

Philada. May 25th 1864

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

Sir:

Your favor of the 24th inst inclosing diagram & stamps forwarded you on the 25th March last, is duly rec'd and contents noted.

We have, of course, withheld our charges for private printing until the question should be finally settled by the Commissioner.

We regret the decision, but doubly that we have been applying a rule of charges which we had believed to be perfectly authorized by the Department, and have thus demanded and rec'd in many cases more than we are entitled to under the present ruling. The item is, however, by no means large. The gross receipts therefrom during this past year of our Contract amounted only to \$878.76/

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. May 27th 1864

Hon'le Mr Ferrenden  
Chairman Committee of Finance  
Washington. D. C.

Sir:

We beg leave very earnestly to draw your attention to Schedule B. page 224. Line 183 of the "Act to provide Internal revenue etc etc." You will there observe that your committee has stricken out the duty laid by the House on Receipts.

We trust it may not be considered presumptuous on our part to submit certain considerations in support of that tax and against its recession.

As manufacturers of the Government Revenue Stamps we have closely watched the results derived therefrom, and prepared tables exhibiting the different sources and amounts whereon the stamp duty is collected. Experience demonstrates that a small but generally diffused stamp, while it affects no one person onerously, produces a very valuable and important aggregate revenue. Bank Check stamps for example, even estimated as it was to sums above \$20, realized from Sept 30/62 to Sept 30/63 over Seven hundred thousand dollars; and yet it is but a two cent tax whereof no one complains. No one single item has produced an equal amount of revenue. It exceeded by two hundred & thirty thousand dollars (\$230,000.00) the whole revenue derived from Proprietary stamps or Schedule C.

It is perhaps well to add also that more than a full half of the entire stamp Revenue is derived from the low denominations, viz, one cent and upwards.

Who can refuse to believe in large results from a stamp duty on receipts? In England it is very important. And moreover, no one class, no particular business or avocation is thereby discriminated against; it is general in its operation, all come alike under its influence; hence no dissatisfaction can be specially excited. It is a tax on the exchange of money; and should be looked on as one of the most important additions to the Stamp Revenue which from Oct 1/62 to Oct 1/63 realized only Seven millions of dollars when fifteen or twenty millions were anticipated; and, despite the natural increase thus far, the results are by no means equal to the necessities of the Government nor commensurate with the ability of the business of the country.

In England last year's stamp revenue was, we learn, forty five millions. There is no good reason why ours should not at least approximate to this amount.

Now the only valuable or available additions made to the old Stamp law are in the imposition of taxes on "Receipts" in Schedule B, and "Matches & Photographs" in Schedule C; and yet the first of these is

recommended for withdrawal. We trust very earnestly this may be reconsidered and cannot but regard its striking out as very injurious to the contemplated revenue.

The collection of revenue through the operation of Stamp duties is the speediest, surest and most economical of all others; and its guarantees against fraud, collusion between interested parties and Government officials, false business returns etc are alike admirable and most important.

We deem it our duty to address you on this matter and to submit our views for your consideration; and trust that in view of the importance of the subject, you will pardon this trespass on your valuable time.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. May 27. 1864

Hon Thaddeus Stevens  
Washington. D. C.

Sir:

Familiar with the revenue resulting therefor from the Stamp Law we beg very respectfully to call your attention to a certain modification or rather rescission in Schedule B of the new Bill by the Senate committee. The house very wisely subjected all "Receipts" to a stamp duty of two (2) cents; but the Finance Committee has stricken out the clause, thereby inflicting a very considerable loss upon the contemplated revenue.

This change is certainly injudicious as experience has proven that a small but generally diffused tax, while it affects no individual onerously, produces an aggregate pecuniary result of the most valuable character. Bank check stamps, for instance, even when restricted to all sums only above \$20, realized over seven hundred thousand dollars from Sept 30 1862 to Sept 30 1863; and no other special stamp duty has produced from any one item anything like an equal amount yet it is but a two cent tax of which no one complains. However, considerably more than one half of the entire stamp revenue is derived from the lower denominations, viz from one cent to forty cents. Who can discredit the belief that the tax on receipts will produce a large revenue? In England, where it is limited to a certain amount of value, the product is very important. Such an impost would not create dissatisfaction, being general in its operation, discriminating against no particular business or avocation, but subjecting all alike to its influence. It is also a tax on a distinct moneyed transaction. It should be regarded as one of the most reliable and important additions to the stamp revenue which in 1862-1863 amounted only to about Seven millions of dollars when fifteen or twenty millions were anticipated; and, while thus far there has been an increase on the receipts, the result is by no means what the needs of the Government and the business of the country justify. In England the last year's Stamp Revenue was forty five millions, as we understand.

Now, the only valuable adjunct made to the new stamp law are found in the introduction of Receipts in Schedule B, and Matches & Photographs in Schedule C; and yet the Senate Committee has abolished the first of these.

The collection of revenue through the operation of the stamp law is the surest, speediest and most economical of all others; and its guarantees against fraud, fictitious business returns and official collusion with interested parties suggest themselves at once to the mind. Hence it is wise policy to strengthen and extend the field of its action.

We hope that whatever efforts the Committee of Ways and Means, indorsed by the House, have made to add tangibly and materially to the revenues of the Government by the operation of the Stamp law may not be subsequently neutralized or destroyed.

It has fallen to our particular province to watch the application and results of the Stamp Law; and our experience and duty alike impel us to draw your particular attention to an alteration of the Bill which, if adopted by the Senate & acquiesced in by the House, cannot but result injuriously to the best interests of the Government.

Trusting you will pardon the liberty of thus trespassing on your time and attention, we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada May 27. 1864

Hon J. J. Lewis  
Comm'r Int. Revenue  
Washington. D. C.

Sir:

On the 13th inst we had the honor to forward you our April a/c with the proper vouchers.

We believe it has been duly audited, but thus far we have failed to receive the proceeds, viz \$4,811.61/.

As we are much pressed for money and under obligations to pay off nearly the whole of the above amount in the beginning of the coming month, a few days hence, we are impelled, sorely against our will, to draw you attention to the subject and invoke your kind services in getting the amount sent us. We assure you, honored sir, that our necessities alone force us to be thus troublesome.

We note with surprise and disappointment that the Senate Committee has withdrawn the tax on Receipts in Schedule B. As this would be a most important addition to the stamp revenue and while onerous in no particular whatever, create no cause of dissatisfaction from any one class or business, it seems injudicious and singular that it should fall under the disapproval of the Senate. These small impositions generally diffused net the greatest revenue; and bank check stamps, also only 2 cents realized over Seven hundred thousand dollars from Oct 1/62 to Oct/63, or more by two hundred & thirty thousand dollars (\$230,000.00/) than all Schedule C, or Proprietary stamps of all denominations! The revenue from a similar tax on Receipts would also be very large, objected to by no one and readily applied. In England, where it is limited we believe to bills of a certain amount, the product is very large.

Indeed, we observe but three additional matters in Schedules B & C which will increase the revenue: viz, Receipts, Matches & Photographs; and the first of these is in danger of being annulled.

The orders for stamps within the present month have fallen far short of those preceding, at which we are somewhat surprised and disappointed. It is certainly to be regretted that any attempt should be made to abolish an increase of revenue derived from the operation of the stamp law, confessedly the surest, speediest and most economical mode of collection devised.

Believing this of such importance we beg to draw your attention thereto ere it be too late, as, amid the overwhelming duties of your position, you may have overlooked or not had brought to your mind the particular matter above cited.

Assuring you of our high appreciation and respect, we remain

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. May 27. 1864

C. H. Parsons Esq

Dear Sir:

We beg to inclose for the Commissioner's perusal a communication of importance to us; and which we do not desire to have thrown aside unnoticed or handed over to anybody for sending our reply.

Candidly, it treats principally, to us immediately, of our rendered April a/c now two weeks "hanging fire" in the Department. As it is of the utmost importance for us to have the money we have invoked the Commissioner's kind & powerful aid in our behalf.

Therefore, dear sir, having used your ever kind efforts, please see that the Comm'r has it also presented to him for remittance(?).

Truly Yours  
Butler & Carpenter

Philada. May 27. 1864

Geo W. Hatch Esq

Dear Sir:

We learn today that application has been made to you for your perforating machine by a party in New York. We have reason to believe that it is Loewenberg who is endeavoring to get the Revenue Department to adopt his stamp.

Previous application has been made to us through Howard of this city for one of our machines, but we declined, of course, to "cut our own throats."

In view of what is nothing but a direct attack on our interests in the stamp contract, we deem it a duty to ourselves to advise you of the object of Loewenberg.

Very Respectfully Yrs  
Butler & Carpenter



Philada. May 27/64

D. Barnes & Co  
21 Park Row  
New York

Gentlemen:

Yr favor of the 26th inst is duly rec'd.

We can and will fill your order immediately on presentation.

Very Resptfly Yrs  
Butler & Carpenter

Philada May 27. 1864

Jos Haydock Agt

To Butler &amp; Carpenter Dr

April 25 1864

Paper & Ptg	217.500	1 ot stps @ 1 4/27	\$2.80
Perforating	94.184	" 3¢	2.82
			<u>\$5.22</u>

Jos Haydock Esc

Dear Sir:

You will observe that the above charge for Paper & Ptg is less than the former price. This is in accordance with recent instructions from the Department.

You shall be duly credited with the excess paid on former deliveries.

Very Resptfly  
Butler & Carpenter

Philada May 27. 1864

Hostetter & Smith

To Butler & Carpenter Dr

April 22/64

Paper & Ptg 68.125 4 ct stamp @ 9 117/107 ¢ \$6.72

Gentlemen:

You will observe there is a deduction made in the above a/c on the former charges. This is done in accordance with instructions from the Hon'e Commissioner.

You shall be duly credited with whatever amount in excess of above charge you have previously paid.

Very Resptfly  
Butler & Carpenter

Philada. May 27, 1964

P. E Blow pr H. T. Blow Atty

To Butler &amp; Carpenter Dr

April 19 1964

For Paper & Ptg	52.500	1 ct @	35/37¢	pr M	.50
Perforating	52.500	" "	3¢		1.57
					<u>\$2.07</u>

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

Dear Sir:

You will observe by the above charge that a change and very considerable diminution in the cost of Paper & Ptg is made in accordance with a late decision of the Hon's Comm'r Internal Revenue.

You shall be duly credited on our books with the amount to your a/c.

Very Resptfly Yrs  
Butler & Carpenter



Philada May 28. 1864

Messrs Fleming Bros

Gentlemen:

Your favor of the 27th inst is duly rec'd inclosing  
dft indorsed in our favor for Fifteen 27/100 Dollars (\$15.27/  
in payment of our a/c March 24th last.

Have you not overlooked our a/c of Feby 13th last,  
amtg to \$15.20/100?

Very Resptfly Yrs  
Butler & Carpenter

Philada. May 30th 1864

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

Dear Sir:

Your esteemed favor of the 28th is duly rec'd and commands our attention. We thank you very heartily for your prompt attention to our request; and doubt not it will quickly relieve us from the threatened dilemma.

Your closing paragraph enlists our very earnest consideration and we hasten to correct an evident misapprehension in your mind. In our letter of the 27th we meant to say that the demand this month had fallen below that of the preceding month solely; and we have the very reasonable explanation of those who order stamps in the fact that they withhold all orders now (and for some weeks back) as much as possible, while the new law is being acted on so that they need incur no needless risk of outlay and may on the passage of the new bill, make their orders intelligently.

We beg to say, moreover, that there has been no diminution whatever in the aggregate demand this year, but, on the contrary, a very large increase. In proof of which we have the honor to submit the following statement, viz: From the date of our Contract in 1862 (in August) to the 1st May 1863, we delivered to the Government Sixty five millions, eight hundred and sixteen thousand, four hundred and seventy stamps (65,816,470). But from Oct 1. 1863 to May 1. 1864 we have delivered Eighty seven millions, nine hundred and eighty two thousand, seven hundred and seventy six stamps (87,982,776). Thus showing an increase of forty per centum in the consumption. But this increase is becoming daily much greater; thus, in the three months, Feby. March & April of 1863, we delivered nineteen millions, two hundred & ninety six thousand seven hundred and seventy five stamps (19,296,775) while in the same months this year we have delivered thirty eight millions, five hundred and thirty six thousand, eight hundred & thirty four stamps; (38,536,834) being an increase of one hundred per centum! And this too without the important demand for Express & Telegraph stamps which, existing in the winter of 1863, have been abolished since!

For examination of each month as compared with its fellow we submit the following viz:

1863	Feby	3,966,139	1864	Feby	10,440,596
"	March	8,640,844	"	March	13,515,589
"	April	6,689,692	"	April	14,580,649
	<u>Total</u>	<u>19,296,775*</u>			<u>38,536,834</u>

Therefore, honored Sir, the consumption of stamps, so far from diminishing, or remaining in status quo, is very greatly advanced and continually advancing day by day.

This great increase is a stubborn answer to those who would represent to you that stamps are reused. And with regard to this alleged removal of the cancellation and reuse of stamps, while there

\*((this sum should be 19,296,675))

may be and probably are a few stamps thus treated, we do not and cannot believe the frauds are by any means considerable. We would question very strongly that anyone can pronounce upon the reuse of a stamp two, three or four times with anything like accuracy. We believe that the more deeply the subject is reasoned the less probable such a reuse of stamps becomes. Look at it - All documents of value must retain the stamp to be valid. Hence there is not much probability such stamps will be secured. But with regard to stamps of lower denominations applied to various business to medicines and proprietary articles, to reuse them there must be collusion between at least three persons: the collector, the party selling to him, and the party purchasing of him the fraudulent stamp. The penalty is very severe, the loss of name and reputation would be much more serious; and for what, a few dollars' worth of stamps! But how are these once used stamps to be gathered in sufficient amounts to pay the collector? Not certainly without great trouble, expense and risk. He must apply to unknown and, in the first place, disinterested parties. The honest man with awakened suspicions would be enough to ruin him forever. Is it to be supposed that among the hundreds to whom the collector must apply there is not one man with sufficient integrity and self-respect to refuse to commit a crime, a fraud on the Government and the community, and for a miserable sum of a cent, or two or ten or twenty; and conscious also of being put in the power of the common thief that offers him this wretched inducement to do wrong and incur the heavy penalty!

But a sufficient amount having been obtained, they must be carefully soaked or steamed off individually, submitted to chemical actions to remove the cancellation, redried and regummed separately, and then offered for sale at a considerable discount to tempt even a rascally purchaser. In the meanwhile all is done in defiance of law; numerous persons are made cognizant - where large quantities are used the employes must become aware of the fraud - the risk of exposure increases hourly, and the penalty in a single case would far outweigh the profit on thousands of stamps. Again, consider the expense and trouble to the purchaser of cancelling separately these single stamps which he must use in quantities to make it any possible inducement for him to incur the risk of their fraudulent purchase - To avoid this expense and labor of additional clerk hire, parties have sheets of the bona fide stamps cancelled by printing. It is the operation of a moment only. This would be impracticable with single stamps.

But, sir, the consumption of every kind of stamp increases and of late increases tremendously; this could not be if stamps were expensively reused. And if extensively reused why cannot the guilty parties be discovered and punished? The more we dwell on this subject the more convinced we are that no real, tangible basis exists whereon to build the extravagant statements made by parties to the Department. That the canceling mark can be removed is true; but that it would pay any person to incur the risks, trouble, expense and penalty of gathering up here, there and everywhere violated stamps to remake for possible fraudulent and probably detected rates, is an assumption which in reason, common sense, and common knowledge of mankind finds no adequate support.

Years ago the same cry was gotten up about Postage Stamps, to be periodically repeated, and yet despite the great opportunities of collecting Postage Stamps, and their issue at one time in millions as a currency, the real frauds have been very inconsiderable. With regard to the statements of Postage Stamps' reuse they were generally supposed, and on good ground, to arise from interested motives; and



with our knowledge and experience of these matters we have suspicions that these statements made to the Department arise from sources and with an object inimical to the present stamps in use.

We hardly know, honored sir, what reply to make to your question regarding the cost to the Government of destroying our balance of stamps on hand. The amount is about 120,000,000, and represents a value to us of about \$110,000 - our only available offset to our heavy losses in the business, amounting within a few thousand dollars (4 or 5,000) to the value of our balance now.

We beg to say, however, that we are now as always anxious to meet your wishes and merit the good feeling of the Department. We believe candidly that there is no real ground for the belief in reused stamps; but we also believe that such a paper as you mentioned to us this last winter would be the best protection the Government could have.

Very Respectfully Yours  
Butler & Carpenter

Philada. May 31st 1864

Messrs A. L. Scovill &amp; Co

To Butler &amp; Carpenter Dr

May 21st 1864

To Paper & Ptg	87.500	1d @ 1 29/296d	.96
"	60.000	4" $\frac{1}{2}$ d	.30
Perforating	137.500	stamps @ 3d	4.12
			<u>\$5.38</u>

Gentlemen:

You will observe the charges for paper & Ptg are less than the former rates. This is in accordance with late instructions from the Department.

You shall be duly credited on our books with the surplus charge.

Very Resptfly  
Butler & Carpenter

Philada. May 31st 1864

J. B. Kelly & Co  
To Butler & Carpenter Dr

1864 April 25			
Paper & Ptg	1325	4 ct Stamps @ 10 100/137 ¢	\$1.40

Gentlemen:

Above is our a/c for April 25th. The charge is now less than formerly in consequence of late instructions from the Hon'e Comm'r Internal Revenue.

Very Resptfly  
Butler & Carpenter

You are credited with the overcharge of last a/c.

Philada. May 31/64

Jeremiah Curtis & Son  
 To Butler & Carpenter Dr

April 26. 1864				
Paper & Ptg	217.500	1 ct	6 13/37¢	13.81
Perforating	217.500	1 "	" 3	6.52
				<hr/> \$20.33

Gentlemen:

**Above** is our a/c for April 26/64. You will observe the charge for paper & ptg is less than formerly in consequence of a recent decision of the Department. You shall be duly credited with the amount due you **on** a/c past charges.

Very Resptfly  
 Butler & Carpenter

Philada May 31./64

John I. Brown & Son  
To Butler & Carpenter Dr

April 27. 1864					
Paper & Ptg	217.500	1¢ @	6 13/37¢		13.81
Perforating	217.500	"	3		6.52
					<u>\$20.33</u>

Gentlemen:

Above please find our a/c for April 27/64. You will observe the charge for paper & printing is less than before in consequence of a recent decision of the Hon'e Comm'r Int Rev.

You shall be duly credited with the amounts overpaid on former a/cs.

Very Resptfly  
Butler & Carpenter

Philada May 31. 1864

A. E. Sands & Co  
To Butler & Carpenter Dr.

1864					
April 28	Paper & Ptg	107.500	1¢	@ 6 8/37¢	6.68
	Perforating	107.500	"	3	3.22
					<u>\$9.90</u>

Gentlemen:

Above is our a/c for April 28/64. You will observe a change in our rates for paper & ptg caused by a recent decision of the Department.

The am't due you on past over-charges will be duly credited you.

Very Resptfly Yrs  
Butler & Carpenter

Philada. May 31. 1864

D. Barnes &amp; Co

To Butler &amp; Carpenter Dr

1864

April	30	Paper & Ptg	21.800	1 1/2	5	18/37 1/2	1.19
"	"	"	16.350	2"	8	21/37 1/2	1.40
"	"	"	54.500	4"	11	40/137 1/2	6.16
		Perforating	87.775	steps	@	3c	2.63
May	9	Paper & Ptg	81.875	4 1/2	@	11 40/137	9.23
		Perforating	81.875	"		3	2.45
							<u>\$23.08</u>

Gentlemen;

Above our a/cs to date (?) are handed. You will observe a less tariff of charges for paper & ptg than in the past. It is caused by a recent decision of the Comm'r Int. Revenue.

You shall be duly credited with the amount to **your** credit on past charges.

Very Respectfully  
Butler & Carpenter

Philada. May 31. 1864

Messrs Herrick & Co

Gentlemen:

On the 30th ult we forwarded you 107.500 of yr stamps order No 5.501.

In consequence of a decision of the Hon'e Commissioner of Int. Revenue we have the honor to state that we have no charges against you for private paper & ptg.

Very Resptfly Yrs  
((no signature))



Philada. May 31. 1864

T. J. Husband

To Butler & Carpenter Dr

1864

May 4 Paper & Ptg 13.125 2¢ @ 3 29/37¢ 49¢

Dear Sir;

Above is our a/c for May 4th/64. You will observe the charge for paper & ptg is less than heretofore. This is in consequence of a decision of late by the Hon's Comm'r.

You shall be duly credited with the amount due you on former charges.

Very Resptfly  
((no signature))

Philada. May 31. 1864

Messrs <sup>J</sup> K. C. Ayer & Co

To Butler &amp; Carpenter Dr

1864

May 10.	Paper & Ptg	297.500	1¢	⊕	11 5/37¢	33.12
	"	200.000	4¢	⊕	10 1/63¢	20.03
						<u>\$53.15</u>

Gentlemen:

Above please find our a/c for delivery on the 10th inst of yr private order 5.665.

You will observe our charge for paper & ptg is less than heretofore, arising from recent instructions from the Hon'le Commissioner. Jos J. Lewis. You will be duly credited with the amt due you on a/c previous orders.

Very Resptfly Yrs  
Butler & Carpenter

Philada. May 1864

Jas Swaim  
 To Butler & Carpenter Dr

May 18./64		
Altering Steel plate from 6 to 8 ets		\$30.
Paper & Paper 6.576 8¢ @ 33 49/137¢		2.19
		<u>\$32.19</u>

Dr Sir:

Above we hand our a/c.

You will observe our charge for paper & ptg is very materially reduced in consequence of instructions to that effect from the Comm'r Rev.

Very Resptfly  
 Butler & Carpenter

Philada. May 31. 1864

E. T. Wright

To Butler &amp; Carpenter Dr.

May 18.	Paper & Ptg	26.250	stamps 1½ @ 12 11/37	3.22
	" Labels	2.187	Imps @ 20¢	15.40
				<u>\$18.62</u>
			Credit	
	Overcharge 7¢ pr M - Aug 27/63 on 52,343 stamps			3.66
			Balance Butler & Carpenter	<u>14.96</u>

Dear Sir:

We hand you above a/c for Paper & Ptg order 18th inst.

You will observe the charge for paper & Ptg on Stamp a/c is reduced below our last charges. You are credited as above with the overcharge of Aug 1863.

Very Resptfly Yrs  
Butler & Carpenter

Philada June 1. 1864

B. A. Fahnestock's Son &amp; Co

Gentlemen:

In accordance with a recent decision of the Hon Comm'r  
Int Rev the charge for paper & Ptg of yr private stamp will be  
3 9/37¢ instead of 6 1/2¢ pr M.

Statement showing deliveries &amp; a/c to date.

B. A. Fahnestock's Son & Co		
	Credited by	
	545.250 lot Stamps @ 6 1/2¢	35.44
Debtor to	545.250 " " 3 9/37	17.67
	Balance credit Fahnestock & Son	<u>\$17.77</u>

Very Resptfly  
Butler & Carpenter

Philada. June 1. 1864

Jeremiah Curtis &amp; Son

Gentlemen:

We annex statement of yr a/c as indicated in ours of  
the 31st ult -

J. Curtis & Son credited by			
From Feb/63 Feby/64	1.839.500	1 ct Stamps @ 8¢	\$123.16
J. Curtis & Son debtor to -			
From Feby/63 to Feby/64	1.539.500	1" " 6 13/37	97.77
Balance due Curtis & Son Feby 4. 1865*			<u>\$ 25.39</u>
J. Curtis & Son debtor to -			
April 25th	217.500	stamps @ 6 13/37	13.81
"	217.500	Perforating 3	6.52
Balance due J. Curtis & Son			<u>20.33</u>
			<u>\$ 5.06</u>

Very Resptfly  
Butler & Carpenter

Philada. June 1. 1864

Messrs A. B. Sands &amp; Co

Gentlemen:

From Jan'y 28/63 to Jan'y 19./64 inclusive we delivered on yr private orders 213.600 1 st stamps for which we rec'd 8¢ pr M. By the late direction of the Dept we are entitled to 6 8/37¢ for paper & ptg.

Hence the following statement - viz:

By	213.600 1 st st. @ 8¢	17.09
To	213.600 1" "6 8/37¢	13.27
	Balance due y-u to Jan'y 19/64	<u>3.82</u>

On the 28th ult we delivered you 107.500 stamps more hence,	
107.500 @ 6 8/37	6.68
Balance due B & C on paper & ptg	<u>2.86</u>
107.500 perforation	3.22
Total balance due B & C	<u>36.08</u>

Very Resptfly  
Butler & Carpenter

Philada June 1. 1864

Messrs Dr D Jayne & Son

Gentlemen:

We have recent instructions from the Dept which reduce the charges for paper & ptg of private stamps in yr case from 9¢ pr M to 8 9/37 for the 2¢ and 8 14/37 for 4 cts.

You shall be duly credited with the overcharges in the past, inclosed(?) statement showing the state of the a/c to date.

Very Resptfly Yrs  
Butler & Carpenter



Statement of Stamp Deliveries to Dr Jayne & Son  
Credited by

From Jany/63 to Mch 20/64 inclusive	1.447.000	lot 3	9¢	\$130.23
	75.250	2 "	9¢	6.64
	637.250	4 "	9¢	56.45
				<u>\$193.32</u>

Debtor to  
From Jany/63 to Mch 20/64 inclusive

1 ct	1.447.000	8 9/37¢	\$119.28	
2 "	73.250	" " "	6.08	
4 "	637.250	8 14/137	51.63	176.99
		Balance Mch 20/64 credit to Jayne & Son		<u>\$ 16.33</u>

		Debit		
April 18	57.500	1 ct @ 8 9/37	4.74	
"	40.000	" " 8 14/137	3.24	
May 10	57.500	1 " 8 9/37	4.74	
"	40.000	4 " 8 14/137	3.24	

Balance Credit Dr Jayne & Son 15.96  
.37

Philada June 1. 1864

Messrs Hostetter & Smith

Gentlemen:

We have delivered of your private 4 ct stamps up to  
& including order Feby 25. 1864 as follows viz: 560.625 stamps.

Our charge was 11 3/4¢ pr M and is now 9 117/137¢.  
You are entitled to the balance of difference in yr favor viz:

560.625 @ 11 3/4¢	\$65.87
560.625 " 9 117/137¢	55.24
Credit to yr a/c	\$10.63
a/c April 22. 68.125 stps @ 9 117/137	6.72
Balance to yr credit	\$ 3.91

Very Respectfly  
Butler & Carpenter

Philada June 1. 1864

Messrs Bennett Pieters & Co  
Chicago. Ill.

Gentlemen:

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

We have been somewhat disappointed and delayed in the engraving of the head, owing to the occupation of this artist on preceeding work, but he will have it finished in a day or two. In the meanwhile the balance of the stamp has been pushed forward on every opportunity. We beg you to remember that on your stamp there \* several distinct styles of engraving necessitating each of them different artists; and only one hand \*\* work at a time on it: hence greater delay than would occur if it were a simpler matter.

You may depend on our exertions to get it finished at the earliest possible moment compatible with a due regard to your interests and its excellence.

On the completion of the die we will forward you proofs in colors for examination and approval.

Very Resptfly Yrs  
Butler & Carpenter

(( \* Writer omitted word "are"; \*\* writer omitted word "can" ))

Philada June 1. 1864

Messrs J. I. Brown & Son

Gentlemen:

On the 31st ult we sent you a/c and stated you would be  
duly credited on a/c past charges.

We have accordingly the honor to hand you annexed state-  
ment.

Very Respectfully  
Butler & Carpenter

## John I. Brown &amp; Son in a/c with Butler &amp; Carpenter

Cr. by stamps to March 23rd 1864				
1 ct Stamps	1,182,500	@ 7 $\frac{1}{2}$ ¢	\$88.69	
2 " "	32,500	" "	2.44	
4 " "	12,625	" "	.95	92.08

Dr to Stamps to Mch 23/64				
1 ct Stamps	1,182,500	@ 6 13/37¢	\$75.10	
2 " "	32,500	" "	2.06	
4 " "	12,625	" 6 10/137¢	.79	77.95
Balance Mch 23/64 due J.I. Brown & Sons				<u>314.13</u>

## J. I. Brown &amp; Son in a/c with Butler &amp; Carpenter

Dr to Stamps from Mch 23/64 viz:				
April 27.	217,500	1¢ @ 6 13/37	13.81	
" Perfor'g	217,500	" " 3	6.52	
May 31.	217,500	" " 6 13/37	13.81	
" Perfor'g	217,500	" " 3	6.52	\$40.66
Credit by balance Mch 23/64				<u>14.13</u>
Balance due Butler & Carpenter				<u>\$26.53</u>

Philada June 1. 1864

Messrs W & T Liversidge

Gentlemen:

Your favor of the 30th ult is this morning rec'd, containing your impressions of a trade mark stamp of the McKay Sewing Machine Co.

This is not a revenue stamp, being simply a label, so to call it, gotten up in this form to attract attention.

You have not answered our interrogatory as to a balance of a/cs between us. Please look over yr a/cs and inform us whether we are yet in yr debt or not.

Very Resptfly Yrs  
Butler & Carpenter

Philada June 1. 1864

Messrs Jeremiah Curtis & Son

Gentlemen:

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

We can fill yr order immediately on presentation.

Very Resptfly Yrs.  
Butler & Carpenter

Philada June 1. 1864

Messrs Fleming Bros

Gentlemen:

Yr favor of the 30th ult inclosing draft in our favor for \$15.23/100 is duly rec'd and credited to yr a/c.

Be pleased to accept our acknowledgments.

Very Resptfly  
Butler & Carpenter



Philada. June 1. 1864

Tho's Holloway Esq  
Jos Haydock Esq Agt

Dear Sirs:

Your favor of the 31st ult inclosing dft in our favor  
for \$5.22/100 is duly rec'd and the amount properly credited.

Expressing our obligations we remain

Very Resptfly  
Butler & Carpenter

No 80 Maiden Lane  
New York

Philada. June 2 1864

Messrs Hostetter & Smith

Gentlemen:

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

We wrote you yesterday sending you statement wherein we made the balance due you \$3.91. Be pleased to examine that a/c.

We will be prepared in a few days to furnish your order of \$2.500.

Very Resptfly  
Butler & Carpenter

Philada June 2, 1864

Messrs Fleming Bros

Gentlemen:

By a recent decision of the Dep't our prices for Private printing and paper are lowered. Below we give you statement of yr a/c. Shall we remit or credit you with balance?

Very Resptfly Butler &amp; Carpenter

Messrs Fleming Bros in a/c with Butler &amp; Carpenter.

Credit by stamp deliveries to date, viz:

1 ct 757.917 Pills @ 9¢	\$68.21	
1 " 432.083 Vermifuge @ 5¢	21.60	\$89.81

Debit to stamp deliveries by new charges, viz:

1 ct 757.917 Pills @ 7 $\frac{8}{37}$ ¢	\$54.69	
1 " 432.083 Vermifuge @ 2 $\frac{21}{37}$ ¢	11.09	65.78
Balance due Fleming Bros		<u>\$24.03</u>

Philada June 2/64

Messrs J. C. Ayer &amp; Co.

Gentlemen:

Herewith is a statement showing you the difference to yr advantage (as intimated in ours of the 31st ult) in the new rates of charges for paper & ptg. Shall we remit or credit you with the amount?

Very Respectfully  
Butler & Carpenter

Messrs J. C. Ayer &amp; Co in a/c with Butler &amp; Carpenter

Credit By Stamps delivered to Feby 27/64 inclusive				
	1 ct	1,410,500 @ 14¢	197.46	
	4 "	1,032,375 @ 13¢	134.20	
May 10				
	1 ct	297,000 @ 11 5/37	33.12	
	" 4 "	200,000 " 10 1/63	20.03	384.81
<hr/>				
Debit To	1 ct	1,708,000 @ 11 5/37	190.19	
	4 "	1,232,375 " 10 1/63	123.43	313.62
		Balance due J. C. Ayer & Co.	\$ 71.19	

Philada. June 2nd 1864

T. J. Husband Esq

Dear Sir:

We have the honor to submit statement showing amount balance due you on a/c private stamp printing and paper, as intimated in ours of the 31st ult.

Very Respectfully. Butler &amp; Carpenter

T. J. Husband in a/c with Butler &amp; Carpenter

Credit by Stamps delivered Feby 28. 1864 inclusive.

	2 ct	67.336 @ 6¢	4.03	
May 4	"	13.125 " 3 20/37	.49	\$4.52

Debit to stamps delivered to May 4 inclusive

	2 ct:	80.641 @ 3 29/37	3.05	
		Balance due T. J. Husband		<u>\$1.47</u>

Phileda June 2/64

Messrs A. B. Sands & Co

Gentlemen:

Yr favor inclosing \$9.90/ in payt of our a/c is duly  
rec'd.

By ours of yesterday you learn your real debt to us  
is \$6.08/. There is consequently a balance now due you from us  
of \$3.82/. Shall we credit you against next order or remit the  
amount.

Very Resptfly  
Butler & Carpenter

Philada June 2nd 1864

Jos Haydock Esq Agt.

Dear Sir:

In accordance with our intimation of the 27th ult we submit statement, showing balance difference due you between old & new rates of charge.

Shall we send you the balance or credit it against your next order?

Very Resptfly. Butler &amp; Carpenter

Jos Haydock. Agt in a/c with Butler &amp; Carpenter

Credit by Stamps delivered to July 27. 1863 inclusive viz:

1 ct	272.200 @ 5 1/3¢	14.51	
April 25. 1 ct	217.500 " 1 4/37	2.40	
" Perf'g	94.184 " 3¢	2.82	\$19.73
			<hr/>

Debit to. 1 ct	272.200 @ 1 4/37	3.01	
April 25 "	217.500 " 1 4/37	2.40	
Perforating	94.184 " 3	2.82	8.23
	Balance due Jos Haydock Agt		<hr/>
			\$11.50

## Statement D. Barnes &amp; Co in a/c with Butler &amp; Carpenter

Credit by Stamps delivered to Mch 31/64 inclusive for the 1 & 4 cts  
and to April 23/64 for 2 cts, viz:

1 ct	531.170	@	$3\frac{1}{2}\%$	45.23	
2 "	125.891	@	$10\frac{1}{2}\%$	13.	
4 "	1.120.062	"	19%	212.81	\$271.04

Debit to stamps as above do. do. do.

1 ct	531.170	@	5 18/37%	29.14	
2 "	125.891	"	3 21/37	10.61	
4 "	1.120.062	"	11 40/137	126.26	166.01
Balance April 23/64 due Barnes & Co.					<u>105.03</u>

Debit to Stamps delivered since April 23/64 viz:

April 30.	1 ct.	21.000	@	5 18/37	1.19
	2 "	18.350	"	8 31/37	1.40
	4 "	54.500	"	11 44/137	6.16
	Perforating	87.775	"	3	3.63
May 9.	4 ct	81.875	"	11 44/137	9.23
	Perforating	87.875	"	3	2.45
Balance due Barnes & Co.					<u>23.06</u>
					<u>\$81.97</u>



Philada June 2nd 1864

Demas Barnes & Co

Gentlemen:

Annexed we submit statement of yr a/c with us for private stamp paper and printing, giving the result, as intimated in ours of the 31st ult.

Very Respectfully Yrs  
Butler & Carpenter

P. S. Be kind enough to state whether we shall remit or credit you with the am't?

B & C.

Philada. June 2nd 1864

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

Sir:

We have an order today for about 500 sheets of 1 ct Play'g Card Stamps. Our stock on hand is only 100 sheets. As it is in schedule C, or Proprietary, we have directed the balance of the order to be made up with ~~act~~ Proprietary stamps. We trust you will approve our action.

It is well to say that there is really no use or necessity in giving Playing Card manufacturers a stamp so called over and above the thousand and one other articles mentioned in Schedule C. It merely serves to keep a larger balance on hand than is absolutely necessary.

In case you wish us to keep a supply henceforth of 1 ct Play'g Cards on hand please authorize us immediately to print. Our 70 ct is also very low.

Very Resptfly  
Butler & Carpenter

Philada. June 3rd 1864

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

Dear Sir:

Annexed we submit statement showing balance of a/c in  
yr favor as results from the recent tariff of charges for paper  
& ptg on private account, intimated in ours of the 27th ult.

Shall we remit you balance or credit you with the  
amount?

Very Resptfly Yrs  
Butler & Carpenter

P. E. Blow pr H. T. Blow Atty in a/c with Butler & Carpenter

Credit by Cash as follows - viz:

1863 May 27	1.50	
" Aug 29	10	
1864 April 16	<u>10</u>	\$21.50

Debit to Stamps delivered to date, viz April 16/64

1 ct 177.534 @ 34/37¢	\$1.68	
1 " Perfor'g 177.534 @ 3¢	5.32	7.00
Balance credit P. E. Blow pr H. T. Blow Atty		<u>\$14.50</u>

Jas Swaim in a/c with Butler & Carpenter

Credited by Stamps delivered to date as follows:

6cts	17.953	@ 65¢	11.67	
8 "	6.575	" 33 49/137	<u>2.19</u>	13.86

Debit to

6 cts	17.953	@ 33 49/137¢	5.98	
8 "	61576	" " "	<u>2.19</u>	8.17
		Balance due Jas Swaim a/c Ptg		<u>\$5.69</u>

Debit to Engraving Alterations Plate	\$30.
Credit by Balance as above	<u>5.69</u>
Final Balance due Butler & Carpenter	<u>\$24.31</u>

Jas Swaim Esq

Dear Sir:

Above we hand you a/c showing difference in yr favor from the new charges for paper & ptg.

Very Resptfly  
Butler & Carpenter

Philada June 3rd/64

Messrs Pettridge & Co

Gentlemen:

In consequence of a recent decision of the Hon  
Commissioner Int. Revenue the charge for paper & ptg on  
private a/c is lowered. Annexed statement shows balance  
in yr favor.

Very Resptfly  
Butler & Carpenter

W. P. Pettridge & Co in a/c with Butler & Carpenter

Credited by	5.250	2 ct stamps @ $11\frac{1}{2}$	58¢
Debited to	5.250	" " " " 9 $\frac{27}{37}$	51
Balance in favor W. P. Pettridge & Co			<u>7¢</u>

Philada June 3/64

B. Brandreth Esq

Dear Sir:

Annexed is a statement showing balance in yr favor on a/c private paper & printing caused by a recent decision of the Department.

Very Resptfly  
Butler & Carpenter

B. Brandreth in a/c with Butler &amp; Carpenter

Credit by stamps delivered to date, viz:

1 ct 435.000 @ 4¢

17.40

Debit to 1 ct 435.000 @ 1 11/37¢

5.64

---

 \$11.76

Shall we remit or credit you with a/c?

Philada June 3/64

D. C. Morehead Esc

Dear Sir:

By a recent decision of the Hon'le Comm'r we abate our charges on private printing & paper. You are therefor credited as following statement exhibits.

Very Resptfly  
Butler & Carpenter

D. C. Morehead in a/c with Butler & Carpenter

Credited by	84.000	at @ 6¢	35.04
Debit to	84.000	" " " 2 123/137¢	2.43
		Balance due D. C. Morehead	<u>32.61</u>



Philada. June 3rd 1864

Messrs Hutchings & Hillyer

Gentlemen:

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

We have on hand about \$112 worth of yr stamp and will prepare the balance to meet your order.

Have you an idea of what you will probably need in about 3 months? So that we can have such an amount ready for you.

Very Resptfly  
Butler & Carpenter

Philada. June 3rd 1864

Wm Gates Esq  
Frankfort. N.Y.

Dear Sir:

Upon reflection we have concluded to make you the following proposition with regard to the engraving of your stamp plates viz:

We will engrave a one cent plate 210 stamps to the sheet Government size - for three hundred and fifty dollars; we will engrave a larger Six cent plate, having the same vignette, head & picture as the 1 ct for two hundred & fifty dollars - or Six hundred dollars for the two plates. But we will agree that, when you shall have ordered and rec'd from the Government through us (20,000,000) twenty millions of the 1 ct stamp, we will return you the six hundred dollars paid us for engraving the plates. Thus will get your plates for nothing. We will moreover consent to duplicate your plates if necessary on the above demand without charge.

You will readily understand that the anticipated printing to meet your demand would be our only justification for drawing this great distinction between yourself and our ordinary customers; and we hope you will appreciate our efforts to make the operation of the new law as lightly onerous as possible on you.

We beg, however, that if you decide to accept our proposal to act as far as possible at once thereon. It is very probable should the law go into effect that we will have many applications at once; and as it will require a week or six weeks to engrave a steel plate you will at once see the necessity of dispatch. We ought to have time too to get a stock on hand to meet your demands and keep you regularly supplied.

Therefore, be kind enough to decide quickly on the devise you wish on the stamp. If you want your likeness engraved, have a photograph (good size) taken at once, and forward it to us. We can in the meanwhile prepare a model for your approval. Then, if the stamp law goes into effect we will at once put your stamps in hand and save you all unnecessary delay. If not, we will not engrave the plates, and you suffer no expenses whatever.

Very Resptfly Yrs  
Butler & Carpenter

P.S. We write today to the same effect to Mr. Richards

Philada June 3rd/64

D. M. Richardson Esq  
 Detroit. Michigan.

Dear Sir:

We have concluded after due deliberation to make you the following proposition to engrave your plates - viz: We will engrave for you a One cent stamp plate (210 to the impression) Government size for Three hundred and fifty dollars, and a Six cent plate (of the size stamp shown us) for two hundred & fifty dollars, or Six hundred dollars for the two. But it shall be understood and agreed upon between us that when you shall have ordered and rec'd from the Government through us, twenty millions (20,000,000) of the 1 ct stamp, we will then pay back to you the Six hundred dollars paid us for engraving the plates. You will thus get your plates for nothing. We will also offer to duplicate your plates if necessary without charge, not will we charge for re-entering or re-engraving as is necessary after 30,000 impressions have been printed from the plates. It becomes \* . In short you shall be at no expense for the engraving whatever provided you order the twenty millions one cent stamps from us in the regular course of your business. This is about one half your annual demand according to yr statement made us.

The fact that you will consume as many stamps is our only excuse for drawing as wide a line between yourself and our other (interests) customers; but we desire to make the law as palatable and inexpensive as possible to you.

In case you decide to have plates (the ~~same~~ special design or centre piece being peculiar to both) please select your device at once. If you want an eagle engraved of size reduced for the stamp (as it is a kind of trade mark on your boxes) or prefer your own likeness, let us have at once the picture or photograph to engrave from. We will get up a model and send it to you for approval.

If the law does not go into effect, the plates won't be engraved & you will be at no expense - but on the other hand, we may be pressed with business and as it requires a month or six weeks at least to engrave a stamp plate, you will appreciate the importance of being in time. Moreover the sooner your plate is ready the sooner we can print and try to get a supply ahead of your demand so as to cause no subsequent delay in the delivery.

We have written to Mr Gates to the same effect today.

Very Resptfly  
 Butler & Carpenter

\*((This word very faded))

Philada June 4th 1864

Jos Haydock Esq  
Agent

Dear Sir:

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

We inclose herewith dft in yr favor for 11.50/  
amount due you.

Please acknowledge receipt and oblige

Yrs Resptfly  
Butler & Carpenter

Philada June 4th/64

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

Sir:

We have the honor herewith to hand you our a/c in duplicate for stamp deliveries during the month of May last. Accompanying is also a statement in detail certified by the Stamp Agent, Mr Pugh, showing the denominations of deliveries. Likewise a statement in detail exhibiting balance on hand 1st June 1864.

Very Resptfly  
Butler & Carpenter

Philada. June 4. 1864

U. S. Int. Rev. Dept  
 To Butler & Carpenter Dr.

For the following Int. Rev. Stamps delivered during the month  
 of May last to Mr Isaac Pugh, Stamp Agt.

viz:  
 10.596.962 @ 33¢ pr M                      \$3.496.99/100

Rec'd Payment  
 Butler & Carpenter

Philada June 4. 1864

U. S. Int. Rev. Dept  
 To Butler & Carpenter Dr.

For the following Int. Rev. Stamps delivered during the month  
 of May last to Mr Isaac Pugh, Stamp Agt.

viz:  
 10.596.962 @ 33¢ pr M                      \$3.496.99/

Rec'd Payment  
 Butler & Carpenter

Philada. June 4. 1864

Wm R Bliss Esq  
Secretary:

Dear Sir:

Herewith inclosed we have the honor to send you dft for twenty five hundred & fourteen 86/100 dollars (\$2.514.86/) indorsed in favor of the American Bank Note Co on New York.

The above amount, viz \$2.514.86/100 is principal and interest of first payment due the American Bank Note Co by us on the 6th inst, under agreement between us.

Be kind enough to sign accompanying receipt & return it to

Yr Very Obt Servts  
Butler & Carpenter

Rec'd New York. June 6th 1864 of Butler and Carpenter, Twenty five hundred and fourteen 86/100 dollars, being payment in full of principal and interest of first monthly payment due the American Bank Note Company this day, in accordance with existing agreement.

2.514.86/100

Principal	\$2.500
Interest @ 7% from May 6 to June 6 31 days	14.86
	<u>42.514.86</u>



Philada June 4. 1864

Hon'le Jos J. Lewis  
Comm'r Int. Rev.  
Washington. D. C.

Sir:

In view of the approaching adjournment of Congress we feel solicitous concerning our claim; and we beg that you will at your convenience submit to Mr Stevens the resolution or amendment which you suggested as likely to cover the case. We are satisfied with our knowledge of this matter, that we can do nothing unless sustained or aided by yourself or the Hon'le Sec'y, both cognizant of the facts of the case. We trust there will, with such assistance, be no difficulty in the way, as it is money already appropriated and failing to reach us through a verbal inaccuracy unintentional and accidental.

The losses sustained in our business during the year of our Contract terminating Sept 30/63 arising from a strict regard to our business, a business exclusively confined to the stamp Contract, exceeded forty thousand dollars, whereas had the anticipated demand been realized it would by no means have placed us in this unfortunate position. However, to recapitulate this is to weary your ear not with a twice-told but an hundred-told tale.

We want the money badly, and we hope and believe won long waiting may eventually be rewarded. Possibly the Hon Sec'y would indorse any recommendation made in the matter, as he assured us of his conviction of the propriety and justice of our claim. You will however exercise your discretion in the matter

We see something about a miscellaneous appropriation Bill having been presented by Mr Stephens. Perhaps our matter, having been previously acted on, could not be introduced into the appropriations for this year; it needing only an explanatory clause to give it power.

We beg to express our thanks for your attention to the last a/c the money for which was sent us yesterday by the Treasurer.

With Great Respect  
Yr Oblig'd Servts  
Butler & Carpenter

Philada. June 12th/64

American Bank Note Co

To Butler &amp; Carpenter Dr

Services of Mr. A. D. Steel from December 12th/63 to  
date, or six months

\$1.520

Rec'd Payment

Philada July\* 6th/64

Wm R. Bliss Esq  
Secretary

Sir:

We have the honor to hand you above a/c to 12th inst for  
services of our Mr Steel.

His salary is \$2.000 ~~pr~~ annum, and to induce him to remain  
in New York we pay him \$20 pr week additional. Hence above a/c.

Very Resotfly  
Butler & Carpenter

\*((Writer probably meant June not July))

Philada June 6/64

D. Barnes & Co

Gentlemen:

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

In accordance with your request we have the honor to inclose dft in yr favor for \$81.97/ amt balance due you pr our late statement.

Please acknowledge receipt & oblige

Yrs Very Resptfly  
Butler & Carpenter

Philada June 6th/64

John I Brown & Son

Gentlemen:

Yr favor of the 4th inst enclosing dft in our favor  
for \$26.63/ in payment of yr a/c is duly rec'd.

Expressing our thanks, we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 6th 1864

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

Sir:

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

Your instructions regarding 1 cent Playing Card are duly heeded; as also the authority to print fifty sheets, or 4.250 70 ct stamps.

Will you please inform us whether "Matches & Photographs" will not be considered as Proprietary stamps so called. We know there is absolutely no patent right, perhaps, involved therein; but all articles under Schedule C have had a general proprietary stamp or stamps, so designated, applied to them; and it has been, we believe, the habit of parties stamping bottles, boxes & pckges (anything but documents in short) to order and receive Proprietary (so called) stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada June 7th/64

C. W. L. F. Morrow Agt

Dear Sir;

May we enquire when you will settle the a/c against you on our books?

In view of the great length of time we have granted you, of the use of our money in the meanwhile, and of the absence of any excuse or apology for the continued delay, we have to express our very emphatic complaint.

We beg that you will at once send us the proper blanketing or remit balance now due us, amtg to \$209.72/100 principal & interest. We can and will no longer submit to the very extraordinary behaviour which has characterised this whole transaction.

Very Obtly Yrs  
Butler & Carpenter

Philada. June 8th 1864

Wm Gates Esq

Dear Sir:

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

We have had a model of your 1 cent stamp prepared, which is herewith inclosed for aproval. We think it very pretty and effective. Your portrait can be engraved for that in the model or another device substituted.

We beg you to signify yr approval so that we can push the work along while you are getting the photograph or daguerreotype prepared. This is important as but one artist can work on it at a time.

Of course you are subject to no expense should the law fail to pass in the meanwhile. Please return the model.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 10th 1864

Wm R. Bliss Esq  
Secretary

Dear Sir:

Your favors of the \* and 9th insts, the latter inclo-  
sing check in our favor for \$1.520 are duly rec'd.

Expressing our earnest acknowledgments we remain

Very Respectfully Yrs  
Butler & Carpenter

Received, Philada. June 10th 1864 of the American  
Bank Note Company Fifteen hundred & twenty dollars (\$1.520)  
being payment in full of our a/c to 12th inst for Mr Steel's  
services.

\$1.520

Butler & Carpenter

\*(( Date omitted by writer))



Philada June 10th 1864

D. M. Richardson Esq  
Detroit. Mich.

Dear Sir:

On the 3rd inst we wrote you at length concerning your new stamp.

We have in the meanwhile prepared a model for the one cent stamp which we herewith inclose for approval. It is designed in the engraving to give certain effects in the lettering etc etc which it is difficult to produce with the pencil; but you can get a good idea of the stamp from the inclosed. Of course you can have it printed in any color you desire.

Will you be kind enough to examine, report upon and return the inclosed stamp? If you would prefer an eagle in place of the portrait we will engrave one for the space indicated.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 10th 1864

Messrs D. Barnes &amp; Co

Gentlemen:

We have the honor to submit herewith a/c for Private order No 5.809 B delivered on the 30th ult. We submit also charge for retouching your 4 ct plate having printed and delivered you therefrom thirty three thousand six hundred & ten impressions & 22 stamps.

Very Resptfly Yours  
Butler & Carpenter

Philada. June 10th 1864

D. Barnes &amp; Co

To Butler &amp; Carpenter Dr.

Retouching or engraving 4 ct plate	\$125
Paper & Ptg 55.000 2 ct stamps @	4.71
" " 54.375 4 " "	5.61
Perforating 109.375 stamps @ 3%	3.28
	<u>\$138.60</u>

Philada June 10th 1864

D. Jayne & Son  
 To Butler & Carpenter Dr

June 3. 1864				
Paper & Ptg	57.500	1 $\frac{1}{2}$	8 9/37	\$4.74
"	23.750	2"	8 9/37	1.95
"	28.125	4"	8 14/37	2.27
				<u>\$8.96</u>

Philada June 10/64

Messrs Pettridge & Co  
 To: Butler & Carpenter Dr.

June 6/64

Paper & Ptg 5250 2 ct @ 9 27/37  
 due on old a/c

51¢  
 51  
\$1.02

Gentlemen:

Above we hand our a/c in full.

Very Resptfly  
 Butler & Carpenter

Philada. June 10/64

J Curtis &amp; Son

Gentlemen:

Herewith is submitted our a/c for order No. 5825  
delivered 2nd inst.

Very Resptfly Yr  
Butler & Carpenter

Philada June 10/64

Messrs J Curtis &amp; Son

To Butler &amp; Carpenter Dr

Paper & Ptg	217.500	1 ct @ 6 13/37	13.91
Perforating	217.500	1 " " 3	6.52
			<u>20.33</u>
		Credit on old a/c	5.06
Balance due Butler & Carpenter			<u>25.26</u>

Philada. June 11th 1864

Demas Barnes & Co

Gentlemen:

Your favor of the 10th at hand. We have about \$8,000 worth of your 4 ct stamps on hand; and but a few hundred dollars worth each of the 1 & 2 ct stamps. We have, hence, four weeks supply of the 4 and will have in a few days the same (in time) supply of the 1 & 2 ct. If you will designate about what amount of the 1. 2 & 4 cts you will want within four weeks they shall be ready, so that until the alteration be effected you will suffer no loss from a want of your private stamps.

We repeat our offer to make alteration of name for one hundred and ten dollars.

Very Resptfly Yrs  
Butler & Carpenter

Philada June 13th/64

Wm Gates Esq

Dear Sir:

Yr favor of the 10th inst is duly rec'd. We acknowledge our receipt of the photograph (an excellent one) by Express.

We forwarded you on the 8th inst model of yr One Cent stamp which we hope you have ere this rec'd. We inclose now model for your Six Cent stamp. Be kind enough to state whether it is long and wide enough. It is very different from any we have yet made up and we submit it to your approval.

Our ordinary course has been to ask payment when our plates are engraved and ready for the press. Parties can either remit or be drawn on as they elect. We will doubtless \* satisfied with any arrangement you may devise.

Very Resptfly Yrs  
Butler & Carpenter

\*((Word "be" omitted by writer))

Philada June 13th/64

Messrs D. Barnes &amp; Co

Gentlemen:

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

It is as you are aware necessary to retouch steel plates whenever they become worn by considerable printing; and while this retouching or re-engraving must be often done to keep the original work in effective and valuable order, it has been the custom not to make a charge therefor until 30,000 impressions have been taken from the plate. Then the engravers are entitled to make a charge for the restoration and keeping up the plate to its primitive usefulness. This charge is the half of the original cost.

It is the Government's business to furnish stamps, but the expenses of engraving etc on private stamp plates is to be borne by the parties so using them. If you use the Government Proprietary stamps, you are subject to no charge for engraving, printing or perforating; but while the Government grants you the privilege of having your special plates engraved you are of course to bear the cost thereof.

If you paid nothing for the engraving of yr private stamps you would not certainly be charged for the retouching. We beg to say the Government pays nothing for its plates - the immense amount of printing supposed to be derived therefrom is considered by the Department as an offset for the cost of the engraving. It is our misfortune that experience has not proven this theory tenable; but it is in the contract. Hence the difference between public and private plates. It is presumed that proprietors receive a handsome bonus in the discount etc which amply indemnifies them for the cost of engraving & printing. The stamp pays the duty, becomes a trademark to counterfeit which exposes the malfactor to punishment from the Government as he not only infringes on private right but attacks the public security by depreciating the revenue etc.

We have no claim on the Government whatever with regard to private stamp engraving or printing; and have therefor no recourse to it as you intimate. Your plates have been frequently retouched otherwise the 4 ct would have been quite worn out by this time.

We beg to inclose circular of the Government on the subject of engraving & printing private dies.

As to the charge for retouching being usual we refer you to the American & National Bank Note Cos of yr city who will doubtless corroborate the fact.

Very Resptfly Yrs  
Butler & Carpenter



Philada June 13th/64

Messrs J. Curtis & Son

Gentlemen:

We have the honor to acknowledge receipt of yrs of the  
11th inst, inclosing check in our favor for \$15.27/.

With thanks we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada June 14th 1864

Messrs. Scovill & Co.

Gentlemen:

We advised you on the 31st ult of a deduction in our rates for paper & printing in accordance with the ruling of the Hon's Comm'r.

We submit annexed statement showing the difference in yr favor and the amt to yr credit.

Be kind enough to intimate wheth-r we shall remit or credit you with the balance.

Very Resptfly Yrs  
Butler & Carpenter

Messrs A. L. Scovill & Co in a/c with Butler & Carpenter

Credit by Cash - April 16th/64

\$75

Debit to 1 ct 400,828 stamps to May 21 @ 1 29/296	4.39	
4 ct*199,638 " " " " @ 1/2	1.00	
**600,466 " Perforated do @ 3/4	18.01	23.40
Balance due Scovill & Co. May 21/64		<u>\$51.60</u>

Statement showing difference in favor A. L. Scovill & Co  
resulting from new as compared with old charges -  
viz:

May 21/64

Credit by	313,328 1 ct stamps @ 4/	12.53	
	87,500 " " " 1 29/296	.96	
	400,828 Perforated @ 3/4	12.02	
	139,634 4/ stamps @ 4/	5.48	
	60,000 4" " " 1/2	30	
	199,634 Perforated 3/4	5.98	\$37.27
Debitor to	400,828 1 ct @ 1 29/296	4.39	
	*199,634 4 " " 1/2	1.00	
	**600,562 Perf. @ 3/4	18.01	\$23.40
	Balance credit Scovill & Co.		<u>\$13.87</u>

\*((Difference of 4 stamps in these figures))

\*\*((Difference of 104 stamps in these figures))

Philada June 14th/64

Wm Gates Esq

Dear Sir:

Your favor of the 13th inst is at hand, containing returned model.

In our opinion your remarks are just and the alteration can be readily effected.

We have the honor to remain,

Very Respectfully Yrs

\*

\*((no signature))

Philada June 14th 1864

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

Sir:

We have the honor to acknowledge receipt of yr a/c and pkge  
said to contain 27  $\frac{3}{4}$  yds. Face Blanketing.

Very Resptfly  
Butler & Carpenter

Philad. June 14th 1864

Messrs J. Curtis & Son

Gentlemen:

Your favor of the 11th inst is this morning rec'd.

We have just prepared an ample supply of yr stamps so as to save you future delay in obtaining them; but as you will use two where you formerly used one the balance will doubtless be exhausted ere the new plate can be prepared.

It will cost you one hundred and fifty dollars to alter the plate as you require. However, in a very few days you would have had to pay about this for reentering your present plate, as we have printed therefrom already 30,000 guaranteed impressions. We will at once see to the alteration and let you have the new plate at the earliest possible moment.

Very Resptfly Yrs  
Butler & Carpenter

Demas Barnes & Co

Gentlemen:

Your favor of the 14th ult is at hand. We beg you to pardon us if we say that we think you misapprehended the question at issue. You claim that the Government must deliver your stamps to you free of charge. Undoubtedly this is the case when you use the Government stamps engraved by us for the common Government issue, in accordance with with\* the directions of the Inter. Rev. Dept. The General Proprietary stamps cost nothing to the consumer over and above what their denomination expresses of excise duty. But where parties desire for some special reason of their own to have a particular stamp and not to use the general stamp, the additional expense of engraving, printing, paper & perforation must be defrayed by them. Otherwise the Government might be exposed to very heavy loss. You have the privilege of using a private stamp in lieu of the general stamp, if you do not wish so to do, you can take the general stamp free of all the expenses as borne by the Department of Int. Revenue. You say that you "find no authority for any other charge being made against" you, that the prices fixed by Congress for the stamps. Permit us in reply to quote Sec 99 of the Law of Excise Tax where, after prescribing the proper cancellation of the general stamps, the following proviso is introduced. viz:

"Provided, nevertheless, that any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under Schedule C of this act shall have the privilege of furnishing without expense to the United States, in suitable form, to be approved by the Comm'r of Int. Rev, his or their own dies or designs for stamps to be used thereon etc etc."

Now such dies could not be prepared without expense and that expense must be borne by the proprietor. The Comm'r issued his regulations Jan'y 1. 1863 with regard to the conditions of preparing private stamps, and a copy of those regulations was forwarded you on the 13th inst.

The charge for retouching is always consequent on the amount of printing. It is neither reasonable nor just to expect plates to be engraved and reengraved without cost; and this should be especially the case when, as in your case, the plates were put at a very low figure, less than half their value originally and you subsequently insisted on a very heavy deduction on the proposed price. We have never contemplated the possibility of being obliged to continue indefinitely engraving plates, simply because the original plates were paid for, and at a very unremunerative figure.

We beg to say, gentlemen, that you might be asked with as much propriety to refill all old bottles with your reparation free of cost, simply because the purchaser once paid for the bottle and contents.

We desire to say, moreover, that we lately handed you back over eighty dollars on paper & printing a/c, without being asked or constrained so to do by any other power than our own determination. The old rates of charges was based on a distinct understanding months ago - a year ago @ with the Department, and applied impartially, of course, to all our customers. In preferring a charge against a party (whose a/c had never been previously presented) he brought it to the action of the present bureau of Revenue, and petitioned the Hon Mr Lewis, Comm'r, on the subject. The

\*((word "with" repeated by writer))

Comm'r decided in opposition to our previous understanding with his predecessor - whereupon, although not asked or required to do so, we placed all on the new footing and allowed the difference on all back payments. This has been a serious matter, but we were unwilling that any one customer should claim an exemption, not enjoyed by all. We mention this simply that you may understand we have no other wish but to be just to all parties in our business. On the same basis we present our charge for retouching.

We have no objection whatever, if you so desire, that our correspondence be shown or(?) submitted(?) to the Hon'le Comm'r; and you are perfectly right in watching(?) closely whatever affects your interests.

Very Resptfly Yrs  
Butler & Carpenter

((Corner of page torn off completely. Last paragraph is pieced together by putting in words that seem to fit.))



Philada June 15th/64

E. T. Wright Esq

Dear Sir:

Your favor of the 11th inst inclosing dft in our favor (fifteen dollars) for am't of our a/c is duly rec'd.

Expressing our earnest obligations

We remain Very Resptfly Yrs

Butler & Carpenter

Philada. June 15th/64

D. M. Richardson Esq  
Detroit. Mich.

Dear Sir:

On the 3rd and 10th insts we wrote you at length and in the latter letter enclosed a model for your One cent Stamp. We have no acknowledgment of either communication, and fear the mail must have failed in both instances, or the letters have not been delivered to you.

Again we essay our fortune and hope sincerely these lines may reach their proper destination. We have a model for your 6 ct stamp but will not forward it until we learn something definite with regard to our former communications.

Be kind enough immediately on receipt of this to acknowledge it.

Very Resptfly Yrs  
Butler & Carpenter

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

Your telegram for Riley's stamps rec'd.  
Our Four cent Proprietary is very low - may we not print  
a months supply?

Butler & Carpenter

June 16. 1864

June 15th 1864

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

Sir:

Your esteemed favor of the 15th, containing copy of a Resolution with regard to our claim, is received this day.

Unfortunately just at this juncture our Mr B. cannot immediately visit Washington or we would have left today or this evening for the Capital. Mr B. has had a recurrence within a few days past of his asthma, and suffered today under a severe attack. It is our intention, however, to leave at the earliest moment in accordance with your kind and wise suggestion. We have also been under the impression that Congress would tomorrow adjourn over until Monday next, thus affording the members an opportunity to visit our splendid Fair. We apprehended, therefore, the probability of being unable to do anything until Monday when we purpose being on the ground. We trust these views may meet with your approval.

In the meanwhile, we will address Messrs Stevens, Ashley, Boutwell etc and impress as well as we can upon their private consideration the subject matter. Supported by your most kind and valuable aid, and assisted by others we have sanguine hopes of getting a settlement of this long delayed matter.

We beg to declare our very earnest appreciation of your persistent and generous support of our cause, and to declare our entire satisfaction with the resolution you have prepared in our behalf. The history of the past has convinced us that, however, just our demands and onerous our responsibilities might be, but little hope of success was to be entertained unless some such impartial and powerful interference as your own interest in Justice to our cause intervened in our behalf. With such an intervention we justly anticipate the consummation long time so devoutly wished.

With great respect and earnest gratitude we remain

Truly & Obtly Yrs  
Butler & Carpenter

Philada. June 16th 1864

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

Sir:

As the session of Congress approaches its close we feel very anxious to essay another and happier effort to obtain the indemnity claim purposed to be given us by the last Congress, but which, through accidental and unfortunate wording of the resolution, we have been debarred from receiving.

It would trespass on your time and patience to recapitulate the history of this subject. We have written so frequently, explained so thoroughly and canvassed the whole matter as fully by word of mouth and letter that we know you are perfectly conversant with its merits. The Hon'le Comm'r of Int. Rev. has also been made acquainted with the claim, and the reasons necessitating its presentation. We know that he, and all others in the Bureau cognizant of it, approve and endorse it. Therefore, honored Sir, we are sanguine that at this late hour that we shall eventually be rewarded for the disappointment, the labor of mind and body, and the serious pecuniary loss attendant on our business. But we also feel that whatever effort we might honorably make to enlist the sympathy and support of Congress would be quite ineffectual unless our representations met with your approval and that of the Hon'le Commissioner. In announcing to us the ruling which prevented your ~~blurred~~ us to obtain the full amount of the claim, viz: \$20,000, you very kindly added that you were convinced the allowance made under that ruling was by no means just and undemnifying compensation; and you stated most generously you would second any proper measures to obtain from Congress the full amount. May we not indulge the earnest hope that nothing has since then occurred to influence adversely your favorable intentions?

Our debit on our business at the end of our first year's contract viz, Oct 1. 1863 was over \$40,000; and with this indemnity of \$20,000 together with the improved rates of our new contract, we hope at the end of the present business year, viz Oct 1. 1864, to reduce our indebtedness to within five or ten thousand dollars; and we may thus hope in the third year to be entirely free from debt and make eventually a profit. Surely we merit it!

The increase (average) in the consumption of stamps is considerably over last year, and we will probably deliver one hundred and forty millions of stamps up to Oct 1. 1864, being an excess of thirty millions over the preceding twelve months' demand. But how far short yet is this demand as compared with the estimate of the Internal Revenue Bureau when we commenced manufacturing the stamps? Those estimates called for 600,000,000 stamps to July 1st 1863, or 750,000,000 stamps for the full year of the stamp business, up to Oct 1. 1863! Consequently the second year of our contract will call for about one fifth only of the estimated demand of the first year!

Let us beg you, therefor, honored Sir, to extend us such assistance in our present endeavor to obtain a partial indemnity as may in your judgment and good will be deemed proper and efficient. We will address a few lines to the Hon'le Thaddeus Stevens, Chairman of the Committee of Ways and Means, in explanation of the matter and in support of a resolution to be drawn up and presented for the approval of Congress. Should that resolution commend itself to your good opinion, its indorsement would be a most powerful auxiliary in our behalf.

Philada. June 16th 1864

Hon Thaddeus Stevens  
 Chairman of the Committee of Ways and Means  
 Washington. D. C.

Sir:

As you are probably aware we have thus far been unable to receive the amount of the Indemnity Claim granted us by the last Congress, owing to an accidental and unfortunate wording of the resolution.

As Congress approaches the end of the present session we are most anxious to have such corrections made or such measures taken as will result in giving us at last the long delayed claim. Accordingly a resolution has been prepared to be submitted for your approval and that of your honorable Committee; and we beg very earnestly to enlist your favorable consideration thereof.

In its support permit us to narrate as briefly as possible the circumstances necessitating the steps we have taken in this matter.

Our Contract for the manufacture and delivery of Int. Rev. Stamps made in Aug. 1862 required us necessarily to be in a position to meet any and all demands of the Int. Rev. Bureau for stamps; and we learned that said Bureau estimated the consumption of stamps at between 600,000,000 and 650,000,000 up to June 30th 1863 or, on the same average, between 750,000,000 and 800,000,000 stamps up to Sept 30. 1863. It was our duty as well as our desire to be able to meet such requisitions; and we accordingly strained every nerve and spared no expense to do so. Far from such estimates being realized, however, we were called on to deliver only about 108,000,000 stamps up to Spet 30. 1863, or only one seventh of the anticipated consumption! The loss resulting to our business was very severe, and the end of our business year showed a balance of over forty thousand dollars on the wrong side of the a/c. Thus through no fault of our own, but from due obedience to Departmental wishes and instructions, we found ourselves heavily mulched, with no prospect of future indemnity in any increased demand for stamps. Forseeing in the winter of 1863 that we must thus suffer we applied to Congress for relief, asking an indemnity of twenty thousand dollars, or about one half of our absolute business loss. This application was approved by the Hon'e Sec'y of the Treasury, and the then Hon Comm'r Geo S. Boutwell; it was indorsed by the Committee of Ways & Means, and was unanimously passed by both Houses.

Subsequently on examination of the wording of the resolution, the Hon Sec'y of the Treasury was not satisfied of its express legal intention; and from verbal inaccuracies our efforts to obtain the amount were frustrated. The Hon'e Sec'y of the Treasury, in announcing to us his views of the wording of the claim resolution, wrote as follows; viz "In construing the law I act judicially and have no authority to act otherwise. I am sensible that upon this construction you are not indemnified, and I shall very willingly recommend to Congress the passage of an Act which will place you in as good a position as you would have been if the whole amount of printing you were authorized to expect, by the estimates of the Bureau of Internal Revenue, had been ordered." Impressed with the conviction of our unjust suffering the Hon'e Secy

offered as above to aid us in securing a whole indemnity, and not merely the partial indemnity in question.

The Hon'ble Geo S. Boutwell, Ex-Comm'r, now member of the House of Representatives, has always approved and supported our claim; and the Hon'ble Comm'r Jos J. Lewis is fully satisfied with and endorses its merits. They are both aware of its history, of the delays, disappointment and losses which we have consequently sustained. In short, honored Sir, supported and indorsed as is this application by the highest, best and most impartial authority and knowledge of the Treasury & Internal Revenue Bureau, we appeal with confidence once more to your honorable Committee and Congress, earnestly hoping that the justice of our cause may entitle it to such favorable consideration and action as to recompense us eventually, at least in part, for the long delay and undeserved disappointments which have unfortunately and accidentally attended its history.

With great respect we remain Yr Obt Servts  
Butler & Carpenter

Philada. June 16th 1864

Hon'ble Geo S. Boutwell  
Washington. D. C.

Sir:

We are solicitous to introduce again to the favorable consideration of Congress our Indemnity Claim which, through an unfortunate and accidental verbal inaccuracy, has remained beyond our recovery.

We will not tire your eye or ear with what is to you, indeed, more than a "twice-told tale". You are familiar with the history of the mistaken estimates of stamp consumption, of our heavy Business loss (amtg to over \$40,000 Oct. 1. 1863) and of the nature and intention of our claim of indemnity. While the demand for stamps is this year in excess of last years', we will only deliver, at the present rate, about 140,000,000 in the twelve months from Sept 30/63 to Sept 30/64; a very small am't when compared with the original estimates. Hence, despite the increase of consumption and our improved rates of charge our debt remains a heavy burden; and we have thus far for our labor, our responsibilities and our fulfilled duty, but to struggle with liabilities incurred through no fault, but caused by our desire and obligation to satisfy the Government. The Hon'ble Secy of the Treasury wrote to us in regard to our claim (Jany 1864) as follows: "I shall very willingly recommend to Congress the passage of an Act which will place you in as good a position as you would have been if the whole amount of printing you were authorized to expect, by the estimates of the Bureau of Internal Revenue, had been ordered. I have conferred with Governor Boutwell and he concurs with me in this view."

Such an application, honored sir, would indemnify us in whole and offers more than we claimed. We are deeply sensible of your kind intentions and proud to have so powerful an endorsement of the merits of our cause. But, with the improved rate of charge and the increasing consumption of stamps, we hope, with the collected claim of \$20,000, to cut down our indebtedness to within five or ten thousand dollars by the end of this second business year, viz Oct 1. 1864; and during the third year we hope to be free from debt and make a profit on the business. We think very earnestly we deserve eventually to make something, at least, a living out of the contract; and to be recompensed for our long waiting, heavy responsibility and large outlay of labor, thought and pecuniary means.

We beg, therefor, as a preliminary step to our ultimate freedom that you will aid the passage of such a resolution, to be presented by the Hon'ble Chairman of the Committee of Ways & Means as will compass this result, and, as by so doing you will contribute powerfully to the cause of the oppressed and unfortunate (which we honestly claim to be) you will have the satisfaction of hastening tardy justice, and conferring a great obligation on

Yr Very Sincere & Obt Servts  
Butler & Carpenter



Philada June 16th 1864

Hon'le Jas B. Ashley  
Washington. D. C.

Sir:

A resolution will shortly be submitted for the approval of the Committee of Ways & Means & Congress, giving to us our long delayed and much needed indemnity claim. As you are aware, a mere verbal inaccuracy has debarred our receiving the full amount appropriated last year, and the Hon'le Secy of the Treasury has very cordially offered to aid us to secure a full indemnity. The Hon'le Comm'r endorses and approves the claim, which covers, indeed, but half our loss, a loss incurred through our efforts to put the Department in full command of any anticipated Revenue sources from stamps. With this indemnity of \$20,000 we will be relieved in part from a very heavy and undeserved debt; and we solicit very earnestly your support of a measure which will, at last do justice, at least in part, to our cause, and which is supported and endorsed cordially by the highest and best authority of the Treasury & Revenue Departments.

Very Resptfly & Truly Yrs  
Butler & Carpenter

Philada. June 17th 1864

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

Sir:

Your telegram directing delivery to John M Riley of \$50.00 stamps was duly received and acknowledged. Your telegraph authorizing us to print 3,000 sheets of 4 ct Proprietary and 20 sheets \$50.00 stamp is also at hand, and commands our due attention.

We have the honor to remain

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada June 17th/64

Messrs J. C. Ayer & Co

Gentlemen:

Your favor of the 14th inst is duly rec'd.

We beg to remark that the present Commissioner having decided adversely to the understanding had with the preceding administration, in regard to one party on an original a/c, we put all our customers at once on a similiar footing, and allowed them the difference on the old rate gratuitously - a measure, we beg to say, caused by no instruction or direction from the Department. We are unwilling, however, that any one party should have privileges not enjoyed by all.

We have the honor to remit herewith draft in yr favor for the amt balance viz 71.19/

Very Resptfly Yrs  
Butler & Carpenter

Philada June 17th 1864

Messrs J. Curtis & Son

Gentlemen:

Your favor of the 15th inst is duly rec'd and noted.

We have prepared for you of the 1 cent stamps about 5.300 impressions, or about 349.000 stamps, or say 33.000 worth with the 10% disc't. We will have your plate ready for you in six weeks (possibly four weeks) from the date of yr order to prepare it.

Hence, if the present amount of stamps, with what you have on hand, will supply you for five or ~~six~~ weeks ahead, your new plate will be ready in time. Write us immediately of yr wishes.

Very Resptfly Yrs  
Butler & Carpenter

Philade June 1<sup>st</sup>/64

Messrs W. & T. Liversidge

Gentlemen:

Yr favor of the 11th at hand. The two bbls of Dextrine have also been delivered. We note your remarks in relation thereto. We are aware of the increased prices of things generally and you must of course feel it with ourselves and others. We hope, however, that "there is a good time coming", and high prices will with the rebellion find their proper level.

