

Philadelphia, Nov. 20. '66

Messrs T. Kensett & Co.
Baltimore, Md.

Gentlemen:

We have the honor to herewith submit for your approval a model of your new proprietary private stamp.

Please return us the same at earliest convenience with such suggestions as you may deem it advisable to make.

Very Respectfully,
Butler & Carpenter
pr E. Lamasure

Philadelphia, Nov 21. '66

Messrs Hall & Rueckel
New York, N.Y.

Gentlemen:

Your favor of the 16th inst is at hand inclosing \$3. in payment of bill for private stamp paper and printing to Sep 30. '66. We herewith return you receipt for the amount.

In reply to your request that we state more plainly the nature of our bill, we have to say that the size of your private one cent stamp exceeds the superficial area of the public stamp of like denomination, and is, in consequence, subject to an additional charge for extra paper and printing at a rate conformable with Sec. 3 of "Proprietary Stamp Regulations" of the Treasury Department contained in the accompanying circular to which we refer your attention for further information.

Very respectfully
Butler & Carpenter
per E Lamasure

Philadelphia, Nov 21. '66

Messrs Lawrence & Cohen
New York, N.Y.

Gentlemen:

Yr favor of the 16th inst inclosing check to our order for \$20.96 is received.

The impression you have entertained regarding your five cent private stamp being exempt from extra charge is erroneous. Its superficial area is greater than that of the public stamp of same denomination to the extent that 144 of yours occupy the surface of a sheet which will comprise 170 public five cent stamps.

Our charge is based upon exact measurement and "Proprietary Stamp Regulations" a printed copy of which, in circular form, is issued by the Internal Revenue Bureau of Treasury Department.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 21. '66

David Pringle, Esq
Agent Holloway's Pills & Ointment
To Butler & Carpenter Dr

1866
Sep 30. For private stamp paper, printing and perforation
from March 11/65 to date. \$20.49

Rec'd payment.

To David Pringle, Esq
No. 80. Maiden Lane
New York. N.Y.

Philadelphia, Nov 21. '66

Messrs Hostetter & Smith
Pittsburgh. Pa.

Gentlemen:

We hereby acknowledge receipt of \$33.07 contained
in your favor of 17th inst, in settlement of our bill to
Sep 30. '66.

In regard to the discrepancy existing between
your and our a/c of private stamp printing etc, we beg you
will grant us the indulgence of a few days delay and we will
render a statement of particulars as requested.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 21 '66

Messrs Fleming Brothers,
Pittsburgh, Pa.

Gentlemen:

We hereby acknowledge receipt of your favor of the 15th inst, inclosing draft on Messrs W. Holmes & Sons, New York for \$31.70, in settlement of our bill for Private stamps paper, printing & perforation to Sep. 30 '66.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 21 '66

Messrs A. P. Sands & Co.
New York, N.Y.

Gentlemen:

We hereby acknowledge receipt of your check on
Fulton Nat Bk, New York for \$30.42 in payment of our bill
for private stamp paper, printing and perforation, to Sep
30/66.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 21. 66

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

Gentlemen:

We have the honor to herewith submit to you a model
for your new proprietary private stamp.

Please return us the same at earliest convenience
with such suggestions as you may deem it advisable to make.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 21 '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

Please forward us at your earliest convenience a package of the printed circulars entitled "Proprietary Stamp Regulations", as we are in receipt of letters from various correspondents soliciting information which can only be authoritatively given by the circular specified.

To avoid misunderstanding and consequent delay we inclose the copy of an old circular similar to that we require, which is of a more recent date.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 21. '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We herewith return you the copy of F. J. Mayer's order (which you sent us to correct discrepancy in Requisition No. 2795) as being inadequate for the purpose intended. The copy is an exact transcript of the requisition stated and contains the identical discrepancy of twenty five cents in favor of Mayer. It serves, however, to locate the error which please observe is in the item of "255" stamps @ fifty cents equal "\$127.75", instead of \$127.50.

By advising us at an early date what mode of correction to adopt, you will oblige,

Yours very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 22 '66

W. T. Brown & Co.
Portland, Me.

Gentlemen:

We were recently visited by a member of your Company and requested to forward you an a/c of deliveries to date and balance of stock on our hands of The Portland Match Company's stamped wrappers.

In compliance therewith we submit the following statement:

Delivered Oct 26/66	220.000	
" Nov 16 "	220.000	
Total	<u>440.000</u>	
Balance on hand, at date		260.000

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 22. '66

H. Dalley, Esq

Sir:

We herewith acknowledge receipt of your favor of the 21st inst, inclosing check for Three hundred and fifty-seven 26/100 dollars, (\$357.26/), in settlement of our bill for engraving etc.

We note your advice respecting an early order for new stamps and will be prepared to meet it on the 26th inst.

Very respectfully,
Butler & Carpenter
per E. Lamasure

49 Cedar St.
New York, N.Y.

Philadelphia, Nov 23. '66

Messrs T. Kensett & Co
Baltimore, Md

Gentlemen:

Your favor of the 22d inst, returning model, with your approval of design, is received.

We will at once proceed with the engraving and may possibly finish it in about two weeks from this date.

In the meantime please advise us what color you desire to have the stamps printed - whether we shall gum and perforate them, and the probable amount you will order during the first three months.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 23. '66

John Bull, Esq
Louisville, Ky

Sir:

We hereby acknowledge receipt of your favor of the 20th inst, covering draft on National Park Bank for Twenty-eight 45/100 dollars (\$28.45/); in settlement of our bill for private stamp paper, printing and perforation, to Sep. 30. '66.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov 24. '66

Sam'l Loag, Esq

Sir:

Please send us 546 Check stamps, two cents each, as an equivalent for that number ordered to be printed on 182 checks, (Nat Bk. Commerce) this day sent us for the purpose.

You can procure the stamps at any vendors on terms equally as good as by ordering from Washington.

Our charge for printing will be made afterward.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 24.'66

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

Gentlemen:

Your favor of the 23rd inst, returning model, with your approval of design, is received.

We will proceed with the engraving in its regular turn and will probably finish it in six weeks from this date.

In the meantime please advise us what color you desire to have the stamps printed; - whether we shall gum and perforate them; and about what quantity will be necessary to meet orders during the first three months.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 26. 66

D. J. H. McLean
St Louis. MO.

Sir:

Your letter of the 15th inst, addressed to the Commissioner of Inter Rev has been referred to us for a reply.

We being the government printers of Internal Revenue stamps it is a part of our business to manufacture dies for private proprietary stamps. Our price is uniformly Three hundred and fifty dollars for engraving each plate. A stamp the size of government common stamp of same denomination is furnished without additional charge, but for a larger stamp a charge will be made for extra printing and paper at the rate of ten cents per thousand for stamps of 3 1/8 inches superficial area, and in same proportion for all other sizes.

For other particulars we invite your attention to page 19 of the inclosed circular issued by Internal Revenue Department.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 26 '66

A. W. Wright, Esq
Syracuse, N.Y.

Sir:

Your favor of the 23rd inst, is at hand covering draft for one hundred and six 64/100 dollars (\$106.64/). Sixty six 64/100 dollars (\$66.64/) for private stamp paper and printing to Sep 15/66; and Forty dollars (\$40) for altering stamp plate.

The imperfectly printed sheet which you return us was accidentally overlooked in making up your last order. We herewith inclose you a perfect one in lieu thereof.

We deem it proper to inform you that we have on hand a supply of your stamps from the original die which will probably last six months, and as it is important for us to exhaust that stock before issuing from the altered plate it will be at least as long before the altered stamps can be reached.

As you desire to have your stamps transmitted by mail as heretofore, it is only necessary for you to let a notice of that fact accompany each order for stamps and the Commissioner will instruct us accordingly.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 26.'66

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

Sir:

We will take about thirty six yards of Front blanket,
double width, at \$10.50, as pr sample.

Please forward at once.

Very respectfully,
Butler & Carpenter
Per E. Lamasure

141 West 26th St.

No. 4620

Invoice

A. W. Wright, Esq Syracuse, N.Y.

Sheets	Odd Stamps	On Sheet	Stamps	Den'n	Value
2187	6	12	26.250	1	\$262.50

This order is filled with stamps from the original die. The change which you desire in address can easily be made by procuring from any typographical printer blue slips containing the alteration and pasting the same over the original address. This operation while being effectual will not in anyway vitiate the quality of the stamp.

Our balance of these stamps is about twenty-seven thousand after filling this order.

Respectfully
Butler & Carpenter
pr E. Lamasure

Nov 27. '66

Philadelphia, Nov 27 '66

Messrs Lee & Osgood
Norwich. Ct

Gentlemen:

Your favor of 16th inst is at hand asking for an explanation of bill for "private stamp paper, printing and perforation."

In reply thereto we beg leave to say that our charge is made in consequence of your private stamp being larger in superficial area than the government one cent stamp, involving an extra amount of labor and material to manufacture it, the cost of which is, in every case, chargeable to the proprietor of private stamps.

The accompanying pamphlet, issued from Inter. Rev. Bureau, states the law more fully on the subject and will establish in your minds our authority for the charge made.

Very Respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 27 '66

Messrs R. P. Hall & Co
Nashua, N.H.

Gentlemen:

Your favor of the 19th inst is at hand wherein you state a misapprehension of the nature of our bill for "private stamp paper, printing and perforation," and ask us for an explanation.

In reply thereto we beg to explain that our charge is made in consequence of your private stamp being larger in superficial area than the government four cent stamp, involving an extra amount of labor and material to manufacture it, the cost of which, in every case, is chargeable to proprietors of private dies.

The accompanying pamphlet from the Internal Revenue Bureau states the law more fully on the subject and will establish in your minds our authority for charges as per bill rendered.

Very respectfully,
Butler & Carpenter
pr E. Lamasure

Philadelphia, Nov 27 '66

Messrs Hutchings & Hillyer
New York, N.Y.

Gentlemen:

Your favor of the 16th inst, asking for an explanation of our bill against you is at hand.

In reply thereto we have to say that our charge is made in consequence of your private stamp being larger in superficial area than the government four cent stamp, involving an extra amount of labor and material to manufacture it, the cost of which in every case is chargeable to the proprietors of private stamps.

The accompanying pamphlet issued from the Inter. Rev. Bureau states the law more fully on the subject and will establish in your minds our authority for charges as per the rendered bill.

Your early attention etc, will oblige

Yours, very respectfully,
Butler & Carpenter
p r E. Lamasure

Philadelphia, Nov 30. '66

Messrs Hutchings & Hillver
New York N.Y.

Gentlemen:

We hereby acknowledge receipt of your favor of the
28th inst. inclosing check for Two 17/100 dollars (\$2.17//)
in settlement of our bill for private stamp paper, printing
etc, to Sep. 30. '66.

Very respectfully,
Butler & Carpenter
per E. Lamasure

28 Dey St.

Philadelphia, Nov. 30 '68

Messrs T. Kensett & Co
Baltimore, Md.

Gentlemen:

Your favor of the 15th inst is at hand.

In reply we have to say that your private stamp being standard size you will not be at further expense than that imposed for Internal Revenue, after you have paid us our price for engraving plate, to wit \$350.

We note your advice respecting color and quantity required of the new stamps, and we will duly inform you when to order them.

We invite your attention to the accompanying pamphlet which contains the regulations of the Inter. Rev. Bureau in reference to private dies, etc.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 30 '66

Messrs Lee & Osgood
Norwich. Ct.

Gentlemen:

We hereby acknowledge receipt of your favor of the
29th inst, inclosing Two 86/100 dollars (\$2.86) in settlement
of our bill for private stamp paper, printing etc, to Sep.
30. '66.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 1. '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith the design of a new one cent private proprietary stamp for Mr. John Winslow Jones, Portland, Me, to be used for stamping canned green corn.

By returning us the same with approval at an early date, you will oblige,

Yours,
Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 3. '66

Messrs R. P. Hall & Co.
Nashua, N. H.

Gents:

Your favor of the 30th ulto, is at hand bringing us draft on Traders Nat'l Bank of Boston, for Twenty-four 21/100 dollars in settlement of our bill to Sep. 30. '66.

We herewith inclose a receipt for the amount, and remain

Very respectfully yrs,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 5, '63

Hon. E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

Your communication of the 30th ulto. informing us of the receipt of Messrs Barber & Peckham's letter inclosing you our bill for private stamp printing, etc, and your request that we explain our charge is received.

In reply we respectfully state that Messrs Barber & Peckham have two private dies, viz, of one and three cent denominations. Their one cent stamp is government size and has elicited no extra charge, but their three cent stamp is greatly increased in superficial area, forty-four of them occupying the same amount of surface assigned to one hundred and seventy government proprietary stamps. For extra paper, printing and perforation required to manufacture them we charge the same as to other proprietors - our calculations in every instance being based, with precision, on the law and regulations relating to this matter.

We inclose you a three cent private proprietary stamp of Messrs Barber & Peckham for testing; and we this day send them pamphlet (no. 10) issued by your Bureau, containing the law and regulations which govern our charges, of the existence of which laws etc. we, heretofore, may have accidentally omitted to inform these gentlemen.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 5. '66

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

Gentlemen:

In reply to your favor of the 17th ulto stating that our a/c rendered did not conform to the entries on your books, and requesting us to give particulars, we submit as follows:

1866	Jan	25,	Private Stamp Paper & print'g	190.000	1/4	
	"	"	"	90.000	4"	\$30.17
	Mar	13	"	250.000	1"	
	"	"	"	75.000	4"	35.36
	Apr	18	"	137.500	4"	13.78
	May	11	"	137.500	4"	13.77
	June	11	"	110.000	1"	
	"	"	"	110.000	4"	23.26
	"	29	"	170.000	1"	
	"	"	"	95.000	4"	28.44
	July	28	"	250.000	1"	
	"	"	"	212.500	4"	49.12
	Sep	25	"	300.000	1"	
	"	"	"	200.000	4"	53.43
			Total to Sep 30. '66			\$247.33

Very respectfully,
Butler & Carpenter
pr E. Lamasure

Philadelphia, Dec 5. '66

David Pringle, Esq
New York, N.Y.

Sir:

Your favor of the 26th ulto is at hand.

In reply we submit the following as a detailed statement of our a/c.

1865 Aug 22'd	To balance		\$6.93
Nov 16	" Extra paper, printing & perf.		
		100,000 stamps	4.52
1866 Moh 9	" "	"	4.52
July 14	" ✓	"	4.52
	Total		<u>\$20.49</u>

We refer your attention to the accompanying pamphlet for our authority to make charge at specified rates for private proprietary stamps exceeding the superficial area of government stamps, etc.

Trusting the above will be satisfactory, we remain

Yrs, very respectfully,
Butler & Carpenter
pr E. Lamasure

Philadel-hia, Dec 6. '66

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Your favor of the 17th ulto is at hand stating the existence of a slight discrepancy between your and our a/c of private stamp paper and printing to Sep. 30. '66.

Our items are as follows:

1866	Jany	9	45.833	stamps	\$4.52
		31	45.833		4.52
	Feb	23	45.833		4.52
	Mch	20	45.833		4.52
		31	5.020		49
	June	9	55.000		5.42
	July	31	45.833		4.52
	Sep	17	46.395		4.57
			Total		<u>\$33.07</u>

Very respectfully,
Butler & Carpenter
Per E. Lamasure

Philadelphia, Dec 6. '66

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

Gentlemen:

We herewith acknowledge receipt of your favor of
the 4th inst. inclosing check for Ten 70/100 dollars
(\$10.70/), in settlement of our a/c to Sep 30. '66.

Very respectfully,
Butler & Carpenter
per E. Lamasure

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, NOVEMBER, 1866GENERAL

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND NOV. 1st	MANUFACTURED DURING NOV.	TOTALS	DELIVERED DURING NOV.	ON HAND DEC 1st
1ct	10,223.918	-----	10,223.918	233.959	9,989.959
2 "	18,956.874	20,943.571	37,900.445	6,588.554	31,331.891
3 "	151.280	-----	151.280	62.206	89.074
4 "	162.549	-----	162.549	29.296	133.253
5 "	2,546.534	-----	2,546.534	1,132.527	1,414.007
6 "	209.285	-----	209.285	14.088	195.197
10 "	5,767.671	-----	5,767.671	348.746	5,418.925
15 "	3,474.866	-----	3,474.866	39.546	3,435.320
20 "	2,957.343	-----	2,957.343	58.776	2,898.567
25 "	673.087	510.000	1,183.087	353.180	829.927
30 "	1,440.806	-----	1,440.806	21.274	1,419.532
40 "	1,653.533	-----	1,653.533	18.998	1,634.535
50 "	554.171	-----	554.171	304.638	249.533
60 "	315.433	-----	315.433	7.602	307.831
70 "	43.352	-----	43.352	13.608	29.744
1.00	264.920	-----	264.920	125.480	138.440
1.30	36.485	-----	36.485	2.073	34.412
1.50	921.907	-----	921.907	12.009	909.898
1.60	102.725	-----	102.725	748	101.977
1.90	89.027	-----	89.027	422	88.605
2.00	63.253	-----	63.253	30.212	33.041
2.50	372.072	-----	372.072	12.719	359.353
3.00	34.705	-----	34.705	8.908	25.797
3.50	170.208	-----	170.208	1.236	168.972
5.00	243.928	-----	243.928	11.087	232.841
10.00	381.553	-----	381.553	2.607	378.946
15.00	2.496	-----	2.496	160	2.336
20.00	3.349	-----	3.349	469	2.880
25.00	1.873	-----	1.873	148	1.727
50.00	2.691	-----	2.691	153	2.538
200.00	237	-----	237	66	171
TOTAL	49,822.131	21,453.571	71,275.702	9,416.473	61,859.229

PROPRIETARY

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND NOV 1st	MANUFACTURED DURING NOV.	TOTALS	DELIVERED DURING NOV	ON HAND DEC 1st
1ct	24,177,674	3,276,000	27,453,674	5,824,454	21,629,240
2 "	10,696,876	2,777,250	13,474,126	886,115	12,588,011
3 "	3,299,904	-----	3,299,904	284,376	3,015,528
4 "	2,336,108	-----	2,336,108	422,757	1,913,351
5 "	161,819	-----	161,819	43,120	118,699
10 "	689,919	-----	689,919	1,080	688,839
TOTAL	41,362,300	6,053,250	47,415,550	7,461,882	39,953,668

PRIVATE

1ct	43,694,328	6,980,502	50,674,830	12,153,468	38,521,362
2 "	3,925,396	317,800	4,239,196	498,875	3,740,321
3 "	2,475,633	781,000	3,256,633	791,662	2,464,971
4 "	2,687,673	572,800	3,260,473	533,125	2,727,348
5 "	2,008,404	-----	2,008,404	142,800	1,866,204
6 "	280,367	88,000	368,367	9,166	359,201
8 "	49,097	-----	49,097	12,000	37,097
10 "	169,640	-----	169,640	-----	169,640
TOTAL	55,290,538	8,736,102	64,026,640	14,140,496	49,886,144

RECAPITULATION

GENERAL	49,822,131	21,453,571	71,275,702	9,416,473	61,859,229
PROPRIET'Y	41,362,300	6,053,250	47,415,550	7,461,882	39,953,668
PRIVATE	55,290,538	8,736,102	64,026,640	14,140,496	49,886,144
TOTAL	146,474,969	36,242,923	182,717,892	31,018,851	161,699,041

STOCK MANUFACTURED DURING NOVEMBER, 1866. AND CHARGED TO STOCK ACCOUNT.

	<u>SHEETS</u>	<u>STAMPS</u>
From Cutter		1,650.000
Good, from Perforator	202.921	34,592.923
To Stock Account		<u>36,242.923</u>
Bad, from Perforator	2.560	314.820
Total	<u>205.481</u>	<u>36,557.743</u>

Delivery Dept. Nov. 8 '66
E. Lamasure

Messrs Butler & Carpenter

Philadelphia, Dec. 8 '66

David Pringle, Esq
New York, N.Y.

Sir:

Your favor of the 7th inst inclosing check for Twenty 49/100 dollars (\$20.49/) is at hand.

We send receipt for the same, hereto subjoined, and remain,

Respectfully yours,
Butler & Carpenter
per E. Lamasure

Received Philadelphia December 8. 1866 of David Pringle, Esq (Holloway's Pills & Ointment) Twenty 49/100 dollars (\$20.49/) in full for private stamp paper, printing and perforation to September 20. 1866.

Butler & Carpenter
per E. Lamasure

\$20.49/ 12/
1866
B&C
pr E.L.

Philadelphia, Dec. 8, '86

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 6th inst is at hand. We fill your order today but are unable to send any wrappers printed on the two reams of sample paper.

Our difficulty has been to procure a favorable opportunity to change the form for printing small sheets, we will, however, be able to send them as a portion of next order.

Very respectfully,
Butler & Carpenter
per E. Lemasure

Philadelphia, Dec. 8. '86

Dr. J. N. McLean
St. Louis. Mo.

Sir:

Your favor of the 4th inst, with model for your new one cent private stamp, is received.

In reply we have to say that in consequence of other applications ahead of you, eight weeks may elapse before we can have new stamps ready for your use.

We will follow your model and instructions when engraving the die, but before proceeding with the work it will be necessary for you - being unknown to us - to furnish a responsible reference in this locality to secure us for the price of plate.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Dec. 10.'66

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

Gentlemen:

Your favor of the 7th inst inclosing us check for two hundred and forty-seven 33/100 dollars (\$247.33) is at hand.

We send you subjoined receipt for the amount and remain,

Yrs, very respectfully
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, Dec. 10. 1866, of Messrs J. C. Ayer & Co.
Two hundred and forty-seven 33/100 dollars in full for private
stamp paper and printing to Sep'r 30. 1866.

Butler & Carpenter
per E. Lamasure

\$247.33/100 12/10
1866
B&C
per E.L.

Philadelphia, Dec. 11 '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

On the 1st inst we had the honor to inclose for your approval the design of a new one cent private proprietary stamp.

Not receiving any subsequent advice respecting the same we conjecture it has been accidentally overlooked, and beg leave to recall your attention to the subject that we may avoid delay in preparing the stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

EXTRA SIZE PRIVATE STAMPS DELIVERED IN NOVEMBER, 1866

	<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>
NOV	2	4254	Curtis & Son	55.000	2
	3	8476 Ag	Barber & Peckham	14.666	3
	"	4270	D. Jayne & Son	17.500	1
	"	"	"	8.750	2
	"	"	"	18.750	4
	"	4272	A. L. Scovill & Co.	30.000	1
	"	"	"	20.000	4
	"	8477 Ag	Barber & Peckham	14.666	3
	5	4275	R. P. Hall & Co.	27.500	4
	7	4313	Lawrence & Cohen	44.000	5
	8	4325	Curtis & Son	55.000	2
	10	8504 Ag	Barber & Peckham	14.666	3
	"	8509 Ag	Wm. Gates	21.000	3
	"	4368	A. L. Scovill & Co.	50.000	1
	"	"	"	15.000	4
	12	4372	Geo. W. Swett	2.625	4
	"	4387	D. Jayne & Son	19.000	1
	"	"	"	13.500	2
	"	"	"	16.000	4
	"	4390	Bennett Pieters & Co.	26.500	4
	"	4393	Jno I. Brown & Sons	55.000	2
	"	4397	John Bull	10.000	1
	"	"	"	14.000	4
	13	8531 Ag	Barber & Peckham	14.666	3
	"	4409	Curtis & Son	55.000	2
	14	4426	H. T. Helmbold	27.500	2
	"	"	"	27.500	4
	15	4444	Demas Barnes & Co.	55.000	4
	"	8547 Ag	Wm. Gates	21.000	3
	16	4459	Curtis & Son	55.000	2
	19	8559 Ag	Wm. Gates	21.000	3
	"	8561 Ag	Cowles & Leete	12.000	2
	20	8568 Ag	Barber & Peckham	14.666	3
	"	4498	R. P. Hall & Co.	27.500	2
	"	4513	D. Jayne & Son	27.000	1
	"	"	"	11.500	2
	"	"	"	15.000	4
	22	4541	Geo. W. Swett	27.500	4
	"	8581	Wm. Gates	42.000	3

continued over

EXTRA SIZE PRIVATE STAMPS DELIVERED IN NOVEMBER, 1866

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATIONS</u>
NOV 23	4563	Jno. I. Brown & Sons	55.00	2
"	4567	J. S. Ayer & Co	325.00	1
"	"	"	193.750	4
24	4588	H. Dalley	13.125	2
"	4578	A. L. Acovill & Co.	30.000	1
"	"	"	20.000	4
"	8590 Ag	Barber & Peckham	18.333	3
27	8597 Ag	Wm. Gates	42.000	3
"	4605	A. B. Sands & Co.	110.000	1
"	4620	A. N. Wright	26.250	1
28	4628	J. H. Schenck	11.004	1
"	"	"	9.166	6
30	4643	Hall & Rueckel	44.000	1
"	8612 Ag	Wm. Gates	21.000	3
"	4653	D. Jayne & Son	18.000	1
"	"	" (& Brown	23.000	4
"	4671	Curtis & Son (Curtis	55.000	1
"	"	"	55.000	2

"WRAPPERS"

NOV 2	8479 Ag	Byam, Carlton & Co. No.1	40.000	1
"	"	" " 2	560.000	1
9	8501 Ag	" " 1	80.000	1
"	"	" " 2	530.000	1
16	8575 Ag	W. T. Brown & Co.	220.000	1
30	8613 Ag	"	220.000	1

"STAMPED PAPER"

NOV 28		Penna R.R. Co. 604 Sheets x 5	3.020	2
30		" 601 " x5	3.005	2
"		Samuel Loag 182 " x 5	546	2

Philadelphia, Dec 12. '66

Jno J. Levy, Esq
1778 179 Granast
New York, N.Y.

Sir:

Inter. Rev. stamps from your private plate are now ready
to deliver upon receipt of order.

Please find our bill hereto annexed.

Respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 12. '66

Jno. J. Levy, Esq
To Butler & Carpenter, Dr.

For engraving and making Inter Rev private proprietary
stamp plate Five cent denomination \$350

Rec'd payment

Philadelphia, Dec. 13. '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

We have the honor to herewith submit for your approval the design of a new one cent private proprietary stamp for Messrs T. Kensett & Co. of Baltimore, Md.

By returning the same at an early date, you will oblige,

Yrs very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 13. '66

T. W. Marsden, Esc
No. 487 Broadway
New York, N.Y.

Sir:

In reply to your favor of the 30th ulto, inclosing us two notes date Dec. 5. 1866, drawn by you, in our favor for \$400 at thirty days, and \$315.59/100 at sixty days, respectively. We beg leave to say that inasmuch as these notes were not duly and properly stamped and cancelled by yourself, conformable to law, we herewith return them, together with the amount furnished in payment for stamps.

We further desire to remind you that our terms for engraving and making private plates are cash in hand, prior to the delivery of stamps therefrom; and we cannot feel it would be proper for us to discriminate in this instance.

Your very early attention to our claim, will oblige,

Yours very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 13. '68

Paul E. Robert, Esq
Nos 95 & 97 Liberty St.
New York, N.Y.

Sir:

We being the Government Printers of Internal Revenue Stamps the Commissioner has referred your letter of the 1th inst to us.

In reply thereto we have to say that our charge for engraving and making a private stamp plate is \$350. We require this amount in advance or a responsible reference to secure us until the plate is finished. Ten weeks may elapse from the time a new plate is ordered until stamps from it can be ready for use.

There would be an additional charge to manufacture stamps the size you specify at a rate fixed by law and stated on page 19 of the accompanying pamphlet to which we refer you for particulars.

Very respectfully,
Butler & Carpenter

Philadelphia, Dec. 14. '66

Messrs Prince Walton & Co.
U.S. Proprietary Medicine Co.
Cincinnati, Ohio.

Gentlemen:

Your six cent private proprietary stamp plate being finished, please inform us what color you desire to have the stamps printed, whether we shall gum and perforate them, and the probable amount you will order during the first three months.

Your one and four cent plates are not finished - but advanced towards completion.

For the six cent finished plate we send you annexed bill, the settlement of which establishes you as its proprietor, and will impel us to manufacture a stock adequate to your estimated demand.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 14, '66

Messrs Prince Walton & Co.

To Butler & Carpenter Dr.

For engraving and making six cent private proprietary
stamp plate, \$350

Rec'd payment

Philadelphia, Dec. 14 '66

C. M. Evans, Esq
631 Arch St.

Sir:

Your new four cent private proprietary stamps are manufactured and await orders.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 13. '68

C. Howard, Esq
No. 56 Cedar St.
New York. N.Y.

Sir:

Your favor of the 14th inst, asking us the expense etc of getting up private stamp in connection with your label is received.

In reply we would inform you that the government regulations require all revenue stamps to be engraved on steel plates, so that the proposition to use your already engraved copper plate is impractical.

We can say however, that the cost of engraving and making ordinary stamp plates is \$350, with no after charge for manufacturing stamps therefrom. But for a stamp and label combined, the size you appear to require, there would probably be an additional expense incurred for engraving the die - and certainly would be for manufacturing the stamps - although we cannot say about what that expense would amount to until you furnish us a model of required size, exhibiting the stamp and label combined.

We inclose a pamphlet issued by the Inter. Rev. Bureau and refer your attention to page 19 as giving some particulars in the case referred to.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 17. '66

Hon T. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith, the design of a new one cent private proprietary stamp for the U.S. Proprietary Medicine Company, Cincinnati, Ohio.

Please return the same with approval, at your very earliest convenience, and oblige,

Yours, respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 17. '66

Messrs Bennett Pieters & Co.
Chicago, Ill.

Gentlemen:

Your favor of the 14th inst inclosing P.O. Order for
Twenty dollars (\$20) in settlement of our bill (\$19.99) for
private stamp paper printing etc, is received.

We send you the annexed receipt, and remain,

Respectfully yours,
Butler & Carpenter
per E. Lamasure

Rec'd, Philadelphia Dec 17. 1866, of Messrs Bennett, Pieters
& Co. Twenty dollars (\$20) in full for private stamp paper,
printing etc to Sep. 30'66.

Butler & Carpenter
per E. Lamasure

\$20 12/17
 1866
 B & C
 per E.L.

Philadelphia Dec 17. '66

Wm. T. Brown & Co
Portland, Me

Gentlemen:

As the paper referred to in your favor of the 14th inst, has not yet reached us, we have been unable to execute y your recent orders excepting the 40,000 wrappers sent on the 12th inst. When the paper shall have reached us we will endeavor to avoid unnecessary delay in forwarding balance due.

Respecting the statement you desire us to furnish, we beg to say that the subject being in that department of the business coming under the personal supervision of our Mr. Carpenter - who is detained from the establishment by serious indisposition, we have been prevented from complying with your wishes. They are on file, however, and will receive the earliest attention which circumstances will permit.

Will you please inform us if you intend resuming orders for stamps from small die at an early date, and to what amount?

Very respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia, Dec 17 '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We herewith inclose our bill for Internal Revenue Stamps delivered during the month of November, 1966, together with the usual a/c and vouchers, and remain,

Yrs, very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, Dec 17. 1866

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Inter. Rev. Stamps delivered during the month of November,
1866,

viz:
31,018,851 stamps @ 20¢ per M \$6,203.77

Rec'd payment
Butler & Carpenter

Philadelphia, Dec 17. 1866

U. S. Internal Revenue Bureau,
To Butler & Carpenter,

For Inter. Rev. Stamps delivered during the month of November,
1866.

viz:
31,018,851 Stamps @ 20¢ per M \$6,203.77

Rec'd payment
Butler & Carpenter

(This second bill marked "Duplicate" across the face)

Philadelphia, Dec 18. '66

Messrs Cowles & Leete,
New Haven. Ct

Gentlemen:

We can make the figures and letters of your eight cent stamp read one cent by altering the original die and transferring to a new plate. This would cost you \$150, and we would require eight weeks to complete the change.

Very respectfully,
Butler & Carpenter,
per E. Lemaure

Philadelphia, Dec. 18. '66

Hon. E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith the model of a new two cent stamp for Messrs Radway & Co, New York City. Its superficial area is $2 \frac{27}{1024}$ inches including the usual $\frac{3}{32}$ of an inch line for perforation.

We beg leave to remark that while it gives pleasure to comply with request that we furnish a design for the approval of your office before the preparation of plates is commenced, we regret that the necessarily crude drawings thus presented will not convey to your mind the elaborate and artistic finish of an engraving.

By returning the inclosed, with approval, at an early date, you will oblige,

Yours, very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 18. 66

D. J. H. McLean
St Louis. Mo.

Sir:

Your favor of the 12th inst just at hand, and is perfectly satisfactory.

Your order for a private die is entered in our books under this date, and will be engraved without unnecessary delay. Our opinion still is that the stamps will not be ready in less than eight weeks.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 18. '66

J. Winslow Jones, Esq
Portland, Me

Sir:

We have the honor to herewith inclose you a proof of your new private stamp. We will be prepared to meet your orders on the 1st proxo.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 18 '66

Messrs T. Kensett & Co.
Baltimore, Md

Gentlemen:

We have the honor to herewith inclose you a proof
of your new private stamp. We will be prepared to meet
your orders on the 1st proxo.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 19 '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith, the design of a new four cent private proprietary stamp for the U.S. Proprietary Medicine Co. Cincinnati, Ohio. Its superficial area is $3 \frac{465}{1024}$ inches.

By returning the same with customary official approval you will oblige.

Yrs, very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 20. '66

Paul Ed Robert, Esq
95 & 97 Liberty St.
New York. N.Y.

Sir:

Your favor of the 19th inst at hand.

In reply we can inform you that your order for a new private proprietary (Inter. Rev.) plate has been entered in our books under this date and will be engraved according to the terms stated in our letter of the 13th inst.

When the engraving has been finished we will send you a proof impression prior to manufacturing the stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 20. '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We herewith inclose for your approval the model of a new two cent private proprietary stamp, sent to us by Mr. Paul Ed. Robert of New York City, agent for the manufacturers of Sainsevains' California Bitters, Messrs Mercado & Seully, San Francisco, Cal.,

The superficial area of model is four inches.

Trusting it will meet your approval and be returned at earliest convenience, we remain,

Yours, very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 20. '66

Jno J. Levy, Esq
177 & 179 Grand St.
New York, N.Y.

Sir:

Your communication of the 18th is at hand.

We regret your inability to remit the amount of our bill on presentation, inasmuch as the payment would have at once established your interest as proprietor of the die and allowed you to order stamps therefrom to the same advantage as to other proprietors, to wit, 10% commission on orders of \$500 and upwards; and besides would have spared us from delay in closing the account.

However, at any time after you have made payment for the price of plate, we will hold ourselves ready to meet your orders on demand.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 21. 186

Hon E. A. Rollins
Comm'ssioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith, the design for a new four cent private proprietary stamp for Thos E. Wilson, M. D. Louisville, Ky. Its superficial area is $1\ 901/1024$ inches.

Soliciting your approval of the same, at an early date, we remain,

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 21. '66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

Your letter of the 14th instant, requesting us, in the future to state the size of new stamp when submitting a design for approval to your office, not having reached us at the time of mailing ours of the 17th instant inclosing design of U.S. Proprietary Medicine Company's One cent stamp, we consequently failed in that instance to meet your requirement.

We take this method, however, of stating that the superficial area of the engraved portion of that stamp is 7 inches, but as the stamp is to be used as a wrapper we are directed to leave a margin for lapping, which increases the dimensions to $4 \frac{7}{16}$ inches long by $3 \frac{3}{8}$ inches wide, equal to 14 250/256 inches superficial area.

Hoping this statement will be deemed satisfactory, we have the honor to remain,

Yours very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 21. 1866

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

Sir:

We have the honor to herewith acknowledge receipt of your letter of the 19th instant, handing us your check on the Assistant Treasurer of the U.S. at Philadelphia, for \$1,642.50 in payment of the Coupons from \$45,000 Treasury Notes deposited by us as security etc.

We are pleased to note your advise that the coupons from the additional \$5,000 will mature January 15, 1867, and that a check will be sent for them at that time.

Thanking you for politeness and prompt attention, we remain,

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 21. '66

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We are in receipt of your favor of the 18th inst, and hasten to reply.

The only parties in our vicinity, we have found, who make paper anything near the character of your white paper, are C. Marargee & Co of this city.

The thin white paper which you sent us as sample worked very badly and to great waste.

We herewith submit our a/c to the 15th inst; also the amount of paper on hand at that date, as requested.

		A/C	
1866.	Sep 22	To balance	\$8.05
	Oct 5	Freight & wharfage	8.90
	" 26	2.490.000 wrappers	174.30
	Nov 9	1.210.000 "	84.70
	" "	Freight & wharfage	8.92
	Dec 15	1.000.000 wrappers	70.00
			<u>\$354.87</u>

Paper etc
200 reams No. 2 - Manufactured wrappers, 630.000 No 1
4.110.000 No. 2

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 22d 66

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith, the model of a new one cent private proprietary stamp for the Star Match Corporation, Portland, Me.

By affixing your approval, and returning the same you will oblige.

Yours very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 22. '66

First Nat'l Match Co.
Milwaukee, Wis.

Gentlemen:

In reply to your favor of the 18th, we have to say that the alteration suggested by you would cost nearly as much as making original plates.

