manifest	3.	39
			<hr/>
			\$1.900

Butler & Carpenter

Philada May 13th 1863

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir;

We have had returned to us today for Exchanges from the Corn Exchange Bank, (for which we have rendered receipts in duplicate) Nineteen Hundred Dollars worth of stamps; and, upon receipt of your usual directions will make the exchanges required.

Very Resptfly
Butler & Carpenter

Philada. May 18th 1863

Philip Speed Esq
Collector
Louisville. Ky.

Dear Sir:

We have lying before us your communication (containing a \$3. Bull & Head Bank bill) of the 8th inst to the Hon'e Comm'r of Int. Revenue.

In order that we may more explicitly understand Mr Bull's wishes respecting the private stamp plates which he directs to be prepared, permit us to ask whether he desires the stamp to be fully as large as the circle around the bull's head? Is the bull's head to be as large as that in the note? Does Mr John Bull know that it will cost Five hundred dollars to engrave the two stamp plates he wishes, and that he will be charged also for extra paper & printing? All stamps must be finely engraved on steel.

In the absence of explicit instructions we deem it our duty to address you thus fully on the subject; and we shall be pleased to hear from you at your earliest leisure. It would require Six weeks to prepare the plates.

Awaiting your final orders we have the honor to be

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. May 18th 1863

Hon'ble Jos J. Lewis
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Yr favor of the 14th inst (covering communication on Three Dollar Bank Note therein referred to from Philip Speed, Collector) is duly rec'd and commands our attention.

We imagine that Mr Bull supposes the cost of the private dies to be borne by the Department, or does not realize the expense to himself. In any case it is better that we should enter into correspondence with him as you suggest.

We will return his letter & the bank note to you as soon as possible.

Very Resptfly
Butler & Carpenter

Philada. Mau 18th 1863

Messrs D. S. Barnes & Co

Gentlemen:

Yr favors of the 13th & 15th insts are duly rec'd. The check in our favor for \$44 37/100 is also duly credited to yr a/c.

We are much surprised to learn that the vermillion runs. Do you use a chemical ingredient in your paste? The color will stand soaking in water and gumming; in fact as far as we tried it, it appeared almost as permanent as black.

We printed of this vermillion so as to keep a balance for your needs as follows, viz;

1.400	imps	or	89.800	stamps	1	cent
1.525	"	or	79.300	"	2	"
3.075	"	or	119.925	"	4	"

Fortunately we stopped the printing at these numbers. We were under the impression you were perfectly satisfied with the color.

Yr order when presented shall have due attention.

Very Respectfly
Butler & Carpenter

Philada May 18th/63

Dr E. T. Wright

Dear Sir:

Do you wish the words
"Dr S. L. Soule & Co
Sugar coated"
engraved in yr stamp as they are in the label wrapper herewith
inclosed? Or do you wish the centre left blank.

Please advise us at once as yr stamp awaits this wording
to be completed.

Very Resptfly
Butler & Carpenter

Philada May 20/63

D. S. Barnes & Co

Gentlemen;

Herewith we have the honor to annex our a/c of delivery of yr private die printing & perforating. We have sent all the black possible. viz 20,000 1 ct Black

Very Resptfly
Butler & Carpenter

Philada. May 20th 1863

Demas S. Barnes & Co

To Butler & Carpenter Dr

For Paper & Printing in Black	20,000 1 ct stamp @ $8\frac{1}{2}$ ¢	1.70
do do in vermillion	87,500 4 ct " @ 69¢	60.37
Perforating	107,500 stamps @ $3\frac{1}{2}$ ¢	3.22
		<u>\$65.29</u>

Philada. May 20th 1863

P. E. Blow Esq
pr H. T. Blow Atty.

Dear Sir:

Your late favor inclosing dft in our favor for \$206 was duly rec'd.

We obtained a dft on Washington for the amount and forwarded it to the Hon'le Jos J. Lewis, Comm'r together with your letter, and requested him to send an order on us, in your name, in the regular way for stamps. Accordingly the order has arrived from Washington and is forwarded this day pr Express to yr address.