Your a/c agrees with ours; and we accordingly remit you herewith inclosed dft in yr favor for \$155.35/ on Bk of Manhattan Co. New York, in full settlement of our a/c with you.

Let us beg you to acknowledge receipt thereof.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 18th 1864

Hon'g Edgar Cowan  
U. S. Senator:  
Washington. D. C.

Sir:

We beg very respectfully to invite your attention and good services in behalf of our Indemnity Claim reported by the House Committee of Ways & Means in our favor, and which will doubtless shortly be presented for the indorsement of the Senate.

We will narrate as succinctly as possible the history of this matter necessitating our past and present action. Our Contract, made originally in Aug 1862, required us necessarily to be in a position to meet all demands of the Internal Bureau for stamps. The estimates of said Bureau were for 600,000,000 or 650,000,000 stamps up to Sept 30 1863, the end of our first Contract year. We strained every nerve to put ourselves in position to supply this anticipated demand. It was our duty as well as desire so to do. But the result proved very different from the Departmental estimates based as they were upon carefully considered appropriate data. The whole amount of stamps called for up to Sept 30 1863, 108,130,901 stamps, or one seventh only of what had been estimated. The loss to us was consequently very serious; for our labor, our responsibilities, our anxious desire and untiring efforts to be abundantly able to satisfy the Government and prevent any delay, embarrassment and loss of revenue from a want of stamps, we found a balance of over forty thousand dollars against us, and with no prospect of any future increase of demand to liquidate any portion of the heavy debt.

Forseeing in the early part of the winter of 1863 that this very serious loss was inevitable we applied to Congress for relief. Our application, approved by the Hon'g Secy of the Treasury & the Hon'g Commissioner, Geo S. Boutwell, was endorsed by the Committee of Ways & Means and unanimously passed by both Houses. Subsequently it was discovered that an unintentional and unfortunate wording of the resolution would prevent us from realizing the amount claimed, viz, \$20,000, or about the half of our absolute business loss.

The Hon'g Mr Chase, sensible of our unfortunate position and of the accidental nature of the reason causing us thus to be debarred from obtaining the claim, very kindly expressed his willingness to recommend such measures of Congressional relief as would be entirely satisfactory; in which the Hon Geo S. Boutwell, Ex-Commissioner expressed his concurrence. The present Hon Comm'r Jos J. Lewis approves and indorses our application very cordially. With the amount to be granted (viz \$20,000) we will have a debt at the end of this our second year's business of between five & ten thousand dollars, despite the increased rate of our present charges and the additional consumption of stamps. The prices

of all things in our business much exceed the rates when the contract was taken; but of this we should not complain. It is neither proper nor desired by us that the Government should indemnify us for losses with which it has properly nothing to do; but where we have so severely suffered, through no fault of our own but rather from the necessity of meeting the wants of the Internal Bureau, we believe and claim very earnestly we should at least be partially indemnified, as in this case.

In support of our representations we beg to inclose for your perusal, the copy of a paper addressed by the Hon's Secy of the Treasury to the Chairman of the Committee of Ways & Means in relation to this matter. Thus supported by the Hon's Secy, the Hon Ex-Comm'r, & the present incumbent, Hon J.J. Lewis, we commend our cause to your favorable consideration and support in the Senate.

With much respect, we remain

Very Obtly Yrs  
Butler & Carpenter

Philada June 18th/64

D. M. Richardson Esq

Dear Sir:

Yr favor of the 16th containing model is at hand.

The suggestion of the word "Friction" is a good one and it shall be included.

We regret to learn you have been unwell, but Washington air rarely agrees with others than politicians! We trust you will quickly regain your usual good health.

Inclosed we submit model of your 6 ct stamp. The intention is to make the letters white ruled on a dark background, thus giving a bright effect besides making them quite prominent. The border is of lathework.

Be kind enough to say whether it be long & wide enough: or make such suggestions as you may desire.

Very Resptfly  
Butler & Carpenter



Philada June 18th/64

Wm Gates Esq

Dear Sir:

Your favors of the 17th at hand.

Yr Second favor containing the 6 cent model has been just rec'd.

Your suggestions will be duly attended to, and we hope to make another and more satisfactory model.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 18th 1864

Messrs Demas Barnes &amp; Co.

Gentlemen:

Your favor of the 17th at hand.

In reply to your question we state very respectfully that common stamps do have to be retouched unquestionably, but the Government is at no expense whatever for such retouching. It is done at our expense.

Permit us to say that the large amount of consumption of general or common Proprietary stamps is considered an equivalent of much value for the cost of engraving. Those plates are used by everybody and the demand is for millions of stamps monthly therefrom; whereas your plates are your special property, can be used by ~~no~~ one else and the amount of printing therefrom is by no means to be looked on as sufficiently great to induce us to retouch and reengrave the plates for nothing. As far as the Government is concerned it has nothing to do with the question of difference of cost between its own plates and those ordered by private parties. The Government is at no expense for the latter whatever that is a private matter to be arranged between us and the private parties.

We do not exactly understand what you mean by saying the "Government saved a portion of it" - ie the price of engraving your dies. Permit us to add that all your dies are greatly "in excess of the common size" of proprietary stamps. The Government size 1 & 2 ct Proprietary stamps is  $13/16$  inches superficial area within perforating margins, the 3. 4. & upwards is  $13/64$  inches do do. The former print 210 to the sheet and the latter 170 stamps. Your one cent stamp prints only 64 stamps, yr 2 ct, 52 stamps and your 4 ct 39 stamps to the sheet. Therefore, if you think "you should pay for retouching those dies for size in excess of common size," you will yourself acknowledge that we are justified on your own ground for the charge.

Very Respectfully Yours  
Butler & Carpenter

Philada. June 27th 1864

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

Sir:

We observe by the morning papers that the Tax Bill has finally passed both Houses.

We understood it was a subject of thought with you whether "Matches" were to be or not to be considered under the head of "Proprietary articles". We beg to say that we supposed the Proprietary stamps originally to cover all articles in Schedule C, making an exception however of the Play'g Card.

As we have but about 1,500,000 1 ct Proprietary stamps on hand it is very important that we be authorized immediately to commence printing and preparing a large amount - if this stamp shall be used for matches - Of the general or Common 1 cent stamps we have a much larger balance.

You will appreciate our desire to be fully prepared to meet the anticipated demand when we inform you that three manufacturers of matches have assured us they would every one require from forty to fifty millions stamps pr annum, or more than the whole previous annual consumption of stamps from every source! These manufacturers alone would in three days exhaust our present supply! The time required to print, dry, gum, dry, press & perforate is considerable; and we estimate from the above data that three double steam presses will be required to run unceasingly to supply the consumption.

You will, therefor, understand our anxiety to get a balance on hand in time for the first demand, so that no interruption, delay, loss and annoyance may occur. Indeed, so earnest are we in this wish that we would rather assume the loss of the unconsumed balance of match stamps than to be exposed to a doubt of an inadequate supply.

Be pleased, therefor, honored sir, to give us your early attention in a matter of as much importance. Of course, the above remarks are predicated on the belief that Matches are in the stamp bill.

Very Respectfly  
Butler & Carpenter

Philada. June 27. 1864

Demas Barnes & Co  
To Butler & Carpenter Dr.

June 20. 1864			
Paper & Ptg	109.168	1¢ @ 5 18/37	5.96
" "	54.583	4¢ @ 18 40/137	6.16
Perforating	163.751	3¢	4.91
			<hr/> \$17.03

Gentlemen:

Above we have the honor to hand in our a/c for order No. 5896 (a) delivered on the 20th.

Very Resptfly Yrs  
Butler & Carpenter

Philada June 27. 1864

Dr D Jayne &amp; Son

To Butler &amp; Carpenter Dr.

June 23	Paper & Ptg	75.000	1 ct	" 8 9/37¢	6.18
	"	21.250	2 "	" 8 8/37¢	1.75
	"	25.000	4 "	" 8 14/137	2.25
					<u>\$10.18</u>

Philada June 27. 1864

T. J. Husband in a/c with Butler &amp; Carpenter

Credit by Balance as pr Statement 2nd inst June 15/64	\$1.47
Debit to 13.125 (2 ct) = 3 29/37¢ Balance due T. J. Husband	<u>49</u> .98

Sir:

Above statement of yr a/c with us to date.

Very Resptfly  
Butler & Carpenter

Philada June 27. 1864

Messrs Hostetter &amp; Smith

Gentlemen:

Below is our a/c for order No. 5.842 delivered on the  
8th inst.

Very Resptfly  
Butler & Carpenter

Messrs Hostetter &amp; Smith

To Butler &amp; Carpenter Dr.

June 8/64

Paper & Ptg 68.125 stamps @ 9 117/137	6.72
Deduct balance to yr credit	3.91
Balance due Butler & Carpenter	<u>32.81</u>

Philada June 27. 1864

Messrs Hutchings & Hillyer in a/c with Butler & Carpenter

By Charges made April 5. 1864 viz:				
	Paper & Ptg	13.125	4 ct @ 5 2/3 ¢	74¢
To Paper & Ptg as follows, viz:				
April 5. 1864	13.125	st. @ 2 8/10	36¢	
June 8. 1864	13.125	" " 2 8/10	36¢	72¢
		Balance due H & H		<u>2¢</u>

You will observe by above statement that instead of 5 2/3 ct per thousand stamps you are to be charged 2 8/10¢. Hence we yet owe you 2 cts on previous charge.

Philada June 27. 1864

Messrs Hutchings &amp; Hillyer

Gentlemen:

Annexed is our a/c for private stamp Ptg on order No 5.844 delivered 8th inst.

Very Respectfully  
Butler & Carpenter



Philade June 28th 1864

Hon'le Chas O'Neill  
Washington. D. C.

Dear Sir:

Your favor of the 25th inst is duly rec'd, and we express our sincere obligations for your kind proffer of assistance in the matter of our indemnity.

We observe that the Tax Bill was passed finally on Saturday last; and, as we are much interested in ascertaining the obligations of the Stamp Sections, we would be very glad to get a copy of the Bill at the earliest moment possible. Possible you may be enabled to send us a copy and thus put it in our power at once to shape our business to meet that new contingencies. If you can thus oblige us, without inconvenience or trouble, you will add another charge upon the indebtedness of

Yrs Very Resptfly  
Butler & Carpenter

Philada June 28th 1864

Demas Barnes & Co

Gentlemen:

Your favor of the 27th inst inclosing check in our favor for \$138.60/100 is duly rec'd.

Expressing our very earnest obligations for your kindness we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada June 28/64

Messrs Jeremiah Curtis & Son

Gentlemen:

Yr favor of the 27th at hand. We have on hand ready to meet your order 353.118 stamps of yr one cent private die. Your order will very nearly exhaust this amount.

We believe we will be ready to print from your new plate in about two weeks from date, so that in three weeks we will have enough stamps of the new 2 ct denomination to meet yr regular orders.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 28th 1864

D. M. Richardson Esq  
Detroit. Mich.

Dear Sir,

Your favor of the 17th inst was rec'd at our office during our absence in Washington and was forwarded us; on our return we find also yr letter of the 23rd inst.

The Government size of the 3 cent stamp prints 170 to the sheet, being a larger stamp than the 1 & 2 cent stamps. If you desire it made as small as the latter denominations we are aware of no existing objections. Using the same head as in the 1 cent stamp we will charge \$250 for the plate. There will be no additional charge for paper, printing gumming or perforating.

Do you think a stamp as small as the usual 3 cent stamp size will be sufficient for your purpose and meet the requirement of the law as regards affixation?

We are now in correspondence with the Hon's Commissioner with regard to the character of title of Matches - whether they are to be considered as "Proprietary" or not. It may be that he may rule matches to be stamped by the General one cent stamp, and not the one cent "proprietary". However, this will not affect you one way or the other, unless he should decide that your article not being proprietary strickly so called you cannot therefor have a special private stamp. Our belief, however, is that all articles in Schedule C (wherein matches occur) are entitled to special stamps for private use if so wished.

Very Resptfly Yrs  
Butler & Carpenter

Philada June 29. 1864

Messrs Bennett Pieters & Co.

Gentlemen:

We forward you proof impression of your private stamp which we submit for approval.

Be kind enough to state your criticism on the portrait so that we can make any alteration you may desire ere the die be hardened and the plate made.

We hope that the work may so commend itself to your satisfaction as to excuse the delay necessary for its perfect finish.

Be pleased also to state whether you desire your stamps gummed and perforated.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 29th 1864

H. Dalley

Dear Sir:

Your favor of the 24th is at hand & commands our attention.

We doubt very much that such a stamp as you suggest would meet the requirements of the law. It would appear from the specimen before us that the vignette label is not a component part of the wrapper (which is of soft blue paper) but is affixed thereon over the blank square on the lid of the box. Now certainly no such stamp would be destroyed in opening the box; on the contrary, it would remain entire and unharmed. Hence we do not see how the provisions of the law are complied with and to engrave such a stamp would expose you to loss and be useless.

Again we do not think the Int. Bureau would authorize a stamp to be used which would consist in a slight addition of a few letters & numerals to a previously used label. The Bureau has the custody of all dies, rolls & plates of internal revenue stamps and it would be in contravention of the spirit if not the letter of the law that a die should exist out of the Bureau's control. These points in our judgment should be settled by competent authority, the Commissioner of Internal Revenue, Hon Jos J. Lewis, ere you direct us to engrave the stamp.

Further, have you the die and rolls of this vignette in your possession? or dimply the plate?

To engrave anything significant and available as a U.S. Stamp would require considerable alteration of your present vignette, necessitating a redrawing and recutting of the whole thing and then we doubt that the stamp can be used.

We suggest that you have a distinct stamp engraved, with yr portrait thereon and of such dimensions and shape as to encircle any opening side of the box. You can then retain your present label if desirable.

Very Resptfly Yrs  
Butler & Carpenter

Philada. June 30th 1864.

D. M. Richardson Esq

Dear Sir:

Your favor of the 28th inst with photograph is duly rec'd.

We will take all due pains to make a perfectly satisfactory picture for you.

Permit us to say with regard to your expressed wish concerning the number of stamps of the 3 cent size that the plates print 170 to the sheet. All our plates & paper are of a certain fixed and systematized size. Otherwise with the immense variety of stamps (some 92 for the Government alone!) there would be great confusion. It was absolutely necessary to adopt some such definite plan and apply to it all the varied sizes of stamps. When you think of the different shapes and sizes, of the mathematical precision necessary for the perforation, of the necessity of uniform paper to shrink uniformly you will at once appreciate how indispensable this system is to our business. From it we cannot depart without suffering loss and exposing our business to risk. As it cannot matter to you how many stamps there are on the sheet (you paying nothing therefor) we trust you will make no objection to our furnishing the stamp in accordance with our business rule.

Our paper, presses, racks, perforators and boards - in fact the whole paraphernalia of our business - are in strict and carefully thought out relations. Simplicity, dispatch, economy and above all security are thus obtained.

Very Resptfly Yrs  
Butler & Carpenter

Philad<sup>a</sup>. June 30th 1864

Hon E. A. Rollins  
Dep. Comm'r Int. Revenue  
Washington. D. C.

Sir:

Your esteemed favor of the 29th at hand.

The interval of time prior to Sept 1. 1864 is enough to enable us to make provision to meet any demand for the Government general stamps; but various parties, manufacturers of matches, have already ordered private plates and two months afford but a very brief period to engrave and print an adequate supply of stamps to fill their orders.

It is important for us to know whether match manufacturers are allowed to have private dies, though the law would seem, under the provisions of the old Tax Bill, Section 99, to authorize very distinctly the preparation of such private plates. Matches are "articles subject to stamp duty under Schedule C of this act" and unless the Proviso of Section 99 of the old Bill has been altered or abrogated by the new Bill we believe match manufacturers are entitled to their own plates. Still it is our duty as well as our interest to be instructed by the Department in this matter before proceeding further; while, on the other hand, if such plates can be engraved we should know it immediately.

Of the general 1 & 2 cent stamps we have on hand about 14,000,000 of each, while of the 2 cent Playing Card we have 9,000,000. These last stamps could be very properly used for "receipts" under the new Tax - provided, always the tax on receipts was not stricken out from the bill.

Very Resptfly Yrs  
Butler & Carpenter



Philada June 30/64

Messrs Jeremiah Curtis &amp; Son

Gentlemen:

Annexed we submit Paper, Ptg & perforating a/c of  
order No 5.988 delivered yesterday.

Very Resptfly  
Butler & Carpenter

Philada. June 30/64

Messrs Jeremiah Curtis &amp; Son

To Butler &amp; Carpenter Dr

Paper & Ptg	327.500	1 ct stamps @ 6 13/37¢	\$20.70
Perforating	327.500	1 " " 3¢	9.82
			<hr/> \$30.52

Philada. July 1. 1864

Messrs Bennett Pieters & Co.

Gentlemen:

We forward you herewith inclosed proof in colors of your stamp now finished.

We trust it will meet with your approval and that in consideration of the excellence of the work you will pardon the necessary delay.

Telegraph your approval that we may without delay harden the die, prepare the rolls and finish the plate.

Write us in what color you wish the stamps printed, whether they shall be gummed and perforated, and what will be the amount of your first order on the Int. Rev. Bureau. We will then go ahead understandingly.

Very Respectfly Yrs  
Butler & Carpenter

Philada July 1. 1864

Wm Gates Esq  
Frankfort  
N.Y.

Dear Sir:

We herewith inclose another model for your Six cent stamp which we trust will meet with your approbation.

The lettering is made quite prominent and distinct and we think the whole stamp an improvement of a marked character over that formerly submitted.

We believe the length is now correct.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 2nd 1864

Wm R Bliss Esq  
Secy:

Dear Sir:

Herewith inclosed we have the honor to send you dft on New York for twenty five hundred and twenty nine 25/100 dollars, indorsed in favor of the American Bank Note Company. Be kind enough to sign accompanying receipt and oblige us by returning it to

Yrs V~~ery~~ Resptfly  
Butler & Carpenter

Rec'd New York, July 6th 1864 of Butler & Carpenter Twentyfive hundred & twentynine 25/100 dollars, being payment in full of principal and interest of Second monthly payment due the American Bank Note Company this day, in accordance with existing agreement.

\$2.529.25/100

Principal	2.500	
Interest from May 6 to July 6 - 61 days	<u>29.25</u>	2.529.25/

Philada. July 2/64

Messrs J. Curtis & Son

Gentlemen:

Yr favor of the 1st inclosing dft in our favor  
for \$30.52/100 am't of our Bill is duly rec'd.

Expressing our obligation we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada July 2nd 1864

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

Sir:

We have the honor to submit herewith a/c in duplicate of our stamp Deliveries for the month of June past, said deliveries being certified by Mr Pugh, Agent.

Also we hand you herewith statement in detail of said deliveries, and statement of balance on hand 30th ult.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 2nd 1864

U. S. Int. Rev. Dept  
 To Butler & Carpenter Dr

For the following Int. Rev. Stamps delivered to Isaac Pugh, Agent,  
 during the month of June 1864,

viz:  
 9.506.271 stamps @ 33¢ pr M      \$3.137.07/100

Rec'd Payment  
 Butler & Carpenter

Philada July 2nd 1864

U. S. Int. Rev. Dept.  
 To Butler & Carpenter Dr

For the following Int. Rev. Stamps delivered to Isaac Pugh, Agent,  
 during the month of June, 1864,

viz:  
 9.506.271 stamps @ 33¢ pr M      \$3.137.07/

Rec'd Payment  
 Butler & Carpenter

U.S. Inter Rev. Stamps Delivered  
by Messrs Butler & Carpenter  
Month Ending June 30, 1864.

1¢	393.742
2 cts	2,106.725
3 "	384.986
4 "	20.080
5 "	558.634
6 "	8.460
10 "	290.464
15 "	20.156
20 "	41.882
25 "	228.854
30 "	20.946
40 "	10.507
50 "	99.276
60 "	4.734
70 "	7.868
\$1.	37.945
\$1.30	1.080
\$1.50	1.613
\$1.60	370
\$1.90	376
\$2.	7.118
\$2.50	363
\$3.	1.442
\$3.50	48
\$5.	4.553
\$10.	2.004
\$15.	36
\$20.	671
\$25.	67
\$50	518
Proprietary 1¢	3,433.107
" 2 cts	841.466
" 3 "	236.076
" 4 "	690.965
Play'g Cards 1¢	23.024
" 2 cts	20.015
" 3 "	2.500
" 5 "	3.400
Total	<u>9,506.271</u>

I certify that the above account  
of the number of Stamps is  
correct

Isaac Pugh



Balance of Inter. Revenue Stamps  
on hands of Messrs Butler & Carpenter  
June 30. 1864.

1¢	13,880.501
2 cts	11,799.913
3 "	371.340
4 "	72.090
5 "	10,031.087
6 "	41.100
10 "	17,181.365
15 "	4,288.452
20 "	4,266.342
25 "	3,537.450
30 "	1,990.366
40 "	2,034.906
50 "	2,201.740
60 "	476.131
70 "	2,741
\$1.	2,567.067
\$1.30	68.243
\$1.50	1,183.772
\$1.60	121.373
\$1.90	111.569
\$2.	781.129
\$2.50	620.438
\$3.	187.289
\$3.50	267.354
\$5.	524.921
\$10.	459.238
\$15.	4,621
\$20	3,941
\$25	719
\$50	942
<u>Common Dies</u>	
Proprietary 1¢	1,211.938
" 2 cts	20,002.238
" 3 "	145.845
" 4 "	108.640
<u>Private Dies</u>	
Proprietary 1¢	4,397.677
" 2 cts	526.889
" 3 "	125.040
" 4 "	1,065.944
" 8 "	1,424
Play'g Cards 2 "	9,164.420
" 3 "	231.096
" 4 "	669.112
" 5 "	316.939
Total	<u>116,918.252</u>

Philada. July 2nd 1864

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

Sir:

Finding that the Bill wherein we were interested would be probably delayed a few days and having taken all due measures to make our merits known therein we felt impelled to leave Washington last Saturday to attend to our business here, hoping our claim would be speedily allowed.

To our great surprise and disappointment we have just learned that there is a doubt that the Bill wherein our claim rests will be considered by the House. We believe it is the Miscellaneous Appropriation Bill.

Have you any knowledge of the reasons causing this, or do you believe the above doubt sustained? It would, indeed, be a bitter disappointment should we at this late hour, perhaps our last opportunity, be again deprived of the power of recovering our claim and we most earnestly hope there is a mistake in the apprehension of our friend who writes us to the effect indicated.

If there be a remedy can you apply it ere it be too late? Certainly no claim was ever better founded and our hopes of its settlement have deserved something more than the defeat and disappointment attending heretofore their fruition.

We will address a few lines to the Hon T. Stevens on the subject and trust that we may yet succeed.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 2nd 1864

Hon Thaddeus Stevens  
Ch. Committee Ways & Means  
Washington. D. C.

Sir:

Pardon our importunity but we have just learned that there is a doubt that the Bill wherein our Indemnity Claim exists will be considered by the House. Our disappointment is very great. This is perhaps, our last opportunity to recover a claim granted us by the last Congress and which is our due confessed by the Hon Mr Chase, the Ex Comm'r Gov'r Boutwell, and the present Comm. Hon Jos J. Lewis who are all familiar with its articles and history. We have struggled onward with a heavy load of debt on our shoulders, contracted in accordance with the line of our duty and on the estimates of the Dep't; and we find ourselves despite our best efforts no nearer the recovery of our claim perhaps than at the beginning of its negotiation. We know we are entitled to better treatment than neglect, and hope still that a plan may be devised to relieve us ere this Congress adjourns.

We had the honor to call on you last week one evening at your residence in Washington, but you were absent attending to committee duties, as we were informed. Deprived of this opportunity of paying our respects and giving you any desired information of our business which you might desire, we had hoped that no difficulty existed with regard to the passage of our claim; and we believe, indeed, its merits would commend its approval could be properly introduced to the consideration of Congress.

We feel that we should not trouble you, honored Sir, with regard to a matter in which you have no personal interest; but the conviction on our part that your knowledge of our business, and your high sense of justice will induce you to kindly consider our petition, impels us to ask that something may yet be done to reimburse us for losses incurred through no fault or error on our part.

Trusting it may not yet be too late to have our claim considered, we have the honor to remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 5th 1864

Hon E. A. Rollins  
Deputy Comm'r Internal Revenue  
Washington. D. C.

Sir:

Your esteemed communication of the 1st inst, having been somewhat delayed, commands our reply at this moment.

We had the honor to transmit the Hon Comm'r on the 2nd inst our usual monthly statement of balances. A momentary reference thereto will give the amounts of 1 & 2 cent stamps on hand.

We have been informed by Messrs Gates & Richardson, manufacturers of matches who have ordered private stamps, that they will need from \$1200 to \$1500 worth per diem; thus making a demand from these two gentlemen of between seven & eight millions stamps monthly.

We will address various parties interested in the match business and endeavor to ascertain an approximate idea of the general demand, so that the Department, being duly apprised, may authorize the proper amount of printing.

We were instructed in a communication bearing date May 2nd last, that we could keep three months' supply of private stamps on hand; and we presumed the rule to be applicable also to match stamps. Where the demand is great the necessity of an adequate surplus is the more marked.

We have the honor to submit model of a One cent stamp for Mr Gates which we commend to your approbation, and beg that you will on approval return it at your convenience.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada July 5th 1864

F. Zaiss & Co  
250 North 3rd St.  
Philada.

Gentlemen:

We beg you to furnish us with an approximate statement of your daily demand for In. Rev. Stamps under the new law. For instance, how many 1. 2. 3 (or more) cents stamps you will need every day to meet the wants of your business.

We are collecting data of a similiar nature from manufacturers of matches to lay before the Internal Revenue Bureau in order that an adequate supply of stamps may be ready when the law goes into operation, viz. Sept 1. 1864. Otherwise, delay and loss may possibly occur.

Very Resptfly Yrs.  
Butler & Carpenter  
Government Stamp Printers etc  
242 Chestnut St.

Philada. July 5th 1864

Swift & Courtney  
Wilmington. D. C.\*

Gentlemen:

Will you have the kindness to state amount of 1 cent etc stamps you will daily use under provisions of the new Tax Bill applied to your manufactures? For instance, how many 1 cent boxes, and boxes of larger sizes, you turn out every day? We are desirous of ascertaining approximately the amount in general so that no delay, loss or inconvenience may result from an inadequate supply when the law goes into effect.

The consumption of revenue stamps in this manner will doubtless be quite large and as the law is rigorous in application, you will at once appreciate the propriety and necessity of giving whatever information may ~~take~~ to spare trouble and annoyance in the conduct of your business.

Very Resptfly Yrs  
Butler & Carpenter  
Gov't S-amp Manufacturers  
242 Chestnut St.  
Philada.

\*((Writer evidently meant <sup>Del</sup>~~W~~ not D. C.)

Philada July 6th 1864

D. M. Richardson Esq

Dear Sir:

Herewith we have the honor to submit model of your 3 cent stamp, Government size.

The words "D. M. Richardson" around the head will be in white letters on a black background; thus making them very prominent and giving much brilliancy to the effect. "Three Cents" & "U. S. Inter Rev" will be white letters on a ruled background as in the U. S. 10ct stamp and "fiction matches" will be black letters on a white ground. It is almost impossible in modeling to give the above effects without the greatest care and much time being taken; and you can get as good an idea from description perhaps as is necessary. The general result will be a much more brilliant appearance than even the model makes.

Be pleased to signify your approbation that we may forward model to Washington for endorsement.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 9th 1864

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

Sir:

Your favor of the 6th inst is duly rec'd. Also the Telegram directing delivery of Proprietary Stamps to John M. Riley Esq.

Your order to print 200 sheets of the 70 cent stamp and 20,000 impressions of the 1 cent Proprietary have our due attention.

We remain Very Resptfly Yrs  
Butler & Carpenter



Philada. July 9. 1864

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

Sir:  
We have the honor to inclose model for a Six Cent stamp for  
Wm Gates, Frankfort, N.Y.

We beg that you will indicate your approbation thereof and  
return it to

Yr Very Obt Servts  
Butler & Carpenter

Philada July 9th 1864

Secretary  
Empire State Match Manufactg Co.  
New York.

Dear Sir:  
On the 1st Sept next the provisions of the new stamp law  
as applied to matches will go into effect.

It is desirable that an approximate idea be obtained of  
the amount of 1 cent stamps likely to be consumed daily, so that no  
embarrassment, loss or delay arise from a deficiency of supply on  
hand. We have addressed various parties to this effect and would  
be pleased to know from you what daily amount wither in stamps  
(penny or otherwise) or dollars, you will need for your own purpose.

By replying at your convenience you will confer an obliga-  
tion on

Yrs Very Resptfly  
Butler & Carpenter  
Gov't Stamp Manufacturers  
242 Chestnut St.

Philada. July 11th 1864

Messrs Bennett Pieters & Co  
Chiago, Ill.

Gentlemen:

Your favor of the 5th inst (advised by your telegram) is duly rec'd.

We regret exceedingly that you are dissatisfied with the likeness of Mr Pieters. It was most elaborately and carefully engraved and is certainly an exact facsimile of the ambrotype sent to copy from.

We have enquired of strangers as to what age they would put the original of the engraving and the reply is always in corroboration of our own view of the youthfulness of the gentleman. We think the photograph sent us gives the idea of a much older man than that imparted by the ambrotype.

We think and tell you very candidly that the engraving from the ambrotype cannot be improved; and if you want a new trial it must commence de novo. The photograph of Mr Pieters, enclosed in yrs of the 5th, is a different view entirely from that of the ambrotype, presenting the opposite side of the face, being in short a totally dissimilar picture.

Now what shall we do? Reengrave the head, taking the photographic carte de visite as a model destroying altogether the first head? The time to engrave another head will be three weeks.

We will change the denomination etc. The additional cost for engraving a new head and making the alteration suggested will be a hundred dollars.

We inclose the ambrotype sent us that you may carefully compare it with the proofs of the engraving in yr possession.

Awaiting your instructions we remain

Very Obtly Yrs  
Butler & Carpenter

Philada. July 11th 1864

Messrs J. C. Ayer & Co.

Gentlemen:

Your favor of July is duly rec'd and contents noted.

We can fill your order immediately.

This requisition for your One Cent Stamps will leave a balance of about 30 or 40,000 only on hand. Ere we print to meet a future order we would like to know if there is a probability of your changing your One to a two cent stamp? Several parties have put up the price of their commodities and have changed the denomination of their stamp accordingly. If you deem it proper to add to yr charges it is hardly worth while for us to print a balance of 1 cent stamps likely to be useless to you and put you to an unnecessary expense.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 13th 1864

Messrs Swift & Courtney.

Gentlemen;

We have the honor to submit herewith model for your One cent stamp. It is, as you desired, simple yet effective. In a stamp so small it is difficult to introduce the requisite protection, but we have studied to gain this also, and have introduced a counter of geometrical lathework through which is cut the diamonds characteristic of your manufacture. We inclose also a strip of engraved lettering ("two hundred") which will give you an idea of the style of lettering around the circular vignette; it being intended to engrave the words "U.S. Inter. Revenue" and "Swift & Courtney", in white on a black background as the specimen indicates. Thus much brilliancy and prominence will be attained which do not appear in the model.

It will require four weeks to engrave your plate should you order it. Be kind enough to return the model at your early convenience.

Very Obtly Yrs  
Butler & Carpenter

Philada July 13/64

Messrs Hostetter &amp; Smith

Gentlemen:

We submit herewith our a/c for order No 6.041, delivered on the 11th inst.

Very Resptfly Yours  
Butler & Carpenter

Messrs Hostetter &amp; Smith

To Butler &amp; Carpenter Dr

July 11th/64

Paper & Ptg	68.125 4 ct stamps @ 9 117/137/ pr M	\$8.72
Balance due on a/c June 27/64		2.81
		<u>\$9.53</u>

Philada July 14th 1864

Messrs Jeremiah Curtis & Son

Gentlemen:

We have the honor to inform you that your new Two Cent stamp plate is finished and ready for the press.

We purpose printing 5,000 Imps or 330,000 stamps, in money value \$6,600. The average demand upon us for the One cent stamp was about 5,600 Imps every three months. May we enquire what disposition we shall make of the balance of yr One Cent stamps on hand, say 25,688 stamps?

We will be prepared to deliver the new stamps in about two weeks from the present.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 14th 1864

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

Ayers & Co, Lowell, have sent us receipt of Asst Treasurer Boston for ~~ten~~ thousand dollars' worth of stamps. They are out of One cent stamps. Cannot communicate with Washington. Shall we deliver stamps, holding receipt as security for the present?

Butler & Carpenter



Philada. July 14th 1864

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

Sir:

In consequence of the interruption of communications we have not received any advices or requisitions from the Department.

Today Jno M. Riley Esq represented to us that he had sent an order amtg to \$7.550 on the Department on the 7th inst for stamps; but, owing to the invasion, the requisition containing that order has failed to arrive. Certain parties in the meanwhile were suffering greatly in their business for want of these stamps. He begged therefor that, in view of the unusual and extraordinary nature of the circumstances, we would permit him to have the stamps, he depositing their amount, viz, \$7.550 in cash in our hands as security to the Government, and telegraphing at the earliest possible moment to you.

After consideration we consented to this arrangement, believing that upon a proper and prompt representation of the case, you would authorise it, as no risk of loss is incurred by the Gov't. Our instructions in similiar cases of direct emergency are to telegraph you and receive telegraphic authority but, in this case, it is as impossible to telegraph as to have received the regular requisition.

Again, we have today a communication from Messrs Ayer & Co. Lowell, Mass, inclosing us a receipt of the Asst Treasurer. U. S. Boston. Mass for ten thousand dollars (\$10,000) paid by them on deposit for stamps from their private plates. They represent that they have immediate need of the stamps: that they would have forwarded the regular order to the Department but for the interruption of communications, and hope that with the voucher of deposit forwarded us we will be enabled to forward them at least a part of their order of which they now stand in so great need. We do not know how to act in this case. We have attempted twice to telegraph you but on each occasion are informed that the lines are only in working order to Baltimore.

Trusting there may be mail communication now established we seek this means of reaching you. Should we happily succeed we beg you will advise us at once as to our course with Messrs Ayer & Co.

Very Resptfly Yr Obt Servts  
 Butler & Carpenter

Philada. July 15th 1864

J. C. Ayer & Co  
Lowell. Mass.

Forward order to Washington immediately. Communi-  
cations safe. Also telegraph Commissioner your need. He may au-  
thorise delivery at once.

Butler & Carpenter

Philada. July 15th 1864

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

Sir:

Your communications of the 11th & 13th inst are only this day rec'd.

Our Mr Butler will at once wait upon you in relation to the stamp in question.

Unaware what your wishes or views may be we have no particular guide to make up a model to submit; but will do the best we can under the circumstances, and hope that when Mr B. can depart he will have a design for inspection.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 15th 1864

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

Sir:

Your favor of the 12th inst is this day rec'd, together with approved stamp model, and letter from Mr E. S. Rowland which, having answered, we return herewith as requested.

We note with attention your directions respecting the proper use of stamps, or the distinction to be observed between Schedules B & C.

In view of this ruling we beg to reiterate our communications asking authority to print an ample supply of Proprietary 1 cent stamps. We have a balance on hand of about a million and your order of the 6th inst commanded about four and a quarter millions more. We believe that it is our duty to the Government to have a balance of ten millions of one cent Proprietary stamps on hand Sept 1st next. We fear without such a balance at least, loss, delay and complaint will arise. We are advised by another manufacturer of matches that his house (Swift & Courtney, Wilmington) will need from 175 to 200 gross cent match stamps daily or about 750,000 stamps per month. In New York and throughout the East we learn there are many very large manufacturers of matches of whose demand we are quite ignorant. We do know, however, of a consumption amtg to about 8,000,000 monthly; and, therefor, presume the balance will much exceed even this very large amount.

It is true several of these parties have ordered private plates; but, while those plates are being prepared and impressions taken therefrom, the government general stamp must be used. Hence the necessity of an adequate balance on hand of one cent Proprietary.

Very Respectfly Yr Obt Servts  
Butler & Carpenter

E. S. Rowland Esq

Dear Sir:

Your communication to Mr Clark, of the 30th ult, handed to the Internal Revenue Department, has been referred to us for reply.

The Government Proprietary Stamps of the various denominations 1.2.3 & 4 cents are to be applied to matches. These stamps, already in use, are employed on all articles mentioned in Schedule C of the Exise Bill, as proprietary medicines, perfumery, cosmetics, playing cards, photographs and matches. The stamps can be procured from the Government by forwarding an order on the Hon Comm'r of Int. Revenue, Jos J. Lewis, Washington. D. C. stating the kind and denomination of stamps desired, and inclosing the amount therefor either in Treasury notes or a Certificate of Deposit with an U. S. Asst Treasurer.

Should, however, the manufacturer of matches desire a special stamp he can have a plate engraved at his own cost. Instructions concerning which are herewith inclosed in a printed circular of the Department.

The time necessary to engrave a steel plate of stamps is from four to six weeks; the cost \$350 for the engraving with half that amount from retouching or reengraving when there shall have been 30,000 impressions printed from the plate. It being necessary of course to reenter the work frequently to keep up its original strength and excellence. The Government 1 cent & 2 cts stamps print 210 to each impression, and the 3 & 4 cents 170 stamps to each impression. The plates are all uniform in size; and the size of the stamp characterises of course the number to the sheet; thus in the Government stamps from Class 1 to Class 8 or from 1 cent to \$50 size, the variation is from 210 to 54 stamps to the sheet; the latter stamp being four times the size of the former. Private parties can have stamps of any size engraved but there is an additional charge for paper, printing & perforating if their stamps exceed the superficial area the corresponding denominations of the Government Proprietary stamps. For private stamps of the Government size of the same denominations there is no extra charge for paper, printing or perforating; simply for the engraving.

Private stamps must be so affixed to the match box as to be destroyed in opening the box. The Government stamp can be affixed anywhere on the box but must be cancelled by having the initials of the manufacturer, and the date written or stamped over it.

The law affecting matches goes into effect on the 1st Sept next; with regard to all other matters the stamp bill and the Exise Law takes effect on the 1st August next.

In this connection we beg you, if within your power, to furnish us with an approximate statement of the daily manufacture of matches within your district. It is very important that we should be amply able to meet all requisitions of the Department for stamps on and after Sept 1st next for matches, that loss to the Government and delay and annoyance may be spared the manufacturers. Hence we are endeavoring to ascertain some data to furnish the Government in order that the above evils may be avoided.

Any information that you desire which we possess we will be happy to give.

Very Resptfly Yr Obt Servts  
Butler & Carpenter  
Government Revenue Stamp Engravers & Print  
242 Chestnut St.  
Phil'a

Philada July 15th 1864

A. B. Sands & Co

Gentlemen:

Your favor is rec'd and contents noted, bearing date  
14th inst.

We can fill your order at once on presentation having  
prepared lately a balance to meet future requisitions. You can  
therefor get your stamps as soon as we receive instructions from  
Washington to that effect.

Very Resptfly Yrs  
Butler & Carpenter

We have about 139,000 of your stamps now ready for delivery.

Philada July 16th 1864

Messrs J. C. Ayer &amp; Co.

Gentlemen;

Your favor of the 13th inst was duly rec'd inclosing duplicate receipt for \$10,000 as described.

We immediately sought telegraphic authority from Washington but the wires were yet unrestored. We then wrote, knowing that mail communications were reestablished on the 14th inst, and explained your situation to the Department. We hoped to get the requisite telegram the following day, and on the day 15th inst telegraphed you to telegraph the Commissioner who would doubtless direct immediate delivery of the stamps. Whether you did so or not we do not know, but thus far (16th PM) we have no advices from the Department respecting your matter. We regret this exceedingly and believe that by the 18th certainly we will be authorized to send your stamps ahead of the regular requisition. Had your communication arrived at a juncture when communications with the Department were yet unrestored we would have assumed the power and responsibility of sending your stamps, as under the unusual circumstances of the case, we would have been justified in so doing; but communications being restored we were forced to comply with the rule of the Government which forbids the assumption of any such action on our part. We telegraph today to Washington on the subject so that it may not be overlooked.

In the meanwhile we will retain the duplicate receipt a few days until the matter be definitely settled.

We trust you have not failed on receipt of our telegram to forward your order at once to Washington. Having it in their hands would, perhaps, induce an immediate direction to us to fill it ere the regular requisition be made out.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 18th 1864

Hon'le E. A. Rollins  
Dep. Comm'r Internal Revenue  
Washington D. C.

Will fill Ayer's order. Mr Butler will present you certificate  
tomorrow. We write.

Butler & Carpenter



Philada July 18/64

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

Will forward stamps today. (Send your order)\* Have you sent  
order to Washington?

Butler & Carpenter

\*((Words in brackets crossed out by writer))

Philada. July 18. 1864

Hon E. A. Rollins  
Dep. Comm'r Internal Revenue  
Washington. D. C.

Sir:

Your telegram of this day referring to Ayer & Co's order is duly rec'd.

Our Mr Butler leaves in the morning line\* for Washington and will hand you the Certificate of Deposit of Messrs Ayer & Co for \$10,000 whereon their order is based. We inclose their letter to us re the subject, which we beg you to return at your convenience.

We presume their original order has reached the Department at this date. In the meanwhile, we forward them today 165,000 4 ct and 300,000 1 ct stamps, and will complete the balance when the regular requisition arrives from your Department. We withhold the balance lest some difference of amounts arises in the original order as compared with the amounts mentioned in their letter to us. It would be embarrassing to reconcile such a discrepancy if the full order were made. We trust you will approve this action.

Very Resptfly Yr  
Obt Servts  
Butler & Carpenter

Philada July 18th 1864

Messrs J. Curtis & Son

Gentlemen:

Yr favor of the 15th is duly rec'd. We will be amply prepared to meet your order on the middle of the coming month.

Annexed we submit a/c for Engraving.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 18/64

Messrs Jeremiah Curtis & Son

To Butler & Carpenter Dr

For Engraving steel plate 2 ct stamp

\$150

Philada. July 18th 1864

H & M Bents  
New York.

Gentlemen:

We beg you to favor us with an approximate statement of your daily demand for cent match stamps (or higher denominations) to be used on your goods, under the provisions of the new Excise Law, going into effect Sept 1. 1864 next?

We wish to get at reliable data so that the Government being duly informed may be prepared with an adequate supply to meet the demand. Otherwise much loss, delay & annoyance may arise.

Very Resptfly Yrs  
Butler & Carpenter  
U.S. Revenue Stamp Manufacturers

Philada. July 18th/64

Messrs B & H.D. Howard  
New York.

Gentlemen:

We beg you to advise us what probable monthly consumption of stamps (1. 2. 3 & 4) for your match manufactures you will exhaust under the provisions of the new Excise Law going into effect Sept 1. next?

We are endeavoring to get an approximate statement of the daily or monthly demand for match stamps for the purpose of advising the government in order that we may have an amply supply on hand to meet orders. Otherwise loss, delay and great annoyance may be caused to yourselves, the Department and ourselves.

Very Respectfully Yr Obt Servts  
Butler & Carpenter  
U.S. Revenue Stamp Manufacturers

Philada. July 18th 1864

A. Beecher & Sons  
Westville. Conn't

Gentlemen:

The provisions of the new Excise Law affecting your manufacture of matches goes into operation on Sept 1st next. It is very important both for yourselves and the Revenue Department that an adequate supply of stamps should be on hand to meet the demand from your business fraternity. We seek therefore such data as will enable the Government to be thus prepared. Be kind enough to give us an approximate statement of the average daily consumption on your part of stamps for this purpose, say how many 1 cent boxes 2 ct ones you put up daily.

Very Resptfly Yrs  
Butler & Carpenter  
U.S. Revenue Stamp Manufacturers

Philada July 18th 1864

Messrs Hostetter & Smith  
Pittsburgh

Gentlemen;

Yr favor of the 13th inst covering check in our favor  
for 9.53/100 is duly rec'd.

With thanks we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 18th/64

Messrs Byam & Co  
Boston

Gentlemen:

The new Excise Law affecting the stamping of your match manufactures goes into effect on Sept 1. 1864 next.

It is very important that the Revenue Bureau should be informed of the average demand likely to be made for stamps, so that an adequate supply shall be on hand to meet all requisitions. Otherwise loss, delay, annoyance and complaint will inevitably occur.

Be kind enough to aid us in our efforts to get at this knowledge by stating approximately what ~~number~~ number of boxes of 1 ct, 2 ct or more, you will probably daily or monthly produce. How many gross?

An early answer will much oblige

Yrs Resptfly  
Butler & Carpenter  
U.S. Revenue Stamp Manufacturers



Philada. July 18th 1864

Messrs Parker & Co.

Gentlemen:

We beg you to furnish us with your average monthly or daily consumption of match stamps under the provisions of the new Excise Law? How many 1 ct boxes (for instance) do you put up daily?

It is very important for you and the Government that there should be an amply supply of one cent stamps or others on hand to meet your requisitions and those of your business guild. Therefore, approximate data are desirable. Such we seek from all parties.

Be kind enough to extend, in common with others, this assistance.

Westville.  
Conn't

Very Resptfly Yrs  
Butler & Carpenter  
U.S.Revenue Stamp Manufacturers  
No. 242 Chestnut St.

Philada. July 18/64

Messrs Farr & Co.  
Athol Mass'tts

Gentlemen:

Will you be kind enough to send us an average statement of your Daily manufacture of matches, to be stamped under the provisions of the new Excise Law taking effect Sept 1. 1864?

It is essential that the Government should have an adequate supply of stamps on hand to meet all orders. Hence the propriety of above query. We are in communication with all the match manufacturers of whom we have any knowledge, in regard to this matter. Be kind enough with them to aid us in this matter also. Delay, loss and much annoyance would be caused by a want of stamps.

Please therefore say how many gross daily you put up of 1 ct boxes etc etc.

Very Resptfly  
Butler & Carpenter  
U.S. Revenue Stamp Manufacturers

Philada July 19. 1864

Messrs Swift &amp; Courtney

Gentlemen:

Inclosed we send you model of yr stamp with the alterations you suggested and the introduction of the words "Diamond state". If you prefer these words can occupy the space now held by "parlor match" and "parlor match" be engraved on a line across as is now "Diamond state."

The figure 1 will occupy the corners where is now the arabesque; for the law requires its introduction on the stamp. To cut up the lathework centre more than is now done would impair the security of the stamp. We do not redraw the whole design because time is now so important. Your stamp approved by yourselves has to be forwarded to Washington for endorsement of the Commissioner; hence a delay of several days must intervene ere we can commence to engrave it and it is very important you should have your plate ready in time to have a quantity of stamps prepared by the first Sept. to meet your orders.

Very Resptfly Yrs  
Butler & Carpenter

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

Entirely out of four cent proprietary; cannot fill Cisco's order  
except with 4 cent playing card. Very low also in three cent  
proprietary. Please order adequate balance.

Butler & Carpenter

Philada July 19. 1864

Philada July 19th 1864

D.M. Richardson Esq  
Detroit. Michigan

Dear Sir:

On the 6th inst we forwarded you model of a 3 cent stamp. We have failed to receive any acknowledgment of its reception.

In view of the rapidly shortening period between this and the 1st Sept it is very important that the stamp should be put in hand without delay. The model will have to be submitted to the honorable Comm'r at Washington ere it can be used; and it will require some weeks thereafter to prepare the plate. If possible you should have a balance to meet yr orders on the 1st Sept; and the processes of printing, gumming, pressing, perforating and counting are quite exacting of time as well as ~~due~~ attention.

We remain

Very Resptfly Yrs  
Butler & Carpenter

Philada July 19th 1864

Messrs Bennett Pieters & Co  
Chicago

Gentlemen:

Yr favor of the 14th inst is duly rec'd and contents noted.

We have at once put your stamp in hand for the alterations contemplated and will push it forward with all possible dispatch.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 19th 1864

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

Sir:

We telegraphed you this morning as follows, "Entirely out of four cent Proprietary; cannot fill Cisco's order except with four cent playing card. Very low also in three cent Proprietary. Please order adequate balances."

Your favor of the 12th inst authorised us fortunately to use 4 ct Playing Cards for 4 ct Proprietary, so no detention of the order of Mr Cisco has occurred. Our balance now of 4 ct Playing Cards is about \$70.000 only; and we beg to say that this denomination under the present law will doubtless be much more rapidly consumed than heretofore, as it is applied to all packs selling between 18 & 25 cents, retail price. The denomination 3 cents Play'g Cards (henceforth useless for Cards) we will use for Proprietary & articles under Schedule C. We have a balance of about 250.000 odd thousands of this stamp and about 140.000 of the 3 ct Proprietary, thus giving us an available balance of about 400.000 only to meet all demands in schedule C for 3 cent stamps. There will be a large consumption of these stamps on the ten cent match boxes; and we observe that Photographs also require this need.

In view of the brief period to elapse ere the new law takes effect (August 1st prox) we beg to be authorised to prepare a sufficient amount particularly of the 1 & 4 cent Proprietary stamps.

We have been advised today by E S Rowland, Ass't Assessor, D W Havar Comm'r that about 7.500 gross of cent match boxes are manufactured in his district monthly, or about one million and eighty thousand boxes per month.

We would be much obliged to receive some copies of the inclosed Proprietary Regulations: our supply being nearly exhausted and applications being frequently made for them.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. July 19th 1864

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

Sir:

We have been asked by certain parties whether they could use one plate of engraved stamps in common; for example, two or three or more persons, engaged in the same manufacture (as matches, for instance) to own one plate of private stamps? This is a question to be decided by the Department. The object is to avoid the necessity of canceling the Government stamp and, at the same time, escape in great measure the expense of having private plates engraved, by thus sharing the cost among several.

We have to remark that the expense and labor of canceling the Government stamps, where large quantities are consumed, can be very much reduced by having type set up by any Job Printer who can thus cancel thousands of sheets very rapidly and at very small cost.

Again, with regard to the cost of private plates, we suggest that the additional discount allowed by the Government to the proprietors of private plates very quickly pays for their plates; and the stamps thereafter printed amount to a very handsome economy on the business. The difference of percentage allowed by the Government between the general and the private stamps' purchasers is we believe as follows; viz: For all purchases of the Gen'l stamp over \$500 5%; For all purchases of private stamps - 5% on the first \$500, and 10% on the balance. Thus in a purchase of \$2,000 worth of the General stamp the buyer is allowed in stamps 5% or \$100 worth of stamps; but, if the purchaser orders \$2,000 worth from a private die, he receives 5% on the first \$500 or \$25 premium, and 10% on the \$1500 balance, or \$150 premium; making a difference on a purchase of \$2,000 worth of stamps in favor of private stamps to the amount of \$75 or 3 3/4%. If we err you will correct our calculations.

Under these circumstances we fail to see that the owners of private plates suffer any great hardship in the expense of getting their stamps engraved.

We beg to state, moreover, that instamps of the 1 cent Proprietary size, 210 to the sheet, selected by those always who wish to avoid any other than the engraving expense, there is little space to introduce lathework, engraved heads or other designs as a protection, if several names (as of the parties owning the plate in common) are also to be added to the lettering etc required by the law. Possibly, if the Department be inclined to grant this permission, a different color for each person would be a distinction of importance.

Having, as in duty bound, submitted the above questions we remain

Very Resptfly Yr Obt Servts  
 Butler & Carpenter



Philada. July 20th 1864

Hon'le E. A. Rollins  
Dep Comm. Int. Rev.  
Washington. D. C.

Sir:

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

We will at once commence to print the 1 cent Proprietary stamps and hope to have an ample balance now to meet orders Sept 1. next.

You omitted accidentally to inclose the communication from Messrs T. H. Alexander & Co. Balt. to which you refer.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada July 20/64

Messrs Jeremiah Curtis & Son

Gentlemen:

We have the honor to acknowledge yr favor of the 19th  
inclosing dft in our favor for \$150 in payment of our Engraving  
a/c.

With many thanks we remain

Very Respectfully Yrs  
Butler & Carpenter

Philada July 20th/64

Messrs J. C. Ayer &amp; Co

Gentlemen:

Your telegram and favor duly rec'd. The duplicate receipt was forwarded to Washington to the Int. Rev. Dept. We hope the stamps arrived in good time. Shall we print another similar balance?

Annexed is our a/c.

Very Resptfly Yours  
Butler & Carpenter

Philada July 20/64

Messrs J. C. Ayer &amp; Co

To Butler &amp; Carpenter Dr

Paper & Ptg	437.500	1 ct @ 11 5/37	48.72
" "	165.000	4 ct " 10 1/83	16.52
			<u>\$65.24</u>

Philada July 20th 1864

Messrs J. B. Kelly &amp; Co

Gentlemen:

Your favor of the 15th inst duly rec'd.

We have this day forwarded order No 6.083 to Messrs  
Garnhart & Kelly. St Louis.

Annexed is our a/c.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 20th 1864

Messrs J. B. Kelly &amp; Co

To Butler &amp; Carpenter Dr

Paper & Ptg	26.875	4 ct stamps	⊗ 10	100/137	2.88
Credit overcharge on a/c		Mch 21/64			.61
Balance due B & C					<u>2.27</u>

Philada July 20/64

Messrs Sands & Co  
 To Butler & Carpenter Dr

Paper & Ptg	107.500	1 ct stps @ 6 8/37	8.88
Perforating	107.500	" " 3¢	3.22
			<u>39.90</u>
		Credit on former a/c	3.82
		Balance due B & C	<u>16.08</u>

Gentlemen:

Above we submit a/c for order 6.091 delivered 19th inst.

Very Respectfully Yrs  
 Butler & Carpenter

Philada. July 21st 1864

Messrs B & H.D. Howard

Gentlemen:

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

We express our thanks for your prompt and kind reply to our interrogatories.

We presume your matches for Export are those manufactured in bond when, in accordance with section 168 of the new law, they are exempt from stamp duty.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 21st 1864

Messrs Swift & Courtney

Gentlemen:

Your favor of the 20th inclosing model is duly rec'd.

The alterations suggested by you can be readily made.  
We forward the model this day to Washington for approval.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 21st 1864

T. H. Alexander &amp; Co

Gentlemen;

Your favor of the 16th inst to Commissioner Lewis has been forwarded us this day for consideration and reply.

With regard to many of your questions we inclose circular of the Internal Revenue Bureau affecting Proprietary stamps whereunder your stamp is concerned.

The cost of engraving a steel plate containing 210 stamps of the 1 cent size - about the size of your model - is three hundred and fifty dollars (\$350). When 30,000 impressions or 6,300,000 stamps have been taken from the plate a charge of one half the original cost (or \$175) is made for retouching or reengraving the plate, keeping it up to its original sharpness and value. For stamps of this size there is no other additional expense to the proprietor.

The commission allowed for private stamps is 5% on the first \$500 and 10% on the balance of the order; whereas the commission allowed on the purchase of the general stamps is 5% only on any amount in excess of \$500. Hence a very valuable economy to the owner of a private plate. On an order for \$2,000 worth of stamps the private proprietor receives a premium paid in stamps amtg to \$175 or 8 $\frac{3}{4}$ %; whereas on the same amount of general stamps the commission is only \$100 or 5%. Thus in a very short time\* the cost of the engraving is repaid and thereafter the above very important advantage in commission is a clear profit. Of course the higher the amount of the order the greater the premium difference; as for instance, in a \$5,000 order the difference in favor of the private stamp amounts to 4 $\frac{1}{2}$ % or a premium in excess of the same commission on general stamp order of \$275.

Another advantage is that the labor, expense and annoyance of canceling the general stamps are avoided in the private stamps. This is a very important feature.

There will be no delay in filling orders for general stamps; and we are authorized to keep 3 months balances of private stamps on hand; so that having commenced our deliveries no delay will thereafter occur.

The time necessary to engrave a plate will be from 4 to 6 weeks after authority be obtained from the Comm'r.

We will be pleased to hear from you and in the meanwhile will retain the sketch sent for a stamp.

Very Resptfly Yrs  
Butler & Carpenter

\*((The word "time" was omitted by the writer))



Philada July 21st 1864

Hon'ble H. A. Rollins  
Dep. Commiss. Int. Rev.  
Washington. D. C.

Sir:

Your two favors of the 19th inst, covering communication from Messrs Alexander & Co Balt. and returned letter of Ayer & Co are duly rec'd.

We will be happy to make up models and submit terms for the Cigar stamps referred to. In the course of a day or two we hope to be prepared.

We beg to have a fortnight's notice of any anticipated demand for 3 & 4 ct Proprietary so that no delay may occur: The various processes necessary to perfect the stamps necessitates due provision: hence our request for time.

We have to reenclose Messrs Alexander & Co's communication having duly answered. We retain the ink sketch of this stamp until further advised by yourself or those gentlemen regarding its treatment.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 21st 1864

Messrs A. Beecher &amp; Sons

Gentlemen:

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

We are much indebted for your reply to our interrogatories.

All orders for Revenue Stamps (general or private stamps) must be made on the Internal Rev Comm'r Jos J. Lewis, Washington, D. C. Whereupon a requisition is made on us by the Government, filled by us and handed to the Government Agt for proper transmission. The Government allows a commission of 5%, payable in stamps, on all orders exceeding \$50\* for the general stamp; but upon orders for private stamps the commission is 5% on \$500 and 10% on the balance whatever it may be. Thus on an order for \$2,000 worth of the general 1 ct proprietary stamps there is a commission of \$% or \$100 allowed; on the same amount of private stamps the commission is 5% on the first \$500 or \$25 and 10% on the \$1500 balance or \$150. Hence the economy in the private stamp is very great and increases with the amount ordered; in one case you receive \$100, in the other \$175 commission. Moreover it is not necessary to cancel the private stamps, a work of much labor, expense and annoyance on the general stamp when used in quantities. However, this can be much reduced by having a form of type set up by any job printer of the initials, month & year, and then by printing cancel readily any amount of sheets required at slight expense. The month date could be easily changed when required.

The cost of engraving a plate of stamps 1 ct size Government Proprietary, 210 to the sheet, is \$350; with additional charge of \$175 when 30,000 impressions or 6,300,000 stamps shall have been printed from the plate: it being necessary to retouch and reengrave the plate to sustain the original value and sharpness of the work. The extra-commission allowed on private stamps as above shown, very quickly reamburses the outlay on the engraving.

Time necessary to engrave such a plate is from four to six weeks from the date of approval of model by the Commissioner to whom it must be submitted. On a stamp of the above 1 ct size there is no other expense to the owner than the engraving. Paper, printing, gumming, perforating and pkg being free of charge.

It would be impossible to prepare your private plate (in case you desired one) by the middle of August; and it will therefore be necessary for you to use the Government 1 ct proprietary at first under any circumstances. You can then decide whether you prefer a private plate or not.

Very Resptfly Yrs  
Butler & Carpenter

\*((In other letters this amount is stated as \$500))

Philada July 21. 1864

Casper Esq

Dear Sir:

We beg you to prepare for us at once a dozen additional steel plates.

Endeavour to have them all as exactly alike as possible as we shall desire to print them in couples, and similarity is thus of great importance.

Your early attention to this request will much oblige

Yrs Resptfly  
Butler & Carpenter

Philada July 22nd 1864

Messrs A. B. Sands & Co

Gentlemen;

Your favor of the 21st inst inclosing \$6.10/ in our favor in pay't of our a/c is duly rec'd.

With thanks we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada July 22nd 1864

B. Brandreth Esq

Dear Sir:

Yr favor announcing recent order duly rec'd. Annexed we submit a/c for delivery (21st inst) of order No 6.103 of yr private stamps.

Very Resptfly Yrs  
Butler & Carpenter

B. Brandreth

To Butler &amp; Carpenter Dr

Paper & Ptg	107.500 1 ct Stamp @ 1 11/37¢ pr M	\$1.39
Credit	by Statement June 3/64	11.76
Balance	Credit B. Brandreth	<u>\$10.37</u>

Philada July 22nd/64

Messrs A. L. Scovill &amp; Co

Gentlemen:

Annexed is our a/o for order No 6.095 private stamps delivered 21st inst.

Very Respectfly Yrs  
Butler & Carpenter

Messrs A. L. Scovill &amp; Co

To Butler &amp; Carpenter Dr

Paper & Ptg	87.336	1 ct stps @ 1 29/298	¢ pr M	.95
"	"	60.041	4 " " " 1/2¢	.30
Perforating	147.377	stamps	" 3¢	4.42
				<u>55.67</u>
Credit by Balance as pr Statement June 14/64				51.60
Balance to credit A.L. Scovill & Co.				<u>\$45.93</u>

Philada July 2<sup>nd</sup> 1864

Dr D Jayne & Son  
 To Butler & Carpenter Dr.

Paper & Ptg	80.000	1	ct	@	8	$\frac{9}{37}$	pr	M	6.59
	16.000	2	"	"	"	"	"	"	1.38*
	26.375	4	"	"	"	**	"	"	2.14
									<u>10.04</u>

Stamps delivered July 21. 1864, order No 6.100

\*((Either this figure is wrong or the addition is))  
 \*\*(( The price for the 4 ct should be 8  $\frac{14}{137}$  not 8  $\frac{9}{37}$ ))

Phlada July 23/64

Messrs Root Anthony &amp; Co

Gentlemen:

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

As far as we are able to search we find no record of 2 ct yellow Playing Card stamps on hand; but we have unearthed an old lot of 2 cent Proprietary - the first printed and put aside as not to be used. There are fourteen packages of 54,000 each and upwards of a thousand sheets having 210 to the sheet as now printed. Proprietary stamps however can only be used for their designated purpose; but, under present ruling, they are interchangeable with playing card stamps.

Henceforth we are to print no playing card stamps; but, exhausting our present balance, use only proprietary stamps for all articles under schedule C.

If you desire any of the above be kind enough to make your order so that it may be filled by the packages of 54,000. These stamps are put up in amounts not of full sheets.

Very Resptfly Yrs  
Butler & Carpenter



Philada July 23rd 1864

Messrs T. H. Alexander &amp; Co.

Gentlemen:

Yr favor (covering model) of the 22nd inst is duly rec'd.

Your instructions concerning your private stamp command our immediate attention. We cannot furnish impressions from your plate by the 1st Sept; and, until able to do, you will be obliged to use the Government proprietary stamp. Of course we will spare no effort to get it ready.

Orders received by the Commissioner, on a certain day, are copied, made out into a requisition and forwarded that day to us; the following day the requisition is filled by us and handed to the Gov't Agent who at once transmits the stamps to their proper address. You can order as you want them.

The amount of discount on the general stamp cannot exceed 5%; and on private stamps it is 5% for the first \$500 and 10% on the balance whatever it be. Of course the greater the amount you order at any one time the larger the percentage. For instance, on an order of \$1,000 you would receive  $7\frac{1}{2}\%$  or 75\$ in stamps; on an order of \$20,000 you would receive  $9\frac{7}{8}\%$  or \$1975 discot in stamps.

You shall \* due notice of the preparation of your stamp.

Very Resptfly Yrs  
Butler & Carpenter

P.S. We observe you have a defiant chanticleer on your stamp who says decidedly "match me who can?" Is it your trade mark? Is it on your boxes or what? Please send us the original whence the sketch was made that we may engrave therefrom.

Resptfly Yrs  
B&C

\*(( Writer evidently omitted word "have" ))

Philada. July 25th 1864

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

Sir:

We have the honor to submit herewith modifications of our Contract for furnishing Internal Revenue Stamps: said modifications to apply to the manufacture and delivery of those Internal Revenue Stamps, styled "Cigar Stamps", of a much greater superficial area than the largest sized stamp now in use under Schedule B of the Law:

vis:

We will print, gum, perforate, pack and deliver, at such times and in such quantities as may be required, Stamps Nine inches long by One and a half wide - as per model marked No 1 - at One Dollar and forty-five cents per thousand stamps \$1.45

We will print, gum, perforate, pack and deliver as above, Stamps Fifteen and one half inches long by one inch wide - as per model marked No 2 - at One Dollar and Sixty-five cents per thousand stamps \$1.65

Should the Internal Revenue Bureau desire or prefer to furnish the paper, of a size adapted to our plates, we will furnish stamps as above, 9 x  $1\frac{1}{2}$  inches or  $13\frac{1}{2}$  inches Superficial area, at One Dollar and Five cents per thousand stamps \$1.05

And the stamps of  $15\frac{1}{2}$  x 1 inch, or  $15\frac{1}{2}$  inches superficial area, at One Dollar and Fifteen Cents per thousand stamps \$1.15.

The colors in printing are to be chosen by the Department. We beg to submit the following observations in support of our terms.

These stamps are to be engraved on Steel in the highest style of art, possessing all the important and varied securities of geometrical lathework, counter dies, and a fine line engraved head of Washington, the latter having been selected by the Department as the distinctive characteristic of all Internal Revenue Stamps. For these splendid and elaborate plates we receive nothing under our Contract with your Department. In point of security against counterfeiting or even passable imitation these stamps offer every guarantee: neither corrupt agents nor dishonest tradesman would be able to defraud the Government undetected by attempting a counterfeit of these dies. On the other hand, stamps printed from stone, type or other method of surface printing, being very readily and cheaply counterfeited, afford no protection whatever.

We propose to double gum the stamps so that they can be readily and permanently affixed: thus saving the annoyance, inconvenience and loss of time required to procure and use mere paste on every occasion that the stamp is required.

We suggest that these stamps like the others should be perforated; besides facilitating the affixer, the perforation is also a peculiar protection against imitation. Thus gummed and perforated the stamps are ready for immediate use.

We believe the variation of cigar bundles and boxes to be so great that no one stamp can be conveniently prepared to cover all sizes. We suggest that the use of two stamps 9 x 1 $\frac{1}{2}$  inches would, however, compass every difference of size and shape.

The conduct of our Stamp business, the consequent possession of all requisite machinery, the perfected system, and experience therein enable us to offer very much lower terms than can be justly made by other and inexperienced parties for similar or approximate excellence of work.

Referring you, honored sir, confidently to the manner in which we have fulfilled our contract obligations with the Department, we claim with honest pride that our past conduct is an adequate guarantee of our ability and good faith to discharge any future responsibilities in this matter of the Cigar stamps.

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada July 25th/64

D. M. Richardson Esq

Dear Sir:

We regret exceedingly to learn that the 3 cent model has miscarried. Could it have been improperly addressed? We must write to Washington and endeavour to ascertain whether the Dead Letter office contains it. If you can conceive of any probable explanation of its non-mailage please aid us. Would it not be well to enquire at your post office about it? Perhaps it was accidentally unstamped and maybe lying there. We are thus solicitous because amid the many designs and models made up we doubt that our modeler can recall this design exactly.

Your head is engraved and we hope in a few days to transmit proof impression of the stamp for approval.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 25th 1864

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

Sir:

In the many communications received by us from Match manufacturers we observe a very general ignorance of the stamp law as it affects them. They desire to be instructed how, when and where to procure stamps; what commissions they are allowed; how they shall most readily and properly cancel the immense number of government stamps they must use; whether stamps cancelled in one month can be used on manufactures of the following month? etc etc.

Would it not be proper and advantageous for the Department to issue a Circular of Instructions with regard to these varied queries, similar to and containing also much of the matter of the circular issued May 1862, entitled Proprietary Stamp Regulations?

We should be very happy to receive copies of such a circular to transmit to interested parties.

Permit us to suggest that the privilege of canceling the general stamp for matches by type printing be therein allowed. This is a very rapid, effective and economical cancellation. The initials, the month and the year being all that is required.

The obligation to cancel all these stamps by writing or mere hand-stamping would render the law most onerous; the expense and trouble where, for instance, from 30,000 to 60,000 stamps per diem must be individually cancelled would be very great, while the time exhausted therein would almost amount to a positive stoppage of business.

We submit these thoughts for the serious consideration of the Department.

Very Respectfully Yrs  
Butler & Carpenter

Philada. July 25th 1864

Messrs G. Farr & Co.  
Athol Depot. Mass.

Gentlemen:

Yr favor of the 21st inst is at hand.

Thanks for the information conveyed.

The cost of engraving a plate of private stamps of the Government One cent size 210 to the sheet is \$350; with an additional charge for keeping the plate in repair of one half or \$175 when thirty thousand impressions or 6,300,000 stamps have been taken therefrom. The cost of the plate (the only expense in addition to the payment of the stamp) is very quickly reimbursed you by the additional commission allowed on private stamps. The highest commission on the general stamp is 5%; but on private stamps 5% is allowed on the first \$500 and 10% on the balance of the order; thus on an order for \$2,000 worth of general stamps the commission is 5% or \$100 paid in stamps, while if a private stamp the commission is 5% on \$500 or \$25 and 10% on the remaining \$1500 or \$150 - being an increase of 3 3/4% on the former commission for a \$2,000 order. Again there is no necessity to cancel the private stamps; they must be affixed so as to be destroyed on opening the box.

We inclose regulations regarding Proprietary stamps.

The time necessary to engrave a plate is 1 week.

Very Respectfully Yrs  
Butler & Carpenter

Philada. July 25th 1864

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

Sir:

Your two favors of the 21st & 23rd are duly rec'd.

The introduction of the denomination in figures in Swift & Courtney's private stamp shall be duly made.

Your instructions to print 3 & 4 cent proprietary stamps, and to engrave a ten cent proprietary stamp command our attention.

We are much indebted for the copies of Proprietary Stamp Regulations sent us.

Very Resptfly Yrs.  
Butler & Carpenter

Philada. July 25th 1864

Thos Gorman Esq  
Westville. Conn't

Dear Sir:

Your favor of the 22nd inst is duly rec'd. We are obliged for the information conveyed.

We inclose Proprietary Stamp Regulations in a printed circular of the Revenue Bureau. You can, if you so elect, obtain the stamps through the Internal Revenue Collector of your district. If you order in amounts over \$500 at a time it is to your interest to make the orders direct on Washington as you thereby secure the full commission of 5%.

By the law you are allowed 60 days credit on orders to the Comm'r, he requiring security for such payment when due. For a full understanding of the matter you had better address, Hon Jos J. Lewis, Comm'r Int. Rev. Wahington. D. C. from whom you will receive adequate information.

((Letter ends here))



Philada July 25th 1864

E. S. Rowland Esq  
U.S. Asst Assessor  
New Haven. Conn.

Dear Sir:

In accordance with your request of the 16th inst we  
inclose a few copies of the Proprietary Stamp Regulations, just  
rec'd from Washington.

Very Resptfly  
Butler & Carpenter

Philada July 25th/64

Messrs Hostetter & Smith

Gentlemen:

Your favor of the 21st inst duly rec'd.

We have on hand about 104,000 stamps of your private die.

We will be able to furnish an order from your new 6 cent plate in about eight weeks, perhaps sooner.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 25th 1864

Messrs W & T Liversidge

Gentlemen:

We beg you to forward us by Transportation Line Six Barrels of your Dorchester Dextrine Gum.

We prefer decidedly the white gum sent us before the last. The last invoice while equally good in its adhesive qualities etc, is yet of a brown tinge, and the sheets do not look as brilliant as with the white gum. However, should the gum strike through the paper, from the sizing being too wet etc, fresh paper or too damp weather, the colorless gum does not injure the sheet, while the brown tint does injure, perhaps destroy the whole impression.

We ask you to give us four months (interest added) on the above order; and trusting this will be satisfactory we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada July 26th 1864

W. R. Bliss Esq  
Secretary

Sir:

We beg to notify you that we desire to recall Mr A.B. Steel on the 1st proximo.

We are under the impression that with Mr Spencer now in your employment, and the pressure of transferring being withdrawn in great measure, you can without inconvenience spare ~~Mr~~ Steel; while, on the other hand, it is of considerable importance to us that he should resume his labors with us.

Trusting this notification may not be unacceptable we have the honor to be

Very Resptfly Yrs  
Butler & Carpenter

Philada July 26th 1864

Wm Gates Esq

Dear Sir;

We have the honor to transmit you herewith proof of your One Cent Stamp. We commend it to your approval; and beg that we may be immediately authorised to engrave the plate.

We ought to commence printing your plate as soon as possible as the time necessary to print, dry, gum, press, perforate and prepare for delivery is very considerable; and it is of much importance to you that we should have a surplus balance on hand Sept 1. for your order.

Very Respectfully Yrs  
Butler & Carpenter

Philada. July 26th 1864

T. H. Alexander & Co

Gentlemen:

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

It is possible we can have your plate ready by the 1st Sept and perhaps have a few impressions therefrom; but not certain enough to warrant your building thereon.

Permit us to say that a very rapid, economical and effective manner of canceling the Government stamp is to get any job printer to set up a frame of type of the size of a Government sheet of One Cent proprietary stamps, having the initials, month and year thereon, and he can cancel thus thousands of sheets with ease, thoroughly and at little cost. A little square over each stamp (or circle or other form) with the letters:

T.H.A & Co

Aug  
1864

and the canceling is complete.

Your model needs some little alteration to bring it within the law; for instance the denomination must be in figures as well as words etc.

Very Respectfully Yrs  
Butler & Carpenter

Philada July 26/64

James R. Day Esq  
 Prest  
 66 Courtlandt St. New York

Dear Sir:

Your favor of the 25th inst is at hand.

We inclose printed Regulations for Proprietary Stamps. We presume you wish your stamp to be of the size of the Gov't 1 cent stamp. The only extra cost to you is with this size for the engraving.

The cost for engraving a steel plate of 210 stamps, 23/66 inches superficial area (with perforation) is \$350 with an additional charge of one half or \$175 when 30,000 impressions or 6,300,000 stamps shall have been printed from the plate. This latter charge being for retouching or reentering the plates.

The extra commission allowed by the Government on private stamps not only very quickly reimburses the outlay for the engraving, but is thereafter a very important economy as compared with the price of the general stamps. For example, on amounts of \$500 and upwards the commission on the general stamp is 5%; but on private stamps the commission is 5% on the first \$500 of the order and 10% on the balance. Thus in an order for \$2000 worth of 1 cent general proprietary stamps you would receive 5% or \$100 paid in stamps; but on the same order for your private stamp, you would receive 5% on the first \$500, or \$25 commission, and 10% on the \$1500 balance, or \$150; thus clearing on the whole order 3 3/4% over the same amount in the general stamp. This is one advantage of a private stamp. Another is the release from the obligation to cancel the stamp. The private being affixed so as to be destroyed in opening the box.

The Government general stamp can be rapidly, efficiently and economically cancelled by having any job printer set up a frame of type of the size of a sheet of stamps, setting up the initials, month & year. Thus he can print off cancelled sheets by the thousands, as many and as few as you please at little expense. This is well for you to know as it can relieve you of a great annoyance and expense. Your plate can be ready in about 6 weeks from the date of the approval of the stamp by the Commissioner.

