

Washington. May 23rd 1863

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

Sir:

In consequence of your communication of the 20th inst we beg leave respectfully to withdraw our Propositions for Engraving and Printing National Currency Notes.

In reply also to that very important communication we have the honor to state that desirous as we are to obtain the designated work from the Government, there are very serious considerations connected with the subject which compels us, however reluctantly, to decline depositing dies, or bed plates, rolls and transferred plates for the Faces and Backs of the National Currency Notes with the Comptroller of the Currency, unless it be arranged that we shall have the execution of the printing therefrom.

We have been led to this decision after mature and anxious deliberation; and have only adopted it because we deem it imperative and unavoidable.

Hardly any price for the mere engraving of the dies, rolls etc, which the Government could properly pay, would compensate us for the work, and while we are thus uncompensated for our labors the valuable fruits thereof may pass utterly beyond our control. As business men justly sensitive for our own proper interest and success in life in the avocation we have chosen we can perceive no inducement held forth in this matter and we may well be pardoned this natural hesitancy and withdrawal, when it is borne in mind what severe disappointments and losses we have already unfortunately and innocently incurred in our business relations with the Government. We cannot afford to incur further risks. The history of the past is no cheering augury for the future; and we feel painfully that it is even better for us "to bear the ills we know, than fly to others we wot not of."

We trust our past relations with the Department have voiced strongly how desirous we have been to meet your wishes as far as possible in all matters pertaining to our business; and we hope they will also assure you that our present declination to submit proposals, as required in your circular of the 20th inst, is based on weighty reasons which, deeply pondered, have been finally irresistibly adopted by

Yr Very Obt Servts
Butler & Carpenter

((Page 2 was evidently torn out before this letter transferred to the book as there does not seem to be any of the contents missing))

Philada. May 27th 1863

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

Sir:

We have the honor to return you the letter of Mr Speed, dated 8th inst, forwarded us in your communication of the 14th inst.

As you suggested we have corresponded with him on the subject of Mr Bull's private stamp, and Mr B- declines incurring the necessary expense thereof. He was under the impression, it would seem, that these stamps were engraved on Stone and hence comparatively cheap in reparation.

We have this day forwarded the Three Dollar Bill (Bull's Head Bank) which accompanied Mr Speed's letter, back to him as requested by him.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. May 27th 1863

Philip Speed Esq
Collector.
Louisville. Ky

Sir:

Your communication withdrawing Mr Bull's order for Private Stamp Plates is duly rec'd.

We have the honor to inclose herewith the three dollar Bull's Head Bank Note, sent us as a model, as you request.

Be kind enough to acknowledge receipt thereof and oblige

Yrs Resptfly
Butler & Carpenter

Philada. May 27th 1863

D. S. Barnes & Co

Gentlemen:

Yr favor of the 23rd inst covering check for Sixty five
29/100 Dollars, is duly rec'd, and has been placed to yr credit.

For your prompt attention thereto we remit with thanks.

Yrs Resptfly
Butler & Carpenter

Philada. May 27th 1863

Peter M. Blow Esq

Dear Sir:

Yr favor of the 23rd inst is duly rec'd, inclosing one dollar & fifty cents in pay't of our a/c.

We understood yr letter to direct us "to put up and forward yr plate to you". Hence our misconception of yr meaning.

We annex below our Bill for Engraving the plate as requested by you.

Very Resptfly
Butler & Carpenter

Philada March 25th 1863

P.E. Blow Esq

To Butler & Carpenter Dr

For Engraving Private Stamp Plate 1 cent \$200

Rec'd Payment
Butler & Carpenter

Philada. May 27th 1863

Messrs J. C. Ayer & Co
Lowell. Mass'tts

Gentlemen:

On the 25th inst we completed deliveries of your One and Four cents' Private Stamps, order No 3.152, and have the honor to submit herewith our a/c therefor.

Very Resptfly
Butler & Carpenter

Philada May 27th 1863

Messrs J. C. Ayer & Co

To Butler & Carpenter Dr

For Paper & Printing	200.000	1ct Stamps @ 14¢	\$28.
do do	141.875	4ct " " 13	18.44
			<u>\$46.44</u>

Philada. May 27th 1863

Messrs Fleming Bros.

Gentlemen:

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

On the 25th inst we forwarded your order (107.500 stamps) in blue.

We have the honor to submit herewith our a/c for Paper & Printing.

Very Resptfly
Butler & Carpenter

Philada May 27. 1863

Messrs Fleming Bros

To Butler & Carpenter Dr

For Paper & Printing 107.500 1ct Liver Pill Stamps @ 9¢ pr M \$9.67

Philada. May 29th 1863

Dr E. T. Wright
No 166 Fulton. Corner Broadway
New York

Dear Sir;

We have the honor to inclose impressions of your stamp and label which we hope will meet with yr approval.

You will understand the proofs to be from the separate dies, and hence the "directions" do not bear the relation of distance to the stamp proper which the writing will on the properly transferred plate. We understand the arrangement as respects the relation of the top & bottom of the wrapper to be as indicated in the lithographed samples (of yr old labels) sent us.

We will transfer the plate immediately and be ready to print within a few days. Please state in what color and what amount you will require the first order to be filled? Do you wish the sheets gummed and perforated or neither?

Very Resptfly
Butler & Carpenter

Philada. May 29th 1863

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

Sir:

Yr communication of the 22nd inst commands our attention and obedience. The stamps shall be this day put up for Mr Hanna.

John M. Riley Esq, Collector, of this city has returned us for Exchanges, three thousand, one hundred and eighty dollars worth of stamps, viz: \$3.180.

You can therefore immediately order deliveries safely to that amount.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. May 29th 1863

Messrs Hostetter & Smith
Pittsburgh. Pa.

Gentlemen;

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

We delivered to the Stamp Agent to be forwarded this day to you order No 3,250, for which we annex Paper & Printing a/c.

Very Resptfly
Butler & Carpenter

P.S. We have now a balance of 41.429 Stamps of yr private die. Will this balance meet your next order?

Philada. May 29th 1863

Messrs Hostetter & Smith

To Butler & Carpenter Dr

For Paper & Printing 54.375 Stamps 4 ct Private @ 11 3/4¢ \$6.38

Philada. May 29. 1863

M. H. Tucker Esq
Secretary

Dear Sir:

Your favor has been rec'd.

You will readily understand that, unaware of your having paid the Department for the surplus stamps, we felt it obligatory upon us to urge such settlement, and, as we have only within a day or two received assurance from the Government of such payment, we could not but think the a/c yet unsettled. We are happy to learn otherwise.

It is with much regret we learn that you have suffered so serious a loss and inconvenience from fire in your business.

Very Resptfly
Butler & Carpenter

Gargling Oil Co - per other letters

Philada. May 29th 1863

Messrs B. A. Fahnestock, Son & Co
To Butler & Carpenter Dr
For Paper & Printing 107.500 1 ct Private Stamps @ $6\frac{1}{2}\%$ \$6.98

Messrs B. A. Fahnestock, Son & Co

Gentlemen:

We have the honor to submit above a/c for delivery
Order No 3.231 26th inst.

Very Resptfly
Butler & Carpenter

Philada. June 1 1863

Messrs B. A. Fahnestock, Son & Co
Pittsburgh. Pa.

Gentlemen:

Yr favor of the 30th ult, inclosing Seven Dollars
in pay't of our a/c of Six 98/100 Dollars is duly rec'd and
you are credited with the amount in full.

Very Resptfly
Butler & Carpenter

Philada. June 2nd 1863

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

Sir:

Your favor of the 1st inst is duly rec'd, and commands our attention.

We will at once communicate with Messrs Kinning & Co, whose letter we return herewith to you but we think from their rather elaborate and expensive label the expense will be more than they imagine.

We will furnish you with a statement of such varieties of heavy surplus of stamps on hand as you request. The large balances are chiefly in the Bank Checks and Proprietaries. We have the honor to state that we have ceased altogether to print Government stamps.

Very Resptfly
Butler & Carpenter

Philada. June 2nd 1863

Messrs Kinning & Co
Rochester. N.Y.

Gentlemen:

We have rec'd your favor of the 28th ult to the Hon's Commissioner, Jos J. Lewis inclosing your business label and making inquiry with regard to a private stamp to be engraved therefrom in facsimile.

All stamps must be engraved on Steel in the best manner and we charge for engraving such a stamp and label as you require Five Hundred Dollars. We guarantee 30,000 impressions from the plate without charge for retouching. The plate will print eight labels and stamps pr each impression. Our charge for Paper & Printing is One dollar 42/100 pr thousand stamps, or One 42/100 Dollars for one hundred and twenty five impressions of eight to the sheet. It has been our custom to include the gumming also in our charge for paper & printing.

Permit us to enquire whether the stamp as desired by you is to be affixed over the cork of the bottle, if yr preparation be bottled, so that it shall be destroyed on opening the bottle? The law requires that all private stamps shall be so affixed as to be destroyed on using the contents of the pckge, box or bottle.

Very Resptfly
Butler & Carpenter
Revenue Stamp Engravers

Philada. June 2nd 1863

Messrs Herrick & Co

Gentlemen;

Yr favor of the 2nd is this morning rec'd.

We are prepared to fill yr order on presentation. It was formerly the practice of the Department to add ten per cent on all orders of a thousand dollars and over but a change in this respect, it would seem, now governs the "powers that be"; and we have observed of late that seven and a half per centum is the maximum allowance made on sums of One thousand Dollars.

We understand that the Department claims that many parties took advantage of the grant of 10% on all sums over \$500, and by sending orders for \$501 could obtain the full premium. Hence the change.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. June 2nd 1863

Jeremiah Curtis & Son
48 Dey St.
New York

Gentlemen:

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

We delivered to the Agent of the Government to be forwarded to you yesterday (1st inst) order No 3.260, which we hope you have duly obtained.

Annexed we submit our a/c therefor .

Very Resptfly
Butler & Carpenter

Philada June 2nd 1863

Messrs Jeremiah Curtis & Son

To Butler & Carpenter Dr

June 1. 1863	Paper & Printg	107.50	0 1 ct Private Stamps @ 8¢	8.60
	Perforating	107.500	" 3¢	3.22
				<u>\$11.82</u>

Philada June 3rd 1863

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

Sir:

We have the honor to submit inclosed tabular statement of stamps ready for Delivery from our Packing Rooms, amtg to 179.969.331 in number.

We add that in our drying, gumming and perforating rooms there are also about 35.000.000, made up principally of Proprietary, Bank Check, and Telegram stamps.

We have not printed any Government stamps save those last ordered, viz 4 & 6 ct Inland Exchange for a considerable period.

Very Resptfly
Butler & Carpenter

Philada. June 4th 1863

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

Sir:

We have the honor to submit herewith our a/c for Stamp Deliveries during the month of May, in duplicate, together with tabular statement duly certified by the Stamp Agent, Wm H. Kemble Esq.

Begging you to settle this a/c at your earliest convenience we have the honor to remain

Very Resptfly
Butler & Carpenter

Philada. June 4th 1863

U. S. Inter Rev. Department
 To Butler & Carpenter Dr

For the following Internal Revenue Stamps delivered during the
 month of May, 1863, to the Stamp Agent, Wm H. Kemble, Esq.

viz:
 11,474,862 stamps @ 13¢ \$1,491.73/100

Rec'd Payment
 Butler & Carpenter

Philada June 4th 1863

U. S. Inter Rev. Department
 To Butler & Carpenter Dr

For the following Internal Revenue Stamps delivered during the
 month of May 1863, to the Stamp Agent, Wm H. Kemble Esq.

viz:
 11,474,582 stamps @ 13¢ \$1,491.73/100

Rec'd payment
 Butler & Carpenter

Philada June 4th 1863

Messrs Jeremiah Curtis & Son

Gentlemen:

Yr favor of the 3rd inst inclosing check to our order
for Eleven 82/100 Dollars is duly rec'd and credited to yr a/c.

We remain

Very Resptfly
Butler & Carpenter

Philada June 5th 1863

Messrs John I. Brown & Son
Boston. Mass'tts

Gentlemen:

We have delivered to the Stamp Agent to be forwarded
you order No 3.255 for which we annex a/c.

Of this order 19.152 stamps are not gummed, being the
balance on hand which you ordered to be perforated & not gummed.
Hereafter all will be gummed and perforated.

Very Resptfly
Butler & Carpenter

Philada June 5th 1863

Messrs John I. Brown & Son
To Butler & Carpenter Dr

1863

June 4.	For Paper & Printing	90.000	1 ct Stamps @	$7\frac{1}{2}\%$	\$6.75
	do	5.000	2 " "	$7\frac{1}{2}\%$.38
	do	1.375	4 " "	$7\frac{1}{2}\%$.10
	Perforating	96.375	Stamps @	$3\frac{1}{2}\%$	2.89
					<u>\$10.12</u>

Philada June 5th/63

Dr E. T. Wright

Dear Sir:

We have the honor to inclose Four imps in different colors viz, black, red, blue, and green, of yr Private Stamp.

Be pleased to direct in what color we shall print; and how much you will want at first, and whether we shall print an amount ahead to meet subsequent demand.

Begging you to return these impressions we remain

Very Resptfly
Butlér & Carpenter

P.S. There is no extra cost for printing in any of the above colors except the red; that being vermillion is quite expensive.

Philada June 6th 1863

Jos Haydock Esq
Agt Holloway's Pills.

Dear Sir:

Your favor of the 5th inst is duly rec'd.

We have the honor to state that we have on hand ready to deliver 785.000 stamps of yr private plate. This is the balance of the original and only printing therefrom.

Very Resptfly
Butler & Carpenter

Philada June 10th 1863

Messrs John I. Brown & Son

Gentlemen:

Yr favor of the 8th inst, inclosing check in our favor of 10.12/100 Dollars, is duly rec'd & credited.

Your instructions concerning gumming and perforating shall be complied with.

With thanks we remain

Very Resptfly
Butler & Carpenter

Philada June 10th/63

Dr. E. T. Wright
160 Fulton Corner Broadway

Dear Sir:

On the 5th inst we inclosed you specimens of yr stamp in colors, and requested you to state in what color and quantity you wish it printed.

As we wish to put the plate to press at yr earliest convenience, we beg the favor of an answer.

Very Resptfly
Butler & Carpenter

Philada June 10th 1863

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

Sir:

We beg very respectfully to call your attention to our a/c of the 4th inst and trust it may suit your convenience to have it promptly settled.

Our contract is so onerous and we are such heavy losers thereby that we are forced to be importunate in this matter. We had earnestly hoped that our position, repeatedly made known to the former Commissioner, would have secured us ere now the payment of our indemnity claim granted by Act of Congress, when we would be in a measure relieved from the immediate pressure under which we labor. Severely disappointed thus far in that expectation we trust, honored Sir, you realize the importance of our asking for the early settlement of our May a/c, and that you will find in our necessities ample excuse for this communication.

We have the honor to remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. June 10th 1863

D. S. Barnes & Co
To Butler & Carpenter Dr

For Paper & Printing in Vermillion	2.652	Stamps (4¢)	@ 69¢	\$1.83
do do In Black	134.223	" "	19¢	25.50
Perforating	136.875	" "	3¢	4.00
				<u>\$31.43</u>

Philada June 10th 1863

D. S. Barnes & Co

Gentlemen:

Yesterday we completed yr order No 3,275 for which we have the honor to submit above a/c.

Do you desire us to keep any specific amount of yr 4ct Stamps on hand ready for instant delivery? We will be happy to meet your wishes in this respect.

Very Respectfly
Butler & Carpenter

Philada. June 11th 1863

Joseph Haydock Esq
 Agent: No 80 Maiden Lane
 New York

Dear Sir:

Yr favor of the 10th inst is duly rec'd.

We are now under the impression that the Department of Internal Revenue allows Seven and a half per centum as a maximum on sums of one thousand dollars and upwards. Consequently, if you get a Treasury Certificate for \$7.302 33/100 and forward it, desiring stamps from your 1 cent private die, you will receive the whole amount of stamps now on hand, viz

	785,000 Stamps	
Thus Check for	\$7.302.33/100	
Add premium 7½% thereon	547.67	
	<u>\$7.850.00</u>	

This is all you have to do to get the stamps.

Our private a/c for Printing, paper & perforating will be presented by us on delivery of the stamps. It will be about as follows, viz:

Paper & Printing	785,000 stamps @ 5 1/3	\$41.86
Perforating	560,000 " " 3	16.80
		<u>\$57.66*</u>

The balance of stamps is we think unperforated.

Yrs Truly
 Butler & Carpenter

*((This should be \$58.66 not \$57.66))

Philada June 12th 1863

Messrs J. C. Ayer & Co

Gentlemen:

Your favor of the 10th inst is duly rec'd together with check therein for \$37.55/100.

We must confess to much surprize at the contents of your communication with regard to a matter which has been previously and as we supposed definitely discussed.

In your favor of the 24th April last you write in regard to this very matter of printing charges as follows - "We will presume that your charge for printing is correct, and desire you (us) to render the item in our next bill".

Now you will confess that there must be a reason for surprize at this late moment. We refer you very respectfully to our communication bearing date April 23. 1863, respecting this subject. We have the honor to state again that our charges are in accordance with the precise rule adopted for all our customers, and to consent to a reduction therein would be a serious injury to our own interests and a manifest injustice to others. We must therefore, respectfully insist on our terms, and decline receiving the check sent us which we reinclose herewith.

Yr Obt Servts
Butler & Carpenter

Philada. June 12th 1863

Demas S. Barnes & Co

Gentlemen:

Yr favor of the 11th inst inclosing us for Thirty one
45/100 in full payt of our a/c is duly rec'd, and we express
our thanks for your prompt attention thereto.

Your instructions with regard to balances on hand com-
mand our respectful attention and shall be duly carried out.

Very Resptfly
Butler & Carpenter

Philada June 13th 1863

C. B. Woodworth Esq
Rochester N.Y.

Dear Sir:

On the 31st March last we requested you to return us our model, being one of several requests to the same effect. We beg to renew the demand, and hope that you will at once comply with it.

Trusting this letter may reach you by due mail we remain

Very Obtly Yrs
Butler & Carpenter

Philada June 13th /63

Dr E. T. Wright
No 160 Fulton St.
New York

Dear Sir:

On the 5th & 10th insts we addressed you with regard to your stamps and have thus far failed to receive any reply thereto. Is it possible that our letters have again miscarried? It would seem that we are very unfortunate in our correspondence with you; and we hope that these last mentioned communications have not encountered the fate which attended some of the former.

Should this, however, be the fact we deem it our duty to advise you at once, for in our letter of the 5th inst are four sheets of yr private stamps in different colors for your selection.

Very Resptfly
Butler & Carpenter

Philada June 13th 1863

Messrs J. C. Ayers & Co

Gentlemen:

Yr favor of the 12th inst is rec'd this P.M.

Your instructions therein contained have our attention, and you can forward your order immediately.

Very Resptfly
Butler & Carpenter

Philada June 15th 1863

Hon Jos J. Lewis
Comm'r Internal Revenue
Washington. D. C.

Sir:

We beg again to draw your attention to our a/c of the 4th inst.

That you may appreciate the necessity which forces us to be thus importunate, permit us to state that our cash expenditures to date amount to upwards of Forty four thousand, dollars, while our receipts from all sources do not exceed fourteen thousand dollars; leaving the heavy balance of thirty thousand dollars against us. It is therefore under great discouragement that we conduct our business which is solely and specially confined to the manufacture of Internal Revenue Stamps.

Be pleased, therefore, honored sir, to direct pay't of our unsettled a/c.

Very Resptfly
Butler & Carpenter

Philada. June 15th 1863

Dr E. T. Wright

Dear Sir:

Yr favor of the 12th inst is this day rec'd, covering sheet of yr label and one of our stamps. The contents therein are duly noted.

We are much surprised and regret exceedingly that you find the spaces inconvenient. Permit us to state that you gave us yr label sheet to govern us and the distances are mutually observed. We learn now for the first time that you want said distances unlike those on the original sheets now used by you. This is a very serious matter. Do you know that it necessitates a new plate to be engraved? The expense will be one half of the original price and unless your present directions be a sine qua non it is our duty to advise you promptly thereof. It is not possible to bring the ends (lathework) closer as the dies cannot be thus closely transferred without marking out portions thereof reciprocally.

We will procure other paper as you desire.

Be kind enough to give us yr ultimate views promptly.

Very Resptfly
Butler & Carpenter

Philada June 16th 1863

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

Sir:

We have the honor to acknowledge receipt of Treasury Dft
for \$1.491.73/100 in full payment of our a/c of the 4th inst,
handed us this morning by a gentleman from your Department.

We beg leave to express our sincere obligations for your
kind attention to this matter, and remain with much respect

Your Obt Servts
Butler & Carpenter

Philada June 17th/63

W. & T. Liversidge

Gentlemen:

Inclosed we send you dft for \$86.05/100 in pay't of
yr a/c due 14th inst.

Be kind enough to acknowledge receipt thereof and
oblige

Yrs Resptfly
Butler & Carpenter

Philada June 18th 1863

Messrs Pierpont & Co
Rochester. N.Y.

Gentlemen:

Yr favor of the 15th inst to the Hon'e Commissioner of Internal Revenue, has been forwarded to us this day for attention and reply.

Do you desire the whole label engraved in facsimile of that forwarded and the stamp proper engraved in the square? or do you want simply a stamp of the size indicated to be engraved and to be afterwards affixed over the square? To engrave the whole label and stamp included will cost you Three hundred & fifty Dollars; the stamp itself will cost for the engraving three hundred dollars. The price of printing will depend on the superficial area of the engraved incorporated stamp.

We have the honor to state that the work must be engraved in the finest and highest style of art of steel plate engraving and the cost is thereby enhanced.

Are you aware that the law requires the private proprietary stamp * * to be so affixed to the bottle, box or package that it must be destroyed on opening them or any of them to get at the contents? Will such a stamp and label as you propose meet these requirements? It is our duty to call your attention to this important matter. Expressing our earnest desire to meet your wishes we remain

Very Respectfly
Butler & Carpenter

* * ((^Tthis word too faded to read))

This page half torn from the book. No evidence of
its ever having been used.

Philada June 18th 1863

Hon'le E. McPherson
Deputy Commissioner.

Sir:

We have the honor to acknowledge your esteemed favor of the 17th inst with its inclosure.

We have written at once to messrs Pierpont & Co, and must beg permission to retain their letter to your Department until we receive a somewhat more definite idea of their wishes than it conveys.

We think that these gentlemen have overlooked the provision which directs private stamps to be so affixed as to be destroyed in the efforts to get at the contents of the bottle, box & pckge whereon they are placed.

We beg to inform you that we are now engraving a private one cent stamp plate for Brandreth's medicine, the design for which was approved by you a few days ago.

We have the honor to remain

Very Resptfly
Butler & Carpenter

Philada June 17th 1863

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

Sir:

We had the honor on the 15th April last to solicit your favorable attention to our claim for indemnity passed unanimously by Congress during the preceding month.

Permit us to state that our cash expenditures to date exceed forty four thousand dollars, and our receipts from all sources of our business do not equal Seventeen thousand dollars. Of these receipts we have derived from the Government only about ten thousand dollars (viz \$10,047.88/100); and the balance, between Six thousand and three or four hundred dollars, is obtained from Proprietary Stamp engraving and printing on private a/c.

At the present rate of stamp deliveries our current expenses are double our receipts; and we estimate that our outlay by the 1st October next (the end of our year's business) must be Sixty thousand and our whole receipts not more than twenty or twenty-one thousand dollars; showing a balance against our business of very nearly Forty thousand dollars (\$40,000). These are facts which we would be very happy to have disproved, and into which we invite enquiry.

Now, our indemnity claim is only Nineteen thousand, six hundred and twenty dollars (\$19,620) not equal to one half of the estimated loss in our contract. This claim was presented months ago to the Department. It was duly and we believe thoroughly discussed. Its justice was admitted by all parties cognizant of its merit. The Hon'le Ex Comm'r Geo S. Boutwell endorsed it; your honored self recommended it most kindly and strongly to the Committee of Congress, by whom it was approved, and submitted for final action in both Houses where it was unanimously passed. We have submitted subsequently our own affidavit as to the justice and worth of the a/c, and added thereto the strong testimony of a disinterested and most competent gentleman. Yet days, weeks and months pass slowly by; and we have to complain that, despite all the above incontrovertible and powerful facts, we have not yet received a penny!

In presenting the foregoing facts to your notice, we respectfully and earnestly beg you to consider the unfortunate condition in which we have been placed by a faithful performance of our contract with the Government, and the serious injury and loss we are suffering from the non-payment of a claim so justly due us.

We are greatly in need of money at this moment and, disinclined as we are to press our affairs on your attention, our necessities compel us earnestly to beg of you to relieve us by a prompt order for the *

*((Letter ends here))

Philada. June 17th 1863

Hon's Geo S. Boutwell

Sir:

Pardon our trespass upon your time and attention with regard to a matter which is however of vital importance to us, and with which as former Commissioner of Internal Revenue you were just and kind enough to interest yourself on our behalf. We refer to our indemnity claim passed and granted by Act of Congress during last March.

We have the honor to state that our apprehensions of serious loss in our contract have been most painfully proven: our expenditures at this moment exceed our receipts more than twenty seven thousand dollars; and, as our daily deliveries of stamps by no means defray our current and necessary expenses, we estimate a balance of very near, if not quite, forty thousand dollars against us at the end of our contract, viz 1st October next. Our outlay to date (cash paid out irrespective of liabilities due and undischarged) is over forty four thousand dollars; and from the Government we have derived for stamps only ten thousand and forty seven 88/100 Dollars (\$10,047.88/100). From private stamp engraving & printing we have received about six thousand dollars more. Such is the "Beggary account" of our business. Instead of delivering six hundred millions of stamps we have thus far (up to the 1st inst) delivered less than eighty millions! We have dismissed our printers, discharged all but the most necessary of our employes, and see no prospect ahead of improving our position. Certainly, honored sir, you can bear testimony to our earnest desire to meet every demand of the Department, and can testify how well and fully we have fulfilled our duty.

We apprehended months ago that we would lose seriously in our contract, but we spared no necessary expense nor laborious effort to meet promptly and generously every need of the Government, trusting that common justice, at least, would not permit our ruin in the cause of the Department's interests.

Accordingly we submitted statements of our business; we offered to throw open our books in proof thereof; we invited the most rigorous scrutiny therein; and on those statements we presented a claim of indemnity, not of profit, and earnestly requested attention thereto. The subject was fully and maturely discussed. You endorsed it; the Hon's Secretary of the Treasury endorsed and recommended it; the Committee of Congress had favorable action on it; and both Houses unanimously passed it. Since then we have submitted our affidavits as to the merits and worth of our a/c; those affidavits were accompanied by another from a disinterested and most competent authority; and despite all these favorable and decisive facts we have as yet received not one penny of what we so truly deserve.

We are disappointed and mortified beyond expression at this indifference from whatever source it may arise. We know we have done all that honorable men could have done in this matter. We hoped that our conduct in all our relations with the Department if not our past reputation as men and citizens would have given

us some weight. We know the claim is preeminently just; we know that the full amount of said claim (\$19,620) will not be more than one half of the balance against us on the 1st Oct next; we know that with it we will not have then received from the Government much more than a third merely of your estimated payments on stamps, viz \$84,000. We know, moreover, that we have a most important contract, almost of a confidential nature, and that no just Government can demand men to ruin themselves therein. Either we deserve the confidence of the Government; or we do not. In the latter supposition we are not the proper persons to be entrusted with so great a business; but inviting as we have done and do, examination into our assertions, we cannot understand why we are thus kept out of what we claim earnestly as our property.

We have written an urgent letter to the Hon'ble Secretary of the Treasury and deem it just and respectful to yourself that you should also be informed on the subject. May we not beg you to add your voice once more in our behalf?

Very Truly Yr Obt Servts
Butler & Carpenter

Philada. June 18th 1863

Demas S. Barnes & Co.

Gentlemen:

We have the honor to forward you a/c for stamps delivered yesterday 17th inst for you on order No 3.361.

These stamps are from the original lot, gummed etc before you directed us to cease gumming. In fact we have printed these in black simply(?), while we afterwards printed some in vermilion at yr request. The vermilion stamps (1 & 2 cts) remain with the balance of the original lot of black & gummed on hand. When we have exhausted the stamps in black we then will furnish the vermilion.

Very Resptfly
Butler & Carpenter

Philada June 18th/63

D. S. Barnes & Co

To Butler & Carpenter Dr

1863

June 17.	Paper & Printing	42.000	1 ct Stamps @ $8\frac{1}{2}\text{¢}$	\$3.57
	do	5.000	2 " " @ $10\frac{1}{2}\text{¢}$.52
	Perforating	47.000	Stamps @ 3¢	1.41
				<u>\$5.50</u>

THIS A/C MARKED CANCELLED

Philada. June 19th 1863

B. Brandreth Esq

Dear Sir:

In the design for stamps submitted by you, we notice that the signature is in the lower end. Now, as it is written in very small characters and cannot therefore be a facsimile, we presume it was merely put in without positive intention there to remain, if the appearance of the stamp can be improved without it. Hence, we beg leave to enquire whether we are not at liberty to engrave the name in a style of letter which will correspond better with the writing at the top of the stamp? We think the general effect can be thereby enhanced and therefore suggest the alteration.

It is true you desired us to modify the design in accordance with our knowledge of the law and good taste; yet, as it is possible you wish to retain the written signature, we feel better satisfied to address you on the subject.

An early answer will much oblige

Yrs Resptfly
Butler & Carpenter

Philada June 20th 1863

Messrs J. C. Ayers & Co

Gentlemen:

Yr favor of the 15th inst is duly rec'd and contents.

We have the honor to state in reply thereto that our price for printing is in accordance with permission granted us by the Hon'e Ex-Comm'r Geo S. Boutwell, on special application made by us in February last. As we have stated this in our communication, bearing date April 23rd last, we must presume you have overlooked it.

We have endeavored to satisfy you in our past correspondence of our right to make the charge and regret exceedingly that you are unwilling now to accept our explanation of the matter. With regard to the seeming peculiarity of our citing the number of stamps to the plate, rather than the superficial area of stamps on the same plate, it is merely a "distinction without a difference"; and we refer you to our letter of the 23rd April priving this.

If despite our asseverations in this matter you remain dissatisfied, we have the honor to refer you to the Hon'e Commissioner, Jos J. Lewis, Washington. D. C.

Very Resptfly
Butler & Carpenter

Philada. June 20th/63

Dr E. T. Wright

Dear Sir:

Your favor of the 19th inst duly rec'd.

Your idea that the dies are separate is correct; but as you will observe from the printed sheet the whole plate is transferred, hence, to make the alteration suggested by you, a new plate would be required.

We regret, indeed, that the plate was thus engraved as it may ~~some~~ somewhat inconvenience you; but in laying down a plate we have always to be very exact in measurement and your sample was literally followed.

However, as you think you can use the stamps without much trouble, we will proceed to print therefrom. We forward you herewith a sheet printed on paper which we have endeavored to get as near yr old paper as possible. Will you be kind enough to inform us whether or not it meets with your approval?

Very Resptfly
Butler & Carpenter

Philada June 20th/63

Messrs D. S. Barnes & Co

Gentlemen:

Yr favor of the 18th rec'd yesterday.

We express our sincere regrets at the error; and, that you might suffer no inconvenience from the delay we forwarded you yesterday the proper stamps.

Be kind enough to return us your private stamps, as this will be the best & simplest manner of settling the a/c.

Very Resptfly
Butler & Carpenter

Philada June 22nd 1863

The New York Bank Note Company
for W. L. Ormsby, Tr

Gentlemen.

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

Expressing our obligations for the proffer of your services, we have the honor to state that we must very respectfully decline making the arrangement suggested.

We remain

Very Resptfly
Butler & Carpenter

Philada. June 22nd 1863

Messrs W. & T. Liversidge

Gentlemen:

Will you have the kindness to forward us as usual
Two Barrels of Gum Substitute.

Very Resptfly
Butler & Carpenter

Philada June 23rd 1863

Demas S. Barnes & Co

Gentlemen:

Yr favor of the 22nd inst is duly at hand.

We are much surprised to learn that you had not rec'd the pckge forwarded you up to 2 o'clock P.M. yesterday. The Stamp Agent himself delivered the pckge at the P. O. and the delay is justly to be charged to the mail. We hope you have experienced no inconvenience.

We acknowledge receipt of Pckge of returned Private Stamps.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 24th 1863

J. C. Ayers & Co

Gentlemen:

We have delivered this day to the Agent order No 3.389
to be forwarded you.

Herewith is our a/c

Very Resptfly
Butler & Carpenter

Philada June 24th 1863

Messrs J. C. Ayer & Co

To Butler & Carpenter Dr

For Paper & Printing	397.500	1 ct	Stamps @ 14¢	\$55.65
do do	175.000	4 "	" "	13 22.75
				<u>\$78.40</u>

Philada June 24th 1863

Wm G. Armstrong Esq

Sir:

It is with great astonishment that we learn that you are now employed by other parties than ourselves when it was so distinctly understood by us that your services were guaranteed us to the exclusion of others; it being understood also that in case propositions of an advantageous nature should be made to you over and above the terms on which you labored for us, we should have the option of securing your services at the same rates, thereby securing a prior right to your ~~talent~~ and labor.

Our surprise is, therefore, very great to learn that you have not only accepted work from other parties, but have not even informed us of the proposal made by them!

We have the honor to state that the propositions made by our Mr Butler were most distinctly and emphatically bona fide; and we find it difficult to explain your recent action thereon.

We trust that you are yet enabled to abandon any work which you have accepted; and we desire to say that we claim even now a fulfilment on your part of the verbal agreement made with us; and that we have no doubt we have just and perfect right to precedence over all others in obtaining your exclusive services, provided, of course, your interests do not suffer. Should we be unwilling to make the arrangement now consummated or about to be consummated between yourself and other parties, you will of course be at perfect liberty to accept their terms; but we place it now on record and wish you distinctly to understand that until we decline making with you the same or equally valuable agreement which may now exist between yourself and others, we shall consider our right to your exclusive services unquestionable in honor and equity.

We have the honor to remain

Very Obt Yrs
Butler & Carpenter

Philada. June 25th 1863

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

Honored Sir:

We beg to place before you two communications addressed respectively to the Hon's Secretary of the Treasury and to the Hon's Geo S. Boutwell, Ex-Comm'r, in relation to our long delayed and most equitable indemnity claim. As a matter of courtesy and duty to yourself it is proper that you should be informed of their contents; and your own proper knowledge and experience of stamp consumption can enable you to bear out our statements respecting present and probable future deliveries.

We have most patiently and hopefully waited for a settlement of this claim; and have perhaps (injuriously to our interests) postponed too long pressing it on the attention of the Department. Believing we have done all we could to satisfy the Department of our merit in this matter we have daily anticipated some attention thereto. But thus far we have no reason to apprehend prompt settlement thereof.

We regret exceedingly that we could not have had the pleasure of a personal interview at our own office with your honored self that we might have submitted our books, data etc to your own inspection; but we know also that your valuable time is most exclusively occupied with public interests. Permit us to state, honored Sir, as your own a/cs verify, that our receipts from yr Department thus far amount only to \$10,047.88/100. Now our paper a/c alone is very near \$6,800!

We desire most earnestly that our letters should be placed in the hands of the Hon's Secy & Ex Comm'r. It is mortifying to us to be obliged to renew the subject and press its consideration. But what are we to? We cannot imagine the Government desires us to be ruined in fulfilling our duty, in discharging properly a most important trust, especially when that ruin arises from no fault of our own. We ask for justice merely. We have no hopes of realizing anything for our labors; we see no escape from our position so unfortunate and unenviable, unless the Government be disposed to grant us what we so properly claim. We only want to have our statements examined and verified. If they are false we deserve nothing; if they are true it is a wrong done us to withhold our claim.

Pardon our troubling you personally thus far, as it would seem the claim has been taken out of yr Department, but we have no desire to press this matter save with your knowledge.

Praying you, therefore, to read the inclosed statements ere submitting them to the gentlemen to whom they are addressed, we have the honor to invoke your favorable consideration thereof.

Very Resptfly
 Butler & Carpenter

Philada June 26th/63

Chas. Batchelor Esq
New York

Dear Sir:

May we enquire whether you have yet decided to have a private stamp engraved?

At this moment we are enabled to take hold of it without delay; and as the general stamping law goes into effect within a few months we presume you are desirous to be prepared for the emergency in good time.

Very Resptfly
Butler & Carpenter

Philada June 26th 1863

Messrs W. & T. Liversidge

Gentlemen:

Yr favor of the 22nd inst is duly rec'd, and we have also to acknowledge the arrival of the new Gum.

We have tried the liquid gum forwarded us; but have not mixed the dry dextrine, as we are not informed whether any special process, need be followed in this respect. Please write us in this respect.

We like the new gum; and, although not prepared to say, at this short notice, whether it will meet all our requirements, we are inclined to think it will.

Be kind enough to state your price for the new gum. We would like to try it on a more extended scale. An early answer will oblige us, for, provided the terms be satisfactory, we would like our recent order for Two Ebls filled with the new article.

Very Resptfly
Butler & Carpenter

Philada. June 29th 1863

B. Brandreth Esq
New York

Dear Sir:

Inclosed we send you a couple of proofs of yr finished die.

We trust you will be pleased with it.

In view of the fact that a general cessation of business characterises our city at present, in consequence of the apprehended approach of the rebel forces, we will have to arrest at least for a few days the finishing of yr plate.

At a period like this as custodians of Government property we must take active measures to put it in safety.

Yrs Resptfly
Butler & Carpenter

Philada July 2nd 1863

Dr E. T. Wright
160 Fulton St.
New York

Dear Sir:

Yr favor of the 29th ult is at hand. Yr plate shall be put to press.

We will endeavour to finish them at the earliest hour; but we beg you to bear in mind that at present our city is in much confusion and suspense. While it is strongly hoped the pending battle may result in the discomfiture of the rebels we must be prepared for the worst.

We will endeavour to get yr stamps printed at as early an hour as possible.

Very Resptfly
Butler & Carpenter

Philada July 2nd 1863

Messrs W & T Liversidge

Gentlemen;

Yr esteemed favor of the 30th ult is duly rec'd and contents noted.

The new gum we believe admirably suited to our purpose, but the difference in price puts it entirely out of our use. The old gum so called meets every requisition sufficiently well and has answered all needs to the satisfaction of ourselves and others. Hence we are not disposed to incur the double expense of a new article which has certain superior merits, it is true, but not of sufficient importance to warrant our outlay thereon.

