

Philadelphia, April 12. 1869

John Loehr, Esq
427 W. 54th St.
New York, N.Y.

Sir:

Yours of the 2d inst is just rec'd. We will change the color of your stamps to blue as soon as we recommence printing them. We have about six thousand sheets now on hand which, of course, should be used up before we furnish you with the others.

In regard to sending your packages by mail you will please write to the Commissioner of Internal Revenue on that subject and he will direct us accordingly. We receive instructions with every order from Washington and cannot deviate therefrom.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, April 12, 1869

Messrs Corlies, Macy & Co.
Box 3737, New York. N.Y.

Gentlemen:

Yours of the 9th inst duly received. Check for \$22 has been endorsed by us to the order of J. R. McFetridge stamp dealer, who will pay all the charges and return the checks to you when stamped.

In future do not remit money to us - we do not sell stamps and hence are not entitled to receive it; we merely imprint them un patsuance of orders from the Inter. Rev. Bureau in favor of stamp dealers who are authorized to have documents stamped for the trade.

The documents, with instructions, should therefore be f@rwarded to one of them who will then pay the Government stamp duty, and our charge, and collect the entire cost from you by express upon delivery. The dealers here are J. R. McFetridge, J. E. Ridgway and W. E. Crockett, either of whom will give prompt attention to your orders, and inform you regarding allowance of discount etc.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, April 12. 1869

Sam'l W. Walton, Esq
 Sec'y U.S. Prop'y Med. Co.
 Cincinnati, Ohio

Sir,

In reply to your favor of the 8th inst we would state that during the present year we have filled but three orders for stamps from your dies, and those were all forwarded to the U.S. Prop'y Med. Co. Cincinnati, O. viz:

Jan 28	\$661
Moh 9	661
" 29	661

To prevent other parties from getting stamps from your dies you should notify the Commissioner of Internal Revenue not to recognize orders over any other signature than your own. We have no discretion in the matter and are obliged to execute and forward all orders as directed by him.

Very respectfully,
 Butler & Carpenter
 per Lamasure

Philadelphia, April 12, '69

Messrs Jas M. Willcox & Co.

Gentlemen:

Please send us 51,000 sheets of paper before 4 PM today, or, if more convenient, between 8 & 9 tomorrow A.M. and oblige,

Yours respectfully,
Butler & Carpenter
per Lamasure

Deliver at
425 Chestnut St.
4th Floor

Philadelphia, April 13/69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your last shipment of No. 2 paper, March 29 of 24 bundles said to contain 121 reams is at hand, and apparently in good order.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 13/69

Messrs Brower Bros
No 295 Broadway, N.Y.

Gentlemen:

Your favor of the 10th inst duly rec'd. Check for \$21.50 has been endorsed by us to order of J. R. McPetridge, stamp dealer here, who will pay all the charges and return the checks to you when stamped.

In future do not remit money to us, we do not sell stamps and are not entitled to receive it in payment for stamps. We merely print them in pursuance of orders from the Inter. Rev. Bureau in favor of stamp dealers or others who remit to the Government and are authorized to have documents stamped for themselves or the trade.

Documents with instructions should therefore be forwarded to one of the dealers who will thereupon pay the Government stamp duty and our charge for printing and collect the entire cost from you by express upon delivery.

The dealers here are J. R. McPetridge, J. E. Ridgway, and W. E. Crockett, either of whom will give prompt attention to your orders.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, April 14. 69

Messrs Seth W. Fowle & son
Boston, Mass.

Gentlemen:

Your favor of the 5th inst was duly rec'd. In pursuance of its instructions we have prepared a model for the proposed die and herewith present the same for your consideration.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 15, 69

N. C. Nasen Esq
Peoria, Ill.

Sir:

Your favor of the 12th inst is at hand. Our stamping of documents is confined to imprinting two cent stamps on bank checks, sight drafts and plain forms of receipts that have the words "good when used for payment of money" first printed thereon. We are in no case allowed by the Government to stamp blank paper, hence the printed instruments must always be sent to us.

Charges for imprinting are one cent per page of six stamps or less each, and a half cent per impression of one stamp.

The cost of printing should be inclosed in the printed documents and sent to us by express, prepaid, and the stamp value, if over \$50, remitted to the Office of Inter. Rev. Washington, D. C. Or, you may more conveniently send the documents to any one of the dealers here, either of whom will pay the revenue charges and our own, and collect the total from you when the work is completed. For commissions allowed and other particulars please address the dealers direct, viz: J. E. Ridgway, J. R. McPetridge, and W. E. Crockett, all of Philadelphia, Pa.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 15, '69

B. Howard, Esq
New York, N.Y.

Sir:

In accordance with your direction we have prepared about one thousand sheets of your stamp perforated in such a way as to break in pieces of three and five stamps each. Please notify us in due time whenever you wish them as part of future orders.

Very respectfully,
Butler & Carpenter
per L

Philadelphia, April 17. '69

Messrs Selby & Taylor
American Match Co.
Cleveland, O.

Gentlemen:

Your favor of the 14th inst is at hand. We have just finished your private die and herewith present a proof impression which we trust will give entire satisfaction. Have the kindness to inform us what color to print the stamps, whether you desire them gummed and perforated, and about how many you will require per month, that we may at once prepare an adequate stock to keep on hand. In five days from the time of hearing from you stamps will be in readiness to meet your orders. Orders must be forwarded to the 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 Commissioner will then make a requisition on us and stamps will be sent you forthwith.

Your engraving a/c having become due at this stage we herewith present our bill, the am't of which you please remit to our address.

Very respectfully,
Butler & Carpenter
per L

Philadelphia, April 17. 69

Messrs Selby & Taylor
To Butler & Carpenter Dr.

For engraving American Match Co. three cent
die, and making plate, in full \$50

*American Match Co
Cleveland O.*

Philadelphia, April 17. 69

Messrs W. H. Crocker & Co.
444 Broome St.
New York, N.Y.

Gentlemen:

Your favor of the 15th inst is at hand. Our charge for stamping 5000 sheets of bank checks, 12 stamps to the sheet, would be \$100, or one cent per page of six stamps each.

To pay the stamp value you would be required to deposit with the Asst U.S. Treasurer at New Yor, \$1142.80 for stamped paper and forward the duplicate certificate thereof to the Hon C. Delano, Commissioner of Inter. Rev. Washington, D.C. stating to him that you require the amount in (60,000) two cent stamps printed by us on bank checks, whereupon he would at once direct us to execute your order for \$1200, giving you the maximum allowance of 5% on the sum remitted or \$57.14.

In the meanwhile you should send us the checks and the cost of printing the former by express freight prepaid. We would then return them to you finished in about four days from receipt of government order.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, April 20 '69

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

The die for the American Match Co., Cleveland, Ohio, is finished, but no stamps have been prepared. We wrote to them to that effect on the 17th inst, and that they would be ready in five days from the time of our being advised what color to print them. As soon as we receive their reply the plate will go to press.

We herewith return their letter as you request.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 20 '69

D. M. Richardson, Esq
Detroit, Mich

Sir:

Your order of the 2d inst came to us for 500.000 1 ct and 200.000 3 ct stamps on the 3d inst, and the stamps were delivered by us to the Stamp Agent here and deposited by him in our P.O. the same day. We cannot imagine why you have not received them long before this.

The matter will be investigated by the P. O. officials and we will duly advise you of any knowledge we may be able to gain on the subject.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21 '69

Hon C. Delano,
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Will you permit us to imprint two cent revenue stamps on documents of which the inclosed duplicates are specimens?

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21. '69

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

At the request of Messrs Fowle & Son, Boston, Mass, we have drawn a model for a four cent private stamp to be used upon packages of their preparation and have the honor to herewith submit the same for your consideration.

Superficial area $63/64$ of an inch.

They will assume the risk of future change in the Government regulations respecting private dies, and hope their application will meet your approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21. '69

Hon C. Delano,
Commissioner of Inter Rev.
Washington, D.C.

Sir:

Order No 3569 Ag for \$4.400 in stamps favor Byam, Carlton & Co. Boston, Mass, was duly executed by us, and the packages mailed by Mr Pugh, Stamp Agent on the 26th ulto - as per P.O. receipt sent to your office.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21. '69

A. S. Dickson, Esq
Meadville, Pa.

Sir:

The Commissioner of Inter. Rev. has referred to us your letter of the 16th inst in regard to engraving a private revenue stamp.

We are appointed by the Government to make revenue stamp plates and print stamps therefrom. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work and prepare an adequate stock of stamps to keep ahead of demand is usually about eight weeks.

The stamps are furnished without charge for printing, except when they exceed in dimensions the size of the ordinary stamps of the same denomination, in which case we are authorized to charge at the rate of ten cents per thousand stamps of 3 1/8 inches superficial area; and for all other sizes in proportion, for extra paper & printing, and three cents per thousand for extra perforation.

The Government allows to proprietors of private dies a commission in stamps of ten per cent on all orders over five hundred dollars at a time; or, in other words, allows \$561 in stamps for \$510 in money.

If you conclude to have the die made please send us further notice, and we will prepare the necessary model to submit to the Hon Commissioner of Inter Rev for his official consideration and approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 23d '69

Messrs Selby & Taylor
American Match Co.
Cleveland, Ohio

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 20th inst with information respecting required color & quantity of stamps, and inclosing three hundred & fifty dollars (\$350) in full payment of our claim for engraving and making your private stamp plate.

We will duly notify the Commissioner of Internal Revenue when we are ready to execute your first order, which will be in a few days from now, and we presume he will direct us to send the stamps to you at once.

Thanking you for kind and prompt attention we remain,

4/23
69
B&C

YrsVery respectfully
Butler & Carpenter
per L.

Philadelphia, April 24. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

Your favor of the 17th inst is rec'd with comments in regard to the arrangement of the lettering on your proposed stamps. we shall of course make the change in the engraving according to your suggestion. As we will require the model to work from we cannot sent it to you at present.

In looking through our back correspondence in letter book we are unable to find that we have communicated to you our charge for engraving a die, and to save misapprehension on the score we will now state particulars that you may in view thereof decide whether or not you will have the work done. We would state in the meanwhile we have already submitted your application to the Commissioner of Internal Revenue and he has approved the same, so that the die can be proceeded with as soon as we receive your reply.

Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars and the time required to do the work is usually from six to eight weeks.

The Government allows a commission on stamps, to proprietors of private dies, of ten per cent on all orders of over \$500 at a time, or, in other words allows \$550 in stamps for \$500 in money.

We keep an adequate stock ahead to meet orders on demand.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 27. 69

A. J. Stockwell, P.M.
Veazie, Me.

Sir:

Your favor of the 21st inst addressed to the Hon Commissioner of Inter. Rev. has been referred to us for reply.

As it appears you have already received a copy of the "Regulations" it only remains for us to say that our charge for making a private stamp plate is invariably three hundred and fifty dollars (\$350) and the time required to do the work and have a stock of stamps prepared to meet orders is usually from six to eight weeks.

If you conclude to have a private stamp please send us a sketch representing the required design and your wishes will receive prompt attention.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 27. 69

Thomas Allen, Esq
St. Louis. Mo.

Sir:

Your favor of the 21st inst, claiming one sheet short in recent package is rec'd.

We duly investigated the matter and found our balance all right, indicating that the proper quantity was sent. We imagine the cause of the seeming deficiency would have been discovered at once had you accurately counted all the sheets, for it sometimes happens that the "fifty" markers get displaced while we are filling the orders from ~~our~~ stock lots, and no doubt in this case, where the one part of a hundred contained only forty nine sheets, you would have found that the other part contained fifty-one sheets.

In their manufacture the sheets are carefully counted in all the several departments of our business, and any inaccuracy would inevitably be manifested, hence our stock is correctly accounted for, and, as we send those stamps to no other house it follows that we could not be in ignorance of any mistake.

Of course we believe you think a deficiency existed, but we feel that our perfected system of checks is a good reason for us to think otherwise. The regulations of the Internal Revenue Bureau require that all packages of stamps be opened in the presence of two witnesses, and no claim for deficit will be allowed unless an affidavit setting forth the facts, subscribed by them, is first submitted to the Commissioner for consideration.

Trusting, however, that you will by this time see that a miscount was in all probability made at your factory and thus relieve us of further anxiety on the subject, we remain,

Yours very respectfully,
Butler & Carpenter
per L.

THIS PAGE TORN FROM BOOK



Philadelphia, April 29. '69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

At the request of Mr W. D. Curtis, manufacturer of matches, Osh Kosh, Wis, we have drawn a model for a one cent private stamp to be used by him.

Superficial area $13/16$ of an inch.

He will assume all risk of future change in the regulations respecting private dies, and hopes the application will meet your approval.

Very respectfully,
Butler & Carpenter
Per L

SAME LETTER AS PAGE ²⁹~~30~~

Addressed to C. Delano

Philadelphia, May 1. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

Yours of the 20th duly to hand. Our price is three hundred & fifty dollars for engraving a single die, and we have never deviated therefrom since it was first established.

In eight weeks from this time you will have stamps from the die. In the meanwhile, however, we will send you a proof impression of the engraving and inform you of the exact time when to order the first lot.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 1. 69

W. D. Curtis, Esq
Oshkosh, Wis.

Sir:

Your favor of the 24th ulto returning us the model of stamp was duly rec'd.

Your suggestions in regard to bringing out the sun more effectively is noted and will receive attention in the engraving.

The Commissioner of Inter. Revenue having notified us that the design of stamp is approved by him we are at liberty to proceed with the work at once and will duly inform you when the die has been finished.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia May 1. '69

John Hodge, Esq
Sec'y Merchant's Gargling Oil
Brookport, N.Y.

Sir:

We have the pleasure to acknowledge yours of the 24th ulto & to state that both your dies are now finished and we trust the inclosed proof impressions will give entire satisfaction.

Please inform us by return mail how many of each kind will probably be required per year, and we will manufacture a sufficient quantity to keep ahead of the demand. In two or three days from hearing from you we will be prepared to meet your first order.

Your engraving a/c having become due at this stage we beg to present will therefor, the am't of which should be sent to our address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 1, 69

John Hodge, Esq Sec'y
To Butler & Carpenter, Dr.

For engraving two stamp dies & making plates, in full \$500

Philadelphia, May 4. 69

Messrs Selby & Taylor
Cleveland, Ohio

Gentlemen:

Your favor of the 1st inst duly to hand. We forwarded an instalment of the new stamps on the 30th ulto, and balance of order the day after. We presume you have received them all ere this.

We will engrave a one cent die, with the same photograph head, according to our original proposition of \$550 for the two plates.

If you have any directions to give in regard to the working, or details of design, be good enough to inform us at earliest convenience.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 4. 1869

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

At this date we have on hand manufactured wrappers as follows:

1.280.000	No 1.
5.135.000	No 2.
<u>6.415.000</u>	Total

Besides which we have 121 reams of (No 2) paper in process of manufacture.

Your letters of the 23rd & 28th ultos came duly to hand. Only one requisition however came from the Bureau in the meanwhile, viz: for order 3760 Ag forwarded May 1/69. We invariably deposit your stamps in the P.O. the day subsequent to the date of the Washington requisition and if anything is wrong you will perceive it is not our fault.

Very respectfully,
Butler & Carpenter
L.

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Butler & Carpenter, Philadelphia, Pa. hereby declare that the a/c in detail of stamps delivered during the month of July 1869, agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting ~~in~~ all to thirty two millions four hundred and fifteen thousand four hundred and eighty one stamps (32.415.481) and I also declare that, having proven and verified said requisitions I made out the item bills for the separate orders thereof, proven also in dollars and cents as well as stamps; and I also declare that whatever bills I did not myself make out and fill with the required stamps, I handed over to Charles McConaghy to be accurately made out and filled by him; and I also declare that in all cases, in addition to the separate certification of each individual order in its counting, the total amount of each day's deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to Isaac Pugh, Esq Stamp Agent.

Sworn and subscribed before me
this sixth day of August A.D. 1869 Edwin Lamasure

I, Charles McConaghy, Clerk in the Delivery Department of Internal Revenue Stamps under Butler & Carpenter, Philadelphia, Pa. hereby declare that the bills of items of separate stamps orders, handed to me by Edwin Lamasure during the month July, 1869, to be filled, have been carefully and accurately made out and handed over with the required stamps to Clement Test for final proof and sealing up in the proper packages for delivery to Isaac Pugh, Esq, Stamp Agent.

Sworn and subscribed before me
this Sixth day of August A.D. 1869.

I, Clement Test, Clerk in the Delivery Department of Internal Revenue Stamps, under Butler & Carpenter, Philadelphia, Pa, hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Charles McConaghy for final examination and proof of accuracy, during the month of July, 1869, have been carefully examined and proven to be correct, and I also declare that upon such verification of each separate order, I have packed and sealed up thoroughly said separate order for stamps, and delivered said package or packages to Isaac Pugh, Esq, Stamp Agent.

Sworn and subscribed before me
, this Sixth day of August, AD 1869

Philadelphia, May 7, 1869

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

For Internal Revenue Stamps delivered in April, 1869
viz:
30.677.097 stamps @ 20 cents per M. \$6.135.42

Received payment

Philadelphia, May 7, 1869

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

For Internal Revenue Stamps delivered in April, 1869
viz:
30.677.097 stamps @ 20 cents per M. \$6.135.42

Received payment

Second bill has Duplicate written in pencil across face.

Philadelphia, May 7. 69

Calkins, Pinney & Co.
Princeton, Ind.

Gentlemen:

The Commissioner of Internal Revenue has referred to us your letter of the 29th inst in regard to engraving you a private revenue stamp die.

We are appointed by the Government to make revenue stamps plates and print stamps therefrom. Our charge for engraving a private die and making a plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to do the work and prepare an adequate stock of stamps to keep ahead of orders is usually about eight weeks.

If you conclude to have a die made please inform us regarding the design, denomination etc of stamp wanted, and we will at once prepare the necessary model and proceed with the engraving in the order of your application.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 7. '69

John Hodge, Esq
Sec'y Merchants Gargling Oil Co.
Lockport, N.Y.

Sir:

Your favor of the 4th inst is at hand. Government requisition for stamps is also rec'd. We will probably be prepared to meet your order at an early day next week. viz: \$605 in stamps.

Thanking you for prompt remittance we herewith send you receipted bill, & remain,

Yrs very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 7. 69

John Hodge, Esq
Sec'y Merchants Gargling Oil Co.
To Butler & Carpenter, Dr.

For engraving two revenue stamp dies & making plates in full \$500

5/7
69
B&C

Rec'd payment
Butler & Carpenter
per L

Philadelphia, May 7, 1869

Hon C. Delano,
Commissioner of Internal Revenue
Washington, D. C.

Sir:

We have the honor to present, herewith, our a/c signed in duplicate, for the manufacture of revenue stamps delivered in the month of April, 1869 together with the usual accompanying vouchers, and remain,

Very respectfully,
Butler & Carpenter
per L.

List of Private Dies with denominations and names of present proprietors, Stamps from which are now ready for use

<u>Title of die</u>	<u>Proprietors</u>	<u>Address</u>
1 lot Bazin	X Bazin	Philadelphia, Pa.
1 " Herrick	L. W. Warner & Co.	Albany, N.Y.
1 " Brown & Sons	Jno I Brown & Sons	Boston, Mass
1 " Fahnestock	B.A.Fahnestock's Son & Co.	Pittsburgh, Pa.
1 " Thompson	J. L. Thompson & Sons	Troy, N.Y.
1 " Sands	E. Ferrett, Agt	New York, N.Y.
1 " Jayne & Son	D. Jayne & Son	Philadelphia, Pa.
1 " Holloway	Thos Holloway	New York, N.Y.
1 " Wright's Pills	E. Ferrett, Agt	New York, N.Y.
1 " Ayer & Co.	J. C. Ayer & Co.	Lowell, Mass
1 " Fleming's Pills	Fleming Bros	Pittsburgh, Pa.
1 " " Vermif.	" "	" "
1 " Soule's Pills	E. T. Butterworth	Syracuse, N.Y.
1 " Blow	W. T. Blow	St. Louis, Mo.
1 " Scovill & Co.	A. L. Scovill & Co.	Cincinnati, Ohio
1 " Brandreth	B. Brandreth	New York, N.Y.
1 " Morehead	Hall & Ruckel	New York, N.Y.
1 " Richardson	D.M. Richardson	Detroit, Mich
1 " Gates	Wm Gates	Frankfort, N.Y. & Chicago,
1 " Swift & Courtney	Swift & Courtney	Wilmington, Del.
1 " Greenleaf	Barber & Co.	Milwaukee, Wis.
1 " Griggs & Scott	A. J. Griggs	Pittsburgh, Pa.
1 " Howard	B. Howard	New York, N.Y.
1 " Univ.Safety Match	Hendrickson & Leigh	Trenton, N.J.
1 " Franklin Match	'M. Daily	Philadelphia, Pa.
	'E. Smith	"
	'F. Zeiss	"
1 " Powell	V. R. Powell	Troy, N.Y.
1 " Bentz	H. M. Bentz	New York, N.Y.
1 " Alexander	Jno I. Macklin	Covington, Ky.
1 " Beecher	A. Beecher & Sons	Westville, Conn
1 " Bennett	D. M. Bennett	Cincinnati, Ohio
1 " Farr	G. W. Farr	Athol Depot, Mass.
1 " Park City	Kenosha Match Co.	Knosha, Wis.
1 " Kyle	Austin Messenger	Norton, Mass.
1 " Allen	Thomas Allen	St. Louis, Mo.
1 " Dalley	Henry Dalley	New York, N.Y.
1 " W.T. Brown No.1	Byam, Carlton & Co.	Boston, Mass.
1 " Ransom	D. Ransom & Co.	Buffalo, N.Y.
1 " Brown & Durling	Brown & Durling	Wadsworth, Ohio
1 " Schenck	J. H. Schenck	Philadelphia, Pa.
1 " Aug. Eichele	Aug Eichele & Co.	St Louis, Mo.
1 " Curtis & Brown	Jer. Curtis & Sons	New York, N.Y.
1 " Gorman	Thos Gorman	Westville, Ct.
1 " Hall & Ruckel	Hall & Ruckel	New York, N.Y.
1 " Russell	M. B. Lane	Ashburnham, Mass
1 " Bull	John Bull	Louisville, Ky
1 " Doolittle	W. E. Doolittle	Hayesville, Ohio
1 " Lee & Osgood	Lee & Osgood	Norwich, Ct.
1 " Byam, Carlton & Co	1. Byam, Carlton, & Co.	Boston, Mass
1 " " No.2	" "	"
1 " Eaton	James Eaton	Utica, N.Y.
1 " Cramer & Kemp	John Loehr	New York, N.Y.
1 " Roeber	H. & W. Roeber	New York, N.Y.
1 " Wright	R. & G.A. Wright	Philadelphia, Pa.
1 " Peter Eichele	O. Eichele & Co.	St Louis, Mo.
1 " Cron@ Match Co.	Anson Allen	Crono, Me.

4 St	Dougherty	A. Dougherty	New York, N.Y.
4 "	Morehead	Hall & Ruckel	" "
4 "	Bennett Pieters & Co.	Bennett Pieters & Co.	Chicago, Ills
4 "	John Bull	John Bull	Louisville, Ky.
4 "	Hall & Co.	R. P. Hall & Co.	Nashua, N.H.
4 "	R. & G. A. Wright	R. & G. A. Wright	Philadelphia, Pa.
4 "	Barnes	Demas Barnes, & Co.	New York, N.Y.
4 "	Marsden	T. A. Marsden	" "
4 "	Swett	W. Swett	Boston, Mass.
4 "	Evans	C. M. Evans	Philadaphia, Pa.
4 "	Howe	L. D. Howe	New York, N.Y.
4 "	U.S.P. Med. Co.	U.S.P. Med. Co.	Cincinnati, O.
4 "	T. E. Wilson	T. E. Wilson	Louisville, Ky.
4 "	Tubbs & Co.	E. M. Tubbs & Co.	Manchester, N.H.
4 "	Hartman & Co.	S. B. Hartman & Co.	Lancaster, Pa.
4 "	Drake & Co.	P. H. Drake & Co.	New York, N.Y.
4 "	Van Duzer & Co.	S. R. Van Duzer & Co.	New York, N.Y.
4 "	Oliver Crook & Co.	Oliver Crook & Co.	Dayton, Ohio
5 "	Greenleaf	Barber & Co.	Milwaukee, Wis.
5 "	Laurence & Cohen	Laurence & Cohen	New York, N.Y.
5 "	Dougherty	A. Dougherty	" "
5 "	Hart	Sam. B. Hartman & Co.	Philadelphia, Pa.
5 #	Levy	J. J. Levy & Co.	New York, N.Y.
6 "	Gates	Wm. Gates	Frankfort, N.Y. Chicago,
6 "	Bennett Pieters & Co.	Bennett Pieters & Co.	Chicago, Ills
6 "	Hostetter & Smith	Hostetter & Smith	Pittsburgh, Pa.,
6 "	Barnes	Demas Barnes & Co.	New York, N.Y.
6 "	Schenck	J. H. Schenck	Philadelphia, Pa.
6 "	U.S.P. Med. Co.	U.S.P. Med Co.	Cincinnati, O.
6 "	D. M. Perl & Co.	G. L. Kouns & Bro.	New Orleans, La.
6 "	Hartman & Co.	S. B. Hartman & Co.	Lancaster, Pa.
6 "	Helmbold & Co.	H. T. Helmbold and Co.	Philadelphia, Pa.
8 "	Swain	Franklin Stewart	" "
8 "	Ine's Matches	Cowles & Leete	New Haven, Ct.
8 "	Seelye	D. H. Seelye & Co.	Freeport, Ills.
8 "	Dougherty	A. Dougherty	New York, N.Y.

MANUFACTURED IN APRIL, 1869

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
<u>Private dies engraved, viz:</u>			
American M. Co. Ohio			\$350
Merchant's Gargling Oil Co.			500
Stamped documents,	40.246	182.572	402.46
Stock, Common class	132.475	25.789.500	
Extra " viz:			
1 ct Ayer	5.300	243.800	
1 " Brandreth	1.000	132.000	
1 " Dalley	1.300	67.600	
1 " Fleming No. 1	1.500	90.000	
1 " " No. 2	500	55.000	
1 " Herrick	1.700	317.900	
1 " Jayne	3.00	180.000	
1 " Sands	1.200	82.800	
1 " Schenck	1.900	83.600	
1 " U.S.P. Med. Co.	5.000	45.000	
1 " Byam, Carlton & Co. cut		3.180.000	
3 " American M. Co. Ohio	1.400	68.800	
3 " Barber & Peckham	5.750	230.000	
4 " Hostetter	2.150	98.900	
4 " R. P. Hall & Co.	1.500	120.000	
4 " Jayne	1.000	60.000	
4 " Scovill & Co.	550	74.800	
4 " Swain	400	6.400	
Stock a/c	167.625	31.098.672	
Spoiled	1.830	288.720	
Total	169.455	31.387.392	

Orders for Private Dies

Seth W. Fowle & Son	4cts
W. D. Curtis	1 "

Philadelphia May 11. 69

Messrs Bonsfield & Poole
Cleveland, Ohio.

Gentlemen:

Your favor of the 7th inst is at hand.
We cannot put more than a thousand sheets in any one package
of stamps and have them go in the money safes of the Express
Co. - but will be careful to break the lots into such parts
as will save you the extra charge when it is possible for
us to do so.

Very respectfully,
Butler & Carpenter
per L.

EXTRA SIZED PRIVATE DIESSTAMPS DELIVERED IN APRIL, 1869.

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN.</u>
Apl 2	3054	Scovill & Co.	40.000	
"	"	"	17.500	
"	3062	Bull	16.000	
"	"	"	12.500	
3	3071	R. P. Hall & Co.	55.000	
5	3097	Hartman & Co.	5.250	
"	"	"	1.750	
6	3623 Ag	Barber & Peckham	73.333	
7	3106	Curtis & Sons	55.000	
8	3638 Ag	Wm. Gates	16.800	
9	3144	Jayne & Son	30.000	
"	"	"	15.000	
"	"	"	40.000	
"	3146	S. B. Hartman & Co.	15.125	
"	3147	Scovill & Co.	30.000	
"	"	"	20.000	
12	3158	J. H. Schenck	22.002	
"	"	"	7.333	
13	3181	Bull	16.000	
"	"	"	12.500	
"	3183	Holloway	60.500	
"	3663 Ag	Bonsfield & Poole	44.00	
14	3667 "	Wm. Gates	63.00	
15	3200	Ayer & Co.	137.500	
"	3204	Hostetter & Smith	82.500	
16	3689 Ag	Wm. Gates	63.000	
17	3692 "	Bonsfield & Poole	44.000	
20	3253	Hall & Ruchel	82.502	
"	3254	Scovill & Co.	30.000	
"	"	"	20.000	
"	3255	U. S. Prop. Med. Co. cut	20.000	
"	"	"	9.025	
"	3710 Ag	Wm. Gates	79.800	
21	3259	J. H. Schenck	22.002	
"	"	"	7.333	
"	3278	Bull	16.00	
23	"	"	12.500	
"	3729 Ag	Bonsfield & Poole	44.000	

FORWARD

EXTRA SIZED PRIVATE DIES, STAMPS DELIVERED IN APRIL, '69

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
Apr 23	3286	Radway & Co.	55.000	2
"	3288	Curtis & Sons	55.000	2
"	3732 Ag	Barber & Peckham	36.866	3
26	3312	Jayne & Son	20.000	1
"	"	"	9.000	2
"	"	"	18.000	4
"	3314	Brown & Sons	55.000	2
"	3743 Ag	Bonsfield & Poole	66.000	3
27	3336	Bull	16.000	1
"	"	"	12.500	4
"	3747 Ag	Wm Gates	29.400	3
28	3749 "	Barber & Peckham	55.000	3
30	3754 "	Wm Gates	29.400	3
"	3755 "	American M. Co. Ohio *	56.867	3
"	3364	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	3365	R. P. Hall & Co.	55.000	4
"	3366	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	3367	Drake & Co.	27.500	4

WRAPPERS

April	Byam, Carlton & Co. cut	27.700.000	1
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STAMPED PAPER

"	40.246 imp @ 1 ct	182.572	2
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* Note. Sup area of 3 ct American Match Co's die is the same as 3 ct Gates - Perforated

Delivery Department
May 11. 69

L.

Philadelphia, May 13/69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your recent shipment of forty bundles, said to contain 200 reams, of No. 2 paper is received apparently in good order.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 14. '69

Barber Match Co.
Middlebury, Ohio

Gentlemen:

Your favor of the 11th inst is rec'd. One object in packing revenue stamps in lots of a thousand sheets or less is that they may be carried in the money safes of the Express Co., another, that they will bear rougher handling without the same risk of damage.

A contract between the Government and the Adams Express Co. binds the latter to carry stamps at a specific rate per \$1.000 face value, the fractional parts being charged for as a full \$1.000 - as to whether you are properly charged may be learned upon application to the Commissioner of Inter. Revenue.. However we always pack with a view to economize in fractions, and your order No 3793 Ag for \$4.400 should not have cost you one penny more by being in three lots. For supposing you are charged sixty cents per \$1.000 - the \$4.400 would cost \$3. We put your last lot in three packages valued at \$1.000 - \$1.510 & \$1.890 respectively, upon which the charges should have been, at same rate, 60 cents, \$1.20 & \$1.20 equal to \$3 or precisely the same as of they had been in one bulk.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 15. '69

Isaac Fugh, Esq
Stamp Agent

Dear Sir:

In compliance with your request of this date that we state in writing our reasons for refusing to stamp the letter receipts of W. A. Drown & Co., we respectfully reply that they were recently sent to us by Messrs Longaces & Co. (through J. R. M. McPetridge, Esq, stamp dealer of this city) to be imprinted with the two cent document die, and our refusal was based upon the ruling of Deputy Commissioner Douglass' letter of the 3rd inst, informing us that the Gale Lock Manufacturing Company's receipts, almost identical in form, (specimen herewith) required a seven cent stamp.

Yours truly,
Butler & Carpenter
per L.

Philadelphia, May 15. '69

Messrs Mansfield & Higbee
Memphis, Tenn.

Gentlemen:

Your favor of the 10th inst is at hand. The letter & design mentioned as having been sent to the Commiss'r of Inter. Rev. Moh 24th, and subsequently referred to us was not received, or you would have had a prompt reply.

We are the Agents of the Government to manufacture revenue stamps and dies. Our charge for engraving a private stamp die and making plate complete is, uniformly, three hundred and fifty dollars, payable upon receipt of a proof impression from the finished die. Each denomination of stamp requires a separate die: for each additional die, when the design is the same as the first with change merely in the letters and figures of the denomination. our charge is two hundred dollars.