Very Respectfully Yrs  
 Butler & Carpenter

Philada July 26th 1864

E. S. Rowland Esq  
Ass't Assessor  
New Haven. Conn.

Sir:

In view of the necessity of canceling the general Proprietary stamps to be used on match boxes, many manufacturers are possibly much perplexed, apprehending not only great loss of time and labor but important expense in fulfilling this obligation of the law.

Permit us, therefore, to suggest a process by which Stamps can be readily, rapidly and economically cancelled. Let the parties interested apply to a type printer, and have a frame set up of the size of the Government one cent stamp sheet, with the type so arranged as to cancel each stamp as the whole sheet is printed. The initials, month and year form all that is necessary. Thus A B C  
Aug  
1864

and thousands of sheets can be easily cancelled. The expense is also trifling. Make use of this suggestion to those manufacturers within your District and you will oblige them greatly.

Very Resptfly Yrs  
Butler & Carpenter



Philada July 26th 1864

A. N. Zady Esq  
Ass't P. M. Gen'l  
Washington. D. C.

Dear Sir:

Pardon my troubling you but I hardly know otherwise how to attain my object.

On the 6th inst we forwarded to a Mr D. M. Richardson, Detroit Michigan, a model for a three cent Proprietary Match Stamp. He received, approved and returned it on the 8th inst; but we have failed thus far to receive the letter and contents.

It has occurred to me that possibly the letter was misdirected or unstamped, or in some other manner may have gotten into the Dead Letter office at Washington. As it is a matter of much importance to recover the model, I am impelled to ask you that some investigation may be made. Ignorant of the manner of reaching the proper officer of the Dead Letter Office, I have taken the liberty to seek your assistance.

Very Truly Yrs  
Jos R. Carpenter  
Butler & Carpenter

Philada. July 27th/64

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

Sir:

The new Ten Cent Proprietary will be ready to print within a few days. We beg to be instructed how many impressions to take from the plate. It will print 170 stamps to the sheet.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada July 29th 1864

Wm Gates Esq

Dear Sir:

Inclosed we furnish proofs of your finished stamp which we commend to your approval

It is with much difficulty that in so small a portrait the effect and likeness can be perfectly retained; we trust however you will have no cause for complaint on this score.

Be kind enough to indicate in what color we shall print your stamps.

We desire to go ahead immediately so that, this head being approved, we can finish the Six Cent Plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 29th 1864

Messrs Root, Anthony & Co

Gentlemen:

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

Stamps of the new Ten Cent denomination for Proprietary Articles will be ready for delivery on the 9th proximo; if earlier will advise you.

We have recently engraved and printed Two Hundred Dollar general stamp. These two comprise the only novelties.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 29th 1864

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

Sir:

Your two favors of the 28th inst are duly received and their respective contents command our attention.

We hope to commence printing the 10 cent Proprietary on Tuesday, 2nd prox.

Very Resptfly Yours  
Butler & Carpenter

Philada July 29/64

Messrs Hostetter & Smith

Gentlemen:

Yr favor of the 27th is at hand and contents noted.

It is ~~time~~ your plate was promised within six weeks; but it takes time thereafter to prepare the stamps therefrom. Our impression is, however, that we can furnish stamps in about Six weeks; we always endeavor to get a margin in stating the time wherein we can prepare the stamps; hence no disappointment is likely to supervene; and you can conduct your business certainly on such advise.

We will prepare enough gummed stamps to meet your order of \$2500 as mentioned.

Very Resptfly Yrs  
Butler & Carpenter

Philada. July 29th 1864

Demas Barnes &amp; Co

Gentlemen:

We submit herewith a/c for private order No 6.145  
delivered 28th inst.

Very Resptfly Yrs  
Butler & Carpenter

Philada July 29th 1864

Demas Barnes &amp; Co

To Butler &amp; Carpenter Dr

Paper & Ptg	27.344	2 ct stamps	● 8 21/37	\$2.38
"	95.703	" "	11 40/137	10.80
Perforating	123.047	Stamps	3¢	3.69
				<u>\$16.87</u>
		a/c June 27. 1864		17.03
		Balance due B & C		<u>\$33.90</u>

Philada. July 30th 1864

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

Sir:

Your esteemed favor of the 29th inst is with inclosures,  
duly rec'd.

We have the honor to return herewith Mr Style's letter as  
you request, having written to him in relation to his enquiries.

May we inquire how photographers can affix a private stamp  
on a "carte de visite" or other form of picture so that "it may  
be destroyed on opening?" On the other hand it is not to be  
cancelled as the general stamp. We apprehend there is no pro-  
vision to meet this dilemma. In the absence thereof can photo-  
graphers have private stamps?

Very Resptfly Yrs  
Butler & Carpenter



Philada. July 30th/64

A. F. Styles Esq  
 Burlington. Vermont.

Dear Sir:

Your favor of the 27th inst inclosing drawings to the Comm'r of Internal Revenue has been forwarded to us for consideration and reply. We inclose a copy of Proprietary Regulations which will answer many of your interrogatories.

The cost of engraving a steel plate of stamps is \$350, with the usual additional charge of one half, or \$175, for reentering or retouching the plate when 30,000 impressions shall have been taken therefrom. Stamps of the Government size of similar denominations are subject to no additional cost for paper, printing, gumming or perforating; but if they exceed these sizes they are subject to an extra charge to be computed on the basis of calculation in Paragraph 3 of the inclosed Regulations. The stamp plates are of uniform size being 16 x 12 $\frac{1}{2}$  inches. Thus stamps of the sizes of the models sent us would print respectively 20 for the largest 3 cent, 80 for the 2 cent & 50 for the smaller 3 cent size - to the sheet. One thousand impressions would thus give you

20,000	3	"	"	Largest	"
50,000	3	"	"	Smaller	"
80,000	2	"	"		

Should you wish these stamps perforated (which you will not probably desire) the cost to yourself is 3 cents per thousand stamps.

The great advantages of the private stamp are first in its much higher premium and second in not being under the necessity of cancellation; besides offering the inducements of a trade mark as well as a stamp duty.

The Commission or premium allowed on the Gen'l stamp does not exceed 5% on all amounts over \$500; but on private stamps it is 5% on the first \$500 and 10% on the balance of the order. Thus in a \$2,000 order for general government stamps a commission of \$100 paid in stamps is allowed; but in a similar order for private stamps the commission is \$175 - viz 5% on the first \$500, or \$25, and 10% on the \$1500 balance, or \$150. Thus in a very short time the expense of having private plates engraved is reimbursed and a very handsome profit is realized thereafter on the purchase of the private stamps.

It will require six weeks to engrave a plate from the date of the Commissioner's approval of the several models. We will engrave your three plates for \$950. You need not pay until the plates are finished.

Any further information etc which you may desire we will be happy to communicate if in our power.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. July 30th 1864

Jas R. Day Esq  
President

Sir:

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

We regret the careless omission to send you a copy of Proprietary Stamp Regulations. Herewith please find it inclosed.

We are the only parties who engrave the plates which are also printed exclusively by ourselves. We had presumed you were duly aware of this or would have specifically stated it in ours of the 26th. Under the Government we have the entire command\* of the manufacture and delivery of the Internal Revenue Stamps.

Very Resptfly Yrs  
Butler & Carpenter\*\*

\*((This word almost completely faded out))

\*\*((Signature not transferred to copy))

Philada July 30/64

Messrs Hostetter & Smith

To Butler & Carpenter Dr

Paper & Ptg 68.125 4 ct @ 9 117/137d \$6.72

Gentlemen:

Above we submit a/c for delivery on the 29th inst of  
order No 6.148.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 2. 1864

Wm R. Bliss Esq  
Secretary

Dear Sir:

We have the honor to inclose herewith dft indorsed favor of the American Bank Note Co for Two thousand five hundred and forty four 11/100 dollars (\$2.544.11/100) for which we beg you to sign accompanying receipt.

Very Resptfly Yrs  
Butler & Carpenter

Rec'd New York, Aug 3rd 1864 of Butler & Carpenter Twenty five hundred and forty four 11/100 dollars, being payment in Full principal and interest of Third monthly payment due the American Bank Note Company August 4. 1864, in accordance with existing agreement.

\$2.544.11/100

Principal	2.500
7% int from May 6	
to Aug 6/64 92 days	44.11
	<u>\$2.544.11</u>

Philada Aug 2nd 1864

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

Sir:

We have the honor to inclose herewith a/os in duplicate (duly receipted in advance) of our July Stamp deliveries, accompanied by a statement in detail duly certified by the Agent, Isaac Pugh, Esq.

We also submit Statement Balance of Inter Rev Stamps on hand July 31. 1864.

Trusting all maybe to your satisfaction we have the honor to remain

Very Resptfly Yrs  
Butler & Carpenter

Philada August 2nd 1864

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

For the following Inter Rev Stamps delivered to Isaac Pugh, Esq.  
 Agent, during the month of July, 1864,

vis:  
 11.915.721 stamps @ 33¢ pr M \$3.932.18/100

Rec'd Payment

Butler & Carpenter

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

For the following Inter Rev Stamps delivered to Isaac Pugh, Esq.  
 Agent, during the month of July, 1864,

vis:  
 11.915.721 stamps @ 33¢ pr M \$3.932.18/100

Rec'd Payment

Butler & Carpenter

U. S. Int. Rev Stamps delivered by  
Messrs Butler & Carpenter in July  
1864

Balance of Inter. Rev. Stamps  
on Hands of Messrs Butler &  
Carpenter, August 2d 1864

	1¢	5.316.757		1¢	13.563.744
	2cts	3.577.801		2"	8.222.112
	3"	277.159		3"	94.181
	4"	16.945		4"	55.145
	5"	794.085		5"	9.237.002
	6"	12.966		6"	28.154
	10"	358.651		10"	16.822.714
	15"	32.763		15"	4.195.689
	20"	53.767		20"	4.212.575
	25"	305.041		25"	3.231.419
	30"	23.827		30"	1.966.539
	40"	14.384		40"	2.020.522
	50"	133.710		50"	2.068.030
	60"	5.305		60"	469.826
	70"	7.455		70"	12.286
	\$1.	59.354		\$1.	2.501.713
	\$1.30	1.035		\$1.30	67.208
	\$1.50	3.052		\$1.50	1.180.720
	\$1.60	528		\$1.60	120.845
	\$1.90	424		\$1.90	111.145
	\$2.	12.192		\$2.	788.037
	\$2.50	1.230		\$2.50	619.208
	\$3.	3.385		\$3.	105.904
	\$3.50	148		\$3.50	297.006
	\$5.	7.492		\$5.	529.429
	\$10.	2.851		\$10.	436.387
	\$15.	56		\$15	4.465
	\$20.	1.548		\$20.	2.393
	\$25.	156		\$25.	563
	\$50.	373		\$50.	569
	\$200.	27		\$200.	1.117
Proprietary	1¢	3.485.952	Common Dies		
do	2cts	854.389	Proprietary	1¢	20.822
do	3"	125.137	do	2"	19.205.143
do	4"	828.941	do	3"	102.788
Play'g Card	2"	84.715	do	4"	189.093
do	3"	78.350	Private Dies		
do	4"	402.630	Proprietary	1¢	4.834.342
do	5"	30.140	do	2"	533.145
Total		11.915.721	do	3"	125.040
			do	4"	658.050
			do	8"	1.424
			Play'g Card	2"	9.079.795
			do	3"	152.746
			do	4"	266.482
			do	5"	286,709
			Total		108.402.725 *

I hereby certify that the above  
acc't agrees with the amt of  
requisitions rec'd by me.

Isaac Pugh  
Stamp Agent

\*((This total was arrived at by using figures on page IV - 252. There are several lines almost completely faded. However, the totals are clear on page IV - 252 and I don't believe too many figures were guessed at.))

EXHIBIT OF OPERATIONS IN INTER. REV. STAMPS DURING  
JULY, 1864

Balance on hand July 1st. 1864,		116.918.252
Received from Perforator		3.399.694
	Total	<u>120.317.946</u>
Delivered to Agent during months		<u>11.915.721</u>
Balance July 31st		
Common dies	102.250.225	
Private dies	<u>6.152.000</u>	<u>108.402.225</u>

SHSETS RECEIVED FROM PERFORATOR

Good		28.668
Imperfect		125
	Total	<u>28.793</u>

Philadelphia, Aug 3d. 1864  
Delivery Department  
Lamasure

Messrs Butler & Carpenter



Philada. Aug 2nd 1864

Messrs Greenleaf & Co  
Milwaukee. Wis.

Gentlemen:

Your favor of the 26th ult to the Comm'r of Int Rev has been forwarded us for reply.

We inclose printed regulations of the Department which will be of value to you.

The cost of engraving yr four stamps (all of the Government size of these denominations) plates - 1 cent printing 210 stamps, and the 3. 5 & 10 cents printing each 170 stamps to the sheet - will be Twelve Hundred Dollars. All these stamps have to be engraved on very large steel plates in the highest style of art.

The extra commission allowed on private stamps very quickly reimburses the outlay of the engraving cost. On the gen'l stamp the commission is 5% on all amounts over \$500; on the private stamp the commission is 5% on the first \$500 and 10% on the balance of the order; thus on an order of \$2,000 worth of stamps (general) the comm'n is 5% or \$100 paid in stamps; but on \$2,000 (private stamps) the comm'n is 5% on \$500 and 10% on \$1500 or altogether \$175 commission or 3 3/4% more than on the general stamp. Hence the great economy of private stamps which are also not obliged to be cancelled as is the general stamps.

Have you any little device you wish engraved? If so forward it if you elect to have a private plates. The time necessary to engrave plates is about six weeks from the date of the order and approval of model by the Commissioner.

Any further information we will be pleased to furnish if desired.

Very Resptfly Yrs  
Butler & Carpenter  
Revenue Stamp Manufacturers

Philada Aug 2nd 1864

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

Sir:  
Your esteemed favor of the 1st inst is with inclosure duly  
rec'd.

Having written to Messrs Greenleaf & Co we have the honor  
to return you their communication as requested.

Very Resptfly Yrs  
Butler & Carpenter

THIS LETTER CANCELLED

Philada. August 2nd 1864

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

Sir;

Upon mature consideration we have the honor to submit the following modification of our Contract with your Department, to be applied to the manufacture and delivery of the "Cigar Stamps" so called.

We will print, prepare and deliver stamps as per model No 1 (9 x  $1\frac{1}{2}$  inches) at One Dollar and fifteen cents per thousand stamps, viz: \$1.15. We will print, prepare and deliver stamps as per model No 2 ( $15\frac{1}{2}$  x 1 inches) at One Dollar and thirty-five cents per thousand stamps, viz: \$1.35/100. These Stamps are to be elaborately engraved on steel in the best manner; to possess all the advantages of beauty and security, lathework etc; and to be printed in such colors as you direct. Should the Department furnish the paper (adapted to our plates) then we will furnish the stamps at the following rates, viz:

Stamps 9 x $1\frac{1}{2}$ inches per model No. 1 per thousand	75 cents
Stamps $15\frac{1}{2}$ x 1 " " " No. 2 " "	90 cents

It is understood that other size of stamps should they be desired for this purpose shall be furnished at similar rates. The above rates are very low and hold forth no inducements of profit, but we learn that the Government will realize no revenue from these Cigar stamps as they represent no value in themselves. It is our duty in justice to the Department with whom we have our Contract to furnish the stamps at the lowest possible rates; and only the machinery and experience we possess in the manufacture of stamps enable us to offer the above rates.

Should the Department desire surface printing we can furnish the stamps at a much less rate than for steel plate printing. Of course in point of excellence, security against counterfeiting and beauty of appearance steel plate engraving far excels the other style.

For surface printing we will prepare and deliver stamps as per model No 1 (9 x  $1\frac{1}{2}$  inches) for ninety cents per thousand stamps; and as per model No 2 ( $15\frac{1}{2}$  x 1 inches) at One Dollar per thousand stamps.

Should the Department prefer to furnish the paper we will prepare and deliver the stamps as follows per thousand, viz;

Stamps size model No 1 (9 x $1\frac{1}{2}$ inches)	at Forty five cents
Stamps " " No 2 ( $15\frac{1}{2}$ x 1 " )	at Sixty Cents

Other sizes on the same basis of charge.

Trusting our past fulfilment of obligations may be considered a guarantee of our earnest efforts and ample power to fulfil our duty, we have the honor to remain

Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

THIS LETTER CANCELLED

## Bids for Surface Printing "Cigar Stamps"

As per model No 1. 9 x $1\frac{1}{8}$ inches	90 cts pr M
" " " No 2. $15\frac{1}{2}$ x 1 "	1.05 " "

Other sizes in Proportion.

Should the Department furnish the paper then as follows:

	vis:	
9 x $1\frac{1}{8}$ model No 1		50 cts per thousand
$15\frac{1}{2}$ x 1 " 2		65 " " "

Aug 4/64

Philada. Aug 2nd 1864

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

Sir:

We have the honor to inclose a letter rec'd this day from  
Messrs A Beecher & Sons, Westville, Conn't.

We submit the query of these gentlemen to the decision of  
the proper department, and beg that you will have the kindness  
to return their letter with your opinions to us.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Aug 5th 1864

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

Sir:

Your favor of the 29th ult has only reached us this morning and we proceed immediately to furnish the Schedules of Deliveries and Balances as requested.

You will observe that we furnish them in all the varied titular characters of the stamps, which have since then by order of the commissioner been abrogated for Schedule B.

We find by reference to our communication of the 27th April last that we duly furnished the usual Schedule in detail. It has probably been overlooked as you suggest, or stored away in file.

Very Resptfly Your Obt Servts  
Butler & Carpenter

Philada. Aug 5th 1864

Wm Gates Esq

Dear Sir:

Your favor of the 2nd is this day rec'd. We are glad you like the likeness. We showed it to some gentlemen in your business who had met you at Washington and they at once recognised and praised the resemblance.

The eye to which you refer is in shadow which probably causes the appearance you remark. We send you the photograph intrusted us as a model wherein you will notice the same thing; only it is by no means as marked in the engraving being so much smaller. This in the general printing of the plate will not be noticed. There is no defect in it; your eyes are all right.

We must beg pardon in the hurry of business for not explaining why on reflection we found it best to engrave your name etc as it is. To have cut your name on the white panel would have made it quite indistinct; and to have put Frankfort. N.Y. on the outer oval, would have caused the lettering of the whole "U. S. Inter Revenue & Frankfort N.Y." to be very small to get it in in the present white letter, whereas the use of a black letter on a white ground would have destroyed the whole effect and harmony of the design. We assure you we thought well over this matter and arrived at the firm decision that the model must be adhered to or the original design abandoned. You stated also that, if in our judgment, it was better to retain the model direction, we should do so. Hence we carried out our views. We beg you to think over this and you will at once see the difficulties of which we spoke.

We will at once prepare your plate and commence printing therefrom. The double importance of hardening the die is found in  
\* the fact that we cannot touch the Six cent plate is thereon engraved, and it must be approved first on the one cent.

We will advise you when we print and would like to know what amount you desire us to have on hand to meet, say a month's orders, so that no delay may arise when once you commence to order.

Very Resptfly Yrs  
Butler & Carpenter

\*((The second sentence of this paragraph doesn't make sense!))

Philada. Aug 5th 1864

Demas Barnes & Co

Gentlemen:

Your favor of the 3rd inst at hand and contents noted.

We will alter your plates as suggested. You say "style of type like following." You inclose nothing, nor give further directions; hence we must beg you to say in what style of writing or lettering you want the alteration made.

We will make every effort to get your plates ready and to keep an adequate balance as you suggest of those now in use until the new plates are ready.

Our price as stated in ours of the 19th May last was one hundred and ten dollars for the alteration. Were you ask us now to make the alterations we would have a much higher figure; but having stated that sum then and not since withdrawn it we will continue the offer. A few weeks or months hence it may be different.

Our charge for engraving a stamp plate is \$350. Time depends in a measure on the character of the work. We wish generally to have six weeks from time order is approved by the Commissioner.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Aug 5th 1864

Messrs John I. Brown &amp; Son

Gentlemen:

Your favor of the 2nd inst is at hand.

We have on hand of your Private Stamps as follows,

	viz:	
1 cent stamps		454.588
2 " "		35.396
4 " "		106.463
		<u>596.447</u> Total

To receive all of your 1 cent stamps you must remit to the Department \$4.155.35/ on which amount you will receive exactly 454.588 1 ct stamps. A Remittance of \$666.30/100 will cover the 2 cent stamps; and \$3.894.11/100 will give you 106.463 4 ct stamps.

Should you desire to make one order for the whole, you must state that you wish the above amount to be applied to their distinct stamp items otherwise the results will be very different and endless confusion will arise.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 5th 1864

D.M. Richardson Esq

Dear Sir:

Your favor of the 3rd inst is rec'd and contents noted.

We inclose proof of your finished one cent die which we commend to your approval as being very handsome. The three cent stamp cannot be touched until this is approved, as the same head goes thereon, and it is impossible to engrave any other part of the stamp before the head. Hence the great importance of our being informed at once of your approval and instructed to go ahead with the plate. From the time we receive such instructions until the die is hardened, taken up and a plate made therefrom there will be demanded two days at least. We suggest therefore that you telegraph approval. If you wait to write, we will not get your letter for several days, whereas if you telegraph the plate would be ready and the 3 cent die in hand when your letter would reach us. We will send you in a day or two proofs in color for your selection.

We will be able to furnish you with about 1,500,000 of your one cent stamps by the 1st Sept, if you telegraph approval. A printer averages 500 imps or 100,000 stamps per day; hence if your plate be engraved & put to press by the 12th inst there will be two weeks work on it or about 7,000 Imps.

We are very glad to inform you that the missing letter will probably be received by us in a day or two. Today our Post Office received information from Philadelphia N.Y. that a letter for "Butler & Carpenter" was there. In your haste or accidentally you directed the letter to Philadelphia N.Y., instead of Penn'a; and hence the non arrival. We are much relieved with this news as we were much perplexed about your three cent model. Now it will come in good ~~time~~ to be engraved.

We hope to have about 500,000 of yr 3 cent stamps ready by the 1st prox. Will this be enough for the start?

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 6th 1864

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

Sir:

We beg leave very respectfully to call your attention to the balance of one cent General Stamps under Schedule B which we have on hand, amtg to about thirteen and a half millions. Under the provisions of the new Exise Bill we do not see how these stamps are to be exhausted, if their use be confined to matters under Schedule B solely. There is nothing in that Schedule demanding simply a cent stamps; and hence these stamps will only be ordered in very small amounts for the purpose of using them in connection with other denominations to make up a certain sum; for instance, where no 3 cent stamps can be obtained, the party must affix two and one cent stamp. But these occasions will be rare. The whole demand last month for one cent general stamps was only 316.757. Henceforth, it will probably decrease under the new law.

Under your present ruling these stamps cannot be used for Schedule C; and hence, they become, in a great measure, superfluous stock. We trust you will not consider it improper for us to draw your attention to this matter; and to suggest that your decision regarding the non use of these cent stamps for Schedule C remain in abeyance a month or two when, doubtless, they will all be consumed, or a great portion thereof, for matches. It would seem no advantage that the Department should possess an unavailable balance, the cost of whose manufacture is several thousands of dollars.

It is not to our personal interest to make this suggestion as we would be obliged to prepare other proprietary cent stamps for the consumption which these unused stamps might supply; and we would thus always preserve a larger balance than necessary; these thirteen millions remaining always on hand.

Again, despite our most strenuous efforts, we fear the demand for penny match stamps, commencing probably about the middle of the present month, will exceed the supply of One cent proprietary stamps on hand. The order to prepare the 20,000,000 additional came at so late an hour that we have been obliged to engrave six additional new 1 cent proprietary plates (thus making ten in all) to advance the preparation of the balance. Even with this very large force we doubt the amount ordered by the Department will be sufficient; and, therefore, we ask authority to furnish the One cent general stamp at least, indeed, should we fall short.

We commend these suggestions to your very earnest attention.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. Aug 6th 1864

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

Sir:

Requisition No 142 contained an error of \$450 and we were obliged to return it to the Department for correction.

Today Requisition No 145 contains an error of \$50; and, were we to follow the usual procedure, we would be obliged to return the requisition for adjustment.

Very considerable delay is thus incurred and parties may be put to serious disadvantage by having their orders unfilled for three days longer than were anticipated. It has, therefore, occurred to us, with your permission, that valuable time might be saved could we be instructed by telegraph to correct the requisition here. The several orders from which the requisitions are made are not forwarded us; and we cannot consequently remedy an error as we don't know what denomination or denominations of stamps are asked for in the separate order. This information can be given us by telegraph from the Department; and with a delay of a few hours only the whole requisition could be filled. Otherwise, all must wait several days until A. B or C's separate order in the requisition be corrected by our returning it to Washington.

We feel it must be annoying to the Department to have this delay made necessary; but, unless the requisition be perfectly and exactly correct and proven, great confusion and unavoidable discrepancies will occur in the a/cs.

We have the honor to remain

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 6th 1864

J. G. Beals Esq

Dear Sir:

Your telegram rec'd.

On the 4th inst we forwarded you order No 6179 for \$1.050 worth of stamps and on the 5th order 6.173 for \$1.050 also.

These orders you should have received today -one yesterday afternoon.

One of your orders would have reached you sooner but the requisition, wherein it was contained, contained an error not susceptible of correction with us and the whole requisition had to be returned to Washington for adjustment.

All correct requisitions are filled by us on the day we receive them from Washington.

Very Resptfly  
Butler & Carpenter

Philada Aug 6th 1864

Demas Barnes Esq

Dear Sir:

Your favor of the 5th showing what style of type you desire is duly rec'd.

The alteration is, as we understand it, to take out "D. S. Barnes" and insert "Demas Barnes?" That is all, is it not?

Very Resptfly Yrs  
Butler & Carpenter

THIS PAGE TORN FROM BOOK UNUSED

Philada. Aug 8th 1864

A. B. Johnson Esq  
Chief Clerk. Inter Rev. Dept  
Washington. D. C.

Dear Sir:

We have taken the liberty of telegraphing you this morning to enlist your attention to the fact that though Mr I's bid is apparently lower than ours, there is in fact but an inconsiderable difference in dollars and cents in his favor even when his proffer is compared with our proposals for the expensive and beautiful and secure stamps printed from elaborately engraved steel plates. His bids are for surface printing.

Surface printing being much cheaper can hence, and from the comparative ease of imitation be readily counterfeited. The protection afforded by steel plate lathework, fine line engraving etc is entirely wanting in surface printing. As these stamps represent a duty paid there is certainly an inducement to use them fraudulently and surreptitiously. There the facilities for counterfeiting are brought within the means of many the temptation \* successful effort to counterfeit become much more powerful and dangerous. Surely the Government is deeply \* in throwing every guarantee of security around its \* money value. Hence these considerations, we suggest respectfully, should have great weight with the Department; \* it may readily obtain a stamp cheaper in its first \* consequences of great and injurious importance may and probably will arise subsequently proving the sources of much annoyance, serious frauds and sequent losses to the Government.

Again to give the contract to a party in New York will probably require the establishment of an agency there. The expenditure consequent thereon must be very considerable. Office, rent, fuel, salary and extras for a/cs etc will certainly and easily swell the amount to at least \$2,500 per annum. The opening of new book a/cs, the clerk hire etc in your Department at Washington caused by this change will also be the source of important outlay. This aggregate, doubtless \$3,500 in all, should be added to the prices of the New York bid whatever it may be, for the amount of stamps called for in the contract, say Five millions. All this additional expense in money will be uncalled for should we secure the contract. Then, moreover, we beg to claim that the Department in conceding us the contract incurs no risk of disappointment from failure. It is our business; the art and experience necessary to prepare the stamps have been slowly and surely acquired by us for years past; by our Mr C. in the Postal Stamp Contract of many years, and by two years labors in our own Internal Revenue Contract. The Department can rely on obtaining in good time and perfect condition the stamps required. We offer, moreover, the additional and distinctive security of circular perforation, adding greatly to the difficulty of counterfeiting the stamps.

Thus we offer to engrave on and print from steel plates very elaborately and beautifully combined stamps offering every advantage of security and excellence to the Government and at a cost which we are confident does hardly exceed the rates for mere surface printed stamps, when the additional agency expenses etc are borne in mind - the Government possessing every guarantee of our power and responsibility to fulfil to the letter our obligations.

\*((These words completely faded out))



We suggest, dear Sir, that these things be duly pondered ere an adverse decision be made; and we are confident that the Department consults its own interests more truly in having excellent and well-protected work than in designs without such important guarantees.

We beg your pardon for thus trespassing on your valuable time, but the importance of the subject is our excuse. We beg that you will submit this communication to the Hon's Comm'r that he may, perhaps, have the subject brought more prominently to his mind and therefore deliberately weigh all the considerations involved.

With great respect we remain  
Yr Obt Servts  
Butler & Carpenter

Philada. Aug 8th 1864

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

Sir:

It is our duty to report to you that our balance of Two cent stamps is getting low. We have about 7,000,000 only on hand; and in our last two requisitions about a million and a quarter have been demanded. Should anything like a proportionate demand continue we will be quickly out of these stamps. The new law as it affects checks and receipts explains this greatly increased demand.

We respectfully solicit authority to print an additional number. The opportunity now arriving to print in the original orange yellow color so much preferred by the public, we presume you will direct us to use this tint rather than the blue.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Aug 8th 1864

A. F. Styles Esq  
Burlington. Vermont

Dear Sir:

Your favor of the 4th inst is this day rec'd and contents noted.

There are very serious objections to engraving four different dies for one plate; nor would the cost be thereby materially reduced.

Several parties can, however, combine and order and use one private stamp in common; sharing the expense of engraving (say \$350) among themselves. The Department has recently accorded this privilege. Hence the advantage of commissions can be obtained by all.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 9th 1864

Messrs Greenleaf & Co

Gentlemen;

Your favor of the 5th is duly rec'd and contents noted.

The 5 & 10 cent stamps are of exactly the same size as the 3 cents; we inclose a printed slip showing the number of stamps of the various denominations to each impression.

You are not required to have one device for all your stamps but we suggest it is, perhaps, to your interest to have but one design which shall always indicate your manufacture as distinguished from that of others in the same business. The devices you suggest though descriptive and varied are altogether beyond the power of the engraver. We beg you to remember that the letter & figure requirements of the law to be engraved on the stamp, your own name etc leave but a very small stamp space for the centre vignette, and in that space to engrave the varied subjects, figures, landscape etc you suggest would oblige everything to be microscopically small and altogether indistinguishable. Where nothing distinct can be made out the facilities to imitate your stamp are much increased. Have you a trade mark? Why not put that on your stamps, if small enough? Why not, for instance, have a portrait of the senior or one of the members of your firm engraved. This we have done in several instances. It is the best protection; works better than anything else, and designates distinctly the proprietary nature of the stamp. We beg to inclose proof impressions of Messrs Gates & Richardson's stamps, just finished. They have their portrait on all their stamps. We recommend them to your approval.

Again if you want several designs for the stamps you will be more delayed in getting them; and time is a matter of moment to you in the saving of the commission.

If you approve of the portrait suggestion send us a photograph or Daguerreotype which is approved as a good likeness, from which we can engrave.

When the stamps are engraved you will be furnished with proofs in color and can then remit us the amount thereof.

If you don't want the word "matches" on the stamp the word "Proprietary" will be sufficient to cover the purpose and meet the law.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 9th 1864

Dr. D. Jayne

Dear Sir:

We beg very respectfully to call your attention to certain facts in the history of our use of your Steam Power which we doubt not are unknown to you and upon which we desire to base a proposition for your consent and approval. Our understanding with you has been and is to pay you one hundred and fifty dollars per month for sufficient steam power to drive ten presses. The understanding was made at a time when we had every reason to suppose that we would have good use of all this steam. But experience has proven a very different state of affairs. We beg to say that from July 1st 1863 to April 30. 1864 we averaged only about two presses, and from April 30 1864 to the present we have averaged only three presses weekly; thus, for thirty seven weeks we did not use more than a fourth of the power, and for the last fourteen weeks about a third only of the steam power for which we pay the full price as if all the power were used.

In view of this very great disproportion between our payment for and non use of steam power we beg to suggest that it seems fair at least that we should be entitled to a deduction on the rental thereof. The amount thereof we leave to your own sense of justice and generosity. Permit us also to suggest that hereafter we shall pay for our steam as we use it. For instance our present rate, being \$150 per month for ten presses, is, say \$15 monthly for each press. Would it be acceptable to you to adopt this amt per press and pay in proportion to the number of presses in use weekly. We are now running six presses; this would be ninety dollars per month.

We submit these matters to your kind and serious attention. We have been paying at the rate of eighteen hundred dollars per annum for the last twelve months' steam; and have not used more than a third of the amount. Under these grave circumstances we feel that your will justly appreciate the motives of this paper.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 10/64

To the  
Post Master at Philadelphia. N.Y.

Dear Sir:

On the 8th ult Mr Richardson of Detroit. Mich, mailed or rather intended to mail, to us a communication of importance. We have made many efforts to ascertain its whereabouts but without success until advised last week at our Post Office here that a list had been rec'd from you containing a letter to our address. We have daily awaited its arrival but it has not yet been delivered.

We learn from Mr Richardson that his envelope bears ~~side~~ side his address so that, in case of misdirection, there could be no difficulty in ascertaining its origin and returning the letter to the writer. A month has elapsed, however, and this has not been done.

As the letter contains matter of importance we beg very earnestly that you will at once forward it to us.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 10th 1864

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

Sir:

We had the honor to address you on the 2nd inst, inclosing a communication from A. Beecher & Sons, wherein they desire to know whether it be competent for them to affix their private stamp on their match manufactures, said matches being afterwards labeled as the manufacture of various other parties. It would appear that Beecher & Sons get up stock issued for sale in the name of other persons.

We would be pleased to learn your opinion as thereon depends the preparation of a private stamp for Messrs Beecher & Sons.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 10th 1864

Messrs A. Beecher & Sons

Gentlemen:

Your esteemed communication of the \* ult, rec'd by us on the 2nd inst, was forwarded to Washington for decision on the points submitted. Thus far we have failed to receive a reply and cannot therefor advise you authoritatively. It may not be improper to add, however, that we see no objection to the use of your private stamp in the mode suggested.

It would appear certainly proper for you to affix your stamp to all your manufactures, irrespective of whatever ulterior use might be made of the matches.

We will address the Department today again in reference to the subject.

Very Resptfly Yrs  
Butler & Carpenter

\*((date omitted by wráter))



Philada. Aug 10th 1864

Messrs Bennett Pieters & Co  
Chicago  
Illinois.

Gentlemen:

We have the honor to inclose an impression of your stamp with the new head and change of denomination.

The portrait is engraved a larger size than ~~its~~ predecessor and we think superior in effect. The artist has most carefully copied the photograph, making every exertion to produce a satisfactory picture.

Trusting very earnestly this may meet with your approval, we have the honor to remain

Very Resptfly Yrs  
Butler & Carpenter



Philada. Aug 10/64

S. N. Dodge Esq  
189 Chatham Square  
New York

Dear Sir:

Will you please forward us as usual half a dozen cans  
of your patent dryer?

By sending us receipt duly stamped we will at once re-  
mit the amount due.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 10th 1864

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

Gentlemen:

We have the honor to advise you that there have been printed from your private plates over thirty thousand impressions of each denomination, viz:

1 cent Plate	47,480 Imps
4 " Plate	33,350 "

We have therefor to present our a/c for retouching and keeping these plates up to their original engraved value, viz one half of their original cost, or \$125 for each plate.

Annexed thereto is our a/c for paper & Ptg of order No. 305 delivered on the 8th inst.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Aug 10th 1864

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

Retouching One & Four Cent Plates		\$250
Paper & Ptg 11.520 1 ct stamps @ 11 5/37		1.28
11.520 4 " " " 10 1/60		1.15
		<hr/>
		\$252.43

B & C  
8. 10  
1864

Philada. Aug 10th 1864

Wm S. Sharp  
Collector. Salem. N.J.

Sir:

Your communication of the 9th inst is duly rec'd.

The only order we find on the Washington Requisition about the time specified in your name, is order No 1.000 Ag. Wm S. Sharp. May 31. 1864, calling for 1050 2 cent stamps, amtg to \$21 in value. These stamps were ordered for Proprietary not bank checks; and the amount is 1.050 and not 5.000 as you say you wrote to the Dept for.

Are you not wrong in your dates? If we are not mistaken we furnished you with the above data sometime ago.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 11th 1864

B & H. D. Howard

Gentlemen:

Your favor of the 9th inst is this morning rec'd and contents noted.

We have not seen your label and would prefer to do so ~~was~~ we reply to your questions. Have you not forgotten, however, that the law requires your private stamp to be so affixed as to be destroyed on opening the box? Will the stamp proper be thus effectually destroyed as your label is affixed?

Again, we do not know that your label is engraved on steel as is necessary for the stamp. The cost of engraving is considerable and the extra cost of printing would amount to an important item. If we had the label we could give you definite information on all these points; and beg you therefore to forward us a sample box with the label put on as usual.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 12th 1864

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

Sir:

Your esteemed favor of the 10th inst is duly rec'd this morning, covering letter from Messrs Griggs & Scott which, having answered, is herewith returned as requested.

We note with attention your consent to the correction here by telegraph of any accidental error in the requisitions. Judging by the past we will be very rarely called on to avail ourselves of this permission; although at times mistakes will occur from circumstances beyond immediate control.

We will issue none of the authorized orange colored check stamps until our entire present stock be exhausted. Judging by the ~~daily~~ demand, however, the interval will not be long. Five thousand sheets print 1,050,000 stamps. We will, nevertheless, advise you in due time of the necessity of replenishing the stock.

Accept our thanks for your kind appraisal of the full allowance of commission on private stamps. The information is of value to us as we are very frequently questioned in relation thereto.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada Aug 12th 1864

Messrs Swift & Company

Gentlemen:

We have the honor to submit proof impressions of your finished one cent stamp which will we trust, commend itself to your approval.

We think it would look very well in a light blue (the present blue being too dark).

Be kind enough to designate in what color we shall print these stamps and whether you wish them gummed as well as perforated? Possibly it would not be injudicious to send you in your first order a few sheets ungummed that you can by actual experiment test the advantages of paste or our gum.

We can commence printing your plate next week if it be at once approved.

Very Respectfully Yrs  
Butler & Carpenter

We are pleased to announce to you that we are this day informed by the Dept that the full comm'n of 10% is to be allowed on the order if it exceeds \$500; and not as heretofore 5% on the first \$500 and 10% on the balance of the order.

V. R.  
B & C



Philada. Aug 12/64

D. M. Richardson. Esq

Dear Sir:

We inclose you proofs in stamp colors of your stamp from which to select a tint for printing.

We are prepared to print at once on receiving advices of your choice of color.

We presume you wish your stamps gummed as well as perforated. We can print at the rate of 600,000 per week from the time the plate goes to press; we presume this will meet your wants.

Please advise us in detail.

Very Resptly  
Butler & Carpenter

Your 3 cent model has at last reached us.

Philada. Aug 12th/64

Messrs Griggs & Scott  
Pittsburgh. Pa.

Gentlemen;

Your favor of the 5th inst, addressed to the Hon'e Comm'r of Internal Revenue has been this day forwarded us for consideration and reply.

In answer to your leading queries we have the honor to inclose printed Regulations for Proprietary Stamps.

Private stamps of the size of the Government one cent stamp (printing 210 to the impression regular size) cost you nothing extra for paper, printing, gumming or perforating; the cost of engraving being your only expense. Should you desire a stamp of a larger size than the Government stamp of a corresponding denomination then you are charged with the extra cost of printing & paper; and three cents per thousand stamps for perforating.

Our charge for engraving a steel plate of stamps is three hundred and fifty dollars; and an additional charge of one half, or one hundred & seventy five dollars, for retouching or keeping the plate in its original value, when 30,000 impressions or 6,300,000 stamps shall have been printed therefrom. The very great advantage of a commission on private stamp orders amounting to double that rate on orders for the Government general stamps, very quickly reimburses the small outlay of the engraving and the economy is most important thereafter. The commission on the Gov't stamp is 5% on orders in excess of \$500; on the private stamp it is 10%! You can at once estimate your saving on a year's consumption of private stamps.

Again private stamps need not be cancelled by writing or printing the initials, date & year on each stamp (a labor of much time, expense and annoyance) but are affixed in such a manner simply as to be destroyed on opening the box.

We know of nothing in the law to debar you from the usual commission on the 60 days allowance of credit.

If you have any particular device or design you wish engraved on your stamp, we will be happy to do so if possible.

Very Resptfly Yrs  
Butler & Carpenter

P.S. We inclose engraved stamps just finished for Messrs Richardson, and Gates, and Swift & Courtney.

Time required is about 5 or 6 weeks from date of order.

Very Respt  
B & C

Philada. Aug 12th/64

Messrs Geo & O. C. Barber  
Middleberg. Summit Co.  
Ohio;

Gentlemen:

When one \* your firm called on us a few days ago to order a private stamp for your match manufacture, he decided upon having a portrait engraved as a vignette therein.

We beg you to forward us as soon as possible a photograph or daguerreotype which shall be satisfactory in likeness to the original, so that we can put it immediately in hand. Permit us to state that but one artist at a time can work on these stamps; and, the head or vignette, for instance, must be finished before a line of the lettering, scroll or other work can be cut. Hence the importance of getting this at once in hand.

We are pleased to announce to you that we are informed this morning by the Department that hereafter the full commission of 10% will be allowed on the whole amount of the order, which is in excess of \$500. Heretofore, 5% was granted on the first \$500 and 10% on the balance of the order; now, it will be 10% on all.

Very Respectfully Yrs  
Butler & Carpenter

\*((word "of" omitted by writer))

Philada. Aug 13th 1864

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

Sir:

We have the honor to inclose a Receipt of Adams Express Co upon which we beg to be informed whether a stamp (2 ct) should not be affixed in accordance with Stamp Schedule B?

Again the carriers of this and doubtless other Companies when they deliver a pckge always take a receipt. Should not this receipt be stamped two cents likewise? The language of the law is "a receipt for the delivery of any property, two cents."

As this is a matter of very great importance you will pardon our bringing it to your knowledge.

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 13th 1864

Samuel N. Dodge Esq

Dear Sir:

Your pckge of Patent Dryer has been duly delivered.

We herewith inclose dft in your favor for \$20.75/100  
amt of yr bill.

Be kind enough to stamp (2 cent stamp) inclosed bill  
and receipting same return it to

Yrs Resptfly  
Butler & Carpenter

Philada. Aug 13th 1864

Hon<sup>ble</sup> Jos J. Lewis  
Commissioner of Internal Revenue  
Washington. D. C.

Sir:

We beg to notify you that we have but Sixty nine (69) sheets of the 70 cent stamps and eleven hundred of the 5 cent Playing Card stamps on hand. It is important these balances, especially the former, should be quickly increased.

We have delivered thus far of the 2 cent stamps over three millions from the 1st inst.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Aug 15th/64

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

Mr Butler sent to Sharon Springs for his health last week. Mr. C-  
left in sole charge of business and could not leave at once as re-  
quested. Cannot Boston gentleman, learning your views, call on us  
on his return home? Is it judicious to allow one party surface  
printed stamps while all others are constrained to steel printing?  
Anything can be done from steel as from stone or wood while protec-  
tion to Government is hundred fold better.

We can now furnish seven hundred millions per annum. Will do any-  
thing to meet your wishes. Write you today on subject.

Butler & Carpenter

Philada. Aug 15th 1864

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

Sir:

Your telegram was rec'd late yesterday afternoon. Our Mr Butler was sent to Sharon Springs last week by his physician in the hope that the waters would benefit his impaired health; and the writer is consequently left intrusted with the management of the business at a moment when a great pressure of engraving and printing is upon us, requiring constant and careful supervision. This responsibility is felt deeply and the great heat of the past week combined, quite prostrated me on Saturday evening and yesterday, so that, even if my business has permitted me, I could only at considerable risk have obeyed your request to travel all night. I state these considerations with less diffidence, honored Sir, as I confidently hope you will, on being apprised thereof, impute my non-appearance at your office this morning to no disposition on our part to fail in our ever-present and anxious desire to meet your wishes and comply with all your demands. We have but one ambition in our business, to merit a continuance of the kind and just treatment which it has been our happiness to receive from your Bureau during your incumbancy of office. I have telegraphed you at once this morning stating succinctly reasons for my absence which I trust you have received. And now, dear Sir, permit us to write in relation to the subject of surface printing, and we ask your better judgment in behalf of the views we submit. At the time the original proposals were asked for Revenue Stamps, several parties made preparations to bid for surface printed stamps; but the Department, being sensitively alive to the dangers of counterfeiting and anxious to throw around the stamps every possible security which costly and skillful steel engraving would impart, desirous that every protection enjoyed by post office stamps should be also certainly possessed by the Revenue issues of value, demanded and entertained only propositions for steel plate engraving and printing. The contract, accorded us, has been approved and endorsed throughout its history by the testimony of your predecessor and your own generous experience. All parties using private stamps have been required to have them engraved on steel; and the dies, rolls and plates are exclusively under the control of the Department in our hands. Thus far every variety of article, form of box, page, or bottle, or mode of preparation, has been subjected to the steel engraved & printed stamps which have in all cases been universally(?) applicable. Many persons desirous of private stamps have been refused the power so to do, unless they were engraved and prepared in accordance with the ruling of the Department, and the Government obtained thereby the best guarantee against fraud & counterfeit. The commission allowed by the law is so very large, being 5% in excess of that granted on purchases of the general stamps, affords no cause of complaint for the comparatively small extra cost which a beautiful steel-engraved stamp causes, but, on the contrary, offers every possible inducement to the proprietor to have such private plates engraved. Indeed, we have found particularly with regard to match-manufacturers, an almost universal desire to have such plates as soon as possible; and we have already on our books from twelve to fourteen match plates ordered; and daily new commands reach us. Consider the advantage to these men! For instance, Mr Gates of Frankfort, New York will want about \$12 or \$1400 worth daily of stamps, say \$400,000 per annum! By having private plates at a very small cost, he saves 5% in cash on the above am't



and the expense and labor of canceling his stamps! Hence the consideration of cost is of trifling importance. We have the honor to inclose proofs of some of these lately finished stamps which will we trust commend themselves to your approval for their delicacy and beauty.

Now, while surface printed stamps can be more cheaply prepared, they are by no means so beautiful nor anything like as secure against counterfeiting. The government custody of dies, rolls and plates must be in a measure surrendered; as any good lithographer, wood-engraver etc could readily imitate these and at a very small cost to the purchaser; and any ordinary type press would print them. Is it proper or economical for the Government to undertake gratuitous risks of this character? Especially as in the preparation of these private stamps the Department incurs no extra expense whatever? Again, honored Sir, would there not be just complaint from others who have used the present stamps that one, possessing no better claims on government favor than themselves, should be afforded a choice refused them? We suggest very respectfully that permission accorded in one case can be with difficulty withheld in all cases. Hence an unavoidable change in the present approved manner of conducting the stamp issues. Be it understood, moreover, that stamps can be engraved & printed from steel to meet every or any peculiarities of business necessity to which surface printing can be applied. Where is, therefore, the propriety or advantage of authorising a departure from the method now warranted by trial and experience.

We presume that some parties unwilling to have private stamps and yet anxious to avoid the labor and expense of canceling the public on stamps, would gratefully accept any proposal which would relieve them from the latter dilemma. To meet their wishes and show our earnest desire to smoothen all difficulties, we will undertake this for them. They can notify us previously of an intended order and we can have the stamps duly cancelled ready for delivery when the requisition comes in. Our charge for this will be as low as possible and made perfectly satisfactory to them. Of course, we would not seek or wish this; but, if it will accommodate the public and remove any difficulty which the Department may find from this cancelling necessity we will be glad to do.

But, honored Sir, if despite our remarks as above, you still desire that we should furnish surface printed stamps we will do so- only asking a little indulgence of time for the requisite machinery put up.

Our present establishment, artists, employes & machinery selected exclusively for the stamp business as now conducted can produce now readily seven hundred millions of stamps or six times what we have yet been called on to furnish. Hence, we have every facility to supply any demand and the greater comparative rapidity of surface printing is altogether uncalled for.

Assuring you of our anxious desire to meet your wishes and to deserve your confidence, we submit ourselves to your commands and remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 15th 1864

Messrs J. C. Ayer &amp; Co

Gentlemen:

Your favor of the 10th at hand.

Permit us to say that it is necessary to retouch plates frequently to keep them up to the original sharpness of work, but a charge therefor is not made until 30,000 impressions have been taken: this being the amount which, by custom of the best bank note and steel engraving & printing firms and Cos, has been fixed on as affording a fair and generous margin to the party using the plate. Doubtless you have found no fault with your plates, but may we not respectfully suggest that without such retouching and reentering etc etc you would have had good cause to complain thereof? Certainly, it is not to our advantage to incur the expense and labor of keeping your plates in the highest condition if it be immaterial to you to have good or bad work therefrom.

Our charge is made in accordance with the custom of the business and having applied it to others we saw no reason to withhold it from you, especially as we have gratuitously refunded you \$124.34/100 on printing a/c. We refer you to the American, National, Continental Bk Note Co, or other houses of repute in proof of the regularity of our charges for retouching.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 15th 1864

Messrs Bennett Pieters & Co

Gentlemen:

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

We are gratified with your approval of your finished stamp.

The plate will be put to press this week. We will be able to deliver impressions by the middle of next week.

Remit a Treasurer's dft, or original certificate of deposit with a U. S. designated depository, or funds in Treasury notes, to the Hon Comm'r Jos J. Lewis, Washington, requesting him to forward proceeds in your Six Cent Private Stamps by Mail or Express, when you will receive the stamps.

Very Respectfly Yrs  
Butler & Carpenter

Philada. Aug 15th 1864

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

Sir;

We have the honor herewith to transmit for your approval Stamp for Messrs T. H. Alexander & Co, Balt. Md. Be kind enough to signify your approbation and return it at your convenience.

Very Resptfly Yrs  
Butler & Carpenter.

Mr Edlitz:

Dear Sir:

Can you meet me this evening at my house No 1824 Pine St? I think I have a proposition to submit to you which may be satisfactory and harmonize the views of all parties, the Department included. We can at least discuss the matter more fully than we have been able thus far to do.

Very Resptfly Yrs  
Jos R. Carpenter

Aug 16/64

Philada. Aug 16th 1864

C. H. Parsons Esq

Dear Sir:

Upon consideration I have concluded that possibly the following would be an acceptable proposition to Judge Lewis, Mr Carleton & Mr Eidlitz, and, applied in similar cases, harmonise our claimed rights under the contract with the interest of private parties, Mr Eidlitz's propositions and the advantage of the Department.

Suppose we offer parties the option of having steel plate engraved & printed stamps or stamps by the phototype process? Thus we will furnish engraved stamps at such a rate, and phototype stamps at the prices of Mr Eidlitz, he to furnish us with a schedule. This plan to be adopted by us where, as in Mr Carleton's case, it would be a matter of much importance for the private party to have a more economical product than steel plate printing.

In case he prefers steel plate engraving & printing then his order will fall to us under the past and present ruling. In case, however, he prefers the cheaper phototype then I suggest the following procedure.

We take his order: Mr Eidlitz produces the stamps by his method, sends them in bulk to us, we deliver them, as the regular requisition calls to the stamp agent. Thus the Department \* and expense of a new agency, no new a/cs called for, no trouble or annoyance from new parties etc experienced. We present our monthly a/c as usual for the 33 cts per thousand.

Mr Eidlitz will get his price: Mr Carleton be satisfied and the present Contract with us need no alteration or addition.

It is understood that Mr Eidlitz will be responsible to the Dept for the custody of the plates, imps etc: we being responsible for the imps furnished us by him for delivery. In other words, Mr Eidlitz will be our agent to produce such stamp labels etc as are too expensive under our steel plate engraving.

Of course the arrangement between ourselves and Mr Eidlitz to be mutually satisfactory; and a cut throat ~~was~~ avoided whereby poor work and dissatisfaction to all parties must eventually arise.

Please think over this: consult with Mr Lewis to have his consent thereto; and also submit it to Mr Eidlitz if he should be in Washington. I have asked him to call on me this evening but may fail to see him.

I feel that it would be unjust to force private parties to incur the greater expense of steel engraving & printing (if the Comm'r be satisfied another style will answer) and yet to deprive us of a right always conceded us hitherto and understood by us as our own when we put in proposals would certainly be \* injustice. Under the circumstances any other agreement which would be satisfactory to Mr Eidlitz and \* economy to private parties and \* of the Department, is in my opinion worthy at least of mature consideration ere the idea be rejected.

Very Truly Yrs

J. R. Carpenter

\*((These words badly faded or blurred))

Philada. Aug 17. A.M.

D. M. Richardson Esq.

Dear Sir:

Your favor of the 12th covering dft in our favor for \$600 in payment of your 1 & 3 cent stamp plates is duly at hand.

We express our thanks for your prompt remittance. Your telegram was duly rec'd, and your one Cent plate is at press. Your stamp is certainly very handsome; it appears to us the artist has been very happy with your portrait.

We will be able to furnish your \$5.000 order of 1 cent stamps about the 1st prox; but we doubt that the 3¢ will be ready at that date. A delay of three or four days, perhaps a week may affect them. Will you also have them in black?

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 17. 1864

Messrs A Beecher & Sons

Gentlemen:

Your question addressed us and forwarded to Washington for opinion is thus answered by the Department, viz:

"In reference to the case of A Beecher & Sons I have to state that their private stamps may be properly applied to all the matches which they manufacture. If however, other parties think proper to have their labels affixed to the matches manufactured and stamped by Beecher & Sons, they would subject themselves to the risk of having the matches so labeled seized by the Collector as not being properly stamped, when they would be obliged to prove that the matches were actually made by Beecher & Sons, in order to relieve themselves. It is for them to determine whether they are willing to undergo this annoyance and exposure of the fact that their labels were a fraud upon the public, in order to avoid the additional expense of procuring private stamps for themselves."

We presume the above reply will fully satisfy you.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Aug 17. 1864

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

Sir:

We were asked yesterday (16th inst) by a Mr Zaiss whether it would be allowed that his brother-in-law in New York, engaged likewise in the manufacture of matches, could be entitled to the use of the joint plate concerning which we addressed you on the 19th ult, receiving in reply on the 21st ult the authorised permission?

We apprehend that this principle thus indefinitely extended would soon be tantamount to making a public or general stamp of what is designated as a private one. As by using this stamp in common they would all reap the 10% commission we opine the claimants for its advantages will be numerous as blackberries.

Be kind enough to consider the above query and instruct us.

Very Resptfly Yr Obt Servt  
Butler & Carpenter

Philada. Aug 17. 1864

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

Sir:

Your esteemed communication of the 15th inst is duly rec'd.

We will print the 500 sheets of 90 cts and 10,000 sheets of 5 ct Play'g Card as you direct.

We solicit permission to prepare a heavier balance of 2 ct stamps than was authorized in yours of the 10th inst, viz: 5,000 sheets or 1,050,000 stamps. We have the honor to observe that we have already in this month delivered the half of our balance; and our surplus is only between four and five millions while the bulk of every requisition is made up of these stamps, varying in amount from 300,000 to 500,000 every day. We apprehend a sudden exhaustion, alike mortifying and embarrassing to us, and the cause of much annoyance and loss to the Government.

Again, Mr Carleton of Messrs Byam & Carleton, Boston, the oldest and largest match manufacturers in the country, whose experience and statements are entitled consequently to much respect, tells us that he estimates the daily demand of penny match stamps at about one million five hundred thousand or forty millions monthly. Surely, if his estimate be taken at one half, the Department is limiting us to a very inadequate means of supply, the whole amount now authorized to be printed is but twenty two millions to meet all demands for one cent proprietary stamps.

We earnestly impress on the Department the vital necessity of an adequate balance to meet any possible demand. If experience demonstrates the demand as inferior to the estimates, the printing can be arrested and the supply exhausted in a brief period. The time necessary to print, gum & perforate stamps is an item of much importance; and hurried work can never equal what is more carefully prepared. We feel that we cannot urge this too seriously on your attention, honored Sir. It is true that many of the match manufacturers will have private stamps engraved, but, until those can be furnished the demand will be altogether for the Government stamp.

Very Respectfully Yrs  
 Butler & Carpenter

Philada. Aug 17. 1864

Messrs Griggs & Scott

Gentlemen:

Your favor of the 15th inst is duly rec'd covering dft in our favor for \$350 in full payment of your plate of private stamps.

Your instructions are carefully heeded and we will push forward your plate as fast as possible. But it will be impossible to prepare your plate by Sept 1st but two weeks; it would take that time alone to engrave the head which must be finished ere the other work be touched. However, you have manifested so generous a confidence by sending money with the order we will do our best to satisfy you. We beg you to bear in mind that every body wants stamps engraved and all at once, and not a few days prior to the operation of the law.

We beg you to send us a sharper, clearer photograph of the gentleman whose portrait is to be engraved. Let it be taken large size when we can get a better picture on the reduction. A daguerreotype is the best to engrave from (a good one) and the photograph should be clear, distinct and well defined.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 17. 1864

B. & H. D. Howard

Gentlemen:

Your communication to the Department of the 9th inst has been forwarded us for consideration and reply.

We believe we had the honor to treat the subject in ours of the 11th inst to you.

Be kind enough to furnish us with your label in order that we may submit prices and judge whether a mutually satisfactory arrangement cannot be made.

Very Respectfully Yours  
Butler & Carpenter

John M. Butler  
Care  
Eldridge & Sons  
Sharon Springs  
New York

I write you today on very important business.

Can you return for a day or two after receiving my letter?

J. R. C.

Aug 17. 1864

Philada. Aug 17. 1864

My dear Mr B:

I have something to narrate which will certainly interest and greatly surprise you. Let me talk as succinctly as possible.

Yesterday morning Mr Parsons presented himself at our office in company with the Boston match man, Mr Carleton, concerning whom the telegraphs had passed. It appears that Mr C, the largest manufacturer in America, puts up his matches in a peculiar wrapper and manner; and he cannot use the government stamp save at great expense and trouble. Again, the ordinary private stamps applicable to boxes etc, do not meet his case. Hence ~~he~~ wants a peculiar stamp: a stamp in the centre of his label wrapper. Under the law he has the right to demand such "stamped paper"; and, furnishing it at his expense, the Comm'r must have just and solid reasons for refusing the exercise of this right. Now, Mr Carleton prefers steel plate engraving as the best protection to himself as well as government; but the cost would be tremendous. For instance, his label is  $3\frac{1}{2} \times 6$  inches, only nine (9) can go on one of our plates. His demand will be 144,000 per diem. Hence it would require 25 plates worked all the time to supply him: or Sixteen thousand (16,000) imps daily. His plates would have to be retouched every three days, allowing 50,000 imps before presenting retouching charges. Hence he would have to pay yearly for one hundred retouchings. It would cost us \$24,000 at least to print his stamps, besides the engraving, ink etc. materials. 16,000 imps @ 50 cts per hundred is \$80 per day for printer's wages. In other words it would cost him at least \$30,000 per annum to have a private steel plate engraved stamp. Hence he can't entertain the idea though anxious; nor can we accept his stamp at a penny less under penalty of a ruinous loss. Now Mr Eidlitz appears on the scene. He says to Mr Carleton & the Comm'r "I have a beautiful, safe and admirable patent especially applicable to this purpose. I offer every guarantee. I will furnish the impressions at once (a great desideratum) and at prices that Messrs B & C cannot afford at all without great injury to themselves."

Of course, the Comm'r is perplexed. On one side a very heavy expense to this gentleman, his right to have a phototyped stamped paper (not Adhesive stamps) guaranteed by law at a much less cost than we can afford to take the work, and suitable guarantees also offered; on the other his desire to protect our interests under our contract etc. Truly a quandary - so he sends Parsons & Carleton to me; Eidlitz and young Lewis accompany them. I have an interview with the two first. We find out after ~~divers~~ ciphering etc that steel plate engraving & printing were out of the question. Now Mr Carleton objects to electrotyping, lithography etc. He prefers phototypes, represented as having much better security, more beautiful etc than either of those. Lewis and ~~Mr~~ Eidlitz came in to see me. He does not wish to be forced to compete with us. He prefers an amicable arrangement to this slaughtering procedure; nor does he like to be in the character of sneaking\* around the Dept to cut us down when we have have\*\* given every satisfaction. Accordingly we all met at one o'clock at the Gerard House. Carleton evidently desirous for an arrangement also.

\*((This word very blurred))

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

Well, I had a talk with them all collectively and individually save Carleton with whom I had gone over the ground previously. Now, for the pith of the matter. Mr Eidlitz talked very frankly to me. He assured me he had no wish and intention to endeavour to hurt our interests under the contract, to interfere with our regular government stamps; but he represented a Company, he cited stockholders (wealthy, prominent New Yorkers, as I knew) which was determined to push their invention forward when they had a fair chance. And in cases of this kind they had the opportunity and would use it; but he wished rather that we should understand each other. He was perfectly willing to pay us for every contract of work of this kind which came under our Contract and yet could not be filled by us to the same advantage as by them. I replied that such a proposition was not anticipated; but it was well worthy of consideration and I would consult you thereon. He offers us a bonus in fact to permit him without opposition to secure this work. Such an arrangement in my opinion will be necessary. It will relieve Mr Lewis of much trouble, spare the Department much annoyance, secure the friendly cooperation of Mr Eidlitz's company and secure to us a handsome profit without labor risk or expense, while private parties are enabled to have such stamps as they prefer at an economical cost. It seems to me but just to all parties that an arrangement should be made. The fact is several instances have already occurred, I have two communications here for label stamp paper; and I feel assured neither can or will accept steel plate rates.

I advise you at once of this. Mr Eidlitz offered us \$5,000 for this Carleton Contract but I declined any consideration in the matter until definite arrangements were settled. The sooner this is done the better; but you will at once appreciate the importance of being on hand yourself. Can you not therefore run down for a day or two? Eidlitz will call on me in two or three days. I wish you could be on hand to meet him with me.

Young Lewis is not inimical to us, quite the contrary as I will tell you when we meet; but he is evidently employed as the advocate of the phototypers and he is a very smart fellow. I have a plan to submit to you which may be modified by your suggestions. I think we ought to have and can get 10 cents per thousand for all stamps handed to Eidlitz - a very handsome thing. Again, our own steel plate printing is increasing very, very much. We will have as much to do as we can without the label stamps.

We should act at once on this as 'tis a business "Cries Dispatch!" Parsons is quite anxious for this arrangement as he fears trouble for the Department.

Yours Truly  
J.R.C.

Let me signify the propriety of presenting this letter.

Philada. Aug 17th 1864

Hon'ble Jos J. Lewis  
Comm'r of Inter Revenue  
Washington. D. C.

Sir:

Your esteemed communication of the 16th inst was duly handed us at the moment of our interview with Messrs Parsons & Carleton.

Under the Proprietary Regulations issued in circular form Jan'y 1, 1863, and consequently at a period when the cost of manufacturing stamps was much less than at present, we are entitled to charge at a rate of Ten cents extra for stamps of  $3 \frac{1}{8}$  inches superficial area. Applying this rule to Messrs Byam & Carleton we find that we would be entitled to demand of them  $87 \frac{11}{37}$  cents per thousand stamps, the size of their stamp label being  $6 \times 3 \frac{1}{2}$  inches, or 21 inches superficial area. The expense to those gentlemen would therefore be very heavy; nor would we be justified, even in their special case in accepting lower terms for steel plate printing; as a reduction would be serious loss to us.

With every disposition to meet Mr Carleton's views and comply with the wishes of the Department we were unable to make a satisfactory arrangement with him. On the other hand, it would appear that Messrs Byam & Carleton are unwilling to have lithographed, or electrotyped surface printing, deeming the security inadequate; nor do they wish to be forced to accept the general government Proprietary stamp. They desire to preserve their label wrapper and embody the stamp therein.

Finding the expense of steel plate engraving and printing beyond their means and interests, their Mr Carleton would seem to prefer to have their stamps phototyped.

Now, honored Sir, we would respectfully remark in relation to this matter as follows:

In making proposals for our contract we understood very clearly the private stamps were to be included in the privileges thereof, as we foresaw a very considerable and important portion of the demand for stamps would be derived from this source. The Department acknowledged this claim, defined at an early hour the limits of our charges for extra paper and printing, and has invariably referred to me parties seeking private stamps to give them the proper and necessary information in relation thereto. Many unwilling to incur the necessary additional expense have been obliged to use the general stamps.

A moment's reflection justifies the consistent action of the Department in this procedure. To have allowed any one to produce dies and plates would have exposed the Government to endless frauds, the responsibility of the business would be scattered among many instead of being concentrated properly with one duly authorized and contracting firm, and the whole system of conducting the business whereon our proposals were made and accepted would be set at naught; different sized plates, mongrel work, buying paper for the changing plates, non adapted to our presses, gumming arrangements, perforating



machines - causing us on every side loss, labor, annoyance and confusion alike ruinous to our business and in contravention of our contracted obligations and rights. It must be confessed that to allow such improper proposition would invalidate any contract, and certainly be an injustice all the more serious as it would emanate from the Department against whose decisions we might vainly appeal.

But, Sir, in the case of Messrs Byam & Carleton and perhaps others who may want their stamps incorporated in their labels or wrappers, and who are yet unable to encounter the necessary cost of steel engraving and printing, we are willing to acknowledge a peculiar claim upon our forbearance of insistence of our ceded rights, and we would be very happy to give them every accommodation consistent with generosity to themselves and a fair regard to our own interests. We believe in this spirit of conciliation we will meet with the aid and approval of the Department. Therefore, honored Sir, we submit for your consideration the suggestion that we shall make an arrangement with the American Phototype Co. which may be eventually satisfactory, relieve the Department from the embarrassment and annoyance of a questi venata, and gratify Messrs Byam & Carleton, and others in similae circumstances.

Begging your kind consideration of these remarks, we have the honor to remain

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada. Aug 18/64

Messrs Geo & O. C. Barber  
Middlebury, Summit Co. Ohio

Gentlemen:

Your favors of the 12th inst and 15th inst are duly rec'd and their contents command our careful attention.

The photographs are sharp and well defined. We doubt not making a very satisfactory cutting therefrom. Your advice regarding error or your name and address is duly heeded.

We will give every possible dispatch to the plate and will advise you at an early hour of progress.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 18th 1864

Messrs Greenleaf & Co.

Gentlemen:

Your favor of the 15th is duly at hand and commands our attention.

We will follow instructions therein given and push forward your plates with all possible dispatch.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 18th 1864

T. H. Alexander & Co.

Gentlemen;

Inclosed we submit proof of your finished stamp which we hope will meet with your approval.

We will have the plate ready for the press next week. What amount do you think you will daily consume? We must prepare to meet your demands without delay when once commenced. What will be the amount of your first order? And how long will that probably last you.

In what color shall we print your stamp, blue, red or black or orange? You desire them perforated but not gummed we believe. Instruct us thereon.

Very Respftly Yrs  
Butler & Carpenter

Philada. Aug 18th 1864

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

Sir:

Is it required of us to affix a Receipt stamp to the daily requisition acknowledged by Mr Pugh, Stamp Agent; or, as this is simply a transfer of Government property under our agency, are not stamps uncalled for in this case?

Is it your desire that we should prepare at as early an hour as convenient a general two cent stamp (our balance thereof being nearly exhausted in all the titular varieties)? Or, do you prefer to wait until the balance of all denominations shall be so reduced as to warrant a general change? In the latter case we beg to say that a considerable period must elapse ere the change can be introduced, as a glance at the monthly balance sheet compared with the average deliveries will demonstrate.

Very Respectfully Yrs  
Butler & Carpenter

W & T Liversidge  
Milton. Mass.

What is the matter with the last gum? Not at all  
like other. Won't answer at all. Send us at once original art-  
icle as we are out.

Butler & Carpenter

Aug 19. 1864

Philada. Aug 19. 1864

Messrs Beecher & Sons

Gentlemen:

We have today another communication from the Rev. Dept in relation to your matter. It is as follows, viz: "If Messrs B & Sons manufacture matches for other parties, placing the names of such parties in the labels instead of their own, they are still the manufacturers and it is not only proper but requisite for them to affix the necessary stamps; and, if they have a private stamp, they may use it upon all matches manufactured by them."

The above is briefly a reiteration of former opinion sent you on the 17th inst.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Aug 19th 1864

Wm M. Schrock Esq  
Shanksville. Pa.

Dear Sir:

Your communication of the 11th inst to the Hon's Comm'r Int. Rev has been sent us for reply to the interrogatories therein contained.

We inclose printed circular of Regulations for Proprietary Stamps under which Schedule of the Stamp law your manufacture is included.

The advantages of the private stamp are found in the double commission (being twice as much as that allowed on purchases of the general stamp) the non-obligation to cancel by initials and date, and in the protection afforded the proprietor against the imitation of his manufacture under a counterfeit stamp: to counterfeit the stamp exposing the perpetrator to heavy penalties as a criminal offense against the Government as well as an infringement of private rights.

The cost of engraving a private stamp plate is \$350. Time necessary to finish properly and commence printing from Four to Six Weeks from date of approval of design by Commissioner. When 30,000 imps shall have been printed and consumed, or 6,300,000 cent stamps. Government size, there is a charge of one half original cost (or \$175) for retouching or keeping plate in its original sharpness and printing value. For stamps of Government size of a similar denomination (the 1 cent size of the general 1 cent stamp etc) you have no other expense than that of the engraving thus above specified. Should you want a larger stamp than the extra expense of paper & ptg is indicated in the inclosed circular.

The private stamp must be so affixed as to be destroyed on opening the box or pkge.

How many gross do you put up daily? With regard to the necessary cancellation of the general government one cent and other denominations of stamps permit us to advise you that it can be very rapidly, effectively and economically done by having a stereotype frame set up size of a sheet of stamps (containing initials & date) and from this thousands of sheets can be printed and cancelled by any printer at a small cost. The whole can be electrotyped, save perchance the month, which can be in movable type, inserted monthly only.

The commission on private stamp orders is 10%; on general stamp 5%. You can thus readily calculate whether there will be a considerable economy in having a private stamp or not.

Any further information which we can give will be extended at your request.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Aug 19th 1864

Hon'ble Jos J. Lewis  
Commissioner of Inter Rev.  
Washington. D. C.

Sir:

Your esteemed communication of the 18th inst is duly at hand and commands our respectful attention.

We express our earnest sense of relief for the authority to prepare additional 1 ct Proprietary & 2 cent gen'l stamps. We have to remark that the increase of stamp demand since the operation of the present Excise Law from the 1st inst, is to be found almost entirely in the consumption of the 2 cent stamp. Judging from the experience of the past eighteen days the revenue from "receipts" will be quite as large as that realized from "bank checks" stamps, one of the most important sources of income under the whole stamp law.

Having replied to Mr Schrock's communication we have the honor to return it herewith as requested.

With great respect we remain,  
Very Respectfully Yrs  
Butler & Carpenter

Philada. Aug 19th 1864

Messrs W & T Liversidge

Gentlemen:

We have attempted to telegraph you today but have considerable difficulty if not entire disappointment thus far. ~~Can~~ you advise us how to reach you by telegraph in cases of emergency?

The gum last sent (6 bbls) does not mix at all like that preceding. We cannot manage it. It presents an entirely different appearance from that previously received; won't take effect on the paper; obliging us to regum even three times; and in fact we cannot use it. How does this happen? We asked for exactly the same gum as you previously forwarded; and surely this is altogether dissimilar. As we are very much pressed with government work and delay is of the gravest consequence we beg you to send us immediately by Express a quantity like that sent us in March last.

Can you explain this unfortunate mistake? It is most serious and annoying to us.

Very Respectfly Yrs  
Butler & Carpenter

Philada Aug 19th 1864

D. M. Richardson Esq

Dear Sir:

Your favor of the 17th at hand.

We will print the one cent stamp in the color you suggest.

Very Resptfly Yrs  
Butler & Carpenter

We have your plate now printing.

Philada. Aug 19. 1864

F Zaiss Esq

Dear Sir:

The Inter Rev Dept, by communication received this day, refuses authority to any other or additional party or parties to have part interest in the stamp engraved for Messrs Dalley\* Shick & yourself. Hence your brother-in-law in New York cannot avail himself of the advantages of the stamp.

Moreover, the Department, while not withdrawing the permission granted to your three Philadelphia houses, informs us that your case is to be no precedent, and no future liberty to others will be hereafter granted. The principle is found to be injudicious and the law states, moreover, that the design of one proprietor "shall not be duplicated to any other person."

Very Resptfly Yrs  
Butler & Carpenter

\*((This name blurred))

Philada. Aug 20. 1864

Messrs Root, Anthony & Co.

Gentlemen:

Your favor of the 18th rec'd.

We regret that you have not rec'd the 3 cent general stamps as you desired; but we beg to state that we have no option but to fill the requisitions exactly as we receive them from the Department. If, for some satisfactory reason, or through accidental oversight on part of the transcribing clerk, we are directed to send you a different stamp from that which you have demanded, our duty is simply to obey orders, we never see the original orders, and have nothing whatever to do with them. Our business is to fill the daily requisition which is a systematised transcript of several orders, say from twenty to thirty. If the transcript be erroneous in the title of the stamp we have neither the right nor the means to correct it. Therefore, we cannot "direct our packer to put up" any other stamps than those The Government orders. Your order for 54,000 2 ct Propy is rec'd today.

The 10¢ Proprietary have been delivered for two weeks past.

There are no 8¢, 80¢ and 90¢ stamps to be printed. It is the policy of the Government to diminish rather than increase the multifold denominations.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 20/64

Messrs T. H. Alexander & Co.

Gentlemen:

Yr favor of the 19th at hand.

We will print your stamp in orange without cost to you.

We thank you for the information of your probable consumption. We will print to meet it.

Very Resptfly Yrs  
Butler & Carpenter

THIS TELEGRAM CANCELLED

Philada. Aug 20 - 4

Leopold Eidlitz  
128 Broadway  
New York

Our Mr Butler is here. Can you meet us Monday or when?

Jos R. Carpenter  
242 Chestnut St.

THIS TELEGRAM CANCELLED

Philada. Aug 20th 1864

Wm R Bliss Esq  
Secretary

Dear Sir:

We learn that at your Agency in Boston, you have a number of D Presses.

Permit us to enquire whether you are willing to dispose of a couple, and, if so, at what rates? Will you please give us their dimensions, width of blankets.

Failing to dispose of these, may we ask whether the Company are willing \* sell us a couple of the presses which they purchased here of Toppan, Carpenter & Co.

Very Resptfly Yrs  
Butler & Carpenter

\*((word "to" omitted by writer))



Philada Aug 20th 1864

Messrs W & T Liversidge

Gentlemen:

We telegraphed and wrote you yesterday concerning the last invoice of gum.

