

Philada May 10, 1865

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

Sir:

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

We have the honor to inclose herewith Duplicate Certificate of deposit with the Gerard National Bank of this city for \$131.07/100. We beg you to forward us proceeds in Int. Rev. Stamps as follows.

10 ct stamps	\$20 in 10 ct General Stamps	
15 ct "	15 " 15 " " "	
25 ct "	100 " 25 " " "	Certificate \$131.07
	<u>\$135</u>	3% allowed <u>3.93</u>
		<u>\$135</u>

Very Resptfly Yrs Obt Servts
 Butler & Carpenter

Philada. May 10. 1865

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

Sir:

Your favor of the 2nd inst, inclosing pkge of damaged stamps returned by the Ninth National Bank of New York, is duly rec'd.

We have carefully examined these stamps and beg to report that there is a deficiency of \$2.60 in the amount claimed, as per schedule herewith shown. These stamps were all mixed together in such a manner as could not have happened in the mails; and they were certainly not put up so in our establishment. Moreover, a great many of them were perfectly good in every respect.

We will forward to Mr Hill \$370.81/ the full amount ^{Sent 45.} ~~wanted.~~

Very Respectfully Yr Obt Servts
Butler & Carpenter

Philada May 10. 1865

C. W. L. F. Morrow

Dear Sir:

Your favor of the 4th inst is at hand; and we have also to acknowledge receipt of the blanketing.

The quality of the goods is what we desire; and we herewith inclose dft in your favor for \$312.68/ on the Bank of the Manhattan Company New York, in pay't of yr a/c.

We are not in want of back blanketing at present. In due time we will bear you in mind.

Be kind enough to acknowledge receipt and oblige

Yrs Very Resptfly
Butler & Carpenter

Philada May 10/65

Messrs W & T Liversidge

Gentlemen:

Inclosed we send you dft in yr favor on New York
for \$196.02/100 being amt of bill due you 7/10 inst.

We beg you to acknowledge receipt thereof.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 10th 1865

Messrs J. C. Ayer & Co.

Gentlemen:

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

We do not exactly understand what you wish engraved on your plate. Is it simply a circle without lettering?

We can rule a circle on yr plate as you desire and perhaps meet yr wishes. The lines can be made quite close and intersecting so as to print full and dark. The inner circle of yr stamp is lathework and this work must be transferred. We cannot transfer a lathework counter or die as you desire without mashing out the adjoining lines of the stamps, and to recut & re-enter in every case would be a work of considerable expense, labor and time. We would charge One Hundred Dollars for simply ruling a circle as you desire with straight intersecting lines; or One Hundred & Fifty for a lathework centre. Let us beg you to write your wishes more explicitly.

Very Resptfly
Butler & Carpenter

Our charge for printing would be in accordance with Government allowance.

Philada May 10. 1865

W. S. Kyle Esq

Dear Sir:

Your telegram of yesterday was rec'd.

On the 8th inst we filled requisition and forwarded you \$1000 worth of stamps from yr private die which we hope are at hand certainly by this time.

We have on hand enough to fill two or three thousand dollars worth of yr stamps.

Very Resptfly Yrs
Butler & Carpenter

Philada May 12. 1865

Messrs J. I. Brown & Son

Gentlemen:

Your favor inclosing check for \$10.26/100 is duly rec'd.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 13. 1865

Messrs W & T Liversidge

Gentlemen;

We beg you to forward us Six Barrels of your Dextrine, similar in all respects to the last rec'd.

Sometime, during the indisposition of the writer, a gentleman of yr firm called on us relative to the propriety of manufacturing a quantity of the gum prior to his departure for California, so that we should suffer no inconvenience from want or deficiency.

Permit us to request that you should prepare about eighteen barrels including the above order for six barrels. This would be ample for three months at our present consumption. Should business be opened *about which we are in the dark*, we may need more, but this is more a matter of conjecture than based on data.

Very Resptfly Yrs
Butler & Carpenter

* *((This phrase very faded))

Philada. May 13. 1865

H. Dalley Esq
43 Liberty St. New York.

Dear Sir:

Your favor of the 10th inst is at hand.

Your plate is finished and we can furnish stamps printed, gummed & perforated by the end of next week. Unfortunately the oversight referred to by you cannot be remedied on the plate as the dot or period must be white. To correct this the original die must be softened, the whole corner scraped out or recut, and then hardened, a new roll taken & hardened therefrom and the plate reentered. This will require at least ten days more, pressed as we are with business. Now what shall we do? Print a certain amount to last you, say a month, and then correct the plate? Or withhold all printing until we correct the error?

Very Resptfly Yrs
Butler & Carpenter

Philada. May 13. 1865

Messrs Lawrence & Cohen

Gentlemen:

We beg you to forward us the original drawing whence the reduced photograph of yr model was taken.

We cannot make out the eagle, nor the character of the scrollwork, all is so indistinct. If, moreover, you persist in the reduction to the Government Two Cent size a photograph of the present reduced model would be more indistinct still. If you can have the size sent us we think you would have a much more effective stamp while the extra cost is a mere trifle. Your model reduced to the Government size will be very small; the lettering will be quite indistinct, some parts of it very small indeed; and the whole stamp present a mixed & confused appearance. We beg you to think well over this. As far as our interests (pecuniary) are concerned we would prefer you to use the small Government size, as it is more profitable to us; but in justice to the effect and beauty of yr stamp it ought not to be engraved less than the model size sent us.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 12/65

A. C. Barry Esq
374 Pearl St. New York

Dear Sir:

Herein we submit proof imp: of yr finished Two Cent
Private Internal Revenue Stamp, for which we solicit your ap-
proval.

Have the kindness to inform us in what color you desire
it printed and what amount we shall print from the plate which
will be ready in about Six or seven days for the press.

Very R-sptfly Yrs
Butler & Carpenter

Philada. May 13. 1865

W. Gates Esq

Dear Sir:

Your favor of the 11th inst with check in our favor for \$282.69/100 (Two hundred & eighty two 69/100 dollars) in settlement of yr a/c Apr 29th ult is duly rec'd.

Very Resptfly Yrs
Butler & Carpenter

Philada May 13. 1865

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

Sir:

We have the honor to inclose for your approval one cent
match stamp for Messrs Brown & Durling, Wadsworth, Ohio: and two
cent stamp for A. C. Barry, New York.

Trusting they may commend themselves to your endorsement, we
remain

Yr Very Obt Servts
Butler & Carpenter

Philada May 17/65

Messrs W & T Liversidge

Gentlemen;

Inclosed please find dft in yr favor for \$202.78/100
being amt due on yr a/c maturing 18 - 21 inst.

Please acknowledge & oblige.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 17. 1865

T. T. Bent Esq

Dear Sir;

Yr favor inclosing check in our favor for \$550 in payment of our engraving a/c is duly rec'd & the am't put to yr credit.

Expressing our thanks we remain

Very Resptfly Yrs
Butler & Carpenter

Philada May 18. 1865

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

Sir:

Your favor of the 16th inst is duly rec'd. The first application made by Messrs Zaiss, Shick & Daily was in July last. During their interview at our office the Hon'e Comm'r Jos J. Lewis entered the room on a brief visit from Washington. The question was at once submitted to him and he declined giving a definite answer until he had thought over it.

We accordingly addressed the Department a day or two afterwards, viz. July 19th 1865* arguing against the permission. On the 21st July a reply was forwarded us according the authority for such a plate on the ground that it "was a limited partnership for a specific purpose." The plate was therefore engraved.

A relative of Mr Zaiss subsequently applied to enjoy the advantages of the private plate and we addressed a communication, dated Aug 17. 1865* to the Hon'e Commissioner thereon. His reply dated. 18th Aug refuses the privilege sought and withdraws permission to prepare thereafter any other private plate to be owned and used in common. Authority having been granted Messrs Zaiss, Shick & Daily it was not withdrawn; but their case was made exceptional.

We very respectfully refer you to these various communications on the subject.

The private die for A Eichele of St Louis has not been submitted to the Hon'e Comm'r for approval. It is hoped we will be able to do so in a day or two. Mr Eichele has made a private order for his stamp while yet ignorant of our preparation to meet it. We hope, however, to be able to fill his order this month.

Very Resptfly Yrs
 Butler & Carpenter

*((These dates should be 1864 not 1865))

Philada. May 18/65

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

Sir:

We have the honor to request authority to print Forty
Thousand Imps (40,000) of the Two cent General stamp, for
which we have had no printing order to supply the daily
demand since Feby 14th last.

Very Resptfly Yr
Obt Servts
Butler & Carpenter

Philada May 20. 1865

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

Sir:

We solicit authority to print twenty five (25) impressions
of the Twentyfive Dollar stamp, and One Hundred Impressions
(100) of the Twenty (\$20) Dollar stamp plate.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada May 20. 1865

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

Sir:

We beg leave to inclose for your perusal a communication from Messrs Ayer & Co in reference to a wish recently expressed by them to have additional engraving on their stamp plate for Four Cent stamps. These stamps are circular and there are necessarily open spaces between each stamp. These open spaces they wish to have engraved in a circle for a purpose altogether different from that now in use, viz, revenue stamps. They wish a seal as you will observe.

Now, while Messrs Ayer & Co own the plate, it is subject to the control of the Government, and we do not feel ourselves at liberty to make any additions thereto for a foreign purpose, until duly authorized by the Department. Be kind enough to consider whether we may be permitted to make the alteration requested.

Very Resptfly
Butler & Carpenter

Philada. May 20/65

Dr. D. H. Seelye & Co.

Gentlemen:

Your favor of the 5th April is at hand! We presume it has been erroneously dated.

Your stamp is being pushed forward with all speed and no other work is allowed to go into the artist's hands to interfere with its early completion. We hope to be able to forward you a proof of the finished die within a few days.

We beg you to remember that the process of steel engraving is necessarily slow, hence its costliness.

No effort shall be spared by us to hasten forward yr order.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 20. 1865

T. T. Bent Esq
Secy

Dear Sir:

We are in receipt of yr favor of the 15th inst.

We cannot account for the difference in perforation of which you complain, as the same machines are used & superintended by the same persons.

There is no reason why one denomination should be perforated better than another. We must ascribe the defect to accidental causes. Care will be taken to obviate them. It is difficult to leave a good margin. In fact, it can't be more than the size of the sheet of paper warrants; nor can it be always uniform. To do this requires much care and the expense is very materially enhanced.

Very Resptfly Yrs
Butler & Carpenter

Philada May 20 1865

Messrs J. I. Brown & Son
Boston, Mass.

Gentlemen:

Your favor of the 19th at hand.

We have no scale of sizes for Private stamps. The size in every case depends on the wish of the proprietor, provided it meets the requirements of the law and the usual approval of the Commissioner of Internal Revenue.

We are prepared to fill your order for Two Cent stamps on presentation.

Very Resptfly Yrs
Butler & Carpenter

Philada May 22/65

Messrs Brown & Durling

Gentlemen:

We annex our a/c for engraving your Private One Cent Internal Revenue Stamp plate.

Begging to remit at your early convenience we remain

Very Resptfly Yrs
Butler & Carpenter

Philada May 22/1865

Messrs Brown & Durling

To Butler & Carpenter Dr.

Engraving One Cent Private Int. Rev. Plate stamps \$350

Philada May 22/65

A. C. Barry Esq

Dear Sir:

Herewith we submit our a/c for engraving yr two cent
Private stamp plate.

Be pleased to remit at your early convenience & oblige

Yrs Resptfly
Butler & Carpenter

Philada. May 22. 1865

A. C. Barry
To Butler & Carpenter Dr

Engraving Two Cent Int. Rev. Proprietary Plate \$350

Philada. May 23rd 1865

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

Sir:

We have the honor to submit for your approval the inclosed
stamp for Aug. Eichele, St Louis. Mo.

Begging you to indorse your official approbation as usual
thereon, we remain

Very Obtly Yrs
Butler & Carpenter

Philada May 26. 1865

T. T. Bent Esq
Secretary

Dear Sir:

Your favor of the 22nd inst is duly at hand. We thank you for calling our attention to the omitted stamp and return herewith the paper duly perfected. By the ruling of the Department the party paying the money is the one called on to affix the stamp; but this decision has always seemed to us rather hard, for certainly the recipient of the cash is the party benefited and should in commercial usage at least, be willing to put on the stamp.

With regard to your One Cent stamps permit us to say that we have no option in the matter of filling orders, but must obey simply and exactly our instructions from Washington. We can exercise no control whatever over the stamps in our possession. Having manufactured them in accordance with direct orders from the Department, they pass from our control, we becoming, thereafter, merely the agents for the Government in their delivery. Hence when we have a requisition to fill we must do so if the stamps are prepared. In your case we had not the whole amount ready but they were quickly made so; and, after a delay of several days, in anticipation of a countermand from the Department, we sent the balance. To this moment we have rec'd no instructions from the Department with regard to this completed order.

You will readily understand, therefore, that we could not have well acted differently.

Be kind enough to exercise great care in your orders on the Department; and, should a mistake occur, telegraph us at once advising of it and write to the Department likewise. We will also do so; and thus we may be able to correct the error without delay.

Very Resptfly Yrs
Butler & Carpenter

THIS PAGE MISSING COMPLETELY FROM THE BOOK.

Philada. May 27. 1865

Hon'ble Commr Jos J. Lewis
Inter Revenue Dept
Washington. D. C.

Sir:

We have the honor to submit herewith model of a Private One Cent stamp for Dr Schenck of this city, for which we solicit your official approval; begging you to return it at your convenience.

Very Resptfly Yrs
Butler & Carpenter

Philada May 29. 1865

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

Sir:

We have the honor to request authority to print Twenty Thousand Imps of the Five cent General stamp.

We have not received an order to print this stamp for daily deliveries since Febry last, and we have consequently been obliged to encroach upon the reserve balance authorised in March last to a very serious extent.

Very Resptfly Yrs
Butler & Carpenter

Philada May 29. 1865

H. Dalley Esq

Dear Sir:

Your favor of the 27th inst is at hand and contents
duly noted.

We have the honor to annex our a/c for Engraving,
trusting it may be within your convenience to remit.

Very Respectfly Yrs
Butler & Carpenter

Philada May 29. 1865

H Dalley Esq

To Butler & Carpenter Dr

Engraving One cent Stamp Plate

\$350

Philada ~~May~~ 30. 1865

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

Sir:

Your favor of the 25th inst returning disapproved stamp for
Aug Eichele is this day rec'd.

We regret you have reason to withhold your endorsement of
the design; and beg to submit herewith a remodeling of the objec-
tionable feature whereby the figure one is made distinct. The
whole character of the drawing leaves but little room for the
name and figure; but we trust it may now be ~~ass~~ceptable.

There are so many of these stamps all of the same size, re-
quiring all a vignette, head etc, that it is a most puzzling thing
to vary them individually, complying with the requirements of the
law with regard to denomination etc. The ornamentation you refer
to is the usual top and bottom of the "white pearl letter". Hoping
to have your approbation we remain,

Very Resptfly Yrs
Butler & Carpenter

Philada. May 30. 1865

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

Sir:

In this month's a/c we have received a private order No 863b, dated May 11/65 to furnish Aug Eichele, St Louis with 100,000 one cent stamps from his private die.

Mr Eichele anticipated the preparation of his plate; but we pushed his stamp as rapidly as possible in the hope to furnish the amount at least within the month. His stamp is, however, disapproved under date 25th inst in a communication of the Deputy Comm'r; and it is therefor impossible for us to fill the order for sometime to come.

The object of this communication is to ask directions concerning our treatment of this item in the monthly a/c. The stamps are charged by you in the Department and unless they appear in our a/c for this month's deliveries there will be a discrepancy between your a/c and our own. On the other hand, we cannot claim to have delivered stamps not yet prepared, unless duly authorized by the Bureau.

We beg to know, therefor, whether we shall return said order to the Department to be included in the a/cs of June, and deducted from the present month's a/cs; or shall treat it as a filled order, hastening the delivery of the stamps as soon as possible? We would prefer your withdrawal of the order as it subjects our a/cs to irregularity thus to fore-charge a delivery.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada May 30. 1865

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

Gentlemen:

Your favor of the 13th inst was duly submitted to the
Hon Comm'r of Int. Rev.

We have today his reply according you permission to
have such a seal engraved on your Four cent plate, provided it
does not affect the stamp.

We have the honor therefor to report that we will engrave
a lathework counter or die as requested for One hundred and ten dol-
lars, and charge for the printing a half cent for each impression
of the plate for fifty cents a hundred impressions. We think we
can engrave between forty and fifty, perhaps more, seals on the
plate. Thus the printing would cost you about fifty cents for, say,
2500 seals.

In view of your having met the charge of reentering on
your stamp we make the above deduction on the lathework die engrav-
ing.

Your favor of the 29th May is just rec'd. We beg to say
that we have on hand prepared about \$5000 of your 4 ct stamp which
are all gummed. The one cent stamps are un gummed. We can fill
your order immediately.

As we have prepared these stamps in accordance with your
previous instructions, and to save you any loss arising from the
unavoidable delay consequent on our being without stamps when your
orders arrive, we trust you will consent to use the Four cent
stamps referred to.

Very Resptfly Yrs
Butler & Carpenter

Philada May 30/65

Aug Eichele Esq

Dear Sir:

Your favor of the 24th is duly at hand.

On the 25th we forwarded yr stamp to the Dept. for approval, and regret to state that we have a communication today therefrom disapproving the design in consequence of the figure 1 not being considered sufficiently distinct.

Your plate is finished ready for the press and without this drawback we would be able in a few days, say four or five, to send yr stamps. Now, however, a further delay must arise to meet the wishes of the Department. We will, however, *push matter* as rapidly as possible.

We are much annoyed that you should thus be embarrassed for stamps, but the best way is to endeavor to satisfy the Dep't fully ere proceeding. A penalty is inevitable.

Very Resptfly
Butler & Carpenter

* *(as written)

Philada May 31. 1865

Messrs Bennett. Pieters & Co.

Gentlemen:

Annexed is our a/c for stamps, delivered 6th inst,
order No 8583.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 31. 1865

Bennett Pieters & Co

To Butler & Carpenter Dr

May 6. 1865.	Paper & Ptg	18.333	6¢ stamps @ 10	90/137	\$1.95
	Perforation	18.373	" " "	3¢	.55
					<u>\$2.50</u>
			Credit		14¢
			Balance due B & C		<u>\$2.36</u>

Philada May 31. 1865

Hostetter & Smith
To Butler & Carpenter Dr

May 26/65 Paper & Ptg 45.833 6¢ @ 9 117/137 \$4.52

Philada May 31. 1865

A. L. Scovill & Co
 To Butler & Carpenter Dr.

May 26/65	Paper & Ptg	27.500	4' @ $\frac{1}{2}$	14
	Perforating	27.500	" " 3¢	82¢
				<u>96¢</u>
			Credit	23.17
	Balance due A. L. S. & Co.			<u>22.21</u>

Phileda May 31./65

Wm Gates Esq

To Butler & Carpenter Dr

May 15/65	Paper & Ptg	21.000	3¢ stamps @ 10	60/137	\$2.19
	Perforating	21.000	" "	3¢	.63¢
26/65	Paper & Ptg	42.000	3" "	" 10 60/137	4.38
	Perforating	42.000	" "	3	1.26
30/65	Paper & Ptg	21.000	" "	10 60/137	2.19
	Perforating	21.000	" "	3	.63
					<u>\$10.98</u>

Philada May 31. 1865

Jas Swaim
To Butler & Carpenter Dr

May 22/65 Paper & Ptg 6.889 8/ @ 33 49/137 \$2.29

Philada May 31. 1865

Jeremiah Curtis & Son

To Butler & Carpenter Dr

May 13. 1865	Paper & Ptg	55.000	24 @ 6	13/37	\$5.49
	Perforating	55.000	" "	3	1.65
" 26 1865	Paper & Ptg	55.000	" "	6 13/37	3.49
	Perforating	55.000	" "	3	1.65
					<u>\$10.28</u>

Philada May 31. 1865

Jos Haydock Agt
 To Butler & Carpenter Dr

April 30/65	Balance on a/c				\$1.27
May 15/65	Paper & Ptg	10.500	1 1/2 @ 4 4/37		11
	Perforating	10.500	1 " 3		31
" 22 "	Paper & Ptg	10.500	1 " 4 4/37		11
	Perforating	10.500	1 " 3		31
					<u>\$2.11</u>

Philada May 31. 1865

Messrs Hutchings & Hillyer

To Butler & Carpenter Dr

April 30/65	Balance on a/c		36 ^d
May 19 "	Paper & Ptg	13.125 4 ^z @ 2 8/10	36
			<u>72^d</u>

Philada May 31. 1865

B. A. Fahnestock's Son & Co.

To Butler & Carpenter Dr.

May 6. 1865 Paper & Ptg 110.000 1/4 stamps @ 3 9/37 \$3.57

Philada May 31. 1865

A. B. Sands & Co
 To Butler & Cappenter Dr.

May 6/65	Paper & Ptg	110.000	1¢ stamp @ 6 8/37	6.84
	Perforating	110.000	1 " 3	3.30
				<u>\$10.14</u>

Philada May 31. 1865

Andrew Dougherty
 To Butler & Carpenter Dr

May 11. 1865	Paper & Ptg	21.000	2d @ 3/4 ¢	.16
24 "	" "	21.000	2d @ 3/4 ¢	.16
				<u>\$.32</u>

Philada May 31. 1865

B. Brandreth

To Butler & Carpenter Dr.

May 19./65	Paper & Ptg 110.000 1¢ stamps 1 11/37¢	\$1.43
	Credit	8.94
	Balance due B. Brandreth	<u>\$7.51</u>

Philada May 31. 1865

H. Dalley Esq
To Butler & Carpenter Dr

May 30/65	Paper & Ptg	21.000	1¢	stp @ 8¢	1.68
	Perforating	21.000	"	" " 3¢	63
					<u>\$ 2.31</u>

H. Dalley Esq

Dear Sir:

Above we have the honor to hand you our a/c for order No 8749, delivered 30th inst.

The superficial area of ur stamp is $\frac{42 \frac{4}{16}}{16}$ inches.

The charge is therefore by regulation of the Department eight cents per thousand stamps.

The amount is so small that we suggest you credit us therewith until other orders may make it convenient to remit.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 31. 1865

Dr D. Jayne & Son
 To Butler & Carpenter Dr.

May 11. 1865	Paper & Ptg	25.000	1¢	8 9/37	2.06
	"	20.000	2¢	8 9/37	1.65
	"	25.000	4¢	8 14/137	2.02
	"	15.000	1¢	8 9/37	1.23
	"	15.000	2¢	8 9/37	1.23
	"	30.000	4¢	8 14/137	2.43
					<u>\$10.82*</u>

*((The addition is off again - should be \$10.62))

Philada May 31. 1865

Jno I Brown & Son
 To Butler & Carpenter Dr

May 24/65	Paper & Pt-	110,000	2¢ 6 13/37	6.96
"	Perforating	110,000	2¢ 3	3.30
				<u>\$10.26</u>

Philada. May 31. 1865

H. Dalley Esq

Dear Sir:

Your favor of the 30th inst, inclosing check to our order for three hundred & fifty dollars in payment of our Engraving a/c, is duly rec'd; and the amount put to yr credit with thanks.

Very Resptfly Yrs
Butler & Carpenter

Philada June 2. 1865

Messrs Brown & Durling
Wadsworth, Media Co. Ohio.

Gentlemen:

Your favor of the 29th ult, inclosing dft in our favor for \$350, in full payment of our Engraving a/c is duly rec'd, and the amount placed with thanks to your credit.

Your stamps are ready for delivery on the reception of your order on the Department at Washington. We inclose the printed circular of the Revenue Bureau ~~making~~ the paragraphs instructing you how to make yr orders for stamps. Mention in your order that you wish the amount furnished in your private one cent stamps.

Very Resptfly Yrs
Butler & Carpenter

Philada June 3 1865

Messrs J. C. Ayer & Co.

Gentlemen:

Your favor of the 31st ult is at hand and commands our attention.

We forward you today all yr order excepting two hundred sheets of the 4¢ stamp, which we have withheld, in accordance with yr request, to substitute therefor two hundred un gummed sheets which we must print as all on hand is gummed.

We hope to be able to send you the deficient sheets on the 6th inst.

Very Resptfly Yrs
Butler & Carpenter

Inter. Rev. Stamps Delivered
by Messrs Butler & Carpenter
May. 1865

Balance of Inter. Rev. Stamps on
Hands of Messrs Butler & Carpenter
May 31. 1865

General			General		
	lot	6.880		lot	12.432.553
"	2"	7.893.529	"	2"	2.579.408
"	3"	7.500	"	3"	211.933
"	4"	10.641	"	4"	9.770
"	5"	1.184.174	"	5"	1.899.123
"	6"	6.591	"	6"	104.632
"	10"	293.587	"	10"	12.820.699
"	15"	15.886	"	15"	3.948.408
"	20"	33.970	"	20"	3.739.079
"	25"	331.562	"	25"	161.833
"	30"	14.940	"	30"	1.784.846
"	40"	8.696	"	40"	1.890.424
"	50"	219.468	"	50"	183.869
"	60"	3.941	"	60"	411.928
"	70"	5.858	"	70"	4.432
"	\$1.	80.666	"	\$1.	1.567.535
"	\$1.30	521	"	\$1.30	59.847
"	\$1.50	7.619	"	\$1.50	1.093.646
"	\$1.80	447	"	\$1.80	115.384
"	\$1.90	522	"	\$1.90	105.883
"	\$2	19.349	"	\$2	502.115
"	\$2.50	6.430	"	\$2.50	548.499
"	\$3	6.919	"	\$3	119.201
"	\$3.50	624	"	\$3.50	196.151
"	\$5	7.981	"	\$5	419.230
"	\$10	2.202	"	\$10	425.824
"	\$15	135.	"	\$15	2.740
"	\$20	586	"	\$20	44
"	\$25	133	"	\$25	330
"	\$50	265	"	\$50	1.050
"	\$200	78	"	\$200	217
Propr'y	lot	9.631.985	Proprietary	lot	470.505
"	2"	1.828.225	"	2"	13.707.531
"	3"	1.058.557	"	3"	200.207
"	4"	762.455	"	4"	47.215
"	5"	115.216	"	5"	677.567
"	6"	85.166	"	10"	896.110
"	8"	6.889	Private	1"	47.911.036
"	10"	44.437	"	2"	1.988.829
	Total	23.764.431	"	3"	1.991.990
			"	4"	1.403.136
			"	5"	1.068.140
			"	6"	371.486
			"	8"	37.247
			"	10"	272.490
			Total		<u>128.377.121</u>

I hereby certify that the above
account is correct, agreeing
with the amount, in my books for
the month of May.

Isaac Pugh
Stamp agent

Philada. June 6th 1965

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

Sir:

We have the honor to submit herewith our delivery a/c of stamps for the month of May last, which we present in duplicate.

Enclosed are the statements of Balance on hand, and other deliveries in detail duly certified by the Agent, Isaac Pugh, Esq.

Trusting they will be found correct we remain,

Very Respectfully Yrs
Butler & Carpenter

Philada. June 6th 1865

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

For the following Int. Rev. Stamps delivered during the month
 of May, 1865, to Isaac Pugh, Esq, Stamp Agent,

viz:
 23.704.431 stamps @ 33¢ pr M \$7.822.46/100

Rec'd Payment
 Butler & Carpenter

Philada. June 6th 1865

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

For the following Int. Rev. Stamps delivered during the month
 of May, 1865, to Isaac Pugh, Esq, Stamp Agent,

viz:
 23.704.431 stamps @ 33¢ pr M \$7.822.46/100

Rec'd Payment
 Butler & Carpenter

Exhibit of Operations in Inter. Rev. Stamps for May, 1865

Balance brought forward May 1st 1865		118.202.479
Received from Perforator		23.879.073
	Maximum	<u>142.081.552</u>
Delivered to I. Pugh, Esc. agent		<u>23.704.431</u>
Balance on hand May 31st	Public	63.330.767
	Private	<u>55.046.354</u>
		<u>118.377.121</u>

Condition	Received from Perforator	
	Sheets	Stamps
Good	128.573	23.879.073
Bad	806	118.256
Total	<u>129.379</u>	<u>23.997.329</u>

Delivery Department
Philadelphia May 6 1865*
Lamasure Supt.

Messrs Butler & Carpenter

Philada. June 7. 1865

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

Sir:

An examination of our stock on hand in relation to the regular demand renders it necessary to apply for authority to print the following imps of stamps, viz:

3 of Proprietary	25.000 sheets
4 " "	12.000 "
4 " General	150 "
50 " "	10.000 "
70 " "	250 "

We trust, honored Sir, to receive the official permission as usual, and remain

Very Resptfly Yr Obt Servts
 Butler & Carpenter

Philada June 8th 1865

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

Sir:

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

We have the honor to inclose a schedule showing the nos of the Requisitions and private orders, filled during May last, calling for Ten Cent Proprietary stamps, from which you will perceive our a/c to be accurately made out.

We presume the reason of a fear of our having erred is found in the omission of the gentleman having charge of the a/c in the Department in noticing 6,800 ten cent proprietary stamps called for in private order No 730 of Andrew Dougherty Esc. We notice on this order that the figures, showing the number of stamps demanded, instead of being placed to the left of the column as usual, are inserted underneath, where they would be more likely to escape attention.

Very Resptfly Yrs
Butler & Carpenter

Philada June 8th 1865

Messrs J. I. Brown & Sons

Gentlemen:

Your favor of the 6th inst with accompanying model is duly rec'd.

Our regular price for engraving a steel plate of Revenue Stamps is Three hundred and fifty (\$350) dollars.

The extra printing will be about $31/37$ ths of a cent per thousand; perforation the same rate as yr other stamps.

Time required, Six Weeks from date of approval of design by Commissioner.

We have the honor to remain

Very Resptfly Yrs
Butler & Carpenter

Philada June 9. 1865

D. Ransom & Co
Buffalo. N.Y.

Gentlemen:

We feel it due to you to advise you of the progress of your private revenue stamps.

Since your order was given we have been so pressed with engraving work, and have lost so much time in consequence of the recent public events which have interefered with the regular employment of our artists, workman etc. that we have been delayed beyond our expectations. To show the disabilities under which we have labored, the engraver in whose hands was specially entrusted the portrait for the stamp, was violently thrown from a passenger railcar and so badly hurt as to be unable to work for sometime.

The above explanation of the necessary delay is due you; but we now assure you that the stamps are very near being finished. We will duly advise you and send a proof.

Very Respt
Butler & Carpenter

Philada. June 12/65

Messrs Regenstein & Schwartz

Gentlemen;

Your favor of the 9th inst is duly rec'd and contents noted.

Our regular price for engraving a plate of Internal Revenue stamps is three hundred & fifty dollars; two plates having the same design, simply a change of denomination Six hundred & fifty dollars.

Time required is from six to eight weeks. If your stamps be of the Government size for the same denomination there is no other charge to be met by you. If, however, they are larger there is an extra charge for paper & printing as per regulations inclosed, and three cents per thousand stamps for perforating. We presume you desire your stamps of the Government 2¢ & 4¢ sizes. The commission allowed by the Dep't on private stamps is 10% on orders of & in excess of \$500, being double that granted on the common stamps. If you desire we will furnish you with a model.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 12th 1865

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

Sir:

We have the honor to inclose herewith the drawing of a model for a One Cent Proprietary stamp for Curtis & Brown, which has been sent us by the proprietors to be engraved.

Soliciting your kind attention thereto and official endorsement, we remain,

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada June 12/65

Messrs John I. Brown & Sons

Gentlemen:

Your favor of the 9th is duly rec'd.

We will forward your model to the Revenue Department for approval, and thereupon proceed immediately to engrave it.

Very Resptfly Yrs
Butler & Carpenter

Larkin & Fox & Co. Cincinnati Ohio

May 21/65 -	\$42	2/ stamps claimed
June 9/65	\$40.96	2" " returned

viz:

10 sheets with Corner (9 stamps) off each -	2010
odd stamps	38
Total stamps	<u>2048</u>
Denomination	.02
Value	<u>\$40.96</u>

a/c settled June 9/65 - \$40.96

Philada June 12th 1865

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

Sir:

We enclose herewith communication referred to us for
settlement of claimed spoiled stamps, from Messrs Larkin,
Fox & Co, Cincinnati.

Having carefully examined and settled the a/c we remain

Very Resptfly Yrs
Butler & Carpenter

Philada June 12th 1865

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

Sir:

We omitted in our letter of the * asking permission to print the Twenty five cent general plate, of which stamp we have about two or three weeks' supply only on hand. We beg you therefor to authorize the printing of Ten Thousand sheets (10,000).

The demand for the Two Cent stamp is so regular and constant that we will have at the end of this month about twenty thousand imps only (20,000) to put away as a reserve in place of the eighty thousand (80,000) sheets ordered by you on March last. Therefor we beg you to authorize our printing say Seventy Thousand (70,000) sheets of this important stamp. We find it absolutely necessary to anticipate the demand in order to have any balance on hand.

Very Resptfly Yrs
Butler & Carpenter

*((The date was omitted by writer - should be 7 Jun 1865))

Philada June 12. 1865

Jas S Earle & Sons

Gentlemen:

Some time ago you sent us the a/c of damages against Adams Express Co for injury done to glass and frame of our stamp picture; requesting us to add thereto our a/c, and return the whole to you for collection.

We have mislaid the a/c; but as you have the original we beg you to add thereto our claim amtg to fifty dollars (\$50).

Very Resptfly Yrs
Butler & Carpenter

Philada. June 13/65

Messrs Jas A Willcox & Co

Gentlemen:

We beg you to deliver us at once Fifty Thousand sheets of paper.

We desire also to have manufactured one hundred thousand sheets at the earliest moment. We have on hand, say thirty thousand sheets; you have, we understand, about one hundred thousand sheets, in all 130,000 sheets of paper.

We contemplate printing about 30,000 imps per week, or 120,000 in the month; and we estimate we shall need altogether upwards of 240,000 sheets up to Oct 1. next.

We would be pleased to know at what price you propose furnishing the paper, and would also impress upon you that we must have a very superior article to that which we have on hand from your last delivery.

Very Respectfully Yrs
Butler & Carpenter

Philada June 13. 1865

Demas Barnes & Co

To Butler & Carpenter Dr.

June 10/65	Paper & Ptg	41.250	4¢ @ 11	40/137	4.67
	Perforating	41.250	" 3		1.24
					<u>\$ 5.91</u>

Philada June 13/65

Joseph Haydock Esq

To Butler & Carpenter Dr

June 10/65	Paper & Ptg	10.500	1¢ @	1 4/37	.11
	Perforating	10.500	1¢ "	3¢	.31
					<u>.42</u>

Philada. June 13/65

A. L. Scovill & Co
 To Butler & Carpenter Dr.

June 3/65	Paper & Ptg	27.500	4¢ @ $\frac{1}{2}$.14¢
	Perforating	27.500	" " 3¢	.82¢
				<u>.96¢</u>

Philada June 13/65

Andrew Dougherty
To Butler & Carpenter Dr

June 6/65 Paper & Ptg 12.500 2d @ 3/4d 9d
Perf

Philada June 13. 1865

Messrs J. C. Ayer & Co.

To Butler & Carpenter Dr

June 3/35 P & Ptg	184.000	1¢ @ 11 5/37¢	\$20.49
	91.500	4¢ @ 10 8/60¢	9.16
			<u>\$29.65</u>

Gentlemen:

Above we submit our Ptg & paper a/c for order No. 8818, delivered 3rd inst.

Very Resptfly
Butler & Carpenter

Philada June 13/1865

W Gates Esc
 To Butler & Carpenter Dr

June 3. 1865	Paper & Ptg	21.000	3¢ @ 10 60/137	2.19
	"	21.000	6¢ " "	2.19
" 7 "		42.000	3¢ " "	4.38
	Perforating	84.000	stamps 3¢	\$2.52
				<u>\$ 11.28</u>

Philada June 13. 1865

Messrs J. Curtis & Son
 To Butler & Carpenter Dr

June 5/65	Paper & Ptg	55.000	2¢ @ 6	13/37	3.49
	Perforating	55.000	" "	3	1.65
					<u>35.14</u>

Philada June 13/65

Dr D Jayne & Son

To Butler & Carpenter Dr.

June 9/65	Paper & Ptg	40.000	1/2 @ 8	9/37	\$3.30
		10.000	2" "		.82
		12.500	4" @ 14/137		1.01
					<u>\$5.13</u>

Philada June 14th 1865

Messrs W & T Liversidge

Gentlemen:

We have for some time past had quantities of sheets of stamps returned to us spoiled by their sticking almost indissolubly together. We have now before us a letter from the Internal Revenue Bureau directing our earnest attention to this matter. It causes naturally much complaint and is a source of much anxiety and annoyance. You will readily understand that aside from the unsatisfactory condition in which these stamps are received, we are also alarmed at the possible heavy losses which may arise from the destruction of our vault balances.

There would appear to be needed essentially some additional ingredient, or some change in the manufacture of the gum, by which increased hardness can be obtained, and the heat and moisture have less effect than is now the case. Is there anything in this gum which attracts or absorbs moisture more readily than did the old Postage Gum? We were induced to purchase this article at a higher price for two reasons, one, the greater beauty of its appearance and the positive freedom from cockling and also qualities of adhesiveness, being equal to the postage gum.

How would it answer to mix a quantity of the postal gum with this?

We beg you to give your earnest consideration to this subject, that the difficulties may be removed. The sheets when duly prepared by us appear perfect; we do not find that the adhesive * * but when they are sent away we receive complaints from the recipients.

If you have a small quantity of the postage gum on hand be kind enough to send it to us that we may once more essay it.

Very Resptfly Yrs
Butler & Carpenter

We enclose herewith dft in yr favor for \$396.67/ being payment of yr a/c maturing 16 June inst.

Very Respt
B & C

* * ((These words completely faded. Whole letter from middle of second paragraph in bad shape))

Philada. June 14th 1865

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

Sir:

Your favor of the 12th inst is duly rec'd and contents command our earnest attention.

We regret exceedingly to observe there are complaints made with regard to the condition of stamp packages received by occasional parties; but we urge with earnest respectfulness that the fault does not lie in the gum. It is rather to be attributed to the outrageous treatment the mail bags receive in transmission from point to point, especially over long distances where changes of the packages are, perhaps, frequent.

The gum we use now is the same employed for a long time past. It costs us much more than the old gumstige gum, and has been considered decidedly its superior. The sheets when dry and pressed present a perfect appearance and while, in our establishment, do not adhere to one another at all. Now, if it were the fault of the gum the complaints would be universal, our balance on hand of prepared sheets would suffer likewise. The defect would be apparant at once and in all sheets; for precisely the same method of preparation is followed with every impression. We, on the other hand, have thousands of impressions which have been in our manufactory for a long time, say seven months or thereabouts, and they are in perfect condition, as good as when first put away.

The mail bags are exposed to the changes of the weather; they are filled with damp newspapers fresh from the press; they are thrown out carelessly and roughly, if they fall in a pool of water, or on damp ground, it excites no comment and no correction.

Again, honored Sir, in what places are the stamps kept by the parties who have received them? Mr Faussig receives stamps in the 17th April, and two months afterwards claimed a quantity to have been received in a damaged condition. It is to be presumed that Mr Faussig would with ordinary business prudence have examined his stamps on their delivery. He must have done so to have verified his a/c. If they were so badly damaged then, why not report instantly? A due regard to his own interests should have insisted that "delays were dangerous". We submit very respectfully that a limit should be placed to applications of this nature.

It is to be said, however, that the stamps improve with age. The longer they are kept after preparation the better the seasoning. But we are unable to have such balances on hand (for want of due authority) from which we could always deliver stamps having the age and the seasoning of, say, six months. Time and dry places for their storage, harden and improve them very much. We suggest that we be permitted to afford this advantage to the government and public. It will be observed that in nearly every (if not every) case the 2¢ general stamps are those complained of. These stamps are so rapidly consumed that by the time we have finished an order we have few on hand and a new order must be at once obtained. Thus stamps but a week old are obliged to be sent out. Age would improve them vastly. Be kind enough to consider these suggestions.

In the meanwhile, we have written to our gum manufacturers, and urged the production if possible of a better gum.

Very Resptfly Yr Obt Servts
 Butler & Carpenter

Philada June 14. 1865

Reynolds Pratt & Co.

Gentlemen:

We beg you to forward us, say 252lbs in Cans, of the best Patent Dryer. The last rec'd was we believe 84lbs: we wish almost thrice that quantity.

We will remit on receipt of Dryer & a/c.

Very Resptfly Yrs
Butler & Carpenter
242 Chestnut St.

Pilada. June 15. 1865

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

Sir:

We learn that a Mr Brady, a well known photographer of New York City, does not affix stamps to his pictures. He alleges, we believe, that he is authorized to make a general return from his books, paying the duty in gross thereon. His interpretation is certainly very different from that of the great majority of his business fraternity; and, as we are unaware of any reason why he should be exempted from an obligation discharged by them, we are forced to think that he labors under a misapprehension. Surely the language of the law is sufficiently explicit.

Mr Brady states also that many of his customers object to the stamp as marring the back of the picture! However, this may be, we doubt strongly the validity of such an excuse; and venture to express the conviction that until Congress takes special pity on Mr B's fastidious customers, the ordinances of the Excise Bill will be enforced.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. June 17. 1865

Messrs Reynolds, Pratt & Co.
New York

Gentlemen:

On the 14th inst we addressed you requesting you to forward us 252 lbs of the best Patent Dryer. We have no acknowledgement of our letter.

We beg you to forward us the Dryer at once as we are in great need of it. If you have not the whole amount on hand, send what you can without waiting to complete the order.

Very Resptfly Yrs
Butler & Carpenter

Philada June 17. 1865

Messrs Brown & Durling

Gentlemen;

The first printing of your plate was in black as you know by those received on your first order. Reference made recently to the question recalls the fact that you expressed a preference for red, pink or yellow. Be kind enough to state whether you desire us to print hereafter in one of those colors or to continue the black? Our first printing was 2000 imps or 420,000 stamps. Of course you have not exhausted these yet.

Very Resptfly Yrs
Butler & Carpenter

Philada June 17. 1865

A. C. Barry Esq

Dear Sir:

We are prepared to fill any order you make on the Department for yr stamps. In writing to the Department be careful to say that you wish the amt remitted sent you in yr Two Cent Private Stamp.

Very Resptfly Yrs
Butler & Carpenter

Philada June 17. 1865

W. S. Kyle Esq
No 9 State St.
Boston

Dear Sir:

Your favor of the 16th inst is this P.M. rec'd.

We have received no order from the Department to deliver your stamps, though we should certainly have had it by this time if you forwarded it to Washington about the 8th inst.

We have a balance of 458,000 of yr stamps ready for delivery; so that no delay whatever can occur on our part. The day the order is received the stamps will be sent on.

Regretting the delay you suffer, we remain

Very Respectfly Yrs
Butler & Carpenter

Philada June 19. 1865

Messrs D H Seelye & Co.

Gentlemen:

We have the honor to transmit herewith proof impression of your stamp which we submit to your judgment.

Be kind enough to advise us at once whether we shall proceed with the plate, and what color you desire your stamp printed in.

Do you wish your stamp perforated? As you are doubtless aware they can only be perforated at right angles, and, as you may desire to cut the stamp out entirely, you will not in such case desire them perforated.

Very Respectfully Yrs
Butler & Carpenter

Philada June 19. 1865

John J. Macklin & Co.
Cor. 13th & Homan Sts
Covington. Ky.

Gentlemen;

We have seen an adhesive, perforated one cent stamp, used on your match boxes, concerning which we have no knowledge.

As we have the exclusive right to prepare adhesive revenue stamps, granted us by the Government under special Contract, we beg you to inform us how, where and by whom you were authorized to obtain the stamp you use.

Trusting you will at once write us on the subject we remain

Very Resptfly Yrs
Butler & Carpenter

Philada June 19. 1865

Wm Gates Esq

Dear Sir:

Your favor of the 17th inst is duly rec'd covering box of matches with One Cent Stamp thereon. We thank you for sending us this stamp concerning which we had no knowledge whatever; and, as we have the sole right to furnish the adhesive Revenue stamps, we have at once written to the parties inquiring into the matter.

As to the stamp itself it is a wretched piece of work and affords no guarantee against counterfeiting whatever. A poor lithograph is superior. There is no protection to the Government in such a stamp which can be readily imitated by any ordinary wood engraver.

Your order was rec'd on Saturday (17th inst) for 1000 sheets 3¢ stamps, and forwarded you that day.

Very Resptfly Yrs
Butler & Carpenter

Philada June 20/65

Messrs Hall & Ruckel

Gentlemen:

Your favor of the 19th inst is duly received.

Our price for engraving a steel plate of Internal Revenue Stamps is three hundred and fifty dollars. Two plates of stamps of the same size and design, with an alteration of the denomination only, Six hundred & fifty dollars.

The commission allowed on private order by the Gov't is double that on the general stamp, being 10%. The cost of engraving is, therefore, quickly discharged, and the profit thereafter is very considerable.

The time required to engrave a plate is from six to eight weeks, depending somewhat on the character of the work.

Very Respectfully Yrs
Butler & Carpenter

Phila. June 20th 1865

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

Sir:

We respectfully draw your attention to the fact that, with the exception of the Two Cent Proprietary stamps ordered a few days ago, we have sent no stamps whatever to California since last December, six months ago, when an order for \$500,000 worth was forwarded.

We submit that there will shortly be a deficiency there; and, as a month must elapse, ere stamps can be delivered when ordered, would it not be well to issue a requisition to meet the Fall demand at San Francisco and elsewhere?

Very Resptfly Yrs
Butler & Carpenter

Hon'le Wm H. Seward
Secretary of State
Washington, D. C.

Philada. June 20th 1865

Sir:

Permit us very respectfully and earnestly to enlist your kind and favorable consideration of the application of Lieut. Col. F. Cavada for the position of Consul at Trinidad de Cuba.

We learn that Mr Russell, the present incumbent, left Trinidad, some weeks ago, for the United States with no intention of returning to his post. Hence the propriety of our seconding the petition of Mr. Cavada for this consular vacancy.

Colonel Cavada was among the earliest volunteers from our city at the commencement of the recent war, and served with distinction until shattered health compelled his withdrawal a few months ago. A participant in the varied and terrible struggles of the Army of the Potomac during the Peninsular Campaign, at Fredericksburg, Chancellorsville and elsewhere, he was finally taken prisoner while gallantly leading his regiment at Gettysburg. He suffered the horror of imprisonment for many long months in Libby from which he was eventually liberated broken in constitution and spirits. Despite his physical disability, anxious to return at once to the field, he refused to avail himself of the furlough accorded returned prisoners; and, purchasing a horse and equipment, he made his way immediately to the Army under Lieutenant General Grant and reported for duty, receiving high compliments from Major General Meade and others for his gallantry and energy.

Called to the staff of Major General Birney he discharged his important and perilous duties with much credit, during the renowned marches and terrific battles which drove the rebel hosts back on Richmond. However resolute and ardent his spirit, Col' Cavada's strength finally completely broke down. His constitution injured in Libby, a victim of Scurvy and another exhausting disorder, he became entirely prostrated and was forced, in accordance with the insistence of the Surgeons and his commander, to accept an honorable discharge.

After passing some time with his family in our city, he sought the climate of Cuba in the hope of ameliorating his health and it is a source of congratulation to his many friends that this expectation bids fair to be entirely realized. Desirous of being enabled to remain abroad under these flattering circumstances, he has applied for the consulate of Trinidad de Cuba.

Mr Cavada is a gentleman of high character, excellent abilities and great talents. He is an admirable linguist, and a thoroughly accomplished spanish scholar, indeed, it is his mother tongue, which fits him peculiarly for the trust desired.

In short, honored Sir, by according to Mr Cavada this appointment, you will reward a brave, patriotic soldier who has "fought the good fight" and known the bitterness of a rebel prison; a loyal citizen who has made his faith manifest by deeds as well as words; and an honorable, gifted gentleman.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. June 21/65

H. L. Scott Esq
U. S. Collector
Towanda, Pa.

Sir:

Your favor of the 17th inst is duly rec'd. We would be happy to meet your wishes to exchange your 5 ct proprietary stamps were it within our power; but the Internal Revenue Department alone can authorize it. We do not doubt, however, that upon a due expression of the merits of the case to the Hon'ble Commissioner, permission will be accorded. We suggest therefore, that you address him, explaining the matter, and designating what stamps you wish in exchange. An order from him upon us will be duly & promptly honored.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 22/65

Messrs Lawrence & Cohen

Gentlemen:

Your favor of the 21st is duly at hand.

We report progress on your stamps, and believe we can send you a proof impression next week of the two cent die.

Both of your plates will be ready in the first week of the coming month.

Very Respectfully Yrs
Butler & Carpenter

Philada June 22. 1865

Messrs W & T Liversidge

Gentlemen;

Yr favor of the 20th is duly rec'd. We acknowledge delivery of Gum (50 lbs) pr Express.

The difficulty with the gum appears to be that it will not harden sufficiently; is liable when exposed to moisture in the air to lose its dryness, causing the imps to stick together. We understand, of course, that all gum is affected by the weather more or less. Some days, indeed, we have to stop gumming altogether, as the gum refuses to dry and strikes through the sheets.

It is the same paper worked by the same persons as in the past. We fear you bleach the gum with some chemical which leaves a tendency to absorb moisture.

Suppose you send us a barrel of the old postal gum which we will try mixed with the new. We will report on the sample when proven.

Very Respectfully
Butler & Carpenter

Philada June 20/65

Jeremiah Curtis & Son

To Butler & Carpenter Dr

June 15	Paper & Ptg	55.000	2d 6 13/37	\$3.49
	Perforating	55.000	3	1.65
				<u>35.14</u>

*

Wm Gates Esq
 To Butler & Carpenter Dr

June 17. 1865	Paper & Ptg	42.000	3/4 @ 10	60/137	4.38
	Perforating	42.000	" "	3	1.26
					<u>35.64</u>

*((No date line))

Philada June 22/65

Andrew Dougherty
To Butler & Carpenter Dr

June 15th . Paper & Ptg 25.00) 2¢ @ 3/4¢ 19¢

Philadelphia June 27th 1865

Bennett Pieters & Co

Dear Sirs;

Yours of the 23rd was duly received. In reply, we do not see how your "six cent stamp plate" can be altered, without involving great expense and much trouble.

Would be cheaper to make a new plate.

Yours Truly
Butler & Carpenter

Phila June 30th 1865

D. Ransom & Co.

Gentlemen:

Your letter approving your two cent stamp is received.

By the middle of next week we shall have finished your two cent plate, and will put it to press immediately thereafter. You can order from your private two cent plate next week. By the middle of the week following your one cent plate will be finished and printing. Please inform us what color you prefer the one cent stamp printed in and oblige

Yrs Very Truly
Butler & Carpenter

Phila. June 30th 1865

Lawrence & Cohen

Gentlemen:

Inclosed please find proofs of your two cent private stamp.

Have the kindness to say if you approve it, and also, what color you prefer to have it printed in, and whether you wish them perforated.

Yours truly
Butler & Carpenter

Philadelphia July 3rd 1865

Demas Barnes & Co

Gentlemen:

Your favor of July 1st is just received. Have the kindness to return those four sheets of spoiled 4¢ stamps to us by mail, and we will return to you their equivalent in stamps of the same denomination.

Very Respectfully Yours
Butler & Carpenter

Philadelphia July 3rd 1865

William Taussig Esq.

Dear Sir:

Your letter bearing date June 25th came duly to hand. In reply we beg to say that we are in receipt of those spoiled stamps alluded to in your letter. They will soon be sufficiently soaked to enable us to count them, and we think by the 8th of the month to return you their equivalent in stamps of the same denomination.

You had better send the other bundle mentioned in your letter direct to us by express, but send them as merchandise, without giving them value, and oblige

Yours truly
Butler & Carpenter

Philadelphia July 3rd 1865

W. T. Brown & Co.

Gentlemen:

In reply to your communication of June 29th just received. We are happy to inform you that you are not required to cancel your private stamp.