Very Resptfly
Butler & Carpenter

Philada July 2nd 1863

Messrs W & T Liversidge

Gentlemen:

Yr favor of the 27th ult is rec'd and also Four Barrels of Gum substitute.

We are surprised at this amount as it is double our order of the 22nd ult. We do not in fact want two barrels; and are merely finishing up stock on hand.

We have the honor therefore to return herewith yr a/o for Four Barrels, begging you to correct it, while we also will forward at the earliest opportunity the two surplus barrels.

Very Resptfly
Butler & Carpenter

Philada. July 2nd 1863

B Brandæth Esq

Dear Sir:

Yr favor of the 1st inst is duly at hand.

We will proceed as rapidly as possible to prepare yr plate for printing.

Be kind enough to state what amount & in what color we shall print when the plate is ready. We believe you stated blue as yr color. Is this correct?

Very Resptfly
Butler & Carpenter

Philada. July 3rd 1863

Messrs Root, Anthony & Co
16 Nassau St.
New York

Gentlemen:

Yr favor of the 2nd inst duly rec'd & contents.

In reply thereto we have the honor to state that we have no yellow 2¢ stamps of any character gummed and perforated.

The demand for these stamps has quite exhausted even the exchanges; while we also delivered all of that color prepared for use ere commencing our deliveries of blue.

We have the honor to remain

Very Resptfly
Butler & Carpenter

Philada. July 3rd 1863

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

Sir:

Your esteemed telegram in reply to our dispatch of the 29th ult was duly rec'd.

We have the honor to report that we have our large stock of stamps, plates, rolls and dies belonging to the Government, packed in large boxes ready for immediate removal in case of danger from the enemy.

The bulk of stamps is quite large. We trust however that the Army of the Potomac may relieve our city from an invasion which would prove most calamitous to public and private interests.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada July 3rd 1863

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

Sir:

Yr esteemed communication of the 30th ult is duly rec'd and commands our respectful attention.

We are happy that Messrs Ayer & Co in compliance with our expressed wishes should have referred the question debated between us to your investigation and decision.

We have the honor to state that our charge for printing stamps beyond $3 \frac{1}{8}$ inches superficial area is made on authority granted us (through our Mr Butler) Feby 3rd last by the Hon'le Ex Comm'r Geo S. Boutwell.

It was in this wise: During a visit of our Mr B- in Washington at that date, viz Feby 3rd 1863, he sought occasion to draw Mr Boutwell's attention to the fact that for us to print stamps beyond $3 \frac{1}{8}$ inches superficial area on the same basis as in the printed Circular (Jany 1. 1863) for stamps of and under that size, would be ruinous; and in corroboration of his statement he submitted certain data to the Hon'le Comm'r who kindly and immediately granted our request to make the printing charge on the basis of 23 cents instead of 10 cents. 23 cents being the amount actually received by us for one thousand stamps of $3 \frac{1}{8}$ inches superficial area; viz 13 cts from the Government and 10 cents from the private party. This permission granted verbally and at once by the Hon'le Mr Boutwell has always been acted on by us, and its justice and propriety were so manifest that we are happy to state Messrs Ayer & Co are the only parties who have made a difficulty on the subject.

The Hon'le Ex Comm'r Boutwell doubtless remembers the circumstances perfectly; and, as he is now we believe in Washington, he will doubtless corroborate our statement. May we, therefore, ask you to recall the matter to his mind. It was discussed in relation to the private stamp of Dr Swain of this city; and our Mr Carpenter addressed a letter thereon to our Mr Butler in Washington who submitted it to Mr Boutwell. This letter will be submitted to you, though private, if you so request.

The proportion is as follows, viz as $3 \frac{1}{8}$ inches stamp is to the stamp engraved so is 23 cents to the amt charged. In Messrs Ayers & Co one cent stamp the superficial area is about $3 \frac{65}{100}$ superficial area of inches - hence our charge is as follows:

$3 \frac{1}{8} : 3 \frac{65}{100} :: 23 : 27$ cents

Of these 27 cents the Government pays the regular 13 cents and Messrs Ayers & Co the balance, viz 14 cents.

Were the stamp $3 \frac{1}{8}$ inches or less our charge would of course be on the basis of ten cents as the circular paragraph 3 indicates; but it is over and above $3 \frac{1}{8}$ inches. We have only to add that if we found it ruinous in Feby last to print stamps of large size on a basis of ten cents we have now to declare with even more energy that we discover nothing in our business prospects at present to warrant us in consenting to a reduction of the rates granted by authority. Therefore, honored sir, we beg you to give this subject your kind consideration.

We have on hand (printed merely of the old original stock) of yellow stamps as follows,

 vis:
41.760 2 ct Bank Checks
 3.570 do Play Card
 5.460 do Proprietary
15.960 do Certificate

These stamps are neither gummed nor perforated. They were among the first printed and vary from 180 to 210 stamps to the sheet.

We are aware that the public prefer the yellow to the blue color; but in view of the fact that there is so great a balance of blue stamps, could it not be injudicious to authorize an issue now of yellow stamps?

Awaiting your instructions we remain

Very Respectfly
Butler & Carpenter

Philada. July 3rd 1863

Mr Whitehurst
Washington. D. C.

Dear Sir:

We are informed that you possess the negatives of the Photographs of the Capitol Rotunda pictures; and, as we are desirous of obtaining a few impressions of the "Baptism of Pocohantas" we beg you to forward them to us, say two or three imps, at your earliest convenience.

The photographs which we desire are quite large, say 8 x 6 inches in size. We do not care how faint the impressions may be, provided they are clear and distinct; on the contrary we want them rather to be light impressions and not varnished so that we may if necessary, have them touched up and finished to please our own taste.

Be kind enough to answer us by return mail and state when we may receive the impressions.

By stating the price we will be happy to forward it at once to you.

Very Resptfly
Butler & Carpenter

Philada July 3rd 1863

C. Batchelor Esq
No 81 Barclay St. N.Y.

Dear Sir:

Yr favor of the 1st inst is this morning rec'd, with inclosed sketch.

The cost of engraving a plate of private stamps of the character and size indicated will be from three hundred to three hundred & fifty Dollars.

With yr permission we will be happy to make up an original model to be submitted for your aproval.

Would it not be better for instance to have the names in full instead of the mere initials "C. B. etc etc " on the engraving forwarded us.

Trusting to hear from you at an early hour we remain

Very Resptfly
Butler & Carpenter

Philada. July 6th 1863

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

Sir:

We have the honor herewith to forward original and duplicates receipted a/cs of our Stamp deliveries during the month of June past.

Accompanying is also tabular statement of said stamps, duly certified by the Stamp Agent, Wm H. Kemble, Esq.

Trusting you will find all correct and that it may suit your convenience to settle the a/c at an early hour, we remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada July 6th 1863

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

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

viz:
8,271,521 Stamps @ 13¢ pr M \$815.29

Rec'd Payment
Butler & Carpenter

Philada. July 6th 1863

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

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

viz:
6.271.521 Stamps @ 13¢ pr M \$815.29/100

Rec'd Payment
Butler & Carpenter

Philada July 7th 1863

C. Batchelor Esq

Dear Sir:

Inclosed we have the honor to send you model for your private die which we hope will meet with your approbation. We deem it one of the handsomest private stamps yet issued.

You will understand that the name "T. J. Husband" is merely introduced to illustrate the effect of your own name so placed.

We have the honor to state that we will engrave a large steel plate of Forty four of these stamps, in the highest style of art, with lathework counters as shown by the model for Three hundred & fifty dollars.

We will furnish impression from the plate in four weeks from the date of the order.

Very Resptfly
Butler & Carpenter

Philada July 7th 1863

C. W. L. F. Morrow Esc
Agt

Dear Sir:

We believe we have not acknowledged receipt of yrs of the 4th ult & accompanying a/c for 47 3/4 yds Blanketing forwarded us on a/c of balance yet due us.

May we enquire when the balance will be ready? And do you purpose making it as heavy as that sent 3rd ult?

Very Resptfly
Butler & Carpenter

Philada July 8th 1863

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

Sir:

Your esteemed communication of the 7th inst is duly received.

Do you desire one stamp of each kind of Internal Revenue Stamps on the sample boards? Or shall each sample board be a sheet of a particular stamp?

We can prepare a book of specimen sheets, size of letter paper, which will be very handsome and may meet your wishes perfectly. To do this will require a little time, as every plate must be proved; but we think the result will be very satisfactory to you. The book will contain about 125 or 130 sheets of stamps. We presume, of course, you desire the proofs to be in the colors adopted in use.

We will set to work at once to comply with your wishes.

Very Respectfly
Butler & Carpenter

Philada. July 8th 1863

B. Brandreth Esq

Dear Sir:

We have the honor to acknowledge receipt of your esteemed favor of the 3rd inst.

Inclosed we submit for your examination and approval proofs (3) in black, blue and vermillion of your stamp.

Permit us to remark that the vermillion is very much more expensive than the others, for which latter colors we may* no extra charge in printing.

Your plate will be ready for the Press within a couple of days.

How many thousand stamps shall we print? There are one hundred and thirty two (132) stamps to each impression.

Very Resptfly
Butler & Carpenter

*((Writer evidently meant "make" not "may" here))

Philada July 9th 1863

Messrs D. S. Barnes & Co

Gentlemen:

We have the honor to annex our a/c for stamps delivered this day on order No 3.469 from your private plates.

Very Resptfly
Butler & Carpenter

Philada July 9th 1863

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr

Paper & Printing	37.000	14 stamps @	8 $\frac{1}{2}$ ¢	\$3.14
do	25.000	2 "	10 $\frac{1}{2}$ ¢	2.62
do	87.000	4 "	19 ¢	16.53
Perforating	149.000	Stamps @	3¢	4.47
				<hr/> \$26.76

Philada July 9th 1863

C. W. L. F. Morrow Esq
Agent

Dear Sir:

Yr favor of the 8th at hand.

The blanketing sent us is satisfactory. If the balance
be similar we will be content.

Very Resptfly
Butler & Carpenter

Philada. July 10th 1863

Messrs Root, Anthony & Co

Gentlemen:

Yr favor of the 9th inst on hand.

We have on hand ungummed and unperforated

41.760 2¢ Bk Check Stamps

15.960 " Certificate "

If you obtain special authority from the Department for these stamps we will both gum and perforate them as we cannot (without special instructions from the Hon's Commissioner) issue ungummed and unperforated stamps. Of course we make no charge for this.

The above stamps are among the first printed and vary from 210 to 180 on a sheet.

Very Resptfly
Butler & Carpenter

Philada. July 10th 1863

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

Sir:

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

We will immediately set about preparing sample boards as you request, and will forward them at the earliest possible moment.

Very Resptfly
Butler ' Carpenter

Philada July 10th 1863

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

Sir:

Your esteemed favor of the 9th inst inclosing Treasury Dft
in our favor for \$815 20/100 in payment of our June a/c of Stamp
Deliveries is duly rec'd; and we hasten to express our sincere
acknowledgments for your prompt and kind attention.

Very Resptfly
Butler & Carpenter

Philada July 10th 1863

B. Brandreth Esq
New York

Dear Sir:

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

Your plate is now ready for printing. We will be ready to deliver \$2.000 worth in ten days as you anticipate.

Do you wish them gummed and perforated? Or do you prefer to paste and cut them yourself? We will have the plate registered so that if you prefer to cut them you can do so.

You will forward yr Treasury Dft to the Hon's Commissioner, Mr. Lewis, and state that you want the amount in your private 1 cent stamps and nothing further is required.

Very Resptfly
Butler & Carpenter

Philada July 10th/63

Messrs W. & T. Liversidge

Gentlemen:

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

Your instructions regarding the surplus gum are duly heeded. We regret that our business does not permit us to take it all; but we are now much ahead of the regular Government demand.

We remain

Very Resptfly
Butler & Carpenter

Philada. July 11th 1863

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

Sir:

Yr favor of the 10th inst is duly rec'd.

We regret exceedingly that Messrs Ellis & Co should have received other stamps than those desired; but, on the requisition presented us to be filled two cent certificate stamps were entered; and as we fill all general stamp orders from the aggregated requisition (in order to get at the balances simply & perfectly) these stamps were packed up. Private stamp(Proprietary) orders being from a different a/c are filled from the orders separately.

It would seem upon enquiry that the order was filled from a balance of Certificate stamps prepared at the early stages of our contract when we were directed to fill orders without waiting until they were perforated. Hence they were sent in that form, the packer filling as we above stated from the requisition, and, hence, not noting the fact of perforated bank checks being called for.

As we had the honor to inform the Department on the 3rd inst, we have no gummed and perforated yellow stamps of 2¢ Certificate on hand, and consequently could not supply the order in that color.

Permit us to ask in this connection whether, in view of the blue stamps ready for delivery, you deem it proper for us to gum & perforate the inconsiderable balance of yellow stamps unfinished on hand?

We express our earnest regret at the mistake to which you call our attention which is, indeed, an oversight less excusable on the part of our packers when the paltry amount of daily stamp deliveries is borne in mind.

Very Resptfly Yrs
Butler & Carpenter

Philada July 11th 1863

Messrs J. A. Ellis & Co
Chicago. Ill.

Gentlemen:

We are informed this morning by the Rev. Dep't. at Washington that we sent you inadvertently 2¢ blue unperforated Certificate Stamps when (lacking yellow stamps of the denomination & character) we should have sent 2¢ perforated Bk checks. We regret exceedingly this error which is to be ascribed to the fact that all General Government Stamp orders are filled by our packers from an aggregated requisition of all the daily orders - this being the most perfect & reliable manner of keeping the balances correct and as the requisition did not bear the special directions on the order (No 3.430) they were not obeyed.

We would have sent yellow stamps, but for the reason that we had not a balance on hand prepared. We will be happy to forward the 2¢ Bk checks in place of the 2¢ Certificates erroneously sent you; and, if you so desire, please return them by Express to us, we bearing the cost of transportation.

Very Resptfly
Butler & Carpenter
No 242 Chestnut St.
Jayne's Building

Philada. July 13th/63

Messrs Root, Anthony & Co

Gentlemen:

Your favor of the 11th inst is at hand and contents noted.

We have given directions to gum, press and perforate the yellow stamps for your order; but, it will require a few days for these various operations, and hence your order may not be filled immediately on presentation. The delay, however, shall not be of moment.

We note your explanation of the deficient orders for Bk Checks in April last. It is probably one of the causes for such diminution of check orders; but in general the demand decreases instead of increasing. Either fraud or evasion causes this state of affairs, or the Congressional estimate of consumption were grossly erroneous.

Very Resptfly
Butler & Carpenter

Philada July 13th/63

D. S. Barnes & Co

Gentlemen:

Yr favor of the 11th inst covering check for
\$32 26/100 in our favor in full payment of our a/c is
duly rec'd.

Be please to accept our thanks.

Very Resptfly
Butlér & Carpenter

P.S. We observe that you have inadvertently paid in the above
a/c the bill of June 18th last which was withdrawn & stamps
returned us.

We will credit you with the surplus, viz \$5.50/100

Very Respt
B & C

Philada. July 20th 1863

Messrs Root, Anthony & Co

Gentlemen:

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

In the absence in yr city of the writer, yr order No 3.511 arrived, and, as the yellow stamps had not yet been perfectly prepared for delivery, the pkg clerks presuming you wanted the stamps at once forwarded blue instead of keeping yr order back until the stamps were ready. As ill luck would have it, or the damp weather, the sheets could not be as quickly gummed & dried as usual: hence greater delay.

Be pleased to return the stamps received by you to us directly and we will forward the yellow stamps in their place.

Regretting the mischance we remain.

Very Resptfly
Butler & Carpenter

Philada July 20th 1863

Messrs J. A. Ellis & Co
Chicago
Illinois

Gentlemen:

Yr favors of the 14th & 16th insts are at hand and contents noted.

The unperforated stamps should not have been sent you at all. The yellow stamps are exhausted.

We have been requested in some instances not to forward perforated stamps, particularly of the higher denominations, as stamps unperforated are less liable to be torn off and lost.

We prefer to forward all perforated.

By forwarding the \$500 Inld Exchge \$1.50/100 stamps to Washington, with a request to have them exchanged, we will receive an order therefor from the Department. Of ourselves we have no authority to exchange.

Very Resptfly
Butler & Carpenter

Philada July 21st/63

Jeremiah Curtis & Son

Gentlemen:

Yr favor of the 18th at hand.

We are prepared to fill yr order at once.

Very Resptfly
Butler & Carpenter

Philada. July 21. 1863

E. Brandreth Esq

Dear Sir:

Your favor of the 20th inst is duly rec'd and contents noted.

We are prepared to fill your order on its presentation.

Will you please state whether in view of further orders we shall keep a balance of your stamps on hand ready for delivery? About 70,000 stamps can be printed daily.

Very Resptly
Butler & Carpenter

Philada. July 21 1863

C Batchelor Esq

Dear Sir:

On the 7th inst (two weeks ago) we addressed you and inclosed a model for yr private stamp, since which time we have had no acknowledgment from you. Fearing the letter may have miscarried we beg leave to draw yr attention thereto.

As the model was designed with much care and considerable labor we hope earnestly that it reached you.

Be kind enough to answer this at yr earliest convenience.

Very Resptfly
Butler & Carpenter

Philada. July 21. 1863

Dr E. T. Wright

Dear Sir:

If you forward yr order to Washington we will be prepared to fill it.

Very Resptfly
Butler & Carpenter

Philada July 22nd 1863

Messrs Root, Anthony & Co

Gentlemen:

Yr favor of the 21st at hand. Pckge by Express duly
rec'd Also.

We will at once put up and forward the proper stamps
as you request, putting in, as far as we are able, yellow 2¢ Bk
Check & Certificate stamps. The mutilated sheet of Bk Checks
(blue) we will also replace. We wish sincerely that our original
directions to print in yellow had not been changed.

Very Resptfly
Butler & Carpenter

Philada. July 23rd 1863

Hon'le Edm McPherson
Deputy Commissioner
Dept Internal Revenue
Washington. D. C.

Sir:

Your communication of the 22nd inst, covering returned stamps and accompanying letter from A. B. Gatewood, Covington, Ky, is duly rec'd.

In view of the recent prolonged and excessive rains and dampness throughout the country we are not surprised to learn of occasional instances whence stamps are found on opening the pckge to stick closely together. We endeavor to remedy this liability as much as there is a possibility of doing; but heat and moisture combined are overcome with difficulty.

Permit us to suggest that it would be better, perhaps, that these orders for duplicating returned stamps injured when beyond our control should be presented through the Agency here as, otherwise discrepancies between our a/cs and those of Mr Kemble must occur.

We resend Mr Gatewood's stamps to him and inclose herein his letter to the Department.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada July 23rd 1863

B. Brandreth Esq

Dear Sir:

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

We have this day delivered to the Stamp Agent to be forwarded to yr address order No 3.552 for yr private stamps which will we trust arrive in satisfactory time and condition. Herewith is our a/c.

Very Resptfly
Butler & Carpenter

Philada. July 23rd 1863

B. Brandreth

To Butler & Carpenter Dr

Engraving Steel Plate 1 of Private Stamp
Paper & Printing 217,500 stamps @ 4¢ pr M

\$350

8.70

\$358.70

Philada. July 23rd 1863

Messrs Root, Anthony & Co

Gentlemen:

We forward you today pckge per order No 3.511, and accompanying it a Dr & Cr a/c showing how we have filled it. We believe your wish principally is to obtain 2¢ yellow stamps which can be used for Bk Checks, and consequently we have endeavored to give you all yellow stamps.

Trusting this meets with yr approval we remain

Very Resptfly
Butler & Carpenter

((Writing visible on bottom of this page impression from previous letter to B. Brandreth which will be found on #II - 95b))

No 3511

Root, Anthony & Co

103	210	21630	Cks 2	\$432.60	199	210	41790	Bk Ck	\$835.80
10	195	1950	"	39	76	210	15960	Cft 2	319.20
39	150	3850	"	117					
62	100	6200	"	124					
53	50	2650	"	53					
92	150	210	19470	Cft 2	389.40				
					<u>\$1155.00</u>				<u>\$1155.00</u>

Not having a sufficient number of yellow Bank Checks to fill order we have made up the deficiency with yellow certificate stamps.

((The 150 in last line of figures must mean loose stamps while the numbers in the first column are the numbers of full sheets of stamps.))

Philada. August 4th 1863

Messrs A. B. Sands & Co

Gentlemen:

Yr favors of the 24th & 30th ult are at hand.

We have a balance of 163,387 stamps of yr private die on hand ready for delivery. In accordance with yr former advices we prepared an ample supply to obviate delay.

Remit the am't at once to Washington irrespective of any communication with us.

The absence of the writer from the city has delayed this reply.

Very Resptfly
Butler & C^oarpenter

Philada Aug 4/63

Messrs Hostetter & Smith

Gentlemen:

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

We have been in daily expectation of the arrival of yr order referred to; but, strange to say, it is not yet on hand. How is this?

We have had a balance of 133.429 stamps of yr private die on hand for some months past, more than enough to fill yr order on presentation.

Very Resptfly
Butler & Carpenter

Philada. Aug 4th 1863

B Brandreth Esq

Dear Sir:

Yr favor of the 28th ult is duly rec'd with accompanying check, viz \$358.70/100 with which you are properly credited.

We express our sincere thanks for yr prompt attention to this matter and remain

Very Resptfly
Butler & Carpenter

Philada Aug 4/63

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

Gentlemen:

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

We have prepared for you a balance of stamps as follows
vis:

463.584 1 ct Stamps ungummed
553.760 4 ct " gummed.

Amly enough to meet yr order. Unfortunately all the 4 ct stamps
are gummed. Had we supposed you wished them otherwise we would
have gladly complied therewith.

Very Resptfly
Butler & Carpenter

Philada Aug 4th 1863

Edwin Goodwin Jr
Agent
Hartford. Conn't

Dear Sir:

Yr favor of the 29th ult with inclosures is duly rec'd.

At present we are not prepared to give orders for bank note paper, but should the occasion offer we will, with pleasure, bear you in mind.

Very Resptfly
Butler & Carpenter

Philada Aug 4th 1863

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

Sir:

We have this morning received instructions from Peter E. Blow Esq, of St Louis for his private stamps. We inclose his letter which we beg you to return to us.

Inclosed please find Treasury Note amtg to Two hundred & forth Dollars, for which we beg you to issue an order for Mr Blow's stamps from his private 1 cent die, to be sent him by Express.

Very Respectfly
Butler & Carpenter

Philada. Aug 4/63

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

Dear Sir;

Yr favor of the 31st ult with dft for \$240 & ten dollar Treasury note is duly rec'd.

We have forwarded the am't viz \$240 to Washington with directions for an order for its value in yr private stamps.

We will deduct the am't against you out of the \$10 and credit you with balance as requested.

Would it not be better for you to make yr order directly on the Dept? You lose time by forwarding dft to us which we have to change into U. S. funds & forward to Washington with the appropriate order.

If you inclose Treasury Notes or a customary(?) dft for the amount desired to the Hon'le Jos J. Lewis, Comm'r of Internal Revenue, Washington. D. C. and state in yr letter that you want the value thereof in your Private 1 cent stamps, to be forwarded by express the order will be made on us to that effect. No stamps can be delivered by us save on orders from Washington, and we have to make the request for * *the authority to deliver them.

* * should be happy to act for you **if** you so prefer; but we can see nothing gained by **you** therefrom, while indeed, two or three days' time is lost in remaking & forwarding yr order from here to Washington.

Very Resptfly
 Butler & Carpenter

* *((These words too faded to read))

Philada Aug 4/63

Messrs J. Curtis & Son

Gentlemen:

Yr order No 3.556 was forwarded you 25th ult. Accompanying this please find our a/c.

Very Resptfly
Butler & Carpenter

Philada Aug 4th 1863

Messrs Jeremiah Curtis & Son

To Butler & Carpenter Dr

1863					
July 25.	To Paper & Printing	107.500	1 ct Stamps @ 8¢		\$8.60
	Perforating	do	" 3¢		3.22
					<u>\$11.82</u>

Philada. Aug 4th/63

Messrs Fleming Bros

Gentlemen:

Accompanying herewith please find our a/c for deliveries
of yr stamps 27th ult.

Very Resptfly
Butler & Carpenter

Philada Aug 4. 1863

Messrs Fleming Bros

To Butler & Carpenter Dr

1863

July 27	Paper & Printing	108.333	1 ct Stamps	= 9¢	9.74
	do	54.167	1 " "	5¢	2.70
					<u>\$12.44</u>

Philada. Aug 4. 1863

Jos Haydock Esq
 Agt. No 80 Maiden Lane
 New York

Dear Sir:
 27th ult. Inclosed herewith please find a/c of stamps forwarded you

Very Resptfly
 Butler & Carpenter

Philada Aug 4/63

Jos Haydock Esq Agt
 To Butler & Carpenter Dr

1863					
July 27	Paper & Printing	217.500	stamps @ 5 1/3¢	11.60	
	Perforating	217.500	" 3	6.52	
				<u>18.12</u>	

Philada. Aug 4th 1863

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

Sir:

We have the honor to submit herewith original & Duplicate
a/cs (and specifically detailed a/c also) of our Stamp Deliv-
eries during the month of July last.

The specific a/c is duly certified by Mr W. H. Kemble
Stamp Agent.

May we beg your early attention thereto?

Very Resptfly
Butler & Carpenter

Philada. Aug 4th 1863

U. S. Int. Rev. Dep't.

To Butler & Carpenter Dr

For the following Internal Revenue Stamps, delivered to W. H. Kemble
Esq, Stamp Agt, during the month of July 1863 viz:

5,622,972 Stamps @ 13¢ pr M	\$730.99
-----------------------------	----------

Rec'd Payment
Butler & Carpenter

Philad. Aug 4th 1863

U. S. Int. Rev. Dep't

To Butler & Carpenter Dr

For the following Internal Revenue Stamps, delivered to W. H. Kemble
Esq, Stamp Agt, during the month of July 1863 viz

5,622,972 Stamps @ 13¢ pr M	\$730.99
-----------------------------	----------

Rec'd Payment
Butler & Carpenter

Philada. Aug 5th 1863

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

Sir;

We are compelled again to address you on the subject of our indemnity claim which, we understand, awaits only the signature of the Chief Clerk of your Department to be at once liquidated, having been favorably passed on by yourself and the Hon'ble Secretary.

As we were informed by our Mr Butler, now absent from the city, that that gentleman would probably return to Washington at the beginning of the last week we fear that, amid the many cares of business, our matter had been accidentally overlooked. Hence, we presume to refer once more to the subject, assuring you most earnestly that nothing but necessity forces us thus to trespass on your attention.

We are deeply sensible of your kind consideration for us in this matter; and ask you therefore, honored sir, with confidence to take from us any future occasion to trouble you with it.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Aug 5th 1863

Messrs Hostetter & Smith

Gentlemen:

Yesterday after our letter was sent you we rec'd yr order from the Dep't.

Be pleased to find herewith our a/c therefor.

We have now a balance of 65.304 of yr stamps on hand. Will it suffice for the next two months?

Very Resptfly
Butler & Carpenter

Philada Aug 5th 1863

Messrs Hostetter & Smith

To Butler & Carpenter Dr

Paper & Printing 68.125 4 ct Stamps @ 11 3/4¢ \$8.00

Philada Aug 5th 1863

Wm G Armstrong Esq

Sir:

Will you have the kindness to forward us, at your earliest convenience, balance of a/c, if any, existing between yourself and

Yr Obt Servts
Butler & Carpenter

August 11th. 1863

Hon'le Jos J. Lewis
Comm'r of Internal Revenue
Washington. D. C.

Sir:

Your esteemed favor of the 8th inst, containing copy of J. Haydock's letter of the 5th inst, is duly rec'd.

We are astonished and very indignant at the unwarrantable and insolent language of said Haydock, and can excuse him only on the supposition that he lacks memory as well as common courtesy.

On the return of our Mr Carpenter who has charge of our correspondence and who will be absent a few days more at the sea shore for his health, we will be happy to submit the entire history of our business relations with Holloway's Agent, assured that the "plain unvarnished tale", there set down will convince Mr Haydock of more temper than truth in his narration of so called facts to the Department.

In the meanwhile we have the honor to state that our charges for paper & printing are expressly authorized by the printed regulations of the Dep't for Proprietary Articles, while the perforating charges are uniform with those made other parties and with which the Government has not hitherto deemed it necessary to interfere. We will submit a statement in excuse of the whole subject, confident that our course will meet the full sanction of your Department.

It would seem that the venders of patent nostrums must have a singular indifference to the application of the words "fraud and extortion"; but we are resolved that however cainly Mr Haydock may regard such applications, we will show him most conclusively that assertion is no more proof than is insulting language acceptable to

Yr Very Obt Servts
Butler & Carpenter

Phila. Aug 26th 1863

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

Sir:

On the 17th inst you inclosed us most kindly yr check in full payt of our July a/c for Stamps and we express our obligations with much sincerity.

May we not, however, taking counsel of our necessities, and feeling confidence in your patience, beg to remind you of the unsettled claim yet due us? We find our apology in thus referring to the subject in your own recent communication where you kindly stated that, on the return of Mr Boone, Chief Clerk, you would settle both the monthly a/c and the claim.

We are, indeed, in urgent, very urgent need of this money. To us it is of great importance; and in truth we must address you concerning it, however disagreeable it be thus to press our business affairs on your consideration.

Trusting most earnestly that you may find it in yr power to direct this important discharge at once, we have the honor to remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Aug 26th 1863

Hon Ed. McPherson
Deputy Commissioner of Internal Revenue
Washington. D. C.

Sir:

We are busily engaged in preparing the stamps remaining on hand from returned stamps to be forwarded you as pr yr favor of the 15th inst.

Are you aware that we charged all returned stamps to spoiled a/c and filled exchanges from our regular balances, afterwards saving as many as were good from the parcels?

These stamps came to us frequently in a useless condition and the trouble and expense of reasorting them, repacking and arranging them made it no inducement for us to receive them. Consequently the Dep't at first kept them at Washington; but, being unwilling to have them thus undestroyed & perhaps exposed, the Hon Ex Comm'r Boutwell, directed them to be returned to us, we keeping an a/c of such returns and filling the exchanges with them, if possible, or else with others if we should so elect. These stamps having been thus put away with the spoiled and afterwards selected and examined in gross, we cannot return you the identical stamps now *

*((letter ends here))

Philada. Aug 27. 1863

E. T. Wright Esq

Dear Sir:

We have the honor to inclose herewith our a/c for engraving & printing yr stamps.

You will observe that yr stamp & label are so large as to be only twelve to the plate.

Very Resptfly
Butler & Carpenter

Philada. Aug 27. 1863

E. T. Wright

To Butler & Carpenter Dr.

Aug 24th	Engraving Steel Plate Private Stamps	\$300
	Paper & Printing 52,343 stamps @ 19 1/8¢	10.11
	do Label directions 4,361 Imps.	
	11,000 70¢ pr M	30.54
		<u>\$340.65</u>

Philada. Aug 27/63

B. A. Fahnestock's Son & Co

Gentlemen:

We annex herewith a/c of yr order No 3714, delivered
22nd inst.

Very Resptfly
Butler & Carpenter

Philada Aug 27/63

Messrs B. B. Fahnestock's Son & Co

To Butler & Carpenter Dr

Aug 22/63 Paper & Printing 107.500 1 ct Stamps @ $6\frac{1}{2}$ \$6.98

Philada Aug 27/63

Jeremiah Curtis & Son

Gents:

We have the honor to annex a/c for yr order no 3898, delivered 20th inst.

Very Resptfly
Butler & Carpenter

Philada. Aug 27/63

Jeremiah Curtis & Son

To Butler & Carpenter Dr

Aug 20/63	Paper & Printing	107.500	1 ct Stamps	8¢	8.60
	Perforating	107.500	" "	3¢	3.22
					<u>\$11.82</u>

Philada Aug 27 1863

Messrs Jno I. Brown & Son

Gents;

Annexed please find a/c of stamps delivered on yr order
No 3.673, 17th inst.

Very Resptfly
Butler & Carpenter

Philada Aug 27/63

Messrs Jno I. Brown & Son

To Butler & Carpenter Dr

Aug 17th/63	Paper & Printing	90.000	1 ct stamps	- 7 $\frac{1}{2}$	36.75
		5.000	2 " "	" 7 $\frac{1}{2}$.37
		1.875	4 " "	" 7 $\frac{1}{2}$.14
	Perforating	96.875	Stamps	" 3 $\frac{1}{2}$	2.90
					<u>\$10.16</u>

Philada. Aug 27/63

Dr D Jayne & Son

To Butler & Carpenter Dr

Aug 14/63	Paper & Ptg	54.375	4 ct	Stamps @ 9¢	\$ 4.89
	Perforating	54.375	do	do 3¢	1.63
" 24	Paper & Ptg	200.000	1 ct	do 9¢	18.
		13.750	2 "	" 8¢	1.23
		25.000	4 "	" 9¢	2.25
	Perforating	22.445	Stamps	3¢	.67
					<u>\$28.67</u>

Philada. Aug 27/63

D. S. Barnes & Co
N.Y.

Gents:

Annexed please find a/c of stamps delivered you 12th inst
on order No 3649.

Very Resptfly
Butler & Carpenter

Philada. Aug 27 1863

D. S. Barnes & Co

To Butler & Carpenter Dr

Aug 12/63	Paper & Printing	30.000	1 ct Stamps	@ 8 $\frac{1}{2}$ ¢	\$ 2.55
	do	10.000	" "	" 10 $\frac{1}{2}$ ¢	1.05
	do	69.775	4 "	" 19¢	13.18
	Perforating	109.375	Stamps	" 3¢	3.28
					<hr/> 320.06
				Credit July 13/63	5.50
				Balance due B.&C	<hr/> 314.56

Philada Aug 27 1863

A B Sands & Co

Gents:

Below please find our a/c for stamps forwarded you 11th inst.

Very Resptfly
Butler & Carpenter

Philada Aug 27 1863

A B Sands & Co

To Butler & Carpenter Dr

Aug 11/63	Paper & Printing & Gumming	53.050	1 ct stamps @ 8¢	4.24
	Perforating	53.050	do	3¢ 1.56
				<u>\$5.80</u>

Philada. Aug 27 1863

Peter E. Blow Esq
 pr W. T. Blow Atty
 St Louis. Mo.

Dear Sir:

We have the honor to inform you that on the 8th inst we
 forwarded you order No 3622 of yr private die.

Annexed please find a/c.

Resptfly Yrs
 Butler & Carpenter

Philada. Aug 27 1863

Peter E. Blow Esq
 pr W. T. Blow Atty
 To Butler & Carpenter Dr

Aug 8. 1863	Paper & Printing	25.200	1 ct	Pr. Stamps	④ 4¢	1.00
	Perforating	do	"	"	3¢	.75
						<u>\$1.75</u>

A balance of \$8.24 remaining due you on the \$10 sent us lately for
 charges, awaits yr instructions.

Very Respt
 Butler & Carpenter

Philada. Aug 28th/63

M Hudson Esq

Dear Sir:

Yr favor of the 10th inst covering samples of Bond & Bank papers was duly rec'd. The absence of the writer has delayed our reply.

At present we have no need of a supply of paper but should an occasion present to avail ourselves of your goods we will be happy to do so.

Very Resptfly
Butler & Carpenter

Philada Aug 28/63

Chas H. Atwood Esq
19 Central St.
Boston

De. Sir:

Yr favor of 21st at hand.

We are not aware of any scale of sizes for stamps. Proprietors are permitted to use such sizes as will be most convenient for their business purposes.

The expense of preparing engraved plates of private stamps depends materially upon the character and size of the stamp required.

A stamp $1\frac{1}{4}$ x 4 inches would cost at least \$350 Dollars; with head engraved, an additional sum in proportion to size thereof. THE time also depends on the nature of the work. Six weeks is the shortest limit to engrave a plate.

With regard to Printing & Paper we inclose Regulations.

Very Resptfly
Butler & Carpenter

Philada Aug 28th 1863

Messrs R. C. Root, Anthony & Co
No 16 Nassau St.
New York

Gentlemen:

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

We have no yellow 2¢ Certificate or Express Stamps on hand; but there is a balance of 88,000 2 ct Playing Card Stamps, and we believe these stamps have been used for other purposes than their character expresses. You can judge of this matter yourselves, however; and we have only to add that these stamps exhaust entirely all our yellow 2 ct stock of all kinds & denominations.

Very Resptfly
Butler & Carpenter

Philada. Aug 27th 1863

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

Sir:

Your esteemed communication of the 26th inst is duly received.

We will be happy to comply with your instructions regarding our future monthly a/cs with the Department.

In our letter of the 25th inst we took occasion to state the reasons of delay in not forwarding the returned Stamps as requested, and to make also some explanatory remarks of the nature of our treatment of returned stamps. We trust that that letter has been duly rec'd and is an answer of satisfactory nature to the second paragraph of your communication now before us.

We will immediately forward the stamps.

Very Resptfly
Butler & Carpenter

Philada. Aug 29. 1863

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

Sir:

In accordance with our letter of the 11th inst we proceed to answer Jos Haydock's communication of the 5th inst contained is your letter of the 8th inst to us.

The assertion of Mr Haydock concerning the value of his die is not sustained by the tariff of charges in the business of engraving; and we state to him in reply to his query concerning the price that we would engrave his plate at that rate simply because at an earlier date we had consented to do so. Under no circumstances is our engraving a/c a profit in the stamp business.

Jany 22nd he ordered his plate to be engraved, enquiries how he must arrange about receiving stamps, printing and paying for them. We answered that we would advise him in due time. March 2nd when his die was finished we wrote stating that "there was no extra charge for gumming, but that we received 3 cts pr M for perforation". A cost of mere nothing to the purchaser and involved by the necessity of altering our machines to adapt them to the different size of the stamp and forcing us to take them off Government Stamps of regular sizes. Our receipts from Private Perforating a/c in total permit us to say up to the 1st inst \$51 88/100. And this am't is the gross receipts, irrespective of all cost & expense of labor, from Jany last to 1st inst. You will acknowledge that there is not much "fraud and extortion" in making a charge which would not pay expenses and which is and was unrestrained by any direction or interference of the Department. We have only to add that we would much prefer not to perforate private stamps. When they are of the same size and shape as the Government stamps of similar denominations we make of course no extra charge, as in the case of Herrick of Albany and Wright of Phila.