Two barrels we can't use at all. The third barrel opened today is much better and we will now examine the remainder. How does it happen there can be such a difference in the same invoice. The two barrels mix like a thick, heavy paste; the other is clear like that formerly rec'd.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 20/64

John P. Jewett Esq  
Roxbury. Mass.

Dear Sir:

Your favor of the 15th inst is at hand and contents noted. We inclose printed circular of the Department.

Do you want your private stamp incorporated in your label wrapper? Or do you wish a private stamp to be affixed on your box over the label wrapper?

In the former case the extra cost of printing and paper would be 52 cents per thousand stamps. The cost of engraving is \$350 per plate, with charge for retouching when 30,000 imps shall have been taken from the plate. Now how many stamp labels do you want daily?

Should you want a private stamp Government size you are subjected to no cost save the original engraving \$350 and retouching. You get 10% commission or double what the use of the general stamp allows you.

We inclose One Cent stamp engraved for Mr. Richardson, Gov't size. Time necessary six weeks. No stamps have been allowed to be electrotyped. We have the manufacture thereof and all our stamps are engraved on steel. The comm'r must approve the stamp ere it be finished. A stamp label of the size of that sent us will print twelve to the sheet Government size, like stamp inclosed, 210 to the sheet.

Any further enquiries or negotiations which you may wish to make will be most cheerfully met by

Yrs Very Resptfly  
Butler & Carpenter

Philada. Aug 22/64

W &amp; T Liversidge

Gentlemen:

Your favor of the 20th inst is rec'd.

We must have a white gum. The dark gum formerly furnished us, and similar to that used by the National Co as we believe, is not satisfactory. When you forwarded us the white gum in Mch last it was submitted to and approved by the Department. It was perfectly satisfactory, and we had been under the impression you understood clearly that we wanted exactly the same article thereafter. There is a very great and striking dissimilarity in the gum last sent us; not two barrels are alike! We are at loss to understand why such a difference should or could exist if the same ingredients, prepared in the same way, are used.

The annoyance, loss and delay which we have suffered and do now suffer from this unequal and varying gum can hardly be expressed. Impressions are ruined; even when gummed several times the sheet has a dull, flat look as if the gum had all evaporated; or it strikes through and destroys the impression.

Our gummer has had charge of this special business for twelve years, and we have tried all sorts of experiments. The gum sent us in March was perfectly satisfactory. It was very adhesive, clung well to the surface, had a brilliant, handsome appearance, was economical in its application, and free from the crackling objection in great measure. Now, why cant we have that identical gum?

We shall use about a barrel a week under your present need.

Very Respectly Yrs  
Butler & Carpenter

Philada. Aug 22nd 1864

Jos Jayne Esq  
Patent Office Department  
Washington. D. C.

Dear Sir:

Will you oblige us by furnishing us with a copy of a patent taken out by a Mr Leopold Eidlitz for surface printing. We believe the process is styled patent phototype printing, and is now conducted by a corporation in New York City styled the American Phototype Co - or some such title. Possibly the patent was taken out in the Co's name.

We are desirous of ascertaining the nature of the patent, and would be much obliged to you if the necessary information, accessible as we understand to all, can be given us.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 22. 1864

C. H. Parsons Esq

Dear Sir:

Has any decision been reached with regard to Byam & Carleton's match stamp label? We are naturally very solicitous to know what action has been taken by the Comm'r. Our Mr Butler, hearing of the matter, left Sharon immediately and is now here, waiting anxiously with me to learn the result.

It is a matter affecting us so nearly that we are naturally much concerned about it. On the one hand we are not able to accept the orders for steel plate printing, and, on the other, we learn that electrotype or the usual surface printing is not desired by these parties who prefer phototype. Hence there is no option given us. If the Comm'r depart from the past ruling and allows others to dictate in what way they shall have their stamps prepared, we must go under. If phototype pleases one man, stone printing may be required by a second, wood cut by another: where is the limit to be put? One man has a good a right to have his private views carried out as another; and we to please everybody must not only produce work in accordance with our contract obligations on steel, but get up an establishment to combine every known style of printing! We suggest very respectfully that such a conditions of affairs is opposed to all idea of system, regular business or Government security. Every man has a right to furnish stamped paper, provided he does so in compliance with the approval of the Comm'r. Now the Comm'r has uniformly ruled that the interests of the Government are best secured by having their stamps engraved on steel, one party held responsible for the proper execution of the work, for the keeping of the dies, plates etc a contract being made with such party for such duty.

Suppose everybody should say "I want wood cuts for my stamp: the cost is nothing hardly to me - half that of steel. It is true steel is a much superior style of art, better protection for the Government and a comparatively small cost to me; but I want wood or type, that's cheaper still." Our contract would be worse than waste-paper; we would have incurred heavy expenses to do - nothing. And, if a limit is so placed to this wholesale manufacture of stamps by any job printer throughout the country whose can it be placed? John Smith has as good a right to common type as Carleton to phototype; and if John Jones wants wood cuts he won't be very well satisfied with "no" for an answer when a man who does a larger business and makes more money receives "yes" to his demand.

We would be very happy to know what has been or is being done in this matter.

Very Truly Yrs  
Butler & Carpenter

Philada. Aug 23rd 1864

C. H. Parsons, Esq

Dear Sir:

We have had an interview with Mr Bidlitz in relation to the application of his process of printing to stamped paper - as labels and wrappers, check books etc etc; and we beg to say that we withdraw any opposition to Mr Bidlitz's propositions to the Department for this work.

Mr B has deemed it just and honorable to consult us in regard to our contract rights; and upon due deliberation we have conceded him the privilege to make such propositions for stamped vellum and stamped paper as may be judicious and in the interest of the Department to accept.

We will also add that for the first time we have had the opportunity to examine specimens of Mr Bidlitz's work; and we have no hesitation in expressing our commendation thereof as being well adapted to the style of printing applicable to label wrappers, stamped paper, and vellum etc.

You understand, of course, that this does not affect adhesive stamps, engraved on steel, such as we have manufactured and do now manufacture under our contract with the Government. With these Mr Bidlitz has no intention to interfere; nor have we on the other hand, any desire to forbid his securing fair opportunities of introducing his patented printing to the advantage of the Department, the public and himself.

We believe you duly appreciate this feeling; and we beg you if necessary to give such formal or informal notice to the Comm'r of our views as justice to Mr Bidlitz and the government demands.

We remain Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 24th 1864

John P. Jewett Esq  
Gen'l Agt. U.S.M. Co.

Dear Sir:

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

We will at once proceed to put your stamp in hand and prepare it at the earliest possible moment.

You pay us for the stamp plate; but when the plate is finished we will furnish our a/c.

We will take charge of the model, obtain the Commissioner's approval etc.

You need, therefor, give yourself no further trouble about the matter.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 24th 1864

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

Sir:

We have the honor to inclose within communication which has doubtless been directed accidentally to us, as we are not conscious of having put any such queries as are treated in reply by said communication.

The letter intended for us has possibly been forwarded to the party who should have been the recipient of the inclosed paper.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Aug 24th 1864

Messrs Swift & Courtney

Gentlemen;

Annexed we submit a/o for engraving match stamp plate.

Be kind enough to advise us a day or two prior to your order on Washington, of the amount of stamps you will need at the time. We can furnish you by Monday next with say 400,000 stamps. This will we hope be enough for the start.

Very Resptfly Yrs  
Butler & Carpenter

Messrs Swift & Courtney

To Butler & Carpenter Dr.

Engraving Steel plate match stamps

\$350

Rec'd Payment

Philada. Aug 26th 1864

Messrs T. H. Alexander & Co

Gentlemen:

Your plate will be put to press next week. We can furnish imps by Thursday next.

Through a misunderstanding of one of the engravers your plate has been delayed beyond our expectations. We had arranged to print it this week. No further delay shall arise.

VeryResptfly Yrs  
((no signature))

Philada. Aug 26th 1864

Messrs Greenleaf & Co

Gentlemen:

Your favor of the 22nd is at hand.

We will not engrave the ten cent plate as you request.

Our regular price is \$350 per plate; we will engrave the three plates for \$1000.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 26th 1864

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

Sir:

We regret to announce that the unusually large orders for 3 cent Proprietary stamps have exhausted our stock.

We have recommenced printing as rapidly as possible, but it will be two or three days before the stock will be ready for daily delivery.

Can the Department in the meanwhile direct the orders to be filled with one cent Proprietary, thus making them out on the requisition?

We suggest the great importance of our being instructed to prepare a large balance of these stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 26th/64

Messrs Hall & Ruchel  
218 Greenwich St.  
New York

Gentlemen:

Your application with regard to private stamp plates is duly rec'd.

We understand you want your dies to be of the Government size as you will thereby suffer no expense of paper, printing or perforating, but simply the cost of engraving.

Our regular charge is \$350 per plate; but when ~~four~~ plates are required of simple design and the same vignette we will furnish them for twelve hundred dollars. Time required to prepare the plates will be about six weeks.

The commission allowed by the Government is 10% on the private stamps, and but 5% on the Government general stamps. Hence the cost of engraving is quickly reimbursed.

When 30,000 impressions shall have been printed from a plate we are entitled to demand one half original cost for re-entering or keeping plate to its original plate. 30,000 imps of 1 cent government size stamps print 6,300,000 stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 26th 1864

Joseph M. Jayne Esq

Dear Sir:

Your favor containing copy of a patent issued to Mr Eidlitz has been duly rec'd.

We have seen Mr Eidlitz and the patent described by him to us is not that which you have kindly sent us. It is styled "Phototype process", and has possibly been issued in the name of the American Phototype Co, if not in his own name.

May we ask you to look once more into this subject for us? We will of course bear cheerfully any expense thereby incurred.

very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 26. 1864

B. A. Fahnestock's Son &amp; Co.

Gentlemen:

We forward you today order 6432 for which annexed  
our a/c.

Very Resptfly Yrs  
Butler & Carpenter

Messrs B. A. Fahnestock's Son &amp; Co

To Butler &amp; Carpenter Dr.

Printing & Paper 110,000 1 ct stamps @ 3 9/37¢	3.51
Credit as per Statement June 1/64	17.77
Balance due F. & Co.	<u>\$14.20</u>

Herewith we have the honor to hand you dft for \$14.20 in settle-  
ment of above a/c.

B &amp; C

Philada. Aug 26/64

Messrs J. C. Ayer &amp; Co

Gentlemen:

Annexed is our a/c for order No 302 B. Ex. delivered yesterday. Be kind enough to inform us when you will order additional stamps. We are quite out of your stamps and wish to be informed when to print.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Aug 26. 1864

Messrs J. C. Ayer &amp; Co

To Butler &amp; Carpenter Dr.

Paper & Ptg	69.500	1/2 stamp @ 11 5/37	7.73
	9.600	4" " @ 10 1/60	96
			<u>\$8.69</u>



Philada. Aug 27. 1864

Messrs Griggs & Scott

Gentlemen:

Your favor of the 25th accompanying photographs of Mr Griggs is duly rec'd.

The photographs will answer very well, and every possible dispatch shall be given to the stamp.

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 27. 1864

Messrs Hostetter & Smith

Gentlemen:

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

We had printed to meet the usual discount allowed, but were much delayed by the gumming over which the weather exercises a great influence. The change in discount has called for more sheets, but we have forwarded the balance (now we hope arrived) in the meanwhile.

When shall we commence printing your new 6 cent plate? and how many will you need at first?

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 27. 1864

Messrs W & T Liversidge

Gentlemen:

Have the kindness to furnish us with Six Barrels of Gum at your early convenience.

The nearer you approach the article sent us in March the more acceptable it will be. We beg you earnestly to give us that gum. We have had less trouble and annoyance with it than with any other.

We have written you on several occasions but failed thus far to receive any explanation of the late unsatisfactory difference of invoice. The bbl sent us by Express we have mixed with the other to advantage.

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 27. 1864

Messrs Fleming Bros

Gentlemen:

Have the kindness to inform us how long your present  
received order for stamps will last you?

Is it unusually large.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 27. 1864

Messrs Bennett Pieters &amp; Co

Gentlemen:

We are now printing your plate, and have therefor to annex herewith our a/c for engraving the same.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Aug 27. 1864

Messrs Bennett Pieters &amp; Co

To Butler &amp; Carpenter Dr.

Engraving Steel Plate 4 ct Stamp	350
" Altering 4 ct to 6 ct Plate & engraving new head	100
	<hr/> 3450

Rec'd Payment

Philada. Aug 29. 1864

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

Sir:

Your esteemed communication is duly rec'd, bearing date 26th inst.

Your orders to print 30,000 sheets of the 3 cent Proprietary and 20,000 sheets of the 4 cent Proprietary stamps are duly heeded. We are engraving another 3 cent Proprietary plate to meet the demand.

We will in a few days be able to fill private stamp orders for the following persons, viz:

<u>1 cent Matches</u>	D.M. Richardson. Detroit. Michigan
" "	Wm Gates. Frankfort. N.Y.
" "	Swift & Courtney. Wilmington. Del.
" "	T. H. Alesander & Co. Baltimore. Md.

The finishing touches to the 3 cent plate for Mr Richardson and the Six cent plate of Mr Gates are now being made. In a day or two they will be put to press also.

Very Resptfly Yr Obt Servts  
 Butler & Carpenter

Philada. Aug 29. 1864

Wm Gates Esq.

Dear Sir:

Inclosed is a proof of yr Six Cent plate.

Be pleased to inform us in what color we shall print this stamp; and whether you wish them gummed and perforated? Also for what amount your first order will be and when?

We have a number of your One cent stamps now ready for delivery.

Permit us to suggest that at the beginning you make your orders not very large so that we can get well ahead with the printing.

Very Resptfly Yrs.  
Butler & Carpenter

D. M. Richardson Esq  
Detroit, Michigan.

Can't fill your three cent order for several days. Shall we  
send all in one cent stamps. You can use three at once. This  
you will get the 10%.

Butler & Carpenter

Philada. Aug 30/64



Philada. Aug 30th 1864

D. M. Richardson Esq.

Dear Sir:

We received your order today for 400,000 One cent and 50,000 3 cent stamps from your private plates. The former order can be filled readily; but the stamps for the latter are not yet prepared; and it will be some days ere they can be ready for transmission. The stamps if sent out too soon are injured. We have telegraphed you accordingly to know whether you will not accept the whole order in One Cent stamps? We cannot send you 3 cent Proprietary stamps in their place as the commission on the public stamps is but half that allowed on the private. We can probably get authority from the government to fill your order with One cent stamps solely. You can use three in place of one and as the stamps are perforated, it is easy to separate three together.

We regret the necessary delay and hope ere your next order arrives we will be amply prepared to meet it.

We inclose proof of the 3 cent stamp for your approval.

Very Respectfully  
Butler & Carpenter

Philada. Aug 30/64

Jos W. Jayne Esq

Dear Sir:

Your favor of the 29th inst is duly rec'd and we beg to express our thanks for your prompt and kind attention to our request.

The rejected applications, Mch 29. 1860 & Aug 25/62 cover, we think, the matter in question. We understand Mr Eidlitz to claim a patent which it seems was refused. There is probably, however, a satisfactory explanation to be given of this. We will not trouble you further as we think we have now got at the right thing.

Very Truly Yours,  
Butler & Carpenter

Philada. Aug 30th 1864

C.H.Parsons Esq

Dear Sir:

On the 23rd inst we wrote you a private letter in regard to Mr Eidlitz. We have had no acknowledgment of its receipt; nor have we heard from Mr E. since his departure on that day for your city.

Prior to meeting that gentleman we instituted enquiries with regard to the nature of the patent; and it is but just to Mr Lewis, to you and to ourselves to say that we have failed to find that he has any such patent right. On the contrary, applications filed by him March 27. 1860 and July 8. 1862 for the process of preparing plates and printing, as described by him to us, were rejected respectively Mch 29. 1860 and Aug 25. 1862. Mr Eidlitz also applied for the patent that Lowenberg had filed an application for, but L. secured it. Mr. E. has but one patent as far as we can discover and that is for bank note & other documents, obtained in 1860, and which seems to us altogether a different thing from that under which he claims to produce surface printing as described to us. Mr E. can probably explain this matter satisfactorily; but confidentially we don't like the look of it from our present stand point. On the other hand, Mr E. has appeared very frank and straightforward in his dealings with us and we should regret exceedingly to find ourselves mistaken in him. Still he is a stranger and prudential reasons alone require circumspection. We take the liberty of suggesting that unless he has such a patent right (and earnest search twice made through the Pat. Office fails to discover it) we apprehend there are serious objections to making confidential contracts with him based on this supposed patent. Can the Department make such contracts allowing due competition? If Mr E. possess no patent, anyone can use the process (a very simple and cheap one) and counterfeits will be as plentiful as gain and opportunity demand. Now, we have no desire to interfere with Mr Eidlitz if he can offer guarantees to the Department for his assertions; re giving us such pecuniary offset for this concession as may be satisfactory. On the contrary, if it will advance the interests of the Department we would cheerfully consent. But, it is certainly well worth the consideration of all parties to weigh the ascertained facts ere acting. Mr. E. represented to us that he had the patent for the whole country. We are informed by the Pat. Office that he has not such a patent. What does this contradiction mean?

The fact is we are much troubled about this. We have on the one hand been so favorably impressed with Mr E. and, on the other, encounter such flat denial of his claims that we are at loss to know how exactly to act. We submit the above facts to your judgment. In the meanwhile, we would be glad to know whether Mr Eidlitz has made proposals to the Department, and if so for what? He intimated to us that an application would be made for check stamps - printed in bank books, to be sold to banks etc. etc. Of course, this cannot be done on steel save at great expense. By surface printing it can be done. It is a question for the Department to decide whether the change is proper or desirable.

We beg you to consider this letter confidential. We have met Mr E. in a most open, frank and honorable manner; and we believed he was equally sincere in his representations. We cannot now reconcile ourselves to the idea of intentional deception, and yet there is an explanation needed to clear this matter.

Very Truly Yrs  
Butler & Carpenter

Philada Aug 30/64

Wm Gates Esq

Dear Sir:

Yr favor of the 30th at hand.

We can immediately fill an order for \$5.000 of yr one cent die.

The Six Cent plate will be printed in a few days. We can furnish as order therefrom next week.

In what color shall the 6 cent be printed.

Yrs Resptfly  
Butler & Carpenter

Philada. Aug 31st 1864

Wm Gates Esq

Dear Sir:

We were not satisfied with your Six Cent Stamp as shown by the proof sent you the other day; and we have hence introduced another background which we think has wonderfully improved it. The lights and shadows are distinct and brilliant. You will also observe that the head has been retouched and improved.

We hope that the further delay caused by these additions will be amply compensated by the increased value and beauty of the stamp.

We suggest that this stamp having such a body of color would look well in light blue; and we believe it good policy to have your different stamps of dissimilar hues.

Please advise us in relation to this immediately.

Very Resptfly Yrs  
Butler & Carpenter

Philada. August 23rd 1864

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

Sir:

We have had an interview with Mr Leopold Eidlitz of New York in relation to the application of his process of printing to stamped paper, as labels and wrappers & check books; and we beg to say that we withdraw any opposition to Mr Eidlitz's propositions to the Department for this work.

Mr Eidlitz has deemed it just and honorable to consult us in regard to our contract rights; and upon due deliberation and for a just consideration we have conceded to him the privilege of making such propositions for stamped paper and stamped vellum as may be judicious and in the interest of the Department to accept.

We will also add that we have had the opportunity to examine specimens of Mr Eidlitz's work; and we have no hesitation in expressing our commendation thereof as being well adapted to the style of printing applicable to label wrappers, stamped paper and vellum.

You understand, of course, that this concession to Mr Eidlitz does not affect the Internal Revenue Stamps, engraved on steel, such as we have manufactured and do now manufacture under our contract with the Department. With these Mr Eidlitz has no intention to interfere; nor have we, on the other hand, any desire to prevent his securing fair opportunities of introducing his patented printing to the advantage of the Department, the public and himself.

We trust you will duly appreciate this concession of our contract privileges in the interest of the Government; and we take this occasion to give you this formal notice of our views and feelings as justice to yourself, Mr Eidlitz and ourselves demands.

It is proper, perhaps, to add that Mr Eidlitz is the agent and representative of the American Phototype Co, under whose auspices the work above alluded to is to be done.

We have the honor to remain

Very Resptfly  
 Yr Obt Serts  
 Butler & Carpenter

Philada. Sept 3rd 1864

Wm R. Bliss Esq  
Secretary

Dear Sir:

Herewith we have the honor to hand you dft indorsed in favor of the American Bank Note Co, for which we beg you to sign and return us the accompanying receipt.

Very Resptfly Yrs  
Butler & Carpenter

Rec'd, New York, Sept 6th 1864 of Butler & Carpenter Twentyfive hundred and fifty eight 97/100 dollars being payment In Full principal and interest of Fourth and last monthly payment due the American Bank Note Company this day, in accordance with existing agreement.

\$2558.97/100

Principal	2.500
Int from May 6th to Sept 6. {	58.97
123 days @ 7%	<u>\$2.558.97</u>

Philada. Sept 5th 1864

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

Sir:

We have the honor herewith to hand you inclosed Statement in detail of stamp deliveries for the month of August. 1864, duly certified by Isaac Pugh, Esc, Stamp Agent, and also the usual statement of Stamp Balance on hand the 1st inst.

Annexed we subjoin our a/c in duplicate for said August deliveries.

Trusting all may be found accurate and satisfactory, we have the honor to remain

Very Resptfly Yrs  
Butler & Carpenter



Philada. Sept 5th 1864

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

For the following Internal Revenue Stamps delivered during the  
month of August. 1864, to Isaac Pugh, Esq, Stamp Agent, viz:  
18,385,189 stamps @ 33 cts per M      \$6,067.11/

Rec'd Payment  
Butler & Carpenter

Philada. Sept 5th 1864

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

For the following Internal Revenue Stamps delivered during the  
month of August. 1864, to Isaac Pugh, Esq, Stamp Agent, viz:  
18,385,189 stamps @ 33 cts pr M      \$6,067.11/

Rec'd Payment  
Butler & Carpenter

Philada. Sept 6/64

Messrs J. I. Brown & Son

Gentlemen:

We annex a/c for delivery 2nd inst of private order No 6,497.

Very Resptfly  
Butler & Carpenter

Philada Sept 5th 1864

Messrs J. I. Brown & Son

To Butler & Carpenter Es.

2nd Sept. 1864

Paper & Ptg	105.000	1¢ @ 6 13/37	6.70
"	32.500	2¢ @ 6 13/37	2.06
"	12.500	4¢ @ 6 10/137	.76
Perforating	150.000	stamps @ 3¢	4.50
			<u>\$14.02</u>

Philada. Sept 5th 1864

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

Sir:

We beg leave to draw your attention to the deliveries of the Four Cent Stamps under Schedule B, during the last month, and to the small balance on hand to meet further requisitions.

We delivered 35.870 4 ct general stamps and have but 19.275 on hand. We solicit permission to print a further supply.

We beg also to direct observation to the very large demand for Two Cent stamps. Our prepared balance on hand 1st inst is 317.945 stamps. In the month we delivered 8.303.167 stamps. Our instructions to print amount to eleven millions, but we have been delivering stamps for several days printed on these instructions. Hence we shall shortly be obliged to ask for an increase of printing of this denomination. We have been called on to deliver (from the 1st inst only) 1.793.929 stamps of 2 cents; and at this rate the amount ordered, viz: Eleven millions, will soon be exhausted.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. Aug 29. 1864

Demas Barnes & Co.  
To Butler & Carpenter Dr.

Paper & Ptg	41.250	4	ct stamps @ 11 40/137¢	4.65
Perforating	41.250	4	" " 3¢	1.24
				<u>\$5.89</u>

Philada. Sept 5th 1864

Demas Barnes &amp; Co.

Gentlemen:

Your favor of the 1st inst inclosing vignette is duly rec'd.

Your observations shall be duly heeded. We think however you make a mistake in requiring a white background. It was a fault in the first picture. We inclose some heads recently engraved with dark backgrounds which we commend to your examination.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 5th 1864

Messrs T. H. Alexander & Co.

Gentlemen:

Herewith we hand you a/c for Engraving your private stamp plate.

Do you wish us hereafter to furnish your stamps ungummed? Would it not be better to gum them. Then you desire to add paste all the better. The sheets perforate better gummed than not gummed.

Very Resptfly Yrs  
Butler & Carpenter

Philada Sept 5/64

Messrs T. H. Alexander & Co

To Butler & Carpenter Dr.

Engraving stamps plate (1 cent) private die                      \$350

Philada Sept 5th 1864

Messrs Hostetter &amp; Smith

Gentlemen:

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

The change in the discount allowed is as follows; Formerly 5% on the first \$500 and 10% on the balance of the order was allowed; now if the order exceed \$500 10% on the whole is allowed. Thus, you received on yr last order \$2.750 worth of stamps for \$2500; or 68.750 stamps (4 cts) where formerly you received only 68.125 stamps.

We will put your Six Cent plate at once to press. By the middle of next week we can furnish you with \$5.000 worth. Shall they likewise be gummed?

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 29. 1864

Messrs Hostetter &amp; Smith

To Butler &amp; Carpenter Dr.

Paper & Ptg 68.750 4 cts stamps @ 9 117/137 \$6.77

Philada. Aug 31. 1864

Messrs J. Curtis & Son  
 To Butler & Carpenter Dr.

Paper & Ptg	165,000	2 ct stamps @ 6 13/37	10.48
Perforating	165,000	" " 3	4.95
			<u>\$15.43</u>

Philada Sept 5th 1864

Messrs J. Curtis &amp; Son

Gentleman:

Above we hand you a/c for last order.

When & how many will you want to order of stamps next  
 time?

Very Resptfly Yrs  
 Butler & Carpenter

Philada. Aug 29, 1864

Messrs Fleming Bros  
 To Butler & Carpenter Dr.

Paper & Ptg	220.000	1 ct @ 7 8/37	15.87
" "	110.000	1 " " 2 21/37	2.82
			<u>\$18.69</u>
		Credit by a/c June 2/64	24.03
		Balance due Fleming Bros	<u>\$ 5.34</u>

Gentlemen:  
 Above we submit a/c for stamp deliveries 25-29 inst.

Very Respectfly Yrs  
 Butler & Carpenter



Philada. Sept 5th/64

Messrs Bennett, Pieters & Co

Gentlemen;

We have the honor to hand you herewith a/c for delivery of order No 6483 private die Six cents.

Will you be kind enough to inform us whether you will shortly need more. And shall we gum and perforate them hereafter.

Very Resptfly Yrs  
Butler & Carpenter

Philada Aug 31. 1864

Messrs Bennett Pieters & Co  
To Butler & Carpenter Dr

Paper & Ptg 18.333 6 ct stamps @ 10 90/137 \$1.95

Philada. Sept 5/64

Wm Gates Esq

Dear Sir:

Your plates being finished we present herewith our a/c.

Very Resptfly Yrs  
Butler & Carpenter

Philada Sept 5/64

Wm Gates Esq

To Butler &amp; Carpenter Dr.

Engraving Steel plate	One Cent Stamps	350
"	" Six "	250
		<hr/>
		\$600

Philada. Sept 5/64

Messrs Hostetter & Smith

Gentlemen:

Your new 6 cent plate being finished we submit herewith our s/o therefor.

Very Resptfly Yrs  
Butler & Carpenter

Messrs Hostetter & Smith

To Butler & Carpenter Br.

Engraving 6 cent stamp Plate

\$150

Philada Sept 5/64

S. N. Dodge Esq

Dear Sir:

Have the kindness to send us a dozen cans (12) Patent  
Dryer of yr best quality.

By forwarding receipt we will send you the money.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 5th 1864

J Eddy Esq

Dear Sir:

Will you have the kindness to send us a barrel of your black for printers' use? Send by freight line.

Have the kindness to forward your a/c and we will remit the amount.

Very Resptfly Yours  
Butler & Carpenter

Messrs W & T Liversidge  
Boston by Whalls Express to Milton

Send over one barrel gum by Express immediately. Hope you shipped  
Saturday.

Butler & Carpenter

Philada. Sept 7 1864

Philada. Sept 7. 1864

Messrs T. H. Alexander & Co  
Baltimore. Md

Gentlemen:

Yr favor of the 6th is at hand and contents noted.

We have drawn on you today at sight order Jos R. Carpenter, for Three hundred & fifty dollars, being amt of yr a/c, as you request.

We can deliver your stamps immediately on the presentation of the Commissioner's order. At first there was a little delay. Now we have a balance prepared.

We will gum a few of those just printed for your trial, furnishing in the meanwhile the balance ungummed which is perforated. We cannot gum after perforation.

Very Respply Wrs  
Butler & Carpenter

Philada. Sept 7. 1864

Messrs Geo & O C Barber

Gentlemen:

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

We are pushing your stamp as fast as possible. The head is already engraved and the balance of the design is being out as rapidly as can be done.

We spare no efforts to hasten your stamp but be kind enough to bear in mind that time is absolutely required to engrave on steel in a manner to do justice to yourselves, the Government and the artists.

Very Resptfly Yrs  
Butler & Carpenter



Philada Sept 7. 1864

Charlton T. Lewis Esq  
132 Broadway N.Y.

Dear Sir;

Your communication of the 1st inst is duly rec'd, and we have perused its contents with careful attention.

We think your suggestions excellent and will endeavour at the earliest moment to follow your instructions. It is a matter of much moment to our interests; and we are inspired with the hope that its justice, aided by your valuable efforts, will recommend it to the favorable attention and approval of those on whose action the desired consummation depends.

Great pressure of business has delayed our acknowledgment of your communication - a delay we beg to excuse but you may rely on our earnest desire to act on your counsel at the earliest practicable moment.

Very Réspthly Yrs  
Butler & Carpenter

Philada. Sept 7th 1864

Chas. Allen Esq  
 St Louis Match Factory  
 P.O.Box 1990

Dear Sir:

Your favor of the 2nd inst is this day rec'd and contents noted.

We would be better able to answer your enquiry had you forwarded us an empty box of your manufacture. If one side of the lid is attached to the box, it is only necessary to affix a stamp of the ordinary size (3 cent size) to the other side, so as to hold the box and rim of the lid pasted together, but, if the lid is independent of the box then both sides must be stamped, unless the rim comes down so far over the box as to defeat access to its contents without destroying the stamp on one side. The question is simply as follows: Can you open your box of matches by lifting the lid on one side without injuring the stamp holding the box and the other side of the lid together? If you can, one stamp of the ordinary size won't answer; if you cannot, it will. The law requires the private stamp to be so affixed that the box cannot be opened in the usual way without destroying the stamp.

The price of a stamp plate (all engraved on steel) is \$350; time necessary to engrave it, six weeks from approval by the Commissioner of model. When 30,000 impressions or 6,300,000 1 ct stamp or 5,100,000 3 cent stamps (such as you require) shall have been printed from the plate then a charge of one half original cost (viz \$350) is made for keeping the plate at its original value, by re-touching or reengraving it.

You have no other cost than the cost of engraving if your stamp be of the government size. If it exceed you are subject to the extra charge for paper & ptg and perforating (3 cts or M perforated) as pr Regulations of the Revenue Office herewith inclosed. The great advantages of the private stamp consist in the 10% commission allowed thereon by the Government and the non necessity of cancellation by the process of writing initial, date etc. The commission is double that allowed on purchases of the general stamp. Hence it is a great economy to secure a private stamp or stamps.

Very Resptfly Yrs  
 Butler & Carpenter

Philada Sept 7, 1864

D. M. Richardson Esq

Dear Sir:

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

Your Second Telegram approving model was rec'd; but your first telegram acknowledging our dispatch concerning our inability to fill your 3 cent order at once has never been rec'd by us. We were obliged to act without your instructions. As doubtless you paid a round sum for the telegraph we advise you of its non-receipt that you may demand an explanation of the Co.

We will send yr 3 cent stamps by the end of this week. We think your stamp would look much better in a light blue than in the bright red you have selected. We refer to the 3 cent stamp.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 7. 1864

Messrs W & T Liversidge

Gentlemen,

Your favor of the 3rd inst is duly rec'd; and we have also to acknowledge today arrival of the gum shipped on Saturday. It has come very apropos as we were almost entirely out of gum and would have telegraphed you today if it had not arrived.

We look forward to its opening and trial with considerable anxiety and expectation; and hope sincerely it will be just what we want.

You shall be duly advised of its use.

Very Resptfly Yrs  
Butler & Carpenter

Philada Sept 7. 1864

Wm Gates Esq

Dear Sir:

Your favor of the 5th is at hand.

We will print your Six cent stamp in black as you request.

Your one cent stamps are gummed and perforated of course. Your Six Cent stamp shall be also. There is no extra charge for gumming or perforating your one cent stamp. There is also no charge for gumming your 6 ct stamp but for the perforation of this size being unlike the government sizes we receive 3 cents per thousand stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 8th 1864

Messrs Hostetter & Smith

Gentlemen:

Your favor of the 6th inst, inclosing dft in our favor for one hundred and sixty three  $49/100$  dollars ( $\$163.49/100$ ) is duly rec'd; and we hasten to express our obligations for the prompt and full remittance.

We will henceforth cease to gum your stamps as you desire.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 8. 1864

Samuel N. Dodge, Esq

Dear Sir:

Inclosed please find our check in your favor for (\$36)  
thirty six dollars, being amt of your accompanying bill which  
we beg you to receipt and return to

Yours Resptfly  
Butler & Carpenter

Philada. Sept 8th 1864

Isaac Cary. Esq  
Manager & Treasurer.  
A. B. N. Co. Boston

Dear Sir:

We learn from Mr Bliss, Sec'y of your Company that there are at your office four Perkins D presses which can be spared in case we desire to purchase them. These presses we are informed, are in perfect order.

We beg to learn the capacity of printing. We desire them to print plates 16 x 12 $\frac{1}{2}$  inches, very much larger, you will observe, than bank plates. Hence, we beg you to give us the dimensions of the presses, width of plank, size of roller etc. You can readily ascertain whether they are capable of printing our plates.

Deeming it probable that Mr Bliss will have left Boston ere this communication can reach there, we have addressed you in furtherance of the negotiation, as any letter sent him containing the above questions would have to be submitted to you for due and exact replies.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Sept 8th 1864

Messrs Hutchings &amp; Hillyer

Gentlemen:

Herewith a/c for stamps furnished on private order No.  
6.536, delivered 6th inst.

Very Resptfly  
Butler & Carpenter

Philada. Sept 8th 1864

Messrs Hutchings &amp; Hillyer

To Butler &amp; Carpenter Es.

Sept 6. Printing & Paper	13.125	4 ct stamps @ 2 8/10¢ pr	\$4.36
		Credit	.03
Balance due B & C			<u>\$4.33</u>

Philada. Sept 10th 1864

Messrs John I. Brown & Son

Gentlemen:

Your favor containing check in our favor is duly rec'd.

We have duly examined your stamp order and the balance on hand which we find to be exact. We cannot understand where the odd sheet can be and beg you to be kind enough to reexamine and count your impressions. Your order called for 451 sheets and some odd stamps. Our a/cs are kept so rigorously and the stamps subjected to so many recounts that it would appear almost impossible now for a mistake to occur.

Resptfly Yrs  
Butler & Carpenter

Philada. Sept 13. 1864

Jas Willcox & Co.

Gentlemen:

We have much to complain of in the paper lately furnished us. It is the source of the most serious embarrassment, delay and loss. In texture appearance and sizing it is not at all equal to the old paper we received; and, in short, unless a change is made for the better we cannot use it.

We have been obliged to arrest in great measure our gumming, to abandon the system pursued for many years and we have lost hundreds, perhaps, thousands of sheets wanted at once to fill the daily demand.

You must devise a remedy, furnish us with a paper better than this or we must refuse it altogether.

Thousands of sheets have been destroyed; the cost of printing, gumming, loss of time etc are very serious items, and we are barely able to keep up with the Government demands.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 13 1864

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

Sir:

Your favor of the 8th inst is rec'd containing letter from  
A. H. Flanders of Lowell, Mass'tts.

Your order to print 10,000,000 2 ct stamps is duly heeded.  
The demand appears to average about 500,000 per diem, and does  
not decrease.

It is possible to alter a general 50 ct plate to a fifty  
cent proprietary as you suggest; but the labor and cost will  
exceed the preparation of an entire new plate and we beg that,  
in case you determine on such a proprietary plate, we may be  
entitled to follow the latter rather than the former procedure.  
We will cheerfully engrave a new Fifty Cent proprietary plate.

Very Resptly Yr Obt Servts  
Butler & Carpenter

Philada. Sept 13/64

Wm Gates Esq

Dear Sir:

Yr favor inclosing dft endorsed to our order for Six  
Hundred dollars (\$600) in payment of our Engraving

(rest of letter completely faded)

Philada. Sept (no date) 1864

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

Sir:

We beg very earnestly to enlist your favorable attention and considerate judgment in behalf of the following petition for an alteration and modification of our existing contract with the Internal Revenue Department for furnishing stamps; and, in support of this appeal, we submit the following Statement whereby we hope to convince you that certain additional advantages will be secured the Government while we enjoy a greater amount of security and justice than we now possess.

It is necessary for a full understanding of our position, to recapitulate, as succinctly as possible, the sundry(?) points in the history of our Contract which, though familiar, perhaps, to yourself, should in this connection be once more placed on record.

We obtained the contract originally because our terms were very much less than those of any other competent competitor, and because it was especially a business to which we could bring the experience of years, acquired in the fulfilment of the Postage Stamp contracts. We were directed to make every possible effort to supply the Government as soon as could be done with whatever amounts of stamps would be demanded; and the estimates of the Department were for a consumption of about six hundred and fifty millions from the commencement of the operation of the law until June 30. 1863 - a period of nine months. In support of this asseveration we refer you respectfully to the files of the former Commissioner, Hon Geo S. Boutwell, and to the corroborative testimony of Chas H. Parsons, Cashier, and other gentlemen of the Department connected with and cognizant of the subject at the time.

We were directed to furnish statements of the amount of our printing and urged to make it larger, while gentlemen from Washington were sent to hasten the work. We did make every exertion, sparing no outlay of labor, thought and money to meet all demands of the Government. We appeal with confidence to the records of the Department, the experience of the gentlemen connected with the Stamp Bureau and to your own personal knowledge for a full endorsement of the satisfactory manner in which we have fulfilled our duties. The result was, however, entire disappointment to us. Instead of being called on to deliver six hundred and fifty millions of stamps by June 30 1863, or interim of nine months, we did not actually have a demand for more than about one hundred and wight millions up to Sept 30. 1863, or in twelve months time! The reward of our successful efforts was a heavy balance of unused stamps liable to be thrown on our hands; a loss of over forty thousand dollars in the business; and no future of an increased consumption of stamps.

Forseeing our heavy loss in a contract which was also one of a confidential character, involving much responsibility as well as

experience and capital, we asked an indemnity for one half, or twenty thousand dollars. The former Sec'y Hon S. P. Chase and The former Commissioner, Hon'e Geo S. Boutwell, endorsed it. The Committee of Ways & Means approved and both Houses of Congress un-animously passed it. After a year's ineffectual efforts to recover this claim we were informed that, while the intention of Congress was undoubted, a verbal inaccuracy rendered it impossible to give us the money. It was revived during the last session: was approved by the Hon Mr Chase and kindly seconded by yourself. Congress adjourned, however, without granting it; and judging by the past, we have little hope of its collection in the future.

In the meantime our losses increased, and we were obliged to ask for a modification of our Contract. Our deliveries were but the wighth only of the estimates whereon we were requested to prepare our business facilities; the prices of everything in our manufacture had, in the meanwhile, advanced from thirty to one hundred per centum and were continuing to advance, so that nothing but ruinous loss appeared to await the business. Aware of our position and impressed with the justice of our petition, the Hon'e Mr Chase and yourself consented to a modification of our contract granting us increased compensation. This modification was, however, subject to a very arbitrary clause abrogating the contract at any moment deemed advantageous by the Government, without regard to our interests. We feel and urge very earnestly that an extension of time should be given us over the two years then allowed, and that the arbitrary rescinding clause be withdrawn; and for the following reasons:

After two years of devotion to our business wherein we have perfectly satisfied the Department, proven our responsibility and ability to meet all demands, and persevered despite the great difficulties and heavy losses encountered, we are now some twenty five or thirty thousand dollars in debt. The character of our business requires us to be in position to meet any requisition of the Department for stamps; not to be thus prepared would cause the most serious loss and inconvenience to the Government, and embarrass one of the most important sources of revenue. Hence, our establishment must be preserved in ample force and the ceaseless expenditure is very great. We must be ready at short notice to engrave and print whatever stamps the Government or private parties may demand. The work must be of the first class; and, hence, we must contract with experienced artists at high salaries with lengthy engagements. All our employes, having in charge the various operations of the business, are of proven ability and character, familiar with their duties and of unquestionable integrity, known personally to us for many years. Such persons command properly at any time high rates of compensation, and now particularly, when labor and the expense of living are daily increasing, their salaries become necessarily much advanced. We have been obliged to advance their salaries from thirty to one hundred per centum during the last year, and since our modified contract took effect, and to make the engagements on periods of lengthy duration. In fact, no other plan would answer. The delay, confusion and loss arising from the employment of inexperienced persons would be most serious; nor could the same guarantee of protection be afforded. Yet our contract, liable to instant abrogation, may leave us with all these expenses and agreements to defray and fulfil for a long time ahead with no resources from an existing and special business to meet them. Under the dread or possibility of such an abrogation we must also act with all possible caution in making contracts for materials etc. For instance, it is essentially necessary that a peculiar paper should be prepared to meet the double exigences of printing and gumming. Its

shrinkage must be as regular as possible to admit of proper perforation. This paper must have age and seasoning. If used green thousands of sheets are rendered worthless, and the loss is irremediable. How can we order Six month's or a year's supply of this paper (to be specially manufactured) and, at the present extravagant rates, when tomorrow we may find ourselves deprived of our Contract? And so, in brief, of everything else used by us in our business. Yet not to order these various materials subjects us to their almost daily advancing rates of cost. Paper alone costs us thirty per centum advance within the last two months; and maslin, used extensively in printing and on the gumming racks, has advanced three hundred per centum. Thus of everything; and yet, if we purchase in quantities, we incur the risk of finding it all thrown on our hands; and if we merely supply our daily needs, the added rates deprive us of hopes of profit in the business. Surely such a state of things is unjust to us and of no advantage to the Government. It is our duty and desire to furnish the best work in the best manner; but, having no guarantee that we shall be reimbursed for our labor and outlay of capital, it is with doubt and despondency we fulfil our obligations.

Moreover, it cannot certainly be the policy of the Government itself, whose officers are continually changing, to leave its business expressly and by contract to the caprice or inclination of any successors of those now in office. Good faith and the business credit of the Government require contracts for longer periods, long enough, at least, to make an ordinary business profit cover the risks of change at its termination. Otherwise the whole works must be the sport of personal & political changes, and, therfor, will be accepted by none but speculators. Possibly, in the infancy of our business, such a provision might seem proper to protect the Government in case we should have proven incompetent or irresponsible; but, after so long and triumphant a trial under the most adverse circumstances, it is surely unnecessary.

We beg to say, moreover, that the example of other Departments of the Government, especially the Post Office Department where stamps are also used, indicates such contracts for a series of years to be best for both parties. The contracts for Postage Stamps were issued respectively for four, six and six years, the last being the term of the existing contract. Hence, honored Sir, we beg for a contract without the rescinding clause, and for a term of at least four years.

This clause is doubly objectionable, we beg to add, in view of the fact that where one party may rescind at will the law allows the other party to do likewise; and certainly no one would be able to embarrass the Government so seriously as would a Contractor for stamps, who should suddenly refuse to provide more and abruptly end the contract. But does not the Government always subject itself to this risk, and especially in a great rise of prices as at present, by introducing such a clause? We submit, very respectfully, therfor, that it is obviously to the interests of all parties that this rescinding clause should be stricken from the existing Agreement; and, in doing so, we believe it equally wise and just to extend the term of the same for at least four years.

It is surely to be granted that men engaged in a Contract so important and extensive as that of furnishing Revenue Stamps, a contract peculiar and confidential in its nature, should be entitled to a fair profit, commensurate at least with the responsibility assumed and discharged. Now thus far, through no fault of our own, but rather from



our earnest desire to fulfil our whole duty generously to the Government, instead of making any profit we have lost between twentyfive and thirty thousand dollars on our deliveries; and, on the cessation of our Contract the machinery and materials peculiar to the business command no sale save for a similar purpose. We can only hope to liquidate our indebtedness through the future improvement of stamp deliveries; and we claim very respectfully that four years is rather less than the usual period granted unknown and untried men who have suffered no loss in Government business; but anticipate with confidence a regular and fair profit on their general business. We claim that we are not unknown; but we have been tried and not found wanting; that we have seriously lost in our contract; and that we must look to the future to recover those losses. We submit therefor that common justice should extend us such provisions as to render us due compensation and reimbursement for the losses, vexations, disappointments and trials encountered now and in the past.

We beg to add that our present Contract prices considered just and equitable many months ago when granted, are certainly, in view of the subsequent increases of values, very moderate. Day by day the additional cost of labor and materials reduces its value very seriously; and we submit very earnestly that we see no immediate reason to justify anticipation of a rapid fall of prices.

It is in our favor, and to the advantage of the Government also, that we have no other business than that of our Contract with your Department. We give attention exclusively to it and make it a specialite, being under our constant personal and unremitting superintendence. We expect and seek no other business and are only anxious by our acceptable fulfilment of this obligation to merit in the future as we believe we have won in the past, the approval, confidence and kind feelings of the Department. Therefore, we beg you most earnestly, honored Sir, to consider this petition with favor and the reasoning whereon it is based. If it be proper and just it should be granted we feel that the appeal will not be made in vain, and, though a party in question, we submit very sincerely that our own interests are not alone sought to be advanced, but also additional security and advantages are thereby secured the Government.

With much respect we have the honor to remain

Yr Obt Servts  
Butler & Carpenter

Philada. Sept (no date) 1864

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

Sir:

On the \* we had the honor to address you upon the propriety and justice of an extension of our existing contract for furnishing Internal Revenue Stamps to the Government.

Upon due consideration and in order to secure the Department in every manner against any possible advantage which we may possess in the existence of our claim for indemnity we propose to withdraw this claim if the extension be granted. It is more congenial to our feelings, both as business men and warm supporters of the Administration, to attempt to recover from our losses in the regular transaction of our business with the Department rather than be placed in the position of petitioners to Congress; and if the Contract be secured us for a term of years we hope to be reimbursed without resource to any extraordinary means as public claimants for losses incurred in fulfilling the instructions of the Government.

This claim represents a value of twenty thousand dollars; and its justice and propriety are acknowledged by all familiar with its merits. You are yourself fully acquainted with its history and it is therefore unnecessary to dilate thereon. Permit us to remark, however, that in abandoning this claim we yield an amount fully one third in excess of our whole Government stamp receipts during the first year of our Contract.

Very Resptfly Yrs  
Butler & Carpenter

\*((date left blank by writer))

Philada. Sept (no date) 1864

Charlton F. Lewis Esq  
132 Broadway. N.Y.

Dear Sir:

Herewith we have the honor to hand you the various papers prepared in accordance with your instructions of the 1st inst, which ~~w~~ill we hope prove to be what you desire.

You recommend that we should prepare a bond in increased penalty, contingent on the proper discharge of our Contract. We beg to say that we have never been required by the Department to furnish a bond. Our business is of that peculiar and confidential nature that it has not been considered of value to demand any such obligation on our part. However, necessary or proper it might originally have been considered the experience of two years would, we flatter ourselves, relieve us to the Department from any such precautionary measure which, after all, would amount to little as a protection. We do not desire, of course, to incur such a bond unless required; if, however, any embarrassment should arise from this source in your negotiations, it can be at once removed.

Trusting very earnestly that the merits of our case, backed by your valuable services, may consummate the desired end, we remain

Very Resptfly Yrs  
Butler & Carpenter

You will observe we have not dated these communications. You will attend to that.

Philada. Sept 15th 1864

V. R. Powell Esq  
Troy. N.Y.

Dear Sir:

Your favor of the 9th inst at hand.

Our price for engraving steel plate of stamps of the style you designate (Gov't size 210 to the sheet) one cent denomination is \$350 (three hundred & fifty dollars) and when 30,000 impressions or 6,300,000 stamps shall have been printed therefrom, we ask one half of the original price (or \$175) for retouching or keeping the plate in its original printing sharpness and value.

This is your only expense. Gumming & perforation are furnished gratis. Should your stamp exceed Gov't size then you must defray the extra cost of paper & printing. We inclose printed regulations of the Department for your guidance.

It will require from four to six weeks to furnish yr plate after order has been rec'd.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 15. 1864

Jas Mahoney Esq  
Albany. N.Y.

Dear Sir:

Your favor of the 13th inst is at hand.

Our charge for engraving is \$350, printing 210 to the sheet size Government stamps; and when 30,000 imps or 6,300,000 stamps shall have been printed from the plate one half the original price (or \$175) for retouching or restoring the plate to its original printing value.

Gumming & perforating in such stamps are free of cost; the engraving being your only expense. Your commission allowed by the Government is double on the private stamp compared with the public or general stamp.

It will require from four to six weeks to prepare your plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 15th 1864

A. H. Flanders Esq  
Lowell. Mass.

Dear Sir:

Yr favor of the 26th ult to the Int. Dept. has been forwarded to us for consideration and reply.

It would cost you one thousand dollars to have your three plates engraved, and take about six or eight weeks to have them ready for the press.

We inclose Circular of the Department whereby you can ascertain the charges extra for paper & printing stamps larger than the Gov't sizes as are Messrs Ayer & Co.

Very Resptfly Yrs  
Butler & Carpenter

Gov't engravers etc etc

Philada. Sept 15th 1864

Geo & O. C. Barber

Gentlemen:

Your one cent stamp plate is ready and we transmit herewith proof in black for your approval.

Have the kindness to declare your satisfaction therewith, and to designate in what color we shall print the plate.

We submit that your stamp is quite effective and well arranged; and hope you will be satisfied with it.

We will advise you in due time when to make an order on us for your private stamps; in the meanwhile, we await your directions with regard to color ere we can proceed.

We presume you wish them gummed and perforated.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 15th 1864

Messrs Greenleaf & Co.

Gentlemen:

Your one cent plate is ready for the press. We inclose proof in black of the die, wherewith we hope you will be pleased.

Be kind enough to inform us in what color we shall print your stamps.

Very Respectfly Yr Obt Servts  
Butler & Carpenter



Philada. Sept 15/64

Messrs Bennett Pieters & Co

Gentlemen:

Your favor inclosing \$2 in payment of our a/c is duly rec'd.  
Accept our thanks.

We will see to it that your stamps are duly gummed and perforated hereafter.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 15th 1864

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

Sir:

We have the honor to transmit inclosed letter of A. H. Flanders to whose queries we have duly replied.

We submit herewith Messrs Geo & O. C. Barber's one cent match stamp for your approval; and also D. M. Richardson's three (3) cent stamp for matches for your approbation.

Several parties have applied to us for private stamps for matches where, instead of using a box, they employ a mere paper wrapper to cover their matches. It would seem difficult to apply a stamp, Gov't size One cent, on these thus put up matches so as to render it necessary to destroy the stamp to get at the enveloped contents. It has been suggested that if these parties be authorized to cancel their stamp, as is the gen'l stamp the object can be secured. This privilege is granted to photographists from the necessity of the case; and we presume an equally valid reason exists in the peculiar preparation of certain forms of the match business. This power being extended these persons can secure private stamps at moderate cost, having to incur simply the outlay of the engraving. Otherwise they suffer a disadvantage in competing with others who use boxes.

Very Resptfly  
 Butler & Carpenter

Was our a/c of the 5th inst rec'd?

D. M. Richardson. Esq

Dear Sir:

Your favor of the 14th inst is at hand. We regret to learn that you are not satisfied with the color wherein your one cent stamp is printed. You directed it to be a light red, something like a faded three Cent Postage Stamp inclosed. We printed what we believed to be a much richer and more brilliant color. We beg to say that so light a red would not appear at all well on your stamp; and all these rose-pink colors fade very rapidly on exposure to air and sun. Hence another reason for making your color a deeper red; as it will soften with time. We have already prepared of your one cent stamp in this red Seventeen thousand five hundred impressions or 3,375,000, of which you have rec'd 400,000. Without thus printing ahead we would be unable to fill your order and it is absolutely necessary to have a balance on hand. The time required for gumming, drying, pressing and perforating after the impressions are printed is very considerable. The weather exercises a great influence and we have recently lost thousands of sheets from the gum destroying the paper. It is an operation of considerable delicacy. Now, if you were dependent on a supply to be prepared when your order comes in it would occasion a delay of weeks. Neither your business nor our arrangements with the Department would tolerate anything like this.

We have stopped your One Cent red, however, and also the 3 cent deeper red which will be printed henceforth in a light blue. We have printed over 5,000 impressions of yr 3 cent in red, or over 850,000 stamps. When they are exhausted you will receive them in blue.

The One Cent proof you return us is in black and we will henceforth print your plate in that color as you desire.

Your three cents go to you today. We have met with so many delays and embarrassments in this and other stamps owing to the weather that we must ask your indulgence for the late hour at which you receive them.

You can depend, however, henceforth in having all your orders promptly filled.

Very Respectfly Yrs  
Butler & Carpenter

We have no recollection of receiving a black one cent stamp in your favor of the 17th ult, but only the light pale red Postage stamp. We presumed you therefore meant to have the one cent in a light red, and the 3 cent in a bright red to distinguish it from the pale red of the one cent. We had commenced printing your one cent stamp in black ere we wrote you; but supposing you might not like that color we wrote you for selection of tints. Believing you disapproved of the black, we put aside the impressions printed 800 (or 1,600,000 stamps) in number, and changed the hue to the light red. It would now appear that you meant black all along, having our own opinion.

The mistake of the red for both stamps (as we understood it) has made us strengthen and deepen the red of the 3 cent stamp, more probably than you intended.

However, there is but a month's supply about of your One Cent Stamps on hand; and you will therefore soon exhaust it.

Very Respectfly Yrs  
B & C

Philada. Sept 17. 1864

Thos Cummings Esq  
Lancaster, Pa.

Dear Sir:

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

You have been altogether misinformed. We are simply the manufacturers of the Revenue Stamps and have no power to sell or dispose of them at all.

Orders may be addressed to the Department at Washington, Hon Jos J. Lewis, Comm'r Int. Revenue where they will be duly heeded. The extent of commission allowed by the Government is 5% on amounts over \$500 worth of the general stamp.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 17. 1864

Messrs W & T Liversidge

Gentlemen:

The last invoice of gum (6 bbls) received from you seems to lack in but one particular - it requires a longer time considerably than the dark gum to dry hard. In appearance, in adhesiveness, in facility of application it is all that can be desired; nor does it strike through materially.

We find, however, that it does not dry as rapidly or thoroughly as we desire. The surface seems dried but when the sheets are subjected to the usual and necessary hydraulic pressure we find them to stick to the boards. In the other gums this difficulty was avoided. The gum sent us in March dried rapidly and bone dry. If you can make this gum possess this drying quality it will answer perfectly all our needs.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 17. 1864

Messrs Geo & O. C. Barber

Gentlemen;

We have the honor herewith to submit our a/c for engraving your stamp one cent plate. We will be pleased to receive remittance at your earliest convenience.

Very Resptfly  
Butler & Carpenter

Philada. Sept 17 1864

Messrs Geo & O. C. Barber

To Butler & Carpenter Dr.

Engraving one cent stamp plate

\$350

Philada. Sept 15. 1864

Messrs John I. Brown &amp; Son

To Butler &amp; Carpenter Dr.

Sept 15/64

Paper & Ptg	220.000	1¢ @ 6 13/37¢	13.37
Perforating	220.000	1¢ @ 3¢	6.60
			<u>\$ 20.57</u>

Gentlemen:

Above we hand you a/c for delivery on order 6,640. Sept  
15. 1864.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 19. 1864

A. L. Scovill & Co  
 To Butler & Carpenter Dr.

Sept 17. 1864			
Paper & Ptg	110.000	1¢ @ 1 29/296¢	\$1.20
	55.000	4" $\frac{1}{2}$ ¢	.28
Perforating	165.000	" 3	4.95
			<u>\$6.43</u>

Gentlemen:

We hand you above a/c for stamps delivered on order No. 8.661 17th inst, with which you are duly debited.

Very Respectfully Yrs  
 Butler & Carpenter



Philada. Sept 19. 1864

Dr D. Jayne & Son  
 To Butler & Carpenter Dr.

Sept 9. 1864			
For paper & Prtg	50.000	1¢ @ 8 9/37	\$4.95
	23.250	2¢ " "	1.91
	28.375	4¢ @ 8 14/137	2.30
			<u>\$9.16</u>

Philada. Sept 19. 1864

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

Sir:

We have the honor herewith to inclose for your approval the stamp designed for Messrs Daily, Zaiss & Schick of this city.

There continues a limited but constant demand for the 3 & 4 cent general stamps. It is our duty to state that we will in a very few days be entirely out of these denominations.

The demand for one cent Proprietary has much increased of late. Should it advance proportionately our stock on hand (you orders being very nearly completed) will last a comparatively brief period. Permit us to add to our present balance. We are credibly informed that the demand for match stamps has been postponed in consequence of a large stock having been put on the market prior to the 1st inst, and these matches are sold unstamped now; but that very shortly the pressure for them will be very great, and it is all important no delay should occur.

Very Resptfly Yrs  
Butler & Carpenter

Wm Gates  
Frankfort. N.Y.

Your order not yet received from Washington. Why is this?

Butler & Carpenter

Sept 26/64

Wm Gates Esq

Dear Sir:

Yr favor advising of having made an order on the Department was duly rec'd; and we have daily awaited instructions from the Department. As yet no order has yet been sent us to deliver the stamps. Your telegram is just at hand enquiring when we will send them? We have answered as above.

If yr order comes at any moment it shall be filled. The delay is not with us.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 26. 1864

Messrs Griggs & Scott  
Pittsburgh

Gentlemen:

We have to acknowledge yrs of the 22nd inst.

We inclose proof impressions of yr One Cent stamp which  
we commend to yr approval

In what color shall we print? We will be able to furnish  
\$2.000 worth within a week from the time we receive your instructions  
to print.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 26. 1864

Messrs Geo & O. C. Barber

Gentlemen:

Your favors of the 17th and 21st, the latter inclosing  
dit for \$350 in payment of our Engraving a/c, duly rec'd.

Forward your order on Washington on or about the 1st  
proximo. We can fill a \$2,000 order by the 3rd proximo.

Very Respectly  
(no signature)

Philada. Sept 26. 1864

V. R. Powell Esq  
Troy. N.Y.

Dear Sir:

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

We will put your stamp at once in hand.

We will furnish our a/c when your stamp is finished.

Very Resptfly  
((no signature))

Philada. Sept 26. 1864

Wm D. Curtis Esq  
Oshkosh, Winnebago Co.  
Wisconsin

Dear Sir:

Your favor of the 13th has been sent us by the Department  
for reply.

Our price for engraving a steel plate of one Cent stamps  
of the size and character indicated is \$350, and one half (or (\$175)  
additional when 30,000 impressions, or 6,300,000 stamps have been  
printed therefrom. One plate prints 210 to the sheet.

The private stamps issues you 10% Commission, double that  
allowed on the general proprietary stamps; and releases you from  
the obligation to cancel them. Time required is about Six weeks  
from date of order. Why not have "matches" engraved where "proprie-  
tary" now is?

Very Resptfly  
Butler & Carpenter

Philada. Sept 26. 1864

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

Sir:

We beg earnestly that we may have definite instructions from the Department with regard to the three and four cent general stamps. We advised the Department a week ago of our being very much reduced in these stamps; and about the first of the month drew attention to the deficiency of the 4 cent stamp. In answer to the latter communication we were refused authority to print, and we have yet no answer to ours of the 19th inst referring again to the subject. In the meanwhile, requisitions are presented for these deficient stamps and we have been obliged to hold over three orders which we cannot complete for want of these stamps. The embarrassment, confusion of a/cs, and disappointment to the parties making orders are subjects of serious annoyance and regret to us. We know not what to do. On one hand we are not allowed to print and, on the other, orders almost daily come in for these stamps. We again beg to be authorised to print, or that we may not receive orders to fill with these denominations.

We have had forwarded to our establishment three large boxes containing the cigar stamps manufactured by the American Phototype Co. With these stamps are very many requisitions wherein it is specified for whom and in what number these orders are to be made out.

Will you inform us why these stamps are sent to us for distribution? We have had no notification of such an intention on part of the Department; and we beg to say that the labor and time required to arrange them is very great. It will require in the opinion of our packers three days at least to count, arrange, verify and deliver the amount now received. We beg to say that our own proper business employs the delivery Department unceasingly all the day; and they would be obliged to work during the night to attend to these cigar stamps. This we cannot ask them to do though we have offered extra compensation - so desirous are we to please your Department - to induce these gentlemen to act. We represent, therefore, very respectfully that we cannot attend to these stamps without great interference with our own business. We had presumed the American Phototype Co. would be called on to put these stamps up in complete order to forward to Mr Pugh; but in any case, we must respectfully urge that we should not be required to attend to a matter wherein we have no interest.

Very Resptfly Yr Obt Servts  
Butler & Carpenter



Philada. Sept 27. 1864

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

Sir:

Your favor of the 20th, 21st, 23rd & 24th insts are duly rec'd, and we have given due heed to their instructions.

The order to print 100,000 3 cent general stamp is received. In two days we have been called on to deliver 24,000 of these stamps; at which rate of consumption the above supply will be quickly exhausted. Should the Depart. change the 3 cent into One cent general (3 for 1) there would be no necessity to print the former while it would help to reduce the large stock of One cent general on hand.

Our inquiry of the 15th inst, relative to permission granted match manufacturers under certain circumstances to cancel their private stamps, was based in measure upon your favor of the 3rd ult with regard to private photograph stamps.

Your favor of the 22nd inst relinquishes your intention to have a 50 cent Proprietary. Lest delay should occur, when you needed it, we have engraved this plate; and it will be ready to print in a few days. Shall we print, and, if so, how many sheets?

Very Respectfully Yrs  
Butler & Carpenter

Philada. Sept 26. 1864

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

Sir:

We have the honor to solicit authority to print a number of the Six cent general stamp of which we are in need.

We submit herewith inclosed designs for One cent Match stamps for Messrs B & H.D. Howard, N.Y. and Griggs & Scott, Pittsburgh, for which we solicit your approval.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 27. 1864

E. Warren Esq  
Croton Corners  
Schuyler Co. N.Y.

Dear Sir:

Yr favor of the 9th inst to the Hon'le J. J. Lewis, Commissioner of Internal Revenue, has been sent us for consideration and reply.

The cost of engraving a stamp a\* stamp\* of the size indicated, viz  $1\frac{3}{8}$  x  $1\frac{1}{4}$  inches is three hundred and fifty dollars (\$350) and one half the original price (or \$175) when thirty thousand impressions shall have been printed from the plate.

The extra cost of printing & paper for a stamp of such dimensions will be four  $22/137$  cents per thousand stamps and three cents per thousand for perforating if you desire them perforated.

Do you require so large a stamp? Will not the Government 4 cent size be large enough? If such a stamp will meet your business needs you will only have the cost of the engraving: no charge being made for paper, printing or perforation. The denomination can be made eighteen cents. We inclose printed circular of the Dep't. The commission on private stamps is 10%, double that allowed on the general stamp.

Very Resptfly  
Butler & Carpenter

\*((as written))

Philada. Sept 27. 1864

Messrs Greenleaf & Co  
Milwaukee, Wis.

Gentlemen:

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

We will in a day or two furnish you with a proof  
of the 3 cent stamp.

We have no authority to furnish your stamps. Your  
must write to the Comm'r Hon Jos J. Lewis at Washington, in-  
closing as the circular herewith directs, and desire him to  
send the value transmitted in One Cent stamps from your Private die.

The order is then forwarded us and we send you the  
stamps through the stamp agent.

Very Resptfly  
Butler & Carpenter

Philada. Sept 27. 1864

D. M. Richardson Esq

Dear Sir:

Your favor of the 20th duly rec'd.

We are prepared to fill your orders on presentation and you may depend on all future requisitions being promptly filled. We will always have an adequate balance on hand so that if you have occasion to double your orders they can be immediately forwarded.

We beg to say that we have had a great deal of trouble with the first batch of stamps manufactured and have been obliged to throw aside hundreds of sheets. The paper being somewhat green and the weather damp the gum struck through. Thus in some instances the sheets are not as well gummed or as handsome as we desire or shall have in those now being prepared.

We cannot understand how these can be a deficiency of two sheets as would appear. Permit us to say that every sheet passes through five different departments and is subject to ten countings by different persons ere it is sent out; and as considerable experience is required to count these sheets we believe that it is more impossible to be wrong than right.

Very Respectfly Yrs  
Butler & Carpenter

Philada. Sept 27. 1864

P. T. Ives Esq  
Wallingford. Conn

Dear Sir:

Your favor of the 22nd inst is duly rec'd and contents noted.

We inclose printed circular of the Department which will answer your interrogatories with regard to the manner of making orders on the Department.

Our price is (\$350) three hundred and fifty dollars a plate engraved in the best manner on steel; and one half the original cost (or \$175) for retouching when thirty thousand impressions or 6,300,000 stamps shall have been printed from the 1 cent plate; or 5,100,000 stamps from the 8 cent plate, Government size 63/64 inch superficial area. The One Cent plate prints 210 stamps to the sheet; the eight cent 170 stamps. Time necessary to engrave your plate six weeks from date of approval of order.

The commission on the private stamps allowed by the Government is 10% or double that granted on the general plate; and the necessity of cancellation is avoided.

Very Resptfly  
Butler & Carpenter

Philada. Sept 27. 1864

Messrs Allen & Powers  
Orono. Maine

Gentlemen:

Your favor of the 16th is at hand and contents noted.

The cost of engraving a steel plate of One cent Government stamps, Government size, two hundred & ten stamps to the sheet, is three hundred and fifty (\$350) dollars; and one half this price or (\$175) when 30,000 impressions, or 6,300,000 stamps, shall have been printed therefrom.

The commission allowed on the private stamp plates is 10% or double that granted on the general stamp, and the necessity of cancellation by initials date etc is abrogated.

There is no other cost to you than the engraving in the preparation of the above stamp.

The ~~time~~ required will be about six weeks from the date of the order.

Very Resptfly  
Butler & Carpenter

Philada. Sept 27. 1864

Messrs John I. Brown & Son

Gentlemen:

We have been written by the Dept with regard to order No. 6.640, delivered you the 15th inst?

It would seem that you claim to have received only 210,000 stamps when you should have had 220,000 stamps sent you.

Is this not a misapprehension of your meaning on part of the Department? We presume their notification to you of receipt of order erred in crediting you with \$2.100 instead of \$2.200 worth of stamps. Hence your letter of enquiry. The order upon us ~~was~~ correct, however, for \$2.200 worth and we sent you 220,000 stamps as doubtless your a/c verifies, else we should have heard from you.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Sept 27. 1864

Charles Partridge Esq

Dear Sir:

Yr favor of the 17th inst is duly rec'd.

The internal revenue stamps engraved by us are on steel, and the price varies in proportion to the amount of work demanded on the stamp.

Our regular charge for engraving a stamp plate is \$350, and half this charge (or \$175) for retouching when 30,000 impressions shall have been printed from the plate. The size of the plates is 16 x 12 $\frac{1}{2}$  inches and the number of stamps to each sheet depends of course on their size. Thus the Government One cent size prints 210 to the sheet, while the \$50. size prints but 54.

We inclose circular of instructions.

Of course a stamp engraved in the label will be more expensive on a/c of paper & printing, than the simple stamp. Thus a stamp of the government one cent costs you only for the engraving.

The commission allowed by the Government on private stamps is, as you know perhaps, 10%, or double that granted on the general stamp; and cancellation is unnecessary.

Very Resptfly  
Butler & Carpenter

Philada. Sept 27. 1864

Demas Barnes Esq

Dear Sir:

We send you a model of your six cent stamp. It is intended that the figure shall be engraved in outline on the two sides.

We fear you do not appreciate the difficulty in the way of carrying out your intentions with regard to the substitution of additional names of articles on this stamp. To leave the spaces above and below blank takes away from the effect of the stamp; and to fill those spaces with light work, afterwards to be taken out to make room for writing titles, cannot be done save at great expense when the new titles are to be cut thereon.

Even in the small alteration of the 1. 2 & 4 cent plates recently required we found out best and only safeguard in reengraving the plates. These stamps, be kind enough to remember, in order that they should be facsimiles of each other, in short, the same thing exactly, are first cut on a die and that die by transferring prepares the plate. Only in this way can exactitude be secured and steel plate engraving furnished at moderate rates. Now to alter a plate requires the work to be scraped out very carefully, hammered up to a level and reentered from a new die. Of course, all this is a work of much delicacy, labor and time, involving as much experience and skill almost each time as to engrave the plate entirely new. Hence the difficulty. It is our duty to advise you of this, so that you can be duly instructed of the expense necessary each time to make the alteration contemplated.

Be pleased to consider the model and give us your further views.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Sept 27. 1864

Dr E.T. Wright  
To Butler & Carpenter Dr.

Paper & Ptg	26.250.	1 ct stamps @ 12 11/37¢	3.22
Label	2.187	Imps @ 70¢	<u>\$15.40</u>
			<u>\$18.62</u>

Dr E. T. Wright

Dear Sir:

Above we have the honor to hand you our a/c for order No 6694 delivered 19th inst.

Very Resptfly  
Butler & Carpenter

Philada. Sept 27. 1864

Wm R. Bliss Esq  
Secretary

Dear Sir:

We beg you to pardon our requesting a reply to the following interrogatory demanded by a recent correspondence with one of our customers respecting our charges for retouching his plates. Is or is it not the custom for reputable engraving houses to demand and receive one half the original cost of engraving the plates when 30,000 imps shall have been printed therefrom, the plates being duly reentered; We have printed from the plates in question a much larger number of imps than above cited and, having duly reentered the plates, keeping them in good order, we presented our usual a/c therefor. The party in question refusing to acknowledge our claim, states moreover that, enquiry on his part elicits the fact (?) that it is not usual to make such a charge. Hence we address you, as we will the National & Continental Cos, that we may controvert the position assumed.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 27. 1864

F. Shepard Esq  
President

Sir:

Permit us to enquire whether it is not usual with all reputable engraving houses to ask and receive for retouching engraved steel plates (when 30,000 imps have been printed therefrom) one half the original cost price?

One of our customers refusing to acknowledge such a just charge (many more imps having been taken from his plates) states moreover that enquiry shows him this charge to be unusual and unfounded in the habit of the business. As our experience has always been the contrary of this assertion, we are impelled to apply to the first sources of authority, your company and the American Bank Note Co, to whom we have also written. The plates are private stamp plates.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Sept 28. 1864

Charlton T. Lewis Esq

Dear Sir:

We have the honor to acknowledge your favor of the 20th inst, and are happy to observe that you believe you can report progress.

In answer to your interrogatory requesting the difference in the cost of materials and the increase of expenses in the business since the period when our present contract was signed, viz, last March, 1864, as compared with present rates, we submit the following data of materials most largely used in our manufacture.

viz:		March 1864	Mch 1864	Sept 1864	Increase
Inks, Colors, as	Rose Pink				
	for example		16¢ pr lb	27¢ per lb	80%
Printing Oil			\$1.62 pr gal	\$1.75 - \$1.80	10%
Patent Dryer			20¢ pr lb	25¢ pr lb	25%
Paper			9.00 pr M	12.00 pr M	33 1/3%
Printing Blanket			37 1/2 pr yd	10.00 pr Yd	40%
Muslin, and in large quantities			12 1/2 pr Yd	25 to 35¢ pr Yd	100 - 200%
Gum (raw article)			15 1/2 pr lb	18 1/2 pr lb	20%

It is perhaps, useless to refer to the great increase in the price of wrapping, paper, sealing wax etc etc used in our packing; while coal, iron and steel entering so largely into our steam, machinery and plates have tremendously advanced. These are facts so patent to the world that they need not surely be dwelt on.

Were the above rates to be compared with those ruling in October last, from which date our present contracts commenced, the ratio of increase would be very much larger.

With regard to the necessary advances made in the salaries and wages of our employes we submit the following taken from our books, viz:

Engraving Department	Advance	50%
Counting Dept. Fixed Salarys	Advance	30%
Gumming Dept	" "	30%
Perforating Dept	" "	33 1/3%
Delivery Dept	" "	100%
"	" "	33%
"	" "	25%

We believe the above data strictly correct are all that you can possibly need.

We beg you to observe that these very heavy rates of increase have risen within the brief period of seven months; and it is no more due to us than it is truthful to say that we find our expenses increasing almost daily in all articles and materials requisite to carry on our business.

Since our attention has been thus pointedly drawn to the subject we must even confess to no pleasant feelings of surprise to note how tremendously our expenses have been steadily increasing; and should the future bear anything like a proportionate advance it would be at a very heavy disadvantage that we could carry on the contract at present rates. Nor do we believe there is any very sound reason to anticipate a rapid or permanent fall of prices for some time, even under the most auspicious circumstances. We suggest that it is contrary to history or experience for countries or nations long engaged in a terrible and exhausting warfare to reduplicate at once; but rather is the reestablishment of order, the return of business to its former channels, and the general rehabilitation of affairs a matter of much delay and many drawbacks. It is nothing but rash imprudence which would assume as certainties what may prove very possibly unfounded in reason and fact.

We have the honor to remain

Very Respectfully Yrs

Philada. Sept 28. 1864

W. J. Gilbert Esq  
Treasury Dept

Dear Sir:

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

We have received a notification from the Comptroller advising us of the reception and verification of our a/c, and informing us that the amount shall be forwarded us "in the due course of business." We express the hope that the "due course of business" strictly interpreted means "at the earliest moment of time."

Permit us to express our earnest appreciation of your kind attention to this matter in our behalf at the instance of Mr Parsons to whom we are also much indebted.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 28. 1864

R. A. McMurray Esq

Dear Sir:

Your favor of the 23rd inst requesting two lists of Private Dies has been duly rec'd.

In response thereto we have the honor to inclose you herewith the duplicate lists.

Those stamps marked with a red cross are match stamps. It is also proper that you understand the stamp described as "Match Company", marked with a black cross also, is the die owned in common by Messrs Daily, Zaiss and Shick of this city.

Very Respectfly  
Butler & Carpenter



Philada. Sept 28. 1864

Geo Farr & Co

Gentlemen:

Some time ago your Mr Farr called on us in relation to obtaining a Match stamp; but having been somewhat undecided with regard to its size etc he left saying he would write us on the subject.