The Law requires you to so use your stamp that it shall be destroyed on opening the box or package. Inclosed please find copy of "Proprietary stamp regulations."

Very truly yours
Butler & Carpenter

Philadelphia July 3rd 1865

Messrs Bennett Pieters & Co

Gentlemen:

We are this this* moment in possession of yours of June 30th. In reply we beg to say that a new plate - of the denomination of 4¢ as described by you will cost three hundred dollars - say \$300.

Very truly
Butler & Carpenter

Inter Rev. Stamps Delivered by
Messrs Butler & Carpenter,
June, 1865

Balance of Inter Rev. Stamps on
Hands of Messrs Butler & Carpenter
June 30. 1865

General	1 ct	6.510	General	1 ct	12.428.048
"	2 "	8.371.845	"	2 "	1.358.063
"	3 "	16.150	"	3 "	195.783
"	4 "	3.650	"	4 "	6.120
"	5 "	1.088.150	"	5 "	810.973
"	6 "	10.710	"	6 "	93.922
"	10 "	318.860	"	10 "	15.351.839
"	15 "	12.454	"	15 "	3.835.954
"	20 "	37.811	"	20 "	3.701.268
"	25 "	262.542	"	25 "	1.191
"	30 "	7.001	"	30 "	1.777.844
"	40 "	5.448	"	40 "	1.884.976
"	50 "	189.625	"	50 "	11.244
"	60 "	2.939	"	60 "	434.489
"	70 "	3.760	"	70 "	872
"	\$1	71.885	"	\$1	1.495.850
"	\$1.30	322	"	\$1.30	59.525
"	\$1.50	5.653	"	\$1.50	1.087.993
"	\$1.60	201	"	\$1.60	115.183
"	\$1.90	370	"	\$1.90	105.513
"	\$2	13.442	"	\$2	488.673
"	\$2.50	5.094	"	\$2.50	543.405
"	\$3	5.239	"	\$3	104.962
"	\$3.50	631	"	\$3.50	195.520
"	\$5	6.125	"	\$5	413.105
"	\$10	1.755	"	\$10	424.069
"	\$15	123	"	\$15	2.617
"	\$20	414	"	\$20	3.680
"	\$25	147	"	\$25	183
"	\$50	197	"	\$50	853
"	\$200	84	"	\$200	133
Prop'y	1 ct	11.719.479	Prop'r'y	1 ct	313.780
"	2 "	2.743.157	"	2 "	11.247.374
"	3 "	1.409.240	"	3 "	306.799
"	4 "	750.282	"	4 "	79.808
"	5 "	120.092	"	5 "	572.475
"	6 "	66.833	"	10 "	871.994
"	10 "	53.866	Private	1 "	43.475.532
Total		<u>27,511,988</u>	"	2 "	2.104.829
			"	3 "	1.812.658
			"	4 "	1.170.261
			"	5 "	1.053.140
			"	6 "	304.653
			"	8 "	37.247
			"	10 "	242.740
			Total		<u>108,624,935</u>

I do hereby certify that the above
account of Stamps delivered in June,
is correct agreeing with mine.

Isaac Pugh
Stamp Agent

July 6th 1865

Philadelphia, July 6th 1865

U. S. Inter. Rev. Dept.

To Butler & Carpenter Dr.

For the following Inter. Rev. Stamps Delivered during the month
of June 1865, to Isaac Pugh, Esq. Stamp Agent,

viz:

27,311,986 Stamps at 33¢ per M \$9,012.95/100

Rec'd Payment

Butler & Carpenter

Philadelphia, July 6th 1865

U. S. Inter. Rev. Dept.

To Butler & Carpenter, Dr.

For the following Inter. Rev. Stamps Delivered during the month
of June 1865, to Isaac Pugh, Esq. Stamp Agent,

viz:

27,311,986 Stamps at 33¢ pr M \$9,012.95/100

Rec'd Payment

Butler & Carpenter

Philadelphia July 13th 1865

Titus Eddy Esq

Dear Sir;

Please send us one barrel of your best soft-black
immediately and oblige

Yours truly
Butler & Carpenter

P.S. Have you made any progress as yet in manufacturing colors,
and importing german black?

Philada. July 26th 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington D. C.

Sir:

We have but three or four sheets of the 4 (four) cent General Stamp on hand and, as the consumption is about one hundred sheets every three months, we beg your permission to print that number, as we will otherwise be unable to fill orders at all.

Very Resptfly Yrs
Butler & Carpenter

Philada July 26th 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Messrs W. T. Brown & Co, Portland, Maine, put up card matches and, as they are simply enclosed in thin tissue paper wrappings, it is difficult to affix their private stamp, of the Government one cent proprietary size, in such manner as to insure its destruction on opening the package. These gentlemen desire therefore the privilege of cancelling their private stamp and are willing to incur the expense necessary thereto. It would appear that their case is somewhat exceptional; and, as the desired privilege is allowed in photographic stamps, from the necessity of the case, it is probably just to grant their petition. The object of the law in directing cancellation or destruction by affixation is undoubtedly to prevent the reuse of the stamp; and as cancellation effects this thoroughly, we have presumed to present Messrs Brown & Co's application to yr kind consideration.

Very Resptfly Yrs
Butler & Carpenter

Philada July 27. 1865

Messrs J. I. Brown & Sons

Gentlemen:

We have the honor to hand you herewith proof impression of the new One cent stamp which we think is one of the prettiest, neatest and most tasteful of our stamps.

Be kind enough to state in what color we shall print? And whether we shall gum and perforate? The plate will be at once prepared and stamps ready for delivery within ten days of the date of your directions asked above.

Very Resptfly Yrs
Butler & Carpenter

Philada July 27. 1865

D. Ransom & Co

Gentlemen:

Your favor of the 25th inst inclosing dft on New York for \$362 and dft @ 15 days after sight for \$138 on Johnston, Halloway & Cowden, to our order in payt of our a/c for Engraving is duly rec'd.

Your order for stamps has been rec'd and you shall have the stamps at the earliest possible moment. The photographs will accompany the pckge.

Expressing our sincere thanks for the remittance we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. July 28. 1865

Messrs W. & T. Liversidge
Milton Mass.

Gentlemen:

Please find enclosed dft in your favor for two hundred & ninety seven 40/100 dollars (\$297.40/100) in payt of yr following a/cs viz:

Mch 28	-	July 28	198.85
		June 20	8.40
		" 26	40.48
		July 12	49.67
			<u>\$ 297.40</u>

We are yet awaiting the arrival of the two barrels invoiced us, and have not received any acknowledgment of our order of last week ordering Four barrels more.

As we will be shortly out of gum be kind enough to expedite its delivery.

Very Resptfly Yrs.
Butler & Carpenter

Philada. July 28/65

Anson Dart Esq
64 South 6th St.
New York

Dear Sir:

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

The cost of engraving a steel plate of private Revenue stamps is three hundred and fifty dollars. The cost for paper & Ptg is in accordance with printed instructions herewith inclosed. Should the stamp be of the Government size of the Six cent denomination the only expense is for the engraving.

It will require six weeks to engrave your plate.

Very Resptfly Yrs
Butler & Carpenter

Philada. July 28. 1865

Messrs Root, Anthony & Co

Gentlemen,

Yr favor of the 26th covering spoiled stamps is duly rec'd.

We regret exceedingly you should be subjected to this annoyance; and we are informed at our Post Office that the mail pouches for New York are too small for our packages, hence they are put in the newspaper bags.

The Government should see that the stamps are properly transmitted and with your permission, we will make use of yr letter by showing it to the Department. We have gone to much expense and incurred great anxiety of mind to overcome the evil, but it is beyond & outside of our control.

Good stamps shall be sent ~~as~~ you request.

Very Resptfl^y Yrs
Butler & Carpenter

Philada. July 29th 1865

H. G. O. Cary Esq
Zanesville. Ohio

Dear Sir:

Yr favor of the 17th inst is at hand.

The cost of engraving a steel plate of Revenue Stamps is three hundred & fifty dollars; time, six weeks from date of approval of design by Commissioner.

We inclose Regulations with regard to printing & paper. You will please declare what particular design if any you prefer.

We inclose you a few stamps belonging to private parties which, having inspected, we beg you to return.

Very Respectly Yrs
Butler & Carpenter

Philada. July 29. 1865

Messrs Hall & Rueckel

Gentlemen:

We will engrave yr stamp with the design, Eagle & globe, for three hundred & twenty five dollars (\$325). In view of the fact that you will probably need several stamps we consent to abate our charge.

Be pleased to indicate your approval or otherwise.

Very Resptfly Yrs
Butler & Carpenter

Philada. July 29. 1865

J. T. Huss Esq
Cashier
Tiffin. Ohio

Sir:

Yr favor of the 21st inst to the Hon Comm'r Int Rev has been forwarded to us for reply.

We beg to say that the cost of engraving such a stamp as Mr P. E. Iler wishes (similar in size and general appearance to Messrs Hostetter & Smith's) is three hundred and fifty dollars. The charge for paper & printing is 9 117/137 cents pr 1000 stamps, as pr Regulations hereith.

Time required to engrave stamp is six weeks from date of approval of design by Commissioner.

We will be pleased to receive Mr Iler's order.

Very Resptfly Yrs
Butler & Carpenter

Philada July 29. 1865

Hon'le Wm Orton
Comm'r Int. Rev.
Washington. D. C.

Sir:

Your favors of the 25th & 28th insts with inclosures are this day received and command our attention.

Having duly complied with your instructions we reinclose as you request, the communications of Mr Huss and A. C. Guthrie.

We must apologise for not having answered your former letter in relation to the exchange of the 4¢ General for 4¢ Prop'y stamps. It was placed aside for reference when our stock became exhausted; and was overlooked until ours of the 2th had been written. We did not forward the 4¢ Proprietary stamps for exchange as we have hesitated about receiving stamps in our Delivery Department without a clear history of their career from the paper set down to be printed. Hence we preferred to print them if possible although the amount required is so small (100 sheets) that there is no pecuniary inducement. We must also deliver, without a requisition or the usual government authority, 100 sheets of Proprietary 4¢ stamps. It is true these are mere irregularities; but it is proper we should at least inform the Department why we have hesitated to receive and deliver stamps irregularly.

Very Respectfully Yrs
Butler & Carpenter

Philada. July 29. 1865

Robt Whitechurch Esq
Dear Sir;

We beg you to accelerate Schenck's stamp die. The time has matured wherein the plate was promised and it is of much importance we should get it done at an early hour.

Very Resently
Butler & Carpenter

Philada July 29. 1865

D. H. Seelye & Co

Gentlemen

Your plate is printed and we await your orders for stamps.

We annex herewith our a/c.

Very Resptfly Yrs
Butler & Carpenter

Philada July 29. 1865

D. H. Seelye & Co

Butler & Carpenter Dr

Engraving steel plate private stamp \$350

Philada July 29. 1865

T. Eddy & Sons

Gentlemen:

Yr favor of the 18th rec'd.

We have as yet received no tidings of the ink, now
nigh two weeks en route.

We trust it will arrive within a few days.

Very Respectfully Yrs
Butler & Carpenter

Philada. Aug 7. 1865

Hon Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to submit our Stamp Delivery a/c
for the month of July past, in original and duplicate.

We inclose also Statement in detail of said deliveries duly
certified by Mr Pugh, Stamp Agent; and the usual monthly balance.

Trusting all may be found correct we remain

Yr Very Obt Servts
Butler & Carpenter

Philada. Aug 7. 1865

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

For the following Internal Revenue Stamps delivered to Isaac
 Pugh Esc, Stamp Agent, during the month of July, 1865

viz:
 29. 591.418 stamps @ 33¢ pr M \$9.765.12/100

Rec'd Payment
 Butler & Carpenter

Philada. Aug 7. 1865

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

For the following Internal Revenue Stamps delivered to Isaac
 Pugh Esc, Stamp Agent, during the month of July, 1865

viz:
 29.591.418 stamps @ 33¢ pr M \$9.765.17/100

Rec'd Payment
 Butler & Carpenter

THIS ACCOUNT SENT IN DUPLICATE AND BOTH COPIES ENTERED
ONE ON PAGE 117 THE OTHER ON PAGE 118

Inter. Rev. Stamps Delivered by Messrs Butler & Carpenter, July 1865.			Balance of Inter. Rev. Stamps on Hands of Messrs Butler & Carpenter July 31st 1865		
Gen'l	1 ct	8.400	Gen'l	1 ct	12,417.643
"	2 "	9,171.693	"	2 "	1,720.370
"	3 "	15.640	"	3 "	180.143
"	4 "	5.940	"	4 "	180
"	5 "	1,051.261	"	5 "	3,074.712
"	6 "	10.840	"	6 "	83.082
"	10 "	291.828	"	10 "	12,210.011
"	15 "	23.968	"	15 "	3,911.986
"	20 "	36.885	"	20 "	3,664.383
"	25 "	296.213	"	25 "	622.978
"	30 "	16.303	"	30 "	1,761.541
"	40 "	11.110	"	40 "	1,873.866
"	50 "	187.549	"	50 "	36.195
"	60 "	6.902	"	60 "	427.537
"	70 "	5.903	"	70 "	10.019
"	\$1	70.257	"	\$1	1,425.593
"	\$1.30	1.106	"	\$1.30	59.419
"	\$1.50	5.582	"	\$1.50	1,082.411
"	\$1.80	526	"	\$1.80	114.657
"	\$1.90	600	"	\$1.90	104.913
"	\$2	13.840	"	\$2	474.833
"	\$2.50	6.785	"	\$2.50	536.820
"	\$3.	5.280	"	\$3	99.682
"	\$3.50	577	"	\$3.50	194.943
"	\$5	6.500	"	\$5	406.605
"	\$10	1.579	"	\$10	422.490
"	\$15	177	"	\$15	2,440
"	\$20	479	"	\$20	3,201
"	\$25	184	"	\$25	1,349
"	\$50	262	"	\$50	591
"	\$200	82	"	\$200	46
Prop'y	1 ct	14,104.094	Pub. Prop.	1 ct	1,250.281
"	2 "	1,821.590	"	2 "	9,806.354
"	3 "	1,353.665	"	3 "	1,210.799
"	4 "	808.230	"	4 "	295.203
"	5 "	113.190	"	5 "	495.885
"	6 "	85.166	"	10 "	852.060
"	8 "	18.563	Private	1 "	40,236.697
"	10 "	32.664	"	2 "	2,123.479
Total		29,591.418	"	3 "	1,337.993
			"	4 "	1,120.686
			"	5 "	1,097.780
			"	6 "	302.487
			"	10 "	229.900
			Total		107,344.626 **

Philada July 31st 1865
I do hereby certify that the above
a/c of stamps delivered is correct.

Isaac Fugh
Stamp Agent

((The figures in the Balance on Hand column may not be accurate as
this page and the next are very badly faded. Figures for stamps
delivered taken from Annual Report of Commissioner of Internal
Revenue and checked against the copy as much as could be.))

**((This total should be 107,988.897 from statement on page 119))

EXHIBIT OF OPERATIONS IN INTER. REV. STAMPS FOR JULY, 1865

Balance brought forward July 1st 1865		108.624.935
Received of perforator		28.955.380
	Maximum	<u>137.580.315</u>
Delivered during month		<u>29.591.418</u>
Balance Jul 1st 1865	Public 61.506.241	
	Private <u>46.462.656</u>	107.968.897

859.000 10 ct stamps included

REC'D FROM PERFORATOR

<u>Condition</u>	<u>Sheets</u>	<u>Stamps</u>
Good	181.336	28.955.380
Bad	1.191	149.671
Total	<u>182.527</u>	<u>29.105.052*</u>

Philada Aug 7 1865

*((These figures very faded - not to be used without further checking))

Philad'a Aug 7. 1865

H. L. Norton Esq
Treasurer
Chicago Match Co.

Dear Sir:

Yr favor of the 4th inst is at hand.

The price for engraving a Revenue stamp Plate such as you desire is three hundred & fifty dollars (\$350).

The time required is about six weeks from date of approval of design by the Comm'r.

Be kind enough to state yr wishes, give general idea of design etc and we will prepare the stamp.

Very Resptfly Yrs
Butler & Carpenter

Philada. Aug 8th 1865

Messrs Root, Anthony & Co

Gentlemen;

Yr favors of recent date are duly rec'd.

Your request about the 64,000 2¢ pckge has our attention. The requisition containing your order No 9,270 (thru Atlantic Bank) rec'd by us from the Department called for 5 sheets 4¢ Proprietary, and not General, stamps. We filled it of course, as directed by the Government.

Our stock of 4¢ general is not yet exhausted while the demand is small. Your order of the 4th inst called for 4 ct general and the stamps have been sent you.

Very Resptfly Yrs
Butler & Carpenter

Philada Aug 8. 1865

Messrs Brown & Sons

Gentlemen:

Yr favors of recent date at hand.

Unfortunately the transferrer, unaware of the Comm'r's approval of the new 1 ct die, held it over a few days, in our absence from the city; and the plate consequently was ~~not~~ ready for printing when yr order arrived. It will be very soon, however, and you shall have the stamps as soon as possible.

Very Resptfly Yrs
Butler & Carpenter

Philada Aug 8. 1865

Messrs J. I. Brown & ^{son}

To Butler & Carpenter Dr

Engraving One Cent Stamp Plate

\$350

Philada Aug 9th 1865

Messrs W & T Liversidge

Gentlemen:

Yr favor of the 1st inst is duly rec'd. The four bbls of gum have duly arrived.

We inclose herewith dft in yr favor on New York for \$45 being the difference between amt sent you (\$49.67/) accidentally and the true chge of yr bill of the 12th ult (\$94.67/)

The \$293.10/ May 17 is duly credited you on our books but as it does not mature until Sept 17 - 20, we did not include it in ours of the 28th ult, as that a/c meant to refer to all matured a/cs.

Very Resptfly Yrs
Butler & Carpenter

Philada. Aug 14. 1865

Demas Barnes & Co

Gentlemen:

Yr favor of the 11th is at hand.

We think there must be an error concerning the deficiency of 2¢ stamps alluded to. Reference to our balance shows it to be exact; and that we delivered 572 sheets & 44 stamps, amtg in all to 27.500 stamps at 2¢ - \$550.

The stamps from which we filled the order on the 2nd inst have received no accessions for a considerable time past; and we had on hand about 900 sheets only. The balance is true to a stamp.

May not the supposed deficiency be thus explained by the one hundred sheets being put in the pckge with the 4¢ stamps? If you refer thereto, we think you will find the missing sheets. There should be 352 sheets 22 stamps of 4¢ stamps or in all 13.750 stamps 4¢. We are allowed to put up pckges of a certain bulk only in consequence of P.O. regulations; and a pckge in excess of 500 sheets would be too great. Hence, doubtless, the packer put the surplus hundred sheets of 2¢ with the 4¢. Be kind enough to look into this and advise us.

Very Resptfly
Butler & Carpenter

Philada. Aug 14. 1865

H. L. Norton Esq

Dear Sir:

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

Your stamp shall be put at once in hand, and pushed as rapidly as a due regard to the excellence of the work will permit.

We will obtain the Comm'r's approval and spare you further trouble in relation to the matter.

Very Resptfly Yrs
Butler & Carpenter

Philada Aug 14. 1865

Messrs J. I. Brown & Son

Gentlemen:

Yr favor of the 11th inst inclosing check for \$350 in our favor, in payment of our a/c for Engraving steel stamp plate, is duly rec'd, and the amount placed with thanks to yr credit.

Very Resptfly Yrs
Butler & Carpenter

Philada. Aug 14th 1865

Hon'le W. Orton
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

Your esteemed favor of the 10th inst is at hand and contents noted.

The California order No 4427 Ag is put up in tin boxes, boxed and directed to the Asst Treasurer in New York. He will receive them tomorrow, having been forwarded today by Express.

The pkges of stamps to be exchanged are duly rec'd. It is to be observed that one of the parties asks for two cent gen'l stamps in place of two cent proprietary which he returns; and, while he makes no complaint in his letter, there is written in pencil across the stamps "These stamps were too green when sent us." Now, we beg to say that the 2¢ Proprietary, far from being "green" had been seasoned for years, and, in no case have they been found to stick together. Evidently these stamps have met with bad usage outside of our influence *
 *
 of our stamps being injured; but there is added that "the other stamps have kept well in their vault". Hence we argue ill usage in verite, as all stamps are prepared alike.

The substitution shall be duly made as you direct. With regard to Mr Taussig, St Louis, we have to state in reply to his complaint the following transcript from our Record Book, viz:

"Exchange	Filed July 20. 1865
\$3.517.30/	Wm Taussig, St Louis Mo.

200 sheets Gen'l 2¢, 40 sheets Gen'l 50¢, 26 stamps 3 Gen'l; also 8 34/170 sheets 3¢ Prop, 123 112/170 sheets 4¢ Proprietary: 1 sheet 10¢ Prop'y, in lieu of pkges returned in damaged condition." Mr Pugh has also a memorandum of the forwarding of the above. Possibly Mr Taussig may have thought his pkge miscarried or not sent from the fact that both of his pkges of returned stamps were made good & forwarded him at the same time. The first pkge was detained until the second was made out and filled together with it.

Very Respectfully Yrs
 Butler & Carpenter

We inclose herewith Mr *

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

Philada Aug 14/65

Messrs Fleming Bros

Gentlemen:

Yr favor of the 12th inst is at hand.

We have made fruitless efforts to procure a copy of
the P. O. Directory as you desire.

It would appear the Government does not publish this
work.

Very Resptfly Yrs
Butler & Carpenter

Phila. Aug 14. 1865

Messrs Hostetter & Smith
To Butler & Carpenter Dr

1865
July 31st For Private stamp Paper & Ptg \$18.23

Philada Aug 14. 1865

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

July 31/65 For Private Stamp Paper & Ptg & Perforation \$10.14

Philade Aug 14. 1865

Messrs Fleming Bros

To Butler & Carpenter Dr

July 31st/65 To Private Stamps paper & ptg \$11.94

Philada Aug 14. 1865

Dr D. Jayne & Sons
To Butler & Carpenter Dr

July 31/65 For Engraving, Private Paper & Ptg \$132.39

Philada. Aug 14. 1865

Wm Gates Esq
To Butler & Carpenter Dr

July 31/65 To Private Stamps paper & Ptg & Perforating \$42.50

Philada. Aug 14. 1865

D. H. Seelye & Co
To Butler & Carpenter Dr.

July 31/65 A/C rendered Engraving Stamp plate \$350

Philada Aug 14. 1865

J. Curtis & Sons

To Butler & Carpenter Dr.

July 31/65 Private Stamp Paper & Ptg & Perforating \$15.42

Philada Aug 14 1865

E. T. Wright MD
To Butler & Carpenter Dr

July 31/65 a/c rendered \$18.62

Philada Aug 14. 1865

J. C. Ayer & Co
To Butler & Carpenter Dr

July 31/65 For Private Stamp Paper & Ptg \$57.75/100

Philada Aug 14. 1865

D. Barnes & Co

To Butler & Carpenter Dr

July 31/65 To Private Stamps paper & Ptg & Perforating \$27.10/100

Philada. Aug 15th 1865

Hon 's Wm Orton
 Commissioner of Internal Revenue
 Washington D. C.

Sir:

We beg leave respectfully to call your attention to our balances of 1 ¢ Proprietary and 2 ¢ General Stamps. The recent heavy demand for these stamps exhausts our supply as quickly as we print; and it is of importance that we should be authorised to make good the deficit.

Thus, we have on hand, including balance to be printed on former orders, only 88,901 sheets of the One cent Proprietary; and, of this amount, there are 29,200 sheets yet to print. Now we are authorised to have a reserve of 100,000 sheets of this stamp, and we are on the contrary some 12,000 sheets less that number, without a sheet to deliver unless we diminish still more the reserve which should, at all hazards, be kept intact as you direct. We request authority, therefore, to prepare 70,000 sheets 1 ¢ Proprietary. It will require about six weeks to complete this order and, in that period, we will have delivered (on the recent average) about 45,000 sheets, leaving 25,000 sheets only of the order of 70,000 now solicited. These 25,000 added to the 88,000, will give a few thousands only in excess of the reserved 100,000 sheets - not enough, in fact, for a working basis.

With regard to the 2 ¢ General our whole amt, printed and not printed, reaches but 110,559 sheets, of which about 40,000 are yet to be printed. We deliver from 20,000 to 50,000 sheets monthly, and our reserve balance is required to be 80,000 sheets. Consequently, by the time the present orders are filled, we will have, perhaps, only 50,000 sheets on hand, thus trenching 20,000 on the reserve; while no other printing orders to make good the daily demand on this reserve will exist. Hence, we ask permission to print 80,000 imps of the 2 ¢ General, which will enable us to keep* the Reserve intact and supply the daily demand.

We solicit earnestly your attention to the above requests and remain

Very Resptfly Yr Obt Servts
 Butler & Carpenter

*((as written))

Philade Aug 21. 1865

Chas I. Scott Esq
Box 3373. St Louis. Mo.

Dear Sir:

Your favor of the 14th inst is at hand.

We have the various stamps enumerated on hand except
the 1 & 2¢ Inland Exchange.

You can make an order on the Comm'r for the quantity
desired, and we will fill it as desired.

Very Resptfly Yrs
Butler & Carpenter

Philada. Aug 21. 1865

Messrs D. H. Seelye & Co

Gentlemen:

Your favor inclosing dft to our order for 3350, in
payt of our Engraving a/c is duly rec'd, and credited to yr
a/c with out thanks.

You will please make an order on the Hon'e Comm'r
Wm Orton, inclosing greenbacks, or a certificate of deposit
with an U.S. Asst Treasurer, or National Depository for the
amt needed, stating you wish yr private Eight cent stamps sent
you therefore.

Very Resptfly Yrs
Butler & Carpenter

Philada. Aug 21. 1865

Son's Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Messrs Barker & Peckham, Middlebury, Summit Co., Ohio, manufacture for sale matches put up eighteen bundles in a box, as per sample herewith. They desire to know whether they can have one eighteen cents stamp of sufficient size and length to securely stamp this box, which stamp will be regarded by the Government as in compliance with the law, and considered good in lieu of eighteen one cent stamps affixed separately to the small bundles?

Submitting the question we remain

Very Resptfly Yrs
Butler & Carpenter

Philada Aug 21. 1865

Hon Wm Orton
Comm'r Int. Revenue
Washington. D. C.

Sir:

We have but Five (\$200) two hundred dollar stamps in hand. The monthly consumption is eighty of these stamps. Be pleased to authorize us to prepare Ten (10) impressions or eighty stamps.

It would appear that certain collectors and stamp venders hold that, since the generalization of stamps, articles in Schedule C can be stamped by a general Int. Rev. Stamp, whereas your Department has always instructed us that stamps designated "Proprietary" were to be used in all cases in Schedule C. In view of the large number of 3¢ Proprietary on hand such a ruling has served a double purpose; it has been in compliance with previous decisions while it served to diminish a surplus stock of stamps having otherwise no consumption, and proving a loss to the Government.

We also invoke your attention to our letter of the 15th inst asking authority to print 70,000 Imps of the One cent Proprietary and 80,000 Imps of the 2¢ General.

Very Resptfly Yrs
Butler & Carpenter

Philadelphia Aug 24. 1865

Messrs W & T Liversidge
Milton. Mass.

Gentlemen;

We shall be quite out of gum by the middle of
next week. Be kind enough to send us Six barrels imme-
diately, Three of each kind and oblige

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 4. 1865

Messrs Hall & Ruekel
New York

Gentlemen:

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

We hope to send you a proof of your finished die in three or four days. Upon yr approval the plate will be at once prepared. It will be ready to print by the end of the coming week and we can furnish impressions, say on the 14th inst.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 4. 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington D. C.

Sir:

We beg very resptfully to call your attention to our a/c
of the 7th ult, and to solicit ~~its~~ payment at your convenience.

Very Resptfly Yrs
Butler & Carpenter

philad^a. Sept 4. 1855

Messrs Barber & Peckham

Gentlemen:

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

We inclose herewith model for your three cent stamp. The head of Mr Barber is to be printed, of course, in the same color as the stamp whatever it be. The lettering is to be white on a black ribbon, instead of black on a white background as in the model, this securing much more brilliancy and effect.

The Department has answered our communication with respect to the large 18¢ stamp favorably. The letter adds, "Specimens of the proposed stamp & the mode of affixing and cancelling must be presented to this office before full permission to use such a stamp can be granted." You will therefore send us the box with the size of stamp which must go around it so as to effectually bind the contents. We presume a stamp three quarters of an inch would be wide enough, the length we cannot determine until we see the box - that left with us having been sent to Washington.

Be kind enough to signify your approval of the inclosed model and return it at once to us when it shall be at once put in hand.

Very Resptfly Yrs
Butler & Carpenter

Philade. Sept 4. 1865

W. Ball Esq
Treasurer

Dear Sir;

Your favor of the 28th ult commands my attention on my return from an absence from the city.

I wrote you on the 21st ult stating my inability to find the letter, and also requesting you to give me the quotation of a share of the stock of yr Company. As you make no reference to this letter it would also appear to have miscarried.

The occupant of my father's former residence in this city (No 1717 Locust St) assures me no letter was delivered there. The P.O. have made two searches without effect. I inclose a printed paper which please fill up and return that I can submit it to the authorities.

Very Respectfully Yrs
Jos R. Carpenter

Care Butler & Carpenter

Philada. Sept 5th 1835

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to inclose impression of Proprietary
Three Cent Stamp for Messrs Hall & Buckel, New York, for
which we solicit very respectfully the usual official approval.

Very Truly Yr Obt Servts
Butler & Carpenter

W. G. White & Co.
New York

No order received in your name.

Butler & Carpenter

Philada Sent 5/85

Philada Sept 5/66

Messrs Hall & Ruckel
218 Greenwich St.
New York

Gentlemen:

We inclose herewith proof of your finished Three
Cent Proprietary stamp which is also forwarded to Washington
for approval.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 5. 1865

Messrs Hazeltine & Co

Gentlemen:

Your favor of the 2nd inst is this day rec'd & contents noted.

The cost of engraving an Int. Rev. Stamp plate is \$350, three hundred & fifty dollars. We inclose Departmental Circular instructing you with respect to charge for paper, ptg & perforation when in excess of the regular Government size. It will require from four to six weeks to engrave the plate and furnish stamps, from the time of the approval of model by the Hon'le Commissioner.

We must inform you that the stamp must be sufficiently large to be placed over the bottle, box or pckge as to necessitate its destruction in reaching their contents. It would be best to forward us a specimen bottle or box (in which yr preparation is put up) for the inspection of the Comm'r.

Trusting to hear from you we remain

Very Resptfly
Butler & Carpenter

Philada. Sept 5. 1866

Charles I. Scott
St Louis Mo.

Dear Sir:

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

We begged you to make a regular order through the Department of Internal Revenue if you desired the stamps, as we have no power to send you stamps. We have no authority to issue a single stamp from our establishment without the express sanction of the Government. We have the honor therefor to return you the thirty cents inclosed us, expressing our regret that we cannot comply with your wishes.

Very Resptfly Yrs
Butler & Carpenter

We suggest you should write to the Hon Comm'r Wm Orton, & state yr wishes inclosing the amt necessary. To oblige you he may comply to so small an order, fifty dollars being the least *we have sent*.

* *((These words very badly faded.))

Philada. Sept 7. 1865

Demas Barnes & Co.

Gentlemen:

Your telegram is rec'd this P.M.

We forwarded your stamps yesterday afternoon, and
you should have them now.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 7. 1865

Messrs Hall & Ruekel

Gentlemen:

Yr favor of the 6th inst is duly rec'd & contents noted.

We will at once proceed to comply with yr instructions with regard to the One Cent Plate.

Very Respectfly Yrs
Butler & Carpenter

Philada. Sept 7th 1865

Hon'ble Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to forward you this day pr Express, a box containing a framed design wherein are contained the many and various Government and Private Internal Revenue Stamps, printed in their appropriate colors.

Trusting the picture may commend itself to your kind approbation, and serve as an ornament to your office, illustrative of the extent and character of the business confided to our charge, we remain

With great respect
Yr Very Obt Servts
Butler & Carpenter

Philada. Sept 8th 1865

W. T. Brown & Co

Gentlemen:

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

On the 5th August last we delivered to Stamp Agent on your order to Department 165,000 one cent stamps of yr private die, beint \$1.500 worth with the usual 10% add.

Recently we received in the requisition for Government stamps an order in yr name to furnish \$1,400 worth of the 1¢ proprietary. We advised the department that this order must be an error as you wished certainly your own private die. We were then instructed to send you the same amount of stamps viz, 147,000, from your private die. This we did accordingly on the 4th inst. We desire you to notice that you have only received 5% when you are entitled to 10% or 154,000 stamps. We apprehend this mistake has been caused by your neglecting to state to the Department you wished the stamps to be from your private die. Be careful of this always. You had better apply to the Department for the additional 5% due you.

Very Resptfly
Butler & Carpenter

Philada. Sept 9. 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to hand you herewith our a/c in original and duplicate for Rev. Stamp deliveries during the month of August past.

We inclose also the balance sheet and the special statement of the deliveries duly certified by Mr Pugh, Stamp Agent.

Trusting all may be found correct, we remain

Very Resptfly
Yr Obt Serrvts
Butler & Carpenter

Philada. Sept 9. 1865

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

For the following Internal Revenue Stamps delivered to Isaac
 Pugh Esq, Stamp Agent, during the month of August 1865,
 viz:

43,819,203 stamps @ 33¢ \$14,460.34/100

Rec'd Payment
 Butler & Carpenter

Philada. Sept 9. 1865

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

For the following Internal Revenue Stamps delivered to Isaac
 Pugh Esq, Stamp Agent, during the month of August, 1865,
 viz:

43,819,203 stamps @ 33¢ \$14,460.34/100

Rec'd Payment
 Butler & Carpenter

Inter. Rev. Stamps Delivered
by Butler & Carpenter, August
1865.

Balance of Inter. Rev. Stamps
with Messrs Butler & Carpenter
August 31st 1865.

	1 ct	50.910		1 ct	12,366.733
	2 "	14,091.025		2 "	208.345
	3 "	20.570		3 "	159.573
	4 "	12.050		4 "	5.130
	5 "	1,195.934		6 "	1,888.778
	6 "	3.720		6 "	79.362
	10 "	362.693		10 "	11,347.318
	15 "	18.711		15 "	3,893.275
	20 "	30.088		20 "	3,634.295
	25 "	334.108		25 "	288.870
	30 "	13.295		30 "	1,748.246
	40 "	9.822		40 "	1,864.044
	50 "	252.337		50 "	387.358
	60 "	4.416		60 "	423.171
	70 "	5.381		70 "	10.638
	\$1.	79.320		\$1.	1,346.273
	\$1.30	720		\$1.30	57.699
	\$1.50	5,647		\$1.50	1,076.764
	\$1.60	415		\$1.60	114.242
	\$1.90	805		\$1.90	104.108
	\$2	16,550		\$2	458.283
	\$2.50	7,100		\$2.50	529.520
	\$3	6,629		\$3	93.053
	\$3.50	1,076		\$3.50	193.867
	\$5	6,240		\$5	400.365
	\$10	1,494		\$10	420.996
	\$15	111		\$15	2,329
	\$20	376		\$20	2,825
	\$25	103		\$25	1,246
	\$50	165		\$50	426
	\$200	67		\$200	59
Prop'y	1 ct	17,961.091	Pub. Prop'y	1 ct	1,384.296
	2 "	6,605.138	"	2 "	3,874.646
	3 "	1,446.978	"	3 "	1,843.653
	4 "	956.632	"	4 "	934.446
	5 "	127.718	"	5 "	408.167
	6 "	103.499	"	10 "	814.561
	8 "	12,000	Private	1 "	39,075.561
	10 "	84,269	"	2 "	1,850.929
Total		<u>43,819.203</u>	"	3 "	1,433.661
			"	4 "	1,160.336
			"	5 "	1,112.040
			"	6 "	178.988
			"	8 "	47.584
			"	10 "	183.240
			Total		<u>97,910.599</u>

I do hereby certify that the above
account of Stamps delivered in Aug-
ust, is correct agreeing with mine.

Isaac Pugh
Stamp Agent

Philada. Sept 11th 1885

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We beg leave respectfully to call your attention to the small balance of Four (4) Cent General stamps on our hands. We solicit authority to print Two hundred (200) sheets, and at once.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada Sept 11/65

Thomas Gorman Esq

Dear Sir:

Your favor of the 6th inst is duly rec'd.

Your stamp will be ready in about four weeks, and a proof impression will be forwarded for your approval.

Very Resptfly Yrs
Butler & Carpenter

"CANCELLED" IS WRITTEN ACROSS THIS LETTER IN PENCIL AND THEN CROSSED OUT.

Philada. Sept 11./ 65

Messrs Barber & Peckham

Gentlemen:

We acknowledge receipt of yr box of matches and models for the 3 & 18¢ stamps. Your instructions concerning the former have our careful attention; and we will make up a very handsome model out of the rough idea of the 18¢ stamp given us. A stamp of this size will cost you \$375*, and we suggest that the head of Mr Barber be reengraved of a much larger size. The present head is too small for the present design, whereas a large, well-engraved head will give a much finer effect and finish to the stamp. We purpose putting the denominations at the ends on lathework counters, and will introduce such appropriate lettering as is necessary, in short make your stamp as perfect as possible. When you consider what annoyance and expense you are spared by permission to use this stamp the cost of its preparation is a small item. We confess candidly that we did not think the Department would grant the requisite authority.

Very Resptfly Yrs
Butler & Carpenter

*((This figure crossed out and \$350 written over it in pencil))

"CANCELLED" IS WRITTEN ACROSS THIS LETTER IN PENCIL AND THEN CROSSED OUT

Philada. Sept 11. 1865

Messrs Barber & Peckham

Gentlemen:

Yr box of matches is duly rec'd, also yr letter containing models for the 3¢ (returned) and 18¢ stamps. Yr instructions regarding the first have our careful attention.

We can engrave a very effective stamp of the size indicated for the 18¢ model, but we suggest that the portrait of Mr Barber be reengraved much larger. The present head is entirely too small for the effect desired. We purpose putting the denominations at the ends in lathework cutters; and the lettering will be an abstract from the law with regard to the reuse of stamps, giving the forcible language and severe penalty of the act.

A stamp of this size will cost you \$400; but when you consider the expense, time and labor saved in the right to use it in place of a small stamp affixed to every box of the matches therein contained, the outlay is a small item. We congratulate you on the permission obtained to use such a stamp and must candidly confess that we anticipated an emphatic refusal from the Department.

Be pleased to advise us at once of yr wishes further.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 12th 1868

Hon Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to submit drawing model of a
Three Cent Stamp for Messrs Barber and Peckham, Middlebury,
Ohio, match manufacturers. We solicit your endorsement thereof
as is necessary.

We inclose also in a pckge directed to you this day a large
box of their matches calling for an eighteen cents stamp whereon
is affixed a pasted piece of paper of the intended size of the
engraved stamp, in order that you may judge whether such a stamp
be proper under the circumstances, as intimated in your esteemed
favor of the 23rd ult.

We beg you to return us the 3 cent model and to state whether
we can proceed with the engraving of the 18¢ die.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 13th 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

In accordance with your request of the 12th inst, we inclose herewith Statement in detail of our deliveries of Five Dollar (\$5) stamps during the month of August, which will, we hope, afford the necessary explanation.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 13. 1865

Messrs Root Anthony & Co

Gentlemen:

Your favor of the 12th is duly at hand.

Your supposition is correct. We will endeavour to hold the yellow 2^d for your orders.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 14. 1965

Messrs Hall & Ruckel

Gentlemen;

Below please find our a/c for engraving your three cent private stamp plate.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 4/65 *

Messrs Hall & Ruckel

To Butler & Carpenter Dr

Engraving Three Cent Int. Rev. private stamp plate \$325

*((Date as written))

Philada. Sept 15th 1865

Hon Wm Orton
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

Your communication of the 12th inst in relation to spoiled stamps commands our earnest & anxious attention. It is with great regret we learn that complaints have been revived on this subject as we had hoped, from the interval of silence thereon and, from not having had damaged packages returned to us, that all further cause of dissatisfaction had been removed. For a long time past we have endeavored to guard against external moisture in transmission as much as possible, by putting up the orders in threefold heavy wrapping envelopes, oil cloth coverings and binders, incurring thereby heavy additional expense, for we are aware that our stamps possess unfortunately no special immunity in transportation as is the case with the Post Office stamps. Our packages placed in newspapers and also general mail bags are exposed to dangerous and rough usage which cannot but injure them. We are satisfied, however, that the principal cause of the sheets adhering together is to be found in the green and fresh state in which we are obliged to send them away. our printing orders allow us no margin beyond the daily consumption and the stamps are hardly prepared ere they must be delivered to the Agent. While this is the case it will be almost impossible to avoid the difficulty complained of. It must be apparent to anyone having knowledge and experience in printing paper that age and seasoning are essential to the perfection of the work; and how much more is this the case when the moisture of fresh gum is superadded to the wetting down originally for the press!

Except where absolute abuse has been exercised, we have found in every case that the evil occurs with stamps of recent preparation; and where stamps of which we have had balances for months on hand, are contained in the same bundle, they remain intact while the other denominations of fresh make are stuck together. Moreover, the complaints have originated at a period when, having exhausted our old, seasoned stock of certain varieties, we were compelled, as we have been since, to live, as it were, "from hand to mouth", delivering our stamps as fast we had authority to manufacture them. Previous to that we have no recollection of a single complaint; and certainly no cause existed while we could send forth the old balances, dry and hard as a stone.

On the 14th June last we invoked the attention of your honored predecessor, Judge Lewis, to the above considerations, and

asked for authority which would enable us to deliver stamps, seasoned by six months' drying in our rooms; but we failed to elicit the desired permission in consequence, probably, of the thousand other matters pressing for settlement in the bureau; and causing our request to be overlooked or forgotten.

We beg now to renew the recommendation for your special consideration and to urge its adoption in all earnestness and sincerity, being convinced that it must result advantageously for the Government, and, while removing all source of dissatisfaction to the stamp agents, relieve us also from a cause of anxiety which is the more serious and annoying as it is difficult under present circumstances to allay or remove it.

We beg you to forward us the damaged stamps for exchange for good as usual; and hoping our appeal may commend itself to your approval, we have the honor to remain,

Very Respectfully Yr Obt Servts
Butler & Carpenter

Philada. Sept 18th 1865

Messrs Hall & Ruckel
218 Greenwich St.

Gentlemen:

Yr favor of the 16th inst, inclosing check in our favor for \$325, in pay't of our a/c for Engraving yr private 3 cent stamp plate, is duly rec'd.

Placing the amount to yr credit with thanks we are

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 18/65

E. T. Russell Esq

Dear Sir:

Yr favor of the 16th inst is this day rec'd and has our attention.

The Revenue Department has granted authority to proprietors of private stamp dies to cancel them by the date & signature (as is the public stamp) when they cannot well be so affixed to the pkge of matches etc as to be destroyed in getting at said matches. Thus we can engrave yr stamp, subject to the Comm's approval, and you can have the sheets readily and easily cancelled by any type printer in yr town.

Be kind enough to state what style of stamp you wish. Do you prefer, for example, to have yr own portrait engraved as the centre vignette, as is most frequently done? State your ideas and what size you desire. We presume you wish the Government one cent size as your only expense is then the engraving. Our price is \$350. Time about six weeks from approval of model.

Very Respectfully
Butler & Carpenter

Philada. Sept 18th 1865

Messrs Barber & Peckham

Gentlemen:

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

We forwarded to Washington your 18¢ box of matches duly stamped and have this morning the following reply, after the official approval of the 3 cent stamp model, viz:

"In reference to the eighteen cent stamp I have to say that if the boxes are sold to consumers only, by the manufacturers, the 18¢ stamp would cover the tax thereon. If, however, as probably will be the case the boxes are sold to Retailers, the sale of one of the small packages would, in the absence of a stamp thereon, render the retailer as well as yourselves liable to the penalty.

I therefore withhold my approval at present of the eighteen cents die."

You will thus observe, gentlemen, that the Comm'r has reconsidered his former permission; and, as we thought that decision in contravention of former rulings of the bureau, we are the more inclined to believe that the present view will be maintained.

Would it not answer for you to affix a small stamp to each of the small packages, on the side for instance? You might be able to dispense with the small capping of paper at the end, if the matches are made with united ends, and this would be an economy. If the stamp won't adhere to the rough end, it will to the sides, a little paste is all that is necessary, if the gum thereon should fail. Now, authority has been granted to cancel private stamps by the date and initial (as is done with the public stamps) when as in yr case they cannot be so affixed to be effectually destroyed on using the matches. This cancellation can be very rapidly and cheaply effected by having any job printer, set up a frame of dates & yr initials, and thousands of sheets at a small cost and without any annoyance to you can be thus effectually made to comply with the law.

By using the small stamp you are saved the expense of extra paper, ptg & perforating charged to yr large 18¢ stamp which would be quite an item.

We submit these suggestions for your mature consideration and can only add that we believe the above decision of the Commissioner's is final.

We will retain Mr Barber G's picture until further advised of yr wishes.

Very Respectfully Yrs
Butler & Carpenter

Philada. Sept 19. 1865

Messrs Hall & Ruckel

Gentlemen:

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

170,000 of yr 3 cent stamps will be gummed today,
and they will be ready for delivery on Friday next, possibly
earlier.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 19. 1865

J. H. Schenck
To Butler & Carpenter Dr

For Engraving One and Six cents Proprietary Internal
Revenue Stamp plates \$650

Dear Sir:

Above we have the honor to hand you our Engraving a/c
and trust that it may be within your power to defray it at an
early moment.

Very Resptfly Yrs
Butler & Carpenter

J. H. Schenck Esq

Philad. Sept 22nd 1865

Hon Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to return the communication of Mr Fassett, Ashtobula which was forwarded us for our examination.

Mr Fassett labors under a misapprehension. It was not intended that it should be a whole \$3.50 stamp. The strip he returned, under the impression that it was an accidental mistake on our part to send it thus, was used to patch a spoiled sheet wherein, perhaps, two stamps were injured. It is our custom to replace the spoiled with good stamps; and in order that they may adhere to the margins, we leave a stamp over the inclosed on the side or end which helps to keep the good stamp in position. In filling requisitions it is necessary to separate the sheet into the various stamps demanded in the several orders; and thus the strip will come off with the stamp by which it was used to stick on the sheet.

If Mr Fasset were to examine his pckge carefully he would discover he has all the \$3.50 stamps his order demands. Finding the strip among the stamps he has very naturally supposed it was part of what should have been a good stamp, whereas, as before stated, it was merely used to keep good stamps (isolated) to gether.

Very Respectfly Yrs
Butler & Carpenter

Philada. Sept 23rd 1865

Hon Wm Orton
 Commissioner of Internal Revenue
 Washington D. C.

Sir:

Your esteemed favor of the 21st inst is duly rec'd this morning and commands our respectful attention.

The remedy you recommend is what we desire to carry out, but have been unable to effect heretofore. We have only had authority to prepare a specified number of stamps to be put aside for a quarter's supply; and the increase of consumption, together with the necessary time exhausted in the manufacture of the stamps, has never permitted us to have the three month's balance on hand and intact of certain varieties, for instance, 2¢ General and 1¢ Proprietary, both so regularly and largely consumed. Obligated by daily demands to supply these stamps, we have had no authority to make good the deficit, except in the California order wherein we were directed to restore whatever stamps of the three month's balance were taken to fill that requisition. We have also, through the unavoidable pressure of the business of the Bureau, been obliged to await instructions for several days, in one case over two weeks, ere we could get the necessary permission to print. As the preparation of the stamps is necessarily a slow operation we have sought by increasing the number of plates of denominations most in demand to accelerate the production; but at no time have we been able to get a three month's balance put away ready in every respect, as our orders are always limited to the current month's demand. Reference to our balance sheets will prove this.

Therefore, honored Sir, if you will give us authority always to have a three months supply on hand, based on the average demand, say, of the past quarter, we will be enabled to carry out your suggestion. We beg to say, in this connection, that we have such permission with regard to the private dies, and we have no complaint from these parties in reference to their stamps.

Grant us this privilege and we believe all will go well.

Very Resptfly Yrs
 Butler & Carpenter

Philada. Sept 23/65

Messrs W & T Liversidge
Milton. Mass.

Gentlemen:

We have the honor to inclose in yr favor check for
\$293.50 being amt of yr a/c maturing 17/20 inst.

Begging to pardon the oversight and delay of a day
or two, we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 25/85

Chas H. Parsons Esq
Cashier

Sir:

We have the honor to acknowledge receipt of Treasury Dft
for \$9,765.17/100 in payment of our July a/c with the Inter-
nal Revenue Bureau for the delivery of stamps.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Sept 25/66

Messrs W & T Liversidge

Gentlemen:

We beg you to send us at your early convenience Six Barrels of Gum being 3 of each kind as in your last invoice.

By sending us yr a/c we will settle it at once as we no longer desire to have future time bills please therefore send the cash a/c.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 25th 1865

Hon Wm Orton
 Commissioner of Internal Revenue
 Washington, D. C.

Sir:

We acknowledge receipt of your esteemed communication of the 20th inst, together with Mr Cheeseman's letter.

The stamps sent us are so firmly attached together and consist of so many varieties, combining quantities of many sheets down to a few stamps, or fragments of stamps, that the labor of leaching, assorting and counting them is a labor of considerable magnitude, involving the occupation of one person for, perhaps, a month. We desire to know, therefor, whether we cannot forward to your office the amount claimed to be due by Mr Cheeseman in good stamps, while we pack all those sent us in a special parcel bearing thereon its contents. As Mr Cheeseman is an officer of the Gov't and has no private interest in the stamps, it may be deemed satisfactory and sufficient for his claim to be recognized on his declaration.

We must add also in justice to ourselves that we are at loss to understand how these stamps could arrive in San Francisco thus damaged. The whole requisition was put up in packages in tan boxes completely isolated from exposure of any kind, air & water tight; and all being alike we are puzzled to account for a small portion being thus injured and the balance intact.

We inclose Mr Cheeseman's communication and remain

Very Resptfly Yrs
 Butler & Carpenter

We will engrave a new one cent stamp with the same head used by Geo & O. C. Barber for two hundred and fifty dollars.

We will engrave a new one cent stamp with a new head (Mr Barber, Jr) for three hundred and fifty dollars.

Butler & Carpenter

Philada. Sept 28th 1865

Hon'le Wm Orton
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

We have the honor to state that our Three months' supply has been seriously drawn upon, and we solicit respectfully your permission to print the following imps of stamps, viz:

70.000	Imps	2¢	General
20.000	"	5¢	"
5.000	"	25¢	"
8.000	"	50¢	"
80.000	"	1¢	Proprietary
5.000	"	4¢	"
1.000	"	5¢	"

Very Resptfly Yr Obt Servts
 Butler & Carpenter

Philada. Sept 27. 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We find on examination that our stock of Two Cent Proprietary stamps is very much reduced, there being not much more than a month's supply on hand.

We solicit therefore authority to print twenty four thousand imps (24,000) or about three months supply.

We presume we must continue the present color, i.e a light blue.

Very Respectfly Yrs
Butler & Caprenter

Philada Sept 27. 1865

E. T. Russell Esq
Ashburnham, Mass.

Dear Sir:

Your favor of the * inst is duly received and contents noted.

You will be kind enough to send us all the story you desire on your stamp. We presume you want, in addition to the denomination directed by law, as follows:

viz:

"E. T. Russell
Ashburnham, Mass
Matches."

Very Resptfly Yrs
Butler & Carpenter

*((Date omitte by writer))

Philada. Sept 29. 1865

Messrs W & T Liversidge

Gentlemen:

Yr favor of the 28th inst with a/c for last invoice and a/c current duly rec'd.

Upon receipt of the gum of a/c 28th we will remit you the amt, viz 284.95/100.