As you have bought our Greenfield & Co. you will be entitled to use their plates, viz one three and five cent denominations, upon stating the facts to Commissioner of Inter. Rev. and forwarding to him a voucher from Messrs Greenfield & Co that they transfer their proprietorship to your company. By these means you may commence ordering the stamps at once - as we have an adequate stock on hand to meet orders.

We have no charge against you for work done on private plates.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 22d. 66

J. Winslow Jones, Esq
Portland, Me.

Sir:

Please inform us by return mail what color to print your stamps; whether we shall gum and perforate them, and the probable quantity you will require during first three months. With this information in due time, you may order from the Commissioner of Inter. Rev. Washington D. C. about the 28th inst and new stamps will be sent you forthwith.

We hand you annexed bill the settlement of which establishes your proprietorship of the new die.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec 22. 66

J. Winslow Jones, Esq
To Butler & Carpenter Dr

For engraving and making one cent private proprietary
stamp plate

3350

Rec'd payment

Philadelphia, Dec 24. '66

Thos E. Wilson. M. D.
Louisville, Ky

Sir:

We have the honor to submit herewith a proof impression of your four cent private proprietary stamp, and will be prepared to meet an order for them on the first of January. In the meanwhile please inform us about what quantity you may require during first three months that we can know what stock to keep ahead ready for demand.

According to established rule we send annexed bill for the finished plate,

Very respectfully,
Butler & Carpenter
per E. Lemasure

Philadelphia, Dec. 24. '66

Thomas E. Wilson, M. D.
To Butler & Carpenter, Dr.

For engraving and making private proprietary stamp
plate denomination four cents. \$350

Rec'd payment

Philadelphia, Dec 24. '66

Messrs Barber & Peckham
Middleburg, Ohio.

Gents:

Your favor of the 20th instant with contents received.
Please find the annexed receipt for same.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Received Philadelphia, Dec. 24. 1866 of Messrs Barber & Peckham
Fifty two 92/100 dollars (\$52.92/) in full for private stamp
paper printing and perforation to Sep 30. 1866.

Butler & Carpenter
per E. Lamasure

\$52.92 12/24
 1866
 B&C
 per E.L.

Philadelphia, Dec. 26. '66

Messrs T. Kensett & Co.
Baltimore, Md

Gentlemen:

As your new private stamps are nearly ready, you may order at once and obtain them with the least possible delay.

Orders for stamps are not to be made directly on us, but must be addressed to the Hon. E. A. Rollins, Commissioner of Inter. Rev. at Washington, D. C., stating denomination of stamp, and inclosing a duplicate certificate of a U.S. Asst. Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make an order on us and stamps will be sent you forthwith.

We hand you annexed bill for engraving etc.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 26. '66

Messrs T. Kensett & Co.
To Butler & Carpenter. Dr.

For engraving and making one cent stamp plate \$350

Rec'd payment

Philadelphia, Dec 21. '66

Messrs Collins Bros
St Louis, Mo.

Gentlemen:

Your favor of the 21st inst is at hand.

As orders for stamps are not made directly on us, except by the Commissioner of Inter. Rev., we had inferred from former letter that we were merely notified to hold \$500 worth of stamps in readiness for a contemplated order to that amount. We consequently inform you that orders must be addressed to the Hon. T. A. Rollins, Commissioner of Internal Revenue, Washington, D. C. stating the denomination of stamp and inclosing a duplicate certificate of a U.S. Asst Treasurer or designated depository, of a deposit made covering the value of stamps ordered. The Commissioner will then make an order on us and stamps will be sent you forthwith.

We hand you annexed bill for engraving, etc.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Dec. 26. 1866

Messrs Collins Bros.

To Butler & Carpenter, Dr.

For engraving and making one cent private stamp plate. \$350

Rec'd payment

Philadelphia, Dec. 27 . '66

Star Match Corporation
Portland, Me.

Gentlemen:

In pursuance of a regulation of the Internal Revenue Department requiring us to submit the design of a new stamp to the Commissioner for his official approval before issuing the same, we regularly submitted a model of your stamp on the 22nd instant, and regret to say the same has been rejected in words as follows: "The design for the Star Match Co. cannot be approved until it is made so large that when put upon a box the box cannot be opened without destroying the stamp, and is herewith returned."

The size of your model is precisely the same as of the ordinary one cent proprietary stamp, and you can easily ascertain if that stamp would be effectually destroyed by opening a box of your matches. If you find it would, please send us a few boxes as evidence of the fact and we will present the same to the Honorable Commissioner who may, in view of such evidence, withdraw his objections, and permit us to finish your plate without further delay.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 27. '66

Messrs Prince, Walton & Co
U. S. Proprietary Medicine Co.
Cincinnati, Ohio

Gentlemen:

Your letter of the 21st inst is received.

In reply we would state that orders for stamps do not come directly to us, but should be addressed to the Hon. E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C. accompanied with duplicate of a U.S. Asst. Treasurer or designated depository, of a deposit made covering the amount of stamps ordered. The Comm'r will then make an order on us upon which the stamps will be sent to you forthwith. We keep them on hand ready to forward they day an order is received.

Your one and four cent dies are finished. Please inform us what colors to print them, if either is to be gummed and perforated, and about how many will constitute a three months supply of each.

We invite your attention to the annexed bill, and remain,

Yours Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia, Dec. 27. 1866

Messrs Prince, Walton & Co
To Butler & Carpenter, Dr.

For engraving and making one and four cent private proprietary
stamp plates @ \$350 \$700

Rec'd payment

Philadelphia, Dec 28.66

Messrs W. T. Brown & Co.
Portland, Me.

Gentlemen:

In answer to inquiry made in your letter of the 26th inst, we have to say that the wrapper paper now with us is full 25 x 42 inches dimensions, and receives forty impressions to the sheet.

Very respectfully
Butler & Carpenter
per E. Lamesure

Philadelphia, Dec. 28. '66

Edwin May, Esq
Indianapolis, Ind.

Sir:

In reply to your letter of the 12th inst, we can say that Pawn Checks may be furnished at the following rates:

One color, lith.	\$45	per 1 M
" " "	380	5 M
Two colors "	348	1M
" " "	\$100	5 M

and \$15 extra for a special vignette or portrait.

In addition to the above our charge would be \$4 per M for printing stamps on the checks; and the Inter. Rev. Dept would exact \$50 per M (five cent stamps) less the usual discount, as an equivalent for the stamps thus printed.

If you should send us an order, please accompany it with a remittance equal to the price of checks and printing of stamps thereon; and, at the same time forward to the Hon. E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C., the duplicate certificate of a U.S. Asst. Treasurer, or a designated depository of a deposit made covering the value of stamps on the checks so ordered.

We inclose a variety of specimens, as requested.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 2. '67

Thos W. Wilson. M. D.
Louisville, Ky.

Sir:

Your favor of the 28th ulto is at hand.

In reply we would remark that in the manufacture of private plates certain contingencies often arise which make it unsafe for us to fix upon any definite period for completing the work. We state the probable time, and, as we are aware of no exception in the present case, we beg to be acquitted of unnecessarily delaying your plate.

We regret the dullness of business which now pervades the country, and also your necessity for purchasing a supply of the old proprietary stamps; but, as we have faithfully executed your order, we cannot become reconciled to a proposition deferring the payment therefor.

Regarding the terminating letters of your autograph we claim to have adhered to the copy furnished; but the alteration can be easily effected and will be made at once.

Very respectfully,
Butler & Carpenter
per E. Lamasuré

Philadelphia, Jan. 2 '67

Messrs Cowles & Leete
New Haven, Ct.

Gentlemen:

To alter your eight cent plate, both in size and denomination, as suggested in your letter of the 28th ulto, would be equivalent to making a new plate and cost you \$350.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 3. '67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen;

In reply to your letter of the 18th ulto, we have to say that we cannot render a statement with more exactness than that already made. We always have an accurate account of manufactured wrappers, but in this instance have not the facility for giving a close estimate of the mere paper without counting the sheets.

In a few weeks the present stock will be manufactured and the information will then be acquired.

There is nothing to make us apprehend a change in the present law relating to tax on matches. We think we would learn the facts if such was in contemplation. If we should gain any knowledge of such action we will promptly and cheerfully impart the same.

Very respectfully,
Butler & Carpenter
Per E. Lamasure

Philadelphia, Jan. 3. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

On the 12th of October last you referred to us Messrs Perry Davis & Son's letter containing an application for three new private proprietary stamp plates. Their letter also stated they had forwarded to your office bottles of Pain Killer and Lung Balsam - the articles to be stamped - showing how they proposed to affix the stamps.

The denominations required are one, two and four cents, respectively, and the area of each $1 \frac{49}{1024}$ inches.

The inclosed model, furnished by them, is intended to be varied in letters and figures to suit each denomination and comply with provisions of the law.

As we are ready to take up their application, we now refer the model to you, and hoping it may meet your approval we have the honor to remain,

Very respectfully yours
Butler & Carpenter,
per E. Lamasure

Philadelphia, Jan 3. '67

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

Gentlemen:

We have the honor to inclose, herewith, a proof impression of your new private die, which being finished, will soon go to press.

We also inclose a copy of the Laws & Regulations of the Internal Revenue Bureau indicating the manner for ordering stamps, and giving other particulars relating to the subject.

The new stamps will be prepared to meet orders on the 7th inst; in the meanwhile we invite your attention to the annexed bill,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jany 3. '67

Messrs Radway & Co.

To Butler & Carpenter, Dr.

For engraving and making private proprietary stamp
plate denomination Two cents

\$350

Rec'd payment

Philadelphia, Jan. 3. '67

Thomas Kensett & Co.
Baltimore, Md.

Gentlemen:

Your favor of the 2d inst, with inclosure is at hand.
We send you the annexed receipt for the amount.

Your order will probably reach us tomorrow and stamps
will be sent you forthwith.

Respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, January 3d. 1867. Received of Thomas Kensett & Co.
Three hundred and fifty dollars in full for making One cent private
proprietary stamp plate.

Butler & Carpenter
per E. Lamasure

\$350 B&C
 per E.L.
 1/3
 1867

Philadelphia, Jan. 4. '67

E. T. Russell, Esq
Ashburnham, Mass.

Sir:

We have the pleasure to acknowledge receipt of your favor of the 2d inst, inclosing us check for \$350 and ten dollars in cash.

In reply to inquiry we can say that we have a stock of your stamps on hand, and are prepared to meet orders for them at once.

Orders are to be addressed to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. stating that stamps are wanted from your one cent private die, and inclosing a duplicate certificate of a U.S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make an order on us, and stamps will be sent you forthwith.

We herewith return you the ten dollars, as we make no charge for interest; and, thanking you for principal, we send the annexed receipt, and remain

Yours very respectfully,
Butler & Carpenter,
per E. Lamasure

B&C
per E.L.
1/4
1867

Rec'd Philadelphia, Jan 4. '67 of E. T. Russell, Esq. Three hundred and fifty dollars for engraving and making one cent private stamp plate.
\$350

Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 5. '67

Messrs H. E. Pierce & Co.
Chicago, Ills.

Gentlemen:

As the time for engraving your new private stamp is approaching we are impelled to submit the inclosed model.

The words "U.S. Inter. Rev", "Pierce Match Co" "Chicago", Ills". are intended to be in white letters on a ruled back ground. They are here rendered black, it being difficult to otherwise draw them.

Please return model at an early date with suggestions, if any. Also oblige us by sending to our address a box of sticks without igniting composition, representing a box of each kind of matches that we may satisfy the Commissioner of Inter. Rev. that the stamps will be effectually destroyed by opening the boxes.

Very respectfully
Butler & Carpenter
per E. Lamesure

drawer 5928

Philadelphia, Jan 7. '67

Hon E. A. Rollins
 Commissioner of Inter. Rev.
 Washington, D. C.

Sir:

In answer to inquiry made in your letter of the 3d instant, we submit the following list of all the private dies approved by your office since October 1st 1866:

1	ct	E. R. Tyler	210	to sheet
2	"	T. W. Marsden	56	"
1	"	Portland Match Co. (wrapper)	1	"
1	"	U.S. Proprietary Medicine Co. (Prince Walton Co.)	9	"
4	"	"	42	"
6	"	"	42	"
5	"	Jno J. Levy	170	"
1	"	J. Winslow Jones	210	"
1	"	Collins Brothers	220	"
1	"	T. Kensett & Co	210	"
4	"	T. E. Wilson, M. D.		not transferred to plate
2	"	Radway & Co		"
2	"	Mercado & Seully (P. Ed Robert, Ag't)		"

Very respectfully,
 Butler & Carpenter
 per E. Lamasure

Philadelphia, Jan 7. '67

Star Match Corporation
Portland, Me.
James E. Fernald, Esq
General Agent.

Sir:

We are in receipt of your letter of the 2d inst, together with the several match boxes. The latter have been submitted to the Commissioner for his approval and we await an early reply.

We stated six weeks as the probable time for completing your plate, not contemplating that objection would be raised by the Commissioner to the size of proposed stamp. We exceedingly regret that such circumstances should occur to prolong the time, but assure you that no unnecessary delay will prevent an early completion of the stamps after we receive an approval from the Commissioner, whose action in the matter, and the further time required, will be promptly communicated to you.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 7. '67

Messrs W. T. Brown & Co.
Portland, Me.

Gentlemen:

In reply to inquiry made in your letter of the 5th inst, we have to say that three lots of wrappers were ordered by you since Dec. 1. '66, amounting in the aggregate to 770,000. We shipped them, however, in five lots as follows:

Dec	12	40,000	
"	22	180,000	order for 220,000
"	26	<u>220,000</u>	
"	28	55,000	" " 275,000
"	31	<u>275,000</u>	" " 275,000

Our stock on hand consists of 200,000 stamped wrappers finished and awaiting order.

Your expense a/c will be ready in a few days.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan'y 7. '67

Messrs Perry Davis & Sen
Providence, R. I.

Gentlemen:

There has been an unavoidable delay in the preparation of your plates, and we are compelled to ask your continued indulgence for about two weeks yet. Your model has been sent by us to the Commissioner of Internal Revenue for his official approval and we expect it will be returned to us tomorrow. Our efforts will then concentrate on your order, and the work be pressed to the earliest possible completion.

Delay in cases of other applicants dating back of yours, has materially retarded action in this instance.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 7. 1867

A. Dougherty, Esq
New York, N.Y.

Sir:

Your favor of the 5th inst with remittance, received.
Please find annexed receipt for same.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd, Philadelphia, Jan. 7. '67 of A. Dougherty, Esq. Five
90.100 dollars in full for private stamp paper printing and
perforation to Sep 30. '66.

\$5.90

Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 7. '67

M. J. H. McLean
St Louis. Mo.

Sir:

We herewith inclose a drawn model of your new one cent private stamp. The lettering across the building cannot be rendered in a pencil sketch of this character but will appear in the steel engraving. Please return this model at an early date with a specimen of the article intended to be stamped that we may submit the same to Commissioner of Inter. Rev. and satisfy him that the stamp will be effectually destroyed by reaching the contents of package.

Also, please state your willingness to cancel the stamps if the Commissioner decides it legally necessary to do so.

We have made a record to print in scarlet, is this correct?

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 8. '67

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

Sir:

We herewith draft to your order, on the Nat'l Bank of North America, New York, for Four hundred and forty 99/100 dollars (\$440.99/100) in payment of bills for blanketing to date.

Please acknowledge receipt, and oblige,

Yours, respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, Jan. 8. '67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

In reply to your favor of the 5th inst, wherein you order us to engrave a new private stamp of the same length as ordinary proprietary stamp but one third less in width - we desire to say that from recent action of the Inter. Rev. Commissioner, we entertain decided doubts that he would sanction the issue of your stamp of the size indicated. But we will submit the case; to do so, however, it is necessary that you forward us a couple of your match boxes that we can apply stamps out to represent the size stated, and if it be obvious that the act of opening the boxes would effectually destroy the stamps a strong argument would at least be presented to favor the application.

We think it would be well for you to let question of size remain at our discretion as we may modify the size, in case of objection, and return him the same at once, thus avoiding that delay which must otherwise result.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 8. 67

G. L. Kouns & Bro
New Orleans, La.

Gentlemen:

Your communication of the 29th ulto, relating to private stamp plates, has been referred to us by the Commissioner of Inter. Rev. to whom it had been referred by your correspondent, Mr. Taylor of Washington. D. C.

In reply we can say that being the Government manufacturers of Internal Revenue Stamps it is our business to manufacture private proprietary stamp plates.

Our terms are \$350 for engraving each plate, and the same for each additional plate when more than one denomination is required. On half the amount is advance and the remaining half when the dies are finished.

The usual time for completing this work is eight weeks for one denomination and an additional week for each additional denomination.

We inclose a pamphlet issued by the Internal Revenue Bureau containing information bearing on this subject and directing how to order stamps after the dies are made.

In the meanwhile we await further advice, and remain

Yours respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 9. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

Herewith inclosed please find letter of Messrs G. L.
Kouns & Bro. New Orleans, La., relating to private die.

We retain a copy for reference and return the original according to the request in your communication of the 5th instant.

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 8. 67

Messrs W. & T. Liversidge
Melton, Mass.

Gentlemen:

Our stock of stamps on hand being larger than requirements, we have suspended our manufacturing operations for the present. We therefore desire you to omit sending the usual monthly supply of gum. We have several barrels on hand and will give due notice when we resume manufacturing.

Very respectfully,
Butler & Carpenter
per E. Lamasure

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, DECEMBER, 1866GENERAL

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND DEC 1st	MANUFACTURED DURING DEC	TOTALS	DELIVERED DURING DEC	ON HAND JAN 1st, 1867
1ct	9,989,959	-----	9,989,959	154,891	9,835,068
2 "	31,331,891	10,542,680	41,874,571	4,957,052	36,917,519
3 "	89,074	340,000	429,074	16,481	412,593
4 "	133,253	255,000	388,253	13,090	375,163
5 "	1,414,007	3,332,000	4,746,007	1,080,142	3,665,865
6 "	195,197	170,000	365,197	13,771	351,426
10 "	5,418,925	-----	5,418,925	300,391	5,118,534
15 "	3,435,320	-----	3,435,320	24,675	3,410,645
20 "	2,898,587	-----	2,898,587	53,360	2,845,207
25 "	829,927	795,600	1,625,527	286,631	1,338,896
30 "	1,419,532	-----	1,419,532	21,016	1,398,516
40 "	1,634,535	-----	1,634,535	14,540	1,619,995
50 "	249,533	807,500	1,057,033	258,893	818,140
60 "	307,831	-----	307,831	12,194	295,637
70 "	29,744	34,000	63,744	18,583	45,161
1.00	138,440	265,500	403,940	108,059	295,881
1.30	34,412	-----	34,412	6,321	28,091
1.50	909,898	-----	909,898	9,488	900,410
1.60	101,977	-----	101,977	480	101,497
1.90	88,605	-----	88,605	3,460	85,145
2.00	33,041	108,000	141,041	28,310	112,731
2.50	359,353	-----	359,353	10,477	348,876
3.00	25,797	-----	25,797	8,006	17,791
3.50	168,972	-----	168,972	1,162	167,810
5.00	232,841	-----	232,841	17,050	215,791
10.00	378,946	-----	378,946	2,660	376,286
15.00	2,336	-----	2,336	272	2,064
20.00	2,880	-----	2,880	566	2,314
25.00	1,727	-----	1,727	326	1,401
50.00	2,538	-----	2,538	391	2,147
200.00	171	-----	171	61	110
TOTAL	61,859,229	16,650,280	78,509,509	7,402,799	71,106,710

PROPRIETARY

DENOMINATIONS	NUMBER OF STAMPS				
	ON HAND DEC 1st	MANUFACTURED DURING DEC.	TOTALS	DELIVERED DURING DEC	ON HAND JAN 1st. 1867
1ct	21,629.240	3,486.000	25,115.240	3,376.715	21,738.525
2 "	12,588.011	-----	12,588.001	548.685	12,039.326
3 "	3,015.528	-----	3,015.528	114.499	2,901.029
4 "	1,913.351	-----	1,913.351	280.020	1,633.331
5 "	118.699	306.000	424.699	45.252	379.447
10 "	688.839	-----	688.839	850	687.989
TOTAL	39,953.668	3,792.000	43,745.668	4,366.021	39,379.647

PRIVATE

1ct	38,521.362	11,697.950	50,219.312	10,027.105	40,192.207
2 "	3,740.321	136.016	3,876.337	248.304	3,628.033
3 "	2,464.971	1,299.300	3,764.271	680.265	3,084.006
4 "	2,727.348	90.000	2,817.348	148.223	2,669.125
5 "	1,866.204	161.500	2,027.704	143.200	1,884.504
6 "	359.201	44.000	403.201	91.687	311.514
8 "	37.097	74.240	111.337	18.562	92.775
10 "	169.640	-----	169.640	-----	169.640
	49,886.144	13,503.006	63,389.150	11,357.326	52,031.824

RECAPITULATION

GENERAL	61,859.229	16,650.280	78,509.509	7,402.799	71,106.710
PROPRI'Y	39,953.668	3,792.000	43,745.668	4,366.021	39,379.647
PRIVATE	49,886.144	13,503.006	63,389.150	11,357.326	52,031.824
TOTAL	151,699.041	33,945.286	185,644.327	23,126.146	162,518.181

STOCK MANUFACTURED DURING DECEMBER, 1866

	SHEETS	STAMPS
From Cutter		2.710.000
Good from Perforator	182.915	31.235.286
		<hr/>
Charged to Stock Acc't		33.945.286
Bad from perforator	6.310	918.660
Transferred, (Husband's)		206.384
	<hr/>	<hr/>
	189.225	35.070.330

Delivery Department
 January 9. 1867
 E. Lamasure

Messrs Butler & Carpenter

Philadelphia, Jan. 10 '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Internal Revenue stamps delivered during the month of December, 1866,

viz:

23,126.146 stamps @ 20¢ pr M	\$4,625.22/
------------------------------	-------------

Received payment,

Philadelphia, Jan 10. '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Internal Revenue stamps delivered during the month of December, 1866

viz:

23,126.146 stamps @ 20¢ pr M	\$4,625.22/
------------------------------	-------------

Received payment

(Second bill marked Duplicate across face)

Philadelphia, Jan 10. '67

Hon E. A. Rollins,
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to inclose, herewith, our bill for the manufacture of U.S. Internal Revenue Stamps delivered during the month of December, 1866, together with the usual account and vouchers.

Trusting that a comparison with your account will prove its correctness, we remain,

Very respectfully, yrs,
Butler & Carpenter,
per E. Lamasure

EXTRA SIZE PRIVATE STAMPS DELIVERED IN DECEMBER, 1867*

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATIONS</u>
Dec 4	8623 Ag	W. Gates	42.000	3
"	4686	R. P. Hall & Co.	27.500	4
5	4706	Lawrence & Cohen	44.000	5
"	4707	Hostetter & Smith	45.333	6
6	4717	Jno. I. Brown & Sons	55.000	2
7	8638 Ag	Wm. Gates	21.000	3
"	4738	J. Curtis & Sons	55.000	2
8	4739	A. L. Scovill & Co.	40.000	1
"	"	"	17.500	4
10	4755	Demas Barnes & Co.	30.000	2
"	"	"	40.000	4
"	4757	Dr. Herrick	110.000	1
11	8659 Ag	Barber & Peckham	11.000	3
13	4791	T. W. Marsden	26.250	2
15	8681 Ag	Cowles & Leete	12.000	8
18	8693 "	Wm. Gates	21.000	3
"	8695 "	Barber & Peckham	7.333	3
"	4837	Dr. Jayne & Son	23.000	1
"	"	"	9.500	2
"	"	"	17.000	4
20	8708 Ag	Wm. Gates	42.000	3
"	4861	Holloway (Pringle)	66.000	1
21	4873	Jno. I. Brown & Sons	55.000	2
"	4875	F. Stewart (Swaim)	6.562	8
"	4880	Hostetter & Smith	45.834	6
26	8733 Ag	W. Gates	12.600	3
"	4920	R. P. Hall & Co.	27.500	4
27	4935	H. T. Helmbold	17.554	2
"	"	"	18.723	4
"	4937	Lawrence & Cohen	22.000	5
31	8758 Ag	Barber & Peckham	7.333	3

WRAPPERS

Dec		Byram, Carlton & Co.	1.940.000	1
"		W. T. Brown & Co.	770.000	1

STAMPED PAPER

Dec		Penna R. R. Co.	8536 sheets @ 2¢ pr sheet
-----	--	-----------------	---------------------------

Delivery Dept Jan'y 10, 1867

Messrs Butler & Carpenter

*(This date should be 1866)
 (December 1867 written vertically outside dates - should be 1866)

Philadelphia, Jan 10. '67

Hon E. A. Rollins,
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We are in receipt of your letter of the 8th inst, rejecting the applications of Star Match Corporation, and Messrs Perry Davis & Son, for private dies the size of ~~models~~ presented - and have communicated your directions to the parties interested.

We have the honor to remain,

Very respectfully yrs,
Butler & Carpenter,
per E. Lamasure

Philadelphia, Jan. 10. 67

Star Match Corporation
Portland, Me.
James E. Fernald, Esq
General Agent

Sir:

We wrote you on the 7th inst. that the model of your private die had been submitted to the Commissioner of Internal Revenue for approval and that we awaited an early reply.

We now regret to say he has finally rejected the application in a communication from which we quote the following:

"I have to say that if the stamp could not by any possibility be used upon any other packages than those of which specimens have been forwarded to this office the objection formerly made to the design would be met, but so long as the proper cancellation of the stamp depends merely upon the use of a peculiarly shaped box which may be changed at any time, the objection holds good."

"It is the impression of this office that many of the designs heretofore approved have been for stamps which were so small that the law in regard to their cancellation could be evaded without difficulty, and it is for a similar reason that several of the designs for private dies recently forwarded by you have failed to receive approval."

"In the future therefore the course to be pursued in the approval of designs by this office will be such as to secure in every case the adoption of a stamp which must be effectually cancelled or destroyed whenever used."

As it is necessary to obtain the Commissioner's approval before proceeding any further we suggest that you make a sketch of a design modified to meet the requirement of the Commissioner and yet be satisfactory to yourselves.

We exceedingly regret the delay and disappointment which follows this decision of the Internal Revenue Bureau, but can assure you that every effort has been made, on our part, to favor the application, and we now inclose you the rejected model, and await further instructions.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 10. '67

Messrs Perry Davis & Son,
Providence, R. I.

Gentlemen:

We wrote you on the 7th inst that the model of your private dies had been submitted to the Commissioner of Internal Revenue for approval, and that we were awaiting a decision.

We now regret to say that he has finally rejected the application in a communication from which we quote the following:

"I have to say that if the stamp could not by any possibility be used upon any other packages that those of which specimens have been forwarded to this office, the objection formerly made to the design would be met, but so long as the proper cancellation of the stamp depends merely upon the use of a peculiarly shaped box which may be changed at any time the objection holds good.

"It is the impression of this office that many of the designs heretofore approved have been for stamps which were so small, that the law in regard to their cancellation could be easily evaded and it is for a similar reason that several of the designs for private dies recently forwarded by you have failed to receive approval.

"In the future therefore the course to be pursued in the approval of designs by this office will be such as to secure in every case the adoption of a stamp which must be effectually cancelled or destroyed whenever used."

As it is necessary to obtain the Commissioner's approval before proceeding further, we suggest that you make an off hand sketch of a design, modified to meet the requirements of Commissioner and yet to be satisfactory to yourselves.

We exceedingly regret the delay and disappointment following the decision of the Internal Revenue Bureau, but assure you that on our part every reasonable effort has been made to favor the application and it now remains for us to await your further instructions.

Very respectfully,
Cutler & Carpenter
E. Lamasure

Philadelphia, Jan. 10. 67

Cha's Donnelly, Esq
Baltimore, Md.

Sir:

We have recently submitted to the Commissioner of Internal Revenue, for approval, several designs for Government size private dies, which very unexpectedly to us have been rejected. Your design was not among them, but being in the same class is equally objectionable to the Commissioner. We quote from his communication to us on the subject.

"I have to say that if the stamp could not by any possibility be used upon any other packages than those of which specimens have been forwarded to this office the objection formerly made to the design would be met, but so long as the proper cancellation of the stamp depends merely upon the use of a peculiarly shaped box which may be changed at any time the objection holds good.

"It is the impression of this office that many of the designs heretofore approved have been for stamps which were so small, that the law in regard to their cancellation could be easily evaded and it is for a similar reason that several of the designs for private dies recently forwarded by you have failed to receive approval.

"In the future therefore the course to be pursued in the approval of designs by this office will be such as to secure in every case the adoption of a stamp which must be effectually cancelled or destroyed whenever used."

As it is necessary to obtain the Commissioner's approval beforeproceeding further, we suggest that you make a sketch of a design modified to suit the requirement, and yet be satisfactory to yourselves.

We exceedingly regret the delay and disappointment which must follow this decision of the Internal Revenue Bureau, but can assure you that every effort has been made on our part to favor success in the cases referred to. We are now compelled to await your further instruction.

Very respectfully,
Butler & Carpenter
per E. Lamasure

*(Page 113 torn from book)

THIS PAGE TORN FROM BOOK WITHOUT HAVING BEEN USED. EVIDENCED
IN FACT THAT LETTER TO CHAS. DONNELLY, ESQ CONTINUED FROM
PAGE 112 TO 114 WITHOUT INTERRUPTION.

Philadelphia, Jan 11. 67

Thomas E. Wilson, M. D.
Louisville, Ky

Sir:

Your letter of the 6th inst is at hand.

We have taken a hasty impression from your private plate for the purpose of clipping therefrom the inclosed stamp which we submit as evidence of having made the alteration suggested in your letter of the 28th ulto.

We make no additional charge for such alteration.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Jan. 11. 67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

We are in receipt of your favor of the 2d inst
inclosing B/L for 257 reams No 2 wrapper paper.

The corresponding amount of paper in fifty one
bundles is also received apparently in good order.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 11'67

Messrs Collins Bro
St Louis. Mo.

Gentlemen:

Your favor of the 7th instant with remittance
received. Please find the annexed receipt for same,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd Philada Jany 11. 1867 of Messrs Collins Bro. Three
hundred and fifty dollars in full for engraving and making
private proprietary stamp plate.

\$350 1/11
 1867
 B&C
 per E.L.

Butler & Carpenter,
per E. Lamasure

Philadelphia Jan 11. 57

Jos E. Trippe
New York, N.Y.

Sir:

In consequence of our having a large stock of gum on hand we can make no order for sometime.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 11. '67

Messrs Hart & Mapother
Louisville, Ky

Gentlemen:

In reply to inquiry made in your letter of the 4th inst, we have to say that where parties furnish the paper, our charge for stamping it is two cents per sheet of five stamps each.

We can supply paper as per inclosed samples with prices endorsed.

Should you send us an order please accompany it with a remittance to cover cost of printing, and paper if required. At the same time inclose the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the cost of stamps, to Hon E. A. Rollins, Commissioner of Inter. Rev. Washington D. C.

Veryrespectfully,
Butler & Carpenter
per E. Lemasure

Philadelphia, Jan. 14. 1867

Messrs Cowles & Leete
New Haven. Ct

Gentlemen:

We are in receipt of your favor of the 11th instant and have placed on file your order for a new one cent private stamp plate.

Upon submitting to our artist your instructions for making the design, he suggests it would be better for you to state the kind of "match box" to be represented by vignette. He also expresses an opinion that such a subject could not be engraved with good effect.

We await further advice and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 15. '67

Hon E. A. Rollins,
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit, herewith, the model of a one cent private proprietary stamp for D. J. H. McLean of St Louis, Mo., intended for stamping various medicinal preparations.

Superficial area $13/16$ of an inch.

We deem it our duty to present this model inasmuch as we are in receipt of a statement from Dr. McLean to the effect that he will cancel his stamps; his object in having a private stamp being simply the protection it affords against counterfeit preparations.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadel-hia, Jany 16.'67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We are in receipt of Messrs Davis, Baxter & Co's letter of the 9th inst and accompanying sample labels, referred to us by your office on the 14th inst, with the request that we state our opinion of the practicability of printing one cent stamps on the labels.

In reply we can say that stamps could be printed thereon without any difficulty if furnished in sheets of eight labels each.

We return the letter etc as requested, and have the honor to remain,

Very respectfully, yrs,
Butler & Carpenter,
per E. Lamasure

Philadelphia, Jan. 19, '67

Dr. J. H. McLean
St Louis, Mo.

Sir:

On the 15th inst we submitted to the Commissioner of Internal Revenue, for his official approval, the model of your new private die, and now regret to say he declines extending to it his approval for the reasons stated in a communication to us in a similar case from which we quote as follows:

"I have to say that if the stamp could not by any possibility be used upon any other packages than those of which specimens have been forwarded to this office the objection formerly made to the design would be met; but so long as the proper cancellation of the stamp depends merely upon the use of a peculiarly shaped box which may be changed at any time, the objection holds good.

"It is the impression of this office that many of the designs heretofore approved have been for stamps which were so small that the law in regard to the cancellation could be evaded without difficulty, and it is for similar reasons that several of the designs for private dies recently forwarded by you have failed to receive approval.

"In the future therefore the course to be pursued in the approval of designs by this office will be such as to secure in every case the adoption of a stamp which must be effectually cancelled or destroyed whenever used."

We did not omit informing the Commissioner that you were willing to effectually cancel your proposed private stamp. In reply to this he says "The law expressly provides that private stamps must be so affixed on the package that in opening the same the stamps shall be effectually destroyed."

We have now communicated to you all that we have received from the Commissioner of Internal Revenue touching the subject, and as we must consider you the better judge of what sized stamp would best overcome his objections, in your own particular case, we must necessarily refer the matter to your decision. Should you be able to determine upon some definite size, and communicate the same to us, we will consider it our duty to make a new model and submit it to the Commissioner for consideration.

It may be important for us to add that when the size of a private stamp is increased to exceed the area of government stamp of same denomination an additional charge is made at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, and in the same proportion for other sizes.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Jan. 19 '67

Star Match Corporation,
Portland, Me.
James E. Fernald, Esq
Gen'l Agent

Sir:

Your favor of the 14th inst is at hand. In reply thereto we have to say that a recent letter from the Commissioner of Inter. Revenue informs us that "the law expressly provides that private stamps must be so affixed on the package that in opening the same the stamp shall be effectually destroyed." thus rendering impracticable your proposition to cancel the stamp.

We have now communicated to you all the directions we have received from the Commissioner on the subject, and deeming you the better judge of what sized stamp would be most compatible therewith in your own particular case, we refer the matter to your decision. Should you determine upon some definite size and communicate the same to us we will consider it our duty to make a new model and submit it to the Commissioner for consideration.

It may be proper for us to add that when the size of private stamps is increased to exceed the area of Government stamp of same denomination an additional charge is made at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, and in the same proportion for other sizes.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jany 19. '67

Messrs G. L. Kouns & Bro
New Orleans. La.

Gentlemen:

We acknowledge receipt of your favor of the 14th inst, remitting \$175 on a/c of new Six cent proprietary private plate.

We have every reason to expect to finish this plate in eight weeks from date.

Very respectfully,
Butler & Carpenter
Per E. Lamasure

Philadelphia Jan. 19. '67

Messrs Geo W. Gaffit & Co.
New York. N.Y.

Gentlemen;

Your favor of the 17th instant is at hand. In reply we beg to say that the usual time for making a private die is eight weeks and our charge for engraving the same \$350.

The government size stamp will not hereafter be approved by the Inter. Rev. Bureau - the Commissioner says the future course to be pursued by his office in the approval of designs for private dies will be such as to secure in every case the adoption of a stamp which must be effectually destroyed whenever used.

You can therefore ascertain what sized stamp would meet this restriction applied to your case, and communicate the same to us, we will then submit it to the Commissioner for his consideration.

We inclose a pamphlet giving particulars of interest in the case referred to. We print any color without additional expense.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Box 2871

Philadelphia, Jan. 19. 67

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

Gentlemen:

Your favor of the 17th inst with remittance received.
Please find annexed receipt for same.

Orders for your stamps must be addressed to the Hon
E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C.
inclosing the duplicate certificate of a U.S. Ass't Treasurer
or designated depository of a deposit made covering the value
of stamps ordered.

The Commissioner then will make a requisition on us
and the stamps will be sent you forthwith.

Very respectfully
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, January 19. 1867 of Messrs Radway & Co.
Three hundred and fifty dollars in full for making private
proprietary stamp plate.

\$350 1/19
 1867
 B&C
 per E.L.

Butler & Carpenter
per E. Lamasure

Philadelphia, Jan'y 19.'67

Hon. E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith the model of a new one cent private proprietary stamp for the "Pierce Match Company" of Chicago, Ills.

Superficial area $1 \frac{7}{32}$ inches.

By extending to it your official approval and returning the same at an early day, you will oblige,

Yours, very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 21. '67

Tho's E. Wilson, M.D.
Louisville, Ky

Sir:

We have the pleasure to acknowledge receipt of your favor of the 17th inst, with inclosure.

Respecting the dark tint behind your autograph we beg to remind you that we said at the time of inclosing it that it was a hasty impression taken solely for the purpose of showing we had made the change in terminating letters of signature as suggested by you. We will endeavor to impart more clearness to the stamps.