The Government furnished stamps of the ordinary size without charge for printing etc. - but when they exceed $13/16$ of an inch superficial area for one and two cent stamps, and $63/64$ of an inch for other denominations, we are authorized to charge at the rate of ten cents per thousand stamps for those $3/1/8$ inches superficial area and for all other sized in the same proportion, for extra paper & printin, and also three cents per thousand for perforation.

Proprietors of private dies are allowed a commission in stamps, of ten per cent on all orders of over \$500 at a time or in other words allows \$500 in stamps for \$500 in money. We keep on hand a three months supply of every kind of private stamp so that no delay occurs in the filling of orders therefor.

As your design has gone astray have the kindness to sketch us another in the event of your concluding to have it engraved, and we will put the matter in hands of our engravers in its regular turn and have stamps prepared for you in about eight weeks from the time of approval of your application by the Commissioner of Internal Revenue.

Very respectfully,

Butler & Carpenter
per L.

Philadelphia, May 17. '69

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Nessrs Edward Wilder & Co, Louisville, Ky, desire to have two private dies engraved, viz: one and four cent, both of the same design, with the necessary change only in the letters and figures of the denomination.

Superficial area 2 1/8 inches.

The accompanying model has been prepared according to their instructions and we have the honor to submit the same for your consideration and approval as to both dies.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 17. '69

Hon C. Dalano,
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Will you permit us to stamp with the two cent die documents
like the inclosed duplicate specimens?

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 19. '69

Frederick Brown, Esq
Philadelphia, Pa.

Sir;

We will have stamps printed from your new private die and ready to meet the first order on the 28th inst.

All orders for stamps must be addressed to the Commissioner of Internal Revenue, Washington, D. C. inclosing the duplicate certificate of a U. S. Assistant Treasurer or Designated Depository of deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and the stamps will be sent you direct from us forthwith.

A commission in stamps is allowed of ten per cent on all orders for \$500 worth at a time; or in other words \$550 in stamps will be allowed for \$500 deposited.

A proof impression of the finished die was sent you by messenger this morning. Please advise us whether or not you consider it perfectly satisfactory.

Our engraving a/c having become due at this stage we inclose the same & remain,

Yours very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 19, '69

Frederick Brown, Esq
To Butler & Carpenter, Dr.

For engraving private label and Inter. Rev. stamps die,
and making plate, complete. \$400

Above bill was transferred across face of letter.

Philadelphia, May 20. '69

A. W. Schuster
Collector of Internal Revenue
St. Joseph. Mo.

Sir:

The Commissioner of Internal Revenue has referred to us your letter of the 14th inst in regard to the preparation of a three cent private revenue stamp for Messrs H. R. W. Hartwig & Bros. of your place.

In reply we have the honor to state that we are the agents of the government to manufacture revenue stamps and stamp dies. Our charges for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to do the work and prepare an adequate stock to keep ahead of demand is usually about eight weeks.

The Government allows to proprietors of private dies a commission in stamps of ten percentum on all orders of over \$500 at a time, or in other words gives \$550 face value in stamps for \$500 in money.

Stamps are furnished without charge for printing except when they exceed the size of the ordinary stamps of the same denomination, in which case we are authorized to charge at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, and for all other sizes in proportion for extra paper and printing, and three cents per thousand for perforating.

If, upon having this information, the party referred to conclude to have a private stamp plate made we will prepare the necessary model to present to the Commissioner of Inter. Rev. and put the work in hand in the order of the date of its approval.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, May 26. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

We have the pleasure to inclose a proof impression of your private die and trust it will give entire satisfaction.

Upon our being informed by you what color to print the stamps, and the quantity you will probably require per year - that we may put the plate to press and prepare an adequate stock to keep in advance of orders. We will duly advise you when and how to order stamps.

Our engraving a/c becoming due at this stage we beg to present our bill for the same herewith & remain,

Yours very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, May 26. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

To Butler & Carpenter, Dr.

For engraving private revenue stamp die and making plate complete \$350

Philadelphia, May 28. '69

Messrs Seifert & Lawton
Milwaukee, Wis

Gentlemen:

In compliance with your request of the 24th inst, we have the pleasure to inclose you a sample of the stamp imprinted by us on checks, etc.

Very respectfully,
Butler & Carpenter
per L. .

Philadelphia, May 31. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

Your favor of the 29th inst is at hand with remittance of three hundred and fifty dollars (\$350) in full for engraving private die and making plate complete for which please accept our thanks.

In about one week from this date stamps will be ready to meet your first order.

Orders should be addressed to the Hon C. Delano, 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 value of stamps ordered. The Commissioner will then make an order on us and stamps will be sent you forthwith.

Very respectfully
Butler & Carpenter
per L.

Philadelphia June 3/69

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

We herewith inclose for your approval specimens of documents for the American Bank Note Company, sent us by Mr. J. E. Ridgway of this city, to be imprinted with the two cent die.

Will you please favor us with a decision at your earliest convenience.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia June 2/69

Messrs C. E. Webb & Bro
Jackson, Mich.

Gentlemen:

The Commissioner of Inter. Rev. has referred to us your letter of the 28th in regard to private revenue stamps for your use.

In reply we have to state that we are the Government agents appointed manufacture revenue stamps and dies. Our charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars (\$350). Each denomination required a separate plate, for each additional die and plate of the same design as the first except the alteration in the words and figures of the denomination we charge two hundred dollars (\$200) which would make for your three denominations viz 1, 2 & 4 cts, seven hundred and fifty dollars.

Stamps from private designs are furnished without charge for manufacturing except when they exceed the size of the ordinary Government stamps of the same denominations in which case we are authorized to charge at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and for all other sizes in proportion, beside three cents per thousand for extra perforation.

If upon having this information you conclude to have private dies engrave you will please send a sketch representing the character and size of the required design or designs and we will prepare a model to present to the Commissioner of Inter Rev. for his approval and put the work in hand as soon as we get his permission. It would probably take about two months time before we could have a stock of the new stamps ready for your use.

Very respectfully,
Butler & Carpenter
per L.

EXTRA SIZED PRIVATE DIES STAMPS DELIVERED IN MAY '69

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
May 26	3634	Cuttis & Sons	55.000	2
"	3635	John Bull	16.000	1
"	"	"	12.500	4
27	3654	R. P. Hall & Co.	55.000	4
28	3906 Ag	Bonsfield & Poole	44.000	3
"	3655	A. L. Scovill & Co.	30.000	1
"	"	"	20.000	4
29	3667	Radway & Co.	55.000	2
"	3908 Ag	Barber Match Co.	55.000	3
31	3692	S. R. Van Duzer & Co.	16.500	4
"	3918	Bonsfield & Poole	44.000	3
"	3688	Fred'k Brown (cut)	26.250	2

WRAPPERS

May		Byam Carlton & Co.	2.780.000	1
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STAMPED PAPER

"		44.315 imps.	216.444	2
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Delivery Department
June 5. 69
L.

EXTRA SIZED PRIVATE DIES,STAMPS DELIVERED IN MAY, 1869

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
May 3	3769 Ag	Bonsfield & Poole	44.000	
" 5	3408	Curtis & Sons (C&B)	55.000	
" "	"	"	55.000	
" "	3415	Hostetter & Smith	82.500	
" 6	3416	Jayne & Son	50.000	
" "	"	"	18.000	
" "	"	"	33.500	
" "	3418	Ayer & Co.	137.500	
" 7	3431	Tubbs & Co.	27.500	
" "	3793 Ag	Barber Match Co.	73.333	
" "	3438	John Bull	16.000	
" "	"	"	12.500	
" 8	3802 Ag	Gates	33.600	
" 10	3456	Scovill & Co.	40.000	
" "	"	"	17.500	
" 11	3470	Ferrett (Sand's die)	110.000	
" "	3473	Schenck	22.002	
" "	"	"	7.333	
" "	3819	Gates	294.000	
" 13	3487	Drake & Co.	27.500	
" 14	3501	Hartman & Co.	15.225	
" "	3502	J. W. Truesdell & Co.	10.500	
" "	3503	Curtis & Sons	55.000	
" 17	3529	Schwartz & Haslett	110.000	
" "	3846 Ag	Gates	31.500	
" 18	3553	John Bull	16.000	
" "	"	"	12.500	
" "	3855 Ag	Bonsfield & Poole	22.000	
" 19	3564	Oliver Crook & Co.	16.500	
" 20	3572	Warner & Co. (Her-risk's die)	110.000	
" 21	3581	Scovill & Co.	40.000	
" "	"	"	17.500	
" "	3582	Jno I. Brown Sons	55.000	
" "	3585	Schenck	22.002	
" "	"	"	7.333	
" "	3594	Brandreth	110.000	
" "	0	Hostetter & Smith	82.500	
" "	7 Ag	Barber Match Co.	55.000	
" "	"	Bonsfield & Poole	44.000	

(Left hand bottom corner of letter faded)

Philadelphia, June 5, 1869

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

To Internal Revenue Stamps delivered in May, '69 viz:
35,568.141 Stamps @ 20 cents per M \$7113.63

Received payment

Philadelphia June 5. 1869

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

To Internal Revenue Stamps delivered in May, '69
viz:
35,568.141 Stamps @ 20 cents per M \$7113.63

Received payment

Philadelphia June 4. '69

Manassek Smith, Esq
Portland, Me.

Sir:
Your favor of the 2d inch to hand.

You will please send such notice to the Hon C. Delano,
Commissioner of Inter. Rev. Washington, D. C. as will satisfy
him that the Star Match Co's die has been assigned to your use,
and also request him to forward you the necessary blanks for
filing bond and he will attend to your wishes.

We have about \$6000 worth of stamps from that die ready
for immediate order, and could prepare others as soon as
assured that there would be a demand for them.

Very respectfully,
Butler & Carpenter
per L

Philadelphia, June 5th '69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We have the honor to present herewith, our a/c signed in duplicate for the manufacture of revenue stamps delivered in the month of May, 1869 together with the usual accompanying vouchers,

Very respectfully,
Butler & Carpenter
per L.

MANUFACTURED IN MAY 1869

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Private dies paid for viz:			
Fred'k Brown			400
Seth W. Fowle			350
Stamped Documents	<u>44.315</u>	216.444	
Stock, Common Class	135.925	26.054.950	
" Extra		2.290.000	
1 ct Byam Carlton & Co.	700	77.000	
1 " Fleming No. 1	3.250	149.500	
1 " Ayer & Co.	2.000	130.000	
1 " Bull	1.000	170.000	
1 " Hall & Ruckel	1.600	217.600	
1 " Scovill & Co.	2.600	114.400	
1 " Schenck	1.600	19.200	
1 " A. N. Wright	1.200	96.000	
2 " Radway	1.500	30.000	
2 " Fred'k Brown	4.00	160.000	
3 " Barber Match Co.	5.600	235.200	
3 " Gates	2.500	105.00	
3 " American M. Co. Ohio	1.800	117.000	
4 " Bull	950	129.200	
4 " Schvill & Co.	2.400	144.000	
4 " Jayne & Son	850	39.100	
4 " Hostetter & Smith	600	25.200	
4 " U.S. Prop Med Co.			
Good	<u>170.075</u>	<u>30.519.794</u>	
Bad	1.300	188.140	
Total	<u>171.375</u>	<u>30.707.934</u>	

Engraving Orders
Edward Wilder & Co. 4 cents

TELEGRAPH

June 8 1869

Hon'ble C. Delano, Commiss. Inter, Rev.
Washington, D. C.

Will you approve the two cent stamp on documents for Ridgway.
Specimens sent you third instant.

Butler & Carpenter
425 Chestnut St.

Philadelphia, June 8, '69

, Esq
Philadelphia, Pa.

Sir:
Yours rec'd.

Our stamping of documents is confined to imprinting two cent stamps on bank checks, sight drafts and plain forms of receipts having the words "Good when used as a receipt for payment of money" first printed thereon.

Our charges for imprinting are one cent per page (or pull) of six or less stamps each, and a half cent per impression of one stamp. The amount of charge for imprinting should be inclosed with the documents and sent to us by Express (by parties out of this city) and the stamp value, if over \$50 remitted to the Commissioner of Inter. Reg. Washington, D. C. Or you may more conveniently send the documents to one of the stamp dealers of this city, either of whom will pay the revenue charges and our own, and collect the total cost from you upon delivery by Express of the documents when stamped.

For Commissions allowed the trade and other particulars please address the dealers direct - viz - J. E. Ridgway, J. R. McPetridge - and W. E. Crockett dealers in revenue stamps and stamped documents Philadelphia, Pa.

Very respectfully
Butler & Carpenter
per L.

(Name faded)

Philadelphia, July 19.'89

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen;

Your four cent die will be transferred to plate for printing in course of the present week. We will notify you of the exact time to make your first order for that denomination so that it will reach us about the time stamps are in readiness to meet it. In consequence of the official delay to your one cent die we cannot have the plate made for that denomination in less than two weeks from date, and we will also duly notify you in regard to it.

All orders for stamps should be addressed to Hon'ble C. Delano, Commissioner of Inter. Revenue, Washington, D. C. (Stating denominations and required amounts of each), enclosing the duplicate certificate of a U.S. Ass't Treasurer, or designated depository, of a deposit made covering the value of stamps ordered. Upon receipt of your remittance the Commissioner will at once make a requisition on us and stamps will be sent you forthwith.

We keep a three months supply of every kind of stamp, so that no delay occurs after we once commence to fill orders.

The Government allows to proprietors of private dies a commission of ten per cent on all orders for stamps over \$500 at a time; for instance if you send a certificate of \$510 deposited you will receive \$561 in stamps.

The four cent will be printed in brilliant carmine, and the one cent in pea green, as you request. If we can get an opportunity to take proofs in various colors we will do so.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 19. 69

Hon'ble C. Delano
Commissioner Of Inter Revenue
Washington, D. C.

Sir:

We desire to ascertain by return mail whether you will approve for stamping with the two cent die, a form of check or light draft containing a blank space for the insertion of the title of the bank on which it may be drawn, as per duplicate specimens herein presented.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 22, '69

Hon'le C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We herewith respectfully return Messrs Hostetter & Co's application for a private die, with their sketch of design and photograph for vignette, recently addressed to you and referred to us on the 19th inst for reply; and also inclose a stamp of Messrs Hostetter & Smith(which please return to us) that you may observe the similarity of the two designs, even to the bearded head of the vignette.

We think such a stamp would be an infringement on the rights of Messrs Hostetter & Smith, the object being evident to cut into their business by deception, and unless we have your express authority we deem it but just to Messrs H & S. to inform the party that we refuse to engrave the stamp desired.

Very respectfully
Butler & Carpenter
per L.

Philadelphia July 23. '69

John F. Henry, Esq
8 College Place
New York, N.Y.

Sir:

Yours of the 20th to hand. We will submit to you a model in a few days. The size of your plates will be 12 x 15 inches, each. A reference of the matter to any intelligent engraver will inform you that our charge embraces no margin for profit, considering our obligation to keep on hand a three month's supply of stamps to prevent delay in filling orders.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 23/69

D. M. Richardson, Esc
Detroit, Mich.

Sir:

Your favor of the 19th is at hand and directions noted.

We will prepare a model as soon as your turn comes and submit to you for comments ere we commence the engraving.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia July 24. 69

A. H. Flanders, M. D.
737 Broadway, N.Y.

Sir:

Your favor of the 8th at hand. In reply we have to say that our charge for engraving a private revenue stamp die and making plate complete is uniformly three hundred and fifty dollars (\$350).

We could promise to complete the work in about three months from the date of your order.

When the plate is once made stamps therefrom are prepared and kept on hand in sufficient quantity to meet all orders therefor on demand.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia July 24. 69

W. D. Curtis, Esq
OshKosh, Wis.

Sir:

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

We exceedingly regret to hear of your illness and disappointment in not hearing from the Commissioner in regard to the bond, and hope there will be no further delay. Your stamps are ready to deliver upon receipt of a government requisition, and the stock will be kept up that you may never suffer delay at our hands.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 24/69

Star Match Coe
Portland, Me.

Gentlemen:

Your favors in the way of orders will be kindly and promptly met.

We have about \$6.000 worth of your stamps on hand and will thank you to keep us posted in regard to your probably future demand.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia July 24. 69

Messrs Maverick Stephan & Co.
176 Fulton St.
New York, N.Y.

Gentlemen:

For your favor of the 22d, to hand, accept our thanks.

We do not however receive money for the value of stamps printed by us on documents. In some cases we have endorsed checks to the order of some dealer here from whose a/c the am't would be deducted by the Government, but we prefer not to do so in the future.

In this case, and hereafter, we will refer your orders to one of our city dealers who will duly attend to the matter and collect the cost from you on their delivery by express.

We cancel and herewith return your check to our order, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 24. 69

American Match Co.
Cleveland, Ohio

Gentlemen:

We beg to assure you that we are not at fault with regard to the non receipt of your order of the 2d inst. The Commissioner of Internal Revenue has made no requisition on us in your favor this month and you had better telegraph him on the subject at once.

We are now prepared to meet orders for your one cent stamps.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 28/69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

Upon receipt of this letter you may forward a certificate of deposit to the Commissioner of Internal Revenue with your first order for the new four cent stamps, and we will be prepared to meet the same by the time it reaches us.

The engraving of the one cent die is nearly completed and we will further notify you when stamps from that die have been prepared.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 31. '69

New York Match Co.
No 1 Park Place
New York, N.Y.

Gentlemen;

The alteration suggested by you could be made in the Howard stamp. It would perhaps be a month or more ere we could complete the work. Our charge would be seventy-five dollars (\$75).

As your note states that you have purchased the temporary use of the plate it would be proper to procure Mr. Howard's authority for us to make the desired alteration.

Will be pleased to meet you on the occasion of your contemplated visit to our city, at our office 425 Chestnut St. upstairs.

Very respectfully
Butler & Carpenter
per L.

Philadelphia July 31. 69

John F. Henry, Esq
8 College Place
New York, N.Y.

Sir:

We have the pleasure to herewith submit a model for your proposed stamps. Please return the same with comments, at convenience, and oblige,

Yrs very respectfully,
Butler & Carpenter
p r l

Philadelphia July 31. 69

Messrs Seifort & Lawton
Milwaukee, Wis.

Gentlemen:

About ten days ago Mr. W. E. Crockett sent us 87,000 checks of the Wisconsin Marine & Fire Ins. Bank to be imprinted for you with the ten cent die.

As he informs us that he will not pay the Government stamp charges thereon until he collects them from you, stating for the reason that the outlay would be too great, you will not be benefited in the least by his agency in the matter and whatever margin is deducted by himself will be unfairly withheld. We regret having mentioned his name to you in connection with the other dealers, none of whom, we are sure, would have subjected you to the delay which is ensuing from Mr. Crockett's action in the matter.

If you have not already honored his draft you can forward a duplicate certificate of deposit, for \$1650.15, of a U.S. Ass't Treasurer or Designated Depository, to the Commissioner of Inter. Rev. Washington, D. C. Stating that you want the amt in "stamped paper printed by Butler & Carpenter" and he will make a requisition on us in your favor for \$1740 (being 5% added to certificate of deposit) and we will then be enabled to send you the checks without interference or further trouble. Our charge for ptg, \$174, will be collected on delivery. We had no expectation of such a large order or would have advised you to pay the Gov't direct.

Very respectfully,
Butler & Carpenter
Per L.

Philadelphia, Aug. 3. '69

Messrs Henning & Bonhack
Hudson City, N.J.

Gentlemen:

While filling your last preceding order we inadvertently inserted the wrong fraction of a sheet, giving you one hundred and ten stamps instead of sixty to which you were entitled, making our balance fifty stamps short of the proper number. In filling order of today the discrepancy manifests itself and we proceed to correct the same by withholding the fifty stamps previously oversent.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Aug 3/69

W. D. Curtis Esq
Oshkosh, Wis.

Sir:

Your favor of the 29th ulto is at hand. We regret to say it is utterly out of our power to furnish stamps except in pursuance of regular requisitions of the Commissioner of Inter. Rev. Washington, D.C.; otherwise it would afford us much pleasure to accommodate you.

We herewith return draft for \$500, of which please acknowledge receipt.

All orders for stamps must be addressed to the Comm^r of Internal Revenue at Washington, inclosing the duplicate certificate of an Ass't U.S. Treasurer or designated depository of deposit made covering value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent you forthwith.

The commission allowed by the Government is ten per cent on all sums or orders of over \$500 at a time; therefore if you send a certificate of barely \$500 you would be entitled to only 5% or \$525 in stamps. If however you make the am't \$510 you would be entitled to \$561 in stamps.

At your request we will call the commissioner's attention to the bond, today.

Very truly yours
Butler & Carpenter
per L.

Mr. J. H. ...
123 ...
...

Philadel phia, Aug. 3'69

Messrs Ferry Davis & Son
Providence, R. I.

Gentlemen:

We are losing no time in the preparation of your dies. It would be difficult now to say precisely when they or either of them will be finished, but we think in about two or three weeks from date we can meet your first order for the new stamps. We will, however, advise you more accurately in the meanwhile.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug. 7. 1869

U. S. Internal Revenue Bureau

To Butler & Carpenter, Dr.

To Internal Revenue Stamps delivered in July, 1869,

viz:

32,415,481 Stamps @ 20 cents per M. \$6,483.10

Received payment

Philadelphia, Aug 7. 1869

U.S. Internal Revenue Bureau

To Butler & Carpenter, Dr.

To Internal Revenue Stamps delivered in July, 1869,

viz:

32,415,481 Stamps @ 20 cents per M. \$6,483.10

Received payment

EXTRA SIZED PRIVATE DIESSTAMPS DELIVERED IN JULY, 1869

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETORS</u>	<u>STAMPS</u>	<u>DEN.</u>
July 2	3978	Radway	55.000	2
3	4093 Ag	Gates	31.500	3
6	3992	F. Stewart (Swaim)	6.562	8
"	3994	Curtis & Sons	55.00	2
"	3995	Jayne	16.000	1
"	"	"	13.000	2
"	"	"	17.000	4
7	4007	Bull	16.500	4
"	4108 Ag	Barber Match Co.	55.000	3
9	4118	Gates	31.500	3
10	4127	Bonsf. & Poole	44.000	3
13	4072	Curtis & Sons	55.000	2
"	4073	Scovill	30.000	1
"	"	"	20.000	4
"	4075	R. P. Hall & Co.	82.500	4
"	4076	Ayer	137.500	4
14	4086	Jayne	45.000	1
"	"	"	8.500	2
"	"	"	12.00	4
15	4094	Schenck	22.002	1
"	"	"	7.333	6
"	4156 Ag	Gates	31.500	3
16	4107	Bull	16.500	4
17	4118	Hostetter & Smith	82.500	4
"	4119	L. W. Warner (Herrick)	110.000	1
19	4171 Ag	Gates	63.000	3
"	4174	Barber Match Co.	36.666	3
20	4179	"	55.000	3
"	4180	Gates	31.500	3
"	4154	Brandreth	110.000	1
21	4155	Drake & Co.	27.500	4
"	4157	Curtis & Sons	55.000	2
22	4169	Truesdell & Co. (A.N.Wright)	10.500	1
"	4197 Ag	Gates	31.500	3
"	4199	Bonsf. & Poole	44.000	3
26	4206	Bull	16.500	4
"	4208	Scovill	30.000	1
"	"	"	20.000	4

MANUFACTURED IN JULY, 1869

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Private Dies paid for viz:			
Am. M. Co. Ohio, bal			200
W. D. Curtis			350
Stamped Documents	38.924	167.223	389.24
Stock, Common Class	124.150	22.702.650	
" Extra " viz:			
1st Byam, Carlton & Co.		3.000.000	
1 " Brandreth	350	46.200	
1 " Fleming No.1	200	12.000	
1 " Herrick	1.000	187.000	
1 " Sands	1.600	110.400	
1 " Schenck	2.400	105.600	
1 " Scovill	1.500	204.000	
1 " A. H. Wright	250	3.000	
2 " Jno I. Brown	1.800	129.600	
2 " F. Brown	3.950	79.000	
4 " Ayer & Co.	3.000	144.000	
4 " Jayne	2.000	120.000	
4 " R. P. Hall	2.400	192.000	
Stock	144.600	27.202.673	
Spoiled	350	57.500	
Total	144.950	27.260.183	

Engraving Orders Viz:

1 ct Edward Wilder & Co.	Approved June 28/69
6 " Jas C. Kerr	" July 9
1 " Connor & Wooley	" " 26
1 " New York Match Co. Alteration ("75)	Approved July 31

Philadelphia, Aug 6 '69

John F. Henry, Esq
No 8 College Place
New York, N.Y.

Sir,

Your favor of the 2d inst is rec'd and we note comments in regard to expression of vignette head, and to width of stamp which can be slightly reduced in the engraving.

You* omitted to return to us the model. Please forward it at earliest convenience, and send us a photograph (carte size) of the original of vignette and we will endeavor to remedy the expression of the eyes.

Yours respectfully
Butler & Carpenter
per L.

* Letter "rE" crossed out in original.

Philadelphia Aug 6. '69

Messrs Ryan Carlton & Co.
Boston, Mass.

Gentlemen:

We are in receipt of B/L and also thirty two bundles of No 2 paper said to contain one hundred and fifty nine reams all of which is apparently in good condition.

Very respectfully,
Butler and Carpenter
per L

Philadelphia, Aug 6. '69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

Your one cent stamp plate is finished and will go to press tomorrow. Stamps therefrom will be ready to deliver in one week from this date.

The charge for engraving being due at this stage we present our a/e therefor, the amount of which you will please forward to our address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 6. '69

Messrs Edward Wilder & Co.
To Butler & Carpenter, Dr.

To engraving two private dies (denominations one and four cent, same design) and making stamp plates, in full,

\$550

Rec'd payment

Philadelphia, Aug 6. '69

P. V. Husted, Esq
No 1 Park Place
New York, N.Y.

Sir:

Your favor of the 2d inst to hand. The Commissioner of Internal Revenue has formally notified us that your application to change the title of the "B & H. D. Howard" to "N.Y. Match Co." meets his official approval.

The variation in your instructions regarding the alteration of the stamp will not aggeet out price. The engraving is not so much the cause of expense as the new die, roll and making of new plate. \$75 is the least we can charge. It will probably be six weeks before the work can be completed; we will however have an adequate stock of the present stamps to meet the demand as stated.

We understand you now that beside the alteration of Howard's die, you also want a new one cent stamp for the parlor matches in paper boxes, according to your letter of July 19th, and still another one cent die (size of three one cent stamps, for matches in round wooden boxes. Are we right in this, or do you mean for us to make only the one new die according to your last letter, Aug 2?

Will be pleased to meet you personally at 425 Chestnut St. 4th floor, in regard to the subject.

Butler & Carpenter
per E. Lamasure

* As written - it should be "It"

Philadelphia, Aug. 6. 69

Benoni Howard, Esq
New York, N.Y.

Sir,

We are in receipt of your favor of the 2d inst informing us of the assignment of your private plate to the New York Match Co., and, as this application for a change of titles has been approved by the Commissioner of Inter Rev. we will execute the order at our earliest opportunity.

Very truly yrs.
Butler & Carpenter
per L.

Philadelphia Aug 6. '69

S. Austin, Esq
Xenia, Ohio.

Sir:

Your favor of the 2d inst to hand. We imprint two cent revenue stamps on bank checks, Sight drafts and plain forms of receipts which have the words "Good when used for payment of money" first printed thereon.

Our charges for imprinting are uniformly one cent per page of six stamps or less each, and a half cent per impression of one stamp.

The am't for printing should be inclosed with the documents and sent to us by express (prepaid) and the stamp value if over \$50 remitted to the office of Inter Rev Washington D. C. (by making a deposit with an Asst U.S. Treasurer or a designated depository and inclosing the duplicate receipt thereof) stating the object of the remittance.

Or for lots of less than \$1000 stamp value you may very conveniently and on favorable terms send the documents to one of the dealers here, wither of whom will pay the revenue charges and our own and collect the total from you on delivery by express of the work when completed.

J. E. Ridgway and J. R. McPetridge of this city are both extensively engaged in the business and will give you full particulars of discounts to the trade etc upon your application to them direct.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug 7. 69

Sam'l Hart, Esq
Marietta, O.

Sir:

Your letter of the 2d addressed to the Secretary of the Treasury has been referred to us for reply.

We are appointed by the Government to engrave revenue stamp dies and print stamps therefrom. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work is usually about six weeks.

The Government allows to proprietors of private dies a commission of ten percent on all orders of over \$500 at a time.

Stamps are furnished without charge for manufacture except when they exceed in dimensions the size of the ordinary stamps of the same denomination, in which case we charge at the rate of ten cents per thousand stamps $3 \frac{1}{8}$ inches superficial area and for all other sizes in proportion for extra labor & material, beside three cents per thousand for extra perforation.

A stock of every kind of private die will be kept on hand to save delay in filling orders therefor.

If you decide to have a private die engraved please send us a rough sketch representing about your ideas of the required design and we will give the matter our attention.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 7. 69

C. F. Craft, Esq
Gorham,
Ontario Co., N.Y.

Sir:

The Commissioner of Inter. Rev has referred to us your letter of the 2d inst.

We are appointed by the Government to engrave revenue stamp dies and print stamps therefrom. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work is usually about eight weeks.

The Government allows to proprietors of private dies a commission of 10% on all orders of over \$500 at a time.

Stamps are furnished without charge for printing except when they exceed in dimensions the size of the ordinary stamp of the same denomination, in which case we charge at the rate of ten cents per thousand stamps 3 1/8 inches superficial area and for all other sizes in proportion for extra labor & material, beside three cents per thousand for extra perforation.

A stock of private stamps will always be kept on hand to save delay in filling orders therefor. Private stamps need not be cancelled.

If you decide to have a die engraved please send us a sketch of the size and the character of design required.

Very respectfully
Butler & Carpenter
per L

Philadelphia, Aug 7. 69

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

We inclose herewith duplicate specimens of two forms of receipts and desire to know if you will approve them for stamping with the two cent die.

We beg you to return them with your decision at the earliest opportunity, as the documents are in our hands, and the party for whom they are inteded is anxious to avoid delay.

Very respectfully,
Butler & Carpenter

Philadelphia, Aug. 9. 69

P. V. Husted, Esq
No 1 Park Place
New York, N.Y.

Dear Sir:

We have the pleasure to acknowledge the receipt of Seventy five dollars per your favor of the 4th inst for altering the die of "B & H Howard" to "N.Y. Match Co." Our letter of Aug 6 has ere this explained that the work could not be done for less money.

We note instructions in regard to color and will change it as soon as we commence a new supply.

Very respectfully,
Butler & Carpenter
per L.

s/s
69
B&C

P.O.
Box 1937

Philadelphia Aug 9. 69

Hon C. Delano
Commissioner of Inter Revenue
Washington, D. C.

Sir:

Mr. John F. Henry, New York desires to have engraved a four cent private die of design according to the accompanying model which we have the honor to submit for your official consideration and approval.

Superficial area 2 inches.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug 9. 69

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

At the request of the Hon Sec'y of the Treasury we have prepared and this day forwarded to the Bureau of Engraving & Printing, gauges and dry impressions of the plates used by us in printing the different denominations of revenue stamps.

On the following page is a detailed statement of the number and value of impressions sent.

Very respectfully
Butler & Carpenter
per L

Statement of the number & value of impressions (dry printed) forwarded by Butler & Carpenter to the Bureau of Engraving and Printing, at the request of the Sec'y of the Treasury.

(All the impressions are printed in light orange, except the \$200 which is in green & carmine, its own colors.)

Viz:

1 ct	General	210	stamps	\$2.10	\$1.90	General	90	stamps	\$171
2 "	"	"	"	4.20	2.	"	72	"	144
3 "	"	170	"	5.10	2.50	"	"	"	180
4 "	"	"	"	6.80	3.	"	"	"	226
5 "	"	"	"	8.50	3.50	"	"	"	252
6 "	"	"	"	10.20	5.	"	"	"	360
10 "	"	"	"	17	10.	"	"	"	720
15 "	"	"	"	25.50	15.	"	54	"	810
20 "	"	"	"	34.	20	"	"	"	1080
25 "	"	102	"	25.50	25	"	"	"	1350
30 "	"	"	"	30.60	50	"	"	"	2700
40 "	"	"	"	40.80	200	"	8	"	1600
50 "	"	85	"	42.50	1 ct	Prop'y	210	"	2.10
60 "	"	"	"	51.	2 "	"	"	"	4.20
70 "	"	"	"	59.50	3 "	"	170	"	5.10
\$1	"	90	"	90.	4 "	"	"	"	6.80
1.30	"	"	"	117.	5 "	"	"	"	8.50
1.50	"	"	"	135.	10 "	"	"	"	17.
1.60	"	"	"	144					

Total

37 imps.