In your a/c current you have omitted an item bearing date in our books, July 12/65, which we beg you to examine into and report.

Very Respectfully Yrs
Butler & Carpenter

Philada. Sept 29. 1865

James Wilson Esq
Painter
9th & Bonsall Sts.

Sir:

Mrs Laguerenne desires me to inform you that she will give you the painting of her house as agreed upon between you and herself, provided the cost does not exceed seventy dollars (\$70) as she is unwilling to incur any additional expense beyond that sum.

With this understanding you can commence on Monday next, and will, I trust, give the best attention and material to the work.

Very Truly
Jos R. Carpenter

Philade. Oct 2nd 1865

C. H. Parsons Esq

Dear Sir:

Your favor of the 30th ult is duly rec'd.

We hasten to assure you that we are perfectly satisfied to accept Certificates of Indebtedness in whole for our monthly a/cs, as long as it may be the pleasure of the Department thus to discharge them. It would be injudicious to insist on cash payments; nor, indeed, do we desire to press our claims as superior to others whatever grounds may exist for such exceptional reasons in our behalf.

We addressed you a few lines on the 30th in relation to our affairs which you have doubtless received.

Expressing our deep sense of obligation for your kind interest we remain

Very Truly Yrs
Butler & Carpenter

Philada. Oct 3rd 1865

Messrs Hall & Ruckel

Gentlemen:

Your One Cent private plate is now ready for the press.

We recommend that it be printed in a light blue, this color printing admirably; and you are enabled by having it different from the 3 cent stamp hue, to avoid any confusion of the two denominations. Moreover, as these stamps are doubtless cancelled the Blue is a better tint for the marks. We suggest that, if your two stamps, alike in design, are similar in color your operatives will inevitably get them mixed together and much annoyance and loss of time caused thereby.

Will you be kind enough to state what quantity you are likely to demand, say for a month's supply? The stamps are always better when allowed a little time to season. The gum hardens stronger and more solidly.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 3rd 1865

W & T Liversidge

Gentlemen:

In your a/c of the 28th ult you charge for Six Barrels of gum, whereas the whole amt received by us and marked on the bill of lading is but Five Barrels, a deficiency of one barrel.

Will you have the kindness to explain this discrepancy and oblige

Yr Very Obt Servts
Butler & Carpenter

Philada. Oct 6th 1865

Jno Beckwith M D

Dear Sir:

Your favor pr T. Stanly Beckwith Esq, dated 2nd inst is duly rec'd with accompanying package.

Our price for engraving a steel plate of internal revenue stamps is three hundred and fifty dollars. The extra charge for paper & printing, in accordance with paragraph 3 of inclosed regulations, for a stamp of yr size is 11 27/37 cents per thousand. Printing in two colors would cost you two dollars (\$2) pr thousand stamps. Indeed, the difficulty of registering so large a plate would be so great as to be almost insurmountable, the expense being very great.

The proposed stamp will meet the law & the Comm'r's approval. The earliest period wherein you could get your stamp will be from six to eight weeks.

The cost of the patent cancelling stamp is, we believe, eight dollars.

Very Resptfly Yrs
Butler & Carpenter

Philada Oct 6. 1865

Messrs Sayre & Co.

Gentlemen:

Your favor of the 5th inst is duly at hand. The cost of engraving a single plate of internal revenue stamps is three hundred and fifty dollars: two, six hundred and fifty and three nine hundred dollars.

The extra cost for paper & ptg stamps of the sizes indicated would be (as paragraph 3 of inclosed regulations) as follows, viz:

4" (smallest) size	10/137	cents per thousand stamps
8" (larger)	" 1 43/137	" " "
12" (largest)	" 2 56/137	" " "

Will such stamps as you indicate meet the provisions of the law which requires "private stamps to be so affixed as to be destroyed on opening the bottle to get at the contents?" We fear your stamps will not answer; but cannot speak definitely as we do not exactly know they are to be affixed.

It will require from six to eight weeks to engrave a plate and furnish stamps therefrom. We inclose circular of regulations which reply to your other queries.

Very Respectly Yrs
Butler & Carpenter

Balance of Inter. Rev. Stamps
on Hands Messrs Butler & Car-
penter, September 30, 1865

Inter. Rev. Stamps Delivered
by Messrs Butler & Carpenter,
September, 1865

	1 ct	12,242.793		1 ct	123,940
	2 "	1,937.633		2 "	10,387.682
	3 "	111.930		3 "	47,843
	4 "	26.910		4 "	12,220
	5 "	612.774		5 "	1,273.004
	6 "	71.542		6 "	7,820
	10 "	11,510.443		10 "	336,875
	15 "	3,271.919		15 "	21,356
	20 "	3,586.822		20 "	47,473
	25 "	487.318		25 "	311,552
	30 "	1,731.253		30 "	16,993
	40 "	1,853.662		40 "	10,382
	50 "	150.771		50 "	236,587
	60 "	412.316		60 "	4,855
	70 "	3,574		70 "	7,064
	\$1	1,247.366		\$1	98,908
	\$1.30	56,510		\$1.30	1,129
	\$1.50	1,069,899		\$1.50	6,865
	\$1.60	113,812		\$1.60	430
	\$1.90	103,343		\$1.90	765
	\$2	437,320		\$2	20,963
	\$2.50	521,503		\$2.50	8,017
	\$3	85,761		\$3	7,292
	\$3.50	192,833		\$3.50	1,034
	\$5	392,180		\$5	8,185
	\$10	419,425		\$10	1,571
	\$15	2,156		\$15	174
	\$20	2,480		\$20	345
	\$25	1,082		\$25	164
	\$50	305		\$50	121
	\$200	32		\$200	27
Prop'y	1 ct	1,459,904	Prop'y	1 ct	16,775,195
"	2 "	2,197,590	"	2 "	2,336,448
"	3 "	3,347,027	"	3 "	2,106,625
"	4 "	2,278,846	"	4 "	1,104,350
"	5 "	324,437	"	5 "	107,730
"	10 "	799,901	"	6 "	27,500
Private	1 ct	36,624,708	"	8 "	24,000
	2 "	2,205,229	"	10 "	47,160
	3 "	1,914,962	Total		<u>35,533,504</u>
	4 "	973,966			
	5 "	1,089,340			
	6 "	321,238			
	8 "	71,584			
	10 "	150,740			
Total		<u>97,022,995</u>			

I do hereby certify that the above
account of 35,533,504 stamps de-
livered in September by Butler &
Carpenter is correct.

Isaac Fugh

Philada Oct 6th 1865

Philada. Oct 7th 1865

Hon'le Wm Orton
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith our a/cs in original and duplicate for Stamp Deliveries during the month of September last.

We submit also Statements of Deliveries for September in detail, duly certified by Mr Pugh, stamp agent, and of Balances of perfected stamps on hand 30th ult.

Trusting all may be found correct and satisfactory, we have the honor to remain

Yr Very Obt Servts
Butler & Carpenter

Philade. Oct 7. 1865

U. S. Int. Rev. Department
To Butler & Carpenter, Dr.

For the following Int. Rev. Stamps delivered during the month of
September last to Isaac Pugh, Esq, Stamp Agent,

viz:
35,533,504 stamps @ 33¢ pr M \$11,726.05/100

Rec'd Payment
Butler & Carpenter

Philad. Oct 7. 1865

U. S. Int. Rev. Department
To Butler & Carpenter, Dr.

For the following Int. Rev. Stamps delivered during the month of
September last to Isaac Pugh, Esq, Stamp Agent,

viz:
35,533,504 stamps @ 33¢ pr M \$11,726.05/100

Rec'd Payment
Butler & Carpenter

Philade. Oct 7. 1865

Messrs W & T Liversidge

Gentlemen:

Your favor of the 6th inst is at hand.

We inclose bill received herewith with yr last invoice of gum. The barrels received are marked Nos 261. 270. 268,264,281. The missing barrel is not yet arrived.

There is assuredly a great mistake made in the Postal gum forwarded us. It is not at all like the last received; and we cannot make the sheets dry hard and firm. We regret exceedingly that our instructions have not been strictly adhered to as the loss, delay and annoyance we have to undergo are matters of the most serious importance.

In taste, appearance, working and effect we fail to detect any very appreciable difference between the gum marked Dor. Dex. & that styled Postal gum. This has not been the case in the past.

The two gums (last rec'd) will not answer at all mixed together. We have had thousands of sheets returned to us from all parts of the country while the Department express much dissatisfaction at this unfortunate state of affairs. By mingling the two gums we had managed to counteract in great measure the evils complained of with justice; but if we cannot depend on an uniform article from you we shall be utterly at loss to know how to manage. It is of vital importance that system should be observed in our business. Having attained a certain degree of excellence in any one of the many things entering into our manufacture that degree must be maintained. No variation can occur without serious disaster. We cannot impress this too strongly upon your mind. We depend on always receiving the same article, and wish no variation whatever, though you may honestly deem it better.

Have the kindness to send us immediately three barrels of the old Postal gum.

Very Respectfully Yrs
Butler & Carpenter

Philada. Oct 10th 1865

Messrs Hall & Ruckel

Gentlemen:

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

In accordance with yr instructions we have this day drawn upon you for \$275, being amt of our engraving bill for yr one cent proprietary plate for which please find below receipted bill.

Very Respectfully Yrs
Butler & Carpenter

Philada Oct 10. 1865

Messrs Hall & Ruckel

To Butler & Carpenter Dr

Engraving One Cent private Proprietary steel plate \$275

Rec'd Payment
Butler & Carpenter

Philada. Oct 11. 1865

Messrs Root, Anthony & Co

Gentlemen:

Your favor of the 10th inst is at hand and we will comply with your instructions.

We beg to say that while we shall be happy to fulfill your wishes as far as practicable we are not at liberty to hold any stamps specially subject to your order. Should Messrs Thompson desire yellow stamps we must furnish them as well as ourselves.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 11. 1865

C. H. Parsons Esq

Dear Sir:

We have learned today that two New York bank note companies are getting up specimen models of stamps, one company for typographical stamps, the other for steel engraved stamps. Now, while we think this must be a misapprehension in some degree, yet it is probable. These companies, both now employed on Government work have their agents doubtless at work and are duly informed of the expiration of our Contract. Under the circumstances they would be ready to avail themselves of an opportunity to advance their interests.

Can the Commissioner have invited competition? Or have other parties, well informed about us, given them a hint? Anyway, had we not better come down next week and see the Commissioner & Secretary? If these companies are getting ready we must act promptly.

Yrs Truly
Butler & Carpenter

Philada Oct 12/65

Lawrence & Cohen

To Butler & Carpenter Dr

Sept 30/65 For paper, ptg & perforating private stamps \$16.88

Gentlemen:

Above we have the honor to hand you our a/c up to the
30th ult.

Very Respectfully Yrs
Butler & Carpenter

Philada Oct 12/65

J. I. Brown & Son
To Butler & Carpenter Dr

Sept 30/65 To paper, pts & perforating private stamps. 728.08

Philada Oct 12th 1865

D. Barnes & Co
To Butler & Carpenter Dr

Sept 30/65
To paper, ptg & perforating private stamps \$37.84/100

Philada. Oct 12/65

Bennett Pieters & Co

To Butler & Carpenter Dr

Sept 30/65 Balance paper, ptg & perforating a/c 210

Philada Oct 12/65

Wm Gates
To Butler & Carpenter Dr.

Sept 30/65 To paper, ptg & perforating 3 & 6 ct stamps \$73.32

Philada Oct 12. 1865

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

1865
Aug 8/ To paper & ptg private stamp \$2.95

Philada Oct 12/65

Dr D Jayne & Son
To Butler & Carpenter Dr

Sept 30/65 Balance a/c \$155.19

Philada. Oct. 12th 1865

Jas Swain Esq
To Butler & Carpenter Dr

1865
July 19 a.c Rendered paper & ptg \$2.18

Philada Oct 12. 1865

Fleming Bros

To Butler & Carpenter Dr

1865

July 15 To paper & ptg private stamps

\$17.28

Selt 7 " " "

10.76

\$28.04

Credit on old a/c

5.54

Balance due B & C

\$22.70

Philada. Oct 12. 1865

Joseph Haydock Agt
To Butler & Carpenter Dr

Aug 22/65
Balance a/c ptg, paper & perforation \$6.93

Philada Oct 12/65

J. C. Ayer & Co
To Butler & Carpenter Dr

Sept 9/65 Paper & Ptg 1 & 4 ct stamps \$51.71

Philade. Oct 12/65

B. A. Fahnestock's Son & Co.
To Butler & Carpenter Dr

Aug 17/65 Paper & Ptg Private One cent Stamp \$3.57

Philada Oct 12th 1865

Jeremiah Curtis & Son
To Butler & Carpenter Dr

Sept 30/65 For paper, ptg & perforating private stamps \$35.98/100

Philada. Oct 12th 1865

Messrs W & T Liversidge

Gentlemen:

We inclose herewith our check to yr order on the Girard National Bank of this city for 4284.95/100 being amt of yr bill for invoice of Six Barrels Gum, rec'd by us 28th ult.

Please acknowledge receipt and oblige

Yrs Resptfly Yrs
Butler & Carpenter

Philade. Oct 13 1865

Messrs Reynolds Pratt & Co

Gentlemen:

We beg you to forward us say eighty four (84 lbs) pounds of the best patent Dryer, similar to that sent by you in June last.

Very Resptfly Yrs
Butler & Carpenter

Received Philada Oct 14/65

Messrs J. ~~Curtis~~ & Son

Gentlemen:

Yr favor of the 13th inclosing check in our favor for \$35.98/100 in pay't of our a/c to the 30th ult is duly rec'd and placed to yr credit with thanks.

We are authorised by the Government to keep three months' supply of yr stems on hand; and you are therefore certain to have yr orders filled.

Very Respectfully Yrs
Butler & Carpenter

Philada Oct 14. 1865

Messrs Lawrence & Cohen

Gentlemen:

Your favor of the 13th inst, inclosing check for \$16.88/100 in pay't of our a/c to the 30th ult, is duly rec'd and put to yr credit with thanks.

Your order will be filled on presentation.

Very Respectfully Yrs
Butler & Carpenter

Philada. Oct 14 1865

Messrs J. I. Brown & Son

Gentlemen:

Yr favor and dft of the 13th ult, amtg to \$26.03 in
pay't of our a/o is duly rec'd; and we place the amount to
your credit with sincere thanks.

Very Respectfly Yrs
Butler & Carpenter

Phila. Nov 4th 1864*

Alex. C. Wilson Esq

Dear Sir;

Your favor of yesterday is received. I can only say in reply, that our Mr Carpenter is absent in New York attending his father who is very ill, and I fear in a dying condition. When Mr Carpenter returns, the contents of your letter will be duly considered, and the result communicated to you.

I am Very Truly & Respectfully
John M. Butler
for Butler & Carpenter

*((as dated by writer))

Philada. Nov. 4th 1865

Peter E. Blow Esq

Your favor is just received.

In reply we would inform you that when you first ordered your stamps printed they were to be perforated, but not gummed, we printed off two thousand sheets, and had them perforated as you ordered. From these 2,000 sheets you have been all along supplied and we now have about 700 sheets left. When these are used up, we shall most cheerfully do as you request - gum & perforate.

I should have added ~~that~~ we cannot gum stamps after perforation.

Very Truly yours
Butler & Carpenter

Balance of Inter. Rev. Stamps
on Hands of Messrs Butler &
Carpenter, October 31st, 1865

Inter Rev. Stamps Delivered by
Messrs Butler & Carpenter, Oct-
ober, 1865

	1 ct Gen'l	12,211.626		1 ct Gen'l	31.167
	2 " "	5,779.240		2 " "	12,601.423
	3 " "	26.500		3 " "	15.450
	4 " "	17.910		4 " "	9.000
	5 " "	914.130		5 " "	1,398.614
	6 " "	62.562		6 " "	8.980
	10 " "	11,115.047		10 " "	395.396
	15 " "	3,854.229		15 " "	17.690
	20 " "	3,549.932		20 " "	30.890
	25 " "	126.673		25 " "	330.645
	30 " "	1,712.632		30 " "	18.721
	40 " "	1,840.611		40 " "	15.051
	50 " "	281.684		50 " "	306.837
	60 " "	410.326		60 " "	7.990
	70 " "	21.549		70 " "	7.525
	\$1. "	1,128.862		\$1. "	116.503
	\$1.50 "	55.673		\$1.50 "	837
	\$1.50 "	1,080.298		\$1.50 "	9.601
	\$1.60 "	113.243		\$1.60 "	566
	\$1.90 "	102.338		\$1.90 "	1,005
	\$2 "	412.105		\$2 "	25.215
	\$2.50 "	510.120		\$2.50 "	11,383
	\$3 "	77.823		\$3 "	7,938
	\$3.50 "	191.416		\$3.50 "	1,417
	\$5 "	381.560		\$5 "	10,620
	\$10 "	416.810		\$10 "	2,615
	\$15 "	1,979		\$15 "	176
	\$20 "	1,904		\$20 "	676
	\$25 "	804		\$25 "	278
	\$50 "	1,291		\$50 "	364
	\$200 "	2		\$200 "	30
	1 ct Prop'y	6,386.141		1 ct Prop'y	18,162.425
	2 " "	1,608.747		2 " "	2,405.685
	3 " "	2,107.588		3 " "	1,962.739
	4 " "	1,486.876		4 " "	1,213.103
	5 " "	214.307		5 " "	147.130
	10 " "	787.387		6 " "	143.833
Private	1 ct Prop'y	34,287.196		8 " "	25.750
"	2 " "	2,259.195		10 " "	50.784
"	3 " "	1,781.662		Total	39,552.012
"	4 " "	1,371.753			
"	5 " "	1,052.340			
"	6 " "	234.755			
"	8 " "	45.834			
"	10 " "	112.490			
Total		99,886.583			

((Receipt certified by I. Pugh
too faded to read))

Philada. Nov. 8th 1865

Hon. E. A. Rollins
Comm. of Int. Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith our a/cs in original and duplicate for stamps Delivered during the month of October last.

We submit also statements of Deliveries for October in detail, duly certified by Mr Pugh, Stamp Agent, and of Balances of perfected stamps on hand 31st ult.

Trusting all may be found correct and satisfactory, we have the honor to remain.

Your Very Obt Servts
Butler & Carpenter

Philada. Nov. 6. 1865

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

For the following Inter. Rev. stamps delivered during the month of
October last to Isaac Pugh, Stamp Agent,
viz:

39,552.012 stamps, @ 33¢ pr M	\$13,052.16
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Rec'd Payment
Butler & Carpenter

Philada. Nov. 6. 1865

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

For the following Inter. Rev. stamps delivered during the month of
October last to Isaac Pugh, Esq, Stamp Agent,
viz:

39,552.012 Stamps, @ 33¢ pr M.	\$13,052.16
--------------------------------	-------------

Rec'd Payment
Butler & Carpenter

Phila. Nov. 11th 1865

William E. Doolittle Esq

Dear Sir:

Your favor of the 8th is duly received. From your letter we infer that you want a "One Cent" stamp, same size as the government stamp.

Our price for engraving private die, and plate, is three hundred and fifty dollars (say \$350). It will require some five or six weeks to complete the plate after the model is approved. Send your photograph with the denomination, and size of stamp, and we will make up a model for your approval.

Truly Yours
Butler & Carpenter

Philadelphia Nov. 13th 1865

H. S. Norton Esq
Chicago Match Co.

Dear Sir:

We have this day drawn on you at sight for the amt. of
our bill for engraving Stamp Plate, "Chicago Match Co." Three
hundred & fifty dollars.

Very Truly yours
Butler & Carpenter

Philadelphia Nov. 18.1865

C. H. Parsons Esq

Sir:

Your favor inclosing twenty five cent Insurance (life) stamp was duly received. The stamp is genuine and came from our establishment. It is now quite a year since any of these "Life Insurance" stamps have been issued. The difference in color is caused in the following manner. Three years ago, when we commenced the stamp business we had but one mill for grinding colors. In the hurry of business at that time confusion sometimes occurred in regard to color; in neglecting to clean the mill before changing the color.

In this instance the mill had been used to grind black ink - and the red was put in without cleaning, and the first that came out was of course dark and nearly the same tint as that used for the "forty cent stamp" one of which we inclose from our spoilt stock, a few sheets were printed with this ink, and were owing to the great demand at that time delivered. To prevent confusion of color we have found it necessary to have several mills for grinding our colors.

Respectfully & Truly
Butler & Carpenter

Philadelphia Nov. 20th 1865

Thomas Gorman Esq

Dear Sir:

Your favors were duly received. In reply we have the pleasure to say that your stamps have been printed and will be forwarded to you immediately on the receipt of your order from Washington. You are correct in the manner of making your deposit.

Please find annexed our bill for engraving your One Cent Proprietary stamp plate.

Respectfully Yours
Butler & Carpenter

Philadelphia Nov. 20. 1865

Thomas Gorman Esq

To Butler & Carpenter Dr

For engraving one, One Cent Proprietary Internal Revenue
Stamp Plate. \$350

\$350

Philadelphia Nov. 30th 1865

Messrs Lee & Osgood

Gentlemen:

Inclosed please find model of One Cent Proprietary Stamp.

Not knowing what you desired as a vignette we put in a female head. Any design you may have we can easily substitute for the one in the model. Hoping to hear from you on receipt of this, we are

Truly Yours
Butler & Carpenter

Philadelphia Nov. 23 1865

Hon. E. A. Rollins

Sir:

We find this morning our stock account is one 35 stamp over, said stamp is due some order embraced in yesterday's Requisition No. 1375.

We consider it our duty to report the same to you in advance of claim being made by party for whom it was intended.

Respectfully & Truly
Butler & Carpenter

Phila. Nov 22 1865

R. C. Root Anthony & Co

Gentlemen:

Your favor is just received. We shall comply with your wishes in reference to the color of the 50¢ stamp.

We have on hand 41,400 2¢ Proprietary stamps printed in yellow.

Your Truly
Butler & Carpenter

Phila. Nov. 22 1865

Alex'r Wilson Esq

Dear Sir:

Your favor came duly to hand, I regret exceedingly that our Mr Carpenter is still absent in your city - and I have been kept close to business the last few weeks in consequence - Now I am telegraphed to come at once to Washington in reference to our Contract. So I regret to say that I have not time to even attend to the different subjects in your letter, you may be assured however that your wishes shall be complied with as soon as I return when I expect Mr C- at home. We fully appreciate what you have done and hope to bring about a consummation so much wished for - Meantime believe me

Truly Yrs
John M. Butler
For Butler & Carpenter

Philadelphia Nov. 23 1865

Reynolds, Pratt & Co.

Gentlemen:

Please find enclosed a dft for the amt of your Oct. bill. Eleven 70/100 dollars and place the same to our credit.

You will oblige us by sending immediately two cases of Eng. Pat. Dryer.

Respectfully Yours
Butler & Carpenter

Philadelphia Nov. 25 1865

Hon. Stephen A. Caldwell
Chairman of U. S. Rev. Commission

Sir:

In compliance with your request, we have the honor to submit herewith a design for a U. S. Int. Rev. Stamp suitable for a "Beer Barrel". Also ten fifteen dollar U. S. Int. Rev. Stamps printed on parchment paper, in blue ink. And ten twenty five dollar U. S. Int. Rev. Stamps printed on parchment paper in red ink. All of which are gummed, perforated, and cancelled. These stamps are designed to show the adhesive quality of the gum, and the strength and durability of the paper against moisture. Accompanying, you will be pleased to find a piece of oak wood cut from the head of a barrel, with three twenty five dollar U. S. Int. Rev. stamps on parchment in Red ink, and two fifteen dollar U. S. Int. Rev. stamps in Blue ink, gummed, perforated and cancelled, and stuck down to show the adhesive quality of the gum and the practicability of using Rev. Stamps upon wood.

On conclusion we desire to add the perfect success of our gum in adhereing to glass.

Very Respectfully Yours
Butler & Carpenter
Engravers & Printers of
U. S. Int. Rev. Stamps

Philada Nov 29. 1865

Messrs W & T Liversidge

Gentlemen:

Have the kindness to send us duplicate of our last order, viz, four barrels of one kind and two of the other gum; in all Six barrels.

The last received was excellent in every respect.

Very Respectfly Yrs
Butler & Carpenter

Our Mr C having returned would be glad to get from you an a/c of our entire indebtedness to you (including this order) in order that it may be examined and paid at once.

Yrs etc
B & C

Philada. Dec 5th 1865

Hon E. A. Rollins
Commissioner of Revenue
Washington. D. C.

Sir:

We have the honor herewith to inclose our usual monthly a/c
in duplicate for November 1865.

Accompanying are also the statement in detail of delivery
certified by the Agent and the statement of Balance ready for
delivery.

Trusting all may be found correct, we remain

Very Respectfully Yrs
Butler & Carpenter

Philada. Dec 5th 1865

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

For the following Internal Revenue Stamps delivered during the
 month of November, 1865, to Isaac Pugh, Esq, Stamp Agent,
 viz;

34.586.243 stamps @ 33¢ \$11.413.13/100

Rec'd Payment
 Butler & Carpenter

Philada Dec 5th 1865

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

For the following Internal Revenue Stamps delivered during the
 month of November, 1865, to Isaac Pugh, Esq, Stamp Agent,
 viz;

34.586.243 stamps @ 33¢ \$11.413.16/100

Rec'd Payment
 Butler & Carpenter

Philadelphia Dec 5/65

Thomas Gorman Esq

Dear Sir:

Your favor of the 4th inst containing check for \$350,
in pay't of our a/c is duly rec'd.

Expressing our sincere thanks we remain

Very Respectfully Yrs
Butler & Carpenter

Philada. Dec. 5th 1865

John Bull Esq

Dear Sir;

Your favor of the 14th ult has been referred to us by the Int. Rev. Bureau.

The Cost of engraving a steel plate of Revenue Stamps is three hundred and fifty dollars; if two are used having the same vignette etc, we will engrave both for Six hundred (\$600) dollars.

The extra cost for paper & ptg for a stamp such as you desire would be (as per regulation of the Bureau herewith inclosed) about 15 cts pr thousand stamps of the one cent denomination, and 12¢ pr thousand stamps for the Four cents denomination.

Time require to engrave a plate will be six weeks after approval of design by Commissioner.

Very Resptfly Yrs
Butler & Carpenter

Philada. Dec 5/88

E. T. Russell Esq

Dear Sir:

Inclosed we submit specimen of yr finished stamps which we commend to yr approval.

We think it very handsome.

As soon as you indicate yr approbation the plate will be made ready for the press.

Tell us in what color to print and we will advise you when to make yr remittance to the Government for stamps.

Very Resptfly Yrs
Butler & Carpenter

Philada. Dec 8/65

Wm E. Doolittle Esq
Hayesville, Ohio

Dear Sir:

Your favor of the 28th ult, covering photograph is
duly rec'd.

Your wishes command our immediate attention.

Very Respectfly Yrs
Butler & Carpenter

Philada Dec 6th 1865

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to inclose the finished stamp for
E. T. Russell, Ashburnham, Mass. One cent denomination for
matches.

We respectfully solicit your approval thereof as usual.

Very Obtly Yrs
Butler & Carpenter

Philada. Dec 5. 1865

Messrs W & T Liversidge

Gentlemen:

Your favor of the 30th ult is duly rec'd.

We reply to your interrogatories that we wish a gum to be applied on paper to be affixed to tinfoil, brass or metal. We must use it as we now use our gum. It is to be used on stamps over tinfoil and metal.

We hardly know what line of price to indicate. Of course we do not wish to incur any considerable expense in the matter, but any reasonable sum would not be objected to. If it become necessary to use such again, we need hardly say that your interest therein will be as great as ours, probably more.

Your statement is rec'd and will have our earliest attention.

Three barrels of gum were rec'd on last invoice: three others are still due.

Very Respectfully Yrs
Butler & Carpenter

Balance Inter. Rev. Stamps on
Hands Messrs Butler & Carpenter
November 30, 1865

Inter. Rev. Stamps Delivered by
Messrs Butler & Carpenter, Nov-
ember, 1865

Z

	1 ct	12,190.036		1 ct	21,690
	3 "	8,598.308		2 "	10,830.932
	3 "	85,790		3 "	10,710
	4 "	33,040		4 "	18,970
	5 "	134,689		5 "	1,459,771
	6 "	56,597		6 "	5,965
	10 "	10,719,187		10 "	396,950
	15 "	3,818,739		15 "	35,490
	20 "	3,505,114		20 "	44,918
	25 "	250,406		25 "	386,267
	30 "	1,693,733		30 "	18,799
	40 "	1,631,638		40 "	8,973
	50 "	359,137		50 "	322,047
	60 "	406,921		60 "	3,405
	70 "	11,820		70 "	9,729
	\$1	1,006,169		\$1	122,703
	\$1.30	55,017		\$1.30	652
	\$1.50	1,047,565		\$1.50	12,733
	\$1.80	112,833		\$1.80	413
	\$1.90	101,711		\$1.90	627
	\$2	381,769		\$2	30,316
	\$2.50	499,235		\$2.50	10,285
	\$3.	67,095		\$3	10,728
	\$3.50	189,639		\$3.50	1,777
	\$5	368,914		\$5	12,646
	\$10	413,727		\$10	3,083
	\$15	1,720		\$15	259
	\$20	1,260		\$20	544
	\$25	543		\$25	231
	\$50	1,065		\$50	206
	\$200	48		\$200	34
Prop'y	1 ct	11,536,965	Prop'y	1 ct	15,538,177
"	2 "	603,195	"	2 "	2,205,552
"	3 "	2,365,287	"	3 "	1,645,167
"	4 "	684,066	"	4 "	1,087,810
"	5 "	93,905	"	5 "	165,402
"	10 "	775,077	"	6 "	94,166
Private	1 "	34,329,345	"	8 "	18,562
"	2 "	2,029,295	"	10 "	28,310
"	3 "	1,384,296	Total		<u>34,586,243</u>
"	4 "	1,118,528			
"	5 "	987,340			
"	6 "	332,389			
"	8 "	33,572			
"	10 "	95,490			
Total		<u>104,831,045</u>			

Philada. Dec 9. 1865

Messrs W & T Liversidge

Gentlemen:

We find yr a/c to date (including 3 barrels dated 1st inst) to be \$1,123.90/100; as there are yet several barrels to come, we have made our remittance to cover them in whole or in part, and send you dft now on New York in yr favor for \$1,408.85/100, being \$284.95/ in excess of amt due you to date.

We beg you to acknowledge receipt and credit us with the balance of \$284.85/100 to future purchases.

Very Respectfully Yrs
Butler & Carpenter

Phila. Dec 18th 1865

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to return inclosed communications from Messrs John Bull & Philip Speed, Collector, Louisville, Ky, which were forwarded from your Bureau last month.

Dr Bull has ordered two private stamps, one and four cents denominations.

Very Respectfully Yrs
Butler & Carpenter

Philada. Dec 11. 1865

J. McElhone Esq
Box 49b

Dear Sir:

Yr favors of the 3rd & 10th insts are duly rec'd. We have been so busily occupied during the past week as to be unable to get the time necessary to copy the statement you require. Be pleased, however, to find it herewith.

Our Contract made in August 1862 for furnishing Internal Revenue stamps 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 consumption of stamps would be between 600,000,000 and 150,000,000 stp to June 30/63; these were the estimates of the Bureau. We were personally urged to prepare 20,000,000 stamps per week, and required to furnish weekly statements of our printing in order that the Government might be duly advised of our ability to meet all public demands.

A gentleman in the Bureau (the present Cashier C. H. Parsons Esq) was commissioned to wait on us and urge us by his presence forward in compliance of our duty and the expectations of the government; every effort was made; outlay of money, time and labor was spent to meet the requisitions thus strenuously and increasingly made.

But far from the estimates of the Bureau being realized we were called on to deliver up to June 30/63 only about eighty two millions stamps, or about one eighth of the estimate for that fiscal year. The loss resulting to us was necessarily very severe and there was no prospect of redemption in the increased consumption of succeeding years. In fact, despite the additional legislation since that period, which included matches, photographs, receipts, etc, and has much swollen the demand beyond what the original stamp bill would have caused, we had not delivered up to June 30/66, or in three years business, more than about 500,000,000 stamps or less by 150,000,000 than the estimates of the Bureau for the first fiscal year!

Forseeing in the winter of 1863 that we must seriously suffer we applied to Congress for relief, asking an indemnity of \$20,000 or less than one half of our business loss. This application, approved by the Hon Secy of the Treasury, Hon Comm'r of Revenue, endorsed by the Committee of Ways & Means, was unanimously passed by both Houses of Congress.

Upon subsequent examination of the writing of the resolution the Secy was not satisfied with its express legal intention; due to a mere verbal inaccuracy our efforts to recover our loss were frustrated. Mr Chase, in writing to us his view of the language of the resolution said as follows: "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 amt of printing you were authorised to expect by the Estimates of the Bureau of Internal Revenue had been ordered." Impressed with this conviction the Hon Mr Chase did recommend that we should receive indemnity and assured us personally of his confidence in the result.

The impropriety of the language of the act lay in putting our claim on the cost of the engraving only, when it was intended that the price assumed would cover one half of the commercial value of the plates, dies, rolls, etc. Therefore on the recommendation made to Congress by Mr Chase he says as follows, viz: May 7. 1864: Sir: By the 9th Section of the Appropriation Act approved Mch 3rd 1863, the Secy of the Treasury was authorised to pay to Butler & Carpenter, Contractors for engraving & printing internal revenue stamps, 30% of the cost of engraving the special dies for that purpose, not to exceed in amt \$20,000. The cost of engraving the special dies in as small a proportion of the cost of the whole labor necessary to the production of internal Rev. 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 engagements, 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 authorise a payment to Messrs B & C of the sum of \$20,000 in full of all claims for indemnity. Very Respect.
 Hon Thad Stevens Signed S. R. Chase
 Chairman Com. Ways & Means. Sec. Trey

As you are aware the section was prepared, introduced in the Appropriation Bill, approved, but suffered the common fate of the Appropriation Bill last session by the action of Mr Davis of Maryland who would not permit action thereon till his bill had prior settlement.

Thus, Sir, you have the history, very succinctly stated of this dilemma. Although endorsed by * * * Secy of the Treasury, the Commissioner(?) of Internal(?) Revenue(?), approved by Congress *

Very Respectfly Yrs
 Butler & Carpenter

*((This last paragraph too faded to read))

Philada. Dec 13th 1865

P. E. Blow Esq

Dear Sir:

Yr favor of the 30th at hand.

Yr instructions concerning transfer of plate and a/c to Wm T Blow Atty are duly heeded.

Below we submit statement as requested.

Very Respectfully Yrs
Butler & CarpenterPeter E. Blow in a/c with Butler & Carpenter.
Cr

1864				
Sept 30	By	Balance		\$14.50
1865				
Nov 23.	To	52,500 1¢ stamps 35/37	.50¢	
	"	" Perforating " 3¢	2.07	
			<u>2.07</u>	
	Balance credit transferred a/c	Wm T. Blow Atty		<u>\$12.43</u>

Philada. Dec 14th 1865

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to transmit proof impression of a Three Cent stamp engraved for Messrs Barber & Peckham, Middlebury, Summit County, Ohio, which is respectfully submitted for your usual official endorsement.

Very Respectfully
Yr Obt Servts
Butler & Carpenter

Philada. Dec 15th 1865

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to enclose impression of Four Cent Proprietary Stamps for Messrs Bennett Pieters & Co, Chicago, Ill for which we solicit your official approval.

Very Respectfully Yrs
Butler & Carpenter

Philada. Dec 15th 1865

Messrs
Revenue Commission

Gentlemen:

In accordance with the intimation to our Mr Butler that you would be pleased to receive any information or suggestions with regard to Internal Revenue Stamps which our experience and observations might enable us to impart, we have the honor to address you the following communication.

Adhesive revenue stamps embrace eight different classes or sizes and thirty-two denominations, varying from One Cent to Two hundred Dollars. They are engraved on steel in the highest style of art and possess every guarantee against counterfeiting which the best skill and knowledge can afford. To this security are to be added the safeguards of gumming and especially perforation, processes necessary to perfect every stamp and requiring costly and peculiar machinery. Thus the stamps test the counterfeiter's skill quite as effectually as the other engraved currency while no facilities whatever of utterance are afforded him; their use is specific and their value bears no comparison with the gains to be made and made by fraudulent issue of the National and Fractional notes. These statements find practical exemplification in the fact that we have yet to hear of the first attempted counterfeit of an adhesive revenue stamp. The difficulties are too great and the detection prompt, while the profit is as nothing.

The consumption of stamps has steadily increased. Thus the revenue derived therefrom

in the fiscal year ending June 30/63	was	\$4,140,175.28
" " " " " "	" /64	5,894,945.14
" " " " " "	" /65	11,132,392.14

The increase is owing principally to additional legislation whereby receipts of money over \$20 and of property, and matches, photographs etc are required to be stamped; but, at the same time, the natural advance in business throughout the country, the greater familiarity of the people with the law, and its more rigid enforcement by the Government have powerfully contributed to swell the demand.

It is to be observed that six-sevenths of the entire consumption of stamps are found in the two (2) cent Bank Check and Receipt duty of Schedule B, and in the Proprietary and Match stamps (one cent) of Schedule C. The most valuable results are obtained from a small tax universally diffused: thus the revenue from Bank Check and Receipt 2¢ stamps average \$200,000 monthly while matches realize upwards of a million dollars per annum. One third of the stamp receipts is thus derived from these three items, viz, bank checks, receipts and matches. In connection with the tax on Receipts (Schedule B) it would be well to make it obligatory on the maker to affix the stamp. At present it is left optional to either party, and between both is frequently altogether neglected. As commercial usage exacts the receipt on payment of a bill it would appear just that the maker should perfect its legal value.

This receipt tax for property would seem to be neglected or disregarded by Express companies as it is rarely if at all that they affix stamps to the acknowledgments they give for the receipt of goods entrusted to their charge. Certainly, unless specially exempt from this duty, these Companies would add very materially to the revenue.

Not only they but all common carriers would seem to be subject to this law.

That provision of the law which enables proprietors, under Schedule C, to possess and use private stamps has been extensively availed of; and nearly all have now special dies. The novelty and consequent awkwardness, in the beginning of this feature in their business, having passed away, there appears to be no dissatisfaction felt or expressed; but indeed, the peculiar and important advantages obtained thereby are acknowledged and daily made use of. To sell a spurious article without the proprietor's special stamp thereon is to declare its fraudulent character; and to counterfeit the private die exposes the offender to prosecution and heavy penalty not only by the injured private party but from the violated law of the United States, enacted purposely to furnish this infringement of personal right.

The honest man suffers no disadvantage, moreover, under the stamp duties arising from the false and fraudulent returns and statements of his rascally business competitor. The required presence of the adhesive stamp attest the actual and full payment of the tax from which neither deceptive returns nor collusion with fraudulent officials can enable him to escape. This is a very important characteristic of adhesive stamps; and probably no other form of duty is collected as thoroughly and equally. Thus it is only those whose interest lies in defrauding the government, the public and their own special business fraternity who oppose or complain of the stamp law.

Adhesive stamps enjoy very great advantages over every other form of stamp or stamped paper in this country from the fact that they are much more easily and economically prepared and diffused in a compact shape, while they afford the government every facility to meet the instant demand anywhere, and give the public immediate and complete opportunities of complying with the law, at any moment, without delay or loss in business transactions. The cost is very small, and they are transmitted in amply sufficient quantities to supply the consumption of the entire nation, without burdening the mails. In fact, it were impossible in a country so immense in domain as ours, with business so universally diffused and peremptory in its requisitions to enforce a stamp law in any other manner than by adhesive stamps. Stamped paper could only be adopted in a small degree and confined in its use. For instance, during the fiscal year ending June 30/65 - over the whole country from Maine to California, from New Jersey to the extreme western territories, were distributed for consumption 283,024,317 stamps, producing a revenue of over eleven million dollars. Had it been necessary to have collected this amount from stamped paper how immense the amount of paper to be stamped! What multitudes of sheets of different sizes, denominations and character, bound and loose! How enormous the expense of transportation and how impossible to supply all places with the quantity and variety needed! Business paper varying from twenty to hundreds of thousands of dollars is demanded instantly over our Continent; the absence or difficulty of obtaining any one of the needed kinds and values of stamped paper would delay, impede and arrest verbal transactions; complaint would be immediate and universal and the stamp law become quickly odious and intolerable.

In this respect the operation and adoption of stamped paper in England and France affords us no criterion. Their individual domain is comparatively insignificant. Perhaps, anyone of our States (not to speak of the whole nation) possesses as large a territorial area as either of these countries, and many would contain them both. It were a different matter to supply Rhode Island instead of so tremendous a country as embraced under the United States! A moment's thought places this matter in its true light.

Again, how complicated and numerous the a/cs to provide against over issues to verify so gigantic a business; and how very great the expense of manufacture! Consider the immense aggregate of commercial paper of every description required to be prepared and furnished over thousands of miles to the business community! A nice calculation declares that the past year's delivery of 883,024,317 stamps would present a strip (if each sheet were placed end to end) 1 1/2 inches broad, 398 miles, 273 yards and 2 feet long; and would give a printed area of 50 acres, 1 rood and 4 perches! If this be the volume of a year's delivery in stamps principally but 13/16 inch superficial area each one, how tremendous the bulk to be sent through the mails when a large sheet of paper must represent each and everyone of the hundreds of stamps now printed thereon! Nor over the demand stamp per stamp would be greater than now, for any document is made valid by affixing thereon a dozen stamps of different denominations to make up the desired duty, but with stamped paper this were impossible as each sheet represents but the value originally printed on it in the manufacture. This would swell the demand and difficulties greatly without adding one cent to the revenue. Having so peculiar and unprofitable a form of collecting Internal Revenue cannot bear a moment's investigation.

Again, the Revenue Bureau wisely seeks to hold forth inducements to private parties generally to purchase stamps for sale, to make a business thereof. Experience has demonstrated the advantages of this course * . The greater the facilities offered the people for their compliance with the law the greater the revenue. But what inducement would there be to enter into the stamp business when to keep an average supply on hand would demand so great an outlay of capital, locked up not only in the purchase of the stamp paper but in the paper whereon it is stamped? The government could never afford to furnish the paper gratis as in many cases it would exceed in cost the value of the stamp thereon. The only advantage now held out to stamp dealers is the rapid turning of their investment, and making thereby a profit on the discount allowed by the government on their purchases. This advantage would be greatly restricted if not altogether lost in the necessarily slow sale of stamped paper, while the bulk would be at once an objection and expense. The inevitable result would be the destruction of private enterprise in this particular and the obligation on the government either to abolish the whole system, or undertake itself at a vast expense to meet the demands and necessities of the public. In this last dilemma the purpose of revenue would be sadly thwarted; and the result probably prove not only unprofitable but absolutely ruinous.

Submitting these few remarks which we trust will commend themselves to your approval, we remain

Very Respectfully
 Yr Obt Servts
 Butler & Carpenter
 Contractors for Manufacturing &
 Furnishing Internal Revenue Stamps

*((this word too faded to read))

I.

Statement of the Comparative Superficial Areas of Internal Revenue Stamps; showing also the prices, calculated thereon, based on any given rate for the smallest class or Size, viz: 1 and 2ct stamps.

Class	1 & 2ct stamps	13/16 in. sup. area.	Per thousand stamps		
			20¢	22¢	23¢
"	2.3 -20	"	24"	27"	28"
"	3.25 -40	1 3/4	43"	47"	50"
"	4.50 -70	1 3/4	48"	53"	56"
"	5.41 -1.90	2	49"	54"	57"
"	6.42 -10.00	2 1/2	62"	66"	71"
"	7.415.00-50.00	3 1/8	77"	85"	88"
"	8. 200.00	5 1/2	11.38	11.49	11.68

The average rates of the above classes on the delivery of the fiscal year, June 30/65, viz: 283,024,317 stamps, is as per statement on the following sheet marked 2

21 3/4¢ 23 3/4¢ 25¢

2.

Statement proving the accuracy of the Average Prices 21³/₄d. 23 ⁵/₄d
25d, stated on the preceding page, marked I, on the delivery of
283,024,317 stamps from June 30/64 to June 30/65.

viz:

			30d	22d	23d
Class No 1.	1 & 2ct	119,551,453	43,910.29	48,301.22	50,426.83
" "	3 - 20	43,359,065	10,479.17	11,767.94	12,224.83
" "	25 - 40	4,000,721	1,720.31	1,880.34	2,000.76
" "	50 - 70	2,585,542	1,365.94	1,519.27	1,605.26
" "	1 -1.90	1,181,960	579.16	638.26	673.72
" "	2 -10.00	10,835	578.59	415.73	433.55
" "	7. 15 -50.00	17,716	17.53	14.72	16.24
" "	8. 200	1,011	1.26	1.50	1.57
Private Dies	1 & 2ct	7,558,952	1,511.79	1,582.27	1,718.56
	283,024,317 -		60,357.34	67,167.24	70,190.86
283,024,317 stamps	@ 21 ³ / ₄ d		60,350.23		
"	@ 23 ⁵ / ₄ d			67,216.27	
"	@ 25d				70,758.08
Difference showing small	* of Average Price				
*	* viz %		22.89	31.03	565.20

3.

Statement showing cost of manufacturing and Delivering 283,024,317 stamps, for the year 1866, ascertained from Book a/cs and careful estimates.

	viz.	
Paper	6,300	
Printing	9,300	
Materials	7,500	
Running	6,400	
Engraving	5,000	
Perforation	3,000	
Delivery	9,600	
Rent	5,700	
Extra Expenses	1,500	57,800

Am't rec'd from 283,024,317 stamps as pr Statement on page marked 2.

	viz:		
@ 21 $\frac{1}{2}$ ¢ pr M	60,850.28	@ 23 $\frac{3}{4}$ ¢	7,218.17
		@ 25¢	170,756.08

Cost as above	57,800	57,800	57,800
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Profit on 283,024,317 stamps

@ 21 $\frac{1}{2}$ ¢	2,050.23	23 $\frac{3}{4}$ ¢	2,419.27	25¢	12,956.08
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Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington, D. C.

Phileda. Dec 13, 1865

Sir:

Your esteemed favor of the 14th inst is this day rec'd and attracts our respectful attention.

We are happy to learn that our business will have a prompt settlement, and it is a subject of much gratification to observe the kind manner in which you refer to the past fulfilment of our obligations to the Government and public in the conduct of our Contract. This, it is but due to say, is in entire keeping with the just and generous consideration with which we have been treated in the Department. We have always felt under the deepest obligations to the Hon's Mr Chase and your predecessor Judge Lewis for the kind hearing and powerful assistance which they accorded us when utter ruin threatened us from the fulfilment of our Contract obligations. The former promptly recommended our receiving an indemnity for past losses and, having duly ascertained that owing to an accidental verbal error, we were excluded from recovering the claim in one session of Congress granted us an extension of the original contract in terms which he deemed just, and subsequently also urged upon the Committee of Ways & Means such a modification of the original appropriation in our behalf as would give us the amount claimed, viz \$20,000. Owing to the abrupt adjournment of Congress whereby all appropriations failed our bill fell through. Since the increase of our original contract price to 33 cts per thousand stamps the consumption of stamps has much increased owing to additional legislation with regard to receipts, matches etc, though, permit us to say, that we have not yet in the entire three years' term of our contract delivered the number of stamps which the Government estimated for the first fiscal year hence our heavy pecuniary loss. The price of 33 cts pr M let us add, is considerably less than the average bid of the lowest competitor of responsibility (next to ourselves) at the original opening of proposals in Aug 1862; but we have not asked for its continuation, as the increased consumption of stamps has enabled us to offer lower terms affording us a just business profit. It may not be called irrelevant, however, to add that despite this rate of 33 cts pr M stamps, it was two years and eight or nine months ere we were free from debt; and it is only within the past few months that we have realized anything on our business of so great a responsibility and out lay of capital. We have had the heavy debt of over 342,000 with interest to carry and discharge. Now we are free, however, and the prospects of the stamps demand enable us to offer much lower terms to your Bureau. In order that you may see almost exactly upon what grounds we make our proposition of 25 cts pr M hereafter on our Contract, we have carefully and we believe accurately, made our detailed statements which we submit herewith for your inspection. We beg to add that it is, perhaps, unusual for parties thus asking Government or other business to make so frank a statement, but we are anxious to satisfy yourself and the Hon Mr Whsulloch of our wish to discuss this matter on a fair, straightforward business basis. Our estimate is based on thorough knowledge and experience: it is no nominal hypothesis of what might be possible done, but actual fact justifies and commends it to your considerate and just deliberation.

Very Respectfully Yrs
 Butler & Carpenter

Philada. Jan'y 4th 1866

Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington, D. C.

Sir;

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

We are happy to learn that the Hon's Secretary is pleased to approve and confirm the terms of contract as understood and agreed upon by yourself and our Mr Butler on his recent visit to your city.

We beg that you will have the contract duly drawn and forwarded here to us for our execution, as such a course would appear equally satisfactory to you and save us from an absence of several days from our business.

The suggestion with regard to our furnishing Bond and Sureties for the fulfilment of our contract obligations has been deeply and respectfully pondered; and we earnestly trust that the observations we have the honor to submit thereon to your candid judgment may not be esteemed capricious nor idly grounded.

You state that a bond would be acceptable as a surety for the faithful discharge of our agreement; and that while giving you no additional confidence in our business ability, it would, perhaps, be desirable for other parties unacquainted with us and anxious for the interests of the Government. Permit us to say that there cannot certainly be any party more deeply interested and solicitous for the proper fulfilment of our duty than your Bureau; and we flatter ourselves that every gentleman therein who has had any relations with the stamp department is abundantly convinced of our reliability, promptness and accuracy. We take credit for having fully and generously met every wish and satisfied every demand made in the past by the Government; and at a period when we were oppressed with a very heavy debt incurred in the daily execution of our contract when the future held forth no promise of redemption from our unfortunate condition. For nearly three years we have worked steadily on without any remuneration demonstrating with undiminished elasticity our ability and anxious desire to discharge to the utmost our obligations. Certainly, if under such unfavorable circumstances we never faltered, there can be no just reason to anticipate a disregard of our contract when it is to be conducted on terms and with an advantage of experience, which afford us prospective remuneration and extend every inducement for us to seek to retain the good will and confidence of your Bureau. We submit respectfully that if in the beginning the Department was satisfied not to demand a bond for the faithful discharge of a novel business, the perfectly satisfactory manner in which we have fulfilled our obligations for three years and more ought not to make the execution of such a bond necessary at this moment.

Does not the fact that we have a full quarterly surplus of stamps carefully prepared and put away in a splendid vault in the most perfect fire and thief proof building of our city, the Philadelphia National Bank, render any interruption of our deliveries almost impossible? Were our entire manufactory by some extraordinary accident to be swept away we could at once refer to this isolated balance and continue to meet the public demands for three or four months ahead, affording ample time to

get again under weigh to continue the business unchecked for a moment. This vault is rented specially by us, subject to our sole control, for three hundred dollars (300) per annum. Weekly also will be deposited our original dies, bed pieces and rolls; thus placing the business in as secure a basis as human means can well suggest.

With regard to ~~our~~ manufactory we state also that the building is one of the most secure in that it is built of solid granite. No fires are allowed therein, it being heated by steam pipes; also there are several private watchmen day and night on the premises. In addition it is almost as fire proof as a building not perfectly so can be made, while a private hose attachment, driven by steam power, is carried through every floor and kept in constant readiness thereon. The probabilities of an interruption to our regular manufacture are thus remote.

After the above considerations should a bond be still demanded we submit that the amount named is excessive and unusual. When the contract for the Legal Tender notes was first given we believe the amt of security demanded of comparatively responsible parties was only \$50,000. We urge earnestly that our surety, if demanded, should be reduced to this.