On the 17th April when Haydock's plate was printed we forwarded him the printed Circular of the Department with regard to the extra charge for Paper & Printing and other regulations. We made a small delivery of stamps to him on his first order, April 7th last and, in due accordance with our former communications and the Department's printed Regulations for Proprietary Stamps or Articles, forwarded our a/c which was promptly honored and paid by Mr Haydock. Imagine our surprise to read that he now desires to know on his 2nd a/c for stamps, whether we have the authority to make this charge!

With regard to the law on the subject we opine very respectfully that the Department is as good authority as Mr Haydock since it has authorised such additional charge we will not enter into argument with Mr H. on the subject.

We have the honor finally to state that our charge for printing and paper is in exact accordance with paragraph 3 of the printed regulations. Therefore, we request that you will inform Mr H. that our bill neither "fraud, extortion or what;" and we trust that the length of this communication may be excused for the cause it pleads.

Very Resptfly
 Yr Obt Servts
 Butler & Carpenter

Philada. Aug 31 1863

D. S. Barnes & Co

Gentlemen:

We acknowledge with thanks receipt of yr favor of the
29th inst, & check in our favor for Fourteen 56/100 Dollars in
payt of our a/c, and remain

Very Resptfly Yrs
Butler & Carpenter

Philada Aug 31/63

Mesars Jeremiah Curtis & Son

Gentlemen:

Yr favor of the 29th inclosing check in our favor for \$11.82/ in payt of our a/c is duly rec'd. Be pleased to accept our thanks.

Your instructions with regard to the gum command our attention. We regret that there had been any variation in the consistency of the gum. We were unaware of it; but thank you for drawing our attention to the fault. It shall be remedied.

Very Resptfly
Butler & Carpenter

Philada Aug 31/63

D. C. Moorehead M.D.

Dear Sir:

Yr favor of the 27th inclosing design is duly rec'd and commands our attention.

We think your model quite pretty and it can be made effective. We have to suggest, however, that, in our opinion, lathe or machine work, to fill the outside space to the extreme external lines of the stamp, would detract very materially from the appearance and prominence of the drawing as now made. We think that this unoccupied margin would be advantageously reduced by increasing the size of the side panels (on each side of the centre containing the head) and we are confident that the main effect of said head vignette will not be reduced nor lightened, while in distinctness and general harmony the whole design would be much improved. This we can do without giving you any further trouble in the matter if you so elect.

We will forward the design to Washington for approval; and, having been endorsed there, it can be at once put in hand. We are unaware of any restrictions requiring the full name of the proprietor of a medicine to be put on the stamp; but if this be the case, the Department will so advise when examining & returning the model. No stamp bearing the name of a certain medicine can be used (as we understand) for any other preparation by the same proprietor.

Permit us to enquire whether in form and size and mode of application this stamp meets the requirements of the law, which insists on the destruction of the stamp in the opening of the box, pckge or bottle to reach their contents? If in any way the box's contents can be reached and the stamp remain intact, the provision is nullified. We mention this lest you be under the impression that a private stamp can be affixed anywhere indifferently as is the general stamp. We would suggest that you forward a box of your preparation to Hon Jos. J. Lewis, Comm'r at Washington, with your stamp (as photographed) affixed thereon as you intend to use it. If approved all is clear sailing; if disapproved, you suffer no loss of money for engraving etc.

For engraving a plate of stamps of the size indicated by you we shall want three hundred and fifty dollars.

For perforating a private stamp of the size you indicate we have received 3 cts pr thousand stamps; but we have to say in connection therewith that we would prefer not to perforate at this rate.

We inclose circular from the Department with regard to the charges for Paper & Printing; and draw your attention to Paragraph 3 thereof.

Your model before us measures, including perforating margins, about $4/5 \times 2 \frac{3}{5}$ inches or superficial area of $2 \frac{1}{2}$ inches. Now as $3 \frac{1}{8}$ inch stamp is to $2 \frac{1}{12}$ inch stamp (or your own) so is 10 cts to the amt you pay us or $6 \frac{2}{3}$ cents, viz:

$3 \frac{1}{8} : 2 \frac{1}{12} :: 10 : 6 \frac{2}{3}$ cts pr M Stamps.

We will finish the plate in Six weeks, probably less. We believe we have met all your interrogatories and trusting to hear from you at your best convenience, we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 1. 1863

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

Sir:

Your favor of the 31st ult, inclosing letter from M. A. Nathan & Co, Cincinnati. Ohio, is duly rec'd.

We have written to Messrs Nathan & Co, and with your permission will retain their letter until we hear in reply.

Very Resptfly Yours
Butler & Carpenter

The balance or rather am't of returned stamps was forwarded you yesterday pr Express.

Philada. Sept 1. 1863

A. M. Winchester Esq
Sodus. N.Y.

Dear Sir:

Yr favor of the 28th inst is at hand.

A stamp plate such as you desire with a special head engraved as a vignette, will cost you four hundred dollars; one hundred & seven stamps to the sheet.

It would require six weeks to finish yr plate.

There will be no objection to the design from the Department; and a good carte de visite will answer to engrave from.

Very Resptfly
Butler & Carpenter

Philada. Sept 1. 1863

W. Nathan & Co
Cincinnati. Ohio.

Gentlemen;

Yr favor of the 28th ult to the Hon'le Jos J. Lewis,
Comm'r Internal Revenue, had been forwarded to us for reply.

The cost of such a stamp-plate as you indicate would be to engrave Five Hundred Dollars. It would be impossible to have the blank spaces for ~~future~~ lettering without subjecting you to much additional expense hereafter. Permit us to state that the die having been duly engraved, hardened & taken up must be transferred as it is entire to the plate, and as future engraving on the plate must be cut separately thereon, a matter of much labor and considerable expense. It can be done, of course but will be an additional expense. However, of this you are the judge.

It would require six weeks to engrave the plate as you desire in the best style of art.

Very Resptfly
Butler & Carpenter

Philada. Septl. 1863

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

Dear Sir:

We have received this morning to our very great astonishment a telegram from Mr A. F. Downs, informing us that our "claim has been referred". As we had distinctly understood that the whole matter was definitely settled in our favor, and awaited simply the signature of the chief clerk to the check in payment, we are at bitter loss to imagine the cause of this novel and unexpected reference.

Our Mr Butler is, at present, away from the city for a few weeks, and, in his absence, it is proper our Mr Carpenter should remain at our office. Hence, the impropriety, not to add inconvenience of visiting Washington at this juncture, especially as, under the unusual circumstances attendant on this claim, it is impossible to foresee how long a delay there may be necessary. We trust that the subject may be arranged otherwise, and write to beg that, if it be possible, this may be done.

We had understood indirectly from the Hon'le Secretary, Mr Chase, there was no obstacle in the way; our Mr Butler was informed that the claim was allowed; Mr Downs stated a month ago to us incidentally in conversation that it had been finally passed through all the necessary routine; and, in your esteemed favor of the 7th ult you stated that the "amount would have been paid us at an earlier date but for the temporary absence of Mr Downs". Hence, honored sir, we are more than surprised to learn now that "it has been referred".

In view of the past history of this matter, and bearing duly in mind our arguments, explanations and propositions in regard to this claim, we know not how to strengthen our case which, indeed, we candidly, believe can stand on its simple merits. We cannot but think there is some error or misapprehension in this matter of reference whose only action can be to postpone and delay still further the just payment of a claim supported and endorsed by every gentleman of the Department within whose cognizance it has been brought for examination or opinion.

Is it too much, respected sir, to ask you to inform us why this very sudden and complete change has been made? And may we not invoke your friendly services in our behalf against a procrastination which is, indeed, most unjust and most injurious to our interests?

Very Resptfly Yr Obt Servts
 Butler & Carpenter

Philada. Sept 3rd 1863

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

Sir:

Will you be kind enough to forward us a tracing or copy of the drawings which you had made some months ago in accordance with your own ideas and suggestions for a stamp or stamps which would be effectually and for all time cancelled?

We have not been informed whether you have abandoned the intention then entertained of using such a stamp in the future. In any case, if it be with your entire convenience and approbation we should be pleased to reexamine the drawings.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Sept 3rd 1863

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

Sir:

Your favor of the 2nd inst, covering letter from Mr Winchester of Sodus. N.Y. is duly rec'd.

We received a couple of days ago a communication from Mr Winchester of the same purport as that addressed to you, and replied to the interrogatories therein contained.

Should he order a stamp we will duly advise your Department.

In the meanwhile, we beg to inclose his letter as requested by you.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Sept 3rd 1863

Messrs B. A. Fahnestock & Son & Co

Gentlemen:

Yr favor of the 1st inst covering check in our favor for
6 98/100 in payt of our a/cs duly rec'd.

Be pleased to accept our acknowledgments.

Very Resptfly
Butler & Carpenter

Philada. Sept 3rd 1863

D. C. Morehead Esq
New York

Dear Sir:

Yr favor of the 1st inst is duly rec'd.

We will be much pleased to meet you personally in reference to your stamp, though we regret that we cannot decidedly say that we will be at our office until next Tuesday. Inopportunately enough we have been summoned to Washington by telegraph on a matter pertaining to our business; and we may at any moment, find it necessary to leave the city, though we will not do so until further advises daily expected. Under the circumstances, it is hardly worth your while to risk a long journey on a probability of meeting us, especially as you unfortunately failed to see us on your former visit.

In the meanwhile, however, we will have the model arranged as we suggested and submit it at the earliest hour, so no time need be lost; and we will duly advise you of a certainty of our presence here, if you still prefer an interview.

Very Resptfly
Butler & Carpenter

Philada. Sept 3. 1863

J. C. Ayer & Co

Gentlemen:

We beg to draw your attention to our a/c amtg to \$124 84/100 and trust it may meet your convenience to remit us therefor at an early hour.

On the 4th ult we had the honor to advise you of the number of your private stamps on hand ready for delivery. We presume from your silence that you feel the amount equal to your wants on the 1st proxime day when the law becomes as it were active in its effect and ordains the stamping of all preparations exposed for sale.

If through inadvertence or miscalculation you have not duly given yourselves a fair margin to meet all possible demands, be kind enough to advise us at once that you may suffer no delay, likely to be not only annoying but perchance the source of serious loss to you.

Very Resptfly
Butler & Carpenter

((Second paragraph of this letter "reconstructed" as the lines are over printed))

Philada Sept 3rd 1863

Jeremiah Curtis & Son

Gentlemen:

In view of the stringent action of the Excise Law on the 1st Prox, we deem it just to you to ask whether you are likely to make any orders on us for stamps? We beg to be advised at once as delay in filling yr order may cause you serious annoyance and, perhaps, pecuniary loss.

Very Resptfly
Butler & Carpenter

Philada. Sept 3rd 1863

Jos Haydock Esq
Agt

Dear Sir,

We beg to draw your attention to our a/c. amtg to \$18
12/100 and to desire you to remit us therefor at your early con-
venience.

Very Resptfly
Butler & Carpenter

Hillman: Thomas

Philada. Sept 3rd 1863

Messrs Hostetter & Smith

Gentlemen:

Be pleased to remit us at your convenience the amt due us on a/c with you, viz \$14 38/100.

Are you prepared to meet the demands of the law on the 1st proxime? Be kind enough to give us ample notice that you may suffer no loss or annoyance from delay.

Very Respectfully
Butler & Carpenter

Philada. Sept 3/83

Messrs John I Brown & Son

Gentlemen:

Yr favor of the 1st inst inclosing check in our favor
for \$10 16/ is duly rec'd. We express our thanks therefore.

Very Resptfly
Butler & Carpenter

Philada. Sept 4th 1863

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

Sir:

Your esteemed favor of the 2nd inst is this day received; and we hasten to express our sincere appreciation of the kind promptness of your reply to our letter of the 1st inst.

Your declaration that our claim has not yet passed the examining officer charged with its examination is altogether unexcepted; and our confident contrary belief induced us to trouble you with the subject which is, indeed, of vital importance to ourselves. In view, however, of the strong assurances from all quarters that the matter was definitely settled, especially as for five months we had strongly in person and by letter urged an examination into its merits, we had surely every reason to anticipate no further delay.

We do feel most earnestly and warmly the kind and cordial attention which you have given to us and our cause; and we know that, impressed with the truth of our appeal and personally cognizant of the small character of our receipts from the Department, you would have used sufficient means to have secured the proper payment of our indemnity long ere this. We have, however, confidently, expected a speedy settlement from whomsoever might have it in hand. Events fail, most unfortunately for us, to justify this anticipation; and, making and supporting our appeal on the naked grounds of common justice, we feel this delay and disappointment most bitterly. We have not deserved such treatment from the Government, and it is poor compensation for painfully fulfilled duty to fear that merit may have no better hearing than is vouchsafed the false statement detected in its utterance.

In view of the explanations we have made prior to this claim, of the support had from the Hon'ble Ex Comm'r and the Hon'ble Secretary in its inception and presentation, of the free and thorough enquiry into our stamp business and a/cs, of the correspondence and evidence offered in corroboration of our statements, with all of which, as it exists on file in the Department, the examining officer must be conversant, We do not see how additional testimony and confirmation can strengthen the case.

Perhaps, however, the fact that our estimates in the past have been more than verified in the slow progress of time, may have weight with the proper authority; and we beg therefor, to submit, the following encouraging exhibit of our a/cs, balanced on the 31st ult.

viz:

Cash Expenditures to date, Aug 31. 1863		\$53,024.19
Receipts from U.S. Gov't for stamp deliveries		
viz: 89,185.815 stamps @ 13¢	\$11,594.16	
6,839.635 " Aug a/c "	889.16	
do Private stamp engraving & Printing	5,570.50	18,053.82
Balance		<u>\$34,970.37</u>
Outstanding Liabilities August 31 1863		7,445.82
Total Balance over Receipts!		<u>\$48,416.19</u>

It need hardly be added that this month's receipts, judging by the past, will not meet our necessary expenditures for the same period. If you deem this statement, into which we invite examination, as likely to be of moment in the final settlement of the claim, we beg it may be submitted to the proper authority.

On the return of our Mr Butler, now daily expected, we will seek a personal interview, should the matter not be happily settled in the meanwhile. With great respect, we remain

Yr Obt Servts
Butler & Carpenter

Philada, Sept 4th 1863

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

Sir;

We have the honor to submit herewith our a/cs of stamps delivered, on orders from the Department, to Wm H. Kemble Esq, Stamp Agent, during the month of August. 1863. Accompanying is also a statement in detail, certified by the Stamp Agent.

You will observe that we charge for the so called returned stamps.

Trusting these matters may be all correct, and begging a settlement of our a/c at your early convenience, we remain

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Sept 4th 1863

U.S. Inter Rev. Department
 To Butler & Carpenter Dr

For the following Internal Revenue Stamps delivered on orders
 during the month of August. 1863, to Wm H. Kemble Esq Stamp
 Agent, viz:

August 1863	Regular Deliveries	6.839.685	@ 13¢	\$889.15
	Returned Stamps	3.889.623	" "	505.65
				<u>\$1.394.80</u>

Rec'd Payment
 Butler & Carpenter

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

Sir:

Having been so signally successful and happy in the conduct of your great Department you are possibly the best person to sympathise with a want of fortune in others; and we would hesitate strongly to present our appeal to you, ~~did~~ we not hope that justice as well as kindly feeling make every sufferer's cause your own.

In March last we presumed with your approbation and that of Ex-Comm'r of Internal Revenue, Hon'le Geo S. Boutwell, to make a claim, most just and equitable, on Congress on a/c of the great pecuniary loss encountered in our onerous contract with the Internal Revenue Department. This claim was unanimously approved and passed. We have since then, a period of over five months, invited examination into its merits, offered every explanation required, furnished the strongest corroborative testimony and proofs of our statements, urged in person and by letter its just and speedy settlement, and all to no purpose.

Many weeks ago we were informed the matter was definitely settled, that the temporary absence of the Chief Clerk, whose signature to the check was necessary was the only source of delay. On the return of this gentleman we again urged the matter; and now learn to our great astonishment and bitter disappointment that there has been a general misunderstanding, that the claim is yet under consideration, and that, though animated with the best feelings towards us, the Internal Revenue Department is powerless to aid us!

In view of the stern fact that our books show a balance, 31st ult against us of \$42,418.19/100 over and above all receipts; and of the consequent painful position wherein we are placed, a position from which, indeed, the full payment of the claim, viz \$19,620 but palliates our loss in this unfortunate contract, we must, however unwillingly, ask for better and more considerate treatment.

If ever a just claim entitled the parties making it to the sympathies and cheerful aid of the Government this does so preeminently. We have done our whole duty generously and fully; and have but one regret which is that it would seem impossible to obtain from the Government the common justice which our case demands.

If there be a remedy for us, can you, will you apply it? As chief of your great Department you have the power to see justice done to all applicants. We ask nothing more; we will accept nothing else; and on this ground we ask boldly your interference in our behalf.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Sept 7th 1863

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

Sir:

Your favor of the 4th inst is duly at hand and commands our attention.

As the moment approaches when we wish to open negotiations concerning the new contract we were induced to address you with respect to the stamp which we thought met with yr approval.

In accordance with you kind intimation of due notice being given us we will await with confidence the future. The past and the present have been and are so unsatisfactory and gloomy that the future can hardly be worse.

Very Resptfly
Butler & Carpenter

Philada. Sept 7th 1863

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 4th inst covering check for \$14.58/100 in settlement of yr a/c is duly rec'd.

Yr order for \$4500 has been presented. It is much to be regretted that you did not advise us of this large order, nearly double your usual needs, at an earlier hour. We have on hand but 65.304 stamps of which balance we advised you Aug 5th with the query "will it suffice you for the next two months?" Hence we must print to meet the surplus demand of yr order - requiring at least a week's work.

We mean by our question of the 3rd inst to advise you that, by the law which becomes operative on the 1st prox, all old stock on hand or at your agencies exposed for sale must be stamped, including you manufactures prior as well as subsequent to Sept 1862. We are not aware of your having a surplus unsold, but as the penalty is severe, we draw your attention to the matter.

Very Resptfly
Butler & Carpenter

Philada. Sept 5th 1863

Messrs D. S. Barnes & Co

Gentlemen:

We forward you today through the Government Agent, order No 3.789, covering Private & Public Stamps as you request of the Department.

You will observe that we now forward the vermillion stamps printed in accordance with your instructions. We have to observe that the balance of the vermillion stamps remaining on hand is 43.324 1 ct & 78.052 2 ct. a/c unused.

Trusting all may prove satisfactory we have the honor to remain

Very Resptfly
Butler & Cappenter

Philada. Sept 7th 1863

C.
D. S. Morehead M.D.

Dear Sir:

We inclose you model of stamp as we suggested which we deem effective and more distinct than the smaller panel design submitted by you.

We think by this the prominence of the centre vignette will not be impaired as you apprehend; and we suggest that the head be engraved somewhat larger than in the reduced photograph herein contained. A better likeness & copy can be made.

Be pleased to declare your opinion.

Very Resptfly
Butler & Carpenter

Philada. Sept 9th 1863

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

Sir:

Your esteemed favor of the 8th inst is duly rec'd and commands our respectful consideration.

We are much indebted for the favorable attention and decision vouchsafed our correspondence in relation to Jos Haydock, Agt.

Permit us to state the following reasons, somewhat in detail necessarily, why we have charged for the returned stamps; and, if they appear insufficient in your judgment, we will of course cheerfully abide by your decision. We made a distinct item of this a/c, and drew your attention particularly thereto, in order that, having it duly before hand, any information or query demanded by you might be presented for separate and mature consideration.

It is true that we have received payment for the stamps originally issued and also for those sent forth as exchanges; but, permit us to enquire whether, under any circumstances, we would not be entitled to such payment? Suppose, (as was originally done) the returned stamps had been kept at the Department in Washington, and orders made on us for the exchanges, would it have been just to have withheld payment on such orders which, as far as we are concerned, were and must be original? We beg to say, moreover, that the reception of the returned stamps was entirely optional with ourselves. It is a matter foreign to our contract, and which, indeed, we were quite unwilling to be burdened with. We consented finally, not for pecuniary profit, but simply to oblige the Department, the Hon'ble Ex Commissioner stating to our Mr Butler that he did not wish these stamps to be lying about in the Department, but desired us to take them, verify their count, destroy or make whatever proper and secure use of them we sought fit.

The bundles, in many instances, were so carelessly and improperly returned that examination at once was impossible. It was necessary to put them aside in a damp atmosphere, under heavy pressure, until they could be arranged and assorted. Frequently have we been obliged to soak them in water and separate them literally stamp by stamp, in order to verify the a/cs. Of course, on these and other occasions, the stamps were perfectly useless. After verifying the a/c of the party returning them, these stamps were put aside in our spoiled a/c, and, the opportunity occurring subsequently examined for the purpose of saving the good, whatever they were, amid the gross amount of our spoiled stamp a/c. All these various operations were necessary as a security to the Government as well as ourselves; though for them, unusual and gratuitous, we made no charge whatever.

Again, the gross amount of these exchanges was in stamps of the smallest denominations, our least expensive stamps and of which we have always had heavy balances; and the stamps demanded were of higher denominations, under no conceivable circumstances profitable to the manufacturer. Hence we were saddled with a useless increase of dead stock, and suffered diminishment in the very particular most injurious to our interests.

When we consented to receive these returned stamps we understood and regarded the action as final on the part of the Government. We had no contrary instructions whatever. But now we are unexpectedly required to refund the balances, thus examined, verified, eliminated, charged and settled as we deemed. To do this we must go over the whole a/cs, recount out from our regular delivery balances the various am'ts required, put them up in original pkges, incur all this labor, trouble and expense to no purpose unless we receive payment therefor. Had the demand for stamps equalled our stock on hand these returned stamps would have been partially available; now they are worse than useless.

In view of the above considerations we made a distinct charge for the stamps. We think and feel that it is just and proper; but, if a contrary decision be rendered, we must submit with our best grace, and remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Sept 9. 1863

Messrs Jeremiah Curtis & Son

Gentlemen:

Yr favor of the 8th inst rec'd.

Your instructions shall have due attention.

Very Resptfly
Butler & Carpenter

Philada. Sept 10/63

Jos Haydock Esq
New York

Sir:

Yours of the 9th inst covering check for \$18.12/100 in payt
of our a/c, is rec'd.

We are unaware of the prices paid by you in London or else-
where, for fine steel plate engraving and printing, but we do
know most positively that it is no inducement for us to accept
your orders; and were we not under a contract with the Govern-
ment we would be compelled to decline them.

Permit us also to say that while "anxious to make all the money
you can", and "for this reason contest our bill", we can neither
perceive the necessity, nor appreciate the singular courtesy of
language and insinuation contained in your letter of the 5th ult
to the Department.

Yr Very Obt Servts
Butler & Carpenter

Philada. Sept 10th/63

A. M. Winchester Esq
Sodus. N.Y.

Sir:

Your favor of the 4th inst commands our attention.

To have such a stamp as you desire engraved will cost you two hundred dollars. Permit us to remark that a lathe work border or other protection will be necessary not only to give effect but also to render a counterfeit more difficult of being successfully made. Four weeks or perhaps five will be required to finish the plate.

Very Resptfly
Butler & Carpenter

Philada. Sept 1st 1863

Messrs Jeremiah Curtis & Son

Gentlemen:

Yr favor of the 9th inst covering duplicate Treasury acknowledgment of deposit, is duly rec^d.

It would seem you have somewhat misunderstood our function with regard to the delivery of stamps. Permit us, therefore, to say that we have no control whatever over it, but must be and are governed exclusively by direct instructions from Washington; or from the Government Agent here established. Of ourselves we have no right to send forth a single stamp; and though personally and fully assured of the fact that the Government can and will suffer no loss or injury from our compliance with your request, we cannot do so without authority.

We hope ~~your~~ order will arrive in ample time; but, in the meanwhile, we will represent your case to the Agent and hope we may grant your request.

We need not assure you personally of every wish to oblige you. The duplicate certificate we will return if your request be refused. Until then we remain

Very Resptfly
Butler & Carpenter

Philada. Sept 10th 1863

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

Sir:

Permit us to inquire whether we may be permitted to appropriate a few proofs of the stamps, duly cancelled, in order to make up one or two private collections as a matter of interest of purely personal nature. To purchase stamps for this purpose would require a large outlay, being in fact much too costly. Such cards as was made up for Mr Downs and Mr Lewis jr, express our meaning, only in our case the stamps are to have the words "cancelled" or "Specimen" printed in type over them, so as to prevent problematical improper use hereafter.

We have the honor to remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Sept 11th 1863

A. M. Winchester Esq
Sodus. N.Y.

Dear Sir:

Yr favor of the 5th inst to the Department, forwarded to us this day demands the following answers in detail:

First, such a design for a stamp, as you suggest, will be approved.

Second, you cannot have it engraved where you please, as under our contract we are responsible for the production and safekeeping of all dies, plates and stamps used for Revenue purposes.

Third; the engraving must be on steel and electrotype etc will not of course answer.

4th. The uniform plates are $12\frac{1}{2}$ x 16 or something over one hundred stamps to each impression; your stamp with perforating interval being being* $4\frac{3}{16}$ x $7\frac{1}{16}$ inches.

Very Respectfly
Butler & Carpenter

Philada. Sept11. 1863

Messrs D. S. Barnes & Co

Gentlemen:

Yr favor of the 10th inst, covering check in our favor
for \$21.16/100 is duly rec'd.

Expressing our acknowledgments we remain.

Very Resptfly
Butler & Carpenter

Philada. Sept 11th 1863

Messrs John I. Brown & Son

Gentlemen;

Yr favor of the 9th inst at hand. We are prepared to deliver your order on presentation.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Sept 11th 1863

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

Sir:

Your favor of the 10th inst covering letter from A. M. Winchester, is duly rec'd.

We will reply to Mr Winchester's interrogations as you request, and have the honor to remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 12th/63

J Curtis & Son

Gentlemen:

Inclosed please find duplicate forwarded of Treasury Certificate as referred to in yours of the 11th inst.

Yr order has been forwarded you today. Below please find a/c.

Very Resptfly
Butler & Carpenter

Philada Sept 12th/63

J. Curtis & Son

To Butler & Carpenter Dr

Printing & Paper	107.500	1 ct stamps @ 8¢	8.60
Perforating	107.500	" " " 3¢	3.22
			<u>\$11.82</u>

Philada. Sept 12th 1863

Dr D Jayne & Son

To Butler & Carpenter Dr

Paper & Printing	200.000	1	ct stamps @ 9¢	18.00
	13.750	2	" " 9¢	1.24
	80.000	4	" " 9¢	7.20
Perforating	13.750	2	" " 3¢	41
				<u>\$26.85</u>

Washington D. C. Sept 17. 1863

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

Sir:

We most earnestly beg leave to solicit your favorable consideration and attention with respect to the meaning of the words "special dies", as intended to be conveyed by the Hon'le Geo S. Boutwell, the Committee of Ways and Means and ourselves.

The claim made by us with the full and cordial approbation of the Department, being purely one of indemnity, and in fact a merely partial indemnity for our very serious losses in our Contract, it was mutually agreed upon after mature consideration that the sum of twenty thousand dollars should be the amount granted; and, as for the engraving of the plates no price had been charged or allowed in the original contract, it was deemed best that a certain basis of charge or cost on said plates, and on that basis an allowance of thirty per centum was to be made, not, however, to exceed the stipulated and agreed upon sum of twenty thousand dollars.

The meaning of the words "special dies" as in the ordinance, can readily be gathered from our entire correspondence with your honored self and the Internal Revenue Department prior and subsequent to the presentation and Congressional indorsement of the claim; from our explicit understanding with the Hon'le Ex-Comm'r & the Committee of Ways and Means; and from our a/cs which we beg you to observe include all bed pieces, rolls preparatory and complete, dies and plates, in short the whole paraphernalia necessary to produce the perfect engraved stamp.

It is a strong argument in proof of this interpretation and understanding between all parties that under our original contract with the Department all the engraving materials were to be the property of the Government without any charge on our part; and hence to place an arbitrary value on its own property was simply an act of gratuity in our favor by the Department to release us in measure from serious loss incurred through no fault whatever of our own committal.

Therefore, respected Sir, we have the honor to state that it was and is now meant and intended that the definition of the words "special dies" should include and describe all the original bed plates of whatsoever nature, partial or complete, preparatory and finished, all arrangement and assorted combinations of lathework taken up and laid down on dies, all rolls containing the simple or combined work of the perfected Stamps together with the complete transferred and finished stamp plates, in brief, all and everything pertaining and necessary to the perfect stamps ready for the press.

Trusting this full exposition may be acceptable and that, supported by your own personal knowledge of the facts, it may completely remove any doubt with regard to the meaning of the words "special dies", we have the honor to remain

Very Resptfly Yr Obt Servts
 Butler & Carpenter

((By date this let er fits between pages 172 & 173 in Vol. III. Marks on these pages show that it may have been filed there. Probably written by Mr. Butler in Washington and this copy sent to Phila. for file.))

Philada. Sept 28th 1863

J. M. Frost Esq
Indianapolis. Ind.

Dear Sir:

Your favor of the 23rd inst to the Internal Revenue Department is duly rec'd therefrom by us.

You have to pay for the engraving of your private stamp, and the printing is together with the dies, rolls & plate entirely under the control of the Department.

The cost of a stamp plate (engraved head) such as you desire will be five hundred dollars. The work is the finest steel engraving.

In view of the fact that we may be enabled to engrave your stamp at less rates within a couple of weeks, we suggest that you withhold your determination until then. It would require some six weeks to prepare your stamps.

Very Resptfly
Butler & Carpenter

Philada. Sept 28th 1863

C. G. Harner Esq

Dear Sir:

We are in receipt of your letter of the 12th inst to the Department concerning your private die.

Such a stamp plate as you desire will cost for the engraving Five Hundred Dollars. It must be the finest style of engraving on steel.

A commission payable in stamps of 2 percent on sums of \$50, and of 3% on \$100, is, we believe, allowed by the Department. For instance, you order fifty dollars worth of 1 ct stamps and you receive 5.100 stamps.

It is proper to add that in view of negotiations now or soon to be entered upon with the Department we may be enabled to make your stamp on cheaper terms. A week or ten days will decide this doubtless; and, if you prefer to wait, we will duly advise you of the event.

Very Resptfly
Butler & Carpenter

Philada. Sept 29. 1863

D. S. Barnes & Co

Gentlemen:

Yr order No 3.800 was forwarded you 18th inst. Annexed
 please find a/c therefor.

Very Resptfly
 Butler & Carpenter

Philada. Sept 29. 1863

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr

Sept 18. 1863	Paper & Ptg	109.375	4¢ stamps @ 19¢	\$20.78
	Perforating	109.375	" " 3¢	3.28
				<u>\$24.06</u>

Philada. Sept 29. 1863

Messrs John I. Brown & Son

Gentlemen:

On the 21st inst we forwarded you order No 3885.

Annexed please find a/c.

Very Resptfly
Butler & Carpenter

Philada. Sept 29. 1863

Messrs John I. Brown & Son

To Butler & Carpenter Dr

1863					
Sept 21	Paper & Printing	107.500	1 et stamps	3 7 $\frac{1}{2}$	\$8.06
	Perforating	107.500	"	3 $\frac{1}{2}$	3.22
					<u>\$ 11.28</u>

Philada. Sept 29/63

Dr J. C. Ayer & Co

Gentlemen:

Your favor of the 11th was duly rec'd and heeded.

We forwarded you on the 15th inst order No 3849.
 Herewith our a/c therefor, together with our a/cs (as you request)
 May 27th & June 24th unsettled. Be pleased to give this matter
 your early attention and oblige

Very Resptfly Yrs
 Butler & Carpenter

Philada Sept 29. 1863

Messrs J. C. Ayer & Co

To Butler & Carpenter Dr

1863

May 27	For paper & Printing	200.000	1 1/2 stamps @ 14¢	\$ 28.
" "	do do	141.875	4" " 13	18.44
June 24	do do	397.500	1" " 14	55.65
" "	do do	175.000	4" " 13	22.75
Sept 15	do do	365.500	1" " 14	51.17
" "	do do	183.000	4" " 13	23.79
				<u>\$199.80</u>

Philada. Sept 29. 1863

Messrs Hostetter & Smith

Gentlemen;

We forwarded you on the 16th inst order No 3.795.
Annexed please find our a/c.

Very Resptfly
Butler & Carpenter

Philada. Sept 29th 1863

Messrs Hostetter & Smith

To Butler & Carpenter Dr

For Paper & Printing (Sept 16th 1863)		
123.125 4 ct stamps @ 11 3/4¢		\$14.47

Philada. Sept 29. 1863

Dr D Jayne & Son
 To Butler & Carpenter Dr

For Paper & Ptg	150.000	lot	@	9¢	\$13.50
"	13.750	2 "	"	9¢	1.23
"	37.500	4 "	"	9¢	3.37
Perforating	11.940	"	"	3¢	.36
					<u>\$18.46</u>

Philada. Sept 30th 1863

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

Sir:

Your favor of the 29th inst, covering Treasury Dft in our favor for \$1.394.80/100 in pay't of our August a/c for Stamp Deliveries, is duly rec'd.

Be pleased to accept our earnest acknowledgments for your attention, and believe that we remain.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Oct 1. 1863

Messrs Jeremiah Curtis & Son

Gentlemen:

We have forwarded your order No 3.911 and have the honor to submit herewith our a/c.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 1. 1863

Messrs Jeremiah Curtis & Son

To Butler & Carpenter Dr

Sept 30/63

For Paper & Printing
Perforating

217.500	1 ct Stamps	8¢	17.40
217.500	"	3¢	6.50
			<u>\$ 23.92</u>

Philada. Oct 1 1863

Dr E. T. Wright

Dear Sir:

We beg to draw your attention to our a/c, Aug 27th last, amtg to \$340.55/100 which remains unsettled.

We beg to say that our business on Government a/c is cash, and therefore request that you will be pleased to settle the a/c at yr earliest convenience.

Very Resptfly
Butler & Carpenter

Philada. Oct 5. 1863

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

Sir:

Permit us to present the following recital as bearing with force on a proper comprehension of the matter of our Indemnity Claim.

The estimate of Six Hundred Dollars as the cost of the stamp plates was given to the Hon'ble Commissioner Geo B. Boutwell by us, as a firm doing business would have given an estimate to the Government, or to a Corporation, or to a private individual who might apply to them (or us) to have such work done. As the Honorable Secretary of the Treasury, taking a liberal view of the law of Congress in relation to our claim, gives it a comprehensive and broad interpretation, making it include bed pieces, dies, rolls and finished plates, the above valuation becomes so much the more reasonable as it represents, not only the plates themselves, but all the "material" necessary to preserve said plates in perfect order, to restore or duplicate them.

It will be borne in mind that when we asked for relief we suggested and proposed as the best mode of obtaining it that the Department should allow us fifty per centum of what the steel plates would have cost the Government had it been obliged to contract for them for the engraving alone, irrespective of any prospect of profit in printing; and the sum of six hundred dollars per plate was adopted. That this estimate was neither exorbitant nor unusual we beg leave to prove from the fact that when, from a change in the Postage Stamp Plates, during a contract with Toppan, Carpenter & Co, the anticipated profit on the printing was jeopardized, that firm was allowed five(?) hundred dollars per plate at a period when prices were much(?) different, and when the labor, cost and style(?) of engraving by no means equaled that expended on the Revenue Stamp Plates. Again, the regular tariff of charges for all parties, as we understand, with the American & National Bank Note Companies, five dollars a coupon and the work thereon is not thereby made special for the customer. Now, in(?) the(?) lower(?) stamps the cost of engraving any one is equal to the ordinary coupons, whereas in the higher grades of stamps the beauty and elaboration of the engraving far exceeds any coupons of which we have any knowledge. The average of stamps in the total classes of denominations is 112 which, at five dollars a stamps, yields five hundred and sixty dollars for an average plate, should there be only one plate for each denomination. But this is far from being the case. The proportion of plates having 210 and 170 stamps to the impression far exceeds the other classes; and as soon, on the other hand, as the large denominations appear, viz 85. 90. 72 and 54 stamps to the sheet, the work on them more than equalizes the superior number of transfers on the plates of low denominations. Hence Six hundred dollars per plate was a fair estimate, on these data, of their value.

This sum of \$600 per plate, be it added, was adopted by the Hon'ble Commissioner Boutwell as a basis to enable him to ask Congress for a specific sum of indemnification on our account. Thirty per centum on \$600 is One hundred & eighty dollars; upward of one hundred plates at that sum each would realize between \$19,000 & \$20,000, and be the nearest approximation to the latter sum which, it was conceded, was to be paid us. The Committee of Ways and Means were duly instructed and fully understood we were to receive

these twenty thousand dollars as an indemnity for losses sustained in our contract with the Treasury Department.

These plates so engraved will print, with retouching, 50,000 impressions. Every impression of the 1 cent plates represents a value of \$2.10/100 to the Government; 50,000 impressions realize for the Government \$105,000. The other denominations show a tremendous increase over this value of printing. For an inconsiderable outlay of engraving cost the Government realizes the means of collecting an enormous revenue. Thus we presume the stamp revenue thus far realized equals six millions of Dollars at a cost thus far of about thirteen thousand dollars only. With our claim thereto added the whole cost would be a little over thirty two thousand dollars only. If it be permitted to compare values on results obtained from engraved steel plates, how small the cost of these stamp plates when contrasted with the issues of bank plates!

We beg leave to add that something more than mere mechanical cutting with the graver is to be estimated in the valuation of our engravings. The experience and knowledge necessary to produce the proper and perfect design required, the skill in modeling and arranging said design, the calculation and forethought to systematise the several different sizes and forms so as to produce harmony and symmetry in the multifold plates of dissimilar denominations are all qualities difficult to appraise especially by one totally inexperienced and ignorant of methods pursued, abandoned, thought over, and adopted. Sequent to these important preliminaries follow the artist's skill, the trained application of years of industry and talent in the several branches of engraving art and, finally, as a result the perfect, complete and beautiful stamp is produced ready for the press. We humbly conceive that the mere expressed opinion of one not familiar with these various details, ignorant of the cost in money, still less of the labor of mind and body, cannot be fairly admitted to invalidate statements based on fact and with which we are painfully familiar.

But, Sir, ignoring all such questions of engraving cost or valuation, we presume you fully understand that our claim is equally good were the plates worth double or half what we propose. As an indemnity claim to cover losses under our contract it is valid and on no other ground. Were the plates ~~worth~~ five thousand dollars apiece we could not properly ask for a penny's payment thereon had we sustained no loss in disappointed issues of stamps. With that loss, brought about by no guilty action on our part but rather in the fulfilment of duty, our claim is good should tomorrow behold the accidental destruction of all the plates, rolls, dies & bed pieces belonging to the Government. Let the Department take from us the six hundred and fifty millions of stamps estimated for by the Hon's Ex-Commissioner and our claim falls to the ground. In other words, we have no claim against the Government if the estimates whereon we were required to arrange our business are carried out in good faith by the Department. We maintain respectfully that we should not be made the scapegoat of faults not our own, nor be called upon to suffer for having obeyed legitimate authority. We feel that the above considerations should have great weight with any one rendering a report on our claim.