\$10,476

Aug 9. 69

Philadelphia, Aug 13/69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We have the honor to herewith transmit our a/o, signed in duplicate, for the manufacture of revenue stamps delivered during the month of July, 1869, together with the usual statement & vouchers, and remain,

Very respectfully, yr's
Butler & Carpenter
per L.

Philadelphia, Aug 13 '69

Messrs Conner & Wolley
9th & Church Sts.
Wilmington, Del.

Gentlemen:

The engraving of your private die has been completed, and it now remains for us to transfer the same to plate for printing and to prepare a stock of stamps therefrom. It will probably take two weeks to accomplish the work. We will however duly advise you of the exact time to order stamps. The inclosed proof impression will, we trust, give entire satisfaction.

Your a/c for engraving being due at this stage we herewith present the same, the amount of which you will please remit to our address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Aug 13/69

Messrs Conner & Wolley,
To Butler & Carpenter, Dr.

To engraving private die for Wilmington Parlor Match Co.
denomination in One Cent & making plate, in full \$350

Philadelphia, Aug 14. 69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 1th inst inclosing us five hundred and fifty dollars (\$550) in full for engraving your private one and four cent stamps and making plates therefor. You have our thanks for prompt attention.

We note your advice respecting the punch. It will be forwarded to you on Monday the 16th by the party making it. The cost, about \$5, will be collected on its delivery by express.

Your stamps have been sent back to the gumming department which will delay the execution of your last order until the 18th inst.

Very respectfully,
Butler & Carpenter
per L.

8/14
69
B&C

Philadelphia, Aug 14, 1869

Wm H. Trafton, Esq
No 85 & 87 Broad St.
New York, N.Y.

Sir:

The charge for engraving a private revenue stamp die, and making plate complete, is, uniformly, three hundred and fifty dollars (\$350); and the time required to complete the work is, usually, about eight weeks. The quantity of stamps required from a plate does not affect the cost of engraving.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 14. 69

Messrs A. Trochsler & Co.
Boston, Mass.

Gentlemen:

Yesterday we inadvertently delivered the wrong lot of checks instead of those you sent us for stamping, to Mr. J. E. Ridgway (by whom the stamp value was paid to the Government) and they were immediately forwarded by him to your address.

To day we discovered our error and hasten to correct the same by at once expressing to you (all expenses paid) the proper lot, and trust that in response to our telegram of today you will not delay returning the former lot to us that we may save inconvenience to party for whom the are intended.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug 14, 1869

Messrs Hostetter & Co.
Decatur, Ills.
Lock Box T

Gentlemen:

Your application of the 10th inst, addressed to the Hon Commissioner of Internal Revenue has been referred to us for reply.

We are the appointed agents of the Government to manufacture revenue stamp dies and to print stamps therefrom. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350).

Stamps of the ordinary sizes are furnished without charge for manufacturing. But for increased sizes we make a charge for extra paper and printing, at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and for all other sizes in proportion; besides three cents per thousand for perforation.

The Government allows to proprietors of private dies a commission of ten per centum in stamps on all orders of over \$500 at a time.

We keep a stock of every kind of private die ahead of demand so that no delay occurs in filling orders therefor.

If upon learning the facts you still desire to have the engraving, we will cheerfully prepare a model from your sketch and present it to the Inter Rev. Bureau for official consideration and approval.

We would state that we received previous application from you, in the latter part of July last, but as the name, and vignette head, together with the desired design were all so similar to the die of Messrs Hostetter & Smith, also manufacturers of stomach bitters, that we submitted the matter in advance to the Commissioner for advice, and, failing to get his reply we have done nothing further on the subject.

As you have now varied the design however, we can see no objection to our proceeding to prepare an elaborate model as usual (upon learning your conclusion) and let it remain with the Government authorities whether to approve it or not.

It would take at least eight weeks to complete the die and have a stock of stamps prepared therefrom.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 16. '69

Hon C. Delano
Commissioner of Inter Revenue,
Washington, D. C.

Sir:

Mr. D. M. Richardson, match manufacturer, Detroit, Mich, desires to have engraved a three cent private die, four and five eighths ($4 \frac{5}{8}$) inches superficial area, according to the accompanying model which we have the honor to submit for your consideration and approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Aug 16. 69

Stephen Buhrer, Esq
Cleveland, Ohio

Sir:

Your letter of the 11th inst addressed to the Commissioner of Internal Revenue has been referred to us for reply.

We are the appointed agents of the Government to manufacture revenue stamp dies and to print stamps therefrom. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350).

Stamps of the ordinary sizes are furnished without charge for manufacturing; but for increased sizes we charge at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and for all other sizes in proportion. Besides three cents per thousand for perforation.

The Government allows to proprietors of private dies a commission of ten per centum in stamps on all orders of over \$500 at a time.

If upon learning these facts you desire to have a die engraved we will be pleased to prepare a model from your sketch at once, and present same to the Hon Commissioner for his official consideration and approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 18/69

Messrs Seifert & Lawton
Milwaukee, Wis.

Gentlemen;

Mr. W. E. Crockett of this city has referred to us your favor of the 12th inst for our consideration of the matter of your claim of forty five impressions equal to two hundred & twenty five stamps short of the amount of your late order for imprinting.

We regret that any discrepancy exists and can only say that from our system of checks and the number of times which the impressions were counted in our hands we are confident that no error was made by us. 17400 sheets were counted before handing them to the printer; they were again counted by the foreman after printing, and still again ere packing them in the box for shipment. We trust that by this time you will have ascertained that if any miscount has been made that the same was on your part, and thus relieve us of anxiety on the subject.

We have about fifty impressions unstamped. If you will have the kindness to return us the misprints we will cheerfully send you others in lieu of them.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Aug 20/69

U.S. Propy Med Co.
Sam'l R. Bates, Treas.
Cincinnati, O.

Dear Sir:

We have the pleasure to herewith adknowledge the receipt of \$13.89 for private a/c per your favor of the 18th inst and have placed the am't to credit of your a/c. Accept our thanks.

Government requisition your favor is not yet rec'd: as we are prepared with a full stock the order will be promptly executed.

Yrs very truly
Butler & Carpenter
per L.

Philadelphia, Aug 23 '69

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

Your private dies have been engraved and we herein submit proof impressions, which, we think, will merit your approbation.

The one and two cent plates, and perhaps the four cent plate, will be ready for press this week - please inform us therefor at an early day about what quantity of stamps from each will constitute a three months' supply that we may be prepared as usual to keep that amount on hand ahead of orders. Upon getting this advice we will notify you by return mail or telegraph precisely when to order stamps.

Our engraving a/c being due at this stage we present the same herewith.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 23. 1869

Messrs Perry Davis & Son
To Butler & Carpenter, Dr.

To engraving private revenue stamp dies and making plates
complete, denominations one, two & four cents \$750

Philadelphia, Aug 27. 69

American Match Co.
Cleveland, Ohio
Gentlemen:

The Inter Rev Bureau allows a commission of ten per cent on orders of over \$500 at a time.

We believe, however, that the Commissioner will allow you the full percentage if you explain the matter and increase the order a few dollars.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 28. 1869

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 25th inst with check for Seven hundred & fifty dollars (\$750), in full payment of our charge for engraving three private dies and making stamp plates therefor. An adequate stock will at once be prepared. You may send an order for the one and two cent stamps on receipt of this notice. The four cent stamp will be ready the latter part of next week.

Thanking you for prompt and kind attention, we remain,

Very respectfully yrs,
Butler & Carpenter
per L.

Philadelphia, Sep. 1. 69

Hon C. Delano
Commissioner of Inter Revenue
Washington, D. C.

Sir:

We have written to Mr. W. C. Hall, California, Mo. in reply to his letter of the 25th ulto, which is herewith returned.

Albert Towle's letter of the 23rd ulto has been referred by us to Mr. Pugh, Stamp Agent here, who will return it to you with report, after looking unto the subject of its inquiry.

Very respectfully,
Butler & Carpenter
L.

Philadelphia, Sep 4. 69

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen,

Your favor of the 1st to hand and advice noted.

Think we will be able to fill your orders as soon as
Government requisitions are rec'd. The last plate (4 ct) went
to press today.

Yrs respectfully
Butler & Carpenter
L.

Philadelphia, Sep 4. 69

John F. Henry, Esq
New York, N.Y.

Sir:

Your favor of the 1st inst to hand.

We are making every effort to complete your dies as soon as possible; but it will certainly be several weeks yet ere stamps therefrom can be furnished.

We will notify you one week in advance of the time when you may make your first order.

Very respectfully
Butler & Carpenter
per L.

Philadel-hia, Sep. 4. '69

Henry Dalley Jr
65 Liberty St.
New York, N.Y.

Sir:

Your favor of the 2d inst duly rec'd and has been referred to Commissioner Delano who will doubtless advise you what course to pursue in order to recover the value of unused spoiled stamps on your hands.

We being totally unauthorized to make exchanges of course can do nothing in the matter.

Very respectfully,
Butler & Carpenter
L.

Philadelphia, Sep 7. 1869

Dr. Jas C. Kerr
Cincinnati, Ohio

Sir:

We have the pleasure to present you herewith our a/c for engraving your private die and also a proof impression therefrom which we think is very handsome and entitled to general admiration.

Please inform us by return mail whether you desire the stamps gummed and perforated, and about what quantity you will probably order at a time, bearing in mind that the government allows a commission of ten per cent on all orders of over \$500 at a time; or in other words gives \$561 in stamps for \$510 in money remitted by a certificate of deposit (in a/c of stamps) of a designated depository or Asst U.S. Treasurer. *

Please state also what color you prefer to have the stamp printed, we suggest black as being the richest for this design. One week after getting this information from you we will be prepared to fill your first order and will thereafter keep a sufficient stock on hand to promptly meet the future demand.

Very respectfully
Butler & Carpenter
per L.

*as written

Philadelphia, Sep. 7. 69

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 13th inst is rec'd.

The package of No 1 wrappers mailed to you on order 4376 ~~July~~* Aug 24/69 must have been broken open after it left our hands and the missing 500 no doubt lost in the mail.

It is absolutely impossible that it could have contained anything less than the proper quantity when it left here.

The Government Stamp Agent has instituted inquiries at our Post Office and may learn something. Have you inquired at the Boston P.O.?

Twenty seven bundles No 1 paper was recently rec'd in good order, but no invoice is yet at hand. How many reams should there be?

Very respectfully,
Butler & Carpenter
per L

*as written

Philadelphia, Sep 7. 1869

Chas W. Chickner, Esq
Somerville, N.J.

Sir:

Your favor of the 2d inst is at hand. The Commissioner of Inter Revenue appears to have abandoned the idea of making any change for the present as he has resumed the consideration of applications for new dies, but has not formally advised us on the subject.

Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work is usually about eight weeks. When more than one die is required, we charge at the rate of \$200 for each additional die provided the vignette head is the same on each.

Stamps from private dies are furnished without charge for manufacture: but for increased sizes we charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and for all other sizes in proportion.

We understand your wishes from the sketches sent us and will proceed with the engraving upon having your advice in that respect. You have sent us no photograph for vignette head: if you require the same on both stamps we will make both for \$550.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep 8. 1869

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

We have the honor to herewith transmit our a/c, signed in duplicate for the manufacture of revenue stamps delivered during the month of August, 1869, together with the usual statement and vouchers.

Very respectfully,
Butler & Carpenter
per L.

MANUFACTURES IN AUGUST 1869

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Private dies paid for, viz			
N.Y. Match Co.			\$75
Wilder Co.			550
Wolley & Conner			350
P. Davis & Sons			750
Stamped documents	56.322	254.133	563.22
<hr/>			
Stock, Common Class	109.300	22.129.900	
" Extra " viz:			
1 ct Byram C & Co. cut		2.490.000	
1 " Fleming No. 1	3.800	228.000	
1 " Fleming No. 2	1.400	154.000	
1 " Jayne	3.000	180.000	
1 " Schenck	1.200	52.800	
1 " U.S. Prop Med Co. cut	2.500	22.500	
1 " Wilder & Co.	950	666.500	
2 " Barnes	1.000	102.000	
3 " American M Co. Ohio	3.000	126.000	
3 " Barber M. Co.	8.900	356.000	
3 " Bonsf. & Poole	6.100	268.400	
3 " Gates	1.400	71.400	
4 " Bennett Pieters & Co	500	24.000	
4 " Drake	2.000	204.000	
4 " Hall	1.900	152.000	
4 " Hostetter & Smith	6.000	276.000	
4 " Scovill	1.000	136.000	
4 " Wilder	1.000	70.000	
6 " Schenck	1.200	52.800	
	<hr/>	<hr/>	
	156.450	27.416.433	
Stock Spoiled	350	71.240	
Total	<hr/>	<hr/>	
	156.800	27.487.673	

Engraving orders viz:

1 ct Jno F. Henry	Approved Aug 10/69
2 " "	" "
4 " "	" "
3 " D.M. Richardson	" 16/69

EXTRA SIZED PRIVATE DIES
STAMPS DELIVERED IN AUGUST 1869

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN.</u>
Aug 3	4297	J. H. Schenok	11.004	1
"	"	"	9.166	6
"	4253 Ag	Gates	63.000	3
"	4256 "	Bonsf. & Poole	44.000	3
"	4258 "	Gates	31.500	3
"	4259 "	Amer. M. Co. Ohio	36.666	3
4	4302	Wilder & Co.	14.025	4
6	4321	Hostetter & Smith	82.500	4
"	4322	Thos Holloway	60.000	1
"	4324	Jno I Brown & Sons	55.000	2
"	4334	Jayne & Sons	18.000	1
"	"	"	14.000	2
7	"	"	16.000	4
"	4339	Wurtis & Sons	55.000	2
9	4355	Radway & Co.	55.000	2
"	4354	Barnes & Co.	71.400	1
"	"	"	74.300	2
10	4306 Ag	Gates	31.500	3
11	4314 "	Amer. M. Co. Ohio	36.666	3
13	4371	Ferrett (Sands)	110.000	1
"	4376	Drake & Co.	27.500	4
"	4319 Ag	Barber M. Co.	55.000	3
14	4381	Wilder & Co. *	20.000	1
"	"	" *	9.025	4
"	4383	Bull	16.000	1
"	"	"	12.500	4
17	4434	Curtis & Sons	55.000	2
"	4435	Ayer & Co.	500.000	1
"	"	"	150.000	4
"	4436	Tubbs & Co.	27.500	4
"	4437	Jayne & Son	40.000	1
"	"	"	9.000	2
"	"	"	13.000	4
"	4438	J. H. Garnhart & Co.	27.500	4
"	4333 Ag	Gates	31.500	3

* 2 1/8 inches super. area: not perforated.

** "August 1869" written vertically in left margin

EXTRA SIZED PRIVATE DIES DELIVERED IN AUG. 1869

Continued

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
Aug 17	4336 Ag	Bonsf. & Poole	44.000	3
18	4445	Schenck	22.002	1
"	"	"	7.333	6
"	4343 Ag	Gates	94.500	3
20	4466	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	4360 Ag	Bonsf. & Poole	44.000	3
21	4476	L. W. Warner & Co.	110.000	1
"	4474	F. Brown "cut"	28.800	2
"	4365 Ag	Wm Gates	31.500	3
"	4481 "c	U. S. P. Med. Co. cut	32.500	1
"	"	"	5.000	4
23	1928 Ex	Bonsf. & Poole	20.000	3
"	4494	Crook & Co.	16.500	4
"	4502	Hostetter & Smith	82.500	4
24	4380	Barber M. Co.	55.000	3
25	4508	Curtis & Sons	55.000	2
"	4510	Hall & Ruskel	66.002	1
"	4387 Ag	Gates	31.500	3
26	4516	R. P. Hall & Co.	55.000	4
"	4392 Ag	Gates	63.000	3
28	4404 "	"	63.000	3
30	4543	Jayne	16.000	1
"	"	"	7.000	2
"	"	"	20.000	4
"	4545	Scovill & Co.	40.000	1
"	"	"	17.500	4
31	4560	Drake & Co.	24.500	4
"	4563	Scovill & Co.	50.000	1
"	"	"	15.000	4
"	4412 Ag	Gates	31.500	3
Wrappers Byram Carlton & Co.			2.820.000	1
Stamped Paper (* imps)			254.133	2

* number faded completely

L

Philadelphia, Sep. 11. '69

Messrs Wirt, Cox & Co.
Baltimore, Md.

Gentlemen:

Mr. Isaac Pugh, Stamp Agent, has referred to us for reply
your favor of the 10th inst.

We would state that we are positive that the ten odd
stamps of one dollar each were in the package according to
invoice when it was sent from this office.

A probable theory is that the missing stamps adhered
to the sheet immediately above them in the package and were re-
moved therefrom without being observed.

Our stamp a/c is correctly balanced and it is impossible
for us to send you ten extra stamps except upon requisition of
the Commissioner of Inter. Revenue.

Very respectfully,
Butler & Carpenter
per L.

*** of invoice "A"
No 4369 Ag

*** word faded

Philadelphia Sep 14. 69

Dr. Jas. C. Kerr
Cincinnati, O.

Dear Sir:

Your favor of the 9th inst is rec'd. We have your instructions in regard to manufacture of stock and will be prepared to fill your order in a day or two.

Have drawn on you at sight as requested for amount of our a/c for engraving, etc.

Very respectfully,
Butler & Carpenter
per L.

Box 1398

Philadelphia, Sep 14. 69

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

We have received lots of paper said to contain as follows, viz:

No 1	137 6/20 reams
" 2	150 "

All of which is in good order. We inclose sample sheets. Our cutter thinks the white paper should be $\frac{1}{2}$ inch larger both ways to cut well.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 14. '69

Messrs Wirt, Cox & Co.
Baltimore, Md.

Gentlemen:

Mr. Pugh, who necessarily depends on us for information regarding the filling and packing of stamp orders, has referred* to us your favor of the 13th inst, wherein it is insisted that the package previously referred to, contained a deficit of ten one dollar stamps according to its accompanying invoice.

In replying we take the opportunity to assure you that we have every confidence in "your sincerity in making the claim; yet, as we are so very sure that no mistake was made by us - as evinced by the result of checks applied in filling every order - that an acknowledgment of error on our part is impossible; and we can only attribute the discrepancy to a mistake by you in overlooking the ten stamps. Our long experience in the business has taught us precisely where to look for missing stamps, and, as suggested in our last letter on the subject, we have no doubt that the missing fragment of a sheet adhered to the underside of the full sheet of fifty cent stamps lying immediately above it, and was thereby unconsciously removed from the package. An examination may yet bring these to light in your possession; or, may you not have sold the fifty cent sheet with the ten stamps still adhering to it?

We are particularly positive in this instance where the order was filled in the regular way. Telegraph orders however are an exception and readily susceptible of errors, as our checks do not apply the same to them, and ** we were led into error in the two instances which you cite, although, you will admit, we detected them*** ourselves and notified you thereof immediately we received the regular Government requisitions. Filling orders by telegraph is done only to accommodate dealers and is an uncertain and inconvenient way of doing such business. Happily, however, it is almost entirely confined to your orders, and we trust in you to assist us in making necessary corrections.

Please accept our apology for not filling your telegraph order of yesterday; it came too late in the day.

Very respectfully,
Butler & Carpenter,
per L.

* word "referred" crossed out in pencil and "submitted" written in.
** words "for that cause" inserted in pencil
*** word "them" crossed out in pencil and "in both" written in.

Philadelphia, Sep. 17. 69

W. D. Curtis Esq
Osh Kosh, Wis.

Sir:

The Government requisition of the 7th ult upon which we sent you stamps on the 8th, called for only 52,500 stamps. Whatever alteration there was must have been made at the "Washington office" and we will refer the matter there at once, and no doubt they will send you full information and correct any injustice that has been done you.

We beg you will not consider that it is any trouble at all for us to aid you in such cases. Whenever you desire our advice it will be our pleasure always to serve you.

Very truly yrs,
Butler & Carpenter
per L.

4526 Ag

Messrs Byam Carlton & Co. Boston, Mass

285.150

60.000

\$600

Philada, Sep 18/69

Gentlemen:

We sent you sample sheet of No 1 paper on the 14th.
Your favor of the 15th however again asks us to send you a sample
"as requested".

Probably the sheet reached you shortly after your last
writing, although possibly it miscarried and we herewith send you
another sheet which please acknowledge.

Our cutter says the paper should be $\frac{1}{8}$ inch larger
each way to cut well.

/Very respectfully,
B&C

Mess Byam Carlton & Co.

Philadelphia, Sep. 20. '69

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your favor of the 15th inst duly to hand. It will not be necessary for you to visit us in relation to the proposed die, as we can arrange the matter as well by correspondence.

We inclose you a few specimen designs (which please return) from which you may be able to indicate your wishes.

Every die should bear some individual characteristic distinct from all others although parts of one, or more than one design may be used in making another.

It would take about eight or ten weeks to execute your engraving order.

Very respectfully,
Butler & Carpenter
per L.

THIS LETTER CUT OUT OF THE BOOK

Philadelphia, Sep 22. '69

A. H. Flanders, M.D.

Sir:

We have drawn, and herewith submit, a sketch of design for your private die, and trust it may prove satisfactory. The necessary alterations, such as putting the signature in fac simile and rendering the word medicine with its complement of letters will be made in the engraving.

It is to be regretted that there has been some delay in reaching your stamp, although we have taken up no work out of its regular turn in reference to yours. In a few days, however, we will be able to put the engraving of it in hand, and with all due diligence, will complete it in a few days thereafter.

Please return at earliest convenience the inclosed design with free and full comments - any alterations or amendments whatsoever you suggest can readily be made.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 22. '69

Messrs Lawrence & Cohen
New York, N.Y.

Gentlemen:

Your recent order through Mr. Butterfield was executed yesterday and by inadvertence we retained a quarter sheet (36 stamps) from one of the \$1100 packages, and have to day inclosed it in a separate envelope to Mr. Butterfield requesting him to deliver it upon your application and thus make the matter all right without giving either you or him any further trouble on the subject.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 22. '69

Dan'l Butterfield, Esq
New York, N.Y.

Sir;

The order for Messrs Lawrence & Cohen's stamps, received here on the 16th inst, was not filled until yesterday for the reason that the amount called for was, for that kind of stamp, extremely large, necessitating the preparation of an extra supply to meet it.

Unfortunately in our haste we inadvertently retained a quarter sheet (containing 36 stamps) from one of the \$1100 packages, which, however, we inclose herewith that you may hand it to Messrs Lawrence & Cohen upon their application therefor.

We also notify Messrs L & C as above that they, as well as you, may be saved any further trouble on the subject.

Very respectfully,
Butler & Carpenter

This envelope will please be delivered to Messrs Lawrence & Cohen upon their application, as it contains thirty-six 5 ct stamps from their private die which should have been placed in one of the \$1100 packages sent to Mr Dan'l Butterfield on order No 4512 Ag

Philadelphia, Sep 23/69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We have corrected the Exhibit for August, returned to us with the other papers per your letter of the 18th inst, and herein resubmit the same, the a/c and vouchers remaining as before - correct.

The stamp calculations of the Exhibit we are pleased to remark are also found to be all right as usual - the errors noted having been simply clerical ones made in carrying our the dollars of the 1.90's, and, one balancing the other they escaped our observation in proving the columns by the usual process.

Very respectfully,
Butler & Carpenter
per L.

4579 Ag

D. M. Richardson. Detroit.
Mich.

1.428.122	300.002	1	3000.02
1.568.106	266.666	3	7999.98
			<u>\$11.000.</u>

Philadel. Sep 24. 69

D.M.Richardson Esq.
Detroit, Mich.

Will send you balance (300 sheets 3 cts)
tomorrow or Monday. We are keeping stock of threes down
in view of the early completion of the new die.

Very truly,
Butler & Carpenter
L.

Philadelphia, Sep. 24. 69

J. W. Douglass, Esq
Actg Commissioner of Inter. Revenue
Washington, D. C.

Sir: Your letter of the 17th inst notifying us that Messrs Wirt, Cox & Co. of Baltimore, and P. Eichele & Co St. Louis, complain of discrepancies, and requesting us to make necessary examination and report result to your office was received on the 21st inst.

In compliance therewith we beg to assure you that we are positive that no error was made by us in either case, and we believe that whatever errors actually existed were made at the places of the parties named, who, as we have received no evidence from them to the contrary, did not count and examine their stamps immediately upon receipt of their respective packages, and being too confident in their own regard readily attributed their discrepancies to us. We cannot make an error in counting and packing without discovering it ourselves, and when one occurs we invariably notify the Government Agent here of the circumstances of the case, and let him make the necessary adjustment.

For a full explanation of the cases in question we cannot do better than submit all of our correspondence with the parties on the subject, remaking in addition thereto that the package referred to by Wirt Cox & Co was purchased by them from Mr. J. L. Thomas, Baltimore, Md., to whom it had been sent, with fifteen other packages, in pursuance of your requisition of Aug 23/69, and was not received directly by the former although there is no reason to suspect that the packages were tampered with while in Mr. Thomas' case.

Messrs Wirt Cox & Co say we make errors sometimes and refer to two instances when we acknowledged having done so. To show how these were made it is necessary to explain that for the last six months they have been getting nearly all their orders filled through telegraph dispatches, from your office to Mr. Pugh, a day in advance of our receipt of the regular requisition containing the order. On an average we have been filling about three of these orders each week, all calling for a variety of stamps, and in many cases it borders on guesswork to decipher the unpunctuated messages with the writing out of the numbers and figures of the stamps & denominations running into each other. And, besides, in filling isolated orders for general stamps we have no opportunity to apply the usual checks, and coming late in the day they require hasty action by all hands to get them up in time for Mr Pugh's delivery. Hence in one of the telegraphic orders we sent to them the fraction of a sheet bearing two 25 cent stamps in excess of the correct amount. In the other we sent 100 stamps at \$1.50 in lieu of 150 stamps at \$1.00. In both cases however we detected and located the error ourselves immediately we put up the following day's requisition containing the order in its regular shape; and moreover notified them of the facts (through Stamp Agent) ere they seemed to be aware that any error had been made. The fact that we discovered, traced and at once pointed out these things to those gentlemen, instead of being a proof of carelessness on our part is the best testimony of the accuracy of our delivery.

As we have had no reply from Messrs Eichele & Co to our letter, a copy of which is herewith, we can say nothing further on the subject but trust they will acknowledge that they may have been mistaken.

Philadelphia, Sep 24. 69

Edwin R. Tyler, Esq
West Cheshire, Ct.

Sir:

We beg to say that we are not in fault in regard to the delay to your packages and presume that those recently sent have reached you ere this.

Will keep our stock up to meet the demand according to your request.

Very respectfully
Butler & Carpenter
per L.

(COPY)

Philadelphia, Sep 20. 69

Messrs Peter Eichele & Co.
St Louis, Mo.

Gentlemen:

Your note of the 14th inst to the Internal Revenue Bureau, stating that order sent on the 6th inst, fell short eight sheets, has been referred to us.

In reply we would state that we have made a thorough examination of the matter, and having an accurate account of every sheet that has ever been manufactured from your plate and also that has been delivered down to the present moment, we find that the balance remaining on hand after filling (on the 9th inst) your order of the 6th was correct to a stamp.

Feeling confident however that you sincerely think a mistake was made by us it would afford us much pleasure to send you eight sheets, but we cannot do so without disturbing our balance of stock and showing a deficit in our a/c to the Government. But it is impossible for us to account for the discrepancy without attributing it to an oversight by some unknown means on your part, and you will, if you remain positive that the package ~~contains~~ only 1039 130/200 sheets, please state to us in the form of an affidavit, sworn to and subscribed by yourself and the other gentleman who saw the package opened, and counted its contents, all the particulars of the case, regarding the condition and appearance of the package when first received by you, when and by whom it was opened, and what time elapsed from the opening to the counting of all the sheets, and if any opportunity was afforded in the meanwhile at your establishment for the removal of the eight sheets without your knowledge. Also state if the sheets were short in one of the hundred lots or in the odd forty-seven sheets on top, and if the former, whether or not eight sheets were ever found in any of your other orders.

As a charge like this is very embarrassing to us it is necessary to be thus particular in our inquiries to ascertain your chances of being in error, and we will be very happy to learn upon further reflection and examination you may be able to acknowledge the possibility that the whole mistake has been made at your place.

Very respectfully
Butler & Carpenter
Per L.

Philadelphia, Sep. 24, 69

Messrs Jas M. Willcox & Co.

Gentlemen:

Your note of the 20th inst, stating that your balance of stamp paper at that time consisted of about 35 or 40.000 sheets, duly to hand.

If, upon further count, you find it does not exceed 50.000, please send us the entire lot; but if in excess of that amount we prefer to have but 30.000 as usual.

Very truly yr's
Butler & Carpenter
per L.

Philadelphia Sep 25. 69

Messrs L. Wetzel & Co.
Cincinnati, Ohio

Gentlemen:

Your favor of the 22d inst is at hand.

In reply we can state that our balance of stock indicates that we made no error in packing the stamps sent to the depository at Cincinnati, and our hand whose business it is to count every package immediately ere sealing up for delivery, distinctly remembers the packages of which yours was one, and can make affidavit that the five cent stamps were right when they were sent from this office.

Feeling confident however, that you sincerely think a mistake was made by us, although the package had not gone directly to you, it would afford us much pleasure to send you the sheet claimed, but we cannot do so without disturbing our balance of stock and showing a deficit in our a/c to the Government. But as we are entirely without means to account for the discrepancy without attributing it to some irregularity on the part of others than ourselves, you will please state to us in the form of affidavit sworn and subscribed to by the other gentlemen who say the package opened and counted its contents, all the particulars of the case - regarding the condition and appearance of the package when first received by you, when and by whom it was opened, and what time elapsed from the opening to the counting of all the sheets, and if any opportunity was afforded in the meanwhile at your establishment for the removal of the sheet without your knowledge.

As a charge of deficit is very embarrassing to us it is necessary to be thus particular in our inquiries to ascertain the chances of the error having been made after the package left us, and inas much as we can only get another sheet of stamps by purchasing it from a dealer you will acquit of us of a disposition to act arbitrarily in the matter of our request.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Sep 25/69

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

Sir:

We only engrave upon steel, our charge for making a stamp plate is uniformly \$350, we could get up the design similar to the one sent us and insert the wording required by the regulations. The stamps per thousand would cost you about one dollar per thousand.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep 27. 69

D. M. Richardson, Esq
Detroit, Mich.

Sir:

We have the pleasure to inclose a proof impression of your new die which we trust will prove entirely satisfactory.

Please inform us what color to print the stamps, and whether to gum and perforate them. We have about enough of the old threes on hand to fill another of the usual orders, and expect to have a stock of the new prepared in time to meet the next following order.

Our a/c for engraving becoming due at this stage we present the same herewith, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 27. 69

D. M. Richardson, Esq
To Butler & Carpenter Dr.

To engraving new private three cent die for band stamp
and making plate, in full,

\$350

Philadelphia, Sep 27. 69

Akron Match Co.
Akron, O.

Gentlemen:

We are in receipt of your favor of the 22d inst, and fully understand your order. We will use due dilligence in its execution and will send you a proof impression of the new die at the earliest possible moment.

Very respectfully
Butler & Carpenter
per L.

Care Jno. McGregor, Esq

Philadelphia Sep. 27. '69

Messrs M. Thalmeessenger & Co.
New York, N.Y.

Gentlemen:

Your favor of the 24th duly to hand.

The Government does not permit us to stamp labels with the proprietary stamps. You can accomplish the object by ordering a private die combining the label and stamp in one, although that would be expensive - the plate would cost \$350 - to begin with, and the extra for steel plate printing would amount to something considerable.

We have no authority to send out sample stamps. You can purchase the kind required however, from any principal stamp dealer in your city. Our advice is that the most practical course for you to pursue is to use the ordinary adhesive stamps on your label.

Very respectfully
Butler & Carpenter
per L.

SUPPLEMENTARYPRINTING ORDERS, SEPTEMBER 69, Supplementary

Sep 23	3 ct	Richardson	4000
	1 "	Sands (overprint)	200
	1 "	Bauer & Beudel	200
" 30	1 "	Pt Eichele & Co	5000
	\$15	General	50
	\$50	"	50
	1 ct	A. N. Wright	3000
	2 "	F. Brown	6000
	1 "	Barnes	300
	1 "	Donnelly	2000
	1 "	Peter Eichele & Co	3000
	1 "	Howard	3000
	1 "	Star	2000
	1 "	P. Davis & Son	1000
	5 "	Laurence & Cohen	1000
	5 "	Hart & Co	1000

Butler & Capranter
L.