Begging you, Honored Sir, to weigh maturely these remarks and grant us such indulgence as the circumstances will admit, we remain

Very Respectfully Yr Obed Servts
Butler & Carpenter

Philada. Jan'y 5/66

Messrs Reynolds Pratt & Co

Gentlemen:

Inclosed we remit amt of yr a/c Nov 25/65 which we regret to say has been entirely blocked.

Very Respectfully Yrs
Eutler & Carpenter

Philada Jan'y 8. 1868

Hon'ble E. A. Rollins
Commissioner of Internal Revenue
Washington, D. C.

Sir:

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

On the 4th inst we had the honor to acknowledge your important communication of the 27th ult which we trust you have by this time received.

A severe attack of sickness which prevented our Mr Carpenter from writing on you with Mr Butler on his late visit to Washington has delayed the acknowledgement of your letter. Our Mr Butler *
* Thus thro' an singular and unfortunate
coincidence we have been disbarred from acting as promptly as our wishes and your acquiescence would permit.

Trusting this explanation may excuse what has been an inevitable delay on our part, we remain

Respectfully Yrs
Butler & Carpenter

Philada. Jan'y 4. 1863

Hon T. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to submit our a/c for Stamp deliveries, in original and duplicate, during the month of December past.

Also are inclosed the statement of deliveries in detail duly attested by Mr Fugh and the Balance /o on hand of prepared stamps.

Trusting all may be found satisfactory, we remain

Very Respectfully Yrs
Butler & Carpenter

Phila. Jan'y 6. 1868

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

For the following Internal Revenue stamps delivered on requisitions
during the month of December, 1868 to the Stamp Agent Mr. Fugh Esq,
viz:

27,904,043 stamps @ 33¢ \$9,208.33/100

Rec'd payment
Butler & Carpenter

Phila. Jan'y 6. 1868

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

For the following Internal Revenue Stamps delivered on requisitions
during the month of December, 1868 to Stamp Agent Mr Fugh, Esq,
viz:

27,904,043 stamps @ 33¢ \$9,208.33/100

Rec'd Payment
Butler & Carpenter

Inter. Rev. Stamps Delivered
by Messrs Butler & Carpenter
December, 1865

Balance Inter Rev. Stamps on hands
Messrs Butler & Carpenter, December
31st 1865

	1 ct	1.730		1 ct	12.188.306
	2 "	9.552.658		2 "	17.525.650
	3 "	5.610		3 "	80.180
	4 "	10.045		4 "	22.995
	5 "	1.344.209		5 "	524.180
	6 "	5.610		6 "	50.987
	10 "	331.367		10 "	10.686.827
	15 "	21.200		15 "	3.197.589
	20 "	40.433		20 "	3.484.681
	25 "	319.739		25 "	440.607
	30 "	12.455		30 "	1.681.278
	40 "	9.919		40 "	1.821.719
	50 "	256.459		50 "	102.678
	60 "	4.291		60 "	402.630
	70 "	7.280		70 "	4.540
	\$1	102.049		\$1	904.110
	\$1.30	756		\$1.30	54.262
	\$1.50	7.839		\$1.50	1.089.728
	\$1.60	528		\$1.60	112.005
	\$1.90	845		\$1.90	100.866
	\$2	20.912		\$2	360.877
	\$2.50	7.474		\$2.50	491.761
	\$3	7.938		\$3	39.157
	\$3.50	857		\$3.50	118.782
	\$5	8.888		\$5	360.026
	\$10	2.393		\$10	411.334
	\$15	235		\$15	1.485
	\$20	531		\$20	729
	\$25	232		\$25	311
	\$50	227		\$50	858
	\$200	36		\$200	92
Prop'y	1 ct	11.851.562	Prop'y	1 ct	20.600.710
"	2 "	1.647.196	"	2 "	4.196.999
"	3 "	1.142.799	"	3 "	2.081.425
"	4 "	942.277	"	4 "	60.539
"	5 "	110.262	"	5 "	605.643
"	6 "	90.833	"	10 "	765.457
"	8 "	12.000	Private	1 "	32.752.388
"	10 "	22.370	"	2 "	2.125.295
Total		<u>27.904.043</u>	"	3 "	1.759.349
			"	4 "	799.778
			"	5 "	1.099.340
			"	6 "	327.106
			"	8 "	21.672
			"	10 "	82.746
			Total		<u>123.599.782 *</u>

I hereby certify that the above
account of stamps delivered in
December is correct agreeing
with mine.

Isaac Pugh
Stamp Agent

*((This total does not agree with the figures as deciphered. My total
is - 123.459.672)

Philada. July 6. 1836

Messrs Barber & Peckham

Gentlemen:

Yr favor is at hand bearing date 1st Inst.

We have yet on hand of the balance *

*((his letter will have to be read under different light if at all.
Very f' ded))

Phila^{de}. Jan'y 6. 1866

Messrs Bennett Pieters & Co.

Gentlemen;

Yr favor of the 21st ult is at hand.

Your plate (now 4 of denomination) is not ready for the press.

You can order in, any, five or six days from date of reception of this letter.

Yr order for the Six Cent stamp will be duly honored.

Expressing our earnest appreciation of yr good wishes and rejoicing most cordially with happy auguries for your prospective personal and business success, we remain

Very Truly Yrs
Butler & Carpenter

Philad^a, Jany 12th 1868

Hon'le E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We beg you not to misapprehend our motives in addressing you our communication of the 11th inst, in relation to our Bond and Sureties.

We are, of course, willing and prepared to do as you wish; and merely made the proposition in the belief that it would be more acceptable to the Department while it rendered recourse to third parties unnecessary.

Very Resptfly Yrs
Butler & Carpenter

Philada. Jany 12. 1866

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

Sir:

We have the honor to inclose communication from Messrs Barber & Peckham, and , in connection therewith to submit some remarks.

The disocclusion of the Geo & O. C. Barber's partnership left upon our hands a large number of prepared stamps from their private plate, from which it would appear Messrs B & Peckham have drawn with the approval & concurrence of the old firm, and used upon their own manufacture; the parties being, we believe, relations as well as business conferees. In this manner, we were enabled to get rid of a portion of this balance; but in the meanwhile Messrs B & Peckham order their own private die and make requisitions thereon. Thus we have a balance of about 500,000 stamps, prepared to meet the demands of the old firm, thrown on our hands, a loss over one hundred dollars. It would appear, however, that Messrs B & P are willing to take this surplus, and with the approval of the old firm of G. & O. C. Barber, provided it can be allowed by the Department. As there would seem to be no legitimate reason why the Department should object when in fact this permission has been granted to Smith & Co, successors to Shick & Co of this city, we presume to ask your authority to furnish the balance in question to Messrs Barber & Peckham.

Very Respectfully Yrs
Butler & Carpenter

Philade. Jan'y 12th 1868

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your favor of the 10th inst in relation to deficiency reported
by E. S. Jackson, Postmaster. Providence, Rhode Island, is duly rec'd.

We have the honor to report that Mr Jackson's claim is correct
and we have this day forwarded him the stamps in question.

On the 5th inst our chief of the Delivery Department reported as
follows, as per inclosed memorandum, viz:

"20 stamps of \$10 each over Requisition 1520, filled Jan'y 5/68.
Supposed to be due wither 5.983 ag. Jno G. Falfrey, Boston, Mass.
or 5984 ag. E. S. Jackson, Providence, R. I.

Signed E. Lamasure"

The proper person appears to be Mr. Jackson. We inclose the
various papers accompanying your communication of 10th.

Very Respectly Yrs
Butler & Carpenter

Philada. Jan'y 13. 1866

John Graham Esq
Foreman
Press Room
Gov't Printg Office
Washington, D. C.

Dear Sir:

On a recent visit to your establishment you were kind enough to show the various presses and cutting machines in operation. We venture again to trespass on your time and attention with the request to furnish us with the names of the manufacturers (and their addresses) of the cutting machines and the small printing presses: we think you described them as used for "cap size paper". You will doubtless recall our interest therein.

You stated there was an unused second hand cutting machine which the Government would sell. Can it be readily made useful? and do you know the price asked by the Government?

Very Respectfully
Butler & Carpenter

Philada. Jan'y 29. 1865

Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

It is stipulated in the existing contract that designs for stamping instruments (Schedule B) shall be submitted for your approval; and in relation thereto we submit respectfully the following considerations; -

After mature reflection we propose to furnish stamps for documents etc from engraved steel dies, and not from mere electrotype or surface printing as has been the case heretofore. Despite the much greater expense of such engraving and printing, we are induced to employ this method from the important fact that such stamps afford infinitely better security to the Government against counterfeiting, and possess a finish, beauty and delicacy unattainable by any other process.

We submit also that the stamps already engraved and printed by us are very superior, and have every guarantee of excellence and protection which the art can impart. Therefore, we suggest respectfully that with such modification (as an engraved framework) these beautiful designs should, with the greatest propriety, be adopted and used on stamped instruments; and for the following reasons, viz:

1st Plates therefrom for imprinting instruments can be prepared at once and the system put in immediate operation, thus facilitating greatly the needs and wishes of the Bureau and public.

2nd These stamps possess every advantage of surety and security which any new designs could possibly attain.

3rd Simplicity and uniformity in the whole stamp system will be obtained by the extended use of designs already familiar to the public; and the confusion, likely to arise where different stamps are used for precisely the same purposes, can but tend to encourage the opportunities for issuing fraudulent dies.

4th We can imprint on every paper its appropriate denominational and titular stamp: for we possess the original dies characterising every instrument in Schedule B, with, perhaps, the sole exception of "receipts" which could be readily prepared.

On the other hand, if new designs for the various instruments are required, it will exhaust at least four months to get the dies ready, and six months before any important number of instruments can be properly stamped. Certainly no good purpose is subserved by this protracted and yet **unavoidable** delay.

If, for a distinction, you deem it best they should be printed in different colors from the adhesive stamps, this can, of course, be readily done.

We submit herewith impressions of the two cent "bank check" stamp, prepared for imprinting papers, checks & drafts, in various tints. If they meet with your approval be kind enough to designate the hue you prefer, or, perhaps, approving the design, you may permit parties to have it printed in any favorite color which they desire. We think the light, pale blue makes a very beautiful and yet sufficiently distinctive impression.

Already have we had several communications from parties in relation to stamping check books, but we cannot intelligently reply thereto until duly apprised of your ultimate endorsement of our propositions.

Will stamped paper, checks for instance, require the usual cancellation of date, initials etc? Or, if the stamp be imprinted in the body of the draft or check, as per sample inclosed, necessitating the writing across the face of the name of the Drawer or amount drawn, will it not be sufficiently cancelled - especially as in this position the receiving teller of the bank, or payer of the check, will cut through the stamp also in filing it away?

Very earnestly begging your kind consideration and action upon these important matters, we have the honor to remain

Very Respectfully Yr Obedt Servts
Butler & Carpenter

Philada. July 29. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Mr Carlton of the house of Ryan & Carlton, Boston has called on us in relation to their stamp wrapper for matches; and in accordance with his wishes we have prepared models for the two varieties of manufacture of matches, which we respectfully submit for your official approval.

Be kind enough to return us the models upon approval.

Very Respectfully Yrs
Butler & Carpenter

Philadelphia, July 29th 1868

B. Maverick Esq
Secretary

Sir:

Your favor of the 26th Inst is duly at hand and commands our earnest attention.

We have the honor to state that we will furnish stamps printed from steel engraved plates, and not from mere electrotype or surface printing as heretofore.

We propose to charge two cents per sheet, or four cents for double sheet printing, say, twelve stamps (six to the single sheet). Thus one hundred single sheets, having thereon six hundred checks and stamps, will cost two dollars (2).

We will make a reduction of five per centum for cash on orders calling for ten reams and upwards of double cap paper. As the check stamps will be printed from the steel plates you will understand that the difficulty of registering is important and, therefore, we do not well see how blank paper can well be stamped, so as to afford the proper facilities for after printing. In relation to this matter it is essential to the proper imprinting of stamps that checks be printed uniform in size and preserve the same proportionate distances, one from the other, on the sheet. Should the variation of width etc be material you will at once see that a new steel plate becomes necessary to meet every such exigency. The cost would render printed instruments too expensive entirely for general adoption or use. We are glad to observe that the "Lithographers, Stationers & Printers of New York" have associated themselves with regard to the proper consideration and adoption of printed stamp papers, as uniform action can thus be attained and system inaugurated, with respect to the size etc of stamped instruments, which will not only facilitate their issue, but render it possible for us to furnish them at much more favorable rates than would otherwise be done. Therefore, we invite your serious consideration of this point.

We propose to stamp the check either as indicated on sample marked No 1, or, if allowable, on sample No. 2. The great difficulties of registry are thus best overcome; and, if the Internal Revenue Bureau will consider the necessary writing across of the stamp on sample No. 2 as sufficient cancellation, we presume the public will be better pleased thus to be spared the otherwise necessary inscription of initials, date etc, as the adhesive stamps demand. Moreover, the receiving teller of the bank will also cut through the stamp in sample No 2 when putting the said check on file. The stamp is to be printed in delicate light tint so as not to confuse the story written across it.

The stamp design will be, as we understand, of the character and size of the present two cent adhesive stamp; and we have forwarded specimens in colors to the Hon'ble Commissioner E. A. Rollins. In a day or two you will be definitely informed on this point.

You do not have to send the checks and other instruments to Washington to be forwarded to us. You send the money, in Greenbacks, Asst Treas-

urer or Depository's (U S) Certificate for the amount needed to Washington, Revenue Bureau, asking for what stamps (on instruments) you desire, and the order will then and there be made on us for fulfillment. You forward to us the instruments for stamping, and they are returned to you direct from us; we fill the order and bundle the packages to the Government Agent who sends them at once to their address.

Within a few days, on the approval of the Com: seiver of our submitted propositions, we will be able to imprint upwards of (70,000) Seventy thousand check stamps per diem. We can readily increase this production should it be necessary; but we believe the demand will not equal this for some time. You can, **howver**, judge of this better than ourselves perhaps. The demand for 2 ct adhesive stamps is about one hundred and twenty millions per annum; but this embraces "receipts" also and is, of course, greatly in excess of any consumption of imprinted paper which must necessarily command a greater outlay on the part of the purchaser.

We would be pleased to hear from you further in relation to this subject. We are anxious to facilitate the wishes of your business fraternity in all matters relating to our province of stamp manufacturers; and have the honor to remain

Very Respectfully Yrs
Butler & Carpenter

Philada July 29./68

Messrs Brewer Bros

Gentlemen:

Your favor of the 27th at hand.

We believe we will have the approval of the Commissioner of Internal Revenue in a few days with regard to the designs for stamped instruments.

The stamps are proposed to be printed from steel engraved plates.

The time required to stamp checks will depend on the amount of work on hand or having precedence. We will have capacity to print upwards of seventy thousand check stamps per diem in a few days, and we have no idea the demand will equal this amount. Should additional facilities be required they are at our command.

The cost of printing stamps on checks will be four cents double cap sheet printing twelve stamps - six to a single sheet, this being the usual amount we believe written up by Stationers on the sheet.

Very Respectfully Yrs
Butler & Carpenter

Philad^a. Jan'y 25. 1868

J. B. Hill Esq
Cashier
New York

Dear Sir:

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

The Hon Comm'r of Int. Revenue has forwarded to him the design for Bank Checks which we propose using on imprinted paper. The stamp will be printed from engraved steel plates. Our charge will be two cents per single sheet, holding say six checks and hence printing six stamps. Thus one hundred sheets (6 checks to the sheet) will cost two dollars for imprinting thereon the necessary stamps. We do not print, lithograph etc checks or other instruments. Our business is exclusively confined to the engraving and printing of Internal Revenue stamps of all varieties.

We cannot stamp checks already bound in book form. They must be imprinted on the loose sheet.

The necessary forms are to send the money (greenbacks, or U. S. Asst Treasury Certificates) to Washington, stating you desire proceeds in 2 ct Bank Checks stamps to be imprinted on paper (check) forwarded by you to us. We receive the order from the Bureau, execute it upon your forwarded checks, deliver the instruments to the Gov't Agent here who sends them direct to you; and you pay us the amt of our bill for the printing. We hope to be in perfect readiness in a few days.

Very Respectfully Yrs
Butler & Carpenter

Phila., July 29, 1866

J. S. Beers Esq
Bridgewater, Conn.
Cashier;

Dear Sir:

Your favor of the 25th inst at hand.

We do not, as you understand, print or furnish checks etc; our business being exclusively confined to the manufacture and imprinting of revenue stamps.

We have made enquiry, however, in your behalf and inclose communication from Messrs Murphy & Sons which we trust will meet your wishes.

The cost of imprinting the stamps thereon will be for say Six hundred checks, six on a page, two dollars. The stamps are printed from steel engraved plates.

Possibly you can have your checks furnished at more liberal rates in New York. As they will have to be stamped here, however, you will save the cost of transportation one way by having them made in our city. Enquiry will, however, elucidate this point.

Very Respectfully Yrs
Butler & Carpenter

Philad^a. Jan'y 29. 1866

A. J. Hine Cash'r
Ansonia. Conn.

Dear Sir:

The design for Two Cent Check stamp must be, as we understand, first submitted to the Hon Comm'r Int. Rev. for approval. He will advise us in a few days of his wishes, when we will forward you the model fixed upon. The stamp will be uniform. If private parties desire a distinct stamp we are not yet advised that the Comm'r can under the present law permit it. The law would seem to grant this privilege to the proprietary schedule alone.

Very Respectfully Yrs
Butler & Carpenter

Philede. Jan'y 20. 1866

Jos Arnold Esq
Cashier

Dear Sir:

Your favor of the 29th inst is at hand.

Our business is confined exclusively to the manufacture of Revenue stamps, and to the imprinting of those stamps on papers, instruments etc.

We send you herewith estimates and specimens of checks by a respectable Stationer's firm of our city. Doubtless application at Hatch & Co's establishment, 111 Broadway, Trinity Building, New York, would also give you every requisite information. Our business, as above stated, is to stamp the printed checks etc. Our price is two cents per single sheet, counting 3 checks to the sheet, hence imprinting the stamps thereon would cost you for 500 checks, say stamps, say \$1.07/100.

Very Respectfully
Putl r & Company

Philada. Feby 1. 1866

Messrs W & T Liversidge

Gentlemen:

We have the honor to inclose our check in yr favor for three hundred and sixty seven 19/100 Dollars (\$367 19/100).

Will you be kind enough to examine yr a/c with us and report whether there is not an excess or balance since due you? It appears to us this is so; but the last invoices by propeller and express have got confused. We will at once correct any deficiency reported.

We beg you to forward us at once by the usual way six Barrels of gun divided between the Dorchester Dextrine and Postal Gun as in the last orders. Our present stock will last about ten or twelve days, and we are most anxious not to encounter any arrest of our operations.

Very Respectfully Yrs
Butler & Carpenter

Philad., Feby 1. 1866

Hon Wm P. Fessenden
U. S. Senate
Washington, D. C.

Sir:

We are informed that the nomination of Lieut. Col. Cavada for the consulate of Trinidad de Cuba is before the Honorable Senate * enlist your powerful and friendly assistance in his behalf, we presume to trespass with a few words on your valuable time.

Col. Cavada we desire to say emphatically is in every way worthy of the position in question; and, aside from his merits as a good and tried soldier during the recent war, he is a gentleman of excellent social standing, honorable character and possessed of very distinguished talents and accomplishments. His abilities as a linguist, reading and writing several languages with ease and accuracy, endow * in fulfilling the duties of a foreign mission.

We are at loss to conceive of any good objection to Mr Cavada and it would seem peculiarly fitting that one who has suffered * voluntarily in behalf of our country - a long imprisonment in Libby, a broken constitution and thwarted aspirations which his courage and * held forth during his military career - should receive some acknowledgment *

* country's service, as well as a deep regard for Col Cavada, based on an intimate acquaintance with his worth, will not permit us to remain silent when we may be fortunate enough to enlist the sympathies and high sense of justice of so distinguished and powerful an advocate as yourself in his support.

We have the honor the remain,

Very Resptfly Yr Obt Servts
Butler & Camenter

*((his letter badly faded))

Philade., Febr 1. 185

Hon. S. A. Rollins
Comr Internal Revenue
Washington, D. C.

Sir:

On "to-day" next Mr Butler will leave here for Washington to deposit with you the bonds we heretofore mentioned.

The sickness of our Mr Carpenter, who has only been able to attend to business within the last day or two, has necessarily kept Mr Butler here; and hence his inability to present himself to you as we had hoped by the end of last week.

Be pleased to accept this excuse for what may have seemed to you neglect or delay on our part to fulfil the obligations we are, on the contrary, anxious to discharge.

Very Respectfully Yrs
Butler & Carpenter

Philada. Feby 1. 1866

Wm E. Doolittle Esq

Dear Sir:

Yr favor of the 29th ult is duly at hand.

We inclose herewith proof impression of your stamp approved by the Comm'r Int Revenue; and desire to know in what color we shall print it. We suggest a light blue as an excellent color, pretty and effective.

What amount shall we prepare for a three month's supply? We can furnish you with a thousand Dollars' worth of yr stamps within five days of the receipt of yr order to print.

As it is of much importance to you to have a balance ahead you will please advise us what amount to prepare.

Very Respectfully Yrs
Butler & Carpenter

Philada. Feby 3 1866

J. S. Peers Esq
Cashier
Bridgeport, Conn.

Dear Sir:

Your favor of the 21st ult is duly rec'd.

The privilege is now granted of having a check stamp made from a design of a private party. It would appear that "proprietary articles" are alone entitled to this right.

The Commissioner has not yet signified his approval of designs submitted for official action. We will be pleased to forward you the model upon approval.

Upon forwarding the money to Washington, Conn'r Int. Revenue and stating for what purpose you desire it in stamps, you will forward to us the checks to be stamped; and the order being filled they will be forwarded to you from here by the Gov't agent.

Stamps cannot be imprinted on checks or instruments bound in books. The sheets must be loose.

Very Respectfully Yrs
Butler & Carpenter

Phila. Feby 3/22

D. C. Tremont & Co.
Boston

Gentlemen:

Your favor of the 30th ult is at hand.

We simply stamp or imprint the stamp on checks, instruments etc, we do not provide the papers themselves. The stamps are to be printed from steel plates; and the Commissioner of Int. Rev. has not yet signified his approval of the proper design. We hope in a few days to be officially informed thereon.

If our models now submitted to the Gov't are approved we will charge two cents for sheet of ix checks; thus two books of 500 stamps each would cost you four dollars for the imprinting of the stamp.

Very Respectfully Yrs
Butler Carpenter

Philada. Feby 5th 1866

Messrs Byam, Carlton & Co.

Gentlemen:

Your favor of the 3rd inst is this day rec'd; and we have also to acknowledge your previous communication containing instructions with regard to your stamp wrappers - all of which are duly heeded.

The Commissioner returned us the models a few days ago approved and they are now in hand. We believe we will have them out in two weeks and trust to commence the printing in three weeks. Having begun the printing we count on being able to furnish 200,000 stamp wrappers daily which will be ample for your wants. You had better notify your paper maker of the prospective demand for paper.

We will duly advise your Mr Carlton of the moment when it may be necessary to meet him in New York, and he shall have several days premonition. We expect to be there in the beginning of the coming week; but will advise you certainly hereafter.

We have heard nothing from Washington in relation to the compound and blocks of matches; but our Mr Butler left today for the Capital and will strongly urge action by the Commissioner thereon.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 5th 1866

Henry F. Spaulding Esq
53 Bank Place
New York

Dear Sir;

Your favor of the 2nd inst is duly at hand.

A model as submitted by you would hardly be acceptable to the Commissioner as being of so simple a character and render counterfeiting comparatively easy while the stamp will also be deficient in character.

Our price for engraving a steel plate of revenue stamps is three hundred and fifty dollars (\$350) time required about six weeks.

In case you see fit to have a plate engraved we will have a model made up for approval containing the features you desire with others which our experience and knowledge may introduce.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 5th 1866

Thomas Gorman Esq

Dear Sir;

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

We have had the stamps previously printed as is customary to provide a balance in view of future orders - a precaution alike necessary, from the great multiplicity of private orders, and to enable proprietors to receive their stamps with delay after their money has been forwarded to Washington. We have printed for you in green - this being the color you had adopted - three thousand impressions or 30,000 stamps. This amount will require almost three such orders as you mention having made on the 31st ult, viz \$2,000.

We trust you will not be seriously inconvenienced by this action taken solely in your interest. We would prefer to print in black to green, and will hereafter do so, upon the exhaustion of our present balance.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 6. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith our a/c for stamp delivery (in duplicate) during the month of January last.

We inclose also statement of balance on hand as usual of prepared stamps; and the certified copy of the deliveries in detail, duly signed by Mr Pugh.

Trusting all may be found satisfactory, we remain.

Very Resptfly Yrs
Butler & Carpenter

Philada Feby 6. 1866

Int. Rev. Dept
To Butler & Carpenter, Dr.

For the following Internal Revenue Stamps delivered to Mr Pugh,
Agent, during the month of January, 1866,

vis:
29.200.403 stamps @ 25¢ pr M \$7.300.10

Rec'd Payment
Butler & Carpenter

Philada. Feby 6. 1866

Int. Rev. Dept
To Butler & Carpenter, Dr.

For the following Internal Revenue Stamps delivered to Mr Pugh,
Agent, during the month of January, 1866,

vis:
29.200.403 stamps @ 25¢ pr M \$7.300.10

Rec'd Payment
Butler & Carpenter

Philada. Feby 8th 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir;

Your esteemed communication of the 2nd inst duly rec'd.

Herein we have the honor to furnish the Statement requested which we believe covers the whole ground; exhibiting the monthly deliveries and their money value of all denominations public and private; and finally the aggregate of deliveries of the fractional year ending June 30. 1863, together with aggregate value thereof in dollars and cents. Thus our entire deliveries from date of contract to June 30th 1863 will be found to be 83,962,843 stamps - value thereof \$5,976,781.39/100.

We have the honor to remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada Feby 8th 1866

Messrs E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your favor of the 2nd inst advising of small pckge of stamps
returned to us damaged, is duly rec'd. The pckge is also at hand.

We send good stamps today in lieu of those thus returned.

Very Resptfly Yrs
Butler & Carpenter

Philada Feby 9. 1866

E. S. Frey Esq

Dear Sir:

Your favor of the 6th inst is at hand.

The cost of engraving a plate of Revenue Stamps is three hundred and fifty dollars (\$350). The time necessary to prepare the plate about six weeks from date of approval of design by Commissioner Rollins.

We presume you are aware that private stamps must be cancelled either by writing initials & date across the face, or by being so affixed on the bottle, box or pkgge as to be destroyed in getting at the contents.

Very Resptfly Yrs
Butler & Carpenter

Hon Wm E. Seward
Secretary of State
Washington. D. C.

Philada. Feby 11. 1866

Sir:

It is with much regret and surprise that we learn of the suspension of Col F. F. Cavada from the consulate of Trinidad de Cuba; a position whose duties he has so thoroughly and admirably discharged during his brief incumbency.

We are assured by our intimate knowledge of Mr Cavada's past life and recent military career, that whatever base allegations may have been made against his character as a gentleman and soldier they proceed from personal malice and enmity. His friends, numerous and well known, confident of his triumphant vindication, suspect shrewdly the source of this persecution and are prompt and emphatic in stamping it at once unjust, false and ignoble. They are satisfied also in the knowledge that in your impartial and * mind he will receive that just consideration to which his * merits are entitled.

Col. Cavada's military life has no uncertain character; it challenges inquiry and truth and justice thoroughly evoked in his behalf, present a * which calumny and individual jealousy can neither tarnish nor efface * be granted the opportunity * whomsoever made; and his friends proudly declare him worthy of all confidence and esteem.

Mr Cavada was among the first to assume arms when the rebellion burst forth. He served in the first Peninsular Campaign. Subsequently he was successful in raising a regiment in connection with others, which his fine abilities and excellent qualities as a soldier enabled him to discipline admirable. He fought gallantly at Chancellorsville; was in the field during all the subsequent movements; and, while in sole command of his men at Gettysburg, gallantly endeavoring to stem an overwhelming charge of the enemy, was taken prisoner and hurried away on a terrible forced march to Libby prison in Richmond. Therein confined for many long months, suffering the privations and horrors which made the place infamously notorious to the world, his weakened constitution became severely shattered. Eventually exchanged but unwilling to avail himself of the usual furlough for returned prisoners and only anxious to return at once to the front, he purchased equipment and horse and rode forward from Washington to report to Head Quarters of the Army in the Field. He was highly complimented by General Meade on his conduct; and, at the personal request of Major General Birney, was assigned to duty on his staff. The duties of this position, at once perilous and arduous, were admirably discharged by him during the terrible marches and battles of the wonderful campaign which terminated in the environment and subsequent capture of Richmond.

Col. Cavada's regiment was at this time in charge of Head Quarters baggage or some other rather inglorious position; and though his enfeebled constitution, his long imprisonment and great mental and bodily sufferings might justly have warranted his assuming this inactive and secure command, with a soldier's true courage and the pride of a gentleman, unwilling to remain at comparative safety while others bore away

*((These words completely faded))

the pater of patriotic sacrifice, he sought and obtained the enviable position of staff officer to a fighting General. Despite his broken strength, struggling against scurvy caused by his starving imprisonment, he persevered day by day though physically unfit for duty. He would not give up, though fainting away with weakness: finally his commander at the instigation of the surgeon in charge, while was only commending his heroism insisted on his making an effort to save an imperiled life. Cavada would not consent until utterly incapacitated and prostrated when with bitter disappointment he was obliged to accept an honorable discharge. To the last his best energies were given for our country; and his family & friends in welcoming him sadly home had little hope of his ultimate restoration to health.

He was advised to seek the balmy air of Cuba and derived therefrom the greatest benefit. Anxious to remain he solicited the Consulate of Trinidad. The Department is well aware how admirably he has discharged his duties. A perfect Spanish scholar, speaking fluently several other languages, of high social position, of finished manner and possessing a brilliant intellect * and firm, Col Cavada can and does discharge his functions to the entire satisfaction of the Government. A man so deserving and so fitted for his office it is difficult to find; and we appeal with confidence to your sense of justice that he shall be retained in a position on which he reflects the luster of personal worth and brilliant intellect alike admirable and unusual.

Very Respectfly Yr Obt Servts
Butler & Carpenter

*((These words completely faded))

Philada. Feby 11. 1866

W. Martin Jones Esq

Dear Sir:

We have the honor to submit under cover to you, as requested by you of our Mr Butler on his recent interview with you, a letter addressed to the Honorable Secretary of State in relation to Col Cavada of this city who has recently been (temporarily we trust) suspended from the consulate of Trinidad de Cuba.

We earnestly invoke your good offices in his behalf, and assure you that whatever assistance you can extend will be deeply appreciated by Mr Cavada's host of friends. He is a gentleman in every way worthy of your support; and we know that whatever objections have been brought against him find their unworthy origin in private jealousy and personal malignancy, demanding the scorn and disregard of all honest, generous and gentlemanly instincts.

With great respect Yr Obt Servts
Butler & Carpenter

Philada. Feby 11. 1866

S. A. Carlton Esq

Dear Sir:

Yr telegram is just rec'd and we have replied stating our inability to meet you tomorrow in New York.

Our Mr Butler is today confined to the house and our arrangements have been made with a view to be in New York by the end of this week. Our Mr C contemplates remaining there some days, probably a week, and you can consult yr convenience in seeing him any time after Thursday next unless you are otherwise advised. His address will be No 46 West 19th St.

Mr B was unable to effect anything with the Comm'r in regard to the * & composition * an evasion and not violation of the law, requiring legislative and not executive interference. Other 9 gentlemen of the Bureau differing but that is the "headman's" view. You must find *

*((These words either unreadable or completely faded.))

Philada. Feby 11. 1866

Messrs Barber & Peckham

To Butler & Carpenter Dr

Dec 31. 1865	For engraving two steel stamp plates	\$650
	" private stamp printing, paper & perforating	7.55
		<u>\$657.55</u>

Philada. Feby 11. 1866

E. T. Russell Esq
To Butler & Carpenter Dr.

Dec 31/65 For engraving steel plate 1 cent \$350

Philada. Feby 11. 1866

Messrs Stoddard & Burton
Troy. N.Y.

Gentlemen,

Yr favor of the 7th is just at hand.

Our price for engraving such a stamp as you designate is three hundred & fifty dollars for a steel plate printing 210 impressions. Do you have(?) a vignette of some character, a head, or other design.

It will require about seven weeks for you to get the stamps after the order is given.

You have no other expense than the engraving for stamps of this size.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 11. 1866

A B Barnes & Co
To Butler & Carpenter Dr

Dec 31 1865 For private stamp paper,
printing & perforating. \$ 45.54/100

Philada. Feby 11. 1866

J. H. Schenck Esq
To Butler & Carpenter Dr

Dec 31/65 For private stamp paper
printing & perforating *

*((Amount completely faded out))

Philada. Feby 11. 1866

H. Dalley Esq
To Butler & Carpenter Dr

Dec 31. 1865 For private stamp paper,
printing & perforation. *

*((Amount completely faded))

Philada. Feby 11. 1866

Messrs Lawrence Cohen
To Butler & Carpenter Dr

Dec 31. 1865 For private stamp paper
printing & perforation. \$9.80/100

Philada Feby 11/68

Fleming Bros
To Butler & Carpenter Dr

Dec 31. 1865 For Private stamp Printing etc. *

*((amount faded))

Philada. Feby 11/66

Messrs A. L. Scovill & Co.
To Butler & Carpenter Dr.

Dec 31/65 For private stamp printing & perforating \$6.94/(7)

Philada Feby 11. 1866

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

Dec 31/66* For private stamp paper, printing etc \$5.92

*((This date should be '65 not '66))

Philada. Feby 11. 1866

Dr D. Jayne & Son
To Butler & Carpenter Dr

Dec 31/65 For private stamp paper
& printing etc

\$164.61/

Philada. Feby 11. 1866

Wm Gates Esq
To Butler & Carpenter Dr

Dec 31/65 For private stamp paper,
printing & perforation etc \$117.60/

Philada Feb 11. 1866

J. I. Brown & Son
To Butler & Carpenter Dr

Dec 31 1865 For private stamp paper,
printing & perforation \$40.91/100

Philada Feby 11. 1866

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

Dec 31. 1865 For private stamp paper & printing \$78.34/100

Philada Feby 11. 1866

Messrs Lee & Osgood
To Butler & Carpenter Dr

For Engraving steel plate stamps \$350

Philada. Feby 11. 1866

Messrs A. B. Sands & Co

To Butler & Carpenter Dr

Dec 31/65 Private stamp ptg & perforation \$10.14

Philada. Feby 11. 1866

E. T. Wright Esq.
To Butler & Carpenter Dr

Dec 31/65 Private stamp paper $\frac{3}{4}$ ptg \$18.62

Philada Feby 11. 1866

Jos Haydock Agt
Thomas Holloway's medicine
To Butler & Carpenter Dr

Dec 31. 1865 For private stamp paper, printing
and perforation *

*((amount faded))

Philada Feby 11. 1866

Wm E. Doolittle Esq
To Butler & Carpenter Dr

Dec 31/65* For engraving private stamp plate \$350

*((This date in error - die was not approved until Jan 1866))

Philada. Feby 11. 1866

Messrs Curtis & ^Son
To Butler & Carpenter Dr.

Dec 31. 1865 For private stamp printing
paper & perforation *

*((amount faded))

Philada 11. 1866

Messrs Hostetter & Smith
To Butler & Carpenter Dr.

Dec 31/65 For the following(?) stamp paper •

*((amount faded))

Philada Feby 11. 1866

Messrs Bennett Pieters & Co
 To Butler & Carpenter Dr

Dec 31. 1865	For Engraving private stamp plate	\$275
	" private stamp paper, ptg & perforating	12.50
		<u>\$287.50</u>

Gentlemen:
 Above we have the honor to hand you a/c to Dec 31st
 1865

Respectfly Yrs
 Butler & Carpenter

Philada. Feby 13. 1866

B Maverick Esq
Secretary

Dear Sir:

We have the honor to acknowledge receipt of your recent favor.

We must candidly confess that your letter somewhat surprised us, but subsequent information from Washington corroborates the intelligence of a suspension of the abrogation of the contract of the American Phototype Co. Our contract requires us, however, to furnish all the revenue stamps adhering(?) or imprinted on checks, instruments, etc, and to have on hand, with all convenient dispatch, three months' supply thereof. Yet we have not yet had a decision from the Commissioner with regard to the size or design of the stamp to be imprinted on documents; and learn, at the same time, that the contract with the Phototype Co for this species of printed stamp is being preserved!

It is but truth to say that in this decidedly "blind" condition of affairs we are unable to give you information on the points * except to state that by contract we are bound to furnish what somebody else is now forwarding with the approval of the Bureau. Whether at the extinction(?) of the thirty days of grace the contract with the Phototype Co. will be rescinded is * we cannot say(?). The Commissioner has informed us, however, that he will decide on the model of our stamp for imprinting checks etc by the middle of this week; having settled this point, it will still remain to be * whether we are to get up papers at once. As we are under bonds to fulfil our obligations, and yet are not free thus far to commence discharging them, you will confess either horn of the dilemma to be certainly curious if not annoying.

At any rate, when informed what and when we are to start anything in this matter, we will duly advise you. At present, we imagine, with due deference, that the Bureau, the Phototype Co, yourselves and ourselves are equally mystified and uncertain.

Very Respectfly Yrs
Butler & Carpenter

*((These words faded))

Philada. Feby 13th 1866

Messrs Rhodes & Hanger
Franklin Grove
Lee Co. Illinois.

Gentlemen:

Your favor of the 10th inst is duly at hand. Our price is uniform for engraving stamp plates * paper & printing varies in accordance with the size of the stamp; Three hundred and fifty dollars (\$350). Two plates if they be of the same general character of design, having one vignette, we will engrave for six hundred & fifty dollars (\$650).

If the stamps be of the same size as the Government stamps and similar denominations the cost of the engraving is your only expense; if they are larger **

*((words faded))

**((rest of letter unreadable))

Philada. Feby 14. 1866

John Bull Esq

Dear Sir:

Your favor of the 6th inst is at hand.

We can and have made the alteration back to the original lettering as you desire; and will charge you nothing therefor. It will delay your stamp a little in its preparation; but we are glad, however, to report progress therein, the head being finished, the stamp outlined and much of the lett ring cut in.

You shall be duly advised of its completion and be furnished with a proof impression at the earliest moment.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 14 1866

Messrs W & T Liversidge

Gentlemen:

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

We regret to say that the gum has not reached us yet; neither that first sent, nor the two barrels to which you refer more recently. Why is this? Our business suffers greatly by this singular delay. It is now eight days since the date of yr first bill & invoice. We are entirely out of gum and have, indeed, been obliged to work only half our gumming force for a week past.

In a business such as ours you will readily understand that so vital an interruption in one branch of it must be most embarrassing to all.

We beg you hereafter to notify us by what line or Co you send the gum that we can apply at once.

For the future be pleased to furnish us on the first of every month with, say six barrels, in the usual proportion - until further notice.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 14. 1866

C. W. L. F. Morrow Agt

Dear Sir:

What do you charge for your face & back blanketing?
We shall want shortly about 30 yds of the former and twenty
yds (20) of the latter.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 26th 1866

H Loewenberg Esq

Dear Sir:

As a preliminary to our negotiations with the Government in regard to the possible adoption of the self cancelling stamps it is essential for us to have some definite and accurate information respecting the cost of their production; facility of manipulation etc etc; and, with this view, we beg to submit the following queries, soliciting as full and precise answers as you can make.

Reflection must satisfy you that we ought to be ready promptly to meet the views of the Department as far as possible; and, if we take hold of the subject, it will be with the intention of pushing it to a conclusion. Hence we must have all necessary data. We cannot work in the dark. Our business is of so large and * such responsibility that it is imperative in behalf of the Government, the public and ourselves that we attempt no changes or novelties without due provision and knowledge.

It is important for us to know as follows, viz:

1st What will be the cost of preparing, say fifty thousand sheets of paper (25 x 16 inches) for the self-cancelling stamps? In what time can such a quantity be made ready for printing? What space will be necessary to prepare this amount per week? Is the process difficult? Is it, * injurious to the health of the employes? Can paper such as we use (a sample herewith) be readily prepared? Is there any difficulty of importance in printing this paper by surface, electrotype etc etc.

2nd What will be the probably cost of the gum per lb? Can you estimate how many sheets (25 x 16 inches) a given quantity of gum will gum? Is it readily prepared and applied? Can it be worked without injury to the employes? In what does it dry? Does it cockle or curl the paper much? Will the sheets finished and packed away in the vault stick together or absorb the moisture of the atmosphere?

3rd Does the paper prepared for printing or after gumming shrink unevenly or to any appreciable extent?

We could be happy to have as prompt and full replies as you can furnish. Other information relating to the subject which may appear valuable to you will be welcome. The sooner we are * the sooner we can make the attack.* Any activities on our part in this matter is dependent on the conclusions of the Department we should be as well prepared as possible, both for our own security as well as * the Government with the advantages claimed by you for the stamp; advantages as yet unproven by any intensive or elaborate trial.

Very Resptfly Yrs
Butler & Carpenter

*((these words faded))

Philada. Feby 27. 1866

Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

Your favor of the 14th inst, inclosing affidavit of J. G. Palfrey, respecting claimed deficiency of Eleven Dollars in order 3357, has been duly rec'd.

We have given this matter close examination and regret to say that we cannot find any evidence written to support the claim. Our balance is correct; and we must still think that Mr Palfrey et al have overlooked the claimed missing stamps. Experience has taught us exactly where to look for missing stamps; and, in this instance, we would have felt sure to discover five adhering to back of first sheet, and six to back of fifth sheet; and for the following reasons, viz; in process of gumming, the gum frequently runs over edges of sheets to face margins, so that after the sheets are pressed and placed with stock the margins are gum to gum and doubly susceptible to dampness, and, if subjected to the least moisture will adhere firmly together. If this adhesion is not loosened before attempting to separate sheets so stuck together, the perforation, (being weaker than gum) will give way and leave some of the stamps adhering by margin to upper or lower sheet. If to upper sheet they will not be discovered by novice without the closest scrutiny, as the edges have been evenly placed, the perforation closely matches and serves to hide the broken off stamps which are made visible only by holding sheet before the light. The accompanying stamps illustrate the subject.

We assume the ground that no error has been made on our part and therefore no correction to be made. If, however, the Bureau prefer having the claim satisfied, it will be proper to enter an order for the am't upon a general requisition that we may properly account for corresponding diminution of stock.

We beg, however, that prior to making any such order you will be pleased to request Mr Palfrey to examine his sheets as above indicated and we hope he will yet discover the missing stamps.

Very Resptfly Yrs
 Butler & Carpenter

philada Feby 27. 1866

Charles Bard Esq
Cashier;

Dear Sir:

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

The Int. Rev. Bureau have not yet instructed us as to the character of work or design desired for imprinting instruments etc etc. As our action depends thereon we are not prepared at this moment to answer your queries.

Very Resptfly Yrs
Butler & Carpenter

Thames Nat. Bk
Norwich, Conn

Philada Feby 27. 1866

F. Lebellar Esq
Grand Rapids. Michigan

Dear Sir:

Yr favor of the 22nd inst is at hand.

The cost of engraving a stamp plate is three hundred and fifty dollars (\$350). If two plates are ordered of the same character and design, our charge is (\$650) six hundred and fifty dollars.

It will require six weeks to engrave a plate after the order is rec'd.

Very Respectfly Yrs
Butler & Carp-nter

Philada Feby 27. 1866

Jas Eaton Esq
Utica. N.Y.

Dear Sir:

Your favor of the 23rd inst is at hand and enlists attention.

Our regular price for engraving a stamp plate is three hundred and fifty dollars.

For a stamp of the regular Government size (or that of Wm Gates 1 $\frac{1}{2}$) you have no other than the engraving expense. They are furnished printed, gummed and perforated without extra cost to you.

It will require about six weeks to engrave a plate. We would prefer to have another and larger photograph than that inclosed us.

Very Resptfly Yrs
Butler & Carpenter

Philada Feby 27. 1866

Messrs W & T Liversidge

Gentlemen:

Yr favor of the 23rd at hand.

We inclose herewith dft in yr favor on New York (Bk of North America) for \$286.86/, being am't of yr a/c 23rd inst.

Be kind enough to acknowledge its receipt. We beg you to send us the six barrels for March at once, as we have but four on hand and consume two barrels per week.

Very Resptfly Yrs
((no signature))

Philada. Feby 27. 1866

A. H. Botsford Esq
St Louis. Mo.

Dear Sir:

Yr favor of the 22nd inst is at hand.

Our price is three hundred and fifty dollars (\$350)
for engraving a stamp plate of the general design and character you indicate.

Time required will be about six weeks from date of order. Inclose herewith for you circular of the Bureau.

Very Resptfly Yrs
Butler & Carpenter

Philada Feby 27. 1866

Chas R. Fosdick Esq
Assessor 1st Ohio
Cincinnati

Sir:

Yr favor of the 22nd inst is at hand.

We are unable to inform you when we will be ready to receive orders for stamped paper. Our action depends on the Bureau of Int. Revenue and thus far we have no instructions to prepare such paper.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 27. 1866

R. P. Hall & Co
Nachas. N.H.

Gentlemen:

Yr favor of the 25th inst is at hand.

Your 4 cent die is finished. We will send you
proofs in colors tomorrow for your selection.

Upon advice the plates will be at once finished
and stamps can be furnished therefrom in one week from the
receipt of yr instructions to print.

Very Resptfly Yrs
Butler & Carpenter

Philada Feby 28. 1866

John Graham Esq

Dear Sir;

Your favor of the 15th ult was duly rec'd; and we are much obliged for your kind response to our queries.

Permit us to enquire further in what respect the second hand cutting machine referred to is deficient? Are new knives wanting? Or how long do you suppose would it be before we could have the machine in "practical operation?"

The Gordon Press will print a stamp, say 25 x 16 inches, will it *

Very Resptfly Yrs
Butler & Carpenter

*((words faded))

Philada. Feby 28th 1866

Messrs E. R. & T. W. Sheridan
New York

Gentlemen:

Will you be kind enough to let us know the cost of one of your cutting machines, such as are used in the Government Printing office at Washington, under Mr Defrees. What would the cost of forwarding and putting up a machine for us here?

Do you make another kind of lower price?

If you have not on hand one of the Washington make how long would it be before you could furnish it? An early answer will much oblige

Yrs Resptfly
Butler & Carpenter

We have had a second hand machine of your make offered us at one hundred and fifty dollars (\$150) but before deciding on its acceptance we wish to know the cost of a new * one.

Respt Yrs
B & C

*((word faded))

Philada. Feby 28th 1866

Geo P. Gordon Esq
New York

Dear Sir:

Permit us to enquire the price of your printing press,
such as is used in the Government Printing Establishment at
Washington.

Have you any on hand? If not how long before you could
manufacture, say two machines? What size sheet will this press
print? 25 x 16 inches?

Be kind enough to furnish us with what information on
this subject you have.

Very Resptfly Yrs
Butler & Carpenter

U.S. Int. Rev. Stamp Manufacturers

Philada March 1. 1866

R. P. Hall & Co
Nashua, N.H.

Gentlemen:

We inclose herewith impressions of your die in three colors, black, blue and red.

We suggest that the blue makes the much brighter & better impression.

Be kind enough to signify your approval immediately that the die may be hardened and the plate transferred: operations requiring two or three days.

Very Resptfly Yrs
Butler & Carpenter

Phila March 1 1866

John Bull Esq

Dear Sir:

Inclosed we send you proof impressions in colors of your Four cent stamp.

We submit the tints for selection in printing. We consider that in general impressions the best effect is had from the blue.

Be kind enough to intimate at once your approval that we may harden the die and transfer the plate. State also whether you desire the stamp gummed and perforated.

Very Resptfly Yrs
Butler & Carpenter

Philada March 1. 1866

C. H. Parsons Esq

Dear Sir:

We have some idea of visiting your Department in relation to our taking charge of the Loewenberg self-cancelling patent stamp. Of course, we will not touch it unless such an extension and modification of our contract can be made as will authorize the heavy expense and labor of so radical a change in our manufacture.

There are reasons, however, which induce us to make the trial (under proper safeguard) and we would be glad to learn what * , if any, exist in the Bureau in relation to it.

If anybody can do anything with it, apply it on so large a scale and bring it to perfect practical use, we can and ought to be able so to do. It is for the Government to determine, however, how far it will endorse or favor our project. We hope to make a proposition satisfactory to the Bureau and ourselves.

We will probably appear on the ground in the beginning of the next week. In the meanwhile, any points which you may deem of value will be welcome.

Yrs Truly
Butler & Carpenter

*((word faded))

Philada. March 1. 1866

Messrs Byam Carlton & Co

Gentlemen:

We have the honor to advise you that your stamps are now ready for the press.

Upon consultation, and desirous to meet your views as far as possible, we consent to the proposition of your Mr Carlton, viz: we will furnish your stamps printed, cancelled and cut at seven cents per thousand sheets.

Be kind enough, when you forward the paper, to state what amount you wish printed and prepared of the two different stamps.

We suggest also that you continue to obtain your stamps as usual from the A. Phototype Co. until duly advised by us of our ability to commence the deliveries. You will thus prevent yourselves from any possible delay or interruption to your business; while we, in the meanwhile, make every exertion to assume the deliveries at the earliest moment practicable in justice to your work.

Very Respectfully Yrs
Butler & Carpenter

Philada. March 5th 1866

Wm Allen Esq

Dear Sir:

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

We charge for engraving on steel for Internal Revenue stamps three hundred and fifty dollars. We can of course give you a very effective design beautifully engraved. Unless you specially desire the design transmitted why not have one made up by us with your portrait engraved thereon?

We inclose the circular of the Int. Rev. Bureau wherein you will find notified the extra charges for printing & paper when as in yr case the stamp is of larger size than the government stamp of that denomination. The commission allowed by the Government on private stamps is 10% on units in excess of \$500; or double that allowed on the common proprietary stamp.

Time necessary to engrave a plate will be about six weeks from date of approval by Comm'r of model.

Any further information will be given with pleasure by

Yrs Resptfly
Butler & Carpenter

Fort Edward. N.Y.

Philada. March 5th 1866

Messrs Kramer & Kemp *
67 Greenwich St.
New York

Gentlemen:

Your favor of the 2nd inst is duly at hand.

We have received no such order in your name for one cent proprietary stamps as you describe. There must be a mistake or oversight at Washington in case your order reached them.

Your die is we are happy to state, finished and we inclose herein proof impressions in three colors, black, red and blue for your inspection and choice as to printing tint. As you will doubtless have to cancel your stamp we suggest the blue as the brightest and best hue.

Be kind enough to designate your approval that ~~the~~ die may be hardened and the plate finished at once.

Very Resptfly Yrs
Butler & Carpenter

*((This name should be Cramer & Kemp - per letter V - 366))

Philada March 5th 1866

Messrs Fougere & Vanderkief
No 30 North William St.
New York

Gentlemen:

Your favor of the 3rd inst is duly rec'd.
Our price for engraving a steel plate of internal revenue stamps is three hundred and fifty dollars (\$350). You do not specify the size of the stamp.

We inclose Government circular which will instruct you concerning this matter. The commission allowed on private stamps in units exceeding \$500 is you will observe 10% or double that granted on the common government proprietary stamps.

Time necessary to furnish the plate ready for printing will be about six weeks from date of approval by Commissioner of the stamp model.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 5th 1866

Messrs R. P. Hall & Co
Nashua. N.H.

Gentlemen:

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

We will follow your instructions with regard to color.

You have erred in sending us the money for the stamps. Having engraved the plate we notify you of our readiness to fill orders; but these orders must be made on the Internal Revenue Bureau at Washington where they are filed and a copy transmitted to the government stamp agent here who presents it to us for filling and receipts therefor, forwarding to you the pckge of stamps.

We return you therefor dft to yr order on New York for Sixteen hundred and fifty dollars, being the am't forwarded us (viz \$2,000) less our price of engraving viz \$350. You will please state to E. A. Rollins, Comm'r that you desire your order filled from your private 4 cent plate otherwise it will be put in the general requisition.