As we have no intelligence from you we take the liberty of making an enquiry in relation to your views.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 28. 1864

Messrs W & T Liversidge

Gentlemen:

We again address you on the subject of the gum anxious as we are to secure a perfectly satisfactory article.

The gum last sent us is admirable in all respects save that it won't dry well. For instance the sheets gummed yesterday are not dry today. We notice also that it appears moist and sticky for a long time after it has seemed to have dried. In pressing the sheets under the hydraulic press the sheets adhere to the boards. Now this is a very serious evil. The dark gum dries quickly and thoroughly. Cannot this gum be made to do likewise? If you can manufacture a specimen barrel meeting the above requisition send it to us as soon as possible for trial as we must soon make another order on you for a quantity.

Very Resptfly  
Butler & Carpenter

Philada. Sept 28. 1864

Titus Eddy & Sons

Gentlemen:

Herewith we have the honor to inclose dft in yr favor for one hundred and seven dollars (\$107) in payment of yr a/c for 214 lbs ink, of whose ~~transportation~~ you advised us on the 8th inst.

We beg you to acknowledge receipt of the inclosed dft.

Very Resptfly  
Butler & Carpenter

The statement of old a/c against Mr Butler was duly rec'd by him.

Philada. Sept 28. 1864

Messrs B & H. D. Howard

Gentlemen:

We have much pleasure in inclosing herewith proof of your finished stamp which we submit for your approval.

Have the kindness to state in what color you desire these stamps printed, and whether they shall be gummed?

Very Respectfully  
Butler & Carpenter

Philada. Sept 29. 1864

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

Sir:  
Your favors of the 28th inst duly rec'd, and command our  
respectful attention.

Ignorance of the regulations of your office respecting the  
character of our correspondence must be our excuse for not  
having hitherto complied therewith.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 29. 1864

Messrs Griggs & Scott

Gentlemen:

Your favor of the 27. at hand.

We are happy to learn you are pleased with your stamps.

We will print your first order in black. We regret you ordered your private stamps until advised by us that the plate was ready. It will be some days ere we can fill your order; and we advise you at once so that you can be apprised in time to procure the Government stamps in case the needs of your business require them ere your private stamps be sent you.

What will be your daily consumption? We should be instructed so as to have a balance always on hand.

Very Resptfly  
Butler & Carpenter

Philada. Sept 29. 1864

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

Sir:

We submit herewith designs for match stamps as follows, viz:  
1 cent stamp Universal Safety Match Co.  
3 " " Greenleaf & Co.

Trusting these stamps may commend themselves to your official  
and private approval we remain

Very Resptfly  
W<sup>r</sup> Obt Servts  
Butler & Carpenter

Philade. Sept 29. 1864

Demas Barnes Esq

Dear Sir:

Yr favor of the 28th at hand.

The same difficulty exists in the white as in the light-work background. As alterations have to be reentered over the whole plate when one part is engraved another is liable to be mashed out, especially where these alterations are likely to be frequent as in this case.

If you have a full circle with the words "Six Cent Stamp" as you express a wish for, we beg you to bear in mind that the head must be engraved very small, much smaller than in your model. Now, we think this objectionable. The larger the head the better the effect. The circle can only contain the lettering you require and yet preserve the original size of the head by widening the stamp. This, we believe, you do not wish.

You omitted to return the design.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Sept 29. 1864

John P. Jewett Esq

Dear Sir;

We inclose proof impression of your finished One Cent  
Match stamp which we hope will meet with your approval.

Be kind enough to advise us in what color to print;  
whether you desire them gummed and perforated; what will be  
your first order and what amount you will weekly need.

It requires about three days to prepare for delivery  
100.000 stamps. You can therefor judge how soon we will be  
ready to supply you from the time we receive your instructions  
to print.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 29. 1864

Wm Gates Esq

Dear Sir;

Your telegram "Has my (yr) order for stamps been received yet? Answer." has been duly rec'd and instantly answered in the negative.

We are much surprised not yet to have rec'd your order from Washington. Were your money inclosures all in form? So long a delay is unusual.

We fear you must be suffering in your business. We advise you to communicate at once with the Int. Rev. Dept on the subject, and if you do not hear from us by telegraph ere this letter reaches you, you had better telegraph to Washington to save time.

We will advise you by telegram when the order is received.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 29. 1864

Messrs W &amp; T Liversidge

Gentlemen:

We apprehend the difficulty in the non-drying quality of the last gum is in the undue influence of the Chemical used to bleach it. Chloride of lime for example retains moisture very long.

We find this gum to work better by mixing it with the old dark gum. The objection to the latter was principally because it cockled the paper so much and was liable to strike through the paper also. But the cockling, bad as it was, is preferable to the situation now. We find the sheets stick after they are put up ready for delivery and we apprehend much complaint on this score. It would never do to store away a balance of the stamps now prepared.

Suppose you send us a barrel of the old gum. We cannot but express our regret that you cannot furnish us with the gum sent on last March, just before a gentleman from your establishment called on us. That was unexceptionable. Was it a lucky hit? Why cannot you do it again?

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 30. 1864

Messrs B & H. D. Howard

Gentlemen:

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

We are gratified to find you approve of your stamp which is, we think, very handsome and effective. We fear, however, you have made a mistake in selecting a red color as we apprehend the phosphorus will change it more rapidly than a blue or brown. However we will prepare them as soon as possible.

We have an order from Washington today for 400,000 stamps of yr private die. Is this not an error? Did you not mean to order the Government stamp? It requires three days to prepare about 100,000 stamps for delivery, printing, drying, gumming, pressing, perforating, counting, pkg etc; and it will be at least a week ere we can send you the stamps from your private die.

We should have had a week's notice ere called on for our first delivery; when once commenced no future delays shall attend the deliveries. We write you at once on this subject that you may be advised in time.

In ten days from the present time we will be prepared to meet 3,000 \$ orders weekly.

Very Resptfly Yrs  
Butler & Carpenter

We think your stamp would look better in blue.

Philade. Sept 20. 1864

Messrs J. I. Brown &amp; Son

Gentlemen:

Your favor of the 29th inst at hand.

In May last the Department allowed but  $7\frac{1}{2}\%$  Commission on orders of \$2,000. Hence you received the Correct amount of stamps on your remittance of May 17th last, viz 217,500 stamps.

Subsequently the Department granted the full 10% on amounts over \$500. Hence on all orders (since your May 17th order) of 2000 \$ you are entitled to 2200 \$ worth of stamps.

On the 30th ult we forwarded you in stamps \$2200 worth; and on the 12th inst, or order of that date we sent you 220,000 one cent stamps, or \$2200 worth on the 15th inst.

We beg to say that the balance of your One Cent Private Stamps prepared and put away to meet your orders was 4,855 sheets 28 stamps. Your last order called for \$2200 or 3055 sheets & 40 stamps (there being 72 stamps to each sheet) The balance now on hand is exactly 1,799 sheets & 60 stamps. We have examined this matter very thoroughly and we cannot conceive how 2100 \$ worth of stamps would have been sent you. It would have required the counters to make two errors: first, to count our 2100 \$ worth while the order before them called for \$2200; Second, to correct their count of the balance they would have to assume that \$2200 had been sent, for if they sent \$2100 worth the number of sheets required would be 2,916 and 48 stamps, and the balance would be 1938 sheets & 33 stamps. Now the balance is 1,799 sheets & 60 stamps, proving conclusively that 3,055 sheets & 40 stamps were counted out, or \$2200 worth of stamps.

We beg to say that we cannot imagine how the packers & counters could make this series of errors and yet leave the stamps & accounts exactly correct. Our system of balances and checks should and does at once show when and how an error is made, and, further than that, we believe it much more difficult to err than to be right: as the counting of deliveries and of the remaining balances must agree or an error is manifest. In your case they do agree to a stamp.

We presumed that the Department through a clerical error had notified you of the receipt of your \$2000 remittance and advised you of a credit for \$2100, meaning to write \$2200; for the order sent us was for \$2200 worth of stamps which we packed and forwarded as we above show. But when you write that you received in stamps only \$2100 worth we are at loss to explain the discrepancy. We beg you therefore to look again into this subject and advise us.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 30/64

Messrs B & H.D. Howard

Gentlemen:

Your favor of the 29th at hand. Glad you are pleased with your stamp which we think quite handsome. Will proceed to print at once.

How does it happen an order for your private stamps is already rec'd by us?

We will fill it as soon as possible. You have not said whether you want them gummed.

We annex a/c for the engraving.

Very Resptfly  
Butler & Carpenter

Messrs B & H.D. Howard

To Butler & Carpenter Dr

Engraving stamp plate for Matches

\$350

Philada. Oct 1. 1864

D.M. Richardson Esq

Dear Sir:

Your favor of the 28th ult at hand.

We are truly sorry and annoyed that you should have cause to complain of the gumming of some of yr stamps. We have been subjected to the utmost embarrassment and annoyance from this source of late. Our paper and gum have always been furnished by the same parties and if any change be made it is our wish to have an improvement in each as we progress. Owing, however, principally to the weather and the necessity of pushing the stamps forward, the sheets have seemed to absorb the gum in a very extraordinary manner. Sheets which have been gummed thrice do not present at times as handsome and as adhesive a surface as a single gumming will give on other days. We have directed the utmost care in the examination of the stamps and ordered all bad or spoiled impressions to be thrown out. You will of course return us what you cannot use and we will substitute others.

Many in your business paste the stamps in addition to our gum, thus getting double security of adhesion. We have been making experiments and trying in every way to overcome the evil and we trust that in a short time all cause of complaint will be removed.

Your order will be filled immediately on presentation.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 3. 1864

Messrs Hostetter & Smith

Gentlemen:

Annexed please find a/c for stamps delivered on order  
No 6.778 28th ult.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Sept 28/64

Messrs Hostetter & Smith

To Butler & Carpenter Dr.

Paper & Ptg 45.833 6 ct stamps @ 9 47/137 \$4.52



Philada. Oct 3. 1864

Messrs Hostetter &amp; Smith

Gentlemen:

Your favor of the 30th ult is this moment rec'd and we hasten to reply thereto.

The order not to gum your sheets has been given; but the chief of the delivery department, unaware of such a countermand of your former instructions, presumed naturally the last were to be gummed also.

Discovering the mistake we directed the balance not to be gummed; but, believing the delay would occasion you loss & if the stamps were not sent at once, we forwarded them gummed & ungummed. It shall not occur again.

The amount of trouble, annoyance and loss we have suffered of late in gumming our sheets causes us to welcome directions not to gum them; and we regret especially that after the pains (improperly taken) to get out your stamps properly gummed, we should not only have given ourselves much extra labor, expense and loss, but have afforded you just subject of complaint by acting in seeming defiance or neglect of your instructions.

Begging you to excuse an error which might probably happen accidentally amid the many contradictory orders from different parties, we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 4/64

B & H. D. Howard

Gentlemen:

Yrs of the 3rd at hand inclosing check in our favor for \$350 in payment of oura/c is duly rec'd.

It will not cost you anything to have your stamps gummed. We were afraid, however, that the delay in drying the gum caused by the continued and excessibely damp weather would be more objectionable to you than to have them pasted at your establishment. We are using every effort however to get them out.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 4/64

Messrs J. I. Brown & Son

Gentlemen;

Yr favor of the 1st inst inclosing dft in our favor for \$20.57/ is duly rec'd.

Be pleased to accept our asknowledgements.

Very Resptfly  
Butler & Carpenter

Philada. Oct 4. 1864

Dr J. C. Ayer &amp; Co:

Gentlemen:

Your favor of the 9th ult is duly rec'd and contents noted. Pressure of business has delayed our acknowledgment thereof.

We must confess to much astonishment at the statements made you by the banks to which you applied, and beg to say there must be a misapprehension somewhere in the matter on their part.

Willing and desirous to give you the best authority known in our business for the charge for retouching steel plates, we have applied to the American Bank Note Co and the National Bank Note Co, in which are comprised the old bank note and steel plate engraving establishments of the country. The American Bank Note Co we beg to say is formed by the incorporation of the following long existing and well known firms, viz:

Rawson, Wright, Hatch & Edson  
 Toppan, Carpenter & Co  
 Danforth, Perkins & Co  
 Bald, Cousland & Co  
 Josephyn, Draper, Welsh & Co  
 Wellsboro, Hay & Whiting

These houses formed the engraving & printing (Bk note & steel plate) business of the whole country prior to their consolidation, and united represent the talent, knowledge and experience of a series of some thirty or forty years.

The National Bank Note Company, incorporated shortly after the formation of the American, consists of gentlemen formerly employed by the above mentioned firms, comprising names familiar and well-established in the reputation of the branch of art which their business represents, as for example, Messrs Shepard, Danforth Jr, McDonough etc etc. We beg to say that no better authority can be found with regard to the question in debate between us.

We have therefore the honor to inclose for your inspection the original replies of these Companies to our query of the usual practice of a retouching charge.

Your informants state that, whenever they paid for retouching, the amount was "quite insignificant". Undoubtedly, but it was always half the original cost, as is demonstrated by a reference to the inclosed documents; and such is the charge we have made.

We beg to say that "New England way of doing business" to which you refer, must have been comprised, in all that relates to the subject discussed, by the above Companies; and we are not aware of any change or favor being made or granted New England by them in distinction from any other part of the country.

Permit us to add, moreover, that it is a "habit firmly fixed" with us to recognize no difference in our customers. What is applicable to one is applicable to all in our opinion and we endeavour so to make it. When an exception was made by the Department in regard to a customer's liability for extra printing charges, we applied the ruling immediately to all, not only as respected the future but the past also; and, at a serious loss of money and much trouble, we recharged all our private a/cs from the beginning of the business crediting every one in the past with the difference which would have been his had the former Commissioner decided as had the present. We refunded you, among the rest, \$124.34/100.

We have likewise applied the charge for retouching, ( as is the clear and undoubted practice of the business) and received it; and it is neither consonant with justice to our customers and ourselves that you should claim and enjoy an exemption refused them. It is also altogether in your interests that your plates should be kept in good order; and it would be neither fair nor proper to neglect your plates when the experience of the business demonstrates the advantage of such reentering.

We hope that when a review of the foregoing statement and a consideration of the accompanying papers you will acknowledge the propriety and usage of our retouching charge.

Begging you to return the inclosed letters we remain

Very Resptfly  
Butler & Carpenter

Philada. Oct 4th 1864

Messrs W &amp; T Liversidge

Gentlemen:

We are in receipt of two boxes of specimen gum from you.

We have tried them, and compared results together and with the last gum. They both are much superior to this last, and we prefer of the two samples that marked No 2.

We have gummed the same sheets printed by the same printer by the three gums, i.e. that last sent us in barrels, and the two specimen gums, and the result is as follows: the first gum (in barrel) strikes through today (a wet temperature) and won't dry; Nos 1 & 2 don't strike through, have dried excellently and present a very handsome appearance. Please send us at once a quantity of No 2 as we are in great need of it. Forward a couple of barrels by Express.

We are truly rejoiced that there is a prospect of our being relieved from our late dilemma. You can imagine our trouble when we tell you that within a fraction of 10% of our stamps have been destroyed within the last months!

Very Respectfully Yrs  
Butler & Carpenter

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

Sir:

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

We learn with much regret that complaints have been made respecting the gumming of our recently manufactured stamps; and it is but due to common justice to confess that we fear in many cases those complaints are not unnecessarily or captiously made.

We have lost within a fraction of ten per centum of all our lately manufactured stamps; and despite our earnest scrutiny and anxious desire to furnish available stamps, some impressions may have been sent away. We will cheerfully make good whatever destroyed or condemned impressions are returned to the Department.

The unusually damp and wet weather of many weeks past has not permitted our gum to dry well or fast, while the sudden demand made on our exhausted balances obliged us to hasten the stamps forward under penalty of failure to meet the requisitions. We have studiously and persistently sought authority from the Department to get ample time to prepare our stamps, but, unhappily not always with success. Hence the stamps are in a measure immaturely prepared; and we are subjected to the above heavy loss while the balance neither satisfies the public nor ourselves. We beg very earnestly that we may, hereafter, have orders to print a month ahead when we may hope to be free from censure for our manufactures.

Our paper and gum are furnished by the same persons who have always supplied us and we have ever requested the best article of each kind irrespective of the price. Yet for weeks past some singular fatality has attended our gumming operations. In many instances the paper seemed to absorb the gum entirely and sheets gummed thrice would not present anything like that appearance of a single application of the gum under usual circumstances. Moreover, the gum striking through the paper, has ruined thousands of impressions which look as if immersed in oil; while, on other occasions, the sheets will lie for days without drying when a few hours or less is the ordinary duration of time necessary for this purpose. We have changed our old and hitherto unexceptionable system of drying, endeavouring to meet the new requirements of weather, paper and gum, while we have had personal interviews and much correspondence with the manufacturers both of gum and paper to discover an explanation and remedy of the evil. We are satisfied that the principal cause has been in the imperative necessity of pushing the preparation of the stamps in order to supply our deficient balances. "More haste less speed" has its truthfulness as an axiom demonstrated in the manufacture of stamps.

As we have gotten somewhat ahead of the demand we believe now we will be able to control the matter more certainly in the future; and we are especially encouraged in the use of a new gum received recently, the result of experiments, which has thus far answered admirably.

We inclose two specimen sheets - No 1 was gummed on Monday last (3rd inst) the sheet is destroyed and the gum not yet dry. No 2 was gummed a few hours ago; is perfectly dry, the impression unharmed and the stamps beautiful in appearance. A glance at these sheets will illustrate what we have stated and show how singularly fatal has been the recent preparation of the stamps.

In order to provide against the danger of green paper we have ordered eight hundred thousand sheets, and we should always have at least six month's supply on hand ahead of our printing orders, so that it may be perfectly seasoned. Yet in the past the orders to print have been so inconsiderable, the demand being comparatively small, it was neither provident nor proper to incur so heavy an outlay with no prospect of reimbursement.

We renew the expressions of our sincere regret for the complaints made and assure you we will most earnestly endeavour to remedy the evil. We invoke in our aid the generous assistance of the Department in meeting our requests to print promptly, so that we can have ample time to furnish perfect stamps in all cases.

Begging you to have the kindness to return the inclosed sheets, we remain

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter



U.S. Inter. Rev. Stamps Delivered  
to Stamp Agent, by Butler &  
Carpenter during September 1864

1/2	618.476
2"	9.832.088
3"	66.013
4"	18.943
5"	1.634.191
6"	25.607
10"	573.705
15"	48.802
20"	91.439
25"	280.674
30"	31.487
40"	22.165
50"	249.632
60"	10.538
70"	9.646
\$1	118.208
\$1.30	1.104
\$1.50	11.992
\$1.60	924
\$1.90	1.230
\$2	32.596
\$2.50	6.228
\$3	8.656
\$3.50	1.538
\$5	12.585
\$10	3.205
\$15	212
\$20	702
\$25	161
\$50	203
\$200	72

Proprietary 1/2	15.756.533
2"	1.879.236
3"	1.456.203
4"	760.087
5"	383.154
6"	79.166
10"	123.116

Total 34,148,516

I do hereby certify that the above  
acct is correct.

Isaac Pugh  
Stamp Agent

Balance of Inter. Rev. Stamps  
on hands of Messrs Butler &  
Carpenter September 30th 1864

1/2	12.833.268
2"	103.857
3"	8.348
4"	332
5"	6.173.293
6"	5.607
10"	15.732.197
15"	4.083.765
20"	4.009.702
25"	2.695.796
30"	1.899.728
40"	1.973.492
50"	1.622.649
60"	446.568
70"	22.743
\$1	2.301.507
\$1.30	64.694
\$1.50	1.157.952
\$1.60	118.507
\$1.90	109.220
\$2	711.444
\$2.50	606.015
\$3	167.377
\$3.50	204.321
\$5	494.144
\$10	450.152
\$15	4.085
\$20	1.039
\$25	297
\$50	219
\$200	1.017

Proprietary 1/2	4.355.756
2"	25,037.351
3"	157.233
4"	550.476
5"	478.975
10"	968.635

Private Dies	
Proprietary 1"	7,981.989
2"	522.297
3"	212.040
4"	674.137
6"	133.591
8"	1.424
Total	<u>99,077,339</u>

Philada. Oct 5th 1864

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

Sir:

We have the honor herewith to inclose monthly Statement of Stamp Deliveries for the month of September last, and statement of balance in detail of stamps on hand 1st inst.

We annex our a/c for deliveries (in duplicate) which we submit very respectfully for your approval.

We beg to observe that the past month's deliveries exceed the aggregate of the requisitions by 85.720 stamps, caused by instructions to substitute one cent (general) stamps for Three cent stamps which were continually called for when we were without authority to print. The requisition numbers, and their increased amount each one, are as follows, viz:

No. 213	increased	12.920 stamps
216	"	12.000
218	"	13.700
221	"	5.100
225	"	21.400
226	"	20.600
		<u>85.720 stamps</u>

Very Resptfly Yr Obt Servts  
 Butler & Carpenter

Philada Oct 5th 1864

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

For the following Internal Revenue Stamps delivered Isaac Pugh, Esq,  
during the month of September. 1864, on requisitions from the Depart-  
ment, viz:

34,148,516 stamps @ 33¢                      \$11,269.01/100

Rec'd Payment  
Butler & Carpenter

Philada. Oct 5th 1864

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

For the following Internal Revenue Stamps delivered Isaac Pugh Esq,  
during the month of September. 1864, on requisitions from the Depart-  
ment, viz:

34,148,516 stamps @ 33¢                      \$11,269.01/100

Rec'd Payment  
Butler & Carpenter

Philada. Oct 6th 1864

John P. Jewett Esq

Dear Sir:

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

We are pleased to learn your approbation of your stamp which we also think very handsome.

In accordance with your authority we have this day drawn on G. F. Jenkins, Esq, Treasurer, 74 Water St Boston for \$350, in settlement of our a/o. We beg it may be duly honored.

We will at once prepare your stamps. We have of late experienced much difficulty in our gumming owing to the great humidity of the atmosphere which prevents proper drying; hence a little delay may supervene.

We beg to acknowledge your former communication and to express our apologies for not having answered it ere this.

The cost of engraving a two cent die on your One Cent plate would be as much as for a full plate; nor could it be well done without causing confusion in the a/cs. The plates are all uniform in size and thereon is based our arrangement with the Government. Were they reduced and two or more denominations engraved on the same plate we could not afford to print them at anything like the rate we now receive, as we are entitled to charge only by the thousand stamps. Aside from this, however, the system of our a/cs must be as simplified and exact as possible; delivering millions of stamps daily, comprising thirty or forty varieties, to be put up in thirty or forty different pkges etc necessitates the utmost caution and anything tending to render the routine and a/cs at all complex would be the source of the greatest annoyance and possible confusion and error.

You can use two of your One Cent stamps for the purposes indicated, if you deem it injudicious at present to order a two cent plate. If you retain the same design of the One Cent die we will engrave the plate for \$300.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 6. 1864

Messrs J. Curtis & Son

Gentlemen:

Your favor of the 4th at hand and contents noted.

Do you insist on your stamps being gummed? If so you must wait some days ere we can forward your order. The weather for the last five or six weeks has been so humid that it is almost impossible to dry the gum, and the imps remain for days on the wires without showing an appreciable difference of importance.

If you can use paste for the time we can send your order duly pressed and perforated but we are almost in despair about the gumming during this weather. Aside from not drying the gum strikes through the paper and we have already lost ten percent of our imps. So that a whole days printing of 500 sheets, might and probably would be ruined. Thus subjecting us to the loss and you to the necessary delay to reprint and dry the spoiled impressions. Advise immediately what to do.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 6. 1864

Messrs B & H.D. Howard

Gentlemen:

Yr favor of the 5th inst is at hand.

We will forward your stamps as you suggest ungunned, as we find it almost impossible, with all our experience and knowledge of many years, to make the gum dry soundly and quickly during this very damp weather.

We suggest hereafter that your stamps be printed in blue, as we think they will look handsomer. In the meanwhile we will continue to print in red until otherwise advised.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 6th 1864

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

Sir:

Messrs J. I. Brown & Son, Boston. Mass, advise us today of their having forwarded an order for \$2000 worth of their private stamps.

They direct the order to be filled with all the one cent stamps on hand and the balance (remaining of the order) with the Two cent stamps. As your transcribing clerk, ignorant of our One cent balance of Brown's private stamps, cannot accurately make such an order, we beg to transmit herewith for his guidance the a/c necessary for an intelligible fulfilment of Messrs Brown's instructions. We report, therefore, that our balance of Brown's One Cent private stamp is 129.588 stamps. Let the order be, therefore, for 129.588 one cent stamps, and the balance (viz \$904.12/100) in two cent stamps, or 45.206 2 ct stamps. Thus no future difference of a/cs between the Dept and ourselves from this order can arise.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 8th 1864

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

Sir:

The order of Messrs Brown & Son Boston, having been rec'd (requisition 236, order 6.879 for \$2200) in accordance with instructions of those gentlemen and our advices to you of the 6th inst, we have delivered as follows, instead of 220.000 1 ct stamps,

129.588 1¢	\$1.295.88
45.206 2¢	904.12
<u>174.794</u>	<u>\$2.200.00</u>

The discrepancy as you will observe is	220.000
Less	174.794
Balance less than order made	<u>45.206</u>
by you.	

Very Resptfly Yrs  
 Butler & Carpenter



Philada. Oct 8. 1864

Messrs B. & H. D. Howard

Gentlemen:

Yr telegram rec'd. Answered that all those gummed should go to you today and the balance ungummed on Monday. We will send you today about 170.000 gummed.

Your next order will be perfectly gummed and no future delay shall occur, having once started.

Very Resptfly Yrs  
Butler & Carpenter

We will send you an impression in blue of your plate which we think you will prefer to the red.

Philada. Oct 8th 1864

D. M. Richardson Esq

Dear Sir:

Your favor of the 4th inst at hand. You are mistaken in supposing the paper to be inferior. It is the newness of the paper causing the gum to strike through the sizing which makes the perforated sheet brittle.

The pckge of spoiled stamps is duly rec'd. We are surprised to find them matted together as if soaked. We beg to say they never left our manufactory in that condition, and must have been exposed to moisture on the way; or after they were taken out of the pckge.

We beg you not to send them to us marked with their value in dollars & cents as the expressage is very high. It cost us \$1.05 for those just rec'd, and their value is nothing, being matted together almost inextricably.

We will hereafter have all the gumming thorough as we have consummated arrangements to avoid the delay and loss of the past. All your black and blue stamps will be subjected to the new regime.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 6th 1864

Demas Barnes Esq

Sir:

We submit herewith proof of your portrait. Have the kindness to examine, and report thereon, ere we proceed with the design.

The work is very solid and at the same time delicate. We believe and hope you will be well pleased with it.

Very Resptfly  
Butler & Carpenter

Philada. Oct 10th 1864

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

Sir:

Your favor of the 7th inst, inclosing memoranda of a/cs of changes in stamp deliveries, is duly rec'd and has our earnest attention.

There seems to be an entire misconception of our method of substitution and charges when one cent stamps were used in place of the three cent stamps. Your accountant would appear to believe that we filled the requisitions referred to partly with one and partly with three cent stamps; otherwise we confess ourselves unable to understand his explanation of his statement. This, however, is altogether a mistake. In the requisitions where substitutions were made viz. Nos 213. 216. 218. 221. 225. 226, no three cent general stamps were sent at all; but the amount in all cases made up in One cent stamps. Thus requisition No 213 called for 6,460 3 cent stamps and 1,050 one cent stamps, amtg in all to \$204.30/. We forwarded 20,430 One cent stamps, making the same amount in money, viz \$204.30.

The actual increase of stamps, however, over the requisition is only 12,920 stamps as is shown, these \* simple process to all the requisitions named you will at once observe that our a/c is perfectly correct, and that the increase in stamps in the entire six requisitions is exactly 85,720. We do not well see how any other method could be adopted. While every three cent stamp demanded three one cent stamps to be sent in its stead, the actual increase on the requisition would be only two stamps as the third stamp is already included. Thus, in requisition No 213, 6,460 3 cent stamps were called for, equalling \$193.80. We add 12,920 stamps to the amount in the requisition, viz \* and have 19,380 stamps which (filled in one cent denomination) cost \$193.80. but the increase in stamps is and must be 12,920.

The same process in requisition No 216 gives	12,000	increase
" " " 218	13,700	"
" " " 221	5,100	"
" " " 225	21,400	"
" " " 226	20,600	"
Total stamps	85,720	*

You state that your books indicate 575,666 one cent and 80,283 three cent stamps should be delivered in the month, amounting in value to \$8,165.15. We delivered, however, 618,476 once cent stamps and 66,013 three cent stamps, amtg in value likewise \$8,165.15. Our total deliveries were 34,148,516 stamps.

\*((these words completely faded))

Subtract therefrom the added stamps - 85,720 and the balance ought to be and is exactly 34,062,796 stamps, the amount demanded by the original requisitions, ere the substitutions of one for three cent stamps were made. We beg to say that there is no difference in the valuation of the deliveries either in particular or gross. It is simply in stamps and necessarily so. Of course, any dissimilarity in the money value of the stamps between the original requisitions and our deliveries would be a capital error; but this has not occurred.

We request ~~very~~ earnestly that if this matter be not perfectly plain we may be at once advised, and we have the honor in the meanwhile to remain

Very Resptfly Yr Obt Servts  
Butler & Carpenter

\*\* (We apprehend the chemical action of the matches will quickly change it to a dark and dirty brown and the value of the engraving can )

\*\* ((These lines belong with the following letter - not a PS to the Commissioner's letter))

Philada. Oct 10. 1864.

Wm Gates Esq

Dear Sir;

Your favor of the 7th inst at hand containing sheet of Mr D. M. Richardson's stamp (1¢) sent accidentally to you.

We herewith inclose a sheet (210 stamps) of your own stamps in its stead.

Mr Richardson's stamps were printed in the color of the One cent proprietary (inclosed us) in accordance with what was supposed to be his wishes. But he was quite dissatisfied and directed us to print in black as the most durable, effective and desirable tint. Hence we now print all his one cent stamps in black. He has however a large quantity of one cent in red which are to be consumed ere he begins on the latter color.

We can and will print your one cent stamp in red as you suggest, but we beg to say that we have already prepared a large quantity of your stamps in black as you directed. Without such prepared stamps we could never fill your orders and the loss, delay and annoyance to you would be very great. Again, the red fades exposed to the action of the atmosphere and light; we apprehend the chemical action of the matches will quickly change it to a dark and dirty brown and the value of the engraving can by no means be as well brought out as in black.

In our candid opinion your stamp will not look half as well in red as in its present color; but we shall be happy to follow your instructions.

Very Respectly Yrs  
Butler & Carpenter

Philada. Oct 11. 1864

Messrs Geo & C. C. Barber

Gentlemen,

Your favor of the 8th is at hand and contents noted.

We trust that the Second National Bank having in charge the order for your private stamps will be careful to make out the order from "your private plate", otherwise, instead of coming in a special requisition to us from the Department, it will be included in the general daily requisition for Government stamps which must be filled by us with general stamps.

This is a matter of much importance. We will be amply able to fill the orders you designate.

Very Respectly Yrs.  
Butler & Carpenter

Philada. Oct 11. 1864

Messrs B & H, D. Howard

Gentlemen;

Your favor of the 10th at hand. We will stop your plate and print henceforth in blue which we think will be a great improvement on your present color.

We beg you to understand that it is our duty, with which we cheerfully comply, to gum your stamps unless you desire otherwise. We send those today ungummed in accordance with your advise and lest you should suffer by the delay.

Hereafter they shall be all regularly gummed unless you desire otherwise.

Very Respectfly Yrs  
Butler & Carpenter



Philada. Oct 11. 1864

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

Sir:

We have the honor herewith to submit for your approval the  
One cent match stamp of Messrs H & M Bentz, New York.

Begging you to indicate your approbation and return us the  
stamps as usual, we remain

Yr Very Obt Servts.  
Butler & Carpenter

Philada. Oct 11. 1864

H & M Bents  
New York

Gentlemen:

We herewith inclose impression of your One cent finished stamp which we commend to your approval.

We will print in black or blue as you select.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 13th 1864

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

Sir:

Your favor of the 12th inst with inclosure is duly rec'd.

We will duly examine and exchange the stamps returned by  
Messrs Thompson Bros.

We have examined into the matter of Mr A.K. Fahnestock  
and would beg to say that a reference to the balance proves the  
number taken thence correct, while the requisition containing  
Mr Fahnestock's order called for but few two cent proprietary  
stamps, affording no reason, from the extent or variety of de-  
mand for this denomination, to cause confusion or error in the  
packers' attention and count.

On the other hand it is hardly possible for Mr Fahnestock  
to make an error in so small a number as forty-eight sheets.

We await instructions, remaining

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 13th 1864

D. C. Morehead Esq

Dear Sir:

Your favor of the 11th inst is duly rec'd and contents noted.

To alter your stamp in the way indicated necessitates the engraving of a new die, in all respects save the head. The cost of engraving a new plate therefrom with the same vignette will be two hundred and fifty dollars.

A new plate for a different design can be engraved, retaining the present head, for two hundred and fifty dollars.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 13th 1864

Messrs J. C. Ayer & Co

Gentlemen:

Your favors of the 8th and 11th insts at hand. Permit us to say in reply to the former that, while your stamps are certainly not bank notes, they are engraved in the same manner and subject to the same necessities of retouching etc, if it be desired the impressions should continue sharp and solid.

From our having duly kept your plates in order you have, of course, no reason to complain of their appearance; and, as long as we continue so to do, you will not see the necessity of retouching, simply because such retouching has been already done. It would appear, from your position, that we have not only debarred ourselves from payment for labor performed now, but have also indefinitely postponed the necessity of reengraving your plates, through the exercise of our unremunerated care of them thus far!

However, we have made our statement of the case and, if it does not commend itself fairly to your sense of justice, let the matter drop.

Our printing charges of the past were based on the proper authority of the Department, and no subsequent decision can apply to them. Hence the "correction" to which you refer could only apply to the future.

We will immediately fill your order for stamps on presentation.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Oct 14/64

Messrs W & T Liversidge

Gentlemen:

The barrel of gum has been duly delivered and is about exhausted.

Have the kindness to forward five barrels of the same article, as it meets our purpose admirably.

Be kind enough to send it at once. If you have only a portion prepared forward it by Express as we are very much reduced.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 14. 1864

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

Sir:

Your esteemed favor of the 7th inst is duly rec'd. We have the honor to submit the following Estimate of Stock required for One Month's supply of the following denominations of Internal Revenue Stamps, based on the comparative demand since the new Excise Stamp Law has gone into effect, viz:

Denominations			46,000	sheets
<u>General</u>	2 ¢	stamps		
	3 "	"	500	"
	4 "	"	150	"
	6 "	"	150	"
	70 "	"	120	"
	\$15.00	"	4	"
	\$20.00	"	12	"
	\$25.00	"	2	"
	\$50.00	"	4	"
	\$200.00	"	9	"
<u>Proprietary</u>	1 ¢	stamps	60,000	"
	3 "	"	8,000	"
	4 "	"	4,000	"
	5 "	"	2,250	"

Very Resptfly Yrs Obt Servts  
 Butler & Carpenter

Philada. Oct 15th 1864

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

Sir:

We have the honor very respectfully to solicit your official  
approbation as usual of the accompanying One Cent match stamp  
for Mr V. R. Powell. Troy, N.Y.

Yr Obt Servts  
Butler & Carpenter



Philada. Oct 15th/64

Messrs T. H. Alexander & Co.

Gentlemen:

Your favor of the 14th at hand.

Hereafter your stamps shall be furnished you gummed as you desire.

We are pleased to learn your business improved; but, just going by the average orders, the same business stagnation has attended the balance of your trade. We hope animation may quickly be aroused.

Very Resptfly Yrs  
Butler & Carpenter

As we have a large balance prepared of yr stamp your orders can and will be immediately filled.

Philada. Oct 15th 1864

Demas Barnes Esq.

Dear Sir:

Yr favor of the 10th at hand. Happy to notice your approval of the head.

The portrait can be substituted for that now on the 1. 2 & 4 ct plates, but the expense would be considerable ~~and~~ amtg to one hundred dollars per plate. As you are aware we have just finished the alteration of name suggested in those plates, and found the difficulty of taking out the old & reengraving the new lettering so laborious, expensive and tedious, that we made new dies for two of them. Now, to carry out your suggestion would require yet other plates to be made.

As we have intimated to you the impossibility of subsequently cutting additional lettering on the blank spaces of the new 6 cent stamp, and, as you seem yet to desire it, we confess that we are at loss to know how to proceed. How would it do to have now engraved on the original all the names etc which you deem it at all probably you may need hereafter? Unless the article be sold for the price calling for a six cent stamp you are of course under no obligation to affix such a stamp; but the mere name of the article on the stamp does not indicate that it is necessarily sold for the price fixed thereon, or if it be sold for such a price the Government gets the revenue which is the "thing essential". Thus, if you have "Magnetic Powder" and "Plantation Bitters" as well as a dozen other articles inscribed on the stamps, whichever of those articles sells for \$1.50 necessitates the affixing of the Six cent stamp in the bottle or pkgge containing it, without regard to the dozen other articles whose mere names are there written. If, in the course of time, it becomes necessary to demand \$1.50 for any of them then the 6 ct stamp will answer, but until it become thus necessary the stamp need not be affixed for that particular article.

We would like you to understand very clearly this matter ere we proceed to finish the die. And if you can now avoid the necessity of being obliged to introduce other lettering hereafter it will be a decided economy.

The head is engraved in the original die piece and we cannot give you the proofs until it all be finished, when we purpose taking it up, engraving a border or frame and printing from the new plate the proofs desired. To prove the head now would simply give you the portrait which without any surrounding frame etc would present a bare, hard look unsatisfactory to yourself as well as your friends. Hence another reason to know at once on our part how to proceed with the stamps so that that being finished we can get up the portrait proofs as you desire.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 18th 1864

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

Sir:

Your esteemed communication of the 17th inst, with inclosure, is duly rec'd.

The instructions therein command our respectful attention; and, in regard to private match stamps, it is proper to say that we have no further orders on hand.

We trust it may not be considered officious but in the line of our duty to draw your attention to the fact that we have filled no California order for six months past. Is it not probably there is, or will shortly be, a deficiency of stamps there?

Very Resptfly Yrs  
Butler & Carpenter

Messrs W & T Liversidge

Gentlemen:

On the 4th inst we wrote you expressing our satisfaction with sample No 2 of gum sent us, and begging you to forward us a quantity at once, expressing two barrels. You sent us by express one barrel only, and indeed no other additional quantity by any other way. On the 14th we again addressed you advising of the arrival of the one barrel, and requesting you to furnish us as soon as possible with five additional barrels, adding that if you had only a portion prepared to send it by express as we were almost without any left.

We have received no acknowledgment of either of the above letters, and are yet without the gum. We have been obliged to stop gumming; and as through the former unsatisfactory dextrine, we were thrown greatly back, this additional delay is all the more serious. We telegraph you today to send the gum. Unless it arrive at once we shall be obliged to have recourse to some other article.

Begging very earnestly you\* immediate attention to the matter we remain

Very Truly Yrs  
Butler & Carpenter

\*((as written))

Philada. Oct 18th/64

V. R. Powell Esq

Dear Sir:

We have the honor herewith to submit proofs of your stamp now finished.

Be kind enough to instruct us in what color we shall print.

You are aware perhaps that your course, to obtain the stamps is to forward a Treasurer's (U.S) certificate of deposit, greenbacks, or certificate of deposit with a U. S. Depository for the amount desired, to Hon Jos J. Lewis, Comm'r Washington, directing the stamps to be sent from your private die.

Very Resptfly Yrs  
Butler & Carpenter

We will be able to furnish 100,000 stamps daily (if desired) within four days after we shall have rec'd your order to print.

Permit us to suggest blue as a good and effective color to print yr stamp.

Philada. Oct 18th 1864

Messrs Greenleaf & Co

Gentlemen:

Your plates 1. 3. & 5 are now all finished and printing and we are prepared to furnish stamps, therefrom on your regular orders.

We have the honor to submit herewith our a/c for the engraving.

Very Resptfly Yrs  
Butler & Carpenter

Messrs Greenleaf & Co.

To Butler & Carpenter

Engraving Three stamp plates viz:

One, Three and five cents

\$1.000

Rec'd Payment

Whalls Express Co  
Boston. Mass

Advise W & T Liversidge, at Milton, to send us gum at once by Express.

Butler & Carpenter

Philada. Oct 18. 1864

Philada. Oct 18. 1864

D. M. Richardson Esq

Dear Sir:

Your favor of the 13th inst duly rec'd and contents noted.

It would appear that the stamps to which you refer are in the possession of the Express Co.

Despite our very earnest request of the 8th inst not to express these stamps as if they were money you have done so in this case, and we have been required to pay \$1.35 for a pckge which would have come quite as safely as any ordinarily expressed parcel without the gratuitous security of its being considered as a money pckge. We beg to inform you that we cannot receive such packages henceforth and pay these unnecessary charges thereon.

Whenever stamps are delivered in an unsatisfactory condition the proper method is to return them to the Department at Washington with a statement to that effect, declaring the value of the stamps, and requesting others sent in their stead. The Department will then advise us of the required exchange and the stamps be duly forwarded you.

We believe, however, that you will have no further occasion to complain of their sticking together. All your black stamps will be gummed with a new gum.

Very Respectly Yrs  
Butler & Carpenter



Philada. Oct 19th 1864

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

Sir:

Your two favors of the 18th inst are duly rec'd.

We will with much pleasure prepare and forward the statements  
of deliveries of stamps from July 1863 to July 1864 inclusive.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 19. 1864

Hon'le Jos J. Lewis  
Comm'r Int. Rev.  
Washington. D. C.

Sir:

The Express Companies decline to affix stamps either on the receipts they give or require for packages and property entrusted to their charge. Permit us to enquire whether such a receipt of an Express Company is valid without a stamp? And, in case of neglect to affix the proper two cent stamp thereon, upon whom falls the penalty, if there be a penalty imposed by law? It would appear neither just nor reasonable that these companies should be exempt from the operation of a law made applicable to all other parties.

Coal dealers on delivery of coal present a ticket for every ton so delivered which the receiver signs and which is retained by the dealer as a voucher of a bonafide delivery. Should not such tickets or receipts be stamped? They are not, as we are informed. As thousands of tons are thus delivered in retail business the revenue would be important thus derived.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Oct 19. 1864

Dr D Jayne & Son  
 To Butler & Carpenter Dr

Oct 1/64	Balance a/cs furnished		\$45.79
Oct 2.	Paper & Ptg.	60.000 1¢ @ 8 9/37	4.95
		23.220 2¢ " 8 9/37	1.90
		28.390 4¢ " 8 14/137	2.29
			<hr/>
			\$ 54.93

Philada. Oct 19, 1864

Messrs J. Curtis &amp; Son

Gentlemen:

Annexed please find our a/c for delivery order No 6868  
on the 14th inst private stamps.

V ryResptfly Yrs  
Butler & Carpenter

Philada. Oct 19/64

Messrs Jeremiah Curtis &amp; Son

To Butler &amp; Carpenter Dr.

Oct 14/64

Paper & Ptg	110.000	2ct @ 6 13/37	\$ 7.
Perforating	110.000	" " 3	3.30
			<hr/> \$10.30

Philada. Oct 19. 1864

Demas Barnes &amp; Co

Gentlemen:

Yr favor of the 18th at hand. Will proceed with your stamp. We understand we are to engrave simply "Demas Barnes" on the right middle panel, as on the model sent you, and not "Demas Barnes & Co". Is this correct?

Annexed please find our a/c for altering plates for the 1. 2 & 4 ct stamps, and for paper, printing & perforating on order No 6.887 delivered on the 14th inst.

Very Resptfly Yours  
Butler & Carpenter

Philada. Oct 19. 1864

Demas Barnes &amp; Co

To Butler &amp; Carpenter Dr

Oct 14

Altering steel plates 1. 2 & 4 ct stamps	\$110
Paper & Ptg 82.500 4 ct # 11 40/137	9.31
Perforating 82.500 " " 3	2.47
	<hr/> \$121.78

Philada. Oct 19. 1864

Wm Gates Esq

Dear Sir;

We have the honor to submit herewith our a/c for private printing and perforating of yr Six cent stamps furnished on the 1st inst. & 13th inst.

We suggest that as the a/c is very small it be left for settlement quarterly, thus sparing you the annoyance of a petty remittance on each presentation of the a/c after a single delivery.

Very Resptfly  
Butler & Carpenter

Philada. Oct 19. 1864

Wm Gates Esq

To Butler &amp; Carpenter Dr

Oct 1/64

Paper & Ptg	33.333	Six cent stamps @ 10 60/137¢	3.48
Perforating	33.333	stamps @ 3¢ pr M	1.00
			<u>\$4.48</u>

Oct 13

Paper & ptg	21.000	Six ct @ 10 60/137	2.19
Perforating	21.000	" " 3	.63
		Total	<u>\$ 7.30</u>

Philada. Oct 20/64

A. Dougherty Esq

Dear Sir:

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

Our regular price for engraving a stamp plate is three hundred and fifty dollars. If more than one plate is require (with the same vignette) we will furnish two for Six hundred and fifty and three for nine hundred and fifty. Thus your 2 ct plate will cost \$350, with the 3 or 4 ct \$650 etc. Government size 4 & 6 ct plates print 170 stamps to the sheet. You have no other cost than the engraving: paper, printing, gumming and perforating not being charged where private stamps do not exceed in size those of the General Government of the same denominations. The Commission now allowed by the Government is the full 10% on any amount over \$500: being double that allowed on purchases of the general stamp. Thus the cost of engraving is very quickly defrayed.

When 30,000 impressions shall have been printed from the plate we charge one half the original price for retouching or keeping the plate up to its original value. 30,000 imps 170 stamps to the sheet gives 5,100,000 (five millions one hundred thousand stamps)

Very Resptfly Yrs.  
Butler & Carpenter

Philada. Oct 20/64

Messrs J. C. Ayer &amp; Co

Gentlemen:

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

We express our obligations for your having kindly waived your objections to settle our a/c; and, as we fully understand your views now, we will cheerfully agree to abide by them hereafter. It has been demonstrated that a steel plate will and ought to print 30,000 good sharp impressions before and 20,000 imps after retouching. We purpose keeping your plates in such order that you shall have every reason to be content therewith, on the following basis, viz 38,000 imps before and 30,000 imps after; and when 68,000 or 70,000 imps shall have been printed you shall be duly advised and if you direct us to retouch, we will do so, if otherwise, we will continue to furnish impressions until you instruct us to reengrave the plates. This we believe is what you desire; and in consequence of your having consented to our regular charge for retouching, we guarantee you 20,000 imps more than is customary. We hope this will be satisfactory.

Our a/c against you on our books ~~is~~ annex and submitting it to your consideration, we remain

Very Respectfully Yrs  
Butler & Carpenter



Philada. Oct 20/64

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

Aug 6. 1864	Paper & Ptg	11.520	1¢ stamps @	11 5/37	1.28
	" "	11.520	4" " "	10 1/60	1.15
	Retouching One & Four Cent Plates				250
					<u>\$252.43</u>

Philada. Oct 20/64

V. R. Powell

Dear Sir:

We have the honor to submit herewith our a/c for Engraving  
your Stamp Plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada Oct 20/64

V. R. Powell Esq  
To Butler & Carpenter Dr.

For Engraving Int. Rev. Match Stamp Plate      \$350

Rec'd Payment

Philada. Oct 20/64

Messrs H & M Bentz  
New York

Gentlemen:

Annexed please find our a/c for Engraving your Stamp  
plate.

We forwarded you, some days ago proofs of your die,  
and yet await instructions to print.

Very Resptfly Yrs

Philada. Oct 20/64

Messrs H & M Bentz  
To Butler & Carpenter Dr

Engraving Int. Rev. Stamp Plate \$350

Rec'd Payment

Philada Oct 21. 1864

Messrs Byam & Carlton  
Boston. Mass.

Gentlemen:

Will you have the kindness to inform us whether you have yet received and used your stamped wrapper paper? And if so, we beg you to send us a sheet which shall be duly returned you.

In a matter affecting our business you will pardon the natural curiosity and wish which we entertain therein.

With much respect we remain  
Yr Obt Servts  
Butler & Carpenter

Philada Oct 21. 1864

Charlton T. Lewis

Dear Sir:

On the 28th ult we had the honor to write you furnishing an a/c (as you had requested on the 20th ult) of increased expenditures and advance in prices affecting our business from the 1st Oct. 1863.

We have received no acknowledgment of that communication, and are without any further advices from you. We would be glad to know whether there is, in your opinion, any additional reason to believe that the business can be consummated. It was your belief that an extension of our contract could be more judiciously obtained prior to the election; and as that event is rapidly approaching we must be pardoned for reverting to the subject.

Conscious that under our present contract we are laboring under great disadvantages we have hoped that our case would commend itself very favorably to the Department on its bare merits; but we are also fully aware of the difficulty attendant on a full presentation of the matter where so many hundreds of different and important public questions are daily obtruded on the arrested attention of the Commissioner, Secretary and other officers of the Department.

Very Resptfly Yrs  
Butler & Carpenter

Philada Oct 21. 1864

Messrs Hostetter & Smith

Gentlemen:

Your favor of the 20th inst with inclosure is duly rec'd.

We are prepared to forward your order for \$2.500 when it is presented, and with it we will send the 69 odd spoiled stamps exchanged.

Your stamps will go to you ungunned. We have on hand about 600 sheets gummed, owing to the mistake made by the gummer, but if you object to their use we will charge them to the spoiled a/c.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 21. 1864

D. C. Morehead Esq

Dear Sir:

Yr favor of the 20th with inclosures duly rec<sup>d</sup>.

Your instructions therein have our careful attention; and we will send you, within a few days, a careful model for your examination.

The cost of engraving will not be greater from the design being somewhat larger.

We beg to say that we prefer a full expression of the wishes, and complete directions from, the person ordering a design; as, in this case, we can act more intelligibly and afford probably more satisfaction. Hence, we are obliged for your instructions in detail.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 22. 1864

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

Sir:

We beg leave to state that a slight fire occurred about midnight last night in one corner of our gumming room which when discovered was extinguished in from five to ten minutes. A window frame, part of a partition, the end of a gumming bench were burned, and a few rafters overhead charred.

The loss to us in stamps is some hundreds of sheets injured by the water causing them to stick together. We believe, however, that when dried we can save even many of these.

Our night watchman and a policeman were quickly in the room, and, with another of our employes, stood guard over the apartment.

We have the honor to state that the accident will cause no delay in our business, as we fill the requisition today and our gummers are again at work.

The fire was caused by some pine packing boxes being placed near the steam heating pipes. This building, being almost perfectly fire proof, the fire was easily extinguished and kept within a space of about ten feet equal.

We have the honor to remain

Very Resptfly  
Butler & Carpenter



Philada. Oct 24/64

A. Dougherty Esq

Dear Sir:

Yrs of the 21st at hand.

Your instructions shall have immediate attention and the stamps finished at the earliest moment.

Very Respectfully  
Butler & Carpenter

Philada Oct 24. 1864

J. P. Jewett Esq

Dear Sir:

Yrs of the 21st at hand. Your stamps are ready for delivery when the order comes from the Department.

You must send to the Comm'r at Washington, J. J. Lewis, a certificate of deposit from an Asst Treasurer of the U. S. at Boston, or of any U. S. Depository, or greenbacks for the amount you need, directing the Comm'r to send you the stamps therefor from your private one cent die. We will then be ordered to deliver them to the Agent to forward to you per Mail or Express as you direct in your order to the Comm'r.

We have nothing to do with the orders for stamps, and it is only by following the above procedure you can get them. We had supposed your agent who called on us a week ago fully understood this or we would have written ere now.

Very truly Yrs  
Butler & Carpenter

Philada. Oct 25th 1864

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

Sir:

We have the honor herewith to submit the statement in detail requested by you on the 7th inst.

It is made to show the monthly deliveries in all denominations and kinds of stamps with their value in dollars and cents, and also the aggregate yearly delivery with its value in money.

As it has been a work of considerable ciphering and calculation it has required a little more time than we anticipated; but we hope it is in good season for your wants and is what you desire.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 27. 1864

James Eaton Esq  
West Winfield  
N.Y.

Dear Sir:

Your favor bearing the very early date of the 3rd inst has been lately rec'd and commands our attention.

A plate of stamps like those of Mr Gates will cost you three hundred and fifty (\$350) dollars, and one half additional when 30,000 imps or 6,300,000 stamps shall have been printed therefrom, for retouching the engraving. This is your only expense; the stamps being delivered you free of charge for gumming, printing, perforating and pkg.

The Commission allowed by the Government on private stamp orders is 10% on amounts over \$500; while on general stamps it is but 5% or on half. Hence where many stamps are used the cost of the engraving is quickly reimbursed. A large size photograph is what we prefer to work from.

We will write you farther in a few days.

Very Resptfly Yrs.  
Butler & Carpenter

Philada. Oct 27. 1864

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

Sir:

We have had an application concerning the engraving of another stamp plate. In view of your communication of the 17th inst, directing a discontinuance of such engraving until certain contemplated new regulations be made with regard to private match stamps, we are at loss how to answer the enquiries of our correspondent.

We beg that at the earliest convenient moment we may be informed if their intent is modification of the present ruling that no cause of dissatisfaction may exist in the public making application to us for private stamps for matches.

We have the honor to remain

Very Respectfully Yrs  
Butler & Carpenter

Philada. Oct 27. 1864

Chas Ferris Esq

Dear Sir:

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

The charge for engraving two plates (210 stamps to the sheet of the size and character indicated) will be five hundred dollars.

You obtain a commission of 10% on orders from your private plates on all sums over \$500, whereas on the general stamp the commission is but 5% allowed by the Government.

You are at no other charge for the stamps; they being delivered gummed and perforated and in perfect condition for use.

Very Resptfly Yrs.  
Butler & Carpenter

When 30,000 imps or 6,300,000 stamps of each of your plates as above shall have been printed and used by you, you will be liable to a charge for retouching the plates of one half the original price but not until then.

Very Resptfly Yrs  
B & C

COPY

Philada. Oct 29. 1864

Charlton F. Lewis Esq

Dear Sir:

Your recent favor with accompanying document of the A. P. Co. is duly rec'd.

Is it a copy of the Agreement signed by us? Having no copy of that paper we cannot refer to it, and it has appeared to us that the paper now before us is somewhat different, being more succinct etc. You know best, however, and are duly aware of the importance of both papers being similar in all respects.

We will send you a copy of the letter to the Department as soon as possible. The writer (J.R.C.) having that in charge is at present housed by an attack of sickness which will probably keep him from the office for several days.

Expressing our congratulations upon your sanguine view of our contract's extension, and thanking you for your attention to the other matter, we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Nov 2. 1864

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

Sir:

Your esteemed communication of the 29th ult is duly rec'd and ~~commands~~ commands our earnest attention.

We presume it will be best, with respect to the view now held by you in regard to private match stamps to be hereafter engraved, that a specimen box or package to which the stamp is to be affixed shall be always submitted, in order that we may judge what size and style of design will most satisfactorily meet the wishes of the plate owners and the regulations of the Department.

While there is a very close similarity in the size and shape of almost all the penny match boxes, it is probably that some may need a shorter stamp than the others.

One objection to stamps larger than the Government sizes for the denominations required, is, on the part of purchasers, found in the extra expense of paper & printing and perforation. And, on the other hand, the insistence of many of these different sized stamps all requiring changes continually to be made in the perforating machines to meet each special case, will necessitate a considerable increase in the number of our machines at a very heavy expense, making it all the more vital to us that we should receive the usual additional compensation which enables us to defray only partially the serious charges of time and labor caused by constant alterations of the machines, and consequent interference with the regular manipulation of the Government general stamps.

We have already engraved and there are now in use some sixteen private match stamps of the small government size, and it is, perhaps, proper to add that all the boxes thus stamped, which we have seen, appear to be effectually protected, and to meet the requirements of the law.

We will be happy to submit a design for your approval on the first opportunity we have of securing an order to engrave another match stamp.

Very Resptfly Yr Obt Servts.  
Butler & Carpenter



COPY

Philada Nov 3./64

D. C. Morehead M.D.

Dear Sir:

We have herewith the honor to hand you carefully finished model of yr New Four Cent Stamp, made in accordance with yr views as far as we understand them.

We trust you will find good reasons to be satisfied with what appears to us worthy of yr approval.

Have the kindness to return the model on examination that, having had yr approval, it may be submitted to the Hon Comm'r for the usual official endorsement.

Very Resptfly Yrs  
Butler & Carpenter

COPY

T. T. Bent  
Kenosha, Wis

Dear Sir:

Yr favor of the 27th ult is rec'd.

The price for engraving a plate of Internal Revenue Stamps, containing 210 stamps Gov't size and 170 3 ct size, is three hundred and fifty dollars. We guarantee 30,000 imps from the plate, and when retouched or reengraved, after the above number of imps have been taken from the plate, we charge one half, or \$175, for such re-engraving. It is considered one of the best securities to have a well engraved head as a vignette. The time required to produce such a plate is about Six weeks. The Comm'n allowed on stamp orders from private parties is double (or 10%) that granted on purchases of the Government stamps.

If your stamps be intended for matches it is well to observe that the Department contemplates requiring such private stamps made long enough to go around the top of the box or pkg to which it is affixed. Be kind enough to forward us the box or pkg to which you intend applying the stamp and we will forward you a model for approbation. Our price for engraving any stamp is the same, except of course where it is quite large with extraordinary work thereon.

Very Resptfly Yrs  
Butler & Carpenter

(Park City Match Co.)

COPY

Philada. Nov 3. 1864

Messrs W & T Liveridge

Gentlemen:

We have the honor to acknowledge receipt of your a/c and the gum.

Our satisfaction with the gum has thus far no drawback; and we have every reason to believe it will answer admirably. In proof of our confidence, we beg you to send us, at your earliest convenience, Four additional barrels similar in all respects to the last invoice.

We have on hand two barrels of the old gum which we cannot possibly use.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Nov 4th 1864

John J. Jewett, Esq  
Superintendent

Dear Sir:

There has been rec'd from Washington an order to send stamps from a private plate to S. F. Jenkins Esq, Treasurer, Boston, Mass.

As we have engraved no plate for such a gentleman, the superintendent of our Delivery Room has been very much puzzled to know what private plate was meant; and it was only by reference to the writer who, in consequence of illness was absent from the office, that it has been finally supposed your stamps. (U.S. Match Co) were those intended. If we mistake not, Mr Jenkins was the gentleman on whom we drew for the amt of our bill for engraving.

We beg to know whether all future orders will come through the same source in order that no delay may occur. Your stamps have, in the meanwhile, been sent to Mr Jenkins; and we desire thus to advise you in order that, if a mistake be made, it can be at once corrected.

We are now fully prepared to meet your orders.

Very Resptfly Yrs.  
Butler & Carpenter

Philada. Nov 4th 1864

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

Sir:

We have the honor herewith to transmit our a/cs, original and duplicate, for Stamp Deliveries during the month of October last.

Accompanying is also a statement in detail, certified by the Stamp Agent, Isaac Pugh, Esq, of said deliveries, showing the denominations and kinds of stamps called for; and also a statement of Balances of prepared stamps on hand 31st ult.

Trusting you will find the above papers perfectly correct and in due order, we have the honor to remain

Very Respectfully Yr Obt Servts,  
Butler & Carpenter

Philada. Nov 4. 1864

U. S. Inter Rev. Dept  
To Butler & Carpenter, Dr.

For the following Internal Revenue Stamps delivered during the  
month of October, 1864, to Isaac Pugh Esq, Stamp Agent,

viz:  
24.088.607 stamps @ 33¢                      \$7.949.24/100

Rec'd Payment  
Butler & Carpenter

Philada. Nov 4th 1864

U. S. Inter Rev. Dept  
To Butler & Carpenter, Dr.

For the following Internal Revenue Stamps delivered during the  
month of October, 1864, to Isaac Pugh, Esq, Stamp Agent,

viz:  
24.088.607 stamps @ 33¢                      \$7.949.24/100

Rec'd Payment  
Butler & Carpenter

Philada. Nov 8. 1864

Messrs Pettridge & Co.  
 To Butler & Carpenter Dr.

a/c Rendered			1.02
Oct* /64 Paper & Ptg	5.250	2/ @ 9 27/37	<u>.53</u>
			\$1.55

\*((date faded))

Gentlemen:  
 Above we have the honor to hand you our a/c to date.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. Nov 8/64

Dr D Jayne & Son  
 To Butler & Carpenter Dr

Oct 24/64	Paper & Ptg	40.000 1¢	8 9/37	\$5.30
	"	20.000 2¢	"	1.66
		35.000 4¢	8 14/137	2.82
				<u>\$7.78</u>



Philada. Nov 8/64

Messrs J. C. Ayer &amp; Co

Gentlemen:

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

In reply we beg to say that our charge, made in our a/c of the 20th ult, was and is "for actual labor bestowed on your plates" and is not "constructive". We had, of course, reengraved your plates when our a/c was first forwarded, and in no manner was the demand made simply upon a custom of the business - be the plates touched or not. We should regret exceedingly that you supposed our charge was made for labor not actually performed.

We have to annex our a/c paper & ptg for stamps (4ct) delivered on the 31st ult. Trusting you will find it correct, we are

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 8/64

Messrs J. C. Ayer &amp; Co

To Butler &amp; Carpenter Dr

Oct 31/64

Paper & Ptg	127.500	4¢	10 1/63	\$12.77
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Philada. Nov 8th 1864

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

Oct 24/64				
	Paper & Ptg	129.500	1 $\frac{1}{2}$ 6 13/37	9.22
		45.206	2 6 13/37	2.87
		174.794	3	5.24
				<u>\$17.33</u>

Philada Nov 8. 1864

Hostetter & Smith  
To Butler & Carpenter Dr.

Oct 24/64  
Paper & Ptg 45.833 6¢ @ 9 117/137 \$4.16

On Machinery, Shafting, Belting, Tools, Implements, Fixtures & Furniture pertaining to the business of the assured <del>---</del>	\$1,666.66
On Government stamps finished and in process of finishing, including materials of every description for making the same-	3,333.34
	<u>\$5,000.00</u>

All contained in the third and fourth stories of Dr D.  
Jayne's Granite and brick building situate Nos 242&  
244 Chestnut Street. City of Philadelphia. Other  
Insurance permitted without notice until required.

G. Wood Esq.

Dear Sir:

Will you oblige us by Having our policy in your Co for  
\$5,000 (recently effected) made out in the above language? Such  
being the tenor and language of our other policies of insurance  
it is important and necessary your should agree with them

By acceding to this request you will much oblige

Yrs Resptfly  
Butler & Carpenter

Nov 11/64

Philada. Nov 11. 1864

D. C. Morehead M.D.

Dear Sir:

Yr favor (and model) of the 8th duly at hand.

We are much rejoiced at the result of the late election believing it to be vital to the interests and nationality of the people and country; and we are glad to recognise you among the faithful in a city where, unhappily, the majority seems not to be of your own and our way of thinking.

Your instructions concerning your stamp shall be duly heeded and the engraving proceeded with at once.

It will be some little time ere we can furnish the proof of the head as requested, as it must be taken up alone again. It was engraved, if you remember, on the original die piece.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Nov 11. 1864

A. Dougherty Esq

Dear Sir:

We have the honor to inclose herewith proof of the finished die of your 4 ct stamp plate which is respectfully submitted for your approval.

When informed of your approval we will engrave the plate. Be kind enough to advise us in what color you desire the stamp printed and what will about be your monthly consumption in order that we may prepare a sufficient balance to prevent delay in filling your orders when once we commence to furnish the stamps.

Suppose we make the corners of the 6ct stamp hearts instead of spades as in this stamp?

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 11/64

Demas Barnes Esq

Dear Sir:

We have the honor to inclose finished proof of your new Six Cent stamp which has been engraved in due accordance with your instructions.

Be kind enough to signify your approbation and direct us to prepare the plate. In what color shall we print and what amount are you likely to need say in a month's consumption?

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 11. 1864

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

Sir:

We have the honor to submit herewith model for a Four Cent private stamp for D. C. Morehead. M.D. New York.

Be kind enough to endorse it with your official sanction and return it at your convenience to

Yr Very Obt Servts  
Butler & Carpenter



Philada Nov 11. 1864

Charlton T. Lewis Esq

Dear Sir:

We have the honor to inclose you herewith copy of our letter, bearing date Aug 23/64, to the Hon's Commissioner of Internal Revenue, in reference to Mr Leopold Eidlitz; being the letter to which you refer in your late communication and which should be annexed to the Agreement between ourselves and the A. Phototype Co. We trust this will be satisfactory to you.

Permit us to offer our very sincere congratulations on the splendid results of the recent election. Every friend to his country must rejoice in the triumphant vindication of Mr Lincoln's administration so irresistibly uttered by the voice of the people on Tuesday last. We believe no stronger more cogent blow has been struck against the rebellion than was given morally by the ballots of freemen; and it must and will, we hope, have the happiest influence in securing a steady and honorable peace.

Very Truly Yrs  
Butler & Carpenter

Philada Nov 21. 1864

Messrs W &amp; T Liversidge

Gentlemen;

Your favor of the 14th inst is duly rec'd. The gum by Express has also arrived, and it is excellent.

We trust the balance is now on its way, as in a few days (two or three at most) we will have used up our stock on hand. If not sent by the Propellor by the end of last week as you hoped it would, be kind enough to express us the barrels at once, as a day's delay is of great importance to us now.

Be kind enough also to duplicate our last order at once.

We think we would prefer not to have our gum scented. There is such a variety in people's sense of taste that where some are pleased others are equally disgusted. Hence, the old maxim "that smells well which don't smell at all" is perhaps the best is our case where a nation licks the gum!

Truly Yrs  
Butler & Carpenter

Philada Nov 21/64

S. N. Dodge Esq

Dear Sir:

Be kind enough to forward us at once Six cans of yr  
best patent dryer.

Forward a/c and twill be at once settled.

Yrs Resptfly  
Butler & Carpenter

Philada Nov 21/64

T. T. Bent Esq  
Sec'y

Dear Sir;

Your favor of the 15th at hand.

It is true as you state the small private stamp is in use by several large match persons, as Gates, Richardson, Howard etc etc; but subsequent to the engraving of their plates the Internal Revenue Bureau seem to entertain the idea of requiring stamps to go over the top and sides of boxes. Hence our language to you.

If you had sent us the box whereon you desire to use your stamp we could perhaps induce the Department to consent to its preparation; and we still beg you to do so at once. Now we cannot prepare a small stamp unless with due authority from the Bureau of Revenue. All private stamps (save photographic stamps) must be destroyed by opening the box, bottle or package to which they are affixed; and mere cancellation will not answer. Hence your suggestion does not meet the law.

Send us a box and we will do our best to meet your views.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Oct 22/64

Andrew Dougherty Esq

Dear Sir;

We have the honor herewith to inclose proof impression of the finished die of your Ten cent stamp which we commend to your approbation.

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 22/64

Charlton T. Lewis Esq

Dear Sir:

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

We presume the paper to which you refer is that a specimen of which was shown us some months ago by your father.

We would be very much pleased to have some sheets of this paper to subject them to the various processes which it must undergo in the preparation of stamps. It should be considerably borne in mind that certain desiderata are indispensable in stamp paper. For instance, it must be so manufactured that the gum will not strike through which ruins inevitably the entire impression. Again, unless it shrinks uniformly and as little as possible it is impossible to perforate the sheets. The printing is the least difficulty - or rather none at all; but the subsequent operations involve a nice adaptation of paper for gumming & perforating which is a very serious matter, indeed, in the business.

Before the patent be purchased we would be happy to subject the paper to these necessary trials. We suggest, therefore, if it be within your power or opportunity to mention these matters. In the meanwhile we would be pleased to hear further from you.

Very Resptfly  
Butler & Carpenter

Philada. Nov 22. 1864

Messrs Cowles & Leets

Gentlemen:

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

We will at once put your stamp in hand when we receive the model from Washington of the arrival of which we will duly notify you.

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 22/64

Messrs J. B. Kelly &amp; Co

Gentlemen:

Herewith is our a/c for stamps sent Garnhart & Kelly  
St Louis on the 3rd inst, on order No. 7.088.

Very Resptfly  
Butler & Carpenter

Philada. Nov 22/64

Messrs J. B. Kelly &amp; Co

To Butler &amp; Carpenter Dr

Nov 3/64	Paper & Ptg	13.125	4¢ stps @ 10	100/137	2.27
	Balance due on old a/c				3.67

\*((Rest of letter evidently not transferred to copy))



Philada Nov 22/64

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	Balance due on old a/c				3.67

\*

\*((Rest of letter evidently not transferred to copy))



Philada. Nov 22/64

J. I. Brown & Son  
To Butler & Carpenter Dr.

1864					
Nov 16.	Paper & Ptg	110.000	2¢	6 13/37	6.98
	Perforating	110.000	"	3¢	3.30
					<u>\$10.28</u>

Gentlemen;

Above we have the honor to send you a/c for stamps delivered 16th inst on order No 7.193.

Very Respectfully Butler & Carpenter

Philada Nov 22/64

Dr D. Jayne & Son  
 To Butler & Carpenter Dr.

Nov 18/64

Paper & Ptg	40.000	1¢	8 9/37	3.30	
"	20.000	2¢	"	1.66	
"	35.000	4¢	8 14/137	<u>2.82</u>	\$7.78

Balance a/o rend'd.

Philada. Nov 22/64

Messrs Bennett, Pieters & Co

Gentlemen;

We amex herewith a/c of stamps delivered 21st inst on private order No 7,262.

Very Respectfully Yrs  
Butler & Carpenter

Philada Nov 22/64

Messrs Bennett Pieters & Co

To Butler & Carpenter Dr

1864

Nov 21. Paper & Ptg 18.333 8¢ @ 10 90/137	\$2.91
Credit on old a/c	.05
	<hr/> \$2.86

Philada. Nov 22/64

Messrs Hostetter & Smith

Gentlemen:

Annexed is our a/c for Stamps delivered on order No  
7.206 from your private 6ct plate.

Very Resptfly  
Butler & Carpenter

Philada Nov 22 1864

Messrs Hostetter & Smith

To Butler & Carpenter Dr

Nov 19. 1864

Paper & Ptg 45.833 6¢ stamps @ 9 117/137 \$4.16

Philada. Nov 23. 1864

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

Sir:

Your favor of the 22nd inst, with letter of R. E. Weeks Esq, Sandusky Ohio, is duly rec'd and contents noted.

The package of stamps from W. R. Whitaker Esq is duly rec'd and good stamps will be sent him in exchange therefor.

The cause of his not having had the former returned package made good was from his neglect in not notifying us of the amount of stamps contained therein. We always desire to have such an accompanying statement in order to compare it with our own a/c Mr Whitaker was notified in the package sent him of this inadvertency but we have failed (until the receipt of your communication today) to hear from him in reply.

Your having kindly stated the deficiency \$894.05 we will at once attend to the matter.

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 23. 1864

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

Sir:

Your favor of the 22nd inst containing approved design for a private 8 ct stamp for Messrs Cowles & Lette is duly rec'd.

We will give due heed to your accompanying instructions.

Very Resptfly Yours  
Butler & Carpenter



Philada Nov 23 1864

S. N. Dodge Esq

Dear Sir:

Yr a/c is duly rec'd.

Herewith we inclose dft in yr favor for \$21.75 amt of  
yr bill which we beg you to return us duly receipted and stamped.

Very Resptfly  
Butler & Carpenter

Philada. Nov 23/64

Messrs Cowles & Leete

Gentlemen:

We are today in receipt of your model from the Dept who desire us to inform you of our price and time for engraving a steel plate of stamps of the size etc as the design.

Our price for engraving is \$350 and one half (or \$175) when 30,000 impressions shall have been taken from the plate; the latter charge being for reengraving or keeping the plate at its original value and is not made, of course, until the imps shall have been taken and used by you. The 10% commission of the Govt on private stamp orders quickly defrays the engraving cost; and is double that allowed on the Government common stamp.

May we enquire whether you want your stamp engraved the size of the model? or kept within the Government Six cent size? If the former you will be at a charge for printing, paper & perforating. If the latter the only cost to you is the engraving. The stamp model exceeds the Government 4 or 6 ct size considerably, which prints 170 stamps to the sheet. Is it necessary to have the words "manufactured by P. T. Ives", & "Coes Matches" around the stamp? They increase its size somewhat. The cost of paper & ptg would be quite small, and only 3¢ pr 1,000 stamps for perforating. Still if you can avoid it you may desire to do so. We send your model that you may see what we mean.

Very Resptfly  
Butler & Carpenter

Time is six weeks from date of order.

Philada. Nov 23/64

R. E. Weeks Esq  
Sandusky, Ohio

Dear Sir:

Your favor of the 5th inst to the Hon Comm'r Int Revenue has been forwarded us today for reply.

The cost of engraving a steel plate of stamps of the size indicated will be \$350, with one half or \$175 additional for retouching or reentering the plate when 30,000 impressions have been taken therefrom. The plate will print about 102 or 104 to the sheet of stamps of yr size. The extra cost of paper & ptg to you will be  $4 \frac{2}{37}$  cts pr thousand stamps and the perforating 3¢ per thousand stamps.

Why not have a Government size stamp (2ct); have your own likeness engraved therein as a vignette etc? Then you have only the cost of the engraving to meet. The paper, ptg & perforation are pd by the Government.

The commission allowed on private stamps by the Government is 10% or double that allowed on the common stamp on all amounts over \$500.

We will be pleased to hear further from you.

Very Respectfully  
Butler & Carpenter

Philada. Nov 25/64

A. L. Scovill &amp; Co

Gentlemen:

Annexed we submit our a/c for order No 7.225, delivered  
23rd inst.Very Resptfly  
Butler & Carpenter

Philada. Nov 25/64

A. L. Scovill &amp; Co

To Butler &amp; Carpenter Dr.

Nov 23/64

Paper &amp; Ptg 110.000 1¢ @ 1 29/290¢

Perforating 110.000 1 3¢

1.20

3.30

\$4.50

Cr

39.50

Amt due A.L. Scovill &amp; Co

\$35.00

Philada. Nov 25/64

Demas Barnes & Co  
To Butler & Carpenter Dr

Nov 23/64					
Paper & ptg	33.000	1¢ @	8 21/37		2.82
	46.750	4¢ @	11 40/137		5.29
Perforating	79.750	@	3¢		2.39
					<u>\$10.50</u>

Gentlemen:

Above we have the honor to hand you a/c for private order No 7.282 delivered on the 23rd inst.

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 26. 1964

James Eaton Esq  
Utica. N.Y.