(Written in pencil across bottom of letter - "Additional 3000 3 cts
Rich.")

PRINT FIRST

The following balances from the September '69 Printing Order List (including supplementary list) are to be printed before any of the other orders are touched

viz:

# ct	Richardson	1000
1 "	P. Eichele	3400
1 "	do	3000
\$15	General	50
\$50	"	50
1 ct	Barnes	200
1 ct	Donnelly	2000
1 "	Howard	3000
1 "	Star	2000
1 "	P. Davis & Son	1000
5 "	L & Cohen	1000
5 "	Hart & Co	1000
5 "	Dougherty	1200
5 "	Levy	1200
4 "	General	600
50 "	"	1500
\$1.30	"	600
\$2.50	"	500
1 ct	Propy	4000
2 "	" ($\frac{1}{2}$)	2000
5 "	"	500
1 "	Brandreth	1000
1 "	Beecher	2000
1 "	C & Brown	800
1 "	Kyle	2400
1 "	McLean ($\frac{1}{2}$)	1000
1 "	Safety	1800
1 "	R. & G. Albright	500
2 "	Radway ($\frac{1}{2}$)	1000
3 "	Gates	10500
3 "	Greenleaf ($\frac{1}{2}$)	1000
8 "	Swain	400
1 "	A. N. Wright	4000
2 "	F. Brown	6000
1 "	Cramer & Kemp	2000

Philadelphia Oct. 2. '69

S. P. V. Husted Esq
New York Match Co.
New York, N.Y.

Sir:

Your favor of the 28th ulto duly to hand. We are now able to say that your plate altered from Messrs Howard's will be done in about one week from now. And the new die we confidently expect will be done in about four weeks from this date.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 5th '69

John P. Henry, Esq
New York, N.Y.

Sir:

The engraving of your private dies has now been completed and it remains for us to make the plates and prepare a stock of stamps. It will probably be two weeks yet before we can be ready for your first order.

We inclose proof impression from one of the dies and trust it will give entire satisfaction.

Please inform us what color to print the stamps and whether you desire them gummed and perforated.

Our a/c becoming die at this stage we present the same herewith & remain

Very respectfully yrs
Butler & Carpenter
Pr. L.

Philadelphia, Oct 5th 69

John P. Henry, Esq.

To Butler & Carpenter Dr.

To engraving three private dies (denominations One, Two & four cents) and making plates, in full,

\$750

Philadelphia, Oct 7. '69

A. L. Schmidt, Esq

Dear Sir:

We are not permitted by the Inter. Rev. Bureau to make any exchanges whatever or we would gladly accommodate you by exchanging the 4 ct General Stamps for Proprietary.

Try the Commissioner of Internal Revenue, very likely he will make the exchange for you.

Very respectfully,
Butler & Carpenter
pr L.

Philadelphia, Oct. 8/69

Chas Welsh, Esq
Manager
American Bk Note Co.
Philada, Pa.

Dear Sir:

We duly submitted the inclosed specimen drafts to Commissioner of Inter Revenue for approval to stamp with the two cent die and they are this morning returned to us with his objection of which the following is the language.

"I return herewith the instruments received with your favor of the 4th inst, and will say that before the amount of stamp duty can be determined it will be necessary to state the drawer and upon whom the instrument is drawn."

Very respectfully,
Butler & Cappenter
per E. Lamasure

Philadelphia, Oct 8, 69

John F. Henry, Esq
New York, N.Y.

Sir:

We have the pleasure to acknowledge the receipt of your favor of the 6th inst inclosing \$750 in full for engraving three private dies and making stamp plates complete. Your right to order stamps therefrom is now established and you should address all orders to the Commissioner of Internal Revenue, Washington, D. C. inclosing the duplicate certificate of a U.S. Assistant 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 from here. You will in the meanwhile however await our notice to you when to forward the first order.

The Commissioner receives orders for any am't not less than \$50, and allows commissions as follows; on amounts purchased at one time of not less than fifty nor more than five hundred dollars five per cent, on amounts over five hundred dollars, ten per cent.

We note advice regarding color, gumming and perforating.

Very respectfully,
Butler & Carpenter
per L.

10/8
69
B&C

Philadelphia, October 9, '69

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

To Internal Revenue Stamps delivered in September, 1869

viz:

41,309,937 stamps @ 20 cents per M.	\$8,261.99
-------------------------------------	------------

Received payment

Philadelphia, October 9, '69

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

To Internal Revenue Stamps delivered in September, 1869

viz:

41,309,937 stamps @ 20 cents per M.	\$8,261.99
-------------------------------------	------------

Received payment

(Second bill has "Duplicate" written across face)

Philadelphia, Oct 9, 69

Chas B. Brown, Esq
McGregor, Iowa

Sir:

We being the Agents of the Government to engrave revenue stamps dies, the Hon'le Commissioner of Inter. Rev. has submitted to us your letter of the 5th inst, submitting for examination pieces of Gates 3ct stamps.

We have made the examination as requested and herein return the pieces. We can say they are from a genuine stamps, and their appearance, which has probably led to your query, is, in our opinion, the result of rubbing received when first applied to the box, from the sanded surface of another box that may have been packed with it at the match factory.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 9. '69

Messrs H. H. Warner & Co.
New York, N.Y.

Gentlemen:

We regret we cannot furnish you with the desired information as we have no authority to impart anything in regard to the orders of your late predecessors without their consent. It would be proper also for the request to come to us through the Internal Revenue Bureau.

Very respectfully,
Butler & Carpenter
perL.

Philadelphia, Oct 9. 69

D. M. Richardson, Esq
Detroit, Mich

Gentlemen:

Your favor of the 4th instant stating that the 300 sheets of 3 ct stamps had not arrived gives us some surprise as the lot was expressed to you on the 30th. The fault must be with the Express Co.

A requisition in your favor is rec'd today and the stamps will be forwarded by todays mail although we are instructed by the Bureau to send it by express.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, October 9. '69

Hon'le C. Delano,
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We have the honor to present herewith our a/c, signed in duplicate, for the manufacture of revenue stamps delivered in September, 1869, together with the usual statement & vouchers, and remain,

Very respectfully,
Butler & Carpenter

Philadelphia, Oct 11, '69

Hon'le C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

In reply to note from your Bureau, without date, referring to us Mr. C. L. Beal's letter with a two cent revenue stamp herewith returned, we have to say that the stamps is genuine and has the appearance to us of having been soaked in gum, varnish or some other substance the name or chemical character of which we have no knowledge.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 12/69

Hon'le C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Will you please inform us, by return mail if possible, if you will authorize the imprinting of the two cent die on documents of which the inclosed are duplicate specimens?

Very respectfully
Butler & Carpenter
perL.

EXTRA SIZED PRIVATE DIES,
STAMPS DELIVERED IN SEPTEMBER, 1869

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
Sep 30	4855	Bull	16.000	1
"	"	"	12.500	4
"	4865	N. Dalley, Jr.	66.000	1
"	4866	S. R. Van Duser & Co.	16.500	4
"	4616 Ag	Wm. Gates	31.500	3
"	4879	B. Brandreth	100.000	1
"	4880	P. H. Drake & Co.	27.500	5
				1

WRAPPERS

Sep		Byam Carlton & Co. cut	3.090.000	1
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STAMPED PAPER

"		41.151 impa	185.421	2
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L.

EXTRA SIZED PRIVATE DIES,

STAMPS DELIVERED IN SEPTEMBER, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Sep 2	4577	Curtis & Son	55.000	2
"	4578	S. R. Van Duser & Co.	16.500	4
"	4424 Ag	Gates	31.500	3
4	4598	Hartman & Co.	15.125	4
6	4604	Jayne & Son	55.000	2
"	"	"	22.500	3
"	"	"	30.000	4
9	4449 Ag	Bonsf. & Poole	44.000	3
"	4451 "	Gates	31.500	3
"	4626	J. W. Truesdell & Co.	10.500	1
"	4627	Curtis & Sons	55.000	2
8	4638	Barnes & Co	71.400	1
"	"	"	74.300	2
"	4640	J. H. Schenck	22.002	1
"	"	"	7.333	6
11	4657	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	4658	Radway	55.000	2
13	4678	Drake & Co.	27.500	4
"	4481 Ag	Bonsf. & Poole	66.00	3
"	4484 "	Gates	63.000	3
14	4696	Dr. Jas C. Kerr	9.350	6
"	4491 Ag	Gates	63.000	3
"	4492 "	Barber Match Co.	73.333	3
15	4699	Ayer & Co.	137.500	4
"	4700	Curtis & Son	55.000	2
"	4701	Bull	16.000	1
"	"	"	12.500	4
16	4719	R. P. Hall & Co.	55.000	4
"	4720	Hostetter & Smith	82.500	4
"	4721	Bull	16.000	1
"	"	"	12.500	4
18	4746	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	4747	Jno I Brown & Son	55.000	2
"	4748	J. H. Schenck	22.668	1
"	"	"	7.222	6
20	4757	Fred'k Brown	28.767	2
"	4526 Ag	Gates	63.000	3
"	4541 "	American M. Co. Ohio	36.666	3
21	4774	Curtis & Son	55.000	2
"	4550 Ag	Gates	63.000	3
"	4552 "	Bonsf. & Poole	44.000	3
23	4792	Hartman & Co.	15.125	4
"	4793	Drake & Co.	27.500	4
"	4807	Bull	16.500	4
"	4808	Jayne & Son	32.500	1
"	"	"	8.750	2
"	"	"	15.000	4
24	4809	L. W. Warner & Co.	110.000	1
"	4577 Ag	Gates	31.500	3
28	4595	"	31.500	3
"	4846	Curtis & Sons	55.000	2
"	4847	E. M. Tubbs & Co.	27.500	4
29	4600 Ag	Barber Match Co.	73.333	3
"	4854	A. L. Scovill & Co.	10.000	1
"	"	"	25.000	4

MANUFACTURED IN SEPTEMBER, 1869

	<u>Sheets</u>	<u>Stamps</u>	<u>Value</u>
Private dies paid for, viz:			
John F. Henry,			\$750
Stamped documents	41.151	185.421	411.51
Stock, Common class,	140.580	29.100.540	
Stock, Extra, viz:			
1 ct Byam Carlton Co, Cut		3.080.000	
1 " Herrick	1.200	224.400	
1 " Scovill	1.200	163.200	
1 " U. S. P. Med. Co. Cut	3.500	31.500	
2 " Barnes	1.200	122.400	
2 " Fred Brown, Cut	5.000	100.000	
2 " Curtis & Sons	3.800	250.800	
2 " Jayne	1.200	72.000	
3 " Barber Match Co.	6.000	240.000	
3 " Bonsf. & Poole	7.900	347.600	
3 " Gates	8.400	352.800	
4 " Ayer	10.000	480.000	
4 " Bull	2.000	130.000	
4 " Tubbs & Co.	600	59.400	
4 " Van Duzer	500	36.000	
6 " Kerr,	950	42.750	
	Stock	194.030	35.018.811
	Spoiled	1.000	172.950
	Total	195.030	35.191.761

Engraving orders, Vis:

1 ct A. W. Flanders MD. App'd Sep 28/69

Philadelphia, Oct 15/69

A. Spencer, Esq
242 Chestnut St.

Dear Sir:

Mr. John F. Henry has made an order for stamps from his three new dies.

Will you please have the kindness to say when the plates will be finished that we may advise Mr. Henry of the prospects, and take measures to have a stock of stamps prepared therefrom?

A verbal answer by bearer will oblige.

Yours truly
Butler & Carpenter
per Lamasure

Philadelphia, Oct 15/69

Hon. C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

We have the honor to submit for your approval the accompanying design of a one cent private die for the New York Match Company. Superficial area $2 \frac{1}{16}$ inches.

Very respectfully,
Butler & Carpenter,
per L.

Philadelphia, Oct 15/69

Messrs R. C. Root Anthony & Co.
New York, N.Y.

Gentlemen:

Your favor of the 12th inst to hand.

We were directed by the requisition of the Inter Revenue Bureau to forward your order by "Express", and could not know that you desired it sent by mail.

To make the matter sure hereafter you had better state in every order sent to the Commissioner that you desire it forwarded by mail, otherwise we will, very likely, be directed to send it by express.

Yours truly,
Butler & Carpenter
per L.

(order No 4976 Ag)

Philadelphia, Oct 18/69

John F. Henry, Esq
New York, N.Y.

Sir:

Your favor of the 13th inst and also Government requisition for stamps were duly received. The plates are not quite finished yet and it will be several days before we can execute your first order. After we once prepared a stock of stamps there will be no further trouble in meeting the demand.

The Commission allowed by the Government is added to remittance in stamps - *i.e.*, if you forward a \$600 certificate of deposit you are furnished with \$660 in stamps.

We omitted to mention before that the government regulations require different denominations of stamps to be printed in separate colors - oblige us therefor by stating what other colors besides black (which you have already mentioned) you desire to have the other two denominations printed.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 19. 69

James Eaton, Esq
Utica, N.Y.

Sir:

Your favor of the 18th duly to hand. We regret the delay which has caused you so much inconvenience but assure you we are not in fault. The requisition for the stamps was dated at Washington Oct 16th (Saturday), and was rec'd and the order executed by us on the 18th, the day of your writing and no doubt you have received the stamps ere this.

We cannot imagine why the Bureau did not make a requisition on us at an earlier date if your order was sent on the 4th inst but presume that there was wither some informality on the part of your order or it was overlooked in the meanwhile by some of the clerks.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 23/69

Hon C. Delano
Commiss. Inter. Revenue
Washington, D. C.

Sir:

Your communication of the 22d instant, returning our statement, vouchers and account of stamps delivered in September, 1869 is received.

A reference to our accounts shows them to be consistent: the statement is certainly in accordance with the actual stamp deliveries.

The difference between us, according to your letter, appears to be 127,000 stamps, or an excess of charge on our part of 222,000 one cent, and a deficiency of 65,000 two, and 30,000 three cent stamps - this difference also makes the money value of yours \$20 less than we figure it.

We have compared the month's requisitions with our books and find their amounts correctly entered. The orders were all executed as per requisitions except No 4702, Sep 14. to E. Ferrett which originally called for 66,000 two cent stamps instead of 132,000 at one cent. Mr. Ferrett having a one, but no two cent die, the matter was referred to, and adjusted by, the Stamp Agent here, who informed us that he notified you on the subject at that time.

We can therefore only resubmit our a/c without alteration, and, to verify its correctness, as well as to point out where the difficulty really exists, we send herewith the October requisitions for private stamps, and have to request that you will please duly return them to us after comparing them with the books of your office.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct. 23/69

New York Match Co.
New York, N.Y.

Gentlemen:

Your favor of the 22d to hand. We have 1300 sheets still remaining from the old plate. The new plates will both be ready the coming week. We herewith submit a proof impression of the last new die and trust it will meet your approval.

Our a/c for engraving becoming due at this stage we present the same herewith and remain.

Yrs very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 23/69

New York Match Co.

To Butler & Carpenter, Dr.

To engraving one cent match die and making plate, complete, (72 to the sheet)	\$350
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Extra Sized Private DiesStamps delivered to Oct. 19. '69

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
Oct 2	4898	Curtis & Sons	55.000	2
"	4899	Hall & Ruckel	66.002	1
4	4907	Fleming No. 1	220.000	1
"	"	" " 2	110.000	1
"	4908	Hostetter & Smith	82.500	4
"	4913	Hutchings & Hillyer	5.250	4
5	4924	Jayne	52.000	1
"	"	"	21.000	2
"	"	"	31.500	4
"	4925	Jno I. Brown & Son	55.000	2
"	4926	U. S. P. Med Co. cut	35.000	k
"	"	"	5.280	4
6	4640	Ag Am. M. Co. Ohio	55.000	3
"	4641	" Gates	63.000	3
"	1987	Ex Jayne	25.637	k
7	4944	Bull	16.500	4
8	4653	Ag Bonsfield & Poole	44.000	3
9	4665	" Gates	63.000	3
"	4963	Ayer & Co	137.500	4
"	"	"	"	"
11	4677	Ag Curtis & Sons	55.000	2
13	4692	Ag Barber M. Co.	73.333	3
"	5003	Radway	55.000	2
"	5005	Schenck	22.002	1
"	"	"	7.333	6
"	5007	Bull	16.000	1
"	"	"	12.500	4
"	5008	Scovill & Co.	30.000	1
"	"	"	20.000	4
14	4699	Ag Bonsfield & Poole	44.000	3
"	4700	" Gates	31.500	3
15	4703	" "	31.500	3
"	4704	" Bonsfield & Poole	44.000	3
"	5029	Hartman & Co.	15.125	4
16	5037	Van Duzer	16.500	4
"	5039	R. P. Hall & Co.	55.000	4
"	5040	Curtis & Sons	55.000	2
"	5042	Jno F. Henry*	15.000	1
"	"	"	13.000	2
"	"	"	6.250	4
18	5054	Jno I. Brown & Son	55.000	2
"	5055	P. H. Drake & Co.	27.500	4
"	5061	F. Stewart (Swaim)	6.562	8
"	4730	Ag Gates	63.000	3

WRAPPERS

Byam Carlton & Co. 1.620.000 1

STAMPED PAPER

30.838 imp 157.470 2

*Sup. area two inches. Perforated.

L.

MANUFACTURES, OCTOBER 19th 1869

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Stamped documents	30.838	157.470	\$308.38
Stock, Common Class	142.300	28.383.750	
Stock, Extra " viz:			
1 ct Byam C. & Co. cut		2.999.000	
1 " Ayer	3.000	138.000	
1 " Henry	400	26.400	
1 " Sands	1.800	124.200	
2 " Curtis & Sons	2.000	132.000	
2 " Henry	400	26.400	
2 " Radway	1.700	136.000	
3 " Am. M. Co. Ohio	2.000	84.000	
3 " Barber Match Co.	1.100	44.000	
3 " Gates	15.400	646.800	
4 " Scovill & Co.	1.200	163.200	
4 " Henry	200	13.200	
4 " Hostetter	600	27.600	
8 " Swain	400	6.400	
Stock	172.500	33.099.420	
Spoiled	400	92.920	
Total	172.900	33.192.340	

Engraving Orders.

1. New York Match Co., Oct 18/69

4757 Ag

L. Flattery, Wooster, O.		\$100
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230 85 Gen'l	50	\$100
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By mistake of the Bureau's transcribing Clerk we were directed to send you only \$900 of stamps on order 4757 Ag, Oct 23d. A note of correction today advises us to send you an additional \$100, which please find herewith - making the total of order \$1.000, as intended,

viz:

Forwarded Oct 25th	\$900
Herewith " 27th	100
	<u>\$1.000</u>

Very respectfully,
Butler & Carpenter
per L.

COPY

PRINTING ORDERS, OCTOBER 1869

OCT 9		OVERPRINTED	OCT 16		
1 ct	Franklin	1.100	1 ct	Donnelly	800
1 "	Cramer & Kemp	1.000	3 "	Richardson	800
			50 "	General	50
			1 "	Star Match Co.	2,000
ORDERS OCT 18					
1 Ct	Henry	1.000	4 ct	Proprietary	15,000
2 "	"	1.000	8 "	Swain	500
4 "	"	500			
ORDERS OCT 25					
2 ct	General	50,000	1 ct	Swift & Courtney	15,000
3 "	"	500	1 "	Safety Match	2,400
4 "	"	500	1 "	Schenck	2,000
5 "	"	14,000	1 "	Tyler	4,000
10 "	"	3,000	1 "	U.S.P.Med. Co.	
25 "	"	5,000	"	(White)	5,000
50 "	"	5,000	1 "	" (Yellow)	3,000
70 "	"	500	1 "	R. & G.A. Wright	1,000
\$1	"	1,500	1 "	Gregory	1,000
\$2	"	800	1 "	Gargling Oil Co.	1,000
\$200	"	20	1 "	P. Davis & Son	1,000
1 ct	Proprietary	40,000	2 "	Barnes	1,000
2 "	"	6,000	2 "	Curtis & Son	7,000
3 "	"	8,000	2 "	Hayne	2,000
4 "	"	10,000	2 "	Jno I. Brown	4,000
1 "	Ayer	5,000	2 "	Ransom	.600
1 "	Anson Allen	2,000	2 "	P. Davis & Son	600
1 "	Barnes	2,500	3 #	Barber M. Co.	2,000
1 "	Brandreth	1,200	3 #	Bonsf. & Poole	2,000
1 "	Beecher	3,000	3 "	Gates	12,000
1 "	Byam C & Co.	2,000	4 "	Ayer	3,000
1 "	Curtis & Brown	1,600	4 "	Bull	1,000
1 "	Cowles & Leete	1,500	4 "	Jayne	2,000
1 "	Cramer & Kemp	3,000	4 "	R. P. Hall & Co.	1,000
1 "	Donnelly	4,000	4 "	Tubbs	500
1 "	Dalley	1,300	4 "	Hartman	1,000
1 "	Eaton	2,000	4 "	Drake	1,500
1 "	Peter Eichele	8,000	4 "	Van Duser	1,200
1 "	Fedrett	1,200	4 "	Fowle	600
1 "	Franklin	10,000	4 "	Wilder	600
1 "	Fleming No 1	7,000	4 "	P. Davis & Son	600
1 "	Fleming No 2	1,000	5 "	Dougherty	1,100
1 "	Gates	8,000	5 "	Levy	1,000
1 "	Greenleaf	3,000	6 "	Schenck	1,000
1 "	Gaffitt	2,000	6 "	Helmbold	600
1 "	Hall & Ruckel	500	8 "	Cowles & Leete	1,000
1 "	Holloway	600			
1 "	Jayne	3,000		New Dies	
1 "	Kyle	3,000			
1 "	Powell	1,600	1 "	New York M. Co. (210)	6,000
1 "	Park City	2,000	1 "	" (72)	14,000
1 "	Russell	1,000	1 "	A. H. Flanders	1,200
1 "	Roeber	2,000		Total	359,370

Philadelphia, Oct 27. 69

Messrs Walter & Irwin
Steubenville, O.

Gentlemen:

Your favor of the 24th inst to hand. Our charge for engraving a private stamp die and making plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to complete the work and have a stock of stamps prepared would be six to eight weeks.

Stamps of the ordinary size cost nothing for manufacture but for increased sizes you would be charged at the cost of ten cents per thousand for stamps 3 1/8 inches superficial area and all other sizes in same proportion. The Government allows a commission in stamps of ten per cent on all amounts exceeding \$500 at a time, or in other words gives \$561 face value of private stamps for \$510 in money.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 27. 69

A. H. Flanders, M.D.
New York, N.Y.

Sir:

The engraving of your private die has been completed and we herewith submit a proof impression which we trust will give entire satisfaction. It now remains for us to make the plate and we expect to have it finished and stamps prepared therefrom in one week from this date.

The government allows a commission of ten per cent in stamps on all orders of over \$500 at time. Remittances on a/c of stamps orders should be addressed to the Commissioner Inter Rev. Washington, D. C. in the form of a duplicate certificate of a U. S. Ass't Treasurer or Designated Depository.

Our a/c for engraving becoming due at this stage we beg to present the same herewith, the am't of which you will please remit to our address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Oct 27. 69

A. H. Flanders, M. D.
To Butler & Carpenter, Dr.

For engraving one cent private die & making plate, in full, \$350

Philadelphia Oct 27. 69

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your favor of the 21st inst to hand. We understand your wishes and can make a drawing accordingly provided you make a positive engraving order and state the denomination of stamp desired.

The questions of what protection you will have against loss or damage to plate is answered by saying the U. S. Government will be its custodian and we presume will act in good faith towards you. Stamps delivered to you are thereafter held at your own risk except under certain conditions for information upon which we refer you to the Commissioner of Inter. R_gv.

Stamps can be printed upon white paper or, by special permission of the Commissioner, upon colored paper, you are free however to chose your own color of ink.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Oct 27. 69

Messrs Davidson Terrell & Co.
Louisville, Ky

Gentlemen:

Yr favor of the 22 inst to hand. The Government does not sell paper already stamped. You must first print the documents and then send them to be stamped.

For further information address the dealers in this city either of whom will properly attend to your work and pay the revenue charges and collect all the costs from you upon return of documents when stamps, viz:

J. E. Ridgway
J. R. McFetridge.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 30/69

are

A. H. Flanders Esq
New York, N.Y.

te,

Sir:

We have the pleasure to acknowledge the receipt of your favor of the 28th inst handing us three hundred and fifty dollars (\$350) in full payment for engraving your private die and making stamp plate complete.

Will be prepared by the 5th prox'o to fill an order for the stamps.

Very respectfully,
Butler & Carpenter
per L.

10/30
69
B&C

Philadelphia Oct 30/69

W. B. Cousins Esq
Albia, Iowa

Sir:

Your favor of the 26th inst is at hand. We are duly authorized to manufacture private revenue stamp dies. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to do the work is usually about eight weeks.

Stamps the same in size as the ordinary Government stamps of the same denomination cost nothing for manufacture, but for increased sizes the charge is at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area for extra paper & printing, and three cents per thousand for extra perforation.

The Government allows a commission in stamps of ten per cent on all orders for private stamps of over \$500 at a time.

If you decide to have your own private die please furnish us with a sketch of design and size, stating the denomination and lettering that you will require.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 1. 69

F. Haven, Esq.
Boston, Mass.

Sir:

Your order No 4881 Ag, filled on the 30th ulto, called for five sheets and two odd one dollar stamps. In taking our balance of stock tosay there was found an excess of two one dollar stamps which would make it appear that they had been omitted from your package.

Will you please have the kindness to inform me by return mail if you have discovered a corresponding discrepancy.

Very respectfully,
Isaac Pugh
Stamp Agent

Philadelphia, Nov. 3/69

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Proprietors of private dies have no risk in the plates from which they are entitled to order stamps. Although they originally pay for the engraving they never own the plate but simply possess the right to order stamps therefrom, and, with permission of the Commissioner of Internal Revenue to assign that right to other persons.

The Government takes all the risks, and under its present regulations makes no charge for keeping up the plate.

As a general thing there are no extra charges for different colors of ink or paper. Exceptional cases sometimes arise, however, in the event of which they are according to the extra expense incurred.

Very respectfully,
Butler & Carpenter
per L

P.O. Box 4659

Philadelphia, Nov 4. 1869

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Yours of the 3d inst to hand. Pardon the errors in
ours of the 1st inst. To correct them we hereby acknowledge
the receipt (duly stamped) of Seven hundred and fifty nine
50/100 dollars (\$759.50), per yours of the 28th ulto.

Yours truly
Butler & Carpenter
per L.

11/4
69
B&C

Philadelphia, Moc 4. 69

L. F. Morrow, Esq
71 Warren St.
New York, N.Y.

Dr. Sir:

We return to you the face blanketing by to-day's express -
and herewith inclose a sample of what we wanted which please send
us immediately & oblige.

Yours truly
Butler & Carpenter
per L.

Philadelphia, Nov 5. 1869

John M. Girr, Esq

Dear Sir:

Our large orders to day cannot be filled for want of the following stamps, viz:

1000 sheets	10 ct	General
800 "	50 "	"
150 "	\$2.50	"
4000 "	1 ct	Proprietary
500 "	2 "	"

Please put these denominations through at once, we will want more besides them to fill requisition tomorrow.

Mr. Carpenter telegraphs that we can carefully print 150 sheets of the \$2.50 General.

Yrs truly
Butler & Carpenter
per Lamasure

Philadelphia, Nov 5/69

Wm. Suters, Esq.

Dear Sir:

We cannot fill our large orders of today for want of the following stamps, viz:

1000 sheets	10	of General
800 "	50	" "
150 "	\$2.50	"
4000 "	$\frac{1}{2}$	of Proprietary
500 "	2	" "

Whatever Mr. Ash has not of these will you please put through as soon as you receive them from the printer. More of them will still be wanted to fill the requisitions of tomorrow.

Yrs truly
Butler & Carpenter
per Lamasure

Philadelphia, Nov 5. 69

S. S. Ash, Esq

Dear Sir:

Our orders cannot be filled today for want of the following stamps, viz:

1000 sheets	10 ct General
800 "	50 "
150 "	\$2.50 "
4000 "	1 ct Proprietary
500 "	2 " "

If you have these denominations please put them through at once. We will want more of them to fill requisition of tomorrow.

Yrs truly
Butler & Carpenter
per Lamasure

Philadelphia, Nov 5. 69

New York Match Co.
New York, N.Y.

Gentlemen:

We are making every exertion to finish your late order. As soon as a few hundred sheets are fit to send we will forward them at once and the balance will be ready very soon afterwards. We have duplicated the 72 stamp plate and will be able to manufacture them in double quick time.

The orders of the New York Match Company according to our books appear to have been executed as follows, viz:

July 31	330.000
Aug 7	330.000
16	330.000
21	330.000
Sep 2	330.000
11	330.000
16	330.000
25	330.000
Oct 2	220.000
7	440.000

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 8, 1869

Hon C. Delano
 Commissioner of Internal Revenue
 Washington, D. C.

Sir:

The following is a list of balances of the excluded denominations of revenue stamps remaining on hand after filling requisition No 8578, dated at Washington October 30/69.

Please note however, that there were subsequently printed one hundred and fifty sheets, or 10,800 stamps additional of the \$2.50 to meet requisitions calling for that denomination, in excess of the balance then on hand.

After adding these 10,800 stamps @ \$2.50 to the balance of October 30th, that you may the more readily observe when it is exhausted, the statement will stand thus, viz:

3 ct	Gen'l	37.308	\$1.30	Gen'l	48.545	10 ct Proprietary
4 "	"	28.052	\$1.50	"	497.666	627.295
6 "	"	14.699	\$1.60	"	76.067	
15 "	"	2,096.003	\$1.90	"	51.809	
20 "	"	1,081.457	\$2.50	"	13.054	
30 "	"	443.151	\$3.50	"	106.636	
40 "	"	901.946	\$15	"	353	
60 "	"	47.765	\$25	"	1.483	
70 "	"	14.039	\$200	"	131	

Very respectfully
 Butler & Carpenter
 per L.

Philadelphia Nov. 9. '69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We have the honor to herewith submit for approval the accompanying design for a one cent private die for the Akron Match Company of Akron, Ohio.

Superficial area $13/16$ of an inch.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 9. '69

New York Match Co.
New York, N.Y.

Gentlemen:

Your favor of the 8th is at hand. Stamps submitted and herein returned are genuine and both dies were engraved by us.

We shall not forget your stamps - they will be ready in part very soon now.

You may expect also an early reply to your recent note asking for some names etc of the principal match manufacturers.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 10/69

Hon C. Delano.
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Will you please inform us, by return mail is possible, if you will authorize the imprinting of two cent stamps on documents of which the inclosed are duplicate specimens?

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 10/69

Messrs J. W. Truesdall & Co.
Syracuse, N.Y.

Gentlemen:

Yours of the 4th inst was duly rec'd. Your comments in regard to the last lot of stamps are well founded and unfortunately we have some three thousand sheets of them yet on hand. We will remedy the trouble with the next lot printed and in the meanwhile you will oblige us by returning the bad stamps and we will replace them. Other stamps shall be manufactured as soon as possible but they will probably not be finished in time to meet the next order.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Nov 11. 69

New York Match Co.
New York, N.Y.

Gentlemen:

In response to your favor of the 6th inst we herewith
submit a list of prominent match manufacturers,

viz:

Allen, A. Bruno, Me.	Gorman, Thos, Westville, O.
Barber Match Co., Middlebury, O.	Griggs & Scott, Pittsburgh, Pa.
Barber & Co. Milwaukee, Wis.	Hendrickson & Leigh, Trenton, N.J.
Bauer & Beudel, New York, N.Y.	Hemming & Bonhack, Hudson City, N.J.
Beecher & Sons, Westville Ct.	Jones, G. W., Chicago, Ill.
Bogardus & Ginswold, Troy, N.Y.	Loehr, John, New York, N.Y.
Bonsfield & Poole, Cleveland, O.	Lane, M. B. Ashburnham, Mass.
Brown & Durling, Wadsworth, O.	Messenger, A. New York, N.Y.
Byam, Carlton & Co., Boston, Mass.	Mansfield & Co., St. Louis, Mo.
Cowles & Leete, New Haven, Ct.	New York M. Co., New York, N.Y.
American M. Co., Cleveland, O.	Ramson, D. Buffalo, N.Y.
Donnelly, Chas. Baltimore, Md.	Richardson, D. M., Detroit, Mich.
Lord & Taylor, " "	Roeber, H. & W., New York, N.Y.
Daily, M. Philadelphia, Pa.	Stanton, H., Syracuse, N.Y.
Eaton, James, Utica, N.Y.	Star M. Co., Portland, Me.
Eichele, Peter, St Louis, Mo.	Swift & Courtney, Wilmington, Del.
Gates, Wm., Frankfort, N.Y.	Tyler, E. R. West Cheshire, Ct.
" " Chicago, Ill.	F. Zuiss, Philadelphia, Pa.
Gaffit & Co., New York, N.Y.	Wilmington Parlor M. Co., Wilmington, Del.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Nov. 13/69

American Phototype Co.
Wm. P. Coe, Treas.
New York, N. Y.