Expressing our thanks for yr prompt pay't of engraving, we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. March 5th 1866

H. Lowenberg Esq

Dear Sir:

Since we saw you we have learned that it is almost useless to enter at present into negotiations with the Revenue Bureau with regard to any change in the stamp system.

Certain transformations are about being effected which render, as we apprehend, the present officers indisposed to move or decide in a matter affecting the stamp issue; and until we are able to treat with a definite object in view it is time thrown away to engage in it.

In the meanwhile we would like to be assured of the advantages represented by the self-cancelling stamp and the other patent in your possession. We think that probably the latter presents superior claims. Our duty is first to assure ourselves of the merits of yr patent in behalf of the Government; and upon reflection we are inclined to believe that the anastatic paper is better for stamps than the other patent. If the cancelling mark cannot be removed a great object is gained.

Thus we send you half a dozen sheets of our paper which we wish you to prepare as pr yr two last patents * seek to remove the cancellation.

The entire revolution in our business, the enormous expense attendant upon the destruction of the present engraved plates owned as well by private parties as the Government and the substitution of new machinery, system etc present upon reflection such difficulties in the way of the introduction of the self-cancelling stamp that we are in great doubt the Government will be willing to accept it at all; while, on the other hand, if your process to prevent the removal of cancellation (ink) be perfect success there will be but little or no loss to the Bureau or ourselves while we think it offers greater advantages in the way of protection than the self-cancelling stamp.

We have reason to believe, moreover, that a more favorable opinion would be entertained at Washington concerning the anastatic paper.

In the meanwhile, we wish to try the thing as thoroughly as possible; hence we send you the paper. Indeed, we would like to try it in the pulp, as we believe we could get a small quantity prepared. Be kind enough to move quickly.

Very Resptfly Yrs
Butler & Carpenter

*((these words faded))

Philada Mch 5th 1866

W. E. Doolittle Esq

Dear Sir:

Your favor, unsigned, of the 20th ult is duly rec'd.

We express our thanks for the inclosed dft for \$350 in payment of our Engraving a/c.

It is much regretted by us that under the impression you would prefer your stamps printed in blue, and to facilitate their preparation, we had prepared 2500 impressions or about 525.000 stamps in that color. Your instructions concerning the black were altogether unexpected.

We trust, however, that you will take these stamps which according to yr estimate will last you about six weeks only; and if you still prefer the black we will get them ready.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 6th 1866

Messrs J. I. Brown & Son

Gentlemen:

Your favor of the 5th inst inclosing check in our favor
for \$40.91/100 is duly rec'd.

Expressing our thanks, we remain

Very Respectfully Yrs
Butler & Carpenter

Philada March 6th 1866

H Loewenberg Esq

Dear Sir:

We inclose to you today Four sheets of unsized printing paper marked 1a, and two sheets (sized) of smaller dimensions marked 2b.

We beg you to subject these sheets to the action of your patent process (not for self-cancelling stamps but) for rendering cancellation irremovable. Having perfected them please return them to us for test.

If you prefer us to use your gum, send a quantity sufficient to gum these sheets and those sent you yesterday.

We remain

Very Resptry Yrs
Butler & Carpenter

Philada. March 6th 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir;

We have the honor herewith to submit our a/c for the delivery of Internal Revenue Stamps to Isaac Pugh, Esq Agent, during the month of Feby. 1866.

We inclose also statement of Delivery in detail and Statement of Balance on hand as usual.

We send herein also statement with affidavit showing the balance on hand Jany 31. 1866; amt of stamps in denominations manufactured and charged to stock a/c in the month of Feby; amount of deliveries for said month, and balance on hand at the end thereof, viz Feby 28/66, expressed not only in the aggregate but showing the proportion of public and private stamps. This, we believe, covers the whole ground of our operations and we would be pleased to learn whether it is satisfactory in order that we make a regular form for similar statements hereafter.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 6th 1866

U. S. Inter Revenue Bureau
 To Butler & Carpenter Dr

For the following Inter. Rev. Stamps delivered to Isaac Pugh, Esq.
 Stamp Agent, during the month of February 1866,

viz:
 24,662,351 stamps @ 25¢ pr M \$6,165.59

Rec'd Payment
 Butler & Carpenter

Philada. March 6th 1866

U.-S. Inter. Rev. Bureau
 To Butler & Carpenter Dr

For the following Inter. Rev. Stamps delivered to Isaac Pugh, Esq.
 Stamp Agent, during the month of February 1866,

viz:
 24,662,351 stamps @ 25¢ pr M \$6,165.59

Rec'd Payment
 Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, FEBRUARY, 1866

Balance brought forward Feb. 1, 1866		132.256.877
Manufactured and charged in stock a/c		
during February as follows:		
2 Ct General	11.576.000	
5 " "	1.088.000	
25 " "	1.193.400	
50 " "	527.000	
\$25 " "	1.350	
\$200 " "	96	
1 Ct Proprietary	9.576.000	
1 " Private	9.119.650	
2 " Proprietary	5.129.000	
2 " Private	355.450	
3 " Proprietary	1.003.000	
3 " Private	789.200	
4 " Proprietary	3.850.000	
4 " Private	388.200	
5 " "	288.000	
6 " "	77.300	
	<u>Maximum</u>	<u>43.059.646</u>
		<u>175.296.523</u>
Delivered to I. Pugh Esq, Agt.		24.662.351
Balance on hand Feb. 28	Public 102.429.217	
	Private 48.184.955	150.614.172

Inter. Rev. Stamps Delivered by
Messrs Butler & Carpenter
February, 1866

Balance Inter. Rev. Stamps on Hands
Messrs Butler & Carpenter,
February 28, 1866

General	1 Ct	5.030	General	1 Ct	12.173.106
"	2 "	8.800.357	"	2 "	18.941.016
"	3 "	20.141	"	3 "	54.789
"	4 "	8.332	"	4 "	4.633
"	5 "	1.476.009	"	5 "	238.108
"	6 "	10.033	"	6 "	29.734
"	10 "	380.816	"	10 "	9.588.511
"	15 "	20.818	"	15 "	3.782.335
"	20 "	39.119	"	20 "	3.383.394
"	25 "	377.449	"	25 "	961.845
"	30 "	18.566	"	30 "	1.641.245
"	40 "	13.308	"	40 "	1.795.884
"	50 "	313.249	"	50 "	270.191
"	60 "	5.426	"	60 "	391.308
"	70 "	7.901	"	70 "	13.793
"	\$1	120.372	"	\$1	644.394
"	\$1.30	1.265	"	\$1.30	31.781
"	\$1.50	11.173	"	\$1.50	1.016.709
"	\$1.60	628	"	\$1.60	110.920
"	\$1.90	1.076	"	\$1.90	98.085
"	\$2	26.786	"	\$2	301.081
"	\$2.50	10.219	"	\$2.50	468.936
"	\$3.	9.596	"	\$3	39.231
"	\$3.50	1.535	"	\$3.50	183.453
"	\$5	11.717	"	\$5	334.128
"	\$10	3.087	"	\$10	404.772
"	\$15	313	"	\$15	977
"	\$20	556	"	\$20	461
"	\$25	309	"	\$25	2.461
"	\$50	204	"	\$50	375
"	\$200	52	"	\$200	97
Proprietary	1 Ct	8.585.932	Proprietary	1 Ct	29.747.779
"	2 "	2.189.322	"	2 "	9.306.446
"	3 "	1.004.806	"	3 "	1.993.914
"	4 "	924.485	"	4 "	3.536.852
"	5 "	109.130	"	5 "	221.841
"	6 "	128.999	"	6 "	722.132
"	10 "	56.235	Private	1 "	40.098.979
Total		<u>24.662.351</u>	"	2 "	2.005.945
			"	3 "	3.351.002
			"	4 "	1.023.053
			"	5 "	1.392.940
			"	6 "	226.124
			"	8 "	37.442
			"	10 "	41.990
			Total		<u>150.614.172</u>

I do hereby certify that the above
account for 24.662.351 stamps agrees
with mine as received from you.

Isaac Pugh
Stamp Agent

March 4th 1866

Philada March 7. 1866

A. H. Flanders Esq
50 School St.
Boston

Dear Sir:

Your favor of the 6th inst is duly at hand.

The cost of engraving a steel plate of Int. Rev. Stamps is three hundred and fifty dollars (\$350). It will require six weeks after approval of design by Comm'r of Int Revenue to engrave the plate.

Very Resptfly Yrs
Butler & Carpenter

Philada March 9. 1866

C. W. L. F. Morrow Esq

Dear Sir:

Inclosed we hand you dft to yr order for three hundred and eightyfive 25/100 dollars (\$385.25/100) being in pay't of Bill of Blanketing of the 16th ult.

The face blanket answered our purpose excellently but the back outs to great waste. We cannot use it.

Be kind enough to acknowledge receipt of the within and oblige

Yrs Respectfly
Butler & Carpenter

76 Warren St.
New York

Philada March 9. 1868

Ephraim S Jackson Esq
Providence R. I.

Dear Sir:

Your favor of the 8th inst is duly rec'd.

Three or four days ago we received a pckge marked with your name from Washington D. C. containing spoiled revenue stamps. As soon as the stamps can be properly separated and accurately counted they will be sent to you; we trust by the 12th inst.

The Revenue Bureau, as you will perceive, forwarded us these stamps only within a few days.

Very Resptfly Yrs
Butler & Carpenter

Philada March 12th 1866

David A. Wells Esq
Chairman
Revenue Commission
Washington. D. C.

Sir:

We have the honor to inclose herewith four sheets of outlined Stamps for beer barrels. The central circle for the faucet is perforated in all cases and by different sizes of perforators dissimilarly distanced etc. We would remark that there is no difficulty with the proper machinery (which can be readily made) in perforating the edges of a circle; and it would appear that the circular stamp is probably the best for the purpose in view as the staves of the barrel can be cut by an augur (of the same circumference as the stamp) to a certain depth, say an eighth of an inch, and the stamp pasted and nailed therein. There will be no edges in this case for boys or other persons to pick off and remove the stamp, a difficulty and objection which you foresaw as possible. We suggest that the stamps be gummed as well as tacked down.

Sheet marked No 1. shows in the stamps A. B. C & D how the stamps will appear perforated by machinery on the sheet. The punches should we think be somewhat larger.

We will be happy to aid you in this matter as far as possible, and remain with much respect

Yr Obt Servts
Butler & Carpenter

Philada March 13th 1866

H. B. Fry Esq

Dear Sir:

I quote below the language of my father, in reference to your matter, rec'd by me today in a letter, viz: "I cannot sign the document sent me by Mr Fry. There is no reference to the date of the original contract; neither is there one word in reference to interest to be paid to me on the amount from the date of the original contract to this time when the amount is paid; besides there is an insertion in the contract sent to me to the effect that it shall remain in force for fifteen months from this date. Now, though I have no idea that I shall call on Mr Fry to pay this before the time which he stipulates, I am not willing to obligate myself positively to do so and therefore any contract which I sign must be one making it payable, as originally agreed, on demand. If Mr Fry will send me an agreement drawn up in accordance with these views; viz: giving date of original agreement, the rate of interest it is to bear and stating that it is payable on demand, I will sign it. One word more in reference to this matter: I own 1391 shares of this stock and I would prefer to sell to Mr Fry 291 shares in lieu of 300, thus leaving me eleven hundred (1100) shares exactly. I presume it can be a matter of no consequence to him - the odd nine shares (9); as he can undoubtedly purchase these few from other parties. Say to Mr Fry that there should be a counter agreement signed by him obligating himself to purchase, as well as the one for me to sell; each contract must, of course, have the necessary revenue stamps."

Thus, Sir, I have the honor to transmit the reply of my father as above indicated.

Very Resptfly Yrs
Jos R. Carpenter

Philada March 14. 1866

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

Sir:

We have the honor to solicit your official approbation as usual of the inclosed s amp for Messrs Cramer & Kemp, New York.

Very Resptfly Yrs
Butler & Carpenter

Philada March 15th 1866

Robt Bowden Esq
No 8 Day St.
New York

Dear Sir:

Your favor of the 13th inst is duly rec'd and contents noted.

As our business is exclusively confined to the manufacture of U. S. Revenue Stamps we must decline negotiating in reference to the subject of your communication.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Probably the American Bank Note Co, Exchange Building of your city will take your order as they *

*((rest of postscript too faded to read))

Philada March 15th 1866

Messrs Cramer & Kemp

Gentlemen:

Your favor of the 13th istat hand.

Your instructions shall be duly **heeded**. Could your letter by being directed to "Kramer & Kemp" instead of "Cramer & Kemp" have miscarried? Possibly it would be well to enquire for it under that address.

Very Resptfly Yrs
Butler & Carpenter

We draw upon you today at sight as you direct.

Philada. March 15/66

James Eaton Esq
Utica, N.Y.

Dear Sir:

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

We will at once put your stamp in hand.

Very Resptfly Yrs
Butler & Carpenter

Philada Mch 16. 1866

W.&T. Liversidge

Gentlemen:

We inclose herewith dft in yr favor for \$371.99/100 being balances due you in full to 9th inst.

Be kind enough to acknowledge receipt. We beg you hereafter to send us the Postal Gum only. As soon as the weather grows warm we find it almost impossible to dry the gum: and we apprehend greatly the trouble and loss of last summer. If you can send us the Postal Gum equal in all respects to that last received we think it will answer. The other certainly will not. As we are about putting away three months' supply of stamps in our vaults the great importance of the perfect drying qualities of the gum is at once apparent. Should the gum stick the loss to us would be tremendous.

Send us ~~six~~ barrels of the Postal Gum as soon as you can.

Very Resptfly Yrs
Butler & Carpenter

Philada March 16. 1866

Messrs Byam, Carlton & Co

Gentlemen:

We acknowledge receipt of paper.

We trust you will have a quantity additional sent us so that we can go ahead with the printing. It would be well to counsel your paper maker to pack the paper more carefully as the exposed edges are much broken and abraded.

Will you be kind enough to inform us whether we cannot put up your stamp in stated quantities to meet your predetermined orders. Thus if you desire, say weekly orders of \$2,000 or less, we can prepare your stamps for these amounts *

* that your stamps are sent singly and not in sheets as is the case with the rest of our stamps. Which will you want first the double head or single head stamps?

Very Respectfully Yrs
Butler & Carpenter

*((This part of letter too faded to read))

Philada. March 17. 1866

Messrs Montague & Co.
75 Fulton St.
New York

Gentlemen:

Have you on hand a "Patent American Paper cutter & trimming machine?" If not, how long would it be ere one could be made ready for use?

Will the knife cut 27 inches of paper? We want a knife to do this.

Any information will oblige

Yrs Resptfly
Butler & Carpenter

Gov't Stamp Manufacturers

Philada. March 20th 1866

Messrs Montague & Co.

Gentlemen:

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

We wish to cut paper 27 x 40 inches or say 27 x 20 and we believe your American paper cutter will do it. We would prefer it to operate by steam power and possibly you can make an attachment for this purpose.

You will please forward us a machine as soon as possible, duly prepared & secured. Let it be arranged for the extra knife as you recommend; and can you not make the extra knife with the rounded edges as you state, to cut as wide as thirty inches?

We wish the guage arranged for great accuracy; and in short we want as perfect a machine in all respects as you can send us. Send it now, and extra knife hereafter, as we must use it at once.

You will please furnish invoice etc of full cost and we will remit or you may draw for amt as you please.

Very Resptfly Yrs
Butler & Carpenter

Philada March 20/66

J Mc Elhone Esq

Dear Sir:

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

We are very glad to learn that our long deferred appropriation is once more in a fair way to be recovered; and we are sensible that your course in its favor has been judicious.

We observe that the Bill has been sent back to the House for concurrence in certain Senate amendments; but believe that our matter will not be touched as, indeed, it ought not to be.

It is earnestly to be hoped that we may be as successful in obtaining the appropriation as we have been in its final passage through Congress. We are unaware of any difficulty save that which always attends Government business; but as our precious requirements were fully met we do not see how obstacles can be permanently raised at this moment. Of this, however, time alone will determine.

In the meantime, we remain

Very Sincerely
Yr Oblig. Servts
B & C

Philada March 24. 1868

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

Sir:

We observe with much surprise a statement in the public press that Revenue Cigar Stamps are being prepared in the Treasury Engraving & Printing Bureau.

Is this assertion correct? And if so may we not respectfully enquire why we have not been permitted to engrave these stamps and furnish them upon the cessation of the contract with the American Phototype Co for their manufacture? It was certainly clearly understood by us, and is specified in our contract, that we should furnish all the revenue stamps and stamped paper; and as we are under heavy bonds to fulfil our obligations, we cannot but ask an explanation of what appears to us a decided infringement upon our stipulated rights.

Very Resptfly Yrs
Butler & Carpenter

PRIVATE

Philada. March 24. 1866

Dear Sir:

It has occurred to us that Mr Lewis bought in behalf of the Govt a patent for anastatic paper. We would like to know what it is, for if it accomplish that which is claimed by our patents we are not justified in making an outlay on them. Is there any way of letting us know the No of the patent when we can enquire at the Patent Office if it is what we propose to effect.

We have tried our paper well and believe neither fluid writing nor printed ink can be removed in the cancellation. We are more and more strongly convinced of this.

We have this day addressed a letter to the Comm'r with regard to the cigar stamp. We don't ~~like~~ like the look of it at all. We are too well acquainted with the character of the person in question to be willing to let him have an entrance into our business; and we don't understand why Mr Rollins did not refer this matter to us. The next thing will probably be the beer barrel stamps. We hold all this a clear violation of our rights. In short we are riled!

Trusting you are well, and hoping soon to hear from you, we remain

Very Truly Yrs
B & C

C. H. Parsons Esq

Philada March 24. 1866

Messrs Barber & Peckham

Gentlemen:

We have the honor herewith to inclose our a/c, asking your early settlement thereof.

Very Resptfly Yrs
Butler & Carpenter

Philada. March 24. 1866

Messrs Barber & Peckham

To Butler & Carpenter Dr

1865			
Sep 18.	To Engraving stamp plate		300.
Oct 4	" " " "		350
Dec 22	" Private stamp Ptg & paper		5.90
" "	" Perforation		1.65
1866			
Jan 31	" Private stamp Printing & paper		4.13
" "	" Perforation		1.15
Feb 20	" P. Stamp Printing & paper		4.13
" "	" Perforation (38.334 stamps)		1.15
			<hr/>
			\$668.11

Philada March 26/66

Messrs Allen & Powers

Gentlemen:

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

The cost of such a stamp as you describe is three hundred & fifty dollars (\$550) our regular price for engraving a steel plate of U. S. Revenue stamps. This is your only expense for a stamp of the same size as the government stamp of similar denomination, as is yours, paper, printing, gumming, perforating and delivery being at the charge of the Department.

We can without further instructions from you prepare such a stamp for the approval of the Commissioner. The plate can be engraved in six weeks from the date of order. Payment is required on presentation of proof of finished die.

We are unaware of any contemplated change in the Revenue Bill affecting matches.

Very Resptfly Yrs
Butler & Carpenter

Philada March 26/66

Robert Roy. Esq
Wells borough, Pa.

Dear Sir:

Yr favor of the 23rd is at hand.

The cost of engraving a plate of revenue stamps is
three hundred and fifty dollars (\$350)

The cost of paper & printing for a two cent stamp
 $3\frac{1}{2}$ x $3\frac{3}{4}$ inches is, under government regulations, 1 $13/37$
cents pr thousand stamps.

A design such as you describe would be objectionable
as it offers little or no security against an easy counterfeit.
It is advisable for stamps to have some design, as portrait etc,
to render the imitation more difficult. We will engrave your
portrait on the stamp at the same price as charged above.

The time necessary to prepare a plate will be about
six weeks from date of order.

Very Resptfly
Butler & Carpenter

Philada March 27. 1866

Messrs H & W Roeber
No 113 52nd Street West

Gentlemen:

We have a communication from the Internal Revenue Bureau inclosing model of private stamp for you and requesting us to reply to you in relation thereto.

Our regular price for engraving a steel revenue stamp plate is three hundred and fifty dollars (\$350). We require payment on presentation of finished proof of stamp.

Time required to engrave the plate is 6 weeks from date of order, or approval of design by the Hon Commissioner.

You have no other cost than that of the engraving in a stamp of the size sent us.

Very Resptfly Yrs
Butler & Carpenter

Philada March 28. 1866

C. W. L. F. Morrow Esq

Dear Sir:

Yr favor & a/c 26th inst is at hand.

We acknowledge receipt of the blanketing, and beg you find inclosed dft in yr favor for \$336 in payment thereof.

Please return inclosed a/c receipted.

Very Resptfly
Butler & Carpenter

Philada March 29th 1868

Hon'le E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor herewith to submit the One Cent Proprietary stamp of Messrs R. & G. A. Wright of this city, for which we solicit very respectfully your usual approval.

Very Obtly Yrs
Butler & Carpenter

Philade March 29. 1866

Messrs Byam, Carlton & Co.
Boston. Mass

Gentlemen:

Your favor of the 19th inst is duly at hand.

The method of packing recommended by you is perfectly satisfactory, and your stamps shall be put up as you request.

We hope very soon to receive the paper to which you refer as by the end of this week we will have printed all you have previously forwarded.

The small stamps are all printed and cancelled and would be ready for delivery but for the delay we have experienced in getting the machine for cutting. It should have been here ere now; but we learn that an accident happened to the machinery of the propeller wherein it was shipped compelling the vessel to put back. We are informed today that it will be reshipped and we hope to get it on Saturday (31st inst) or Monday (2nd prox) at the latest. It will take but a little while to get it in operation and we believe we will be ready to meet your orders, by the end of next week. We will telegraph when prepared.

Very Resptfly Yrs
Butler & Carpenter

Philada March 29. 1866

Messrs Montague & Co

Gentlemen:

Yours of the 28th at hand.

We are much disappointed at the non arrival of the machine; but, as it would appear to be the result of causes beyond your own or our control, we must await with due patience its delivery at a later hour.

We hope most earnestly that you got it off today. Every hour is a matter of much importance to us now.

Your dft shall be honored and paid on presentation.

Very Respectfully Yrs
Butler & Carpenter

Philada March 29. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have rec'd a letter from one of the largest match manufacturers (who had a number of private plates engraved by us) inclosing the within stamp label with the following remarks - viz: "I notice that Macklin & Co. are yet using the adhesive stamps to which I called your attention some time ago. From your letter I drew the inference that they would be prevented from using such a coarse think. I think it is easy to counterfeit and call your attention to it again."

We respectfully call your attention to this matter. Under our contract rights whoever prepares such a stamp does it in clear violation of our privileges. We confess that we fail to appreciate the value of a contract, seriously executed and involving heavy responsibility, which, it would appear, can be violated by third parties with perfect impunity. We are solicitous to know whether these infringements cannot be stopped, and if not, why not?

Very Resptfly Yrs
Butler & Carpenter

We, the undersigned, John M. Butler & Jos R. Carpenter trading under the name and style of Butler & Carpenter, Philadelphia, PA, hereby agree to accept or decline on the 20th April, 1868, the propositions made by Henry Loewenberg of New York, with regard to certain patents owned by him for stamps.

John M. Butler
Jos R. Carpenter

Philada March 30 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir;

We have the honor to acknowledge your favor of the 27th inst, rec'd this day, in relation to the Cigar stamps.

There is certainly a very serious misapprehension with regard to this matter, and we will do ourselves the honor to wait upon you personally in the course of a few days in relation to this and other subjects respecting our contract with your Bureau.

Very Resptfly Yrs
Butler & Carpenter

Philada March 30. 1866

Messrs Byam, Carlton & Co

Gentlemen:

Yr favor of the 29th is at hand.

We wrote you yesterday (29th inst) in relation to your stamps which we trust will be satisfactory.

What do you mean by the small size? You speak of the two large sizes and a small stamp. The only stamps we have had instructions to prepare for you are those the models of which were submitted and approved, and which have been printed on the paper sent us. We thought that by the small stamp you meant the (double head) one cent stamp.

It is true y^e Mr Carlton spoke of having some time or other a small engraved stamp but we have never had the order to prepare it. Is it possible there has been an impression upon your minds that this order has been given?

If our cutting machine arrives in time we will be able to deliver the (2 heads) one cent stamps by the end of next week * depend on that. Govern yourselves accordingly. You are informed that is is six weeks now.

Very Resptfly Yrs
Butler & Carpenter

*((this word too faded))

Philada April 2nd 1866

Messrs Byam, Carlton & Co

Gentlemen:

Your favor of the 31st rec'd this day.

By our letter of the 30th you will have learned that we have not touched the one cent government sized stamp for the simple reason that we never knew it had been ordered.

We beg that you will at once signify your wishes with regard to this stamp. What design do you wish for a vignette? Shall it be a head or what?

Had we believed such an order to have been given you could have had the stamps by this time. We always considered to a probably thing in the future but by no means decided upon as yet.

We regret exceedingly in our own interest as well as yours that this misapprehension has existed.

The cutter will be delivered at our building this afternoon or tomorrow morning, having arrived today.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 2nd 1866

Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington. D. C.

Sir;

Your favor of the 2nd inst is duly at hand and commands our attention.

The name of the gentleman whom we recommended to Mr Parsons as thoroughly competent and reliable for the duties required is Clement Test.

He would expect a compensation of fourteen hundred dollars (\$1,400) per annum for his services.

We do not see how the Fifth Auditor can with justice exact an oath from Mr Pugh with regard to the precise deliveries of the past month when, as always understood by that gentleman, he has never been required to count the stamps ere delivery; nor, indeed, had he been so directed could he, or any other inexperienced person, have complied with an order issued certainly under a complete misapprehension of the difficulties attendant on the manipulation of stamps. The instructions from your Bureau from the incumbancy of Governor Boutwell, the first commissioner, have always been understood as requiring us to deliver the pkge put up and sealed into the hands of the stamp agent, subjecting them to no after count and throwing the responsibility of their accuracy upon us. It was deemed unwise by the Bureau to subject the stamps to the handling of more persons than could be possibly avoided; and as our interest in the perfect accuracy of the counting was certainly greater than that of any other person, or mere salaried officer of the government, we have been looked to solely as its guarantors. We do not pretend to say, however, that we are not well content to be thus absolved from a responsibility which has weighed heavily on our minds; but we ask that the new system be allowed time for inauguration making thereby the settlement of our future a/cs dependent thereon.

It appears to us certainly arbitrary, not to say highly unjust, that our a/c for March last, when duly vouched for and attested as far as we are called upon to do, should be refused payment, in direct contravention of a stipulation with your Bureau, until a government agent swear to the accuracy of its particular items, into which he has not previously been instructed to examine personally, and which he cannot, therefore, verify under so solemn an assertion as an oath.

Surely the Fifth Auditor, in view of these facts, will not insist on a course which strictly adhered to will deprive us of receiving a penny of our just a/c for March in all time hereafter; for, if Mr Pugh cannot now swear to those deliveries when can he do so, all the pkges having passed beyond his control?

Very Resptfly Yrs
 Butler & Carpenter

Philada. April 3rd 1866

Alex Ostrander Esq

Dear Sir:

Yrs of the 2nd at hand. The dates & numbers of the patents are as follows:

42.267	5th April	1864
53.081	6th Moh	1866

We inclose six sheets as requested.
In much haste

Very Resptly
Butler & Carpenter

Philada April 3. 1866

John Bull Esq

Dear Sir:

Herein is the proof of yr finished of yr one cent stamp.*

You can order now of the 4 ct and in a few days of the
1ct herewith.

Very Resptfly
Butler & Carpenter

*((This sentence as written!))

Philada April 3. 1866

P. Eichele & Co
St Louis. Mo

Gentlemen:

Your favor of the 30th ult is duly rec'd.

We will get up a stamp as you describe as soon as possible. The price for the stamp will be \$350.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 3. 1866

Messrs Montague & Co

Gentlemen:

Yr dft has been presented and paid.

We regret that you did not pack the machine as we desired. In consequence of this neglect the machine has been delivered to us broken (one of the supports (iron) of the table being fractured, indeed broken entirely off. We suffer consequently much from the delay, not to say cost of the repair.

Very Respectfly Yrs
Butler & Carpenter

Philada. April 9. 1866

Messrs Allen & Power

Gentlemen:

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

We will at once prepare such a stamp as you indicate. The Government will doubtless accept the design proposed. The models submitted by us are made up from our knowledge of the rules of the Bureau and are therefore in conformity to them.

You shall be duly informed of the time when your plate will be ready to furnish impressions.

Very Resptfly Yrs
Butler & Carpenter

Philada April 9. 1866

H. Hulman & Co
Terre Haute. Ind.

Gentlemen:

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

Our regular price for engraving a stamp plate is
three hundred and fifty dollars (\$350).

The time necessary to prepare such a plate will be
about six weeks from date of reception of order. We inclose
herewith circular of the Government in relation to private
stamps.

We require payment of the plate on presentation of
a proof impression.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 9. 1866

C. H. Ebbert & Co
Memphis. Tenn

Gentlemen:

Your favor recently sent to the Department of Internal Revenue has been forwarded to us for consideration and reply.

Our price for engraving a stamp plate is three hundred and fifty dollars (\$350). Time necessary for its preparation would be from six to eight weeks from date of reception of order. We inclose printed Circular of the Department in relation to private stamps.

Very Resptfly Yrs
Butler & Carpenter*

*((Signature not transferred to copy))

Philada April 9. 1866

Messrs Byam, Carlton & Co.

Gentlemen:

Your favor of the 7th inst is at hand.

We will comply with your instructions in regard to the ration of delivery of yr stamps upon receipt of the Government order.

The cutting machine arrived, as we duly informed you, but, to our great chagrin and disappointment was broken in transit from New York. Hence a further delay, but we are now having it operated and as all the stamps are ready for cutting we hope in a few days to have the whole amount, say, four weeks of the former stamps, viz No 2.

In the meanwhile, we await the arrival of the paper to recommence the printing. We think it is en route. Your small box stamp will be prepared as rapidly as possible.

Very Resptfly Yrs
Butler & Carpenter

Philada April 10. 1866

Alfred Kennedy. M. D.
Presd Pol. Col.
West Penn Square & Market St.

Dear Sir:

Herewith we have the honor to hand you specimens of Internal Revenue Stamps, cancelled by fluid writing and printer's ink. It has been represented to us by a gentleman (who has obtained a patent for the object) that these cancellations cannot be removed without destroying the stamps and thus preventing their reuse.

We are desirous of proving the accuracy of his statement are recommending the adoption of the patent's use by the Government; and we would be much indebted to you if you will test these samples as thoroughly as possible. It is proper to say to you that the paper is prepared with oxalic acid & prussiate of potash with perhaps other acids or alkalines, as far as we know. It would appear that oxalic acid and benzine successfully used to remove fluid writing and printing ink encounter difficulties with this paper.

Our Mr John M. Butler has suggested this application for your valuable services; and we have only to add that we will be very happy to make such compensation therefor as you demand. The earlier we have your opinion the better for our interests.

Very Resptfly Yrs
Butler & Cappenter
Gov't Stamp Engravers & Printers

Philada. April 11th 1866

Hon H. McCulloch
 Secretary of the Treasury
 Washington. D. C.

Sir:

We learn that our Indemnity Claim for losses sustained in our Contract with the Internal Revenue Bureau up to Sept 30. 1863, amended in accordance with the original intentions of the bill, has passed both Houses of Congress and received the approval of the President. We solicit therefor most earnestly a prompt settlement of the matter and the payment of the sum involved, viz \$20,000.

We submit in explanation of this subject as succinct a statement as possible. In 1863 we foresaw our inevitable loss at the expiration of the Contract year and applied for Indemnity to Gov'r Boutwell, then Commissioner of Internal Revenue. It was arranged that we should receive \$20,000. Gov Boutwell recommended the claim which was also endorsed by the Hon's Sec'y Chase. A bill was prepared, approved by the Committee of Ways and Means and unanimously passed by both Houses of Congress, receiving the signature of the President.

Upon subsequent examination the bill was found to have been accidentally unfortunately worded whereby its object to secure us the full amount of the claim was defeated. Sec'y Chase was satisfied upon reflection that he could not judicially pay us the \$20,000 upon the wording of the section. He so advised us; and, at the same time kindly offered to recommend to Congress the passage of an Amendment to the original act whereby all ambiguity of meaning would be removed and he enabled to pay us the money. We have the honor to submit a copy of his letter to us (marked A) on this occasion.

In the meanwhile, sensible that we would be utterly ruined by continuing the contract at the original rate, Commissioner Lewis, with the approval of Sec'y Chase, increased the compensation to thirty three cents per thousand stamps to enable us to carry on the business with justice to ourselves as well as the Government.

In the following Session of Congress, upon application to the Hon Sec'y S. P. Chase for a renewal of our amended claim we received from him a communication bearing date June 17. 1864 - a copy of which (marked "B") and accompanying resolution (marked "C") is respectfully inclosed.

The amended bill was accordingly introduced. Thus highly endorsed by the Head of the Treasury Department, supported by the Commissioner of Internal Revenue and every officer of the Bureau acquainted with its merits, it was incorporated in the Appropriation Act which was not, unfortunately, reached during the session. It accordingly ~~went~~ over to the last session, was passed by both Houses when the whole Act was, at the last moment, lost through the action of the Hon Mr Davis of Baltimore who defeated it by attempting to annex thereto a section respecting arbitrary arrests.

The claim has consequently been brought up during the present Session in the Deficiency Appropriation Bill; has again been approved by the Committee on Appropriations, passed by both Houses and received the signature of the President.

Thus, Sir, after an unavoidable delay of three years we are enabled to ask for the final payment of our claim. In support thereof we state respectfully that it has been endorsed by your honored predecessors in office, approved and seconded by every Commissioner of Internal Revenue, recommended by every Congressional Committee to whom it has been referred, and has thrice passed both Houses of Congress. We submit that it would be difficult to find a claim more justly made and more powerfully supported.

In the earnest hope you will permit no further delay to debar our receipt of the amount claimed, we have the honor to remain

Very Resptfly Yr Obt Servts
Butler & Carpenter

COPY "A"

TREASURY DEPARTMENT

July 13, 1864

Gentlemen:

I have carefully considered your claim under the 9th section of the Civil Appropriation Act of March 3, 1863. I am fully satisfied that the term "engraving of special dies" as used in the act was intended to cover the cost to you of producing the plates from which the stamps are printed. In other words, the whole cost of the engraving which precedes printing. I am equally well satisfied that the words do not cover the value of the plates commercially speaking. The object of Congress was to indemnify you by allowing you 30 per cent on what you had expended in producing the plates ready for use in printing; not what you had expended in creating the establishment in which the plates were produced, nor what the cost of the plates might have been to the Government, ordered from other makers.

Taking this view of the law, I see no reason to believe that the cost of producing the plates exceeded \$125.00 per plate. Thirty per cent of that cost for 106 plates is \$3.975 to which you are entitled under the law.

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 amt of printing you were authorised 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.

Very Respectfully Yrs

Signed

S. P. Chase
Secretary of the Treasury

Over

Messrs Butler & Carpenter Engravers
Philadelphia.

Over

Treasury Department
January 21. 1864

Gentlemen:

Impressed with the general equity of your claim, and being very willing that any error in my decision should be corrected, I concluded to retain this letter while I referred the question of the construction of the Act, in view of the circumstances attending its enactment, to the Solicitor. His answer leaves me no ground for any change of my conclusion, and I am therefore constrained to let it stand.

Resptfly
Signed S. P. Chase
Secretary of the Treasury

Butler & Carpenter
Philadelphia

((This was evidently written on the back of the letter copied on
V - 399))

COPY "B"

TREASURY DEPARTMENT

June 17. 1864

Gentlemen:

Yours of the 16th inst is just received. On the 17th of last month I addressed a note to the Chairman of the Committee of Ways and Means of which I inclose a copy. A section has been reported as part of one of the Appropriation bills providing for the indemnity to you recommended by me. I have no doubt that it will receive the favorable action of Congress.

Yours Resptfly
Signed

S. P. Chase
Secretary of the Treasury

Messrs Butler & Carpenter
Philadelphia, Penna.

COPY "C"

TREASURY DEPARTMENT

May 17. 1864

Sir:

By the 9th Section of the Appropriation Act, approved March 3. 1863, the Secretary of the Treasury was authorized to pay to Butler & Carpenter, Contractors for engraving and furnishing 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 so 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 to indemnify to Messrs Butler & Carpenter for actual losses sustained in fulfilling their contract.

The fidelity and promptness with which they have met their engagements, and the conviction that without the 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 for indemnity.

Very Resptfly
Signed

S. P. Chase
Secretary of the Treasury

Hon T. Stevens
Ch. C. W & M
H. of Repres'e

Philada April 11. 1866

J. McIlhone Esq

Dear Sir:

Your favor of the 9th is at hand. We are glad to learn by yesterday' afternoon's paper, that the President has approved the bill.

We have this day addressed our papers to Secy McCulloch on the subject and will be in Washington in a few days. You shall of course be informed of our presence there.

We are sanguine that we shall get the money; not, indeed, with such clear and circumstantial official evidence before the Secy do we see how any further delay need be apprehended. Still official business is always full of embarrassments.

We trust earnestly in your behalf as well as our own that no difficulty may now arise; and we thank you for the aid in the Department. Everything helps in a matter of this kind.

Very Truly Yrs
Butler & Carpenter

Philada April 11. 1866

Messrs Montague & Co.

Gentlemen:

We beg you to send us the extra knife as soon as possible.

The present knife in use appears to have but little strength or ~~edge~~ and we have to sharpen it continually. We presume the steel has not been effectually perfected in the fire.

By your earliest attention to the above request you will much oblige

Yrs Resptfly
Butler & Carpenter

Inter. Rev. Stamps Delivered
by Messrs Butler & Carpenter
March, 1866

	1 Ct	14.430
	2 "	11.398.835
	3 #	14.295
	4 "	21.011
	5 "	2.189.086
	6 "	7.900
	10 "	488.786
	15 "	31.316
	20 "	61.575
	25 "	441.270
	30 "	23.723
	40 "	17.531
	50 "	384.941
	60 "	8.279
	70 "	9.682
	\$1	170.311
	\$1.30	714
	\$1.50	15.329
	\$1.60	416
	\$1.90	915
	\$2	39.098
	\$2.50	14.852
	\$3.	14.446
	\$3.50	2.146
	\$5	15.726
	\$10	4.200
	\$15	221
	\$20	669
	\$25	322
	\$50	319
	\$200	129
Prop'y	1 Ct	11.241.295
"	2 "	2.074.981
"	3 "	1.020.136
"	4 "	998.447
"	5 "	65.571
"	6 "	70.186
"	8 "	12.000
"	10 "	30.470
	Total	30.905.464

Philada. April 12. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith our a/cs in original and duplicate for stamp deliveries during the month of March 1866.

We inclose also statements of deliveries and balance on hand in detail; and also Statement of balance on hand March 1. 1866, amt manufactured during month; amount delivered during the month, amt balances on hand March 31. 1866; to which statement is annexed our affidavit.

Trusting all may be found regular and in accordance with the rules of the Bureau, we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. March 31. 1866

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

For the following stamps delivered to Isaac Pugh Esq, Stamp
 Agent, during the month of March. 1866

viz:
 30,905,464 stamps @ 25¢ \$7,726.36

Rec'd Payment
 Butler & Carpenter

Philada. March 31. 1866

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

For the following stamps delivered to Isaac Pugh Esq, Stamp
 Agent, during the month of March. 1866

viz:
 30,905,464 stamps @ 25¢ \$7,726.36

Rec'd Payment
 Butler & Carpenter

Philada. April 14. 1866

Messrs Byam, Carlton & Co

Gentlemen:

A most unexpected and vexatious piece of carelessness on part of some of our employes has delayed our deliveries on your order. About 150,000 of your stamps had been cut & put up in (supposed) bundles of 500 each in the cutting room: but when reexamined in the Delivery Department were found to have been mixed - some bundles having more and others less than the requisition 500 - thus while the aggregate was correct the particular bundles varied. Of course, we could not send those stamps, thus disarranged.

We have accordingly prepared others at once and send you today as many as we can; the balance to be sent you in a few days. We are negotiating the purchase of a new cutting machine as we are not satisfied with that just obtained. The labor and accuracy of the cutting are very great; and we trust the new machine will remedy some of our delays.

The model of yr small one cent stamp is very pretty, we think, and the stamp is being prepared as rapidly as possible.

Very Respectfully Yrs
Butler & Carpenter

We have not yet heard of the new paper. Remember it takes time to print yr stamp. And yr present stock won't *

*((rest of letter too faded))

Philada April 18. 1866

Messrs Byam Carlton & Co

Gentlemen:

Yr favor of the 14th at hand.

How shall we cancel the stamped paper to which you refer as having been shipped to us on the 14th? We suppose that 80 reams had better be cancelled May and 120 June. We have on hand, say 1.370.000 stamps (small) after the full order now due is completed. These will last you until probably end of first or second week of May. Then 80 reams or 1.536.000 stamps will be enough for the balance of the month - and 120 reams will answer for June.

Advise us on this point, though we presume it is not a matter of much importance to the Government as the stamps are cancelled.

We send you today 200.000 stamps of the (double head) 1 ct making 340.000 in all of this denomination on the order of 550.000. The balance we hope to send you tomorrow.

Hereafter, we trust to have yr orders ready for immediate delivery.

Very Resptfly Yrs
Butler & Carpenter

Philada April 18. 1866

Messrs Root, Anthony & Co.

Gentlemen:

Yr favor of the 13th at hand.

We will print 2¢ revenue stamps from steel at three cents pr sheet printing six stamps to the sheet or four cents ~~for~~ for the double sheet of twelve stamps. Thus a check book of 100 subjects (six checks to each sheet) would cost two dollars extra for printing the ~~stamps~~ stamps thereon.

The stamp as far as we ~~learn~~ learn is to be the regular 2 ct government stamp. We inclose a proof.

Printing for other documents will be in accordance with the above rates.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 18. 1866

Messrs Byam, Carlton & Co

Gentlemen:

Yrs of the 16th at hand.

We note your remarks and will hereafter follow them. We send in larger pkges than 5,000 because our P. Office authorities permit just such pkges to go through the mail. We will put in pkges of 500 stamps - five of these pkges, put together with strong paper, mullage and twine.

The edges width to which you refer is the outside edge of the sheets * * have supposed by the " * a slight * * of width would not be objectionable. This shall be remedied as far as possible.

We will have the packages stamped * * & * * as so requested.

We ask a little time to get things in shane. Of course with every variety there are defects which practice alone will remedy.

Very Resptfly Yrs
Butler & Carpenter

J. J. McElhone Esq
House of Representatives
Washington D. C.

Have been detained by sickness will come as soon as possible.

Butler & Carpenter
242 Chestnut St.

April 18. 1866

Philada. April 18. 1866

J. J. McElhone Esq

Dear Sir;

We telegraphed today our inability to be in Washington.

We had hoped to get there yesterday, but our Mr Carpenter has been confined for a day or two to the house by sickness and it is not prudent yet for him to travel in such untoward weather; while Mr Butler has too much anxiety about the condition of a son who lies ill with a fever (threatening typhoid) to permit him to leave home. Thus it may be a few days ere we can appear on the field.

We regret the delay for these as well as other important reasons, which render us desirous of being in Washington at as early a day as possible.

In the meanwhile, the Sec'y has had the facts laid before him and we have no reason to apprehend opposition on his part.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 18. 1866

H. Loewenberg Esq

Dear Sir:

We have not as yet rec'd any of the new paper which we sent you some time ago for experiment. When will you send it to us.

We find that we must have a few days extension of the time agreed upon for us to decide upon this acceptance of yr patents. We have been progressing in the matter but are not yet satisfied of success.

Can you grant us a week or ten days extension? We presume this will not make much difference to you while to us it may be of much importance. Please answer immediately. We may as well add frankly that we cannot decide to accept by the 20th, situated as we are mpw. More time is absolutely necessary for us in the matter.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 19. 1866

Messrs Wilson & Peter
Louisville. Ky

Gentlemen:

In accordance with instructions rec'd Dec 8. 1865 from Philip Speed Esq of your city we draw upon you three days sight for six hundred & fifty dollars (\$650) being amt due us from John Bull M. D. of yr city for engraving two Revenue stamp plates.

We advise Dr Bull today.

Hoping you will duly honor our dft we have the honor to
be

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. April 19. 1866

John Bull M. D.
Louisville. Ky

Dear Sir:

Both of yr plates having been finished, and awaiting order for stamps therefrom, we have, in accordance with the instructions contained Dec 8. 1865 in a letter from Philip Speed, in relation to your plates, drawn this day (3 days sight) on Messrs Wilson & Peter, Louisville, Ky, for amt of our engraving bill viz \$650.

We trust thus you will duly authorize the payt of our dft by Messrs W & P.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 21. 1868

F. H. Warren Esq
Rock Island. Ill.

Dear Sir:

Our charge for engraving a private steel revenue stamp plate is three hundred and fifty dollars (\$350). Time necessary for the finishing of the plate will be about six weeks from date of receipt of order.

You will have the kindness to designate what design you may wish for the centre picture or vignette.

We engrave, print and furnish the stamps to the Government which forwards them to the various parties ordering from public or private dies.

Your bonds must be deposited with the Commissioner we believe. You are allowed 10% commission on private stamp orders in excess of \$500. The credit on securities & bond is "not exceeding sixty Days". The security is such as the Commissioner Hon E. A. Rollins, "may judge necessary to secure payment therefor to the Treasurer of the United States within the time prescribed for such payment."

You must therefor address Hon'e E. A. Rollins, Comm'r Internal Revenue on this subject.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 21. 1866

W. H. Douris Esc
Seneca Falls. N.Y.

Dear Sir:

Your favor of the 19th inst is at hand.

Our charge for engraving a revenue stamp plate is \$350.00. Time required is about six weeks from date of order's receipt.

Extra cost of ptg for a stamp of Brown's (Troches) size is 6 13/37 pr M
" " " perforating " " " " 3d " "

Stamps of Government size of similar denominations have no extra charge.

You will please state what you desire as a model or the general character of the stamp.

Very Resptfly Yrs
Butler & Carpenter

Philada. April 21. 1866

Messrs Byam, Carlton & Co

Gentlemen:

Yr favor of the 18th at hand.

We send you about a third of yr order (660.000 No 2) which shall be forwarded daily until completed.

You were mistaken about sending us the last shipment of paper. Enquiry reveals the fact that the Norman sails only today for this port.

If you do not approve our suggestions respecting the cancellation of the new ptg please advise us. Unfortunately the forty reams of No 1 are printed. We think the impressions too full somewhat which makes the head too dark; and will endeavor to correct it hereafter. The pkges sent you today will be marked "No 2" to designate their contents.

Very Resptfly Yrs
Butler & Carpenter

In accordance with instructions contained in the endorsement of papers relating to the Indemnity Claim of Butler & Carpenter, Philadelphia, referred to the Internal Revenue Office April 13th 1866, it is submitted as follows: viz; With respect to the demand for "a Certified copy of the contract between Butler & Carpenter & the Commission of Internal Revenue" up to Sept 30. 1863.

Proposals for Internal Revenue Stamps were issued in the summer of 1862 - Butler & Carpenter put in a bid dated August 4th 1862 which was accepted by the Hon'ble Geo. S. Boutwell, Commissioner, in a communication addressed August 8th 1862 to said B & C. Herewith are annexed copies of the letter of Governor Boutwell and the accepted bid of Butler & Carpenter marked respectively "A" and "B". No other contract or paper was drawn up between the contracting parties. With regard to the request for a "Statement of the additional services or work rendered, or proper and necessary expenses required of, and incurred by B & C with the United States which were not contemplated and provided for by both parties at the time of making said contract", the following statement is submitted. viz;

It was estimated by Commissioner Boutwell that there would be a consumption of Six hundred millions stamps from date of issue, say Oct 1862 to end of fiscal year, June 30. 1863, or in nine months. It was urged upon the contractors as was their duty also to make every preparation to meet and supply this contemplated demand. In addition to written exhortations from the Bureau, Wm H. Kemble Esq, Stamp Agent was pressing in his insistence upon the contractors while C. H. Parsons Esq was especially detailed from the Bureau to visit the manufactory of Butler & Carpenter and urge forward the preparation and delivery of stamps. Weekly statements were required of the amount of printing to assure the Government of the unflagging efforts of the contractors to meet the wishes of the Bureau.

Commissioner Boutwell in his printed report dated * in corroboration of the above calculation, estimates the consumption at * . A copy of the abstract of his report is herewith submitted marked "C".

Had Butler & Carpenter failed to make due preparation to meet the demand as shown by these official estimates the Government might have been subjected to great loss, the public to great inconvenience and themselves to the just imputation and charge of having neglected to comply with the proper expectations and rights of the Bureau. The demand for stamps was, however, unexpectedly small. Instead of six hundred millions by June 30. 1863, Butler & Carpenter were called upon only for 83,581,843 stamps or less than one seventh of the estimates. Instead of having to fill orders for 800,000,000 stamps by Sept 30. 1863, date of the expiration of their contract year, as would have been the case had the calculations of the Revenue Bureau proven correct, the demand was only 107,730,931 stamps.

This tremendous discrepancy between the estimates (based as they were on what was believed to be reliable data of the business of the country, and the realized facts, is claimed by the contractors to have subjected their business to a ruinous loss.

3 In reply to the request to "procure from Butler & Carpenter a full and complete statement of the items of their entire claim for indemnity from the United States etc", they submit the following a/cs, as ascertained from their books and a/cs Sept 30. 1863. viz:

Debit a/cs against Butler & Carpenter	
Interest	1,380.78
Stamp a/c	26,478.34
Envelope	3,217.14
Perforation	2,027.58
Expense	6,753.31
	\$39,857.15

*((these spaces evidently left blank by writer))

Butler & Carpenter claim the loss in their business to have been derived solely and exclusively in their contract with the Internal Revenue Bureau, as they had not then, nor have they since had any other business than the manufacture and delivery of Revenue Stamps.

4 With regard to obtaining of a "release of said entire claim to the United States upon the payt to Butler & Carpenter, by the United States of \$20,000", they the said Butler & Carpenter submit the release herewith annexed marked "D", professing their willingness also under the conditions of payment therein stated, to execute any other form of release, should this prove insufficient, which the Government may justly demand.

"A"

COPY

Treasury Department
Office of Internal Revenue
Washington, D. C. August 8th/62

Sir:

I have the honor to inform you that the Secretary of the Treasury has accepted proposition numbered Six, of your bid, under date of the 4th instant, for furnishing revenue stamps to the Department in accordance with published proposals, and written specifications furnished.

The contract will be binding upon both parties for the term of one year from the first of October next, with the right on the part of the Government to continue it for the additional period of two years, upon the same terms.

Yr Obt Servt
signed Geo S. Boutwell
Commissioner

Messrs John M. Butler
George (viz) R. Carpenter
Philadelphia, Pa.

This exhibit "A" goes with letter unaddressed found on pages V - 420,421,422

"D"

We, the undersigned hereby agree that upon the payment to us by the United States of the sum of Twenty thousand dollars (\$20,000) we will and do release and surrender our entire claim for indemnity for losses sustained in our contract with the Internal Revenue Bureau, during the year terminating Sept 30, 1863, and we will and do accept such payment of (\$20,000) twenty thousand dollars as full and perfect settlement of said claim for indemnity.

This exhibit "D" goes with letter unaddressed found on pages V - 420,421,422

COPY

Willards Hotel. Washington D.C.
April 28. 1866

H. Loewenberg Esq
No. 1 Park Place. New York

Dear Sir:

Upon trying the subject of the cancellation of stamps before the Commof Int Rev in relation to the success of the project and an extension of our contract based thereon, he answered that he was not disposed to entertain any proposition at the mt. On the expiration of our contract he might fevorably entertain it, provided it were a valuable improvement and particularly as with the guarantees of fulfilment of obligations on our part as ~~in~~ the past.