Permit us to recapitulate as briefly as possible the leading facts in the history of our claim's inception, indorsement and final passage through Congress.

Early in January last we apprehended our loss and in a communication bearing date the Seventh Day of that month we addressed the Hon's Comm'r Geo S. Boutwell thereon. We refer you earnestly to that letter.

On the 17th of the same month we pursued the subject with the Hon's Commissioner; and on the 29th following made a statement in detail of our

situation and prospects to the Honorable Secretary of the Treasury. Be pleased to consider those communications which were, indeed, but too truthful prognostications of the future! We may add thereto that our estimated increase of outlay over receipts was then about \$30,000 for the year; experience realizes over forty thousand dollars excess!

Our Mr Butler had subsequently several personal interviews with the Hon'e Secretary and the Hon'e Comm'r. Impressed with the justice of our cause they kindly and cordially endorsed our application for relief. The amount of indemnity and the mode by which it should be secured are detailed in the second paragraph of the third page of this communication.

Any attempt to show that the plates could have been, or could be now, engraved at a less or certain rate, or that we placed too high an estimate on the work, would be foreign to the subject matter, for, granting its success, it could, would and should not prevent the payment of an appropriation made for the specific and only purpose of indemnifying us for losses under our contract.

The fact that after all this valuation of \$600 per plate was allowed by the Hon'e Comm'r when, under our Contract, said plates, dies, rolls etc were to be furnished without charge, evinces conclusively the intention of all parties to secure us in part, at least, from loss for which we were not justly responsible.

But, Sir, we claim that our estimate is neither unusual nor extravagant; and we beg you to consider our communication of the 3rd April last to C. F. Estee Esq Actg Commissioner, in reference to this subject. We commend the statements and testimony therein submitted to your earnest attention. If any of the papers above enumerated be missing from the record of the Department we will be happy to submit copies thereof for our letter looks in proof thereof. We suggest that the actualities therein cited are certainly more pertinent to the case than any sequent opinion that the engraving could be done for us. If it be regarded simply as a matter of economy we have only to say that it would have been best to have taken that ground at the beginning against us. To have done so would have manifestly unfair and unjust and hence the Department very properly refused thus to act. Conscious of the merits of our cause it was adopted, seconded and approved. We contend that mere lapse of time and additional corroboration of the facts then presented afford no basis for change of feeling and treatment at this late hour.

In view of the above narration and argument we have to submit our case to your favorable consideration; and we trust earnestly you may be perfectly satisfied of the justice and merit of the views advanced. In conclusion we hope we may be allowed to express our deep regret and personal sense of mortification that a matter so thoroughly canvassed and cordially endorsed by every officer of the Department cognizant of its nature, should at this late hour, after an interval of many months, be subjected to doubts and delays, as we apprehend, alike unexpected and; we cannot but feel uncalled for.

In any case, honored Sir, we, deeply sensible of your just and kind appreciation of our case, renew once more the expression of our sincere thanks for the patience and attention with which we have always been received; and while we deprecate the necessity arising from reasons beyond your control or our expectation of thus trespassing on your thought and time, we have the satisfaction of knowing that if there be worth in our representation it will be justly esteemed. With much respect we remain

Yr Obt Servts
Butler & Carpenter

Philada. Oct 6th 1863

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 1st inst inclosing dft in our favor for
\$14.46/100 is duly rec'd.

Be pleased to accept our thanks.

Very Resptfly
Butler & Carpenter

Philada. Oct 6. 1863

Messrs D. S. Barnes & Co

Gentlemen:

Yr favor of the 2nd inst covering check in our favor for
\$24.06/100 is duly rec'd.

With thanks we remain

Respectfly Yrs
Butler & Carpenter

Philada. Oct 6. 1863

Dr E. T. Wright

Dear Sir:

Yr favor of the 2nd inst covering check in our favor in settlement of our a/c is duly rec'd.

Expressing our sincere obligations, we remain

Very Resptfly
Butler & Carpenter

Philada. Oct 6th 1863

Messrs J. Curtis & Son

Gentlemen:

Yr favor of the 2nd inst covering check in our favor for
\$23.92/100 was duly rec'd.

Accept the thanks of

Yrs Resptfly
Butler & Carpenter

Philada. Oct 6. 1863

D. C. Morshead M.D.

Dear Sir:

Yr favor of the 2nd inst is rec'd.

We did not know that you wish the design with the head enlarged to recognize the effect; but will send it. The head is already being engraved.

We have been absent at Washington and on the return of our Mr Carpenter, having this in charge, he was so unwell as to be housed for some days, and is yet an invalid. Hence, dear sir, we have not corresponded with you on this subject; but you may depend that every attention is being paid to yr wishes.

We fear, however, that embodying yr name etc as desired in the paneling will not answer. On so small a scale it has no value in itself and destroys the effect of the stamp. Is this sine qua non?

Very Resptfly
Butler & Carpenter

Philada. Oct 7th 1863

Messrs Root, Anthony & Co

Gentlemen:

Your telegraph is duly rec'd.

We are not aware of any cause of delay in filling order No 3959, nor in fact of any delay at all.

Yesterday afternoon (6th inst) we received from the Department the requisition containing order No 3959, and the whole requisition, containing over a million of stamps on some thirty different orders, will be this day ready for delivery.

We are prepared and will be most happy to deliver six times the above amount daily.

Very Resptfly
Butler & Carpenter

Philada. Oct 10th 1863

D. S. Barnes & Co

Gentlemen;

We forwarded on the 8th inst order No 3.997.

Annexed is our a/c. You will observe that we have now exhausted the lot of 1 ct stamps printed in vermilion and will hence continue to give them in black.

Very Resptfly
Butler & Carpenter

Philada Oct 10th 1863

D. S. Barnes & Co

To Butler & Carpenter Dr.

For Paper & Printing	52.500	1 ct stamp	8 $\frac{1}{2}$	4.46
"	96.250	2 "	" 19	18.29
Perforating	148.750	"	3	4.46
				<u>\$27.21</u>

Philada. Oct 10th/63

Messrs J. Brown & Son

Gentlemen;

Yrs of the 9th inclosing check in our favor for \$11.28/100 is duly rec'd.

We can immediately fill your order for 1. 2 & 4 cts as you designate.

Very R-sptfly
Butler & Carpenter

Philada. Oct 10th 1863

D. C. Morehead Esq

Dear Sir:

Your favor of the 8th inst is at hand.

Inclosed we have the honor to submit the adopted model and a tracing containing therein the photograph enlarged. By comparison you will readily be enabled to judge of the advantage of the larger sized head. The whole effect as made salient * * the white line around the background of the head (as shown in the model with the smaller head) will be much improved; and we doubt not you will approve the second & larger size. The introduction of the words D. C. Morehead M.D. & Proprietor. N.Y. we have puzzled over and see not after reiterated efforts how it can be well done. To put them in the lower panels, as was hoped might be done, would require the letters to be so very small as to be hardly discernible at all.

Be kind enough to return us at once the inclosed models.

Very Resptfly
Butler & Carpenter

*((This word to poorly written to read))

Philada. Oct 14th 1863

C. W. L. F. Morrow Esq
Agent

Dear Sir:

What is the reason of the extraordinary delay attendant on the non delivery of the balance of our a/c?

Last April we returned the blanketing, June 3rd you forwarded a portion of the exchange and at the present moment three hundred & odd dollar's worth of our goods remain undelivered.

If you prefer to refund in cash it will be more acceptable to us than the blanketing; but in any case this a/c must be settled and immediately.

Very Respectfully
Butler & Carpenter

Philada. Oct 14. 1863

Messrs Fleming Bros

Gentlemen:

We have on hand of your Pill stamps	127.707
and of yr vermifuge	30.613.

Will you please state whether these amounts and especially the vermifuge balance be enough to meet any early demand?

We are not willing to keep balances on hand unless assured of an early delivery; but at the same time we would not willingly expose you to any delay in the receipt of yr stamps on orders.

Very Resptfly
Butler & Carpenter

Philada. Oct 14/63

D. C. Morehead. M.D.

Dear Sir;

On the 10th we wrote you inclosing models which we begged to have returned.

Not hearing from you we fear the letter may have miscarried.

Very Resptfly
Butler & Carpenter

Philada. Oct 15th 1863

D. C. Morehead. M.D.

Dear Sir:

Yr favor of the 14th inst return'ng models is duly rec'd.

We trust shortly to send you a proof impression of the
"head".

Expressing our regret that you should have been indis-
posed, and hoping that the "magnetic plaster" may be efficaciously
worked, we remain

Very Resptfly
Butler & Carpenter

Philada. Oct 15th/63

Messrs D. S. Barnes & Co

Gentlemen;

Your favor of the 14th inst covering check in our favor for \$27.21/100 in payment of a/c is duly rec'd.

Expressing our thanks for your habitual promptness we remain

Very Resptfly
Butler & Carpenter

Philada. Oct 16th 1863

Peter E Blow Esq
pr W. T. Blow Atty

Dear Sir:

Your favor of the 12th inst is duly rec'd and contents noted.

Your order shall have be duly filled on pres-ntation.* We regret to say that we have a balance of some 1680 sheets of your stamps on hand from the first printing: the consumption not having equaled our anticipations. Hence these sheets are all perforated and we find it impossible to gum them without the gum coming through the perforations on the face of the stamp and spoiling the printing. Now to send you the stamps in a perfect condition we would be obliged to destroy these and print anew.

Is it worth while to do this? It would cost about \$25 to destroy those on hand.

Very Respectfly
Butler & Carpenter

*((This sen~~te~~n~~ce~~ mixed up - looks as if writer changed mind in middle of it))

Philada. Oct 16th 1863

C Batchelor Esq

Dear Sir:

On the 7th July last we inclosed you a model of a private stamp which you did not see fit to adopt.

We beg that you will return us said model at once and oblige

Yrs Resptfly
Butler & Carpenter

Philada. Oct 19th 1863

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

Sir:

We have the honor to submit herewith our a/c for delivery of Revenue Stamps during the month of September last.

The aggregate of orders for that month amounts to 7.473.808 stamps, and thereto is also annexed order No 3.764 of August 31st (Dr Jayne & Son) not included in the a/c for that month, amtg to 342.000, making a total of deliveries 7.815.808 stamps.

Accompanying is a list in detail and a memorandum note from Mr Kemble's Clerk in explanation of the matter above referred to.

Trusting all may prove satisfactory, we remain

Very Resptfly
Butler & Carpenter

U. S. Inter Rev. Department

To Butler & Carpenter Dr

For the following Internal Revenue Stamps delivered during the
month of September last, to Wm H. Kemble Esq, Stamp Agent, viz:

7.815.808 stamps @ 13¢ \$1.016.05/100

Rec'd Payment

Butler & Carpenter

Philada. Oct 19th 1863.

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

Sir:

Within ten days we believe we will be enabled to transmit you such additional testimony in regard to our claim as may be well worthy of your consideration; and we beg you respectfully to grant us a respite until we can thus submit the evidence in question.

We hope and believe that we will then finally dispose of the subject, relieving you from further vexation in its consideration.

With great respect we remain

Yr Obt Servants
Butler & Carpenter

Philada. Oct 19th 1863

Wm P. Febridge & Co
New York

Gentlemen:

Some days ago your Mr Febridge called on us in relation to a private proprietary stamp, and, having instructed us to prepare a model, stated he would call on us again to examine it on his return from Washington where he intended paying a visit for a few days.

We have awaited his return with due patience but as the specified time has much more than elapsed we fear he may have been unable to do as he expected. Hence we address you and inclose the model.

Be pleased to instruct us concerning your wishes; and, in case you see fit yet to order the stamp engraved or not, be kind enough to return the model.

Very Resptfly
Butler & Carpenter

Philada. Oct 19th 1863

G. W. Hatch Esq

Dear Sir:

At the last session of Congress a law was passed (we believe unanimously) awarding us a sum "not exceeding \$20,000" as an Indemnity for losses sustained in the fulfillment of our Contract for furnishing Revenue Stamps to the Government. The justice of our claim was so manifest that it was endorsed and recommended to the favorable consideration of the Committee of Ways and Means, not only by the then existing Commissioner of Internal Revenue, Hon Geo S. Boutwell, but also by the Honorable Secretary of the Treasury.

Owing to the peculiar phraseology of the law the question has arisen as to what would be a fair and proper charge for the Engraving of the original dies, and bed pieces, rolls etc, and the transferred plates when finished and ready. We have fixed a valuation of \$600 for each plate which we believe to be fair and just.

The Honorable Jos J. Lewis, Commissioner of Internal Revenue, has asked us to procure the testimony of persons who from long experience are competent to judge as to the correctness of our estimate. To this end we now take the liberty to address you as one of the persons best qualified to give a reliable opinion on the subject. We submit herewith proof impressions of stamp plates, and ask you to do us the favor to examine them carefully and certify what you would consider a fair charge for the production of the dies, bed pieces, rolls etc and finished plates (irrespective of any question of printing the same). We have engraved Ninety two varieties of stamps, embracing (as you will see) a great variety of denominations (thirty) and sizes and applicable to almost every species of taxable articles. To the artistic skill and execution of all these we beg respectfully to call your particular attention. We have transferred and finished from these original dies one hundred and nine plates, all of which (as you will observe) are of an unusually large size, and requiring great skill and labor in their production; but, on this subject, we need not enlarge to you who are familiar with the whole subject which we submit now without further remarks.

Very Respectly Yr Obt Servts
Butler & Carpenter

Philada. Oct 21. 1863

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

Dear Sir;

We have forwarded to you today order 4.075; annexed please find a/c.

We greatly regret we could not gum them and hope you may not deem it all important.

Very Resptfly
Butler & Carpenter

Philada. Oct 21. 1863

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

		To Butler & Carpenter		Dr
For Paper & Ptg	26.250	1 ct stamps @		\$1.05
Perforating	26.250	" " " 3¢		.79
				<u>\$1.84</u>
		Credit by cash		8.24
		Balance credit P.E.Blow		<u>\$6.40</u>

Philada. Oct 21/63

Dr D Jayne & Son
 To Butler & Carpenter Dr

For Paper & Printing	13.750	2 ct @ 9¢	1.24
do do	20.250	2 " "	1.82
			<hr/> 3.06

Philada. Oct 22. 1863

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

Sir:

Your esteemed favor of the 21st inst inclosing Treasury Dft
for \$1.016.05/100 is duly rec'd.

Unfortunately, being drawn to your order, it has accidentally
been forwarded us without your indorsement and we are unable to
negotiate it. We take, therefore, the liberty to return it for
proper execution, and remain with much respect

Yr Obt Servts
Butler & Carpenter

Philada. Oct 22nd 1863

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

Sir:

On the 1st of this month we had a balance of 88,263 Insurance 25 ct stamps on hand, equivalent to a supply for two months ahead, based on the regular demand of the past. But, owing to a most unusual call for this stamp, the balance is now more than exhausted. On the other hand our balance of 25 ct Life Insurance stamps is very high 815,000 and the demand thus far this month has been only 448 stamps!

In view of the fact that both of these stamps, having the same denomination, can be legally used for the same purpose, we ask respectfully that we may fill orders calling for Insurance 25cts with Life Insurance 25 cts: otherwise we must recommence printing the former variety.

Some months ago we furnished the Department with a statement of our balances then in the delivery room, one object to be reached thereby being to enable the gentleman, charged with making out the orders, to draw as much as possible on the heavy balances of varieties of the same denominations.

If not incompatible with the public interests or special wishes of the Department, we express the hope that we may be authorised to make such deliveries as are herein treated of

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Oct 26th 1863

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

Sir:

Your favor of the 23rd inst inclosing dft in our favor in
settlement of September a/c is duly rec'd.

Be pleased to accept our thanks.

Very Resntfly
Butler & Carpenter

Philada. Oct 26th 1863

W. Pembroke Pettridge Esq

Dear Sir;

Your favor of the 23rd inst is duly rec'd.

We are pleased you approve of the stamp model & we will put it at once in hand.

When ordering the stamps of the Government forward either a U.S. Treasury Certificate, or Treasury Notes for the amount required, directing to Comm'r Jos J. Lewis and stating you wish stamps from your private die, giving directions how (by mail or Express) and where to forward them.

The above is all you have to do and the stamps will be forwarded. We will duly advise H. P. Pettridge & Co or Mr Barnes, or whomsoever you may elect, when we will be ready to deliver impressions.

Yr arrangements for payment etc are satisfactory.

Very Respectfully
Butler & Carpenter

Philada. Oct 26. 1863

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

Sir:

We have the honor to submit herewith various communications from well known practical and experienced bank note engravers with regard to the valuation placed by us on the Internal Revenue Stamp Plates, dies, rolls etc as a basis of charge in our Indemnity Claim.

The character and value of this aggregate testimony can be readily appreciated in our behalf; and we are much satisfied in being able to vindicate thus thoroughly the justice and propriety of our claim.

Trusting we have amply satisfied your wishes with respect to the corroborative opinion of distinguished engravers as to our asserted merits in the matter of our claim, we remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philads. Oct 28th 1863

Lewis Heyl Esq
Washington. D. C.

Dear Sir:

Your favor of the 23rd inst with inclosures is duly rec'd.

We must respectfully decline engaging in the manufacture of the article indicated.

Messrs Ensign, Bridgman & Fanning of New York have patented a certain so called "Congress Envelope" wherein eyelet tabs etc are introduced; and, while ignorant of the capabilities or nature of their machinery, we deem it possible that they may entertain your proposition. At any rate, it is worth your while, perhaps, to address them on the subject. Our own business is exclusively confined to the engraving, printing etc of Revenue Stamps.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Oct 28th 1863

Messrs Hostetter & Smith

Gentlemen:

Below please find our a/c for order No 4.112 forwarded
you on the 26th inst.

Very Resptfly
Butler & Carpenter

Messrs Hostetter & Smith

To Butler & Carpenter Dr

1863

26 Oct

Paper & Ptg	136.875	4 ct Stamps @ 11 3/4¢	\$16.08
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Philada Oct 28th 1863

Thos J Husband
To Butler & Carpenter Dr

1863
Oct 23 Paper & Ptg 13.125 stamps @ 6¢ .79
Profit & Loss on/ac destroyed Stamps 8.00
\$8.79

Philada. Oct 29th 1863

Messrs Herrick & Co

Gentlemen:

Your favor of the 27th inst at hand.

Your order will be filled immediately on presentation.

Very Resptfly
Butler & Carpenter

Philada. Oct 29th 1863

W. R. Bliss Esq
Secretary:

Dear Sir:

I beg that you will forward me as soon as possible some proofs of the small head sent you to be engraved a few weeks ago. I fear daily a visitation from the gentleman in question and, as the time has considerably advanced beyond the period wherein he was told to expect his finished stamp, his amiability may be sorely taxed by disappointment; especially as, being a New Yorker, he may have a journey here and back again to no purpose. Therefore, let me beg you to press the advancement and finish of the engraving.

I inclose an article cut from the "Scientific American" of this week. It treats of a topic mutually interesting. As I understand you are making a curious collection of similar effusions this "Editorial" may be acceptable. Hasn't it an Ormsby look?

Yrs Truly
Jos R. Carpenter

Philada. Oct 30th 1863

Hon'le E. McPherson
Dep Comm'r Int. Rev.
Washington. D. C.

Sir:

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

We regret the intimation that it will be probably necessary to print additional 25ct Insurance Stamps. In view of the Act of Congress, abolishing the special character of stamps, we presumed it was a gratuitous accommodation of part of the Department that permitted purchasers to order any peculiar kind of stamp. We had also been under the impression that the Department disapproved of the old circumlocutory system of multifold stamps, and was desirous to amend and abolish it as soon as possible. Permit us to suggest that, if we are obliged to keep always on hand balances of every variety of the ninety two different stamps, the moment of reform must be indefinitely postponed, or abruptly changed when finally adopted.

We were required to prepare adequate balances ready for any emergency of public demand for Express Stamps. We did do. Congress abolished subsequently the use of said stamps; and, though we had prepared them in the due fulfilment of our duty under instructions from the department, we were refused payment for them, and informed that they would be appropriated for other purposes than their titles indicated. This foreign use has been quite inconsiderable; and the five cent Express stamps has interfered, moreover, directly with the consumption of a balance of 5 ct Inld Exchange manufactured originally for the special demand on Promissory Notes. We have been, therefore, subjected to a loss of several thousand dollars for having endeavored to save the Government from any inconvenience or loss from an insufficiency of Express stamps when their use was required. Perhaps it may not be considered presumptuous to say that we have never been able to realize the justice of our treatment in the above cited matter of Express Stamps; and we feel the hardship more severely when we now learn that it is deemed necessary to give the public whatever character of stamp they demand. Few Express stamps will be used if this rule prevails and our loss therein will be irremediable in any contingency.

In view of the regulation of the Department, as above cited, viz, that we must keep balances and yet, if the great public should not exhaust them, must suffer the loss therefrom, you will appreciate a very natural nervousness on our part with regard to the consequences.

Having already suffered we must reluctantly abandon the role of public benefactors - save at "particular request". In very unmistakable english, "it don't pay".

Very Resptfly
Yr Obt ervts
Butler & Carpenter

Phila. Pa. Oct 30th/63

B. A. Fahnestock, Son & Co
To Butler & Carpenter Dr

Paper & Prtg 107.500 1ct Stamps @ $6\frac{1}{2}$ ¢ 6.98/100

Philada. Oct 31st/63

Messrs J. Brown & Son

Gentlemen:

Having occasion yesterday to send out for a box of your troches, the druggist delivered the article with the stamp affixed as you will observe on the inclosed wrapper. The box was readily opened and the contents reached without affecting the integrity of the stamp or wrapper. Permit us to say that the provisions of the law are not complied with by this manner of affixing the stamp to your preparation. We have no doubt this is a case of inadvertence on the part of yr stamp gummies; but, in justice to yourselves as well as the Government, we deem it our duty to draw your attention to it. The Rev. Dep't becomes daily more rigorous in enforcing the literal fulfilment of the law, and you must be equally desirous to meet its provisions.

Very R sptfly
Butler & Carpenter

Philada. Oct 31. 1863

D. C. Morehead Esq

Dear Sir;

Inclosed we have the honor to submit proof impressions of your engraved head which will, we hope, commend itself to your approbation. We have essayed to get it as finely and soundly engraved as possible; and believe the artist has made as thorough a piece of workmanship as can well be executed. In so small a subject the "laying in" of the lines etc so as to preserve the delicacy and get strength of the likeness, is, as you doubtless know, a matter of no small difficulty. However, we fear not the verdict which you will pronounce thereon.

The engraving of this head has been delayed beyond our wishes, but we know that what has been lost in time has been gained in the finish and beauty of the work.

Be kind enough to express your open criticism etc and let us hear from you thereon at your earliest convenience.

Very Resptfly
Butler & Carpenter

Philada Oct 31. 1863

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

Sir:

Inclosed we have the honor to submit model for a private stamp for D. C. Morehead. M. D. N.Y. which we beg you to duly approve and return at your earliest convenience.

Yr Very Obt Servts
Butler & Carpenter

Philada. Nov 2nd/63

Messrs. Hostetter & Smith

Gentlemen:

Yr favor of the 30th ult with inclosures is duly rec'd.

Be pleased to accept our thanks for the settlement of
our a/c.

Inclosed we send you 23 good stamps for the imperfect
forwarded you in last order. In all cases we beg you of course
to return such stamps for exchange.

Very Resptfly
Butler & Carpenter

Philada. Nov 2nd/63

B. A. Fahnestock's Son & Co

Gentlemen:

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

You are credited with the am't forwarded, viz Seven Dollars, for such please accept our thanks.

Very Truly
Butler & Carpenter

Philada. Nov 2nd/63

Hon. E. McPherson
Dep. Comm'r Int Rev.
Washington. D. C.

Sir:

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

In accordance with your instructions we will prepare "a further supply of Fire Insurance Stamps at as early a day as possible."

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Nov 3rd 1863

Demas S. Barnes & Co

Gentlemen:

We have delivered order No 4.196 to be forwarded you.

It appears that in the last lot prepared of your stamps they were inadvertently gummed, and we are somewhat anxious lest this mistake may prove objectionable to you. We hope, however, this will not be so.

Annexed we submit as usual our a/o.

Very Resptfly
Butler & Carpenter

Philada Nov 3rd 1863

D. S. Barnes & Co

To Butler & Carpenter Dr

Paper & Ptg	57.500	1	ot stamps @	8 $\frac{1}{2}$ ¢	4.89
	20.000	2	" "	10 $\frac{1}{2}$ ¢	2.10
	85.000	4	" "	19¢	16.15
Perforating	162.000*		"	@ 3¢	4.86
					<u>\$28.00</u>

*((This sum should probably be 162.500. It would make no difference in the price,))

Philada. Nov 3rd 1863

Hon'le Edw McPherson
Dep. Comm'r Int. Revenue
Washington. D. C.

Sir:

Yr favor of the 2nd inst is duly rec'd.

The model submitted to you was but the preparatory drawing showing the size and general effect of the stamp. The denomination in words and also the name of the medicine are to be engraved in the open spaces of the side panels.

We inclose herewith a photograph exhibiting our meaning. We are, of course, careful to comply with the printed regulations of the **Department.**

Very Resptfly
Butler & Carpenter

Philada. Nov 4th 1863

D. C. Morehead Esq

Dear Sir:

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

Your comments on the proof are in our opinion, as they affect the perfected execution thereof, in the main correct and well founded; and they shall be submitted to the artist for guidance in the finishing of the work.

We beg you, however, to bear in mind that this die has to be hardened and taken up for transfer and the boldness and depth of effect in the original will be somewhat softened thereby. To make the original too fine and delicate might imperil somewhat the effect of the transferred Stamp and this would be irremediable; hence what appears to be too coarse or strongly marked has its ultimate meaning. Still, bearing these important matters in memory, we will seek to meet your wishes, and present you with a perfectly acceptable chef d'oeuvre.

The proofs you desire shall be forwarded and your wishes in all particulars find their fulfilment in

Yrs Resptfly
Butler & Carpenter

Philada. Nov 5th 1863

Messrs A. B. Sands & Co

Gentlemen:

Your forwarded order No 4.197 has been duly filled and delivered to the Government Agent.

Annexed we submit our a/c.

Resptfly Yours
Butler & Carpenter

Philada. Nov 5th 1863

Messrs A.B. Sands & Co

To Butler & Carpenter Dr.

Nov 4/63

For Paper & Ptg
Perforating

52.500	1 ct private Stamp	8¢	\$4.20
do do	" "	3¢	1.57
			<u>\$5.77</u>

Philada. Nov 5th 1863

Jas Swain Esq
To Butler & Carpenter Dr

Paper & Prtg 8.768 6c. Private Stamps @ 15¢ 35.70

Philada. Nov 5th 1863

Messrs J. C. Ayer & Co

Gentlemen:

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

We can immediately fill your requisition on presentation. Unfortunately, however, the whole balance of 4ct stamps on hand is gummed; the 1 ct stamps are not. We trust you will not find this objectionable. Of course, as a matter of choice we would prefer not to gum.

Very Resptfly
Butler & Carpenter

Philada. Nov 5th 1863

Messrs J. I. Brown & Son

Gentlemen:

Your favor of the 3rd Inst is duly at hand.

Our remarks in reference to the manner of affixing your stamp were based on a literal reading of the Law which says (Section 99) in regard to Private stamps - "That in all cases where such stamp is used, instead of his or their writing his or their initials and the date thereon, the said stamp shall be so affixed on the box, bottle or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed." Now we think that your stamp is not effectually destroyed on opening the box; but if your commissioner decides you are right and to be held free of any possible difficulty his authority is doubtless all sufficient. In our opinion the re-use of a private stamp is a very remote contingency; and for the simple reason that respectable parties are not likely to jeopardise their reputation and incur heavy penalties for so petty and miserable a sum, at least as one penny! Still, if we have laws, they ought to be literally obeyed or - abolished. Yours* orders will be duly filled.

Very Resptfly Yrs
Butler & Carpenter

*((Wonder if the writer would use "youse" is alive to-day!))

Philada. Nov 6th 1863

My Dear Mr B:

There is a matter which I desire you to submit to the Hon'le Commissioner. It seems that as an accomodation Messrs Riley, Ridgway and, perhaps Diehl desire at an early or immediate moment certain stamps which they have not on hand. In order that may suffer no loss or delay in procuring these stamps Mr Kemble has permitted them to make an order on us (depositing with us beforehand the full amount in cash of the stamps so ordered) for the kind and quantity needed; and then forwarding a regular order on the Department. On receipt of said order we are to refund the cash advanced and the a/c is balanced. Now while this process is a perfectly safe one and is, perhaps, a great accomodation to these gentlemen, it is not regular. We are not U.S. Depositaries and have no right to receive such deposits on a/c of stamps anticipated on Government orders; and, while it is doubtless well to encourage the sale of stamps to authorised parties and regular dealers, still I would prefer, at least as a matter of form, to have the permission of the Commissioner in these extraordinary cases. As a matter of convenience for us I would rather he would forbid peremptorily the whole thing; but, if on the other hand, he deem it well to extend these occasional privileges to these parties, we will cheerfully consent. The more stamps sold the better.

You know I am a great stickler for system and don't object to red tape. The common vulgarism of deprecation of red tape is capable of producing more mis-grief than the most rigid & uncompromising adherence to forms and rules. The "happy medium", as in all things, is, perhaps, best.

Now, though we may consider ourselves good enough security for "Uncle Sam" in these trifling matters, he may have a different notion; and, though I have a great veneration for the old gentleman I don't want to give even him the opportunity of wounding my pride by expressing his disapprobation of our course. Therefore, please let Mr Lewis hear this statement, and we will be governed religiously by his sentiments thereon.

Do you know that the market people refuse absolutely to receive the Fractional Currency? It is a fact which bears potently on eggs and poultry, vegetables and butter!

I have nothing from you yet and presume, therefor, that you are merely calling in your nickets and making the necessary dispositions for the grand attack. "To arms, comrades, to arms!"

Hail and farewell!

Yrs Truly
Jos R. Carpenter

((Writer omitted word "they" in fourth line of letter))

Philada. Nov 7th 1863

Messrs Root, Anthony & Co

Gentlemen;

Your favor of the 6th inst is at hand.

The balance of Insurance Stamps on hand was exhausted about the second week of the last month; and it was not esteemed necessary to replenish it immediately as by law no other distinction than that of denomination affects the validity of the stamp. The Department desirous, however, of meeting the wishes of the public has within a few days requested us to recommence printing the Insurance 25 ct stamps, and on Monday (9th) next we expect to renew this special delivery.

You will, therefore, understand that it was no oversight or negligence on part of our packers which substituted "Life Insurance" for "Insurance" stamps in orders Nos 4.160 4.177 & 4.191.

Very Resptfly
Butler & Carpenter

Philada. Nov 7th 1863

Messrs Fleming Bros

Gentlemen:

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

We have a sufficient balance of your "Pill" Stamps to fill that portion of yr order; but it will require additional printing to complete the "Vermifuge" Stamps.

Be kind enough to bear in mind that when you "order in time" you give us sufficient margin, so that no delay may occur when your requisition is presented. It demands at least three days to prepare five hundred sheets for delivery; thus a week's notice must be given for a demand of one thousand sheets.

Very Resptfly
Butler & Carpenter

Philada. Nov 7. 1863

Messrs A. B. Sands & Co

Gentlemen:

Your favor of the 6th inst inclosing \$5.77/100 in
pay't of yr a/c is duly rec'd.

Very Resptfly
Butler & Carpenter

Philada. Nov 7. 1863

Messrs Curtis & Son

Gentlemen:

Yr favor of the 6th inst is at hand.

We are now prepared to fill your order for \$2,000 worth of stamps on presentation.

Very Resptfly
Butler & Carpenter

Philada. Nov 9. 1863

A. B. Stone Esq
Columbus. Ohio

Dear Sir:

Will you be kind enough to inform us whether you received twenty or twenty one sheets of 3 ct Proprietary Stamps in order No 4.176, filled by us on the 31st ult.

An early reply will much oblige

Yrs Resptfly
Butler & Carpenter

Philada. Nov 9. 1863

J. G. Beals Esq
Boston. Mass.

Dear Sir:

In order No 4.169 forwarded you 31st ult was included a certain number of 3 ct Proprietary stamp sheets. Will you be kind enough to state whether you received ten or eleven sheets?

An early answer will oblige.

Yrs Resptfly
Butler & Carpenter

Philada. Nov 9th 1863

Hon'le E. McPherson
Dep. Comm'r Int. Rev.
Washington. D. C.

Sir:

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

Our a/cs having been accurately balanced would intimate that the missing sheet was duly forwarded. There are three other parties who ordered and rec'd in the same requisition (No440) sheets of 3 ct Proprietary stamps; and it is barely possible that the odd sheet may have gone to one of them. We will write on this subject and endeavour to ascertain whether this supposition be correct. It is but proper to add, however, that we will be much surprised to learn that any of them has accidentally received the stamps. In the meanwhile, we can only declare as above that our stamp balances do not contain(?) the belief that the sheet did not leave our Delivery Room.

Very Respectfly
Butler & Carpenter

Philada. Nov 16th 1863

D. S. Barnes Esq

Dear Sir:

Yr favor of the 5th inst is duly rec'd.

A new vignette would necessitate an entire new set of plates. It is impossible to take out the present head and insert another without calling for new dies etc.

We charge for engraving stamp plate in accordance with the character of the work thereon; and our prices range from \$350 upwards.

To engrave a good sized head such as you desire & complete your plate we should require eight weeks.

Very Resptfly
Butler & Carpenter

Philada Nov 16. 1863

Messrs J. Brown & Son

Gentlemen:

We forwarded you on the 10th inst order No 4254 containing private stamps for which we annex a/c as usual.

Truly Yrs
Butler & Carpenter

Philada. Nov 16th 1863

Messrs J. Brown & Son

To Butler & Carpenter Dr

Nov 10/63

Paper & Ptg	100.000	1 ct stamp @	$7\frac{1}{2}$	7.50
"	2.500	2 " "	$7\frac{1}{2}$.19
"	625	4 " "	$7\frac{1}{2}$	5
Perforating	103.125	Stamps @	3¢	3.09
				<u>\$10.83</u>

Philada Nov 16th 1863

Messrs Fleming Bros

To Butler & Carpenter Dr

Nov 12/63

Paper & Ptg	108.334	No1.	1 ct stamp @ 9	9.74
	54.166	(No2.)	" " @ 5	2.70
				<u>\$12.44</u>

Philada Nov 16th 1863

Messrs Fleming Bros.

Gentlemen:

Above please find a/c for stamps forwarded 12th inst in order No 4250.

Very Resptfly
Butler & Carpenter

Philada. Nov 16/83

Messrs Curtis & Son

Gentlemen:

Herewith please find a/c for Stamps delivered 14th
inst on order No 4276.

Very Resptfly
Butler & Carpenter

Philada. Nov 16th/83

Messrs J. Curtis & Son

To Butler & Carpenter Dr

Nov 14. 1863				
Paper & Ptg	217.500	1 ct stamps @ 8¢	17.40	
Perforating	217.500	" " 3¢	8.52	
			<u>323.92</u>	

Philada. Nov 16th 1863

W & T Liversidge

Gentlemen:

Pardon the oversight which has made us neglect forwarding yr a/c of \$43.19/ on 4th inst.

We inclose the ~~amt~~ herewith in a dft on New York (Bank of the Manhattan Co) in yr favor.

The remaining two barrels you have never directed us to deliver; but as we will entirely use one of them we beg you to let them remain a few weeks longer on hand.

Very Resptfly
Butler & Carpenter

Philada. Nov 16/63

Jno M Page Esq

Dear Sir:

Yr favor covering photograph (9th inst) duly rec'd.

The charge for engraving such a plate of private stamps as you desire would cost you at least \$300. The time would be six or eight weeks hence.

We presume that you will not order such a plate, and therefor return your photograph.

Very Resptfly
Butler & Carpenter

Philada. Nov 16th/63

Dr D Jayne & Son
 To Butler & Carpenter Dr

Nov 14/63				
Paper & Ptg	40.000	1 ct	@ 9¢	3.60
	8.750	2 "	@ "	78
	40.000	4 "	@ "	7.60
				<u>\$7.98</u>

Philada. Nov 19. 1863

C. H. Parsons Esq

Dear Sir:

Have you remarked that, while the revenue from the first issue of stamps until June 30th last (a period of nine months) was about Six millions of dollars, or averaged six hundred and sixty thousand dollars monthly, the increase during the three following months, or until Sept 30th 1863, is but one million of dollars, or about three hundred thousand dollars only per month, - less than one half the prior nine months' average!

Perhaps, an explanation in part is found in the usual summer relaxation of business, and in the fact that in the first nine months' demand inexperience called for a greater supply of the higher denominations than subsequent consumption justified. The decrease of revenue is the more remarkable as in September's demand is included the unusual stamps called for by law to be affixed on the old stock of Proprietary Articles.

As the matter is of interest, if not importance, we call your attention to it, and beg that it may be submitted to the Hon'ble Commissioner who may be pleased to know it officially.

Very Respectfully
Butler & Carpenter

Philada. Nov 19. 1863

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

Sir:

We have the honor to inclose herewith model of a private stamp for Petridge & Co, New York, "Balm of 1000 Flowers", which we beg you to approve as usual and return to your

Very Obt Servts
Butler & Carpenter

Philada. Nov 19. 1863

J. C. Ayer & Co

Gentlemen:

Yr favor of the 17th inst is at hand and contents noted.

We will immediately print a thousand additional impressions (48,000 stamps) of yr four cent plate that they may be furnished ungummed. We have on hand prepared as usual 7,724 sheets gummed.

The one cent stamps shall be gummed to the number you designate.

We can fill your order on presentation at once for all you require save the 1,000 ungummed 4 ct sheets, and in four or five days hence they also will be ready. Hence you can forward your demand at your earliest convenience on the Department.

Very Resptfly Yrs
Butler & Carpenter

Philada. Nov 20/63

Mesars J. Brown & Son

Gentlemen;

Yr favor of the 19th inst covering check in our favor
for \$10.83/100 is duly rec'd.