Sir:

We duly submitted to the Commissioner of Internal Revenue duplicate specimens of the three varieties of checks sent us to be stamped for Messrs Krebs & Bro. Pittsburgh, Pa. and have a reply this morning from Acting Commissioner J. W. Douglass, as follows: "a two cent stamp should not be imprinted for the reason that it may be a time order, and an order otherwise at sight, or on demand, should be stamped the same rate as promissory notes. The same may be said of all of them. The one which reads At sight is nevertheless so framed that it may be used as a time draft."

As your letter of the 6th inst does not say whether we are to return them, in event of their disapproval, to Messrs Krebs & Bro, Pittsburgh, or to you, we deem it advisable to return them to you with this explanation and to express our regret at not being permitted to imprint the stamps.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 19. 69

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

To Internal Revenue Stamps delivered in October 1869
viz:

43.076.158 Stamps @ 20 cents per M. \$8.615.23

Received Payment

Philadelphia, Nov 19. 69

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

To Internal Revenue Stamps delivered in October 1869
viz:

43.076.158 Stamps @ 20 cents per M. \$8.615.23

Received Payment

Second bill has word "duplicate" written across face.

I. Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps under Butler & Carpenter, Philadelphia, Pa., hereby declare that the a/c in detail of stamps delivered during the month of October, 1869, is true and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to forty three millions and seventy six thousand one hundred and fifty eight stamps (43,076,158); and I also declare that having proven and verified said requisitions I with assistants made out & filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps; and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each days' deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent, Isaac Pugh, Esq.

Sworn and Subscribed before me
this nineteenth day of November A.D. 1869

I. Clement Test, Clerk in the Deliver Department of Internal Revenue Stamps under Butler & Carpenter, Philadelphia, Pa., hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy during the month of October, 1869, have been carefully examined and proven to be correct, and I also declare that, upon such verification of each separate order, I have packed and sealed up thoroughly said separate order or orders for stamps, and delivered said package or packages to the Stamp Agent Isaac Pugh, Esq.

Sworn and subscribed before me
this nineteenth day of November A. D. 1869.

EXTRA SIZED PRIVATE DIESDELIVERED OCT 20th to 31st incl. 1869

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN.</u>
Oct 21	5099	Demas Barnes & Co.	110.000	1
"	"	"	55.000	2
22	5104	John Bull	16.000	1
"	"	"	12.500	4
"	5109	Schenek	22.002	1
"	"	"	7.333	6
23	5115	Jayne	40.000	1
"	"	"	20.000	2
"	"	"	35.000	4
28	5137	Fred Brown	28.800	2
27	5145	Curtis & Sons (C&B)	55.000	1
"	"	"	55.000	2
28	5152	J. O. Brown & Son	55.000	2
"	5153	Ferrett (Sands)	100.000	1
29	5166	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	5168	Hostetter & Smith	82.500	4
"	5170	J. W. Truesdell & Co.	10.500	1
30	4792 Ag	Am. Match Co., O.	35.000	3
"	4794 "	New York M. Co. *	660.000	1
"	5186	John Bull	16.000	1
"	"	"	12.500	4
"	5187	E. M. Tubbs & Co.	27.500	4
"	5192	Oliver Crook & Co.	27.500	4
<u>WRAPPERS</u>				
Oct 20-31 incl		Byam Carleton & Co.	1.570.000	1
<u>STAMPED PAPER</u>				
Oct 20-31 incl		15.743 Imps	58.195	2

*Note: N.Y. Match Co's die is 2 1/16 inches sup. area. Stamps are perforated.

L.

MANUFACTURES, OCTOBER 69 (20th to 31st incl)

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Private dies paid for, viz:			
Stamped documents.	15.734	58.195	157.34
Stock, Common class,	34.375	6.772.350	
" Extra size, viz:			
1 ct Byam Carlton & Co. (out)		560.000	
1 " Curtis & Brown	800	115.200	
1 " Ayer	2.075	95.450	
1 " Brandreth	1.000	132.000	
1 " Barnes	1.500	153.000	
1 " A. N. Wright	4.000	48.000	
1 " N. Y. Match Co.	9.600	691.200	
2 " Radway	300	24.000	
2 " Jno I. Brown & Son	500	38.000	
2 " J. E. Henry	600	39.600	
3 " Gates	2.500	105.000	
3 " Am. M. Co. O.	2.000	84.000	
8 " Swaim	500	8.000	
Stock	59.750	8.921.995	
Spoiled	1.300	193.800	
Total	61.050	9.115.795	

Philadelphia, Nov. 22. 69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

We have the honor to present herewith our a/c in duplicate for the manufacture of Internal Revenue Stamps delivered in October, 1869, together with the usual Statement and vouchers, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 23/69

Jos. R. Carpenter, Esq.

Dear Sir,

I inclose Statement for estimating the amount of our sales as manufacturers, from Ap'l 1. 68 to Sep 30/69, also a separate statement for the same purpose from Oct 1 to 19th 69.

One of the Ass't Assessors informed me yesterday that the \$2 per \$1000 tax on sales commenced April 1st 68, and that back returns may be rendered in the aggregate down to Sep 30/69, the end of the sixth quarter, except in cases where one or more quarters shall have been less than the amount of exemption. I have therefore made an aggregation statement to Sep 30th, but itemized under each heading in a way to facilitate the discovery of the cause of any discrepancy that may exist between your a/c and mine.

Not knowing the rate for calculating extra charges on private dies I have left a space that you may carry out their amount.

There is no note in my books that the plates of Oliver Crook \$350, Dr. Kerr \$350 and New York Match Co. \$350, have ever been paid for.

Jas M Conaghy reported for duty today and will go on to night. I have arranged now that our office will never be without some one in it, Sunday or weekday.

Shall we have the sail I spoke of?

Very respectfully,
E. Lamasure

Philadelphia Nov. 24. 69

Messrs B. L. Fahstock & Co.
76 Wood St., Pittsburgh, Pa.

Gentlemen:

Your letter of the 19th instant addressed to the Commissioner of Inter Rev. has been referred to us. We are the Agents of the Government to engrave private dies, and could execute your order in about six weeks, the sketch presented by you being entirely clear and satisfactory to us we would have no difficulty in working from it.

Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars \$350. Payable upon presentation of a proof impression of the finished die.

Very respectfully,
Butler & Carpenter
per L.

5405

\$1050

Merchants Nat Bk New Bedford Mass

71	Gen'l	2	298.20
10	"	5	85
1	"	10	17
6	"	25	153
4	"	50	170
2	9	1	189
	25	2	50
	20	2.50	50
6	Prop	1	12.60
6	"	2	25.20
			<u>\$1050</u>

Philadelphia Nov 25/69

We are requested by the Government Agent here (who has this day had instructions from the Inter. Rev. Bureau to that effect) to send you the inclosed (separately) one sheet of Two dollar stamps which was found to be over on our balance after filling orders of Sep 21. 69.

We have been awaiting a claimant ever since and regret that we were not sooner advised as to whom it belonged.

Very respectfully
Butler & Carpenter
per L.

Telegram

Nov 26 9.

Hon C. Delano, Comm'r Inter. Rev. Washington, D. C.
Requisition eighty seven twenty nine (8729) calls for two
hundred and fifty one (251) stamps at two fifty (\$2.50) and
our balance is only one hundred and fourteen (114).
As you have discontinued that denomination what shall we
substitute for the difference.

(signed) Butler & Carpenter
425 Chestnut St.
4th floor

Philadelphia, Nov. 27. 69

D. M. Richardson, Esq
Detroit, Mich.

Dr Sir:

We are aware that your statements in regard to the last lot of paper are true and we assure you that every effort shall be made to remedy the defect with future lots. The fault is one which could not have been foreseen by us and arose from the fact that the Government proposes to furnish a certain kind of paper for its work and expecting to have the new kind in readiness at a specified date stopped the manufacture of that which we had till then been using. But in consequence of unexpected difficulties the manufacture of the new paper has been delayed and we have been forced to go in the market and procure the best we could get.

Although the paper now used is more expensive than the old it is not so suitable for either printing or gumming but as stamps must be made we have no alternative and beg you will accord to us some indulgence and we trust the difficulties will soon pass away.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Nov. 29/69

Messrs W. C. Hamilton & Co.
Cincinnati, Ohio.

Gentlemen:

Your favor of the 25th inst addressed to the Commissioner of Internal Revenue has been referred to us. We are the Agents of the Government to engrave private dies and could execute your order from the sketch and minogram presented for reference in about six weeks.

Our charge for engraving a private die and making stamp plate is uniformly three hundred and fifty dollars (\$350).

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 29/69

Messrs L. W. Buck & Co.
Clinton, Iowa.

Gentlemen:

Your favor of the 24th inst addressed to the Commissioner of Inter. Revenue has been referred to us for reply.

We are the authorized agents of the government to manufacture revenue stamp dies and to print stamps therefrom, and could execute your order in about six weeks. The charge for engraving a private die and making stamp plate complete is, uniformly, three hundred and fifty dollars (\$350).

The advantage of having a private die is in one respect that the government allows to the proprietor a commission of ten per cent in stamps on all orders of over \$500 at a time.

Stamps are furnished without charge for manufacture except when they exceed the size of ordinary stamps of the same denomination in which case we charge for the excess of size at the rate of ten cents for thousand for stamps 3 1/8 inches superficial area and for all other sizes in proportion - besides three cents per thousand for perforation.

Please advise us further if you wish us to proceed with the work; your photograph and slip are on file and will be sufficient for us to work from.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Nov. 30. 69

John T. Henry, Esq
No 8 College Place
New York, N.Y.

Sir:

Yesterday the 29th inst we received from the Inter. Revenue Bureau a requisition in blank for the amounts of each denomination for \$660 worth of your stamps. A note below it was as follows: "Mr. Henry does not state in his order what denomination of stamps he desires, but refers to a letter of same date to Messrs Butler & Carpenter. Please fill up above and advise this office."

No letter from you having been received by us to this writing we beg that you please notify us by return mail or telegraph how many dollars you require of each denomination.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia, Nov. 30/69

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

On the 9th instant we had the honor to submit for your consideration a design for a one cent private die for the Akron Match Co. at Akron, Ohio. Not having heard anything in regard to it from you in the meanwhile I imagine it has escaped attention and hereby inclose another of the same design, trusting it will meet your approval.

Superficial area $13/16$ if an inch.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia Nov 30/69

Hon C. Delano
Commissioner Of Inter. Rev.
Washington, D. C.

Sir:

The Stamp Agent will forward to you today a sheet of one cent proprietary stamps printed in indelible blue, the usual color. The inclosed twenty five stamps, printed in fugitive blue, are sent that you may elect which color is more desirable. Two cent proprietary stamps are printed in blue. If any change be made in color permit me to suggest that the one cent proprietary be printed in yellow which will clearly show the cancellation marks. If you will permit it I will submit a sheet of this yellow coloe which will prevent washing.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Nov. 30/69

Benj. D. Bonson, Esq
No 60 Liberty St., New York, N.Y.

Sir:

Your favor of the 27th inst is rec'd. Any checks that you may desire to have stamped by me (eagle design) will please be forwarded to some one of the stamp dealers here (viz: J. E. Redgway, J. R. Mc Petridge or W. E. Crockett) and they will have prompt attention. Our charge for printing the stamps is one penny an impression of six or less stamps each except when there is only one stamp to the page when we charge a half cent per page.

The dealers will allow you a liberal discount on the stamp value of all large lots and will collect charges, including for stamps and printing, upon return by express of the lots when finished.

For other particulars please address the dealers and give your work to whom will take it on the most favorable terms to you.

If you chose to submit the stamp value (over \$50) directly to the Commissioner of Inter Rev we can receive your checks direct and stamp them without the intervention of a dealer. The other course however will be to your advantage unless your stamp value is over \$1000.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 3/69

John F. Henry, Esq
New York, N.Y.

Dr Sir:

Your duplicate letter of the 19th ulto is to hand. We had the original regularly in file and had fully noted the instructions ~~in~~ regard to the change of color of the two and four cent denominations. But the Government requisition which came to us in blank stated that you had instructed us how to fill the order by letter of the same date, that is the same date that you sent your order to the Bureau - and as the requisition was dated on the 29th we naturally supposed that you referred to a letter written a good while subsequent to the 19th and hence were led astray by the Bureau's note.

Please do not omit to state to the Bureau with every order the am't of each denomination of stamps required and it will save further inconvenience.

The next stamps will be in the new colors.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 3. 1869

Akron Match Co.
Akron, O.

Gentlemen:

We have the pleasure to inform you that your private die has been completed and it now remains for us to transfer the same to the plate for printing, and then prepare a stock of stamps therefrom. It will not take more than a couple of weeks to accomplish this and we will advise you precisely how and when to order stamps. The inclosed proof impression we trust will give you entire satisfaction.

Our engraving a/c becoming due at this stage we herewith present the same and remain,

Yours, very respectfully,
Jos R. Carpenter
Late (Butler & Carpenter)
per L.

Philadelphia, Dec 3. 1869

Akron Match Co.
Care John McGregor, Esq
To Jos R. Carpenter, Dr.

To engraving one cent private die and making
stamp plate complete. \$350

Philadelphia, Dec 3. 1869

Edward Mendel, Esq
Chicago, Ills.

Dr Sir:

Your favor of the 29th ulto duly received but escaped attention until this moment.

Our stamping of documents is confined at present to imprinting the two cent die (eagle design) on bank checks, sight drafts and plain forms of receipts (having the words "good when used as a receipt for payment of money" first printed thereon).

Our terms are one penny a page of six or less stamps each and a half penny per page of only one stamp. Or we will print on the same terms as the American Phototype Co.

We do not receive money for the stamp value of the imprinting. That should be paid to the Government in either of two ways. The first by remitting to the Commissioner of Inter Revenue a duplicate certificate of an Asst U. S. Treasurer or designated depository of a deposit made covering the value of stamps to be imprinted, (over \$50 at a time) inclosing an order stating that the stamps are to be imprinted by me, and at the same time forward the sheets for stamping with am't of printing charges inclosed to my address, and the work will have prompt attention & be duly returned to you.

The other way and certainly the more convenient is to send the documents to be imprinted to one of the dealers in this city, either of whom regularly remits to the Government and is authorized to have the work done, and he will attend to the entire matter for you on his account and collect the total of charges, stamp value as well as for imprinting from you (C.O.D.) by express when the work is returned.

These dealers order from the Government large enough amounts in stamped paper to entitle them to the maximum commission which it allows i.e. five per cent, and if your trade is an object to them they will deduct from their charges against you a large portion of the commission.

The names of these dealers are J. E. Ridgway No 57 So. 3rd St. and J. R. McFetridge, Inquirer Building, Philadelphia, Pa. You will obtain full particulars by addressing them and may ascertain which will do the work on the terms more advantageous to yourself.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 4. '69

David H. Anthony, Esq
No 44 Wall St.
New York, N.Y.

D. Sir;

We are instructed by the Inter Rev. Bureau to stop printing some eighteen or more of the denominations of general stamps, but as yet we have a large quantity on hand of all of them except the \$2.50, the balance of which has already been exhausted. We presume that the instructions will be carried out in regard to the other denominations, but, as the balance is large, the delivery of most of them will continue for some time to come.

As we do not feel authorized to divulge which of the denominations are proposed to be discontinued we beg you will put the query to the Commissioner of Inter Revenue who we do not doubt will give you the desired information.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 9. 69

Messrs G. E. Langston & Son
Baltimore, Md.

Gentlemen:

Your favor of the 8th inst is rec'd. The Commissioner of Inter. Revenue dropped the denomination of \$2.50 from the list of stamp issues a few weeks ago, but in a letter to us today directs that their manufacture shall be immediately resumed.

The \$2 stamps were substituted for \$2.50 in your order as it came to us recorded upon the requisition from the Inter. Rev. Bureau and it was simply our duty to dill it from the record. We are entirely without official authority to change any of the items on the government requisitions and hence cannot comply with the instructions of your letter respecting the substitution of the several denominations.

As the \$2.50 are to be reissued at once however future orders will be filled without any substitution.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 9. '69

C. H. Patterson, Esq
Dep. Asst Treasurer
New York, N.Y.

Sir:

Your telegram of this date to hand. We will be able to forward the three hundred sheets of 25 cent stamps tomorrow.

The plates of this denomination had been withdrawn from press for reentry when a subsequent large demand, and other circumstances, caused the balance of stamps to fall short of the orders. They are now being manufactured in adequate quantity, however, and you will not be liable to any further similar trouble.

Very respectfully,
Jos R. Carpenter
per L.

EXTRA SIZED PRIVATE STAMPS ON HAND OCT 19. '69

Viz:

1 ct	Ayer	251.743	6 ct	Schenck	34.616
1 "	Barnes	47.200	6 "	U.S.P. Med. Co.	18.878
1 "	Blow	62.126	6 "	Hartman	38.334
1 "	Brandreth	9.436	6 "	Kerr	33.400
1 "	Bull	175.741	8 "	Swaim	1.556
1 "	Byam C & Co. cut	5.765.000			
1 "	Curtis & Brown	4.000			
1 "	Dalley	5.700			
1 "	Fleming No 1	77.156			
1 "	" 2	124.174			
1 "	Fahnestock	121.974			
1 "	Herrick	202.535			
1 "	Hall & Ruckel	20.681			
1 "	Holloway	5.664			
1 "	Jayne	125.143			
1 "	Lee & Osgood	202.100			
1 "	Moorehead	40.860			
1 "	Scovill	103.572			
1 "	Sands	240.820			
1 "	Schenok	87.104			
1 "	U.S.P. Med. Co. cut	12.360			
1 "	A. N. Wright	348			
1 "	Jno I. Brown	33.600			
1 "	E. Wilder	46.500			
1 "	J. F. Henry	11.400			
2 "	Barnes	109.115			
2 "	Curtis & Sons	119.046			
2 "	Dalley	41.125			
2 "	Jayne	64.477			
2 "	Jno I. Brown	20.824			
2 "	Mescado & Scully	37.850			
2 "	Radway	112.000			
2 "	Drake	73.800			
2 "	F. Brown cut	115.783			
2 "	Henry	13.400			
3 "	Barber M. Co.	282.400			
3 "	Bonsf. & Poole	334.283			
3 "	Gates	659 650			
3 "	Am. M. Co. Ohio	80.468			
4 "	Ayer	238.723			
4 "	Barnes	246.800			
4 "	Bull	101.875			
4 "	Jayne	56.334			
4 "	Moorehead	50.575			
4 "	Scovill	209.115			
4 "	U.S.P. Med. Co.	31.123			
4 "	Jno I. Brown	88.963			
4 "	Bennett Pieters & Co.	36.300			
4 "	R. P. Hall & Co.	104.000			
4 "	H. & Hillyer	7.125			
4 "	Kelly	31.215			
4 "	Swett	23.750			
4 "	Tubbs & Co.	48.950			
4 "	Hartman	36.549			
4 "	Hostetter	153.500			
4 "	Drake	68.800			
4 "	Van Duzer	19.800			
4 "	O. Crook & Co.	30.700			
4 "	E. Wilder	32.925			
4 "	Henry	6.950			

Philadelphia, Dec. 14 69

Messrs C.E. Hull & Co.
NewYork, N.Y.

Gentlemen:

Your application for a private die is properly addressed to me, (late Butler & Carpenter)

I will prepare the model according to advice and after it has received your approval, will, as is usual in such cases, myself submit the matter to the Commissioner of Inter Revenue for official sanction ere the engraving is commenced.

The charge for engraving, plate etc, is uniformly three hundred and fifty dollars, and the time required to finish the work generally about eight weeks. If, however, no delay is caused by your withholding the model after we shall have submitted it to you, I may, from present appearance, have the new stamps ready in about six weeks from this date.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 16/69

J. W. Douglass, Esq
Acting Commissioner of Inter Rev.
Washington, D. C.

Sir:

In explanation of the matter referred to in your communication of the 14th inst, I have to say that Miss Van Lew's order of Nov 4/69 was filled according to the requisition of that date, and it is impossible that we could have sent her 11.900 3 cent, instead of 17.850 2 cent stamps and not immediately notice the transposition when taking the balance of stock after filling the requisition.

In looking at other orders, however, to ascertain when she did get 3 cent general stamps we find order No 5365 on requisition of Nov 19. 69 for the ~~same~~ number viz 11.900 3 cent general and none at two cents, which suggests that this is the order to which she intended to refer, instead of that of Nov 4th (as indicated by schedule herein returned) and which, if found to be the case, is conclusive evidence that we followed the directions of the requisition and should not be held responsible for the \$8.92 retained by you as discount on the exchange.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 21. 69

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Instruments according to the specimens in duplicates herewith presented have been handed us by Mr. J. R. McPetridge of this city to be stamped with the two cent die. Will you please state, at earliest convenience (an immediate answer is desirable) whether or not all or any of them can be stamped at two cents each?

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Dec 22. '69

Akron Match Co.
Akron, Ohio

Gentlemen:

Your favor of the 18th inst with remittance of three hundred and fifty dollars (\$350) is rec'd, and the am't placed to credit of your a/c in full payment.

The plate is finished and will go to press at once. Stamps will be ready to meet your first order in about one week from this date.

Orders should be addressed to the Commissioner of Internal 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. The Commissioner will then make a requisition on us for stamps and they will be sent you forthwith.

The government allows ten per cent in stamps on all orders of over \$500 at a time, that is, if you remit a certificate of deposit of \$510 you would receive therefor \$561 in stamps.

Very respectfully,
Jos R. Carpenter
per L.

12/22
69
JRC
L

Philadelphia, Dec 24. 69

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

The three fifty cent stamps from Mr Porter, submitted with your note of the 23rd inst, and herein returned , are all genuine, but printed in the fugitive blue which was at one time used on that denomination, and, we presume, having been rubbed, or too much handled in the meanwhile they now appear to have lost some of their original depth of color.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec. 24. 89

L. G. Hunt, Esq
Box 448 Chicago, Ills.

Sir:

Your communication of the 20th inst to the Commissioner of Inter Revenue has been referred to me for reply. I am the authorized agent of the Government to manufacture revenue stamps dies and plates and to print stamps therefrom.

The charge for engraving a private die and making stamp plate complete is uniformly three hundred and ~~fifty~~ fifty dollars (\$350) and the time required about six or eight weeks.

Nothing else will be necessary for you to do other than to inform us whether you desire the die engraved and inclose a photograph, ~~caste~~ vizete size for the engraver. We understand your wishes as to design from the written sketch presented and can make a model therefrom to submit to the Commissioner for approval.

Very respectfully
Jos R. Carpenter
per L.

P.S. Do you wish a one cent stamp? The Commissioner will duly inform you respecting the band.

J.R.C.
L.

Philadelphia, Dec 27. 69

Alvah Littlefield, Esq
Boston, Mass.

Sir,

Your communication of the 23rd inst is at hand.

I am the authorized agent of the government to engrave revenue stamp dies to make plates and print stamps therefrom, and could execute your order for a private die in about eight weeks. The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars (\$350).

One advantage in favor of a private die is that the government allows to its proprietor a commission in stamps of ten per cent on all orders of over \$500 at a time.

Stamps are furnished without charge to the proprietor for manufacture except when they exceed in size the ordinary stamps of same denomination in which case there is a charge for the excess of size at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and for all other sizes in proportion.- besides three cents per thousand for perforation.

If you decide to have a die engraved be kind enough to make a rough sketch of required design that our artist may get the idea, and state what denomination of stamp is wanted.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Dec 31. 69

E. T. Hazeltine Esq
Warren, Pa.

Sir:

Yours of the 27th inst is at hand.

The charge for engraving private die and making stamp plate complete is uniformly three hundred and fifty dollars (\$350) and the time usually required to do the work and have a stock of stamps prepared therefrom about eight weeks.

It would cost you less than two cents per thousand for printing a stamp (4 cents) $1\frac{1}{4}$ inches superficial area without perforation, and three cents per thousand additional with perforation.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Dec 31 69

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

On the 21st instant we sent you a photograph of drawn model for your proposed stamp die and asked whether we should or not proceed with the engraving accordingly. As ten days have elapsed in the meanwhile we write again to inquire if you received the model and letter and if so whether you have concluded not to have the die engraved.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

P.O. Box 4659

In case you did not receive the previous photograph of model another is inclosed herewith.

J.R.C.

Philadelphia, Jan. 4. 70

Messrs W.&T. Liversidge.
Milton, Mass.

Gentlemen:

Please forward six barrels of gum immediately. I intended to order some but inadvertently omitted doing so - forward at least part of the lot by the quickest possible means. As I telegraphed to you today it is probable you will have executed the order by the time this reaches you.

Very truly,
Jos. R. Carpenter
Successor to Butler & Carpenter
Per L.

Philadelphia Jan 4.70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

The "Jan" cancellation was commenced on the late ninety
ream lot. Prior lots of No 2 paper had all been inked up and
delivered.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 5. 1870

Messrs Jos Burnett & Co.
Boston, Mass.

Gentlemen;

The charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars (\$350). It would probably be about eight weeks from the time you sent us a sketch of design with order to engrave until a finished stock of stamps could be prepared to meet requisition.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Jan 7 70

E. Gildersleeve
421 West Twenty Seventh St.
New York, N. Y.

Forward twenty yards face blanket by first express.

Jos R. Carpenter
242 Chestnut St.

Telegraphed again
Feb 28/70

Jan 7

Henry Wix, New York, N.Y.

Forward one cask of soft german black by next express.

Jos R. Carpenter
242 Chestnut St.

Jan 7 70

W. & T. Liversidge, Milton, Mass.

Have you shipped any gum yet. We are almost out, answer.

Jos R. Carpenter
225 Chestnut St.

Philadelphia Jan 12 70

Alvah Littlefield, Esq
Boston, Mass.

Sir:

Yours of the 10th inst to hand. The model which you have presented is all that is requisite at present and we will proceed with the engraving at once and in the meanwhile solicit the Commissioner's approval of the design. To secure the approval it will be necessary to change the outside border of the stamp you send us so as not to make a copy thereof. A little alteration will do this.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Jan 14 '70

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in December, 1869

viz:

30.138.019 stamps @ 20 cents per M. \$6.027.60

Received payment

Philadelphia, Jan 14, '70

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in December, 1869

viz:

30.138.019 stamps @ 20 cents per M. \$6.027.60

Received payment

Second bill has word "duplicate" written across face.

Philadelphia Jan 14. '70

Messrs L. W. Buck & Co.
Clinton, Iowa

Gentlemen:

Your favor of the 10th inst is at hand. We can engrave the one and three cent stamps according to the sketch of design referred to us by the Commissioner of Inter. Rev. with your letter of Nov. 24. '69.

We stated in our of Nov 29th that the charge was \$350 for engraving a die etc, so that we now desire to further notify you that you are required to pay us for the proposed two dies, with plates etc complete for printing, seven hundred dollars.

We will be pleased to hear from you in this respect ere the engraving is commenced, and in the meanwhile remain,

Very respectfully yrs
Jos R. Carpenter
Successor to Butler & Carpenter

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos R. Carpenter, Philadelphia, Pa., hereby declare that the a/c in detail of stamps delivered during the month of December, 1869, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty millions, one hundred and thirty eight thousand and nineteen stamps (30.138.019); and I also declare that having proven and verified said requisitions, I, with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each day's deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent Isaac Pugh, Esq.

Sworn and subscribed before
me this 17th day of January 1870

I, Clement Test, Clerk in the Delivery Department of Internal Revenue Stamps under Butler & Carpenter, Philadelphia, Pa., hereby declare that whatever Bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy during the month of December 1869, have been carefully examined and proven to be correct, and I also declare that, upon such verification of each separate order, I have packed and sealed up thoroughly said separate orders for stamps and delivered said package or packages to Isaac Pugh Esq, Stamp Agent.

Sworn and subscribed before
me this 17th day of January, 1870.

Extra Sized Private Dies, Stamps delivered in December, 1869

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>
Dec 13	5054 Ag	Barber Match Co.	73.333	3
23	5108 "	"	73.333	3
6	5511	Bull	16.500	4
"	5498	Curtis & Sons	55.000	2
15	5602	"	55.000	2
29	5689	"	55.000	2
"	4983 Ag	Gates	63.000	3
17	5080 "	"	31.500	3
24	5112 "	"	63.000	3
31	5146 "	"	63.000	3
22	5105 "	New York Match Co.	330.000	1
7	5529	Herrick	110.000	1
29	5690	Hall & Ruckel	59.000	1
9	5545	Jayne	32.000	1
29	5691	"	35.000	1
9	5545	"	24.000	2
29	5691	"	12.500	2
9	5545	"	35.000	4
29	5691	"	12.500	4
8	5533	Scovill & Co.	40.000	1
11	5561	"	30.000	1
22	5644	"	30.000	1
8	5533	"	17.500	4
11	5561	"	20.000	4
22	5644	"	20.000	4
23	5658	Schenck	22.002	1
"	"	"	7.333	6
14	5592	J. W. Truesdell & Co.	10.500	1
7	5528	J. I. Brown & Co.	55.000	2
24	5663	"	55.000	2
14	5591	*Schwab, McQuaid & Co. Chicago	13.125	4
8	5534	R. P. Hall & Co.	27.500	4
6	5513	J. H. Garnhart & Co. (Kelly)	27.500	4
6	5593	Hostetter & Smith	82.500	4
10	5554	Drake & Co.	27.500	4
7	5017 Ag	Am. Match Co. Ohio	36.666	3
20	5634	Wilder & Co.	10.000	1
"	"	"	11.525	4
27	5676	Henry	33.000	2

WRAPPERS

Dec to 24th	Byam Carlton & Co.	1.890.000	1
" 24 to 31st	"	810.000	1

STAMPED PAPER

Dec	60.415 imp	278.499	2
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L.

*Bennett, Pieters & Co's die

MANUFACTURES IN DECEMBER, 1889

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Die for Akron Match Co.			350
Stamps on Documents	60,415	278,499	604.15
Stock, Common Class,	184,031	34,330.104	
Extra " viz:			
1 cent Byam Calliton & Co. out		2,600.000	
1 " Ayer	3,775	173.650	
1 " Barnes	2,200	224.400	
1 " Brandreth	1,000	132.000	
1 " Dalley	1,300	67.600	
1 " Fleming No. 1	200	12.000	
1 " " " 2	1,000	110.000	
1 " Hall & Ruckel	450	78.500	
1 " Herrick	200	37.400	
1 " Jayne	550	33.000	
1 " Schenck	1,900	83.600	
1 " Scovill	1,900	258.400	
1 " U.S.P. Med Co.	3,500	31.500	
2 " Barnes	900	91.800	
2 " F. Brown	2,000	40.00	
2 " Henry	300	19.800	
2 " Jayne	2,000	120.000	
3 " Barber M. Co.	2.00	80.000	
3 " Bonsf. & Poole	1,800	79.200	
3 " Gates	10,600	445.200	
4 " Bull	200	13.000	
4 " Drake	1,500	153.000	
4 " Hostetter	4,200	193.200	
4 " Henry	200	13.200	
4 " Hartman	900	45.900	
4 " Jayne	500	30.000	
4 " Tubbs & Co.	1,000	99.000	
6 " Schenck	1,000	44.000	
	<hr/>	<hr/>	
	231,106	40,015,953	
Stock	16,919	2,255,546 *	
Spoiled			
Total	<hr/>	<hr/>	
	248,025	42,271,499 **	

*Number corrected in red ink - original number was ~~2,255,546~~ 380,000
 ** " " " " " " " " ~~40,395,953~~

Statement of Receipts from manufactures of Revenue Stamps, Imprinting, Engraving and Extra sized Stamps, from Oct 19 to Dec 31st 1869.