Dear Sir:

Your favor of the 24th inst at hand.

We mean that our charge for engraving each separate steel plate of stamps is three hundred and fifty dollars. Where the same general design or vignette is used on both plates (when two of different denominations or sizes are ordered) the cost of the second plate is three hundred dollars. You, needing but one plate, a cent stamp, printing 210 to the sheet, would have to pay \$350.

When a private stamp exceeds in size the government general stamp of the same denomination, the proprietor thereof pays for the extra paper & printing thereof; vide Circular inclosed, paragraph 1. But when it is of the same size then no charge is made for gumming, ptg, paper or perforating. Hence it is an advantage to have a private stamp, if it meet the requirements of the law, of the same size and shape as the government stamp of that denomination. When you have a stamp like the above the only extra charge you encounter is for the engraving. You order what amount you please and receive thereon a commission of 10% in stamps on amounts over \$500. For instance if you send \$1.000 to the Department, asking for the value in yr one cent private stamp, you will have sent you \$1.100 worth of stamps. Time required to engrave your plate from 4 to 6 weeks.

Yrs Resp  
Butler & Carpenter

Philada Nov 26/64

Messrs Cowles & Leete  
New Haven. Connt.

Gentlemen:

Your favor of the 25th inst is at hand.

As you have kept the model we cannot tell you "how much more will be the expense of paper & ptg over the six cent size" as you request. It will however be quite small. If you will kindly return the model we will tell you exactly.

We would also prefer to have designs before us to answer you question respecting the reduction of the stamp to 6 ct size. Our impression(from memory) is that it can be done.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Nov 26 1864

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

Sir:

We have exhausted the supply of Circular of Regulations, dated August 1st 1864, issued by your department with regard to Internal Revenue Stamps.

We would be much obliged, if it be convenient, to receive an additional quantity; as we are very frequently called on for the information contained in the circular.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Nov 26th 1864

A. Beecher & Sons

Gentlemen:

We have the honor herewith to inclose you model for your stamp which we commend to yr approbation.

We believe it embodies your wishes as disclosed to our Mr Butler some time ago.

Be kind enough to return it and also a specimen of the box or package to which the stamp is to be applied; as it may and doubtless will be necessary to submit box with the stamp to the Department for approval, in order that the manner in which it is to be affixed may be approved.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Nov 26/64

Demas Barnes & Co

Gentlemen:

Your Six Cent plate is now ready for the press. In what color shall we print - black?

We presume you wish your sheets gummed and perforated as usual.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Nov 28/64

Messrs W & T Liversidge

Gentlemen:

Herein please find inclosed dft on the Bk of Manhattan Company, New York, in yr favor for \$275.57 (two hundred & seventy five 57/100 dollars) being payment of yr a/c for gum at four months, due 1st proximo.

Begging you to acknowledge receipt thereof we remain

Very Resptfll~~y~~ Yrs  
Butler & Carpenter

Philada. Nov 29. 1864

Messrs Cowles & Leete  
New Haven. Connt

Gentlemen;

Your favor of the 28th inclosing model is duly rec'd and contents command our attention.

The extra cost of paper, printing and perforation for a stamp of the size of your model is as follows, viz:

For paper & printing  $1\frac{1}{2}$  cts pr thousand stamps.  
For perforating 3 cts " " "

Thus if you use 500,000 stamps or equal amount \$40,000 per annum, a/c extra cost of your a/c will be to you \$21.25. If you consume one million or \$80,000 per annum, the extra cost will be \$42.50, you can thus judge exactly what the extra cost of paper, printing & perforating will be to you. Estimate your probable consumption of stamps, multiply the amount by  $4\frac{1}{2}\%$  per thousand stamps and the result is the cost. It is a mere bagatelle. We think to return the stamp to the six cent size would render the lettering etc indistinct; the story required by Mr Coes being somewhat lengthy. However, if change be introduced the new model must be submitted to the Hon's Comm'r again; and time is lost. We will take every pains to make a satisfactory likeness of Mr Ives. Please advise at once.

Very Resptfly  
Butler & Carpenter

Philada. Nov 30/64

Messrs Hostetter & Smith

Gentlemen:

Your favor of the 28th inst is at hand.

Your order will be filled on presentation.

We thank you for drawing our attention to the last two inaccurate a/cs forwarded you. The former being wrong the second (for the same number of stamps) was simply copied therefrom without computation and sent you. We annex proper statement.

Very Resptfly Yrs  
Butler & Carpenter

Philada Nov 30th 1864

Messrs Hostetter & Smith

To Butler & Carpenter Dr.

Sept 28	Paper & Ptg	45.833	4 stamps @ 9 117/137	4.52
	" "	45.833	" " " "	4.52
	" "	45.833	" " " "	4.52
				<hr/> \$13.56

THIS PAGE NEVER USED.

Philada. Nov 29. 1864

C. H. Parsons Esq

Dear Sir:

We have heard recently that your Bureau has purchased a patent for ault-anastatic\* paper whereon it is proposed to print all the stamps; and that arrangements are now being made to furnish such paper. We are naturally solicitous to know something more than this mere intimation, in a matter affecting us so nearly; and if it be within your power and contravenes not your public duty we would be happy to learn what this paper purposes to affect and whether it has been subjected to due trial etc.

We presume it to be a paper which designs the protection of the fluid ink cancellation and prevents thereby the (improbable) reuse of the stamp. It should be duly borne in mind that a peculiar paper is necessary for stamps. It must not be heavy; must be highly, doubly sized and made of such material as shrinks slightly and uniformly. Any departure from any of these requisites militates against the proper preparation of the stamp. Especially in the processes of gumming and perforating is the adaptation of the paper of vital importance. It must, moreover, have age. We lost recently thousands of impressions from this cause alone. Unless the paper be properly made the gum strikes through; won't lie on the surface, and all is ruined; and should the shrinkage be unusual or of importance it is utterly impossible to perforate the sheets. These are matters of the most serious importance; and we sincerely hope no final step has been taken by the Department until a full or perfect trial has been made.

Your not having mentioned the subject on your late hurried visit through to New York, induces us to suppose you were ignorant of the purposed measure. Should arrangements be now making to furnish the paper, it must certainly be known to the officers of the Bureau; but, if we err in this, you can keep the information for your own guidance.

Thanking you for your kind suggestion respecting our claim of which indeed we almost despair, we remain

Very Resptfly & Truly Yrs  
B & C

Whose patent is that? Has Lowenberg anything to do with it?

\*((This is as near as can be read from the handwriting)) CORRECTION:  
From information contained in letter to C. T. Lewis IV -579,580  
this word appears as Anti-anastatic

Philada Nov 30/64

Messrs Bennett Pieters & Co.

Gentlemen:

Your favor of the 26th inclosing \$3 is at hand.

You are duly credited with the amount.

Very Resptfly  
Butler & Carpenter



Philada. Nov 30th 1864

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

Sir:

Having carefully soaked apart and examined the spoiled stamps, inclosed on the 28th inst, with affidavit and letter from Mr Geo. W. Brown, Collector. Denver City. Colorado, we find our a/c to differ Seven dollars & seventeen cents (\$7 17/100) from that of Mr. Brown.

The statement of spoiled stamps on the back of the envelope holding them is as follows, viz:

955	3¢ Proprietary
4	25ct Genl
3	\$1.00 Genl

The value of the above is thirty two 65/100 dollars (\$32.65/). Our examination discovers as follows, viz:

703	3¢ Proprietary
42	2¢ stamps
1	25¢ Genl
3	\$1.00 "

Value in dollars & cents twenty five 48/100 dollars (\$25.48/). We beg also to draw your attention to an inaccuracy in the affidavit of Mr B. P. Ayers accompanying the letter of Mr Brown. He states that of 40 sheets of 3 cent proprietary stamps, there remained undamaged to the best of his knowledge and belief, five thousand nine hundred and forty five (5.945).

Forty sheets of three cent stamps contain (170 to the sheet)	<u>Six thousand eight hundred stamps</u>	6.800
Now, if Mr Brown returned as damaged 3 cent stamps		955
the balance instead of being 5.945 good stamps would be		<u>5.845</u>

Hence there is an undoubted error here of one hundred three cent stamps against Mr Brown.

We find but one twenty five cent stamp instead of four in his a/c: and we find 42 two cent stamps of which he makes no mention at all.

In this condition of the matter we return you respectfully the papers as requested, and beg to be informed what course we must pursue.

Very Resptfly Yrs  
 Butler & Carpenter

Philada Nov 30/64

T. T. Bent Esq  
Secretary  
Kenosha. Wis.

Dear Sir:

Your favor of the 26th at hand, covering box.

The\*contains, you say, 300 matches. You affix therefore three one cent stamps thereon. Now, if these three penny stamps are placed on the two sides and one end of the box, covering lid & box body, then it will be impossible to take off the lid and get at the matches without destroying the stamps and the requirements of the law are met.

One stamp, however, unless long enough to go over and around the lid & box would not answer. We assume, therefore, that your intention is to stamp as we indicate.

We believe the Department can have no objection to a private cent stamp so used and we will at once submit the question for determination.

In the meanwhile, if you have any fancy for a particular design for the centre of your stamp, please advise us that it may hasten the model.

Very Resptfly  
Butler & Carpenter

\*((word "box" omitted by writer))

Philada. Nov 30th 1864

Charlton T. Lewis Esq

Dear Sir:

On the 22nd inst we wrote you Hurriedly a few lines in reference to the contemplated new paper to be used for printing revenue stamps. We presumed the paper to be intended to prevent the reuse of stamps by retaining the cancellation mark. Although we have thought a good deal over this subject and examined the matter we must confess to great incredulity thereon. The annoyance, labor, risk are so great and the profit so small that we have little faith in the theory of a reuse of stamps; and the steady increase in the consumption of stamps is a strong proof of the bonafide destruction they undergo. We are aware that interested parties have endeavored at different times to impress the Department with the belief in such a fraud; but it would appear singular that the Government with all its power cannot or does not detect and punish such a violation of the law which, if it be carried on to even the smallest extent, must be disclosed. We believe that where one case of a reused stamp occurs there are two at least where no stamp is used at all. However, all this may be, if the Department think and feel differently, arrangements must be made to comply therewith.

You will readily understand, however, that we are anxious for light on this subject. We have been experimenting with an anti-anastatic paper but cannot commend it and our experience with patents has been that while the theory is frequently excellent the practical trial produces disappointment. Hence we suggest great caution in this matter. We have consulted one of the first chemists in the country on the subject and also held conversations with a prominent papermaker who has it appears been studying the question for some years. They both unite in saying they know of no means to compass the end. Yet it may be done.

Congress we believe assembles shortly and we hope it may be within your power to effect something with our claim which has hung fire so long. It is of great importance that it be pressed early.

Mr Chase warmly seconded it at the last session and possibly Mr Fessenden might be induced to recommend it. The Commissioner is perfectly familiar with the facts thereof.

We observe in the newspapers and hear rumors to the effect that the Hon Comm'r may shortly vacate his present position for a seat in the Cabinet. We shall rejoice to know our state so worthily represented, though in our business relations with his present bureau we suffer the loss of a considerate, just and kind friend and umpire.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 1. 1864

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

Sir:

We submit respectfully herewith specimen Box of T. T. Bent Esq, Secy, Kenosha. Wisconsin, whereon he desires to affix a private stamp. The box contains three hundred matches and is liable consequently to a tax of three cents. Mr Bent purposes having a one cent stamp engraved and will affix three of them to the sides and end of the box, half over the lid and half of each match over the box body; as in the specimen inclosed. In this case twill be impossible to open the box without destroying the stamps and the requirements of the law be met.

We solicit the authority to engrave the stamp, the model thereof to be duly approved by you as usual.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 1. 1864

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

Sir:

We have the honor herewith to transmit specimen package of matches put up by Mr Russell of Ashburnham, Mass. who is anxious to have a private match stamp of the same size and denomination as that now affixed and which shall be put on in the same manner.

Mr Russell claims that upon trial and examination he finds such a stamp so affixed much more certain of destruction than mere stamped paper as now used by a Boston house; and, while anxious to meet the wishes of the Department and fulfil his duty as a taxpayer, trusts that he may suffer no disadvantage in his business by being obliged to adopt a more expensive, laborious and inconvenient stamp and method of affixation.

We respectfully inoke your kind consideration of his application and beg to be informed whether we may not proceed such a stamp as he desires subject to the usual endorsement of your approval?

Very Resptfly Yrs  
Butler & Carpenter

philada. Dec 1. 1864

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

Sir:

We inclose herewith for your approbation the model of a private  
match stamp designed for Messrs A. Beecher & Sons, Wakefield, Comnt.

Begging you to indorse it as usual and return it at your conveni-  
ence we have the honor to remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 2/64

Messrs W. & T. Liversidge

Gentlemen:

The last invoice of gum and a/c received.

Have the kindness to forward us at your early convenience Four more barrels, being the duplicate of the last order.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 3. 1864

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

Sir:

Your favor of the 2nd inst is reference to the match stamps for Messrs A. Beecher & Sons & T. T. Bent is duly rec'd.

We presumed from your communication of the 29th ult that your object in requiring a larger stamp than the one cent size for private use was that the pkgge or box should be so stamped as to prevent the contents being reached in the ordinary manner without destroying the stamp. Hence, we requested Mr Bent to forward us a specimen box to be transmitted to you whereby you could judge of the propriety of the intended manner of affixation. That box we inclosed with the stamps thereon. It is to be observed that none of these parties are willing to incur the extra cost of paper and printing for a stamp which will be long enough to go over or around their boxes. Hence there is no use in our making a model of such a stamp when they will not use it.

Moreover, we received, a few days ago, an approved model of an eight cent (small) match stamp for Messrs Cowles & Leete, New Haven. Connt. This model being thus officially endorsed subsequent to your communication of the 29th Oct, we concluded that you had determined not to insist on the adoption of a large stamp.

You mentioned that a stamp of a medium length between Hostetter & Smith's and Fahnestock's stamps would perhaps meet your requirements. The extra cost of the former for paper & printing, as allowed in the regulations, is  $9\frac{117}{137}$ ¢ pr M, and of the latter  $3\frac{9}{37}$ ¢ pr M; a medium size would cost about 6 or  $6\frac{1}{2}$ ¢ pr M. Now, in the case of proprietary medicines, the number of stamps used is, compared with the consumption of match stamps, quite small, and the individual amounts paid for extra paper & printing of no great consideration. For instance, Hostetter & Smith paid during the year of 1863-1864 about \$52 only for extra printing & paper, and their stamp is quite large. Fahnestock's a/c for the year is but \$10 or \$11. Match boxes are sold however by millions. The average sale of the various manufacturers is about 8 or 10,000,000 per annum. Now  $6\frac{1}{2}$ ¢ pr M would cost from \$500 to \$700 per annum. Hence they object to the outlay.

We are very anxious to meet the wishes of the Department in this particular and, if it be deemed desirable, we will prepare a model of a general size for match boxes or pkgges and submit it to the judgment and approval necessary to authorize its adoption.

Very Resptfly Yrs  
 B Butler & Carpenter



Philada. Dec 5th 1864

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

Sir:

Your telegram directing delivery to John M. Riley of stamps in accordance with schedule presented by him today is duly rec'd.

We inclose a copy of the schedule and request for the purpose of accuracy and uniformity in our a/cs that it be incorporated in the next regular Requisition.

Very Resptfly Yrs  
 Butler & Carpenter

Delivered to Jno M. Riley, Esq. Dec 5/64

100		210	21.000	Genl	
10		170	1.700	2 1/2"	\$420
10		170	1.700	5"	85
3		170	510	10"	170
13	14	102	1.340	20"	102
15	1	85	1.276	25"	335
2		90	180	50"	638
2		72	144	\$1	180
1		72	72	\$2	288
	8		5	\$5	360
				\$200	1.000
				Prop'y	
300		210	63.000	1 1/2"	.630
100		210	21.000	2"	420
50		170	8.500	3"	255
17	35	170	2.925	4"	117
					<u>\$5.000</u>

Please insert this order in next Requisition.

Philada. Dec 5th 1864

C. H. Parsons Esq

Dear Sir:

Owing to the adjournment last summer of the present Congress our Indemnity claim was not brought up for final action amid the press of important public matters and lies over until the coming session.

The history of this claim has been known to you from its inception, but amid the cares and anxieties of your official duties your mind may have ceased to hold as strongly as ever to the salient characteristics which commend it to the approval of your Bureau and the endorsement of Congress. Permit us therefore to narrate as succinctly as possible its leading features.

Our Contract for furnishing Revenue Stamps made in Aug 1862 required us necessarily to be in a position to meet any and all demands of the Bureau for stamps; and we were informed that the estimates of the Bureau were for a consumption of between 600,000,000 & 650,000,000 stamps up to Jan 30/63, or, on the same average, between 750,000,000 and 800,000,000 up to Sep 30.1863. We were urged personally to prepare 20,000,000 per week and required to furnish weekly statement of the amount of our printing in order that the Department might be daily advised of our ability to meet all public demands. You were yourself commissioned by the Department to visit us and urge us forward in the fulfilment of our duty and the expectation of the Government. We accordingly made every effort, sparing no expense, no outlay of time, money and labor, to prepare ourselves \* for the above demand.

Far from such estimates being realized, however, we were called on to deliver only about 108,000,000 stamps up to Sep 30/63, or only one seventh of this anticipated consumption! The loss resulting to our business was very severe and there was no prospect of redemption in the future adequate increased consumption of stamps. Forseeing in the winter of 1863 that we must suffer we applied to Congress for relief, asking an indemnity of \$20,000, or one half our business loss. This application was approved by the Hon'e Sec'y of the Treasury, the Hon'e Comm'r Geo S. Boutwell, endorsed by the Committee of Ways and Means & unanimously passed by both Houses of Congress.

Upon subsequent examination of the wording of the resolution the Sec'y was not satisfied of its express legal intention; and thru a verbal inaccuracy our efforts to obtain the amount were forstalled. Mr Chase in writing to us his view of the words of the resolution said as follows, viz: "In construing the law I act judicially and have no authority to act otherwise. I am sensible that upon this construction you are not indemnified, and I shall very willingly recommend to Congress the passage of an act which will place you in as good a position as you would have been, if the whole amount of printing you were authorized to expect by the estimates of the Bureau of Internal Revenue had been ordered." Impressed with this conviction the Hon'e Sec'y did recommend that we should receive our claim, and assured us personally of his entire confidence in the result. The Hon'e Comm'r Jos J. Lewis warmly seconded our application. You will observe that Mr Chase went further than our claim and offered to aid us to secure a whole and not merely a partial indemnity.

\*((this word completely faded))

The difficulty in the construction of the original resolution lay in the impropriety of the language basing our indemnity on the actual cost of the plates merely, when it was intended that the price assumed should cover one half of the commercial value of the plates, dies, rolls etc etc. Thus in the recommendation made by Mr Chase to Congress he uses the following language: "May 17. 1864. Sir, By the 9th Section of the Appropriation Act approved Mch 3rd 1863, the Secretary of the Treasury was authorised to pay to Butler & Carpenter, Contractors for engraving & printing internal revenue stamps, 30 per cent of the cost of engraving the special dies for that purpose, not to exceed in amount \$20,000. The cost of engraving the special dies is as small a proportion of the cost of the whole labor necessary to the production of internal revenue stamps as practically to defeat the object of the appropriation, which was indemnity to Messrs B & C for actual losses sustained in fulfilling their contract. The fidelity and promptness with which they have met their engagement, and the conviction that without this indemnity intended to be paid them by the 9th section of the Act of Mch 3. 1863 referred to, they will suffer serious injury to their business, induce me to recommend that the section be so amended as to authorize a payment to Messrs B & C of the sum of \$20,000 free(?) of all claims of indemnity. Very Respect. Signed S. P. Chase Sec'y Treasy." Thaddeus Stevens Ch. Com W & Mrs H of R" A section was accordingly prepared and now awaits the action of Congress.

It is proper to add that in the year 63-64 we were called on to deliver only about 175,000,000 stamps or about 1/6th of the original estimates. Submitting the above to yr favorable consideration we remain,

Very Resptfly  
Butler & Carpenter

Philada. Dec 5. 1864

C. H. Parsons Esq

Dear Sir:

Yr kind favor of the 4th at hand.

We have rec'd a note from young Mr L. inclosing specimen of the paper referred to. Singularly enough these specimens were printed some time ago by Mr Butler! We will subject them to trial. Thus far having subjected them to a very strong solution of oxalic acid, we do not observe that the anti-anastatic paper has any advantage over ordinary news-paper one holds the ink as well as the other; and the truth is we suspect that the paper being unsized the ink soaks through the fibre; hence the difficulty of removing. Now it is impossible to get along with unsized paper. The gum will come right through like water.

We take the liberty of inclosing a letter to book you up in our claim business.

Truly Yrs  
B & C

Philada. Dec 5th 1864

John McIlhorne Esq

Dear Sir:

We beg leave to place before you as succinctly as possible the history and nature of an Indemnity Claim which we have before the present Congress, and trust to enlist your kind attention in its behalf.

Our original contract to furnish revenue stamps made in Aug 1862 was based on the consumption of a large number of stamps, and we were thereby enabled to offer quite low rates; we were necessarily required to put ourselves in a position to meet every demand of the Internal Revenue Bureau; and were guided by the estimates of the Bureau for the consumption of stamps. Those estimates were for about Six hundred millions stamps up to June 30/63, or 750,000,000 or 800,000,000, on the same average, up to Sept 30/63, or in one year of the contract. Some ninety odd different varieties of stamps had to be engraved on steel and adequate balances of every one prepared therefrom. The Bureau urged forward the preparation: we were informed that twenty millions per week would not be too much, and an agent of the Bureau was dispatched to our manufactory to hurry us onward, while we were required to furnish weekly statements of our printing so that the authorities might have every assurance of our unflagging exertions and real ability to meet the requirements of the office. Accordingly we spared no outlay of money, labor or time, to compass the desired result; it was our duty as well as our pleasure to give every guarantee. But the result was altogether different from the estimates of the Bureau. Instead of delivering anything like the number of stamps deemed necessary we were only called on for about 108,000,000 stamps by Sep 30/63 or less than a seventh of the estimates! The loss was very heavy in our business; and there was no prospect of anything like an increased consumption in the future to indemnify us. Forseeing in the winter of 1863 that this loss was inevitable we applied for relief, asking an indemnity of \$20,000 or about one half of our business loss. The application was approved by the Hon Sec'y Mr Chase, the Hon's Geo S. Boutwell Comm'r, indorsed by the Committee of Ways and Means and passed unanimously by both Houses of Congress.

Upon subsequent examination of the wording of the resolution the Hon Mr Chase was not satisfied with the exact legal intention of its wording though aware of the intentions of all parties thereto being in our favor. In consequence thereof of an accidental verbal inaccuracy we were unable to collect the amount. Mr Chase, in advising us of his construction of the act, wrote as follows, "In construing the law I act judicially, and have no authority to act otherwise. I am sensible that from this construction you are not indemnified, and I shall cheerfully recommend to Congress the passage of an act which will place you in as good a position as you would have been, if the whole amount of printing you were authorised to expect by the estimates of the Bureau of Internal Revenue had been ordered." Those estimates were recorded in the regular printed report of the Comm'r of that year and covered about 650,000,000 stamps to June 30/63.

You will observe that the Hon's Sec'y expresses his willingness to grant us an indemnity in whole and not only in part. Impressed

with these convictions he recommended accordingly to the Hon Mr Stevens, Chairman of the Committee of Ways & Means, May 17. 1864, that we should receive the \$20,000. That recommendation is doubtless in possession of the Committee and therefrom a section was prepared prior to the last adjournment of Congress to compass this end. Before it was reached, however, Congress adjourned; and we have again to endure this loss with all the patience possible.

The Hon Comm'r Jos J. Lewis, personally familiar with the merits of this claim, seconds and endorses it; and it commands the approval of all the gentlemen in his Bureau familiar with its inception and progress.

Mr Chase in his letter to the Chairman of the Ways & Means, May 17. 1864 writes as follows - "Sir: By the 9th Section of the appropriation act approved Mch 3/63 the Sec'y of the Treasury was authorized to pay to Butler & Carpenter, Contractors for printing & engraving internal Revenue stamps, 30 per cent of the cost of engraving the special dies for that purpose, not to exceed in amount \$20,000. The cost of engraving the special dies is as small a proportion of the cost of the whole labor necessary to the production of internal revenue stamps as practically to defeat the object of this appropriation which was indemnity to Messrs B & C for actual losses sustained in fulfilling their contract. The fidelity & promptness with which they have met their engagements, and the conviction that without this indemnity intended to be paid them by the 9th Section of the Act of March 3. 1863 referred to, they will suffer serious injury to their business, induce me to recommend that the section be so amended as to authorize a payment to Messrs B & C of the sum of \$20,000 in full of all claims of indemnity. Very Res. Signed S. P. Chase."

In conclusion, we beg to add that we have had this responsible and confidential contract for over two years and thus far for our efforts to deserve the confidence of the Government and fulfil our obligations, we have a very heavy undischarged debt on our shoulders - and have yet to realize the first dollar of profit. We recommend this above very earnestly to yr consideration and suggest that if anything be done to further our cause, \* \* any farther information or data.

Very Resptfly Yrs  
Butler & Carpenter

\*((these words completely faded)

Inter Rev Stamps Delivered  
by Messrs Butler & Carpenter,  
November, 1864.

Balance of Inter. Rev. Stamps  
on Hands of Messrs Butler &  
Carpenter, November 1864.

lot.	52.261	1 ct	12,542.909
2"	9,069.059	2 "	148.083
3"	132.116	3 "	77.901
4"	15.060	4 "	65.062
5"	1,063.178	5 "	4,094.125
6"	7.780	6 "	137.781
10"	302.973	10 "	15,160.738
15"	19.020	15 "	4,047.016
20"	33.874	20 "	3,946.961
25"	218.299	25 "	2,231.323
30"	11.788	30 "	1,871.243
40"	7.728	40 "	1,955.093
50"	158.601	50 "	1,250.419
60"	4.660	60 "	436.955
70"	5.050	70 "	12.361
\$1	71.411	\$1	2,156.744
\$1.30	1.194	\$1.30	62.763
\$2.50	6.669	\$1.50	1,143.257
\$1.60	1.146	\$1.60	117.089
\$1.90	925	\$1.90	108.068
\$2	18.138	\$2	675.480
\$2.50	5.932	\$2.50	595.173
\$3	4.658	\$3	157.830
\$3.50	1.126	\$3.50	202.602
\$5	6.731	\$5	479.116
\$10	2.083	\$10	445.920
\$15	166	\$15	3,609
\$20	531	\$20	5,537
\$25	151	\$25	1,363
\$50	171	\$50	1,088
\$200	58	\$200	898
Proprietary lot	10,910.982	Common Prop'y 1 ct	1,951.154
" 2"	1,364.903	" 2 "	22,597.412
" 3"	953.208	" 3 "	426.522
" 4"	547.432	" 4 "	113.014
" 5"	219.042	" 5 "	672.835
" 6"	109.999	" 10 "	955.345
" 10"	36.740	Private Prop'y 1 "	16,180.109
Total	25,374.845	" 2 "	1,265.544
		" 3 "	1,059.208
		" 4 "	521.327
		" 5 "	283.050
		" 6 "	261.359
		" 8 "	1,424
		Total	94,422.610

I hereby certify that the above  
account is correct, agreeing with  
mine.

Isaac Pugh  
Stamp Agent

Philada. Dec 5th 1864

Philada Dec 5th 1864

U.S. Int Rev Dept  
 To Butler & Carpenter Dr

For the following Revenue Stamps delivered during the month of  
 November, 1864, to Isaac Pugh Esq, stamp agent, viz:  
 25,374.845 stamps @ 33¢ per M \$8,373.70/

Rec'd Payment  
 Butler & Carpenter

Philada. Dec 5th 1864

U.S. Int. Rev Dept  
 To Butler & Carpenter Dr.

For the following Revenue Stamps delivered during the month of  
 November, 1864 to Isaac Pugh, Esq, stamp agent, viz:  
 25,374.845 stamps @ 33¢ per M \$8,373.70/

Rec'd Payment  
 Butler & Carpenter



Philada. Dec 5th 1864

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

Sir:

We have the honor herewith to submit our a/c for stamp deliveries (original & duplicate) during the month of November last.

Accompanying is also statement in detail of said deliveries duly certified by Mr Pugh, Stamp Agent, and we also inclose the usual monthly a/c of balance of finished stamps on hand.

Submitting also to your considerate attention we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. May 9. 1865

Messrs Reynolds, Pratt & Co.  
106 & 108 Fulton St. N.Y.

Gentlemen:

Your favor of the 4th at hand & a/c.

We acknowledge receipt of the Pat Dryer and inclose herewith a/ct in yr favor for \$15.75 in payment thereof. We beg you to sign & return inclosed bill.

We regret to hear of the death of Mr Dodge.

We trust it may be in our power to deal with you henceforth.

Very Resptfly Yrs  
Butler & Carpenter

Exhibit of operations in Inter. Rev. Stamps for month Ending November  
30, 1864.

Balance brought forward Nov. 1st 1864.		95,594.140
Rec'd from Perforator		26,203.515
Total stock		<u>119,797.655</u>
Delivered		25,574.845
Balance Nov 30th 1864	Common 80,850.836	
	Private 13,571.974	<u>94,422.810</u>

<u>Sheets from Perforators</u>	
Good	148,094
Imperfect	6,377
Total	<u>154,471</u>

Messrs Butler & Carpenter

Philadelphia, Dec 5. 1864  
Delivery Department

Edwin Lamasure  
Supt

Bal. Private Stamps on hand Nov 30/64	13,571.974	
" " " " " last statement	10,261.852	
Increase of Private Stamps		<u>3,310.122</u>
Bal. Public Stamps on hand last statement	83,332.288	
" " " " " Nov 30/64	80,850.836	
Diminution of Public Stamps		<u>2,481.452</u>
Increase in stock		<u>828.670</u>

Philada. Dec 5th 1864

Wm Gates Esq

Dear Sir:

Your favor of the 3rd inst at hand & contents noted.

Your\* order will be immediately filled on presentation.

We regret to learn of the adhesion of certain stamp sheets in the bundles received by you, concerning which we have to offer the following explanation.

The first quantity of your stamps was gummed with a gum which while it presented a very beautiful appearance we found by experience to dry slowly, and when apparently dry to retain the quality of absorbing moisture afterwards should such moisture present itself either in the atmosphere or by external contact. These stamps carefully prepared and put away were supposed to be in a perfect condition; but a slight fire occurred in a part of one of the rooms of the building we occupy and the whole edifice was deluged with water. The humidity was so great as to penetrate the stamps and the gum before mentioned absorbed it doubtless considerably. Hence some sheets stuck together. Wherever there was any appearance of this a rigid examination was made and the sheets carefully eliminated. These have doubtless escaped such revision & been repacked in\* the moisture was exhaled.

We beg you whenever you have such an annoyance to return us the sheets (spoiled) by Express as an ordinary pckge and we will substitute good impressions for them. The expense of transportation we will cheerfully bear. This is our pleasure as well as our duty.

Very Resptfly Yrs  
Butler & Carpenter

\*((These words as written. I think the first should be "your" and the second "thinking"))

Philada. Dec 6th 1864

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

Sir:

We solicit authority to print 50,000 (fifty thousand) sheets of the 2 c<sup>y</sup> general stamp. You will observe that we delivered during the last month over nine millions of these stamps. Being 210 to the sheet between 46,000 & 50,000 sheets monthly are needed to meet the demand.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec. 6. 1864

A. Dougherty Esq

Dear Sir:

Your favor of the 5th inst at hand.

We can fill an order now for over \$15,000 worth of your 4 ct stamps and about the same of your 10 ct stamp.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 6th 1864

Hon Thaddeus Stevens  
 Chairman of the Committee of Ways & Means.  
 House of Representatives.  
 Washington. D. C.

Sir;

Has it ever occurred to you that the application of the stamp tax to segars would be the means of removing the great objections and causes of complaint of tobacco manufacturers of which much is now heard, while a revenue will thereby be secured surpassing greatly that now derived by the present form of duty?

It is probably a moderate estimate to assume there are four millions of smokers in the United States and the average number of cigars daily consumed is surely three or four. Now this computation will produce a consumption of three thousand two hundred and eightyfive millions of cigars annually! A stamp duty of a cent for the higher and a half cent for the lower grade of cigars would produce a revenue of twenty or twenty-five millions dollars per annum! Moreover, no evasion, no false swearing or fraudulent collusion can avail to avoid this tax. The necessity of each cigar having its appropriate adhesive stamp affixed is patent to the world. The sale of a single cigar unstamped exposes the seller to the penalties of the law and he is liable to be detected at any moment. The expense of collecting such a tax is very small and the existence of a numerous crowd of government officials necessary to carry out the provisions of the present law is uncalled for.

At any rate, honored sir, we deem it well to make the suggestion and you can readily decide on its merits upon reflection and comparison with the actual results of the present method of collecting the cigar revenue.

Very Resptly Yrs  
 Butler & Carpenter

Philada. Dec 6/54

H. Stanton Esq

Dear Sir:

Yr favor rec'd. We have no definite order from Mr Eaton to engrave his stamp.

Indeed, we are yet unable to decide whether the Department will permit the use of a small stamp unless it covers the box effectually to prevent reaching the contents without destroying the stamp.

At present we are in correspondence with the Department on ~~the~~ subject, and as soon as a decision is reached you shall be duly informed.

A stamp of the size required by the Bureau or at least contemplated, would cost you about 6 or  $6\frac{1}{2}$  cts pr thousand stamps for paper & printing. Thus if you used 10,000,000 stamps per annum, your expense would be about \$600 for extra printing. It is true the extra 5% on private stamps orders would greatly cover all this & the expense of engraving. On such a consumption as above twould be \$5,000.

Very Resptfly Yrs  
Butler & Carpenter



Philada Dec 6. 1864

T. T. Bent Esq  
Sec'y

Dear Sir:

Your favor of the 3rd inst is at hand.

You are evidently laboring under a misapprehension with regard to the proper and legal affixation of private stamps. The common general Government stamp is cancelled by writing the initials and date upon it; but the private stamp is cancelled by being torn and destroyed in the attempt to open the box, bottle or package to which it is affixed. Hence while the government stamp cancelled by writing can be put on anywhere, the private stamp must be placed where it will be destroyed by opening the box to get at the contents thereof. We inclose the Government Circular wherein you will note these directions, marked by us therein. The only exception you observe is made in favor of photographs which arises from the necessity of the case.

If other parties use their private stamp differently they contravene the law and will get into difficulty. We presumed of course ~~you~~ were familiar with the required method of affixation, and it is only by affixing three stamps (one cent each) as we indicated or by using one long stamp like Gov't Six cent stamp for instance that you can use a private stamp at all under the present regulations of the Department.

In conclusion, permit us to add that this is a matter wherein we have no authority whatever. Our duty is simply to submit the model of a stamp to the Bureau of Int Rev; and, if the Commissioner approve it, we engrave and prepare it. Hence, if you can through influential friends or otherwise induce a change in the regulations of the Bureau we shall be very happy to engrave it. At present to offer to engrave a stamp which you could use only in defiance of the present law would be a deception unworthy of ourselves and of positive injury to you.

Very Respectfly Yrs  
Butler & Carpenter

Philada. Dec 8th 1864

C. T. Lewis Esq

Dear Sir,

Yr favor of the 3rd inst has with contents been duly rec'd.

We had the letter of introduction presented to Mr King and received several sheets of paper for trial. It is proper to add that they were not sized. Consequently the gum stuck through destroying or marring the appearance of the impressions.

Mr. King desired, however, that we should not make a decisive trial of this paper as he wishes to prepare some sized sheets for our purpose; and we accordingly suspend judgment until the expected samples be subjected to the necessary processes. We presume we will have the paper in a few days.

In the meanwhile, it may not be improper to say that ordinary newspaper will hold fluid writing ink just as successfully against the action of acids as the paper thus far obtained from Mr King. A few moments trial will convince you of this. We think, however, that if it be only necessary to hold the cancellation mark that a paper can be prepared to meet the object; and we are quite encouraged with the result of some recent trials in this respect.

Very Respectfly Yrs  
Butler & Carpenter

Philada. Dec 8th 1864

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

Sir:

Your esteemed favor of the 5th inst is duly rec'd and its contents command our respectful attention.

Our modeler has instructions to prepare a stamp in accordance with your request. We think a stamp general in its nature can be so arranged as to have a particular individuality if so desired.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

P.S. In the meanwhile, shall we proceed to engrave the approved model for Messrs Cowles & Leete, New Haven, to which we referred in our letter of the 3rd inst?

Philada. Dec 8/64

Geo W. Laird Esq  
New York

Dear Sir:

Yr favor of the 9th inst is at hand.

Your plate will cost you \$350 to be engraved. The extra paper & ptg 4 20/137 pr thousand stamps. The double commission allowed on private stamps quickly pays for the first cost of engraving. We inclose Circular of the Department wherein you will find all due information.

It will require from four to six weeks to prepare your plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 8/64

Mr Russell  
Ashburnham. Mass.

Dear Sir;

We submitted your stamped package to the Dept accompanied by your request to be permitted to have a private design of the same size and denomination engraved.

The Commissioner has requested us, prior to giving his approval to that or any other small stamp, to prepare a general design to meet the common requirements of the trade and satisfy at the same time the scruples of the Bureau. Such a model we are now getting up.

We will advise you at the earliest moment of any movement affecting you in this matter.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Dec 9. 1864

Hon Chas O'Neill

Dear Sir:

We beg leave to draw your serious consideration to the stamp tax upon cigars. We are informed generally by manufacturers and others that such a method of collecting the duty would be very acceptable and remove in great measure of the objectionable features of the present law.\*

The consumption of cigars is very great; and a tax of a penny or halfpenny stamp (in accordance with the commercial value of the article) would produce an enormous revenue. It is a moderate conjecture to estimate the smokers in the U.S. as, at least, four millions; and every one consumes doubtless three or four cigars per diem; on the former estimate this will produce a consumption of four thousand three hundred and eighty millions cigars annually. A cent stamp thereon would produce a revenue of forty three millions, eight hundred thousand dollars (\$43,800,000.00). A half cent stamp would realize twenty two millions dollars; while a duty of a mixed nature ( $\frac{1}{2}$  ct. 1 ct  $\frac{1}{2}$  ct) in accordance with the value of the cigars, would give a revenue of from thirty five to fifty millions. At any rate, you can readily estimate for yourself the results upon any basis more within your own view and knowledge of cigar consumption.

It is observed with regard to stamp duty that there can be no evasion, defiance of the law, no collusion with corrupt officials as in the present law. The adhesive stamp makes patent to the world the fact of the duty paid. A cigar sold unstamped exposes the criminal party to detection by any one and the penalties are heavy enough to correct instantly any tendency to defraud the revenue.

The expense of extra assessors, government officers, becomes unnecessary. The method of collecting the tax is very much simplified and the results certain.

We beg to enlist your favorable attention to this matter.

Very Resptfly Yrs.  
Butler & Carpenter

\*((as written))

Philada Dec 9. 1864

Hon'le Judge Kelly  
House of Representatives  
Washington. D. C.

Sir:

We trust you will not deem us obtrusive if, sensible of the deep and comprehensive interest, you take in the general welfare of the country, we beg to enlist your attention to some considerations affecting the cigar and tobacco tax which, in its present form, seems to satisfy no one, while it has confessedly failed to meet the revenue end of the Government. It is now the subject of much annoyance to the manufacturer and doubtless the cause of many frauds; and it would appear, therefor, to be at once wise and politic to seek some other means simple, adequate and secure, of attaining the desired object.

Personally familiar with the results of the stamp duty, and having opportunities to watch its progress and development, our attention has been called of late to the propriety and manifest advantages of making this stamp system applicable to cigars. We have been, moreover, credibly informed that this form of tax will meet with the approval of the manufacturers, releasing them from much annoyance and inconvenience now suffered.

The number of smokers in the U. S is enormous. The vast majority of the male population from sixteen years of age upwards indulge in the habit; not to smoke is a very exceptional case. It is probably no immoderate estimate to number the smokers at four millions (4,000,000). Perhaps, an average of three or four cigars is daily consumed by every one of these smokers. Hence a consumption of about five thousand millions (5,000,000,000) cigars annually. A half cent stamp, or a cent adhesive stamp affixed to each cigar would produce a revenue varying from thirty to fifty millions dollars per annum. The value of the stamp can be readily made to correspond with the different grades of the commercial worth of the cigar.

Again, tobacco is largely sold in small pkges at ten cents etc, for chewing purposes. An adhesive stamp thereon of appropriate value would add greatly to the revenue.

It is worthy of mature consideration whether the adoption of this method of laying duty would not produce as large a revenue as to enable and justify the abolition of all other forms of taxation on cigars & tobacco in pkges.

Stamps affixed to articles is certainly the simplest, surest and most economical manner of collecting revenue. No evasion, no defiance of the law, no collusion with corrupt officials avails to aid the manufacturer. A stamped cigar makes patent to the world the duty is paid thereon. To sell one unstamped exposes the criminal to instant detection and very heavy penalty. The duty is paid at once into the Treasury. No delays of preliminary examination, filing of statements, records of assessments, etc are necessary.

We throw these suggestions hastily together, simply invoking your consideration of the matter; and, confident that the advantages contained therein will commend themselves, we remain Very Respt

Butler & Carpenter

Philada. Dec 10/84

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

Sir:

Your favor of the 8th inst in regard to stamp for matches  
put up by Mr Russell of Ashburnham, Mass. is duly rec'd.

Mr Russell shall be duly informed of your adverse decision  
to his application for a private stamp of the size and character  
he desires.

Very Resptfly Yrs  
Butler & Carpenter



Philada Dec 10/64

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

Gentlemen;

Yr favor of the 8th inst inclosing dft in our favor for \$266.46/ is duly rec'd, in payment of our a/c in full against you to date.

We duly heed yr instructions respecting future engraving or printing in yr a/c.

Expressing our obligations we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 10. 1864

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

Sir:

We have the honor to submit herewith model ~~made~~ made in accordance with your instructions to meet the general size of match boxes.

This stamp while retaining its general design can be used by different parties as a special stamp if they so desire and you approve, by introducing a special head or particular design in the central oval, and by having their name, place of business etc in one of the ovals right or left.

We would be very happy to have any suggestions which you desire to make thereon, and respectfully submit the model in the hope it may meet your approval.

Very Resptfly  
Butler & Carpenter

Philada. Dec 12th 1864

D. C. Morehead M D  
 To Butler & Carpenter Dr

Dec 6/84				
	Paper & Ptg	52.500	1¢ @ 2 123/137	1.53
	Perforating	52.500	" " 3	1.57
				<u>33.10</u>

Philada. Dec 12/64

Wm Gates Esq  
 To Butler & Carpenter Dr

Dec 6/64					
	Paper & Ptg	42.000	6¢ @	10 60/137	4.38
	Perforating	42.000	" "	3	1.26
					<u>5.64</u>

Dear Sir:

Above please note a/c for delivery of 42,000 6¢ stamps  
 on order No 3.168 of 6th inst.

Very Resptfly  
 Butler & Carpenter

Philada. Dec 12 1864

Messrs Hostetter & Smith

Gentlemen:

Annexed is statement of our a/c for stamp deliveries  
on order No 7.331, delivered 2nd inst.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 12/64

Messrs Hostetter & Smith

To Butler & Carpenter Dr.

Dec 2/64

Paper & Ptg 45.833 6 ct @ 9 117/137 \$4.52

Philada Dec 12/64

Dr D Jayne & Son  
 To Butler & Carpenter Dr

Dec 7/64				
	Paper & Ptg	70.000	1¢ @ 8 9/37	5.77
		25.000	2¢ @ "	56
		25.000	4¢ @ 8 14/137	52
				<u>\$5.85</u>

Philada Dec 12/64

D. C. Morehead M D

Dear Sir:

Your favor of the 10th inst with spoiled stamps is duly rec'd.

We regret exceedingly to observe the annoyance you have suffered.

The explanation of the condition of the stamps is found thus: Last summer we received a lot of gum represented to be exactly similar to a quantity previously ordered and of admirable quality. It was found on use to be very handsome in appearance but would not dry rapidly. We lost thousands and thousands of sheets from its striking through and retaining the moisture. However, a selected amount carefully examined and packed up and put away in the balance room for seasoning and to meet future demands.

On the 22nd October last a slight fire broke out in one of the ~~corners~~ of an upper room of the building. Without necessity or reason the firemen deluged the edifice with water. For a month our premises were, if not like a lake, like a vault damp, cold and humid. We found that all the stamps packed carefully away which were gummed with the above gum had absorbed much of the moisture; and we have been obliged to go carefully over the stock. Your stamps were sent away under the impression they had not suffered materially.

We regret you have had as much trouble with them and beg you to send us back those spoiled which we will gladly exchange for good stamps.

We have all along intended to give you the proofs in question; but, as before stated, a separate plate had to be made for this purpose.

We hope in a day or two to send you proofs of your new stamps. It is receiving a few final touches.

The spoiled stamps returned us we retain and having carefully counted and examined them will send you good ones in return.

Very Respectfully Yrs  
Butler & Carpenter

Philada Dec 12th 1864

A. L. Scovill & Co.  
Cincinnati Ohio

Gentlemen:

We have the honor to annex hereto our a/c for delivery  
on order No 7.317 on the 29th ult.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 12th 1864

A. L. Scovill & Co  
To Butler & Carpenter Dr.

Nov 29/64

Paper & Ptg	27.500	4¢ stamps @ $\frac{1}{2}$ ¢	14¢
Perforating	27.500	"	82
		3	<u>96¢</u>
Credit by a/c			\$35
Balance due ALS & Co			<u>\$34.04</u>

(( "Entered Nov 31" written in ink across bottom of this a/c ))



Philada. Dec 13/64

L.  
H. S. Scott Esq  
Collector. Towanda. Pa.

Sir:

Your favor of the 9th inst inclosing spoiled stamps is duly rec'd.

Upon careful separation and examination we find the amount returned to be Five sheets and 204 stamps which you will please find within in good stamps.

Your order was delivered as far back as Oct 19th last, very nearly two months ago; and at this late hour you return us several sheets of spoiled stamps. We beg to say that we are not responsible for stamps thus detained. A moment's thought will convince you that so long a period opens the door to a very great inconvenience and loss to us. When stamps are delivered in an improper condition they should be immediately returned. We cannot consent to assume a responsibility for bad impressions or improperly gummed sheets when they have been beyond our control for any length of time. We beg to observe, moreover, that the sheets sent us are all stuck together in couples with the gummed sides joined. Stamps are not permitted to be thus packed except in special cases when long distances must be traversed, and only within a few days has it been allowed at all.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 12th 1864

Messrs Cowles &amp; Leete

Gentlemen:

Instructions recently received from the Internal Revenue Bureau direct us to prepare models and engrave stamps henceforth for private match manufacturers of the size and character of the inclosed model; and we are also requested so to arrange your stamp.

The intention is, while preserving a general design of a certain size, to incorporate therein the particular characteristic to designate it as a private stamp. For instance, in your case, Mr Ives' head would occupy the centre where the engraving of Washington now is; and on the right or left oval where is now the lettering "U.S Int Rev One Cent matches" to insert the lettering desired on your model, substituting of course "Eight cents" as well as the figure "8" in the lathe work counters where "1" now remains.

The stamp can be printed in any color you desire. The cost of engraving this stamp will be, as in the small stamp, three hundred and fifty dollars. In order to accommodate the wishes of the Department that such a sized stamp should be used we have determined not to charge for retouching the plates, nor for performing. The only extra charge will be for paper & printing. In your case using an eight cent stamp the charge will be eight cents per thousand stamps. Thus if you consume four or say five millions of stamps per annum; the cost will be to you as follows:

Engraving	350	
Paper & Ptg 5,000,000 @ 8	400	
	Total	<u>\$750</u>

Commission allowed by the Government over that granted on the general stamp is 5%. 5% on 5,000,000 stamps @ 8 ct or \$400,000 is \$20,000 - net gains - \$19,250! But the above estimate is large. Suppose you put it at lower rates.

We presume, for example, you pay \$25,000 tax on matches to the Government. You would therefore need about 300,000 8 ct stamps. Then your outlay will be as follows, viz:

Engraving	350	
Paper & Ptg 300,000 @ 8 ct	<u>24</u>	\$374
The 5% on \$25,000 is		<u>1250</u>
Net gains on private over general stamp		<u>\$876</u>

This applies to the first year only - every succeeding year your gain would be greater, having only the cost of paper & printing to encounter.

Begging you to take good care of the inclosed model and return it at once with your views, we have only to add that unless you accept this, we will be unable to prepare you a private stamp as we had wished.

Very Respectfly  
Butler & Carpenter

Philada. Dec 14th 1864

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

Sir:

Your esteemed favor of the 13th inst is duly rec'd, and its contents command our earnest attention.

May we suggest that, as an opportunity is now at hand to forward stamps to California, it would be well, perhaps, to send a quantity of two cent general stamps together with the one cent proprietary?

Our last order to send stamps to California was rec'd about eight months ago; and the amount of two cent stamps forwarded was only 420,000.

Since then the new law has gone into effect making the demand for this denomination very much greater. We can send two millions five hundred thousand of 2 ct general without interfering with our general daily deliveries. Trusting you will deem this suggestion in the line of our duty we remain

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Last California order Apr 1st 1864.

Philada. Dec 14/64

Geo W. Laird Esq

Dear Sir:

On the 8th inst we addressed you acknowledging receipt of your communication and design, and giving you the information desired with regard to price and time necessary to engrave your stamp.

Having received no reply we are unable to decide whether you wish us or not to prepare the plate. The model has to be submitted to the Hon's Comm'r of Int Revenue ere we can engrave it; and it is hardly worth while to secure official approval unless you conclude to have the die engraved.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 14. 1864

Messrs A. B. Sands & Co.

Gentlemen:

We acknowledge receipt of yr favor of the 13th inst.  
We are prepared to fill your order on its presenta-  
tion.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 15th 1864

Henry F. Williams Esq  
Brooklyn M.Y.  
Box 360. P.O.

Dear Sir:

Your favor of the 14th at hand.

Our price for engraving a steel plate, government size, of stamps of any of the sizes indicated by you is three hundred and fifty dollars (\$350). Time necessary to engrave such a plate from four to six weeks.

If you have any particular design you can have it embraced in the stamp, as private stamps are now made similar in appearance and workmanship to the government dies. For instance, another head or vignette must be substituted for the Washington head etc etc.

You understand, of course, that in case you wish more than one stamp, a separate plate for each die must be engraved.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 15th 1864

Messrs J. C. Ayer & Co

Gentlemen:

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

Your order will be at once filled on presentation.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada Dec 15/64

Messrs Hostetter & Smith

Gentlemen:

Your favor of the 14th with inclosure \$18.08/ in  
our favor is duly rec'd and the amount placed to yr credit.

Your order can be immediately filled.

Very Respectfully Yrs  
Butler & Carpenter



Philada Dec 15th 1864

A Dougherty Esq

Dear Sir:

Annexed we submit our a/c for engraving your stamp  
Plates.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 15th 1864

Andrew Dougherty

To Butler & Carpenter Dr.

Engraving two steel plates, Government stamps, of the  
denominations Four and Ten cents \$850

Philada Dec 15/64

Dr E. T. Wright

Dear Sir:

We beg to draw your attention to the unsettled a/c for paper & printing of yr private stamp, presented by us on the 27th September last.

Your a/c is in our favor \$18.58/ and we would be pleased to receive that amount.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 15th 1864

Messrs Demas Barnes & Co  
To Butler & Carpenter Dr

Order No 7.431 Dec 10/64				
Paper & Ptg	27.500	2¢	8 21/37	\$2.16
"	13.750	4¢	8 <del>30</del> /137	1.14*
Perforating	41.250	stamps @	3¢	1.24
				<u>\$4.54</u>

\*((From past a/cs this should be 11 40/137 not 8 40/137))

Philada Dec 15/64

Jeremiah Curtis & Son  
 To Butler & Carpenter Dr.

Dec 12/64				
Paper & ptg	55.000	2¢	5 13/37¢	3.49
Perforating	55.000	"	3¢	1.65
				<u>5.14</u>

Philada. Dec 16. 1864

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

Sir:

We have submitted model of design approved by you on the 12th inst for private match stamp to Messrs Cowles & Leete; and we have the following reply - "would prefer the other style, but as that cannot be will accept of the new one."

The "other style" was the small stamp previously submitted. We will proceed to engrave Messrs Cowles & Leete's stamp as directed.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada Dec 16th 1864

Messrs Cowles & Leete  
New Haven. Connt

Gentlemen:

Your favor of the 15th at hand with model.

Your stamp is now well underway.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 16. 1864

E. T. Russell, Esq  
Ashburnham  
Massetts

Dear Sir:

A communication from the Hon Comm'r Int. Rev. says as follows -

"Your (our) letter has been received transmitting specimen pckge of match put up by Mr. Russell of Ashburnham. The manner in which this stamp is affixed constitutes no security against fraud; and a private stamp, designed to be used on such a pckge, would have to be long enough to go over the pckge lengthwise, and overlap the folds of the wrapper at each end."

The Comm'r desired us to prepare a stamp model to meet the general size thus required and we made a design which was approved by him. This model we inclose.

The intention is to have a characteristic vignette for each special die; thus your portrait in place of Washington; with your business place etc in one of the side ovals where now is said "U S Int Rev etc". The cost of engraving such a stamp is \$350. We make no charge for retouching; nor for perforating.

The only extra charge after the <sup>first cost</sup> \* of the engraving is for paper & ptg which would be eight and a quarter cents (8 $\frac{1}{4}$ ) per thousand stamps.

Suppose you consume say 5,000,000 stamps pr annum, or pay a duty of \$50,000. The extra 5% commission allowed on your private plate will be		\$2.500
The cost of engraving	350	
Paper & Ptg 8 $\frac{1}{4}$ pr M - 5,000,000	414.50	762.50
		<u>Net profit on your private stamp \$1,737.50</u>

The second year your profit will be much greater as the cost of engraving will not enter into the computation - simply the printing and paper. With the small stamp you would be liable to the charge of reentering when 6,000,000 stamps have been printed, which would be half the original price of \$350. The consequent excess of the present stamp is very small over the small stamp.

On the other hand, unless you adopt this size the Dept will not authorise a private stamp and your loss on Commission (5% per annum) will doubtless much exceed the cost of engraving and printing it.

Be kind enough, dear Sir, to weigh this matter and taking due care of the model return it to us at the earliest moment as it is duly approved by the Comm'r.

Very Resptfly Yrs  
Butler & Carpenter

Your stamp can be printed in any color you wish.

\*((This word unreadable)) Determined from another letter - IV - 639,640

Philada. Dec 17. 1964

Geo W. Laird Esq

Dear Sir:

Your favor of the 16th at hand and contents noted.

The model had not the words "approved" and the signature of the Comm'r as is always the case; hence we were not aware you had submitted it for endorsement. The letter of the Comm'r, inclosed us and which we herewith return is fully satisfactory, however, on this point.

You have sent us a check for thirty five dollars and we must plead ignorance for what reason. If you suppose it is our price for engraving the stamp plate reference to our letter of the 8th inst will instruct you. There is undoubtedly a cipher wanting! Our charge being three hundred and fifty dollars (\$350).

The ~~time~~ necessary to engrave your plate will be from four to six weeks.

We return your check for thirty five dollars.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Dec 17. 1864

H. Lowenberg Esq

Dear Sir:

Some months ago you showed us some gummed paper of your preparation which was subjected to certain printing trials etc.

Are you disposed to sell that gum or its manner of preparation to us, should we find it desirable to use it? And, in case you are thus willing, please state whether it can be used with facility on any kind of paper, sized or unsized without striking through; whether it dries with quickness; and will not absorb dampness afterwards.

If we remember aright, we believe you expressed a willingness to dispose of this gum, and, as we may be enabled now to use it to advantage, after subjecting it to the various trials necessary, we have taken this liberty to address you on the subject.

If you will send us a quantity for trial we will be happy to pay all necessary expenses.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 20. 1864

T. T. Bent Esq  
Sec'y

Dear Sir:

Your favor of the 16th inst is duly rec'd and commands our attention.

In reply we beg to say that our first knowledge of any intention on part of the Revenue Bureau to require private 1 cent match stamps to be engraved of a larger size than those previously approved, was from a communication dated Oct 29th last.

Despite that communication we submitted samples of the small size to the Hon'le Commissioner, sending also the pkges & boxes used therewith that he might judge whether the regulations concerning the affixation and cancellation of the private stamps were not complied with. In no case were we permitted to engrave such small stamps but were referred to his communication of the 29th October, and requested to prepare a model of such general size and character as would, in his opinion, meet the requirements intended. Such a model we have prepared and it has been endorsed by the Commissioner. We hope to send it to you in a day or two for examination.

This approved stamp is  $3 \frac{10}{16} \times 12 \frac{16}{16}$  inches. The cost of extra printing and paper is 8 cents per thousand stamps. The sheet prints 60 stamps each impression. The charge for engraving is three hundred and fifty dollars (\$350) the same as for the small stamps. We make no charge for retouching the engraving; nor for perforating the extra size, as is usual in the other cases. Thus the first cost of engraving (\$350) and that for extra paper & printing (viz 8¢ pr thousand stamps) are all the charges you have to encounter.

In the meanwhile, we trust the gentlemen you have sent to Washington may have more success in this matter than we have met with. We suspect, however, the Commissioner has determined to insist on future compliance with his present ruling. To ourselves personally it is much more advantageous that you should be permitted to have the small stamp.

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada. Dec 20/64

D. Barnes & Co

Gentlemen:

We acknowledge with thanks receipt of yr favor & check for \$4.54/100 in payment of our a/c for printing & perforation.

We have herewith the honor to inclose you some proof impressions, carte de visite size of your lately engraved head which we hope will meet with your approbation.

We have been somewhat delayed in its preparation, owing to the necessary transfer, retouching cutting of border etc.

We beg you will accept these proofs with our compliments, and have the honor to remain,

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 20. 1864

Andrew Dougherty Esq

Dear Sir:

We have the honor to acknowledge yr favor of the 19th inst, containing check in our favor for Six hundred & fifty dollars (\$650) in full payment of our a/c for engraving against you.

Expressing our earnest thanks, we remain,

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 20/64

D. C. Morehead. M. D.

Dear Sir:

We have the honor to inclose herewith proof impressions of your lately finished 4 cent stamp.

The die is hardened & taken up and the plate will be ready in a few days for printing. Be kind enough to advise us in what color we shall print.

In a few days we will send you proofs of the head.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 20/64

D. Barnes & Co  
To Butler & Carpenter Dr

Engraving Six Cent Stamp Plate        \$350

Gentlemen;  
Above we have the honor to hand you our a/c for  
Engraving your Six cent Stamp plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 20/64

A Beecher &amp; Sons

Gentlemen:

The Commissioner disapproves of your model on a/c of its size.

He has requested us to prepare a model of the general size and character adapted to meet his wishes respecting private match stamps. We have done so and he has officially endorsed it.

This model we will send you in a day or two for examination. In the meanwhile, permit us to say that to meet the Comm'r's views and to save private proprietors all possible expense we have determined to apply the following changes to those who will adopt this stamp viz:

We will engrave the plate for \$350 (three hundred & fifty dollars) and will make no future charge for retouching, which is one half the first cost. For extra paper & ptg we will charge for this stamp  $8\frac{1}{4}\%$  (eight and a quarter cents) per thousand stamps. There will be no charge for perforating this size although it differ from the government size. Now, let us examine your case.

Suppose you manufacture 5,000,000 boxes per annum or call for 5,000,000 penny stamps, paying thus a duty of \$50,000. The extra comm'n on the private stamp 5% is on \$50,000		\$2,500
Deduct Engraving	\$350	
" Paper & ptg $8\frac{1}{4}\%$ pr M	412.50	762.50
	<u>Net profit</u>	<u>\$1,737.50</u>

The second year your profit will be greater as you will have no engraving charges to contend with. If your consumption be larger your profit will of course be greater.

On the other hand, if you refuse this stamp, you must use the general stamp and lose the extra 5% commission on the private stamp, which in any case would doubtless exceed your expenses in its preparation.

As far as we are concerned we should prefer you should be enabled to use the small stamp; but as this appears impossible we commend the above remarks to yr earnest attention.

We would be happy to hear from you at your earliest convenience.

Very Resptfly Yrs  
Butler & Carpenter

The size of the model approved is 3  $\frac{10}{16}$  inches long and  $\frac{12}{16}$  inches wide.

Philada Dec 22/64

Demas Barnes & Co

Gentlemen:

Your favor of the 21st inclosing check in our favor for \$350 amt of our bill for engraving your Six cent stamp plate is duly rec'd.

Begging to accept our thanks for your prompt settlement thereof, we remain

Very Resptfly Yrs  
Butler & Cappenter



Philada Dec 22/64

Wm H. H. Butts Esq  
No 22 Cross St.  
Charleston. Mass.

Dear Sir:

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

We have the honor to inform you that we are not  
at present in need of printers.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 22/64

Geo W Laird Esq

Dear Sir:

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

In accordance with your request we return the drawing referred to, and remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 24. 1864

E. T. Russell Esq

Dear Sir:

On the 18th inst we wrote you inclosing a model for a private match stamp, and stating the views of the Internal Revenue Bureau on the subject.

We begged you to return the model. More than a week has elapsed, and as we are in great need of the design we beg you to send it to us at once.

Very Resptfly Yrs  
Butler & Carpenter

Philada Dec 24/64

Messrs J. B. Kelly &amp; Co

Gentlemen:

Annexed is our a/c for stamps delivered on the 21st  
& 22nd insts.Very Resptfly  
Butler & Carpenter

Philada. Dec 24. 1864

Messrs J. B. Kelly &amp; Co

To Butler &amp; Carpenter Dr

21 Dec/64

	Paper & Ptg	13.125	4¢ stamps	10	100.137	1.40
22nd	"	22.000	4" "	10	100/137	2.36
						<u>3.76</u>
	/Balance due on old a/c					5.94
	Due B & C					<u>9.70</u>

Philada. Dec 24/64

B. Brandreth, Prest  
Sing Sing. N.Y.

Dear Sir:

Below we submit our a/c for stamp delivery 22nd inst  
on order No 7.487.

Very Resptfly  
Butler & Carpenter

Philada. Dec 24/64

B. Brandreth Esq  
To Butler & Carpenter St.

22	Paper & Ptg	110.000	1/2 stamps @ 1 11/37	1.43
			Credit on a/c	10.37
			Balance due B. Brandreth	<u>38.94</u>

Philada Dec 24. 1864

Messrs Hostetter & Smith

Gentlemen,

Herewith is our a/c for stamps delivered on 17th  
inst, order No 7.456.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 24/64

Messrs Hostetter & Smith

To Butler & Carpenter Dr.

Dec 17/64 Paper & Ptg 45.833 stamps 6ct @ 9 117/137 \$4.52

philada. Dec 28. 1864

Messrs A. Beecher &amp; Sons

Gentlemen:

Your favor of the 24th inst is duly rec'd and commands itself to our earnest attention.

We will address the Commissioner on the subject on an early day. At present he is absent from Washington for a little while, as we understand; but will be again on duty on and after the 1st prox. A communication forwarded now would possibly never reach him; and as the matter merits adequate attention it should be presented at the proper season.

How would it meet your views to be allowed to cancel a private small stamp and then use it? You can cancel them in the sheet very rapidly and economically, by getting any job printer to set up a form (size of a sheet 210 stamps thereon) and in a few moments he can print thousands of impressions, all duly canceled by initials, date etc. Possibly the Comm'r may consent to this. His objection to the small stamp is founded on the apprehension that these small stamps are not destroyed on opening the box and can therefore be re-used.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 29. 1864

Charlton T. Lewis Esq  
Broadway. New York

Dear Sir:

A few days ago we received from Mr King a few specimen sheets of the anti-anastatic paper prepared by him to undergo the necessary trials of gumming, perforating etc.

We inclose three sheets (duly printed, gummed, pressed and perforated) marked respectively A. B. C. We also inclose a specimen sheet marked D of the paper we have been in the habit of using, that you may test the comparative advantages which the anti-anastatic paper claims to possess over the present article whereon the stamps are manufactured. Of course, you understand the impressions marked A. B. & C are those prepared by Mr. King.

The results of our experiments with Mr King's paper can be briefly stated as follows, viz:

The sheets submitted print and gum without difficulty. On these points there is no objection. The perforation is, however, attended by the following drawbacks; the punches unless perfectly new will not cut clean & sharp as the paper, being very soft and yielding, does not oppose a sufficient resistance. After a few hundreds perhaps thousands of impressions have been perforated, the punches would perforate irregularly and partially, the sheets, caught under the wheels, would be apt to tear, while where they are perforated, the holes would spread together and the paper come out rather as shreds than full impressions.

In illustration of the above we beg you to observe that the sheet marked A is perforated by new punches, B & C by those in use which answer perfectly for our present issue. The difference in the perforation is easily recognised, and when you are aware that these are carefully perforated you will appreciate the fact that in the ordinary routine of business the results would be even more unfavorable. Under any circumstances the punches, being very delicate, quickly wear out and it is a matter of much and continued labor and expense to keep the machines in running order. The life of the punches, so to speak, will in the opinion of our machinist and chief of the Perforating Department, will, with so soft and flimsy a paper as that now in question, be very brief and useless.

Thus, you will observe, the principal or only difficulty in preparing the stamps on this new paper is found in the perforation. The amt of loss therefrom will, we think, be a matter of much importance.

And now with regard to the power possessed by the anti-anastatic paper to resist the removal of the cancellation in fluid writing ink. We submit some specimens of stamps printed on Mr King's paper which when cancelled were submitted to the action of pure lemon juice, and a very powerful oxalic acid. These stamps are marked in pencil on the back indicating which were subjected to oxalic acid and which to the lemon juice. Accompanying them are also two cancelled 2¢ stamps marked 2, subjected to the same tests and which are manufactured as are those now in use. We took them from a sheet of stamps purchased for our own use. Inclosed are also Four 2¢ stamps marked "A. B & C new trial paper", showing the results in some paper which



we have recently received for this purpose. With these various specimens before you, you can judge for yourself whether or not the new paper of Mr King possesses any great advantages over that now in use. It is, perhaps, proper for us to say simply that where the ink saturates the paper the difficulty of removing the cancellation is enhanced. When it lies on the surface it can be much more readily effaced.

It is a question whether the above stamps could not all be used as it is hardly likely they would be ever so severely scrutinised as to detect the faint marks of former cancellation. Where stamps are cancelled by printing the security is almost if not quite perfect; but the present stamp is just as secure with this cancellation as it can be made. We inclose a few stamps marked E cancelled by printers ink, (as is more generally done we may remark in parentheses) of our own paper, and marked F of Mr King's paper. We submit there is no difference in the power of resistance of each.

We would be pleased to have your opinion on this matter when you have maturely experimented. At present, we refrain from expressing our own as your tests may be more satisfactory.

Very Respectfully Yours  
Butler & Carpenter

Philada. Dec 29. 1864

Thomas Allen Esq

Dear Sir;

Your favor of the 14th is duly rec'd, and contents noted.

We presume from your language that you desire your 3 ct private stamp to be engraved the same size as the Government 3 cent stamp.

We have the honor to state that under the present ruling of the Int. Rev. Bureau small stamps cannot be used as private stamps unless they are so affixed as to be destroyed on opening the pckge and getting at the contents thereof. Therefore, your stamp we have reason to believe will not meet with the approval of the Comm'r without which it cannot be prepared.

We have prepared a general size model for private match stamps, approved by the Comm'r, and made in accordance with his directions which is 3 10/16 inches long by 12/16 inches ~~wide~~ broad. The centre vignette of this model can contain your model therein engraved, or we can if you so desire prepare for you a model of this size to meet your approval.

The cost of engraving is three hundred & fifty dollars for the plate, printing about 60 stamps each impression; and the cost of paper & printing would be eight (8) cents per thousand stamps.

For these Stamps we make no charge for retouching nor for perforating.

You can readily compute the advantages of such a private stamp over the use of the general stamp. The 5% extra commission on orders is a very important item.

If you consume \$50,000.00 tax duty per annum, yr a/c would stand thus as compared with the general stamp, viz:

\$50,000	5% extra Comm'n	\$2,500
Cost of engraving	\$350	
" " 1,666.66 Stamps @ 8¢	133.34	483.34
Balance net profit		<u>\$2,016.66</u>

Stamps of different denominations cannot be engraved on the same plates. The confusion of a/cs & deliveries would be insuperable objections. All plates are uniform in size.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Dec 29. 1864

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

Sir:

We solicit authority respectfully to print ten thousand sheets (10,000) of the three (3) cent proprietary, and twenty sheets (20) of the Fifty Dollar general stamps.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada. Dec 31. 1864

Dr C. Moorehead M.D.  
 No 19 Walker St.  
 New York

Dear Sir:

Your favor of the 30th inst inclosing fifty cents in settlement of our printing a/c is duly rec'd; it is four cents too much(!) however we will arrange that in our engraving a/c, which we herewith submit.

We have the honor to send you some proofs of your head taken on carte de visite sized paper, which we beg you to accept with our compliments.

We will send you impressions in orange for you to decide whether you approve of the color.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. Dec 31. 1864

D.C. Morehead M.D.  
 To Butler & Carpenter Dr

Engraving 4 ct stamp	\$250
Less	.04
Balance due B & C	<u>\$249.96</u>

Philada. Dec 28. 1864

Hon Jos J. Lewis  
Comm'r Int. Rev.  
Washington. D. C.

Sir:

In accordance with your desire we addressed Messrs A. Beecher & Sons on the subject of their private stamp, explaining the views of the Bureau thereon. We have received the following reply of which we submit a copy, viz:

Westville. Connt. Dec 24/64

Messrs Butler & Carpenter:

Gentlemen:

Yours of 20th at hand and its contents noted. The size of stamp prescribed for us by the Comm'r of Internal Revenue will make the cost of private stamps, when affixed to the boxes of nearly if not quite as large as though we used the regular government stamp instead. Thus: the extra cost of paper, and the more than double extra cost of affixing the stamp to the box, added to the cost of private plate will in our judgment equal the 5% extra comm'n. Several of the largest match manufacturers in the United States have already in use their private stamps of the regular small size and if they are allowed to continue to use the same while we are obliged to use either the large private or common government stamp then they can certainly offer their goods under us in market and as the match trade has a strong competition always the result will be most disastrous to us. We are willing cheerfully to abide by any decision of the Comm'r if it brings others in the trade on the same equality with us.

After thus showing you how the case stands according to our best information, we write this asking if you know whether small private stamps now in use are to be continued by the parties using them. If so please let us know before we decide what we will do in relation to the large size private stamp \*

If you do not know, you will much oblige us by submitting this letter to the Comm'r & asking his decision in the matter as we are certain he will give the case the hearing its importance to us deserves.

Yours Very Truly  
Signed A Beecher & Sons

It is to be confessed that the views of Messrs Beecher & Sons are in fact reasonable should their business suffer in comparison with their competitors in trade. On the other hand, we have to state that, to reduce as much as possible the cost of the large stamp to these private parties, we withdrew our charges for retouching the plates and for perforating the unusual size; matters of serious importance to us. It would appear, however, that the expense of affixing as large a stamp is a very serious item.

Again, however, to oblige all those who have bonafide had engraved their private plates at a very considerable expense, and prepared large quantities of stamps therefrom so as to suffer no inconvenience or loss from any future delay in their manufacture would certainly cause much complaint and subject the parties to great expense and inconvenience; while, on the other hand they have faithfully endeavored to comply with the requisition of the Tax.

\*((This line unreadable))

In this dilemma, would it be injudicious to require a cancellation of the small private stamp as an equivalent for the use of a large one? If these stamps be cancelled (as they would necessarily be obliged to be, from the great quantity consumed daily, thereby rendering cancellation by writing very expensive and laborious) by printing thereon the date, initials etc. by type an operation at once economical and expeditious they could not be reused as this cancellation is \*

We suggest respectfully that this arrangement may meet your views and remove the dissatisfaction which the use of the large stamp will cause; and it is certainly the desire of the Department to render the operation of the tax law as acceptable as possible to the taxpayers, when it can be harmonised with a due regard to protection against fraud.

Trusting, honored Sir, the subject may merit your serious consideration, we remain

Very Respectfully  
Yr Obt Servts  
Butler & Carpenter

\*(This unrendable)

Philada. Dec 31. 1864

W. R. Bliss Esq  
Secretary

Dear Sir:

Herewith we have the honor to inclose dft in favor of the American Bank Note Co for \$93 43/100, being amount due as per following statement, viz:

Butler & Carpenter to American Bk Note Co.

Services of Asa Spencer from Aug 1. to Oct 1/64 - 2 mos \$500

A.B.N Co to Butler & Carpenter

Services A.B. Steel from June 12 to July 31/64

Salary. 1 month & 18 days - (2.000) - 266.57

7 weeks @ \$20 per week 140

	406.57	
Balance due A. B N Co.	\$ 93.43	

As you will observe by the above we employed Mr. Spencer (when not occupied with your work) and allowed the full amount of his salary viz \$3,000 per annum, making it an offset for the services of Mr Steel with the Co from June 12 till his return to us July 31.

Trusting the above may prove satisfactory, we remain.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 3. 1864\*

Hon'le S. P. Chase  
Chief Justice of the U. S. Supreme Court  
Washington. D. C.

Sir:

Owing to the somewhat abrupt adjournment of Congress last summer our unfortunate claim failed to be presented for favorable action; and we are yet deprived of its assistance, after the repeated disappointments and long waiting of nearly two years.

It is our wish to have the subject brought up as soon as possible during the present Session; and, feeling this is probably our final opportunity we are most anxious to secure in its behalf such powerful aid as may insure its passage.

We feel that happily released from the ungrateful duties of the Treasury Department, and now occupying the most august position in our Government, you may justly desire to cast behind you the annoyances connected with your former charge among which, unfortunately, our persistent efforts to recover our claim may be classed; but sensible that you are never indifferent to the application of those whom you can properly succor, we venture to ask, in our present emergency, such assistance as, in your impartial judgment and independent action, you may deem appropriate and consistent to extend.

With Much Respect  
Yr Very Obt Servts  
Butler & Carpenter

\*((This date should be 1865 not 1864))



Hon Thaddeus Stevens  
 Chairman of the Committee of Ways & Means  
 Washington. D. C.

Philada. Jany 3. 1865

Sir:

In consequence of the somewhat abrupt adjournment of Congress last summer our claim of Indemnity was not presented for passage as we had confidently hoped. We learn that it may properly be offered at an early hour as among the unfinished business of the last session; and, at any rate, deeply concerned in its prompt and favorable consideration, we have ventured to address you on the subject.