Accept the thanks of

Yrs Resptfly
Butler & Carpenter

Philada. Nov21. 1863

Messrs J. Curtis & Son

Gentlemen:

Yr favor of the 17th inst covering check in pay't of our a/c for \$23.92/ is duly rec'd. Be pleased to accept our acknowledgment.

We wrap the packages in three thicknesses of strong paper, and think them as securely inclosed as is proper. A thicker or heavier paper would be too stiff to manage well and would not in our view attain the desirable security more certainly. The evil is not, we conceive, in our packing but in the rough usage to which the post office officials subject the parcels. In former days when stamps were transmitted in strong iron bound boxes, a few trips would split the boxes; and since then our decided opinion is that, if a reform is necessary, it should be instituted among the postmen carriers etc.

Very Resptfly
Butler & Carpenter

Philada. Nov 21. 1863

Messrs Petridge & Co

Gentlemen;

Your plate is now ready to print.

Be kind enough to state in what color you desire your stamps printed; whether they shall be gummed and perforated, and about what quantity you will need within, say, a month's time.

Very Resptfly Yours
Butler & Carpenter

Philada. Nov 23/63

Fleming Bros

Gentlemen;
Yr favor of the 21st inst inclosing check
for \$12.44/00 is duly rec'd, and credited to yr a/c.

Expressing our thanks we remain

Very Resptfly
Butler & Carpenter

Philada. Nov 23/63

D. S. Barnes & Co

Gentlemen:

We will draw on you tomorrow at sight for Three hundred & fifty dollars (\$350) in accordance with instructions from W. Pembroke Fetridge Esq, and take this opportunity of giving you due notice.

Very Respectfully
Butler & Carpenter

Philada. Nov 23/63

John M Page Esq

Dear Sir:

Yr favor of the 18th at hand.

A plate of engraved stamps of the size you indicate (viz, 210 to the impression) will cost you \$300 dollars, with an engraved head as a vignette, \$350.

We have to inform you that we are not authorized to use Government dies (Washington's head) on private stamps.

We charge you nothing for printing, gumming or perforating private stamps of 1 cent Proprietary size.

Very Resptfly
Butler & Carpenter

Philada. Nov 24th 1863

Fetridge & Co

Gentlemen:

Your favor of the 23rd inst is at hand.

You have selected the most costly of all the colors. The proof returned us is in pure vermilion at \$1.95/00 pr lb, a color in which no low denomination of stamp is printed. Our charge for printing a stamp of your size (as accorded us in our contract with the Government) is thirteen cents pr thousand stamps, in Government colors. To print the vermilion we must have fourteen cents per thousand stamps.

You are right in supposing there is no extra charge for gumming. Our reason in asking your wishes thereon is as that some parties have found by experience that the gum does not prove quite as convenient to use as paste. Suppose therefore, that we send you on your first order a few sheets ungummed that you may decide for yourself?

We will print say two hundred & fifty dollars' worth now. We have drawn today on Messrs Barnes & Co, as you directed.

Very Resptfly
Butler & Carpenter

Philada. Nov 25th 1863

D. S. Barnes & Co

Gentlemen:

Yr favor of the 24th inst is duly rec'd containing check for \$28 in payment of our a/c 3rd inst.

We regret exceedingly that we should have drawn on you for the amount stated viz \$350 on a/c of Wm P Pettridge & Co when it would appear from your letter that Mr Pettridge was entitled only to a conditional credit with you. Mr F directed us when the plate was finished to present our dft, and a member of the firm called on us a week ago to examine the proofs and also intimated that we were at liberty to draw at once on you. Had we suspected any disapprobation on your part we would, of course, have withheld the dft; and our notification on the 23rd inst was as courtesy merely, as we presumed you were previously advised by Mr Pettridge of the matter.

Very Respectfly
Butler & Carpenter

Philada. Nov 25th 1863

A. L. Scovill & Co
Cincinnati

Gentlemen;

Your favor of the 19th inst was duly rec'd, and we have delayed answering in the expectation that the arrival of the drawing referred to from the Commissioner's Department would enable us to give you definite information. Up to the present moment, however, we are without advices from the Department in relation to the matter.

In the meanwhile, permit us to say that we have invariably refused to permit the use of dies engraved by other parties and beyond the control of the Department. Perhaps the character of these dies involves no special peculiarity, in which case we will negotiate with the Company alluded to, as we desire to oblige our customers. We must await, however, the arrival of the model when we will at once give you the necessary information.

Very Resptfly
Butler & Carpenter

Philada. Nov 25th 1863

D. C. Morehead. M.D.

Dear Sir:

We have the honor to inclose herewith Twelve Proofs, as you desired, of your finished head and with which, we hope, you will be abundantly satisfied. The alterations and suggestions made by you have been carefully and judiciously made by the artist; and the improvement in the general appearance as well as in the special likeness is, we think, a proof of the judgment which made the criticisms as well as of the artistic skill necessary to achieve the happy result.

We are now busily engaged in adding the stamp surroundings and hope ere long to send you a finished proof of the completed die.

In the meanwhile, we remain

Very Resptfly Yrs
Butler & Carpenter

Philada Nov 30th 1863

Messrs A. L. Scovill & Co

Gentlemen:

Your favor of the 26th inst with inclosure is duly rec'd.

You seem to disregard entirely the question of price for the plates; and to assume that we will consent to accept transfers of dies belonging to parties under no responsibility to the Government. We beg you to consider these matters. Our price for engraving a steel plate of stamps of the size indicated on the model forwarded us is three hundred and fifty dollars.

We must also decline using the dies referred to in the possession of the American Company. We are obliged to inform you that the custody of all dies, rolls and plates of the Inter Rev Department rests with the Government and we question strongly that it would be permitted us to use dies whose transfers could be purchased by other parties and be beyond the supervision of properly authorised agents.

We would be very happy to engrave your stamps and will furnish models if you so desire; but we cannot at this late hour depart from the rule of conduct prescribed. Trusting soon to hear from you, we remain

Very Resptfly
Eutler & Carpenter

Philada. Dec 1. 1863.

Messrs W & T Liversidge

Gentlemen:

We are finishing up the stock on hand and find that in addition to the two barrels on hand we will require another.

Be pleased, therefore, to send us at once by Express one barrel of your Gum substitute.

Include in yr a/c the two barrels furnished previously.

Very Resptfly
Butler & Carpenter

Philada Dec 1. 1863

H. Hollister Esq

Dear Sir:

A communication from the Department of Internal Revenue incloses us yr letter of the 26th ult to the Hon'ble Commissioner to which we are requested to reply.

The cost of engraving a stamp plate similar in size and general design to Dr Jayne's will be \$350. Dr Jayne's die is of course special, as are all private stamps.

The character and extent of work on the stamp will of course influence the time of its completion. Six weeks is, however, about the necessary length of time to engrave a plate as desired.

You can have any letters of yr own on the stamp, or any particular characteristic desired it being understood that the usual requirements of language & character designating proprietary stamps are also engraved thereon.

We will be pleased to make up a model for your examination if you so desire.

Very Resptfly
Butler & Carpenter

Philada. Dec 1. 1863

Hon'le Edw McPherson
Deputy Comm'r Inter Rev
Washington D.C.

Sir:

Your esteemed communication of the 27th ult with inclosure
is duly rec'd.

We have written to Mr Hollister. Pa, as you request.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada Dec 4th/63

Messrs J Curtis & Son

Gentlemen:

Yr favor of the 3rd inst is duly at hand.

We will be ready to deliver your stamps at the time specified: and thank you for the due notice given us.

Very Resptfly
Butler & Carpenter

Philada. Dec 6th 1863

A. L. Scovill & Co

Gentlemen:

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

We will immediately put your stamp in hand as you direct; and as you seem to prefer the vignette design etc we will engrave it reversed.

No time shall be lost, and we hope to present you a very satisfactory stamp within as brief a period as possible.

Very Respectfly
Butler & Carpenter

Philada. Dec 7. 1863

N.
X. Bazin Esq

Dear Sir:

On the completion of your stamp plates last winter and, in order to meet your anticipated demands, we printed in the designated and approved colors the various denominations 1. 2 & 3 cts.

These stamps have never been called for, nor, judging by the past, have we reason to believe that you intend using them. Under the circumstances we must beg you to inform us what course of action you intend to pursue.

We printed your stamps under the impression of course that your intention was to employ them on your goods and we incurred thereby very considerable expense. It is hardly just that we should suffer this loss, particularly as it is incurred through a desire on our part to facilitate your business wants.

We beg you to inform us at your earliest convenience whether you intend or not to use these stamps.

Very Respectfully
Butler & Carpenter

Philada Dec 7/63

W. P. Fetrige & Co

Gentlemen:

We have the honor to say that we have 4.800
of yr stamps (part gummed and part not gummed) ready
for delivery.

Very Resptfly
Butler & Carpenter

Philada. Dec 9th 1863

Messrs D. S. Barnes & Co

Gentlemen:

On the 6th inst we delivered to the Government Agent
on your a/c order No 4.378.

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

Very Resptfly
Butler & Carpenter

Philada. Dec 9th 1863

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr

Dec 6. 1863

Paper & Ptg	109.375	4 ct stamps @ 19¢	20.78
Perforating	76.175	@ 3¢	2.28
			<u>323.06</u>

Philada. Dec 10th/63

D. C. Morehead. M.D.

Dear Sir:

We have the honor to inclose herewith proofs of your completed die in different colors.

We had intended at the commencement introducing border ruling between the stamp proper and the external border lines; but we think now it would kill the whole effect, and before proceeding thereon we beg to submit the question anew to your opinion and judgment. We think that it is best as it now is.

You will now observe the die is complete. With your returning communication we will immediately prepare the plate and print therefrom as you direct.

Be kind enough to designate color, whether we shall gum and perforate and what amount we shall print to meet any immediate demand.

Very Respectfly
Butler & Carpenter

Philada. Dec 15th 1863

Demas S. Barnes & Co

Gentlemen:

Your favor of the 13th at hand inclosing check for
\$23.06/100 in payment of our a/c.

With thanks we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Dec 17. 1863

D. C. Morehead. M.D.

Dear Sir:

Yr favor at hand.

You are correct in you supposition with regard to the amount of stamps issued on \$300. We will endeavour as much as possible to comply with your instructions regarding the perforation but experience demonstrates the necessity of $\frac{3}{8}$ ths of an inch interval between the stamps to allow for shrinkage etc.

We will forward our a/c ere long. You can remit the amount \$350 if you please or perhaps 'twould be better to wait until we furnish the small item of printing therewith.

The Hon'le J. J. Lewis, Comm'r is the party to whom you inclose the funds, directing proceed to be sent you in your private 1 ct stamp.

Very Respt
Butler & Carpenter

Philada. Jany 7th 1864

Messrs John I Brown & Son

Gentlemen:

Annexed we hand you a/c for stamps delivered on order
4525, on the 18th ult.

Very Resptfly

*

Philada. Jany 7th 1864

Messrs J. Brown & Son

To Butler & Carpenter Dr

Dec 18/63

Paper & Printing	217.500	1 ct Stamps @ $7\frac{1}{2}\text{¢}$	16.30
Perforating	217.500	" @ 3¢	6.52
			<u>322.82**</u>

*((This letter unsigned))

**((Corrections made in pencil do not tally with multiplication
of number of stamps by price. Ink figures too faded to read
in total))

Philada. Jany 7th 1864

Peter E. Blow Esq
 pr H. T. Blow Atty*

Dear Sir:

Annexed please find a/c for stamps delivered 19th ult
 on order No 2508.

Very Resntfly
 Butler & Carpenter

Philada. Dec 19th 1863

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

To Butler & Carpenter Dr

Printing & Paper	25.704	1 ct Stamps @	4 cts	\$1.02
Perforating	25.704	" " "	3 cts	77
				<u>\$1.79**</u>
		Credit on old a/c		8.24**
		Balance Credit to H. T. Blow Atty		<u>\$6.45</u>

*((Initial definitely "H" in this letter. "V" in all others))
 **((Some of these figures in pencil. Referring to last letter
 Oct 21. 1863 - III 210 - the credit balance should be
 \$6.40 not \$8.24))

Philada. Jany 7. 1864

Jeremiah Curtis & Son

Gentlemen:

Herewith please find a/c for stamps delivered 21st ult.

Resptfly Yrs
Butler & Carpenter

Philada. Dec 21. 1863

Jeremiah Curtis & Son

To Butler & Carpenter Dr.

Paper & Ptg	217.500	1 ct Stamps @ 8¢	17.40
Perforating	217.500	" " 3¢	6.52
			<u>\$23.92</u>

Philada. Jany 7. 1864

Dr J. C. Ayer & Co

Gents:

We annex herewith our a/c for stamps furnished on order
No 4597, Dec 29th.

Very Resptfly
Butler & Carpenter

Philada. Dec 29th/63

Dr J. C. Ayer & Co

To Butler & Carpenter Dr

Paper & Ptg	100.000	1 ct stamps @ 4¢	\$14.00
" "	249.375	4 " " " 13¢	32.42
Perforating	-----		\$46.42

Philada. Jany 7. 1864

D. C. Morehead M.D.
No 19 Walter St
New York

Dear Sir:

We had the honor to forward you on the 6th inst, order No 4.568, yr private stamps with which we hope you will be entirely satisfied.

Our Mr Carpenter, who has the matters under more immediate supervision has been unable from severe sickness to attend to business for some weeks past; and hence some delay has occurred in getting your stamps delivered at as early an hour as should have been done. Be pleased to accept this apology. Annexed is our a/c for Engraving etc for which you may remit or direct us to draw as you wish.

Very Resptfly
Butler & Carpenter

Philada. Jany 7. 1864

D. C. Morehead M.D.

To Butler & Carpenter Dr

Engraving Private Stamp Plate			\$350
Paper & Printing	31.500	Stamps (Private) @ 6¢	1.89
Perforating	31.500	"	3¢ 94
			<u>\$352.83</u>

Philada. Jany 7. 1864

Thos J. Husband

To Butler & Carpenter Dr

Paper & Ptg	13.125	2 ct Stamps @ 6 cts	\$.78
a/c Rend'd Oct 21/63				8.79
				<u>38.57</u>

Philada Jany 7. 1864

Hon'le J. J. Lewis
Comm'r Int. Rev.
Washington. D.C.

Sir:

We have the honor to submit herewith model of stamp for
Mr Kelly of New York.

Be pleased to give it your usual approval and return it
at your earliest convenience.

With much Respect
Yr Obt Servts
Butler & Carpenter

Philada. Jany 11. 1864

Jas B. Kelly Esq

Dear Sir:

Inclosed please find yr private stamp model approved by the authorities at Washington. We hope it will please you.

Can you not sent us a photograph daguerreotype of yourself? The photograph is so indistinct as you will observe that we feal the engraver cannot do you justice therefrom.

Very Resotfly
Butler & Corbenter

Philada. Jany 4. 1864*

B. A. Fahnestock's Son & Co
Pittsburgh, Pa

Gentlemen:

We have forwarded you order No 4,568 on the 9th inst.

Annexed please find our a/c.

Very Respectfly
Butler & Carpenter

Philada Jany 11th 1864

B. A. Fahnestock's Son & Co
To Butler & Carpenter Dr

Paper & Ptg 107.500 1 ct private die @ $6\frac{1}{2}$ ¢ 36.98

*((This date should be Jany 11th I think))

Philada. Jany 12th 1864

William A. Harris Esq
No 4.806 N.Y.P. Office N.Y.

Dear Sir:

Your favor of the 11th inst is duly rec'd. The gum we use is not gum arabic.

It is possible the gum senegal may give additional effect to the adhesiveness of the gum we use; and, as we are anxious to improve where practicable, you may send us a small sample of yr gum to experiment with.

Very Resptfly Yrs
Butler & Carpenter

Philada. Jany 12. 1864

Messrs Hutchings & Hillyer
No 81 Cedar St. N.Y.

Gentlemen:

Your esteemed favor of the 11th inst is duly rec'd containing dft of model.

We will engrave you a very beautiful stamp of the size and character designated, in the best style of art for Three hundred and fifty dollars our regular price for stamps of that size at present. We can furnish you with the plate ready for printing within four weeks of the date of the order.

We will make up and forward for your examination and approval a finished model wherein your wishes, as far as they can be carried out in accordance with the regulations of the Internal Revenue Bureau shall be obeyed.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philade. Jany 13th 1864

My Dear Mr Butler

Anxious to accompany you, and yet feeling that it would be in opposition to the counsels of prudence and the wish of my family, I went to see my physician this morning (hence my delay in reaching the office until about five minutes after your departure) He dissuaded me strongly from going. I have therefor given up all idea of it for the Present. Desirous as I am to consummate the important matter of your visit, it would be madness to expose my shattered health to further inroads of Exhaustion and possibly sickness. I am much distressed at his detention, it is, however, irremediable.

Under the circumstances let me give you in writing to aid your memory certain data which my familiar knowledge of the subject advances.

On the 30th Sept 1863 (end of our contract) the balances against the business were as follows, viz:

Stamp a/c	25,802.56	
Envelopes	3,217.14	
Perforation	2,027.58	
Interest	1,380.78	
Profit & Loss	154	Total \$41,681.06*

Thus the outlay has in the year (from the inception of the Contract to the end Sept 30. 1863) been over \$60,000 - sixty thousand dollars; for which we have rec'd from the Government about \$14,000 and from Private Stamp Engraving & Ptg about \$6,000 - making total receipts \$20,000. Over and above these receipts remains the balance of over \$40,000 against the business Sept 30 1863.

Now the calculations of the Dep't were that over 600,000,000 stamps would be called for by June 30/63; in fact only 83,962,843 stamps were demanded. We have been most egregiously deceived. Now does the present demand promise anything like a consumption of 600,000,000 per annum. Hence what future does the business present? We hold and maintain that in common justice we should not be made the scapegoat of miscalculations not our own. Our demand for payment on a/c Engraving was based on these apprehended future results; despite all our efforts to collect this money amt'g to \$19,620 we have thus far most singularly failed. We have met with delays and obstacles alike most injurious and we feel unjust. Still there would seem no redress. Three decisions have been made against us in the manner of deliveries though those decisions were perfectly contradictory. For instance when the Distinctive Characters of stamps were legally abolished we begged to be permitted to deliver in denominations to avoid accumulating heavy balances of the 93 varieties of titular stamps. This was refused. Subsequently when the Express stamps were abolished we demanded payment for the balance on our hands printed to meet the previous law. It was refused and we were told to use them for other than Express purposes. Thus 30,000,000 stamps were thrown on hand and by a decision contradicting that first given. Again, our 25ct Insurance Stamps became exhausted. We had a large balance of 25ct Life Insurance on hand. We presumed on decision No 2 to fill orders for this 25ct stamp of the former title with the same denomination of the second like. But here it was insisted that decision was not correct and we must print again 25ct Insurance to meet that particular demand. That these contradictory decisions always against us can be all right and just we claim to be morally impossible. Yet are we not heartsick and where is our redress?

*((I make this total \$32,582.06))

Now what must we do? The contract has expired. We know that it is ruin to continue it at old prices. We know that the demand will not be more than a fifth or fourth of the estimate whereon our proposals were made. Ought we not to receive such terms as will make the business a paying one? Is it just for the Government to expect such care, trouble and disappointment in the service of its agents and employes?

I have ciphered and figured over this matter many times and I am brought to the conclusion that 30 cents per thousand stamps on a consumption of 400,000,000 stamps is the lowest price at which the loss and outlay on the business can be indemnified. This I know I can show if it be required or thought necessary. It would require two years at 200,000,000 stamps each year (to give the am't required. I doubt that this am't double last year's issue) will be used.

Would to heaven we had never been engaged in this business. But, thus engaged, we must do the best we can.

Fervently hoping that you will meet with no further delay, I remain, my dear Sir,

Yrs Very Truly
J.R. Carpenter

Writing on this page is a transfer from the last page of letter to Mr Butler which will be found on pages III - 282, 283, 284.

Philada. Jany 13th 1864

Messrs A. L. Scovill & Co

Gentlemen:

Yr favor rec'd. We forward you proofs in colors and hope you have long ere this received them.

Yr order No 4.632 has been this day delivered and we hope will reach you in good time and to yr satisfaction.

Annexed please find our a/c, which you may pay by remitting check on New York or our city to our order.

Very Resptfly
Butler & Carpenter

Philada. Jany 13th 1864

Messrs A. L. Scovill & Co

To Butler & Carpenter Dr

Engraving Two Stamp (private) Plates	1 & 4 cts	\$650
Paper & Pt _g	107.500 1 ct stamps @ 4 cts	4.30
Perforating	107.500 " " " 3¢	3.22
		<hr/> \$657.52

Copy

Philada. Jany 19. 1864

L. M. Clarke Esq
Chief 1st Deivision
National Currency Bureau
Washington. D. C.

Sir:

Your communication of the 16th inst is duly rec'd.

As we have already parted with the drawing in question we are
unable to dispose of it as you would desire.

Very Resptfly
Butler & Carpenter

Philada. Jany 21. 1864

B. Brandreth Esq
Sing Sing
New York

Dear Sir:

Your favors of the 18th & 19th are duly rec'd.

We are prepared to fill your order on presentation and will comply with your wishes as described.

Very Resptfly Yrs
Butler & Carpenter

Philada. Jan'y 21. 1864

Peter Morse Esq
Osage. Iowa

Dear Sir:

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

In reply thereto we have the honor to say that we do not electotype plates at all. Our business is solely steel plate engraving and printing Government Revenue Stamps. To engrave such a stamp as you indicate will cost you \$350 for the plate, printing about sixty stamps each impression.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Jany 21. 1864

A. B. Sands & Co

Gentlemen:

Annexed is our a/c for order No 4.735 delivered on the
19th inst.

Resptfly Yrs
Butler & Carpenter

Jany 19. 1864

A. B. Sands & Co

To Butler & Carpenter Dr

Paper & Ptg	52.500	1 ct stamp @ 8¢	\$4.20
Perforating	52.500	" " 3¢	1.57
			<u>\$5.77</u>

Philade. Jany 22nd/64

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

Sir:

We must beg leave respectfully to draw your attention to the matter of our Congressional Appropriation.

Our Contract expired last Sept 30, since which period we have daily awaited a decision on the claim to govern our proposals for a renewal of the contract. Hence we have been unable to present our a/cs to the Department.

For over a year we have struggled on, hoping against hope for support and encouragement from the Government; but, honored sir, we can no longer suffer under this state of affairs. We must have an understanding. Under the circumstances would it be acceptable for you to receive propositions for a renewal of our contract on terms embracing our indemnity claim? In any case, honored sir, we beg to be released from the most embarrassing and undeserved position in which we now stand.

Very Respt Yrs
Butler & Carpenter

Philada. Jany 22nd 1864

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

Sir:

It has on several occasions been requested of us to deliver stamps to parties (Collectors) in this city who deposit security for the am't, and send the orders to Washington at the moment for the stamps. When the Orders are regularly presented, the am't is credited and the security returned. It would appear in every instance that a sudden and unexpected demand for stamps (not on hand with dealers here) has been the reason urged by these gentlemen for this somewhat irregular request.

While we are anxious to facilitate the business and comply with the wants of the community, we are subjected to additional trouble, care and responsibility which as a matter of personal interest alone, we would prefer to be released from.

Therefore, honored sir, we beg that you will either withdraw such privilege or at least express your preference on the matter.

Very Respectfully
Butler & Carpenter

Philada. Jany 23. 1864

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

Sir:

Your favors of the 13th & 21st are this morning rec'd.

We have perused their contents with mingled feelings of disappointment and satisfaction; disappointment that our labored efforts in regard to our claim have produced so lame and impotent a conclusion but satisfaction that you indicate a kindly feeling and proffer to aid us in some other way to effect the object desired.

We had yesterday the honor to address you a few lines on our situation, and we will give all due consideration to your offered assistance in the manner indicated which the importance of the subject demands. At the earliest possible moment we will have the honor to address you in relation thereto either by letter or in person.

In the meanwhile, declaring our earnest appreciation of your kind expressions of interest, we have the honor to remain

Very Respectfully Yours
Butler & Carpenter

Philada. Jany 25th 1864

Messrs A. L. Scovill & Co

Gentlemen:

We have received your favor of the 18th inst and beg leave in answer to say that there is no mistake as far as we are concerned.

We refer you very respectfully to our favor of the 30th ~~November~~ last when we expressly stated our charge for a stamp plate; we beg leave also to say that while your original instructions were simply to go ahead with your work, making no question of the price, we replied on the 30th as above, drawing your attention especially to the matter and begging you to consider it. Your reply was simply to push ahead the work. Under the circumstances we had every reason to presume you were satisfied with our charges; had we suspected otherwise we would have declined to engrave the plates, as for eight months past we have not engraved a plate under the single price charge.

We beg you to bear in mind that in preparing the second plate the whole process of making a new die has to begin over; in consideration of the new * * we stated \$50 (fifty dollars) on the original price.

It is certainly very singular that we have no recollection of having seen your Mr Wrightson. When did he call and whom did he see? There must be a mistake in this matter somehow or other. Is it not possible Mr W. saw other parties? Be kind enough to give us particulars as we are very much puzzled about it. We cannot recall any communication with yourselves in regard to your stamps save in writing.

We regret exceedingly you are dissatisfied with our charges, but as they are uniform we cannot abate them. We prefer decidedly not to engrave plates at all at less rates.

Trusting upon reconsideration of the above you will make no further objection we have the honor to be

Very Resptfly Yrs
Butler & Carpenter

*((Too blurred to read))

Philada. Jany 25th 1864

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

Sir:

We had an interview on the 22nd inst with Mr Loewenberg who presented your letters of introduction and recommendation. After a conversation of some length on the matter of his stamp wherein he explained its peculiar characteristics etc, we informed him frankly that we would be happy to afford him every facility in our establishment which he might require; and we parted with the understanding that he would return hither today to give us a practical illustration of the process of preparation of his stamps. He has not yet presented himself, having been possibly detained; and we look for him tomorrow.

In accordance with your request and, in fact, with our own desire, we will freely grant Mr Loewenberg every opportunity to make a successful trial; and having a personal knowledge of the merits or demerits of his stamp system we will render a conscientious report thereon. In our opinion at least two or three thousand sheets should be prepared to test the matter thoroughly.

Very Respt Yrs
Butler & Carpenter

Philada Feby 1. 1864

Messrs A. L. Scovill & Co

Gentlemen:

Yr favor of the 28th inst is duly rec'd together with the communication some date from Mr Wrightson. You have forgotten to inclose copy of yours of 3rd Dec/62 as stated.

It is not surprising that we had entirely forgotten Mr W's visit as it would appear he made no arrangements direct for ordering a plate (his name thus not being entered on memoranda) and as he must have called on us a long time ago. It is many months since we returned Perry Davis & Co their stamp model which was never engraved and, as for Herrick & Curtis & Son, their orders were among the very first received at the commencement of the business in 1862, some fifteen or sixteen months ago. It is true we accepted their plates at a less rate than we now charge, but it is also true that at that time we hoped from the immense amount of Government Printing of stamps to be enabled to take private plates at even losing terms, believing the Printing would recompense us. A few months experience demonstrated the contrary very disagreeably; and from June last we have not taken an order under \$350. Therefore, in this respect, as in all others, you have been "treated exactly like all your acquaintances". Messrs Brandreth, Petridge & Co, D. C. Morehead, Jas. B. Kelly & Co and Hutchings & Hillyer have all paid this price, and we have engraved for no others since the Date mentioned. We have lost and declined many orders at less terms, convinced as we are that we cannot afford to engrave them, and we claim respectfully, despite yr comments on yr own experience in matters pertaining to the business of engraving, that we are the best judges of the conduct of our own affairs. Aside from these valid considerations we must reaffirm distinctly that we did not immediately(?) accept yr order until we had declared to you our fixed price for the plates, viz, three hundred & fifty dollars; it was at yr option to accept or decline. You accepted however, the terms proposed and we engraved yr plates. Had you * been thereby put on a different level with the rest of our customers, you could have no just cause of complaint, as we were certainly as explicit as possible; but yr charges are in accordance with those of others for whom we have engraved for the last eight months. On receipt of yr first communication we had the right to commence yr plates immediately, charging you our regular rates, without reference to the subject of price; but, not satisfied to so act, we took the precaution to inform you what that price was and gave you the opportunity to withdraw the order in case you deemed it too great an expense for the object contemplated. Thus in any view of the matter we cannot acknowledge the justice or propriety of yr dissatisfaction at this late moment. In conclusion we state very resptfly that we cannot abate our charges. To do so would, eside from injury to our own interests, be acting in bad faith to our customers; and we doubt not your belief that they are as well entitled to be treated like yourselves, as yourselves to be treated like them - a point which you seem to particularly stress.

Yr instructions regarding yr order for \$1,000 worth of yr stamps shall be duly carried out. Regretting most sincerely the difference of opinion between us, we have the honor to state that we cannot change our views, and remain
Very Truly Yrs
Butler & Carpenter

*((Too blurred to read))

Copy

Philada. Feby 1. 1864

Messrs Hutchings & Hillyer

Gentlemen:

Your favor of the 30th ult is duly rec'd.

You have omitted returning us the model to be engraved; and on its receipt we will put it immediately in hand.

Your instructions shall be duly carried out. We will furnish a proof of the die on completion when you will decide on the color etc.

Very Respectfully Yrs
Butler & Carpenter

Philada. Feby 5th 1864

Dr D Jayne & Son
 To Butler & Carpenter Dr

Jany 22. 1864				
	Paper & Printing	77.500	1 ot Stamp @ 9¢	7.07
	"	35.000	4 " " " 9¢	3.15
				<u>\$10.22</u>

Philada Feby 5th 1864

B. Brandreth Esq
To Butler & Carpenter Dr

Jany 25/63*	Paper & Ptg	217.500	1 ct stamps @ 4¢	8.70
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Philada Feby 5. 1864

B. Brandreth Esq
President

Dear Sir:

Above we have the honor to hand you our a/c for stamps delivered on the 25th ult.

Very Resptfly
Butler & Carpenter

*((This date should be Jany 25/64 not 63))

Philade. Feby 5th 1864

Messrs J. Curtis & Son

Gents:

Annexed please find our a/c for order No 4.871.

Very Respectfully
Butler & Carpenter

Messrs J. Curtis & Son

To Butler & Carpenter Dr

Feby 4. 1864

Paper & Ptg	217.500	1 ct stamps	8¢	17.40
Perforating	217.500	" " "	3¢	6.52
				<u>323.92</u>

Philada. Feby 6 1864

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

Sir:

We have the honor to state that, in accordance with your request and that of the Hon's Secy of the Treasury, we have examined into the patented process of Mr Loewenberg as applied to the printing, gumming and perforating of Revenue Stamps, and we report herewith the results as compared with the present manufacture of stamps in use.

First. The new process cannot be carried out with the present plates and Necessitates, therefore, an entire new set of dies, rolls and plates - those now prepared being rendered perfectly useless. This is obvious as the sheets must be gummed on the printed side to be available. The stamp being affixed on its face the impression from the plate should be the reverse of what it now is; otherwise when the stamp is affixed it will read backwards.

Second. Impressions sufficiently clear, distinct and good for all practicable purposes have been printed from paper marked "44". The other specimens of paper submitted by Mr Loewenberg did not print satisfactorily, requiring much time, great pressure and affording weak, poor and blurred impressions. It would never answer in practice to allow the printer so great a margin between a tolerable and intolerable impression. However, paper marked "44" does print well enough, and, with some changes in the present method of separating and drying the sheets, they can be prepared for the operation of gumming.

Third. We do not deem ourselves competent to give a decided opinion with regard to the gum. But a few sheets were gummed in our presence by Mr Loewenberg; he taking the gum from a small bottle. It must be applied warm we believe. As we have experimented in many gums we would prefer using it in quantities ere we answer for its merits. It is just to say, however, that it appears to be excellent and Mr Loewenberg assures us that it possess all necessary attributes. The operatives will be obliged to exercise sufficient care in all cases to gum the obverse side else the impression is worthless. Mr Loewenberg presented sheets to be printed which were previously gummed. We do not approve of this method, as the printer would be very apt to print the wrong side, it being almost impossible to distinguish between the gum and ungummed sides; and, having thus erred, it would be exceedingly difficult to detect the mistake afterwards. Nothing but individual experiment with every separate sheet would effect the object; and this would be a very laborious, expensive and interminable process without affording, perhaps, conclusive results.

Fourth. The sheets can be perforated at about twenty five per cent discount as compared with the present impressions. In other words, one thousand sheets of our present sheets can be perforated at the expense which seven hundred and fifty sheets prepared by Mr Loewenberg demands.

The impressions cannot be as well manipulated nor as easily counted as at present.

We are unaware, and consequently unable to state, with what practical success Mr Loewenberg can produce large quantities of the prepared paper, nor in what time or at what expense it can be made. Our impression is, however, that the cost will be nearly double what it is now. Unless the paper be perfectly uniform and with the exact qualities sheet for sheet,

trouble, confusion and loss must arise in the printing. This sine qua non should be guaranteed.

Thus, in brief, we report that to adopt the new system renders useless all the engraved dies, rolls and plates belonging to the Department; necessitates an entire new set thereof; it throws aside a balance of prepared stamps amtg now to over one hundred and fifty millions. It calls for the commencement again of the business; demands, perchance, the purchase of a patent whose merits in extendo are yet unknown and creates a greater expense in the preparation of the new stamps as compared with those now in use.

To be effectively used we presume it is intended that the transfer of the stamp on the stamped document shall be perfect. Is Mr. Loewenberg certain that he can prepare gum and paper which will always give the expected result? To remove the transparent paper, saving the stamp transferred is indispensable to characterise the cancelled stamp; otherwise the stamp can be readily worked off and reattached.

In case of the adoption of the new process does the Revenue Bureau intend to insist on the proprietors of patent medicines having private plates engraved for it? The expense these gentlemen have incurred in getting their present plates is very considerable; must it be to no purpose? Again, now a whole sheet can be cancelled at once by typographical printing of date and initials; and all that is afterwards necessary is to paste the stamps rapidly on the bottle, box or package. But to cancel Mr Loewenberg's stamp requires every *every* separate stamp to be affixed and then individually cancelled; the amount of labor would be excessive.

We imagine it is supposed the new stamp will prevent fraud by reuse, offering greater difficulties than the present stamp. Is the Bureau satisfied of extensive or even significant frauds of this kind? Does not the regularly and slowly increasing demand for stamps demonstrate a normal and honorable(?) use(?)?

Very Respt. Yr Obt Servts
Butler & Carpenter

- *((The word "be" omitted by writer))
- * *((The word "every" repeated by writer))

Philada. Feby 6/64

J. B. Kelly & Co

Gentlemen:

Yr favor of the 5th is duly rec'd. We are pushing forward your stamp as rapidly as possible; but engraving in steel is by no means a rapid process. Mr Kelly's head has to be previously engraved ere the remainder of the stamp can be cut around it, hence the impossibility of putting a number of artists at once on the work. We have always had it in hand and will advise you at the earliest moment of its completion. Be assured that time is all important to the perfection of the work which in your case is all original.

Very Respt
Butler & Carpenter

Philada. Feby 6/64

A. L. Scovill & Co

Gentlemen:

Yr favor of the 4th, with inclosures amt'g to Six hundred & fifty dollars, is duly rec'd.

Expressing our thanks you are duly credited with the amount.

We renew the expression of our regret at the misunderstanding on your part.

Very Resptfly Yrs
Butler & Carpenter

Philada Feby 9th 1864

Messrs Root, Anthony & Co

Gentlemen:

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

In reply we have the honor to state that it is unavoidable in the manufacture of the stamps that parts of sheets should be injured. Indeed, it amounts to a very considerable item. Hence we endeavour, of course, to save in even numbers such portions as are perfect, and these balances are used to fill up orders. Not to do so would be to expose ourselves to great loss, and, as the stamps themselves are perfect we do not see in what respect they are objectionable. With regard to the margin we beg leave to observe that it is very small in the full sheet, and exists only for the printing and not at all to correct curling.

We desire certainly as a matter of convenience, to fill orders with full sheets, but to be debarred from delivering balances of good stamps would be a very serious matter. It is to be observed that our orders are by no means always for full sheets and it is unavoidable to have odd balances. Are they to be an entire loss? Moreover, we are under no obligation to fill orders in full sheets, which, however, we prefer to do.

We would be happy to accommodate you but it is not just to ourselves and other parties that we should make an exception.

Very Resptfly
Butler & Carpenter

Philada Feby 9. 1864

Messrs Curtis & Son

Gentlemen:

Yr favor of the 8th inst covering check in our favor for \$23.92/100 is duly rec'd. Be pleased to accept our thanks.

Very Resptfly
Butler & Carpenter

Henry Loewenberg
National Hotel
Washington. D. C.

We have no intention of visiting Washington immediately.

Butler & Carpenter

Feb 9. 1864

Philada. Feby 11. 1864

A. L. Scovill & Co

Gentlemen:

We have the honor to inclose printing, gumming & perforating a/c for stamps delivered on order No 4845 delivered on the 10th inst.

Very Resptfly
Butler & Carpenter

Philada. Feby 11th 1864

Messrs A. L. Scovill & Co

To Butler & Carpenter Dr

Paper & Ptg	26.875	stamps 4 ct @ 4 cts	\$ 1.07
Perforating	26.875	" " 3/4	80
			<u>\$ 1.87</u>

Philada. Feby 11/64

D. C. Morehead M.D.

Dear Sir:

Yr favor of the 10th rec'd.

We will give all possible attention to yr request and hope to make the perforations satisfactory.

Very Resptfly
Butler & Carpenter

Philada. Feby 11. 1864

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

Sir:

We will have the honor of waiting on you next Tuesday when we trust we may be able to consummate a satisfactory arrangement of our business.

Very Resptfly
Butler & Carpenter

Philada. Feby 11. 1864

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

Sir:

We will wait upon you next Tuesday and trust we may be able to make a satisfactory arrangement of our business. We can also discuss the merits of Mr Loewenberg's patent.

Very Resptfly
Butler & Carpenter

Philada. Feby 12th 1864

H Dalley Esc

Dear Sir:

Yr favor of the 8th inst is duly rec'd.

Our price for engraving a stamp plate is Three hundred & fifty Dollars. For the printing we receive Ten cents pr thousand stamps of the size of 3 1/8 inches superficial area.

A stamp of the size of your sign would print we think about 54 to the sheet, and consequently a thousand sheets or 54,000 stamps would cost you \$5.40/ cts for paper, printing & gumming; about one third what you pay at present. The perforation if demanded is 3 cts pr thousand Stamps or \$1.62/ pr thousand sheets of 54 stamps each. A stamp of less size is proportionally less in cost for the printing.