Viz:

	<u>STAMPS DELIVERED</u>	<u>AMOUNT</u>	<u>EXTRA FOR IMPRINTING</u>	<u>ENGRAVING AMOUNT</u>
1869				
Oct (19-31)	15,255.655	\$ 3,051.13	\$ 157.34	A.H. Flanders \$350
Nov	34,297.304	6,859.46	499.54	N.Y. M. Co. 350
Dec	30,138.019	6,027.60	604.15	Akron M. Co. 350
	<u>79,690.978</u>	<u>\$15,938.19</u>	<u>\$1,261.03</u>	<u>\$1,050</u>

Am't Extra from Private Dies Delivered from Oct 19, to Dec 31. '69

1	Ayer	550.000	\$ 61.24
4	"	275.000	27.55
3	Barber M. Co.	329.998	
1	Barnes	110.000	
2	"	55.000	
3	Bonsf & Poole	88.000	
1	Bull	48.000	
4	"	54.000	
1	Byam C. & Co. out	7,060.000	494.20
1	Curtis & Brown	55.000	2.39
2	Curtis & Sons	330.000	30.86
1	Fahnestock	110.000	3.57
3	Gates	535.500	71.96
1	N. Y. M. Co.	990.000	83.21
1	Herrick	220.000	
1	Hall & Ruckel	59.000	
1	Jayne	182.000	15.
2	"	89.000	7.34
2	"	130.000	10.53
1	Scovill	170.000	6.98
4	"	95.000	3.33
1	Sands	110.000	
1	Schenek	90.006	10.46
6	Schenek	28.999	3.23
1	U.S.P. Med Co. cut	5.750	
4	"	2.500	
2	Jno I. Brown & S.	220.000	20.57
2	Radway	55.000	
4	Bennett P. & Co.	13.225	
4	R. P. Hall & Co.	55.000	
4	Kelly	27.500	
4	Tubbs & Co.	27.500	
4	Hostetter	247.500	
4	Drake	82.500	4.31
4	Crooke & Co.	27.500	3.57
3	Am. M. Co. O.	126.665	13.94
2	F. Brown, cut	57.600	
1	Wilder & Co.	21.100	1.83
4	"	22.775	1.90
6	Jas C. Kerr	9.550	1.35
1	Jno F. Henry	6.000	49
2	"	43.000	3.50
4	"	10.000	47
1	A. N. Wright	21.000	17.28

RECAPITULATION

Receipts from Stamps	\$15.938.19
Imprinting	1.261.03
Engraving	1.050
Extra Private Dies	<hr/>
Total	<hr/>

Philadelphia Jan 18. 70

Messrs Sprague & Close
Box 5324 New York, N.Y.

Gentlemen:

The charge for engraving a private die and making plate, complete is uniformly three hundred and fifty dollars (\$350). It usually requires about eight weeks to execute an engraving order.

If the design for a four cent stamp dies not exceed superficial area $\frac{63}{64}$ of an inch there will be no charge for manufacturing the stamps, but for an increased size a charge will be made for extra material and printing, at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, and three cents per thousand for extra perforation.

The Government allows to proprietors of private dies a commission, in stamps, of ten per cent on all orders of over \$500 at a time, i.e. for a remittance of \$510 gives \$561 in stamps.

A sufficient supply of private stamps is always kept on hand to duly meet the demand.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter

Philadelphia, Jan 18. 70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith inclosed please find a/c, signed in duplicate,
for the manufacture of revenue stamps delivered in December,
1869, also the usual exhibit and vouchers.

Very respectfully,
Jos R. Carpenter,
Successor to Butler & Carpenter
per L.

Philadelphia Jan 22/70

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

Will endeavor to comply with your request respecting paper as nearly is possible, but the quality of paper and the color thereof are matters which are sometimes entirely beyond my control.

Very respectfully,
Jos. R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Jan. 22d. 70

New York Match Co.
P. O. Box 1937 New York, N.Y.

Gentlemen:

Telegram from Commissioner Inter. Rev to forward you
stamps, rec'd, but too late in the day to execute the order,
Will forward the stamps on Monday.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 22'70

Geo W. Swett, Esq
Boston, Mass.

Sir:

Your communication of the 17th inst addressed to the Hon Commissioner of Inter. Rev., respecting a discrepancy in a recent stamp package, as compared with the invoice, has been referred to me for reply.

I can only say that the package should have contained 151 23/52 sheets - 7.875 stamps when you received it, as it was found to contain that quantity when it was dispatched from this office and the presumption is that one sheet has been overlooked in your counting. Stamps from your die have been manufactured in such limited quantities, and during the process are invariably counted over and over again by experts, and our balance being correct after deducting all your orders to date, that the indication is that no error could have been made at this office.

Trusting that the cause of the discrepancy may be ascertained to have arisen from inadvertence on the part of your employees, I am,

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Jan 22. 70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Mr. Olmstead's letter submitted per note of the 21st inst.
has been considered and is herein returned.

The stamps referred to, like the sample, are entirely
faultless, and will act as he describes only when the gum is
too much diluted or entirely removed in the attempt to moisten
it for application.

Very respectfully,
Jos R. Carpenter,
per L.

Philadelphia Jan 22. '70

Chas. W. Clickener, Esq
Somerville, N. J.

Sir:

Our charge for engraving a private stamp die is uniformly \$350; the only exception to this being when a label combined with the stamps is wanted, in which case the charge is increased according to the character and quantity of the work required. A die, plate, etc, complete, for a stamp the size of design submitted would cost simply \$350 for the one denomination, and \$200 each for additional denominations of same design.

If the Government should ever abolish the stamp duty it is not likely you would get possession of the dies and plates.

The cost to manufacture, without perforation, would be, for the size stated, about five and a half cents per thousand stamps.

Orders for private stamps are addressed to Commissioner of Inter Rev. accompanied with remittance. 5% commission is allowed on orders of \$500 or less at a time, and 10% on amt's over \$500 - That is for \$510 remitted you would receive \$561 in stamps.

We could have stamps ready from a new die in about eight weeks from the date of order to engrave.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 2. 70

Messrs Blakewell & Marthens
Pittsburgh, Pa.

Gentlemen:

Your favor of the 20th inst is rec'd. Our stamping of documents is confined at present to imprinting with the two cent die (eagle design* on bank checks, sight drafts and plain forms of receipts having the words "good when used as a receipt for payment of money" first printed thereon.

Our terms are one penny a page of six or less stamps each and a half penny per page of only one stamp.

We do not receive money for the stamp value of the imprinting; that should be paid to the Government directly or indirectly by you in either of two ways. The first by remitting to the Commissioner of Internal Revenue a duplicate certificate of an Ass't U.S. Treasurer or Designated Depository, of a deposit made covering the value of stamps to be imprinted and inclosing an order stating that the stamps are to be imprinted on documents, and at the same time you will forward the sheets for stamping, with am't of printing charges, to our address, and upon the Commissioner's verification to us the work will have prompt attention and be duly returned to you.

The other way and the more convenient (inasmuch as the Commissioner will not receive a remittance of less than \$50), is to send the documents to be imprinted to one of the stamp dealers in this city, either of whom regularly remits to the Government for the purpose of executing such orders and is duly authorized to have the work done, and he will attend to the entire matter for you on his individual account and collect the total of charges, stamp value as well as for imprinting, from you, by express when the work is finished and returned.

These dealers order from the Government large enough amounts of stamping in advance to entitle them to the maximum commission of five percent and if your trade is an object to them they will deduct a part of this commission from their charges against you.

The names of these stamp dealers are J. R. McFetridge, Inquirer Building and J. E. Ridgway, 57 South 3d St. Philadelphia. You may obtain full particulars by addressing them and ascertain which will do the work on terms more advantageous to you.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Jan 22. 70

B. Adams Sr. Esq
Milford, Mass.

Sir:

Yours of the 20th inst to hand. I am the authorized agent of the Government to engrave revenue stamps dies, to make plates and print stamps therefrom. The engraving is on steel, stamps are gummed and perforated unless otherwise ordered. The charge for engraving a private die and making stamp plate, complete, is uniformly three hundred and fifty dollars (\$350).

The time usually required to complete the engraving etc. and to have an adequate stock of stamps prepared is about eight weeks.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per E. L.

Philadelphia Jan 24 '70

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

Will you have the kindness to say if there is any objection to imprinting with the two cent die, documents of which the inclosed are duplicate specimens, & oblige?

Yours very respectfully
Jos R. Carpenter
per L.

Philadelphia, Jan 25. 70

Messrs Lord & Robinson,
88 & 90 Lombard St.
Baltimore, Md.

Gentlemen:

The matter presented in person by your Mr. Lord has had attention and the model goes to the Commissioner this evening for approval. Will duly advise you of the result.

A telegram addressed to Mr. Lord, received here a few minutes after he left the office, is inclosed, together with the original of Mr. Whitney's letter.

Very respectfully
Jos R. Carpenter,
Successor to Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 25. 70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Messrs Lord & Robinson, pursuant to the advice of their attorney, Mr. Whitney, as per letter a copy of which is inclosed, have made application for a one cent private die of the design of model herein submitted, (being the same as that now in the name of Charles Donnelly,) and ask that it may be approved for their use.

Very respectfully,
Jos. R. Carpenter,
per L.

(COPY)

Baltimore Jan'y 24. '70

Messrs Lord & Robinson,

Gentlemen:

I was at the Department at Washington on Saturday and had your bond cancelled as requested - that is the bond on which you were sureties for Mr. Donnelly.

The difficulty of their furnishing you with stamps from that die is, that it stands in Donnelly's name, and although they admit your equities, and are ready to have evidence taken as to the real ownership of the die, they do not think it expedient so to do in view of the repute and delay involved. The Department suggests as the most expeditious way of relieving the difficulty to be as follows - to have Butler & Carpenter of Philadelphia submit a model for you and in doing so let them submit the same one as they submitted before and from which they have been printing the stamps, and although it is not usual for them to do it, yet in this case they will at once approve it, and direct that stamps be furnished you from the same die now in use, you of course providing the bond.

The question as to you using Donnelly's trade mark will be between you and him, the Department having nothing to do with that. They only suggest this course as they are satisfied that Donnelly has acted in bad faith and are disposed to afford you every facility.

Truly yours

(Signed) Milton Whitney

Philadelphia Jan 25th 70

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen;

Please forward us six barrels of gum.

Very truly yrs
Jos R. Carpenter,
Successor to Butler & Carpenter
per L.

Philadelphia Jan 25. '70

Wm Gates, Esq
Frankfort, N.Y.

Sir:

Yours of the 22d inst to hand. Sixty nine sheets Richardson's one cent stamps returned by express are also received.

Their similarity with your stamps has led to a mixture in the process of manufacture and the difference was overlooked in their final counting. We will carefully examine balances of both and endeavor to save further trouble.

Sixty nine sheets of your own stamps in lieu of those returned are sent you by today's mail. Please advise us of their receipt.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 27. 70

Messrs Lord & Robinson,
Baltimore, Md.

Gentlemen;

Yours of the 26th inst, addressed to an employee, and
acknowledging receipt of mine of the 25th is received.

In reply thereto I have to say the the recollection of
the clerk who took Mr Donnelly's order is so vague as not to be
evidence in the matter at this time, it being possible that a Mr
Tiel, who represented Mr Donnelly on the occasion, said that
Lord & Robinson objected to having Donnelly's name on the die.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia, Jan 28. '70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for approval a design for
a one cent private die for Mr Alvah Littlefield, Boston, Mass.

Superficial area 15/16 of an inch.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Jan 28. 70

Messrs Lord & Robinson
Baltimore, Md.

Gentlemen:

I have the pleasure to inform you that the Commissioner of Internal Revenue has approved the "Excelsior Waterproof Match" stamp die for your use.

Stamps in large quantity from dais die are in readiness to meet government requisitions therefor in your favor.

Very truly yr's
Jos R. Carpenter
per L.

Philadelphia, Jan 31 70

Alvah Littlefield, Esq
Boston, Mass.

Sir:

I have been able to advance the execution of your engraving order with more expedition than was anticipated and now have the pleasure to submit a proof impression of the die which I think will elicit your admiration. The a/c for engraving becoming due at this stage I also present the same, the am't of which you will please remit to my address, at the same time stating what color you desire to have stamps printed and about how many you will probably require per quarter, so that we may prepare an adequate quantity in advance of orders. After hearing from you in these respects the work will be duly finished and notice will be sent you when the stock is ready to meet your first order.

Very respectfully
Jos R. Carpenter,
per L.

Philadelphia, Jan 31. 70

Alvah Littlefield, Esq
To Jos R. Carpenter, Dr.

To engraving private revenue stamp die etc., complete \$350.

Philadelphia Jany 31. '70

Messrs Bauer & Deudel
533 West 41st St.
New York, N.Y.

Gentlemen:

I have yours of the 28th inst saying "Do not print any more stamps from our plate, write how many are printed and we will take them."

Pursuant thereto I reply that the manufacture of them has been stopped and that the finished stock on hand is now 811,000 stamps.

As all the recent government requisitions calling for these stamps have been in favor of "John Bauer", I send that gentleman a copy of this communication to prevent the possibility of a misunderstanding.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Jan 31. 70

John Bauer, Esq
New York, N.Y.

Sir:

Subjoined please find copy of a communication which explains itself.

Very respectfully,
Jos R. Carpenter
per L.

(COPY)

Philadelphia, Jan 31. '70

Messrs Bauer & Beudel
533 West 41st St.
New York, N.Y.

Gentlemen:

I have yours of the 28th inst saying "Do not print any more stamps from our plate, wirtte how many are printed and we will take them."

Pursuant thereto I reply that the manufacture of them has been stopped and that the finished stock on hand is now 811,000 stamps.

As all the recent government requisitions calling for these stamps have been in favor of "John Bauer", I send that gentleman a copy of this communication to prevent the possibility of a misunderstanding.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 31. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your favor of the 29th inst with photograph for vignette of stamp is received and your order perfectly understood.

I am pleased to say that there is no obstacle in the way to the speedy execution of the order and I will endeavor to give you perfect satisfaction in all respects.

Very truly yours,
Jos R. Carpenter
per L.

Philadelphia Jan 31. 70

Wm Gates, Esq
Frankfort, N.Y.

Sir,

I forwarded you by mail several days since sixty nine sheets of your own one cent stamps in exchange for a like am't returned of one cent Richardson erroneously sent you in a previous lot - to-day an additional ten sheets of Richardson one cent are received for which I send you by evening's mail ten sheets of your own.

I have discovered the cause of the error and find seventy nine sheets of your stamps mixed with a lot of Richardson's that have not been sent out, and as all the stamps have been carefully examined it is likely that you will have no further trouble in regard to the matter.

Very truly yours
Jps R. Carpenter
Successor to Butler & Carpenter
per L.

Please acknowledge receipt.

Philadelphia, Jan 31 '70

Messrs O. P. Bissell & Co.
Peoria, Ills.

Gentlemen:

Your favor of the 27th inst to hand. I am the appointed Agent of the Inter Rev Bureau to engrave revenue stamp dies and to print stamps therefrom.

Your application for a die is formally made and the mode of further procedure is simply for you to state your wishes explicitly and, if a portrait is desired for the vignette, to send me a photograph, any size, of the one desired. I have no specimens to exhibit as each is supposed to be an original and we can vary to suit your taste from the one which you submit & will adopt either your or our own ideas in regard to the details as you may prefer.

The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty Dollars, (\$350) and the time usually required to do the work and print an adequate stock of stamps to commence with, is about eight weeks.

Stamps of the ordinary size are furnished without charge for manufacturing but for increased size the charge is at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, other sizes in same proportion, besides three cents per thousand stamps when perforated. A stamp the size of Hostetter's would cost about ten cents per thousand stamps for extra paper and printing without perforating.

The government allows a commission of ten per cent on all orders from proprietors of private dies, of over \$500 at a time, i.e. for a remittance of \$501 in money it gives \$551.10 in stamps.

If upon knowing these facts you desire me to engrave you a private die please state your wishes accordingly and the order shall be satisfactorily executed.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philada. Feb 2. 70

Messrs J. E. Trippe & Sons
New York, N. Y.

Gentlemen:

Yours of the 1st inst to hand.

I have returned to the parties who originally furnished me gum and who have been doing so for the last fifteen or sixteen years. I have not withdrawn my custom from you in consequence of any dissatisfaction with your article.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia Feb 2. '70

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

Your favor of the 31st ulto is rec'd. Have the kindness to send a phtotgraph (any size will do) for vignette of stamp and make a rough sketch of design and size of stamp required, and state the denomination. Everything else will be attended to here and stamps from the new die can be ready in about six weeks after receipt of your advice to proceed.

The cost of engraving making stamp plate etc complete viz: \$350, you will please remit to my address.

Very respectfully,
Jos R. C_arpenter
Successor to Butler & C_arpenter
per L.

Philadelphia, Feb 2. '70

Jas P. Armstrong, Esq
Selina, Ala.

Sir:

In reply to your favor of the 27th ulto. I have to say that I know of no means by which you can have your wishes consummated in regard to stamps on documents, as the Government does not stamp blank paper but simply receives the printed documents at either this or the New York office and impresses stamps thereon of the appropriate denomination.

In the case of adhesive stamps I presume the Commissioner of Internal Revenue can deposit a supply with any of his officers, and, upon application, will advise you regarding the subject much better than I can do.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 2. 70

Messrs L. W. Warner & Co.
New York, N. Y.

Gentlemen:

I reply to yours of the 1st inst by stating that the cost of engraving the proposed stamp and label combined, and in a manner equal to the execution of the model presented, would be three hundred and fifty dollars (\$350), and the expense of the additional labor and material in their manufacture would be about twenty four cents per thousand stamps.

I could execute the order in about ten weeks time.

Very respectfully,
Jos R. Carpenter,
Successor to Butler & Carpenter
per L.

Philadelphia Feb 5. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Herewith please find model of stamp according to last instructions. Please return it with comments immediately that the engraving may not be unnecessarily delayed.

Very truly yours
Jos R. Carpenter
per E.L.

Philadelphia, Feb 5. 70

Alvah Littlefield Esq
Boston, Mass.

Sir:

Yours of the 3d inst with three hundred and fifty dollars (\$350) in full payment for engraving private die, making plate etc, is rec'd, and my thanks are rendered for your prompt response.

Your wishes in regard to color and quantity of stamps are noted and will have attention accordingly.

An order may be forwarded for the stamps in about ten days from date.

All orders must be addressed to the Commissioner of Internal Revenue, Washington, D. C., enclosing a duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the value of stamps ordered. A commission of ten per cent in stamps is allowed on all remittances for private stamps of over \$500 at a time.

Very respectfully,
Jos R. Carpenter
per L.

2/50
70
J.R.C.

Philadelphia Feb 5. 70

Messrs L. W. Warner & Co.
New York, N. Y.

Gentlemen:

Your favor of the 4th inst to hand. It would not be practicable to engrave and manufacture the label which you submit in this instance, for the reasons that it is too large, and that the matter of furnishing paper of a specified quality and cutting the labels to a standard size with their margins as represented would be something like an impossibility with a business of this character. Hence no estimate can be made.

The price mentioned in my letter of 23rd inst, viz \$350, for engraving the large stamp as submitted by yours of the 1st inst, is the lowest rate charged for any stamps, and I think cannot reasonably be deemed excessive. The estimate of about twenty four cents per thousand (it would probably be a little less than that) is according to the usual rate for the extra paper and printing of stamps exceeding in size the ordinary government stamp of the same denomination.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 7. 70

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 4th inst, with sketch of design, photograph and facsimile of signature for the new stamp; also \$350 payment in full for engraving die and making the plate complete, and there is nothing further requisite for the execution of the order. I will send you the proof as requested and endeavor to prevent unnecessary delay to the progress of the work.

With thanks for your prompt response, I am

2/7
70
J.R.C.

Yrs very respectfully
Jos R. Carpenter
per L.

Philadelphia Feb. 9. 70

W. C. Tilden, M. D.
Ass't Chemist
Department of Agriculture
Washington, D. C.

Sir:

Your favor of the 8th inst stating that Mr Stocking of the Inter Rev Bureau has advised you to apply to me for several sheets of paper upon which Inter. Revenue stamps are printed, for the purpose of experiments relative to a mucilage for use in connection therewith, is received, and in response I inclose six sheets of the paper referred to, which please accept without charge.

Very respectfully,
Jos R. Carpenter,
Successor to Butler & Carpenter
per L.

Philadelphia, Feb '70

U. S. Internal Revenue Bureau,
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in January, 1870.
 viz:
 34,660,772 stamps @ 20 cents per M \$6,932.15

Received payment

Philadelphia, Feb. '70

U. S. Internal Revenue Bureau,
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in January, 1870.
 Viz:

34,660,772 stamps @ 20 cents per M \$6,932.15

Received payment

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

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos R. Carpenter, Philadelphia, Pa., do hereby declare that the a/c in detail of stamps delivered during the month of January, 1870, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty four millions six hundred and sixty thousand, seven hundred and seventy two stamps (34,660,772); and I also declare that having proven and verified said requisitions, I, with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps, and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each days deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent Isaac Pugh, Esq.

Sworn and subscribed before me
this 11th day of February 1870

I, Clement Test, Clerk in the Delivery Department of Inter Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa. hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy, during the month of January 1870, have been carefully examined and proven to be correct, and I also declare that, upon such verification of each individual order, I have packed and sealed up thoroughly said separate orders for stamps and delivered said package or packages to the Stamp Agent Isaac Pugh, Esq.

Sworn and subscribed before me
This 11th day of February 1870

MANUFACTURED IN JANUARY, 1870

	<u>SHEETS</u>	<u>STAMPS</u>	<u>VALUE</u>
Private dies ordered, viz			
C. E. Hull & Co. (Dec 14)			350
Jan 10 L. G. Hunt			350
12 Alvah Littlefield			350
Stamped documents	65.182	312.877	651.82
Stock, Common class,	146.568	28,878.344	
" Extra class, viz:			
1 ct U.S. Prop. Med. Co.	2.500	22.500	17.90
1 " Byam, Carlton & Co.		3,000.000	210
1 " Fahnestock	2.800	218.400	7.08
1 " Fleming No 1	5.500	330.000	8.47
1 " New York M. Co. 72	10.350	745.200	62.63
2 " Jno I. Brown & Sons	500	36.000	3.37
2 " Husband	1.100	99.000	
3 " Am. M. Co. O.	3.900	163.800	22.01
3 " Barber M. Co	3.450	138.000	18.94
4 " Wilder	550	38.500	2.05
4 " Crook	1.100	52.800	6.86
4 " Ayer	2.350	112.800	11.30
	<u>180.468</u>	<u>34,148.221</u>	<u>6,829.64</u>
	11.652	2,331.016	
	<u>192.120</u>	<u>36,479.237</u>	

Die paid for in Jan 70, viz
L. G. Hunt \$350

EXTRA SIZED PRIVATE STAMPS DELIVERED IN JANUARY, 1870.

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>	<u>RATE</u>	<u>CHARGE</u>
Jan 4	5735	A. L. Scovill & Co.	30.000	1	4 29/296	\$ 1.23
"	"	"	20.000	4	3 1/2	70
"	5736	S.R. Van Duser	16.500	4		
"	5746	R.P. Hall & Co.	27.500	4	8 5/137	2.21
7	5173	Ag Bonsf. & Poole	88.000	3	13 100/137	12.08
"	5759	J. H. Schenck	26.004	1	11 23/37	3.02
"	"	"	6.666	8	11 23/37	74
"	5760	John Bull	18.500	4	8 115/137	1.45
8	5185	Ag Am. M. Co. O.	44.000	3	13 60/137	5.91
"	5774	J. C. Ayer & Co.	137.500	4	10 1/60	13.77
"	5775	Geo. W. Swett	7.875	4	8 74/137	67
"	5776	P. H. Drake & Co.	27.500	4	5 1/2	1.51
11	5201	Ag Wm Gates	31.500	3	13 60/137	4.23
"	5806	Thos. J. Husband	28.050	2		
"	5808	Radway Co.	55.000	2		
"	5811	A. L. Scovill & Co.	40.000	1	4 29/296	1.64
"	"	"	17.500	4	3 1/2	61
12	5823	Curtis & Sons	55.000	2	9 13/37	5.14
13	5214	Ag Wm Gates	63.000	3	13 60/137	8.47
15	5858	D. Jayne & Son	60.000	1	8 9/37	4.95
"	"	"	14.000	2	8 9/37	1.15
"	"	"	33.000	4	8 14/137	2.67
"	5859	F. Stewart (Swain)	6.562	8	33 49/137	2.19
17	5863	Hostetter & Smith	82.500	4	9 117/137	8.13
18	5872	Jno. I. Brown & Son	55.000	2	9 13/37	5.14
"	5247	Ag Bonsf. & Poole	44.000	3	13 100/137	6.04
"	5248	Gates	31.500	3	13 60/137	4.23
"	5889	Oliver Crook & Co.	16.500	4	13	2.14
"	5892	John Bull	16.000	1	9	1.44
"	"	"	12.500	4	8 115/137	1.10
19	5253	Ag Barber Match Co.	110.000	3	13 100/137	15.10
20	5256	" Bonsf. & Poole	40.000	3	13 100/137	5.49
21	5926	S. B. Hartman	15.125	4	10 51/137	1.57
"	5262	Am. M. Co. O.	33.333	3	13 60/137	4.48

forward

EXTRA SIZED PRIVATE STAMPS DELIVERED IN JAN 70 CONTIN'D

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>STAMPS</u>	<u>DEN</u>	<u>RATE</u>	<u>CHARGE</u>
22	5268 Ag	Wm Gates	63.000	3	13 60/137	8.47
"	5937	Thos J. Husband	28.050	2		
"	5938	U.S.Prop.Med. Co.	3.124	1	84	2.62
"	"	"	2.500	4	12 5/137	30
"	5939	J. W. Tuesdall & Co.	10.500	1	82 13/37	8.65
24	5273 Ag	New York M. Co.	330.000	1	8 15/37	27.74
"	5924	W. T. Blow	55.550	1	6 5/37	3.41
"	5951	Fredk Brown	28.800	2	58 9/37	16.77
"	5952	A. L. Scovill & Co.	30.000	1	4 29/296	1.23
"	"	"	20.000	4	3 1/2	70
25	5285 Ag	Bonsf. & Poole	44.000	3	13 100/137	6.04
"	5967	J. H. Schenck	22.002	1	11 23/137	2.56
"	"	"	7.333	6	11 23/137	81
26	5972	E. Ferrett (Sands)	110.000	1	9 8/37	10.14
27	5980	E. Wilder	10.000	1	5 25/37	57
"	"	"	11.525	4	5 45/137	61
"	5297 Ag	Wm Gates	63.000	3	13 60/137	8.46
28	5984	Schwab McQuaid & Co.	16.500	4	13 90/137	2.25
31	6029	Jno I. Brown & Sons	55.000	2	9 13/57	5.14
"	5321 Ag	Bonsf. & Poole	44.000	3	13 100/137	6.04
"	5322 Ag	Gates	63.000	3	13 60/137	8.47
Jan		Byam Carlton & Co. out	2.750.000	1	7	192.50
"		Stamped Paper				
"		65.182 imp	312.877	2	1	651.82

Philadelphia, Feb 11. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

On the 5th inst I wrote you, inclosing a model, as follows:
"Herewith please find model of stamp according to last instructions.
Please return it with comments immediately that the engraving may not
be unnecessarily delayed."

As I have had no reply thereto, and your last advice was for
me to lose no time in the execution of the order, I fear that there
may have been some mishap to our correspondence. Please state at once
if my letter was received and if so whether it has been replied to.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Feb 12/70

Messrs Pease & Stuyvescent
New York, N.Y.

Gentlemen;

I print the two cent document stamp (eagle design) on bank checks, sight drafts and plain forms of receipts at the same rate as the American Phototype Co. of New York, viz: one penny an impression of six or less stamps and a half penny per impression of only one stamp.

The checks should be sent to one of the stamp dealers in this city who will attend to the matter for you and collect all charges upon return of the finished work by express. For discount etc please address the dealers direct, who are J. E. Ridgway 57 S. 3rd St. Philada; J. R. McFetridge, Inquirer Building.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 14. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

Yours of the 12th inst is at hand. Your wishes are perfectly understood from the sketch presented and the order will be duly executed.

Very respectfully yours,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 14. 70

Messrs C. E. Hull & Co.

Gentlemen:

Yours of the 12th inst to hand. You have forgotted to return the model. Please forward it at once as work on the die is necessarily suspended until it is received.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Feb 15. 70

W. D. Curtis, Esq
Oshkosh, Wis.

Sir:

The variety of general stamps referred to by your letter of the 8th inst was forwarded according to the Commissioner's instructions to me by requisition of the 3d inst. As you wanted stamps from your own die it is very likely that your order was mistaken at the Inter Rev. Bureau. I observe however that on the 9th inst we had a requisition, which was duly filled, for \$700 worth of your private stamps which looks as if the error had been discovered at the Bureau and corrected.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Feb 16/70

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

I have the honor to herein submit for approval a design for
a one cent private die for L. G. Hunt, Chicago, Ills.

Superficial area 13/16 of an inch.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Feb 18. 90

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir;

Inclosed herewith please find a/c, signed in duplicate for the manufacture of revenue stamps delivered in January, 1870, also the usual exhibit and vouchers.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Feb. 18/70

Messrs Pease & Stuyvescent
New York, N.Y.

Gentlemen:

Your inquiry of the 16th inst indicates that you had not received my letter of the 12 in reply to yours of a former date.

I print the two cent stamp on bank checks, dight drafts and plain forms of receipts, at the same rate as the American Phototype Co. of New York, viz; one penny per impression of six or less stamps and a half penny per impression of only one stamp.

The checks should be sent to one of the stamp dealers in this city who will attend to the matter for you and collect all the charges upon return of the finished work by express.

For rates of discount and other particulars address J. E. Ridgway, 57 S. 3rd St. or J. R. McPetridge, Inquirer Building, Stamp dealers etc.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 18. 70

Wm. Roeber, Esq
113 & 115 W. 52d St.
New York, N.Y.

Sir:

In reply to yours of the 15th inst I have on hand 1.289.900 stamps from the private die, in blue, of H & W Roeber.

Please inform me if it is your intention not to use any more of those stamps.

Very truly yrs
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 18. '70

Messrs John P. Morton & Co.
Louisville, Ky.

Sirs:

I print the two cent document stamp (eagle design) on bank checks, sight drafts and plain forms of receipts and charge therefor at the rate of one penny an impression of six or less stamps and a half penny per impression of only one stamp.

The checks should be sent to one of the stamp dealers of this city who will attend to the matter for you and collect all the charges upon return of the finished work by express.

For discount etc allowed please address either of the dealers direct, viz:

J. E. Ridgway, 57 S. 3d St.
J. R. McPetridge, Inquirer Building

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

This page cut from the book

Philadelphia, Feb 22. '70

J. W. Douglass, Esq
Acting Commissioner Inter Rev.

Sir:

All the denominations of stamps recently discontinued,
comprised in the list of your communication of the 19th inst,
will be ready for delivery by the 28th inst.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Feb 22/70

Alvah Littlefield, Esq
Boston, Mass.

Dear Sir:

Your favor of the 19th inst to hand. There was some delay in filling your first order, as usual in such cases, and it was not forwarded until the 19th. I presume however it has reached you ere this. There be no difficulty in the way of the prompt execution of your future orders.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 22. '70

Hon C. Delano
Commissioner of Inter Revenue
Washington, D. C.

Sir:

On the 16th inst I had the honor to submit the design of a private die for L. G. Hunt, Chicago Ills, will you please state at early convenience if it has your approval.

Very respectfully,
Jos R. Carpenter,
per L.