Your plate goes to press at once. Stamps will be ready for delivery in a few days. Orders should be addressed to the Hon. E. A. Rollins, Commissioner of Internal Revenue, Washington, D. C. inclosing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the value of stamps ordered.

We send the annexed receipt, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Received, Philadelphia, January 21. '67 of Tho's E. Wilson, M.D. Three hundred and fifty dollars for engraving and making four cent private proprietary stamp plate.

Butler & Carpenter
per E. Lamasure

\$350 1/21
 1867
 B&C
 per E.L.

Philadelphia, Jan. 21 '67

W. T. Brown & Co
Portland, Me.

Gentlemen:

On the 7th inst in answer to your inquiry on the subject, we informed you that the Stock of your paper in our hands was comprised in 200,000 manufactured wrappers. Since then we have received no additional paper but are in receipt of an order for 275,000 wrappers which of course we cannot execute in full.

We deem it prudent to suggest that you send us a further supply at once that we may be able to fill this deficiency at an early day and be prepared to meet future orders without delay.

Very respectfully, yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 23. '67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

Your favor of the 21st is at hand. We are also this day in receipt of a communication from the Commissioner of Inter. Rev. with instructions which we are directed to convey to you and other applicants for private dies, that "the use of a stamp upon any box or package where it will not be effectually destroyed upon opening will be considered as non compliance with the law and render the parties so using them liable."

You will therefore see the present necessity for sending us specimens of all the styles of boxes upon which your stamp is to be used, with pieces of paper the proper size pasted thereon to indicate precisely the manner you intend to affix the stamps and how they will be effectually destroyed upon opening the respective kinds of boxes.

This being done we will prepare a model and submit the whole to the Commissioner for his approval which if obtained will be, he says "to authorize the use of a stamp on the particular packages indicated."

We are required to submit all applications and designs to the Commissioner before proceeding with the engraving of new dies, and we deem it necessary to inform you of these recent directions of the Inter. Rev. Dept. as it would be useless to ask for an approval without being fully prepared to meet requirement.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 23. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to acknowledge receipt of your letter of the 21st inst. and will be careful to follow the directions therein contained.

We herewith submit for your approval the model of a six cent private proprietary stamp for Dr. M. Perl & Co. New Orleans, LA. manufacturers and proprietors of patent medicines.

Superficial area $5\frac{1}{2}$ inches.

We also submit the model of a one cent private proprietary stamp for Mr. Charles Donnelly, Baltimore, Md, the party referred to as having communicated to your office satisfactory assurance that the stamp would be properly applied to a special style of match box.

Superficial area $13/16$ of an inch.

Very respectfully,
Butler & Carpenter
per E. Lamasure

YEARLY EXHIBIT, 1866

Brot forward Jan. 1st 1866				Stamps
	Total	Public	Private	84,612,064
				38,967,718
				<u>123,579,782</u>
Stamps manufactured	sheets			
Total	2,529,815	436,941,689		
Spoiled	42,336	7,647,649		
Good	<u>2,487,479</u>	<u>429,294,040</u>		
Stamped wrappers manufactured		19,635,000		
	Total to Stock a/c			448,929,040
	Maximum			<u>572,508,822</u>

	Public	Private	Totals
Delivered January	20,373,084	8,827,319	29,200,403
February	18,587,207	6,075,144	24,662,351
March	22,849,050	8,056,414	30,905,464
April	31,461,728	10,893,481	42,355,209
May	20,050,405	11,511,636	31,562,041
June	15,754,664	13,580,568	29,335,232
July	18,249,824	13,868,515	32,118,339
August	23,775,122	15,399,177	39,174,299
September	37,774,614	16,357,605	54,132,219
October	25,307,525	17,092,502	42,400,027
November	16,878,355	14,140,496	31,018,851
December	11,768,820	11,357,326	23,126,146
Totals	<u>282,830,458</u>	<u>147,160,183</u>	<u>409,990,641</u>
	Total Deliveries		<u>409,990,641</u>

Balance on hand Dec. 31. 1866	Public	110,486,357	
	Private	<u>52,031,824</u>	162,518,181

Messrs Butler & Carpenter

Philadelphia, Jan 25. '67

Messrs A.L. Scovill & Co.
Cincinnati, Ohio

Gentlemen;

Your favor of the 22d inst is at hand.

We note your advice respecting gum and paper and will be governed accordingly.

Please find annexed receipt for the amount of remittance.

Veryrespectfully,
Butler & Carpenter
per E. Lamasure

Received, Philadelphia, Jan. 25 '67 of Messrs A. L. Scovill & Co. Fifty six 13/100 dollars in full for private stamp paper, printing and perforation to Sep 30. '66.

\$56.13/100	1/25 1867 B&C per E.L.	Butler & Carpenter per E. Lamasure
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Philadelphia, Jan. 25 '67

Messrs W. T. Brown & Co.
Portland, Me.

Gentlemen:

To comply with your request made sometime ago, we beg
to say your account with us to the 31st ulto, stands thus,

viz:

CR.

1866 Aug 25.	By cash	\$300
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DR.

1866 Aug 25	to Engraving	\$150	
Oct 26	to P. S. Ptg	15.40	
Nov 30	" "	15.40	
Dec 31	" "	53.90	
			234.70
	Credit W. T. Brown & Co.		<u>\$65.30</u>

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 25. '67

Fred'k M. Wills
Charlottesville, Va.

Sir:

Your communication of the 21st instant ordering a private stamp plate has been referred to us by the Commissioner of Internal Revenue.

We can say in reply that we are the Government manufacturers of Internal Revenue stamp plates and that our terms for engraving a private plate are \$350, one half of the amount in advance and the remaining half when the engraving is finished. The usual time required is eight weeks.

We have placed your design in file and await further advice.

The inclosed pamphlet is issued by the Internal Revenue Bureau and contains official information on the subject referred to.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 26 '67

Hon E. A. Rollins,
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

With requisition of the 18th inst. we received order No 5163 for 66,000 one cent stamps for Dr. John Bull, Louisville Ky. The order being unusually large we were not prepared to fill it but forwarded all we had of that denomination representing \$465, and proceeded to manufacture a supply to complete the order. We are now in receipt of a letter from Dr. Bull stating that an error has been made, his order having been for 16,000 one cent, and 12,500 four cent stamps, and expressing a wish that the matter be corrected.

We herewith inclose the order and letter referred to. Should you decide to comply with his wish and return the amended order to us we can promptly effect the necessary adjustment.

Order 5253 of yesterday for 55,000 four cent stamps - \$2200, is obviously incorrect. Messrs Lawrence & Cohen have a five, but no four cent die, and 44,000 stamps at five cents being a common order for this firm we have so amended the figures and delivered stamps accordingly.

We have the honor to remain,

Very respectfully yours
Butler & Carpenter
per E. Lamasure

Philadelphia Jan. 26. '67

Dr. John Bull
Louisville, Ky.

Sir:

Your letter of the 23d inst rec'd.

Our order from the Commissioner was to forward all one cent stamps, but as there is an error somewhere, we have returned the order accompanied by your letter to the Inter. Rev. Department for an investigation.

We have no doubt the Commissioner will authorize us to make the exchange, and therefore it would save delay if you at once return us 469 sheets and 15 odd stamps of the lot retaining 246 sheets 10 odd stamps equal to 16,000 stamps.

We will adjust the entire matter immediately upon hearing from the Department.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan'y 26. '67

Paul Ed. Robert Esq
New York, N.Y.

Sir:

We have the honor to submit, herewith, proof impressions from your private die and trust they will meet your entire approval. Please state comments by return mail that we may proceed to make the plate.

Also inform us what color you would prefer to have the stamps printed, and whether we shall gum and perforate them.

We will duly notify you when and how to order stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 28. '67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

Yours of the 25th inst at hand.

In reply we can say that 33 inches wide and 47 inches long would be the largest sized sheet of your No 1 paper we could print, and to do this it would be absolutely necessary that the grain of the paper be made to run lengthwise of the sheet. We could with the same condition print sheets of any of the dimensions designated in your letter.

The plates being made separate could be adjusted to the different forms.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia. Jan. 29. '67

Messrs Ryam, Carlton & Co.
Boston. Mass.

Gentlemen:

Upon reflection, after further reviewing the subject of your letter of the 25th inst, we desire to say that our preference decidedly inclines towards a continuance of the usual size sheets for printing your No. 1. Wrappers. Our experience admonishes us that such changes invariably precede some unforeseen difficulty, and if the differently sized sheets were found to work badly, any advantage contemplated by the change might be considerably overbalanced.

We invite your consideration of this precautionary view, & remain

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 31. '67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

Yours of the 29th inst & sample boxes rec'd.

We find that the paper strips affixed on the boxes to illustrate how the stamps would be destroyed by opening boxes, falls to meet the requirement of Internal Revenue Bureau, inasmuch as one side of the box could be opened and contents removed without injury to stamp on the other side. For this style of box you would be required to have a stamp five inches long, and it would be useless for us to ask the Commissioner's approval of a shorter one while his recent directions bear so explicitly on that point.

A five-inch stamp could also be used on smaller boxes. You would however incur an expense for extra paper, printing and perforation required to manufacture them, at the rate of $13\frac{1}{16}$ of an inch free, and ten cents per thousand for stamps $3\frac{1}{8}$ inches superficial area, which would be about the size of stamp herein stated.

We await your decision, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 31. 67

Fred'k M. Wills, Esq
Charlottesville, Va.

Sir:

Your letter of the 28th inst is at hand expressing doubt as to whether we mean \$350, or \$3.50 to be the price of a private stamp plate.

Our price is Three hundred and fifty dollars (\$350) which we trust you will not consider extravagant when you are informed we not only engrave a die to conform to the sketch sent us but we multiply the same engraving perhaps a hundred times on a plate of requisite dimensions, and print therefrom a stock of stamps to be kept on hand for your special use.

The advantages to you are the security it affords against imitators, and the increased discount allowed by the Government.

If you should order a plate made it will be necessary for you to remember that private stamps need not be cancelled but "the use of a stamp upon any package or bottle where it will not be effectually destroyed upon opening will be considered as non-compliance with the law and render the parties so using it liable."

Very respectfully,
Butler & Carpenter
Per E. Lamasure

Philadelphia, Feby 2. 67

Star Match Corporation
Portland, Me.
James E. Fernald, Gen'l Agt.

Sir:

Your appeal to the Commissioner has been attended with a favorable result. We are this day in receipt of his letter approving your design for a private die, and shall proceed forthwith to make the plate.

Very respectfully,
Cutler & Carpenter
per E. Lamasure

Philadelphia, Feby 2. '67

Messrs Prince, Walton & Co.
Cincinnati, Ohio.

Gentlemen:

On the 14th and 17th of Dec. last we sent you bills for engraving private stamp plates amounting to \$1050. To our last letter of inquiry we have received no reply whatever, and we now desire to recall your attention to the subject and request an early settlement of the account.

Respectfully yours,
Butler & Carpenter
per L. Lamasure

Philadelphia, Feby 2. '67

Messrs W. T. Brown & Co.
Portland. Me.

Gentlemen:

Your wrapper paper has not yet come to hand and we are unable to gain any information respecting it. We suggest that you institute inquiry at your end.

In regard to occasional misprints etc. we desire to say we shall endeavor to be as vigilant as possible to avoid sending them. Should any others reach you however, please forward them to us and we will cheerfully send perfect impressions in exchange therefor.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 2. '67

Messrs Hart & Mapother
Louisville, Ky.

Gentlemen:

We have to inform you that our terms for stamping checks are now reduced to one cent per sheet of ~~six~~ checks or less each.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feby 2 '87

Messrs Adolph Nolte & Co.
Rochester. N.Y.

Gentlemen:

Our terms for stamping checks are one cent per
sheet of six checks or less each.

Very re pectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feby 2. '67

Dr John Bull
Louisville, Ky

Sir:

It was in compliance with your wish that the Commissioner of Inter. Rev. authorized a change in the character of your recent order for private stamps.

January's a/c was closed containing the order as amended, and it becomes absolutely necessary for you to return us the 469 sheets of one cent stamps and receive 12,500 four cent stamps therefor. Our stock must conform to Government accounts and be verified by oath.

In case you have used these stamps and cannot return them it becomes necessary for you to send another order with remittance to the Commissioner that we may retain 469 sheets therefrom.

We trust you are intelligently impressed with the imperative occasion for this request and will relieve our anxiety by at once complying therewith.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feby 4. '67

Chas Donnelly, Esq
Baltimore, Md.

Sir:

We are this day in receipt of a communication from the
Commissioner of Inter. Rev. approving your design for a
private die. We shall proceed forthwith to make the plate.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 4. '67

John J. Levy, Esq
New York, N.Y.

Sir:

On the 9th of Dec. '66 we sent you bill of \$350 for engraving private stamp plate. We desire to say that our terms being cash upon completion of the work, and the time which has elapsed in this instance compal us to again solicit an early settlement of the account.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, Feb. 4. 67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

Your favor of the 2d instant is received and the application to change denomination of Eight cent die to one cent is placed on file. We shall submit your application to the Commissioner of Inter. Rev. for authority to execute your wishes, and will duly inform you when the work is completed.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 4. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We inclose, herewith, a specimen eight cent private proprietary stamp of Messrs Cowles & Leete, New Haven, Ct., who desire to have the denomination changed to one cent, leaving the general design of the stamp unaltered.

Superficial area $2\frac{1}{4}$ inches.

If you should authorize us to make the change we will do so in the manner indicated.

We have the honor to remain,

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feby 4. '67

Dr. J. H. McLean
St Louis. Mo.

Sir:

We are gratified to say that your application to the Commissioner of Inter. Rev. has been attended with a favorable result. We are this day in receipt of his letter approving your design for a private die.

The delay which has occurred will prevent us from completing the plate as early as we had wished, but will proceed with the work with all possible dispatch and forward you due notice when to order stamps.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 7. 67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

On the 4th inst we applied to the Commissioner of Inter. Rev. for authority to change the denomination of your eight cent stamp plate to one cent.

We are now in receipt of his reply dated the 5th instant refusing to authorize the change on the ground that the mere substitution of one figure for another is not sufficient to make a clear distinction between them. A change in the design, he suggests, might obviate the difficulty.

We did not anticipate this decision, and are at a loss how to proceed. To vary the design of course is equivalent to making new plate.

Will you favor us with further advice, and oblige,

Yours respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia, Feb 8. '67

Paul Ed. Robert, Esq
New York.N.Y.

Sir:

We have the honor to announce that your private plate is finished, and an order for stamps can be filled on the 15th inst.

Although we print the first lot black according to original instructions, future lots may be printed in any color selected from the variety of proofs submitted, without enhancing the cost.

Forty two stamps are on a sheet. We do not undertake to cut them as suggested, but, as in all similar cases, we print accurate registering marks on the sheets that there may be no difficulty in getting them cut anywhere.

An order for stamps should be addressed to Hon E. A. Rollins Commiss'r of Inter. Rev. Washington. D. C. stating their title and denomination, and inclosing the duplicate certificate of a U. S. Ass't Treasurer or designated depository of a deposit made covering the value of stamps ordered.

We annex our bill for engraving etc, the amt of which you will please remit to our address.

Very respectfully,
Butler & Carpenter,
E. Lamasure

Philadelphia, Feb. 8. 67

Paul Ed. Robert Esq
To Butler & Carpenter, Dr.

For engraving and making Two cent private Inter. Rev. Stamp
Plate (Mercado & Seully) \$350

Rec'd payment

Philadelphia, Feb. 8.1867

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to acknowledge receipt of your letter of the 5th inst requesting us to submit to your office a statement of denominations and kinds of stamps printed on documents by us, and also the dates of any requisitions or authorizations for printing such stamps.

In compliance we can say that our operations in this branch have been light, and confined to printing two cent stamps on bank checks. The dates of requisitions on us, for stamped paper were as follows:

1866, June 9	3060	Stamps @	2cts	Philada Nat'l Bk
27	15759	"	2 "	Penna R. R. Co
July 23	26000	"	2 "	"
Aug 1	2550	"	2 "	Girard Nat'l Bk
Dec 1	52500	"	2 "	Penna R. R. Co.
Total	<u>99869</u>			

In this connection we deem it proper to explain that these requisitions, in all cases, having called for more stamps than the number of checks furnished would allow us to print, it became necessary for us to deliver two cent stamps for the difference, and agree with the parties to print corresponding amounts on bank checks when forthcoming, upon returning the stamps to us.

All recent lots of stamped paper have been printed in consequence of the return of these stamps, and our strict accountability to your Bureau has been preserved by the proper introduction of the items in our account of manufactures, and stock on hand.

The following is a complete statement of paper stamped at this establishment:

1866	June 30	Philada Bk	3000	checks	2cts
	" "	Penna R. R. Co.	9010	"	2 "
	Aug 31	"	16470	"	2 "
	" "	Girard Nat'l Bk	2500	"	2 "
	Sep 26	Penna R. R. Co.	3000	"	2 "
	Oct 17	W. F. Murphy's Sons	500	"	2 "
	" "	Penna R. R. Co.	3000	"	2 "
	" "	Wm. M. Christy	3988	"	2 "
	Nov 30	Penna R. R. Co.	6025	"	2 "
	" "	Sam'l Long	546	"	2 "
1867	Dec 31	Penna R. R. Co.	42680	"	2 "

1867 Jan 24	Penna R. R. Co.	<u>3390</u>	checks 2 cts
	Total printed	94109	
Balance of stamps our	entitled to be		
	redeemed	<u>5760</u>	
Total authorization		99869	

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 9. '67

Messrs Prince, Walton & Co.
Cincinnati, Ohio

Gentlemen:

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

The amount mentioned by you is correct. The writer rendered the bills in accordance with his knowledge of the usual rates, and was not 'till recently surprised of the arrangement you refer to.

We beg to substitute the annexed bill for those previously sent, and remain,

Yours respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 9. '67

Messrs Prince, Walton & Co
U.S. Proprietary Medicine Co.

To Butler & Carpenter, Dr.

For engraving and making private Inter. Rev. Stamps plates,
denominations One, four, and six cents.

\$900

Rec'd payment

Philadelphia, Feb 11. '67

Messrs Wilson, Peter & Co.
Louisville, Ky.

Gentlemen:

Your favor of the 8th instant is at hand. In reply we beg to say that your order will be dispatched immediately upon receipt of a requisition from the Commissioner of Inter. Revenue.

We invariably keep an adequate stock of private stamps on hand, in advance to meet orders on demand, and there is no possibility of delay occurring.

Respectfully
Butler & Carpenter
E. Lamasure

Philadelphia Feb 11. 1867

A. B. Sands & Co.
New York, N.Y.

Gentlemen:

Your favor of the 9th inst is at hand, and we have to say that we invariably keep on hand sufficient quantities of private stamps to meet orders on demand without the least delay occurring to those who order them.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 12. 67

Messrs H. E. Pierce & Co.
Chicago, Ills.

Gentlemen:

Your favor of the 8th inst is rec'd.

We can say that your stamps will be ready to deliver by the 20th of this month, and would have been ready now but for a delay of several days caused by action of the Inter. Rev. Bureau in withholding its approval from several dies ordered in advance of yours: but we do not doubt our ability to have them by the day stated.

Your order should be addressed to Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. inclosing the duplicate certificate of Ass't U. S. Treasurer or designated depository of a deposit made covering the value of stamps ordered.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 12. '67

Paul Ed. Robert, Esq
New York, N.Y.

Sir:

We have the pleasure to acknowledge receipt of your favor of the 11th inst. Thanking you for prompt response to our bill, we have to say that stamps will be ready to meet your order when received.

We send the annexed receipt, and remain

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feby 12. '67 Received of Paul Ed. Robert, Esq
Three hundred and fifty dollars for engraving & making two
cent private Inter. Rev. Stamp Plate (Mercado & Suelly).

\$350 2/12
 1867
 B&C
 per E.L.

Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 12 '67

Dr. J. H. McLean
St Louis, Mo.

Dear Sir:

Your favor of the 7th inst is at hand.

In reply we beg to say that in consequence of the delay which occurred from the recent action of the Inter. Rev. Bureau, we will not be able to complete the plate and prepare a Stock of Stamps therefrom prior to March 5th. We will, however, give our best efforts to accomplish the work by an earlier day, and will duly notify you when and how to order the stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

THIS SHEET MAY HAVE BEEN REMOVED FROM BOOK. PAGE 173 IS ALSO MISSING AND THIS IS THE OTHER HALF OF THE DOUBLE PAGE. NO WAY OF DETERMINING WHETHER THERE EVER WAS A LETTER TRANSFERRED TO THIS PAGE OR NOT.

Philadelphia, Feb 12. '67

Messrs W. T. Brown & Co.
Boston. Mass.

Gentlemen:

We are in receipt of four cases, purporting to be 100 reams, of your wrapper paper at last.

We will at once prepare the 75.000 due on old order, and a sufficient supply to meet the running demand.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 12. '67

Messrs Egan, Carlton & Co.
Boston, Mass.

Gentlemen:

We have now completed the printing of all your wrapper paper received prior to Jan 1. '67, and have extracted all the good wrappers from the accompanying imperfect sheets, thereby learning that on the first day of January last we had on hand,

580.000 No 1
7.505.000 No 2

The lot of 257 reams of No 2 paper was subsequently received.

Very respectfully,
Butler & Carpenter
per E. Lamasure

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, JANUARY, 1867GENERAL

DENOMINATIONS	NUMBER OF STAMPS				ON HAND FEB 1st
	ON HAND JAN 1st	MANUFACTURED DURING JAN	TOTALS	DELIVERED DURING JAN	
1ct	9,835.068	-----	9,835.068	71.758	9,763.310
2 "	36,917.519	5,893.890	42,811.409	6,056.538	36,754.871
3 "	412.593	-----	412.593	30.080	382.513
4 "	375.163	-----	375.163	29.070	346.093
5 "	3,665.865	408.000	4,073.865	1,237.803	2,836.062
6 "	351.426	-----	351.426	12.170	339.256
10 "	5,118.534	-----	5,118.534	453.646	4,664.888
15 "	3,410.645	-----	3,410.645	36.313	3,374.332
20 "	2,845.207	-----	2,845.207	44.972	2,800.235
25 "	1,338.896	-----	1,338.896	388.316	950.580
30 "	1,398.516	-----	1,398.516	32.939	1,365.577
40 "	1,619.995	-----	1,619.995	24.070	1,595.925
50 "	818.140	85.000	903.140	372.718	530.422
60 "	295.637	-----	295.637	18.805	276.832
70 "	45.161	-----	45.161	18.782	26.379
1.00	295.881	-----	295.881	135.294	160.587
1.30	28.091	-----	28.091	2.615	25.476
1.50	900.410	-----	900.410	10.508	889.902
1.60	101.497	-----	101.497	570	100.927
1.90	85.145	-----	85.145	811	84.334
2.00	112.731	-----	112.731	29.032	83.699
2.50	348.876	-----	348.876	16.308	332.570
3.00	17.791	-----	17.791	12.094	5.697
3.50	167.810	-----	167.810	1.594	166.216
5.00	215.791	-----	215.791	15.650	200.141
10.00	376.286	-----	376.286	4.409	371.877
15.00	2.064	-----	2.064	177	1.887
20.00	2.314	-----	2.314	677	1.637
25.00	1.401	-----	1.401	166	1.245
50.00	2.147	-----	2.147	119	2.028
200.00	110	-----	110	33	77
TOTAL	71,106,710	6,386,890	77,493,600	9,058,025	68,435,575

PROPRIETARY

DENOMIN- ATIONS	NUMBER OF STAMPS				
	ON HAND JAN 1st	MANUFACTURED DURING JAN	TOTALS	DELIVERED DURING JAN	ON HAND FEB 1st
1ct	21,738,525	-----	21,738,525	2,647,905	19,090,620
2 "	12,039,326	-----	12,039,326	420,076	11,619,250
3 "	2,901,029	-----	2,901,029	166,620	2,734,409
4 "	1,833,331	-----	1,833,331	269,950	1,563,381
5 "	379,447	-----	379,447	15,130	364,317
10 "	687,989	-----	687,989	-----	687,989
TOTAL	39,379,647	-----	39,379,647	3,519,681	35,859,966

PRIVATE

1ct	40,192,207	10,067,600	50,259,807	8,954,760	41,305,047
2 "	3,628,033	52,000	3,680,033	228,750	3,451,283
3 "	3,084,006	655,000	3,739,006	273,866	3,465,140
4 "	2,669,125	72,000	2,741,125	170,625	2,570,500
5 "	1,884,504	-----	1,884,504	191,100	1,693,404
6 "	311,534	44,000	355,534	64,165	291,369
8 "	92,775	-----	92,775	-----	92,775
10 "	169,640	-----	169,640	-----	169,640
TOTAL	52,031,824	10,890,600	62,922,424	9,883,266	53,039,158

RECAPITULATION

GENERAL	71,106,710	6,386,890	77,493,600	9,058,025	68,435,575
PROPRIET'Y	39,379,647	-----	39,379,647	3,519,681	35,859,966
PRIVATE	52,031,824	10,890,600	62,922,424	9,883,266	53,039,158
TOTAL	162,518,181	17,277,490	179,795,671	22,460,972	157,334,699

STOCK MANUFACTURED DURING JANUARY, 1867

	<u>Sheets</u>	<u>Stamps</u>
From Cutter		2.485.000
Good. From Perforator	84.450	14.792.490
Charged to Stock Acc't		<u>17.277.490</u>
Bad, from Perforator	1.000	157.900
Total	<u>85.450</u>	<u>17.435.390</u>

Delivery Department
February 13. 67

E. Lamasure

Messrs Butler & Carpenter

Philadelphia, Feb 14. 67

Messrs Frey & Underwood
Newark, N.J.

Gentlemen:

Yours of the 12th inst is at hand.

We are the Government Engravers of Inter. Rev. Stamp Plates. Our terms for engraving and making a private plate are three hundred and fifty dollars, cash upon delivery of a proof impression from the finished die; and a responsible reference in the meantime as security for prompt payment. The usual time required is ten weeks.

If you should favor us with an order, it would be proper for you to first send us specimen boxes used upon your matches that we might ascertain what sized stamp would be required in your particular case to meet restrictions of Inter. Rev. Bureau, inasmuch as the use of a stamp upon any box where it will not be effectually destroyed upon opening will be considered as non-compliance with the law and render the packers so using them liable.

For rates of discount to proprietors of private dies, and other matters relating to stamps, we refer you to the accompanying pamphlet issued by the Inter. Rev. Bureau.

Respectfully,
Butler & Carpenter
per E. Lamasure

THIS SHEET MAY HAVE BEEN REMOVED FROM BOOK. PAGE 166 IS ALSO MISSING AND THIS IS THE OTHER HALF OF THE DOUBLE PAGE. NO WAY OF DETERMINING WHETHER THERE EVER WAS A LETTER TRANSFERRED TO THIS PAGE OR NOT.

Philadelphia, Feby 15, '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Inter. Rev. stamps delivered during the month of January, 1867,

viz:

22,460,972 Stamps @ 20¢ pr M	\$4,492.19
------------------------------	------------

Received payment,

Philadelphia, Feby 15, '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Inter. Rev. ~~Stamps~~ delivered during the month of January, 1867

viz:

22,460,972 Stamps @ 20¢ pr M	\$4,492.19
------------------------------	------------

Received Payment

("Duplicate" written across the face of the second bill.)

Philadelphia, Feb 15. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to inclose, herewith, our bill for the manufacture of Internal Revenue Stamps delivered during the month of January, 1867, together with the usual vouchers.

Trusting your records may prove the correctness of our account, we remain,

Yrs very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 19. '67

Anson Allen, Esq
Orono, Me.

Sir:

In answer to inquiries contained in your favor of the 9th inst we have the honor to say that the cost of plates for printing wrappers such as those used by Messrs Byam, Carlton & Co. and W. T. Brown & Co. would be about two hundred and fifty dollars (\$250). The paper to print them upon would be furnished at your own expense, and an additional amount would be paid us to cover the cost of extra printing at the rate of seven cents per one thousand wrappers.

We would then supply you wrappers cut to the proper size and packed in parcels of \$50 each ready for immediate use.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 19. '67

Chas Donnelly, Esq
Baltimore, Md.

Sir:

We have the honor to state that your private plate is finished. Stamps therefrom can be ready for delivery on the 22d inst. In the meantime we invite your attention to the annexed bill for engraving the plate, the settlement of which will establish your right to receive stamps therefrom at the time stated.

Your orders should be addressed to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C. stating the denomination of stamp, and inclosing the duplicate certificate of an Ass't U.S. Treasurer or designated depository of a deposit made covering the amt of stamps ordered.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feby 19. '67

Chas Donnelly, Esq
To Butler & Carpenter, Dr.

For engraving and making private Inter. Rev. Stamp plate denomination one cent. \$350

Rec'd payment

EXTRA-SIZE PRIVATE STAMPS DELIVERED IN JANUARY, 1867

<u>DATE</u> <u>1867</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>
Jan 4	4993	Schenck	11.004	1
"	"	"	9.166	6
5	8774 Ag	Gates	21.000	3
8	8792 Ag	Barber & Peckham	11.000	3
"	5031	Scovill & Co	30.000	1
"	"	"	20.000	4
10	5040	Jno I. Brown & Son	55.000	2
12	5073	Dr Jayne	21.000	1
"	"	"	12.000	2
"	"	"	16.250	4
"	5075	Hostetter & Smith	45.833	6
"	8827 Ag	Gates	42.000	3
15	8837 Ag	"	29.400	3
"	5113	Hutchines & Hillier	13.125	4
19	5163	John Bull	16.000	1
"	"	"	17.500	4
"	8861 Ag	Barber & Peckham	11.000	3
22	8868 Ag	Gates	21.000	3
"	5209	Schenck	11.004	1
"	"	"	9.166	6
25	5226	Helmbold	17.500	2
"	"	"	18.750	4
"	5237	A. L. Scovill & Co.	40.000	1
"	"	"	17.500	4
"	8887 Ag	Gates	42.000	3
"	8888	"	21.000	3
26	3256	R. P. Hall & Co.	27.500	4
28	5275	Curtis & Son (Curtis & Brown)	55.000	1
"	"	"	55.000	2
29	5276	Jno I. Brown	55.000	2
"	5277	Bennett, Pieters & Co.	27.500	4
"	8900	Gates	37.800	3
"	8901	Barber & Peckham	17.600	3
31	5327	A. L. Scovill & Co.	50.000	1
"	"	"	16.000	4
		<u>Wrappers</u>		
January		Byam, Carlton & Co.	2,210.000	1
"		W. T. Brown & Co	275.000	1
		<u>Stamped Paper</u>		
24		Penna R. R. Co. 678 sheets x 5 checks		2

Delivery Dept. Feby 19. '67
Lamasure

To Messrs Butler & Carpenter

Philadelphia Feb. 21. '67

Hon. F. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

In transmitting to your bureau, on the 18th instant, a certificate of \$24 of Dan'l G. Donnell for stamping 1200 bank checks; and on the 19th instant a certificate for \$9.84 of Wm. J. Murphy & sons for stamping 452 checks, it was not specified that the necessary blanks had been left at our office; we therefore ~~take~~ take this opportunity of stating the fact, so that orders for their delivery may be directed to us, and not to the New York company.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 21. 67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

Your favor of the 21st is at hand.

We would gladly change the denomination of your private die but it is impossible to do so without authority from the Commissioner of Internal Revenue. While we have regularly conveyed to you all his recent directions on the subject of private dies, generally, which are imperative and unanswerable so far as we are concerned, we nevertheless consider, that if you were to make a direct application to the Commissioner, submitting such evidence and opinions as you may have to support the application, he might be disposed to comply with such special request.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Feb 25. '67

Star Match Corporation
 Jas. E. Fernald, Gen'l Agt
 Portland, Me.

Sir:

We have the honor to acknowledge receipt of your favor of the 19th inst, and beg to say in reply, that the only cause we have been able to ascertain for the rejection of your design, and consequent delay, was communicated to you in our letter of the 10th ulto. We can inform you now, however, that the die is finished, and that stamps therefrom will be in readiness to deliver on the 5th proxo. We inclose proof impressions in black. Please advise us by return mail what color you desire to have the stamps.

Orders should be addressed to the Hon. E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. Stating title and denomination of die, and inclosing the duplicate certificate of an Ass't U. S. Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commis'r will then make a requisition on us, and stamps will be sent you forthwith.

In the meanwhile we invite your attention to the inclosed bill, the amount of which you will please inclose to our address.

Very respectfully,
 Butler & Carpenter
 per E. Lamasure

Philadelphia Feb 25. '67

Star Match Corporation
 Portland, Me.

To Butler & Carpenter, Dr.
 For engraving and making one cent private Inter. Rev.
 stamp plate \$350

Philadelphia, Feb 26. 67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:

On the 18th inst Messers W. F. Murphy's Sons transmitted to your office a certificate of deposit for \$9.04, and having since been informed that no order for stamping is rec'd at your bureau for less than fifty dollars, they ask us to inclose you the accompanying certificate for \$40.96, making, with the former certificate, the requisite amount; and for which they request we may be authorized to print for them \$51 in two cent stamps on bank checks.

Very respectfully,
Butler & Carpenter
per E. Lamasure

THIS PAGE CUT FROM THE BOOK.

Philadelphia, Feb 26. '37

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir;

On the 18th inst Mr. Dan'l O. Donnell transmitted to your office a certificate of deposit for \$24, and, as we have informed him that no order is received at your bureau for less than fifty dollars, we are asked to inclose you the accompanying certificate for \$29.93, making with the former certificate, the sum of fifty-three 93/100 dollars, for which he requests we may be authorized to print for him \$55 in two cent stamps on bank checks.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 28. '67

Hon E. A. Rollins,
 Commissioner Inter. Rev.
 Washington, D. C.

Sir:

We have the honor to acknowledge receipt of your letter of the 25th inst requesting us to furnish your office with a statement of the number of each denomination of stamps printed by us for manufacturers of playing cards from their private dies from the time we commenced printing stamps for your office until the present time.

In compliance therewith we beg to present the following statement which comprises the information requested, together with the number of stamps delivered in the respective cases:

		Printed	Delivered
8 ct	Dougherty	1,309,000	801,000
2 "	Lawrence & Cohen	1,893,600	1,249,750
4 "	Dougherty	680,000	515,250
5 "	"	493,000	427,316
5 "	Lawrence & Cohen	896,400	846,000
5 "	Hart & Co	493,000	201,300
5 "	Jno J. Levy	161,500	----
10 "	Dougherty	612,340	442,700
	Total	<u>6,538,840</u>	<u>4,483,316</u>

Very respectfully,
 Butler & Carpenter
 per E. Lamsure

Philadelphia, March 2. '67

Messrs Geo. W. Gaffet & Co.
New York, N.Y.

Gents:

Your favor of the 27th ulto rec'd.

In reply we have to say that we possess no influence with the Inter. Rev. Bureau that would be likely to induce a suspension of regulations in your favor. If, however, you should send us an order to make you a private die, accompanied with a design somewhat narrower than the ordinary one cent stamp but a half inch or more, longer, we will submit the same to the Commissioner for consideration, and duly inform you of the result.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 4. '67

T. A. Marsden, Esq
New York, N.Y.

Sir:

In reply to your favor of the 2d instant we beg to say that we invariably keep on hand a sufficient stock of every kind of private stamps, in advance, so you may send an order to the Int'r. Rev. Bureau at any time, without apprising us thereof, and the necessary stamps will be forward-d to your address immediately the Commissioner directs us to do so.

Respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 4. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We inclose duplicate certificate of deposit for \$194.22, handed us by Mr. Wm. M. Christy of this city, who requests that we may be authorized to deliver him 10.002 stamps @ two cents, equal to \$200.04, printed on bank checks.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

EXHIBIT OF OPERATIONS WITH INTER. REV. STAMPS, FEBRUARY, 1867GENERAL

DENOMINATIONS	NUMBER OF STAMPS			DELIVERED DURING FEB	ON HAND MAR 1st
	ON HAND FEB 1st	MANUFACTURED DURING FEB	TOTALS		
1ct	9,763.310	-----	9,763.310	56.261	9,707.049
2 "	36,754.871	6,266.962	43,021.833	6,495.528	36,526.305
3 "	382.513	-----	382.513	26.666	355.847
4 "	346.093	-----	346.093	25.155	320.978
5 "	2,836.062	-----	2,836.062	1,206.387	1,629.675
6 "	339.256	-----	339.256	9.737	329.519
10 "	4,664.888	-----	4,664.888	409.501	4,255.387
15 "	3,374.332	-----	3,374.332	24.359	3,349.973
20 "	2,800.235	-----	2,800.235	41.220	2,759.015
25 "	950.580	-----	950.580	360.361	590.219
30 "	1,365.577	-----	1,365.577	19.829	1,345.748
40 "	1,595.925	-----	1,595.925	21.812	1,574.113
50 "	530.422	-----	530.422	351.060	179.362
60 "	376.832	-----	376.832	7.935	268.897
70 "	26.379	-----	26.379	7.511	18.868
1.00	160.587	-----	160.587	146.107	14.480
1.30	25.476	-----	25.476	1.726	23.750
1.50	889.902	-----	889.902	14.022	875.880
1.60	100.927	-----	100.927	257	100.670
1.90	84.334	-----	84.334	332	84.002
2.00	83.699	-----	83.699	31.839	51.860
2.50	332.570	-----	332.570	11.584	320.986
3.00	5.697	21.600	27.297	13.641	13.656
3.50	166.216	-----	166.216	3.145	163.071
5.00	200.141	-----	200.141	14.423	185.718
10.00	371.877	-----	371.877	3.163	368.714
15.00	1.887	-----	1.887	178	1.709
20.00	1.637	-----	1.637	753	884
25.00	1.245	-----	1.245	690	555
50.00	2.028	-----	2,028	437	1,591
200.00	77	-----	77	15	62
TOTALS	68,435,575	6,288,562	74,724,137	9,305,696	65,418,441

PROPRIETARY

DENOMINATIONS	NUMBER OF STAMPS				ON HAND MARCH 1st
	ON HAND FEB 1st	MANUFACTURED DURING FEB.	TOTALS	DELIVERED DURING FEB	
1ct	19,090.620	-----	19,090.620	4,365.629	14,724.991
2 "	11,619.250	-----	11,619.250	1,038.035	10,581.215
3 "	2,734.309	-----	2,734.309	303.987	2,430.422
4 "	1,363.381	-----	1,363.381	368.480	994.891
5 "	364.317	-----	364.317	112.880	251.437
10 "	687.989	-----	687.989	43.010	644.979
TOTAL	35,859.966	-----	35,859.966	6,232.031	29,627.935

PRIVATE

1ct	41,305.047	5,218.000	46,523.047	11,548.966	34,974.081
2 "	3,451.283	229.100	3,680.383	210.250	3,470.133
3 "	3,465.140	-----	3,465.140	302.399	3,162.741
4 "	2,570.500	143.800	2,714.300	213.125	2,501.175
5 "	1,693.404	-----	1,693.404	312.400	1,381.004
6 "	291.369	14.000	305.369	65.999	239.370
8 "	92.775	-----	92.775	24.000	68.775
10 "	169.640	-----	169.640	-----	169.640
TOTAL	53,039.158	5,634.900	58,674.058	12,677.139	45,996.919

RECAPITULATION

GENERAL	68,435.575	6,288.582	74,724.137	9,305.696	65,418.441
PROPR'Y	35,859.966	-----	35,859.966	6,232.031	29,627.935
PRIVATE	53,039.158	5,634.900	58,674.058	12,677.139	45,996.919
TOTAL	157,334.699	11,923.482	169,258.181	28,214.866	141,043.295

STOCK MANUFACTURED DURING FEBRUARY, 1867

	<u>Sheets</u>	<u>Stamps</u>
From Cutter		3,305.000
Good, from Perforator	46.250	8,618.462
Charged to Stock acc't		<u>11,923.462</u>
Bad, from Perforator	975	169.050
Total	<u>47,225</u>	<u>12,092.512</u>

Delivery Department
March 7. 67

B. Lamasure

Messrs Butler & Carpenter

Philadelphia, March 7. '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during the month of February,
1867.

	Viz:	
28,214,866 Stamps @ 20¢ per M		\$5,642.97

Received payment,

Philadelphia, March 7. '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during the month of February,
1867.

	Viz:	
28,214,866 Stamps @ 20¢ per M		\$5,642.97

Received payment,

(Second bill has word "duplicate" written across the face.)

Philadelphia, March 6. '67

Messrs Prince, Walton & Co.
Cincinnati, Ohio

Gentlemen:

Your favor of the 2d inst with inclosure is at hand.
We shall at once proceed to manufacture stamps from your plates,
and will probably be prepared to deliver first order on the
12th instant.

We send annexed receipt, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, March 6. '67 of Messrs Prince, Walton & Co.
(U.S. Proprietary Medicine Co.) Cincinnati, Nine hundred dollars
for engraving and making private Inter. Rev. stamp plates denom-
ination One, four and six cents.

Butler & Carpenter
Per E. Lamasure

\$900 3/6
 1867
 B&C
 per E.L.

Philadelphia, March 8. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

Herewith inclosed please find duplicate certificate of deposit for \$433.05 handed us by Messrs J. B. Lippincott & Co. of this city, who desire to have two cent stamps printed on 22.302 bank checks.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia March 9. '67

Universal Safety Match Co.
Cyrus Carpenter, Esq
Boston. Mass.

Sir:

Your favor of the 7th inst is rec'd. We regret to learn that your late package of stamps was injured by dampness in its transmission. As the writer made up the package with his own hands it can be certified that the contents were in perfect condition when delivered at the Express Office. Our responsibility ~~ending~~ at this point was naturally assumed by Adams Express Company from whom you should seek redress for loss of time in the separation of stamps.

To oblige you, however, we are perfectly willing to forward good stamps in exchange for any damaged lot that remains from said package, provided you first send us the damaged lot for examination. Hence you need sustain no loss, and we think the chance is that you will not encounter the same trouble again.

We notice your increasing demand for these stamps and will endeavor to keep an adequate supply ahead to meet orders with promptness.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 11, '67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

We are in receipt of your favor of the 7th inst with
B/L for 75 reams No 1, and 200 reams No 2 wrapper paper.

The paper in fifty five bundles is also received, and
believed to be in fair order.

Very respectfully
Butler & Cappenter
per E. Lamasure

Philadelphia, March 12. '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:
We have the honor to inclose, herewith our a/c, in duplicate,
of Internal Revenue Stamps delivered during the month of February
1867, together with the usual Statement and vouchers, and remain,

Yrs Very Respectfully,
Butler & Carpenter,
per E. Lamasure

THIS PAGE TORN FROM BOOK

Philadelphia, March 13, '67

Star Match Corporation
James E. Fernald, Esq
Portland, Me.

Sir:

We have the pleasure to acknowledge receipt of your favor of the 11th inst, with inclosure. We shall at once proceed to manufacture an adequate supply of your stamps to insure promptness in the delivery of orders. We print in black as requested.

Please note the annexed receipt and accept our thanks.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, March 13. '67 of Star Match Co., Portland, Me.
Three hundred and fifty dollars for engraving and making private
Inter. Rev. Stamp plate denomination one ct.

\$350 3/13
 1867
 B&C
 per EL

Butler & Carpenter
per E. Lamasure

Philadelphia, March 13. '67

Jno J. Levy Esq
New York, N.Y.

Sir:

Your favor of the 11th inst with inclosure is at hand. We have an adequate stock of your stamps ready made, and there is no fear of delay in the filling of all orders reaching us through the Inter. Rev. Bureau.

We send annexed receipt and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, March 13. 67 of Jno J. Levy Esq Three hundred and fifty dollars for engraving and making private Inter. Rev. Stamp plate denomination five cents.

\$350 3/13
1867
B&C
per EL

Butler & Carpenter
per E. Lamasure

Philadelphia, March 13. '87

Messrs Lord & Robinson
Balitmore, Md.

Gentlemen:

Your letter of the 11th inst is at hand. We regret to say we cannot comply with your request to send package of stamps recently ordered by Mr. Chas Donnelly to your care, for the reason that all packages are forwarded from this office as directed by the Inter. Rev. Bureau, and should we depart* from these ~~dir~~ections at the solicitation of parties unknown to us, imposition might easuly follow.

We, however, do not doubt your authority for making the request, but for the reasons stated we are compelled to forward the parcel as directed by the Commissioner of Inter. Rev.

Very respectfully
Butler & Carpenter
per E. Lamasure

*(The word "deviate" written over this word in pencil)

Philadelphia, March 14. '67

D. D. F. Benedict, Esq
Havana
Schuyler Co'y. N.Y.

Sir:

Your favor of the 9th inst, addressed to the Hon W. A. Rollins, has been referred to us.

In reply we have to say there is no such stamp as you describe furnished by the government for general use. We, however, are the government engravers of Internal Revenue Stamp plates, and can make you a private die of any design conformable to law. Our terms are three hundred and fifty dollars (\$350) for engraving and making a stamp plate; and the time consumed usually about eight weeks. The advantages gained by you would be in the increased commission allowed on purchases and the safeguard afforded against counterfeit preparations.

The inclosed pamphlet issued by Inter. Rev. Bureau contains other official information in relation to the subject.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 14. '67

Universal Safety Match Co.
Cyrus Carpenter, Esq
Boston, Mass.

Sir:

We are in receipt of your favor of the 11th inst, and in reply thereto beg to say we think you are unwarranted in ascribing the damaged condition of your late package to us, as we positively know that it was in a perfect condition when it left our care, and cannot consider the loss of "twenty dollars in time and stamps" should justly be borne by us.

Very respectfully
Butler & Carpenter
per E. Lamasure

THIS PAGE TORN FROM THE BOOK

Philadel hia, March 14. '67

Messrs Ryan, Carlton & Co.
Boston, Mass.

Gentlemen;

We are in receipt of your favor of the 12th instant, and can say we have already discontinued the practice of tying up "250 packs" of your wrappers. In future, all packs will be uniformly 500 wach as heretofore.

We note directions in full and shall always endeavor to meet your wishes.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 15. '67

Messrs W. T. Brown & Co.
Portland Match Co.
Portland, Me.

Gentlemen:

The last consignment of your wrapper paper, reaching us on the 12th ulto, was found by actual counting, to contain only 46.950 sheets, instead of one hundred reams as per invoice.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 16. '67

L. L. Arnold, Esq
New York N.Y.

Sir:

Your communication of the 13th inst, addressed to the Commissioner of Inter. Rev. has been referred to us.

Being the government engravers of Internal Revenue stamp plates, we are prepared to make you a private die conforming to the design submitted, although we could print the stamps in one color only, as our process is entirely from steel plates, and is not lithography as you have supposed. Any gold or silver ornamentation that you might desire, however, could be added elsewhere, after the stamps have been furnished you, as they would be delivered in sheets of perhaps forty stamps each.

Packages retailing at one dollar each, require a four cent stamp. Our terms for engraving and making a private plate are three hundred and fifty dollars, payable when the die is finished. In consideration of this sum we also keep an adequate stock of stamps ahead to meet demand.

Among the advantages to proprietors of private dies, is an allowance of ten percent on all purchases of stamps exceeding \$500 in amount.

Orders for private stamps are always to be addressed to the Hon E. A. Rollins, Commissioner of Inter. Rev. after notice has been received that such new plate is finished. The accompanying pamphlet gives full information on the subject.

Very resepectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, March 16. '67

Messrs G. L. Kouns & Bro.
New Orleans, La.

Gentlemen:

We have the honor to inclose, herewith, proof impressions from your private die, as evidence of having completed the engraving thereof, and hope the same may meet your entire approbation.

Please inform us at your earliest convenience what color you prefer to have the stamps printed; and also if we are to gum and perforate them; we can then proceed to manufacture such quantity as you shall estimate to be sufficient for a three months' supply.

We invite your attention to the following account, and remain,

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 16. '67

Messrs G. L. Kouns & Bro

To Butler & Carpenter Dr

To Engraving private Stamp plate, denomination Six cts.	\$350
Jan'y 19. Cr. By Cash on a/c	175
To Balance due	<u>175</u>

Rec'd Payment

Philadelphia, March 19. '67

F. C. Eames, Esq
Leavenworth, Kansas.

Sir:

We have the honor to acknowledge receipt of your favor of the 15th inst, and in reply bet to say our price for engraving and making a private stamp plate, is uniformly three hundred and fifty dollars payable upon completion of the die. The time required is about eight weeks to make a plate and print a stock of stamps therefrom.

Should you favor us with an order please state the exact dimensions of stamp required, or, we would prefer to have a specimen bottle upon which it is intended to use the stamp, that we may judge of this ourselves. The law requires that the stamp shall be of such a size, and be affixed in such a manner as to be effectually destroyed in opening the bottle. We would add that the government allows ten per cent commissions to proprietors of private dies, on all orders over \$500 at a time.

The inclosed pamphlet will give you further information on the subject.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 19. '67

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen;

We inclose herewith drift on the Nat'l Bank of North America, New York for two hundred and forty six 62/100 dollars (\$246 62/100) in payment of balance, our a/c, as per statement rendered on the 5th ulto.

You will please acknowledge receipt, and oblige

Yours respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 19, '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington, D. C.

Sir:

Your communication of the 16th instant, requesting us to hereafter include in our monthly statements "the total value as well as number of each denomination of stamps printed", is received, and we do not clearly understand which column is referred to by "stamps printed". Will you please explain by furnishing us with an amended form of heading.

We will endeavor to have future statements ready to transmit by the 5th of each following month as also requested.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 20. '67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

We have the honor to acknowledge receipt of your favor of the 18th inst, and in reply can say , the usual time for engraving and making a private stamp plate, and preparing a stock of stamps therefrom is about eight weeks. Our price is uniformly three hundred and fifty dollars, payable upon presentation of a proof impression from the finished die.

Should you order a private stamp plate you will please send us, also, a sketch representing the design of Stamp required, together with a specimen box similar to those upon which you intend to use the stamps as it is necessary for us to submit to the Commissioner of Inter. Rev. sufficient evidence that the Stamp will be effectually destroyed in opening the box before we can get his approval of the application.

We inclose a pamphlet issued by the Inter. Rev. Dept. giving other particulars on the subject, and remain

Very respectfully yours
Butler & Carpenter
per E. Lamasure

Philadelphia, March 21. '67

Hon E. A. Rollins
Commissioner Inter Rev.
Washington. D. C.

Sir:

We have the honor to submit herewith, the model of a four cent private proprietary stamp, designed for Messrs E. M. Tubbs & Co., Peterboro, N. H., manufacturers of a preparation for the hair. The stamp is to be affixed over the cork and extend under the rim of ~~Bottle~~ mouth; the margin of the stamp indicated by rings being nicked for this purpose.

Superficial area is one and a quarter inch.

By conferring your approval and returning the same at an early day you will oblige,

Yrs very respectfully,
Butler & Carpenter
Per E. Lamasure

EXTRA SIZE PRIVATE STAMPS DELIVERED IN FEBRUARY, 1867

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>
Feb 2	8919 Ag	Gates	29.400	3
"	5342	Radway & Co	55.000	2
6	5367	Schenok	11.000	6
"	5369	Jayne	10.000	1
"	"	"	6.000	2
"	"	"	22.000	4
"	5370	Fahnestock	110.000	1
"	8927 Ag	Barber & Peckham	11.000	3
"	8929 Ag	Gates	42.000	3
8	8949 Ag	"	42.000	3
"	5416	Herrick	110.000	1
9	8960 Ag	Gates	42.000	3
"	5433	Scovill	50.000	1
"	"	"	15.000	4
11	8968 Ag	Barber & Peckham	11.000	3
12	5445	R. P. Hall & Co	27.500	4
"	5449	Jno Bull	32.009	1
13	5471	Jayne	24.000	1
"	"	"	2.500	2
"	"	"	20.250	4
"	5480	Dalley	60.500	1
"	5481	Hostetter	45.833	6
15	5483	Jno. I. Brown & Son	55.000	2
"	9002 Ag	Gates	42.000	3
"	5497	Brandreth	110.000	1
18	9021 Ag	Barber & Peckham	11.000	3
19	5540	Hall & Ruckel	99.002	1
20	5569	Scovill & Co	50.000	1
"	"	"	15.000	4
"	5570	Tho's M. Wilson	8.250	4
"	5571	Bull	21.000	1
21	5573	Schenok	11.004	1
"	"	"	9.166	6
"	5576	Ayer	250.000	1
"	"	"	75.000	4
22	5585	Jayne	15. 00	1
"	"	"	12.500	2
"	"	"	17.500	4
25	9061 Ag	Barber & Peckham	11.000	3
"	5602	Sands	110.000	1
27	5625	Curtis & Sons	55.000	2
"	5636	Bull	13.125	4
"	9081 Ag	Barber Peckham	110000	3
"	9084 Ag	Gates	21.000	3

WRAPPERS

Feb		Byam, Carlton & Co	3.030.000	1
"		W. T. Brown & Co	275.000	1

STAMPED PAPER

Feb	Penna R. R. Co.	534 x 5	3.170	2
"	McLaugh	670 x 5	2.010	2
"	D. O. Donnell	550 x 5	2.750	2
"	W. F. Murphy's Sons	172 x 6	1.032	2

Philadelphia, March 22. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

In reply to your communication of the 18th instant, we desire to say that the issue of imperfect, or poor impressions, from any of the stamps plates is vigilantly guarded against at our establishment, and the plates constantly kept up by re-entering. The five cent inland exchange plate has not been in use for several months, as we are now printing from a fresh plate - five cent certificate - and trust there will be no further cause for complaint in this direction.

We have the honor to remain,

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 23, '67

Hon E. A. Rollins
Commissioner Inter Rev
Washington. D. C.

Sir:

We have not been able to ascertain with any degree of certainty whether or not the canned fruit stamp tax be abolished. Will you please inform us on this point, as it may become important in the manufacture of certain stamps for us to be conversant with the fact.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, March 23. '67

Hon E. A. Rollins
Commissioner Inter Rev
Washington. D. C.

Sir:

We have the honor to acknowledge receipt of your letter of the 20th instant, requesting us to state whether we have a plate for A. N. Wright of Syracuse, N.Y. for Soules' Pills, and if so the denomination thereof.

In reply we have to say that no such plate exists. There is a one cent plate in the name of E. T. Wright, Syracuse, N.Y. for Soules Pills, which has been in use since July, 1863, and an order was received from your bureau under date of Nov. 26. '66 authorizing and directing us to forward 26.250 stamps therefrom to A. N. Wright, Syracuse, N.Y.

Very Respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 23. '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:

Your communication of the 22nd inst says, "Therewith return to you approved, the model of E. M. Tubbs & Co. Peterboro, N. H. for a three cent private die.", whereas the model aproved is for a four cent die.

We note the discrepancy that there may be no disagreement in our records of the same.

We have the honor to remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia March 23. 67

Dr J. H. McLean
St Louis, Mo

Sir:

We have the honor to submit herewith a proof impression from your private die, which we are pleased to say is now completed, and a stock of stamps will be printed therefrom by the time an order can reach us.

We exceedingly regret the delay which has occurred in this instance, and but for the difficulty we encountered in getting the design approved by the Commissioner of Inter. Rev. we would have finished same long ago.

In the meanwhile we invite your attention to the subjoined bill the settlement of which will establish your immediate right to order the stamps.

All orders should be addressed to Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. inclosing the duplicate certificate of a designated depository or U. S. Ass't Treasurer of a deposit made covering the value of stamps ordered.

Very Respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 23.67

Dr. J. H. McLean
To Butler & Carpenter, Dr

For engraving & making One cent private Inter Rev. Stamp Plate \$350

Philadelphia March 26. 67

Messrs Barber & Peckham
Middlebury, Ohio

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 22d instant, and in reply thereto beg to say that the alteration as stated, in your private dies could be made if the title of the proposed company does not exceed in length the name of the present firm. Such a change, however, would necessitate the manufacture of entirely new plates, the only saving being in the remaining engraving of the original die. We would require ~~nine~~ weeks time to effect the alteration and the cost would be two hundred dollars per plate.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 28 .67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

Your favor of the 23rd instant is just received, and in reply we beg to say that you would not be required to give bond to the government upon ordering a private stamp plate. The plate, of course, would always remain in the custody of the parties appointed by the government to manufacture Internal Revenue Stamps, and you would have the exclusive right to stamps therefrom upon sending an order to the Commissioner of Inter. Revenue Washington, D. C. inclosing the duplicate certificate of a U. S. Asst Treasurer or designated depository of a deposit made covering the cost of stamps ordered. The Commissioner would then make a requisition on us, and we having the ready made stamps on hand, would forward them to your address at once. On all amounts ordered over \$500 in value, a commission of ten per cent is allowed, so that if you were to order \$600 worth at one time you would receive \$660 worth therefor.

The bond is only required when parties wish to procure their stamps from the government on a credit of sixty days.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philada. March 28. '67

A. N. Wright, Esq
Syracuse, N.Y.

Sir:

Inasmuch as another order may exhaust the balance of stamps remaining from the E. T. Wright die, and we having accidentally mislaid your former directions for the alteration of name and address, we would beg as a favor that you will again inform us on the subject that we may avail ourselves of an opportunity to give the matter immediate attention.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Mar 30. '67

E. P. Alvord, Esq
Box 884. New York N.Y.

Sir:

We have the honor to acknowledge receipt of your favor of the 29th instant and in reply can say we shall be happy to stamp such documents as you may be pleased to send us.

At present, however, we are using two cent stamp plates only, and our terms for printing from them are one cent per sheet (impression) of six stamps or less each, transportation being at the cost of party making the order.

We submit herewith a cancelled specimen impression, and remain,

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, March 30. '67

J. Winslow Jones Esq
Portland, Me.

Sir:

We respectfully beg leave to recall your attention to our a/w of three hundred and fifty dollars (\$350) for making your private Inter. Rev. Stamp ~~Plate~~. In pursuance of your letters of Dec 20th & 24th 1866, we have deferred pressing our claim until the present time, although our terms for engraving are invariably cash upon submitting a proof impression from the private die, and earnestly request a settlement of the same without further delay.

Very respectfully
Butler & Carpenter
per E. Lamasure

A THREE MONTHS' SUPPLY OF INTERNAL REVENUE STAMPS, being the
average quarterly deliveries made in the year 1866

<u>DENOMINATIONS</u>	<u>STAMPS</u>	<u>SHEETS</u>	<u>DENOMINATIONS</u>	<u>STAMPS</u>	<u>SHEETS</u>
1 ct Gen'l	588.309	2.801	1 ct Prop'y	13.869.471	66.046
2 " "	31.668.780	150.804	2 " "	4.721.356	22.482
3 " "	150.647	886	3 " "	2.078.534	12.226
4 " "	110.645	651	4 " "	2.027.177	11.921
5 " "	5.610.829	33.005	5 " "	155.549	915
6 " "	71.515	421	10 " "	19.367	114
10 " "	1.317.071	7.747	TOTAL	22.871.454	113.703
15 " "	96.723	569			
20 " "	154.868	911			
25 " "	1.249.343	12.248	1 ct Private	26.704.515	146.392
30 " "	70.691	693	1 " Wrappers	4.908.750	17.091
40 " "	50.431	494	2 " Private	1.360.032	27.770
50 " "	979.260	11.521	3 " "	2.210.936	16.938
60 " "	26.748	314	4 " "	1.106.764	1.409
70 " "	36.595	430	5 " "	244.484	4.273
\$1	398.432	4.427	6 " "	190.806	942
\$1.30	6.543	72	8 " "	42.984	122
\$1.50	34.829	387	10 " "	20.775	
\$1.60	2.702	30	TOTAL	36.790.046	214.937
\$1.90	3.930	44			
\$2	89.037	1.236			
\$2.50	35.721	496			
\$3	28.341	394			
\$3.50	5.243	73			
\$5	36.059	500			
\$10	8.762	121			
\$15	800	15			
\$20	1.588	30			
\$25	740	14			
\$50	758	14			
\$200	220	27			
TOTAL	42.836.160	231.375			
			<u>RECAPITULATION</u>		
			GENERAL	42.836.160	231.375
			PROP'Y	22.871.454	113.703
			PRIVATE	36.790.046	214.937
			TOTAL	102.497.660	560.015
			NOTE: The number of stamped wrappers delivered in Jan. Feb & Mar '67, was, 7.335.000		

To Messrs Butler & Carpenter

Philada Mar 30. 1867

L.

Philadelphia, April 1. '67

Messrs Prince Walton & Co
U. S. Prop'y Med. Co.
Cincinnati, Ohio

Gentlemen:

We have the honor to acknowledge receipt of your favor of the 28th ulto, and can say a stock of several varieties of your private stamps is now prepared and awaiting orders.

We observe that proof impressions from the finished dies have already been sent you, and regret to say we cannot furnish specimen stamps as requested, as we would transcend our authority in issuing them in the absence of a requisition therefor from the Inter. Rev. Bureau.

You will please address all orders to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C. Stating the title of stamps, & the quantities of the respective kinds required, inclosing the duplicate certificate of a U. S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and the stamps will be sent you forthwith.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia April 1. '67

Messrs G. L. Kouns & Bro
New Orleans, La.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 26th ulto, with check, for which please accept our thanks and the annexed receipt. We have already put the plate to press, and, noting your instructions, will have an adequate stock of stamps prepared in time to meet all orders made subsequent to this date.

Please address your orders to the Hon E. A. Rollins, Comm'r of Inter. Rev. Washington. D. C. Stating the title & denomination of stamp, and inclosing duplicate certificate of a U. S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and the stamps will be sent forthwith, direct to your address. If you request the Commissioner to direct the package sent by mail, it will be franked through, otherwise you will bear the expense of transportation by Express.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 1. 1867. Rec'd of Messrs G. L. Kouns & Bro. One hundred and seventy five dollars, being balance in full for engraving and making private Inter. Rev. Stamp plate, denomination Six cents, title D. M. Perl & Co.

Butler & Carpenter
per E. Lamasure

\$175 4/1
 1867
 B&C
 Per EL

Philadelphia, April 4, '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during the month of March,
1867,

Viz:

23,092,776 Stamps @ 20¢ per M	\$4,618.55
-------------------------------	------------

Received payment,

Philadelphia, April 4, '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during the month of March,
1867,

Viz:

23,092,776 Stamps @ 20¢ per M	\$4,618.55
-------------------------------	------------

Received payment,

(The second bill has "Duplicate" written across the face)

Philadelphia, April 4 '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to inclose, herewith, an a/c signed in duplicate for the manufacture of Internal Revenue Stamps delivered during the month of March, 1867; also amended form of Statement and the usual vouchers, all of which, we trust, will be found perfectly correct, and remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, April 4. '67

L. H. Bridgham, Esq
105 John St.
New York. N.Y.

Sir:

Your favor of the 3d instant is received and we cannot make out how any advantage could be gained by the use of Stamps similar to those submitted, nor by what means and process you would propose to manufacture them. While we never had lasting faith in any invention of like character that has yet come to our notice, we might nevertheless regard with interest, a clear description of your plan, without attempting to take any undue advantage of the same.

Very resepectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 4. '67

E. F. Wells, Esq
72 First St.
New York, N.Y.

Sir:

In reply to your favor of the 3d instant we have to say we do not think the government would permit a special cigar box stamp to be made for private use. Nor are we the manufacturers of those particular stamps, but would suggest that you direct your inquiries to the Internal Revenue Bureau and thereby acquire authoritative information on the subject.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, April 4. 67

Y. D. Mendenhall
Doylestown, Pa.

Sir:

We have the honor to acknowledge receipt of your favor of the 1st inst and in reply can say we will be pleased to stamp such checks as you may forward to us at the rate of one cent per sheet (impression) of six stamps or less each, transportation being extra and at your expense.

For the stamp value you will send an order to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C. Stating that you require Stamped paper of the denomination of two cents, and inclose the duplicate certificate of a designated depository of a deposit made covering the value of the stamps printed. No order however is rec'd by the Commissioner for a less sum than \$50.

We return 25 cents found in your note as we do not accept payment for the cancelled specimen which you will please find inclosed herein.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 8. '67

Messrs E. M. Tubbs & Co.
Peterborough, N.H.

Gentlemen:

We have the honor to inclose herewith, a proof impression of your finished die, and think it will meet your full approbation. In two weeks from date we shall have an adequate stock of stamps prepared therefrom in readiness to meet orders; and in the meanwhile invite your attention to the subjoined a/c, the amount of which please inclose to our address.

Orders for stamps, however, are to be directed to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington. D. C. Stating title & denomination and inclosing the duplicate certificate of a designated depository of a deposit made covering the value of order. The Commissioner will then make a requisition on us and stamps will be forwarded at once.

A commission of 10 pr ct, in stamps, is allowed on all amounts ordered over \$500 at a time.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 8. '67

Messrs E. M. Tubbs & Co
To Butler & Carpenter, Dr.

For engraving and making private Inter. Rev. Stamp plate title
"Ring's vegetable ambrosia," denomination four cents \$350

Rec'd payment,

Philadelphia, March 10, '67 *

Hon E. A. Rollins
 Commissioner Inter. Rev.
 Washington. D. C.

Sir:

In compliance with your request of the 9th instant we herewith render a detailed statement of the dates, No's of requisitions, and amounts of two cent private die stamps furnished in the month of March, 1867:

<u>DATES</u>	<u>REQUISITIONS</u>	<u>STAMPS</u>
March 2	3275	55.000
"	3279	14.000
"	3280	55.000
5	3290	8.000
6	3294	30.600
"	3298	55.000
8	3308	34.000
9	740 Ex	6.732
11	3321	44.000
13	3335	18.334
"	3336	55.000
"	3337	55.000
15	3345	7.000
18	3352	55.000
22	3369	55.000
26	3387	5.000
27	3395	55.000
28	3398	10.001
		<u>Total 517.557</u>

Very respectfully.
 Butler & Carpenter
 per E. Lamasure

*(This date should be April 10. '67 not March)

Philadelphia, April 10. 67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

Your favor of the 8th instant is at hand informing us that one package of the Portland Match Company's wrappers was found with your lot. We have always been very careful to guard against such accidents and will enforce further caution to prevent a repetition of the oversight.

It is scarcely possible to get your paper mixed with that of other parties as the latter comes to us in limited quantities and is invariably printed in the entire lot.

Please return us the stray package and we will forward you the proper kind therefor.

Very respectfully,
Butler & Carpenter
per E. Lamasure

STOCK MANUFACTURED DURING MARCH, 1867

	SHEETS		STAMPS
Good from Cutters			4.610.000
" from Perforator,	62.215		8.913.666
Charged to stock acc't			<u>13.523.666</u>
Bad from perforator	1.565		239.530
Total	<u>63.780</u>		<u>13.763.196</u>

Delivery Department
April 10. 67

Messrs Butler & Carpenter

EXTRA SIZE PRIVATE STAMPS DELIVERED IN MARCH, 1867

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATIONS</u>	
March	4	5689	Jno I. Brown	55.000	2
"	"	5690	J. H. Garnhart	27.500	4
"	"	5691	A. L. Scovill & Co	50.000	1
"	"	"	"	15.000	4
"	"	5693	Jayne	20.000	1
"	"	"	"	14.000	2
"	"	"	"	15.500	4
"	5	5705	Curtis & Son	55.000	2
"	6	9100 Ag	Barber & Peckham	11.000	3
"	"	5708	R. P. Hall & Co	27.500	4
"	"	5725	Chas. B. Wells	52.500	1
"	8	5735	Demas Barnes	40.800	1
"	"	"	"	30.600	2
"	"	"	"	29.500	4
"	"	5744	Curtis & Son	55.000	2
"	11	9151 Ag	Barber & Peckham	11.000	3
"	"	740	Dr. D. Jayne	6.732	2
"	12	9155 Ag	Wm Gates	21.100	3
"	"	5793	Jno Bull	16.000	1
"	"	"	"	12.500	4
"	"	5795	Paul E. Robert	44.000	2
"	"	5798	Hostetter	45.833	6
"	13	5818	J. H. Schenck	11.004	1
"	"	"	"	9.166	6
"	14	5832	Helmbold	18.374	2
"	"	"	"	18.333	4
"	"	5833	Curtis & Son	55.000	2
"	"	5834	Radway & Co	55.000	2
"	15	9166 Ag	Gates	16.800	3
"	16	5865	Jayne	24.000	1
"	"	"	"	7.000	2
"	"	"	"	18.000	4
"	19	5887	Jno I. Brown & Sons	55.000	2
"	21	9187 Ag	Barber & Peckham	18.333	3
"	"	5915	R. P. Hall & Co	55.000	4
"	"	9194 Ag	Wm Gates	16.800	3
"	23	5940	Curtis & Son	55.000	2
"	"	9203 Ag	Gates	16.800	3

Carried Forward

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATIONS</u>
March 25	5959	Bull	16.000	1
"	"	"	12.500	4
"	5960	Scovill	50.000	1
"	"	"	15.000	4
"	5964	Herrick	110.000	1
27	9207	Barber & P	11.000	3
"	9212	Ag Gates	29.400	3
"	5989	Schenck	16.002	1
"	"	"	8.333	6
"	5991	Jayne	27.500	1
"	"	"	5.000	2
"	"	"	18.125	4
"	5997	A. N. Wright	10.500	1
"	6008	W. T. Blow	57.750	1
28	6018	Curtis	55.000	2
29	6042	Stewart (Swaim)	6.875	8

WRAPPERS

March		Byram, Carlton & Co	1.880.000	1
"		W. T. Brown	275.000	1

STAMPED PAPER

March		J. E. Ridgway	114 x 3	2
"		Wm. H. Christy	3334 x 3	2
"		W. F. Murphy's Sons	250 x 6	2
"		E. B. Lippincott & Co	7434 x 3	2
"		Wright Bros & Co	2050 x 1	2

Delivery Department
 April 11, 67
 Lamasure

To Messrs Butler & Carpenter

Philadelphia, April 11. '67

Messrs W. T. Brown & Co.
Portland, Me.

Gentlemen:

Yours of the 8th instant is just received, and also government requisition in your favor for 220,000 Stamped wrappers, which we forward by today's express.

The balance of this stock remaining on hand after filling the above requisition is 1,015,000 wrappers.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 11. '67

Messrs Hatch & Co.
111 B'way
New York N.Y.

Gentlemen;

In reply to inquiry contained in your favor of the 10th instant we beg to say that our charge for stamping with the two sent Inter. Rev. Stamp, on documents, is one cent per impression of six stamps each or less, transportation being at the expense of party ordering.

Should you favor us with an order please remit to the Commissioner of Inter. Rev. Washington, D. C. the duplicate certificate of the U. S. Ass't Treasurer, or a designated depository of a deposit made "on a/c of stamped paper", covering the value of stamps to be printed by us. No order, however, is received at the Inter. Rev. Bureau for a less sum than \$50.

We have the honor to inclose you a cancelled specimen stamp of our manufacture, and remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, April 11. '67

D. M. Bennett, Esq
Cincinnati, Ohio

Sir:

Your letter of the 3d inst. addressed to the Inter. Rev. Bureau has been referred to us for the necessart reply, and we have the honor to say that the alteration in your private one cent stamp plate to make it read "Bennett & Co" would require making a new plate, the only saving being the retained portion of engraving on the original die; and the cost would be two hundred dollars. We could have the work completed in three weeks.

Our charge for making a two and a four cent plate would be three hundred and fifty dollars each. If the general designs should be alike, however, we would engrave and make both plates for six hundred and fifty dollars, and have stamps prepared therefrom ready to meet orders in six weeks time.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, April 12, '67

L. H. Bridgham, Esq
105 John St.
New York, N.Y.

Sir:

We have the honor to acknowledge receipt of your favors of the 5th & 11th insts and fail to comprehend the practicability of your suggestions. Oblige us by giving a full and clear description of the means and process by which you propose to manufacture the stamps referred to, that we may be enabled to decide upon the merits of your proposition. If, if you are satisfied of its unquestionable practicability why not afford us a personal interview on the subject?

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia April 12. '67

D. M. Bennett, Esq
Cincinnati, Ohio

Sir:

Your favor of the 10th inst is at hand and the required information in respect to new dies was anticipated by our letter of yesterday.

At present we have on hand a large quantity of your one cent private stamps, and could supply them at once. Orders should be addressed to the Hon E. A. Rollins, Commissioner Inter. Revenue Washington. D. C. inclosing the duplicate certificate of a U. S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, April 13. 1867

United States

To Butler & Carpenter, Dr.

For amount appropriated in the 5th Section of the Public Act,
 No 83, entitled "An act making appropriations and to supply
 deficiencies in the appropriations for the service of the
 Government for the fiscal year ending June 30. 1867" \$20.000

Received the above sum of Twenty thousand dollars
 in full of all claims and demands against the United States as
 provided in the above law.

Philadelphia, April 13. 1867

United States

To Butler & Carpenter, Dr.

For amount appropriated in the 5th Section of the Public Act,
 No 83, entitled "An act making appropriations and to supply
 deficiencies in the appropriations for the service of the
 Government for the fiscal year ending June 30. 1867" \$20.000

Received the above sum of Twenty thousand dollars
 in full of all claims and demands against the United States as
 provided in the above law.

(Second bill has "Duplicate" written across face.)

Philadelphia, April 13. 67

Messrs Hatch & Co.
111 Broadway
New York

Gentlemen:

In reply to your favor of yesterday we regret to say we cannot comply with your wishes to Stamp Checks with the old die, as the same has been superceded by one of new design and our work must be uniformly executed until otherwise ordered by the Inter. Rev. Bureau.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 15. '67

Albert L. Calder, Esq
Providence, R. I.

Sir:

We have the honor to acknowledge receipt of a communication from your friend of the Inter. Rev. Bureau, inclosing us yours of the 10th inst in reference to a one cent private stamp; and we have to say that, being appointed by the government for such purposes, we would be pleased to engrave and make you a private stamp plate according to directions.

Our terms are three hundred and fifty dollars (\$350), and the time usually required about six weeks.

The Bureau receives orders for \$50 worth of stamps and upwards, and allows a commission of 10 per cent, in stamps, on all amts ordered over \$500 at a time.