With regard to the plate permit us to say that it is not in our power to grant your request. We are constituted the responsible custodians of it under Government direction. We have requested the Department to address you in relation to the matter.

Annexed we have the honor to submit our a/c for Paper, printing & perforating, and we remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. May 20/63

H. T. Blow Atty Esq

To Butler & Carpenter Dr

Paper & printing	21.630	1 cent Private Stamp	4¢	.86
Perforating	21.630	do	do	3¢
				<u>.64</u>
				\$1.50

Philada May 20/63

Messrs Fleming Bros

Gentlemen;

Yr favor of the 19th inst is at hand.

In order to facilitate your order deliveries we have on hand printed a number of your "Liver Pill stamps in blue; that color having been selected by you. Shall we fill your order in that, or wait until we can print some impressions in red and green also?

Do you not think you expose yourselves to the danger of counterfeiting, by changing so frequently the colors of your stamp? It must tend to confuse the mind of your customers.

Very Resptfly
Butler & Carpenter

Philada. May 21st 1863

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

Sir:

In consequence of the modifications of designs and models required for the National Currency Notes, we have the honor to withdraw respectfully our late Proposals, and to submit herewith, in place there of, the following Propositions for Engraving said notes,
 viz:

We will Engrave the	<u>Face Plates</u>	of any and each denomination	
		for Five Hundred Dollars:	\$500.
do do	<u>Back Plates,</u>	do.do, including <u>Large Vignettes, shields etc,</u>	
		for <u>Five hundred Dollars</u>	\$500.
do do	<u>Tint or Denominational Face Plate,</u>	if one be	
		required, for <u>Eighty Dollars:</u>	\$ 90.
do do	<u>Tint or Denominational Back Plate,</u>	if re-	
		quired, for <u>One hundred Dollars:</u>	\$100.

We understand in the above Propositions that said Plates, rolls, bed pieces, dies etc are to become the exclusive property of the Government.

Very Resptfly
 Yr Obt Servts
 Butler & Carpenter

Philada May 21st 1863

Messrs Root, Anthony & Co

Gentlemen;

Yr favor of the 20th inst is duly rec'd.

We have the honor to state respectfully that yr inter-rogations should be addressed properly to Wm H. Kemble Esq, Stamp Agent, of this city.

Our duty is simply to put up the stamps in the quantities and amounts of the several orders, forming the daily Government requisitions; having done so, the packages are delivered to the Agent who forwards them to their destinations, giving us the proper receipt therefor. The requisition is made up in the Government office and is a matter over which we have no control.

We may state for your information that we find, by reference to our Requisition Book, that No 3.164 was delivered to the Agt on the 16th inst, No 3176 on the 19th inst, and 3177 on the 20th inst. It is therefore somewhat singular that 3.164 has not come to hand.

We will draw the Agent's attention to the matter and he may explain it.

Very Resptfly
Butler & Carpenter

Philada. May 21/63

Messrs W. & T. Liversidge

Gentlemen:

Inclosed please find dft to yr order for Eighty
three 29/ dollars (\$83.29/) in full pay't of yr a/c due
24th inst.

Be pleased to acknowledge receipt and oblige

Yrs Resptfly
Butler & Carpenter

Philada. June 2nd 1863

Mr Danby.

Dear Sir:

We beg leave respectfully to recommend to your services Joseph Murray of this city who has been in our employment for the last six or seven months in the general care and superintendence of our machinery, and who previously ran the engine of Toppan, Carpenter & Co of this city, for several years, losing his situation with them only in consequence of the dissolution of the copartnership and termination of the business.

Murray answers all our expectations; and were we to require his services beyond the present we would be loath to part with him.

We believe he was formerly in the naval service as "Greaser", a position for which he is well qualified; and we would be happy to learn that he could receive this situation again. Failing that, the post of fireman would be acceptable; and once employed, we fear not that his advancement would be certain.

Very Resptfly
Butler & Carpenter
U.S. Internal Revenue
Stamp Engravers & Printers