1671

Jany 5/63

Portland, Oregon

\$200.000

42.000		1	420	8.500	50	4.250
4.200		1	42	3.400	50	1.700
65.200	Prop.	1	652	816	25	204
420.000		2	8.400	5.100	50	2.550
21.000		2	420	8.500	50	4.250
21.000		2	420	3.400	50	1.700
42.000	Prop.	2	840	3.400	50	1.700
3.400		3	102	3.400	50	1.700
34.000		3	1.020	1.700	50	850
13.600	Prop.	3	408	1.700	60	1.020
6.800	Prop.	4	272	1.700	70	1.190
68.000		5	3.400	1.800	1	1.800
68.000		5	3.400	720	1	720
3.400		5	170	2.700	1	2.700
10.200		5	510	3.600	1	3.600
20.400		5	1.010	900	1	900
68.000		10	6.800	3.600	1	3.600
3.400		10	340	3.600	1	3.600
34.000		10	3.400	3.600	1	3.600
13.600		10	1.360	1.800	1	1.800
6.800		10	680	1.800	1	1.800
3.400		10	340	1.800	1	1.800
68.000		15	10.200	1.800	1.50	2.700
3.400		15	510	1.584	2	3.168
68.000		20	13.600	1.440	2	2.880
3.400		20	680	1.440	3	4.320
6.120		25	1.530	1.440	3	4.320
20.400		25	5.100	720	5	3.600
4.080		25	1.020	1.440	5	7.200
8.160		25	2.040	1.440	5	7.200
4.080		25	1.020	720	5	3.600
8.160		25	2.040	144	5	720
8.160		25	2.040	288	10	2.880
20.400		30	6.120	720	10	7.200
2.040		30	612	144	10	1.440
10.200		40	4.080	144	10	1.440
1.700		50	850	108	15	1.620
17.000		50	8.500	108	20	2.160
				108	20	2.160

\$200.000

Telegram

Sep 14/63

J. J. Lewis, Washington, D. C. \$50.000

200.000 25 50.000

239 Ag

Oct 9/63

D. W. Cheesman, San Francisco, Cal. \$35.100

1,000,000	Prop.	1	10.000
500,000	"	2	10.000
170,000	"	3	5.000
250,000	"	4	10.000
			<hr/>
			35.100

571 Mch 4/64

J. J. Lewis, Washington, D. C. \$50.000

200.000 25 50.000

713 Ag

Mch 13/64

J. J. Lewis, Washington, D. C. \$100.000

300.000		1	3.000
85.000		3	2.550
85.000		3	2.550
204.000		25	51.000
1.000.000	Prop.	1	10.000
525.000	"	2	10.500
340.000	"	3	10.200
255.000	"	4	10.200
			<u>\$100.000</u>

147 Ag

Apr 5/64

California (Care J. J. Cisco, New York, N. Y.) \$400.000

220.000	1	2.200
420.000	2	8.400
170.000	3	5.100
17.000	4	680
850.000	5	42.500
17.000	6	1.020
340.000	10	34.000
102.000	25	25.500
85.000	50	42.500
85.000	50	42.500
90.000	1	90.000
7.200	2	14.400
7.200	5	36.000
1.440	10	14.400
340	20	10.800
600	50	30.000
		<u>3400.000</u>

223 Ag Dec 14/64

D. W. Cheesman, San Francisco, Cal \$10.000

1.000.000 Prop. 1 10.000

2338 Ag

Dec 29/64

D. W. Cheesman, San Francisco, Cal. \$500.000

2.100.000		2	42.000
850.000		5	42.500
357.000		10	35.700
204.000		25	51.000
85.000		50	42.500
14.400		2	28.800
3.600		10	36.000
1.350		20	27.000
810		50	40.500
271		200	54.200
5.250.000	Prop.	1	52.500
1.260.000	"	2	25.200
510.000	"	3	15.300
170.000	"	4	6.800
			<u>\$500.000</u>

4427 Ag Aug 11/65

D. W. Cheesman, San Francisco, Cal \$200.000
 Care Ass't Treas. New York, N.Y.

4.200.000	2	84.000
4.200.000 Prop	1	42.000
4.200.000 "	2	84.000
		<u>\$200.000</u>

Telegraph June 16/65

D. W. Cheesman, San Francisco, Cal \$21.000
Care Jno A. Stewart, Ass't Treas. New York, N.Y.

1.050.000 Prop. 2 21.000

219 Ag Oct 3/87

D. W. Cheesman, San Francisco, Cal. \$110.000

2.100.000	2	42.000
1.700.000	4	68.000
		<u>\$110.000</u>

7051 Ag Apr 11/66

D. W. Cheesman, San Francisco, Cal. \$308.500
 see letter

2.100.000		2	42.000
85.000		50	42.500
2.100.000	Prop.	1	21.000
4.200.000	"	2	84.000
1.800.000	"	3	51.000
1.700.000	"	4	68.000
			<u>308.500</u>

2104 Ag

Aug 8/68

D. W. Cheesman, San Francisco, Cal.

\$17.000

340.000

5

17.000

270 Ag Oct 12/67

D. W. Cheesman, San Francisco, Cal \$483.300

4,200.000		2	84.000
204.000		25	51.000
85.000		50	42.500
45.000		1	45.000
18.000		1.50	27.000
14.400		2	28.800
1.350		20	27.000
2,100.000	Prop.	2	42.000
3,400.000	"	4	136.000
			<u>\$483.300</u>

(COPY)

Philada Feby 3rd 1863

Hon Geo S. Boutwell
Commissioner of Internal Revenue
Washington, D. C.

Sir:

We hasten to advise you of an oversight in filling the California Order which our monthly settlement of a/c stock reveals.

One item of said order called for 170,000 stamps (15ct Inland Exchange Stamps); and at the time the order was filled we had not received from the Gumming & Perforating Departments a sufficient balance to comply perfectly with this demand and also that of the regular requisitions on receipt. Accordingly the whole of the rest of the order was made up and put aside until these stamps were ready; a memorandum-notice (or blank) on the order noticing the omission. It would seem, however, that the packer forgot afterwards the circumstances and the packages packed up were boxed and timed up without these 170,000 15ct Inland Exchange Stamps. The regular balancing of a/cs showed this discrepancy and by reference to the original order we discover where the error lies. Shall we forward the omitted stamps to the same address in California or shall we deduct the amount from our a/c?

We await instructions, expressing our great regret that a treacherous memory has led to this oversight. We have reason, however, to be perfectly satisfied with our system of a/cs which has not failed thus far to indicate unerringly any deficiency or surplus of stamps.

Very respectfully
(signed) Butler & Carpenter

COPY

Philada Feb 10. 1863

United States Internal Revenue Bureau,
To Butler & Carpenter, Dr.

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

viz:
9.110.543 Stamps @ 13¢ \$1184.37

I hereby certify that I have rec'd nine million one hundred and
ten thousand five hundred and forty three stamps during the month
of January,

(signed) Wm. H. Kemple
Stamp Agent

Philadelphia, Feb 28/70

L. G. Hunt, Esq
Box 448, Chicago, Ills.

Sir:

I have the pleasure to inform you that your private die has been engraved and that stamps will be ready to meet an order in three days from this date. The enclosed proof impression will I trust give complete satisfaction.

Orders for stamps must be addressed to the Hon. C. Delano, Commissioner of Inter. Rev., Washington, D. C. stating that stamps (one cent) are wanted from your private die, and inclosing duplicate certificate of a U.S. Ass't Treasurer or Designated Depository of Deposit made covering the value of stamps ordered. For remittances of over \$500 at a time ten per cent in stamps additional will be allowed, i.e. if you forward a \$600 certificate of deposit the Commissioner will draw a requisition on me for 66,000 stamps, and the same will be forwarded to you forthwith.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 28/70

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

Yours of the 26th inst directing the engraving of a private die is fully understood and will have due attention.

Terms for engraving a private stamp die making plate etc complete are three hundred and fifty dollars payable upon presentation of a proof impression of the finished die.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 28/70

R. V. Pierce, M. D.
Buffalo, N.Y.

Sir:

Your favor of the 23d is received. It will give me pleasure to do everything possible to expedite the work on your stamp. I cannot promise that it will certainly be finished at a much earlier day than that mentioned but will duly notify you when to order stamps so that no unnecessary delay may intervene.

Very truly yours,
Jos R. Carpenter
per L.

Philadelphia Feb 28/70

D. H. Anthony, Esq
New York, N.Y.

Sir:

Yours of the 26th to hand. If the order which you mention is comprised by the requisition of March it will be executed, as usual, the same day, and you should certainly receive it on the following day.

Packages are always sent by Adams Express unless otherwise directed by the government requisition. The contract between the Government and the Express Company allows the latter to charge the parties ordering stamps a certain sum per \$1000 or fractional part of \$1000 face value of the stamps. Hence you will perceive I cannot mark the cost value on the packages as you request.

Very respectfully
Jos R. Carpenter
per L.

Philada March 2/70

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

Gentlemen:

Yours of the 26th to hand. The charge for engraving a private die and making stamps plate complete is uniformly three hundred and fifty dollars and the time necessary to do the work about ten weeks. I understand your wishes and nothing further is necessary except for you to give me the positive order to engrave and forward the photograph.

It is possible there may be an objection to the smallness of the size of the stamp when a model is sent to the Commissioner of Inter Rev for official approval, and it would be better for you to have the stamp of the same size as the ordinary one cent stamp although you can have the dimensions in proportion to those you mention.

Very truly yours
Jos R. Carpenter
per L.

Philadelphia March 3/70

Messrs L. W. Buck & Co.
Clinton, Iowa

Gentlemen:

Your favor of the 28th ulto to hand. It will give me pleasure to execute your engraving order for a one cent private die but you have not stated what size or sort of design you required for that denomination. In your letter of Nov. 24/69, to the Commissioner of Inter. Rev. you submit a photograph and sketch of design for a three cent die, which I have before me, but nothing specified regarding the one cent stamp.

Have the kindness to inform me at once in this particular and allow me to say in connection with the subject that stamps of the ordinary size are furnished to proprietors without charge for printing etc., but when the size is increased there is a charge made for extra labor & material at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and all other sizes in proportion besides three cents per thousand for extra perforation.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Moh 4/70

Jacob Haehtlen, Esq

Dear Sir:

I hasten to return the lot of drafts you sent me this A.M., being prohibited by rulings of the Commissioner of Inter Rev. from stamping such forms, on the ground that they have a line after the word "at" for the insertion of time, and might be filled for time drafts for which no rate of stamp duty could be predetermined as it would vary with the am't of the draft.

If agreeable suppose you submit duplicate specimens of this form to the Commissioner and see if he will grant permission in this instance upon such special application and information as you may have to impart as to their intended use.

Very respectfully
Jos R. Carpenter
per L.

philadelphia March 4/70

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen;

Yours of yesterday with inclosure rec'd; the specimen for vignette is much better than any of those you previously left, and will answer very well.

Very truly yr's,
Jos R. Carpenter
per L.

Philadelphia, March 8, 1870

U. S. Internal Revenue Bureau,
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter,
 To Internal Revenue Stamps delivered in February, 1870
 viz:
 33.152.941 Stamps @ 20 cents per M. \$6.630.59

Received payment

Philadelphia, March 8. 1870

U. S. Internal Revenue Bureau,
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter, Dr
 To Internal Revenue Stamps delivered in February, 1870
 viz:
 33.152.941 Stamps @ 20 cents per M. \$6.630.59

Received payment

Philadelphia, March 7. 70

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

Gentlemen:

I observe the grounds for your comments respecting the last lot of stamps, and will prepare others at once to exchange for such as you deem unfit for use. It will require about ten days to prepare a complete stock. I have about 4000 sheets on hand, however, of the same kind sent you today on balance of order, and will exchange them with you for these on the thick paper. The paper itself is the cause of the whole difficulty and has been a source of loss and much annoyance to myself from the fact that the manufacture of that which I originally used in stamp printing was stopped several months ago by the Gov't with the then intention of supplying in its place a special paper marked in a peculiar manner for easy identification. For some reason the new paper has been held back leaving me no recourse but to obtain what I could from the market, to meet the regular demand for stamps, and the unsuitable character for printing etc of much of the paper thus obtained has resulted in the dissatisfaction which you and others have justly expressed.

I am now using a paper similar to the original stamp paper and made by the same manufacturer, which appears to work well, and you will please forward to me at once (by express) such stamps as cannot be used and I will forthwith send you in exchange what I can and the balance as soon as possible afterwards.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
Per L.

Philadelphia, March 8. '70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed please find monthly Exhibit, and a/c signed
in duplicate, for revenue stamps delivered in February 1870.

I will forward the usual affidavits tomorrow.

Very respectfully,
Jose R. Carpenter
per L.

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa., hereby declare that the a/c in detail of stamps delivered during the month of February, 1870, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty three millions, one hundred fifty two thousand, nine hundred and forty one stamps (33.152.941); and I also declare that having proven and verified said requisitions, I with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps, and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each day's deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this ninth day of March A.D.1870

I, Clement Test, clerk in the Delivery Department of Internal Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa. hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy during the month of February, 1870, have been carefully examined and proven to be correct, and I also declare that, upon such verification of each individual order in its counting, I have packed and sealed up thoroughly said separate orders for stamps and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this ninth day of March A.D. 1870

Philadelphia, March 8. 70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith the drawn model of a one cent private die for Messrs C. E. Hull & Co., New York, and ask that it may be approved for engraving as a stamp 13/16 of an inch superficial area.

Very respectfully,
Jos R. Carpenter
per L.

Extra Sized Private Stamps Delivered in February, 1870

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>DEN</u>	<u>STAMPS</u>	<u>PTG.</u> <u>ETC</u>	<u>PERF.</u>	<u>TOTAL</u>
Feb 170							
2	6038	Dr. D. Jayne & Son	1ct	16.000)			
"	"	"	2	5.000)	1.73		1.73
"	"	"	4	21.000	1.70		1.70
"	6039	Curtis & Sons	2	55.000	3.49	1.65	5.14
"	6040	J. H. Schenck	1	22.002	2.56		2.56
"	"	"	6	7.333	.82		.82
"	6041	R. P. Hall & Co.	4	27.500	1.39	.82	2.21
"	5330 Ag	Barber M. Co.	3	73.333	7.197	2.20	10.07
3	6049	P. H. Drake & Co.	4	27.500	.69	.82	1.51
"	6051	A. L. Scovill & Co.	1	40.000	.44	1.20	1.64
"	"	"	4	17.500	.09	.52	.61
"	5334 Ag	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
4	6055	O. Crooke & Co.	4	16.500	1.65	.50	2.15
"	6057	John Bull	1	16.000	.96	.48	1.44
"	"	"	4	12.500	.73	.37	1.10
"	5341 Ag	Wm Gates	3	63.000	6.58	1.89	8.47
"	5342 "	N.Y. M. Co.	1	330.000	17.84	9.90	27.74
5	6070	J. F. Henry	1	15.000)			
"	"	"	2	5.000)	1.50	.90	2.40
"	"	"	4	5.250	.25	.16	.41
"	6071	S. D. Howe	4	4.526			
7	6083	Radway & Co.	2	55.000			
8	5372 Ag	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
"	5379 "	Wm Gates	3	63.000	6.58	1.89	8.47
9	6109	Van Duzer	4	16.500			
10	6122	Dr. D. Jayne & Son	1	35.000)			
"	"	"	2	17.500)	4.33		4.33
"	"	"	4	37.500	3.04		3.04
"	6127	Hutchings & Hillyer	4	5.250	.15		.15
12	6134	J. H. Schenck	1	22.002	2.56		2.56
"	"	"	6	7.333	.82		.82
"	6135	Brandreth		110.000	1.13		1.13
"	5417 Ag	Barber M. Co.	3	73.333	7.87	2.20	10.07
"	5418 "	Wm Gates	3	63.000	6.58	1.89	8.47
"	5419 "	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
14	6153	Fleming Bros No 1	1	330.000	8.47		8.47
"	6155	A. L. Scovill & Co.	1	30.000	.33	.90	1.23
"	"	"	4	20.000	.10	.60	.70
"	6156	J. C. Ayer & Co.	4	137.500	13.77		13.77
"	6157	Curtis & Sons (C&B)	1	55.000	.74	1.65	2.39
"	"	"	2	55.000	3.49	1.65	5.14

Extra Sized Private Stamps Delivered in February, 1870 (Cont'd)

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>DEN</u>	<u>STAMPS</u>	<u>PTG.</u> <u>ETC</u>	<u>PERF</u>	<u>TOTAL</u>
Feb 17	6190	Jno I. Brown & Sons	lot	10.000)			
"	"	"	2	50.000)	3.81	1.80	5.61
18	6197	Hostetter & Smith	4	82.500	8.13		8.13
"	6207	Hall & Rueckel	1	66.002	.48		.48
21	6215	Curtis & Sons	2	55.000	3.49	1.65	5.14
22	6229	John Bull	1	16.000	.96	.48	1.44
"	"	"	4	12.500	.73	.37	1.10
"	6230	P. H. Drake & Co.	4	27.500	.69	.82	1.51
"	5483 Ag	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
23	6238	Fred'k Brown	2	28.800	9.57	7.20	16.77
"	6239	Dr. D. Jayne & Son	1	35.000)			
"	"	"	2	7.500)	3.50		3.50
"	"	"	4	15.000	1.21		1.21
"	6240	R. P. Hall & Co.	4	27.500	1.39	.82	2.21
25	6253	J. H. Schenck	1	33.000	3.83		3.83
"	"	"	6	5.500	.61		.61
"	6255	E. Wilder & Co.	4	14.025	.76		.76
"	5498 Ag	Barber M. Co.	3	73.333	7.87	2.20	10.07
26	6265	A. L. Scovill & Co.	1	40.000	.44	1.20	1.64
"	"	"	4	17.500	.09	.52	.61
"	6275	Schwab McQuaid & Co.	4	16.500	.76	1.49	2.25
28	6289	U.S.Prop.M. Co.	1	10.500	6.20	2.62	8.82
"	6290	T. J. Husband	2	28.050			
"	6291	J. C. Ayer & Co.	1	550.000	61.24		61.24
"	5517 Ag	Bonsf. & Poole	3	440.000	4.72	1.32	6.04
Feb 70		Byam C. & Co.	1	2.350.000	164.50		164.50
"		Stamped paper (sheets)	2	47.147			471.47

MANUFACTURES IN FEBRUARY, 1870

	<u>SHEETS</u>	<u>STAMPS</u>	<u>PTG etc</u>	<u>PERF</u>	<u>TOTAL</u>
Private dies ordered, viz:					
R. F. Pierce					\$350
F. E. Clark					350
R.H. McDonald & Co.					350
E. T. Hazeltine					350
Stamped Documents	47.147	221.200			471.47
Stock, Common Class	155.375	29.781.350			
" Extra, viz:					
1 ct Byam C. & Co. out		2.880.000			201.60
1 " N. Y. M. Co.	3.550	255.600	13.82	7.66	21.48
1 " Curtis & Brown	1.775	255.600	3.45	7.67	11.22
1 " Hall & Rueckel	600	102.000	.74	3.06	3.80
1 " Scovill & Co.	1.200	163.200	1.80	4.89	6.69
1 " Jayne	2.100	126.000			10.39
1 " Schenck	2.600	114.400			13.30
1 " Ayer & Co.	4.000	184.000			20.49
2 " Curtis & Sons	4.000	264.000	16.77	7.92	24.69
2 " Husband	2.000	180.000			
2 " Jno I. Brown	1.500	108.000	6.86	3.24	10.10
2 " Henry	2.000	132.000	6.60	3.96	10.56
2 " Radway & Co	2.000	160.000			
3 " Bonsf. & Poole	4.500	198.000	21.38	5.94	27.32
4 " Jayne	2.200	132.000			10.69
4 " Ayer & Co.	7.650	367.200			36.78
4 " Hostetter & Smith	500	23.000			2.27
4 " Bennett Disters & Co.	600	28.800	3.07	.86	3.93
4 " R. P. Hall & Co.	2.100	168.000	8.46	5.04	13.50
4 " Scovill & Co.	1.000	136.000	.68	4.08	4.76
4 " Bull	800	52.000	3.03	1.56	4.59
Good	202.050	36.032.350			7.206.47
Bad	7.200	1.480.000			
Total	209.250	37.512.350			

Philadelphia, March 10. 70

Messrs Hatch & Co.
218 Bdway, New York, N.Y.

Gentlemen:

Please do not in future forward checks for stamping to me. I do not sell stamps or receive money therefor, but merely furnish them to stamp dealers on Government requisition. These dealers regularly remit to the Inter Rev. Bureau from and for which they receive credit to have stamps imprinted on checks etc and dispose of the right to those who do not pay directly to the Government themselves making a commission on the value of the stamps printed. Please therefor send your packages and money to either of the dealers and have the matter regularly attended to. I would endorse and hand your check to Mr. McFetridge (who will however have the checks stamped & sent you) but you have made an error in the firm name, hence I cancel & return it to you. Mr McFetridge I presume will draw on you for the charges or you can remit it to him in the meanwhile. Please acknowledge receipt of cancelled check. The dealers here are J. R. McFetridge, Inquirer Building, J. E. Ridgway, 52 S. 3d St. W. E. Crockett and Jno M. Riley.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, March 11.70

Messrs J. R. Weldin & Co.
Pittsburgh, Pa.

Gentlemen:

Herewith please find five perfect stamps for an equal number of those recently sent you in a mutilated condition and returned by yours of the 9th inst.

Very truly yrs
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia March 11

Jacob S. Merrell, Esq
St Louis, Mo.

Dear Sir:

Your favor of the 8th inst to hand. The cost of engraving a private die making plate etc complete is uniformly three hundred and fifty dollars (\$350) and the time required to execute the work and have a stock of stamps prepared is about ten weeks. The smallest size stamp allowed is $13/16$ of an inch superficial area which is the same as a check stamp or ordinary one cent proprietary stamps.

If you wish me to engrave you a private die please state clearly, the wording required and send me a photograph for vignette and the work will have die attention.

A larger stamp costs no more for the engraving but you would be charged for the extra labor and material required to manufacture them.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, March 11.70

Messrs M. G. & S. K. Harter
St Louis, Mo.

Gentlemen:

Your advice of the 8th inst, inclosing photograph etc directing the engraving of private die, is rec'd.

I will give the matter due attention and send a proof impression of the engraving at earlies possible moment.

Very respectfully,
Joseph R. Carpenter
per L.

Philadelphia, March 11. '70

New York Match Co.
New York, N.Y.

Gentlemen:

Your letter of the 11th duly to hand, but as the telegram from the Commissioner came too late in the day the shipment of your stamps is postponed until Monday.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 12/70

Messrs L. W. Buck & Co.
Clinton, Iowa "

Gentlemen:

Yours of the 9th inst is rec'd. I now quite understand your wishes and the engraving of your one cent die shall have prompt attention.

I will duly notify you when the stamps are ready.

Very respectfully
Jos R. Carpenter
per L.

Philada. March 12. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

I may be able to have stamps ready for you in about six weeks from date. As soon as the engraving of the die has been completed however I will send you a proof impression and will then be able to inform you definitely when to order stamps.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 14. '70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

I have the pleasure to inclose a proof impression of your finished die and trust it will meet your full approval.

It only remains now to transfer the die in multitude to the plate, and in the meanwhile I should like to have your comments, and be informed what color to print the stamps.

The engraving a/c becoming die at this stage I present h the same herewith, and remain,

Very respectfully,
Jos R. Carpenter
per L.

Philada. March 14. '70

Messrs C. E. Hull & Co.
To Joseph R. Carpenter, Dr.

To engraving private revenue stamp die (one cent), and
making plate etc. \$350

Philadelphia, March 15. 70

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

Gentlemen:

Yours of the 11th & 12th insts to hand. I have very much to regret that you are put to inconvenience by reason of the thickness of the paper used in printing your stamps, and of the tint imparted by the grain of the plate - this latter fault is now being corrected and the plate will be ready again in a day or two. The paper in the last lot is similar to that which has always been used for your stamps and I was not before aware of its unsuitability. I inclose herewith a blank sample of another sort of paper which is more pliable, and desire to have your opinion regarding it. If suitable, your answer by telegraph will reach me by the time the plate is ready for press, when about 800 or 900 sheets can be printed per diem. Please return, at once, those which you cannot use and I will send you the new ones at earliest possible moment after receipt of those which you send me to be exchanged.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, March 18. '70

Dr. Jas C. Ayer, & Co.
Lowell, Mass.

Gentlemen:

I herewith submit two additional samples of paper, marked respectively Nos 1 and 2. The former is the kind used for printing revenue stamps generally, is part linen and hence is sufficiently tough to stand manipulation while moistened with paste. It is almost identical with the paper of the stamp inclosed by you: but as a portion of the last lot was printed on this very same paper I understand you to have condemned it then as being too heavy.

No 2 is a paper which can be obtained and used on your stamps if you prefer it, although it ~~does~~ not compare favorably with the other in point of strength.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia March 21/70

Messrs C. E. Rupp & Co.
Box 4659 P.O. New York, N.Y.

Gentlemen:

I herewith submit a proof of die with the expression of the face in vignetter head altered according to the suggestion of the gentleman connected with your house, who called here in reference to the subject.

This is about the best that can be done from the photograph which you sent me and I hope it will now prove satisfactory. If it does not however you will please send me a photo. that is much more distinct (any size so it is distinct) and I will make necessary alteration.

Very respectfully,
Jos R. Carpenter
per L.

Account on this page crossed out in pencil and the
words "amended to include March See page 482"
written in pencil across top.

STOCK A/C. 1863

(Good)

	<u>On hand</u> <u>first of month</u>	<u>Prepared</u> <u>during month</u>	<u>Total</u>	<u>Delivered</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Jan '63	45.669.619	46.102.565	91.772.184	9.110.543	82.661.641
Feb	82.661.641	34.701.642	117.363.283	3.966.139	113.397.144
March	113.397.144	44.518.371	157.915.515	8.640.844	149.274.671
April	149.274.671	35.122.521	184.397.192	6.689.692	177.707.500
May	177.707.500	18.751.629	196.459.129	11.474.852	184.984.277
June	184.984.277	13.114.806	198.099.083	6.271.521	191.827.562
July	191.827.562	4.483.810	196.311.372	5.622.972	190.688.400
Aug	190.688.400	7.925.192	198.613.592	10.729.308	187.884.284
Sep	187.884.284	3.088.045	190.972.329	7.815.808	183.156.521
Oct	183.156.521	2.529.717	185.686.238	16.292.569	169.393.669
Nov	169.393.669	227.899	169.621.568	9.708.992	159.912.576
Dec	159.912.576	18.109.421	178.021.997	13.888.346	164.122.651
Total	45.669.619*	228.675.618	274.345.237	110.211.586	163.133.651

*This number same as amount on hand Jan '63

STOCK A/C 1864

(Good)

	<u>On hand</u> <u>first of mo.</u>	<u>Prepared</u> <u>during mo.</u>	<u>Total</u>	<u>Delivered</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Jan '64	164.133.651	834.506	164.968.157	9.556.035	155.412.122
Feb	155.412.122	1.810.172	157.222.294	10.440.596	146.781.698
March	146.781.698	2.651.952	148.433.650	13.515.589	135.918.061
April	135.918.061	4.017.943	139.935.004	14.580.649	125.355.355
May	125.355.355	6.774.790	132.130.145	10.596.962	121.533.183
June	121.533.183	4.891.340	126.424.523	9.506.271	116.918.252
July	116.918.252	3.399.694	120.317.946	11.915.721	108.402.225
Aug.	108.402.225	13.956.277	122.358.502	18.385.189	103.973.313
Sep.	103.973.313	29.252.542	133.225.855	34.148.516	99.077.339
Oct.	99.077.339	18.805.408	117.682.747	24.088.607	93.594.140
Nov.	93.594.140	26.203.515	119.797.655	25.374.845	94.422.810
Dec.	94.422.810	42.442.310	136.865.120	31.956.941	104.908.179
Total	164.133.651	154.840.449	318.974.100	214.065.921	104.908.179

Stock A/C 1865

(Good)

	<u>On hand first of mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered during mo.</u>	<u>Balance end of mo.</u>
Jan '65	104,908.179	33,038.700	137,946.879	23,206.183	114,740.696
Feb	114,740.696	22,513.910	137,254.606	22,078.289	115,176.317
March	115,176.317	23,327.920	138,504.237	22,857.102	115,847.135
April	115,847.135	20,551.851	136,398.986	18,196.507	118,202.479
May	118,202.479	23,879.073	142,081.552	23,704.431	118,377.121
June	118,377.121	17,559.800	135,926.921	27,311.986	108,624.935
July ¹ / ₂	108,624.935	28,955.380	137,580.315	29,591.418	107,988.897
Aug.	107,988.897	33,740.905	141,729.802	43,819.203	97,910.599
Sep.	97,910.599	34,845.900	132,556.499	35,533.504	97,022.995
Oct.	97,022.995	42,415.600	139,438.595	39,552.012	99,886.583
Nov.	99,886.583	39,530.705	139,417.288	34,586.243	104,831.045
Dec.	104,831.045	46,652.780	151,483.825	27,904.043	123,579.782
Total	104,908.179	366,812.524	471,720.703	348,140.921	123,579.782

Stock A/C 1866

(Good)

	<u>On hand first of mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered during mo.</u>	<u>Balance end of mo.</u>
Jan '66	123.579.782	37.857.498	161.437.280	29.200.403	132.236.877
Feb	132.236.877	43.039.646	175.276.523	24.662.351	150.614.172
March	150.614.172	46.606.310	197.220.482	30.905.464	166.315.018
April	166.315.018	47.567.180	213.882.198	42.355.209	171.526.989
May	171.526.989	35.660.630	207.187.619	31.562.041	175.625.578
June	175.625.578	31.603.208	207.228.786	29.335.232	177.893.554
July	177.893.554	25.736.200	203.629.754	32.118.339	171.511.415
Aug.	171.511.415	42.239.250	213.750.665	39.174.299	174.576.366
Sep.	174.576.366	33.394.760	207.971.126	54.123.219	153.838.907
Oct.	153.838.907	35.036.149	188.875.056	42.400.087	146.474.969
Nov.	146.474.969	36.242.923	182.717.892	31.018.851	151.699.041
Dec.	151.699.041	33.945.286	185.644.327	23.126.146	162.518.181
Total	123.579.782	448.929.040	572.508.822	409.990.641	162.518.181

Stock A/C 1867

(Good)

	<u>On hand first of mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered during mo.</u>	<u>Balance end of mo.</u>
Jan '67	162.518.181	17.277.490	179.795.671	22.460.972	157.334.699
Feb	157.334.699	11.923.462	169.258.161	28.214.866	141.043.295
March	141.043.295	13.523.666	154.566.961	23.092.776	131.474.185
April	131.474.185	14.353.975	145.828.160	29.726.107	116.102.053
May	116.102.053	12.904.483	129.006.536	26.460.850	102.545.686
June	102.545.686	19.645.783	122.191.469	21.967.082	100.224.387
July	100.224.387	20.463.560	120.687.947	30.899.612	89.788.335
Aug.	89.788.335	18.225.994	108.014.329	30.244.332	77.769.997
Sep.	77.769.997	23.638.297	101.408.294	33.310.575	68.097.719
Oct.	68.097.719	31.882.487	99.680.206	48.486.313	51.193.893
Nov.	51.193.893	35.094.359	86.288.252	30.981.097	55.307.155
Dec.	55.307.155	36.894.338	92.201.493	24.664.487	67.537.006
Total	162.518.181	255.527.894	418.046.075	350.509.069	67.537.006

Stock A/C 1868

(Good)

	<u>On hand first of mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered during mo.</u>	<u>Balance end of mo.</u>
Jan '68	67.537.006	43.202.768	110.739.774	28.505.545	82.234.229
Feb	82.234.229	27.290.445	109.524.674	24.802.782	84.721.892
March	84.218.892	12.796.548	97.518.440	27.493.281	70.025.159
April	70.025.159	19.253.683	89.278.842	30.942.829	58.336.013
May	58.336.013	32.847.086	91.183.099	29.281.715	61.901.384
June	61.901.384	39.430.881	101.332.265	27.923.764	73.408.501
July	73.408.501	27.587.339	100.995.840	28.881.208	72.114.632
Aug.	72.114.632	37.599.328	109.713.960	34.064.964	75.643.996
Sep.	75.643.996	37.198.278	112.842.274	35.489.263	77.353.011
Oct.	77.353.011	30.779.506	108.132.517	39.139.864	68.992.853
Nov.	68.992.853	347743.212	103.736.065	37.218.657	86.529.468
Dec.	66.519.408	44.182.864	110.702.272	27.370.819	83.331.453
Total	67.537.006	386.911.938	454.448.944	371.117.491	83.331.453

Stock A/C. 1869

(Good)

	<u>On hand first of Mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered during mo.</u>	<u>Balance end of mo.</u>
Jan '69	83.331.453	50.624.799	135.956.252	28.883.835	105.072.417
Feb	105.072.417	44.813.203	149.885.520	28.018.993	121.866.527
March	121.866.527	27.201.322	140.067.849	32.121.876	116.945.973
April	116.945.973	31.098.672	148.044.645	30.677.097	117.367.548
May	117.367.548	39.519.794	147.887.342	35.568.141	112.319.201
June	112.319.201	29.654.953	131.974.154	29.531.218	102.442.936
July	102.442.936	27.202.673	129.645.609	32.415.481	97.230.128
Aug.	97.230.128	27.416.433	124.646.561	35.246.739	89.400.822
Sep.	89.400.822	35.018.811	124.419.633	41.309.937	83.109.696
Oct.	83.109.696	41.421.415	124.531.111	43.076.158	81.454.953
Nov.	81.454.953	21.698.935	103.153.888	34.297.304	68.856.584
Dec.	68.856.584	40.015.953	108.872.537	30.138.019	78.734.528
Total	83.331.453	396.686.863	480.018.316	401.283.798	78.734.528

Stock A/C 1870

(Good)

	<u>On hand</u> <u>first of mo.</u>	<u>Prepared</u> <u>during mo.</u>	<u>Total</u>	<u>Delivered</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Jan '70	78.734.518	34.148.221	112.882.739	34.660.772	78.221.967
Feb	48.221.967	36.032.350	114.254.317	33.152.941	81.101.376
Total	78.734.518	70.180.571	148.915.089	67.813.713	81.101.376

This page has the words "See pages 483 and 486" written across the top in pencil. The account was ammended to include March 1870.