We would add, that as private stamps are not required to be cancelled, they must in all cases be affixed to the package that in opening the same the stamp shall be effectually destroyed, and the design, therefore, should be made to conform to this provision of the law.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 15. '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We beg leave to call your attention to a discrepancy of \$20 in order 6238 in requisition of the 13th instant. The items of the order amounting to \$2120 whilst the money value is recorded \$2100. The same difference also exists in the aggregate of the requisition.

We inclose herewith a transcript of the items referred to, retaining the stamps until you authorize the necessary corrections. And have the honor to remain,

Yr's very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 15. '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:

A communication from Mr. A. N. Wright, with the accompanying stamp inclosed, requests us to change the address on his private die to "60 West Genesee St. Syracuse, N.Y.". We therefore submit the case for your approval, and have the honor to remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 17. 67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir;

In reply to your note appended to letter accompanying requisitions of the 16th inst, in reference to stamping paper for J. E. Ridgway's order No 6264, we have to say that the checks for stamping are in our hands, and having conferred with the party, we herewith inclose duplicate copies of the same checks.

We have the honor to remain,

Yr's very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 17. 67

Messrs Hall & Rueckel
New York, N.Y.

Gentlemen:

We are in receipt of your letter of the 16th instant, and have to say that the denominations of the Morehead dies are one and four cents. A transfer of their proprietorship must be made with the consent of the Inter. Rev. Bureau, otherwise we suspect your right to order stamps therefrom would not be recognized as valid.

We are not prepared to say in what manner the assignment should be made, and refer you to the bureau for the information.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 18. '67

Messrs E. M. Tubbs & Co
Peterborough, N.H.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 18th inst, with remittance inclosed.

Please accept our thanks, and find the annexed receipt for the amount.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Received, Philadelphia April 18. '67 of Messrs E. M. Tubbs & Co.
Peterborough, N.H. Three hundred and fifty dollars for making
and engraving private Inter. Rev. Stamp plate entitled Ring's
Vegetable Ambrosia denomination of four cents.

Butler & Carpenter
per E. Lamasure

\$350 4/18
 1867
 B&C
 per EL

Philadelphia, April 18. '67

Hon E. A. Rollins,
 Commissioner Inter. Rev.
 Washington. D. C.

Sir:

We have the honor to acknowledge receipt of your communication of the 18th inst, inclosing a twenty-five cent revenue stamp, and requesting us to state our opinion of its genuineness.

In compliance therewith we have to say that the stamp is undoubtedly genuine; and we may add, was printed from a perfect plate - its blurred and unsatisfactory appearance having been caused by insufficiently inking in that portion of the plate where the stamp was located -(which)* a result ~~is~~* incident to plate printing, and hence we have always* observed the strictest vigilance to detect and suppress any imperfectly printed stamp (that may have appeared on the sheet)*; and, feel sure that it has been a rare case when such has escaped our observation. The blur in the ~~present~~* instance is of a character that, when the stamp is viewed at an ordinary distance from the eye, it is blended into an apparent smoothness, and an unavoidable cause, however trifling, ~~might~~* may have led to its being overlooked by the examiner.

We consider it superfluous to remark that we would not intentionally issue an imperfectly printed stamp - and desire to convey an assurance that every possible effort will be made to prevent repetitions of the oversight.

Very respectfully,
 Butler & Carpenter
 per E. Lamsure

*(Deletions and corrections have been made in pencil)

Philadelphia, April 18. '67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen;

Your favor of the 15th inst, with photograph enclosed, is received. The match box referred to has failed to reach us, however, and you will oblige us by forwarding another, being careful to sufficiently prepay the postage, otherwise it may also fail to arrive.

We understand from your present letter that you authorize us to engrave a private plate according to the terms expressed in ours of the 20th ulto. Are we correct? And if so please inform us what lettering you desire the stamp to bear, beside that which is required by law.

An early answer will oblige,

Yours respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 19. 67

L. H. Bridgham, Esq
105 John St.
New York, N.Y.

Sir:

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

We shall be pleased to see you at our office 242 Chestnut St. third floor, in relation to improvement in stamp making, a subject in which we certainly feel a great interest.

Oblige us by sending a day's notice of your visit that there may be no hindrance to our having an interview.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, April 19. 67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

The specimen match boxes referred to in your letter of the 15th inst have just reached us. Our opinion is that the Commissioner of Inter. Revenue would approve of the use of the ordinary sized stamp on the smaller box, and we will submit a model of your stamp to the bureau for such purpose if you request it - but the same sized stamps would not answer at all upon the large box, and it would require one at lease four and a half inches long to conform to the recently enforced regulation of the Inter. Rev. Bureau which requires "the private stamp to be so affixed on the package that in opening the same the stamp shall be effectually destroyed". This regulation being imperative the adoption of your suggestion to use three small stamps on each box is impracticable.

Therefore please inform us at once if we shall submit your application to the Commissioner for the use of a private stamp on the small box only.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 23. '67

Messrs J. R. Barrett & Co
Manchester, N.H.

Gentlemen:

Your letter of the 19th inst addressed to Mr Hamlet has been referred to us by the Commissioner Inter. Revenue for reply, and we have the honor to say that being the Government engravers of revenue stamp plates we are prepared to make and engrave you a private die according to such design as you may be pleased to indicate. The only restriction interposed by the Government is that the stamp must be large enough to prevent the possibility of the contents of package being reached without effectually destroying the stamp. We could make a plate, if ordered at this time, in six weeks from date, and our price is invariably three hundred and fifty dollars.

We may mention that ten per cent commission is allowed on all purchases of stamps from private dies exceeding \$500 at a time, and that these stamps are in all cases kept on hand in advance of orders so that proprietors are not subjected to delay in the filling of their orders.

A few specimen proogs from private dies are inclosed for inspection, and the pamphlet also inclosed will convey further information on the subject referred to. Be good enough to return the specimens and believe us

Respectfully yrs
Butler & Carpenter
per E. Lamsure

Philadelphia, April 24. '67

Continental Bank Note Co.
Edw. P. Moore, Sec'y
New York. N. Y.

Sir:

We have the honor to acknowledge receipt of your favor of the 20th inst, and in reply can say that it would afford us pleasure to enter into a business arrangement with your Company for the purpose designated, but our price for stamping instruments, to wit: one penny a page, is so low as to render ~~an~~expedient any proposition to still lessen the figure.

We trust that your own familiarity with the business will lead you to perceive the necessity for our conclusion, and remain,

Very respectfully yrs.
Butler & Carpenter,
per E. Lamasure

Philadelphia, April 24 '67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

Your favor of the 22d is rec'd.

We perfectly understand your wished and the same shall be promptly complied with.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, April 25. '67

Messrs Cowles & Leete
New Haven, Ct.

Gentlemen:

Your favor of the 24th inst is at hand.

We shall at once proceed to get up the model of your new one cent private stamp to submit to the Commissioner for consideration, and there is no doubt the same will be approved.

Under favorable circumstances stamps from the new die will be ready to meet orders in six weeks from date.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 25. '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir;

In order of the 24th instant (No 6357) for the U.S. Prop'y
Med. Co. Cincinnati, Ohio, we find item of 5502 yellow wrappers
for Roback's Blood Pills at four cents.

The Company have a one cent yellow wrapper entitled for the
purpose designated, while their four cent stamp is upon white
paper and has no specific title.

In view of the existing discrepancy we return the said order
for the necessary adjustment, and remain,

Very respectfully yr's
Butler & Carpenter
per E. Lamasure

THIS PAGE TORN FROM THE BOOK

Philadelphia, April 26. 67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to inclose, herewith, the design of a new one cent private die 13/16 of an inch superficial area, for Messrs Cowles & Leete, New Haven, Ct.

A letter from the gentlemen intimates that they have given the necessary assurance to your bureau that the stamp will be legally used, and therefore we submit the application for approval.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, April 26. '67

Hon E. A. Rollins,
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to present the inclosed specimens of checks which have been sent us to be impressed with the two cent document stamp, and to be delivered on account of orders 6208, 6264 and 6351 all of which are for stamped paper at two cents.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 27. 67

Continental Bank Note Co.
Edw. O. Moore, Sec'y
New York, N.Y.

Sir:

In reply to your favor of the 25th inst we have to say that our price for stamping documents is uniform at the figure stated, and that we have nothing whatever to do with the price of stamps printed thereon, or the commissions allowed by government or dealers, as it is necessary for parties ordering such work done by us, to first remit the stamp value to the Inter. Rev. Bureau from whence out only authority to print stamps is derived.

We inclose a pamphlet containing regulations of the Bureau together with the commissions allowed on stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 26. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

Having carefully considered the subject of Mr. Morgan's plan to prevent the reuse of revenue stamps, as referred to in your letter of the 11th instant. We have the honor to submit that to print two impressions to the sheets, say one in oil and one in water color, would call for a perfection in registering that has not yet been reached - otherwise, stamps identical in character could not be made to present a uniform appearance; and besides, there is no known method by which water colors can be successfully used in plate printing.

Respecting the use of a paper brittle enough to insure crumbling from the effects of being tampered with, we can, of course, only conjecture the result, - and our opinion is that stamps printed upon such would fail to give satisfaction to your bureau and the public, as their perishable nature would render them liable to inopportune destruction.

In a word, we have no reservation in saying the plan is impracticable.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 30. '67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen;

We are this day in receipt of thirty bundles, pur-
porting to contain 149 reams of $25\frac{1}{4}$ x 41 No. 2 wrapper paper -
all of which is apparently in good order, and remain

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 1. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

In compliance with request contained in your favor of the 24th ulto, we have the honor to present a list of private dies now in use, together with denominations, dates of approval and the number of stamps on each:

	1862			1865
1 ct Bazin	Oct 2	60	1 ct Schenck	May 16
1 " Herrick	" 18	187	1 " Aug Eichele	" 31
1 " Fahnestock	Nov 12	84	1 " Curtis & Brown	Jun 13
1 " Thompson	" 18	210	1 " Gorman	Aug 16
1 " Sands	Dec 26	69	1 " Hall & Rueckel	Sep 6
1 " Jayne	" 27	60	1 " Russell	Dec 11
1 " Holloway	1863 Jan 23	102	1 " Jno Bull	" 13
1 " Ferrett	" 10	210	1 " Barber & Peckham	1866 Jan 23
1 " Ayer	Feb 27	48	1 " Doolittle	" "
1 " Fleming Pills	Mch 3	60	1 " Lee & Osgood	" "
1 " " Vermf	" "	110	1 " Byam Carlton & Co. No.1	" 31
1 " A. N. Wright	" 21	12	1 " " " " 2	" "
1 " Blow	" 24	140	1 " Eaton	Mch 15
1 " Scovill	Apr 23	136	1 " Loehr	" 210
1 " Brandreth	Jun 12	132	1 " Roeber	Apr 2
1 " Morehead	Oct 21	90	1 " R & G. A. Wright	3
1 " Richardson	1864 Jun 3	210	1 " Peter Eichele	" 210
1 " Gates	Jul 6	210	1 " Jno I. Brown & Sons	1862 Nov 1
1 " S. & Courtney	" 21	210	1 " Anson Allem, Orono	1866 Apr 9
1 " Greenleaf	Aug 9	210	1 " Stanton	May 15
1 " Greggs & Scott	" 18	210	1 " Byam Carlton & Co	" 17
1 " Howard	" 22	210	1 " Barnes	Aug 2
1 " C. Carpenter	" 24	210	1 " Tyler	Sep 18
1 " Zaiss			1 " W. T. Brown No. 2	Oct 10
1 " Daily	Sep 21	210	1 " Kensett & Co	Dec 14
1 " Smith			1 " Collins Bros	" "
1 " Powell	" 26	210	1 " U.S. Prop. M. Co.	" 26
1 " Bents	" "	210		1867
1 " Alexander	Jul 30	210	1 " Donnelly	Jan 29
1 " Beecher	Dec 2	210	1 " Star Match Co.	" 210
	1865		1 " Wells	" 144
1 " Bennett	Feb 10	210	1 " MoLean	Feb 1
1 " Farr	" 13	210		1862
1 " Kenosha M. Co.	" 28	210	2 " Bazin	Oct 2
1 " Messenger	Mar 9	210	2 " Jno I. Brown & Sons	Nov 1
1 " Thos Allen	" "	210	2 " Jayne	Dec 27
1 " Dalley	" 18	52		1863
1 " W. T. Brown	" 16	210	2 " Petridge	Oct 26
1 " Ransom	" 25	210	2 " Helmbold	1864 Mch 31
1 " Brown & Durling	May 16	210	2 " Curtis	Sep 24
				1865

	1865								
2	ct Ransom		Mar 25	210	6	ct Gatas		Jul 11	42
2	" Dougherty		Apr 20	170	6	" Hostetter		" 21	44
2	" Lawrence & Cohen		May 2	144	6	" Barnes		Aug 13	56
2	" Barry		" 16	210	6	" Schenck	1865	May 29	44
2	" R. & G. A. Wright	1866	Apr 3	210	6	" U.S.P. Med. Co	1866	Oct 15	42
2	" Barnes		Aug 21	102	6	" D.M. Perl & Co	1867	Jan 29	28
2	" Marsden		Oct 9	56			1864		
2	" Dalley		" 29	40	8	" Swaim		May 2	16
2	" Radway		Dec 20	80	8	" Cowles & Leete		Dec 12	60
2	" Paul R. Robert		" 21	42	8	" Seelye	1865	Apr 4	60
		1862			10	" Dougherty	1864	Nov 15	170
3	" Bazin		Oct 2	60					
		1864							
3	# Greenleaf		Aug 9	170					
3	# Richardson		Sep 22	170					
		1865							
3	" Gates		Feb 28	42					
3	# Kenosha M. Co.		Apr 15	210					
3	" A.L. Hale, Chicago M.		Aug 14	170					
3	# Hall & Ruckel		Sep 6	170					
3	" Barber & Peckham		" 13	44					
3	# R. & G. A. Wright	1866	Apr 13	210					
3	" Warren, Rock Island		Sep 24	170					
4	" Jno I. Brown	1862	Nov 1	72					
4	" Jayne		Dec 27	60					
		1863							
4	" Ayer		Feb 27	48					
4	" Scovill		Apr 13	136					
4	" Kelly	1864	Jan 10	48					
4	" Helmbold		Mch 31	169					
4	" Hutchings & Hillyer		Jul 6	95					
4	" Dougherty		Oct 18	170					
4	" Morehead		Dec 16	65					
		1865							
4	" Bennett & Pieters		Oct 31	48					
4	" Jno Bull		Dec 13	65					
		1866							
4	" R. P. Hall & Co		Jan 6	80					
4	" R. & G. A. Wright		Apr 3	210					
4	" Barnes		Aug 21	102					
4	# Marsden		" 6	54					
4	" Swett		" 21	52					
4	" Evans		Sep 10	105					
4	" Howe		" 30	105					
4	" U.S. P. M. Co.		Dec 20	42					
4	" T. E. Wilson		" 24	98					
		1867							
4	" Tubbs & Co		Mch 22	99					
5	" Greenleaf	1864	Aug 9	170					
5	" Lawrence & Cohen	1865	May 2	144					
5	" Dougherty	1866	Aug 21	170					
5	" Hart		Aug 8	170					
6	" Levy		Oct 15	170					

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 2. 67

Hon E. A. Rollins
Commissioner Inter Rev.
Washington, D. C.

Sir:

We have received from Messrs Byam Carlton & Co a copy of your letter of the 26th ulto defining the law in respect to the cancellation of revenue stamps, to the effect that the day, as well as the year and month, should be stated, and beg that you will not deem it presumptuous if we ask your further consideration of the nature of cancelling in this case. Messrs Byam, Carlton & Co's consumption of Stamped wrappers averages as high as 84,000 per diem, the amount fluctuating materially during the different seasons, and a compliance, verbatim et literatim, with the law, as defined for general bearing, would be utterly impossible. We earnestly recommend that the present month and year date will be continued as sufficient cancellation, or new plates will have to be prepared, and even then the cancellation must, to avoid loss of stamps left over, be only approximate to the day of issue. In a house so large and of such undoubted integrity, it must appear almost arbitrary to enforce a regulation which if submitted to Congress would at once be shown to be impracticable. If Messrs Byam, Carlton & Co are disposed to defraud the revenue they could do so equally as well with the cancellation of day, as with the month and year.

We beg therefore that you will consider the matter as presented, and believe it our duty to yourself, as well as our interest in the subject, to draw your attention thereto ere we have final instructions.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia May 2. '67

Messrs Byam, Carlton & Co
Boston. Mass.

Gentlemen:

We are in receipt of your favor of the 29th ulto inclosing copy of letter to the Commissioner in respect to cancelling wrappers, and his reply thereto; and noting the same we this day communicate to him our view of the subject and earnestly urge that an exception to the regulation imposing day cancelling may be made in your case in consideration of the heavy consumption of wrappers by your house, say an average of 84,000 per diem, and the utter impracticability of accommodating the days of cancelling to those of issuing wrappers or applying them to packages. We also refer to the fact that the revenue could be defrauded equally as well with as without the day being stated.

We will duly inform you upon learning the Commissioner's ultimatum.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 2d 67

Messrs Byam Carlton & Co
Boston Mass

Gentlemen:

In reply to your favor of the 20th ulto informing us that your last order was filled with wrappers of Oct & Dec 66 and Feb & April 67 we have to say that noting previous instructions we had endeavored to keep them separate only so far as the shade or thickness of paper was concerned being impressed that such was your meaning from the observation that a variation in those respects made a difference with the hands working. We have a packed up stock on hand of over four millions, and as we have never regarded the order of dates to be of utility we cannot easily tell one month from another. But after using up this old stock we shall deliver the wrappers according to dates and will commence at once to stamp every pack on the outside in such a manner that we can easily distinguish them.

Very respectfully
Butler & Carpenter
per E. Lemasure

Philadelphia May 2. 67

D. M. Bennett, Esq
Cincinnati Ohio

Sir:

In reply to your favor of the 20th ulto asking why stamps ordered ten days ago are not received, we can only say that the package was shipped to your address per Adams Express Co on the 23rd ulto, and we refer you to their office if not yet to hand.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia May 2. 67

Messrs Barber & Peckham
Middlebury, Ohio

Gentlemen:

Yours of the 20th ulto at hand. Will at once submit your application to the Commissioner of Inter Rev. for consideration, and if approved will execute your wishes at the earliest possible moment.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 3. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

A letter received from Messrs Barber & Peckham states they are about changing the name of their firm to "Barber Match Co", and requests that the new title be substituted for Geo & O. C. Barber on the old one cent die, and also for Barber & Peckham on their three cent die, leaving the balance of both as they are now.

Their requests, together with accompanying specimens of original stamps are herewith submitted for approval.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 3, 67

Messrs Cowles & Leete
New Haven. Ct

Gentlemen:

We have made up and submitted to the Inter. Rev. Bureau a model of your new one cent stamp with name omitted, as we could not decide from the phrase in your letter to wit, "it is to be used by the same party as the wight cent stamp, and you can put his name on if required", whether you referred to Ives or Coe. The Commissioner now informs us that a name is required, and we therefore insert Coe's over the word "matches", and refer it, thus amended, for your approval before resubmitting to the bureau.

By returning the same at an early day you will oblige.

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia May 4. '67

Messrs Byam Marlton & Co
Boston. Mass.

Gentlemen,

We inclose herewith the copy of Commissioners letter in reply to ours of the 2d instant respecting the cancellation of your wrapper stamps; and desire to say that we can have the day inserted if you determine, but to take the form from press every day to change the date would involve much labor and cost treble what is now the case. The utmost care would be required in having the separate day parcels put up; and your demand being, say, 2000 impressions per diem we ought to throw off at least 10,000 impressions a day without interruption, moreover, we find our manufactured and packed up stock on hand, and not meeting cancellation requirement, is 6,265,000 wrappers.

A consideration of these facts will, we hope, lead you to adopt the plan undoubtedly preferred by the bureau, and use a little gum or mucilage in affixing the wrappers, we can then go ahead as usual.

Veryrespectfully
Butler & Carpenter
per E. Lamasure

(COPY)

Treasury Department
Office of Internal Revenue
Washington. May 3. '67

Gentlemen:

Your letter of yesterday respecting the cancellation of Messrs Byam, Carlton & Co's proprietary stamp has been received. In reply I have to say the present ruling as to what constitutes the date to be used in the cancellation of revenue stamps will be adhered to, and must be complied with.

Messrs Byam, Carlton & Co are having their stamps printed upon their wrappers. Any considerable mutilation of one of the wrappers prevents its second use and consequently prevents a second use of the stamp. It seems not only possible but easy for them to use such gum or paste in putting up their matches that the wrappers must be necessarily too much mutilated to admit of their second use. When this is done cancellation by initials and date becomes unnecessary.

Very respectfully
(signed) Thomas Harland
Deputy Commissioner

Philadelphia, May 6. '67

Hon E. A. Rollins
Commissioner Inter Rev.
Washington. D. C.

Sir:

We inclose herewith, for approval, the model of a one cent private die designed for Messrs Bonsfield & Poole, Cleveland, O. and have the honor to remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 7. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to inclose, herewith, our a/c, signed in duplicate, for the manufacture of Internal Revenue Stamps delivered during the month of April 1867, also the usual accompanying vouchers, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 7. '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr

For Internal Revenue Stamps delivered during the month of April,
1867, viz:

29.726.107 stamps @ 20¢ per M \$5.945.22/

Received payment

Philadelphia, May 7. '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during the month of April,
1867, viz:

29.726.107 stamps @ 20¢ per M \$5.945.22/

Received payment,

(Second bill has word "duplicate" written across face)

Philadelphia May 7. 67

Messrs T. H. Alexander & Co
Baltimore, Md.

Gentlemen;

In reply to yours of the 4th instant we have to say that it is not probable we could be of any assistance to you indisposing of your private match stamp plate. Should you find a purchaser for it, however, we have no reason to suppose the Commissioner of Inter. Rev. would refuse to ratify an assignment of its proprietorship.

Very respectfully
Butler & Carpenter
Per E. Lamasure

EXTRA SIZE PRIVATE STAMPS DELIVERED IN APRIL 1867

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>
April 3	6083	Curtis	55.000	2
" 4	6093	Ayer	250.000	1
" "	"	"	75.000	4
" "	6102	Scovill	30.000	1
" "	"	"	20.000	4
5	9253 Ag	Barber & Peckham	11.000	3
"	6107	Jayne	24.000	1
"	"	"	15.000	2
"	"	"	14.000	3
"	6108	Fleming Bros No 2	110.000	1
6	9264 Ag	Gates	21.000	3
"	6118	Jno I. Brown ' Sons	55.000	2
8	6128	Helmbold	18.316	2
"	"	"	18.342	4
"	6140	Curtis	55.000	2
9	9285 Ag	Gates	33.600	3
"	6146	Hostetter	45.833	6
10	6165	Dalley	10.500	2
11	6574	Barnes	55.000	4
13	6201	Schenck	11.400	1
"	"	"	9.100	6
"	6206	Curtis (Curtis & Brown)	55.000	1
"	"	Curtis	55.000	2
"	6207	Bull	16.000	1
"	"	"	12.500	4
"	9359 Ag	Barber & Peckham	11.000	3
"	6217	Scovill	10.000	1
"	"	"	25.000	4
15	6223	Fahnestock	110.000	1
16	6241	Jayne	26.000	1
"	"	"	6.000	2
"	"	"	18.000	4
"	6242	R. P. Hall & Co.	27.500	4
19	9344 Ag	Gates	21.000	3
20	6295	Hostetter	45.833	6
22	9359 Ag	Gates	45.200	3
"	6300	Schenck	22.002	1
"	"	"	7.333	6

Carried forward

EXTRA SIZE PRIVATE STAMPS DELIVERED IN APRIL 1867
BROT FORWARD

<u>DATE</u>	<u>ORDERS</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>
April 23	9367 Ag	Gates	21.000	3
"	9370 "	Barber & Peckham	11.000	3
"	6321	Herrick	110.000	1
"	6323	Curtis	55.000	2
"	6324	Jno I. Brown	50.000	2
"	"	"	2.500	4
25	6383	Jayne	26.000	1
"	"	"	21.000	4
26	6357	U.S.P. Med Co	22.002	1
"	"	"	5.683	6
"	6358	E. M. Tubbs & Co.	27.500	4
"	9389 Ag	Gates	21.000	3
"	6308	A. N. Wright	15.750	1
"	6375	Jno Bull	16.000	1
"	"	"	12.500	4
27	6379	R. P. Hall & Co	27.500	4
"	6380	Barnes	61.200	1
"	"	"	18.200	2
"	"	"	30.600	4
"	6391	Scovill	20.000	1
"	"	"	22.500	4
29	9399	Gates	126.000	3
30	6409	Brown, Jno I.	55.000	2
"	6410	Curtis	55.000	2
"	6421	Holloway	66.000	1

Wrappers

April		Byam, Carlton & Co.	1.550.000	1
"		W. T. Brown & Co	220.000	1
April		<u>Stamped paper</u>		
	12.159	sheets (1/2)	63.335	2

STOCK MANUFACTURED DURING APRIL, 1867

	Sheets	Stamps
From Cutter		6.600.000
Stamped paper		63.335
Good, from Perforator	54.630	7.690.640
		<hr/> 14.353.975
Charged to Stock A/C		14.353.975
Bad, from perforator	585	51.080
Total	<hr/> 55.215	<hr/> 14.405.055

Delivery Department
May 7. 67

Messrs Butler & Carpenter

Philadelphia, May 8. 67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to resubmit for approval, the accompanying model of a one cent private die for Messrs Cowles & Leete, New Haven, Ct. A name has been added to the design in conformity with your instructions of the 1st inst.

"Ives" is the manufacturer and party by whom the stamp is intended to be used, Messrs Cowles & Leete being agents for the sale of the article to be stamped.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia May 11. '67

Messrs Beiter Kock & Stutz
New York, N.Y.

Gentlemen:

In reply to your favor of the 10th instant we beg to say that our price for engraving and making a private revenue stamp plate is uniformly three hundred and fifty dollars (\$350), and for plates for each additional denomination (of the same designs) three hundred dollars (\$300). It would therefore cost you nine hundred and fifty dollars (\$950) for the three denominations; and we may add the time required to make them would be about six weeks. The government allows a commission of ten per cent to proprietors of private dies on all purchases of over \$500 at a time.

A few specimen proofs from private dies are inclosed for inspection, and the pamphlet also inclosed will convey further information on the subject. Be good enough to return the specimens and believe us,

Very respectfully, Yrs
Butler & Carpenter,
per E. Lamasure

Philadelphia, May. 11 '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to herewith inclose for approval, the model of a three cent private die designed for Messrs Bonsfield & Poole. The words "United States Internal Revenue, Three Cents, Bonsfield & Poole, Friction Matches, Cleveland, Ohio", to be substituted for present lettering in the main panels of the model, and the letters "U.S" for that in the six small panels.

Your request of the 10th instant that we notify your office of the number on each sheet of all stamps that may be hereafter approved, shall be complied with immediately the information can be definitely ascertained.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, May 11. '67

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Inclosed please find twenty-two of your six cent stamps
in lieu of like number returned in damaged condition.

We note advice respecting a new order and will be pre-
pared to meet it promptly.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 11. 67

Jos. E. Trippe, Esq
New York. N.Y.

Sir:

We are in receipt of your favor without date respecting gum, also box of samples. We were fully advised of the result of your late visit to our office, and can say that the subject of your gum is in our minds, but having a sufficient stock on hand for some time ahead we are not prepared to make an order at present.

Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 11. 67

Hon E. A. Rollins
Commissioner Inter Rev.
Washington. D. C.

Sir:

Inasmuch as considerable inconvenience is resulting to parties ordering stamps printed upon documents in consequence of being required to first submit specimens of every form of instrument to your bureau for approval, and, as applications to us for such printing are almost invariably for stamps upon bank checks, we beg to suggest as a means to avoid the inconvenience of the present regulation, that we be authorized to print two cent stamps on bank checks generally, irrespective of forms, and continue to submit specimens of other instruments as heretofore.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 17. '67

Messrs Hostetter & Smith
To Butler & Carpenter, Dr.

1867

March 31. For private stamp print'g and paper to date, \$26.80

Rec'd payment

(The above bill has the word "paid" written below it in pencil)

Philadelphia, May 17. 67

Messrs A. B. Sands & Co
To Bufler & Carpenter, Dr.

1867
March 31. For private stamp paper Print'g & perforation to date \$30.42

Rec'd payment

(This bill has the word "paid" written below it in pencil)

Philadelphia, April 13. 67

W. T. Blow, Esq
St. Louis, Mo.

Sir:

We had received your previous letter requesting us to send you un gummed stamps in the next order, but in consequence of our having a large balance of the gummed stock on hand we could not comply therewith. We have put the request on file, however, and after we resume the manufacture of stamps from your die will take pleasure in meeting your wishes.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 17, '67

Dr. J. H. Schenck
To Butler & Carpenter, Dr.

1867
March 31. To private stamp print'g and paper to date, \$19.07

Rec'd payment

(This bill has the word "paid" written below it in pencil)

Philadelphia, May 17. '67

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

1867
March 31 For private stamp print'g & paper to date, \$14.75

Rec'd payment

(To J. H. Garnhart Esq)

Philadelphia, May 17. '67

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

1867
March 31. To private stamp printing and paper to date, \$90.95

Rec'd payment

(This bill has the word "paid" written below it in pencil)

Philadelphia, May 17. '67

Dr John Bull
To Butler & Carpenter, Dr.

1867
March 31. For private stamp paper, print'g & perforation to date
\$18.22

Rec'd payment

Philadelphia, May 17. 67

Messrs R. P. Hall & Co^To Butler & Carpenter, Dr.

1867

March 31. For private Stamp paper print'g & perforation to date

\$24.24

Rec'd payment,

(This bill has the word "paid" written below it in pencil)

Philadelphia, May 17. 67

Messrs A. L. Scovill & Co^r
To Butler & Carpenter, Dr.

1867

March 31 For private stamp paper print'g & perforation to date

\$33.84

Rec'd payment

(This bill has word "paid" written in pencil below it)

Philadelphia, May 17, '67

Messrs Demas Barnes & Co
To Butler & Carpenter, Dr.

1867
March 31. For private s amp paper print'g & perforation to date.

\$11.53

Rec'd payment

(This bill has the word "paid" written in pencil below it.)

Philadelphia, May 17. '67

Messrs Byam, Carlton & Co

To Butler & Carpenter, Dr.

1867

March 31 Extra printing etc on wrappers to date \$564.20

Rec'd payment

(This bill has the word "paid" written in pencil below it)

Philadelphia, May 17. 67

Messrs Jno I. Brown & Son
To Butler & Carpenter, Dr.

1867

March 31. For private stamp paper print'g & perforation to date

\$53.63

Rec'd ~~payment~~

(This bill has the word "paid" writ en in pencil below it)

Philadelphia, May 17. '67

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

1867
March 31. For private stamp paper & printing to date \$187.55

Rec'd payment

Philadelphia May 17. 67

Messrs Barber & Peckham

To Butler & Carpenter, Dr.

1867

March 31 For private stamp paper print'g & perforation to date

\$43.58

Rec'd payment

(This bill has the word "paid" written in pencil below it)

Philadelphia May 17. '67

Messrs Jeremiah Curtis & Son
To Butler & Carpenter, Dr.

1867
March 31 For private stamp paper print'g & perforation to date

\$98.74

Rec'd payment

(This bill has the word "paid" written in pencil below it)

Philadelphia, May 17. 67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

Documents from Messrs Bannan & Ramsay, Pottsville, Pa, are just received. We inclose specimens as requested by your letter of the 10th instant and remain.

Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 18. '67

T. T. Bent, Esq
Sec'y Kenosha Match Co.
Kenosha, Wis.

Sir:

Your favor of the 14th inst requesting us to inform you why it is that stamps from your private three cent die cannot be separated without injury etc. is received.

In compliance we have to say that upon examining the balance on hand we discover no fault in the perforation, and can only ascribe the difficulty to the age of these stamps. The demand being smaller than anticipated it has not been necessary to replenish the supply for about two years, and hence time has rendered them hard, and liable to deviate from the perforation lines in tearing them apart.

As soon as the present supply is exhausted we will manufacture in small quantities and thus obviate the difficulty for the future.

Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 20. '67

Messrs A. B. Sands & Co
New York, N.Y.

Gentlemen:

Your favor of the 18th inst is received with thanks.
We send annexed receipt, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, May 20. 67 of Messrs A. B. Sands & Co. Thirty
42/100 dollars for private stamp paper printing and perforation
to March 31. 67.

\$30.42/ 5/20
1867
B&C
per E.L.

Butler & Carpenter
per E. Lamasure

Philadelphia, May 20. '67

Messrs Jeremiah Curtis & Sons
New York, N.Y.

Gentlemen:

Your favor of the 18th inst is rec'd with thanks. We
send annexed receipt, and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, May 20. '67 of Messrs Jeremiah Curtis & Sons
Ninety four 74/100 dollars for private stamp paper, printing and
perforation to March 31. 67.

Butler & Carpenter
per E. Lamasure

\$94.78 5/20
 1867
 B&C
 per EL

Philadelphia, May 21. '67

Messrs Prince Walton & Co
U. S. Prop'y Med. Co.
Cincinnati, Ohio.

Gentlemen:

Your favor of the 18th instant informing us that stamp package of the 13th inst was filled with four instead of one cent stamps as per order, is rec'd.

In reply we can only say that the requisition from the Inter. Revenue Bureau called for four cent stamps and was executed by us accordingly. An error precisely the same in character was made at the bureau in the former order, but being inconsistent with your advice to us on the subject at that time, it was detected and returned at once for correction. Such errors seldom occur at the bureau, and inasmuch as it has happened twice in your case we are led to infer that you have not been sufficiently careful to accompany orders with a statement of the particular denominations of stamps required.

As the lot at present referred to is small, we suggest that you retain it for use, and make a new order at the same time explicitly noting the denomination of stamps ordered.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 21. 67

Messrs Jno I. Brown & Sons
Boston. Mass.

Gentlemen:

Your favor of the 20th instant is received with thanks.
We send annexed receipt, and remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Rec'd, Philadelphia, May 21. 67 of Messrs Jno I. Brown & Sons
Fifty three 63/100 dollars for private stamp paper, printing and
perforation, to March 31. 67.

Butler & Carpenter
per E. Lamasure

\$53.63 5/21
 1867
 B&C
 per EL

Philadelphia, May 21. '67

Wm Gates. Esq
Frankfut, N.Y.

Sir:

In compliance with request contained in your favor of the 17th instant we have to say that Order No 9464 Ag for 500 sheets of one cent private stamps was shipped to your (Chicago, Ills) address by Adam's Express on the 10th inst.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 22. '67

Messrs R. P. Hall & Co.
Nashua N.H.

Gentlemen:

Your favor of the 20th inst is received with thanks.
We send annexed receipt, and remain.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia May 22. 67 of Messrs R. P. Hall & Co.
Twenty four 24/100 dollars for private stamp paper printing
and perforation to March 31. 67.

Butler & Carpenter
per E. Lamasure

\$24.24 5/22
 1867
 B&C
 per EL

Philadelphia, May 22. '67

Messrs Hostetter & Smith
Pittsburg, Pa.

Gentlemen:

Your favor of the 20th instant is rec'd with thanks.
We send annexed receipt for same, & remain,

Very respectfully
Butler & Carpenter,
per E. Lamasure

Rec'd Philadelphia, May 22. 67 of Messrs Hostetter & Smith
Twenty six 80/100 dollars for private stamp paper and printing
for March 31. 67.

Butler & Carpenter
per E. Lamasure

\$26.80 5/22
 67
 B&C
 per EL

Philadelphia, May 23 '67

Messrs Prince Walton & Co
Cincinnati, Ohio

Gentlemen:

We beg to recall your mind to the fact that in the early part of last February there was a correspondence between us on the subject of the amount to be paid for your engraving private dies. In letter of Feb 5th you claimed to understand that the amount was to be \$900. In the absence of our Mr. Carpenter who had the books under lock, and who received your order and arranged for its price the writer was informed that a reduction had been made, and supposing the case to be as you stated, rendered a bill accordingly, and the same was subsequently paid. The matter has now come to the attention of Mr C. whose charges, memoranda and distinct recollection of the arrangement indicates the sum to have been \$950, leaving a balance of \$50 still unpaid. We herewith annex the account and trust that reflection will at once convince you of its correctness.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia May 23/67

Messrs Prince Walton & Co
U.S. Proprietary Med. Co.

To Butler & Carpenter, Dr.

To Balance due on engraving a/c \$50

Rec'd payment

Philadelphia, May 25. 67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We inclose herewith specimens of documents sent us to be stamped
at two cents by Messrs J^e E. Ridgway & Co.

Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 25. '67

Messrs Van Deusen Brothers
Kingston. N.Y.

Gentlemen:

In compliance with request of the 23rd inst we have the honor to inclose you a few specimen designs of private revenue stamps.

Out price for engraving and making a private stamp plate, according to any designated design, is three hundred and fifty dollars (\$350) and the time required to complete it about six weeks.

The commission allowed to proprietors of private dies, is ten per cent on amounts of over \$500 purchased at a time, and we may add that a stock of every kind of private stamps is always kept on hand in advance of orders, so that no delay occurs to proprietors.