It is, perhaps, unnecessary to recapitulate in extenso the history of this claim with whose inception and presentation to the Committee in March 1863 you are doubtless familiar. It was simply a claim to be reimbursed partially only for heavy losses incurred in the proper fulfillment of our Contract to furnish Internal Revenue Stamps. We were required to be able to deliver from seven to eight hundred millions of stamps when the actual consumption amounted in the year to only one hundred and eight millions and a few thousands; or about one seventh only of the estimates.

The claim approved by the Hon's Sec'y of the Treasury and the Comm'r of Internal Revenue was submitted to the action of the Committee of Ways & Means, presented by them to the House it was unanimously passed by it and the Senate, and became a law.

Upon endeavoring to collect the amount, viz \$20,000, (less than the half of our losses) it was discovered that owing to an accidental but unfortunate wording of the resolution the entire intent of the section was frustrated; and we were obliged to wait until the following meeting of Congress in 1864 to remedy the defect.

Accordingly the Hon's Sec'y of the Treasury, Mr Chase, submitted a communication to you as Chairman of the Committee of Ways & Means, May 17. 1864 wherein he kindly urged the passage of such a resolution as would secure us the claim. We inclose herewith a copy of that communication. We were informed that an appropriate section had been prepared and awaited only the proper occasion for its presentation to Congress. The adjournment took place without action thereon.

Thus, Sir, we have been nearly two years (since Mch 3. 1863) without receiving a penny of that indemnity which was cordially granted us by Congress, supported and endorsed by all the government officials to whom its merits had been made known.

Despite our heavy losses and anxious to fulfil every obligation to the Government we have persisted in our Contract and afforded every satisfaction to the Bureau connected therewith, trusting that eventually the justice and merit of our application would secure its proper settlement. We earnestly beg, therefor, honored Sir, that you may be induced in due season and on a favorable opportunity to give this matter your very valuable furtherance.

Very Respectfully Yrs  
 Butler & Carpenter

Hon'e Judge Kelly  
Washington. D. C.

Philada. Jan'y 3. 1865

Sir:

On March 3. 1863 an Indemnity claim in our favor was unanimously passed by both Houses of Congress, to reimburse us in a measure for heavy losses incurred in the proper fulfilment of our Contract to furnish Int. Rev. Stamps in the year 62-63. This claim was cordially approved by the Hon'e Sec'y of the Treasury and the Hon'e Comm'r of Internal Revenue, and received the endorsement of the Committee of Ways & Means. It was founded on the great discrepancy existing between the estimates of consumption of stamps, whereon we were obliged to conduct our business, and the actual demand as verified by experience. It was estimated by the Bureau of Internal Revenue that from Six hundred to eight hundred millions of stamps would be needed from Sept/62 to Sept 30/63, and it was necessary for us to put our business in a position to meet such a demand as disastrous confusion, delay and loss would otherwise inevitably result to the Revenue Bureau. The result was, however, very inadequate with comparison to the calculations; and the actual deliveries amounted to about one hundred and eight millions only, or one seventh of the estimates! The reward for our heavy outlay, anxiety of mind, incessant labor was a heavy debt incurred in our earnest endeavor to give every guarantee to the Government. Impressed with the justice of our representations and with the hardship of our undeserved situation, the Hon Sec'y Mr Chase, and the ~~Comm~~ Mr Boutwell approved of our application for a partial indemnity of \$20,000. The history of the claim is narrated above.

Upon endeavoring to collect the amount it was discovered that, from an unintentional ambiguity in the wording of the section, its whole intent was frustrated; and we were compelled, however reluctantly, to wait for the next session of Congress in 1864 to obtain the needed relief.

On the 17. May 1864 the Hon Mr Chase addressed a communication to the Hon Mr Stevens, Chairman of the Committee of Ways & Means, wherein he explained the failure of the original section to meet the purpose desired, and recommended such an amendment as would secure us the sum of \$20,000 in full for all indemnity.

This amendment was prepared, as we are informed; but, owing to the press of public business and the somewhat abrupt adjournment of Congress, was not presented for a favorable action.

Thus it is necessary to bring it forward during the present session and we earnestly hope that the justice and onerous nature of our situation in its respect may commend it to your favorable influence and furtherance. We submit in our support the united and strong testimony of the present Commissioner and the officers of his Bureau who are familiar with the history of our claim; and we yet indulge the belief that, despite our bitter dissapointment and long waiting whereby we have suffered and of the inability of being ~~able~~, through an accidental verbal inaccuracy, to enjoy the assured results of a cordial congressional and official assistance, we may still recover the amount voted us.

Trusting you may be pleased to succor our efforts we remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 3 1865

Hon Chas O'Neill  
Washington. D. C.

Dear Sir;

As you are aware, in consequence of the abrupt adjournment of the last summer session of Congress we were unable to secure action on our indemnity claim.

It is our expectation to bring it up before the present convention of both Houses; and, in behalf thereof we respectfully solicit your valuable assistance.

The merits of our claim are already known to you, and possess the indorsement and approval of the Hon's Mr Chase and the Hon's Comm'r of Internal Revenue. Indeed, the original claim was unanimously passed by Congress in March 1863, but, owing to a faulty wording of the section wherein it was embraced, we were unable to avail ourselves of the intention which was to pay us the amount. To remedy this ambiguity of expression the Hon Mr Chase kindly recommended last spring to the Committee of Ways & Means the passage of such a resolution as would result in giving us the whole amount. Such a resolution we hope can be presented for your approval in the House.

Very Resptfly Yrs  
Butler & Carpenter

Hon'le Leonard P. Myers  
Washington, D. C.

IV - 670,671,672  
Philada. Jan'y 1866

Dear Sir;

Disappointed by the abrupt adjournment of Congress last summer we were unable to get our Indemnity Claim Before the House as had been anticipated. As it will shortly come up, perhaps in the unfinished business of the last session, we solicit v-ry earnestly your kind and considerate attention to and interest in its behalf; and that you may be duly informed as succinctly as possible, of its nature and history we beg to submit some of its leading features to your observation. We believe you are already cognisant of the incidents attending the claim before Congress; but you may not be fully aware of the reasons which caused it to be presented for the endorsement and approval of the legislature. Permit us to recite them.

When our contract was consummated in Aug. 1862 to furnish Internal Revenue Stamps we were necessarily under obligation to meet any and every demand therefor by the Revenue Bureau, and every preparation was made to fulfil these just and reasonable expectations. We were directed to push forward the manufacture as rapidly and extensively as possible; were informed that twenty millions of stamps weekly would not be too great a number at first; and that the estimated consumption would be from Six hundred and fifty millions to eight hundred millions stamps per annum. No exertion on our part, no outlay of capital, of labor and thought, was spared to place ourselves in position to supply this demand. We furnished weekly statements of our printing to assure the Department of a progress commensurate with its urgent representations; and were further stimulated by the presence of a government agent sent to hasten forward the preparation and delivery of stamps.

The result, however, proved altogether different from what the estimates assumed; and, instead of delivering 650,000,000 stamps by July 1. 1862\*we were called on for about 108,000,000 only up to Sept 30. 1862; or three month's labor! In fact, the consumption was about a seventh only of that calculated by the Department from the first rush of the demand. Thus far no future prospect of relief in a rapid increase of the consumption; and we find ourselves, as wherein you are being informed, great anxiety, labor and \*\* added with a heavy debt, \*\* we appealed to the Hon'le Comm'r & to the Sec'y of the Treasury for relief and with their approbation a claim was made for \$20,000 or less than the half of our loss on the year's business. It was endorsed by the Committee of Ways & Means and passed both Houses unanimously.

Subsequently upon application to collect the amount, it was discovered that through an unintentional ambiguity of expression in the section the whole purpose of its passage was frustrated; and we were forced to await the next annual meeting of Congress to remedy the error. The Hon'le Mr Chase very kindly brought the subject before the Committee of Way's & Means again, and recommended the passage of such an act as would give us the desired indemnity. It was duly prepared and but for the abrupt dissolution of the session would have doubtless passed. Thus deferred it will yet be presented and, we hope, passed to a successful issue.

It is proper to add that we have the hearty approval of this claim from the present Hon'd Commissioner of Int. Revenue, and have been assured of the endorsement by all the gentlemen in his Bureau who are familiar with its history. But though the original act of indemnity was passed in Mch 1863 we are yet, after an interval of nearly two years, deprived of receiving the award.

\*((These dates should be 1863 I think))

\*\*((This paragraph very badly blurred. Hardly readable))

We claim very respectfully yet earnestly that our case is one of much hardship. Our representations in this matter have been and are endorsed and seconded by the highest official authority. We have rendered every satisfaction in the fulfilment of our contract and persisted, despite our disappointment, anxiety of mind and heavy pecuniary loss, in carrying our fully and generously all the obligations incurred. It is certainly unjust and onerous that we should be called on to suffer from faults not our own, and obliged to bear heavy losses superinduced by our earnest efforts to meet the wishes of the Government and to spare the Revenue Bureau from the great loss and annoyance which an incomplete or unequal fulfilment of the contract would have inevitably and disastrously caused.

In view of the above facts which will be supported by the authorities mentioned herein, we solicit your kind and just influence and efforts in our behalf, and remain

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 3. 1865

Hon'le Jos J. Lewis  
Comm'r Int. Rev.  
Washington. D. C.

Sir:

We have the honor to inclose a communication received from Messrs A. Beecher & Sons in relation to their private stamp. We submit it to your consideration.

We were likewise requested by a Mr. W. S. Kyle No 9. State St. Boston, to prepare a small private stamp for matches which we declined under your late instructions. Mr. Kyle represented the obligation to use the large stamp model as very objectionable and onerous; and claimed that from the peculiar manner in which matches were put up for sale in New England (in cards with a slight tissue paper covering instead of boxes) the application of a large stamp would deprive them of the advantages of the 5% extra commission which the unusual expense of affixation would absorb. He begged us to lay this subject again before you which we do with hesitation. He would gladly embrace the option of cancellation as suggested by us, as an acceptable manner of meeting the difficulty.

A gentleman in St Louis has also applied "in vain" for a small stamp.

Very Resptfly  
Butler & Carpenter

Philada. Jany 4. 1865

W. G. Parkhurst Esq

Dear Sir:

Your communication endorsed on the letter of Collector Pierce commands our attention.

We regret exceedingly to learn that stamps are thus returned spoiled by being stuck together. It is possible that the dampness of the paste, affixing the direction on the pckge, may strike through the wrapper and cause the sheets to adhere which are in closest proximity to it. If this be the cause it can be remedied.

We can hardly think that hot sealing wax would cause the defect in question.

The sheets returned by Mr Pierce shall be supplied with good ones.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 4. 1865

W & T Liversidge

Gentlemen:

Have the kindness to forward us four barrels of gum similar to that recently received, at the earliest moment.

Very Resptfly Yrs  
Butler & Carpenter

Philada Jany 4. 1865

Messrs W & T Liversidge

Gentlemen:

Within please find check in your favor on the National Bank of Commerce for two hundred and eighty four 94/100 dollars (\$284.94/) in payment of your a/c maturing on this date. Check drawn by our Mr Carpenter.

Be kind enough to acknowledge receipt.

Very Resptfly  
Butler & Carpenter



Philada. Jany 5th 1865

Peter Burgert Esq

Dear Sir;

Your favor of the 27 ult is at hand and contents noted.

The cost of engraving a steel plate of Internal Revenue stamps is three hundred and fifty dollars.

Very Resptfly  
Butler & Carpenter

Philada. Jany 5/64 \*

Messrs Hostetter & Smith

To Butler & Carpenter Dr

Dec 31/64

Paper & Ptg 45.833 stamps 6¢ @ 9 117/137 4.52

\*((This date should be 1865))

Philada Jany 5/64\*

Messrs A B Sands & Co  
To Butler & Carpenter

Dec 31/64

Paper & Ptg	110.000	1/2	@ 6 8/32	6.84
Perforation	110.000	"	3	3.30
				<u>10.14</u>
Credit old a/c				2
Balance due B & C				<u>\$10.12</u>

\*((This date should be 1865))

Philada. Jany 5th 1865

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

Sir:

We have the honor to submit herewith our a/c in duplicate for stamps delivered during the month of December past.

Accompanying are also the statement in detail of said deliveries, duly certified by the Agent, Isaac Pugh, Esq, and the statement of Balance on hand in the delivery department on the 1st ins, as usual.

Trusting all may be found satisfactory we have the honor to remain,

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

Philada Jany 5th 1865

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

For the following Internal Revenue Stamps, delivered Isaac Pugh,  
Esq, Stamp Agent, for the month of December 1864, viz:  
31.956.941 @ 33¢ pr M      \$10.545.79/

Rec'd Payment  
Butler & Carpenter

Philada. Jany 5th 1865

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

For the following Internal Revenue stamps, delivered Isaac Pugh,  
Esq, Stamp Agent, for the month of December 1864, viz:  
31.956.941 @ 33¢ pr M      \$10.545.79/100

Rec'd Payment  
Butler & Carpenter

Inter Rev. Stamps Delivered by  
Messrs Butler & Carpenter, Month  
of December, 1864

Balance of Inter. Rev Stamps on  
Hands of Messrs Butler & Car-  
penter, December 31, 1864.

1 ct	68.200	1 ct	12,474.709
2 "	9,444.284	2 "	2,064.799
3 "	11.666	3 "	283.835
4 "	3.160	4 "	64.902
5 "	1,834.021	5 "	2,257.104
6 "	6.420	6 "	131.361
10 "	663.256	10 "	14,497.482
15 "	15.329	15 "	4,031.687
20 "	27.103	20 "	3,919.858
25 "	449.534	25 "	1,781.789
30 "	14.363	30 "	1,856.880
40 "	9.527	40 "	1,945.566
50 "	261.657	50 "	988.762
60 "	2.551	60 "	434.404
70 "	3.950	70 "	8.411
\$1	73.604	\$1	2,083.140
\$1.30	570	\$1.30	62.193
\$1.50	6,959	\$1.50	1,136.300
\$1.60	143	\$1.60	116.946
\$1.90	380	\$1.90	107.688
\$2	36,099	\$2	639.390
\$2.50	7,215	\$2.50	587.961
\$3	6,412	\$3	151.418
\$3.50	902	\$3.50	201.700
\$5	7,148	\$5	471.968
\$10	5,268	\$10	440.652
\$15	133	\$15	3,676
\$20	1,824	\$20	3,513
\$25	150	\$25	1,213
\$50	1,084	\$50	814
\$200	335	\$200	563
Proprietary 1 ct	14,126.730	Common proprietary	
" 2 "	2,302.744	" 1 ct	1,617.655
" 3 "	1,657.880	" 2 "	20,402.168
" 4 "	585.630	" 3 "	21.980
" 5 "	121.960	" 4 "	304.259
" 6 "	133.666	" 5 "	555.875
" 10 "	65,086	" 10 "	914,059
Total	<u>31,956,941</u>	Private Proprietary	
		" 1 ct	23,562,558
		" 2 "	1,278,047
		" 3 "	1,382,625
		" 4 "	1,282,352
		" 5 "	448,000
		" 6 "	189,293
		" 8 "	1,424
		" 10 "	197,200
		Total	<u>104,908,179</u>

I do hereby certify that the above  
account is correct, agreeing with  
mine.

Isaac Pugh  
Stamp Agent

philada Jany 6th 1865

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

Sir:

We respectfully solicit your authority to print the usual monthly supply of Two cent general stamps, viz, Fifty Thousand sheets, or ten million five hundred thousand stamps.

The demand during the last month was nine million, four Hundred and forty four thousand two hundred and eighty four stamps (9.444.284).

As business houses usually close and present their a/cs at the close of the old and beginning of the new year, it is very likely the demand for two cent stamps for checks and receipts will be larger than ordinary this month. Hence the propriety of our being fully supplied.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 6th 1865

D. C. Morehead, M.D.  
No 19 Walker St.  
New York

Dear Sir:

Your favor of the 4th inst inclosing check for \$249.96 in full payment of our a/c is duly rec'd, for which be pleased to accept our thanks.

Herewith we send you three sheets of different orange shades taken from the plate.

You will please decide on the color you desire; mark the sheet, and return them to us at your early convenience.

Very Resptfly Yrs  
Butler & Carpenter



Philada July 6, 1865

I. E. McGrew

Dear Sir:

Your favor of the 3rd inst is at hand & contents noted.

The cost of engraving a steel plate of Internal Revenue Stamps is three hundred and fifty Dollars.

We inclose Departmental Circular in relation to private stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada Jany 6. 1868

D. M. Bennett Esq

Dear Sir:

Yr favors of the 3rd & 4th insts are duly at hand.

Our charge is uniform for engraving Internal Revenue Stamp plates, and is three hundred and fifty dollars.

We have the honor to add that by a ~~present~~ ruling of the Int. Rev. Bureau we are not permitted to engrave stamps of so small a size as you desire. Should this decision be rescinded however, we will be happy to inform you if you so desire.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 7. 1865

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

Sir:

We most respectfully solicit your earnest attention to the following remarks which a sincere conviction of duty compels us to submit to your judgment and consequent action.

Under our present contract, as you are aware we cannot print Government stamps unless duly authorised by you. We have received permission to prepare a month's supply at a time, said permission being renewed at intervals by our request. Hence, of certain varieties of stamps most in demand, we have at the most, but a very inadequate supply which an unusual demand for consumption, or an accident to our machinery or any unlooked for interruption might not only entirely exhaust but leave us without the power of continuing to meet the regular requisitions. The annoyance, the confusion and loss of revenue to the Government would be very great and we would be properly charged with neglect in not being prepared to meet any such emergency.

Suppose for example a fire should break out despite the most rigid care, in one of our apartments. While the building itself might remain from its character almost uninjured, the material in the room, being highly combustible - i.e. paper printed in oil colors - would be destroyed; or, if saved from burning by water, the remedy would be almost as bad as the disease, for the gummed sheets would become utterly worthless and an entire loss.

To guard against any such mischance we have a splendid fire proof vault in the Philadelphia Bank of this city, one of the most perfectly fireproof buildings in the country, being constructed in the most durable manner of massive granite. In this vault are being placed the surplus balances of Government stamps of the higher denominations which are amply sufficient to supply the Government for months, should our present establishment be utterly ruined. But, Sir, we have no balances of the Two Cent General, and of the One, three, four, five, six and ten cent Proprietary stamps to place therein. These are all most important stamps, in continual daily use in great numbers. In fact, the bulk of the stamp revenue is derived therefrom, as a momentary glance at our monthly statement of deliveries in detail will at once demonstrate. Surely, Sir, the best interest of the country demands that an adequate supply, say three month's supply, of these stamps, should be thus put away in positive security whereby the Government will have a perfect guarantee against loss and delay from an inadequate amount of these stamps.

We have spoken to gentlemen of high position and trust with regard to this matter and there is but one opinion thereon. We beg you to reflect on the consequences of any mishap whereby our daily stock should be cut down. We are free to confess that we labor

under the greatest anxiety with respect to our position; and we are most solicitous to be released from it in the manner proposed.

We beg, therefore, most earnestly, honored Sir, to be authorised to prepare from two to three month's supply of the following stamps, to be safely deposited in the vault referred to and there remain intact as a reserve against any, at present, unforeseen but, at least, possible emergency i.e.

125.000 sheets	or	26.250.000	One cent	Proprietary
30.000	"	"	Three	"
10.000	"	"	Four	"
2.000	"	"	Five	"
10.000	"	"	Six	"
**1 000	"	"	Ten	"

The above amounts are estimated from the monthly deliveries of the past four months.

Submitting these considerations to your earnest attention, we remain

Very Respectfully Yours  
Butler & Carpenter

\*\*(( This figure should be 10,000 I think))

Philada. Jany 7. 1865

C. H. Parsons Esq

Dear Sir:

On the 5th we forwarded our a/c to the Hon Comm'r for December's deliveries.

Will you be kind enough to get it through at as early an hour as you well can.

We have addressed Mr Chase & various members of Congress respecting our claim, and hope something may yet be done. It is hard to be at this moment, after two years and four months of hard labor and care with our contract, still deeply in debt and this very fact, dear Sir, compels us to trouble you thus to aid our efforts in getting our a/cs promptly settled.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 9. 1865

Hon W. D. Kelly  
Washington D. C.

Sir:

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

It was not our purpose to burden you with the introduction and charge of our claim; but simply to give you a succinet account of its history and merits so that, when presented by the Hon's Chairman of the Committee of Ways & Means for the sanction of the House you, duly informed thereon, might kindly and properly give your valuable support in its passage.

Expressing our sincere obligations for your prompt and cordial acknowledgment of our application we have the honor to be

Very Resptfly Yr  
Obt Servts  
Butler & Carpenter

Philada. Jany 9. 1864\*

W. S. Kyle Esq  
No 9. State St.  
Boston. Mass.

Dear Sir:

A communication, dated 6th inst from the Hon'le Comm'r of Int. Rev rescinds the obligation of using the large model for private stamp and authorises the preparation of private stamps of sizes corresponding with those of the Government Proprietary stamps of similar denominations. A strict adherence is demanded, however, to that provision of the 156 Section of the Tax or Excise Law, describing the manner of affixation on box or pckge of said private stamp.

By complying with that provision you can have such a stamp engraved as you described to our Mr C.

Be kind enough to advise us of your wishes in the matter and we will be ha-py to give it every attention.

Your only cost will be for the engraving viz \$350 for the plate and one half or \$175 for retouching or reengraving it when 30,000 imps shall have been printed therefrom. Each sheet prints 210 stamps; hence 30,000 sheets will produce 6,300,000 stamps.

Has anything been done with regard to your fraudulent neighbor? Duty to the Government as well as your own interests and the proper protection of the community demand his exposure and punishment.

Very Resptfly  
Butler & Carpenter

\*((This date should be 1865))

Philada. Jany 9. 1865

Jas. Eaton Esq  
Utica. N.Y.

Dear Sir:

You are hereby informed that the order of Oct last requiring a large stamp to be used for private match duty is rescinded and you are permitted to have engraved a private stamp of the same size as the Government Proprietary stamps of similar denominations. It is, however, directed that the use of this small stamp shall be in strict conformity with the provision of the 156 section of the Excise Law with regard to its affixation.

If you determine to have such a stamp we will be pleased to engrave it. Our terms etc are contained in our communication dated Nov 26. 1864.

Very Resptfly Yrs  
Butler & Carpenter



Philada Jany 9. 1865

H. Stanton Esq

Dear Sir:

We have the honor to state that the Hon Comm'r of Int. Rev. will permit the use of private stamps of the size of the Government Proprietary stamps of similar denominations, provided the affixation on the box or pckge be so made that in opening the same or using the contents thereof, the said stamp shall be effectually destroyed.

We can thus engrave you private stamp if you so desire. The charge is \$350 for engraving the plate and one half or \$175 for retouching when 30,000 impressions shall have been printed therefrom. The one cent stamps print 210 to each impression: hence 30,000 sheets give 6,300,000 stamps.

You have no other cost to encounter; and secure the 10% commission on all orders from yr private plate over \$500 worth of stamps. This extra commission over the government stamp (5%) quickly defrays the cost of the engraving and the clear profit thereafter is a very important item.

Very Resptfly Yrs  
Butler & Carpenter

Philada Jany 9. 1865

Messrs Cowles &amp; Leste

Gentlemen;

A communication from the Int. Rev Dept. rec'd today, withdraws the order requiring the large stamp and permits the small to be prepared. A strict adherence to the provision of section 156 of the Excise Law is, however, commanded in the use of the small stamp. This provision demands the affixation of the private stamp on the box or pckge "in such manner that in opening or using the contents thereof the said stamp shall be effectually destroyed."

As your long stamp is not yet completed, owing in great measure to the eye-inflammation of the artist charged with engraving the head, we submit the matter de novo to your decision. If you can use the 8¢ stamp and comply with the above regulations we presume you will prefer to do so, and not undergo the expense and trouble of the long stamp - returning to the original model. If one 8¢ small sized stamp won't meet the above laws of affixation, perhaps, two of 4¢ each (same size as your model) will.

Submitting the questions, we remain

Very Resptfly  
Butler & Carpenter

Philada. Jany 9. 1865

D. M. Bennett Esq

Dear Sir;

A communication from the Int. Rev. Bureau, dated 6th inst, rescinds the obligation to have large private match stamps and accords authority to use private stamps of the size of the Government proprietary stamps. It is, however, insisted on that the provisions of the 156 section of the Excise Law shall be conformed to strictly. This provision requires the affixation of the private stamp on the box or pkge in such a manner that in opening the same or using the contents thereof, the said stamp shall be effectually destroyed.

The price for engraving the plate of stamps is \$350 with a charge of one half or \$175 for retouching or reengraving when 30,000 impressions shall have been taken therefrom. A plate of one & two cents government size prints 210 to the sheet; hence 30,000 imps produce 6,300,000 stamps, representing a tax only of \$63,000 or \$126,000, if it be a two cent stamp.

The engraving is your only expense; and you are entitled to the 10% Commission on all orders over \$500 for your private stamp. This extra comm'n quickly pays for the engraving.

We will be pleased to engrave your stamp if you indicate your wishes in regard to its making up.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 9. 1865

Thomas Allen, Esq  
St Louis. Mo.

Dear Sir:

A communication from the Hon Comm'r Int. Rev. rec'd by us this day states that, in consequence of the considerations urged by ourselves and various match manufacturers, the order requiring the long private match stamp is rescinded, and stamps may be prepared of the same size as the corresponding denominations of the government general stamps. An adherence to the 156 section of the Excise Law is, however, required as follows, viz: "That in all cases where such stamp is used, instead of his or their writing the date therein, the said stamp shall be so affixed in the box, bottle or pckge, that in opening the same or using the contents thereof, the said stamp shall be effectually destroyed."

Complying with the above regulations, you can have a small stamp engraved. The cost is \$350 for the plate, with a charge of one half or \$175 when 30,000 impressions from the plate shall have been printed. A stamp of the Government 3¢ size prints 170 to the sheet, consequently 30,000 impressions will produce 170,000,000 stamps or represent a tax value of \$15,000. You have no other charge to meet but that of the engraving; and get the 10% commission on all orders over \$500 for your private stamp.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 9. 1865

T. T. Bent Esq  
Sec'y

Dear Sir:

A communication rec'd this day from the Hon'le Comm'r of Int. Revenue is to the following effect - viz: The order requiring the long stamp for private match stamp is rescinded; and private stamps can be prepared as heretofore of the Government proprietary size. The strict adherence is, however, insisted on the provision of the Section 156 of the Excise Law. i.e. "That in all cases where such a stamp is used, instead of his or their writing 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."

Thus authorized to have a private stamp of the small size, freeing you from every expense save the engraving, you will, if you so wish, instruct us concerning your model and we will at once put it in hand.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jan'y 9. 1865

E. T. Russell Esq

Dear Sir:

A communication from the Hon's Comm'r rec'd this day, states that in view of considerations urged by ourselves and various match manufacturers, he has determined to rescind the order for long private match stamps and permit them to be made of the corresponding sizes of government proprietary stamps.

He requires, however, that the provisions of section 156 of the Excise Law shall be strictly conformed to - viz: "That in all cases where such stamp is used, ~~instead~~ of his or her writing the Date thereon, the said stamp shall be so affixed on the box, bottle or pckge, that in opening the same or using the contents thereof, the said stamp shall be effectually destroyed."

You are thus at liberty, complying with the above regulation, to have a small private stamp.

Very Resp<sup>tly</sup> Yrs  
Butler & Carpenter

Philada Jany 9. 1865

Messrs A. Beecher &amp; Sons

Gentlemen:

We have this day a communication from the Hon'le Comm'r of Int. Revenue wherein it is stated that in view of the considerations urged by ourselves and various ~~match~~ manufacturers the order requiring the long private match stamp is rescinded and permission granted to prepare such stamps of sizes corresponding with those of the government Proprietary stamps. The Comm'r requires however that ~~in~~ using this small stamp the provision of the 156 section of the Excise Law shall be conformed to; viz: "That ~~in~~ all cases where such stamp is used instead of his or their writing 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."

We will, therefore, proceed to engrave your stamp at the earliest hour.

Very Resptfly  
Butler & Carpenter

Philada. Jany 10th 1865

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

Sir:

Your esteemed communication of the 6th inst commands our respectful attention.

We have at once advised the various parties, some eight in number, who were anxiously awaiting your decision in the matter, conveying to them permission to use small stamps, provided they comply strictly with the affixation provision of the 156 Section of the Excise Law.

May we beg you to return us the model for A Beecher & Sons, inclosed you on the 1st Dec. 1864?

With great respect we remain  
Yr Obt Servants  
Butler & Carpenter



Philada. Jany 10th 1865

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

Sir:

Should not the receipt taken by corporations; as railroad, canal, manufacturing, gas etc companies, - on the payment of dividends or interest, be duly stamped with the appropriate two cent stamp in each individual case? And does not the neglect to do so render such a receipt invalid?

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 10/65

Hon Sam'l J. Randall.  
Washington. D. C.

Dear Sir;

Disappointed by the abrupt adjournment of Congress last summer we were unable to present our Indemnity Claim for the approval of the House.

It will, however, be introduced in the Appropriation Bill of this session; and we earnestly solicit your valuable support in aid of its passage.

Very Resptfly Yr Obt Servts.  
Butler & Carpenter

Philada. Jany 11. 1865

Messrs Hutchings & Hillyer

Gentlemen:

Annexed please find our a/c for order No 7599 delivered  
on the 9th inst.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 11. 1865

Messrs Hutchings & Hillyer

To Butler & Carpenter Dr.

Jany 9/65

Paper & Ptg 13.125 4¢ @ 2 8/10¢ pr M .36¢

Philada Jany 11. 1865

Jos Haydock Esq  
To Butler & Carpenter Dr

Jany 9/65  
Paper & Ptg 10.500 1¢ @ 1 4/37¢ 12¢

Philada Jany 11. 1865

Messrs Demas Barnes &amp; Co.

To Butler &amp; Carpenter Dr

Jany 7. 1865

Paper & Ptg	16.500	2¢ 8 21/37	1.41
"	33.000	4¢ 8 40/137	2.75
Perforation	49.500	3	1.48
			<u>5.64</u>

Philada Jany 11. 1865

Hon Chas O'Neill  
House of Representatives  
Washington. D. C.

Sir:

We have recently understood that Dr A.K. Smith, stationed at present in our city in charge of the U. S. Laboratory will possibly be relieved from duty here and ordered elsewhere.

We trust you will not deem it officious if we solicit your influence with the Secretary of War to arrest this contemplated action; and, if you can secure the valuable assistance of the Hon'e W. D. Kelly to second your efforts, the happiest results will doubtless be attained.

Dr Smith, as we are informed, has had entire charge of the establishment at the corner of Sixth & Oxford Sts from its inception; has organized and perfected its management; and is, in short, identified with the history and conduct of the institution. Aside from his being a highly competent and efficient officer his character for integrity and conscientious discharge of duty needs no eulogium. While it would be difficult to replace him adequately in this position, you may well consider whether the best interests of the Government can be more advantageously subserved under a different and new administration. As Dr Smith resides within your district you can at once serve a constituent while you aid a valuable officer to retain his present honorable position.

Very Res<sup>t</sup>ly Yrs  
Butler & Carpenter

Philada. Jan'y 12th 1865

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

Sir:

Your important communication of the 11th inst, in reference to the subject of a suitable surplus of certain stamps, enlists our earnest attention.

Having printed adequate balances of the various private match stamps, based in great measure on the representations of the proprietors as to their individual average consumption, we now find it necessary to discharge the majority of our printers. As they are all skilled and responsible workmen we are anxious to retain them as long as possible, in view of any increase in printing as was caused, for instance, by the last modifications of the Stamp Law; and the very absence of pressing orders at this moment affords us the best opportunity of quickly and uninterruptedly making up the required balances. Hence our application at this junction for the necessary authority.

In view, however, of any radical changes in the law with regard to the use of stamps,- an undesirable contingency we had not at all contemplated,- your suggestion of the impropriety of now directing an appropriate balance to be prepared is at once just and prudent.

In connection with the belief expressed of probable "radical changes" in the Stamp Law, it is not unnatural for us to be in an understandable apprehension and anxiety of mind. We had hoped that the daily increasing proofs of the advantages of the present system, and of the rapidly advancing resources of revenue derived therefrom, would have tended to give a wider field of application to its operations, rather than to circumscribe its influence; and we venture very respectfully to add that any radical changes in the two cent general and proprietary stamps, of a nature to diminish their use and consumption, would be a fatal blow to the most valuable sources of stamp duty.

The two cent general stamp, though restricted in its use to receipts above twenty dollars in value, realizes for the Government about two hundred thousand dollars monthly; and, indeed, this stamp, together with the proprietary stamps, make up the great bulk of all stamp revenue.

If it be consistent with your views of public duty, we would be very much indebted for a knowledge of the character and extent of the anticipated changes in the law. It behoves us to commence at once to "put our house in order", should any unexpected arrest of our deliveries be probable; and, in view of such a contingency, we regret not to have earlier suspected its possibility. We are compelled under our contract, and by a sense of public obligation, to be in constant readiness to meet any requirements of consumption of stamps, while we are, on the other hand, subject to the sudden and vital modifications of the law, at any moment, during the sessions of Congress. It is difficult and harrassing thus to steer between the Scylla of public duty and the Charybdis of personal business \* and thus far we have not very successfully excluded the latter danger.

Very Resptfly  
 Yr Obt Servts  
 Butler & Carpenter

Philada. Jan'y 12. 1865

Messrs G. Farr & Co.

Gentlemen:

Your communication of the 10th inst, inclosing card, is duly rec'd & contents noted. We acknowledge also receipt this P.M of the photograph of Mr. Farr.

We will prepare a model at the earliest moment for your approval and give every attention to pushing forward yr stamp.


We have the honor to state that we can make no discount on our engraving charges. We beg you to bear in mind that every private stamp order deprives us of so much printing from the general government plates which from our contract must be engraved without cost. We would also add that despite the great increase in the cost of skilled artist's labor, steel, machinery etc we have made no advance in our charge for engraving since June 1863. We cannot, however, afford to lessen it at all.

We have no knowledge of any anticipated change in the stamp law affecting your manufacture. We have, however, made direct inquiry recently in relation thereto and will doubtless be duly and quickly apprised of any modification should it be entertained by the Comm'r or Congress. It will require about six weeks to engrave your plate.

Very Resptfly Yrs  
Butler & Carpenter



Philada Jany 13/64

Messrs  Farr & Co  
Athol Depot  
Mass

Gentlemen:

Herewith please find model for yo one cent stamps,  
made up in accordance with your wishes.

You understand that Mr Farr's portrait will occupy  
the place of this present vignette.

Be pleased to return it promptly that we may for-  
ward it to Washington for approval and press it through.

Very Resptfly Yrs  
Butler & Carpenter

Philada Jany 14.th/65

Messrs Brown & Durling  
Wadsworth  
Medina County. Ohio.

Gentlemen:

Your favor of the 10th inst is just rec'd.

Our charge for engraving a steel plate of one cent stamps is three hundred and fifty dollars (\$350) and one half additional (or \$175) when 30,000 impressions shall have been printed and used from the plate. The sheet prints 210 (two hundred & ten) stamps and 30,000 imps produce six millions three hundred thousand stamps (6,300,000)

It will require six weeks from the date of the Comm'r's approval of the model to engrave the plate. You have no other charge than that of the engraving to encounter in the small stamp.

If you wish a head engraved, send us a large size photograph. If any other design, please designate it.

Very Resptly Yrs.  
Butler & Carpenter

P.S. We have engraved Barber's stamps. No other party is authorized to engrave and print adhesive revenue stamps than us.

Philada Jany 14 1865

Messrs W & T Liversidge

Gentlemen:

We acknowledge receipt of last invoice of gum & a/c.

Have the kindness to forward us Four barrels more of the same at your early convenience.

Very Resptfly  
Butler & Carpenter

Philada. Jany 16th 1865

W. S. Kyle Esq  
Boston. Mass.

Dear Sir;

Your favor of the 13th inst is duly received with inclosures.

The photograph will answer; and your general instructions have our earnest attention.

No time will be lost in pushing your stamp to completion.

Very Res<sup>t</sup> tly Yours  
Butler & Carpenter

Philada Jany 16 1865

Wm E. Doolittle Esq  
Hayesville Ashland Co.  
Ohio

Dear Sir:

Your favor of the 11th inst is duly rec'd and contents noted.

The cost of engraving a private match stamp plate one cent, printing 210 to the sheet, similar in general design to the one inclosed, is \$350, with a charge of one half (or \$175) for retouching the plate when 30.00 imps or 6.300.000 stamps shall have been used therefrom. Our price is uniform; and this will be your only expense for such a stamp; printing, paper, perforating and gumming being charged to the government.

Your commission on the private stamp is 10% on amounts over \$500, or 5% in excess of the Commission allowed on the government stamps.

Time required to engrave your plate will be six weeks from the date of the approval of model by the Hon'le Comm'r Jos. J. Lewis.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 16. 1865

D.M. Bennett Esq  
Cincinnati, Ohio.

Dear Sir:

Your favor of the 12th inst containing drawings is duly rec'd, together with check endorsed to our order on City Bank for \$350, in prepayment of your stamp plate.

You request the stamp to be engraved as larger than the models inclosed, stating that they are the "exact size of the top of the box" whereon you purpose using the stamp.

Permit us to enquire whether in opening or getting at the contents of this box the stamp becomes effectually destroyed? From your language we apprehend that merely placing it on the top of the box is, in your belief, a compliance with the law. Such, however, is not the case unless the box be of such conformation that the stamp on the top must be torn apart on opening the pckge. We suggest that you send us a specimen of the box you use, in order that we may decide whether the provisions of the law, as explained by the Hon Comm'r, are complied with in this stamp. Were we to engrave such a stamp and it should be consequently condemned by the Bureau of Int Rev. you would be put to considerable expense, loss and annoyance to no purpose. It is "best to be sure we are right, then go ahead." The stamp you require is, moreover so small, that it is almost impossible to put on it the requisite amount of security against counterfeiting. If an arrangement can be made whereby this objectionable feature may be overcome it is highly desirable.

Have the kindness, therefore, to send us a box put up in your usual manner and you may depend on our using our best efforts to give you a private stamp which shall at once comply with the law while it is handsome and well secured against facile imitation.

Very Resptfly Yrs  
Butler & Carpenter

Philada Jany 16. 1865

Messrs Hostetter & Smith

Gentlemen;

Your favor of the 13th at hand.

We have enough of your stamps on hand to fill two orders of \$2500 each.

Very Resptfly  
Butler & Carpenter

Philada. Jany 16. 1865

C. H. Parsons Esq

Dear Sir;

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

We are truly indebted to you for the kind attention to our a/c. Having been advised of its official endorsement we expect within a few days to receive the dft therefor.

Your interest in our Indemnity Claim is all the more disinterested and cordial from its having become to you as to us all, not only a twice, but, perhaps, a hundreth times told tale; and it would be strange, indeed, if supported by such warm friends and innate merit it should fail. However, what is more uncertain than Congressional legislation?

We have learned that it has been duly incorporated by the Committee of Ways & Means in the miscellaneous appropriation Bill. Hence it is not, perhaps, necessary to go to Washington for that purpose; but we agree with you that it would be well to be on hand at the proper moment.

In the meanwhile, expressing our high sense of your friendly offices we remain

Very Truly Yours  
Butler & Carpenter



Philada Jany 17. 1865

Charlton T. Lewis Esq

Dear Sir:

Your favor of the 16th is duly at hand. We are happy to learn that there is progress being made in the renewal of the Contract. Should Congress make any important changes in the use of stamps (and who can answer for the legislation of any session?) we might find ourselves with a Dead Supply on our hands; fair to look on but ashes to the touch. However, in this we must take our chances; the important point is to secure a renewal.

The suggestion that the Government should furnish the paper and take a receipt therefor, exacting a strict a/c of its consumption, is one which commends itself on examination, and we can have no objection whatever to it. On the contrary, anything that tends to put ourselves in a better position with regard to the guarantee of a proper conduct of our business is what our wishes and duty continue to seek. Therefor, dear Sir, you will be pleased to understand that this provision is one which we rather favor than otherwise. It is a protection to us as well as the government.

We regret to learn your opinion of our Claim's chances this session. However, there is yet time to think over this.

Very Truly yours.  
Butler & Carpenter

Philada Jany 18. 1865

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

Sir:

We have the honor to solicit your approval of the inclosed  
model for a match stamp for Messrs G Farr & Co. Mass.

Very Resptfly Yrs  
Butler & Carpenter

Philada Jany 18/65

D. Barnes & Co

Gentlemen:

Your favor of the \* enclosing check for 5.64/ is  
duly rec'd.

With thanks we remain

Very Respt Yrs  
Butler & Carpenter

\*((Date completely faded))

Philada. Jany 18th 1865

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

Sir:

Our stock of One cent Proprietary on hand of the Government stamp, amounts to about Seven millions five hundred thousand, or a month's ordinary supply.

We request the usual authority to prepare enough of these stamps to supply the vacancy created by their consumption, i.e. 40,000 sheets or 8,400,000 stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jany 16/65\*

G Farr & Co  
Athol Depot  
Mass.

Gentlemen:

Your favor of the 16th is at hand.

Your instructions shall be duly heeded. We forward the  
model to Washington today. \*\* head is already in  
hand.

Very Respectfully Yrs  
Butler & Carpenter

\*((This date should be 18th not 16th ))  
\*\*((These words completely faded))

Philada Jany 18. 1865

Messrs Cowles & Leete

Gentlemen:

Your favor of the 16th at hand.

Presuming from the tenor of your letter wherein you reluctantly adopted the large stamp we supposed you would quickly avail yourself of the permission accorded of using the smaller one, the original model sent in. Hence, to prevent delay as much as possible, we have pushed it forward while awaiting Mr Coe's decision.

We inclose you an impression to show you how near completion it is. The large stamp is by no means so much advanced.

At any rate, however, decide frankly upon your preference and we will engrave the other if you so wish.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Jan'y 18. 1865

Charlton T. Lewis Esq

Dear Sir:

Why would it not answer to have a special water marked paper for stamps? A paper could be so waterwarked that each stamp would have the sign thereon. Again the paper might be tinted a slight buff, or blue, or pink.

Some such characteristic as this would be specific. The manufacturer would furnish it under oath and contract to the Government to be delivered to us, or we furnish it ourselves if so desired.

The paper might be water marked - U. S. in small letters to fit each stamp and the designation of the stamp also introduced in the water mark, as for example. U. S. 1 - U. S. 2 - U. S. 3.

We commend these hints to yr earnest attention. We think of making the suggestion to the Commissioner. The cost of the paper will be of course increased; but it will have a distinct significance which we believe the Government seeks.

Very Resptfly Yrs  
Butler & Carpenter

The English penny postage stamp is watermarked.

THIS PAGE TORN FROM THE BOOK - EVIDENCE SHOWS IT HAD BEEN  
USED



Philada. Jany 18th 1865

D. W. Cheesman Esq  
San Francisco. Cal.

Sir:

We have recently received two orders Nos 2331 & 2338 Agency for Internal Revenue Stamps from the Revenue Bureau, to be forwarded to you; and the boxes containing said stamps are now en route to your address.

We have thought it would be a convenience should we forward you a schedule, as it were, of the contents of each box, whereby your knowledge thereof can be directed intelligently, without being obliged to open each package to ascertain the character of stamp therein.

We submit therefor on the next page the memorandum in question, and have the honor to remain

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Order No 2231 Ag. in box No 6. Order No 2338 ag. in boxes Nos.1.2.3.4. &5.

Box #1				
4000	sheets	Gen'l	2¢	stamps
4000	"	"	5"	"
1000	"	"	50"	"
360+40	"	"	\$2	"
50	"	"	\$10	"
25	"	"	\$20	"
15	"	"	\$50	"
33 7/8	"	"	\$200	"
3000	"	Propy	2¢	"
2000	"	"	3¢	"

Box #2			
6000	shts	Gen'l	2¢
3000+68	"	"	25¢
1000	"	Prop.	1¢
3000	"	"	2¢
1000	"	"	3¢
1000	"	"	4¢

Box #3  
12000 sheets Propy 1¢

Box #4  
12000 sheets Propy 1¢

Box #5  
1000 sheets Gen'l 3¢

Box #6  
4761 190/210 sheets Prop 1

((This memorandum belongs with letter to D.M. Cheesman, IV - 719))

Philada Jany 24. 1865

Messrs A. Beecher &amp; Sons

Gentlemen:

To our great surprise we have received an order this morning from the Department to forward you a thousand dollars' worth of your private stamp. We beg to say that it was only on the 12th inst that we received the model approved from the Comm'r of Internal Revenue; and we notified you that the usual time necessary to prepare the plate for the press was about six weeks.

It will be impossible to have your plate ready under ten days from the present and then some days will be required to print, gum, press & perforate the impressions required. We must first forward you the proof when you will designate the color wherein you desire the stamp printed. As our a/cs are settled monthly with the government the presentation of an order, charged ~~in~~ this month, which cannot be filled until the next subjects us to considerable embarrassment; and we suggest very respectfully that you have the order changed to the government proprietary stamp. Be kind enough to notify the Department accordingly that the change may be duly made in the requisition. Otherwise you will have to wait at least two weeks for your private stamp.

\* furnish it then as that period will be twelve or fourteen days ahead of our limit.

We think your stamps will look best printed in a blue. It is considerably advanced already.

Very Resptfly Yrs  
Butler & Carpenter

\*((These words completely faded))

Philada. Jan'y 24. 1865

W Gates Esq

Dear Sir:

We have a balance on hand of your one cent match stamps of about two millions, prepared duly in accordance with your representations of the wants of your business, in order that you might suffer no loss or inconvenience from the unavoidable delay which the want of stamps would cause. Much to our surprise and regret, however, our attention is drawn to the fact that your orders are by no means equal to your estimates and that, instead of increasing in number and frequency, they rapidly diminish. Thus we have not been called on to send you stamps (and then only a small amount) since the 6th December last.

We would be pleased to know what is the peculiar reason for this great falling off, or whether there are good grounds to anticipate a favorable change in the orders for your stamps.

Very Resptfly Yrs.  
Butler & Carpenter

Philada. Jany 25. 1865

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

Sir:

We solicit authority to print (10,000) ten thousand additional sheets of three cent Proprietary stamps.

The demand for these stamps is fully equal to the supply prepared in accordance with the above limit.

Very Resptfly Yrs  
Butler & Carpenter

THIS LETTER CANCELLED

Philada. Jany 25th 1865

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

Sir:

We have the honor to transmit today to your address, per Adams Express Company, a design composed of Internal Revenue Stamps which will, we hope, commend itself to your approbation and serve to decorate the walls of your official chamber.

We have endeavored to illustrate by this design our firm and proud belief that the Arch of the Union, strengthened and supported by taxation, guarded by the invulnerable shield of a strong Government, and watched over and preserved by the pure patriotism and able counsels of our immortal Washington, must forever remain a wonderful monument of what man can achieve when actuated by an ardent spirit of Liberty, Justice and Wisdom.

Very Resptfly  
Yr Obt Servts  
Butler & Carpenter

THIS LETTER CANCELLED

Philada Jany 24th 1865

Hon'le Thaddeus L. Stevens.  
Chairman of the Committee of Ways & Means.  
Washington. D. C.

Sir:

It is probably our duty, or, at least, to the advantage of the Government and a benefit to an important manufacturing \* of our country that we should draw your attention to the very possible diminution of stamp revenue derived from friction matches within a month or two past, as compared with the estimates of the manufacturers themselves, and the just expectations of the Internal Revenue Bureau.

The consumption of stamps for this purpose is about a fourth only of what it should be.

The cause of this deficiency is, we believe, a matter of general complaint, and is found in the facility with which matches can be manufactured in Canada and the provinces and sent into the United States free of stamp duty. Parties have not only moved over the border to carry on the business, as we believe was intimated in the recent report of the Hon'le Comm'r of Internal Revenue, but we are informed that, unwilling to incur even this inconvenience, persons manufacture matches in gross in the U. S. in bond, send them to Canada, from whence they are immediately returned again to be sold in ruinous competition with honest and law-abiding citizens engaged in the same manufacture.

Of course the revenue must decrease; the temptation to commit fraud is great; and men complain justly that their honesty proves their ruin.

Many match manufacturers have had private stamp plates engraved at a very considerable expense; and as it is necessary to preserve a balance of each particular stamp always on hand to meet promptly any demand therefor, we required estimates of probable consumption from each party. We were informed that a certain amount would be needed and that, in about three months from the commencement of the operation of the law, the demand would be very materially enhanced; as a very large stock had been prepared in anticipation of the passage of the ordinance, and until the exhaustion of this stock, requiring, perhaps, three months from the 1st September last, the business would not assume its average and usual energy and extent. The period of time stated has elapsed; and, while the estimates have not been fulfilled in a single instance, the consumption of stamps for matches decreases instead of increasing. Our daily & monthly delivery a/cs demonstrate this fact.

\*((This word completely faded))

The stamp tax is found to be the best guarantee to the Government of bona fide paid duty; the match manufacturers generally \* accustomed to its requirements and the system \*  
 No other mode of taxation affords the \* and  
 advantage both to the Government and \* Fraudulent  
 returns are possible \*

The fact that the box or package is stamped demonstrates the fulfillment of the payment; and the absence of the stamp exposes the seller to prosecution and punishment at any moment; and the interests of the fraternity keep a sharp scrutiny in this regard. To substitute, therefore, another method of taxation for this manufacture would deprive the Government of its present guards over false returns and improper collusion between interested parties and corrupt officials, while the majority of the extensive manufacturers would also suffer the loss of outlay made to procure their special stamp plates.

We feel, Sir, that our representations in this matter are fully warranted by the facts within our own knowledge, and have no doubt they will be strongly corroborated by the proper officers of the Internal Revenue Bureau.

It would appear that the simple enactment requiring all matches sold in the United States, whether domestic or foreign made, to be stamped alike, would meet the question and, while destroying the opportunity of great frauds on the revenue, give satisfaction to those parties who have suffered so seriously in their legitimate business.

We have the honor to remain

Very Respectfully Yr Obt Servts  
 Butler & Carpenter

\*(These words unreadable)



Philada. Jany 27. 1865

T. T. Bent Esq  
Sec'y

Dear Sir:

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

We have the honor herewith to inclose specimens of  
the various stamps engraved by us for matches etc.

Very Resptfly Yrs  
Butler & Carpenter

*Wm. C. C. Math Co.*

Philada. Jany 30. 1865

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

Sir:

It is with much regret and chagrin that we learn the entire disappointment of our hopes in regard to the picture which we had the honor to forward you on the 25th inst. Through the gross and culpable negligence and abuse of the employes of Adams Express Company, the case containing the picture, though most carefully packed and emphatically marked, must have been subjected to the most reckless treatment. It has been returned to our packers; and examination reveals the plate glass crushed to atoms, the frame split and severed; and the paper, whereon the design is made, torn and defaced. Thus the labor of many weeks is brought to naught; and we are deprived of presenting you with what was really an unique and beautiful specimen of art. We must, however, take heart and begin again. It will require a delay of some weeks when we trust to transmit you the picture in safety. With much respect

Yr Obt Servts  
Butler & Carpenter

Philada. Feb<sup>y</sup> 1. 1865

Wm Gates Esq

Dear Sir:

Your favor of the 27th ult at hand and contents noted.

The reasons you allege for the falling off in the consumption of stamps for matches are in due explanation thereof. We observe, however, that you omit reference to a source of competition of which others complain, viz: the power enjoyed by certain parties to manufacture matches in Canada and the provinces and sending them hither without duty or stamp tax, undersell native-made matches. Indeed, some manufacture in bond here as we learn and, sending them to Canada, have them immediately returned, thus avoiding duty and defrauding the honest manufacturer and government alike. This, however, will doubtless be corrected by Congress ere long, as should be done, by directing all matches, foreign or domestic, to be stamped. When you know of parties evading the law it is your duty to yourself and the Government to inform the Revenue Department that they may be punished and the rascality checked.

You are not alone in the diminution of your business. It is general, and you should presume you had a fair share of the trade.

Very Resptfly Yrs  
Butler & Carpenter

Balance of Inter Rev. Stamps on  
Hands of Messrs Butler & Carpenter,  
January 31st, 1865

Inter. Rev. Stamps delivered  
by Messrs Butler & Carpenter,  
Month of January, 1865.

	1 ct	12.467.359		1 ct	7.350
	2 "	4.693.304		2 "	9.509.495
	3 "	259.245		3 "	24.590
	4 "	52.216		4 "	12.686
	5 "	946.918		5 "	1.310.186
	6 "	128.541		6 "	4.820
	10 "	14.136.861		10 "	360.621
	15 "	4.013.197		15 "	18.490
	20 "	3.682.802		20 "	37.056
	25 "	1.440.624		25 "	341.165
	30 "	1.841.324		30 "	15.556
	40 "	1.931.305		40 "	14.261
	50 "	730.932		50 "	257.830
	60 "	428.173		60 "	6.231
	70 "	1.624		70 "	6.787
	\$1	1.977.677		\$1	105.463
	\$1.30	61.882		\$1.30	311
	\$1.50	1.127.053		\$1.50	9.247
	\$1.60	116.659		\$1.60	287
	\$1.90	107.558		\$1.90	130
	\$2	609.544		\$2	29.846
	\$2.50	579.517		\$2.50	8.444
	\$3	142.831		\$3	8.587
	\$3.50	200.964		\$3.50	736
	\$5	462.520		\$5	9.448
	\$10	438.242		\$10	2.410
	\$15	3.500		\$15	176
	\$20	2.891		\$20	622
	\$25	1.069		\$25	144
	\$50	573		\$50	241
	\$200	502		\$200	61
Common Prop'y	1 ct	3.797.900	Proprietary	1 ct	7.572.055
" "	2 "	19.179.377	" "	2 "	1.316.791
" "	3 "	317.300	" "	3 "	1.231.680
" "	4 "	1.437.990	" "	4 "	633.019
" "	5 "	382.621	" "	5 "	173.254
" "	10 "	887.139	" "	6 "	109.999
Private	1 "	20.796.658	" "	8 "	6.888
" "	2 "	1.962.847	" "	10 "	59.220
" "	3 "	1.734.125	Total		<u>23.206.183</u>
" "	4 "	1.449.802			
" "	5 "	686.000			
" "	6 "	158.494			
" "	8 "	136			
" "	10 "	164.900			
Total		<u>114.740.696</u>			

I do hereby certify that the above  
account of Stamps delivered in Jan-  
uary 1865, is correct and agrees  
mine.

Isaac Pugh

Philada. Feby 3. 1865

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

Sir:

We have the honor to submit herewith our a/cs in duplicate for delivery of Revenue Stamps during the month of Jany last. Accompanying are also the statements in detail of Balance on hand 1st inst, and of deliveries made last month duly certified by Isaac Pugh, Esq. Stamp Agent.

Trusting you may find all correct, we have the honor to remain

/Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 3. 1865

U. S. Inter. Rev. Dept  
To Butler & Carpenter, Dr.

For delivering during the month of Jany. 1865, to Isaac Pugh, Esq,  
Stamp Agent, the following Internal Revenue Stamps, viz:

23.206.183 stamps @ 33¢ pr M      \$7.658.04/100

Rec'd Payment  
Butler & Carpenter

Philada. Feby 3. 1865

U. S. Inter Rev. Dept  
To Butler & Carpenter, Dr.

For delivering during the month of Jany, 1865, to Isaac Pugh, Esq,  
Stamp Agent, the following Internal Revenue Stamps, viz:

23.206.183 stamps @ 33¢ pr M      \$7.658.04/100

Rec'd payment  
Butler & Carpenter

(no date- probably Feby 3rd  
or 4th, 1865)

(Charles Balsh, Esq) Succeeding letter shows this name to be  
Manager Charles Welsh

Sir:

Our Mr Steel declines going to New York under forty dollars a week in addition to the regular salary received from us.

We are perfectly willing to accept Mr Spenser's services in his stead during the necessary time required by the Company, but desire of course that no expense on our part will be encountered in the matter. If the Co. will pay us at the rate of \$2,000 per annum for Mr Steel's services and forty dollars per week additional for the time he is employed in New York, they can have him - we consenting to pay Mr Spenser's \$3,000 per annum for the same period. We would be glad to have Mr Steel accept the substitution on equal terms as during last year, but he claims the expenses of living are so much greater, the discomforts of moving are so annoying that he cannot consent to do so. He also states that he believes he has perfected a plan by which he can double his former efficiency in transferring the large rolls. Of this the Co. can judge.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 4. 1865

Messrs Cowles & Leete

Gentlemen:

Inclosed is a proof of the finished die of the 8 cent  
private stamp. Be kind enough to direct in what color to print  
and about how much you will want in the coming three months?

Very Resptfly Yrs  
Butler & Carpenter



Philada. Feby 6. 1865

Thomas Allen Esq

Dear Sir:

Your favor of the 2nd inst is at hand and contents noted.

We will at once proceed to prepare your stamp as you direct.

It will require from six to eight weeks to furnish you with impressions.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 6. 1865

T. T. Bent Esq  
Secretary

Dear Sir:

Your favor of the 3rd inst is duly recd and contents noted.

We observe your approval of designated model and will prepare for you a stamp in accordance therewith.

We will rush the work forward as soon as possible and give you due notice when the plate is done.

Very Resptfly Yrs  
Butler & Carpenter

*File with Bent &*

Philada Feby 7. 1865

Hon'ble Jos J. Lewis  
Comm'r Int. Rev.  
Washington. D. C.

Sir;

We have the honor to request authority to print Ten thousand sheets (10,000) of the Five cent (5¢) General stamp, and one hundred and fifty sheets (150 sheets) of the Seventy (70) Cent General stamp.

Very Resptfly Yr  
Oblt Servts  
Butler & Carpenter

Philada Feby 9. 1865

C. Welsh Esq Manager

Dear Sir:

Mr Steel states as follows - "I would be willing, if allowed to have a slight addition made to a press, and furnished daily with plates for whatever number of notes I could transfer from a single roll, to transfer a plate of four notes for five dollars. \$5" I understand him that the above sum per plate is to be in addition to the two thousand dollars Salary.

Without presuming to influence the better judgment of the Company, I may be permitted to say that, in my opinion, this latter proposition of Mr Steel's is even more onerous than the first.

I was unable to be at my office yesterday owing to the bad weather and indisposition on my part. Hence my inability to return your answer yesterday.

Very Resptfly

~~XXXXXXXXXX~~

J. Carpenter

Philada. Feby 9. 1865

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

Sir:

Your favors of the 6th and 7th insts are duly rec'd and command our respectful attention. We regret exceedingly the misdirection of Mr Schrader's package, and believe it is the second instance within two years. Hereafter, greater care even will be taken. We send Mr Schrader the \$2.75/ expenses to which he has been subjected for extra express charges.

We have examined the daily balances of stock a/c and requisition orders and can only say that to the best of our knowledge and belief the 71 sheets & 90 stamps 2¢ general were sent to Mr Martin. We await further instructions from you are forwarding the sheet missing to Mr Martin.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 9. 1865

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

Sir:

We have the honor herewith to submit stamp for D. M. Bennett, Esq, Cincinnati, Ohio, to be used on medicine, and for which we solicit very respectfully your usual official approbation.

Very Respectfly Yrs  
Butler & Carpenter

Philada. Feby 9. 1865

\* V. Schrader Esq  
Cashier  
Moquoketa, Iowa

Dear Sir:

Your communication to the Int. Rev. Bureau complaining of the misdirection of a pckge of Revenue Stamps, accidentally sent to Michigan instead of your proper address, Iowa, has been referred to us.

We express our sincere regret at the occurrence but beg to say that it is the second case only, within our memory, for two years past; and when you think of the large numbers of pckges sent by us daily to their various addresses over the United States, wherein the names of towns & counties are exactly alike, the State only showing the difference of direction, you will certainly excuse an oversight which unfortunately has touched you personally.

We inclose herewith the \$2.75/ excess of charges suffered by you from Expressage.

Very Resptfly  
Butler & Carpenter

\*((First initial illegible))

Philada. Feby 9. 1865

D. M. Bennett Esq  
Cincinnati  
Ohio

Dear Sir:

Your favor of the 12th ult duly at hand.

Inclosed we submit proof of your stamp with which we hope you will be pleased.

If satisfactory we will at once engrave the plate. Advise us in what color you desire them printed and whether you wish them perforated and gummed.

Very Resptfly Yrs  
Butler & Carpenter

You can count on getting one Thousand Dollars' worth within ten days of the date when we shall receive your reply.



Philad<sup>a</sup>. Feby 13. 1865

R. Wright & Co.  
Reading, Pa.

Gentlemen:

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

The cost of engraving a steel plate of Revenue stamps of the size mentioned, printing 210 stamps to the sheet is three hundred and fifty (\$350) dollars. You can have the head, or any vignette you desire, engraved. If you prefer a head have the kindness to send a large size photograph to engrave from. We will reduce it.

The duty can be paid by affixing the number of stamps representing its value. For instance two one cent stamps for 50¢ & 4 stamps for a dollar. You must bear in mind, however, that in using "private stamp" it must be so affixed as to be destroyed in getting at the contents of the pckge, bottle etc. Otherwise you cannot have a private stamp.

Very Resptfly Yrs  
Butler & Carpenter

Wm Gates Esq  
Frankfort, New York

Through blunder of Post office package was sent to Kentucky.  
It goes to you today. Will write.

Butler & Carpenter

Philada. Feby 13/65

Philada. Feby 13/1865

Messrs W & T Liversidge

Gentlemen;

We beg you to send us at the earliest opportunity  
Six Barrels of gum similar and equal to the last forwarded.

Yrs Resptfly  
Butler & Carpenter

Philada. Feby 13. 1865

Wm Gates Esq

Dear Sir:

With much surprise we rec'd your telegram this morning inquiring after yr stamps.

The stamps were ready awaiting yr order. On its receipt they were at once pckd and forwarded to yr address on the 2nd inst. We presumed, of course, you had them long ago. We have made immediate inquiry at the Post office and learn, to our great regret, that the pckge was most blunderingly forwarded by the mail agent to Frankfort, Kentucky, tho' the address was plain and clear enough on the paper. ~~The~~ stamps were of course sent back from Kentucky and go to you today as we are addured at the P.O.

Thus, dear sir, you have the history and explanation of what must have appeared very singular to you.

Very Resptfly Yrs  
Butler & Carpenter

Philada Feby 13. 1865

Messrs Cowles & Leete To Butler & Carpenter Dr.

Engraving Eight cent Private Stamp Plate \$350

Gentlemen;

Above we hand you our a/c for engraving and have the honor to remain

Very Respectfully Yrs  
Butler & Carpenter

Philada Feby 13. 1865

Messrs A Beecher & Sons

Gentlemen:

Inclosed we send you a proof of your finished stamp. It is ready for the plate, and will we hope commend itself to your approval.

In what color shall we print? And how many? You can order stamps within a week after we receive your answer to the above questions.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 13. 1865

Messrs A Beecher & Sons  
To Butler & Carpenter Dr

For engraving One cent Private stamp

\$350

Philada. Feby 13. 1865

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

Sir:

Within four or five days we will have exhausted the printing of the Fifty Thousand sheets of the Two cent general stamp, ordered on the 6th ult.

We request permission to provide for deliveries of this stamp by printing Forty Thousand imps more.

Very Respectfully Yrs  
Butler & Carpenter

Philada. Feby 15th 1865

Mesars Root, Anthony & Co

Gentlemen:

Your favor of the 13th inst is duly at hand and contents noted.

We regret to learn you have cause to complain of the wax sealing our packages, but thank you for drawing our attention to this matter which shall be at once remedied.

We cannot understand well how the twine has been untied in this last case you mention, save from severe usage rec'd in transportation of the mails.

All the packages are put up, sealed & carried to the Government Agent who sees that they are in perfect condition and forwards them to their various addresses.

Should the future reveal no improvement be kind enough to advise us.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Feby 16, 1865

Charlton T. Lewis

Dear Sir:

In your last communication you spoke of the paper question as being the only objection now existing to an equitable and favorable renewal of our contract. It appears to us that this is a matter which can be regulated at any time, to whatever the Government desires, with regard to this or any other peculiarity of our business; we will be very happy to comply with. We avow with frankness that, in view of many experiments and much thought, we do not believe that any very valuable characteristics of protection or peculiarity can be attained with paper. Perhaps a vegetable-tinted paper, whereon the use of acids for destroying the cancellation would also take out the color of the paper itself, would be as good as anything; but it must be a tint easily removed by any acid effecting fluid writing ink.

Are you not somewhat too sanguine with regard to the extension of our contract? Despite the reasonableness of the proposition itself, we are too conversant with the delays and difficulties in obtaining a satisfactory hearing and adequate attention from the authorities, not to speak of the deep embarrassments of pressing prompt action on their part. In a matter of this kind, moreover, it is proper it should be duly considered by the Department, and we are not surprised, therefore, though we regret that weeks and months should pass by without apparent tangible profits. Time, in the meanwhile, as it affects prices etc serves nevertheless to justify our representations at the beginning of the consideration of the subject.

It should be borne in mind that our original contract price at thirteen cents per thousand (for a consumption of about eight hundred millions per annum) was at a period when gold was but extending its wings for the lofty flights since then taken. With quotations @ 210% and our deliveries amounting even now to about the third only of the original estimate three years ago, it must be apparent at once that our present rate of thirty three cents per thousand is really less on a \* basis than the first proposition. This is well worthy of serious thought; and he is certainly a rash man, without financial experience or historical knowledge, who presumes that even a speedy peace will return values at once to their original quotations. We are a wonderful people, doubtless, but we must for years suffer with an enormous public debt and comparative business exhaustion.

We would be pleased to know whether, in your opinion, any formidable difficulty exists to prevent the extension of the contract. We believe that the opinion of the Solicitor of the Treasury Department on file is favorable to the view that our business is special in its character wherein the Hon'ble Comm'r agrees, and upon which the former Secretary of the Treasury consented to a modification and extension of the original agreement. We are not at all sanguine respecting the recovery of our claim in Congress; though, when we see \$24,000 voted for a marine painting by an artist certainly not widely known, we should reason that so just a petition as ours must be successfully received. Reasoning, however, does not always hold good when applied to the actions of our honorable representatives!

Whenever you learn anything to our advantage or loss in the course of your negotiations we would be pleased to hear it. We fear the changes in the Treasury incumbency may oblige a renewed discussion of the merits of our proposition.

Very Resptfly Yrs

\*((This word completely faded))

Butler &amp; Carpenter

Philada Feby 16. 1865

D. M. Bennett Esq

Dear Sir:

Your favor of the 12th inst is just rec'd. We regret very much to learn that you think the stamp a little too large. It was made in exact accordance with the size sent us. We had already commenced the plate when your letter arrived and one half is finished. It was laid down in accordance with the usual method with the government perforating distance. We send you an impression(unclear) taking\* hastily to show you its condition.

If you persist in desiring the edges laid together we will be obliged to take up the die, several dies, recut, and then transfer them - a work of much labor and time. It will delay your plates ten days certainly, probably longer. In view of these considerations be kind enough to reflect on the subject ere deciding definitely.

The perforation will cut away the white spaces almost entirely and reduce the stamp very nearly if not quite as much as when the edges meet.

It will save much time if you telegraph your decision.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 17. 1865

Messrs G. Farr & Co

Gentlemen:

We have the honor, herewith, to inclose proof impression of your finished die which will, we believe meet with your approbation.

We think the likeness of Mr Farr admirable as far as our memory recalls his features.

Be kind enough to state in what color we shall print your stamp, whether you want them gummed and perforated, and what amount we shall prepare for say two or three months' consumption?

Within ten days after the receipt of your reply to this we will be able to deliver one thousand dollar's worth (probably more) of these stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 17. 1865

Messrs Cowles & Leete

Gentlemen:

Your favor of the 15th inst inclosing check in our favor on Messrs Howe & W Macy, Bankers, N.Y. for \$350 is duly rec'd, in payment of our engraving a/c.

Be pleased to accept our thanks.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 17. 1865

Messrs W & T Liversidge

Gentlemen:

Herewith we enclose dft in yr favor on New York for four hundred and twenty three 5 $\frac{1}{2}$ /100 collars (\$423.5 $\frac{1}{2}$ /100) being in full payment of yr a/c maturing tomorrow, 18th inst.

Be kind enough to acknowledge receipt and oblige

Yrs Resptfly  
Butler & Carpenter

P.S. We hope ours of the 13th, requesting six barrels more of the gum at your early convenience has been rec'd. We have only enough on hand to last about a week.

Philada. Feby 20. 1865

W. Gates Esq

Dear Sir:

We have made due inquiry at the Express Office as you desire in yours of the 13th inst; and the result is that you must pay 25 cents on the hundred dollars value of the stamps, besides the charge of transportation. This would be two dollars worth of stamps, or from eight to ten dollars per month; a rather severe item.

Why is it necessary to have the stamps insured at all? Let them be transported as ordinary pckges, you paying simply freight rates thereon. They will doubtless go as surely and safely.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 21. 1865

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

Sir:

We have the honor herewith to submit impression of private stamp for Messrs Farr & Co. Boston, Mass, to be used on matches.

Trusting it may meet with your usual approbation we have the honor to remain

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada. Feby 22. 1865

H. Dalley Esq  
43 Liberty St. New York

Dear Sir;

Your favor of the 20th inst is duly at hand with accompanying box of yr Pain Extractor. A stamp of the size indicated will in our opinion meet the law; if you were to put it over the box itself there could be no question of its efficiency.

We can make you a very handsome stamp of this size, introducing lathework counters etc, engraving a head or whatever vignette you may specify, for three hundred & fifty dollars for the plates. The cost of printing and paper etc would be  $11 \frac{23}{37}$  cents per thousand stamps. This cost depends on the superficial area of the stamp; if you can narrow it the cost will, of course, be less. In a very short time the extra commission allowed on yr private stamp (being 10% instead of 5% as on the government stamp or double) would reimburse you for the outlay on the engraving, printing & perforating. Thus suppose you pay a duty of \$10,000 per annum on your proprietary article. The percentage allowed on this amount of the common Government stamp being 5% only will give you \$500 commission or \$10,500. While on the same amount in yr private stamps you get

	10% commission or	\$11,000
	Balance in yr favor on Comm'n	<u>\$ 500</u>
The cost of engraving yr plates is	\$350	
The cost Paper & Ptg 1,000,000 $1 \frac{1}{2}$ stamps		
	$11.23/37$	113
Perforating 1,000,000 $3 \frac{1}{2}$ pr M		30
	<u>\$493</u>	<u>493</u>
	Balance in yr favor 1st year	<u>\$ 7</u>

You must remember that in the above the cost of cancellation, labor etc thereto necessary are not provided. You can best tell what that is. Whatever it be in work or annoyance, it is avoided in the private stamp. Of course after the first year having no engraving cost to meet you would on the above \* nearly five hundred dollars over & above the commission allowed on the Government. We presume yr plate is to be a one cent stamp.

The time necessary to engrave a plate is from six to eight weeks, depending of course somewhat on the amount of work thereon.

Very Resptfly Yrs  
Butler & Carpenter

If you desire we will send you a model \*\*

\*((These words completely faded))

\*\*((These words also faded))



Philada. Feby 22. 1865

Messrs A Beecher & Sons

Gentlemen:

Your favor of the \* enclosing a check in our favor for three hundred & fifty dollars (\$350) in payment of our Engraving a/c, is duly rec'd, and we beg to express our acknowledg-ment therefor.

We will put your plate to press in a day or two; and if you forward an order to the Government on the 28th or 1st prox for \$1.000 worth of yr private one cent stamp we will be able at once to send you on its receipt the 110.000 stamps called for.

Very Resptfly Yrs  
Butler & Carpenter

*\*(Date omitted by writer)*

Philada. Feby 22. 1865

Messrs Root, Anthony & Co

Gentlemen:

Your favor of the 21st is duly at hand & contents noted.

Your order being in this morning we had anticipated yr wishes regarding the 54,000 2¢ Proprietary stamp. We have Seven pckges remaining of the yellow proprietary; but we apprehend that these will have to be reduced to five pckges, owing to ~~some~~ of them not being probably in a first rate condition. Examination will, however, reveal this assumption to be or not to be well based.

We inclose a 5¢ stamp which has been on our hands for a few days, being found after delivery of pckges and in excess of balance. We are happy to restore it to the proper owner.

Very Resptfly Yrs  
Butler & Carpenter

Philada Feby 23. 1865

W. Farr &amp; Co.

Gentlemen:

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

We beg you to make your order on the Department on the 1st prox, so that it will come in the March a/cs with the Government. Nor will we be able to fill yr order until the 4th or 5th prox and you need not, therefore, send a dft to the Department to lie there several days (you losing the interest thereon) until your stamps are ready.

Your course is as follows: viz: Send your order for One thousand dollars' worth of your private One cent match stamp to the Hon Jos. J. Lewis, Comm'r Int Revenue, Washington D. C. Let your letter cover a remittance of Treasury notes, or a certificate of a United States Asst Treasurer or Designated Depository, of a deposit made for the purchase of stamps. If a deposit is made in a National Bank, the duplicate certificate is to be sent; in all other cases the original certificate should be sent.

Very Respt Yrs  
Butler & Carpenter

Philada. Feby 23. 1865

Hon'le Jos J. Lewis  
Comm'r Inter Rev.  
Washington. D. O.

Sir:

Your favor of the 21st inst, covering Mr Martin's communication, has been duly rec'd and noted.

Permit us to remark that the supposition of the odd sheet having got into another package lacks sufficient force from the fact that the orders are counted out separately by one person, and put aside. A second person then goes over the various items, examines carefully all uneven amounts of sheets and stamps and verifies them by comparison with the original order and first counting. It is proved also by the dollars & cents analysis.

There is but one way in which we can conceive the error to have occurred (for Mr Martin is v ry positive) and it is thus - The stamps when finally delivered from the Perforating to the Delivery Department are carefully counted in amounts of fifties, and the balance shelves charged with say five or six thousand sheets with markers between every fifty. Now it is a possible case that a marker has slipped and divided the hundred in fortynine and fiftyone, instead of two equal fifties. It is true that we know of no such instance; but on this hypothesis alone can be explained the deficiency alluded to. Now these fifties having been counted with the utmost care, and made to agree with the amount received from the Perforating Department are not thereafter counted on delivery when a full number is represented, while odd sheets remaining from odd orders invariably are. Thus, in a balance of 5000 sheets on hand, an order calls for 3027 sheets and 110 stamps of 2¢ stamps - 210 to the sheet. The sheets are counted off in forty parcels of fifty sheets each and 27 sheets and 110 stamps are taken from the next fifty. Hence a balance must remain on hand of 2922 sheets and 100 stamps. The balance is examined, in even fifties save the last which counts short 22 sheets & 100 stamps. We make this explanation in detail that you see how difficult it is to make an error.