We will be happy to correspond further with you on the subject within a week or ten days when our position with the Government may enable us to state in what particular manner your stamp may be prepared. It seems to us that as you now use your label would not answer for the affixation of a private stamp. That must be destroyed in opening the pckge.

Yrs Respt
Butler & Carpenter

Philada. Feby 13. 1864

Messrs Fleming Bros

To Butler & Carpenter Dr

Paper & Ptg	108.750	Pill 1 ct	Stamps @ 9¢	9.78
	108.750	Verm. 1 "	" @ 5¢	5.43
				<u>\$15.21</u>

Messrs Fleming Bros

Gents:

Above please find our a/c for Private stamps delivered on yr order.

Very Resptfly
Butler & Carpenter

Copy

Washington. Feby 25th 1864

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

Sir:

We have the honor to draw your earnest attention to the following statement whereon we urge a modification of our contract with your Department expiring Oct 1. 1865.

Our bid for the original contract in August, 1862 was based on prices current at that time and on the estimated demand for stamps subsequently supported by the estimates of the former Commissioner, Hon Geo S. Boutwell. The lapse of time has proved those Departmental estimates - which we were required to be in a position to fill, far exceeded reality; while the cost of every material used in the manufacture of stamps has tremendously increased. Thus we have had, on the one hand, to contend with a deficiency of demand - said demand being less than one seventh of the Bureau Estimates; and, on the other, to incur a very heavy and unexpected, but unavoidable increase of outlay caused by the greatly enhanced price of materials.

The result has been a deficiency (Oct 1. 1863) of receipts as compared with expenditures of about forty one thousand dollars, and there is no reason to credit in the future any consumption of stamps whereby this sum can be recovered.

In view, therefore, of the advanced cost and great falling off in the consumption of stamps we are compelled to ask a modification of our contract.

In support thereof permit us to state very respectfully that we feel we deserve just and generous consideration from the department. Our contract is one of great importance and responsibility, is, indeed, of a confidential nature. We have inaugurated, systematised and carried on the business so as to afford every security to the Government and to merit the approbation of your Bureau. Our employes are all of unexceptionable character and known personally to us for many years past. They were carefully selected for their various charges and possess now an invaluable and experienced knowledge of their duties. We invoke in commendation of our business conduct the testimony of all officers of your department who have visited our manufactory; and we assert without fear of contradiction that we have in all instances sought to advance the best interests of the Government.

In support of the statement with regard to the extraordinary diminution of the demand for stamps as compared with the estimates, we beg leave very respectfully to refer to the report of the former Commissioner, Hon Geo S. Boutwell, wherein it will be found he estimated the consumption of stamps at about six hundred and fifty millions (650.000.000) by June 30. 1863, or, commensurately, at more than eight hundred millions (800.000.000) for the term of our contract, expiring

Sept 30. 1863. Now, honored Sir, the records of your Department show only an actual demand up to Sept 30. 1863, of a little more than one hundred and eight millions (108,000,000). Receiving nothing for the engraving of the large, beautiful and numerous steel plates (109 in number) the only hope of meeting the expenses of the business must be based on the amount of printing; and it is easy to see that with a diminution of at least seven hundred per cent in this, the only source of receipts, it is impossible to escape ruinous loss even should the price of materials remain at the rates of 1862. But this is far from being the fact. We beg to state generally that, as compared with the prices current when we bid for the original contract our paper has increased in cost from 75 to 100 pr ct; the muslin used on some 4,000 large racks and in printing commands an advance of from 250 to 300 pr ct; printing labor 100 pr ct; blanketing and oil about the same advance; gum from 12 to 14 pr ct; colors from 10 to 200 pr ct. Turpentine has tremendously advanced. Salaries and the charges of all labor command, as is well known, considerable increase. Steel, coal, in short, almost everything in our business has advanced greatly in price.

Finally, after mature and anxious consideration of the business with our knowledge of its unavoidable charges, of the small demand for stamps, and of the enhanced cost of all materials necessary to a proper discharge of the contract obligations we state earnestly that were we competitors now for the contract we would be unwilling to accept less rates than forty cents per thousand stamps, and this also with whatever surplus of stamps we have on hand. Without that available surplus we would not be willing to bid at the above rates; viz forty cents.

begging an earnest and prompt consideration of this matter, we remain

Very Respt Yr Obt Servts
Butler & Carpenter

Philada. Feby 27. 1864

D. S. Barnes & Co
 To Butler & Carpenter Dr

Ptg & Paper	62.500	1 ct Stamps	@ 8 $\frac{1}{2}$	5.31
	11.250	2 " "	@ 10 $\frac{3}{4}$	1.18
	5.625	4 " "	@ 19 $\frac{1}{2}$	1.07
Perforating	79.375	stamps	" 3 $\frac{1}{2}$	2.38
				<hr/> 9.94

Messrs Barnes & Co

Gentlemen:

Above we have the honor to forward our a/c for order
 No 4.972.

Very Resptfly
 Butler & Carpenter

Philada. Feby 27/64

John I. Brown & Son
To Butler & Carpenter Dr

Paper & Ptg	217.50	1 ct Stamps	3 7 $\frac{1}{2}$	16.31
Perforating	217.50	" "	3 $\frac{1}{2}$	8.52
				<u>22.83</u>

Messrs J. I. Brown & Son

Gentlemen:

Above please find a/c for order 4,888 last installment thereof delivered today.

Very Resptfly
Butler & Carpenter

Philada. Feby 27. 1864

Dr D Jayne & Son
 To Butler & Carpenter Dr

Paper & Ptg	97.500	1 ct stamp @ 9¢	8.77
	30.000	4 " " " 9¢	2.70
			<u>\$11.47</u>

Philada. Feby 27. 1864

Hostetter & Smith
To Butler & Carpenter Dr

Paper & Ptg 68.125 4 ct stamp @ 11 $\frac{3}{4}$ ¢ 8.00

Messrs Hostetter & Smith

Gentlemen:

Above please find a/c for order No 5.037.

Very Resptfly
Butler & Carpenter

((Writing visible between the a/c and the letter is carry over
from following letter on page 318.))

Philada. Feby 27. 1864

D. C. Morehead M.D.

Dear Sir:

Annexed please find a/c for order No 4,939 delivered
25th ult.

We beg to say that we have no perforating wheels small
enough to cut precisely as you request; but we are having a set
made which will meet the case we hope.

Very Resptfly
Butler & Carpenter

Philada. Feby 27. 1864

D. C. Morehead M.D.

To Butler & Carpenter Dr

Paper & Ptg	52.500	1 ct stamp @ 6¢	3.15
Perforating	52.500	" " 3¢	1.57
			<u>34.72</u>

Phila Feb 27. 1864

H T. Blow Atty
 pr P. E. Blow
 To Butler & Carpenter Dr.

Paper & Ptg	26.250	stamps 1¢ @ 4¢	1.05
Perforating	26.250	" 1 " ,3¢	.79
			<u>1.84</u>

H. T. Blow Esq

Dear Sir:

Above please find a/c with you as duly credited for
 delivery on order No 5.038.

Very Resptfly
 Butler & Carpenter

Copy

Philada. Feby 29/64

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

Sir:

In consequence of the serious nervous illness of our Mr Butler we were obliged somewhat suddenly to leave Washington ere our business was effected; but we were assured by the Hon'le Comm'r Jos J. Lewis that his report in relation thereto would be laid, in a day or so, before you for aproval. The great anxiety of mind, repeated disappointments and delays consequent now, during the entire year, on the arrangement of our unfortunate business have produced their legitimate result on the body; and after struggling daily against his increasing debility in the hope of reaching a final settlement ere his departure, Mr B. was finally forced to seek his home whilst he had yet strength to do so(?). This, sir, is the apology for his absence.

In the meanwhile, we hope most earnestly that no further delay must be suffered to postpone the final consideration of our matter. It is nearly a month since our proposals were submitted; and every day*our position more embarrassing. Nothing can be more distracting than to be obliged thus to trouble you; but our business does not, **brook delay.

Very Resptfly Yr Obt Servts
 Butler & Carpenter

*((The word "makes" may have been omitted by writer))
 **((Too blurred to read))

Philada. March 2nd 1864

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

Sir:

We have the honor herewith to transmit certified a/cs of our deliveries of stamps since Oct 1st 1863 to the 31st Jany 1864 embracing a period of Four Months.

We beg, Sir, that we may be allowed Five Thousand Dollars on a/c of said deliveries, until such time as a settlement of our business arrangements with your Department will permit us to present our a/c in full.

We are suffering much for want of money and hope you may consent to the above allowance in part payment.

Very Resptfly Yrs
Butler & Carpenter

Philada March 2nd 1864

The U. S. Int. Rev. Dept
To Butler & Carpenter Dr.

For the following Int. Rev. Stamps delivered to W. H. Kemble Esq
Agt, from Oct 1. 1863 to Jan'y 31. 1864, embracing the Government
orders for those included four months, amtg in all to Forty nine
millions, four hundred & forty five thousand, nine hundred and
forty two stamps, (viz: 49.445.942) derived as follows,

October.	16.292.569	
November.	9.708.992	
December.	13.888.346	
1864		
January	<u>9.556.035</u>	49.445.942

On the above stamps Butler & Carpenter beg an allowance of Five
Thousand Dollars, in part payment, until the settlement of their
business with the Department.

Rec'd Payment on a/c of above deliveries Five Thousand Dollars

Butler & Carpenter

Philad. March 2nd/64

E. H. Flagg Esq
Chicago. Ill.

Dear Sir;

Yr communication of the 13th ult to the Int. Rev. Dep't Washington. D. C. has been referred to us for reply.

We beg to state that the plate must be steel; the stamp can be of any size you wish; we will furnish a model if desired; the engraved plate will cost \$350; and the time necessary to engrave it six weeks after the design is approved.

If you furnish yr agents with yr own stamp there will of course be no reason to use the regular stamp. In ignorance of yr relations with those agents we cannot say how their orders will be governed. The private stamp is not cancelled by writing initials & date across its face as in the Government stamp, but by being so affixed to the box, bottle or pckge as to be destroyed on the opening thereof.

Very Respectfully Yrs
Butler & Carpenter

Absence in Washington has delayed this reply.

Philada March 2nd 1864

Hon Jos J. Lewis
Comm'r Internal Revenue
Washington. D. C.

Sir:

The communication of the 18th ult from yr Bureau containing letter of enquiries from Mr Flagg of Chicago in relation to a private stamp has due attention. We will respond to Mr Flagg whose letter we inclose as you request.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 2nd 1864

J. Curtis & Son

Gentlemen:

We would be pleased to know when and how much your next order will be? We do not keep balances on hand now of private stamps except on special advice; and it would be economy of time and money on yr part to keep us ahead of yr demand.

Very Respectfully
Butler & Carpenter

Philada. March 2nd 1864

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 29th ult inclosing check in our favor for Eight Dollars is duly rec'd.

Be kind enough to inform us if you will shortly need a balance supply of yr stamps, and if so how much. As we do not now keep balances of private stamps without special order it will save you inconvenience and delay to advise us.

Very Resptfly
Butler & Carpenter

Philada. March 2nd 1864

D. S. Barnes & Co

Gentlemen:

Will you be likely to order stamps within the next six weeks? If so, when and how many? We do not keep special balances except on order; and it will save you loss of time and perhaps money to keep us advised of yr orders before hand.

Very Resptfly
Butler & Carpenter

Philada March 2/64

Messrs J. C. Ayer & Co

Gentlemen:

Be pleased always to give us ample notice say two weeks of your intention to order stamps, as we do not now keep balances of private stamps on hand unless specially directed.

Very Resptfly
Butler & Carpenter

((Writing between the lines of this letter is carry over from letter to J.I.Brown found on the following page 327))

Philada. March 2nd 1864

D. C. Morehead M.D.

Dear Sir:

Yr favor of the 1st inst inclosing 4.75/100 is duly
rec'd.

Will you be likely within the coming month to want
an additional supply of yr stamps? If so how many?

Be pleased to inform us as we have no balance ready.

Very Resptfly
Butler & Carpenter

Philada. March 2/64

Messrs J. I. Brown & Son

Gentlemen:

We beg you always hereafter to give us full two weeks notice of your intended order for stamps. We do not keep private balances on hand without special instructions.

Very Respectfly
Butler & Carpenter

Philad . March 2.1964

Thos J. Husband
To Butler & Carpenter Dr

Paper & Ptg 13.125 2 ct Stamps @ 6¢ 7.87

Philada. March 2/64

Messrs A. L. Scovill & Co

Gentlemen:

Yr favor 13th ult on our return from Washington, where we have been detained a couple of weeks, commands our attention.

Our explanation has been and is that you will pay us like every other private stamp possessor for the printing, paper & perforating of your stamps. We inclose herewith Government circular on the subject.

Your query regarding the prcentage allowed on private stamp orders can be authoritatively answered from Washington where the orders are made on us - our duty being simply to fill the amounts as directed from there.

Be kind enough to let us know when you are likely to want stamps a week or two before you order them, so that no delay may occur in filling yr order.

Very Resptfly Yrs
Butler & Carpenter

Private

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

Sir:

A week having elapsed since we had our last interview with you in regard to our very pressing business, and having as yet "no sign" to cheer us from the Department, we are compelled to trouble you with enquiries concerning the situation of our affairs. We understood that the Hon'le Secy had the authority as well as the desire to do us justice; and as your report was to have been submitted last Friday (and in our favor) we are at loss to understand why nothing has been done. It is a subject of such importance(?); necessarily(?) increases our discouragements. In the history of our long and unintermitted efforts to effect a settlement of our business we have so often had the cup dashed from our lips, have seen the most flattering prospects turn to empty barrenness so frequently, that our anxiety and doubts forbid us to rest assured even now when everything seems arranged.

We would not have left Washington but for the illness of our Mr. Butler (who is yet unable to leave his house) which rendered it imperative; and we believed even then that matters had taken such a shape that but a day or two would be necessary to complete them. It would appear we were and are mistaken. Has any new obstacle arisen? Or is it only the necessary delay of public business?

With much respect we remain

Very ~~Obtly~~ Obedtly Yrs
 Butler & Carpenter

Philada. March 3rd 1864

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

Sir:
Inclosed please find proof impression of private stamp for
Jas B. Kelly & Co New York. We beg you to approve said stamp as
usual and return it to

Yr Very Obt Servts
Butler & Carpenter

Philada March 3rd 1864

Messrs Jas B Kelly & Co
New York

Gentlemen:

Herewith we inclose proof impressions of your finished die printed in various colors.

Hoping it may meet with your approbation and awaiting your instructions to prepare the plate, we ask you to designate in what color you desire yr stamps printed and in what quantities.

Very Resptfly Yrs
Butler & Carpenter

Philada Moh 3rd/64

Messrs Fleming Bros

Gentlemen:

Yr favor of the 1st inst duly rec'd.

We will at once print to meet your order. Be kind enough always to give a week's notice.

Very Resptfly
Butler & Carpenter

Philada. March 4. 1864

Messrs Hutchings & Hillyer

Gentlemen:

Inclosed we submit proof impressions in various colors of your private stamp now finished. Will you be kind enough to indicate which color you prefer us to print in and how many we shall strike off at first? Do you wish your stamps gummed and perforated? In a few days we hope to have the plate ready for the press.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 4/84

Messrs Herrick & Brother

Gentlemen;

Yr favor of the 3rd inst is at hand.

We have printed now ahead of your order and will be prepared on Monday next to duplicate it. We regret exceedingly the delay in this recent order. The balance due on it goes today.

Very Resptfly
Butler & Carpenter

Phileda. March 4. 1864

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

Sir:

We have the honor to inclose for your approval proof
impression of private stamp for Messrs Hutchings & Hillyer
of New York City. Be pleased to endorse it as usual and
advise

Yr Obt Servts
Butler & Carpenter

Philada. March 4. 1864

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

Sir:

Our balances in some varieties of stamps are daily being exhausted and we are obliged to print up to meet the demand. Of course under the circumstances we do not wish to keep any greater balance on hand than we can well avoid. But, Sir, as the opportunity now occurs for introducing gradually the newspaper of which you spoke, we would be pleased to have some sheets to print. Is it possible to send us any?

It is well to advise you that the sheets we order are in size 25 x 16 inches double impression or $12\frac{1}{2}$ x 16 inches single impression.

Very Resptfly Yours
Butler & Carpenter

THIS LETTER CANCELLED

Philada. March 5th 1864

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

Sir:

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

We are much indebted for your attention to our business and hope very earnestly the Sec'y may have been enabled to consider the question by this time. We apprehend further delay in the intimation of a necessity of submitting to the Solicitor the question of issuing proposals. In the meanwhile, we continue to furnish stamps at great loss.

Thirty three cents per thousand stamps would be satisfactory provided we got the \$20,000 of our claim; but we have already delivered nearly sixty millions of stamps since Oct 1. 1863, and should our contract date only from the time of renewal, we would now incur a loss of Twelve Thousand Dollars which an't we had counted on as vital to relieve us.

There seem to be difficulties for us on every side. We must however do our best with them. Thanking you earnestly for your attention to our affairs, we remain

Very Resptfly
Butler & Carpenter

THIS LETTER CANCELLED

Philada. March 5/64

C. H. Parsons. Esq

Dear Sir;

On the 2nd inst we forwarded our a/c for stamps in part payment. Hearing nothing from the Department and being under the impression that you have in charge in some way the passing on such matters, may we beg you not to let our a/c be shelved away, but send on the cash at the earliest practicable moment.

Our necessities are such as to render us pressing and, especially as it would not appear that further delay and postponements are to arise in the settlement of our business.

Regretting that we should thus be forced to trouble you, we remain

Very Resptfly
Butler & Carpenter

Philada. March 5th 1864

Messrs A. L. Scovill & Co

Gentlemen:

We hand you herewith a/cs for orders No 4.984. 5.061 & 207 etc, delivered respectively on the 2nd & 5th insts.

Very Resptfly
Butler & Carpenter

Philada. March 5th 1864

Messrs A. L. Scovill & Co

To Butler & Carpenter Dr

Mch 2. 1864				
Paper & Ptg	26.828	1 ct stamps	@ 4¢	\$1.07
"	20.158	4 " "	@ 4¢	81
Perforating	46.996	stamps	@ 3¢	1.40
Mch 5. 1864				
Paper & Ptg	27.500	1 ct Stamps	@ 4¢	1.10
"	20.000	4 " "	@ 4¢	80
Perforating	47.500	stamps	@ 3¢	1.42
Mch 5/64				
Paper & Ptg	15.470	4¢ stamps	@ 4¢	62
Perforating	15.470	" "	" 3¢	46
				<hr/> \$7.68

Philada. March 5th 1864

Messrs J. C. Ayer & Co

Gentlemen:

Herewith we submit a/c for order No 5.065 for yr private stamps.

Very Resptfly
Butler & Carpenter

Philada March 5th 1864

Messrs J. C. Ayer & Co

To Butler & Carpenter Dr

Paper & Ptg	297.500	1 ct stamps	3	14¢	\$41.65
	200.000	4 "	"	13¢	26.
					<u>\$67.65</u>

Philada. March 7. 1864

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

Sir:

Your esteemed favor of the 4th inst is duly rec'd, and we express our earnest appreciation of your kind attention to our business.

We trust that it may not be necessary to recommit the question to the Solicitor, as this will certainly cause more delay, and delay is very injurious to us. In any case, it is to be hoped that the Sec'y has been able to consider your report by this time. We are painfully aware of the pressure of public business on his attention to the exclusion of our own matter.

The terms of 33 cents pr thousand stamps (with the claim of \$20,000) would be satisfactory to us; and we trust that the business may be shortly consummated.

Expressing our very sincere obligations for your kind consideration of our claims we have the honor to be

Very Resptfly Yrs
Butler & Carpenter

Philada March 7th 1864

Messrs Hutchings & Hillier

Gentlemen:

Yr favor of the 5th inst is duly rec'd. We regret, indeed, to notice the mistake now pointed out, as it will materially delay the plate.

We beg to draw your attention to the fact that in the original model in pencil given us, the name is spelled "Cheesman"; and, in the model subsequently made by us and submitted to you for approval (being in your possession a couple of weeks) the same spelling was followed. Yet in neither case did you indicate to us that there was an error. We inclose you both your own and our models in corroboration of this.

The die had been hardened but will now have to be re-softened, altered & recut, so that delay must ensue.

Very Respectfully Yrs
Butler & Carpenter

Philada. March 7th 1864

Messrs J. I. Brown & Son

Gentlemen:

Yr favor of the 5th inst inclosing check in our favor for \$22.83/100 is duly rec'd.

We note yr remarks on future orders and will be prepared to meet the am't called for

((Letter runs off the page here))

Philada. March 8th 1864.

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

Sir:

On the Second inst we inclosed you original and duplicate a/cs of our stamp deliveries from Oct 1. 1863 to Jan'y 31/64, and begged that we might be allowed Five Thousand Dollars in part payment of said deliveries. We have failed to receive any acknowledgment of our communication thus far.

Permit us again to call your attention very seriously to this matter. Our necessities are very great and we postponed until the latest hour making the application for payment, hoping that, in the meanwhile, we would have been happily enabled to have settled our business with the Bureau of Int. Rev. Disappointed in this expectation we can no longer carry our burden without assistance and hence we urge you, honored Sir, to direct our a/c as above to be liquidated as desired.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 8th 1864

Messrs Jas B Kelly & Co.

Gentlemen:

Yr favor of the 4th inst is duly rec'd. We are happy you are pleased with your stamp which we think very effective.

Yr instructions concerning the printing command our attention. Do you not mistake, however, in ordering your stamp printed in two different colors? Will not such a dissimilarity provoke inquiry and perhaps doubt in your customers; and, as a general rule, do you not offer facilities to counterfeiters of yr preparation by thus varying and confuse the characteristics of your stamp? Pardon us for these remarks. It is immaterial to us in what or in how many colors we print; but hitherto uniformity of appearance in their stamps seems to have been the object sought by your brethren in trade.

In your order to the Commissioner you will please designate that you wish your "private stamp" that one half is to be sent to New York and the other half to Garnhart & Kelly St Louis. Our duty is to fill and address orders as the Department at Washington directs; the pkgs are then handed to the Gov't Agt and by him transmitted to their destination, either by Mail or Express as you elect.

The commission now allowed is, we believe, five per cent on \$500 worth and Ten per cent on all amounts above that sum; and on \$1,000 worth you would receive $7\frac{1}{2}$ per cent allowance.

Your plate will be ready to print this week. We will print about 28,000 stamps per day and 'twill require another to dry & press them. By the by, do you want your stamps perforated?

If you send your order to Comm'r Lewis, say next Monday 14th inst, we will fill it on presentation.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 9th 1864

J. W. Schuckers Esc

Dear Sir:

Your polite and kind favor of yesterday is received this morning with much pleasure, and explains perfectly your silence respecting our brief note and inclosure of the 29th ult.

We are very happy to learn that our matter has received attention and infer from your language that a definite conclusion has probably been reached. The Comm'r addressed us on the 4th inst, in reply to a pressing interrogatory, and stated that the Hon's Secy had been so overwhelmed with business as to find it impossible to give his report due consideration; but that he hoped on that day to be able to get a hearing. Since then we have heard nothing. Your note gives us hopes again that we may tomorrow, perchance, have a final intimation of our fate. Our position is so embarrassing in the matter that we have no alternative but to press a conclusion.

Mr Butler is happily better and able to be out once more, though his health is by no means reestablished. Anxious to return to Washington to consummate personally his business, he is for the present interdicted by the physician who declares that it would be at the peril of his life. He begs to convey to you his appreciation of your kind wishes in his behalf and to thank you for your interest in our cause.

Very Resptfly & Truly Yrs
Butler & Carpenter

Private Stamps Manufactured and Delivered to Messrs Herrick & Co
by Messrs Butler & Carpenter

Manufactured			Delivered		
Date	Stamps		Date of Delivery	Stamps	
1862 Nov. 18	110.000		1862 Nov. 18	110.000	
1863 Mch. 11	367.268		1863 Mch. 20	107.500	
" Sep. 30	186.317		" June 10	107.500	
" Oct. 31	93.500		" Aug. 22	107.500	
1864 Feby 29	112.200		" Oct. 2	107.500	
			" Nov. 2	107.500	
			1864 Jan. 9	107.500	
			" Feby 29	107.500	
			Delivered to Herrick	862.500	
			Balance on hand	5.785	
Total Stamps	<u>868.285</u>		Total Stamps	<u>868.285</u>	

Philadelphia, March 8th 1864

Denomination One Cent
Stamps to the Sheet, 187

Philada. March 9th 1864

Messrs Herrick & Co

Gentlemen:

We have herewith the honor to inclose our a/c for private printing, paper, gumming & perforating of your stamps from the first date of delivery, viz Nov 1. 1862 to the last viz Feby 29. /64.

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

Very Obtly Yrs
Butler & Carpenter

Philada. Mch 9. 1864

Messrs Herrick & Co

To Butler & Carpenter Dr

Paper & Ptg	862.500	1 ct stamps	7 2¢ pr M	\$17.25
Perforating	862.500	" "	3¢ " "	25.87
				<u>343.12</u>

Philada. March 10th 1864

J. W. Schuckers Esq

Dear Sir;

Is there not a misapprehension on your part about our business? We have nothing from the Comm'r yet, tho you intimated we would hear by Tuesday's mails. Was the report submitted to the Sec'y? We know several attempts were made last week, but fruitlessly. It is now six weeks since we introduced the present form of our matter - it is also a month since the Sec'y assured us personally he would give early attention - it is a fortnight since the Comm'r's report was ready for inspection, and yet nothing results thus far! Certainly we have a right to consider this any but kind or just treatment; it is cruel. What are we to believe when actions thus negative language?

Will you not in charity increase our sense of obligation to you personally by endeavoring to ascertain why the report does not receive attention? or why, if a decision be reached, we are not informed. There is no doubt of the Sec'y's great business pressure; but a few moments would clear us out of the way; and Heaven Knows we don't wish to be an obstacle to any other man's business, nor to show our wants continually on official highways! We cannot submit to this condition of affairs longer.

Very Truly Yrs
Butler & Carpenter

Philada. March 10th 1864

C. H. Parsons:

Dear Sir:

Your favor of the 8th inst is duly rec'd and also accompanying it the much welcome dft of the 9th inst.

We beg to express our sincere obligations for your kind and assiduous attention to this matter; and we are convinced that without your charitable aid, our a/c would have long laid perdu among the disregarded papers of official routine. The money is very acceptable.

Thank you for your expression of good will for our cause. It would seem, indeed, a profound enigma which, with our most sphinx like wisdom, we cannot solve that a subject, submitted six weeks ago, in its present form, cannot yet receive official decision. Mr Lewis has been most kind; and his report, we understand, was two weeks ago ready and on four sequent occasions sought to be subjected to the Sec'y's perusal - each time unsuccessfully. Other efforts were to be made; but, as another week has elapsed without our hearing from the Commissioner, we fear the same want of success has characterised them. In the meanwhile, the patients grow daily more desparately ill. We are aware that the Sec'y is necessarily overwhelmed with business; but, as he assured us he would give immediate attention to our condition (a month ago) we are at loss to reconcile the present Status Quo with such assurances.

A(?) few(?) lines from Mr Schuckers yesterday intimated that our matter had been attended to and that without doubt we would hear from the Commissioner by last Tuesday's mails. We have not heard, however, anything; and from our knowledge of Mr Lewis's consideration for us we believe he would have advised us at once if a decision had been reached. Thus, day by day, like the pendulum of a clock we swing from hope to despair. We have been told that large bodies move slowly; but we begin to suspect that they don't move at all!

We left Washington solely on a/c of Mr Butler's health. He swore almost that he would be buried there ere he left; and had he remained a few days longer 'twould probably have been a prophecy. He is better now, happily, though his physician tells him that if he revisits Washington, before perfect recovery, it will kill him. Hence he has a very pardonable hesitation of returning to a scene which has had noth'ng but miserable disappointments in store for him and myself.

May we beg you, in case you are enabled to ascertain whether the report of Mr Lewis has reached the Sec'y, to give us whatever information you can gather. We must apologise for thus troubling you; but we know not exactly what to do or believe in the conflicting testimony of promises and non-fulfilling actions.

With much appreciation of your kindness, we remain

Very Truly Yrs
Butler & Carpenter

Philada. March 10th 1864

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

Sir:

Yr favor of the 9th inst inclosing Treasury Dft on New York in
our favor for Five Thousand Dollars on a/c of Stamp Deliveries is
duly rec'd and credited.

For this relief much thanks.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 10th 1864

Messrs W & T Liversidge

Gentlemen:

Sometime ago you forwarded us a sample of a new & whiter preparation of your gum substitute.

May we beg you to send us a half barrel of it for trial. We believe it is to be prepared as the other has been. If not please instruct us.

An early compliance with this request will much oblige us. Please forward by Express.

Very Resptfly
Butler & Carpenter

Philada. March 11. 1864

Messrs D. S. Barnes & Co

Gentlemen:

Yr favor of the 10th at hand.

We have on hand ready for delivery over \$4.000 worth
of yr 4 ct stamp and will at once print the balance requisite.

Very Resptfly
Butler & Carpenter

Philada Mch 11/64

Messrs Hutchings & Hillyer

Gentlemen:

Yr favor of the 10th at hand.

We have made the necessary alteration and are pushing the work forward with all possible dispatch.

We will be able to furnish impressions from your plate next week.

Inclosed please find corrected proof. We will print in black as you direct.

Very Resptfly
Butler & Carpenter

Philada Mch 11th 1864

Messrs A. L. Scovill & Co

Gentlemen:

Your favor of the 7th inst is at hand.

We will keep a balance of \$1.000 worth of each of
of* your stamps on hand. Will this be sufficient? The dis-
count or rather premium allowed by the Government is now, we
believe, as follows, viz: Five pr ct on the first \$500; and
Ten pr ct on the amount in excess. Thus, for an order of
\$1.000 worth of stamps, the premium is 7¹/₂ pr ct.

We will be pleased to see Mr Breed though it is
fair to advise you that circumstances may detain one if not
both of us in Washington next week.

Very Resptfly Yrs
Butler & Carpenter

*((The word "of" repeated by writer))

Philada March 12th 1864

C. A. St John Esq
No 59. Pine St.
New York

Dear Sir:

Yr favor of the 11th inst at hand.

We have no power to establish Stamp Agencies; our business being simply to manufacture and deliver Revenue Stamps in accordance with instructions from the Department.

By addressing the Hon's Commissioner of Int. Revenue, Jos. J. Lewis, Washington. D. C. you will receive all information on the subject desired.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 12/64

Messrs J. B. Kelly & Co

Gentlemen:

Yr favor of the 11th at hand.

We are happy you approve of our suggestions and we venture to say that yr stamp looks much handsomer printed in the dark than in the light red color. The value of the engraving is much better defined.

We will be prepared to deliver your order on presentation next Wednesday.

Very Resptfly Yrs
Butler & Carpenter

Philada. Mch 12/64

Messrs D. S. Barnes & Co

Gentlemen:

Herewith is our a/c for delivery of yr private Stamps on order No 5.197.

We understood you to say that your order would be for \$5.000 worth, and hence advised you that we would have to* print to make our balance sufficient. Being however for \$3.275 we could fill it immediately.

Very Resptfly
Butler & Carpenter

Philada Mch 12/64

Demas S. Barnes & Co

To Butler & Carpenter Dr

Paper & Ptg	81.875	4 ct stamps @ 19¢	\$15.56
Perforating	81.875	" " 3¢	2.45
			<u>\$18.01</u>

*((The word "to" omitted by writer))

Philada March 18th/64

Messrs W & T Liversidge

Gentlemen:

Yr favor is duly rec'd of yr a/c for 609(?) lbs gum
Dextrine Dochester amtg to \$16.84/ for which please find in-
closed dft in yr favor.

Very Resptfly
Butler & Carpenter

Philada. March 18th 1864

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

Sir:

We have the honor to transmit herewith Original and Duplicate of the Agreement, duly signed and executed as far as in our power.

May we beg you to consummate the execution thereof and return us one of the documents at your early convenience.

Very Respectfully Yours
Butler & Carpenter

Philada. March 18th 1864

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

Sir:

We telegraphed you today as follows. "We have an order for Fleming Bros private stamps. We have none of these stamps. Shall we print to fill this order?"

The order was rec'd a few days since but having exhausted the balance of their stamps 'twas necessary to print some 900 (nine hundred) impressions to fill it. We solicit therefor permission so to do, in order that these gentlemen may be spared further inconvenience and loss from waiting.

Very Resptfly Yr
 Very Obt Servts
 Butler & Carpenter

Permit us also to request authority to print the private stamp of Messrs Hutchings & Hillyer (Dr Cheeseman's Regulat^{ing} Pills) for which we understand their order has gone or will shortly go to your Department, amtg to \$500 worth.

Very Respt & Carpenter
 Butler & Carpenter

Philada March 18th 1864

Messrs Hutchings & Hillyer

Gentlemen:

Yr favor of the 14th is duly rec'd.

We will print your stamp in green as directed. Your plate is ready for the press.

By a recent agreement with the Government we are not authorised to print any stamp save on special order from the Department. We have requested authority to prepare your stamps; and will doubtless receive it at an early hour.

We will press the work foreward immediately.

Very Resptfly
Butler & Carpenter

Philada. March 19th/64

Messrs Herrick & Co

Gentlemen:

We beg leave to correct our a/c forwarded you on the 9th inst. We find on our attention being drawn thereto that we erroneously charged you two cents pr thousand stamps for printing & paper, whereas by the more correct calculation we are entitled to $2 \frac{8}{9}$ cts pr M stamps; viz,

$$187 : 54 :: 10 \text{ cts} : 2 \frac{8}{9} \text{ cts}$$

The above calculation is based on the number of stamps to the sheet. Trying it by the superficial area (attained by measuring from the centre of perforated lines of each stamp) your stamp equals $\frac{99}{100}$ inches sup. area. Hence the statement, viz

$$\frac{99}{100} : \frac{3}{8} :: 10 \text{ cts} : 3 \frac{1}{8} \text{ cents.}$$

Or by the double rule of three, perhaps the most correct of all, you owe us $3 \frac{1}{4}$ cents pr M stamps. As, however, our regular custom has been to charge as pr the first statement, we will not depart from it in this case. We submit, therefore, the corrected acct within.

Very Resptfly Yrs
Butler & Carpenter

March 9th 1864

Messrs Herrick & Co
 To Butler & Carpenter Dr

Paper & Ptg	862.500	stamps (1 ct)	@ 2 8/9 cts	\$24.92
Perforating	862.500	"	3 "	25.87
				<u>\$50.79</u>

Philada. March 19th 1864

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

Sir:

We are advised by Messrs J. I. Brown & Son of Boston, Mass. that they sent yesterday an order to your Dept for their private stamps. Now the balance on hand of their One cent stamp is only some 144,000, and this order calls for \$1,800 worth of that variety. Hence we must print to fill the demand. Please authorize us ~~to~~ to do.

In view of the low balances of our Proprietary (private) plates would it not be well to enable us to keep on hand a month's supply of said stamps, said supply to be governed by the average demand monthly of each party? To wait in all instances until the orders are presented necessitates the subsequent delay of preparation and exposes the proprietors to certain inconvenience, loss of time and, perhaps, money. We presume these parties would gladly guarantee the consumption of said stamps.

We are making all dispatch to submit the full statement of our balance on hand as required.

Very Respectfully Yours
Butler & Carpenter

Philada. March 19. 1864

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

Sir:

Your communication of the 14th inst is duly rec'd. The absence of the writer in Washington has delayed our reply. We state very respectfully that Messrs Herrick & Co's stamp is more than 10/16ths of an inch superficial area. The 1 ct Gov't Prop stamp occupies 13/16ths of an inch from the centres of perforating lineal margins. The best proof without argument that Messrs Herrick & Co' stamp is considerably larger than the 13/16ths inches sup. area of the Gov't cent stamp is found in the fact that the plates of each stamp, exactly alike in size, print 210 of the Gov't stamp and only 187 of Messrs Herrick & Co's stamp to the impression. We inclose herewith a sheet of each in illustration. Now by paragraph 3 of printed Regulations we are entitled to charge Messrs Herrick & Co on the above proportion which their stamps bears to a stamp 3 1/8 inches superficial area, or 54 to the sheet, Gov't \$20 size. Now the statement is simply thus, viz:

187 : 54 : 10 cts : 2 8/9 cts pr M stamps

Instead of charging Messrs Herrick & Co the 2 8/9 cents as we are clearly entitled to, we only demanded 2 cts pr thousand stamps, as a reference to his a/c will prove. We thank him for drawing our attention to this matter as we will now correct our bill and charge 2 8/9 cts per thousand stamps instead of 2 cts only!

We adopt the ratio which the number of stamps to the plates of precisely the same size will give as a simpler method of arriving at the result, though, in this case of Messrs Herrick & Co, we suffer thereby a loss of very nearly half a cent per thousand stamps. Thus their stamp measures from centre of perforating lines (rule adopted in the Government designs) 99/100 inch superficial area: Now the statement would be thus, viz:

99/100 : 3 1/8 : 10 cts : 3 1/6 cents due B & C.

Hence Messrs Herrick & Co cannot complain of our method of computation. With regard to our charge of 3 cts pr thousand stamps for perforating, this is the am't approved by your Department in defraying the cost and time lost in adopting our machines to perforate sizes differing from Government sized stamps. In a discussion with Messrs J. B. Haydock with regard to this and the other question above, you confirmed our view in your letter Sept 9. 1863 to which we respectfully refer you. We think strictly speaking the exact charge for paper & printing is only to be reached by the application of the double rule of three, but the result differs so little from that attained by the single rule that we have not insisted on it.

Thus, honored Sir, we have the honor to state that we are entitled under the regulations and with the approval of the Department to make not only the charges we have made against Messrs Herrick & Co but even a greater demand. And we will forward to Messrs Herrick our corrected and increased a/c which we fear they will no more approve than that more favorable a/c referred to your Department.

Be kind enough to return
 the inclosed sheets of stamps

Very Resptfly Yrs
 Butler & Carpenter

Philada. March 19/64

E. E. Lewis Esq

Dear Sir:

Herewith we send you pckge containing Envelopes & Notepaper as requested by you together with receipted a/c. Permit us to say that in any other small matter of this kind we would have claimed the privilege of a gift, but as there are certain special reasons alleged by you we ~~bow~~ compliance thereto.

Trusting they may be all right and entirely satisfactory, believe us

Very Truly yrs
Butler & Carpenter

Philada Moh 21. 1864

Messrs Helmbold & Co.