We also inclose pamphlet issued by the Inter. Rev. Bureau bearing on the subject. Please return the specimens, and believe us,

Very respectfully, yrs
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 25. '67

A. Vallendar, Esq
Cleveland, Ohio

Sir:

We have the honor to acknowledge receipt of your favor of the 23rd inst, and in reply can say that any documents you may have to be stamped with the two cent stamp will meet with prompt attention if forwarded (Express, paid) to our address.

Our charge is simply one penny a page of six stamps each or less. The price of stamps to be printed must be forwarded to Hon E. A. Rollins, Commissioner Inter. Rev. Washington, D. C. in the shape of a duplicate certificate of a designated depository (bank) of a deposit made on a/c of stamping. No remittance however, is rec'd by the Commissioner, for a less amount than \$50.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 27. 67

J. Winslow Jones, Esq
Portland, Me.

Sir:

A letter from your house dated April 2d 67 in reply to ours of March 30th urging the payment of bill for engraving states that "Mr Jones is away but will be back about the middle or last of the month, on his return the writer will call his attention the the a/o." etc. We now desire to say that not having received any further response at this date, either through oversight or inattention, we request that the attention of Mr Jones be directed to the matter, at once, wherever he may be, and that the claim be settled without further delay.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 27. '67

Messrs Cowles & Leete,
New Haven, Ct.

Gentlemen:

We have the honor to present, herewith, a proof impression from new finished die and trust the same will meet your entire approval.

Be good enough to indicate at an early day if the stamps are to be gummed and perforated; what color you prefer they shall be printed; and about what quantity you consider sufficient for a three month's supply, as we keep a certain complement on hand in advance of orders that there may be no delay in filling. As soon as this information is received we will proceed to manufacture, and in one week thereafter will be prepared to meet first order.

We invite your attention to the annexed a/c, and remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, May 27. 67

Messrs Cowles & Leete,
To Butler & Carpenter, Dr.

For engraving and making private Inter. Rev. stamp plate
denomination one cent \$350

Rec'd payment

Philadelphia, May 27. '67

Messrs Oliver Crook & Co.
Dayton, Ohio

Gentlemen;

Your letter of the 18th inst addressed to the Commissioner of Inter. Rev. has been referred to us for the necessary reply, and we have the honor to state that being the government engravers of revenue stamp plates we are prepared to furnish you private dies according to any design indicated. The stamps are invariably engraved on steel plates, and each denomination of stamp requires a separate plate. Our price for making the first plate is three hundred and fifty dollars (\$350), and for additional plates of same general design three hundred dollars (\$300) each.

The Government allows a commission of 10 per cent on purchases of over \$500 at a time; and we may add that a stock of every kind of private stamps is kept on hand, in advance, so that no delay occurs in filling orders.

A few specimens of private dies are inclosed for inspection; the pamphlet also inclosed will convey further information on the subject. Be good enough to return the specimens and believe us,

Yr'sVery respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 28. '67

Messrs Byam, Carlton & Co
Boston. Mass.

Gentlemen:

Your favor of the 24th inst is received with thanks.
We send annexed receipt as requested and remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Rec'd Philadelphia, May 28. 67 of Messrs Byam Carlton & Co. Boston.
Mass Five hundred and sixty four 20/100 doällars for printing extra
sized wrapper stamps.

Butler & Carpenter
per E. Lamasure

\$564.20/100 5/28
 67
 B&C
 per EL

Philada May 31. 67

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

Gentlemen:

Your favor of the 29th is received with thanks. We
send annexed receipt as requested and remain.

Very respectfully
Butler & Carpenter
per E. Lamsure

Rec'd Philadelphia, May 31. 67 of Messrs J. C. Ayer & Co Ninety
95/100 dollars for extra paper and printing to March 30th 67.

Butler & Carpenter
per E. Lamsure

\$90.95 5/31
 67
 B&C
 per EL

Philadelphia, May 31. '67

Messrs Prince, Walton & Co
Cincinnati, Ohio

Gentlemen:

Your favor of the 29th is rec'd, and we have to say that a deduction was made in the price of the two stamps of similar design of \$100, but we asked full price for the stamp of larger size, never having engraved one of this size for \$350. The gentleman even stated at the time that our price was cheaper than what they had paid for lithographing although as to how much other parties would do the work for is not to the purpose at all, the question is upon our price, and we have never offered plates at cheaper rates. Our letter of the 23rd inst explains how we were misled to render an erroneous a/c in the 9th of February.

Very respectfully,
-Butler & Carpenter
per E. Lamasure

Philadelphia Jun 3 67

W. A. Kelsey, Esq
Meriden, Ct.

Sir:

We are in receipt of your favor of the 30th ulto and regret to say we have no printed lists of stamps for the purpose designated. The proper place for you to apply for information on the subject is the Office of Internal Revenue, Washington. D. C. as we have no right to furnish lists or stamps except on Government order.

Very respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia, June 3. '67

Messrs Geo W. Gaffit & Co.
New York. N.Y.

Gentlemen:

Your letter of the 29th ulto to the Commissioner of Inter. Rev. has been referred to our attention. We shall proceed to draw a model at once and submit to the Commissioner. If approved we will make the die in accordance with terms communicated to you in our letter of Jan 19. '67.

Very respectfully,
Butler & Carpenter.
per E. Lamasure

Philadelphia, Jun 5. '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of May, 1867,
Vis;

26,460,850 Stamps @ 20¢ per M. \$5,292.17

Received payment.

Philadelphia, Jun 5. '67

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of May, 1867,
Vis;

26,460,850 Stamps @ 20¢ per M \$5,292.17

Received payment,

(The word "Duplicate" is written across the face of the second bill)

Philadelphia, June 5. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

We have the honor to inclose, herewith, our a/o signed in duplicate for the manufacture of Internal Revenue Stamps delivered in the month of May, 1867, together with the usual accompanying vouchers, and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jun 6. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir;

We have discovered no discrepancy in the execution of Requisition No 3713 of May 31. 67. We would say, however, that our stock on the first day of June was short 680 stamps at five cents, which discrepancy is being investigated, and may in some manner be connected with that which you refer. Will you please inform us more particularly on the subject, and oblige,

Yr's very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, June 6. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit for approval the inclosed model of a one cent private die for Messrs Gaffit & Co, New York, N.Y.

We would remind you of the fact that on the 29th ulto Messrs Gaffit & Co. wrote to you respecting the approval of a private die for their use. You referred their letter to us by an endorsement of your office, and in pursuance thereof the present die is made up and submitted.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 6. '67

Messrs Byam Carlton & Co
Boston. Mass.

Gentlemen:

Your letter of the 3rd instant is received notifying us of Messrs W. T. Brown & Co's assignment of interest in their private plates and wrapper stamps to your firm; and we beg to say that we accept notice of the fact, and shall be governed accordingly. In the meanwhile however it will be necessary for Messrs Brown & Co to have the assignment ratified by the Commissioner of Inter. Rev. as we cannot deliver their private stamps to you except upon requisition therefor from his bureau.

Respecting your inquiries as to the amount of stock on hand and the deliveries per month of their stamps we will give you an early answer.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 6. '67

Messrs W. T. Brown & Co
Portland, Me.

Gentlemen:

Your favor of the 4th inst is received notifying us of the assignment of interest in your private plates and wrapper stamps to Messrs Byam, Carlton & Co etc. In reply we beg to say that we accept notice of the fact and shall be pleased to be governed accordingly, but in the meantime it will be necessary for you to have the assignment ratified by the Commissioner of Inter. Rev. as we cannot deliver your private stamps to Messrs Byam, Carlton & Co except upon requisition therefor from his bureau.

Your paper has all been manufactured and the stock on hand at this date is composed of 800,000 wrappers.

We shall send you a statement of a/c in a day or two. The cases referred to, covering paper rec'd was of no value to us being strained in the shipment, and were appropriated as legitimate perquisites by our porters.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 6. '67

Messrs Van Deusen Bros.
Rondout, N.Y.

Gentlemen:

Your favor of the 3d inst, returning specimen proofs from private dies, is received. In reply we beg to say that we can make no reduction in price for a small die, our charge being uniform for the reason that all dies, large and small, are transferred to plates of uniform dimensions, and where the dies are small they are necessarily more numerous, which equalizes the cost in all cases. A die like Kensett's would be multiplied 210 times on the plate for printing, whereas a plate will only admit of 28 large ones like D.W. Perl & Cos die.

It is a matter of indifference to us what size stamp is required. That is left entirely to your choice, so that the stamp is large enough to be effectually destroyed upon opening the package to which it may be affixed, which is a regulation of the Inter. Rev. Bureau that must be complied with.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 6. '67

Messrs Cowles & Leete
New Haven. Ct.

Gentlemen:

Your favor of the 4th inst is rec'd, and we note directions respecting the printing of stamps from new plate. Please accept our thanks for prompt response, and believe us,

Yr's very respectfully,
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia June 6. '67 of Messrs Cowles & Leete Three hundred and fifty dollars for engraving and making one cent private die for "Ives Matches".

Butler & Carpenter
per E. Lamasure

\$350 6/6
 67
 B&C
 per EL

Philadelphia, June 6. '67

Messrs A. Beecher & Sons
Westville, Ct.

Gentlemen:

In the press of business we let your stock run down and were not prepared for the Commissioner's requisition in your favor on the 31st ulto. The stamps were forwarded on the 4th inst however, and we presume have reached you ere this. Your stock is being fully replenished and the delay will be avoided for the future.

Very respectfully,
Butler & Carpenter
per E. Lamsure

EXTRA SIZE PRIVATE STAMPS DELIVERED IN MAY, 1867.

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>	
1867					
May	2	6429	G. L. Kouns & Bro	5.250	6
	3	6438	J. C. Ayer & Co	137.500	4
	4	6452	J. H. Schenck	22.002	1
	"	"	"	7.333	6
	"	6453	Curtis & Sons	55.000	2
	"	6454	Helmbold	18.260	2
	"	"	"	18.370	4
	"	9434 Ag	Barber & Peckham	29.333	3
	7	6481	R. P. Hall & Co	27.500	4
	"	6482	B. Brandreth	110.000	1
	"	6483	Dr. D. Jayne & Son	37.500	1
	"	"	"	10.000	2
	"	"	"	13.125	4
	"	6484	Jno Bull	16.500	4
	8	6503	A. B. Sands & Co	110.000	1
	10	6521	Hall & Rueschel	71.501	1
	"	6522	Curtis & Sons	55.000	2
	11	9473 Ag	Wm Gates	42.000	3
	"	6532	Scovill & Co	50.000	1
	"	"	"	15.000	4
	13	9578 Ag	Barber & Peckham	11.000	3
	"	1549	Hostetter & Smith	45.833	6
	14	9485 Ag	Wm Gates	49.392	3
	15	6578	U.S. Prop. Med. Co.	4.023	4
	"	"	"	6.668	6
	"	6579	Radway & Co.	55.000	2
	16	6585	J. H. Schenck	10.998	1
	"	"	"	9.167	6
	"	6588	Curtis & Sons	55.000	2
	17	6597	Herrick & Co	110.000	1
	18	9501 Ag	Wm Gates	21.000	3
	"	6606	Jno I. Brown & Sons	55.000	2
	"	6615	Jno Bull	16.000	1
	"	"	"	12.500	4
	21	9514 Ag	Barber & Peckham	29.333	3
	"	6629	Curtis & Sons	55.000	2
	"	6630	R. P. Hall & Co.	27.500	4
	"	9522 Ag	Wm Gates	42.000	3

Forward

EXTRA SIZE PRIVATE STAMPS DELIVERED IN MAY, 1867FORWARD,

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATIONS</u>	
					*
May 21	6646	Scovill	20.000	1	1
"	"	"	22.500	4	4
23	6652	Jayne	26.000	1	1
"	"	"	9.000	2	2
"	"	"	16.500	4	4
24	9536	Wm Gates	21.000	3	3
"	6663	A. N. Wright	21.000	1	1
25	6666	Curtis & Sons	55.000	2	2
28	9551	Wm. Gates	84.000	3	3
30	9568	Barber & Peckham	14.666	3	3
"	6712	Jno I. Brown & Sons	55. 00	2	2
31	9569	W. Gates	168.000	3	3
"	6719	Jno. Bull	16.500	4	4
"	6721	N. T. Helmbold	18.350	2	2
"	"	"	18.325	4	4
"	6732	Curtis & Son (Curtis & Brown)	55.000	1	1
"	"	"	55.000	2	2
"	6733	E. M. Tubbs & Co	27.500	4	4

WRAPPERS

May		Byam, Carlton & Co	1,830.000	1
"		W. T. Brown	220.000	1

STAMPED PAPER

May		32,224 imps (1¢)	153.763	2
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To Messrs Butler & Carpenter

Delivery Department
June 7. 67
Lamasure

*(Column repeated for clarity)

STOCK MANUFACTURED DURING MAY, 1867

	SHEETS	STAMPS
STAMPED PAPER, GOOD, from Perforator Charged to STOCK A/C	78.715	153.763 12.750.720 <hr/> 12.904.483
BAD, from Perforator	1.467	279.504
TOTAL	<hr/> 80.182	<hr/> 13.183.987

Delivery Department
June 7. 1867
E. Lamasure

Messrs Butler & Carpenter

Philadelphia, June 10. '67

Messrs Barber & Peckham
Middlebury, Ohio

Gentlemen:

Both your new plates being finished in pursuance of order of April 30th, and the plates put to press, we render the annexed bill of am't due therefor, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia June 10. '67

Messrs Barber & Peckham

To Butler & Carpenter, Dr.

For making new private stamp plates for the Barber Match Co.
denom nations one and three cents \$400

Recd payment,

Philadelphia, June 10. '67

A. Wellington Hart, Esq
Washington. D. C.

Sir:

Your letter of the 8th inst inclosing a lot of One cent Proprietary stamps and requesting us to state whether they are washed, forged or not, is rec'd. In compliance we have to say the stamps are genuine without doubt. As to their having been washed we can judge from appearance that they have been subjected to wetting for the purpose of detachment only, as they afford no evidence, under an engraver's strongest glass, of ever having been cancelled, or having been rubbed sufficiently to remove proper cancellation marks.

Very respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia, Jun 11. 67

Messrs Byam, Carlton & Co
Boston. Mass.

It appearing from Messrs W. T. Brown & Co's order, dated May 31st inclosed to us in your letter of the 3rd that you have become the purchasers of their business, we consider there is no impropriety in answering your inquiries, and can say that the present stock of their paper is composed of 800.000 printed wrappers. The deliveries in the past year have averaged 337.000 wrappers and 250.000 stamps per month.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 11. '67

Messrs W. T. Brown & Co
Portland, Me.

Gentlemen:

In fulfilment of our promise of the 6th inst, we herewith render a statement of your a/c to date

Viz:

1867	March 31	To	825.000	wrappers @ 7¢ per M	\$57.75
	April 30	"	220.000	"	15.40
	May 31	"	220.000	"	15.40
					<u>\$ 88.55</u>
		Cr. Dec 31/66	By Balance		65.30
			Balance due Butler & Carpenter		<u>\$ 23.25</u>

This embraces simply the deliveries and is exclusive of stock on hand. If Messrs Byam, Carlton & Co. will take the wrappers well and good; if not there will be an addition of \$56 to the a/c as above stated.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 11. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We inclose for approval specimen documents sent us by J.E.
Ridgway & Co to receive the two cent stamp.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, June 13. '67

J. Winslow Jones, Esq
Portland, Me.

Sir:

Your letter of the 31st ulto having been placed aside for reference our reply has been delayed in consequence.

We now have to say that your statement and our knowledge of the facts are at conflict, and we desire to see a copy of the letter wherein you qualify your order with a condition that we should agree to submit a design, and have the stamps prepared by a specific date ere you would be liable for the plate.

Your order for a private plate was accompanied by a model to which we adhered in its execution, On the 18th of Dec '66 we sent you a design, which being nothing more or less than a proof of the finished die, it would be too late to negotiate, as the work then done embraced everything except the mere transfer to a plate for printing purposes. The repeal of the law in March '67 and the corn season have no bearing in the case at all, and we now wish to have the matter adjusted as speedily as possible.

Very respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia June 12 '67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

We are in receipt of your favor of the 8th inst
inclosing B/L one hundred and sixty five reams No 2 paper.

Thirty three bundles containing the same have
been rec'd apparently in good order.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 14. '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:

Having considered the subject of your letter of the 8th inst, we beg to say that while the anonymous communication referred to may have points for reflection the author makes a broad statement that thousands of dollars are daily lost to the Government by fraudulent reuse of stamps, and gives no proof of this assertion.

There can be no doubt that the paler or lighter the color the more easy and perfect the cancellation. Although on the other hand it is not the light hue which produces the best impression, and faint colors give an old and faded appearance to the stamp beside rendering imitation and counterfeiting much more easy. It is customary with other nations, we believe, to designate the denominations by different colors as far as possible so as to accustom the public to make the distinction readily at sight, and where stamps of the same size are used this discrimination becomes important. Now we have three, four, five, six, ten, fifteen and twenty cent general stamps (as well as a variety of proprietary) of exactly the same size, viz: 63/64 in. superficial area. If all these were printed in the same color there would be constant liability to confusion not only with the public but in their manufacture; nor in dimensions so reduced is it by any means an easy matter to have designs which shall at once have general significance and particular appearances. We have thirty-six different denominational stamps, varying from 13/16 in superficial area to 3/8 inches - exclusive of the Two hundred dollar stamp which is larger and being printed in two colors is outside of any general treatment. These variations of stamps, from one cent to fifty dollars each, are comprised in eight sizes. It would be useless to increase or modify these eight sizes, and moreover difficult to do so and yet retain a sufficient difference therein to strike the eye of the observer at once. We therefore conclude it would be well to limit the use of colors to the light shades of the variety now in use.

It is remarkable that if "Wall St" knows of thousands of dollars in stamps being fraudulently reused daily he does not rather prove himself ~~the~~ friend of the Government he would show himself by giving data, ere making bare, theoretical suggestions which if carried into execution would confuse the public mind and throw a large number of unused stamps on the Department. He should come out of his incognito and drop the pseudonym which smacks of a region where report says men do anything to make money and further their own ends. We think there is a patent process connected with yellow ink back of anonymous, and do not believe one word of the alleged losses to the Government by reuse of stamps. Interested parties can easily circulate fictitious statements to alarm the Revenue Department, and "Wall St" we imagine is another head of the same Hydra.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 14. 67

Messrs Geo W. Gaffit & Co.
New York. N.Y.

Gentlemen:

The Commissioner of Inter. Rev. approved your application for a private die with model submitted on the 7th inst.

We shall proceed to execute your order with all possible dispatch, and would remark in the meanwhile that our price is uniform, and withal low, and no abatement is ever made.

Very respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia, June 14. '67

Messrs Coffin Reddington & Co.
85 Liberty St., New York. N.Y.

Gentlemen:

In compliance with your request of the 12th inst we have the honor to inclose a few specimen designs of private revenue stamps.

Our price for engraving and making a private plate, complete of any ordinary size, and according to any designated design, is, uniformly, three hundred and fifty dollars, (\$350). The time required for its completion would be about six weeks.

We can add that among the advantages accruing to proprietors of private dies is an allowance of ten per cent commission on all purchases of stamps exceeding \$500 at a time; that is if you were to send a remittance of \$600, you would receive \$660 in private stamps therefor. We always keep on hand a ready made stock of private stamps so that no delay occurs in filling orders.

If you send us an order be good enough to state the denomination of required stamps, and also furnish a sketch representing its size. Private stamps do not require cancelling and must be large enough to be so affixed to the package that in opening the same the stamp will be effectually destroyed.

We inclose pamphlet conveying other information on the subject. Please return the specimens and believe us.

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 14. 67

J. J. Macklin, Esq
Covington. Ky

Sir:

We are in receipt of your favor of the 10th inst and have the honor to state that being the Government manufacturers of revenue stamps, and engravers of stamp plates we can make you a private die according to the model submitted and have stamps printed therefrom in about eight weeks from date. Our price for making the plate complete is three hundred and fifty dollars (\$350), one half the amount in advance, and the balance upon transmitting to you a proof impression from the finished die

Should you send us a positive order, and procure a private plate, you will be entitled to receive stamps therefrom at the rate of ten per cent commission. In other words for an order of, say \$600, you would receive \$660 in stamps. We always keep a stock of every kind of private stamps on hand ready made so that no delay occurs in filling orders.

We inclose pamphlet containing general information on the subject and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 14. 87

Messrs W. T. Liversidge
Milton. Mass

Gentlemen:

Please resume shipment of the usual monthly supply of gum, and oblige us with the first lot at once. Be careful to send the same quality as heretofore, bearing in mind that it is necessary at this season of the year to have an article hard enough to resist the humid atmosphere of summer.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 14. 67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

Messrs W. T. Brown & Co commenced to use wrappers on the 28th of Oct. '66, and have received stamps and wrappers per month during the past year as follows:

	<u>Stamps</u>	<u>Wrappers</u>
1866 June	880.000	
July	220.000	
Aug	220.000	
Sep	660.000	
Oct	660.000	220.000
Nov		440.000
Dec		770.000
1867 Jan		275.000
Feb		275.000
Mar		275.000
Apr	440.000	220.000
May		220.000
TOTAL	<u>3.080.000</u>	<u>2.695.000</u>

Very respectfully
Butler & Carpenter
per E. Iamasure

Philadelphia June 19, '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to resubmit for approval, for two cent stamp, specimens of letter forms to be filled up in a manner similar to that represented on one of the forms.

We transmitted similar specimens on the 14th instant, not hearing of them since we suppose they have met with accident.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 21. '67

Messrs Demas Barnes & Co.
New York. N.Y.

Gentlemen:

We have just rec'd your favor of the 6th inst, misdirected to Butler & Hamilton, with check enclosed. Please note annexed receipt and believe us

Yr's respectfully,
Butler & Carpenter
per E. Lamsure

Rec'd Philadelphia June 21. 67 of Messrs Demas Barnes & Co.
Eleven and 53/100 dollars for private stamp paper, printing
and perforation to March 31 '67

Butler & Carpenter
per E. Lamsure

\$11.53/

Philad phia, June 22. '67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

We have the honor to herewith submit proof impression from your finished dies and trust they will give entire satisfaction.

Please inform us by return mail what colors you prefer to have the stamps printed, and about what quantity will constitute a three month's supply. We keep a ready made stock on hand to save delay in filling orders; and to fix a complement it is necessary to have an estimate of probable demand. One week after hearing from you stamps will be ready to meet first order.

We invite attention to the annexed a/c, and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philad phia, June 22. '67

Messrs Bonsfield & Poole
Cleveland, Ohio,

To Butler & Carpenter, Dr.

For engraving and making private revenue stamps plates,
denominations One & Three cents

\$700

Philadelphia, June 22 '67

Hon E. A. Rollins,
 Commissioner Inter. Rev.
 Washington. D. C.

Sir:

We herewith inclose copies of communications dated the 10th and 17th insts, received from Messrs Jno E. Macklin & Co. Covington, Ky, respecting the transfer of their dies from the Phototype Co, and request that you will fully instruct us on the subject.

We feel it necessary to remark that inasmuch as it is our duty to exercise the utmost vigilance over all stamp issues, we have considerable hesitation in accepting dies which have been in use by other parties to an unknown extent, and concerning whose manufacturing and printing we can give no connected history to the Department. If the Department prefer to make the transfer to us, we desire that the old dies be destroyed, and all the impressions therefrom consumed ere we take charge of the stamp. While we understand this stamp to be an adhesive stamp, and therefore the manufacture of it by other parties to have been in violation of our contract rights - we must respectfully report to the Department that we have had specimens of it several times sent to us with the query why the Government allowed such a stamp to be used? or, if used, why other parties had not equally the privilege to have a stamp as cheap and as insecure? It is our duty to say simply that such a stamp is altogether unprotected. It is pasted, we believe, on a box of matches, and is not used as a wrapper.

We ask the Department also that this stamp shall come in under the same regulations agreed upon between ourselves & Messrs Byam, Carlton & Co., and the Portland Match Co. viz; that for the printing, cutting and packing of the stamps in ascertained quantities we shall receive seven cents per thousand. The above mentioned houses after full consultation with us readily acquiesced to this schedule of rates; and we believe we shall have more trouble with the Macklin stamp than both of the others from the fact of its smaller size requiring more cutting to the sheet, a matter of considerable difficulty and nicety of manipulation.

We trust it will not be deemed presumptuous if we respectfully draw the attention of the Department to the fact that if those gentlemen can use a stamp of this character as an adhesive stamp, others will undoubtedly claim the same privilege; and it is easy to see that if such common electrotype printing be generally allowed, the Government will be altogether at the mercy of those who if they wish can flood the country with counterfeits produced at hardly any cost, comparatively speaking, and the detection of which will be almost impossible. There are doubtless hundreds of small dealers who cannot afford, or, at least will not incur the expense of getting a steel plate engraved which would be their own protection and the Government's best security against fraud. They consequently use the Government proprietary stamp. But if they can use as a private stamp any cheap surface printed affair - easily imitated - and thus get the double commission allowed by the Government, every man will at once abandon the general stamp and use his own die. It seems to us this is in direct opposition to the interest of the Government.

Very respectfully,
 Butler & Carpenter
 per E. Lamasure

Philadelphia, June 24. '67

Messrs Barber & Peck^ham
Middlebury, Ohio

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 21st inst with remittance for which please accept thanks and find annexed receipt. We note advice respecting a further order and will be prepared therefor. We yet have a balance of 16.374 Three cent B & P stamps which it will be necessary to exhaust before delivering from the new three cent die.

Very respectfully
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia June 24. 67 of Messrs Barber & Peckham forty three 58/100 dollars for private stamp paper printing & perforation to Mar. 31 67, and four hundred dollars for altering titles of one and three cent dies to Barber Match Co, and making two new plates.

Butler & Carpenter
per E. Lamasure

6/24
67 \$443.58/
B&C
per EL

Philadelphia, June 24. '67

J. Winslow Jones, Esq
Portland, Me.

Sir:

Your favor of the 21st inst received. Be good enough to send us a copy of letter referred to as merely requesting us to make a design, and oblige,

Yrs very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 27. 67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

Your letter of the 22nd inst is at hand, in response we herewith render a/c including order mailed the 24th inst, viz:

1867 April	1.550.000	Wrappers @ 7¢ per M	\$108.50
May	1.830.000	" "	128.10
June	2.150.000	" "	150.50
	<u>5.530.000</u>		<u>\$387.10</u>

Balance of W. T. Brown & Co's a/c is \$23.25. Please inform us who is to pay this. They or you?

Your a/c of stock in our hands, same date is as follows:

1.040.000	Wrappers No 1
5.510.000	" " 2
800.000	" Portland Match
267 reams	paper No 2 wrappers.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 28. 67

Hon E. A. Rollins
 Commissioner Inter. Rev.
 Washington. D. C.

Sir:

Your favor of the 25th referring to us Messrs Scovill & Co's in-
 closed communication of the 22d is duly rec'd.

We are somewhat surprised at the query of Messrs Scovill & Co, as they have been aware of our right to make these charges, and we regret that, if they had doubts, they did not solve them sooner. Their plates were ordered December 1863, and our a/cs have been regularly and consistently presented and settled since that date. Under the regulations of the Bureau we are entitled to charge 1 29/296 cents per M for Messrs Scovill & Co's one cent stamps, and half a cent per M for their four cent stamps for extra paper and printing. The charge for perforating is made only for stamps differing among themselves and from the Government stamps, and as we are authorized only to have a three month's supply on hand we can only print and perforate a limited number of impressions of each private stamp at a time, we are consequently subjected to much labor, trouble and loss of time in the incessant changes and adjustments of our perforating machines for every petty variety of this multitude of stamps. It also necessitates our having more machines than could be the case were the private stamps of the same sizes as the Government classes. Hence at the beginning of our business finding how vexatious and expensive these extra perforations were, we adopted a tariff of three cents per thousand stamps in compensation therefor. This price was acquiesced in by all parties as equitable, and when the question was submitted to your Bureau it was endorsed on its bare justice.

We submit very respectfully that it parties for their own convenience see fit to have stamps of different sizes from those adopted by the Government in the classes and schedules wherein our contract is based they should at least pay us for the expense and inconvenience to which we are subjected to meet their wishes outside of our obligations to your Bureau. Our receipts from this course, are, however, exceedingly small; thus our gross receipts on this a/c during our contract year 1865-6 were only \$371.81.

Our a/c presented to Messrs Scovill & Co embraced six month's deliveries to them, viz: from Oct 1. 1866 to March 1. 1867 inclusive, and is as follows:

Paper & Printing	623.000	lot stamps @ 1 29/296	¢ per M	\$6.84
"	237.500	4 " " 1/2	"	1.19
Perforating	860.500	1 & 4¢ @ 3		25.81
				<u>\$33.84</u>

All of which together with Messrs Scovill & Co's letter herewith returned as you request, is submitted to your consideration by

Yrs very respectfully,
 Butler & Carpenter
 per E. Lamasure

Philadelphia, July 1. 67

Messrs Byam, Carlton & Co
Boston. Mass

Gentlemen:

Your favor of the 29th ulto with remittance is at hand. Accept our thanks. We send you the annexed receipt and remain,

Yrs very respectfully,
Butler & Carpenter,
per E. Lamasure

Rec'd, Philadelphia, July 1. 1867 of Messrs Byam, Carlton & Co.
Three hundred and eighty seven 10/100 dollars.

\$387.10 7/1/67
 B&C
 per EL

Butler & Carpenter
per E. Lamasure

Philadelphia July 1. 1867

Messrs T. H. Warren & Co.
Rock Island, Ills.

Sir:

We send, herewith annexed, your a/c for engraving and making private stamp plate. The matter has been overlooked for a long while, we therefore invite your immediate attention, and request that it be settled without any further delay.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia July 1. 1867

Messrs T. H. Warren & Co.
To Butler & Carpenter, Dr.

1866
Sep 30 For engraving and making private Inter Revenue stamp
plate, denomination three cents \$350

Rec'd pay't

Philadelphia, July 1. 1867

S. D. Howe Esq
New York. N.Y.

Sir:

We send, herewith annexed, your a/c for engraving and making private revenue stamp plate. The same has remained on our books for a long time and we now request a settlement without further delay.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 1. 1867

S. D. Howe, Esq
New York. N.Y. To Butler & Carpenter, Dr.

For engraving and making private Inter. Rev. stamp plate,
denomination four cents \$350

Rec'd payment

Philadelphia, July 6. '67

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

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate, for the manufacture of Inter. Rev. Stamps delivered during the month of June, 1867; together with the usual accompanying vouchers, all of which we hope will be found perfectly correct, and remain,

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, July 6, '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during month of June, 1867.

Viz:	
21,967.082 Stamps @ 20¢ per M.	\$4,393.41

Received payment.

Philadelphia, July 6, '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered during month of June, 1867.

viz:	
21,967.082 Stamps @ 20¢ per M	\$4,393.41

Received payment

(The second bill has the word "duplicate" written across the face)

Philadelphia, July 6. '67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

Your communication of the 2d inst is at hand and we hasten to reply thereto.

The information which you have received relative to our returns and non-payment of taxes on our business is perfectly correct. When the law first went into effect we were waited upon in due course by the Assistant Assessor of our District who made the usual demand and furnished the blanks for the month's business. We made up the returns, but informed him that, as we thought our business special in its character, we would apply to the Commissioner for exemption from tax. We accordingly submitted the case at once to Commissioner Boutwell who granted us the desired exemption. His letter was submitted to the Assistant Assessor, to the Assessor Wash'n Keith, Esq and also to the Collector Mr. Harding; all of whom expressed themselves satisfied. We have therefore since then neither been called upon for our returns nor paid a tax thereon.

This, honored sir, is the explanation we have to submit at your request in relation to the matter. We presumed it was generally known in your Bureau and trust it may prove satisfactory.

Very respectfully, Yr obt servts
Butler & Carpenter
per E. Lamasure

EXTRA SIZE PRIVATE DIES STAMPS DELIVERED IN JUNE, 1867.

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMINATION</u>
June 4	9584 Ag	Wm Gates	54.808	3
"	6751	A. L. Scovill & Co	20.000	1
"	"	"	22.500	4
"	6752	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	6754	Dr. D. Jayne & Son	25.000	1
"	"	"	10.500	2
"	"	"	16.000	4
"	6755	R. P. Hall & Co	27.500	4
"	6756	Hostetter & Smith	45.833	6
6	9595 Ag	Barber & Peckham	11.000	3
7	6797	John Bull	10.500	1
8	9607 Ag	Barber & Peckham	11.000	3
"	6802	Curtis & Son	55.000	2
10	9617 Ag	Wm Gates	21.000	3
11	9626	Barber & Peckham	11.000	3
15	6854	Jno Bull	16.500	4
"	6855	Dr. D. Jayne & Son	21.500	1
"	"	"	9.250	2
"	"	"	17.500	4
17	6868	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	6875	A. L. Scovill & Co	27.500	4
"	6876	Jno Bull	10.500	1
18	9651 Ag	Wm Gates	33.600	3
"	6879	Hall & Rueckel	66.000	1
"	6881	Herrick & Co	110.000	2
"	6882	R. P. Hall & Co	27.500	4
19	6895	Fleming Bros No 1	220.000	1
"	"	Fleming Bros No 2	110.000	1
25	9677 Ag	Barber & Peckham	11.000	3
"	6933	Hostetter	45.833	6
26	6952	U. S. Prop M. Co.	10.000	4
"	"	"	4.025	1
"	"	"	5.000	6
28	6964	R. P. Hall & Co	82.500	4
29	9704 Ag	Barber & Peckham	11.000	3
"	6971	Dr. D. Jayne & Son	24.000	1
"	"	"	11.000	2
"	"	"	16.000	4
"	6972	Curtis & Sons	55.000	2
"	6973	A. L. Scovill & Co	40.000	1
"	"	"	17.500	4
"	9707 Ag	Wm Gates	46.200	3
"	6981	Helmbold	18.316	2
"	"	"	18.342	4
"	6985	U.S. Prop M. Co.	16.100	1
"	"	"	2.500	4
"	"	"	5.000	6
<u>WRAPPERS</u>				
June		Byam, Carlton & Co.	*2.430.000	1
		<u>Stamped Paper</u>		
June		22.698 pages @ 1¢	131.153	2

*Note. The above comprises all the wrappers delivered to Messrs Byam, Carlton & Co. in June. Our a/c rendered them the 27th inst included 2.150.000 of the amount - which you have probably charged - leaving a balance of 280.000 delivered later in June and yet to be charged to their a/c.

Philadelphia, July 10 '67

Hon E. A. Rollins,
Commissioner Inter. Rev.
Washington. D. C.

Sir:

We have the honor to submit the inclosed duplicate specimens of blank letters acknowledging receipt of money, sent us by J. E. Ridgway & Co to be impressed with the two cent document stamp.

If approved, please inform us at your earliest convenience and oblige,

Yrs very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, July 11 '67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

On the 22d ulto we had the honor to address to you a communication that your private dies were finished, and inclosed proof specimens, and also rendering our a/o for engraving and making the plates.

Although nearly three weeks have elapsed since that date we have received no response, and assuming that our letter has failed to reach you we deem it proper to again address you on the subject inclosing a copy of our former letter together with additional proof impressions from your dies.

Very respectfully
Butler & Carpenter
per E. Lamasure

STOCK MANUFACTURED IN JUNE, 1867

	<u>Sheets</u>	<u>Stamps</u>
Stamped paper, Good, from Perforator	110.585	131.053 19.514.730
Charged to stock Bad, from Perforator	450	<hr/> 19.645.783 79.836
	<hr/> 111.035	<hr/> 19.726.619

Delivery Depart.
July 6. '67
E. Lemasure

Messrs Butler & Carpenter

Philadelphia, July 12. '67

Messrs W.&T.Liversidge
Milton, Mass.

Gentlemen:

We inclose our check for Two hundred and fifty four
52/100 dollars in payment for last invoice of gum. Please
acknowledge receipt, and make the next shipment in two weeks
from date - stock to be precisely the same as the last.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia, July 12. 67

Messrs Titus Eddy & Sons,
Troy, N.Y.

Gentlemen:

Please ship to our address one barrel of hard black,
equal in all respects to that last sent us. We want your best
article. On receiving bill and mdse we will remit therefor.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 12. 67

Messrs W. T. Brown & Co
Portland, Me.

Gentlemen:

Messrs S. S. Thompson & Co of this city paid us today
\$23.25 in settlement of your a/c, for which please accept thanks.

We are notified by the Commissioner that your assignment
to Messrs Byam, Carlton & Co is sanctioned by the Bureau.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, July 12. 67

Messrs G. W. Gaffit & Co
New York. N.Y.

Gentlemen;

We have the honor to herewith submit a proof impression from your private die, as evidence of having completed the engraving thereof, and think it must elicit your full approbation.

Please inform us by return mail what color you prefer to have the stamps printed, and about what quantity will constitute a three month's supply, as we keep a ready made stock on hand to save delay in filling orders. One week after hearing from you the stamps will be ready to deliver.