If Mr Martin had stated that he found the first fifty correct counted to the marker in his pckge of 70sts.99stamps, the above explanation would be valueless; and it would be physically and morally impossible in that case that he should not have rec'd the full number of 71 sheets & 99 stamps. We presume, however, that this was overlooked in his count.

We beg to observe that every sheet of stamps is counted once by the head printer and delivered to the Chief Gummer who \* when gummed they are pressed \* Chief of the Perforating Room who also receipts for the sheets when his count agrees with the gummers; and when perforated they are counted and delivered to the Chief of the Delivery Room wherein they are carefully again counted, found to agree with the Perforator's statement item for item, divided in fifties, put under heavy pressure and kept tied

\*((These words completely faded)

down in amounts of 2000 or 3000 sheets in a parcel. Which are placed on the daily balance shelves in regular rotation as previous supplies become exhausted, and from these shelves (under lock & key) counted out to fill the many orders. An error in calculation must therefor be continuous and uncorrected from the beginning to the end; undiscovered in seven or eight different countings, made by different and independent parties, all conscientious to and long experienced in their duties.

We confess that on a review of our system we believe it more difficult to get astray than to be correct! We had yesterday a very singular and gratifying illustration of the accuracy of our daily delivery a/cs. A party (Root, Anthony & Co) advised us that in a recent order (of a large amount) they missed one five cent stamp out of the package, and as it came from a patched sheet they presumed it had fallen off accidentally. Singularly enough we had that very stamp in our possession, having found it on the floor after the general delivery of hundreds of thousands of stamps on a certain day, and put it aside to await possible inquiry!

Very Resptfly Yr Obt Servts  
Butler & Carpenter

We return Mr Martin's letter \*

\*((The rest of this ~~xxxxxxxx~~ sentence faded))

Philada. Feby 24th 1865

H. Dalley Esq  
No 43 Liberty St.  
New York

Dear Sir:

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

The law reads as follows with regard to the affixation of private stamps; viz, Section 156 - "That in all cases where such stamp is used, instead of his or their (proprietor understood) writing the date thereon, the 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." The penalty attached to a neglect of this provision is fifty dollars.

Now, you can judge as well as ourselves whether the mode of affixation suggested by you meets the law's requirements. Our opinion is altogether unofficial and of no power. It is true the box of yr ointment can be taken out of the envelope (slipped out at one end) without interfering with the stamp at all, but the wrapper would be destroyed and could not be reused. On this wrapper is gummed the stamp and the disability of the former carries with it the destruction of the latter for all purposes of fraudulent reuse. Hence the intent of the law is doubtless satisfied by your method of affixation, though its strict language bears another interpretation. Under the circumstances we deem it best for your interests to send a pckge of your article, stamped as you desire, to the Comm'r at Washington who will determine the mooted question.

On ascertaining his opinion we will at once advise you, and, in the meanwhile, have the honor to remain.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 25. 1865

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

Sir:

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

We have within the last two or three weeks given additional security to our pckges, having understood from another source than Mr Everitt (whose letter we herewith return) that the wax did not appear to hold the parcels sufficiently secure. Since then the wrapping paper is glued together, in addition to the usual sealing with wax and being tied with strong twine. We are informed now that all the pckges arrive in perfect order.

We are also under the impression that the excessively cold weather of the end of the last, & first two weeks of the present month affected the wax, making it brittle and easily severed.

Very Resptfly Yr Obt Servts  
Butler & Carpenter

Philada Feby 25, 1865

W. S. Kyle Esq

Dear Sir:

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

Your order was definitely given us and entered on our books on the 16th ult, and we have pushed forward your stamp without delay. The head is engraved and all the lettering and stamp outlined and drawn requiring but a few days more for completion; but we fear from your letter you have forgotten or changed your instructions as to title. You directed us to make the title, "W. S. Kyle. Boston. Mass. Matches" and thus it is drawn. Now you write that the stamp is for the "National Union Match Co". Please state at once whether this latter title is to be substituted for the other? It will demand an entire remodeling of the stamp we apprehend; still we may be mistaken in yr views. In the meanwhile, we suspend work thereon. We inclose a trial proof taken some days ago.

Very Resptfly Yrs  
Butler & Carpenter



Philada. Feby 25/65

Hon Jos J. Lewis  
Comm'r Int Rev  
Washington. D. C.

Sir:  
We submit herewith for your approval private match stamp  
for the "Park City Match Co. Kenosha. Wis."

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 27. 1865

Joseph Haydock Esq  
 To Butler & Carpenter Dr.

1865 Jany 9.	10,500 1 <sup>d</sup> stamps @ 1 4/37	12 <sup>d</sup>
Feby 21.	10,500 " " 1 4/37	12 <sup>d</sup>
		<u>24<sup>d</sup></u>

Dear Sir:  
 Above you are charged with the small amt due of paper & printing.

Resptfly  
 B & C

Philada Feby 28/65

Demas Barnes & Co  
To Butler & Carpenter Dr

Dec 13/64-					
	Paper & Ptg	13.750	4¢ @	3¢ pr M	.41¢
Jany 2/65	"	33.000	4¢ "	3 "	.99¢
Feby 6/65	"	55.000	1¢ "	5 18/37 "	3.47¢
"	"	27.500	2¢ "	8 21/37 "	2.35¢
"	"	27.500	4" "	11 40/137 "	3.10¢
	Perforating	110.000	stamps	3	3.30
					<u>\$13.62</u>

Gentlemen:

Above we hand you our a/c. You will observe that in Dec & Jany last we erroneously charged for paper & printing 4¢ stamps 8 40/137 instead of 11 40/137. The difference of 3¢ pr M we added to this a/c.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 28. 1865

Wm Gates

To Butler &amp; Carpenter Dr

Jany 31. 1865	To Balance a/c	\$12.95
Feby 2	" 42,000 stamps @ 10 60/137	4.38
	" 42,000 Perforation 3¢	1.26
Feby 25	" 21,000 6¢ 10 60/137	2.19
	" 21,000 Perf. 3¢	.63
		<u>21.41</u>

\*(( amount of bill not transferred to copy -should be\$21.41))

Philada. Feby 28/65

Jeremiah Curtis & Son  
 To ~~Butler~~ & Carpenter Dr.

Jany 31. 1865	To Balance a/c	5.14
Feby 27. 1865	" 55.000 2¢ 6 13/37¢	3.49
"	✓ 55.000 2¢ Perforated 3¢	1.65
		<u>\$ 10.28</u>



Philada. Feby 27. 1865

Messrs Hostetter & Smith  
 To Butler & Carpenter Dr

Jany 31. 1865	Balance	Former a/c	18.08
Feby 26 "	45.833 6¢ @ 9	117/137	4.52
			<u>\$22.60</u>

Philada Feby 27. 1865

Jas Swaim Esq  
To Butler & Carpenter Dr.

Jany 31/65 Paper & Ptg 6.888 8¢ @ 33 49/137 \$2.29



Philada. Feby 27. 1865

Dr D. Jayne & Son  
 To Butler & Carpenter Dr

Feby 7. 1865	Paper & Ptg	20.000	1@ 8 7/37	1.65
	"	20.000	2" "	1.65
	"	12.500	4" 8 14/137	1.12
Feby 25/65	"	20.000	1" 8 7/37	1.65
		22.500	4" 8 14/137	2.03
				<u>38.10</u>
Jany 31/65	By Balance		Due B & C	8.04
				<u>.06</u>

Philada. Feby 28/65

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

Sir:

We hand you herewith a sample of H. Dalley's proprietary article, put up in the usual manner for the market.

Mr Dalley is desirous of having a private stamp of the size and length of the strip of paper put over the enveloping label, and affixed thereon as indicated herewith. It would appear difficult to get at the box or its contents without destroying the label to which the stamp is affixed, and the destruction of the label disables the stamp for reuse.

Be kind enough to decide whether Mr Dalley can use such a stamp so affixed.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 28. 1865

Messrs J. I. Brown & Son

Gentlemen:

Your favor of the 27th at hand.

We will print five hundred impressions of yr One cent private plate to meet yr order.

We had understood from you that you would use no more of the one cent stamps, and consequently we have no balance of that denomination on hand.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Feby 28, 1865

John McIlhone Esc

Dear Sir:

As Congress is now so near its adjournment and we apprehend the Miscellaneous Appropriation Bill will not come up for action - as was the case during the last session. In the great pressure of business, we are impelled to seek information from you as to the prospects of such an omission. As you are aware our claim is, we believe, embodied in the above Bill, and unless it be treated therein, we must suffer its loss for another year.

Be kind enough to let us know whether you think there is yet a chance for the Miscellaneous Bill. We fear that despite the justice of our claim, the evident disposition of Congress is to refer all such infemity petitions. The appropriation for our \* was made, however, originally and this is to enable us to collect it.

Very Respectfully Yrs  
Butler & Carpenter

\*((Word "claim" probably omitted by writer))

"CANCELLED" WRITTEN ACROSS THE FACE IN PENCIL

Philada. March 1. 1865

W. G. Parkhurst Esq

Dear Sir:

We have received the pckge of ~~fifteen~~ sheets of 4c stamps forwarded us by you for attention, and will send the proper substitution to New Orleans.

We regret to notice in Mr Parker's letter the following phrase - "It is apparent the gluten used on these stamps is of an inferior quality." So far from this being true, we beg to say that it is manufactured by the same gentlemen who prepare the Postage stamp gum; is much more costly and very superior article to that gum which was what we formerly used ourselves. We pay about eighteen per centum more for this than for the postage gum, and in appearance and quality it was highly approved by the Department to whom we submitted samples ere using it.

It would be better probably for Mr Parker to confine himself to the facts of the case (sufficiently annoying to us) without indulging in charges alike uncalled for and unfounded. We will hereafter send pckges to New Orleans in tin boxes in the hope that by this means we may protect the stamps from the humidity of the atmosphere of New Orleans.

Very Resptfly Yrs  
Butler & Carpenter

"CANCELLED" WRITTEN ACROSS THE FACE IN PENCIL

Philada. March 1. 1865

John McIlhone Esq

Dear Sir:

As our matter is simply an amendment of a previous section whereby we can obtain the money (\$20,000) then appropriated in our favor, we hope that the objection to granting our indemnity (on the ground that it is inexpedient at present to honor such claims) will not avail. The money is appropriated, and but for an accidental mistake of wording of the act would have been paid us ere now. Hence this is not a new appropriation, but simply an enabling act whereby we can obtain the original amount intended to be given us two years ago.

We are doubly solicitous about this matter now as this Congress is conversant with its merits. The next Congress will contain many new members for whom the whole ground must be retraversed. Hence we place our hopes in the present altogether.

It remains for us to add that if you can properly bring our claim to a favorable consideration and passage we will be happy to duplicate our former proposition.

Very Respectly Yrs  
Butler & Carpenter

Philada March 3. 1865

H. Dalley Esq

Dear Sir:

Having submitted a sample of yr article, stamped in the manner indicated by you, to the Hon'ble Comm'r of Internal Revenue, we have this morning the following communication in relation thereto: viz, "If the proposed stamp be made about half an inch longer than the strip sent as a pattern, so that it will overlap a little on the top at each side of the package, it will be satisfactory to this office."

We apprehend this may not exactly meet your wishes but, having informed you thereof, we await your instructions.

Very Resptfly Yrs  
Butler & Carpenter

Balance of Inter. Rev. Stamps  
on Hands of Butler & Carpenter,  
February 28, 1865

Inter. Rev. Stamps Delivered by  
Messrs Butler & Carpenter, February  
1865

	1ct	12.456.143		1 ct	11.216
	2"	3.551.296		2 "	7.043.008
	3"	262.525		3 "	6.720
	4"	38.136		4 "	14.080
	5"	38.782		5 "	1.265.136
	6"	122.181		6 "	4.360
	10"	13.765.198		10 "	371.663
	15"	3.998.444		15 "	14.753
	20"	3.846.170		20 "	36.632
	25"	1.122.816		25 "	317.808
	30"	1.827.929		30 "	13.395
	40"	1.919.812		40 "	11.493
	50"	474.954		50 "	255.978
	60"	425.406		60 "	2.767
	70"	7.464		70 "	6.910
	\$1.	1.882.165		\$1.	95.512
	\$1.30	61.279		\$1.30	603
	\$1.50	1.117.989		\$1.50	4.064
	\$1.60	116.546		\$1.60	113
	\$1.90	107.276		\$1.90	282
	\$2	581.669		\$2	27.875
	\$2.50	571.076		\$2.50	8.441
	\$3	135.213		\$3	7.618
	\$3.50	199.836		\$3.50	1.128
	\$5	450.471		\$5	12.049
	\$10	434.853		\$10	3.389
	\$15	3.264		\$15	236
	\$20	2.164		\$20	727
	\$25	819		\$25	250
	\$50	289		\$50	284
	\$200	435		\$200	67
Common Prop'y	1ct	4.630.444	Prop'y	1 ct	8.693.456
"	2"	17.804.477	"	2 "	1.507.400
"	3"	265.435	"	3 "	1.118.865
"	4"	792.300	"	4 "	899.940
"	5"	346.500	"	5 "	138.120
"	10"	862.321	"	6 "	108.833
Private Prop'y	1"	34.646.218	"	10 "	68.118
"	2"	1.920.347	Total		<u>22.078.289</u>
"	3"	1.789.125			
"	4"	1.292.152			
"	5"	1.077.000			
"	6"	15.661			
"	8"	136			
"	10"	121.600			
Total		<u>115.176.317</u>			

I do hereby certify, that the  
above account is correct, agree-  
ing with the amount in my Book  
22.078.289 Stamps, for the month  
of February.

Isaac Pugh  
Stamp Agent



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Philada. Moh 4. 1866

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

Sir:

We have the honor herewith to submit our a/c for stamp deliveries during the month of February last.

Accompanying are also the statement in detail of said deliveries duly certified by Mr Pugh, Stamp Agent, and the balance a/c in Delivery Room.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 4. 1865

U. S. Int. Rev. Dept  
 To Butler & Carpenter Dr.

For the following Internal Revenue Stamps delivered in Febry  
 1865 to Isaac Pugh Esq, stamp agent,

viz:  
 22,078,289 @ 33¢ pr M                    \$7,285.83

Rec'd Payment  
 Butler & Carpenter

Philada March 4. 1865

U. S. Int. Rev. Dept  
 To Butler & Carpenter Dr

For the following Internal Revenue Stamps delivered in Febry,  
 1865, to Isaac Pugh Esq, stamp agent,

viz:  
 22,078,289 @ 33¢ pr M                    \$7,285.83

Rec'd Payment  
 Butler & Carpenter

Philada March 6 1865

W Gates Esq

Dear Sir:

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

Your \* will be immediately filled on presentation.

Your telegram requesting suspension of order for a new Three Cent plate is duly rec'd, and in ample time, as it would be some days ere we could commence to engrave the die.

Very Resptfly Yrs  
Butler & Carpenter

\*(( word "order" evidently omitted by writer))

Philada March 6 1865

C. H. Parsons, Esq

Dear Sir:

Your kind favor of the 4th inst is received this morning; and we hasten to express our warm aporeciation of the interest you manifest in our fortunes.

We accept your congratulations in the spirit with which they are offered; but you are doubtless aware by this time that our unfortunate claim has failed, not through any demerit of its own but because it formed an item in a Bill which was lost entire, through the disagreement of both Houses on one section thereof, viz, courts' martial of Civil Cases. It is all the more vexatious as our matter had again passed the ordeal triumphantly and has another powerful endorsement of the Powers that be.

We condole very heartily with any one whose fortunes or prospects depend, however remotely, on Congressional action; and have suffered ourselves so long the fate of Tantalus in having the indemnity cup at our lips, never however to be sipped that we are quite our of heart about it.

There is but one gleam of hope in the gloom attendant on our feelings, and that is that this double, nay, treble disappointment may induce the Department to regard us with more favor in regard to our business.

We have to express our very earnest thanks to you for the consistent and persevering kindness, which you have manifested in our welfare; and remain

Very Truly Yrs  
Butler & Carpenter

Philada. March 6. 1865

W. G. Parkhurst Esq

Dear Sir:

Mr Parker's communication (herewith returned) together with the accompanying adhering stamps have been duly rec'd, and we have sent to Mr. P. other stamps to replace those sent back spoiled.

Upon due examination we discover that these 4/ stamps are a part of a number of sheets gummed last summer, or rather Fall, with a sample gum recommended as a very superior article and of a much higher cost than the preceding postage gum; prepared, however, by the same manufacturers. In its appearance it is certainly very much better than the old gum and it is very adhesive. Experience demonstrated, however, that it very readily absorbed moisture, and we stopped using it. We have on hand about 400 sheets more of these stamps thus gummed. In our office they look and handle admirably; but we presume a long voyage, exposed to much moisture and heat in the air, does affect them. We intend, however, henceforth to send our packages to New Orleans in air tight tin boxes. The cost is very great, but we are only anxious to give entire satisfaction to the Department and the public. We beg to add that the gum we now use and have been using for many months past is a very much superior and more costly article than the postage gum which was what we first used ourselves. It was submitted to the Hon Comm'r and received his cordial endorsement; it costs us 10% to 20% more than the other; and in every respect deserves commendation. It is prepared by the same manufacturers as is the postage gum.

Very Truly Yrs  
Butler & Carpenter

Philade Moh 6th 1865

Messrs Hostetter & Smith

Gentlemen;

Your favor inclosing check in our favor for \$22.60/  
in settlement of our a/c is duly rec'd, and placed with our  
thanks to yr credit.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Moh 6 1865

Jos Haydock Esq

Dear Sir;

Your favor covering twentyfour cents in payment of our a/c is duly rec'd.

We regret you should have deemed it necessary to settle such an a/c. We submitted it merely as a memorandum.

Your instructions to perforate the balance of yr stamps are duly noted.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Moh 6/65

T. T. Bent Esq  
Sec'y

Dear Sir:

We have the honor to advise you that your die is finished and approved by the Hon'ble Comm'r Internal Revenue.

Will you have the kindness to indicate in what color we shall print, whether we shall gum and perforate and how much you will probably need for three months ahead.

Select any other color than blue as Mr Bentz' stamp is printed in that hue and the general similarity of the two stamps is too marked to permit of their being printed in the same tint.

Very Respectfully Yrs  
Butler & Carpenter



Philada March 7. 1865

Messrs J. C. Ayer &amp; Co.

Gentlemen:

We submit below our a/c for printing & paper on your last order No 8022, delivered on the 20th ult.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Moh 7. 1865

Messrs J. C. Ayer

To Butler &amp; Carpenter Dr

Feby 20/65

Paper & Ptg	214000	1¢ @ 11 5/37	\$23.82
"	84000	4¢ @ 10 1/60	8.41
			<u>\$32.23</u>

Philada. March 7. 1865

Messrs G. Farr & Co.

Gentlemen:

Your favor containing check in our favor for three hundred & fifty dollars (\$350) has been duly rec'd, and the amount is placed to yr credit, in payment of yr a/c with us, with our thanks.

We have printed two thousand impressions of yr plate and will, ~~in~~ a day or two, forward the amount of yr order.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 7. 1865

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

Sir:

We have the honor to solicit the usual official endorsement  
of the enclosed private stamps for W. S. Kyle, Boston, & Thos.  
Allen, St Louis, Mo.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 7. 1865

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

Sir:

Congress having adjourned without making changes in the stamp law of a nature to affect the demand for certain varieties, we respectfully and in accordance with your intimated intentions, beg leave to draw your attention to our communication of the 7th January last wherein we solicited authority to print a balance of necessary stamps.

Very Resptfly Yr Obt Serrvts  
Butler & Carpenter

Philada March 7. 1865

Thomas Allen Esq

Dear Sir:

We inclose proof of yr finished stamp which we commend to yr approval. We have retained as much of the lettering as possible including the motto on the shield which it would not do to omit. We think your stamp excellent and very effective.

Direct **in** what color we shall print and how much you shall want at first? You desired us to print one thousand imps in one of your stamp, but, as 210 stamps are engraved on the plate, this will give you 210,000 stamps, possibly more than you will need at first. We inclose herewith Departmental Instructions which indicate how you must order the stamps to secure them.

For the payment of the plate you can remit us yr dft for \$350.

Very Resptfly Yrs  
Butler & Carpenter

Philad<sup>a</sup>. March 7. 1865

W. S. Kyle Esq  
Boston. Mass.

Dear Sir:

We have the honor to submit herewith proof impression  
of your finished stamp die which we commend to your approval.

Your plate will be ready in two or three days for the  
press. In what color shall we print? Shall we gum and perforate?

Very Resptfly Yrs  
Butler & Carpenter

Philada. Mch 7. 1865

H. Dalley Esq

Dear Sir:

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

It would appear the decision is final though we confess we do not see wherein the increased length of the stamps adds to its protection. If you desire we will write again on this subject and seek a removal of this objection. The increased size adds to the printing & paper expense to you and unless absolutely necessary it is worth while to attempt its reduction.

The cost of engraving the stamp is \$350. Time necessary from five to six weeks. Cost of Paper & Ptg depends on size of the stamp. For instance the two widths you request to have estimated are respectively  $12/16$ ths and  $9/16$ ths of an inch. Now in two stamps of the same lengths, say 3 inches for example, but one  $12/16$ ths & the other  $9/16$ ths wide, the difference in cost for paper & printing would be  $2\ 16/37$ ¢ per thousand stamps. There is no difference in our charge for perforation, that being,  $3$ ¢ per thousand. A stamp of the size of P. T. Ives' herewith inclosed (marked 1) costs for paper & ptg as a one cent stamp \* per thousand. It is we think very much the size you seek.

In engraving other stamps of different denominations from the original, permit us to say that the work has \*\* be recut and strengthened in each case, involving very nearly as much labor, skill and trouble as the original, especially if the stamp be somewhat ornate in its character. You will observe, in the great majority of instances, portraits are selected as making the best protected and most effective stamps.

We are willing to engrave your three stamps for eight hundred dollars (\$800) but we also suggest that you can duplicate your One cent stamp as you propose which will meet every demand of the law.

Very Resptfly Yrs  
Butler & Carpenter

We inclose a few specimens of tax(?) stamps.

\*((The price completely faded))  
\*\*((word "to" evidently omitted by writer))

Philada. March 8. 1865

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

Sir:

We solicit authority to print Ten Thousand sheets (10,000) of the Five (5) Cent general stamp, our balance thereof being quite small and the demand large.

During the last month we delivered one million twelve hundred and sixtyfive thousand one hundred and thirtysix (1,265,136) of these stamps.

Very Resptfly Yrs  
Butler & Carpenter



Philada. March 9. 1865

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

Sir:

Your favor of the 1st inst, in relation to H Dalley's private stamp has been duly rec'd and contents made known to him.

He begs us to ask your further consideration of the subject and trusts that on a review thereof, you may be induced to modify the stipulations required. He suggests very respectfully that the increased length of the stamp demanded affords no additional security against reuse over the size submitted for approval, and we confess that our own opinion, under correction, corroborates this view. The stamp as affixed, in the accompanying sample, destroys effectively the outside wrapper and it is impossible to reach the contents of the box without mutilating or tearing out the wrapper label. The destruction of the wrapper involves that of the stamp as it could not be reused without having been carefully soaked off, to be regummed, returned to the proprietor etc; and, if the stamp can thus be reused, the additional length, bringing it a little over the top of the box presents no increased difficulty against the fraud. "The cost of affixing the long stamp is more than double that of the short one" - we quote Mr Dalley's language. He thus incurs much greater expense and labor without assuring the Government of greater security.

The affixation of the stamp to the label wrapper is much better than over the tin box itself, as the stamp can be freed much more easily from a metallic than from a paper surface; and, moreover, in this latter case, the wrapper could be taken off entire, a matter, we suggest, of almost as much importance as the advantages arising from a reuse of the stamp itself in a merely economical point of view.

Thus venturing again, in Mr Dalley's interests, to ask a further consideration of the subject, soliciting also an early reply, we have the honor to remain

Very Resptfly Yr Obt Servants  
Butler & Carpenter

Philada. March 9. 1865

Messrs W. T. Brown & Co  
Portland, Maine.

Gentlemen:

Your communication of the 1st Feby last to the Hon'e  
Comm'r Internal Revenue, Jos J. Lewis, has been forwarded by the  
Department and received by us today.

In reply to yr interrogations we state that the cost of  
engraving a plate of stamps of the character you desire is three  
hundred and fifty (\$350) dollars and a charge for retouching of  
one half or (\$175) when six million three hundred thousand stamps  
(6.300.000) have been printed. The engraving is the only expense,  
as the stamps are furnished gummed and perforated free of cost to  
you.

Time necessary to engrave your stamps will be from four  
to six weeks.

Very Resptfly Yrs  
Butler & Carpenter

The commission allowed by the Government on private stamps is dou-  
ble the comm'n on general stamps; hence the engraving cost is  
quickly reimbursed.

Philada March 9. 1865

Wm Gates Esq  
 To Butler & Carpenter Dr

March 7. 1865

Paper & Ptg	210.000	6¢ @ 10	60/137	2.19
Perforating	210.000	"	3	.63¢
				<u>\$2.82</u>

Dear Sir:

Above is memorandum of delivery a/c order No 3019 as delivered 7th inst.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. March 9. 1865

Jeremiah Curtis & Son  
 To Butler & Carpenter Dr.

March 3. 1865

Paper & Ptg	55.000	2¢ @ 6 13/37 M	3.49
Perforating	55.000	" " 3¢ pr M	1.65
			<u>35.14</u>

Philada. March 9. 1865

Dr D. Jayne & Son  
To Butler & Carpenter Dr.

Mo. 7. 1865

Paper & Ptg	40.000	1¢ @ 8 7/37	3.30
"	8.000	2¢ @ 8 7/37	.66
"	13.500	4¢ @ 8 14/137	1.09
			<u>\$5.05</u>

Philada. March 10. 1865

A. J. Boyd Esq  
Maumee City. Ohio

Dear Sir:

Your communication of the 1st (?) inst to the Hon'e Jos J. Lewis, Commr Inter Revenue, has been forwarded to us by the Department for consideration and reply.

Such a stamp can be engraved as you desire for three hundred and fifty dollars (\$350) for the plate. The extra paper & Ptg over Government size is described(?) in the accompanying regulations of the Department. It will require from five to six weeks to engrave the plate.

Will the stamp of the character sent by you to the Comm'r be so affixed as to be destroyed in opening the box or pkge to get at its contents? Otherwise the law is not obeyed and you cannot use it. All private stamps are cancelled by being so affixed as to render this destruction necessary to reach the contents of the bottle, box or pkge.

Very Truly Yrs  
Butler & Carpenter

Philada. Moh 10. 1865

W. S. Kyle, Esq

Dear Sir:

Your favor of the 9th inst is at hand.

We will print your stamps in black as you desire. Your first order will probably be for \$1,000 worth. We will consequently print 525 impressions which will give you the necessary 110,000 stamps.

It will require several days to print, dry, gum, press and perforate them as you require.

You can send us a dft, or a check on a Boston Bank to our order, or direct us to draw for the cost of engraving; viz, \$350.

Very Resptfly Yrs  
Butler & Carpenter

Philada Mch 11. 1865

Messrs W & T Liversidge

Gentlemen:

Herewith we inclose dft in yr favor for \$199.98/100  
being in payment of yr a/c Nov 12/64.

Be kind enough to acknowledge receipt.

Very Resptfly Yrs  
Butler & Carpenter



Philada Mch 13. 1865

A. J. Boyd Esq  
Maumee City, Ohio.

Dear Sir,

Yr favor of the 7th inst has been rec'd this day from the Department with a request that we should correspond with you on the subject.

The stamp you designate will cost three hundred & fifty dollars to engrave for a plate. The extra cost of paper & printing will be nineteen (19) cents per thousand stamps, perforating three cents (3) per thousand.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Moh 13. 1865

T. T. Bent Esq

Dear Sir:

Your favor of the 9th inst is at hand. We regret very much the misapprehension with regard to the private stamp. It is true we understood your original communication to refer to a three sent stamp, but we desired to see the box whereon it was to be used, ere engraving the plate, as the law was particular in regard to the affixation of private stamps. The box justified our doubts: no single stamp of the one cent size can be affixed to it so as to be destroyed in getting at its contents. We then informed you of a recent decision of the Comm'r requiring all single stamps to be of such a size as to go around the box or pckge. This decision, in your behalf and that of many others, eastern manufacturers, was subsequently withdrawn; it being required, however, that in all cases where private stamps were used the regulations of the law with regard to their affixation should be strictly complied with. You were notified of this, as you acknowledge. You then asked for examples. You selected a one cent stamp size and denomination and directed us to make one for you as much like ~~it~~ as possible. In view of the fact that you were advised of the rigorous exaction of an adherence to the law of affixation, and of the additional fact that a three cent stamp of the one cent size (that selected) could not be so affixed on your large box as to prevent access to the matches without involving its destruction, you must confess that to have engraved such a three cent stamp would have been useless to you and ourselves. The presumption in such a case is, of course, that you would use three one cent stamps pasted on different sides of the box.

We can alter your stamp to a three cent plate within a few days, and will do so immediately if you telegraph us - so the delay will be but a week, perchance. Yet if you affix such a three cent stamp to the box sent us as model of your putting up, you do not comply with the law and expose yourself to the penalty.

Renewing our expressions of regret, we remain

Very Resptfly Yrs  
Butler & Carpenter

We are willing in view of the delay attendant on this matter to furnish you with a one & three cent plate similar to the model sent you for \$550; and we need hardly add that if you decline using the one cent stamp, we have no charge to make for its engraving. We have acted throughout with the intention to serve your interests, and are not disposed to make you assume any part of the expense and consequent loss attendant on a misunderstanding justified on our part by the proper and natural construction of the Revenue Law affecting private stamps.

B & C

Philada March 14. 1865

H. Dalley Esq

Dear Sir:

A communication from the Hon's Commissioner of Internal Revenue contains the following reply to our request for a reconsideration of his decision respecting the size of your stamp, viz: "The private stamp of Mr Dalley may be made of the size submitted by him, proper precaution being taken when the stamps are affixed, to prevent the possibility of their being fraudulently used a second time."

You will, therefor, have the kindness to forward us the size, as in your first communication, wherefrom we will prepare a special model to be submitted for your approval.

We remain Very Resptfly Yrs  
Butler & Carpenter

Philada Mch 17. 1865

Messrs Brown & Durling  
Wadsworth. Medina Co.  
Ohio.

Gentlemen:

Your favor of the 12th inst with photograph of Mr Brown  
is duly rec'd.

We will at once put your stamp in hand and get it ready  
as soon as possible.

It will require five or six weeks ere the plate can be  
ready.

Very Resptfly Yrs  
Butler & Carpenter

We will forward our a/c (\$350 for engraving plate) when the plate  
is finished.

Philada Moh 17. 1865

D. M. Richardson Esq

Dear Sir:

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

We regret to learn you find stamps at times ungummed. In all such cases we beg you to return them to us at once at our expense and we will furnish perfect ones in exchange. We presume the stamps you refer to are those occasionally ungummed on the corners, the gummer not putting the gum over the edges lest they stick in drying. Such instances we have always found, however, to be exceptional.

We are sorry not yet to be able to carry out your instructions to print your stamp in red. If you remember you expressly objected to that color when we printed it and desired black to be used instead. You represented your consumption at over 20,000,000 per annum and it was our duty to prepare such a balance ahead for you as would save you all possible loss from delay in putting up your orders. Hence four months' supply (about) was prepared in black; and had your business answered your estimates it would have exhausted this amount some time ago. As it is we have upwards of 5,000,000 yet on hand in black.

We regret not to have anticipated yr change of opinion as it is much easier and more economical for us to print in red than black, although it is due to candor to state that your stamp appears to much greater advantage in the latter than the former hue.

Eastern manufacturers have labored under the same dulness in business of which you complain. Is not this stagnation of business to be principally ascribed to the fact that Canadian & Provincial matchmen were manufacturing immense quantities of their goods and sending them into our country free of stamp duty, thus greatly underselling and at a profit, the merchandise of our own match manufacturers? We learn from matchmen in Maine that this has been done to a large extent there. Foreign matches selling for \$1.37 when it cost our manufacturers \$2.05 to make their goods. All this, however, is corrected now by Congress and all matches foreign as well as domestic, in original packages or not, must be stamped alike.

Doubtless this will restore your original business as that of yr comrades in the U. S.

Very Resptfly Yrs

((signature did not transfer to copy))

Philada. March 17. 1865

Aug. Eichele Esc

Dear Sir:

Your communication of the 10th inst to the Hon Jos. J. Lewis, Comm'r Int. Revenue, has been forwarded to and rec'd by us this morning.

Our price for engraving stamp plates is three hundred and fifty dollars per plate if different designs be used - less if the same vignette be used on the two plates in question.

You say nothing with regard to the size etc.

We shall be happy to hear from you further in relation to yr wishes. It requires from five to six weeks to engrave a plate.

Very Resptfly Yrs  
Butler & Carpenter

Philade. March 17. 1865

W. T. Brown & Son

Gentlemen:

Your favor of the 14th inst is duly rec'd.

Your question is, we believe, answered satisfactorily in the inclosed ~~express~~, taken from the newspapers of yesterday, from Comm'r Lewis.

In case you are satisfied, please notify us and we will at once proceed with your plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada Moh 20/65

Messrs C. R. Monroe & Co.

Gentlemen:

Your favor of the 17th inst is duly rec'd.

A stamp of the size of Messrs Brown & Co can be engraved for you in about Six weeks. Of course the design itself must be varied as any stamp must not bear too great resemblance to another. In the centre for instance we suggest a portrait to be engraved.

The cost of a stamp plate is three hundred & fifty dollars.

Very Resptfly Yrs  
Butler & Carpenter



Philada Moh 20/65

Thomas Allen Esq

Dear Sir:

Your favor of the 16th is duly rec'd, containing dft in our favor for \$350, in full payment of our engraving a/c, for which please accept our thanks.

We have forwarded you today instructions with regard to the manner in which you must make yr order on the Government for stamps. We cannot send anyone a single stamp unless duly authorized by the Government, and that authority is transmitted to us through the stamp agent on the receipt at the Revenue Bureau at Washington of the amount of money comprising the order's value.

Very Resptfly Yrs  
Butler & Carpenter

We will print in green.

Philada March 20. 1865

F. Shepard Esq  
President.

Dear Sir:

Are you aware that the P. M. Genl Dennison has given instructions to certain parties to prepare a quantity of Loewenburg's stamps for trial? It is said that you are willing to relinquish your contract with the Department as you are losing money therein. You may be duly informed of these matters; but, lest this may not be so, we hasten to apprise\*of them at once. It would appear that Loewenburg has sold his patent to a number of wealthy and energetic gentlemen of yr city who are pressing its adoption at Washington. "Forewarned is forarmed", and you can take what measures in the matter which you deem proper to guard your interests.

Very Resptfly Yrs  
Butler & Carpenter

\*((word "you" evidently omitted by writer))

Philada. March 20. 1865

Charlton T. Lewis Esq

Dear Sir:

Some months ago we were informed that Loewenburg had an order to furnish two millions of check stamps to the Revenue Bureau. Do you know whether that order has yet been filled; or is Loewenburg or others, in his name or with his patent, moving yet for the adoption of the patent? We have reason to believe this scheme is not yet abandoned; and, as it deeply affects us, we are anxious to know how far it has gone.

It is certainly very unfortunate that we, who have struggled so long against our losses with the hope of eventually establishing our business on a firm and remunerative basis, should be exposed to the constant anxieties of apprehension arising from the possible adoption of some untried experiment which, while it ruins us, affords no advantages to the government to authorise the change.

These doubts render us all the more anxious to secure the extension and vested right of control over our contract. We would then be secure and not at the mercy of any or every speculator who urges his superior nostrum upon the Department. Surely we deserve such protection. We have no other business, no other means of business than our contract; that taken from us, we have the satisfaction of knowing that our labor has won no reward and our efforts to merit the good opinion of the Department alike valueless and ineffective.

The only reason alleged for the adoption of a new stamp was the possibility of reuse from a removal of cancellation; but as the vast majority of stamps are cancelled now by machine writing ink this reasoning finds little or no support.

Our claim failed again and this source of redress is once more lost to us, - rendering our hardships here the less severe.\*

We beg you to advise us of your information respecting this Loewenburg matter, and what hope remains for the extension of our contract in view of any contemplated adoption of this experiment?

Very Truly Yrs  
Butler & Carpenter

\*((Could they have meant "more" not "less" severe?))

Philada. Mch 21. 1865

H. Dalley Esq  
No 43 Liberty St.

Dear Sir:

We have the honor herewith to transmit you model for your one cent stamp which we commend to your approval.

Have the kindness to send us a large size photograph of yourself. We will have it reduced for the engraving, but it is much better for the artist to work from a large picture to get the expressions etc. more clearly than he can if he had merely a carte de visite size to study.

Be pleased to return the model that we may forward it to Washington for the usual signature of the Commissioner.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 21. 1865

F. Shepard Edq  
President

Dear Sir:

In our communication of yesterday we stated that "it would appear that Loewenburg has sold his patent to a number of wealthy and energetic gentlemen of yr city who are pressing its adoption, etc" We beg to correct that part of the phrase "of yr city", as we do not know they are of yr city; they may, perchance be residents elsewhere. Our presumption is that they are New Yorkers as Loewenburg resided there himself; and as your citizens are never backward to take up anything that promises success anywhere with anybody!

We beg you to treat these communications as confidential respecting our names as we do not wish to be known as having apprised you of the matter. Moreover, it would be injudicious on your part. Doubtless, you can ascertain from yr friend Mr Zevely what foundation there might be for the surmises.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Moh 23. 1865

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

Sir:

We have the honor to request authority to print thirty sheets of the (\$50) fifty dollar general stamp of which we are very nearly out.

We inclose herewith several communications rec'd at various times from the Bureau with the request that we would attend to their contents and thereafter return them to the Int Rev. Office.

Very Resptfly Yrs  
Butler & Carpenter

Philada. Moh 23. 1865

D. M. Richardson Esq

Dear Sir:

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

We are much surprised and vexed to learn that you have cause to complain of the gumming of yr sheets. Permit us to say that there must be an error in your estimate of the paper as it is all of the same weight, made of the same materials, at the same time, by the same manufacturer.

Our chief of the Gumming Department has instructions to have every sheet perfectly and fully gummed, and the sheets thereafter pass under the examination of two departments as they are put in the delivery room to be sent away. We are unaware of any difference made in your stamps from all or any of the other varieties, and we have no complaints elsewhere.

We beg to reiterate that if we do not furnish your stamps properly gummed & prepared we hope you will send them to the Department or to ourselves, pointing out on the sheets the short comings for which we are censurable.

Very Resptfly  
Butler & Carpenter

Philada March 23/65

Messrs D. H. Seelye &amp; Co.

Gentlemen:

Your favor of the 13th inst to the Int. Rev. Dept has been forwarded to us for consideration and reply.

We beg to say that our price for engraving such a stamp as you desire is three hundred and fifty dollars for the plate. The cost of extra paper & printing for the size indicated (in accordance with the regulations of the Bureau herewith transmitted) is  $8\frac{14}{100}$  cents per thousand stamps.

The time necessary to engrave the stamps will be from five to seven weeks.

The commission allowed by the Government is double for private stamps that ~~make~~ on public stamps orders - and this advance very quickly reimburses the first outlay for the engraving.

Very Resptfly Yrs  
Butler & Carpenter



Philada Mch 24/68

Messrs W T Brown & Co  
Portland. Maine

Gentlemen:

Your favor of the 21st inst inclosing check in our favor for three hundred and fifty dollars (\$350) in payment of yr private stamp plate is duly rec'd.

We express our thanks for your very prompt remittance; and assure you no time shall be lost to prepare yr stamp. It is already in hand; the artist having commenced to engrave the head.

Very Resptfly Yrs  
Butler & Carpenter

Philada March 24, 1865

Messrs W & T Liversidge

Gentlemen:

We have the honor herewith to inclose dft in your favor for two hundred & fortysix 64/100 dollars (\$246.64/100) in payment of yr a/c for gum maturing 26th inst. Be kind enough to acknowledge receipt.

We trust you received our communication of the \*\* inst requesting you to forward us 4 bbls of gum as soon as possible.

Very Resptfly Yrs  
Butler & Carpenter

\*\*((Date omitted by writer))

Philada March 24 1865

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

Sir:

Your esteemed communication of the 22nd inst is this day received.

In accordance with your request we furnish herewith an entire list of our private stamp plates up to date, showing the number of stamps to each impression.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 27. 1865

D. M. Richardson Esq

Dear Sir:

Your telegram to "cancel your order for stamps" is this moment rec'd.

Your order came in this morning, and the stamps are counted out and prepared for delivery. In consequence of your message we withhold them until further advised by the Department. We presume you understand that we possess no power to "cancel orders". We are not permitted to recognize any authority outside of the Bureau whose instructions we must obey.

Very Resptfly Yrs  
Butler & Carpenter

Philada Mch 27. 1865

T. T. Bent Esq  
Secretary

Dear Sir:

Your two recent favors at hand.

We put the 1 cent plate at once to press, printing in green as you suggest. We shall "gum and perforate" them in accordance with yr directions.

The new three (3) cent plate will be at once put in hand and pushed to completion. We understand you desire the "eagles" vignette of the one (1) cent with a different arrangement of the lettering.

We will spare no time in getting this stamp ready, and advise you in the meanwhile that you make an order on the Department for the One cent stamps; be kind enough to specify in yr instructions to the Int. Rev. Bureau that you wish the order filled from yr private plate.

Very Resptfly Yrs  
Butler & Carpenter

Philada Moh 27. 1865

A. B. Sands & Co

Gentlemen:

Your favor of the \* is duly rec'd.

We have rigorously examined into your stamp a/c and find the items correct in every particular from Jan'y 26. 1863, leaving our balance perfect.

We urge, therefore, very respectfully that the missing sheets were undoubtedly forwarded you in order No 7.340.

Very Resptfly Yrs  
Butler & Carpenter

We have upwards 197.000 stamps of yours on hand, and can fill your order at once.

x((Date omitted by writer))

Philada. March 28. 1865

E. Gildersleeve Esq  
87 West 26th st.  
New York

Dear Sir:

Will you have the kindness to furnish us a small  
sample of yr best Face blanketing, stating your price there-  
for cash.

Very Resptfly Yrs  
Butler & Carpenter

Philada. March 28/65

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

Dear Sir:

We need a few yards of Face Blanketing, and beg you to send us a sample of yr best make, stating cash price therefor.

Very Resptfly Yrs  
Butler & Carpenter



Philada. March 29/65

W. S. Kyle Esq

Dear Sir:

Your two telegrams are rec'd, and we have replied stating the reason your stamps were not forwarded yesterday when the order from the Department was received by us.

All our packages are franked by the Commissioner's signature on regular blanks, prepared at Washington for the purpose, and we cannot make deliveries unless thus provided. The supply, having become exhausted, a delay was experienced in obtaining others through the stamp agent, and our whole requisition of yesterday was held over necessarily until the blanks could be sent us. They have arrived today, and yr stamps go by today's mail.

Be pleased to inform us at once when and how much your next order will require so that it be prepared in due time.

Very Resptfly  
Butler & Carpenter

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

D. M. Richardson countermands his last private order. Says  
he has written to you. What shall we do.

Butler & Carpenter

March 29/65

Philada Moh 29. 1865

Aug Eichele Esq  
St Louis

Dear Sir;

Your favor of the 25th inst with dft in prepayment of your engraved plate of One cent Revenue stamps amtg to \$350, has been duly rec'd, together with your daguerreotype.

We wish you had sent us a large size photogeaph, as the likeness can be better taken therefrom. We will engrave your stamp as rapidly as possible, and think we can furnish impressions to you in about six weeks. We beg you to remember that steel line engraving is a slow process requiring much care, skill and time. The stamp has moreover to pass through various hands ere completed.

In any case we will expedite it as much as a due regard to yr interests will permit.

Very Resptfly Yrs  
Butler & Carpenter

Please send us your name in full. You sign simply "Aug Eichele". Is it Augustus, Auguster or Augusta?

Philada April 1. 1865

A. C. Barry Esq  
New York

Dear Sir:

Your favor of the 28th is duly rec'd.

Our price for engraving a steel plate of Int. Rev. Stamps is three hundred and fifty dollars (\$350). This is your only expense as the paper, printing, gumming & perforating are furnished without charge if the stamp be of the same size as the Government stamp of the same denomination. We inclose Circular showing the rates of charge if it be larger; our price for perforating extra size (other than Government size) is three cents per thousand stamps.

We can furnish any amount desired.

The plate can be engraved in about eight weeks from the date of order.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 1. 1865

Messrs D. H. Seelye & Co  
Freeport. Ill.

Gentlemen:

Your favor of the 27th at hand and contents noted.

We suggest that the design forwarded us, consisting of mere lettering affords no protection whatever against counterfeiting. Every private stamp should have some engraving as lathework, picture, portrait etc to render imitation more difficult to be effected while its detection is more readily made.

Again a circular stamp placed merely over the cork does not meet the requisition of the law for the affixation of private stamps. On bottles such stamps should be long enough to come down & be gummed on the neck as well as over the cork.

Our price for engraving is uniform; the smaller the stamp the greater the number of transfers necessary. It will require now about eight weeks to prepare a plate for the press.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 1. 1865

D. M. Richardson Esq

Dear Sir:

We telegraphed to the Department for instructions concerning your stamps; and the Government Agent stationed here also demanded some days ago authority to act, advising the Bureau that if he were not instructed otherwise by 4 P.M. yesterday (31st ult) he could not feel justified in retaining your stamps, but would forward them to their address at once. The month having ended a discrepancy in our a/cs with the Government would arise unless we had definite advices from the Bureau.

Today a letter arrives expressing a compliance with your wishes. You will, therefor, if you still desire to withdraw your order, return us the stamps at once, and we will return the requisition to the Government. Otherwise, advise us by telegraph as our a/c for Mch must be presented, and cannot be until your stamps are settled one way or the other.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 1. 1865

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

Sir:

Mr. Jno C. Browne of this city, an active member of the Historical Society of Penn'a has been for years engaged in the meritorious object of collecting for preservation every specimen of currency or stamps issued by the Government, corporations or individuals since we became a nation. His collection is probably the largest and choicest in the country.

Mr Browne is very solicitous to obtain a set of Revenue stamps ere they pass out of existence as specially characterised, and has made earnest application to us. As he is a gentleman of excellent position and undoubted character, we beg your permission to furnish him with a set of proofs duly cancelled.

Very Respectfully Yr Obt Servts  
Butler & Carpenter

Philada April 1. 1865

A. Dougherty Esq

Dear Sir;

Your favor of the 30th ult is at hand and contents noted.

Do we understand you to wish your present stamp design reduced to the two cent government size or preserved of the same superficial area as are your 4 & 10 cent stamps? In the former case you incur no expense for paper, printing or perforating. In the latter case your expense for these operations would be three fourths of a cent for each thousand stamps printing & paper, while for the perforation we will charge you nothing as the machines set for the Government 3 to 20ct stamps will perforate yr stamps without change. If you retain the present size your stamp can be furnished in three weeks; if it be engraved reduced it will require six weeks certainly.

Please advise us certainly.

Very Respectfly Yrs  
Butler & Carpenter



Philada April 1. 1865

Wm Gates Esq  
Frankfort. New York

Dear Sir;

Your favor of the 29th ult is at hand and contents noted.

Your order has not yet reached us. Your three cent Die is finished, and we will be able to furnish impressions therefrom by the end of the coming week, or the beginning of the following, say within 8 or 10 days.

We inclose proof. You have not advised us in what color we shall print, and will therefor print in black until otherwise instructed. We will send the One cent stamps at once.

It would appear that you also share in the general depression of your business. In no case have the estimates of consumption based on former trade been reached; and in every case the diminution has been very great. You would appear to do as large, if not larger business than any of your co-manufacturers. We sincerely trust the dulness of business may pass away. The makers(?) must have been greatly overstocked before the law went into effect. As all matches, foreign or domestic made, must now be stamped (viz. April 1.) you will not suffer from competition by Canadian or dishonest manufacturers of matches as has been the case.

Very Resptfly Yrd  
Butler & Carpenter

Philada. April 1. 1865

H. Dalley Esq

Dear Sir:

Your favor of the 31st ult is at hand.

Your stamp has been already taken up. You can have a proof impression in four weeks. Perhaps, we will be able to have impressions ready for delivery by that time; but this we cannot promise positively.

Very Resptfly Yrs  
Butler & Carpenter

THIS PAGE TORN FROM THE BOOK AS THEY HAD EVIDENTLY MADE  
ANOTHER COPY OF THE END OF THE LETTER TO Wm GATES (see  
IV - 845,846a) AND THE FULL LETTER TO H. DALLEY (see IV -  
846b)

Philada. April 1. 1865

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

Sir:

Your favor of the 30th ult in relation to Messrs W T Brown & Co, Portland, Maine, is duly rec'd.

There must certainly be a misapprehension with regard to this matter. Your favor of the 7th ult, containing Messrs Brown & Co's first application, was rec'd by us on the 9th ult. We wrote that day to them. They addressed us a reply on the 14th ult. We answered on the 17th, and on the 21st rec'd their reply \* 21st ult, inclosing us their check in payment of the plate already in the engravers' hands. This last communication was duly acknowledged by us on the day of receipt and Messrs Brown & Co advised of the progress of their stamp.

You may well imagine we do not understand how the gentlemen can complain of inattention or silence on our part.

Very Resptfly Yr Obt Srvts  
Butler & Carpenter

\*((These words completely faded))

Philada April 1. 1865

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

Sir:

Your esteemed communication of the 31st ult is this day rec'd.

On the 29th ult we telegraphed for instructions concerning Richardson's order, and Mr Pugh, Agent, wrote for instructions stating as we are informed, that, if he received no reply by yesterday (31st ult) at 4 P.M. (afternoon mail) he would forward the stamps to Mr Richardson. Having no acknowledgment of either our or his communications on the subject he sent the stamps yesterday. The requisition having been duly received, charged, and stamps counted & packed for delivery, to have retained them here without your instructions to have effect (having held them back a number of days already) would have been in contradiction of our duty to recognize no other authority than that of the Bureau with regard to orders. The month having terminated yesterday it would have caused confusion in our a/cs with your office for March, not to have delivered what your orders called for; not would it be proper to withhold such delivery on the mere request of a party whom we cannot strictly recognize as possessing any right to countermand government instructions.

The stamps having been sent, Mr Richardson may possibly keep them. In which case it will not be necessary to alter the regular March series of orders. Otherwise, he will return them, and, duly advising you thereof, we will return requisition No 395 as you direct, making the proper subtraction in our monthly a/c.

In the meanwhile, we will hold over the presentation of our March a/c until Mr Richardson's wishes be ascertained.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 3. 1865

F. Shepard Esq  
President

Sir:

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

When the original law went into effect we were called upon to furnish a statement of our stamp manufacturers for taxation. We appealed to the Hon Commissioner, Geo S. Boutwell, taking very much the grounds assumed by you, and were by him released from all obligation to pay duty upon our stamps whose only commercial value lay in the authority of the Revenue Department, representing value simply to the Government and to the party using them legally. In case of non-use by the Government they were of course valueless to us.

Very Resptfly Yrs.  
Butler & Carpenter

As you are aware we have no other business than that of manufacturing Revenue Stamps, we suppose, however, the same rule should be applied to bank work for the Government.

Philada Mah 11/65

Messrs Bennett Pieters & Co.  
To Butler & Carpenter Dr.

Paper & Ptg & Perforation on last a/c	2.36
Paper & Ptg 18.333 6¢ @ 10 90/137	1.95
Perforating 18.333 " 3¢	55
	<hr/>
	\$4.86

Philada March 11/65

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

Paper & Ptg	20.000	1¢ @ 6 13/37	
"	100.000	2¢ @ 6 13/37	7.62
Perforating	120.000	@ 3¢	3.60
			<u>\$11.22</u>



Philada Moh 27. 1865

Demas Barnes & Co  
 To Butler & Carpenter Dr

Paper & Ptg	27.500	2¢ 8 21/37	\$2.36
	41.250	4¢ 8 40/137	3.42
Perforating	68.750	@ 3¢	2.06
			<u>\$4.84</u>

Philada Moh 31/65

J. Curtis & Son  
 To Butler & Carpenter Dr

Paper & Ptg	55.000	2¢ @ 6	13/37	\$3.49
Perforating	55.000	" "	3	1.65
				<u>\$5.14</u>
31/ Paper & ptg				

Philada. March 15/65

Dr  $\text{\textcircled{D}}$  Jayne & Son  
 To Butler & Carpenter Dr

Engraving Reentering 1 $\text{\textcircled{d}}$ plate		\$125.
Paper & Ptg 16.000 1 $\text{\textcircled{d}}$ @ 8 9/37		1.32
" 16.000 2 $\text{\textcircled{d}}$ 8 9/37		1.32
" 15.500 4 $\text{\textcircled{d}}$ 8 14/37		1.15
" 16.000 1" 8 9/37		1.32
" 16.000 2" 8 9/37		1.32
" 15.500 4" 8 14/37		1.15
		<u>\$132.58</u>

Philada. March 11/65

Jo Haydock Agt  
To Butler & Carpenter

Paper & Ptg	10.500	1¢ @ 1 4/37	.11¢
Perforating	10.500	1¢ @ 3¢	.31¢
Mch 20/65			
Paper & Ptg	21.000	1¢ @ 1 4/37	.22¢
Perforating	21.000	1¢ " 5¢	.63¢
			<hr/> \$1.27

Dear Sir:

Above we have the honor to hand your a/c to date.

Very Resptfly  
Butler & Carpenter

April 3/65

Philada Mch 9. 1865

Messrs Garnhart & Kelly  
 2B Kelly & Co.  
 To Butler & Carpenter

Mch 9. Balance a/o Paper & Ptg	9.70
" " Paper & Ptg 27.5000 4¢ @ 10 100/137¢	2.95
	<u>\$ 12.65</u>

Messrs Garnhart & Kelly

Gentlemen:

We hand you above unsettled a/o to date (Mch 9) for  
 paper & printing private stamp.

Very Resptfly  
 Butler & Carpenter

April 3/65

Philada April 4th 1865

A. C. Barry Esq  
374 Pearl St.  
New York

Dear Sir:

Your favor of the 3rd inst is duly rec'd. We believe we fully understand your directions and will proceed to carry them into effect.

We suggest the vignette be engraved so as to get the greatest length for it, as in the stamp herewith inclosed. If it be engraved otherwise 'twill have to be very small indeed, nor can the stamp be as well arranged and balance. Be kind enough to return us inclosed stamp as it has the Comm'r's signature.

We will secure the endorsement of the Commissioner, and you need give yourself no further concern about the matter.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 6th 1865

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

Sir:

We solicit your authority to print Two hundred sheets of the  
Seventy (70) cent stamps.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 7. 1865

A. C. Barry Esq

Dear Sir:

Your favor of the 5th inst is at hand and contents noted.

On the 1st inst we had the honor to inform you that our price was three hundred and fifty dollars for engraving your plate; and in your reply of the 3rd inst, you acknowledge and accept it. Hence we think you have forgotten our and your own previous communications to which we refer you very respectfully.

Very Sctly Yrs  
Butler & Carpenter



Philada. April 8. 1865

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

Sir:

We acknowledge receipt of your favors of the 6th & 7th insts.

We are much surprised and mortified to observe the condition in which the Richardson packages are returned to us. Certainly the mail carriers must strangely abuse their trust. The packages are inclosed in three distinct wrappers, the last being firmly gummed, and finally bound with twine passing several times around the bundle. It would appear singular that in all these packages not a single stamp is injured while their heavy and strong envelopes three thick are torn and violently burst asunder. This fact induces us to think that possibly the packages were opened to ascertain their contents. We write today to Mr Richardson to enquire whether he opened any of them and in what condition they arrived at his address. In so long a journey from here to Detroit and thence to Washington, the packages were undoubtedly changed several times from bag to bag and have thus received usage which in a closed mail could not occur.

In the meanwhile we have impressed on our packers additional care and directed them to increase the strength of the wrappings.

Very Resptfly Yr  
Obt Servts.  
Butler & Carpenter

Philada April 8/65

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

Sir:

We have the honor to submit herewith our a/cs of Balance on hand and Deliveries in detail for the Month of March last, duly certified by the Stamp Agent, Isaac Pugh, Esq.

Annexed is our a/c in gross, original and duplicate, to which we respectfully invite your attention.

Very Obtly Yrs  
Butler & Carpenter

Philada. April 8th 1865

U. S. Int. Rev. Dept.

To Butler &amp; Carpenter Dr.

For the following Int. Rev. Stamps, delivered to Isaac Pugh, Esq,  
Agent, during the month of March, 1865.

viz:		
22.657.102 stamps @ 33¢ pr M		\$7.476.84/

Rec'd payment  
Butler & Carpenter

Philada. April 8th 1865

U. S. Int. Rev. Dept.

To Butler &amp; Carpenter Dr.

For the following Int. Rev. Stamps, delivered to Isaac Pugh, Esq,  
Agent, during the month of March, 1865.

viz:		
22.657.102 stamps @ 33¢ pr M		\$7.476.84/

Rec'd Payment  
Butler & Carpenter

Inter Rev. Stamps Delivered  
by Butler & Carpenter March 1865

Balance of Inter. Rev. Stamps  
on Hands of Messrs Butler &  
Carpenter, March 31, 1865.

1 ct	14.400
2 "	8.118.657
3 "	22.721
4 "	11.370
5 "	1.359.736
6 "	6.253
10 "	320.534
15 "	17.663
20 "	31.296
25 "	343.241
30 "	12.418
40 "	8.397
50 "	298.824
60 "	3.127
70 "	6.843
\$1	119.596
\$1.30	461
\$1.50	8.208
\$1.60	505
\$1.90	401
\$2	30.494
\$2.50	8.081
\$3	9.784
\$3.50	1.418
\$5	12.256
\$10	3.700
\$15	185
\$20	805
\$25	172
\$50	315
\$200	95
Prop'y 1 ct	7.973.523
2 "	1.770.539
3 "	1.121.048
4 "	646.445
5 "	218.878
6 "	39.333
8 "	8.000
10 "	109.380
Total	<u>22.657.102</u>

I certify that the above acc't  
is correct, agreeing with mine

Isaac Pugh  
Stamp Agent

1 ct	12.441.743
2 "	2.698.619
3 "	229.804
4 "	26.766
5 "	362.046
6 "	115.928
10 "	13.444.664
15 "	3.980.781
20 "	3.814.874
25 "	779.575
30 "	1.815.511
40 "	1.911.415
50 "	176.130
60 "	422.279
70 "	621
\$1	1.762.569
\$1.30	60.818
\$1.50	1.109.781
\$1.60	116.041
\$1.90	106.875
\$2	551.175
\$2.50	562.995
\$3	125.429
\$3.50	198.418
\$5	438.215
\$10	431.153
\$15	3.079
\$20	1.359
\$25	647
\$50	1.594
\$200	340
Public Prop'y 1 ct	6.149.123
" " 2 "	16.311.438
" " 3 "	723.053
" " 4 "	311.355
" " 5 "	143.623
" " 10 "	805.541
Private Prop'y 1 "	37.406.716
" " 2 "	1.951.247
" " 3 "	1.740.059
" " 4 "	1.200.752
" " 5 "	1.961.000
" " 6 "	234.828
" " 8 "	48.136
" " 10 "	69.000
Total	<u>115.887.135</u>

Exhibit of operations in Inter. Rev. Stamps. March 1865.

Balance on hand, brought forward March 1st		115,176.317
Transferred to "Spoiled account" (1000 sheets)		72,000
Balance		<u>115,104.317</u>
Received from perforation (good)		23,399.920
Maximum		<u>138,504.237</u>
Delivered to Stamp Agent		22,657.102
(Public	72,135.397{	<u>115,847.135</u>
Balance on hand March 31st (Private	43,711.738{	

Sheets received from Perforator

Good	133.130
Bad	1.275
Total	<u>134.405</u>

Philadelphia, April 7th 1865  
Delivery Department

Messrs Butler & Carpenter

Edwin Lamasure Supt.

Philada April 8th 1865

D. M. Richardson Esq

Dear Sir:

Your favor of the 6th inst, and your telegram are duly rec'd.

Under the circumstances there was no option left you. To have retained the stamps would have been useless. We regret to have given you the trouble and annoyance of being obliged to return them.

They have been sent to us from Washington and we observe with regret that the packages are more or less torn. As the stamps are intact we have deemed it possible the envelopes were torn to see the contents merely. Otherwise they have been subjected to much abuse in transportation. Will you be kind enough to inform us whether they arrived torn and defaced to your address? Trusting you will soon be able to renew business, we remain

Very Resp tly Yrs  
Butler & Carpenter

Philada April 8, 1865

Anson Allen Esq  
Orono. Maine

Dear Sir:

Your favor of the 3rd inst to the Hon's Commr Int. Revenue has been sent us for reply.

We inclose printed regulations of the Int Rev Bureau which answer most of your interrogations.

We are the Government agents authorised to engrave the plates and print the stamps.

Our price for engraving a steel plate of Revenue stamps is three hundred & fifty dollars (\$350) the plates being uniform in size the number of stamps to the impression depends of course on the size of the die. The government 1 & 2¢ size print 210 to the sheet.

When the private stamp is of the same size as the government stamp of a similar denomination then there is no charge for paper, printing, gumming and perforating. These stamps are furnished free of cost for their preparation after the charge of engraving. When the stamp exceeds the Government size then we are allowed by the Department extra compensation from the purchaser for paper, printing & perforating. The basis of that is found by reference to the inclosed regulations.

Your second & third questions can only be authoritatively answered by the Internal Revenue Bureau, as they are beyond our sphere of duty.

Expressing our sincere desire to be of any service to you on this subject and to give you all the information which you may seek, we remain

Very Resptfly Yrs  
Butler & Carpenter

The Commission on purchases of private stamps is 10% on amounts of \$500 and over, or double the rates allowed on Government stamps. This quickly reimburses the first outlay for engraving and hence forward there is a clear profit; aside from the protection and advantages of a private die.

Philada. April 8th 1865

Messrs W & T Liversidge

Gentlemen:

We have the honor to inclose herewith ~~dit~~ on Shawmut National Bank, Boston, for One hundred & eighty three 46/100 in your favor, in payment of a/c Dec 7/64 due now.

Very Resptfly Yrs  
Butler & Carpenter

April 8/65  
183.46/100 W & T Liversidge



Philada. April 8th 1865

Hon Jos J. Lewis  
Comm'r of Int Rev  
Washington. D. C.

Sir:

We have t' honor herewith to transmit you Requisition No 596. Private, for \$5.800 stamps, returned on this day on a/c D. M. Richardson. Detroit, Mich, as per understanding with the Bureau.

We inclose also letter of Anson Allen Esq, Orono, Maine, sent us on the 7th inst, to whose interrogatories within our sphere of duty we have replied as you request.

His Second & Third questions can receive no decision from us, but are to be answered by the Bureau.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 12/65

Messrs Bennett Pieter & Co

Gentlemen:

Your favor inclosing Five dollars in our favor in payment of yr a/c is duly rec'd, and the amt credited yr a/c with our obligations.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 12/65

Messrs Garnhart & Kelly

Gentlemen:

We have the honor to acknowledge receipt of yr favor and P. O. order in our favor for \$12.65/ in full payment of our a/c.

The amount has been collected and duly placed to yr credit with thanks by

Yr Very Obt Servts  
Butler & Carpenter

Philada. April 22/65

Messrs R. C. Root Anthony & Co.

Gentlemen:

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

We will endeavour to comply with your wishes therein expressed.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 12/65

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

Sir:

Your favor of the 11th inst in relation to the Gerard National Bank stamp order No 8348 is rec'd.

We have the honor to state that on the day when this order was filled there were two other orders, one for Mr Harding and the other (embracing three lots) for Jno M Riley Esq. It is our custom to fill all our city orders at once and before other portions of the requisition are compared. Hence it is not at all probable that the missing stamps could have been sent out of the city, and our correct balances show they were delivered. Under the circumstances we cannot but think that either Mr Harding or Mr Riley must have received the stamps through some accidental error in packing, if as the Bank asserts the pkg No 8348 was deficient. Application made to Messrs Harding & Riley elicit their declaration that their packages were all right. In this dilemma we have no other option than to declare that we are equally confident the stamps were delivered.

We are informed by the Gerard National Bank that there was no way bill in their pkg though your language would lead us to suppose that the waybill accompanied the stamps as usual.

We will address Mr Riley again with the request that he make a very thorough examination of his stamp a/c.

In the meanwhile, we have the honor to be

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 12/65

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

Sir:

We have the honor to solicit your approval of the accompanying Three cent Stamp for "The Park City Match Co. Kenosha. Wis".

We solicit authority to print Ten Thousand impressions of the Five Cent Proprietary or Playing Card Stamp. You will observe that we had only about 143,000 of these stamps on hand on the 1st inst; and our deliveries of the 5 cent proprietary stamp last month were over 218,000.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 12th/65

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

**Sir:**

We have the honor to inclose herewith cancelled proofs of the various ~~Government~~ Internal Revenue Stamps, to be submitted to the approval of your Bureau ere presented to Mr Jno C. Browne in accordance with your esteemed communication of the 6th inst.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 13. 1865

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

Sir:

We beg to correct an error in our letter of yesterday with regard to the deficiency claimed in order No 8348, by the National Gerard Bank of this city. The way bill which we understood yesterday had not accompanied the package was rec'd by the bank and shown us this morning.

We regret to be unable to throw any further light on this subject. Mr Riley is emphatic in declaring his packages rec'd on that day to be correct, having examined them himself when received. The clerk of Mr Harding is equally confident on his side of the accuracy of his order.

For ourselves we must reiterate the assertion of our packers who declare positively the stamps were delivered; and cannot think they were mistakenly put up in any subsequently filled order in the same requisition. It is due to add that these gentlemen are so exact and methodical in the performance of their duties that an error is very rare in that department. We believe one or two complaints only have been presented within the past two years.

We confess to much chagrin and annoyance when thus made aware of a mistake of this kind, and have endeavored to make it a matter of positive difficulty on part of the delivery department to err in their accounts. And, while we claim their infallibility by no means, we think the statement of our employes worthy of our most approved confidence.

Very Resptfly Yrs  
Butler & Carpenter



Philada. April 13, 1865

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

Sir,

We beg to correct an error in our letter of yesterday with regard to the deficiency claimed in order No 8348, by the National Gerard Bank of this city. The way bill did accompany the pckge, and was shown us this day by the Bank.

The writer has had a personal interview with the Cashier of the N. G. Bk who received the pckge, and handed it (having opened it) to the Ass't Cashier who at once counted the contents and checked off the items on the way bill. It would appear certainly a plain, simple story, and the chance of error in their statement is not to be contemplated. They are both assured of the facts as stated by them and there is no reason to dispute them.

We regret we can throw no further light on this singular business. Mr Riley states emphatically his orders were correctly filled and the stamp clerk of Mr Harding is equally confident about his own a/c.

On our part we find our a/cs perfectly correct and balanced. The attention, moreover, of the final packer was called particularly to the 10 cent stamps of this order as his memory recalls the case; and they are fully assured in the delivery department the stamps were issued. The accuracy of this branch of our business we believe to be almost as perfect as possible; and the extreme rarity of complaint is the best proof of it.

Had the other orders of the day been put up at the same time with the Philada orders we might suppose these stamps to have gotten mixed accidentally with another pckge; but, as the city orders were filled first to enable Mr Pugh to make a prompt delivery, this theory seems unavailable. We confess to the difficulty of fathoming this matter, but will cheerfully comply with your instructions.

Very Resptfly Yrs  
 Butler & Carpenter



Philada April 15th 1865

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

Sir:

Mr Schaffer, Cashier of the Gerard National Bank, has called on us in relation to the missing stamps. He is desirous of signing the receipt for the full amount as requested but cannot of course do so while the a/c is thus deficient.

May we beg to be instructed to deliver him the stamps; the matter to be investigated hereafter if it be possible with better success than has been attained thus far.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 17. 1865

F. H. Pratt Esq  
San Francisco  
California

Dear Sir:

Your favor of the 22nd inst has been duly rec'd.

Our price for engraving a steel plate of Revenue stamps is Three hundred & fifty Dollars (\$350).

There is no extra charge for paper, printing, gumming or perforating when the stamp is of the same size as the Government stamp of a similar denomination.

The time necessary to engrave your stamps will be about six weeks from the date of the receipt of yr order.

We inclose proof impressions of many of our private match stamps which you will have the kindness to return.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 18/65

Jno C. Browne Esq

Dear Sir:

We have the honor herewith to send you proof impressions of the various United States Internal Revenue Stamps, duly canceled and approved by the Commissioner and Secretary of the Treasury.

We hope in a short time to be able to send you a canceled proof of the Two Hundred Dollar General Stamp.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 18th 1865

A. Dougherty Esq

Dear Sir:

We inclose proof of your Two Cent stamp.

Be kind enough to instruct us in what color they shall be printed.

They will be ready in the course of a week for delivery.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 18/65

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

Sir:

We have the honor to solicit your approval of the accompanying Two cent Playing Card stamp for A. Dougherty Esq, New York.

Very Respectfully Yrs  
Butler & Carpenter

Philada. April 18 1865

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

13/65 Paper & Ptg 137.500 (4¢) ● 10 1/60¢ \$13.97

Gentlemen:  
Above we submit charge against yr a/c for order No.  
8399.

Very Resptfly Yrs  
Butler & Carpenter



Philada April 18. 1865

W. Gates  
To Butler & Carpenter

April/65	Paper & Ptg	21.000	3¢ @ 10	60/137	2.19
	Perforating	21.000	" "	3¢	63
					<u>\$2.82</u>
	Balance due on a/c				<u>274.23</u>
					<u>\$277.05</u>

Dear Sir:

Above we have the honor to hand you our a/c to date.

Very Resptfly Yrs  
Butler & Carpenter

Philada April 18. 1865

Dr E. T. Wright

To Butler &amp; Carpenter Dr

12/65	Paper & Ptg	26.250	1¢ @ 12	11/37¢	}	\$18.62
	Labels	do	70¢			

Sir:

Above we have the honor to submit our a/c for stamp & Label delivery on order No 8388.

Very Resptfly Yrs  
Butler & Carpenter

Philada. April 18/65

Dr D Jayne &amp; Son

To Butler &amp; Carpenter Dr

13/1865	40.000	1/2	Paper & Ptg	8 9/37	3.29
	10.000	2	"	" 8 9/37	83
	12.500	4	"	" 8 14/137	1.01
					<u>\$ 5.13</u>
			Balance on a/c		130.31
					<u>\$135.44</u>

Philada April 18. 1865

A. L. Scovill &amp; Co

To Butler &amp; Carpenter Dr

April 3	35.000	1/2 @ Paper & Ptg @ 1 29/296	38
	18.750	4" " " " " 1/2	9
	53.750	stamps perforated 3/4	1.61
			<u>2.08</u>
		Credit on a/c	30.
		Balance due A.L. Scovill & Co.	<u>\$27.92</u>

Philada April 18/65

Messrs D Barnes & Co  
 To Butler & Carpenter Dr.

13/65 Paper & Ptg	27.500	2¢	8 21/37	\$2.36
	41.250	4"	" 8 40/137	3.42
Perforation	68.750	"	3¢	2.06
				<hr/> \$7.84

Gentlemen:

We have charged you with above a/c on order No. 8397

Very Resptfly Yrs  
 Butler & Carpenter

Philada April 18/65

Jeremiah Curtis &amp; Son

To Butler &amp; Carpenter Dr

8th April 1865	Paper & Ptg	55.000	2¢	6 13/37	\$3.49
	Perforation	55.000	3		1.05
					<u>\$5.14</u>

Gentlemen:

Above we hand you our a/c for order No 8358, delivered on the 8th inst.

Very Resptfly Yrs  
Butler & Carpenter

Philada. May 8. 1865

Brown & Darling  
Wadsworth. Ohio

Gentlemen:

We inclose herewith proof impression of your finished stamp die with which we hope you will be pleased.

We will be able to furnish imps for yr use in about ten days.

Very Resptfly Yrs  
Butler & Carpenter

Philada May 8/65

H Dalley Esq

Dear Sir:

We inclose herewith proof impression of your finished stamp which we commend to your approval.

Very Resptfly Yrs  
Butler & Carpenter



Philada May 8 1865

Dr D. Jayne & Son  
 To Butler & Carpenter Dr

April 29/65

Paper & Ptg	33.000	1¢ @ 8	9/37	\$2.72
	13.500	2¢ @	"	1.11
	12.500	4¢ @ 8	14/137	1.01
				<u>\$4.84</u>
Balance on a/c				135.44
				\$140.28

Philada May 8. 1865

Jeremiah Curtis & Son  
To Butler & Carpenter Dr

April 26/65	Paper & Ptg	55.000	2¢	⊙ 6 13/37	3.49
	Perfor.	55.000	"	3	1.65
					<u>5.14</u>

Gentlemen:

Above is our a/c for delivery on order No

((Rest of letter was not transferred to page))

Philada. May 8. 1865

J. I. Brown & Son  
 To Butler & Carpenter Dr

April 26. 1865

Paper & Ptg	110.000	2¢ @ 6 13/37¢	6.96
Perforation	110.000	" " 3	3.30
			<u>\$10.26</u>

Gentlemen:

Above we present our a/c for delivery on order No  
 8481. 26. ult.

Very Resptfly Yrs  
 Butler & Carpenter

Philada. May 8. 1865

Messrs Hostetter & Smith  
To Butler & Carpenter Dr

April 24/65 Paper & Ptg 47.536 1/2 @ 9 117/137 4.67

Philada. May 8. 1865

A. L. Scovill &amp; Co.

To Butler &amp; Carpenter, Dr.

April 21/65	88.000	1¢ stamps @ 1 29/296	.96
	33.000	4" " " 1/2¢	.16
	121.000	stamps Perforated 3¢	3.63
			<u>4.75</u>
		Credit	\$27.92
		Due Scovill & Co.	<u>\$23.17</u>

Philada. May 8/65

W. Gates Esq  
 To Butler & Carpenter Dr

April 28/1865

Paper & Ptg	21.000	3¢	● 10	60/137	2.19
	21.000	6¢	● 10	60/137	2.19
Perforatinn	42.000		3¢		1.26
					<u>\$5.84</u>
Balance a/c due					277.05
					<u>\$282.69</u>

Sir:

Above we submit our a/c to date 29th ult for Paper & Ptg.

Very Resptfly Yrs  
 Butler & Carpenter