The Comm will not evidently consider the matter at all now. He anticipates changes ere long throughout the country which may materially modify the stamp business as now conducted; and * * he will not commit the Bureau to a policy now which may perchance come up * * some months hereafter for adjudication.

It remains for you to decide whether it is in your interest to leave the control of this subject in our hands until after the expiration of the contract. We believe that we have a better chance to introduce the matter eventually to a favorable consideration and adoption (if its merits warrant it) than any other new and inexperienced party; but we are also well satisfied that it is ~~useless~~ to press definite action therein now by the Bureau. We will be pleased to hear further from you on the subject, but notify you at once of our ~~g~~ failure to secure its adoption now, be it a success or not.

Very Resp
B & C

*((Butler's handwriting unreadable!!))
((This is an original evidently sent from Washington to Phila. for file))

Philada. May 7. 1866

Messrs Bowen Bros.
Chicago. Ill

Gentlemen:

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

It was necessary to have a further understanding with the Commissioner of Internal Revenue in relation to imprinting the stamps on document paper etc, and we have been consequently delayed in our acknowledgment of yr letter.

The matter having been definitely arranged, we are prepared to state our terms etc.

We charge two cents pr sheet (5 to the sheet) for imprinting the stamp thereon, and one half cent for each single impression of a stamp; thus it would cost you for imprinting the stamp on the papers you desire as follows:

viz:			
5.000	Receipts	5 to sheet	\$20
5.000	Checks	"	20
5.000	Acknowg.	1 to sheet	25
			\$65

The Receipts & checks can be prepared in ten days from date of receipt of paper; the acknowledgments in about the same time.

You forward the blank papers direct to us. We will advise you of their preparation when you will remit to the Comm'r Int Revenue the amt of yr order.

Very Resptfly Yrs
Butler & Carpenter

Philada May 7. 1866

Jas L. Anthony
Secretary
New York Disinfecting Co.

Sir:

Yr favor of the 30th ult is at hand.

Our charge for engraving an Internal Revenue Stamp Plate is three hundred and fifty dollars.

We suggest that you have a vignette as a protection and to add to the beauty of the design.

Be kind enough to state more specifically the size of the stamp as the extra cost of printing & paper will depend thereon as you will observe by inclosed circular of the Revenue Bureau.

It will require about six weeks(perhaps less)to engrave the plate.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 7. 1866

J. E. Andrews Esq
No 335 Grant St.
New York

Dear Sir;

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

We have no memory of the former communication to which you refer.

Our charge for engraving a Revenue Stamp Plate is three hundred and fifty dollars. If the stamp be of the same size as the Government stamp of that denomination there is no extra charge for paper, printing etc.

It will require about six weeks to engrave yr plate. We would be pleased to learn your views more in full. A vignette is necessary: would you have yr portrait engraved?

Very Resptfly Yrs.
Butler & Carpenter

Philada. May 7. 1866

Messrs Maxwell & Co.

Gentlemen;

Your favor of the 24th ult is at hand.

Unavoidable absence has delayed our reply.

We have the honor to state that we do not engrave the instruments to which you refer; We simply engrave and print the appropriate stamp thereon from steel.

We suggest that you apply to the American Bank Note Co of this city for your drafts and they will furnish you with any variety of models for selection. We can then imprint on the 6000 impressions the requisite stamps and forward you the completed instrument.

Our charge for printing stamps on papers etc. is two cents per sheet of six to the sheet.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 7. 1866

Theo Crommelin Esq
27 Nassau St.
New York

Sir:

Your favor of the 28th ult is duly at hand. Absence from the city has unavoidably delayed our acknowledgment of its receipt.

We beg to say that we have no interest in stamps save as manufacturers under the supervision of the Internal Revenue Bureau; hence we have neither the power nor inclination to enter into any negotiation of the character you suggest.

If the Commissioner decline exchanging the stamps we know of no other course for you to pursue than to endeavour to make an exchange with some other stamp dealer in your city or elsewhere who may have a surplus of the stamps you desire and a deficiency of what you have on hand.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 7. 1866

Alex Ostrander Esq

Dear Sir;

Your favor of the 1st inst is duly rec'd. Unavoidable absence from business has delayed our reply.

Permit us to correct one or two misapprehensions of our communication of the 28th ult from Washington. We did not ask for a refusal to purchase Mr. Lowwenberg's Patents until the expiration of our present contract; we simply stated that "it remains for you (Mr L) to decide whether it is in your (Mr L's) interest to leave the control of this subject in our hands until after the expiration of the contract."

Nor did we mean to convey the idea that we would be able, ultimately, "to obtain a contract with the Government, based upon his (Mr L's) patents." On the contrary we hope to obtain our contract entirely independent of any consideration of these patents. The Commissioner simply stated that he might favorably entertain introduction of the patents provided they were really valuable, and presented by us with the guarantees of fulfillment of obligation, on our part as in the past. We are not of the impression that the possession of these patents would materially strengthen our representations for a new contract; and most certainly not unless we can vouch for their merit and give the Government every guarantee thereon. This we are not unfortunately able now to do, for, since our interview with the Commissioner, we have received an unfavorable report from the gentleman whom we had employed to test the value of the patents' claims. Under these circumstances we could not guarantee the indelibility of the cancellation, and without this the thing is of no value whatever.

We regret the result of this business as we were favorably impressed with the statements made by Mr. Loewenberg; and had hoped to make it mutually advantageous. We are met however by two insuperable difficulties viz: In the opinion of our analytic chemist it is not a success, and the Commissioner refuses to entertain it now at all (even were it a success) and considers it of minor importance in the future.

Under the circumstances we do not think it to our interest to make any proposition looking to a purchase of the patents.

We have therefor the honor to forward you today pr Express the letters Patent, left in our charge by Mr Lowwenberg.

Very Respectfully Yrs
Butler & Carpenter

Philada. May 8. 1865

James Eaton Esq

Dear Sir:

Yrs of the 7th at hand.

You can have yr stamps printed, in black like the specimens of D. M. Richardson's 1 ct stamp inclosed us. What amt shall we prepare for, say, three months supply?

Very Resptfly
Butler & Carpenter

Philada. May 8. 1866

Demas Barnes & Co

Gentlemen:

Your favor of the 7th is at hand and contents noted.

In view of the fact that you have had several plates engraved and that your printing is regular we will engrave the five new plates for One Thousand Dollars.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 8. 1866

Messrs Curtis & Son

Gentlemen:

Yr favor of the 7th at hand.

Your order will be filled at once on presentation. We have to remark that the requisitions do not come as regularly and quickly from Washington as formerly owing doubtless to new regulations of the Treasury. Thus we have had no requisitions from Saturday until today when several came together.

We mention this that you may not ascribe to us a delay for which we are not censurable and which, perhaps, cannot be avoided in Washington.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 8. 1866

W. S. Huntington Esq
Cashier

Dear Sir:

Your favor of the 7th at hand and contents noted.

No special revenue stamps for general purposes have been authorized by the Revenue Bureau; but it is proposed that a general two cent stamp be imprinted on checks etc calling for that denomination.

We inclose herewith an impression of the stamp intended to be imprinted on checks etc. We are directed by the Commissioner to print in a light buff or yellow.

Our charge for imprinting your dfts (2 to the sheet) will be two cents per sheet. It will be necessary to prepare a plate specially for the purpose as registering is required: and for the plate we must ask \$20.

Very Respectfly Yrs
Butler & Carpenter

Philada. May 8. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington D. C.

Sir:

Your communication of the 7th inst in regard to alleged deficit of one sheet of stamps in California Order of Oct last, is duly rec'd.

We will at once investigate the subject at your request.

Very Resptfly Yrs
Butler & Carpenter

Philada May 8. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your communication of the 7th inst in relation to the form wherein our a/cs shall be henceforth furnished for the 5th Auditor of the Treasury is duly rec'd.

Our a/c for April shall be presented in the manner indicated.

We are Very Resptfly Yrs
Butler & Carpenter

Philada. May 8. 1866

Messrs Byam, Carlton & Co.

Gentlemen:

Yr recent favors at hand. We regret exceedingly that we have not been able to have stamps on hand to meet your orders; but we beg you to remember that printing, counting, cutting & putting up involves much time; and thus far you have not forwarded us the paper in time to have a balance ready for you.

In filling this last order we have had to take the sheets absolutely from the press to hurry them forward to you. Your orders exceed the possible printing of the paper. We have for weeks had the presses idle waiting for paper and afraid of this very difficulty. We beg you very earnestly that this may be avoided hereafter. It is certainly your interest that no delay should occur in your orders' being filled; but unless we are able to print ahead of your demand this can never be avoided. The accuracy of cutting necessitated demands much care and in fact every operation is of importance.

Be kind enough to give us paper enough ahead and you shall not complain of delay. The present manner of doing business is as awkward and inconvenient for us as it is embarrassing and injurious to you. Let us try mutually to reform altogether.

Very Resptfly Yrs
Butler & Carpenter

Philada

Montague & Co
74 Fulton St.
New York

Do send our knife. This delay is inexcusable.

Butler & Carpenter
242 Chestnut St.

Philada. May 9. 1866

Thomas Robbins Esq
President

Dear Sir:

As we shall have no further use for the small vault originally rented by us in your bank, we beg leave herewith to notify you of release thereof on our part.

Very Resptfly Yrs
Butler & Carpenter

Philade May 9. 1866

Messrs Montague & Co

Gentlemen:

We telegraphed you yesterday again in regard to our extra knife.

We cannot but think ourselves very badly treated in this matter. We have for weeks past urged upon you its preparation and without the least apparent result. We would not have subjected ourselves to the delay and embarrassment we have suffered from the want of the knife for double the price of the entire machine, and as we may be very seriously compromised in our engagements involving the use of the machine we trust you will at once release us from a position so annoying by allowing no further delay in forwarding the knife.

The knife we use has to be sharpened every day and in the meanwhile we have to wait for hours while every moment's work is demanded by our business.

Very Truly Yours
Butler & Carpenter

Philada. May 10. 1866

Messrs Demas Barnes & Co.

Gentlemen:

Yr favor of the 9th at hand.

We will engrave the one cent plate for three hundred and fifty dollars (\$350) our regular price. We charge one hundred and fifty dollars for each additional plate. In other words our price for engraving the three plates 1. 2. & 4th will be six hundred and fifty dollars, which is much less than our regular rates but as you have had plates previously prepared we make the abatement.

We cannot decidedly permit other parties to do our business for us as you suggest.

Very Resptfly Yrs
Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, APRIL 1866GENERAL

DENOMINATIONS	NUMBER OF STAMPS				
	'ON HAND' 'APR 1st	'MANUFACTURED' 'DURING APRIL'	'TOTALS	'DELIVERED' 'DURING APR	'ON HAND' 'MAY 1st
1/2	12,158,676	-----	12,158,676	38,662	12,119,014
2	17,548,681	14,983,500	32,532,181	11,929,769	20,602,412
3	40,494	170,000	210,494	25,266	185,228
4	26,122	-----	26,122	11,390	14,732
5	331,272	3,276,750	3,608,022	1,803,650	1,404,372
6	21,834	170,000	191,834	14,310	177,514
10	9,099,725	-----	9,099,725	460,961	8,638,764
15	3,721,019	-----	3,721,019	25,135	3,695,884
20	3,321,719	-----	3,321,719	53,506	3,268,213
25	724,575	489,600	1,214,175	382,237	831,938
30	1,618,522	-----	1,618,522	30,312	1,588,210
40	1,778,553	-----	1,778,553	12,219	1,766,334
50	97,750	824,670	922,420	489,000	433,420
60	383,029	-----	383,029	5,011	378,018
70	89,111	-----	89,111	12,880	76,231
1.00	474,286	-----	474,286	173,378	300,908
1.30	51,067	-----	51,067	855	50,212
1.50	1,001,380	-----	1,001,380	11,624	989,756
1.60	110,504	-----	110,504	504	110,000
1.90	97,470	-----	97,470	797	96,673
2.00	201,983	-----	201,983	39,878	162,105
2.50	404,284	-----	404,284	11,536	392,748
3.00	24,705	-----	24,705	13,379	11,326
3.50	183,307	-----	183,307	1,709	181,598
5.00	310,406	-----	310,406	12,790	297,616
10.00	466,572	-----	466,572	2,654	463,918
15.00	756	-----	756	261	495
20.00	2,490	-----	2,490	581	1,909
25.00	2,169	-----	2,169	206	1,963
50.00	596	1,080	1,676	325	1,351
200.00	88	-----	88	49	39
TOTALS	54,343,990	19,915,430	74,259,420	15,565,834	58,693,586

PROPRIETARY

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND ' APR 1st	' MANUFACTURED ' DURING APRIL '	TOTALS	' DELIVERED ' DURING APR '	ON HAND ' MAY 1st
1¢	37,294,338	8,893,750	43,988,088	5,733,962	38,254,126
2	13,660,131	3,528,000	17,188,131	5,536,239	11,651,892
3	2,979,944	1,011,500	3,991,444	2,335,269	1,656,175
4	2,861,197	178,500	3,039,697	2,262,470	777,227
5	156,265	340,000	496,265	22,510	473,755
10	712,912	-----	712,912	5,444	707,468
TOTAL	57,664,787	11,751,750	69,416,537	15,895,894	53,520,643

PRIVATE

1¢	43,992,775	14,128,250	58,121,025	9,304,008	48,817,017
2	2,971,129	604,950	3,576,079	563,666	3,012,413
3	3,964,536	289,400	4,253,936	570,032	3,683,904
4	1,463,561	716,600	2,180,161	398,667	1,781,494
5	1,392,940	-----	1,392,940	16,780	1,376,160
6	305,138	88,000	393,138	9,166	383,972
8	25,422	72,800	98,222	18,562	79,660
10	190,740	-----	190,740	12,600	178,140
TOTAL	54,308,241	15,900,000	70,208,241	10,893,481	59,312,760

RECAPITULATION

GENERAL	54,343,990	19,915,430	74,259,420	15,565,834	58,693,586
PROPRIETARY					
ARY	57,664,787	11,751,750	69,416,537	15,895,894	53,520,643
PRIVATE	54,306,241	15,900,000	70,206,241	10,893,481	59,312,760
TOTAL	166,315,018	47,567,180	213,882,198	42,355,209	171,526,989

Philada May 10. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

In reply to your communication of the 2nd inst we have the honor to say that we have investigated the subject therein treated and report as follows, viz:

The requisition for California wherein was the pkge of 50¢ stamps in question was rec'd on this Date Dec 28, 1864, very nearly eighteen months ago. In that requisition was an order for One thousand sheets only of 50¢ stamps and to the best of our knowledge and belief one thousand sheets were delivered.

We have to remark that the count of an even hundred or thousand from the paper-markers affords less opportunity for mistakes than where odd numbers are called for; and we state also that we have never found a surplus sheet since then in the very many numerous deliveries of this denomination. Nor have we had any intimation from any party of a surplus sheet.

Very Resptfly Yrs
Butler & Carpenter

Philada May 10. 1866

C. H. Parsons Esq

Dear Sir:

Our Mr. Butler has been too ill to write to make inquiry concerning our claim's progress; and, as you can well imagine, this writer has been unfit to think much of business. But our anxiety is none the less for a favorable prosecution of the matter; and we hoped when we left Washington all the papers were so arranged as far as your Bureau was concerned as to bring the subject promptly before the Sec'y. Have you any news to report thereon?

Will you be kind enough to send us a copy of the new Excise Bill now ~~being~~ discussed by the House. We noticed a reference in one of our papers to an intended abandonment of the receipt (24). Perhaps this is a newspaper error. If not, it is a serious matter.

Be kind enough to inform us when you write how Mrs Parsons' health progresses.

Very Resptfly Yrs
B & C

Philada. May 10. 1866

Messrs Byam, Carlton & Co.

Gentlemen:

Yr recent telegraph was rec'd and answered.

We will send daily on yr orders until completed as you request. We have to acknowledge receipt today of the 25 reams paper (white) 27 x 41 in to which you refer in yrs of the 2nd inst. We will print about 50,000 as you request and forward as soon as we can on your first order rec'd when they are ready.

We beg you to draw the attention of your paper maker to the miserably negligent manner in which the paper is put up. It has arrived in a condition totally unfit for printing; it is rumpled, torn, & spoiled on the outsides, and altogether ~~so~~ improperly delivered to us that you must lose many sheets while the trouble of preparing such paper for the presses is doubled.

Yr one cent (small) die has been finished but we are not pleased with the manner in which the heads are presented by the engraver and we have directed a thorough overworking thereof.

Very Respectfully Yrs
Butler & Carpenter

Philada. May 11, 1866

H. & W. Roeber
No 113 52 St. West
New York

Gentlemen:

Your favor of the 9th is at hand today.

There has been no change, nor is any change contemplated in the tax law affecting matches.

The statement you saw in the papers is founded on an entire misapprehension of the correspondent. We were in Washington at the time of the publication referred to and at once sought to ascertain the truth. We were informed by the Chairman of the Revenue Commission that it was a gross error, and that no interference with the present laws affecting matches would be made at all.

Your plate is very nearly done.

Very Respectfully Yrs
Butler & Carpenter

Philada. May 11, 1866

Wm S. Huntington Esq
Cashier

Sir:

Your favor of the 10th is at hand.

You understand correctly our letter of the 8th inst. The stamps are printed from engraved plates.

Very Respectfully
Butler & Carpenter

Philada. May 11, 1866

S. I. McIlhone Esq

Dear Sir:

Your favor of the 10th is at hand. Week before last our Mr Carpenter went to Washington on Tuesday followed on Wednesday by Mr B. We remained until the end of the week.

The papers in relation to our matter demanded by Mr McCulloch were quite voluminous and involved the hunting up and presentation of statements, reports etc as far back as the beginning of 1862. One report in particular, of Gov Boutwell was with the utmost difficulty resurrected in which was a very strong point in our favor. Finally, the various papers were obtained, copied, certified & arranged by the Int. Revenue Bureau on Saturday 28th ult. All that was wanting was the accompanying letter of Comm'r Rollins which it was thought would be finished on Monday 30th ult. Mr B. was obliged to return to Phila on the 28th; and on the 29th (Sunday) Mr C. received the telegram carrying the terrible and unexpected news of the death of his father in New York. He left at once for that city. Under these distressing circumstances, as you may imagine, not much thought was given to business.

We had every reason to believe that all the necessary papers would be handed in to Mr McCulloch on Monday 30th ult or Tuesday 1st inst. Nor can we understand what cause of delay can now exist. We have pushed the thing as much as possible * * * delays and difficulties appear written(?) over everything in connection with Government business. We have written to ascertain * * * we heard nothing further on the subject.

Our Mr Butler has been confined to the house by a severe attack of illness during the last week.

Very Resptfly Yrs
Butler & Carpenter

* *(These words completely faded)

Philada. May 11. 1866

Messrs Gleason & Earl

Gentlemen:

Yr favor of the 7th inst to the Hon Comm'r E. A. Rollins, has been forwarded to us for reply.

Our price for engraving a plate of internal revenue stamps is three hundred and fifty dollars (\$350).

For a stamp of the Government size you have no other expence than the engraving.

The commission allowed by the Bureau on private plates is 10% when orders exceed \$500 in amt. This premium usually pays the cost of engraving, being double that allowed on purchases of the general stamp. We enclose circular.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 12. 1866

Messrs Bowen Bros

Gentlemen:

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

Permit us to say that we print from engraved steel plates while the American Phototype Co's stamps are printed from Surface as electrotypes etc. You will at once appreciate the reason of difference in cost.

A plate has to be engraved specially for each set of instruments to register for the printing. For this we charge nothing in your case.

We make this explanation that you may understand why our prices seem greater than those of the New York Co.

Very Resptfly Yrs
Butler & Carpenter

Philada May 12.th 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith our a/cs in original and duplicate for the month of April last. We inclose also the statements in detail required by the recent instructions verified by the affidavits called for.

Trusting all may be found correct, we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. May 12th 1866

Inter. Rev. Department

To Butler & Carpenter, Dr

For the following Internal Revenue Stamps delivered to Isaac Pugh,
Esq, Stamp Agent, during the month of April 1866;

viz:

42,355.209 stamps @ 25¢ per M	\$10.588.80
-------------------------------	-------------

Rec'd Payment

Butler & Carpenter

Philada. May 12th 1866

Inter. Rev. Department

To Butler & Carpenter, Dr

For the following Internal Revenue Stamps delivered to Isaac Pugh,
Esq, Stamp Agent, during the month of April 1866;

viz:

42,355.209 stamps @ 25¢ per M	\$10.588.80
-------------------------------	-------------

Rec'd Payment

Butler & Carpenter

Philada. May 12th 1866

I. I. McIlhorne Esq

Dear Sir:

We learn that the various papers in our case from the Int. Rev. Bureau are ready and have been sent to the Treasury Dept.

We do not know of any necessary further step provided the Sec'y be disposed to throw no unusual difficulty in our way; and confident in the merits of our claim we do not suppose that will be gratuitously done.

We have endeavoured to get all the points to bring the matter up to a fair, impartial consideration. We have so often previously gone over the ground with the Dept that we had hoped it would be unnecessary in this case; yet new minds require the old facts to be rehearsed. It is to be regretted the claim was passed in such a shape as to render such labor necessary; but that cannot now be helped. We must confess that we are discouraged at the delay which intervenes, we think, to our disadvantage.

If you call at the Treasury Dept you may learn something about its present progress.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 12. 1866

My Dear Mr P.

Mr. Butler has shown me your letter. As I feared Mr R. would not commit himself in our favor though, in view of the facts of the case, we do not well see how he can take an adverse view. Possible a Philadelphian would be more interested in prompt justice being done to us; and the day may come when the Commissioner may not be disposed to hamper, ignor or disregard our just claims in the Government.

However, let the papers go to the Treas. They present a truthful statement of the case, and he may be disposed to act on its merits independent of the non-commitalism of Mr Rollins. We seek nothing but justice and will try hard to obtain it, despite the disinclination, more or less evident of Mr R, to aid us on our way.

We have nothing further to add. We could pile up letters, statements etc which, however, contain only what we have succinctly tried to bring forth.

Our Mr. B is better and our for a little while today. Trusting your health continas good, I remain

Very Truly
Jos. R. Carpenter
Butler & Carpenter

Philade. May 12th 1868

W. T. Brown & Co

Gentlemen:

Your favor of the 10th inst is at hand.

We beg you to understand that no delay occurs with us in regard to your stamps. We have a balance always on hand to meet your orders. This balance on the 1st inst was 6.309 sheets or 1.324.890 stamps; so do not fear to send your orders to any amount. You will thus see we have provided against delay on our part.

We are glad to learn your business improves.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 12. 1866

Messrs Byam, Carlton & Co

Gentlemen:

Yr favor of the 10th and 11th are at hand.

We are glad to learn that more paper is en route. Our custom is to keep three months supply ahead of all stamps this being authorised by the Department. This would require a surplus of say 600 reams for your stock. If, however, we are enabled to keep a balance of, say 200 reams on hand we could get along well with your a/c as it is special printing, no other plates interfering with it. So, suppose you send us monthly henceforth in addition to the 300 reams to be forwarded on the 21st inst two hundred reams. Once having the start with this regular supply we can keep ahead, provided your orders remain at two hundred reams a month. If they exceed this amt please make up the paper a/c in accordance therewith. The last lot of 200 reams for No 2 is very much superior to the first rec'd. The paper came in good condition and is uniform in character and appearance. The first lot on the contrary, seemed made up of odds and ends, varying in consistency, appearance and weight, hence difficulty in printing uniformly and in cutting accurately. *We thought you would have better success to have the* stamps cut from the newspaper.

We will heed your instructions with regard to the small stamp when finished.

The white paper was evidently subjected to rough usage in transit.

Very Resptfly Yrs
Butler & Carpenter

* *(These words badly faded)

Philada May 15th 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Dear Sir:

Your favor of the 12th May in relation to the matter of our Indemnity Claim and enclosing copy of the Secretary's letter of further instructions is duly rec'd.

We will at the earliest moment comply with the instructions of the Hon Sec'y of the Treasury.

Very Resptfly Yrs
Butler & Carpenter

Same letter as V - 458

Philada. May 15th 1866

Messrs Laughlin & Bushfield

Gentlemen:

Your favor of the 8th inst to Collector I. C * , forwarded to the Commissioner of Int. Revenue, has been sent to us for consideration and reply.

Our price for engraving the two stamp die plates will be six hundred dollars. You will, of course, want a center device or vignette engraved both as an ornament, as distinctive of the stamp and as protection. Either a view of your manufactory, or a portrait or whatever else you may select. You will observe that this is the rule. A stamp with nice lettering is not sufficiently protected, nor has it individual character - matters of importance to the Government as well as yourselves.

The extra charge for paper & printing stamps of the size you require is 9 4/37 for the 1 ct and 8 14/137¢ for the 4¢ stamps per thousand.

The premium allowed by the Government on private stamps is double that on the general as you will see by reference to enclosed circular. Time necessary to engrave your plate will be about seven weeks from date of receipt of order.

Very Resptfly Yrs
Butler & Carpenter

Philada. May 15th 1866

Messrs D. Barnes & Co

Gentlemen:

Your favor of the 14th inst is at hand.

We will commence your plates at the earliest moment. We heed your instructions concerning balance on hand; and will print no more of the present plates henceforth unless absolutely necessary.

Very Respectly Yrs
Butler & Carpenter

Philada. May 18th 1866

Hon C. R. Halbonn
Post Master

Sir:

You will please give the bearer Mr McGirr a ticket to enable us to obtain the letters now lying in our box No 221. Our Mr Carpenter is absent * from the city* and Mr Butler is too unwell to call on you. It seems to us that a personal difficulty between our messenger & your window clerk is insufficient reason for the *retention of letters*. Our business with the Government is **
Your refusal to **

Very Resptfly Yrs
Butler & Carpenter

* *(These words badly faded)
** (These words complete faded)

Philada. May 24th 1866

Brig. Genl
L. C. Baker
War Department
Washington. D. C.

Sir:

Your favor of the 23rd inst with inclosed signed note has been duly rec'd.

Your communication is evidently intended for Mr John M. Butler to whom we have referred it. Our house has no other business than that of the manufacture and delivery of Int. Rev. Stamps, while Mr B, independent of his connection with our firm, carries on the business which he has been engaged in for many years, of engraver and book plate printer etc.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada May 24/66

T. Eddy & Sons

Gentlemen:

You will please forward us a barrel of your hard black
at your earliest convenience as we are entirely out of it.

Very Resptfly Yrs
Butler & Carpenter

(no date)*

E. Gildersleeve Esq

Dear Sir:

Herewith we send you dft for \$41.25/ in payt of our a/c.

Be pleased to receipt & return the a/c.

Yrs Resptfly
Butler & Carpenter

*(The other letter on same page dated May 24. 1866)

Philada May 24. 1866

W & T Liversidge

Gentlemen:

Herein we send you dft on New York for \$278.94/100
in payt of yr April a/c.

Very Resptfly
Butler & Carpenter

Philada. May 25th 1866

Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington, D. C.

Sir:

We have the honor herewith to inclose the Statement of Expenses incurred in our business to Sept 30. 1863, showing in detail under their appropriate a/os the various items, as requested by the Hon Secy of the Treasury in his communication of the 12th inst. Said statement has been duly signed by us.

It is to be remarked that the whole expenses of our business are charged to the a/os submitted viz: "Stamps, Envelopes, Perforation, Interest, Expenses etc". Thus, under the heading "Stamp a/c", are charged the printing, engraving, inks, machinery etc of that department; "Perforation" comprises the expenses of that Department; "Envelopes" contains the charges of the Delivery room; "Expenses" include rent, gas, carpenter work etc. All receipts are credited to Stamp a/c and Perforation & Expenses, derived from sources appropriate thereto.

It will thus be observed that our net losses in the conduct of the business for the year of our first contract, ending Sept 30/63, were thirty nine thousand, eight hundred and fifty seven 15/100 dollars (\$39,857.15/100)

In that time we received only from the Int. Rev. Dept \$14,004.79/100 for 107,730,931 stamps, whereas by the official estimates of the Revenue Bureau we had reason to anticipate a demand of (800,000,000 about) eight hundred millions stamps by that date; in proof of which we refer you very respectfully to the papers submitted during the last week of last April to your Bureau. The Hon Mr Chase & Mr Boutwell, familiar with the history of our claim, endorsed and supported it strongly. We refer you to the copies of communications to us by Hon S. P. Chase dated Jany 13th & June 17th 1864, in support of this assertion; and we would respectfully impress upon you the fact that the bill giving us indemnity as now passed by Congress is framed upon the recommendation of Secy Chase to the Chairman of Ways & Means, dated May 17. 1864, a copy of which is submitted in our papers on file in your office. In short but for an accidental misapprehension which thwarted the intent of the claim indemnity passed March 3. 1863, and for which the present bill is intended as a remedy, we would have been spared the necessity of troubling you at this late day in reference to its approval. It would have been at once paid. We think that a fair mind must admit that the delay and disappointments which have attended our efforts to recover our loss rather strengthen than weaken the merits of our cause.

The Hon Jos J. Lewis, former Commissioner, strongly endorsed our claim, and, in a letter bearing date, June 15th 1864, advised us of his intention to urge the passage of a resolution by Congress to grant the indemnity; that he would see Mr Stevens, Chairman of Ways & Means himself on the subject; and urge Secy Chase also to move in our favor. The Secy had already done so as is shown by his communication to Mr Stevens, Chairman of Ways & Means, dated May 17th 1864 - a month previous.

Thus, Sir, this claim has been warmly endorsed by your predecessors in office and by the Hon Mr Chase most familiar with its merits; and we ask very respectfully but earnestly that we may not fail to receive from you that consideration and endorsement which has been so fully bestowed on us heretofore. We think that we deserve to succeed in a cause so strongly supported by facts and the powerful commendation of the distinguished gentlemen to whom our claim has been made known. We will not dilate on our fulfilment of contract obligations at that time of ruinous loss and disappointed expectations; the Bureau can answer on this point.

Had we sustained a loss of a few thousands we would have scorned to put in a plea; hoping a few months might restore us to solvency; but when from no fault of our own but rather from the fulfilment of our duty to the Government, and a laudable desire to satisfy every requisition of the Bureau, based on its own reports, we incurred so serious and calamitous a loss there was no option but to appeal not to the magnanimity but to the plain sense of justice of the Government.

Very Resptfly
Butler & Carpenter

Philada. May 25. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

In reply to the statement, contained in the Hon Secy of the Treasury's communication to your Bureau, dated May 12th 1866, that the "form of release submitted by us for our claim indemnity was not satisfactory", we have the honor to state that we presume the Treasury Dept would prefer to draw up the release in its own terms, and we withdraw therefor the form submitted by us, expressing our willingness to sign any release which may be mutually satisfactory to the Hon Secy and

Yr Very Obt Servts
Butler & Carpenter

STATEMENT OF BUTLER & CARPENTER GIVING DETAILS AND ITEMS OF EXPENSES
AND RECEIPTS IN

STAMP A/C

To	Printers' Wages	11,579.95
"	Petty Cash Sunds.	745.93
"	Carpenter Work	1,116.98
"	Rack Muslin	1,248.43
"	Press Boards	444.28
"	Paper	9,376.96
"	Presses etc	8,324.80
"	Inks, Colors etc	1,654.89
"	Gum etc	868.57
"	Engraving	295.00
"	Oil	471.40
"	Blanketing	2,092.38
"	Steam Power	300.000
"	Engraving Salaries	11,771.14
"	" Presses	800.00
"	" Sundries	26.19
"	" Expenses eng.	394.95
		51,611.65
To	Balance Profit and loss	26,478.34

STAMP A/C

By	Int. Rev. Dept	14,004.99
"	J. Willcox & Co.	2,579.20
"	U.W. L. F. Morrow	648.75
"	Engraving	394.95
"	Private Stamp Eng. etc	6,626.66
"	Priv. Stamp Printg	878.76
		<u>25,133.31</u>
	Balance Profit & Loss	26,478.34

				51,611.65
26,478.34	Balance to P & L			
	ENVELOPE A/C		ENVELOPE A/C	
	To Salaries	2,616.13	By Profit & L	3,217.14
	" Sundry Expenses	100.28		
	" Paper, Twine etc	500.73		
		3,217.14		3,217.14
3,217.14	To Profit & Loss			
	PERFORATION A/C		PERFORATION A/C	
	To Salaries	2,123.65	By Priv. stp Perf	98.07
			Balance P & Loss	2,027.58
		2,123.65		2,123.65
2,027.58	To Balance Profit & Loss			
32,723.06	Amt Over			
	Entries during year ending Sept 30, 1863 - showing loss incurred and from what sources derived.			
32,723.06	Amt Over Profit & Loss Dt.			
	INTEREST A/C		INTEREST A/C	
	To Sundry Loans JRC	1,390.02	By C. W. L. F.	
			Morrow	9.24
			Balance P & L	1,380.78
		1,390.02		1,390.02
1,380.78	To Balance P & Loss			
	EXPENSES A/C		EXPENSES A/C	
	To Rent	4,565.02	By Sundries	505.37
	" Sundries	1,750.76	" Salary JRC	2,500.00
	" Carpenter Work	392.13	Balance P & L	6,753.31
	" Stationery	70.50		
	" Gas	242.91		
	" Fixtures	237.36		
	" Salary JRC	2,500.00		
		9,758.68		9,758.68
6,753.31	To Balance P & L	6,753.31		
	* * Am't of Indebtedness or Loss sustained by Butler & Carpenter			
6,753.31	To Balance Profit & Loss	6,753.31		
39,857.15	Total Am't of Indebtedness or Loss sustained by Butler and Carpenter during fiscal year of Business ending Sept 30, 1863, in the conduct of their business.			

We declare that the above statement is carefully and accurately made up from our books and a/cs for the year ending Sept 30, 1863; and we claim therefore to have sustained a loss of \$39,857.15/100, in part settlement of which our indemnity resolution has been urged and successfully passed by the various Sessions of Congress from March 1863 to the present date.

Butler & Carpenter

Philada. May 25. 1866

James Eaton Esq

Dear Sir:

We have the honor to inform you that we are printing yr
plate.

Below we give you our a/c engraving. Be pleased to
remit amt, vix, \$350.

Very Resptfly
Butler & Carpenter

Jas Eaton Esq

To Butler & Carpenter Dr

Engraving steel plate Revenue stamp \$350

Philada. May 26th 1866

I. I. McIlhorne Esq

Dear Sir:

Your favor of the 23rd reached us this morning.

The statement required of us by the Secy of the Treasury was very elaborate, demanding a severe and careful examination(?) of the various charges and expenses showing how each one was incurred. We had it all prepared, however, and forwarded yesterday to the Int. Rev. Bureau.

We state frankly that our chief difficulty appears to be with the present Commissioner who has not thus far shown that interest in our claim which we have received from his predecessors. The Secy says decidedly (and very properly, we think) that the Comm'r must approve our claim ere he settle it. A rapid review of our case, illustrated by the papers submitted in the Int. Rev. Bureau, would, it seems to us, clearly justify Mr Rollins in endorsing what Mr Chase, Gov Boutwell & Judge Lewis have introduced and seconded * * men many minds", you know; and we may fail to convince Mr R. of the merits of claim, though it has been considered approvingly by so many able and distinguished men. Therefore, we are not sanguine about this matter, and do not partake of your confidence.

Again, the Treasury Dept does not think that the resolution requires the payment of the whole sum of \$20,000, but simply authorises the Secy to pay what he thinks just. We hold, however, in view of the recommendation of Secy Chase, May 17/64, of which the present section is a transcript, that the intention was to give us the whole \$20,000. If not, why amend the original bill of March 3 1863, at all? Under that the Secy of the Treasury could have paid us a partial sum, and offered to so do; but we declined anything but the whole amt agreed upon originally with Gov Boutwell, viz \$20,000; and Mr Chase recommended therefore the amendment May 17/64, now passed so as to secure us the \$20,000. In fact, we do not understand how a different conclusion can be reached, and must believe that the parties to whom it has been referred in the Treasury, have decided without a full knowledge of the facts. Again, there is an erroneous impression that we rec'd 33 cts in our Contract from Sept 30, 1863 to Sept 30 1865 as a consideration of indemnity for our losses. This is not so, on the contrary, while we did make a proposition of this subject, disappointed in the progress(?) made in our indemnity bill, Mr Lewis declined to entertain it, stating expressly that the Bureau need not properly make provisions in a new contract for losses sustained in the old. That our proper remedy in his opinion, was in Congress. In coroboration of this we beg leave to draw your attention to the fact that our contract was signed in March 1864 for 33 cts or thousand stamps from Sept 30/63 to Sept 30/65, while the recommendation of Secy Chase to the Committee of Ways & Means to amend our indemnity bill was made May 17, 1864 or two months subsequent to the execution of the new contract. Thus also with Mr Lewis. It is evident, therefor, that neither of these gentlemen (and they are the only parties having power over the matter) looked on our new contract as indemnity for the last. We state these facts that you may clearly apprehend the difficulties we have to contend with, although a thorough knowledge of the history of our claim would only tend to confirm its strength. This knowledge we are not able to bring to bear with sufficient

* * (words completely faded)

force on the Dept, it would appear, hence the somewhat indifferent treatment we receive. You are thus informed of facts which you may introduce truthfully and powerfully to sustain our cause if you have the opportunity.

Very Resptfly Yrs
Butler & Carpenter

Philada May 26. 1838

*W. J. Richardson Esq

Dear Sir:

A careful statement of your stamp a/c including to-day's rec'd order you will find within, showing the exact number of stamps you have ordered and the cash total pd, amtg as you will observe to \$245.000

Comm 10%	24.500
Total	<u>269.500</u>

Yr lot stamp yet lacks 1.500.000 to make up the 15.600.000 whersin we agreed this morning to refund you \$600, price of engraving, thus making a diminution on our original proposition of 5.000.000 stamps, of \$1.000 worth to you from Govt.

Very Resptfly Yrs
Butler & Carpenter

* (Feel this should be D. M. Richardson as this is the only Richardson written to so far but the initials look like W.C.)

Philada May 28. 1866

Messrs Barber & Peckham
Middleburg. Summit Co.
Ohio

Gentlemen:

We have the honor to advise you that we have drawn on you today through W. L. Schaffer, Cashier at ~~ten~~ days sight for Six hundred & seventy three 59/100 dollars (\$673.59/100) in settlement of yr a/c as below stated to March 12. 1866.

Our business is cash, and we * * no longer * * *
defer the payt of yr a/c now several months due.

Trusting you will honor our dft we remain

Very Resptfly Yrs
Butler & Carpenter

*(these words unreadable)

Philada June 7th 1846

B. B. Comeggs Esc

Dear Sir:

Our charge for printing U.S. Internal Revenue Stamps upon Drafts, Two dfts to a sheet, is two cents per sheet. This is for printing only and not for the stamp.

The money in all cases for printing must be sent to the Department at Washington.

Your Resptfly
Butler & Carpenter

Philadelphia June 7th 1866

Demas S. Barnes & Co.

Gentlemen:

Your favor is received.

If no accident occurs we hope & expect to have your
new private plate done next week.

Your Truly
Butler & Carpenter

Philada June 10. 1866

Messrs Allen & Powers
Orono, Maine

Gentlemen:

We have the honor to send you herewith proof impression
of your finished stamp die.

Be pleased to say in what color we shall print (we sug-
gest the inclosed) and how much you will need for, say, three
months.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 10. 1866

Peter Eichele & Co.
St Louis

Gentlemen;

We have the honor herewith to hand you proof impression
of yr finished stamp.

Be pleased to inform us in what color we shall print and
what amt you will need say for three months.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 10. 1866

Messrs J. Eddy & Sons

Gentlemen:

Inclosed we hand you check to yr order for \$120
in payt of inclosed a/c which please receipt, stamp &
return to

Yrs Resptfly
Butler & Carpenter

Philada. June 10. 1866

My Dear Mr P.

I have just returned from New York after an unavoidable delay there of some ten days.

Mr. Rollins conduct appears to us very extraordinary. We suggest that the papers lie in abeyance until we can take further steps in the matter which we hope soon to do. We will address Mr. Stevens & Mr. Cowan on the subject.

If Mr Rollins should attempt to send our papers in with a recommendation not to acknowledge our claim, we wish it to be understood that we withdraw those papers at once. We do not think he is inclined so to do if he can avoid it.

We are thoroughly disgusted with the manner in which we have been treated and have formed no very high opinion of the "powers that be" in this case at least.

Very Truly Yrs
B & C pr J.R.C.

Philada. June 10. 1866

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

Sir:

We have forwarded to you today pr Adams Express Co, a pckge of H Halley's "Galvanic Horse Salve".

Mr Dalley desires to know whether a stamp such as is designated on the box-and will meet with your approval. We inclose his letter to us on the subject.

We beg you to return to us the pckge and letter with yr instructions.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 11th 1866

H. Dalley Esq
49 Cedar St.
New York

Dear Sir:

Yr favor & pckge duly rec'd.

We have consulted the Comm'r Int. Rev with regard
to yr wishes.

On his report we will advise you.

Very Resptfly
Butler & Carpenter

Philada June 11. 1866

T. W. Marsden Esq

Dear Sir;

Yr favor of the 8th is at hand. It will require about ~~Six~~ weeks to engrave the plate you desire.

Do you wish no design for vignette?

The cost of paper & printing is, for a stamp of the size you give - nine cents per thousand stamps of 1 ct denomination and the same for 4 ct denomination. What is the denomination of yr stamp?

Very Resptfly Yrs
Butler & Carpenter

Philada. June 12th 1866

Hon Thaddeus Stevens
Chairman Committee Appropriations
Washington, D. C.

Dear Sir:

It is with unaffected diffidence that, after much hesitation, we venture to trouble you on a subject concerning which you have hitherto heard us with great patience and wherein you have acted promptly and powerfully. In brief, we refer to our Indemnity Claim.

Despite the cordial recommendations of this claim by Hon Mr Chase (Secy) by Gov Boutwell, 1st Commissioner of Int. Revenue and by Judge Lewis his successor - all gentlemen thoroughly aware of the character and reasons of our claim; despite the fact that the first bill was unanimously passed by Congress and we failed to secure the whole am't granted, viz 20,000 only by our accidental verbal error of language in the section; despite the fact that Secy Chase, aware of this unlucky mistake and solicitous to remedy it suggested the proper amendment to secure us the full amount by a letter to you as Chairman of Ways & Means which amendment *

*(letter ends here)

Philada June 12. 1866

I. I. McIlhorne Esq

Dear Sir;

Thanks for your favor of the 7th. We think the interpretation of our amended claim act by the Treasury Dept severely at variance with the facts whereon it should be based.

We inclose for your perusal and subsequent handing on to Mr. Stevens a letter addressed by him on this subject. We know he is not the man to see us wronged.

Senator Cowan is a good friend to our Mr Butler and has influence with the Treasury. Would it not be well to see him and explain this matter in our behalf?

In fact we are completely out of heart at the vexatious and extraordinary difficulties which now * *

Very Truly Yrs
Butler & Carpenter

* *(This word unreadable)

Philada. June 13. 1866

Wm P. Wood Esq
Chief of * * Div.
Treasury Dept
Washington. D. C.

Sir;

Mr. Franklin of yr Department has submitted to us specimens of the 25ct revenue stamps (4 cent. & 4 Power of atty) with yr communication of the 11th inst.

We have the honor to state that these stamps are really genuine. The 4 Power of atty stamps are from a bad impression of the plate which has been permitted to go out without sufficient examining on part of our examining clerk. We would be happy to exchange these stamps as they do us no credit and are not of the character which the Revenue Bureau & public should have furnished.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 14. 1866

Messrs Byam, Carlton & Co

Gentlemen:

Yr favor of the 11th inst has been rec'd.

Upon reference of the matter to the Express Co we are informed that they regard your stamps as labels and not under their agreement with the Revenue Bureau. Of course this is a mere arbitrary assumption as they are stamps and not anything else. By law and the permission of the Comm'r of Int. Revenue parties are permitted the privilege of having such a private die as they select, having due regard to their own taste & wishes; the size and lettering of the stamp, provided it embrace also the language of the law thereon, being also remitted to the decision of the proprietor. Certainly you pay for your stamps and not labels, and the Government accept the stamps.

We have written to the Comm'r in your behalf; but think you had also better address him. The Express Co say they will be governed by his decision despite their own present notion.

Very Resptfly Yrs
Butler & Carpenter

P.S. We are informed that \$7.00 pr 1000 sheets is about the best price for cancelling your private stamp.

Philada. June 14. 1866

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

Sir:

We have a communication from Messrs Swam, Carlton & Co, Boston, stating that the Express Co have charged them \$8.50 or nearly \$2 pr thousand dollars on a delivery of 435,000 stamps from their private die. Messrs B. C. & Co intimate their belief that the rate established was 25¢ pr thousand dollars.

Upon inquiry at the Express Co's office here we are informed that they regard Messrs B, C & Co's stamps as labels, and do not therefore include them in the agreement. We need hardly say that they are emphatically revenue stamps. By law and yr permission proprietors are allowed to have what design they please for their private die; and if the stamp be a foot in superficial area instead of an inch we do not see how its character is altered.

This is a matter subject to your decision and we accordingly in behalf of Mess B, C & Co submit it thereto.

Very Respectfully Yrs
Butler & Carpenter

Philada. June 14th 1866

Geo W. Swett Esq

Dear Sir:

Yr favor with regard to a private stamp is duly rec'd.

The cost of engraving a plate of revenue stamps is three hundred and fifty dollars (\$350). The extra cost of paper & printing will be 8 (eight) cents pr thousand stamps.

It will require six weeks or two months to engrave yr plate.

Very Resptfly Yrs
Butler & Carpenter

Philada June 14th 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit annexed our a/c in duplicate for stamp deliveries during the month of May last.

Accompanying are also the usual statements furnished in accordance with your instructions, having affidavits etc from the various parties in interest.

Trusting all may be found satisfactory we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. June 14. 1866

U. S. Internal Revenue Dept
 To Butler & Carpenter Dr.

For the following internal revenue stamps delivered to Isaac Pugh,
 Esq, Stamp Agent, during the month of May 1866,

viz:
 31,562,041 stamps @ 25¢ pr M \$7,890.51

Rec'd Payment
 Butler & Carpenter

Philada. June 14. 1866

U. S. Internal Revenue Dept
 To Butler & Carpenter, Dr.

For the following internal revenue stamps delivered to Isaac Pugh,
 Esq, Stamp Agent, during the month of May 1866,

viz:
 31,562,041 stamps @ 25¢ pr M \$7,890.51

Rec'd Payment
 Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS MAY 1866GENERAL

DENOMINATIONS	ON HAND MAY 1, 1866	MANUFACTURED DURING MAY	TOTAL	DELIVERED DURING MAY	ON HAND JUNE 1, 1866
1 c*	12,119.014	-----	12,119.014	4,620	12,114.394
2 "	20,602.412	20,537.999	41,140.411	10,549.635	30,590.777
3 "	185.228	-----	185.228	6,800	178.428
4 "	14.732	-----	14.732	8,840	5.892
5 "	1,404.372	3,256.000	4,660.372	1,616.646	3,043.726
6 "	177.524	-----	177.524	9,521	168.003
10 "	8,638.764	-----	8,638.764	454,252	8,184.512
15 "	3,695.884	-----	3,695.884	19,894	3,675.990
20 "	3,268.213	-----	3,268.213	34,571	3,233.642
25 "	831.938	530.400	868.338	389,582	972.756
30 "	1,587.210	-----	1,587.210	15,483	1,571.727
40 "	1,766.134	-----	1,766.134	10,247	1,755.887
50 "	433.420	450.330	883.750	309,435	574.315
60 "	378.018	-----	378.018	6,360	371.658
70 "	76.231	-----	76.231	5,816	70.415
1.00	300.905	-----	300.905	113,350	187.555
1.30	50.212	-----	50.212	1,245	48.967
1.50	989.756	-----	989.756	10,875	978.881
1.60	110.000	-----	110.000	645	109.355
2.00	162.105	60.000	222.105	26,744	195.361
2.50	392.748	50.000	442.748	10,651	432.097
3.00	11.406	-----	11.406	9,411	1.995
3.50	181.598	-----	181.598	1,486	180.112
5.00	297.616	7,996	305.612	10,992	294.620
10.00	397.918	-----	397.918	3,190	394.728
15.00	495	-----	1,080	257	1,318
20.00	1,911	-----	1,911	547	1,364
25.00	1,933	-----	1,933	224	1,709
50.00	1,351	-----	1,351	251	1,100
200.00	39	200	239	36	203

Philada. June 14. 1866

Messrs W & T Liversidge

Gentlemen:

In your statement forwarded us May 26. you so not allow us for cash dft sent you Feby 27, for \$286.86/100 in payt of bill of gum Feby 22. Moreover our dft Mch 18 was for \$371.99/100 and not 371.89/100. We submit annexed statement of our a/c from the first of the year. We don't appear to have any a/c of the gum charged in yr a/c March 20.- viz: \$281.11/100. How is this?

By reference to our gummer's a/c we find the item is charged correctly; but having no bill from you it was not entered by our bookkeeper. Please send us a bill at once. With this Mch item we make the balance due you to be \$554.65/100 and herewith inclose dft to yr order for that amt.

Be kind enough to advise us promptly on this matter.

Very Res~~p~~fully
Butler & Carpenter

BUTLER & CARPENTER IN A/C WITH W & T LIVERSIDGE 1866

1865				1866			
Dec 31	To Balance		147.44	Jan'y 31	By Cash		367.19
1866							
Jan'y 11	" Gum a/c		219.85	Feb'y 10	" "		295.49
Feb'y 5	" "		295.49	27	" "		286.86
9	" "		83.44	Mar 16	" "		371.99
23	" "		286.86	May 24	" "		278.94
Mar 9	" "		281.45				
Apr 24	" "		278.94				
May 23	" "		278.54		Balance due		273.54
			1.874.01				1.874.01

To Balance	273.54
Mar 20	
omitted	281.11
	<u>554.65</u>

Jun 14	By Cash	554.65
		<u>554.65</u>

Philada. June 14th 1866

Hon Edgar Cowan
Washington. D. C.

Sir:

As your constituents, and moved by the kind attention which we have previously received from you, we are induced to solicit your powerful aid with regard to our Indemnity recently passed by Congress for the third time and now awaiting settlement by the Treasury Department.

This claim originally presented in 1863, endorsed by Secy Chase and first Commissioner Geo S. Boutwell, was passed by Congress and became a law. Unfortunately an accidental verbal error in drawing up the section defeated its purpose to give us the \$20,000 awarded; and Secy Chase, desirous to remedy the mistake offered to recommend to Congress such an amendment as would attain the object intended. He did make such a recommendation to the Hon Thad. Stevens, Chairman of Ways & Means, in a letter dated May 17. 1864.

The amended section was passed again by both Houses and we failed to get the money simply because the whole appropriation Bill, wherein our section was included, failed through the action of H. Winter Davis of Maryland, at the last moment of the Session, as you doubtless will remember. The amendment was brought up this Session, again upon the recommendation of the Committee having it in charge; and again passed by Congress. We are now told by the Treasury Department that this amended section is not to give us the \$20,000, but simply what the Department deems proper to allow! If this be so why the amendment was ever sought to be introduced by us we cannot understand: and why Hon Mr Chase & Judge Lewis, Comm'r recommended & urged this amendment, if it were only to leave us in the position we occupied originally under the first act passed by Congress, we confess ourselves unable to say. We venture to think, however, that the present interpretation by the Treasury Department conveys a reflection on the good faith and intelligence of the distinguished gentlemen above mentioned. It is certainly to be presumed that when Sec'y Chase requested Congress to pass an amendment to secure us the claimed \$20,000 he neither meant nonsense nor sought to juggle us or insult the common sense of the Committee of Ways & Means. He had it in his power under the original act to give us a part of the \$20,000, and offered to do so; while, at the same time, he expressed his conviction that it was the intention of Congress (as it was his & Gov'r Boutwell's) to secure us the whole amt (which was about half only of the loss sustained in our outlay over receipts for our contract) and he offered to recommend & did recommend for this object the amendment now passed.