Gentlemen;

Permit us to enquire whether the stamp selected and approved by you meets the requirements of the law as applied to private proprietary stamps? You know a private stamp must be so affixed to the bottle, package or box as to be destroyed in opening said bottle package or box to get at the contents thereof. In bottles the stamp is pasted over the cork and on the sides of the neck of the bottle.

As it is a matter of considerable importance to you to be "sure you are right then go ahead", we have thought it our duty to draw your attention to it ere we proceed with the engraving. Perhaps, a few moment's conversation at our office will set the subject in its proper position and we would be able to forward the design to Washington for approval.

Very Resptfly
Butler & Carpenter

Philada. March 21. 1864

Messrs J. B. Kelly & Co

Gentlemen:

We have the honor to annex our a/c for stamps forwarded 19th inst on order No 524.

Trusting it will be found correct, we remain.

Very Resptfly Yours
Butler & Carpenter

Philada. March 21. 1864

Messrs J. B. Kelly & Co

To Butler & Carpenter Dr

Engraving Steel Plate private stamp	\$350
Paper & Ptg 28.875 stamps (4 ct) @ 13 cts	3.49
	<u>\$353.49</u>

Philada. March 21/64

Messrs Herrick & Co.

Gentlemen:

On the 18th inst we forwarded order No 5.240 of your private stamps.

Annexed we submit a/c therefor as usual.

Very Resptfly
Butler & Carpenter

Philada Mch 21/64

Messrs Herrick & Co

To Butler & Carpenter Dr

1864				
Mch 18th	Paper & Ptg	107.500	stamps @ 2 8/9¢	3.10
	Perforating	107.500	" " 3¢	3.22
				<u>6.32</u>

Philada. March 21. 1864

Dr D. Jayne & Son
To Butler & Carpenter Dr

Paper & Ptg	57.500	Stamps	1 ct @ 9¢	5.17
	40.000	"	4 " " "	3.60
				<hr/>
				\$8.77

Statement of Private Stamp Deficiencies - March 21. 1864

	Sheets		When wanted
Ayers	1	6000	May 1st
Ayers	4	4000	" "
Barnes	4	3000	" "
Curtis	1	2000	" "
Flemings Pills		2000	" "
" Vermifuge		900	
" "		1000	Immediately
Herrick	1	2000	May 1st
Ferrett	1	1100	" "
Sands	1	800	Soon
			May 1st

				Amt of last order
Morehead	1	Out of	Stamps	584 Sheets
Scottille	1	"	"	202 "
"	4	"	"	113 "
Brown	1	"	"	3020 "
Kelly	1	"	"	560 "
Husband(?)	2	"	"	146 "

Philada. March 21. 1864

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

Sir:

We have the honor to submit herewith a Statement of the Private Stamps, which, in accordance with the average demand thereof, will be needed within a certain period. For purposes of convenience and accommodation it is desirable both for the Government and the private party, as well as our selves, that a balance (not large but adequate) of these stamps be ready to meet requisitions.

We would also state that we are out of 70 ct For'n Exchange and \$20 Conveyance Government. In the absence of these stamps we cannot fill orders, hence delay and complaint. Be pleased to authorize us to prepare, say 12,750 stamps (or 150 sheets) of the former, and 1,080 stamps (or 20 sheets) of the latter. With regard to the 70 ct For'n Exchange stamp we would remark that there is no other similar denominational stamp to substitute for it. We can, however, substitute \$10 Conveyance (of which we have an ample supply) for the \$20 Conveyance, if you so direct.

Very Resptfly
Butler & Carpenter

Philada. March 21. 1864

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

Sir:

We desire to draw the attention of the Department to the fact that, in accordance with the instructions of X Bazin Esq of this city we engraved for him three private plates, and printed therefrom in colors approved by him, the following amts of perfectly prepared stamps, viz:

422.400	stamps	of	1	cent
81.360	"	"	2	"
125.040	"	"	3	"

Total

Amt 628.800 stamps which have been on hand since March 1863
 (one year ago) as Mr Bazin has never made an order on the Department for any of them. Would it not be well to enquire of Mr Bazin why he neglects thus to use his stamps?

Very Resptfly Yrs
 Butler & Carpenter

Philada. March 21. 1864

Messrs Fetridge & Co.

Gentlemen;

Have you forgotten that we have on hand 4.800 stamps from your private plate, remaining since last December? You have given no order for your stamps which has yet come to hand.

Very Resptfly Yours
Butler & Carpenter

Philadelphia. March 22nd 1864

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

Sir;

We have the honor herewith to inclose a Statement of the balance of stamps of each and every kind and variety on hand, as required in our new contract. The total of Government stamps is, as you will observe, 138.506.319; of Private Stamps 4.924.067: making in all an aggregate of 143.430.386 stamps.

Having thus complied with the stipulation of the new Contract, we have the honor to remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Moh 23/64

Hon Jos J. Lewis
Commissioner of Internal Revenue
Washington

Order No 713 Agency rec'd. We have only one hundred thousand three cent telegrams on hand. Shall we fill balance with one cent telegrams - or hold order over until we can prepare three cent telegrams - a delay of five days.

Butler & Carpenter

((Word "Telegram" written in pencil at head of letter))

Philada. March 23. 1864

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

Sir:

Your esteemed communication of the 22nd inst accompanying a copy of the contract executed in duplicate is duly rec'd.

Permit us to express our most earnest and sincere appreciation of the attention you have so kindly, truly and consistently given to the negotiation and settlement of our business. Overwhelmed with the care of public affairs you have, nevertheless, always given us a patient and considerate hearing; and we record simply our positive conviction that, despite the undeniable merits of our claims on the Department, the present acceptable arrangement owes its consummation to the just and persistent interest taken by you in our representations.

With much respect and Very Truly
Yr Obliged Servts
Butler & Carpenter

Philada March 23/64

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

Sir:

Your favor of the 22nd inst is duly rec'd. We will prepare the stamps as authorized by you.

This morning we rec'd order No 713 Ag. for \$100,000 to be forwarded yr address by Express, and with dispatch. This order calls for 340,000 3 cent telegraph cents*. Our whole stock on hand of this stamp is not much more than 100,000 stamps; and to print, dry, gum, press and perforate twelve hundred impressions would require four or five days more - the above impressions being necessary to fill the balance of the 3 ct telegram order. We have on hand, however, enough one cent telegrams to make up the order; and we have not enough of any three cent stamp to fill the order in that denomination. In this dilemma we telegraphed you requiring instructions.

We beg leave to say that we have now on hand, after filling today's requisition, a little over two million 1 ct Proprietary stamps. The average monthly demand is between 3,000,000 and 3,500,000. We suggest the propriety of printing 2,000,000 additional.

Very Resptfly
Butler & Carpenter

*((The word "cents" used by writer instead of "stamps"))

Philada. March 23rd 1864

Wm H. Gregg & Co

Gentlemen:

Your favor of the 21st inst is at hand.

We charge three hundred and fifty dollars for engraving a private stamp plate.

You can order any amount you please. The premium or commission allowed by the Government on private orders is, we believe, 5 prct on the first \$500 worth of an order and 10% on the balance of the whole amt. Thus on an order of \$1,000 worth of yr stamp you would be allowed 7 $\frac{1}{2}$ % paid in stamps; and if the stamp be of the denomination of one cent you would therefor receive 107.500 1 ct stamps.

It will require from six to eight weeks to engrave a plate, government size 16 x 12 $\frac{1}{2}$ inches.

Very Resptfly Yours
Butler & Carpenter

Philada March 24/64

Messrs Fleming Bros
Pittsburgh

Gentlemen:

Annexed is our a/c for order No 5.212 delivered (in full) this day.

Very Resptfly
Butler & Carpenter

Philada Mch 24/64

Messrs Fleming Bros
To Butler & Carpenter Dr

Paper & Ptg	107.500	1 ct Vermifuge @ 5¢	5.37
	110.000	1 ct Pills @ 9¢	9.90
			<u>\$15.27</u>

Philada. March 24th 1864

Messrs A. L. Scovill & Co

Gentlemen:

Below please find our a/c for private order No 5.192
delivered this day.

Very Resptfly Yours
Butler & Carpenter

Philada. Moh 24th 1864

Messrs A. L. Scovill & Co

To Butler & Carpenter Dr

Paper & Ptg	42.500	1 ct stamps	③ 4¢	1.70
	16.250	4 ct "	③ 4¢	.65
Perforating	58.750	stamps	③ 3¢	1.76
				<u>34.11</u>

Philada March 24/64

Messrs D. H. Seely & Co
Freeport. Ill.

Gentlemen:

Yr favor of the 19th inst is this morning rec'd.

The cost of engraving a plate of stamps of the size indicated is Three Hundred & fifty dollars. The time requisite is from six weeks to two months. The extra cost of paper & ptg is stated in Paragraph 3rd of inclosed Regulation. In a stamp of the size you desire 'twould be about 10 cts pr thousand stamps. We are also allowed 3 cents pr thousand stamps for perforating if you desire them to be perforated.

You are correct in addressing us as any letter to the Dept on this subject is referred to us for reply.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 24/64

Messrs Bennett Pieters & Co
Chicago. Ill.

Gentlemen:

Your communication of the 19th inst addressed to the Hon'le Jos J. Lewis, Comm'r has been referred to us for reply.

We will engrave such a stamp as you designate in the highest style of steel plate engraving for three hundred & fifty dollars. It will require about six weeks to prepare your plate after the model is approved at Washington. With regard to the extra cost of paper & printing we inclose Printed Regulations of the Department. We are also allowed 3 cts pr thousand stamps for perforating if you desire the stamps perforated. Stamps of the size of Hostetter's cost 11 3/4 cents pr thousand for paper & printing. The Gov't commission is 5% for \$500 worth and 10% for all above that sum; thus an order of \$1.000 entitles you 7 1/2% in stamps.

Very Resptfly Yrs
Butler & Carpenter

Philada. Mch 24. 1864

E. E. Lewis Esq

Dear Sir;

Yr communication of the 23rd inst inclosing yr check for \$18.90/ is duly rec'd.

We are much gratified to learn the articles referred to are satisfactory; and beg you to command our services in your behalf whenever you may wish them.

Thanks for your kind & considerate father's attention to our business we have been enabled to consummate a new contract with the Department; and though the claim is not yet settled we have strong hopes of effecting its recovery ere long.

Very Truly Yrs
Butler & Carpenter

Philada March 24. 1864

Hon'le E. A. Rollins
Dep. Comm'r Int. Revenue
Washington. D. C.

Sir:

Yr favor of the 23rd inst inclosing letter from Bennett,
Pieters & Co, Chicago, is duly rec'd.

Your instructions command our attention. Be pleased to
find within returned letter of said Bennett, Pieters & Co.

Very Resptfly Yours
Butler & Carpenter

Philada March 24. 1864

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

Sir:

Your telegram as follows, viz: "Substitute three cent Foreign Exchange if you have not enough, then balance in three cent proprietary. Send promptly as possible", was rec'd about 3 $\frac{1}{2}$ oclock PM yesterday; and its instructions were at once carried out with all dispatch. For security we deemed a wooden box proper to contain the stamps, now transmitted by Express. We hope you will receive them without delay.

Permit us to draw your attention to the fact that this order No 713 Ag. has cut down our three cent balances very materially; for instance we have only 660 three cent Telegrams and 14.963 three cent foreign Exchange Stamps on hand. Another order would embarrass us greatly. We suggest the propriety of our printing at once a month's supply of the above denominations.

We were not aware that proprietary stamps could be used for other purposes; hence our statement yesterday that we could not fill the 3 ct order in Stamps of that denomination. Our balance now of 3 ct Proprietary is 556.305 stamps - six week's supply.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. March 24. 1864

Hon E. A. Rollins
Dep Comm'r Int. Revenue
Washington. D. C.

Sir:

Your telegram as follows, viz: "Deliver Jno M. Riley, twenty one stamps at fifty dollars each", has been duly rec'd, and its instructions obeyed.

It has occurred, as in this particular case, that these stamps of high denominations are suddenly wanted to execute important deeds and papers, and none are to be found in the city. Collectors, we presume, are unwilling to lay out their money on such large denominations for which there is no regular demand. Hence the scarcity at the moment of need.

We will always demand in these cases of emergency telegraphic authority for the irregular delivery with which insistence we hope the Department will be satisfied.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada March 24th 1864

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

Sir:
We inclose model of stamp for Helmbold's preparations.
Be pleased to signify your approval and return the model
to

Yr Very Obt Servts
Butler & Carpenter

Philada. March 24. 1864

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

Sir:

Having been informed there is a discrepancy in the a/c of stamps ordered by your Department to be delivered, and in our a/c of said deliveries for the four months of Oct. Nov. Dec. 1863 and Jany 1864, we have instituted an examination and comparison anew with the Agent's a/cs here and the difference between his and our statement is only 98 (ninety eight) stamps, explained by the substitution of smaller denominational stamps for a few of larger value.

We submit herewith our statement & that of the Agent, W. H. Kemble, viz:

a/c Butler & Carpenter		a/c W. H. Kemble, Agt	
1863		1863	
Oct	16.292.569	Oct	16.292.569
Nov	9.708.992	Nov	9.708.975
Dec	13.888.346	Dec	13.888.346
1864		1864	
Jany	9.556.035	Jany	8.555.954
	<u>49.445.942</u>		<u>49.445.844</u>
Total Butler & Carpenter	49.445.942		
St. Agt a.c			<u>49.445.844</u>
Difference in a/cs			98 stamps

Very Resptfly Yr Obt Servts
 Butler & Carpenter

Philada Moh 25/64

Hon E. A. Rollins
Depty Comm'r Int. Rev.
Washington D. C.

Sir:

Your favor of the 24th inst is duly rec'd. We will communicate with Messrs Russ & Co. N.Y. as you request, and have the honor herewith to return their letter to you.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 25th/64

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

Sir:

Your favor of the 24th inst concerning the matter of Messrs Her-
 rick & Co is duly rec'd.

We beg leave to offer a few remarks further in support of our
 view to be weighed by you ere making a final decision; and we hope
 you will ascribe our persistence to no spirit of illiberality or ob-
 stinacy when we state that, if your decision be reaffirmed, we will
 be placed in the awkward position of having made incorrect charges
 in all cases of private stamp printing. The rule we have hitherto
 followed we considered arbitrary and followed closely in all cases.

It is true the reading of the Paragraph 3rd is limited by the
 word "design"; but we beg leave to say that in the Government stamps,
 Proprietary & others, the size of the design includes the perforation
margin. The printed regulations were based on the size of the Govern-
 ment 1 & 2 ct Proprietary stamp which is $13/16$ ths of inch with per-
 forated margin. This margin is in all cases absolute being $3/32$ nds
 of an inch from stamp to stamp. Now all our plates are laid down with
 the nicest possible accuracy of measurement and adhesion to this rule
 for perforation. It was found after much calculation and trouble at
 the commencement of the business that in no other way could we attain
 even numbers of stamps on plates; and that any other system would give
 great annoyance and necessitate much complication in the whole conduct
 of the manufacture of stamps. This rule of allowing $3/32$ nds of an
 inch for perforating margins (included in the superficial area) was
 submitted to and consented to by Gov'r Boutwell, after due representa-
 tion and by it we were enabled on plates of uniform size to engrave
 the following number of stamps of each class, viz:

Class 1.	210 stamps	(Herriok's lot private but 187)
" 2 & 3	170	"
" 4	102	"
" 5	85	"
" 6 & 7	90	"
" 8 & 9	72	"
" 10 & 11	72	"
" 12 & 13	54	"

We submit herewith a copy of the Government sizes as furnished us
 originally for guide by the Department; and we would also observe
 that for the same purpose of securing uniformity and simplifying
 the business we we* were authorized to lessen the size of Classes
 8 & 9.

We offer a stamp of each class, taken at random from our delivery
 shelves, within the designed spaces of the Government originals; and
 we beg you to observe that in every case (same class 8 & 9 where the
 variation was specially allowed) the perforated margins (being for
 each stamp $3/64$ ths of an inch to the perforating lines centre) are
 included in the superficial area of the so called design of the stamp.

Now it was upon the above arrangement that we have always under-
 stood the Private Regulations of ~~May~~ 1863 were based and issued. As
 the Gov't design allowed $3/64$ ths of an inch for each stamp's perfor-
 ating margin (or $3/32$ nds for the whole space between any two stamps)

*((Writer repeated the word "we"))

to be included in the 13/16ths of an inch superficial area we believed that the rule was similarly applied to private stamps.

We beg to submit herewith a stamp of Wright's Indian Vegetable Pills engraved to be 13/16ths of an inch Government size; for this stamp which is exactly the Gov size of 1 ct design, printing 210 to the sheet, we have never of course made any charge for printing or perforating. We respectfully state that a stamp which with exactly the same perforating marginal interval prints only 187 to the sheet or 23 less than the Government stamp of the same denomination, does cost us extra for printing and paper.

If, however, you rule that we have labored under a misapprehension we will endeavour to ascertain exactly our indebtedness to other private proprietors and refund the overcharge. We are unwilling, of course, that others should unjustly suffer from what would appear to be our own mistake, should you confirm your ruling of the 24th inst.

Very Resptfly Yrs
Butler & Carpenter

Be kind enough to return inclosed paper & stamps.

Philada. March 25th 1864

Messrs Russ & Co
New York

Gentlemen:

Yr communication of the 22nd inst to the Hon'le Jos J. Lewis has been referred to us for reply.

We beg to say that a stamp plate of the character you indicate will cost for the engraving three hundred & fifty dollars. It will require from Six weeks to two months to engrave it.

We inclose Department Regulations in relation th-reto.

Trusting to have the pleasure of hearing from you we remain

Very Resptfly Yrs
Butler & Carpenter

Philada March 26th 1864

Hon'ble E. A. Rollins
Deputy Commissioner of Internal Revenue
Washington D. C.

Sir:

Your communication of the 25th inst inclosing letter of Dr
D. H. Seelye & Co is duly rec'd and commands our obedience.

The instructions concerning the preparation of an adequate
supply of deficient stamps will be at once put into effect.

Enclosed please find returned letter of Dr. D. H. Seelye &
Co.

Very Resptfly Yrs
Butler & Carpenter

Philada Mch 26th 1864

Dr D. H. Seelye & Co
Freeport. Illinois

Gentlemen:

Your communication of the 19th inst to the Hon's Comm'r
Int Revenue has been forwarded to us for reply.

We believe we have already given you the requisite information, excepting in the point you make of the regulation regarding the necessity of three distinct dies for three different denominations. It is necessary to have a different plate engraved for each stamp; but the same general design if desired may be engraved for everyone, the only alteration being in the denominations.

You can have them printed in any colors wished.

Very Resptfly Yrs
Butler & Carpenter

Philade March 26th 1864

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

Sir:

We have the honor to submit herewith a/cs in duplicate of our stamp deliveries in the aggregate for the month of February past. Accompanying this is also a statement in full of every stamp of all the varieties making up the above mentioned aggregate, said statement being duly certified as to its correctness by W.H.Kemble Esq, St. Agt.

We also submit herewith copies of our a/cs of deliveries forwarded on the 2nd inst whereon a payment of Five Thousand Dollars has been made us; and to these a/cs we add that of February, giving the whole deliveries thus far made out, and presenting thereon our a/c in full to the Department

Trusting it may meet your convenience to direct a prompt payment of the balances due us, we remain,

Very Resptfly Yrs
Butler & Carpenter

Philada March 26th 1864

The U. S. Int. Rev. Dep't
To Butler & Carpenter Dr

For the following Int Rev Stamps delivered during the month of February past to Wm H. Kemble Esq, Stamp Agent, amtg in all to ten million, four hundred & forty thousand, five hundred and ninety six stamps (10.440.596) @ thirty three cents per thousand stamps, amtg to Three thousand four hundred & forty five 40/100 dolls. (\$3.445.40/100)

Philada. March 26th 1864

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To Butler & Carpenter Dr

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Philada. March 26th 1864

U. S. Int. Rev. Dept
 To Butler & Carpenter Dr

For the following Int. Rev. Stamps delivered to Wm H Kemble Esq
 Stamp Agent from Oct 1 1863 to February 29. 1864 embracing all
 orders on and between those dates, amtg in the aggregate to
 Fifty million, eight hundred & eighty six thousand five hundred
 & thirty eight stamps viz:

1863 Oct.	16,292,569	
Nov.	9,708,992	
Dec	13,888,346	
1864 Jany	9,556,035	
Feby	10,440,596	
	<u>59,886,538</u>	@ 33 cts pr M \$19,762.56
Credit U. S. Int. Dept payment on a/c Moh 9th/64		5,000
Balance due Butler & Carpenter		<u>\$14,762.56</u>

Rec'd Payment
 Butler & Carpenter

Philada. March 26th 1864

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 To Butler & Carpenter Dr

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Credit U. S. Int. Dept payment on a/c Mch 9th/64		5,000
Balance due Butler & Carpenter		<u>\$14,762.56</u>

Rec'd Payment
 Butler & Carpenter

Philada March 26th 1864

Messrs John I. Brown & Son

Gentlemen;

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

We have received authority from the Department to keep a month's supply of stamps of yr private dies on hand; and hope no future delay will cause you inconvenience.

On the 24th inst we forwarded you instalment of yr order and will shortly send you the balance.

Very Resptfly Yours
Butler & Carpenter

Philada March 28th/64

Demas S. Barnes & Co

Gentlemen:

Yr favor of the 26th inst is duly rec'd and contents noted.

We have a balance of all the denominations save that of one cent which we must print.

In the meanwhile we will forward what we have on a/c.

Very Resptfly Yrs
Butler & Carpenter

Philada Moh 28th 1864

Messrs Russ & Co

Gentlemen:

Yr favor of the 26th at hand.

We inclose herewith the Printed Regulations as requested
which we accidentally overlooked.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 28th 1864

Hon'le E. A. Rollins.
Dep. Comm'r Int. Revenue
Washington D. C.

Sir:

We have this day a telegram bearing your signature as follows,
viz: "Deliver to John M. Riley thirty four fifty dollar stamps."

The order commands our obedience.

In view of the somewhat irregular character of a telegraphic order (which could be used by designing parties to effect improper purposes) we desire to be instructed by the Department that we shall recognize such instructions as duly warranted. We suggest that in this case there are Seventeen hundred dollars of value involved; a responsibility of sufficient importance to cause us to ask for written authority over your signature to justify our departure from the regular manner of procedure in deliveries.

Very Respectfully Yrs
Butler & Carpenter

Philada. March 29th 1864

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

Sir:

We take the liberty of forwarding you a sheet of stamps, 3 cent Telegrams, gummed with a new gum which we submit for your approval. It is beautifully clear, brilliant and white and does not detract from the printed surface by striking through and discoloring the paper. Its adhesive qualities are also excellent.

The cost is ninety per centum advance on the former gum; but, if it meet your approval, we shall not regret the excess of charge.

Be kind enough to return us the sheet of stamps at your convenience.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Hon. E. A. Rollins.
Dep. Comm'r Int. Revenue
Washington D. C.

Have yr telegram ordering stamps delivered Riley.

Butler & Carpenter

April 4/84

Philada. April 4th 1864

Hon'le E. A. Rollins.
Dep. Comm'r Internal Revenue
Washington. D. C.

Sir:

Inclosed we have the honor to return you as requested the communication of J. N. Dudley Esq, Mitchell, Iowa.

We will write to Mr Dudley on the subject of his letter.

Very Resptfly Yrs

((no signature))

Philada. April 4th 1864

Messrs D. H. Seelye & Co
Freeport. Illincis

Gentlemen:

Yr favor of the 28th ult is at hand.

The single plate does not of course include the three denominations. For each denomination a separate plate.

The design must be forwarded to the Department for approval ere it can be engraved by us.

The payment of said engraving is made to us alone.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 4th 1864

Messrs Bennett Pieters & Co

Gentlemen:

Yr favor of the 28th ult is duly rec'd and commands our attention.

The price forwarded you is our regular charge for our style of engraving whereon we can make no abatement. To engrave such a stamp as you desire in the best style of the art including portrait etc is fully worth the amount named.

We can engrave from a "Carte de visite" provided the impression be sharp and clear.

If you so desire we will be happy to forward you a model.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 4th 1864

J. N. Dudley Esq
Mitchell, Iowa

Dear Sir:

Yr communication to the Department of Internal Revenue
(of the 24th ult) has been duly forwarded us for reply.

Our charge for engraving a stamp plate of private die
is three hundred and fifty dollars. The size of the stamp modi-
fies somewhat the cost of engraving.

We have the honor to inclose Printed Circular of the
Dep't on the question.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 4th 1864

Hon E. A. Rollins
 Dep Comm'r Int. Revenue
 Washington D. C.

Sir:

Your telegram of this date is recd at 1.25 oclock P.M, as follows: viz ³⁰ ²⁵
 "Deliver John M. Riley thirty stamps at fifty dollars, twenty five at twenty @ollars, twentyfive at ten dollars, seventy two at five ²⁷⁰ dollars, two hundred and seventy at one dollar and one hundred and thirty five at two dollars, all conveyance."

Telegraphed immediate reply - "Have yr telegram ordering stamps delivered Riley."

Very Resptfly Yrs
 Butler & Carpenter

Philada April 4th/64

Hon E. A. Rollins
Dep Comm'r Int. Revenue
Washington. D. C.

Sir:

Your favor of the 2nd inst advising us officially of
Mr Pugh's installation is duly received.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 4th 1864

Messrs W & T Liversidge

Gentlemen:

Have the kindness to forward us a barrel of the new gum like that last sent. By remitting a/c we will settle at once.

Very Resptfly
Butler & Carpenter

Philada. April 4th 1864

Messrs J. B. Kelly & Co
New York

Gentlemen;

We have the honor to beg your attention to our a/c of
the 21st ult, amtg to \$353.49/100 for engraving & printing.

An early settlement will much oblige

Yrs Very Resptfly
Butler & Carpenter

Philada April 5th 1864

Messrs Hutchings & Hillyer
No 81 Cedar St. New York

Gentlemen:

Herewith we have the honor to hand you our a/c for
private order No 5.228, delivered 26th ult.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 5th 1864

Messrs Hutchings & Hillyer

To Butler & Carpenter Dr

Mo 25/64

Paper & Ptg 13.125 + ct stamps private plate @ 5 2/3¢ 74¢

Philada April 5th 1964

Messrs Jno I. Brown & Son
Boston, Massachusetts

Gentlemen:

Annexed is our s/c for delivery of order No 5.280, 2nd
inst in full.Very Resptfly Yrs
Butler & Carpenter

Philada April 5th/64

Messrs Jno I. Brown & Son

To Butler & Carpenter Dr

April 2/64				
Paper & Ptg	180.000	1 ct	@ $7\frac{1}{2}\phi$	13.50
"	10.000	2 "	@ $7\frac{1}{2}\phi$	75
"	4.375	4 "	@ $7\frac{1}{2}\phi$	33
Perforation	194.375	stamps	@ 3¢	5.83
				<u>\$20.21*</u>

*((This total should be \$20.41 not \$20.21))

Philada April 5th/64

Messrs D. S. Barnes & Co

Gentlemen:

Herewith please find our a/c for order No 5.347 delivered
4th inst.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 5th 1864

Messrs D. S. Barnes & Co

To Butler & Carpenter Dr.

Paper & Ptg	109.170	1 ct stamps	8 $\frac{1}{2}$ ¢	\$9.28
"	27.291	2 " "	10 $\frac{1}{2}$ ¢	2.86
"	40.937	4 " "	19¢	7.78
Perforating	177.398	stamps	3¢	5.98
				<hr/> \$25.90

Philada. April 5th 1864

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

Sir:

On the 25th ult we had the honor to address you further in relation to the reasons of our charges for private stamp printing. Not having been informed whether that communication has induced you to reconsider your decision, or failed to effect such a change, we solicit respectfully to be instructed what course we must henceforth pursue. We have occasionally a/cs for Private Ptg to present, and we desire to act in strict accordance with the Department's regulations. If we have erred, in justice to ourselves as well as our customers we should be directed aright speedily. At present, we would seem to occupy a somewhat embarrassing position.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 5th 1864

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

Sir:

We beg to inform you that, in consequence of somewhat increased orders for stamps of large denominations, we have only one twenty dollar Conveyance stamp, and one hundred and fifty fifty dollar General stamps on hand.

We solicit authority in the interests of the public to prepare a few sheets of each stamp.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada April 6th 1864

Hon E. A. Rollins
Dep Comm'r Int. Rev
Washington. D. C.

Sir:

Your esteemed communication of the 4th inst, returning sheet
new gummed Telegraph 1 cent stamps, is duly rec'd.

We are happy that you and the Hon'e Commissioner are favorably
impressed with the new gum; and we beg to assure you that all stamps
henceforth manufactured by us shall have this gum applied, until
otherwise directed by the Department.

Very Resptfly Yours
Butler & Carpenter

Philada. April 6th 1864

Hon E. A. Rollins
Dep Comm'r Int. Rev.
Washington. D. C.

Sir:

Your favor of the 1st inst was duly rec'd. The California order has been made out and filled in accordance with instructions, and securely packed in a box lined with tin. It is forwarded this day by Express to Mr Cisco.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 8th 1864

Hon'le Jos J. Lewis
Commissioner of Int. Revenue
Washington. D. C.

Sir:

Your favor of the 6th inst is duly rec'd, covering Treasury
Dft for \$14.762.56/100.

The dft has unfortunately been drawn to the order of Butler,
Carpenter & Co, and is therefore useless to us. We return it re-
spectfully ~~to~~ be properly made out in our name.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. April 8th/64

Messrs Hutchings & Hillyer
New York

Gentlemen:
Yr favor containing 75 cts in settlement of yr a/c is
duly rec'd.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 9th/64

D. S. Barnes & Co

Gentlemen:

Yr favor rec'd. We understaod you to desire your stamps henceforth prepared to be ungummed. Hence you were thus supplied. We have only about 3000 stamps 1 ct on hand over and above those sent you.

It is impossible to gum perforated stamps. It must be done before perforation, drying, pressing etc.

We prefer to gum all our stamps; but will of course be happy to meet the wishes of our customers in this respect.

We telegraphed you today to the above purport.

Very Resptfly Yrs

((no signature))

Philada. April 8th 1864

Hon E. A. Rollins
Dep. Comm'r Int. Rev.
Washington D. C.

Sir:

Your esteemed communication of the * inst is duly rec'd and its contents command our attention.

Permit us to suggest that we may also print 25 (twenty five) sheets of the \$20. probate of will stamp which will thus give us an average amount with the \$20 Conveyance. As it is the same ink, it can be more conveniently effected now.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 9th 1864

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

Sir:

Yesterday afternoon about 4 o'clock (8th inst) we received the following Telegraph, signed with your name, viz: "Deliver to John M. Riley 30 30 thirty fifty dollar and thirty twenty dollar stamps."

We telegraphed our acknowledgment of said order. We have delivered the stamps to Mr. Riley.

In these cases of emergency must these stamps so ordered be handed to Mr Pugh, Stamp Agent, to be delivered to Mr Riley or others? Or, in case of the absence of Mr Pugh, shall we deliver them direct and get a receipt therefor to be handed to Mr Pugh as a voucher?

Very Resptfly Yrs
 Butler & Carpenter

Philada. April 9th 1864

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

Sir:

Permit us to suggest that for the double purpose of simplicity and accuracy it is very desirable that requisitions of private stamp orders be made at the Department as in the Government orders and forwarded us for filling. It is necessary to keep the private proprietary orders apart from the Government proprietary demand, in order to prevent confusion in the distinct balances; and, heretofore, said private orders have been presented distinct from the Government Requisition; to be treated (each separate order) as a requisition in themselves. But delay and additional labor are thus necessitated; while, in case of a discrepancy in the a/cs at the end of the month, the labor of overhauling and contrasting every separate order is quite considerable while an error is thus more difficult to be detected.

We suggest, therefor, that the requisition clerk make a separate requisition of the Private Stamp orders; then at a glance the particulars and aggregate can be seen.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 9th 1864

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

Sir:

In order to enable the making out of Requisitions for Private Stamp orders we have the honor to submit herewith a tabular list of the various Private Stamp plates engraved by us, exhibiting the names of the Proprietors, the denominations, and the number of stamps to the plate. Without this guide it would be impossible to make out a correct requisition; and you will at once observe that from the great variety of the number of stamps to the plate (not being uniform as in the Government stamps) there is an insufferable difficulty in combining the Gov't & Private Requisitions in one a/c. Hence the propriety of our recommendation for a separate requisition in all cases.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 11th 1864

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

Sir:

Your favor of the 9th inst is duly received and commands our attention.

We are pleased to observe that you desire to dispense with the specific titles of stamps, as we have always been impressed with the fact that the immense number of plates, necessitating varied printing, increasing the labors and interfering with the accuracy of the a/cs, acting in short for no good purpose, has made of the stamp business a very circumlocutory system. But it will be impossible to alter the plates as you suggest. To take out the titles (covering nearly the whole surface of the plate) would destroy the beauty and value of the balance of the engraving; and the substitution of the words "Twenty Dollars" in each of the cancelled spaces would require a long period of time, and the work after all would be a * * work irregular, ~~defective~~, unworthy either of our reputation as engravers or of the measure of artistic excellence due the Department. We can, however, and will cheerfully engrave a new Twenty dollar plate, omitting the titles, and making it simply denominational as is the Fifty Dollar stamp. Such a plate we can engrave in about two weeks from the date of the order.

In the meanwhile, if you will so permit us, we will fill orders for \$20 stamps with whatever title of that denomination we possess.

It is readily seen that as long as the present system of 92 or 93 varieties of titles exist and the public is allowed to demand any particular character of stamp (insisting on 25 ct Insurance and refusing 25 ct Life Insurance for instance) it will be difficult for the Department to reduce the balance of stamps on hand within what may be considered a reasonable amount. It is not our interest now, perhaps, selfishly speaking, to insist on this consideration; but we have no desire to make our profit in the disadvantage of the Department.

Very Resptfly Yr Obt Servts
 Butler & Carpenter

*((Word completely faded))

Philada. April 11th 1864

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

Sir:

Your favor of the 9th inst, covering Treasury Draft in our favor for \$14,762.56/100 in settlement of our a/c is duly rec'd; and we beg you to accept our very sincere thanks therefor.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 11. 1864

Messrs J. Curtis & Son

Gentlemen:

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

The instructions therein shall have due attention from

Yrs Very Resptfly
Butler & Carpenter

Philada. April 11th 1864

Messrs W & T Liversidge

Gentlemen;

Yr a/c of the 7th inst is rec'd. The bbl of gum has also arrived.

Be pleased to find within dft in your favor for \$40.47/100 in payment of yr a/c.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 11th 1864

Messrs D. S. Barnes & Co

Gentlemen:

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

We regret that we have misunderstood or neglected your former instructions; but will take due note of your request as now addressed.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 11th 1864

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

Sir:

We beg to draw your attention to the new requisitions just rec'd from the Department.

They are drawn up differently from the regular system in use in various respects. No orders now accompany the requisitions and we cannot therefor copy from the said original orders the tickets necessary to accompany the orders to facilitate the counting of the stamps by the person receiving them. To make out those tickets from the requisition requires double labor and thrice the time; nor can the packers pack(?) from the requisition while the clerk has it in hand copying out the tickets. Hence inevitable delay and confusion.

Again we observe that without the original orders we cannot prove the a/cs as correct individually; but the Department desires probably every requisition forwarded us to be regarded as correct and assumes the risk of mistakes in copying from the original order. In this case; we have of course nothing to say.

We notice that in one requisition the clerk has carried out the sheets & fractions, in another he has not. Without this we cannot prove our balances at all. Again we observe that unnecessary labor is exercised in writing over the headings for example as follows: "Proprietary - from 50 cts to 75 cts - 3 cts - & etc". This is all unnecessary. Let the heading be simply "Proprietary 3 cts" - "Play'g Card 1 ct".

A single glance at one of these requisitions will demonstrate at once to you what an immense amount of labor and "circumlocution" is necessary simply because there are 93 varieties, embracing only about 20 denominations.

In the requisitions as now presented we beg to add that the tickets to be made out must be made for the amount in dollars & cents as well as in stamps. Now, we read on the requisition that such an order calls for so many sheets & fractions of such a stamp, hence we must calculate the number of stamps to the sheet of the denomination, multiply it by the denomination to get at the money value as well as the number of stamps. Now as every order calls for almost every variety of * * titled stamps, this labor becomes enormous. And this labor is enhanced by the uniform ruling of the requisition which confuses inevitably the clerk's eye and mind as he slowly progresses over a surface embracing occasionally several yards of paper!

It will require a whole day simply to make out the separate tickets of each requisition and another day to lay out the balances and fill the orders and a third day to deliver them to Mr Pugh; and yet all this additional labor and delay will not insure the accuracy we now have.

We beg either a return to the old system or that we may be relieved from the making out of tickets.

Very Resptfly Yr
 Obt Servts

Butler & Carpenter

*((Word completely faded))

Philada. April 16th 1864

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

Sir:

In accordance with the wish of the Department, expressed by Mr C. H. Parsons recently here, we have the honor to submit our monthly statement of balances for March last. We will continue to do so henceforth regularly.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. April 16th 1864

Messrs A. L. Scovill & Co

Gentlemen:

Yr favor of the 8th inst enclosing dft in our favor for
Seventy five (\$75) Dollars is duly rec'd.

Be pleased to accept our sincere thanks for yr remittance.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 18th/864

Messrs J. I. Brown & Son

Gentlemen:

Yr favor of the 12th inst covering check in our favor for \$20.21/100 is duly rec'd & the am't credited you.

Yr instructions will be duly heeded.

Very Resptfly
Butler & Carpenter

Philade. April 16th 1864

Messrs W & T Liversidge

Gentlemen;

Yr acknowledgment of the 13th inst is at hand.

Be kind enough to forward us another barrel of your preparation of gum by the freight line. The Expressage is so very expensive that we would avoid it. Our present supply will last a week or two longer and we trust that by that time the gum will be on hand.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 16th 1864

P. E. Blow Esq
pr Wm T. Blow Atty
St Louis

Dear Sir:

Yr favor of the 12th inst inclosing ten dollars is duly rec'd and the amount credited you.

We will gum 20 sheets of your coming order (not yet on hand from the Department) that your foreman may judge. Unfortunately on the original printing of your stamps you requested us not to gum but perforate, and as we have a balance yet of nearly 157,000 on hand we must gum them or print others. The gum may and will come through the perforated holes, but as we are now using a new a colorless gum we trust this may not prove objectionable. Please give us your opinion on examining the 20 sheets.