All orders for stamps must be addressed to Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. inclosing the duplicate certificate of a U.S. Asst Treasurer, or designated depository of a deposit made covering the value of stamps ordered. The Comm'r will then make an order on us and stamps will be sent you at once. We invite your attention to the annexed bill, which is now due, and should be inclosed to our address.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Messrs G. W. Gaffit & Co
To Butler & Carpenter, Dr.

For engraving and making private stamp plate den'n one cent \$350

Philada, July 13. 67

Messrs A. L. Scovill & Co.
Cincinnati, Ohio

Gentlemen:

Your favor of the 11th inst inclosing us check for
\$33.84 in payment of bill to March 31. '67 is rec'd with thanks.
We herewith return receipt for the amount and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 16. '67

J. Winslow Jones, Esq
Portland, Me.

Sir:

Your favor of the 21st inst inclosing us copies of correspondence in relation to order for private die is rec'd.

We were perfectly familiar with this correspondence in all its bearings and fail to see in it anything but an absolute order for a stamp plate. The words "if approved" apply to the Commissioner of Inter. Revenue and not to yourself. And the remark that you "would like a nice design before engraving" does not imply a condition in the least, but means merely that you would like to have one. "Design" in our business vernacular is a proof of the finished engraving. We therefore not only sent you a design, but you informed us it was about the thing. Your order to "stop proceedings for the present", was not received until after the work was completed. Had you in the first place only wished us to draw the model of a stamp we presume you were competent to say intelligently, but the case is otherwise, and the construction you are now pleased to put upon your own acts is founded upon a pretext which we are not disposed to submit to, hence we insist upon the full amount of our claim and request that the same be settled without further delay.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 16. 67

Hon E. A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

In pursuance of your letter of May 13, '67 authorizing us to imprint one dollar stamps on life insurance policies, and fifty cent stamps on all other policies, upon requisition of your bureau, we have the honor to submit for approval, as to design and color, the accompanying proofs, printed in light yellow, of the ordinary stamp dies.

Thus far we have had no application for the imprinting of these denominations but desire to be fully and duly prepared to meet such as may be hereafter received.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 18. '67

Hon E. A. Rollins
 Commissioner Inter Rev.
 Washington. D. C.

Sir:

In compliance with request made in your letter of May 10th '67, that we state to your office the number on a sheet of such stamps as may be subsequently approved, we now have the honor to present the following as comprising all the new dies approved since our last statement dated May 1. '67. viz:

	1867		1867
1 ct	Bonsfield & Poole	May. 7 210	1 ct G. W. Gaffit & Co. June 7 210
1 "	Barber Match Co.	" 7 210	" 3" Bonsfield & Poole May 7 44
1 "	Cowles & Lette	" 10 210	" 3" Barber Match Co. " 7 40

Very respectfully
 Butler & Carpenter
 per E. Lamasure

Philadelphia July 18.67

Messrs Bonsfield & Poole
Cleveland. Ohio

Gentlemen:

Your favor of the 15th inst with remittance is rec'd
with thanks. Stamps will be ready in one week from date.
Please find receipt annexed, and believe us

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Rec'd Philadelphia, July 18, 67 of Messrs Bonsfield & Poole,
Cleveland, Ohio, Seven hundred dollars in full for engraving
and making two private revenue stamp plates denominations one
and three cents.

\$700 7/18
 87
 B & C
 per E.L.

Butler & Carpenter
per E. Lamasure

Philadelphia, July 20. 67

Messrs Titus Eady & Son
Troy, N.Y.

Gentlemen:

We enclose check for \$113.50/ in settlement of our
a/c. Please acknowledge receipt and believe us

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 22d 67

Messrs Jeremiah Curtis & Son
New York, N.Y.

Gentlemen:

We herewith acknowledge receipt of your favor of the
20th inst with remittance of \$66.82/ inclosed, which is placed
to credit of your a/c.

We return thanks and remain

7/22
67
B & C
per E.L.

Very respectfully yrs
Butler & Carpenter
per E. Lamasure

Philadelphia, July 22d 67

Messrs G. W. Gaffit & Co
New York, N.Y.

Gentlemen:

Your favor of the 18th inst is at hand and contents noted. Orders through the New York Nat'l Exchange Bank will be duly honored. It will be necessary however for you to state in your order to the Commissioner of Inter. Rev. that stamps from your private die are required, that we may receive explicit instructions therefrom.

We thank you for prompt remittance for which please find the annexed receipt.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 22. 67 Rec'd of Messrs G. W. Gaffit & Co.
Three hundred and fifty dollars for engraving and making private revenue stamp plate, denomination one cent.

\$350 7/22/67
 B & C
 per E.L.

Butler & Carpenter
per E. Lamasure

Philadelphia July 22d 67

Messrs Demas Barnes & Co
New York, N.Y.

Gentlemen:

We herewith acknowledge receipt of your favor of the
20th inst with remittance of \$9.47, which is placed to credit of
your account.

We return thanks, and remain

Yr's very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 23. 67

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

Sir:

Blank receipts from J. E. Ridgway & Co have been handed us for imprinting with the two cent stamp. We have the honor to inclose specimens for your approval, & remain

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 24. '67

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

Sir:

In compliance with request of the 20th inst we have the honor to submit the annexed copy of Hon. Geo S. Boutwell's letter exempting us from tax on manufacture of Internal Revenue stamps.

Very respectfully
Butler & Carpenter
per E. Lamasure

(Copy)

Official

Treasury Department
Office of Internal Revenue
Washington, Dec. 24. 1862

Sir,

Your letter of the 8th Dec has been received. In reply I have to say that you are not liable to assessment or taxation on the amount or value of the stamps manufactured by you exclusively on Government account, and I have accordingly instructed the Assessor of your district.

Yours respectfully
(signed) Geo. S. Boutwell
Commissioner of Inter. Rev.

To Messrs Butler & Carpenter
Philadelphia, Penn.

Philadelphia, July 24. 1867

Messrs Byam, Carlton & Co
Boston, Mass.

Gentlemen:

We have nearly completed the manufacture of all your wrapper paper on hand to date. As the stock is large and consequently of considerable value we suggest the propriety of having an insurance effected thereon.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 24. 1867

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

In our letter of the 12th inst, addressed to you, we inclosed check for \$254.52/ and requested that the next shipment of gum be made in two weeks from that date. We are, however, in receipt of another invoice of gum shipped on the 17th and as we have no acknowledgement of your receipt of letter and remittance we are inclined to think they did not reach you. Please advise us in this respect, and also please suspend further shipment of gum until further order.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 24. 67

Messrs R. P. Hall & Co.
Nashua, N.H.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor
of the 24th inst with remittance of Nineteen 84/100 dollars (\$19.84)
With thanks, we remain,

Yrs very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia July 24.67

Messrs Hostetter & Smith
Oittsburgh, Pa.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 22nd inst with remittance of Twenty two 85/100 dollars (\$22.85) for which please accept thanks.

7/24
67
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 24.67

Messrs Jno I. Brown & Sons
Boston, Mass.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 23rd inst with remittance of Thirty 24/100 dollars (\$30.24). With thanks we remain

7/24
1867
B&C
per E.L.

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 26. '67

Messrs Bennett, Pieters & Co
Chicago, Ills.

Gentlemen;

Your favor of the 23rd instent with cash remittance of
Seven 50/100 dollars is at hand. We return thanks and remain,

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 29. 67

Messrs Swift & Courtney
Wilmington. Del.

Gentlemen:

The order referred to in your second dispatch of yesterday has failed to reach us. We presume an oversight has occurred at the Inter. Rev. Bureau and advise you to seek in that direction for the missing order.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 29. '67

Messrs G. W. Gaffit & Co
New York, N.Y.

Gentlemen:

Your favor of the 27th inst is rec'd and in reply we beg to say that the commissions allowed on orders for revenue stamps are computed at the Office of Internal Revenue, Washington D. C. and orders are executed by us in pursuance of requisitions from the Commissioner without the grant of any discretionary power to make alterations. If any error exists in your late order it has been made at the Office aforesaid and no doubt will be satisfactorily adjusted when you communicate the facts to the Commissioner.

We this day send you 539 105/210 sheets - 113,295 stamps, which with 105,000 stamps previously sent on a/c, concludes government requisitions for \$2182.89/, and remain

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 29.67

Wm. Gates, Esq
Frankfort, N.Y.

Sir:

We have the pleasure to acknowledge receipt of your favor of the 24th inst remitting us Seventy eight 63/100 dollars (\$78.63) which is rec'd with thanks and placed to credit of your a/c.

7/29
67
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, July 29.67

U.S. Prop. Med Co.
Cincinnati, Ohio

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 25th inst remitting us Thirty two 35/100 dollars (\$32.35) which is rec'd with thanks and placed to credit of your a/c.

We will be happy to inform you respecting the other matters after brief consideration.

7/29
67
B&C
per E.L.

Very Respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 29.'67

Dr. John Bull
Louisville Ky

Dr. Sir:

We have the pleasure to acknowledge receipt of your favor of the 25th inst remitting fourteen dollars (\$14) which is rec'd with thanks and placed to credit of your a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia July 30. 67

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

We herewith inclose you our check for Two Hundred & Sixty seven 12/100 dollars (\$267.12/100) which please acknowledge and place to credit of our a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Aug 1. '67

U.S. Propy Med. Co.
Cincinnati, Ohio
L. Bolles, Sec'y

Sir:

Your favor of the 30th ulto is just rec'd and order for various stamps duly noted.

In further reply to yours of the 25th ulto after consideration we have to say that for cutting your pill stamps and delivering them in packs of a designated and uniform number, in each, our charge would be twenty five cents per thousand. We will perforate them at the usual rate of three cents per thousand if perforation will answer in your case.

In respect to the engraving a/c against you we are will satisfied of its correctness. But as the gentleman who negotiated the matter maintains that he understood it was \$300 per stamp, under the circumstances we will compromise the question; and consent to an abatement of \$25, or one half, if paid at once.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 1. '67

Messrs Swift & Courtney
Wilmington. Del.

Gentlemen:

Your favor of yesterday is at hand. The letter copy herein returned is conclusive that you were not in fault by not ordering stamps. It is seldom that such an error is made at the Bureau and we regret you were to suffer in the exceptional case.

Your order of the 29th ulto has not reached us and we fear the complication includes that order also.

very respectfully
Butler & Carpenter
per S. Lamasure

Philadelphia, Aug 5. 1867

U.S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Inter. Revenue Stamps delivered in the month of July, 1867,
viz:
30,899.612 stamps @ 20¢ts per M. \$6,179.92

Received payment,

Philadelphia, Aug. 5. 1867 *

U.S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Inter. Revenue Stamps delivered in the month of July, 1867,
viz:
30,899.612 stamps @ 20 ¢ys per M. \$6,179.92

Received payment

*This bill has "Duplicate" written across the face of it.

Philada. Aug. 2.67

Messrs Fleming Brothers
Pittsburgh, Pa.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 31st ulto remitting us Twenty one 53/100 dollars (\$21.53) which is received with thanks and placed to credit of your a/c.

8/2
1867
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

EXTRA SIZE PRIVATE DIES * STAMPS DELIVERED IN JULY, 1867

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETORS</u>	<u>STAMPS</u>	<u>DENOMINATIONS</u>
July	5 9722	Barber & Peckham	11.000	3
	7 7010	Jno I Brown & Sons	55.000	2
	9 9745	Wm Gates	42.000	3
	" 9746	Barber & Peckham	11.000	3
	" 7038	G. L. Kouns & Bro.	5.250	6
	10 7048	J. N. Schenok	22.002	1
	" "	"	7.333	6
	13 7071	Dr. D. Jayne & Son	5.000	1
	" "	"	12.500	2
	" "	"	20.000	4
	15 9775	Wm. Gates	42.000	3
	" 9779	Barber & Peckham	11.000	3
	" 7091	Demas Barnes & Co.	30.000	1
	" "	"	30.000	2
	" "	"	32.500	4
	16 9784	Barber & Peckham	29.333	3
	" 7103	Geo. W. Sivett	27.500	4
	18 9800	Wm. Gates	21.000	3
	" 7129	Jos. Curtis & Sons (Vermf.)	55.000	1
	" "	"	55.000	2
	19 7137	John Bull	66.000	1
	20 7150	H. Dally	40.000	1
	" "	"	10.250	2
	23 9821	Wm. Gates	21.000	3
	" 7171	Hostetter & Smith	45.833	1
	" 7172	A. L. Scovill & Co.	40.000	1
	" "	"	18.500	4
	25 7194	Thos. Holloway	66.000	1
	26 7198	Jno I. Brown & Sons	55.000	2
	" 7199	J. C. Ayer & Co.	155.000	1
	" "	"	98.750	4
	27 9852	Wm. Gates	21.000	3
	" 9853	Barber & Peckham	7.334	3
	29 7220	D. Herrick	110.000	1
	30 9857	Wm. Gates	42.000	3
	" 7233	Curtis & Sons	55.000	2
	" 7234	R. P. Hall & Co.	55.000	4
	31 7246	Bennett Pieters & Co.	27.500	4
	" 9865	Barber & Peckham	73.334	3
	" 7255	A. N. Wright	10.500	1
	" 7356	J. N. Schenok	22.002	1
	" "	"	7.333	6

WRAPPERS

July	Byam, Carlton & Co.	2.380.000	1
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STAMPED PAPER

July	9432 pages @ 1¢	43.739	2
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Delivery Department
Aug 5. 1867
E. Lamasure

Messrs Butler & Carpenter

STOCK MANUFACTURED IN JULY, 1867

	<u>SHEETS</u>	<u>STAMPS</u>
Stamped paper,		43.739
Good, from Perforator,	117.224	<u>20.419.821</u>
Charged to stock		20.463.560
Bad, from Perforator	1.576	<u>184.979</u>
Total	<u>118.800</u>	<u>20.648.539</u>

Delivery Department,
Aug 5. 1867
E. Lamasure

Messrs Butler & Carpenter

THIS PAGE TORN FROM THE BOOK

Philadelphia Aug. 8. '67

Hon E. A. Rollins
Commissioner of Inter Rev.
Washington. D. C.

Sir:

We have the honor to submit, herewith inclosed, our a/c signed in duplicate, and accompanying vouchers for the manufacturer of Internal Revenue stamps delivered in the month of July, 1867.

Respecting the Monthly Exhibit we beg to say that, although it is regularly signed and thereby attested by our Mr. Carpenter he is prevented from participating in the affidavit by serious illness confining him to bed. To avoid any inconvenience that might arise from further delay in transmitting the accounts we deem it expedient to send the paper in its present condition, trusting that you will excuse the informality in this instance.

Very respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia Aug 8.57

Messrs Barber & Peckham
Middlebury, Ohio

Gentlemen:

We are this day in receipt of a package containing 800 sheets of your three cent stamps, endorsed \$1.000, but representing a value of only \$960 as you will undoubtedly ascertain by calculating the value of those retained.

With regard to our exchanging them for one cent stamps we simply have to say that you are mistaken in supposing that we possess such authority. We filled the order as it came from the Commissioner of Inter. Rev. - to whom it will be necessary for you to apply for the desired exchange. The stamps in the meanwhile will be retained until we receive further orders.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 9. '67

S. B. Hartman & Co
Lancaster, Pa.

Gentlemen:

We have the honor to acknowledge receipt of your favor of yesterday and also to inform you that it would give us pleasure to engrave you a private stamp die in accordance with the sketch submitted the same being subject, of course, to artistic elaboration.

Our price for engraving and making a plate complete is uniformly Three hundred and fifty dollars (\$350) which is payable upon presentation of a proof impression from the finished die. The time usually required to execute the work is about six weeks.

We beg to add that the commission on purchases of stamps from private dies is ten per cent, and an ample stock is always kept on hand to avoid delay in filling orders.

Should you decide to have the plate made please state your order at earliest convenience and oblige

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 10. '67

C. B. Howe, Esq
Seneca Falls, N.Y.

Sir:

The Commissioner of Inter. Rev. has referred your communication of the 7th inst to us.

In reply thereto we have the honor to say that we are the authorized agents of the Government to manufacture revenue stamps and stamp plates. Our terms for engraving a private die and making a plate complete are three hundred and fifty dollars (\$350) payable upon presentation of a proof impression from the finished die. We could make a stamp according to almost any designated design, except a facsimile of the Government designs, even if the same had a private name inserted it would not be permitted as the general design is special to the Government. A die worded as per card sent us would cost no more for engraving, but as the stamps would be extra large to receive so much lettering you would incur the expense of extra labor and material consumed in manufacturing them, at the rate of Government size - free, and stamps of 3 1/8 inches superficial area ten cents per thousand.

Should you please to make a positive order for a plate we will endeavour to give complete satisfaction in its execution. Inclosed are a few specimens which you will oblige us by returning to our address.

Very respectfully
Batler & Carpenter
per E. Labasore

Philadelphia, Aug 10. 67

A. N. Wright Esq
Syracuse, N.Y.

Sir:

Your favor of the 6th inst was duly rec'd. We were aware that on the 26th Nov '66 forty dollars of your remittance of \$106.64/ were intended to pay for the alteration in private plate. But, you will remember, that we did not complete the change until several months after the payment of \$106.64/. So that the extra forty dollars were, in the meanwhile absolved by subsequent printing charges to the a/c which left the engraving bill still unsettled.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 13. '67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

Your favor of the 2d instant in relation to the matter of taxation was duly received and submitted to our Mr. Carpenter for respectful examination and reply. We regret to say that, in the meanwhile, he was taken quite ill at his residence near the city, with an attack of dysentery and neuralgia of the bowels which has kept him confined to his bed ever since, unable to give any attention to business. He requests us to say that he has hoped from day to day to be able to write or dictate a reply to your communication which would be entirely satisfactory, and we beg that you will accept this explanation of a silence on our part which may have seemed, if not discourteous, at least unbusinesslike neglect of a matter of much importance. In the meanwhile be pleased to grant us a few more days, and accept this apology of,

Yr's, very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Aug 15. '67

Messrs W. T. Brown & Co
Portland, Me.

Gentlemen:

In compliance with request in your favor of the 12th instant we submit herewith the following Statement of stamps and stamped wrappers from your dies, delivered upon requisition of the Inter Rev. Bureau since Jan 1. '66, Viz:

<u>Stamps</u>				<u>Wrappers</u>		
1866	Jan	5	165.000	1866	Oct	220.000
"	"	16	165.000	"	Nov	440.000
"	Feb	6	165.000	"	Dec	770.000
"	"	19	165.000	1867	Jan	275.000
"	Apl	10	220.000	"	Feb	275.000
"	"	21	220.000	"	Mar	275.000
"	May	9	220.000	"	Apl	220.000
"	"	18	165.000	"	May	220.000
"	"	24	220.000			
"	Jun	5	220.000			
"	"	9	220.000			
"	"	15	220.000			
"	"	29	220.000			
"	Jul	30	220.000			
"	Aug	27	220.000			
"	Sep	7	220.000			
"	"	10	220.000			
"	"	17	220.000			
"	Oct	2	220.000			
"	"	9	220.000			
"	"	20	220.000			
1867	Apl	5	220.000			
"	"	25	220.000			

Very respectfully
Butler & Carpenter
per E. Lamasure

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

Sir:

In reply to your communication of the 2nd inst we submit respectfully as follows, viz:

We have never been informed of any change of the construction of the Office in the matter of our exemption from taxation, nor would it appear that the officers of the Government here were ever made aware of such a change, as we have never in any way received even a hint from any or all of them to this effect. We claim very respectfully and earnestly, that in a matter of such vital importance to us, we should have had due notice at the time of such change, as we have negotiated for the renewal of our contract at the various periods with the full understanding and belief, on our part, that in the terms agreed upon was included this exemption from tax. You will at once perceive that the taxation of our gross manufacturers would be a most serious matter, in the year amounting to several thousand dollars.

Permit us to say that the manufacturers of shot, steel, tents etc had a general market for their wares. Their goods were and are valuable under any consideration to the world at large. Our manufactures are, however, altogether peculiar. The finished article is of less value than the raw materials whereof it is composed; and not until the Government takes the stamps are they salable or valuable thus far to us. A large amount of perfected stock has been on our hands ever since our first engagement with the Department. We are yet to know if they have any value to us; unless taken by the Government we can do nothing with them. And yet they have been legitimately prepared to meet a public demand removed by subsequent legislation. Surely manufacturers of articles commanding a general market stand on very different grounds from us.

We have always supposed that Gov. Boutwell's reference to articles other than those manufactured by us exclusively for the Department had regard to any other work in the way of engraving and printing other than that of stamp manufacture, which, in the general course of business as bank-note engravers & printers, we might or would do; when such work outside of stamps we were to pay a tax.

In this connection, permit us to say that we do not stand in the relation of free workers and sellers to private parties. Our charges are limited by the Government. We can only obtain a certain rate for printing a stamp in excess of a certain size. We cannot make our charges in reference to our business needs. We are controlled by a schedule formed six years ago on a contract made at a ruinously small rate, and which, despite the great enhancement of cost of labor and materials since that period, has never been modified in our favor by the Bureau. Moreover we have manufactured a large stock of private stamps which will never probably be taken by their proprietors and for which we have not, and never will receive a cent of the extra charge; such payments being made only on the delivery of the stamps, tho' they have been prepared in good faith to meet the wants of the parties

themselves and to protect the interests of the Government. Without a balance ahead of our deliveries we would be reduced to utter confusion. If unprepared to fill orders at a day's notice, the delay and annoyance to the Department, the entangling of a/c's, would be so serious and irremediable as to render imperative an immediate and arbitrary interference on part of the Government. Yet we have no redress. Again - many denominations of private stamps have been rendered useless by change in the law. The proprietors, who would have consumed them in due course of time, refuse to take them, holding themselves freed from any liability produced without their instructions or personal influence. We cannot claim this extra charge of the Government; but, on the contrary, we have not even yet presented our a/c to the Department for the contract price of these stamps - guaranteed within the three month's supply - though it is for a large amount, probably quite equal to the whole back tax on private stamp engraving and printing, were it enforced.

We submit, therefore, honored sir, that, as we have never done a dollars' work except in the fulfilment of our contract with the Government for stamps exclusively, and that as the Government controls all stamp issues alike, public and private, we being subject to all risk of loss thereon and limited, at the same time in our charges, and to the periods when we shall get payment thereon if at all from private parties; it was and is a reasonable presumption on our part that Gov. Boutwell's exemption applied to all our stamp manufactures.

Our letter to Gov. Boutwell was drawn up immediately on the first intimation we received from the Asst. Assessor that we were subject to taxation, and was meant to apply to all past or future taxation of the character indicated. That his construction was changed by the office at the time of the renewal of our contract is a fact of which we were in ignorance, and we cannot justly be held responsible for such an alteration of view on part of the Bureau when we should have been the first parties to whom such a change ought to have been made known. Nor until this correspondence have we ever had reason to suspect that such a change was ever contemplated.

We have always acted and spoken frankly and openly on this subject, believing our position perfectly understood, making no secret of our exemptions; and we have never for a moment supposed there would have been any alteration of the Department's position in our regard without our having been promptly advised thereon. Any other view or belief would have filled us with consternation.

We submit therefore, honored sir, that in all justice and equity we should not be called upon to pay a back tax which would at any time have been a most serious matter and must prove now ruinous - a tax from which we have a special guarantee officially accorded and never officially revoked; a tax which if were imposed would have most materially and vitally affected our negotiations for the renewal of our contract.

If you see fit, however, to impose the tax henceforth in our deliveries we must of course acquiesce with the best grace possible and we leave it to your sense of justice whether in fairness with a full review of the circumstances of the case, we should be called upon to meet this new and unexpected drain on the resources of our business.

Very respectfully Yours
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 19. 67

A. N. Wright Esq
Syracuse. N.Y.

Sir:

We have the pleasure to acknowledge receipt of your favor of the 16th inst with remittance of \$57.49 which is rec'd with thanks and placed to credit of your a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

\$57.49/

Philadelphia, Aug 20 '67

James Eaton, Esq
Utica. N.Y.

Sir:

Your favor of yesterday is at hand.

The only requisition for your stamps that we have rec'd this month was made by the Commissioner of Inter. Rev. on the 13th inst directing us to send you 110,000 stamps equal to \$1100 - these were duly sent you and the receipt of them is acknowledged in your letter. As there seemed to be a discrepancy in the amount of your order and the amount of requisition we hand your letter to the Government Agent who will refer it to the Inter. Revenue Bureau at Washington for investigation and correction.

Our charge for engraving a three cent private die and making plate is three hundred and fifty dollars (\$350) - for a three and six cent plates with general designs alike, six hundred and fifty dollars (\$650).

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Aug. 24. 67

Messrs Harriman & Co
Anderson, Ind.

Gentlemen:

Your favor of the 20th inst is at hand, and we have the honor to state that we are prepared to engrave you a private die according to such design as you may be pleased to indicate. The only restriction is interposed by the Government and is that the stamp must be large enough to prevent the possibility of the contents of package being reached without effectually destroying the stamp. We could engrave and make a plate complete in six weeks time - and our terms are uniformly three hundred and fifty dollars (\$350), payable upon presentation of a proof impression from the finished die.

We may remark that ten per cent commission is allowed to purchasers of stamps from private dies exceeding \$500 at a time, and these stamps are in all cases kept on hand in advance of orders so that proprietors are not subject to delay in filling orders.

A few specimens proofs from private dies are inclosed for inspection. No extra charge for manufacturing is made for stamps that are of Government size, but ten cents per thousand will be charged for stamps 3 1/8 inches superficial area, and in the same proportion for other sizes.

Please return the specimens and believe us

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philada. Aug 26. 1867

Hon L. E. Spinner
U. S. Treasurer
Washington. D. C.

Sir:

I inclose herewith three U.S. 7 3/10 notes (eight coupons attached) of One Hundred Dollars each, nos 542.794, 542.795, 542.796, due Aug 15. 1867, which I desire converted into U.S. 6% (5.20) Bonds registered in the name of Augustus Wilson, St Iago, Cuba interest made payable in Philadelphia, Pa. Be pleased to return bonds & interest due to

Yrs respectfully
Jos. R. Carpenter
Butler & Carpenter
Philadelphia, Pa.

P.S. I have \$10,000 7 3/10 notes now due in name of "S. H. Carpenter & Augustus Wilson, Trustees Est te Thomas McCredy deceased", which I desire converted into 5.20 6% Bonds in the same name and title. I am general Atty for the Trustees (or rather for the surviving trustee Augustus Wilson my father, S. H. Carpenter being deceased and would like to have your instructions how to proceed in the absence of Mr. Wilson, to effect the conversion.

Very respectfully
Jos R. Carpenter

Philadelphia, Aug 29. 67

Messrs Zisemann, Griesheim & Co
Saint Louis, Mo.

Gentlemen:

We have the honor to acknowledge receipt of your favor of the 25th inst and to state that we are prepared to engrave you a private die in accordance with design indicated. Our charge for engraving die and making the plate complete is uniformly three hundred and fifty dollars (\$350). In six weeks time we would have the plate completed and a stock of stamps prepared therefrom.

Among the advantages accruing to proprietors of private dies is an allowance of ten percent commission by the Government on all orders exceeding \$500 at a time; the stamps being kept on hand in advance of orders no delay occurs in filling.

As the private stamp needs no cancelling the Government requires it to be so affixed on the package that in opening the same the stamp will be effectually destroyed. No extra charge is made for manufacturing stamps of the common size but for stamps $3 \frac{1}{8}$ inches superficial area a charge of ten cents per thousand is made and in the same proportion for other sizes. Upon ordering a die engraved you will therefore please state what sized stamp will meet your case and we shall proceed with the work at once.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 31. '67

Hon E. A. Rollins,
Commissioner Inter. Revenue
Washington. D. C.

Sir:

Messrs S. B. Hartman & Co. Lancaster, Pa. manufacturers of Herb Bitters make application for a six cent private die $3\frac{1}{2}$ inches superficial area. They also send us their own model which we have the honor to inclose herewith for approval.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Sep. 5. '67

Messrs Zisemann Griesheim & Co
St Louis. Mo.

Gentlemen:

Your favor of the 2d inst is at hand and remittance of Three hundred and fifty dollars (\$350) therein acknowledged with thanks and placed to your credit. We shall at once prepare a model to submit to the Commissioner of Internal Revenue for approval and will duly inform you of the result.

In the meanwhile please inform us if the name of your firm is Zisemann Griesheim & Co. or Zisemann, Griesheim & Co. as the introduction or omission of a comma after the first name is a matter of importance in a steel engraving.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, Sep. 5. '67

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

Sir;

The communication of Mr. G. Monroe, Natchitoches, La. (herein returned), stating that revenue stamps have reached him entirely glued together, and asking that others be sent in lieu thereof, is rec'd, the same having been referred to us on the 2d inst by your bureau with request to explain the matter, and state how stamps are protected from dampness when sent from Philadelphia.

In reply we respectfully submit that the utmost care has ever been exercised on our part to have these stamps securely packed for transportation. The wrappers used are all of the best manilla paper, of extra strength and sizing, specially manufactured to order for the purpose, and are put on in ample folds to protect the stamps under any ordinary circumstances; and, in the absence of any like complaint for a very long period we had deemed our mode of packing entirely secure.

We have made inquiry of the Adams Express Company and are informed that stamp packages are sent from Philadelphia in leather pouches. Our opinion is, therefore, that when the stamps become wet it is the consequence of accidental or improper exposure to water of these pouches, otherwise it would be impossible to injure their contents. As we presume, however, that it would be difficult for either the Department or Express Company to control such evils in all cases, and inasmuch as we have always been packing stamps destined for points on the Sea Coast of the South, and for other places where it has been ascertained they were subjected to extra exposure, in air tight tin cases, we respectfully suggest that we be duly informed of all places from whence complaints may be received by your bureau, and we will thereafter inclose stamps for such localities in the same manner.

Very respectfully,
Butler & Carpenter
per E. Lamsure

Philadelphia, Sep 6. 1867

U. S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Inter. Rev. Stamps delivered in the month of August, 1867,
viz:
30,244,332 Stamps @ 20¢ per M. \$6,048.87

Received payment

Philadelphia, Sep. 6. 1867.

U.S. Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For Inter. Rev. Stamps delivered in the month of August, 1867,
viz:
30,244,332 stamps @ 20¢ per M \$6,048.87

Received payment,

(The word "duplicate" is written across the face of the second bill)

Philadelphia, Sep 6. 1867

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

Sir:

We have the honor to present, herewith inclosed, our a/c, signed in duplicate, for the manufacture of Inter. Rev. Stamps delivered in the month of August, 1867, together with the usual vouchers - all of which we hope will be found correct.

Very respectfully
Butler & Carpenter
per E. Lamasure

EXTRA SIZE PRIVATE DIESStamps delivered in August, 1867.

<u>Date</u>	<u>Order</u>	<u>PROPRIETOR</u>	<u>Stamps</u>	<u>Denomin.</u>
Aug 2	7264	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	7265	U.S. Prop'y Med. Co.	26.098	1
"	"	"	1.250	4
"	"	"	4.167	6
3	7274	Dr. D. Jayne & son	20.000	1
"	"	"	10.000	2
"	"	"	17.500	4
"	7275	Radway & Co	55.000	2
"	9872	Ag Wm Gates	21.000	3
5	7281	E. M. Tubbs & Co	27.500	4
6	7292	Hall & Ruckel	66.002	1
"	7293	Curtis & Sons	55.000	2
"	7295	Jno Bull	6.000	1
"	"	"	15.000	4
7	9901	Ag Wm Gates	21.000	3
"	9902	"	42.000	3
8	9908	"	84.000	3
"	7325	Barnes & Co.	40.800	1
"	"	"	52.800	2
"	"	"	45.900	4
9	7333	F. Stewart (Swaim)	6.562	8
"	9920	Ag Barber & Peckham	22.000	3
"	7341	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	7342	Hostetter & Smith	45.833	6
12	7343	Curtis & Sons	55.000	2
"	9926	Ag Wm Gates	42.000	3
13	9930	"	42.000	3
"	7365	*Bonsfield & Poole	18.334	3
14	7369	Sands & Co.	110.000	1
16	7368	J. H. Schenck	10.998	1
"	"	"	9.167	6
"	9949	Ag Wm Gates	21.000	3
19	7395	Curtis & Sons	55.000	2
"	7397	Hall & Co. R.P.	55.000	4

Carried forward

*see note, next page.

EXTRA SIZED PRIVATE STAMPS DELIVERED IN AUGUST, 1867.CONTINUED

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETORS</u>	<u>STAMPS</u>	<u>DENOMIN.</u>
Aug 19	7414	Dr. Jayne & Son,	18,000	1
"	"	"	14,000	2
"	"	"	16,000	4
20	9962 Ag	Barber & Peckham	18,334	3
"	7418	A. L. Scovill & Co	20,000	1
"	"	"	22,500	4
22	9978 Ag	Wm Gates	42,000	3
"	7438	H. T. Helmbold	15,000	2
"	"	"	20,000	4
24	7454	Jno Bull	16,000	1
"	"	"	12,500	4
26	5 Ag	Barber & Peckham	33,000	3
27	7476	Dr. D. Jayne & Son	35,000	1
"	"	"	7,500	2
"	"	"	15,000	4
28	7480			
"	10 Ag	Wm Gates	42,000	3
28	7480	J. W. Schenck	11,004	1
"	"	"	9,166	6
"	19 Ag	Wm Gates	42,000	3
29	7487	Hostetter & Smith	45,833	6
30	7497	Scovill & Co	40,000	1
"	"	"	17,500	4
"	7498	Curtis & Sons	55,000	2
31	30 Ag	Wm Gates	42,000	3
"	7515	Brandreth	110,000	1

WRAPPERS

Aug Byram, Carlton & Co 3,260,000 1

STAMPED PAPER

Aug 8135 pages @ 1¢ (\$81.35) 38,494 2

*Note 3 of Bonsfield & Poole has same sup. area as 3ct Barber & Peckham and is perforated.

Delivery Department
Aug 9. 67
Ed. Lamasure

Messrs Butler & Carpenter

Philadel hia, Sep 13, 1867

Hon'le E. A. Rollins
Comm ssion r of Inter. Rev.
Washington. D. C.

Sir:

In reply to letter of Cashier of the First Nat'l Bank of Columbus, O. (herewith inclosed) ordering stamps to be sent him that will "stick well", as referred to us by your office on the 9th inst for perusal, we beg leave to respectfully state that the gum used at our establishment is the very best quality, and if stamps previously received by the complaining party were not found to adhere when applied to articles it must have been in consequence of an improper manner of moistening them, or rather by excessive rubbing while in the act of applying the moisture, a proceeding which would certainly remove the gum.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Sep. 14. 1867

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen

Your stock of wrappers, all kinds included is now down to 4,765,000 stamps. To avoid the possibility of delay and disappointment in the filling of future orders therefor we suggest that you send us a further supply of paper that we may resume their manufacture at a very early day.

For prudential reasons the Government authorizes us to keep a three months stock of stamps constantly on hand, and if you will arrange it to supply us with paper at regular intervals so that our manufactures will about equal the demand and permit us to keep a standard stock ahead we shall be exceedingly obliged.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Sep. 14. 1867

Hon'ble ~~Mr~~ A. Rollins
Commissioner Inter. Rev.
Washington. D. C.

Sir:

In reply to your letter of the 11th inst requesting us to state whether or not the two one dollar stamps sent us were genuine or had been washed we beg leave to respectfully say that they are genuine without question, and have been neither cancelled nor washed. They bear, however, unmistakable evidence of having been stuck together - probably when in sheets, - the gummed side having drawn the ink from the face in some places of the one beneath, and left the gum adhering to face in other places.

We have no doubt that stamp packages have been injured while intransitu upon occasions during the late period of unusually wet weather, and if the stamps were to be separated after having been once dampened they would present an appearance like those submitted, but without their soiled appearance which has probably been caused by carelessness in the attempt to separate them.

We herewith return the stamps submitted, and remain,

Very respectfully Yrs
Butler & Carpenter
per E. Lamasure

Philadelphia Sep. 14. 1867

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

Please ship at an early day six barrels of gum equal to
the last in every respect - on receipt of which we will remit.

Very respectfully
Butler & Carpenter
E. Lamasure

Philadelphia, Sep. 16. '67

Messrs Van Brunt & De Wolf
New York, N.Y.

Gentlemen:

In reply to your favor of the 13th inst we have the honor to state that we could engrave you a die and make a private stamp plate according to the design designated. Our price for executing the work complete is uniformly Three hundred and fifty dollars, (\$350) and the time usually required is about six weeks from date of order.

Among the advantages accruing to proprietors of private dies is an allowance of 10% commission by the Government on all orders exceeding \$500 at a time; the stamps being kept on hand in advance of orders no delay occurs in filling.

As the private stamp in your case would be extra large we beg you to notice that no extra charge is made for manufacturing them when they do not exceed $\frac{63}{64}$ of an inch superficial area but for stamps $3 \frac{1}{8}$ inches sup. area a charge of ten cents per thousand is made, and in the same proportion for other sizes.

Should you be pleased to order a die we will endeavor to execute it promptly and satisfactorily.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Sep. 19. 67

Messrs R. Hubbard & Son
Brockville, Pa.