We have filed letters (copies) from Secy Chase to us, in the Int. Rev. Bureau, giving official proof of these statements.

Again, we learn that Comm'r Rollins holds that our contract renewed at an increased rate from Sept 30 1863 to Sept 30 1865 was in consideration and settlement of our losses and of the suspended claim. Official facts disprove this presumption. Our renewed Contract was signed & executed in March 1864 while Sec'y Chase's recommendation in behalf of our amended bill was dated May 17, 1864, two months subsequent to the execution of the contract; and he addressed us in June following, evincing his interest in our success with the claim which he endorsed during his whole incumbency of office. So also with Judge Lewis. We did make the proposition that in our new contract the Gov't should grant us terms to cover our past losses; but Mr Lewis refused peremptorily to entertain it, stating that it would establish a bad precedent, and that our proper course was in an Indemnity Bill from Congress which he then and always afterwards seconded. We believe also that Mr Jordan, Solicitor of the Treasury, was consulted on this matter and sustained Mr Lewis's opinion wherein Secy Chase acquiesced. So far from Judge Lewis considering the new contract as indemnity for the past, he was solicitous for the subsequent passage of the bill before Congress, and also suggested the form in which the amendment should be drawn. Secy Chase had already anticipated him in this.

Now, Sir, in view of these indisputable facts we cannot understand where Mr Rollins gets his authority for the view he takes. We cannot believe that either he or Hon Mr McCulloch have duly considered this matter; and we venture to indulge the hope that a favorable word from Senator Cowan in our behalf may induce a review of their present opinion.

Very Resptfly
Butler & Carpenter

Philada. June 14. 1866

I. I. McElhone, Esq

Dear Sir:

We inclose for your perusal, and delivery if you think proper, a communication to the Hon Mr Cowan who is a power at the Treasury Dept. We forwarded you some days ago another letter to Mr Stevens.

We must confess that we have little hope of success in this matter, for facts, data and arguments irrefutable to be still refused, is to us the indication of a foregone conclusion on the part of those by whom eventually this subject must be decided.

If you have forgotten the purport of Secy Chase's letter of May 17, 1864 recommending the amendment now passed, you can see a copy thereof among our papers deposited on file in the Revenue Office in charge we believe of Mr Parsons.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 14. 1866

Messrs Hostetter & Smith

Gentlemen:

Your favor with inclosure of the 12th is rec'd. We have sent you good stamps for those spoiled returned us.

It would appear the Int. Rev. Bureau has recently consummated an arrangement with the Express Co. whereby all stamp packages are forwarded to their destination by the latter. The Co charges, we believe, 25¢ pr \$1.000 worth ~~of~~ stamps and something extra for the weight of every hundred pounds. So you will observe * * * arrangement.

Very Respectfully Yrs
Butler & Carpenter

Philada. June 16. 1966

Alfred Kennedy M.D.

Dear Sir:

You must pardon our not having made an earlier acknowledgment of your kind investigation with respect to the so-called indelible stamp.

We are satisfied with the recommendation made to us not to undertake to guarantee to the Government a patent which claims more, indeed, than in your judgment is justified by results.

Be pleased, dear Sir, to accept the inclosed check as our acknowledgment of the deep sense of obligation with which we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. June 16. 1866

Henry Dalley Esq
49 Cedar St. New York

Dear Sir:

We have this day a communication from Washington stating, in reply to yr wish to have a private revenue stamp such as you described, that "it is not regarded as fulfilling the requirement of the law - The stamp should be placed around the box in such a manner that the box could not be slipped out or opened, without destroying the stamp."

We must therefore decline engraving this stamp proposed.

Very Resptfly Yrs
Butler & Carpenter

Philada. June 18th 1866

Messrs Byam, Carlton & Co.

Gentlemen:

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

We will forward you statement of stock of paper printed and unprinted on hand after delivery of balance of yr order of the 14th inst, rec'd on the 16th inst.

Annexed we have the honor to submit our a/c as requested.

Very Resptfly Yrs
Butler & Carpenter

Philade June 18th 1866

Messrs Byam, Carlton & Co
 To Butler & Carpenter Dr

1866			
March 6	To Freight on paper etc.		11.56
April 3	" Engraving steel plate private revenue stamp		350.
" 24	" Freight on paper to Boston		12.80
" 30	" 14. 660.000 1¢ stamps @ 7¢ pr M		46.20
	" 21. 660.000 " "		46.20
	" 28. 660.000 " "		46.20
May	" Freight on paper. Wharfage etc.		33.81
	5. 660.000 1¢ stamps @ 7¢ pr M		46.20
	14. 660.000 " "		46.20
	25. 660.000 " "		46.20
June 8	660.000 " "		46.20
16	660.000 " "		46.20
			<hr/> \$777.77

Philada. June 30. 1866

P. Van Vechlen Jr.
Sp. Agt. P.O. Dept
Milwaukee, Wisconsin

Sir:

In reply to a communication bearing date 16th inst from S. B. Ross. Sp. Agt. P.O. Dept. Phila we say to you that no change in the 50 ct plates has been made from the beginning. The titles of the plates show from what plates the impressions were taken. There are a number of 50 ct plates, for example, "Bond, surety bond, Insurance, Life Insurance, Lease, Mtge, Conveyance etc". The colors are tints of blue.

Very Resptfly Yrs.
Butler & Carpenter

Philada. June 30. 1866

W & T Liversidge

Gents.

Your favor at hand.

*

*(Rest of letter completely faded)

Philade. June 30. 1866

Messrs Byam, Carlton & Co

Gentlemen:

Yr favors at hand. We inclose Statement of yr a/c paper (rough) exclusive of fractions.

We have delivered 21 reams No 1 & 248 reams of No 2 of yr stamps including order 14 June. The writer was much mortified to find by yr favor of the 26th that this a/c had not been sent you; as the day prior to his illness, nigh two weeks ago, he gave special instructions on the subject. It would appear that even the most trustworthy men in ones' employ need continual spurring to get them to fulfil their duties promptly. It seems also that the same negligence has allowed yr stamps to fall behind hand. The most stringent orders are issued about this matter, and a few days hence we believe you will have little cause to complain again - a complaint most just on yr part.

Very Resptfly Yrs
Butler & Carpenter
J.R.C.

Paper rec'd from Byam, Carlton & Co. to June 14th/66

viz:

	No. 1.		No. 2
65	Reams	642	Reams
21	" delivered	248	"
<u>44</u>	Reams balance	<u>394</u>	Reams

Of the above twenty five (25) Reams No. 1 were white, of which we printed as requested by you 1300 sheets and made one delivery of 50,000 stamps to you.

B & C

Philada. July 2. 1866

David A. Wells. Esq
Washington. D. C.

Dear Sir:

Your esteemed and kind favor of the 27th ult is duly rec'd.

We have at once acted on its counsel and will be prepared in a few days to submit models and proposals to the Secy of the Treasury or Comm Int. Revenue.

We have no doubt an effort will be made to dispose of the contract under Mr Clarke's supervision, but as we are guaranteed all adhesive engraved revenue stamps we do not well understand how our rights can be totally ignored; especially as in the personal negotiation for the renewal of our contract, our Mr Butler had a conversation with Comm'r Rollins on the subject of these anticipated beer barrel stamps and distinctly understood that when they were introduced we were to have their manufacture upon such terms as would be satisfactory and just. We are not aware, however, what present action Mr Rollins may take.

In view, however, of the early need of these stamps we have already partly engraved one.

We regret that we cannot possibly at present go down to Washington for a personal conference on this matter; but, candidly, we have not had that success hitherto in pushing matters to an early settlement which would encourage us to look for better results from personal interviews than by correspondence.

We thank you very sincerely for your kind remembrance of us in this matter; but have been satisfied all along that we would receive no other than the most liberal and just treatment from you.

With much respect, we remain
Very Obt Wrs
Butler & Carpenter

Philada. July 2. 1868

Geo W. Swett Esq
Boston. Mass.

Dear Sir:

Yr favor of the 15th at hand.

Yr 4 ct stamp is being forwarded. The price of engraving is \$350 three hundred & fifty dollars/ Messrs Byam, Carlton & Co erred in saying three hundred dollars. A One cent plate of same design etc change of denomination only will cost \$250 - two hundred & fifty dollars.

Very Resptfly
Butler & Carpenter

Philada. July 2nd 1866

Anson Allen Esq

Dear Sir:

Yr favor of the 27th ult at hand.

We trust you have yr stamps. They were delayed one day after preparation by the omission of the Gov't agent to take them on delivery, probably an accident.

You can count hereafter on having yr stamps sent to you the day wherein we receive the order.

Very Resptfly Yrs
Butler & Carpenter

Philade. July 2. 1866

Messrs R & G. A. Wright
To Butler & Carpenter Dr

Engraving 1. 2. 3. & 4 of Private Revenue stamp Plates \$1100

Rec'd payment

Philada. July 2. 1868

Henry Stanton. Esq
Syracuse. N.Y.

Dear Sir:

We inclose proofs of yr finished stamp.

We send also photograph.

Trusting you will be pleased and begging you to
inform us in what color you want yr stamp printed, we re-
main

Very Resptfly Yrs
Butler & Carpenter

July 7 1866

Hon E. A. Rollins
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

Your communication of the 2nd inst is duly rec'd, and we hasten to reply.

We regret that you should be impressed with the idea that our statement does not clearly show the loss we sustained in the year of our contract ending Sept 30. 1863; and trust that a brief explanation may make clear and justify what now seems to you, if not unintelligible, at least obscure. You ask why we do not credit the a/c with machinery in existence, paper and manufactured stamps? The question is pertinent and susceptible of easy reply.

First: Machinery - We state that we did not then, at the expiration of our contract, nor do we now, consider our machinery as possessing anything like an approximate value to its cost: because, in the first place, it is peculiarly fitted to the one purpose specially, having therefore no outside demand. It is well known to us that all parties engaged in bank note and other engravings bearing individual signatures and the Treasury Printing Bureau * * * have a very large and fully adequate supply of all the machinery necessary for the conduct of that business. To whom could we sell our presses etc? We beg to say also that there is no market for such machinery generally. We have understood, for instance, that a large number of the very costly hydraulic presses of the Treasury Printing Bureau have been lying for years useless and cumbering the ground. Surely if the persons in charge of these presses could have disposed of them at almost any price, they would never have permitted them to rust into worthlessness when they represented so large an amount of public money in the original outlay. We know that the large engraving corporations have hundreds of presses of every kind lying idle which, while in good order, command no sale whatever. We claim to have no singular facilities for the disposal of our property beyond that possessed by the Government, and the wealthiest engraving corporations in the Union. Permit us also to add that when Toppan, Carpenter & Co. lost their contract for Postage Stamps it was years before they disposed of their machinery, and, had we not taken the principal portion, if not all their perforators etc, it would in all probability now remain unsold. Indeed, a very costly machine, imported from England in their possession worth hardly a tithe of its cost and completely unsaleable. It may be sacrificed as old iron, hardly producing more. With the knowledge of these facts, alike the result of observation and experience, it would have been unfair and unjust to ourselves to charge our machinery as an offset to actual cash loss in outlay.

Second: Paper & Stamps on hand - In the latter the former is included, having been worked up. It is true that we had a surplus of stamps on hand, a very large supply of say 183,000,000. But, Sir, had those stamps been taken by the Government in the contract year as we had every right and reason to suppose from the official published estimates, we would have had no Indemnity Claim against the Bureau. So far from this being the case we have now nine millions of those very stamps on hand.

* * (These words faded)

Those stamps were merely dead stock until the Government took and paid for them. Now, we had no reason to presume the Government would take these stamps: it was under no obligation to do so, and its practice previously had been to refuse distinctly to take them. When the law was abruptly changed freeing the Express Cos from stamp tax we had several millions on hand prepared strictly in accordance with our duty to meet the demand; and, at that time, the demand was unknown though estimated at a high figure we applied to the Bureau to take them, as they had been manufactured in good faith, but were met with a point blank refusal. It was not until a year or two later that we were authorized by the Bureau to keep a three months supply on hand which it would purchase. It was not certainly proper and judicious, in view of these facts, to credit ourselves with stamps which might be worth nothing or just what the Government chose to give.

We beg moreover to say that the Government did not purchase these stamps afterwards, as you would appear to claim, in consideration of their not having been taken previously; and the contract made with us in March, 1864, was entirely independent of our claim, the Commissioner Hon Joseph J. Lewis refusing especially to allow past losses to be considered in a new contract, stating that our claim was the proper subject of Congressional action, and he would and did warmly support it there. So also Sec'y Chase and the official letters of those gentlemen plainly demonstrate that they urged the merits of our claim upon Congress subsequent to the granting us the new contract. This they would not have done certainly if they thought the new contract was indemnity for the past: it was intended on the contrary, rather as security for the future, as, under the old Contract we had sunk nearly \$40,000, and were losing money daily. We submit that these gentlemen were thoroughly cognizant of the facts at that time and acted conscientiously as well as justly in our regard.

Again, Sir, of those 183,000,000 stamps we have at this moment millions undelivered; they have been dead capital to us. The government has never taken them, never covenanted to take them or any other stamps until regularly called for and consumed by the public, while we hold the contract. We state also it was nearly two years after the operation of our second contract, or in May, 1865, before we were free from debt, despite the increased rate of compensation of our second contract. Certainly it would be an extraordinary plea on part of the government that because we, under a new Contract, with a clear understanding that our loss for the first year should be settled by the sum allowed by Congress of \$20,000, were to be debarred from receiving that sum and simply because by the most energetic efforts we subsequently placed ourselves in our original freedom from debt! On what ground can such a plea be made in justice? Had we lost money under the new contract would it have invalidated our claim for previous loss? Unquestionably not! And why then weaken it because after severe struggles, and, at the end of two years arduous labors, hardly attained our original position? Our claim is for losses sustained up to Sept 30, 1863; it has nothing to do with subsequent business. If the Bureau intended to pay us 33 cts pr thousand for all stamps on hand Sept 30, 1863 we state very decidedly that it did nothing of the kind. We have been delivering thousands of these very stamps at 25¢ pr thousand and have millions on hand now for which we expect to receive only that amount while our present contract remains unaltered. But the Bureau never looked upon the contract at 33¢ pr M Stamps as being in consideration of losses previously sustained, as is irrefutably shown by the letters and official action of Secy Chase & Judge Lewis.

Therefore, Sir, our a/c is justly and properly presented: it shows the true character of the business. Permit us to add that there is an item of \$2,500 for salary which we deducted from our statement of losses as it was based on our business being self supporting. As it was a loss, however, it might legally be included. If also the wide ground be taken that things of no known value and of no probable value were to be charged against ourselves in this statement of absolute loss, in favor of the Government, why should we not also charge against the Government our obligations beyond Sep 30. 1863? Why not include our future responsibility for rent, salaries and expenses incurred in such a manner as not to be lightly thrown aside and unsettled? Many of our employees left lucrative positions to come to us in the belief that they would have regular and increased rates of payment for several years. In that belief they were justified in a measure by us and we were morally in a degree responsible for their loss of situation and employment if our contract had been terminated, as certainly would have been the case, without the anticipated partial indemnity and the subsequent hope of getting another contract at an increased rate. But, Sir, we charge the Government simply for losses sustained in our generous efforts to comply with our duty to it and the public; based on estimates and orders from the Bureau itself. In presenting our claim we had no right to indulge in hypothesis with regard to the future: we had the stern facts of the present (then) to deal with and any other course would have been unjust to ourselves and equally so to the Government. Thus, Sir, we trust we have satisfactorily explained the nature and reasons governing our Statements of our losses.

And now to refer to some other points of your communication which we cannot permit to remain unanswered.

You express a regret, Sir, that we did not submit a statement in detail to the Committee in support of our claim as this would have spared yourself and the Hon Sec'y of the Treasury the necessity of asking for it now. We state most explicitly that we did submit such statements in full explanation of our loss, not only to the Chairman of Ways & Means & subsequently of Appropriations but to various members of the House & Senate. Our Mr Butler originally waited on the Committee and had a full and thorough exposition of the whole matter. Upon these representations, written and verbal, as well as upon the recommendations of such distinguished men as Sec'y Chase and Gov Boutwell action was taken by Congress and the present amended Section of the original act, as well as the Act itself, is the result. The intention of that act and its present amendment, and why it was amended, by the high powers passing it, can readily be ascertained from the Hon Shaddeus Stevens, Chairman of every Committee before whom our claim has been presented. Therefore we beg to say that you are altogether mistaken in the intimation you are pleased to convey that our Indemnity Claim has been carelessly and insufficiently considered by the Committees in Congress and endorsed without a satisfactory basis of belief in its justice on their part.

We claim that a fair interpretation of the Indemnity act viewed with regard to its history, renders it unnecessary for us to furnish any further statement now of our losses, though, of course we have always been willing to do so. It is not a valid presumption that the various gentlemen in the Treasury and your Bureau, as well as the various members of the several committees before whom the subject has been discussed for over three years, have at least given it sufficient consideration to satisfy themselves of its merit? Is it just to assume that they have not been as interested in having the government duly guarded in its rights as other official gentlemen? We cannot bring ourselves to impugn

*(This sentence a bit mixed up I think!)

the actions of such men. An examination of the inception of our claim; of its acknowledgment by Gov Boutwell & Secy Chase; of the method first adopted to indemnify us, viz: an allowance amtg to \$20,000 or 30% on the commercial value of the engraved plates, made by us for nothing; of the sequent amendment, suggested by Secy Chase, supported by Judge Lewis and adopted, to allow us the full am't of \$20,000 in full settlement of the loss on our whole business for the year ending Sep 30, 1863; the section now amended and passed: all this demonstrates conclusively that Secy Chase & Comm'r Boutwell & Lewis, as well as the various Congressional committees, neither intended to grossly deceive us, nor recommend Congress to grant undeserved relief.

Sec'y Chase under the original act would and did offer us a partial indemnity; but, sensible it was not the intention of Congress, nor his and Gov Boutwell's intention, that we should receive less than the \$20,000; he suggested & seconded the amendment; had it in fact drawn up under his own dictation. Is it credible he meant the section thus amended to put us where we were originally? The loft and unimpeachable character of so illustrious a man renders such an imputation impossible. Sec'y Chase capable of intentionally juggling with two men who had always striven to meet his wishes in the conduct of their business, and for whom he always manifested a kindly interest!

We have never certainly anticipated being told at this hour that our loss was imaginary, and that our accounts do not fairly state the case; and we state most explicitly that such an accusation, however indirectly conveyed, is neither merited by our business reputation, or past relations with the Government, nor our personal character as private citizens and gentlemen.

We remain,

Yr Obt Servts
Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, JUNE 1866GENERAL

DENOMINATIONS	ON HAND JUNE 1st	MANUFACTURED DURING JUNE	TOTALS	DELIVERED DURING JUNE	ON HAND JULY 1st
1ct	12,114.394	-----	12,114.394	-----	12,114.394
2 "	30,590.777	11,562.028	42,152.805	8,496.900	33,655.905
3 "	178.428	-----	178.428	7.990	170.438
4 "	5.892	85.000	90.892	9.860	81.032
5 "	3,043.728	3,264.000	6,307.728	1,017.311	5,290.415
6 "	168.003	-----	168.003	10.030	157.973
10 "	8,184.512	-----	8,184.512	271.097	7,913.415
15 "	3,675.990	-----	3,675.990	18.782	3,657.208
20 "	3,233.642	-----	3,233.642	31.801	3,201.841
25 "	972.756	1,173.000	2,145.756	233.693	1,912.063
30 "	1,571.727	-----	1,571.727	13.084	1,558.643
40 "	1,755.887	-----	1,755.887	9.923	1,745.964
50 "	574.315	833.000	1,407.315	186.849	1,220.466
60 "	371.658	-----	371.658	3.692	367.966
70 "	70.415	-----	70.415	6.450	63.965
1.00	187.555	450.000	637.555	72.708	564.837
1.30	48.967	-----	48.967	794	48.173
1.50	978.881	-----	978.881	6.728	972.153
1.60	109.355	-----	109.355	351	109.004
1.80	95.799	-----	95.799	720	95.079
2.00	195.361	-----	195.361	15.447	179.864
2.50	432.097	-----	432.097	7.885	424.212
3.00	1.995	72.000	73.995	4.746	69.249
3.50	180.112	-----	180.112	1.070	179.042
5.00	294.620	-----	294.620	7.085	287.535
10.00	394.728	-----	394.728	1.813	392.915
15.00	1.318	-----	1.318	155	1.163
20.00	1.364	-----	1.364	402	962
25.00	1.709	-----	1.709	218	1.491
50.00	1.100	-----	1.100	206	894
200.00	203	-----	203	64	139
Total Gen'l	69,437.286	17,439.028	86,876.314	10,437.914	76,438.400

PROPRIETARY

DENOMIN- ATIONS	ON HAND JUNE 1st	MANUFACTURED DURING JUNE	TOTALS	DELIVERED DURING JUNE	ON HAND JULY 1st
1 ct	34,563.983	-----	34,563.983	3,320.868	31,243.115
2 "	10,622.696	378.000	11,000.696	949.806	10,050.790
3 "	3,669.886	2,567.680	6,237.246	551.215	5,686.031
4 "	1,376.022	1,649.000	3,025.022	465.422	2,559.600
5 "	412.539	-----	412.539	26.948	385.591
10 "	701.662	-----	701.662	2.391	699.271
	<u>51,346.468</u>	<u>5,594.680</u>	<u>55,941.148</u>	<u>5,316.750</u>	<u>50,624.398</u>

PRIVATE

1 ct	44,352.215	7,611.800	51,964.015	11,698.402	40,265.613
2 "	2,893.597	897.000	3,790.597	440.033	3,350.564
3 "	3,567.338	579.700	4,147.038	878.866	3,268.172
4 "	1,980.602	439.000	2,419.602	463.667	1,955.935
5 "	1,367.300	-----	1,367.300	15.000	1,352.300
6 "	443.472	42.000	485.472	72.600	412.872
8 "	67.660	-----	67.660	12.000	55.660
10 "	169.640	-----	169.640	-----	169.640
Total	<u>54,841.824</u>	<u>9,569.500</u>	<u>64,411.324</u>	<u>13,580.568</u>	<u>50,830.756</u>

RECAPITULATION

GENERAL	89,437.286	17,439.028	86,876.314	10,437.914	76,438.400
PROPRIETARY	51,346.468	4,594.680	55,941.148	5,316.750	50,624.398
PRIVATE	54,841.824	9,569.500	64,411.324	13,580.568	50,830.756
TOTAL	<u>175,625.578</u>	<u>31,603.208</u>	<u>207,228.786</u>	<u>29,335.232</u>	<u>177,893.554</u>

Philada. July 31st 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor *inclose im*pressions of P Eichele & Co
U.S. *Inter. Revenue* proprietary match stamp. Demas Barnes,
New York one cent proprietary - also T. W. Marsden, New York
Four cent Proprietary - for which we solicit very respectfully
the usual official approval.

Very Truly Yr Obt Servts.
Butler & Carpenter

* *(The words between the *s are partly missing due to torn page.)

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, JULY, 1866GENERAL

DENOMINATIONS	ON HAND JULY 1st	MANUFACTURED DURING JULY	NUMBER OF STAMPS		ON HAND AUG. 1st
			TOTALS	DELIVERED DURING JULY	
1ct	12,114.394	-----	12,114.394	143.010	11,971.384
2 "	33,655.905	7,938.000	41,593.905	10,171.663	31,422.242
3 "	170.438	-----	170.438	53.070	117.368
4 "	81.032	-----	81.032	49.131	31.901
5 "	5,290.415	510.000	5,800.415	1,336.213	4,464.202
6 "	157.973	-----	157.973	26.180	131.793
10 "	7,913.415	-----	7,913.415	315.450	7,597.965
15 "	3,657.208	-----	3,657.208	24.549	3,632.659
20 "	3,201.841	-----	3,201.841	35.326	3,166.515
25 "	1,912.063	-----	1,912.063	320.464	1,591.599
30 "	1,558.643	-----	1,558.643	13.528	1,545.115
40 "	1,745.964	-----	1,745.964	10.232	1,735.732
50 "	1,220.466	-----	1,220.466	247.084	973.382
60 "	367.966	-----	367.966	4.966	363.000
70 "	63.965	-----	63.965	5.722	58.243
1.00	564.837	-----	564.837	90.337	477.500
1.30	48.173	-----	48.173	645	47.528
1.50	972.153	-----	972.153	9.911	962.242
1.60	109.004	-----	109.004	215	108.789
1.90	95.079	-----	95.079	395	94.684
2.00	179.864	-----	179.864	18.165	161.699
2.50	424.212	-----	424.212	8.559	415.653
3.00	69.249	-----	69.249	6.989	62.260
3.50	179.042	-----	179.042	1.658	177.484
5.00	287.535	-----	287.535	8.598	278.937
10.00	392.915	-----	392.915	2.591	390.324
15.00	1.163	-----	1.163	141	1.022
20.00	962	-----	962	362	600
25.00	1.491	-----	1.491	101	1.390
50.00	894	-----	894	115	779
200.00	139	-----	139	38	101
Total	76,438.400	8,448.000	84,886.400	12,905.308	71,981.092

PROPRIETARY

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND JULY 1st	MANUFACTURED DURING JULY	TOTALS	DELIVERED DURING JULY	ON HAND AUG. 1st
1ct	31,243.115	2,520.000	33,763.115	3,177.289	30,585.826
2 "	10,050.790	1,449.000	11,499.790	1,082.600	10,417.190
3 "	5,686.031	-----	5,686.031	544.517	5,141.514
4 "	2,559.600	1,054.000	3,613.600	498.440	3,117.160
5 "	385.591	-----	385.591	41.778	343.813
10 "	699.271	-----	699.271	1.892	697.379
Total	50,624.398	5,023.000	55,647.398	5,344.516	50,302.882

PRIVATE					
1ct	40,205.613	10,521.700	50,727.313	11,891.135	38,836.178
2 "	3,350.584	1,006.800	4,357.384	354.666	4,002.698
3 "	3,268.172	416.000	3,684.372	1,059.631	2,624.741
4 "	1,955.935	320.500	2,276.435	467.417	1,809.018
5 "	1,352.300	-----	1,352.300	51.000	1,321.300
6 "	412.872	-----	412.872	34.666	348.206
8 "	55.660	-----	55.660	-----	55.660
10 "	169.640	-----	169.640	-----	169.640
Total	50,830.756	12,265.200	63,095.956	13,868.515	49,227.441

RECAPITULATION

GENERAL	76,438.400	8,448.000	84,886.400	12,905.308	71,981.092
PROPRIETARY	50,624.398	5,023.000	55,647.398	5,344.516	50,302.882
PRIVATE	50,830.756	12,265.200	63,095.956	13,868.515	49,227.441
TOTAL	177,893.554	25,736.200	203,629.754	32,118.339	171,511.415

Philadelphia Aug 27 1866

S. D. Howe Esq

Dear Sir:

Inclosed please find proof of your private U. S.
Int. Rev. Stamp.

Your plate is now ready to go to press. What
color do you prefer to have them printed in? An early
answer will greatly oblige

Your Truly
Butler & Carpenter

Philadelphia Aug 27 1866

S. D. Howe Esq

To Butler & Carpenter Dr

To Engraving one four cent proprietary U. S. Internal
Revenue stamp plate

\$350.00

Philada. Sept 7. 1866

Portland Match Co.
Portland, Maine

Gentlemen;

Your favor of the 31st ult is at hand.

Your stamp model is prepared ready for the engraver. We have hesitated to push it forward as much as possible as the question of paper appears one of difficulty here.

The paper of Byam, Carlton & Co is manufactured expressly for them in one of the Eastern States and shipped by B. C. & Co. to us. We are ignorant of the manufacturers. Nor do we know of any manufacturers of this paper here. It would have to be specially made for you and unless a sufficient quantity were ordered, there would be no inducement to the maker to undertake it. Hence we are in somewhat of a dilemma. Please advise us.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 7. 1866

Penna Railroad Co
 To Butler & Carpenter. Dr

1866						
July 9	For stamping	1802 sheets	5 stamps each	@2¢ each		\$36.04
Aug 6	"	2094	"	"	"	41.88
" 31	"	1200	"	"	"	24.
						<u>\$101.92</u>

Rec'd Payment
 Butler & Carpenter

Philada. Sept 7. 1866

Citard National Bank

To Butler & Carpenter, Dr.

Aug 8. 1866 For stamping 500 sheets checks @ 2¢ each \$10

Rec'd Payment

Butler & Carpenter

Philada. Sept 7. 1866

Philadelphia National Bank
To Butler & Carpenter, Dr.

1866
July 5. For stamping 1509 sheets Bank Checks @ 2¢ each \$30.18

Rec'd Payment
Butler & Carpenter

Philada. Sept 8. 1866

Messrs Demas Barnes & Co

Gentlemen:

We acknowledge receipt of yr favor of the 7th inst.

As you know by this time your order has been filled. We could not make the alteration which you subsequently suggested, the Department at Washington declining to grant the necessary permission. Should you still desire to receive other stamps in lieu of the original order, you must notify the Comm'r at Washington who will make the exchange under the usual regulations which we believe involve your paying one per centum on the exchange; we are thus instructed from the Revenue Bureau.

Very Respectfully Yrs
Butler & Carpenter

Philada. Sept 10. 1866

A. Dougherty Esq.

Dear Sir;

Yr favor at hand.

The stamps will go to you tomorrow. We regret that you have been put to delay and inconvenience; but it has been through no fault or want of effort on our part.

Very Resptfly
Butler & Carpenter

Philade. Sept 11. 1866

Messrs F. H. Warren & Co.

Gentlemen;

Your stamp is being engraved with due dispatch. The vignette is finished. It will require some time yet, and you shall be duly notified of the completion of the plate.

We presume the Revenue Bureau have issued special instructions with regard to the place of deposit for securities as in your case but we have no circular on the subject. An interrogatory addressed to Hon E. A. Rollins, Comm'r Washington D. C. would no doubt educe complete directions for your guidance.

Very Resptfly Yrs
Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, JULY, 1866

GENERAL

DENOMINATIONS	ON HAND AUG 1st	NUMBER OF STAMPS			ON HAND SEPT 1st
		MANUFACTURED DURING AUGUST	TOTALS	DELIVERED DURING AUGUST	
1ct	11,971.384	-----	11,971.384	567.044	11,404.340
2 "	31,422.242	9,594.970	41,017.212	12,471.571	28,345.641
3 "	117.368	170.000	287.368	138.816	148.552
4 "	31.901	153.000	184.901	96.400	88.501
5 "	4,464.202	289.000	4,753.202	2,520.850	2,232.352
6 "	131.793	76.500	208.293	63.241	145.052
10 "	7,597.965	-----	7,597.965	581.080	7,016.885
15 "	3,632.659	-----	3,632.659	53.873	3,578.986
20 "	3,166.515	-----	3,166.515	76.853	3,089.662
25 "	1,591.599	612.000	2,203.599	34.867	1,868.732
30 "	1,545.115	-----	1,545.115	33.193	1,511.922
40 "	1,735.732	-----	1,735.732	25.957	1,709.775
50 "	973.382	300.000	1,273.382	303.000	970.382
60 "	363.000	-----	363.000	18.477	344.523
70 "	58.243	-----	58.243	20.640	37.603
1.00	474.500	-----	474.500	137.745	336.755
1.30	47.528	-----	47.528	3.196	44.332
1.50	962.242	-----	962.242	11.848	950.394
1.60	108.789	-----	108.789	1.391	107.398
1.80	94.684	-----	94.684	1.484	93.200
2.00	161.699	-----	161.699	24.283	137.416
2.50	415.653	-----	415.653	12.037	403.616
3.00	62.260	-----	62.260	8.529	53.731
3.50	177.484	-----	177.484	1.618	175.866
5.00	278.937	-----	278.937	10.217	268.720
10.00	390.324	-----	390.324	2.514	387.810
15.00	1.022	-----	1.022	121	901
20.00	800	2.700	3.300	300	2.994
25.00	1.390	-----	1.390	127	1.263
50.00	779	-----	779	123	656
200.00	101	280	381	28	353
TOTAL	71,981.092	11,238.450	83,219.542	17,753.229	65,466.313

PROPRIETARY

DENOMINATIONS	NUMBER OF STAMPS				
	ONHAND AUG 1st	MANUFACTURED DURING AUGUST	TOTALS	DELIVERED DURING AUGUST	ON HAND SEP 1st.
1ct	30,585,826	7,749,000	38,334,826	3,949,273	34,385,553
2 "	10,417,190	2,352,000	12,769,190	861,071	11,908,119
3 "	5,141,514	-----	5,141,514	599,456	4,542,058
4 "	3,117,160	-----	3,117,160	563,897	2,553,263
5 "	343,813	-----	343,813	47,506	296,307
10 "	687,379	-----	687,379	690	686,689
TOTALS	50,302,882	10,101,000	60,403,882	6,021,893	54,381,989

PRIVATE

1ct	38,896,178	18,141,300	57,037,478	13,387,807	43,649,671
2 "	4,002,698	467,300	4,469,998	373,001	4,136,997
3 "	2,624,741	1,498,000	4,122,741	1,133,731	2,989,010
4 "	1,809,018	631,400	2,440,418	310,125	2,130,293
5 "	1,321,300	153,000	1,474,300	202,180	1,272,120
6 "	348,206	8,800	357,006	8,333	348,673
8 "	55,660	-----	55,660	24,000	31,660
10 "	169,640	-----	169,640	-----	169,640
TOTALS	49,227,441	20,899,800	70,127,241	15,399,177	54,728,064

RECAPITULATION

GENERAL	71,981,092	11,238,450	83,219,542	17,753,229	65,466,313
PROPRIETARY	50,302,882	10,101,000	60,403,882	6,021,893	54,381,989
PRIVATE	49,227,441	20,899,800	70,127,241	15,399,177	54,728,064
TOTALS	171,511,415	42,239,250	213,750,665	39,174,299	174,576,366

Philada. Sept 12th 1866

Hon E. A. Rollins
Commissioner Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith annexed our a/c in duplicate, duly receipted, for stamp deliveries during the month of August, 1866.

We also inclose the usual General statement and affidavits.

Trusting all may prove correct & satisfactory
we remain

Very Resptfly
Yr Obt S-rvts
Butler & Carpenter

Philada Sept 12th 1866

U.S. Inter. Rev. Dept.

To Butler & Carpenter Dr.

For the following Int. Revenue Stamps delivered to Isaac Pugh, Esq.
Stamp Agent, during the month of August, 1866.

viz;

39,174,299 stamps @ 25¢ pr M \$9,793.37

Received Payment

Butler & Carpenter

Philada. Sept 12. 1866

U.S. Inter. Rev. Dept.

To Butler & Carpenter Dr.

For the following Int. Revenue Stamps delivered to Isaac Pugh, Esq.
Stamp Agent, during the month of August, 1866.

viz;

39,174,299 stamps @ 25¢ pr M \$9,793.37

Received Payment

Butler & Carpenter

Philada. Sept 12. 1866

Geo W. Swett, Esq
106(?) Hanover St.
Boston

Dear Sir:

Your favor of the 10th inst is duly rec^d.

Your plate will be ready in a very few days.

We inclose Revenue Bureau Circular which will instruct you as to the proper procedure to obtain your stamps. The 10% commission you will observe is on any amt over \$500.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 12. 1866

Hon E. A. Rollins
Commissioner Internal Revenue
Washington. D. C.

Sir:

Your favor of the 11th inst, inclosing approved stamp of Mr. Howe, New York, is duly rec'd.

As you had already, on the 8th ult, approved of this stamp, in accordance with our request, we regret that Mr Howe should have ignorantly subjected you to the trouble of another endorsement.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 12. 1866

S. D. Howe Esq.
New York

Dear Sir:

We received this morning from Washington an approved model of yr stamp which it would appear you must have forwarded to the Hon. Commissioner E. A. Rollins for approval.

Permit us to state that it is our duty to have all stamps approved by the Commissioner, and yr stamp was accordingly endorsed by him August 8. 1866.

We would be pleased to have you settle our a/o for engraving furnished some time ago.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 12. 1866

Hon E. A. Rollins
Commissioner Internal Revenue
Washington. D. C.

Sir:

We have the honor to solicit your approval of the inclosed
stamp of O. M. Evans. Esq of this city.

Very Resptfly
Yr Obt Servts
Butler & Carpenter

Philada. Sept 13. 1866

J. W. Perkins & Co
Portland Match Co.

Gentlemen:

Yr favor of the 11th at hand with paper.

We would prefer to have you send us the paper at cost at present. We may be able to get such markets as you describe(?), but we do not know now where.

The paper we print for Byam. C. & Co. is 24 x 42 inches. For our cutting machine we would not wish a breadth greater than say 25 or 26 inches; it may be 50 inches in length. We deliver these stamps put up in pckges of 500 stamps - not in the large sheets; this is what we meant by cutting & cancelling.

We will now go ahead at once get ing ready for the paper. Let your shippers have the paper carefully forwarded - so that it be not ruffled or creased more than can well be helped.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 14. 1866

Hon E. A. Rollins
Commissioner Internal Revenue
Washington. D. C.

Sir:

Your favor of the 13th inst with contents is duly received.

We have the honor to report that the suspected stamp forwarded by Mr Bleeker. Assessor, is undoubtedly genuine. It is from a blurred impression, too full and not wiped enough by the printer, and has been rubbed accidentally ere the ink was dry.

Very Respectfully Yrs.
Butler & Carpenter

Philada. Sept 14. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

As our present Contract with the Internal Revenue Bureau expires on the 1st proximo, or about two weeks hence, we trust you will not consider our action premature if we beg your permission to negotiate its renewal. In a business of so important, complicated and responsible a character, a due regard to the interests of the Government and public as well as for ourselves, calls for as early a settlement of the matter as is practicable.

Our Contract with your Bureau is and has been our only business, and upon its continuance or suspension depends our future. Impressed with the delicate and intricate nature of this business, and of the great interest involved in its proper management, we have been solicitous only to discharge our obligations to the entire satisfaction of the Government; and we have avoided rather than sought any other occupation which might distract our labor and attention from the necessary requirements of the manufacture and delivery of our Stamps.

It is not prudent under the present unsettled prospect of our future to incur the heavy expenses attendant on a renewal of our agreements with many of our principal employes, which terms are about expiring; and, on the other hand, should we be so fortunate as to merit your approval and obtain a renewal of our contract, it would be essential for us to preserve the present experienced and tested gentlemen who have been educated in the business under our supervision.

The conduct of the various details of our Contract duties except under experienced control would inevitably lead to the greatest error and confusion; and, in view of the many great public and private interests at stake in the prompt and exact fulfillment of every daily order, we need hardly impress on your consideration how important it is for the Government and public that no interruption or disorder should be allowed to occur in the management of the business. Our great experience grown and developed with the stamp business, our exact knowledge of all the little specialities which go to make up the proper fulfillment of our daily obligations, and our earnest desire to merit your approval, have, we trust, enabled us to offer powerful inducements for a continuance of that trust which we have had the honor to enjoy for four years of varied trial, success and ill fortune under yourself and your honored predecessors.

We appeal with confidence to your judgment upon the manner wherewith we have discharged our obligations to your Bureau; and we venture to hope that, in view of thises and other considerations in our regard, you will kindly grant us a continuance of our Contract.

Very Resptfly Yrs
Butler & Carpenter

* (word "WE" evidently omitted by writer)

Philada. Sept 15. 1866

Messrs Demas Barnes & Co

Gentlemen;

Yr favor of the 14th at hand.

We regret that you should have cause to complain of delay in the forwarding of yr new Four Cent Stamps and you may depend, hereafter, upon having all orders filled promptly on presentation.

We are prepared upon directions from the Revenue Office to make the exchanges you desire.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 15. 1866

Jno J. Levy & Co. Esq

Dear Sir:

Yr favor of the 14th is at hand.

We will be happy to engrave a 5 ct stamp as you desire. We must decline, however, abating our price, anxious as we are, of course, to meet the wishes of our customers.

It will require about six weeks from date of order to engrave the plate.

Very Resptfly Yrs
Butler & Carpenter

177 & 179 Grand St.
New York

Philada. Sept 17. 1866

Hon'le E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We submit respectfully for your approval the one cent match
stamp of E. R. Tyler, West Cheshire, Connt.

Very Resptfly Yr Obt Servts
Butler & Carpenter

Philada. Sept 19. 1966

U. S. Proprietary Medicine Co.
Conconnati. Ohio.
A. H. Prince. President.

Dear Sir:

Your recent favor with instructions, models etc duly rec'd.

We will at the earliest practicable moment put your work.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 21. 1866

Edward P. Bishop Esq
Little Rock. Ark.

Dear Sir:

Yr favor of the 12th inst is at hand.

Our price for engraving a steel plate of revenue stamps
is three hundred and fifty dollars. (\$350)

Very Resptfly Yrs
Butler & Carpenter

Philada Sept 22. 1866

Messrs Byam Carlton & Co

Gentlemen:

Yr favor of the 20th at hand.

We submit herewith as you request our a/c to Sept 11/66 inclusive, and also statement of both kinds of paper on hand now.

VeryResptfly Yrs
Butler & Carpenter

PAPER OF BYAM, CARLTON & CO. ON HANDS BUTLER & CARPENTER

Sept 20. 1866

Printed No1	46.700 sheets
Do No2	46.500 "
Total printed	<u>93.300</u>
Not printed No2	49.920
Total	<u>143.220 sheets</u>

Philada. Sept 22. 1866

Messrs Byam, Carlton & Co.

Gentlemen:

We have the honor to send you herewith vouchers for our charges made on our a/c June 13th 1866, for freight etc on paper sent us.

These papers would have been sent you earlier but for the absence of our Mr. C who had filed them away; and who, it must be confessed, forgot yr request in relation thereto amid the many matters of business arising daily.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 22. 1966

Jno Winslow Jones Esq
Portland, Maine

Dear Sir:

Yr favor of the 20th with inclosures is at hand.

Our price for engraving a plate of Revenue Stamps is three hundred & fifty dollars. The chge for paper & printing if in excess of the Gov't sized stamp is designated in the accompanying official Circular.

You do not state what sized stamp you wish. Please inform us on this point ere we make a design.

It will require about six weeks from receipt of order to engrave a die.

Very Resptfly Yrs
Butler & Carpenter

We presume you wish a stamp of the Gov't one cent size.

Philada. Sept 22, 1966

F. H. Warren & Co

Gentlemen:

We have the honor to transmit you proof impression of yr Match stamp.

Be kind enough to state in what color and quantity we shall print it. We suggest a bright color, blue, red or green as preferable to black.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 22. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to submit herewith for your approval
the one cent stamp of the American Match Co. Rock Island,
Illinois.

Very Resptfly Yrs
(Butler & Carpenter)

Philada. Sept 22. 1866

E. R. Tyler Esq
West Cheshire
Conn't

Dear Sir:

We have the honor to enclōse herewith yr stamp which has been approved by the Commissioner of Int. Revenue.

Please advise us at once in what color we shall print. We suggest a blue, green or red as most affective. We annex our
e/c.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 22. 1866

E. R. Tyler Esq
To Butler & Carpenter Dr

For engraving One Cent Proprietary Stamp Plate \$350

Philada. Sept 22. 1866

Sam'l Hart & Co
To Butler & Carpenter Dr

Engraving Five Cent Int. Rev. Stamp Plate. 350

Gentlemen:
Above we have the honor to hand you our a/c for
engraving.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 22. 1866

A. Dougherty Esq. ^{To} Butler & Carpenter Dr

For engraving 5 ct Play Card Rev. Stamp \$350

Gentlemen: Above we have the honor to hand you ~~our~~ a/c for engraving.

Very Resptfly Yrs
Butler & Carpenter

Philada. Sept 22. 1866

Geo W. Swett. M. D.

Dear Sir;

We have the honor to submit our a/c Below for engraving
yr stamp plate.

Very Resptfly
Butler & Carpenter

Philada. Sept 22. 1866

Geo W. Swett M.D.

to Butler & Carpenter Dr.

For engraving Int. Rev. 4 Ct Proprietary Plate

\$350

THIS LETTER CANCELLED

Philada. Sept 24. 1866

W. & T. Liversidge

Gentlemen:

We inclose dft in yr favor for Eleven hundred and seven $13/100$ dollars, being balance due you a/c gum to date as pr our a/cs.

Be pleased to examine and acknowledge said remittal.

Very Resptfly Yrs
Butler & Carpenter

THIS LETTER CANCELLED

Philada. Sept 24. 1866

Messrs W. & T. Liversidge
Milton. Mass.

Gents:

We inclose check on the Girard National Bank of this city in your favor for Five Hundred & fifty two 48/100 dollars (\$552.48/) which we beg you will place to our credit and acknowledge.

Very Resptfly Yrs
Butler & Carpenter

* * Sept 24/66
\$552.48/

* *(Check no. completely faded)

Philada. Oct 8. 1868

Jno J. Levy Esq
New York

Dear Sir:

Inclosed we send you model of yr new stamp which we commend to yr approval as very effective and ingenious.

Be pleased to return it to us promptly.

Very Resptfly Yrs.
Butler & Carpenter

Philada. Oct 8. 1866

United States Propy Medicine Co.
Cincinnati. Ohio

Gentlemen:

We inclose herewith model of your 4 & 6 ot plates.
You understand of course that much more effect will be introduced in the engraving. The photograph of yr building is a poor one; but time is too precious to delay for a better.

Very Res~~pe~~ctfully Yrs
Butler & Carpenter

Philada. Oct 8. 1866

Thomas Kensett & Co.

Gentlemen:

Yr favor of the 27th ult demands our attention on our return from Washington. D. C. on business connected with our stamp business.

Our price for engraving a revenue stamp plate is three hundred & fifty dollars (\$350).

You will be kind enough to designate yr pleasure as to size, denomination & character of design.

We are under the impression that yr name must be on the die, but this is a query to be answered by the Revenue Bureau to which we refer you respectfully. We inclose stamp Circular of the Bureau.

Very Resptfly Yrs
Butler & Carpenter

Philade. Oct 8. 1868

A. Dougherty Esq

Dear Sir:

Your favor of the 20th ult commands our attention on our recent return from Washington. D. C.

You are right in your supposition that your bill should be two hundred and fifty dollars.

Very Respectfly Yrs
Butler & Carpenter

Philada. Oct 8. 1866

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

Sir:

We have the honor to submit engraved stamp for two cent
Proprietary in name of T. W. Marsden, New York.

Be pleased to endorse your approval thereon and return
to

Yrs Very Resptfly
Butler & Carpenter

Philada. Oct 9. 1866

Titus Eddy & Sons
Troy

Gentlemen:

We beg you to send us at once a barrel of y^r heavy
black and we will remit.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 10/66

A. Dougherty Esq

Dear Sir:

Yr favor of the 9th inclosing check in our favor for \$250, in pay't in full of our engraving a/c for yr five cent stamp plate is duly rec'd.

Expressing our obligations we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 10. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to solicit your usual approval of the
inclosed Five Cent Stamp model for Joseph J. Levy Esq, New
York.

Very Resptly Yrs
Butler & Carpenter

Philada. Oct 10. 1866

Joseph J. Levy Esq

Dear Sir:

Your favor of the 9th at hand. We have forwarded the model to Washington for approval.

As we retain the model with the endorsement thereon of the Commissioner as a voucher of our authority to engrave, we regret we cannot comply with your request to deliver said model to you.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 11. 1866

Messrs Byam, Carlton & Co.

Gentlemen:

Yr favors of the 5th and 9th are at hand.

We have received (yesterday, 10th inst) Forty pkges of Paper for yr No 2, supposed to contain five reams each. We beg to draw yr attention to the fact that several reams of this paper have been ruined by illusage in transit: having been cut and torn completely through, as if exposed to the action of a powerful cog-wheel, or something which with resistless force has burst through the bundles.

We inclose five sheets (5) of No 1 paper, printed as we have no blank sheets on hand. You will please credit us with these 5 sheets or 300 stamps in yr next order, as we will deduct this amount on our delivery. Of this paper we have to report that it is satisfactory - lies better, prints & cuts better than No 2. It would appear from examination into Paper Statement of Stock on hand of yr stamps No 1 & 2 that the Foreman of the Printing room, rendered his a/c irrespective of daily deliveries of stamps put up for delivery; and yr a/c would now appear to be as follows, viz:

			Reams	Sheets
Credit by	140 Reams or	67,200 sheets	No 1.	842(?) or 404,160
Debit	71-420 sheets	34,500	"	582-265 279,625
Balance	68 60	32,700	" "	359-215 124,535

This includes delivery of 22 Sept 1866.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 11. 1866

Thomas Kensett & Co.

Gentlemen:

Yr favor of the 8th inst is at hand.

We will be pleased to get you up a model for approval.

Very Resptfly Yr
Butler & Carpenter

Philada. Oct 12th 1866

Hon'le E. A. Rollins
 Commissioner of Internal Revenue
 Washington. D. C.

Sir:

We have on hand a large number of stamps prepared in good faith and under authority to meet the demand, which have become obsolete and useless by change of law, viz:

A. Dougherty. Card Card Stamps	508.000	2¢	
	164.750	4"	
	169.640	10¢	
Lawrence & Cohen	"	"	643.850 2¢
Total			<u>1.486.240 stamps</u>

We would be pleased to know whether you will take and pay us for these stamps; or whether we must suffer their loss.

Very Respectfly Yrs
 Butler & Carpenter

Philada. Oct 12, 1866

D. Barnes & Co

Gentlemen:

We have on hand of your old 1. 2. & 4 ct plates prepared stamps as follows, viz:

	1¢	27,834 stamps
	4¢	378,915 "
Total		<u>406,749</u>

As these stamps were manufactured bona fide to meet the requirements of yr business, and save you from the loss and delay attendant on our being unable to furnish yr orders on demand, we claim very respectfully that you are in equity under obligation to pay for them.

We would be pleased to hear from you on the subject.

Very Resptfly Yrs.
Butler & Carpenter

Philada. Oct 13. 1866

Thos. W. Marsden Esq
487 Broadway
New York

Dear Sir:

Your favor of the 12th is at hand.

We have the honor to inclose proof impression of
your finished two cent stamp which has been officially
approved by the Commissioner of Internal Revenue.

Be kind enough to state in what color and quantity
we shall print to meet yr wishes.

Very Resptflv Yrs
Butler & Carpenter

THIS LETTER CANCELLED

Philada. Oct 13th 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We are very much shocked and distressed to observe in the morning's paper of this day that Mr. W. G. Parkhurst, Chief of the Stamp Division of your Bureau, has recently lost his life in a peculiarly sudden and painful manner.

It is but simple justice on our part to bear full testimony to the admirable business capacity exhibited by Mr. Parkhurst in his conduct of the stamp business with us; and we regret, in his death, not only the loss of an excellent public officer of the most perfect integrity, prompt, intelligent and experienced, but his decease is to us a subject of personal sorrow as his intimate knowledge of our manner of fulfilling our engagements with your office from the inauguration of our business had, we are pleased to think, made him our warm and cordial friend.

We would be pleased to know whether Mr. Parkhurst left a family and what is their address.

Very Respectfully Yrs
Butler & Carpenter

Philada. Oct 13. 1966

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

We have the honor to inclose herewith model of Six & Five (same for both denominations) cents stamps for the U. S. Proprietary Medicine Co. Cincinnati, Ohio, which we beg you to approve as usual and return to

Yr Very Obt Servts
Butler & Carpenter

Philada. Oct 15th 1866

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

Yr favor with inclosures of the 10th inst to the
Commr Int. Revenue has been sent us for consideration &
reply.

We have the honor to say that we will charge for
engraving three plates of stamps 1. 2 & 4 ct stamps of the
character and size of the model as accompanying yr letter
for Seven hundred and fifty dollars.

It will require about ten weeks to give you stamps
from the plates.