Very Resptfly Yrs
Butler & Carpenter

Philada April 16th/864

Messrs Pettridge & Co
31 & 33 Dey St. New York

Gentlemen:

Herewith we submit a/c of stamps forwarded you 14th inst
on private order No 5412.

Very Resptfly Yrs
Butler & Carpenter

Philada April 16th 1864

Messrs Fettridge & Co
To Butler & Carpenter Dr

April 14/64			
Paper & Ptg	5.250	2 ct stamps @ $11\frac{1}{4}$ ¢	<u>58 cents</u>

Philada. April 16th 1864

Messrs A. L. Scovill & Co

Gentlemen:

Below we have the honor to submit a/c for order No 5.411 delivered yesterday, 15th inst.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 16th 1864

Messrs A. L. Scovill & Co

To Butler & Carpenter Dr

Paper & Ptg	109.000	1 ct Stamps	4 cts	4.36
	40.875	4 "	" " "	1.63
Perforating	149.875	stamps	@ 3¢	4.49
				<u>\$10.48</u>

Philada. April 18th/64

Messrs Bennett, Pieters & Co

Gentlemen;

Your favor of the 14th inst is duly rec'd: also the picture referred to.

We will at once prepare a model for your approval and forward it as soon as possible.

Very Resptfly Yrs
Butler & Carpenter

Philada April 18th/64

J. C. Ayer & Co

Gentlemen:

Your favor of the 16th inst is duly rec'd.

We will immediately prepare the balance necessary to fill your order as indicated. We thank you for giving us timely notice.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 18th 1864

F Shephard Esq
President

Dear Sir:

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

We would be pleased to know whether your action on the matter referred to is to be considered by us as final in so far as it affects you?

Very R^esptfly Yrs
Butler & Carpenter

((The words "NOT SENT" written across the face of this letter in pencil))

Philada April 19th 1864

Messrs J. Curtis & Son

Gentlemen:

Yr favor of the 18th is at hand.

We regret the delay in filling your order but of late the Gov't agency having been removed to Washington in as much as the making out of the stamp requisition is concerned, errors and miscalculations have been made naturally by the new clerks there and we have been obliged to send back these requisitions frequently for corrections ere they could be filled. Hence delay and additional labor. You are among other sufferers in this.

We believe the matter will speedily be remedied; and no further postponements occur. We will certainly do all we can to expedite the matter.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 19th 1864

Messrs A. B. Sands & Co

Gentlemen:

Yr favor of the 18th inst is rec'd. Your order has been printed in full by this morning. We will forward them as soon as dried and pressed.

The change contemplated would require at least four alterations on every stamp, and the whole plate would be mashed out and injured fatally by such wholesale treatment. We will engrave a new plate if you so desire, but our charge would be \$350 provided it be the same die with a change simply of the denominational character.

We suggest, however, that under the very uncertain nature of Congressional legislation it would be better for you to wait until you have a clear future to predicate your business action on. While we have no knowledge of the fact ourselves we have been informed by some gentleman in your business that they apprehend additional taxation on proprietary articles.

You can in any case use two of yr stamps for 2 ct Tax & the law's requisition is met.

Very Respectfly Yrs
Butler & Carpenter

Philada. April 19th 1864

H. B. Helmbold Esq

Dear Sir:

Your note of yesterday is just rec'd. We regret to say your 2 ct plate is finished. The 4 ct die we will, however, reserve until further instructions. We inclose proofs of yr 2 ct die.

We have not been informed by the Department that it is contemplated to increase the tax on proprietary articles; but we do not know that we should be so informed.

Very Resptfly
Butler & Carpenter

This is the first time...

Philada. April 19th 1864

Wm R. Bliss Esq
Secretary

Sir:

Your favor of the 14th inst is rec'd and contents noted.

We beg leave to state that we accept the proposition made by Resolution of the Board of Trustees of the American Bank Note Company, which your communication of the 14th inst contains.

Very Resptfly Yrs
Butler & Carpenter

American Bank Note Co.

Philada. April 20th 1864

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

Sir:

Your esteemed communication of the 18th inst is rec'd this morning; and we also acknowledge receipt of two pkges of circulars.

We presumed on their arrival that it was intended to distribute the circulars as you have advised; and henceforth all orders shall contain the official advisement of the contemplated distribution of stamps.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 20/84

Demas S. Barnes & Co

Gentlemen;

Yr favor of the 19th is rec'd and contents noted.

We will give immediate attention to the preparation of yr stamps. It will be necessary to print some of the 4 ct & 2 ct stamps to complete the amount. However, we will send the amount on hand so as to keep you employed.

You should always endeavour to give us a week's notice to prepare your stamps. It requires a full day to print 500 impressions, another to dry, then gum, then press and finally perforate.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 20th 1864

Messrs Bennett Pieters & Co

Gentlemen;

Inclosed we submit model of your new stamp which we hope will commend itself to your approbation. We purpose when engraving it (if you see fit to order a plate) to have the white letters "Internal Revenue" ruled * across, and to cut the story going over them in white letters, deepening the background. Thus the effect will be more brilliant and the name of the firm and of the medicine more prominent. It is difficult in the model to produce this result without greater time and labor.

Be pleased to return model at your early convenience that we may submit it for approval to the Government if you see fit to order it engraved.

Very Respectfly Yrs
Butler & Carpenter

Is your firm Bennett Pieters & Co or Bennett, Pieters & Co?

*((Word almost completely faded out))

Philada. April 21. 1864

W. R. Bliss Esq
Secretary:

Sir:

Your favor of the 18th inst covering copy of a communication bearing date 15th inst addressed by F Shepard Esq Pres't Nat Bk Nte Co, to Geo W, Hatch Esq, President of your Company, has been duly rec'd.

We beg to state that the proposition of the National Bank Note is entirely inadmissible. We had the honor on the 19th inst to accept the terms of the American Company; and it is but proper to add that we can do no more.

Very Resptfly Yrs
Butler & Carpenter

American Bk Co

Philada April 22nd/64

Hon'le Jos J. Lewis
Comm'r Int. Rev
Washington. D. C.

Sir:

On the 25th ult we had the honor to address you an argument in support of our private stamp charges. Receiving so far no reply thereto we must believe you remain unchanged in your convictions on the subject, and we will henceforth act in accordance with that decision.

But accompanying our communication was the original diagram rec'd from the Department and affixed thereto a stamp of every size, eight in all. As we are charged with these stamps in our delivery room, and as we would wish to preserve the diagram, may we beg you to return them at your convenience?

Very Resntfly Yrs
Butler & Carpenter

Philada. April 23/64

S. N. Dodge Esq
189 Chatham Square
New York

Dear Sir:

Have the kindness to forward us at once 6 cans of yr
best patent dryer.

Yr a/c will be settled on presentation.

Resptfly Yrs
Butler & Carpenter
242 Chestnut St
Phil'a

Philada. April 23rd 1864

Messrs W & T Liverdidge

Gentlemen:

We beg you to forward us two additional barrels of the
Dorchester Dextrine as soon as possible by the Transportation
Line. We hope the barrel ordered some days ago will be delivered
us in a day or two.

Had the last barrel the same strength as the first arti-
cle rec'd of the new gum? It seems to us not to have the same
body.

Very Resptfly Yrs
Butler & Carpenter

Philada April 26/64

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

Dear Sir:

Yr a/o of the 25th inst is rec'd.

Herewith please find our check in yr favor for am't
viz \$17.30/100.

Very Resptfly
Butler & Carpenter

Philada. April 27th 1864

Messrs D. S. Barnes & Co

Gentlemen:

Your telegram of yesterday was rec'd late in the afternoon, and we immediately forwarded one hundred & twenty five sheets of yr 4 ct stamps not waiting even to perforate them. Today we will send about six hundred impressions perforated and tomorrow several hundred gummed and perforated. We hope, therefore, you will suffer no further delay and embarrassment which we desire earnestly in all cases to save you from.

Your 4 ct plate has been re-entered and we trust you will excuse somewhat the delay on that account. The finish & sharpness of the engraving are now restored.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 27. 1864

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

Sir:

We have the honor to submit herewith for your approval model
of a stamp for Bennett Pieters & Co. Chicago.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 27. 1864

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

Sir:

Herewith we have the honor to submit original & duplicate
a/cs of stamp deliveries for the month of March last, accom-
panied also by a statement in detail of said deliveries certi-
fied duly by the Agent.

Trusting all may be found correct,

We remain

Very Resptfly Yrs
Butler & Carpenter

Philada. April 27. 1864

U. S. Int. Rev. Dept
 To Butler & Carpenter Dr

For the following Internal Revenue stamps delivered to the Gov't
 Agt. W H Kemble Esq, during the month of March last - viz: 13,515.
 589 stamps.

13,515,589 stamps @ 33¢ pr M \$4,460.14

Rec'd Payment
 Butler & Carpenter

Philada. April 27. 1864

U. S. Int. Rev. Dept
 To Butler & Carpenter Dr

For the following Internal Revenue stamps delivered to the Gov't
 Agt, W. H. Kemble Esq, during the month of March last, Viz: 13.
 515,589 stamps.

13,515,589 stamps @ 33¢ pr M \$4,460.14

Rec'd Payment
 Butler & Carpenter

Philada April 27/64

Messrs Bennett Pieters & Co

Gentlemen:

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

We are pleased you approve of the model which is
indeed handsome.

We sent it at once to Washington for indorsement and
will then on its return put the engraving through with all dis-
patch.

Very Resptfly Yrs
Butler & Carpenter

COPY

Philada. April 28. 1864

W. R. Bliss Esq
Secretary;

Sir:

Your favors of the 27th inst inclosing a copy of the communication of the National Bank Note Co, accepting the terms proposed by the American Bank Note Co and acquiesced in by ourselves for rescinding the contract of May 23rd last, have been duly rec'd this morning.

As our Mr Carpenter will not, from an attack of indigestion, be able to leave for your city today, he will leave in time to meet the gentlemen of the Cos on Monday next and close the matter definitely on the terms mutually agreed upon. Be pleased to communicate this to the parties concerned that they may understand the unavoidable delay of a day or two caused by reasons beyond our control.

Very Resptfly Yrs
Butler & Carpenter

APR 29 1864

Philada. April 28th 1864

D. S. Barnes & Co

Gentlemen:

Your favor of the 27th inst is duly received.

Our letter of yesterday explains why we sent the few sheets unperforated; 'twas to expedite your business. We are going ahead now to prepare a large balance of your stamps so that hereafter no delay may occur in filling your order. It is our wish to keep a balance always on hand; but, in view of the changing directions now to gum and then again not to gum, we cannot safely prepare such a balance. The gumming must in all cases be previous to the perforation.

Rest assured, gentlemen, of our anxious desire to save you all delay and inconvenience in the filling of orders. Any amount you may authorize us to prepare we will at once most cheerfully get ready.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 29th 1864

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

Sir:

We observe that the "Tax" Bill has passed the House and will doubtless soon be approved by the Senate. There are various modifications of the present law which we trust and believe will cause greater consumption of stamps. The Proprietary one cent stamp especially would appear to be much demanded. Our stock of this denomination is quite small, and we deem it of the utmost importance that our supply should be ample to meet the probably large orders caused by the new law. We suggest that fifteen millions would be by no means too great a balance and beg very respectfully permission to prepare them at once. It would be most mortifying and annoying to us to find ourselves unprepared for orders and the loss and inconvenience sustained by the Government would be very great. We have always been anxious to put ourselves in such a position as to be enabled to meet promptly and perfectly any requisition. By this state of preparation our whole business works harmoniously, systematically and accurately. To be called on suddenly for stamps which are not on hand deranges and damages the process of careful routine and investigation so necessary in a business of this nature.

In denominations whereof we have balances sufficient to meet any prospective demand we feel easy and under no concern: but the annoyance we have suffered of late in being unprepared in one or two instances to furnish unexpected demands for private stamps is so unpleasant that we would rather suffer the loss of an unreasonable balance than find ourselves thus hampered.

Again, it is well to give the stamps time to season; they improve thereby.

The match stamp (Proprietary) must alone greatly increase the consumption far beyond our present daily diminishing small stock.

We must express our satisfaction in the expectation that the probable increase of consumption of stamps will possibly enable us to realize eventually some recompense for our fruitless efforts of the past eighteen months.

Be pleased, dear Sir, to give this matter prompt attention. We believe sincerely you will thereby secure the public interests.

Very Respectfully Yrs
Butler & Carpenter

Philada. April 29th/64

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

Sir:

In consequence of embarrassment resulting from not having an ample balance of private stamps on hand to meet orders we beg very respectfully that we may be allowed to keep three month's supply on hand; to be ascertained by an average derived from the amount called for within the last fifteen months. We can thus get all these stamps out of the way in case we are called on to print Government stamps exclusively.

The aggregate of these stamps is so small comparatively that we beg to assure you the Department runs no risk whatever in such a surplus.

Very Respectfully Yours
Butler & Carpenter

Philada. April 30th 1864

Hon'le E. A. Rollins
Dep. Commiss. Int. Rev.
Washington. D. C.

Sir:

Your esteemed communication of the 29th inst, inclosing die, impression and letter from Mr Woodbridge, is duly rec'd.

The power of private parties to have their stamp engraved by anyone would lead to the most disastrous consequences. Any amount of stamps could be issued without warrant and probably without detection as among the daily increasing varieties and numbers of private stamps it will shortly become a difficult matter to distinguish among them the genuine from the bogus, unless the rule be rigorously enforced that from one source solely can they be issued. We beg leave also to say that it has always been understood by us under our past and present contract that the private engraving was part and parcel of our obligations and advantages. It does seem hard, however, that Mr Woodbridge should innocently incur the expense consequent on getting up even so wretched a stamp as his own; and we will, of course, be glad to do anything we can justly to extricate him from his position.

We state very candidly that we believe it impossible to improve the stamp cut for Mr Woodbridge. The engraver seems to have become strangely confused in his work and his lights and shadows obey no known laws of nature or the educated burin(?)!

Indeed, honored sir, rather than prepare a plate from this die, and thus father the work, we would be willing to pay for its cost whatever it be, so that we might be allowed to prepare another stamp for Mr Woodbridge.

In the meanwhile, we beg to be allowed to write to Mr Woodbridge on the subject.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 30th 1864

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

Sir:

Your esteemed communication of the 29th inst, covering dft in our favor for \$4,400.14/ in payment of a/c, is duly rec'd. We express our earnest thanks for the remittance.

We beg to be allowed to prepare a new model for the \$200 stamp, and request you will give us all the time possible to do so. A stamp of so high a denomination ought to possess every quality of safety, beauty and finish. If you will grant us permission to prepare such a model as we desire we believe you will have sufficient satisfaction therein to justify the delay required.

Very Obt & Resp Yrs
Butler & Carpenter

Philada May 6th 1864

H. T. Helmbold Esq
 To Butler & Carpenter Dr

For Engraving 2 of Stamp plate	\$350
For " 4 " " "	300
	<hr/>
	\$650

Rec'd Payment
 Butler & Carpenter

Philada. May 6th 1864

F. Woodbridge Esq
Manchester. Comm'r

Dear Sir:

Your favor of the 27th ult has been rec'd. We have also a communication from the Department, inclosing the stamp die which you had unfortunately irregularly prepared. We have the honor to state that by our contract with & the regulations of the Revenue Department we are charged with the preparation of all Government Revenue Stamps. The propriety and absolute necessity of this are too obvious to be pressed.

But it would appear you had innocently gone to the expense of having a stamp engraved and it is hard you should suffer the loss thereof. That stamp we beg leave to say, however, we cannot issue as one of our manufacture. In execution and design it is very inferior; nor do we observe thereon any protection from special design or work. We will, however, prepare a model for you and engrave a regular stamp plate, giving you the best of work and such a stamp as will be at once secure and beautiful, at our regular rate viz \$350, and allow you also whatever cost or money you have expended on the stamp previously prepared.

We trust that you will duly consider this proposition; and we beg to say that while it would appear hard that you should suffer the loss incurred innocently as you state, it is certainly by no means to our benefit, our reserved & expressed rights under our business relations with the Government should be thus abrogated or infringed.

Very Respectfully Yours
Butler & Carpenter

P.S. The absence of the writer from the city for several days must be our apology for not writing you at once.

Philada. May 6th 1864

Messrs W & T Liversidge

Gentlemen:

Yr favor & Invoice of the 30th ult is rec'd.

We have as yet rec'd only one barrel of gum April 25th Invoice, which arrived yesterday. Upon receipt of the two remaining now on the way we will forward payment for all.

The barrel received yesterday elicits the approval of our chief gummer who styles it a good article. The gum with greater thickening qualities answers our requirement better than the second quality sent us.

Very Truly Yrs
Butler & Carpenter

Philada. May 6th 1864

Hon'ble E. A. Rollins
Deputy Commissioner
Internal Revenue Bureau
Washington. D. C.

Sir:

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

We have the honor to submit herewith a model for the \$200 new plate which will, we hope, be approved. We suggest that the printing be in two colors as a matter of security as well as beauty. We purpose engraving a small plate which can be duly registered and carefully printed, as we presume but a small amount of these stamps will be called for. Upon approval of model please return it that it may be at once put in hand.

You will observe that while we have retained the Washington Head peculiar to the stamps, we have altered the position ~~as~~ as to make the appearance, writing and design of the stamp perfectly distinct from the regular series.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 6th 1864

Messrs D Barnes & Co
21 Park Row. New York

Gentlemen:

Your favor of the 4th inst is duly rec'd and contents noted.

Your order will be filled on presentation.

Shall we still go ahead printing your 4 ct private stamp?
We are now authorised to keep three months supply on hand, on the average demand of the last six months.

Very Resptfly Yours
Butler & Carpenter

Philada. May 6th 1864

Messrs Walker Wise & Co

Gentlemen;

Your favor of the 4th inst is this day rec'd, and contents noted.

We regret the delay suffered but we have been unable to act as promptly in this matter as you desired.

We beg to say with regard to the head of the Hon's Secy that it was especially engraved in the finest style, and is of all others best known to us the most acceptable. The cost has been very great and the purpose failing for which we intended it, it is doubly a matter of interest that we should preserve the desirable worth of the engraving. It is a perfectly original head and has never been used in any public manner. Hence to ask us to surrender its use for the mere printing of a few thousand impressions is no adequate inducement. Once used as a book plate, scattered broadcast over the country, it will be injured in a business point of view.

We are aware that the Hon's Secy recommended you to use the head, and but for that request we would not at all consent to part with the impressions for the purpose intended. We are anxious, however, to meet Mr Chase's wishes; but we feel that he would not himself be gratified to know that we suffered a heavy pecuniary loss thereby.

In view, however, of his reference to us we will abate fifty dollars of our charge for the plate. This, however, is all we can do in the matter.

Very Resptfly Yours
Butler & Carpenter

Philada. May 6th 1864

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

Sir:

Your esteemed favors of the 29th ult and 2nd inst are duly received.

We trust sincerely that the new stamp tax law may not be delayed in the Senate as we believe it will go into operation on the 1st prox, and should there be any sudden demand for proprietary stamps delay and trouble must arise. We have a very distinct remembrance of the first rush on the operation of the law at first in 1862.

Permit us to draw your attention to the following table showing balances of certain stamps on hand and the usual monthly demand thus viz:

Balance	1 ct Proprietary	say	2,000,000	Usual Monthly Deliv'y	2,500,000
	4 " "		300,000	" " "	237,000
	\$20 stamp		675	" " "	3,000
	70 ct stamp		1,000	" " "	12,000
	4 " "		130,000	" " "	76,000
	6 " "		65,600	" " "	68,000

You will observe that we have barely an average supply of some of these stamps and of several denominations we are very short. We beg to be allowed to prepare adequate balances. The longer the time allowed us the better the preparation of the stamps.

Trusting you will give your immediate instructions to the desired effect, we have the honor to remain,

Very Respectfully Yr Obt Servts
 Butler & Carpenter

Philada. May 6th 1864

Messrs Thompson Bros & Co

Gentlemen:

Will you permit us to inquire about when you will make your next order on the Government for Revenue Stamps, and whether you will in that order, in view of certain modifications affecting Proprietary stamp consumption require any considerable amount of one cent Proprietary stamps? Under the regulations of the Department we are not permitted to print or prepare any stamps without special authority therefrom; and, as our balance of One cent Proprietary on hand is quite small (only about 2,500,000) we are anxious to put ourselves in such a position as to be amply able to fill all orders therefor. We subserve best thus the wishes of the public and the interests of the Government.

As your orders are the largest in gross made we have taken the liberty to address you on the subject.

Very Resptfly Yrs
Butler & Carpenter

Philade. May 7. 1864

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

Sir:

We have the honor herewith to transmit Statement of Balances of Inter. Rev. Stamps on hand the 1st inst.

We have marked certain denominations with a cross of red ink to draw your attention to the entirely inadequate amounts on hand. We are now entirely out of \$20 stamps. Be pleased to authorize us to prepare adequate balances of these deficient denominations.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. May 9th 1864

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

Dear Sir:

Your favor of the 5th inst is this day rec'd.

We have the honor to inclose herewith statement of deliveries of your private stamp which will, we hope, meet your wishes.

Very Resptfly Yours
Butler & Carpenter

Philada. May 9th 1864

Hon'le E. A. Rollins
Deputy Comm'r Internal Revenue
Washington. D. C.

Sir:

Your favor of the 7th inst, inclosed approved model \$200
is duly red'd.

It shall be put at once in hand.

Your instructions to print are duly noted. We beg leave
to call your attention to the 3 cent stamp which is quite low.
It is marked in the balance sheet forwarded on the 7th inst; and
was overlooked in our writing of the 6th inst requesting due
authority to print.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. May 13th 1864

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

Sir:

We have the honor herewith to hand you our a/c in original and duplicate, of Stamp Deliveries for the month of April last, together with a statement in detail of said deliveries, verified and endorsed by Mr Isaac Fugh, Stamp Agent.

Trusting you will find all correct, and begging to direct as early a settlement thereof as may be convenient, we have the honor to remain,

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. May 13th 1864

U. S. Int. Revenue Department
 To Butler & Carpenter Dr

For the following Int. Rev. Stamps delivered to the Stamp Agent,
 Isaac Pugh Esq, during the month of April last,

viz:
 14,580,649 stamps @ 33¢ \$4,811.61/

Rec'd Payment
 Butler & Carpenter

Philada. May 13th 1864

U. S. Int. Revenue Department
 To Butler & Carpenter Dr

For the following Int. Rev. Stamps delivered to the Stamp Agent,
 Isaac Pugh Esq, during the month of April last,

viz:
 14,580,649 stamps @ 33¢ \$4,811.61/

Rec'd Payment
 Butler & Carpenter

Philada May 13th 1864

Chas Parsons, Esq

Dear Sir:

We have this day forwarded to the Commissioner our a/c for April. As we have of late failed to receive any acknowledgment of several letters addressed to the Commissioner, we apprehend that the a/c may not also be brought prominently to his notice; and as we have to pay over \$4,000 of it out on the 1st proximo, we are anxious to get the funds at once.

Well aware of yr kind attention in our behalf on former occasions we beg to trouble you again.

Do you think the Senate will strike out anything in Schedule B & C of the law? A match man called here sometime ago & states he would manufacture 144,000 boxes per diem, over 40,000,000 per annum. Think what a revenue this would be. Yet we fear they will get the Senate to make a tax on their business instead - whence the revenue would be quite small.

Truly Yrs
Butler & Carpenter

Philada. May 17th 1864

Hon'ble E. A. Rollins
Deputy Commissioner of Internal Revenue
Washington D. C.

Sir:

Your favor of the 16th inst is duly rec'd and contents noted.

We will print the two thousand sheets of 3 ct Proprietary stamps as directed.

We note respectfully and earnestly your comments on our stamp a/c for April and regret to learn there is a discrepancy of 100,000 stamps. No such difference should exist - not even a stamp. We beg you to recall, however, that during the last month a change was being perfected in the manner and place of making the requisitions; and for sometime errors were of frequent occurrence in the orders as sent us which we were obliged to return for emendation. Private and public orders were mingled; inaccurate divisions of denominations to the sheet were made; and for a time, at least, there was considerable confusion which has been happily corrected. We answer your interrogatory by saying that we have in all cases made out our bills monthly for the stamps ordered during that month; being very particular in this since your instructions on the subject.

The April a/c was submitted to Mr Pugh in the early part of this month and was by him carefully compared with the aggregate requisitions passed from his hands, and found to agree exactly to a stamp, as it should, with his own a/c. Hence, we are altogether unable to understand why the a/c at Washington, whence his is derived and of which it should be an exact copy, differs so materially.

We believe Mr Pugh has this day received instructions to furnish the Department with copies of said requisition, and we trust the matter may be promptly and perfectly elucidated.

Very Resptfly Yours
Butler & Carpenter

Philadelphia. May 17th 1864

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

Sir:

As the session of Congress draws to a close we become more anxious concerning the matter of our claim for losses sustained in the first year of our contract; and we take the liberty of consulting you with regard to the proper moment when it would be advantageous to request the explanatory clause to be introduced. The issue of the matter is so important to us and the delays and disappointments hitherto encountered have been so unexpected and embarrassing that our confidence in the ultimate result has been somewhat shaken. Still, in view of the kind of offers of assistance from yourself and the Hon'e Secy, and of the general approval of the Department, we are inspired to persevere in the collection of the claim.

May we beg you to advise us at what period in your judgment we should present ourselves. Perhaps, under the present somewhat unsettled condition of public interests it would be better to delay forwarding the suit a few days. We cannot help thinking that a word of explanation from yourself to Mr Stevens, such as you kindly proffered, would go far to smooth the difficulties of our path; and that assistance with Mr Chase's support must be the strongest testimony in our favor.

Be kind enough, Sir, at your leisure to give us a word of counsel and oblige

Yr Very Obt Servts
Butler & Carpenter

Philada. May 19th 1864

Hon'le Edgar Cowan
U. S. Senator

Dear Sir:

At the suggestion of our Mr John M. Butler, we presume to trouble you with the request that you will, if in your power, procure and send us a copy of the New Excise or Tax Bill as passed by the Senate Committee having it in charge.

As manufacturers of Revenue Stamps we are much interested in the Schedules B & C, having reference exclusively to our business. In the latter schedule (C) as passed by the House, important changes and, in our opinion, very valuable improvements on the old law are made, and, if preserved, we believe the revenue will be most vitally increased. We refer more particularly to the stamps on match boxes and photographs.

We were informed recently by a match manufacturer that he alone would want about \$1.440 worth of penny stamps per diem, or over forty three million penny stamps per annum! Now there are many match manufacturers in the country; and, though it is not probable, they all manufacture in equally large amounts, the aggregate preparation and consumption must be very great, far exceeding that arising thus far from the use of the proprietary stamps so called.

It is readily seen that no tax on the gross business, to be ascertained and paid by the manufacturers, can produce anything like the revenue to be obtained by the stamp law. To produce a similar result would demand a tax which would break down and destroy any business. In the stamp revenue, however, the consumer pays in fact and, while the particular item is very small (a cent or two) the general aggregated result become enormous. The same reasoning applies to photographs. Doubtless the Revenue Department fully cognizant of these facts have impressed similar view on the Committee.

Permit us to add in support of the theory that large results are thus obtained from apparently trifling penny stamps that the 2ct Bk check stamp produced from Sept 1 1862 to Sept 30 1863 \$719,557(?). Of the whole stamp revenue within the above mentioned period, amtg to \$6,989,668.45/, the following denominations produced these results, viz:

1 & 2 cts	\$1,146,738.69
3 to 20 "	1,520,440.18
25 to 40 "	1,009,039.65
the total amount	<u>\$3,676,218.52</u> , being much more than one half of the whole realized revenue.

As our stock of one cent Proprietary stamps is quite low and, as we are anxious to be in position to meet any demand of the Government therefor, we are desirous of obtaining early information of the progress and character of the Bill, hence, honored sir, we beg you will duly appreciate and pardon the liberty we have taken of addressing you on the subject.

Very Respectfully
Yr Obt Servts
Butler & Carpenter

Philada. May 19th 1864

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

Sir:

Your communication of the 14th inst was recently received and commands our attention.

Permit us to state that Mr Woodbridge's die cannot be so changed, without much difficulty or expense, as to render it duly secure. There is nothing on the stamp which could not be readily reproduced by the same hand that cut it; and, indeed, it requires but a single engraver to get up the whole thing. The work is simply lettering and ruling - no lathework whatever. In our opinion decidedly a stamp of such a denomination should have either a head or lathework thereon; in short some distinctive and peculiar characteristic.

To introduce such changes on this die would necessitate the taking out of much of its present work and the trouble and expense of so doing would be almost if not quite equal to an entire new die and plate. We offered Mr Woodbridge to get him up an entire new die and plate of the best workmanship at our regular rates for private plates (very considerably less than the regular rates of engraving companies) and deduct therefrom the cost to him of this die: thus placing him in a better position in fact than the rest of our customers. This, however, he is unwilling to accept but would seem to intimate that he must have this stamp or none.

We submit very respectfully that Mr Woodbridge has no more nor greater rights than his business associates; and it would be unjust to grant him privileges denied them, such privileges being also obtained in direct contravention of our agreement with the Department.

In view, however, of the desire to accommodate Mr Woodbridge we will consent to alter his die plate in the best possible manner and engrave the whole plate from said altered die for two hundred & fifty dollars. We would much prefer, however, that he would persist in his determination to use the Government stamp instead, as there is no inducement to us to do business on such terms when our relations with our customers are borne in mind.

We have the honor to remain

Very Resptfly Yrs
 Butler & Carpenter

P.S. We beg to inclose a communication dated 9th inst from Mr Woodbridge of which the following is a copy:

Manchester Conn. May 9. 1864

copy

Sirs:

Yours of the 6 is received; and will be forwarded to the Commissioner of Internal Revenue through our Agent in Washington tomorrow. We happen to have had some little experience in engraving; consequently can appreciate your offer to do the job for \$350.

Now we cannot submit to such an arrangement. We had a positive agreement with the Commissioner of Revenue to accept this die by making some little alterations for their security. When this agreement was made he had seen a stamp executed by the die and knew what the design was. If he fails to stamp by that agreement then we shall use the regular 4 cent stamp, rather than pay such a price for a die, and suffer delay to our business while it is being prepared.

To Messrs Butler & Carpenter

Signed _____

Philada. ~~May~~ 19. 1864

Messrs J. C. Ayer & Co

Gentlemen:

Would it be well for us to prepare a duplicate of your recent order for stamps in case of your sending again within the following two months?

Very Resptfly
Butler & Carpenter

Philada. May 19. 1864

Demas Barnes Esq

Dear Sir:

Yr favor of the 18th at hand.

We can alter your stamp plates as you request. Time four weeks for the three, perhaps sooner. Cost one hundred and ten dollars.

Your name would have to be taken out and recut one hundred and fifty seven times.

((Letter ends here. Evidently not put far enough up on the page to print entirely))

Philada. May 21st 1864

Messrs J. I. Brown & Son

Gentlemen;

Your favor of the 16th inst is duly rec'd.

Your order has been presented but we cannot fill it at once, having no balance of your stamps save some 475 Imps on hand. We are printing as rapidly as possible to meet the order.

So short a notification as you have recently sent us will not answer the purpose desired. It takes at least eight or nine days after the plates are put to press to have 3,000 Imps (the amount of yr order) properly printed, dried, gummed, dried, pressed, perforated and subjected to final examination in the delivery room. You advise us on the 16th that on the 18th your order goes to Washington. We should have at least two weeks notice to do you justice as well as ourselves.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 21st 1864

Hon'le Edgar Cowan
U. S. Senator
Washington. D. C.

Dear Sir:

It has just been brought to our knowledge that an agreement has been presented to members of the Finance Committee of the Senate, by a certain assessor or assessors who take the ground that the imposition of the stamp tax on match boxes will tend to destroy the business as far as the manufacture of the low-priced matches is concerned. It is true that we are unable to recognize the strength of a reasoning based on the fallacy that because the people have to pay an additional cent on a penny box of matches they would prefer to purchase a box costing four, or five or six cents! If three boxes, now bought for two cents, should under the new law cost five cents (a penny stamp being affixed to each) the people would certainly prefer on economical principles to continue purchasing such matches, when they must pay the same added tax on the better article in addition to the original cost charge, say three, four or five cents per box. We believe few persons who now use penny matches in preference to three, four or five cent boxes will be induced to consume the latter priced article simply because the tax of 1 cent is added to the former, especially as the latter must be equally subject to the increased duty. This is too transparent to be pressed.

But, honored Sir, if the penny tax be too heavy, why not say a half cent stamp tax, or a stamp of so many mills? Such stamps can be as readily used. Of course, the revenue will be greatly diminished; but it will be certainly greater than if derived from a 3% business tax. There the returns of the gross proceeds of business depend almost entirely on the conscientious discharge of their whole duty to the Government, we apprehend in many cases, parties do not render as paying a revenue as would be derived from the necessity of stamping their goods - not being able to expose them for sale unstamped except at the risk of constant detection from a hundred sources.

We doubt not that assessors generally would prefer such a manipulation of the tax law as accrues to their benefit; but, on the other hand, the records of the Int. Rev. Department demonstrate that the easiest, swiftest, surest and least expensive method of collecting taxes is in the stamp bureau.

With regard to the alleged inconvenience and trouble of canceling the Government stamp, we beg to say that many proprietors of patent medicines etc using hundreds of thousands of stamps daily, cancel them without any important trouble whatever and at a trifling expense. A typographical press will cancel thousands in a few moments; and this is generally done. On the other hand to avoid this cancellation duty proprietors are authorized to get private stamps which do not need obliteration, and which serve the double purpose of paying the tax and serving as a private trade mark protected from imitation or counterfeiting by the laws of the U. S.

In conclusion, permit us to add that the results of the stamp tax, while more economical and better paying relatively than any other, have not been equal to the anticipation of the Government. The revenue from Sept 30 1862 to Sept 30 1863 was not quite \$7,000,000. In England the stamp tax produces \$45,000,000 per annum. The true principle would appear to be to tax at a very small (penny) rate such kind of business or transactions most in common and general use. The duty is thus felt individually very lightly while its aggregate result proves a most valuable auxiliary to the Treasury.

Submitting the above remarks to your favorable consideration, we remain

Very Resptfly
Butler & Carpenter

Philada. May 23/64

Messrs W & T Liversidge

Gentlemen;

Herewith we have the honor to inclose dft in yr favor for \$124.30/100 in payment of yr a/cs of the 25th & 30th ult.

Will you please acknowledge receipt thereof and state also whether there is yet any unsettled a/c on your books between us.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 24th 1864

Messrs J. I. Brown & Son

Gentlemen:

Your favor of the 23rd inst is duly rec'd.

We will send you today enough to ~~keep~~ keep your hands occupied until the balance be transmitted.

We intend to print Six thousand Imps of this stamp at present, and at the present rate of yr orders this amount will last you two months or until August next.

We regret the delay exceedingly but, with our present understanding with the Department, we shall henceforth keep the above balance always on hand.

Very Respectfully
Butler & Carpenter

Philada May 23rd 1864

C. H. Parsons Esq

Dear Sir;

Your kind favor is duly rec'd and we are much indebted for your efforts in our behalf to get our a/c through. We hope in a day or two to receive the amount, at least prior to the 1st prox.

And now with regard to the other matter of Mr Woodbridge's stamp. We can hardly express our surprise at the view taken by certain gentlemen of your Department with regard to our work; and, while we thank you heartily for taking up the cudgels in our defence, we regret there is so little appreciation of excellence in art as to render it necessary.

We inclose you a proof of Woodbridge's die. Be pleased to remark that there is nothing on it whatever but lettering & plain ruling; the latter being none of the best and the former by no means superior. The whole design has a very flat and spiritless effect. The lettering is cut in anywhere not put in paneling, nor is any attempt made to balance the two ends. Again observe the shadow is cast differently above and below the central circle, thereby producing a confusing and a false effect. In nature shadows do not thus contradict themselves. It is difficult to understand from what point of sight the drawing is made when the shadow falls on opposite sides! In short any ordinary and inexperienced engraver could readily produce such a stamp; and we claim very respectfully that where such a simple and unprotected design is desired that it should have at least some style or effect to characterize it.

But aside from this we hold that a special design, a vignette, portrait or lathework should be generally introduced when possible, as all these while they beautify the stamp make it much more secure, increasing manifold the expense, labor and difficulty of counterfeiting. You will observe that all the Government stamps have a head beautifully engraved and the larger denominations are made up also almost entirely of geometrical lathework. Herewith is a proof of the \$3.50/ Government stamp in illustration of this. All those peculiar, delicately interweaving lines and figures, like the subtlest embroidery, are made by the machine from a certain figure which when destroyed cannot be repeated possibly by the machine itself. The white lines cannot be reproduced by the hand save at enormous labor if at all. If you apply a magnifying glass you will be astonished and delighted to trace out distinctly these graceful and subtle lines apparently inextricably intermingled yet displaying on examination a continuous, unbroken figure. Such work the geometrical lathe manipulated by experienced workmen can alone produce; and there is more protection in a small figure or "counter", as it is called, than in any possible plain ruling & mere lettering. Hostetters 4 ct stamp herewith inclosed has both a lathework counter and a portrait specially engraved. Morehead's has his own likeness most beautifully cut. Curtis has both a vignette and lathework border, but is elaborately ornamented. The Washington head on Fleming's stamp was cut by one of the first

artists in the country who has now given up engraving altogether. The body of Hostetter's stamp is ruled; but we beg you to observe that the lettering is balanced perfectly, besides being beautifully cut. As a specimen of simple ruling & lettering we send you Husband's stamp; but you will not fail to observe that despite its simplicity we have given it much effect, while lathework incloses the words "two cents". As to our letter-engraver we know he cannot be surpassed; and even Mr Clarke complimented us on the beauty and excellence of this branch!

Our Mr C- incloses you a proof of the Twenty Cent P.O. Stamp for our Sanitary(?) Fair which we have just engraved. There are to be three denominations 10. 20. 30 cts. He is chairman of the committee. We hope you will think it very handsome. In future years 'twill be a great curiosity.

Mr B- desires to say that in a day or two he will forward you some coins.

We send a very careful proof of Mr Woodbridge's die to give him the best effect possible. We have offered to do the best we can with it, and engrave a large plate therefrom at a hundred dollars less than our usual & regular prices, simply to oblige him and Mr Lewis. But we would prefer that he would use the regular Government stamp rather than have ourselves placed in a false position.

We remain

Very Truly Yrs
Butler & Carpenter

The proofs we send you are none of them carefully taken but we forward them to illustrate our meaning.