Gentlemen:

In reply to your favor of the 16th inst asking us for information respecting private stamps we have the honor to state that we are appointed by the Government to engrave revenue stamp plates and manufacture stamps therefrom. The engraving and making a private stamps plate complete would cost you three hundred and fifty dollars (\$350) payable upon presentation of a proof of the finished die; and the time required to execute the work would be about ~~six~~ weeks.

We print the stamps, government size, without cost to the consumer; but for larger stamps there would be an extra charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, and for all other sizes in proportion.

Among the advantages accruing to proprietors of private dies is an allowance of ten per cent commission on all orders exceeding \$500 at one time; the stamps being kept on hand in advance of orders ~~no~~ delay occurs in filling.

Should you conclude to order a private plate, you will please state full directions ~~as~~ to size and design, and we will endeavor to execute the same promptly and satisfactorily.

Very respectfully
Butler & Carpenter
per E. L.

Philadelphia Sep 26. '67

American Match Co.
Amsterdam, N.Y.

Gentlemen:

In reply to your favor of the 24th inst asking us for information respecting private stamps we have the honor to state that we are appointed by the Government to engrave revenue stamp plates and manufacture stamps therefrom. The engraving and making of a private stamp plate complete and of any design would cost you three hundred and fifty dollars (\$350) payable upon presentation of a proof impression from the finished die. The time required to execute the work would be about six weeks.

We print the government sizes without cost to the consumer - but for larger stamps there would be an extra charge at the rate of ten cents per thousand for $3 \frac{1}{8}$ inches superficial area, and all other sizes in proportion.

Among the advantages to proprietors of private dies is an allowance of ten percent commission on all purchases exceeding \$500 at a time. The plate is retained by us for the Government and stamps kept on hand in advance of orders to save delay in filling.

Should you order a private plate please state full directions as to size of stamp and design or same and we will execute the same promptly and we trust satisfactorily.

Very respectfully
Cutler & Carpenter
per G. Lamasure

Philadelphia, Sep 26. '67

C. G. Pendleton, Esq
Bridgeport, Ct.

Sir:

In reply to your favor of the 24th inst asking us for information respecting private stamps we have the honor to state that we are appointed by the Government to engrave revenue stamp plates and manufacture stamps therefrom. The engraving and making of a private stamp plate complete and of any design would cost you three hundred and fifty dollars \$350, payable upon presentation of a proof impression from the finished die. The time required to execute the work would be about six weeks.

We print the Government sizes without cost to the consumer - but for larger stamps there would be an extra charge at the rate of ten cents per thousand for 3 1/8 inches superficial area and all other sizes in proportion.

Among the advantages to proprietors of private dies is an allowance of ten per cent commission on all purchases exceeding \$500 at a time. Plates are retained by us for the Government and stamps are kept on hand in advance of orders to save delay in filling.

Should you order a private plate please state directions as to size of stamp and design of same and we will execute it promptly and we trust satisfactorily.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Sep 30. 67

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

Sir:

We have the honor to submit for approval the inclosed made up model of a one cent private die for Messrs Ziesman, Griesheim & Co, Match Manufacturers, St. Louis, Mo. Superficial area $13/16$, of an inch.

The heading will read "Aetna Match" in lieu of Star Match, and the words "Zeisman, Griesheim & Co. St Louis, Mo." are to be substituted for the present lettering in the circle around vignette.

Trusting it may receive your favorable consideration and be returned at an early day we remain.

Yr's very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct 1. '67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We are in receipt of forty six bundles of No. 2, and five bundles of No. 1 wrapper paper, representing two hundred and fifty five reams - all of which we believe is in good order.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Oct. 1. 67

American Match Co.
Amsterdam. N.Y.

Gentlemen:

Your favor of the 30th ulto is rec'd. We will proceed to execute your order for a private die and will duly notify you of its completion.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Oct 1. '67

Messrs J. Hoen & Co.
Baltimore, Md.

Gentlemen:

In reply to your favor of the 30th ulto we have the pleasure to inform you that our charges for stamping documents with the Two cent stamp are one cent a page of one stamp each.

It is necessary that you procure an order from the Inter. Rev. Bureau for the stamps by remitting their value to the Commissioner, and forward the documents to us (Express paid) to have the stamps imprinted thereon.

Very respectfully
Butler & Carpenter
per Lamasure

THIS PAGE TORN FROM BOOK

Philadelphia, Oct. 5. '87

Messrs Jos E. Trippe & Sons
New York, N.Y.

Gentlemen:

We note your favor of the 4th inst and have to say the gum we are now using gives general satisfaction, and under the circumstances it would be inexpedient to make any change. Should we in the future deem it necessary to procure another gum it will give us much pleasure to send our orders to you.

Very respectfully
Butler & Carpenter,
per E. Lamsure

Philadelphia, Oct. 5. 67

C. W. L. F. Morrow, Esq
New York, N.Y.

Sir:

Your favor of the 4th inst is at hand, and we have to say that our stock on hand of blanketing is ample for sometime ahead. We will bear you in mind however and it will give us pleasure to send you an order as soon as we may require the article in question.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia. Oct. 5. '67

W. L. Morse, Esq
Baltimore, Md.

Sir:

Our charge for engraving and making a private Inter. Revenue stamp plate is three hundred and fifty dollars (\$350), and the time required would be about six weeks.

It would cost you extra for printing a stamp combined with your dentifice label at the rate of Government size free, and ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area - all other sizes in proportion.

We will give you full particulars upon hearing further from you, and in the meanwhile remain,

Very respectfully yrs
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct 8. '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of September,
1867,

	viz:	
33,310,575 Stamps @ 20¢ per M.		\$6,662.11/

Received payment

Philadelphia, Oct. 8. '67

U. S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of September,
1867,

	viz:	
33,310,575 Stamps @ 20¢ per M.		\$6,662.11/

Received payment

The word "duplicate" written across the face of the second bill.

Philadelphia, Oct. 8. '67

Hon 'e E. A. Rollins,
Commissioner of Inter. Revenue
Washington. D. C.

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate for the manufacture of revenue stamps delivered in the month of September, '67, together with the usual accompanying vouchers, and remain,

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philada. Oct 8th 1867

Alen Ostrander, Esq.
No 1 Park Place
New York

Dear Sir:

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

The difficulty in our past negotiations with Mr Loewenberg was found principally in the want of disposition on part of the Government to encourage our adoption of his or any other patents. Our Mr. C- waited once on the Commissioner to ascertain his views, in the hope that we would be justified in making a satisfactory arrangement with Mr. L, but the interview convinced us that the Bureau was not disposed to renew our contract or grant its extension on any presumed advantage from the use of Mr. L's process. And, in the meanwhile, Professor Kennedy of this city, to whom Mr. Loewenberg's stamps had been submitted for thorough test, reported adversely against their adoption. Under the circumstances, with no encouragement from the Government and with an unfavorable report from so distinguished a man as Mr. Kennedy, you must allow that we were justified in breaking off our negotiations with Mr. Loewenberg. We were then as now sincere in our desire to adopt and recommend Mr. L's process provided we could do so with a guarantee to the Government.

As it is impossible for us to go to New York at present we submit the following proposition to Mr. Loewenberg. If he will meet us at our office here (he naming the day) we will be happy to defray all his expenses and pay him for the loss of time to his business in New York. We are desirous to see him at an early hour as we will soon go to Washington on our business, having had an official communication from the Bureau in relation to the present feasibility of a process to prevent the reuse of cancelled stamps. This would now seem to be the favorable moment to get the Government to adopt a really valuable invention and we presume from what you say that Mr. L- has improved on the first experiments.

It is unnecessary to add that we can probably negotiate to better advantage with the Bureau than strangers to whom so important a contract must be entrusted. Our record with the Government is of such a nature that when we guarantee to fulfil our obligations there is every argument rendered on tested experience and knowledge of our business to give authority & confidence to our statements. As we have done in the past we expect to do in the future.

We believe it is for the great interest of Mr Loewenberg to see us and if satisfied that we can recommend his process, we have every reason to believe it will be adopted under our charge. We think the former understanding was satisfactory to Mr. L and we are prepared to renew it or make other arrangements mutually agreeable.

We have corresponded with two other parties who have - one a completed self cancelling stamp, and the other a process in experiment of somewhat similar character, We believe, to Mr. L's. While the first is perfect as a self cancelling stamp we would prefer Mr L's plan if successful, as being less expensive and troublesome. Hence we would adopt his if equally good (and we believe he so thinks it) in preference, and also because we have had past negotiations with him.

In conclusion we would be glad to hear from Mr. L- at once; otherwise we will act independently. Our arrangements are nearly completed, and we believe this is a favorable opportunity to present a good thing to the consideration of the Government.

Very Respectfully Yrs
Butler & Carpenter

*(Page 449 torn from the book)

EXTRA SIZE PRIVATE DIES
Stamps delivered in September, 1867.

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETORS</u>	<u>STAMPS</u>	<u>DENOM.</u>
Sep 3	44 Ag	Barber & Peckham	25.666	3
"	45 Ag	Gates	21.000	3
"	7524	E. M. Tubbs & Co.	27.500	4
5	7537	Jno I. Brown & Sons	55.000	2
"	7541	John Bull	16.000	1
"	"	"	12.500	4
6	7545	Fahnestock's Sons	110.000	1
"	7550	R. P. Hall & Co.	55.000	4
7	67 Ag	Gates	21.000	3
"	72 "	Barber & Peckham	22.000	3
9	7575	Curtis & Sons	55.000	2
"	7577	Barnes & Co	35.000	2
"	"	"	37.500	4
10	84 Ag	Gates	21.000	3
"	7586	Dr Jayne	17.000	1
"	"	"	8.500	2
"	"	"	19.000	4
12	103 Ag	Gates	42.000	3
13	109 "	"	12.600	3
"	110 "	"	42.000	3
"	7614	A. N. Wright	10.500	1
"	7615	Scovill & Co	40.000	1
"	"	"	17.500	4
14	7625	John Bull	16.000	1
"	"	"	12.500	4
"	7627	Curtis & Sons	55.000	2
16	7640	J. C. Ayer & Co.	150.000	1
"	"	"	100.000	4
"	7642	Curtis & Son	55.000	2
17	130 Ag	Barber & Peckham	25.666	3
"	7652	Herrick	110.000	1
18	7663	Hall & Rueckel	50.000	1
20	7677	Jno. I. Brown & Sons *(x72)	10.000	1
"	"	"	50.000	2
"	7678	Hostetter & Smith	45.833	6
"	145 Ag	Gates	42.000	3
"	146 "	"	42.000	3
"	7686	Barnes & Co	30.000	1
"	"	"	30.000	2
"	"	"	32.500	4

Carried forw'd

*Old lot Brown plate. Not Curtis & Brown.

EXTRA SIZE STAMPS DELIVERED IN SEP. 1967 CONTINUED

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOM.</u>
Sep 20	7689	J. N. Schenck	22.002	1
"	"	"	7.333	6
21	157 Ag	Wm Gates	42.000	3
"	7699	Dr. Jayne	23.000	1
"	"	"	11.500	2
"	"	"	16.000	4
23	185 Ag	Gates	25.200	3
"	7710	Curtis & Sons	55.000	2
"	7711	U.S. Prop'y Med. Co.	*26.102	1
"	"	"	2.500	4
"	"	"	3.333	6
"	169	Barber & Peckham	22.000	3
24	172	Gates	42.000	3
"	7735	Jno Bull	16.500	4
"	7736	G. L. Kouns & Bro	5.250	6
26	7746	Bonsfield & Poole	26.666	3
"	178	Gates	84.000	3
"	7749	E. M. Tubbs & Co.	27.500	4
27	188 Ag	Gates	42.000	3
"	7763	H. T. Helmbold	25.000	2
"	"	"	15.000	4
30	7780	Radway & Co.	55.000	2
"	7781	Curtis & Sons	55.000	2
"	7783	Dr Jayne	12.500	1
"	"	"	16.000	2
"	"	"	16.375	4
"	206 Ag	Barber & Peckham	11.000	3
"	7794	R. P. Hall & Co.	55.000	4

WRAPPERS

Sep.	Byam, Carlton & Co.	2,880,000	1
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Stamped Paper

Sep.	12,329 pages @ 1¢	66,097	2
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Delivery Department

Sep 10/67

E. Lamasure

* One cent U.S.P.M. Co's stamps are cut @ 25¢ per M; four's and sixes are perforated.

Philadelphia, Oct. 14. '87

Hon'ble E. A. Rollins
Commissioner Int-r. Revenue
Washington. D. C.

Sir:

In pursuance of letter from your Bureau dated the 13th inst. requesting us to furnish a transcript from our books of the daily charges for two cent general and one cent private stamps that were delivered in September, 1867, we have the honor to submit as follows,

viz:

TWO CENT GENERAL STAMPS (including Stamps printed on checks)

<u>REQUISITION</u>	<u>DATE</u>	<u>STAMPS</u>	<u>REQUISITION</u>	<u>DATE</u>	<u>STAMPS</u>
4161	Sep 2	58.622	forward		2,786.424
4170	3	329.475	4254	Sep 17	245.575
4172	4	102.757	4262	18	100.550
4178	5	172.820	4272	19	432.925
4189	6	441.165	4279	20	364.625
4197	7	185.470	4285	21	162.250
4203	8	255.710	4294	23	319.810
4214	10	189.495	4302	24	225.750
4218	11	68.070	4307	25	537.535
4224	12	219.660	4310	26	297.550
4232	13	394.025	4318	27	102.195
4239	14	130.655	4322	28	419.215
4246	16	238.500	4333	30	153.350
forward		2,786.424	Total		6,147.754

ONE CENT PRIVATE STAMPS

<u>DATE</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DATE</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>
				forward	6,507.958
Sep 2	Byam, Carlton & Co.	110.000	Sep 13	Byam & Darling	110.000
2	H & W Roeber	110.000	"	Byam, Carlton & Co	330.000
"	B. Howard	220.000	"	John Bull	16.000
"	Barber & Peckham	143.002	"	Griggs & Scott	110.000
"	Peter Eichele & Co	165.000	14	V.R. Powell	110.000
"	M. Daily	110.000	"	Wm Gates	105.000
3	Barber & Co.	150.000	"	Peter Eichele	220.000
4	Wm Gates	105.000	"	J.C. Ayer & Co.	150.000
2	E. Ferrett	66.000	"	F. Zais	220.000
"	F. Zais	132.000	16	H. & M. Bentz	77.000
"	Jno Bull	16.000	"	H. & W. Roeber	77.000
5	Thos. Gorman	110.000	"	Barber & Peckham	143.002
"	John Locks	220.000	"	J. H. McLean	110.000
"	Swift & Courtney	165.000	"	Dr. Herrick & Co.	110.000
"	Fahnestock & Sons	110.000	"	Byam, Carlton & Co	440.000
"	N.Y. Nat Exchg Bank	231.000	17	H. & W. Roeber	66.000
"	Eph'm K. Smith	68.000	"	Chas. Donnelly	220.000
"	Griggs & Scott	110.000	"	Hall & Rueckel	50.000
6	Chas Donnelly	220.000	"	M. Daily	110.000
"	Byam, Carlton & Co.	330.000	"	E.K. Smith	66.000
"	M. Daily	110.000	"	Barber & Co.	100.001
"	Barber & Peckham	154.000	"	Griggs & Scott	110.000

DATE	PROPRIETOR	STAMPS	DATE	PROPRIETOR	STAMPS
Sep 9	B. Howard	220.000	Sep 18	Jno I. Brown	10.000
"	Byam, Carlton & Co.	440.000	"	Swift & Courtney	220.000
"	H. & W. Roeber	110.000	"	Wm Gates	105.000
"	A. Beecher & sons	110.000	"	Wm Gates	105.000
"	Wm Gates	105.000	"	John Loehr	220.000
"	Wm Gates	105.000	"	Henry Stanton	247.500
"	Dr. D. Jayne & son	17.000	"	Demas Barnes & Co.	30.000
"	Doolittle	9.450	"	E. Ferrett	66.000
"	D. Ransom & Co.	38.200	19	Byam, Carlton Co.	440.000
10	D. M. Richardson	300.002	"	B. Howard	110.000
"	Chas. Donnelly	220.000	"	N.Y. Nat. Ex Bank	231.000
"	Swift & Courtney	165.000	"	J. N. Schenck	22.002
"	D. M. Bennett	5.250	"	A. Beecher & sons	110.000
11	Wm. Gates	105.000	20	Anson Allen	105.000
"	Austin Messenger	110.000	"	James Eaton	220.000
"	Ephm K. Smith	66.000	"	Wm Gates	105.000
"	W. E. Doolittle	554	"	M. Daily	110.000
12	B. Howard	220.000	"	Dr. D. Jayne & son	23.000
"	Wm. Gates	63.000	21	Wm Gates	42.000
"	Wm. Gates	105.000	"	F. Zais	172.000
"	Swift & Courtney	220.000	"	U.S. Prop Med Co.	26.102
"	A. N. Wright	10.500	"	Peter Eichele & Co.	220.000
"	A. L. Scoville	40.000	"	Barber & Peckham	154.000
"	M. Daily	110.000	"	Aug. Eichele & Co.	110.000
	Forward	<u>6,507.958</u>	23	Star Match Co.	110.000
			"	Wm Gates	42.000
					<u>12,873.565</u>

ONE CENT PRIVATE STAMPS (CONTINUED)

	forward	12,873.565	forward	15,311.567	
Sep 23	Austin Messenger	110.000	28	Beecher & sons	110.000
"	Byam, Carlton & Co.	440.000	"	Cowles & Leete	105.000
24	Swift & Courtney	220.000	"	H. & W. Roeber	110.000
"	E. K. Smith	66.000	"	E. K. Smith	66.000
"	Bonsfield & Poole	30.002	"	Dr. D. Jayne & son	12.500
25	Wm Gates	42.000	30	E. R. Tyler	110.000
26	Griggs & Scott	110.000	"	Thos. Allen	110.000
"	Byam, Carlton & Co.	550.000	"	V. H. Powell	180.000
"	B. Howard	220.000	"	Barber & Peckham	187.000
"	Wm Gates	105.000	"	Wm. Gates	210.000
"	Swift & Courtney	220.000	"	N.Y. Nat. Ex Bank	231.000
"	M. Daily	110.000	"	D. M. Richardson	300.002
27	F. Zais	110.000	"	Barber & Co.	10.000
28	Wm Gates	105.000		Total	<u>16,983.069</u>
		<u>15,311.567</u>			

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 15. '67

Messrs J. Hoen & Co.
Baltimore, Md.

Gentlemen:

Your favor of the 14th inst is at hand. The 2500 sheets which you have sent us for imprinting will be received and stamped with our Two cent die.

In the meanwhile, however, it will be necessary for you to purchase a certificate of deposit of \$350 from the U.S. Ass't Treasurer or some other designated depository of your city and to forward the duplicate thereof to Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D.C. to pay for the stamps to be printed. You will state with your remittance to him that you wish "Two cent stamps printed on receipts by Butler & Carpenter" and his authority will be sent us to execute your order.

The Commissioner does not receive a remittance of less than \$50 and allows a commission on that am't of two per cent so that you will be entitled to \$51 - the extra one dollar will therefor be sent you by us in two cent stamps.

Our charges for printing are as stated in our letter of the 1st inst. You can therefore calculate the am't due us and forward the same in advance.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 15, '67

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

Please ship at an early day six barrels of gum like
the last lot on receipt of which we will remit.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 15. 67

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

It would be impracticable for several reasons to print a private revenue stamp on your labels as suggested. The expense alone would render the suggestion impracticable as in the case of the largest label it would be impossible to print more than one stamp to an impression.

We could engrave you a private die however and print stamps that could be affixed on the labels in the exact places designated.

Our charge for a private die is Three hundred and fifty dollars (\$350), and the time required for the engraving and preparation of stamps therefrom is usually about six weeks. There is no extra charge for printing stamps of the government size but for larger ones there is an extra charge of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and in proportion for other sizes.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 15.67

Dr. John Bull, Esq
Louisville, Ky.

Dr. Sir:

Your favor of the 10th inst was duly rec'd. As it has never been a matter of business importance with us to ascertain the relative demand of the different parties ordering proprietary stamps of the Government, we have never kept our accounts in a way to readily ascertain that fact and therefore could not give you the information requested as to your rate, otherwise it would give us much pleasure to enlighten you.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 16.'67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

If your demand for wrapper stamps continues at the present rate we will soon be out of No. 1 Stock, and we suggest that you send another lot at an early day to prevent difficulty.

The last lot of No. 1 paper did not hold out full twenty five reams and was found by actual count to have been only 11562 sheets.

Very respectfully
Butler & Carpenter
per E. Lamsure

Philadelphia, Oct 19. '67

Messrs Alex. Underwood & Co.
Newark. N.J.

Gentlemen:

Your favor of the 18th inst is rec'd, and the order for a private die is clearly understood and will be promptly executed. As we cannot recollect having previously communicated to you our charge etc, we beg to say in the meanwhile that our terms are three hundred and fifty dollars (\$350) for engraving and making a private plate, payable upon presentation of a proof impression from the finished die; and the time usually required is about six weeks. You will therefore please inform us that these conditions are accepted by you that we may be secure in proceeding with the work at once.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 21. '67

Messrs A. Hoen & Co.
Baltimore, Md.

Gentlemen:

Your favor of the 14th inst with P.O. order for (\$12.50) printing was duly received, but as yet we have had no order for the Stamps from the Internal Revenue Bureau. We think you had better address the Commissioner again on the subject as the matter may have been overlooked.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadel-hia, Oct. 21. '57

Mesars Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

We have not completed the manufacture of the last lot of No 2 paper rec'd and consequently cannot say how it holds out in counting. As soon as we gain this information however we will inform you.

The balance on hand of No 1 Trappers is 410,000 Stamps. Please observe not to order more than this quantity until we shall have rec'd a further supply of paper therefor.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 21. '67

Messrs S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

Your favor of the 18th inst rec'd. There has been an unavoidable delay of a few days in the preparation of your private die but the work is now progressing without interruption and we have no doubt that the stamps will be ready for you by the 31st inst.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 22. '67

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

Sir:

We have the honor to submit for approval the inclosed model of a one cent private die for Messrs Alex Underwood & Co, match manufacturers, Newark, N.J.

Superficial area $13/16$ of an inch.

Trusting it will receive your favorable consideration and be returned at earliest convenience we remain,

Yours Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct 25. '67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

No discrepancies have been observed in your paper account further than those previously reported. If we discover any falling short in wither quantity or quality we will duly notify you of the fact.

Respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 28. '67

Seth Arnold, Esq
Woonsocket, R. I.

Sir:

Our charge for engraving and making a private Internal Revenue Stamp plate is uniformly three hundred and fifty dollars (\$350) and the time required to execute the work is usually about six weeks. The plates are all engraved upon steel, and each denomination requires a separate plate. There is no extra charge for printing, etc. except in the case of large stamps; the Government sizes being free, and ten cents per thousand for stamps 3 1/8 inches superficial area, all other sizes in proportion.

We will give full particulars upon hearing further from you, and in the meanwhile remain.

Very respectfully yours,
Butler & Carpenter
per E. Lamasure

Philadelphia, Oct. 28. '67

Messrs S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

We have the honor to inform you that your private die is now finished, and the proof impression herewith submitted will, we trust, give entire satisfaction.

Please inform us by return mail what color you prefer to have the stamp printed, also an estimate of your probable consumption of them, as we keep a ready-made stock ahead and wish to determine a safe and suitable quantity to meet the demand. About four days after hearing from you in this respect we will be prepared to meet your first order.

Orders for stamps must be addressed to the Hon'ble E. A. Rollins, Comm'r of Internal Revenue, Washington, D. C., inclosing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition upon us and stamps will be sent you forthwith.

We invite your attention to the annexed bill the amount of which is now due and should be inclosed to our address.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Oct. 28. 67

Messrs S. B. Hartman & Co.

To Butler & Carpenter Dr.

For engraving and making private Inter. Rev. Stamp Plate 64 \$350

Rec'd paymt

Philadel-hia, Oct 28. 67

Messrs W. & T. Liversidge
Milton, Mass.

Please ship six barrels of gum like the last
lot and oblige

Yrs very respectfully
Butler & Carpenter
per L.

Philadelphia Oct. 31. '87

Messrs S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 29th inst remitting amount of bill for private stamp engraving etc - for which please accept our thanks.

The Government allows a commission (in stamps) of 5% on all orders for private stamps **of** less than \$500 at a time, and ten per cent on orders over \$500.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Oct. 31. 67

Messrs Ziseman, Griesheim & Co.
St. Louis, Mo.

Gentlemen:

We have the pleasure to inform you that your private die has been engraved, and trust the proof impression herewith submitted will give entire satisfaction.

Please inform us by return mail what color you desire to have the stamps printed, also an estimate of your probable consumption of them, as we keep a ready-made stock ahead and wish to determine a safe and suitable quantity to meet the demand.

Orders for stamps must be addressed to the Hon'le E. A. Rollins, Commissioner of Inter. Revenue, Washington, D. C. inclosing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent you forthwith.

In the first place however you will please inform us as to color and quantity as above referred to and in about four days after we will be prepared to meet your first order.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 1. 1867

American Match Co.
Amsterdam. N.Y.

Gentlemen:

We have the pleasure to inform you that your private die is now finished, and the proof impression herewith submitted will we trust, give entire satisfaction.

Please inform us by return mail what color you prefer having the stamps printed, and also what your probable consumption of them will be, as we keep a ready made stock ahead and wish to determine a safe and suitable quantity to meet the demand. About four days after hearing from you in this respect we can be prepared to meet your first order.

Orders for stamps must be addressed to the Hon'ble E. A. Rollins, Commissioner of Internal Revenue, Washington, D. C., inclosing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of deposit made covering the value of stamps ordered. The commissioner will then make a requisition on us and stamps will be sent you forthwith.

We invite your attention to the annexed bill the amount of which is now due and should be inclosed to our address.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 1. 1867

American Match Co.

To Butler & Carpenter, Dr.

For engraving & making private revenue stamp plate \$350

Rec'd payment

Philadelphia, Nov. 1. '67

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

We herewith hand you our check for five hundred and thirty five 91/100 dollars (\$535.91.) Please send us a statement with receipt and oblige.

Yours very respectfully
Butler & Carpenter
per E. Lamesure

Philadelphia Nov. 5. 87

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

Sir:

Blank receipts from W. E. Crockett have been handed us for imprinting with the two cent stamp. We have the honor to inclose specimens for your approval, and remain

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 5. '67

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

Sir:

We have the honor to state that we are the Government manufacturers of ~~revenue~~ stamps and engravers of stamp plates, and therefore beg to acknowledge receipt of your favor of the 2d inst the same having been referred to us by the Commissioner of Internal Revenue. We could make you a private stamp plate conforming to the excellent model submitted and have stamps prepared therefrom in about eight weeks time. Our price for engraving a die and making a plate complete is uniformly three hundred and fifty dollars (*350) payable upon presentation of a proof impression from the finished die. There is no charge for printing private stamps ~~that~~ are of the Government size but for larger ones there is an extra charge of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and in proportion for other sizes - large stamps are also subject to a charge of three cents per thousand when they are required to be perforated.

We keep a stock on hand of private as well as other stamps so that no delay occurs in filling orders therefor. Private stamps are not required by law to be cancelled but must be affixed to packages that in opening them the stamps shall be effectually destroyed. The Government allows a commission to proprietors of ten per cent on all amounts of private stamps ordered exceeding \$500 at a time.

We will not proceed with the engraving until we hear further from you on the subject.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Nov. 5. 67

Henry Arn, Esq
New York, N.Y.

Sir:

Your favor of yesterday is at hand. Please send us by Express one can of the printing ink referred to, as sample. We desire to have the kind that is mixed with molasses and prefer a yellow color but red will answer.

Very respectfully
Butler & Carpenter
per J. Lamasure

Philadelphia, Nov. 8. 1867

U.S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of October,
viz:

48,486,313 Stamps @ 20 cents per M. \$9,697.26

Received payment

Philadelphia, Nov. 8. 1867

U.S. Internal Revenue Bureau
To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of October,
viz:

48,486,313 Stamps @ 20 cents per M. \$9,697.26

Received payment

Philadelphia, Nov. 3, 87

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

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate for the manufacture of Internal Revenue Stamps delivered in the month of October, 1867, together with the usual accompanying vouchers.

Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia, Nov. 7. '57

Messrs A. B. Sands & Co.
New York, N.Y.

Gentlemen:
We have the pleasure to acknowledge receipt of your favor of the 6th inst remitting twenty 24/100 dollars. The amount is rec'd with thanks and placed to credit of your a/c.

11/7
B & C
E.L.

Very respectfully
Butler & Carpenter
per E. L.

Philadelphia Nov 7, '67

H. Dalley Esq
New York, N.Y.

Sir:

We have the pleasure to acknowledge receipt of your favor of the 6th inst with remittance of fifteen 62/100 dollars. The am't is received with thanks and placed to credit of your a/c.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Nov. 8. '67

Geo. A. Kelly, Esq
Pittsburgh, Pa.

Sir:

Our charge for engraving and making a private Inter. Rev. Stamp plate is three hundred and fifty dollars (\$350). The time required to execute the work being about six weeks. There is no extra charge for printing except in case of larger stamps, the Government sizes being free, and ten cents per thousand for stamps $\frac{3}{8}$ inches superficial area, all other sizes in proportion.

The Government allows to proprietors a commission of ten per cent (in stamps) on all purchases of over five hundred dollars at a time.

Should you desire a plate made it is only necessary that you furnish a sketch representing design and size, and we will proceed with your order at once.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia Nov. 8. '67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 7th inst remitting us Six hundred
and sixty en dollars is rec'd with thanks and the amount placed
to credit of your a/c.

11/8
67
E.L.

Very respectfully
Butler & Carpenter

Philadelphia, Nov. 11. '67

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

Sir:

We have the honor to submit for approval the inclosed model of a three cent private die sent us by Mr. George W. Laird, No 74 Fulton St. New York, N.Y. proprietor of "Laird's Bloom of Youth" a preparation for the skin.

superficial area $1 \frac{3}{4}$.

very respectfully,
Cutler & Carpenter
per S. Lamasure

Philadelphia Nov. 11. 67

Hon E. A. Rollins
Commissioner of Inter. Rev.
Washington. D. C.

Sir:

Will you please authorize the printing of two cent stamps on blank receipts to be filled in like the inclosed specimen?

very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 11. '67

J. W. Laird, Esq
74 Fulton St. New York, N.Y.

Sir:

Your favor of the 8th inst also bottle of preparation are at hand and we beg to say the question of how the stamp can be legally affixed can be as well answered by yourself as us. We can suggest however that if instead of trimming off the corners of the chamois covering, you would let them extend down the neck of the bottle and affix the stamp over them the requirement would be fully met.

We have this day submitted the model of your stamp to the Commissioner of Internal Revenue, if it meet his approval we will at once proceed with the engraving.

Very respectfully
Butler & Carpenter,
per E. Lamasure

Philadelphia Nov. 11. 67

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Your favor of the 7th inst remitting us eighteen 04/100
dollars is received with thanks and the amount placed to credit of
your a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 11. '37

American Match Co
Amsterdam, N.Y.

Gentlemen:

Your favor of the 9th inst remitting us three hundred and fifty dollars in full for private stamp engraving is received with thanks.

The plate has been out to press and we will be duly prepared to meet orders for the new stamps.

11/11
67
E.L.
B&C

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 11. 67

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

Gentlemen:

Your favor of the 9th inst remitting us fifty three
87/100 Dollars is rec'd with thanks. We return receipted bill
as requested and remain,

Yr's very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 11. 67

Messrs Jno I. Brown & sons
Boston. Mass.

Gentlemen:

Your favor of the 9th inst remitting us twenty three
40/100 dollars is received with thanks and the amount placed to
credit of your a/c.

11/11
67
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

EXTRA SIZE PRIVATE BILLSSTATE DELIVERED IN OCTOBER 1867

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETORS</u>	<u>STATE PS</u>	<u>BENCH N.</u>
Oct 1	7807	Jno Bull	16.000	1
"	"	"	12.500	4
4	224 Ag	Gates	42.000	3
5	7833	Barnes	30.000	1
"	"	"	50.000	2
"	"	"	50.000	4
7	273 Ag	Gates	21.000	3
"	7849	Ayer & Co.	150.000	1
"	"	"	100.000	4
"	7850	J. W. Schenck	22.000	1
"	"	"	7.333	6
8	7861	Scovill & Co.	40.000	1
"	"	"	17.500	4
10	250 Ag	Gates	21.000	3
"	7879	Dr. Herrick	110.000	1
"	7881	Dr. Jayne	40.000	1
"	"	"	9.000	2
"	"	"	13.000	4
"	7888	Hostetter & Smith	45.833	6
11	7882	Curtis & Brown	55.000	1
"	"	Curtis & Sons	55.000	2
"	7883	Jno Bull	16.000	1
"	"	"	12.500	4
"	264 Ag	Barber & Peckham	18.333	3
12	7892	F. Stewart (Swain)	6.562	6
14	277 Ag	Gates	25.200	3
"	7905	Jno I. Brown & Son	55.000	2
15	289 Ag	Barber & Peckham	14.666	3
"	290 "	Gates	21.000	3
16	7930	Curtis & Sons	55.000	2
17	307 Ag	Gates	3.000	3
"	7942	Dr. Jayne	30.000	1
"	"	"	18.700	2
"	"	"	38.500	4
18	7968	Hostetter & Smith	45.833	6
"	7966	Bennett, Pieters & Co.	27.500	4
19	321 Ag	Barber & Peckham	15.000	3
21	7984	Jno Bull	16.000	1
"	"	"	12.500	4

Amt forward _____

EXTRA SIZE PRIVATE STAMPS DELIVERED IN OCT '67 CONTINUED

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DENOMIN.</u>
Oct 22	33 Ag	Gates	21.000	3
"	8001	Seovill	30.000	1
"	"	"	20.000	4
24	348 Ag	Barber & Peckham	14.633	3
"	8022	Gurtis & Sons	55.00	3
"	8025	R. P. Hall & Co.	55.000	4
25	8033	E. M. Tubbs & Co.	27.500	4
"	8034	Demas Barnes & Co.	35.00	2
"	"	"	50.000	4
"	8035	A. W. Wright	10.500	1
26	361 Ag	Gates	42.000	3
"	8043	Hall & Rueckel	50.000	1
29	374	Gates	21.500	3
"	8075	Brandreth	110.000	1
30	8085	Sands & Co.	110.000	1
"	8096	Jno Bull	13.000	1
"	"	"	12.500	4
31	8103	Jno I. Brown & Sons	55.000	2
"	8104	Bleming Bros. No. 1	220.000	1
"	"	" No. 2	110.000	1
"	811	Hostetter & Smith	55.000	6
"	382	Gates	21.000	3
"	383	Gates	21.000	3
"	384	Barber & Peckham	25.456	3

WRAPPERS

Oct	Byam, Ca lton Co.	3,600,000	1
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STAMPED PAPER

Oct	18422 pages	93,567	2
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Delivery Department
Nov 11.67

Edm Lemasure

Philada Nov 12. 67

Henry Arn, Esq
New York, N.Y.

Sir:
Inclosed please find our check for six 50/100 dollars.
Please return receipted bill and oblige,

Yrs very respectfully
Butler & Carpenter
per E. Lamesure

Philadelphia Nov. 15. '67

Dr. John Bill
Louisville, Ky

Sir:
Your favor of the 8th inst remitting us sixteen 26/100 dollars
is received with thanks and the amount placed to credit of your
a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 12. '27

Messrs Zisemann, Gresham & Co.
St. Louis, Mo.

Gentlemen:

On the 31st ulto we had the pleasure to inform you that your private die had been engraved and asked you to say by return mail what color you wished to have the stamps printed, etc. Not having rec'd any reply we are fearful our letter has not reached you.

The plate is now ready to go to press and we beg you will send us the desired information i.e. the color of stamp, and the quantity likely to be used in three months, as soon as you conveniently can. In four days thereafter you may order stamps.

Orders for stamps are to be addressed to Hon E. A. Rollins, Commissioner of Internal Revenue, Washington, D. C. & closing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the amt of order. The Commissioner will then make a requisition on us and stamps will be sent you forthwith.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 14. '67

Wm. Cates, Esq
Frankfort, N.Y.

Sir:

Your favor of yesterday remitting one hundred and forty eight 93/100 dollars is received with thanks and the amount placed to credit of your a/c.

11/14/67
B&C
per F.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 16. '67

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

Sir:

We are this day in receipt of a communication from the Commissioner of Inter. Revenue returning us the model of your proposed private stamp, declining for the present to authorize the making of any new dies.

He advises us that, inasmuch as it is possible that the Government will adopt a different method of preparing revenue stamps the present plates may become useless to their proprietors.

We shall, however, keep your application on file and when the new arrangements have been consummated will duly inform you thereof.

Very respectfully,
Butler & Carpenter
per T. Lemaire

Philadelphia Nov. 18. '87

Messrs B. A. Fahnestock's Sons & Co.
Pittsburgh, Pa.

Gentlemen: Your favor of the 14th inst remitting fourteen and
28/100 dollars is rec'd with thanks and the amount placed to
credit of your a/c.

Very respectfully,
Butler & Carpenter
per E. Lamasure