Very Resptly Yrs
Butler & Carpenter

Philada. Oct 16. 1866

First National Match Co.
Milwaukee. State of Wisconsin

Gentlemen;

Your favor of the 12th is at hand.

We inclose circular of the Revenue Bureau in relation to private proprietary plates etc.

If your two plates are of the same character, size and design (merely changed in the denominations) we will engrave both for five hundred and fifty dollars. Our price for engraving a steel plate of stamps is three hundred & fifty (\$350) dollars. If the stamps be of the same size as the Government stamp of that denomination you have no other charge to meet on a/c of their preparation. If larger there is an extra-charge for paper & printing in accordance with paragraph 3 of inclosed circular. We presume you want some design as a centre piece, either portrait, or something emblematic of yr business or carrying your trade name. If you be pleased to convey to us your wishes we shall be happy to do what we can.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 16. 1866

A. Beecher & Sons

Gentlemen:

Your favor of the 12th inst is rec'd.

We have had no order for stamps from the Government on your a/c since last September: nor can we forward you stamps without due authority from the Department. Why not telegraph to the Commissioner about them?

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 16. 1866

D. Barnes & Co

Gentlemen:

Your favor of the 15th is at hand. It is true you corresponded with us in relation to new plates, resulting in an order to prepare them May 15th last, five months prior to our letter of the 12th inst, as you state. We beg to say, however, that our last orders to print you a supply of 1 & 4 ct stamps were issued for the 4 cts Jan'y 6. 1866, and for the 1¢ May 12. 1866; so that we have been carrying the stock for yr advantage in both cases many months. We should have been glad to have had you consume them in your business and realize a quid pro quo for the expense of their manufacture. Your orders, however, did not call for them; and, in the meanwhile, you ordered new plates. With regard to these new plates they may have been delayed some time beyond your wishes or expectations; but we think you got them in good time (at least the usual average time of manufacture) when it is borne in mind that a good deal of the delay was caused by a misapprehension regarding the character of the central vignette.

You will observe by the above statement that your order in July not to print of the old stamps was altogether unnecessary; we had then a balance on hand prepared months previously in your behalf. We trust that a consideration of these facts will show that we have had no in inclination at any time to accumulate a balance to your detriment. It is to be borne in mind that the longer we can hold a balance the better for the purchaser as time and seasoning much improve the stamps. While it is an accommodation to some extent to us to have a balance on hand to meet any and every order, it is of much importance to the consumer. Should we be unprovided with stamps to meet your orders, it would require a week to put up a single order - the process of manufacture being necessarily very slow; and we leave it to yr knowledge of your business how great an annoyance and loss these delays would cause you. On the other hand we are under no obligation to have these balances on hand, and it is a serious matter of consideration whether we are prepared to run the risk of the loss of all these stamps, prepared in good faith, but thrown on our hands when the business changes of our customers renders them obsolete.

In your letter of July 26th you offered to take and pay for these stamps which you now decline. As a mere matter of prudence we must guard ourselves hereafter against the disadvantages of a balance of private stamps on hand.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 17. 1866

E. Gildersleeve Esq
New York

Dear Sir:

We wish you to forward us Fifty yards of Front Blanketing, similar and equal to that which we obtained from you in May last.

As we are in great need of the article we beg you to send at once. We will remit amt of yr bill on statement.

Very Resptfly Yrs
Butler & Carpenter
242 & 244 Chestnut St.
Philadelphia

Philada. Oct 18. 1866

Messrs Magarge & Co.
Decatur St.

Gentlemen:

Your proposition to sell us yr cutting machine at two hundred dollars, made to our Mr. Butler is accepted.

We will send a machinist to take it away from your premises.

Very Resptfly Yrs
Butler & Carpenter
242 Chestnut St.

Philada. Oct 18th 1866

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

Sir:

We have the honor to submit here with our a/c in duplicate duly receipted, for stamp deliveries during the month of September, 1866.

We also inclose the usual General statement and affidavits.

Trusting all may prove correct and satisfactory we remain

Very Respectfully Yrs Obt Servts
Butler & Carpenter

(This letter badly faded - reconstructed from other letter of submittal.)

Philada. Oct 18th 1866

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

For the following Internal Revenue Stamps delivered to Isaac
 Pugh, Esq. Agent, during the month of Sept 1866,
 viz,

54,132,219 stamps @ 25¢ pr M	\$13,533.05
------------------------------	-------------

Rec'd Payment
 Butler & Carpenter

Philada. Oct 18th 1866

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

For the following Internal Revenue Stamps delivered to Isaac
 Pugh, Esq. Agent, during the month of Sept 1866,
 viz:

54,132,219 stamps @ 25¢ pr M	\$13,533.05
------------------------------	-------------

Rec'd Payment
 Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, SEPTEMBER, 1866GENERAL

DENOMINATIONS	NUMBERS OF STAMPS				
	ON HAND SEPT 1st	MANUFACTURED DURING SEPT	TOTALS	DELIVERED DURING SEPT	ON HAND OCT 1st
1ct	11,404,340	-----	11,404,340	98,600	11,305,840
2 "	23,245,641	8,865,000	37,410,641	22,196,579	15,214,062
3 "	148,552	-----	148,552	8,690	139,862
4 "	88,501	-----	88,501	16,050	72,451
5 "	2,232,352	3,451,000	5,683,352	4,983,883	699,469
6 "	145,052	-----	145,052	4,903	140,249
10 "	7,016,885	-----	7,016,885	767,814	6,249,071
15 "	3,578,986	-----	3,578,986	28,248	3,550,738
20 "	3,089,662	-----	3,089,662	47,160	3,042,502
25 "	1,668,732	-----	1,668,732	873,896	794,836
30 "	1,511,922	-----	1,511,922	22,507	1,489,415
40 "	1,709,775	-----	1,709,775	21,093	1,688,682
50 "	970,382	-----	970,382	413,634	556,748
60 "	344,523	-----	344,523	8,522	336,001
70 "	37,603	-----	37,603	12,829	24,774
1.00	336,755	-----	336,755	138,382	148,373
1.30	44,332	-----	44,332	1,500	42,832
1.50	950,394	-----	950,394	10,060	940,334
1.60	107,398	-----	107,398	863	106,535
1.00	93,200	-----	93,200	771	92,429
2.00	137,416	-----	137,416	27,912	109,504
2.50	403,616	-----	403,616	9,129	394,487
3.00	53,731	-----	53,731	6,288	47,443
3.50	175,866	-----	175,866	1,013	174,853
5.00	268,720	-----	268,720	10,236	258,484
10.00	387,810	-----	387,810	1,858	385,952
15.00	901	1,080	1,981	166	1,815
20.00	2,994	-----	2,994	294	2,700
25.00	1,263	-----	1,263	134	1,129
50.00	656	1,080	1,736	178	1,558
200.00	353	-----	353	85	268
TOTAL	65,466,313	12,318,160	77,784,473	29,763,077	48,021,396

PROPRIETARY

DENOMIN- ATIONS	ON HAND SEPT 1st	NUMBER OF STAMPS		DELIVERED DURING SEPT	ON HAND OCT 1st
		MANUFACTURED DURING SEPT	TOTALS		
1ct	34,385,553	-----	34,385,553	5,396,466	28,989,088
2 "	11,908,119	966,000	12,874,119	1,200,947	11,673,172
3 "	4,542,058	-----	4,542,058	760,079	3,781,979
4 "	2,553,263	1,020,000	3,573,263	610,680	2,962,583
5 "	296,307	-----	296,307	41,966	254,441
10 "	696,689	-----	696,689	1,500	695,189
TOTALS	54,381,989	1,986,000	56,367,989	8,011,537	48,356,452

PRIVATE

1ct	43,649,671	16,923,000	60,572,671	14,125,554	46,447,117
2 "	4,136,997	156,000	4,292,997	483,751	3,809,246
3 "	2,989,010	1,122,200	3,111,210	964,064	3,151,146
4 "	2,130,293	279,600	2,409,893	515,625	1,894,268
5 "	1,272,120	493,000	1,765,120	201,516	1,563,604
6 "	348,673	57,800	406,473	55,096	346,378
8 "	31,660	60,000	91,660	12,000	79,660
10 "	169,640	-----	169,640	-----	169,640
TOTALS	54,728,064	19,090,600	72,819,664	16,357,605	56,461,059

RECAPITULATION

GENERAL	65,466,313	12,318,160	77,784,473	29,763,077	48,021,396
PROPRIETARY	54,381,989	1,986,000	56,367,989	8,011,537	48,356,452
PRIVATE	54,728,064	19,090,600	72,819,664	16,357,605	56,461,059
TOTALS	174,576,366	33,394,760	206,972,126	54,132,219	152,838,907

Sworn and Subscribed to before me this 18 day of October 1866.

John M. Butler
Jos R. Carpenter

Wm Price Fallen (?)
Deputy Collector
2d Dist. of Rema

Philade. Oct 18. 1866

Messrs Demas Barnes & Co

Gentlemen:

Your favor of the 17th at hand. In reply to your query "On what terms, expense etc can the present old stock, in both our hands & yours (B & C) be exchanged for the new?# We beg to say that with regard to the old stock on your hands, viz: 24,749 2¢ & 63,622 1¢ (as pr yrs of the 14th Sept) or in all 88,371 stamps it is necessary to pay us 25¢ pr thousand or \$22.09 which we must return to the Government, they having paid us 25¢ pr M on their delivery to you.

With regard to the balance on our hands we ask that you pay us simply what you would have paid had we delivered them to you, viz: the price of extra-printing & paper which we submit as follows, viz:

1¢	28,834 stamps @ 8 21/37	\$1.52	
4¢	378,915 " " 8 40/137	31.47	\$32.99

The change for perforation of our stock on hand we omit. Thus on the payt of \$22.09 we will exchange yr stock on hand: and for \$32.99 additional cancel our balance. To us this is a losing operation, for we abandon the chge for perforation (9.18) and lose also the government value to us of the stock, viz. viz. now 20¢ pr M or \$61.20 less the cost of double manufacture of these stamps.

The 1% referred to by us was we presumed what the Government charged for exchange as the face value of the stamps: a rather serious charge against *

Very Respectful Yrs
Butler & Carpenter

*(This word completely faded)

Philada. Oct 19. 1866

Thos E. Wilson. M. D.
Louisville. Ky

Dear Sir:

Your letter of instructions to the Comm'r Int. Revenue, of the 11th inst, has been this day rec'd by us.

Our price for engraving a revenue steel plate of stamps is three hundred and fifty dollars. The extra price of printing & paper for a stamp (4 ct denomination) $1 \frac{5}{8}$ in sup area is three cents pr thousand stamps, as per paragraph 3 of inclosed circular of the Department.

It will require about six or eight weeks to engrave yr plate & prepare stamps.

We would be pleased to know whether, having ascertained the cost, you still desire us to go on with yr plate.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 19. 1868

Messrs Perry Davis & Son

Gentlemen:

Yr favor of the 17th at hand. We hope to be able to furnish yr 5 ct stamps in about eight weeks.

Our price to you is less than our ordinary rates from the fact that you have three plates. We cannot abate it. We will furnish you proof of yr stamp.

Very Resptfl^y Yrs
Butler & Carpenter

Philada. Oct 20. 1866

F. S. Pierce Esq
Agent
E M Tubbs & Co
Peterboro, N.H.

Dear Sir:

In accordance with the intimation conveyed by you to one of our employes that we should address you concerning a private proprietary stamp we have the honor to state that our price for engraving a plate is three hundred and fifty dollars. The cost of extra paper & ptg when the stamp exceeds in sup. area the size of a government stamp of the same denomination is as stated in paragraph of inclosed circular wherein you will also find full instructions concerning the manner of obtaining yr stamps when prepared by us.

It will require about eight or ten weeks to furnish stamps after the design has been approved and order given. We inclose specimens of private dies which you will please return. It would be well for you to give us some definite idea of the model you wish.

Very Resptfly Yrs
Butler & Carpenter

Phila. Oct 23. 1866

Demas Barnes & Co.

Gentlemen:

Your favor of the 32nd inst with inclosure is at hand.

We find upon investigation that the exchange of the stamps sent us by you is independent of a regular requisition and that we must account to the Government for the value we receive now on the exchange of the new stamps which is twenty cents or thousand and not twentyfive cents. Hence 88,337 stamps (amount claimed to be returned us) should be estimated at that price or \$17.66/ instead of \$22.09, being a difference in yr favor of \$4.43.

We will carefully examine the amount sent us and give you the precise data.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 23. 1866

S. D. Howe Esq
No 245 West 36th St.
New York

Sir:

We desire to know why our a/c against you of \$350 for engraving steel plate of revenue stamps has not been paid. It is now many weeks since it was presented; and you called at our office personally some weeks since stating your absence from New York as the cause of non-payment, and that you would at once pay it on your return in a day or two.

We are at loss to imagine the reason of this delay; and will draw upon you in a day or two if we do not hear from you in the meanwhile.

Very Resptfly
Butler & Carpenter

THIS LETTER CANCELLED

Philada. Oct 24. 1866

C. H. Parsons Esq

Dear Sir:

Yr recent favor was duly rec'd. We regret to hear of the severance of your connection with the Revenue Bureau, being well assured the Government has lost a good officer while we have another friend go out of power and influence. As matters now stand we do not think the Department or ourselves can afford to part with a man like you without injury. The old school of the Bureau who have watched our course and had reason to testify to our manner of meeting our official obligations are nearly if not all gone; poor Parkhurst being with yourself about the last left. If recent statements are, however, to be credited you will soon be followed by the present Commissioner and probably under a new regime you may be enabled to return to the Bureau with satisfaction to yourself as well as others. It is earnestly to be hoped that the new man may prove a capable officer; he will then be a novelty at least in the office!

Your report of the conversation with Parnell excites not a little indignation, kept down by contempt, on our part. If we must credit this illustration of petty malice as being in accord with the motives and actions of his superiors, there is no excusing the conviction that the case has been prejudged and we have been the victims of a discreditable plot among the officials. Common honesty cannot reconcile the statements of Mr R. with the comments of his underling to you; and we feel that we have had anything but fair, manly and honorable treatment. We have approached them always in a frank, open manner, and are pained as well as disgusted to learn that we have been met by petty trickery and deceit. If the Commissioner despite his professions of good will, has been thus darkly striving to break us down, not only in our claim but contract also, he has added dishonorable deceit to his action - neither called for nor likely to effect its object any better than a plain out and out declamation of his intention.

We are indifferent as to his successor. We cannot fare worse with him. Had we been handled as shabbily by past commissioners we would have been utterly ruined. Luckily men have held the position who could and would be just. Parnell has no excuse for instance of ignorance for his unworthy fling at Judge Lewis: he should know that 33 cts pr M stamps when we delivered but 130,000,000 paid us much less than 25¢ at 400,000,000. Subsequent laws increased the consumption. Judge Lewis acted in perfect accord with Sec'y Chase; and they are both inconceivably beyond the base insinuations of the little men who now would try to asperse them. We are sick with this miserable business; and never in our intercourse with men have we had so powerful a reason to think meanly of human nature. Parnell hit some game, may repay all the advantages therefore.*

*(This last sentence very faded - not sure of all the words)

But, in another guise, let us speak of the sorrow we feel at the sudden and afflicting death of Mr. Parkhurst. He was, indeed, an able, powerful & efficient officer and worthy gentleman. Has he left a family? Who will be his successor, do you think?

We learn that Judge Lewis is much in Washington. Have you seen him lately?

We advise you to remain where you are if you can conveniently so do as there is no knowing what the political chaldron may bubble up in your behalf. Do you know Spooner of Cincinnati, who is said to have the best chance to grace Mr. Rollins vacated tripod?

Mr. Butler is not very well, but hopes ere long to be able to go to Washington anent the claim. He's of the opinion that it will never do to give it up as did Mr. Brown !

Very Truly Yours,
Butler & Carpenter

Philada Oct 25. 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Dear Sir:

Your communication of the 23rd inst in relation to the balance of stamps on hand of A. Dougherty & Lawrence & Cohen is this day rec'd.

We have the honor to state that we have had no particular communication directing their manufacture: nor have we with regard to any stamps. They were prepared, as are all others, under the general provisions of our contract requiring a three months supply of stamps on hand.

Very Respectfly Yrs
Butler & Carpenter

Philada. October 25th 1866

Hon'le E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Your communication of the 23rd inst, in relation to ours of the 6th inst, is duly rec'd.

We accept the terms imposed by the Honorable Secretary of the Treasury, viz: twenty cents per thousand stamps from October 1st 1866 to October 1. 1867.

Yr Obt Servts
Butler & Carpenter

Philada. Oct 25, 1886

THIS LETTER A DUPLICATE OF THAT
FOUND ON PAGE V- 605

Philada. Oct 25th 1866

Thos E. Wilson. M. D.
Louisville. Ky

Dear Sir:

Your favor of the 22nd is at hand.

We will push your plate as much as possible; but would have been better able two months ago to have finished it rapidly.

We are much astonished to infer from your language that the American Bank Note Co. intimated that they had any control, connection or agency whatever with the preparation of Int. Rev. Stamps, as this Co are and have always been fully cognizant of our contract with the Government. We have had the business always; and no other party has ever been authorised by the Gov't to engrave and manufacture our stamps. Have they ever entertained propositions or expressed a desire to negotiate with you about this stamp?

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 27. 1866.

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington, D. C.

Sir:

We have the honor to submit herewith for your approval
proof of a Two cent Proprietary stamp for H. Dalley, Esq,
New York.

Very Respectfully Yrs
Butler & Carpenter

Phila^{da}. Oct. 27. 1866

H. Dalley, Esq.

Dear Sir:

We inclose proof impression of your new die which we commend to your approbation.

Very Resptfly Yrs
Butler & Carpenter

(C.H. Parsons)*

Philade. Oct 27. 1866

Dear Sir:

Yr two favors are at hand and we are glad to observe you have placed yr address on the last by which we know now where to send a reply. Our ignorance of yr present address has kept a letter for you many days retarded. Please accept this as our apology for seeming unattention to yr first communication.

It is undoubtedly of importance to us to have another Commissioner and surroundings. We would like to have a man who will treat us with common fair justice and not regard our legitimate efforts to secure our rights as a bare-faced attack on the Treasury. We feel now, after our experience at Washington, that the present officials have no sort of regard for our relations with the Bureau, either in the past, present or future. Nor do we believe that our best efforts to discharge our duty in the future as in the past will strengthen our cause with them. If the statements of Mr. Parnell are to be held indicative of the motives and actions of his superiors we cannot escape the conviction that our case has been prejudged and that there is a determination not to pay us wither our claim or to preserve our contract when it can be readily taken away. His insinuation against Judge Lewis is as unwarrantable as it is false; and he should know that Judge Lewis' terms afforded us a lessor profit on a consumption of 130,000,000 (**) than 25¢ did on a consumption of 400,000,000; especially when prices were higher in some respects than now. Changes in the law afford increased demand; had the original law continued even with decrease of prices for materials etc, 33¢ would have been a fair thing. It is to be hoped that Mr. Parnell has a better knowledge or intuition in other matters of his business than he has shown towards us & our affairs. We are not only disgusted but pained at the evidence of deceit and petty feelings towards us manifested by the present regime. Had we been as shabbily treated by past commissioners we should have been ruined.

We hoped you knew Mr. Spooner who is designated by report as Rollins successor, and we will gladly do what we can to secure his appointment. Should Rollins be obliged to leave (and it seems to be the impression this is to be so) we trust a business & capable man, such as you describe Mr. Spooner, may be his successor. Your intimations respecting the influence to be brought to bear have due weight and shall be acted on.

We trust you may be enabled to return to a prominent position in the Bureau which sadly needs go ahead business men; and we appreciate, as you know, yr kind feelings in our behalf.

Very Truly Yrs
B & C

*(Not addressed to Parsons but on same subject as cancelled letter on page V - 602,603,604)

** (These words completly faded)

Philada Oct 31. 1866

E. T. Wright Esq
Syracuse. N.Y.

Dear Sir:

Your favor of the 29th inst is duly at hand.

It is much to be regretted that you did not write us a week previous only, as we have just prepared on your a/c 4.500 impressions from the present plate.

It will cost you forty dollars to make the alteration. Shall we do it?

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct 31. 1866

J. H. McLean, Esq
St. Louis. Mo.

Dear Sir:

Your favor of the 27th is at hand.

We will engrave the three plates for nine hundred dollars; if of the same size and character.

Very Resptfly Yrs
Butler & Carpenter

Philada. Oct. 31. 1866

Miss Florence Hunter
27 Sharon St.
Boston

Messrs Butler & Carpenter present their compliments to Miss Hunter; and, acknowledging receipt of her favor of the 25th inst, regret that they are unable to comply with her request for stamp specimens.

Messrs B & C can issue no stamps whatever without the express authority of the Government.

Very Respectfully
Butler & Carpenter

Philad-. Oct 31. 1866

Joseph E. Treppe Esq
71 Warren St.
New York

Dear Sir:

Your favor of the 28th is at hand & we also acknowledge receipt of pkge of 5 lbs of gum substitute.

The article appears to be satisfactory, but we cannot entirely decide upon so small an amount. We desire you to forward us a barrel that we may test the gum thoroughly.

If you will send us yr a/c therefor we will remit at *

*(letter ends here - bottom of page)

Philada. Oct 31, 1866

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

The letter of Homer Franklin Esq in reference to suspected one cent proprietary stamps endorsed to us for examination is herewith respectfully returned with contents.

The stamps are all **genuine**. Frequently the edges of the printing sheet do not become as thoroughly wet down for the press and the impression is therefore broken and imperfect - such is the explanation of the blurred appearance of these stamps which have, among the millions always daily inspected, passed without detection from our Delivery Department.

The difficulties and expense of counterfeiting an engraved, gummed and perforated penny stamp are too great to offer any inducement to fraud while the opportunities of issue are infrequent, contracted and liable to quick alteration.

Very Resptfly Yrs
Butler & Carpenter

Philada. Nov 2. 1866

Joseph E. Treppe Esq
71 Warren St.
New York

Dear Sir:

Your favor of the 1st with invoice is at hand.

We inclose herewith dft in payment of gum in yr
favor for \$42.08/100 on the Nat. Bk of North America.

Be pleased to return the written a/c receipted.

Very Resptfly Yrs
Butler & Carpenter

Philada. Nov 3. 1866

Messrs D Barnes & Co

To Butler & Carpenter Dr

1866

Jan'y 22	To Paper & Printing	58.000	1¢	5	18/37	¢	3.18	
	"	39.000	2¢	8	21/37	¢	3.34	
	"	32.000	4¢	8	40/137	¢	2.66	
	Perforation	129.000		3			3.87	13.05
Feb'y 14	" Paper & Printing	26.500	2¢	8	21/37	¢	2.35	
	"	41.250	"	8	40/37		3.44	
	Perforation	68.750		3			2.06	7.85
March 9	" Paper & Ptg	33.000	4¢	8	40/137	¢	2.74	
	Perforation	33.00		3			.99	3.73
April 1	" Paper & Ptg	60.000	1¢	5	18/37	¢	3.28	
	"	40.000	4¢	8	40/137	¢	3.32	
	Perforation	100.000		3			3.	9.60
May 15	" Engraving l. 2 & 4ct Plates							\$650
11	" Paper & Ptg	60.000	1¢	5	18/37	¢	3.30*	
	"	40.000	4¢	8	40/137	¢	3.32	
	Perforation	100.000		3			3	9.62
June 16	" Paper & Ptg	45.000	2¢	8	21/37		3.05	
	"	32.500	4¢	8	40/137		2.03	
	Perforation	77.500		3			2.32	8.00*
July 25	" Paper & Ptg	110.000	1¢	5	18/37	¢	5.05	
	"	17.500	2¢	8	21/37	¢	1.49	
	"	18.750	4¢	8	40/137	¢	1.53	
	Perforation	146.250		3			4.38	13.45
Aug 14	" P & Ptg	27.500	4¢	8	40/137		2.29	
	Perforating	27.500		3			.82	3.11
25	" P & Ptg	25.315	2¢	8	21/37	¢	2.16	
	"	54.685	2¢	3			1.63	
	"	15.000	4¢	8	40/137	¢	1.24	
	Perforation	95.000		3			2.85	7.89
Sept 12	" P & Ptg	70.000	1¢	3			2.10	
	"	37.500	4 2½¢				.93	
	Perfg	107.500		3			3.22	6.25
29	" Pap & Ptg	30.000	1¢	3			.90	
	"	20.000	2¢	2			.60	
	"	37.500	4¢	2½			.93	
	Perforating	87.500		3¢			2.62	5.05
								<u>\$737.59</u>

*(B & C seem to pick numbers out of the air!!!.)

Philada. Nov 3. 1866

Mrses J. J. Brown & Son
To Butler & Carpenter

For Paper, printin & perforation of Private stamps from Jany 16
to Sept 30. 1866 inclusive 196.44

Gentlemen:
above. Above we have the honor to hand our a/c as specified

Very Resptfly Yrs
Butler & Carpenter

Philada Nov 3. 1866

Jeremiah Curtis & Son
To Butler & Carpenter Dr

For private stamp Printing & Perforation from Jany 1st to Sept
30. 1866 inclusive.----- \$135.86

Gentlemen:
Above we hand you our a/c as specified.

Very R~~e~~spectfly Yrs
Butler & Carpenter

Philada. Nov 6. 1866

James E. Fernald Esq
Secretary, Star Match Co.
Portland, Maine.

Sir:

Your favor of the 30th ult has been sent to us from the Internal Revenue Bureau for consideration and reply.

Our charge for engraving a revenue stamp plate is three hundred and fifty dollars. Should the die be of the same size as the Government stamp of a similar denomination this will be your only expense; should it be larger there will be a charge for extra paper & ptg pr regulation circular of the Bureau.

No plate can be engraved so that one die can be made to answer for the different denominations you mention. You must either have separate plates; or use two or five of the one cent stamps to meet the duty.

It will require about six weeks time to get up a plate. Shall we go ahead with it.

Very Respectfully Yrs
Butler & Carpenter
42 Chestnut St.

Pilada. Nov 7. 1866

Messrs J. I. Brown & Son

Gentlemen:

Your favor of the 6th inclosing check in our favor for \$96.44/100 in settlement of our a/c is duly rec'd.

With thanks we remain

Very Resptfly Yrs
Butler & Carpenter

Philada. Nov 7. 1866

Messrs Jeremiah Curtis & Son

Gentlemen:

Your favor of the 6th covering check in our favor for \$133.86/100 in settlement of our a/c is duly rec'd.

We are very much indebted for your promptness. Your order will have immediate attention on its presentation.

Very Respectfully Yrs
Butler & Carpenter

Philada. Nov. 7. 1866

H. Dalley Esq

Dear Sir:

Yr favor of the 6th inst at hand.

Your plate will be ready in a few days. We will be able to furnish impressions or finished stamps in about ten days.

Shall we print in black, gum and perforate?

Very Respectfly
Butler & Carpenter

Philada. Nov 7. 1866

J. H. McLean Esq
St. Louis, Mo.

Dear Sir:

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

You interpret our charges correctly. We charge for a single plate three hundred & fifty dollars, when a duplicate of design with altered denominations is demanded we ask at the rate intimated in our last.

Mr. Marsden was mistaken if you understood him correctly.

Why not use one denomination and affix as many stamps of that denomination as will meet the tax?

Very Respectly Yrs
Butler & Carpenter

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, OCTOBER 1966

GENERAL

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND OCT. 1st	MANUFACTURED DURING OCT	TOTALS	DELIVERED DURING OCT.	ON HAND NOV 1st
1st	11,305,840	-----	11,305,840	1,081,922	10,223,918
2 "	15,214,062	17,129,488	25,343,550	8,388,976	16,954,574
3 "	139,362	255,000	394,862	243,582	151,280
4 "	72,451	259,250	331,701	169,152	162,549
5 "	689,469	3,400,000	4,099,469	1,552,935	2,546,534
6 "	140,249	170,000	310,249	100,964	209,285
10 "	6,249,071	-----	6,249,071	481,400	5,767,671
15 "	3,550,738	-----	3,550,738	75,872	3,474,866
20 "	3,042,502	-----	3,042,502	85,159	2,957,343
25 "	794,836	285,600	1,080,436	407,349	673,087
30 "	1,489,415	-----	1,489,415	48,609	1,440,806
40 "	1,688,682	-----	1,688,682	35,149	1,653,533
50 "	564,748	340,000	904,748	350,577	554,171
60 "	336,001	-----	336,001	20,568	315,433
70 "	24,774	42,500	67,274	23,922	43,352
1.00	148,373	270,000	418,373	183,453	264,920
1.30	42,832	-----	42,832	6,347	36,485
1.50	940,334	-----	940,334	18,427	921,907
1.60	106,535	-----	106,535	3,910	102,725
1.90	92,429	-----	92,429	3,402	89,027
2.00	109,504	-----	109,504	48,281	63,223
2.50	394,487	-----	394,487	22,415	372,072
3.00	47,443	-----	47,443	12,738	34,705
3.50	174,853	-----	174,853	4,645	170,208
5.00	258,484	-----	258,484	14,558	243,928
10.00	385,952	-----	385,952	4,399	381,553
15.00	1,315	1,620	3,435	939	2,496
20.00	2,700	1,620	4,320	971	3,349
25.00	1,129	1,350	2,479	606	1,873
50.00	1,558	1,520	3,178	487	2,691
200.00	268	120	388	151	237
TOTAL	48,021,396	15,158,168	63,179,564	13,357,433	49,822,131

PROPRIETARY

DENOMIN- ATIONS	NUMBER OF STAMPS				ON HAND NOV 1st
	ON HAND OCT 1st	MANUFACTURED DURING OCT	TOTALS	DELIVERED DURING OCT	
1ct	28,989,088	3,549,000	32,538,088	8,360,414	24,177,674
2 "	11,873,172	1,407,000	13,080,172	2,383,296	10,696,876
3 "	3,781,479	-----	3,781,979	482,075	3,299,904
4 "	2,962,583	-----	2,962,583	626,475	2,336,108
5 "	254,441	-----	254,441	92,622	161,819
10 "	695,189	-----	695,189	5,270	689,919
TOTAL	48,356,452	4,956,000	53,312,452	11,950,132	41,362,300

PRIVATE

1ct	46,447,117	11,988,426	58,435,543	14,741,216	43,694,328
2 "	3,809,246	551,400	4,360,646	435,260	3,925,386
3 "	3,151,146	720,250	3,871,396	1,395,763	2,475,633
4 "	1,894,268	1,033,805	2,928,173	240,500	2,687,673
5 "	1,563,604	628,000	2,191,604	183,200	2,008,404
6 "	346,378	-----	346,378	68,011	280,367
8 "	79,660	-----	79,660	30,583	49,077
10 "	169,640	-----	169,640	-----	169,640
TOTAL	57,461,059	14,921,481	72,383,040	17,092,502	55,290,538

RECAPITULATION

GENERAL	48,021,398	15,158,168	63,179,566	13,357,433	49,822,133
PROPRIETARY	48,356,452	4,956,000	53,312,452	11,950,152	41,362,300
PRIVATE	57,461,059	14,921,481	72,383,040	17,092,502	55,290,538
TOTAL	153,838,907	35,036,149	188,875,056	42,400,087	146,474,969

Philadelphia, Nov 10, 1866

Hon E. A. Rollins
Commissioner of Inter. Rev.

Sir:

We have the honor herewith to inclose our a/c in duplicate for stamps delivered during the month of October, 1866. We submit, also herein, customary Monthly Statement with accompanying affidavits.

Trusting all may prove as usual, we remain

Yr Obt Servants
(not signed)

Philadelphia Nov. 10, 1866

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

For the following Internal Revenue Stamps delivered to Isaac Pugh,
 Esq, Stamp Agent, during the month of October, 1866.

To wit

42,400,087 stamps @ 20¢ pr M 38,480.02

Received Payment
 Butler & Carpenter

Philadelphia Nov. 10, 1866

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

For the following Internal Revenue Stamps delivered to Isaac Pugh,
 Esq, Stamp Agent, during the month of October, 1866.

To wit

42,400,087 stamps @ 20¢ pr M 38,480.02

Received Payment
 Butler & Carpenter

Philadelphia Nov. 10. '66

Hon E. A. Rollins
Commissioner of Inter. Rev.

Sir:

We have the honor to inclose finished proof of One Cent
Proprietary stamp of Messrs Collins Brothers of St Louis, Mo.
for which we solicit your usual official approval.

Very Respectfully
Butler & Carpenter

Philadelphia, Nov 1st, '66

Messrs Collins Brothers
St Louis, Mo.

Gentlemen:

We have the honor to inclose proof impression of your finished one cent stamp, which, we trust, will commend itself to your approbation.

Have the kindness to say in what color and quantity we shall print the stamps and whether you desire them gummed and perforated.

Very Respectfully Yrs
Butler & Carpenter

Philadelphia Nov 10, '66

First National Match Company
Milwaukee, Wis.

Gentlemen:

Your favor of 31st ult inclosing two stamps is at hand.

We note instructions regarding new plates and will
prepare them at the earliest possible moment.

Very Respectfully
Butler & Carpenter

Philada. Nov 12. '66

James E. Fenald
Secy Star Match Co.
Portland, Me.

Dr Sir:

Your favor of 8th Inst duly rec'd. We will engrave your stamp at the earliest possible moment.

Our a/c will be presented when the plate is engraved.

Respectfully Yrs
Butler & Carpenter

Philadelphia Nov 13. 1868

James Petrie, M.D.
Elizabeth, N.J.

Sir:

Yours of the 10th inst has been duly received.

In reply thereto we have the honor to state that we have no authority to comply with your request. By making application to the Commissioner of Inter. Rev. at Washington you can ascertain possibly the information you desire.

Very Respectfully
Butler & Carpenter

Philadelphia, Nov. 14. 1866

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

The receipt of your favor of the 12th instant is duly acknowledged.

We regret exceedingly to hear that you withhold your approval of Messrs Collins Brothers' stamp for the reasons stated, especially as we have had no precedent in the usage of your Bureau to lead us to anticipate such objections.

We beg leave to say that Ohio stamp has the word "Proprietary" engraved thereon showing conclusively that it is designed to be used for proprietary articles.

And we submit further that, from the first plates ordered of us by Dr Jayne & Son in Sept 1862, to the last plates for the United States Proprietary Medicine Company approved by you on the 16th ulto, the uninterrupted usage of your bureau has been to consider the word "Proprietary" on the stamp as a sufficient indication of the purposes for which it is to be employed.

We inclose a few specimens of varied sizes and different dates, taken at random from our large stock of private proprietary dies, in all of which you will observe the word "Proprietary" is accepted and sanctioned by yourself and predecessors as a perfect compliance with the law and regulations of the Department.

The reasons for the adoption and use of the word Proprietary, we have always understood them to be, are founded alike on justice and a proper desire on part of the government not to embarrass the interest of the very important proprietary business throughout the Country.

Many, if not all, the large proprietary houses manufacture or sell not one but a large variety of articles; and a decision requiring them to have a special die for every separate article would subject them to such an expense as to amount to a practical prohibition of the privilege accorded them by Congress of possessing a private stamp. On the other hand, to have the names of all the articles engraved on the one stamp would, in most instances, render it entirely too large for use.

Again with regard to the size we beg to say, while it may be slightly smaller than the majority of those engraved, we were not aware that this was an objection of the Bureau. In fact, the accompanying die of D. M. Bonnett, Cincinnati, Ohio, duly approved, is almost exactly of the same superficial area as Messrs Collins Brothers' stamp; and, as authority has been granted in numerous instances, for stamps of a much larger size than those of a similar government denomination, we did not imagine objection could be made to one somewhat less, especially as the probability of destruction is greater with a smaller than with a larger sized stamp. Moreover, to restrict the proprietor to a special size is in most cases to prohibit to him the use of a private die, as the article itself may be quite small and cut up in such a shape - made necessary as a trademark - as to render the affixing of a stamp of even the one cent Government size almost impossible.

We believe you have in common with your predecessors held that provided the proprietor complied in good faith with the law and the govern-

ment obtained the full tax, it was not only policy but common justice to grant whatever privileges the proprietor can with justice to his business in fairness demand.

We submit that Messrs Collins' Brothers have had in view the necessities and advantages of their **business** in desiring a stamp of the size engraved. It is hardly necessary for us to add that it is a matter of indifference to us what size stamp our customers desire us to engrave.

We trust, therefore, that in view of this statement you will be pleased to reconsider and withdraw the objections to the private stamp of Messrs Collins Brothers; and remain

Very Respectfully Yrs
Butler & Carpenter

Hon E. A. Rollins
Commissioner Internal Revenue
Washington, D. C.

Private order W. Gates No 8547 agency, dated yesterday, calls for twenty one thousand four cent stamps. Gates has no such plate. Is it not for three cent stamps? And shall we not make due correction?

Butler & Carpenter
842 Chestnut St.

Nov. 15. 1886

Philada. Nov 15. 1866

Hon E. A. Rollins
Commissioner Int. Revenue
Washington. D. C.

Sir:

We telegraphed you today as follows: "Private order, W. Gates, No 8547, agency, dated yesterday, calls for twenty ~~one~~ thousand four cent stamps. Gates has no such plate. Is it not for three cent stamps? And shall we not make the correction?"

We telegraph as to write & receive a reply on the subject would subject Mr. Gates to a loss of three days time in obtaining his stamps.

Very Respectfully Yrs
Butler & Carpenter

Fullaga, NOV 15, 1860

Messrs Titus Eddy & Sons

Gentlemen:

Herein is dft in yr favor for \$121 amt of yr a/c
inclosed, which please receipt & return to yrs

Resptfly
Butler & Carpenter

Philada Nov 15. 1866

E. T. Wright

To Butler & Carpenter Dr

Sept 30. 1866 For private stamp ptg & paper 66.64

Dr Sir:

Above is our a/c in full to Sept 30. 1866.

Very Respectfully
Butler & Carpenter

Philada. Nov 15. 1866

Messrs Hostetter & Smith

To Butler & Carpenter Dr

For private station paper & printing to Sept 30. 1866
from Jan'y 10. 1866

\$33.07

Gentlemen:

We submit above our a/c in full to Sept 30. 1866 and
remain

Very Respectfully Yrs
Butler & Carpenter

Philada. Nov 15. 1866

Messrs Ayer & Co.
to Butler & Carpenter Dr

Sept 30. 1866 For private stamps paper & printing 3247.33

Gentlemen:

Above we hand our a/c in full to Sept 30. 1866.

(not signed)

Philada. Nov 15. 1866

E. T. Russell Esq
To Butler & Carpenter St.

For engraving one cent stamp Plate
Sept 27. 1865 \$350

E. T. Russell Esq

Dr Sir:

Your attention is called to the above a/c now unsettled
after a lapse of more than a year from the original order.

Very Respectfully Yrs
Butler & Carpenter

Philada. Nov 15. 1866

F. W. Marsden Esq
To Butler & Carpenter Dr

1866			
August	21.	For engraving Four cent proprietary Plate	\$350
"	"	" Paper + ptg 27,500 4¢ stamps	2.47
"	"	" Perforating 27,500 " "	82
Nov 15		" Engraving Two cent Propy stamp Plate	350
			<hr/> \$703.29

F. W. Marsden Esq

Dear Sir:

Above we have the honor to hand you our a/c for engraving etc. to date.

Trusting you will be pleased to settle it at an early hour, we remain

Very Resptfly Yrs
Butler & Carpenter

Philadelphia, Nov 15. 1866

Messrs Barber & Peckham

To Butler & Carpenter Dr.

1866

Sep 30. For private stamp paper printing & perforation \$52.92

Rec'd payment,

Philadelphia Nov. 18 '66

Messrs A. B. Sands & Co.

To Butler & Carpenter, Dr.

1866

Sep 30 For private stamp paper, printing & Perforation
from Jan'y 9. '66 to date \$30.42

Rec'd payment,

Philada Nov. 15. 1886

Messrs B. A. Farnestock's Son & Co

To Butler & Carpenter, Dr.

Sep 30 For private stamp printing & paper to date \$10.70

Gentlemen:

We submit herewith our a/c and remain

Very Resptfully Yrs
Butler & Carpenter

Philadelphia Nov 15. '66

Messrs D. Jayne & Son
To Butler & Carpenter, Dr

1866

Sep 30 For Balance private stamp paper and printing a/c \$124.31

Rec'd payment.

Philadelphia, Nov 15 '66

Messrs Lawrence, Cohen & Co
To Butler & Carpenter Dr

1866
Sep 30 For private stamp paper, printing & perforating \$20.96

Rec'd payment,

Philadelphia, Nov 15, 1866

Penna R. R. Co
To Butler & Carpenter, Dr

1866

Sep 26 For printing 600 sheets check stamps \$12

Rec'd payment,

Philadelphia Nov. 15. 1866

Messrs R. T. Hall & Co

To Butler & Carpenter, Dr

1866

Sep 30 For private stamp paper, printing & perforation \$24.21

Rec'd payment

Philadelphia, Nov 15, 1866

Messrs Warren & Co
To Butler & Carpenter, Dr

1866

Sep 30 For engraving Three cent steel stamp plate 3350

Rec'd payment,

Philadelphia, Nov 15. 1866

Dr John Bull
To Butler & Carpenter, Dr

1866
Sep 30 For private stamp paper printing and perforation
from April 27/66 to date \$28.45

Rec'd payment,

Philadelphia Nov 15. 1866

Messrs Hall & Ruckel

To Butler & Carpenter, Dr.

1866

Sep 30 For private stamp paper & printing to date \$2.98

Rec'd payment

Philadelphia, Nov 15. '66

James Swain Esq
To Butler & Carpenter, Dr.

1866
Sep 30 For private stamp paper & printing to date \$4.36

Rec'd payment,

Philadelphia. Nov 15. '66

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

1866
Sep 30 For private stamp paper & printing to date \$11.30

Rec'd payment,

Philadelphia, Nov 15, 1866

A. Dougherty, Esq
To Butler & Carpenter Dr

1866
Sep 30 For private stamp paper & printing to date \$5.90

Received payment

Philadelphia Nov 15. 1866

H. Dalley, Esq
 To Butler & Carpenter, Dr.

1866

Sep 30	For private stamp paper, printing & perforating	\$7.26
Nov 15	For engraving steel plate for private stamp	350
		<u>\$357.26</u>

Rec'd payment,

Philadelphia, Nov 15. 1866

J. C. Schenk, Esq
To Butler & Carpenter, Dr

1866

Sep 30 For private stamp paper & printing to date \$31.96

Rec'd payment

Philadelphia, Nov 15. '66

Messrs Fleming Brothers,
To Butler & Carpenter

1866
Sep 30. For private stamp ~~paper~~ & printing to date \$31.70

Rec'd payment

Philadelphia Nov. 15. 1866

Jo's Haydock, Agent
Holloway's Pills & Ointment
To Butler & Carpenter, Dr.

1866
Sep 30 For private stamp paper printing & perforating
from March 11/65 to date \$20.49

Rec'd payment

Philadelphia Nov 15. '86

Messrs Lee & Osgood
To Butler & Carpenter, Dr

Sep 30 For private stamp paper, printing & perforating \$2.36

Rec'd payment

Philadelphia Nov 15. 1866

Messrs Bennett, Pieters & Co
To Butler & Carpenter Dr

1866
Sep 30 For private stamp paper printing & perforating \$19.99

Rec'd payment

Philadelphia, Nov 15. 1866

Messrs A. L. Scovill & Co
To Butler & Carpenter, Dr.

1866
Sep 30 For private stamp paper, printing & perforation \$56.13

Rec'd payment,

Philadelphia, Nov 15. 1866

Messrs Hutchings & Hillyer
To Butler & Carpenter Dr

1866
Sep 30 For private stamp paper & printing \$2.17

Rec'd payment

Philada. Nov 16. 1866

H. Dalley Esq

Dear Sir;

We inclose herewith proof in red and green as is your request.

Be kind enough to signify your choice and to say what amount we shall print for say a three month's supply.

Very Resptfly Yrs
Butler & Carpenter

THIS IS AN ORIGINAL LETTER EVIDENTLY NEVER SENT

Dear Mr. McElhone:

Yr recent favors have our earnest attention.

The writer (Mr C) has been laid up for the past six or eight weeks, result of nervous prostration, caused by too much business work (so says the physician) and strictly prohibited from having anything to do with business; hence one reason why you have not has the statement you desired for Mr Stevens sent you earlier.

You have done well not to have presented yourself about us at the Comm'r's office, at any rate in an irate mood; for we have reason to believe that the opposition there is not against us or our claim but arises from the ambiguity of the law in our favor. The ambiguity we fail to see but we are interested too much perhaps, or, as Mr Rollins termed it "morbid" on the subject, as we have a good right to be.

The statement is inclosed: all except the laws themselves, viz the original act 9th Section Civil Appropriation Act, March 3. 1853 and the amendatory act in the appropriation Bill of last April. These you can get readily in Washington.

Very Resptfly Yrs
Butler & Carpenter

Statement

Our contract was from 1862 - August of that year. We were led to anticipate, by the reports and representations of the Inter. Rev. Bureau, that we would deliver about 800,000,000 stamps from September, 1862 to September, 1863. We made every preparation to meet such a demand as was our duty. We found early in 1863 that the estimates of the Bureau were not being justified; that we would incur very heavy losses. We applied for indemnity. Our application was approved by Sec'y Chase and Comm'r Boutwell. Our Mr. Butler waited on the Committee of Ways and Means, fortified by a strong letter from Sec'y Chase. He explained our position, was examined by the Committee. The claim was approved by the Committee unanimously - presented to the House and passed by the House and Senate unanimously.

Unfortunately a verbal error in the Act defeated the object of the Appropriation which was to give us \$20,000, the amount we had agreed to accept as indemnity, it being one half our loss of about \$40,000.

We applied to Sec'y Chase in relation to the Act. He addressed us as follows:

Treasury Department
January 13. 1864

Gentlemen:

I have carefully considered your claim under the 9th Section of the Civil Appropriation Act of March 3, 1863. I am fully satisfied that the term "engraving of special dies" as used in the Act was intended to cover the cost to you of producing the plates from which the stamps are printed. In other words the whole cost of the engraving which precedes printing. I am equally well satisfied that the words do not cover the value of the plates commercially speaking. The object of Congress was to indemnify you by allowing you thirty per centum on what you had expended in producing the plates ready for use in printing; not what you had expended in creating the establishment in which the plates were produced, not what the cost of the plates might have been to the Government if ordered from other makers.

Taking this view of the law I see no reason to believe that the cost of producing the plates exceeded \$125 per plate. Thirty per cent of that cost for 106 plates is \$3,975, to which you are entitled under the law.

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 in 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 Gov Boutwell and he concurs with me in this view.

Very Respectfully Yrs
(signed) S.P. Chase
Secretary of the Treasury,

Treasury Department
January 21, 1864

Gentlemen:

Impressed with the general equity of your claim, and being very willing that any error in my decision should be corrected, I concluded to retain this letter while I referre the question of the construction of the Act, in view of the circumstances attending its enactment, to the Solicitor. His answer leaves me no ground for any change of my conclusion, and I am therefore constrained to let it stand.

Respectfully
(signed) S.P. Chase
Secretary of the Treasury

Messrs Butler & Carpenter

We then, in the same session of Congress, (1864) asked Mr. Chase to favor the amendment in Congress to give us the original amount awarded. viz: \$20,000. He had anticipated our action as appears from the following copy of a letter to us from him, viz:

Treasury Department
June 17, 1864

Gentlemen:

Yours of the 16th inst is just received. On the 17th of last month I addressed a note to the Chairman of the Committee of Ways & Means of which I enclose a copy. A section has been appended as part of one of the Appropriation Bills providing for the indemnity to you recommended by me. I have no doubt it will receive the favorable action of Congress.

Yours respectfully
S.P. Chase Sec'y of the T.

Copy of Section recommended by Sec'y Chase

Treasury Department
May 17, 1864

Sir:

By the 9th Section of the Appropriation Act, approved March 3, 1863, the Secretary of the Treasury was authorized to pay to Butler & Carpenter, contractors for engraving and furnishing 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 so smally proportional to 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 an indemnity to Messrs Butler & Carpenter for actual losses sustained in fulfilling their contract. The fidelity and promptness with which they have met their engagements, and the conviction that without the indemnity intended to be paid them by the 9th Section of the Act of March 3, 1863, referred to they will buffer serious injury to their business, induced me to recommend that the section be so amended as to authorize a payment to Messrs Butler & Carpenter of the sum of \$20,000 in full of all claim for indemnity.

Very Respectfully
(signed) S. P. Chase
Sec'y of Treasury

Hon T. Stevens
Chairman C. W M
House of Representatives

Accordingly the Committee of Ways & Means took hold of the matter and the amended Act as above suggested by Mr. Chase was passed through Congress last Spring.

The reason of its not appearing in the Session of Congress 1864, was because the Appropriation Act was not reached ere the session ended, and in 1865, after having been unanimously approved in Committee and by both Houses again, the amendment of Winter Davis in the General Appropriation Bill killed the entire Bill and our section with it. It was finally reached last April, and unanimously approved for the third time.

It is claimed we believe, that the amendment does not sufficiently clearly indicate the purpose of Congress despite the fact that the accompanying explanatory letters of Sec'y Chase, causing the action of Congress have been submitted to the Internal Revenue Bureau.

Our only redress now seems to be the passage of another amendment or act which shall require the Secretary of the Treasury to pay us the full amount of \$20,000, and take our receipt therefor in full of our indemnity claim against the Department.

Philada July 23. 1867

Hon Thomas Harland
Deputy Commissioner
Internal Revenue Bureau
Washington. D. C.

Sir:

Your esteemed communication, in relation to Mr. Donnelly, bearing date 18th inst is duly rec'd, and commands our respectful consideration.

We have forwarded for your inspection and approval the model which is satisfactory to Mr. Donnelly, and trust it may command your official sanction.

It is distinctly understood that this stamp is to be used only on the boxes indicated to you by Mr. Donnelly; and he shall be carefully informed, as you direct, of the severe penalty he will incur by departing from the strict regulations which you have made in the interest of the Government with regard to private stamps. The advantage of the private stamp is so great that proprietors should, and doubtless will, be glad to comply with your instructions; and we trust that as far as in our power lies, you may have every reason to be satisfied with the manner in which we shall seek to meet every requirement made upon us to consummate the enforcement of the decisions of your Bureau.

Very Respectfully Yrs
Butler & Carpenter

Philada. July 31. 1967

Hon E. A. Rollins
Commissioner of Int. Revenue
Washington, D. C.

Sir:

We have the honor to include herewith copy of contract with your Bureau executed by ourselves and waiting only for yr signature and seal.

Be pleased to send us a duplicate duly executed at your convenience and oblige

Yrs Very Respbfly
Butler & Carpenter

THIS LETTER CANCELLED

Philada. Jany 31. 1867

Hon E. A. Rollins,
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Aware of your desire to have a larger stamp imprinted on documents than that in use by us and dissatisfied ourselves with the appearance and size of the present stamp, we have designed and now submit for your approval the inclosed model which we respectfully commend to your good taste.

Despite the size and beauty of this stamp and of the fact that it will be engraved in the best manner on, and printed from, steel plates, it is our intention to offer it to the public on the same terms as those asked by the American Phototype Company for mere surface printing.

We have the honor to remain

Very Respectfly Yrs
Butler & Carpenter

Philada July 31. 1861

Hon E. A. Rollins
Commissioner of Internal Revenue
Washington. D. C.

Sir:

Aware of your desire to have a larger stamp imprinted on documents than that now in use by us and desirous to present you with a model of unequalled beauty for this purpose, we have designed and now submit for your approval the inclosed drawing, trusting that it may commend itself to your good taste and official sanction.

Very Resptfly Yrs
Butler & Carpenter

Philada. Feby 2. 1867

W. & T. Liversidge

Gentlemen:

We inclose our check in yr favor for \$786.25/100 being payment in full of your a/c up to December 31st 1866.

Be pleased to examine a/c and acknowledge receipt.

Very Resptfly Yrs
Butler & Carpenter