(Good)

Recapitulation (yearly)*

	<u>On hand</u> <u>first of year</u>	<u>Prepared</u> <u>during yr.</u>	<u>Total</u>	<u>Delivered</u> <u>during yr</u>	<u>Balance</u> <u>end of yr</u>
Sep 22 to Dec 31/62		83.496.871	83.496.871	37.827.252	45.669.619
1863	45.669.619	228.675.618	274.345.237	110.211.586	164.133.651
1864	164.133.651	154.840.449	318.974.100	214.065.921	104.908.179
1865	104.908.179	366.812.524	471.720.703	348.140.921	123.579.782
1866	123.579.782	448.929.040	572.508.822	409.990.641	162.518.181
1867	162.518.181	255.527.894	418.046.075	350.509.069	67.537.006
1868	67.537.006	386.911.938	454.448.944	371.117.491	83.331.453
1869	83.331.453	396.686.863	480.018.316	401.283.798	78.734.518
Jan 1 - Feb 28/70	78.734.518	70.180.571	148.915.089	67.813.713	81.101.376
Total		2.392.061.768	2.392.061.768	2.310.960.392	81.101.376

*(Yearly) crossed out and "of years" written in in pencil

Whole account crossed out and the words "excluded from statement" written across the top in pencil.

Account on this page crossed out in pencil and "See page 484"
written in pencil across the top. This corresponds with
the account on page 452 that was amended to include March
1870.

	1863		(Bad)		
	<u>On hand first of mo.</u>	<u>Spoiled during mo.</u>	<u>Total</u>	<u>Reclaimed during mo.</u>	<u>Balance end of mo.</u>
Jan '63	7.148.790	1.834.374	8.983.164	2.808.676	6.174.488
Feb	6.174.488	1.492.662	7.667.150	1.297.737	6.369.413
March	6.369.413	1.471.479	7.849.892	2.001.120	5.839.772
April	5.839.772	1.409.271	7.249.043	1.737.704	5.511.339
May	5.511.339	517.551	6.028.890	1.070.405	4.958.485
June	4.958.485	336.397	5.294.782	17.672	5.277.110
July	5.277.110	208.060	5.485.170		5.485.170
Aug.	5.485.170	197.008	5.682.178		5.682.178
Sep.	5.682.178	26.962	5.709.140		5.709.140
Oct.	5.709.140	12.733	5.721.873		5.721.873
Nov.	5.721.873	32.056	5.753.929	1	5.753.928
Dec.	5.723.928	828.925	6.582.853		6.582.853
Total	7.148.790	8.367.378	15.516.168	8.933.315	1.582.853

	1864			(Bad)	
	<u>On hand</u> <u>first of mo.</u>	<u>Spoiled</u> <u>during mo.</u>	<u>Total</u>	<u>Reclaimed</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Jan 64	6.582.853	285.692	6.868.545		6.868.545
Feb.	6.868.545	47.454	6.915.999		6.915.999
March	6.915.999	16.217	6.932.216		6.932.216
April	6.932.216	16.217	6.948.928		6.948.928
May	6.948.928	54.700	7.003.628		7.003.628
June	7.003.628	640	7.004.268		7.004.268
July	7.004.268	9.450	7.013.718		7.013.718
Aug.	7.013.718	171.113	7.184.831		7.184.831
Sep.	7.184.831	2.578.808	9.763.439		9.763.439
Oct.	9.763.439	3.414.238	13.177.677		13.177.677
Nov.	13.177.677	1.209.770	14.387.447		14.387.447
Dec.	14.387.447	506.070	14.893.517		14.893.517
Total	6.582.853	8.310.664	14.893.517		14.893.517

1865

(Bad)

	<u>On hand first of mo.</u>	<u>Spoiled During mo.</u>	<u>Total</u>	<u>Reclaimed during mo.</u>	<u>Balance end of mo.</u>
Jan '65	14.893.517	642.800	15.536.317		15.536.317
Feb	15.536.317	2.063.940	17.600.257		17.600.257
March	17.600.257	292.200	17.892.457		17.892.457
April	17.892.457	128.126	18.020.583		18.020.583
May	18.020.583	118.256	18.138.839		18.138.839
June	18.138.839	3.350.600	21.489.439		21.489.439
July	21.489.439	179.678	21.669.117		21.669.117
Aug.	21.669.117	836.723	22.505.840		22.505.840
Sep.	22.505.840	1.631.950	24.137.790		24.137.790
Oct.	24.137.790	148.600	24.286.390	840.000	23.446.390
Nov.	23.446.390	211.450	23.657.840		23.657.841
Dec.	23.657.840	2.200	23.660.040		23.660.040
Total	14.893.517	9.606.523	24.500.040	840.000	23.660.040

	1866		(Bad)	
	<u>On hand first of mo.</u>	<u>Spoiled during mo.</u>	<u>Total</u>	<u>Reclaimed during mo.</u>
				<u>Balance end of mo.</u>
Jan '66	23,660.040	56.882	23,716.922	23,716.922
Feb	23,716.922	965.614	24,682.536	24,682.536
March	24,682.536	266.880	24,949.416	24,949.416
April	24,949.416	604.500	25,553.916	25,553.916
May	25,553.916	1,467.900	27,021.816	29,021.816
June	29,021.816	435.900	27,457.716	72,000 27,385.716
July	27,385.716	187.400	27,573.116	27,573.116
Aug.	27,573.116	633.250	28,206.366	28,206.366
Sep.	28,206.366	558.500	28,764.866	28,764.866
Oct.	28,764.866	1,102.959	29,867.825	29,867.825
Nov.	29,867.825	314.820	30,182.645	30,182.645
Dec.	30,182.645	1,125.044	31,307.689	31,307.689
Total	23,660.040	7,719.649	31,379.689	72,000 31,307.689
				<u>27,674.629</u>
			Bal. ford*	3,633.060*

*Written in in pencil

	1867			(Bad)	
	<u>On hand</u> <u>first of mo.</u>	<u>Spoiled</u> <u>during mo.</u>	<u>Total</u>	<u>Reclaimed</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Jan '67	3,633.060	157.900	3,790.690		3,790.960
Feb	3,790.960	169.050	3,960.010		3,960.010
March	3,960.010	239.530	4,199.540		4,199.540
April	4,199.540	51.080	4,250.620		4,250.620
May	4,250.620	288.099	4,548.719		4,548.719
June	4,538.719	79.836	4,618.555		4,618.555
July	4,618.555	184.979	4,803.534		4,803.534
Aug.	4,803.534	394.394	5,197.928		5,197.928
Sep.	5,197.928	403.100	5,601.028		5,601.028
Oct.	5,601.028	285.080	5,886.108		5,886.108
Nov.	5,886.108	386.100	6,272.208		6,272.208
Dec.	6,272.208	279.700	6,551.908		6,551.908
Total	3,633.060	2,918.848	6,551.908		6,551.908

1868

(Bad)

	<u>On hand first of mo.</u>	<u>Spoiled during mo.</u>	<u>Total</u>	<u>Reclaimed during mo.</u>	<u>Balance end of mo.</u>
Jan '68	6.551.908	259.800	6.811.708		6.811.708
Feb	6.811.708	435.500	7.247.208		7.247.208
March	7.247.208	164.480	7.411.688		7.411.688
April	7.411.688	125.250	7.536.938		7.536.938
May	7.536.938	1.038.340	8.575.278		8.575.278
June	8.575.278	435.420	9.010.698		9.010.698
July	9.010.698	616.180	9.626.878		9.626.878
Aug.	9.626.878	346.100	9.972.978		9.972.978
Sep.	9.972.978	650.400	10.623.378		10.623.378
Oct.	10.623.378	830.200	11.453.578		11.453.578
Nov.	11.453.578	581.000	12.034.578		12.034.578
Dec.	12.034.578	1.344.420	13.378.998		13.378.998
Total	6.551.908	6.827.090	13.378.998		13.378.998

1869

(Bad)

	<u>On hand first of mo.</u>	<u>Spoiled during mo.</u>	<u>Total</u>	<u>Reclaimed during mo.</u>	<u>Balance end of mo.</u>
Jan '69	13,378.998	602.560	13,981.558		13,981.558
Feb	13,981.558	894.400	14,875.958		14,875.958
March	14,875.958	516.440	15,392.398		15,392.398
April	15,392.398	288.720	15,681.118		15,681.118
May	15,681.118	188.140	15,869.258		15,869.258
June	15,869.258	80.300	15,949.558		15,949.558
July	15,949.558	57.510	16,007.068		16,007.068
Aug.	16,007.068	71.240	16,078.308		16,078.308
Sep.	16,078.308	172.950	16,251.258		16,251.258
Oct.	16,251.258	286.720	16,537.978		16,537.978
Nov.	16,537.978	9,035.960	25,573.938		25,573.938
Dec.	25,573.938	2,255.546	27,829.484		27,829.484
Total	13,378.998	14,450.486	27,829.484		27,829.484

Account on this page crossed out. Words "See pages 485
& 487" written across the top in pencil.

Philadelphia March 24. 70

Messrs C. E. Hull & Co.
Box 4659 P.O.
New York, N.Y.

Gentlemen:

Your favor of the 22d inst with inclosure of three hundred and fifty dollars (\$350) in full payment for engraving private die and making stamp plate complete is rec'd for which you have my thanks.

I inclose proof impressions in colors. It will take perhaps about two weeks to make the plate and have stamps prepared. I will duly notify you in the meanwhile precisely when to order stamps.

Our engraver thinks it impracticable to make any alteration in the features of the vignette head without another picture and hence the die will be transferred to plate as it is.

Very truly yrs.
Jos R. Carpenter
per L.

Philadelphia, March 24/70

Sam'l R. Bates, Treas.
U. S. Proprietary Medicine Co.
Cincinnati, Ohio

Sir:

Yrs of the 22d inst at hand.

I have a good balance of all your denominations on hand in anticipation of orders.

You ask me to see if any of your private 4 cent stamps have been issued since last Nov. In reply I have to say that on the 22d Jany '70, there were forward-d pursuant to a Govt requisition dated Wanshington Jan 21/70 3.124 1 ct wrappers and 2.500 4ct stamps addressed to the "U.S. Proprietary Medicine Co." Cincinnati, Ohio.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 24/70

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

Gentlemen:

I have made a new plate from your one cent die and as the paper will now I think, run uniformly like that which you say will suit you I have reason to trust that the new issue will give you complete satisfaction.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, March 24. 70

Geo. C. Barclay, Esq
New York, N.Y.

Dear Sir:

Yours of the 23 inst is at hand. On the 16th inst I received from the Commissioner of Inter Rec. a requisition ordering stamps from private die sent to George C. Barclay, New York, N.Y. As there was nothing to indicate which private stamps were required the Government Agent here sought and obtained directions from the Inter Rev. Bureau on the 19th inst and sent Barry's stamps addressed to you, per Adams Express, on the same day. Why you have not received them ere this I cannot say but will institute inquiry at the Express office at this end.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 28/70

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

In reply to your favor of the 24th inst, I have to say that I will expedite the work on your new stamp as much as possible, but it is scarcely probable that it will be ready in less than three weeks from date. When I first wrote you regarding time we were able to execute an engraving order in from six to eight weeks, but now it requires at least ten weeks to execute it.

I can make you a four cent stamp of the same design as the two cent, simply changing the letters and figures of the denomination, for two hundred dollars (\$200) our regular price being \$350 for one denomination and \$200 for each additional denomination when the change is no more than above stated.

Very respectfully
Jos R. Carpenter
per L.

Philada March 24. 1870

Messrs F. C. Wells & Co.
New York, N.Y.
P. O. Box 4503.

Gentlemen;

I am the appointed Agent of the Government to manufacture revenue stamp dies and plates and to print stamps therefrom. The Commissioner of Inter. Revenue has referred to me your letter of the 24th inst and I reply thereto that it is only necessary for you to send me a sketch of design and size of the required stamps, stating the wording to go on it, and the matter will have due attention. The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars (\$350) and the time to complete the same about ten weeks.

Stamps are furnished without charge for manufacture except when they exceed the size of ordinary stamps of the same denomination, in which case we charge for the excess of size at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and for all other sizes in proportion besides three cents per thousand for perforation.

Very respectfully,
Jos R. Carcenter
per L.

Philada March 30. 70

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

Gentlemen:

Your recent stamp order to hand & will be executed today. I may not be able to furnish all the ones called for, but whatever is the deficit will be forwarded tomorrow.

The new plate will be worked until an ample stock is prepared, and I will probably be able to make the exchange referred to as soon as those you have are returned.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philada March 30. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your plate will be ready to go to press tomorrow morning. All I am now waiting for is to know what color you prefer of the specimens sent you on the 24th inst. Also please state if you wish the stamps gummed and perforated and about how many you will use per month. Stamps can be ready in about five days from the time of the receipt of this information.

Orders for stamps must be address to the Commissioner of Internal Revenue, Washington D. C. inclosing a duplicate certificate of a U. S. Ass't Treasurer or Designated Depository of a deposit made covering the value of stamps ordered. The Commiss'r will then make a requisition on me and the stamps will be duly sent you from here.

On purchases or order of \$500 or less you are allowed an addition of 5 per cent in stamps and of over \$500, 10 per cent.

Very respectfully,
Jos R. Carpmeter
per L.

Philadelphia April 1st 1870

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

I inclose you a proof impression of your finished die, which I think will give you entire satisfaction. Please state your views at earliest moment, inform me what color to print the stamps and whether you desire to have them gummed and perforated. Also about how many you will probably consume per month.

It remains now to transfer the die to the plate for printing and to prepare an adequate stock to meet your demand.

Upon receipt of your further advice I may be able to state precisely when you may order stamps.

Very respectfully,
Jos R. Carpenter
per L.

2 ct	Genl	6.867.000
3 "	"	32.300
4 "	"	34.680
5 "	"	1.126.590
6 "	"	35.360
10 "	"	651.440
15 "	"	41.820
20 "	"	11.560
25 "	"	1.121.102
30 "	"	6.936
40 "	"	11.526
50 "	"	420.750
60 "	"	6.800
70 "	"	12.325
\$1	"	182.610
\$1.30	"	5.400
\$1.50	"	540
\$1.80	"	47.250
\$1.90	"	25.200
\$2	"	90.748
\$2.50	"	15.408
\$3.	"	28.008
\$3.50	"	4.464
\$5	"	44.640
\$10	"	432
\$15	"	1.890
\$20	"	2.322
\$25	"	270
\$50	"	270
\$200	"	288
1 ct	Prop	4.580.100
2 "	"	1.249.500
3 "	"	226.340
4 "	"	540.090
5 "	"	19.040
10 "	"	31.790
1 "	Private	13.454.244
2 "	"	493.871
3 "	"	910.436
4 "	"	495.260
5 "	"	211.892
6 "	"	89.722
8 "	"	21.220
10 "	"	10.370
	Total	<u>33.062.804</u>

These figures may refer to the 202 packages of spoiled stamps delivered to Mr. Pugh, Stamp Agent. See page 481.

This account the same as that on page 487 with the following heading:
(BAD)

"DETAILED ACCOUNT OF AMOUNT OF EACH DENOMINATION COMPRISED IN THE BALANCE ON HAND MARCH, 31, 1870."

No 1	1 ct Private
2 to 3	3 "
4	2 "
5 to 6	1 "
7	4 & 5 "
8 to 17	1 ct Private
18 to 19	3 "
20 to 21	1 "
22	2,4,5,6, & 8 Private
23	1 & 2 "
24	1 "
25	1 Prop'y
26 to 27	3 Private
28	2 Prop
29	4 "
30 to 35	2 ct Gen'l
36 to 38	5 "
39	10 "
40	2 ct "
41 & 42	25 "
43	3,4,6,15,20,30,40ct & \$1 General
44	\$1.30,\$1.50,\$2,\$2.50,\$3,\$3.50 & \$15
45	\$1 & \$2 Genl
46	\$2.50,\$3,\$3.50,\$5,\$10,\$15,\$20,\$25,\$50,\$200
47	2 ct Genl
48	1 ct Prop & 2 ct Genl
49 to 73	2 ct Genl
74 to 84	25 "
85 to 106	10 "
107 to 112	2 ct Prop
113 to 115	4 "
116	3 "
117 to 122	50ct Genl
123 to 126	10 "
127 to 128	\$1 Genl
129 to 132	5 ct "
133	10 ct Prop
134	5 "
135 to 148	1 Private
149	\$1.30,\$1.60,\$190,\$2
150	3ct,4,6,15,20,30,40,60 & 70 ct General
151 & 152	3 ct Private
153 to 158	1 Private
159	2 "
160 to 186	1 "
187 to 189	2 "
190 to 192	3 "
193 to 197	4 "
198	5 "
199	6,8, & 10 ct Private
200	2,3,4, & 5 ct Prop

Also 2 lots loose Byam Carlton & Co. Wrappers

Statement of the Amounts of Revenue Stamps Prepared and Delivered, and the Balances on Hand, Good and Bad, Monthly, Since the commencement of the business by Butler & Carpenter, September 22, 1862 to March 31. 1870.

GOOD

1862

	<u>On hand first of mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered During mo.</u>	<u>Balance end of mo.</u>
Sep & Oct 62		18.359.628	18.359.628	8.723.684 18.000	9.617.944
Nov	9.617.944	28.770.163	38.388.107	17.485.100	20.903.007
Dec	20.903.007	36.367.080	57.270.087	11.600.468	45.669.619
Total		83.496.871	83.498.871	37.827.252	45.669.619

	Stock A/C, 1870			(Good)	
	<u>On hand first of mo.</u>	<u>Prepared during mo.</u>	<u>Total</u>	<u>Delivered during mo.</u>	<u>Balance end of mo.</u>
Jan 70	78.734.518	34.148.221	112.882.739	34.660.772	72.221.967
Feb	78.221.967	36.032.350	114.254.317	33.152.941	81.101.376
March	81.101.376	43.050.921	124.152.297	34.118.186	90.034.111
	<u>78.734.518</u>	<u>113.231.492</u>	<u>191.966.010</u>	<u>101.931.899</u>	<u>90.034.111</u>

Bad

Spoiled from Sep. 22 '62 to March 31. '70

Note. The stamps under the heading of "Reclaimed", in this a/c, are included in the amounts of stamps "Prepared" in the corresponding months of the Good a/c.

	<u>1862</u>				
	<u>On hand</u> <u>first of mo.</u>	<u>Spoiled</u> <u>during mo.</u>	<u>Total</u>	<u>Reclaimed</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Sep & Oct 62		3.628.837	3.628.837	634.355	2.994.482
Nov	2.994.482	2.983.751	5.978.233	1.056.028	4.922.205
Dec	4.922.205	2.642.620	7.564.825	416.035	7.148.790
<u>Total</u>		9.255.208	9.255.208	2.106.418	7.148.790

-
7
6
1
1

1870

	<u>On hand</u> <u>first of mo.</u>	<u>Spoiled</u> <u>during mo.</u>	<u>Total</u>	<u>Reclaimed</u> <u>during mo.</u>	<u>Balance</u> <u>end of mo.</u>
Jan 70	27.829.484	2.331.016	30.160.500		30.160.500
Feb	30.160.500	1.480.000	31.640.500	85.000	31.555.500
March	31.555.500	1.507.304	33.062.804		33.062.804
Total	27.829.484	5.318.320	33.147.804	85.000	33.062.804

(GOOD)

Detailed statement showing the amount of each denomination comprised in the Balance on hand March 31, 1870.

	1 ct Gen'l	5.205.349
	2 "	10.857.948
	3 "	157.876
	4 "	157.190
	5 "	538.595
	6 "	183.784
	10 "	1.556.857
	15 "	1.972.934
	20 "	799.211
	25 "	368.474
	30 "	355.837
	40 "	827.160
	50 "	676.014
	60 "	72.049
	70 "	70.392
\$	1	243.828
	1.30	47.184
	1.50	462.431
	1.60	73.052
	1.90	47.083
	2	108.642
	2.50	62.081
	5	50.360
	3.50	101.683
	5	51.984
	10	255.955
	15	112
	20	5.035
	25	679
	50	1.660
	200	227
	1 ct Prop'y	4.193.256
	2 "	1.325.660
	3 "	687.033
	4 "	2.169.092
	5 "	60.124
	10 "	626.785
	1 " Private	43.478.214
	2 "	3.187.611
	3 "	4.020.048
	4 "	2.808.133
	5 "	1.083.585
	6 "	820.833
	8 "	111.493
	10 "	169.640
	Total	<u>90.034.111</u>

This account the same as that on page 480 with following heading added.

(BAD)
"DETAILED STATEMENT OF AMOUNT OF EACH DENOMINATION COMPRISED IN THE
BALANCE ON HAND MARCH 31, 1870".

Received, Philada April 4 1870 of Jos R. Carpenter, two hundred and two (202) packages said to contain thirty three millions, sixty two thousand, eight hundred and four (33,062,804) spoiled revenue stamps, or the entire balance of spoiled stock on hand March 31. 1870.

Isaac Pugh
Stamp Agent

Philadelphia, April 7. 1870

U. S. Internal Revenue Bureau,
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in March, 1870,
 viz:

34.118.186 Stamps @ 20 cents per M. \$6.823.64

Received payment

Philadelphia, April 7. 1870

U. S. Internal Revenue Bureau
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in March, 1870,
 viz:

34.118.186 Stamps @ 20 cents per M. \$6.823.64

Received payment

Second bill has word "Duplicate" written across the face.

Philadelphia, April 7. 70

Messrs Lord Smith & Co.
Chicago, Ills.

Gentlemen:

Your favor of the 2d inst is at hand.

The charge for engraving a private die and making stamp plate complete, is uniformly three hundred and fifty dollars (\$350), and the time required to complete the work and have an adequate stock of stamps prepared, about eight weeks.

Each denomination of stamp requires a separate plate. The charge for each additional denomination (of same general design) is two hundred dollars (\$200).

The plates are uniform in size, say 12 x 15 inches.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination in which case I am authorized to charge at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, for extra paper and printing, and three cents per thousand for perforation.

I do not usually send out specimens and have none on hand at present. If however you will state your wishes by letter accompanied with a rough sketch to embody your ideas I will endeavor to prepare a model which will probably be satisfactory to you.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia April 5. 1870

Messrs Ward Southerland & Co.
New York, N.Y.

Gentlemen:

The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to complete the work and prepare an adequate stock of stamps about eight weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination in which case I am authorized to charge at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, for extra paper and printing and three cents per thousand for perforation.

The commission allowed by the Government to proprietors of private dies is five per cent on orders of \$500 or less and ten per cent on all am'ts over \$500.

I do not usually send out specimens and have none on hand at present. If however you will please state your wishes by letter, accompanied with a rough sketch to embody your ideas I will endeavor to prepare a model which will probably be satisfactory to you.

Very respectfully
Jos R. Carpenter

Philada April 7. 70

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

Gentlemen;

Your favor of the 4th inst to hand and its contents noted. Suitable stamps will be sent you as soon as the returned ones are rec'd.

You state that you want the four cent stamps ordered in your last as soon as I can send them. It is not clear to me what is meant by this as your last order came to me from the Inter Rev Bureau for 100,000 one cent and 112,500 four cent stamps which were all duly sent you put up in three packages containing respectively as follows:

1 pkge	1500 sheets	1 ct	\$ 690
1 "	1500 "	4 "	2.880
1 "	}673 42/ "	1 "{	
	}843 36/ "	4 "{	1.930
			<hr/> \$5.500

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, April 7. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

Before engraving the vignette head for your stamp I submit a design of the framework of the die which in some respects differs a little from the model, and trust it will meet your approval. Please return it with comments at earliest convenience.

The head can be engraved a little larger than the photograph if you desire it.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia April 7. '70

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed design of a two* cent private die for R. V. Pierce M.D.,
Buffale, N.Y.

Superficial area of die 2 5/8 inches.

Very respectfully,
Jos R. Carpenter
per L.

*Page torn at this point. According to Boston Book the two cent die was approved April 9 1870 so word "two" was inserted here.

Philadelphia April 7. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen;

Your favor of the 5th inst is at hand and contents noted.

The Government requisition for your stamps has not yet been received.

It appears that the Commiss'r Inter Rev has changed his system of allowing commissions on orders for private dies. Heretofore he gave ten per cent on amounts over \$500. Since the first inst however the allowance appears to be only five per cent on the \$500 and ten per cent on the excess so that you may expect to receive only \$536 in stamps for your remittance of \$510.

I mention this in connection with the fact that I did not know that any change was contemplated when I informed you that the ten per cent would be allowed on the full am't.

Very respectfully
Jos R. Carpenter
per L.

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

3871	178.006	1	1.780.66
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Gentlemen:

Your stamps returned by Express, to hand, and herewith I send others which I trust will prove satisfactory and end your trouble respecting quality of printing and thickness of paper.

Very truly yrs
Jos R. Carpenter
per L.

April 8/70

Old Printing Balances April 9. 1870

2 cent	General	73.625	(64.825 written in in pencil)
5 "	"	3.950	(3.150 " " " ")
25 "	"	6.000	
1 "	Proprietary	22.100	(19.375 " " " ")
1 cent	Am. Match Co. O.	2.300	
1 "	Akron M. Co.	1.000	
1 "	Kyle	2.375	(crossed out in pencil)
1 "	Tyler	1.000	(1.000 crossed out 900 written in pencil)
1 "	Bonsf. & Poole	1.000	
1 "	Beecher	3.000	(crossed out)
1 "	Byam C. & Co.	75	(crossed out)
1 "	Eaton	500	
1 "	Gates	2.675	(crossed out)
1 "	N.Y. M. Co. 210	2.000	
1 "	" 72	1.400	
1 "	Park City	2.00	
1 "	Sands	1.500	
1 "	W. D. Curtis	1.200	
1 "	Flanders	1.000	
1 "	Fleming No. 1	8.750	(crossed out)
1 "	Ferrett	3.000	
1 "	Brandreth	550	(crossed out)
1 "	Hall & Rueckel	300	
2 "	Jno. I. Brown	3.200	
2 "	Gargling Oil Co.	1.000	
4 "	R. P. Hall & Co.	125	
5 "	Hart	375	
5 "	Laurence & Cohen	1.200	

Philadelphia, April 9. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

A requisition in your favor has reached me and calls for 52,600 one cent stamps which will be ready to forward on Monday or Tuesday next.

Of course I have no option but to execute the orders of the Bureau, and I think it would be unnecessary to withhold this one as it stands and deprive you of the use of the stamps for an indefinite time, as it is highly improbable that the mere matter of it having been executed or not by me will affect the conclusions of the Commissioner in his consideration of your proposition to increase the order.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 9. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

Have the kindness to return immediately the design submitted to you on the 7th inst as it bears the photograph head for which the Engraver is waiting to engrave the vignette.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 9. 70

Hon C. Delano
Commissioner Inter Reg.
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed design
of a one cent private die for Mr. F. E. Clark, Woodbridge, Ct.

Superficial area $13/16$ of an inch.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 9. 1870

Hon C. Delano
Commissioner Inter. Revenue
Washington, D. C.

Sir:

Inclosed herewith please find a/o signed in duplicate,
Exhibit and vouchers, for revenue stamps delivered in March
1870.

Very respectfully,
Jos R. Carpenter
per L.

This page cut from the book

Philadelphia April 9. '70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

The sixty seven bundles of No 2 wrappers sent you today are of the fifty ream lot recently shipped to me, and which you desired to have manufactured and delivered ahead of the other paper and notice sent you of the first delivery.

Very respectfully,
Jos R. Carpenter
per L.

Philada April 9. '70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

On the 5th inst I had the honor to submit to you duplicate specimens of draft form and asked your approval for the imprinting thereon of the two cent stamp. Not having a reply I inclose others of the same form and desire you will favor me with early instructions.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, April 11. 1870

R. V. Peirce, Esq
Buffalo, N.Y.

Sir:

Yours with directions as to color etc, to hand. Stamps are being prepared from the new plate and will be ready for delivery by the 15th inst.

Orders for stamps should be addressed to the 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 Commissioner will then make a requisition on me and stamps will be duly sent you from here.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 11. 1870

Mess Geo. E. Mitchell & Co.
Lowell, Mass.

Gentlemen;

Your communication of the 6th inst has been referred to me by the Hon Commissioner of Inter Revenue. I being the Agent of the Bureau to engrave revenue stamp dies and to prepare stamps therefrom.

The charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work and have stamps prepared about eight weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination, in which case there is a charge of ten cents per thousand for stamps 3 1/8 inches superficial area for extra paper and printing and all other sizes in proportion, beside three cents per thousand for perforation.

You may state the title of your company on the stamp in any style you please.

Very respectfully,
Jos R. Carpenter
L.

List No 1. To be printed first

Printing Orders, April 11, 1870.

5 ct General	15.000
1 " P. Eichele	6.000
1 " Kyle	3.000
1 " Scovill	3.000
1 # Tyler	3.000
2 " Curtis & Sons	5.000
3 " Barber M. Co.	8.000
3 " Bonsf & Poole	6.000
4 " Scovill	2.000
4 " Helmbold	800
4 " Bennett P.& Co.	1.600
4 " Kelly	800
4 " Hostetter	5.000

Jno M. Gerr Esq

Please print all of the above as soon as possible. The new list, marked No. 2, will be ready in a day or two. It is heavy.

Yrs trly
J. R. C.
L.

Philada. April 12. 70

Messrs R. H. McDonald & Co.
32 & 34 Commerce St.
New York, N.Y.

Gentlemen:

Yours of the 11th with design, at hand. No time will be lost ere the completion of your die, and I will duly advise you when and how to order stamps.

Very truly yrs.
Jos R. Carpenter:
per L.

Philadelphia, April 12. 1870

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to * * approval the accompanying
design of a four cent private die for Mess. R. H. McDonald &
Co. New York.

Superficial area of die 2 5/8 inches.

Very respectfully,
Jos R. Carpenter
per L

* * Words between asteriks torn out.

Philadelphia, Apl. 13/70

U. S. Proprietary Medicine Co.
Cincinnati, Ohio

Gentlemen:

In reply to yours of the 11th that I am entirely without authority to print anything but the regular stamps.

You will therefore please refer to the Commissioner of Internal Revenue for permission to have your wishes granted and I will then give you an estimate of the cost of making the necessary plates for the desired purpose.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 13/70

Mess. Hall & Ruchel
New York, N.Y.

Gentlemen:

Since the 1st inst the Commissions on stamps have been calculated at five per cent on the first \$500 and ten per cent on the balance of the order. A circular to this effect, issued from the Office of Internal Revenue giving this information, is now before me. Hence your order is \$25 1 less than usual.

/Very respectfully
Jos R. Carpenter
per L.

Philadelphia April 13/70

F. E. Clark, Esq
Woodbridge, Ct

Dear Sir:

I have the honor to present herewith a proof impression from your finished die which I trust will prove entirely satisfactory.

It remains now only to make the plate and prepare an adequate stock of stamps therefrom, and upon receipt of further advice as to color to print etc I will inform you when to make the first stamp order.

The engraving a/c becoming due at this stage I take the liberty to present that also, & remain

Very respectfully yrs

Jos. R. Carpenter
PeE.L.

Philadelphia April 13/70

F.E. Clark Esq
To Jos R. Carpenter, Dr.

To engraving private revenue stamp die and
making plate complete

\$350

EXTRA SIZED PRIVATE STAMPS DELIVERED IN MARCH, 1870.

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>DEN.</u>	<u>STAMPS</u>	<u>PTG & PAPER</u>	<u>PERF</u>	<u>TOTAL</u>
Mch 4	5538Ag	Wm Gates	3	63,000	6.58	1.89	847
5	6327	Hartman & Co.	4	13,751	1.00	.41	1.42
5	"	"	6	916			
5	6328	W. T. Blood	1	55,550	1.74	1.87	3.41
8	6331	Curtis & Sons	2	55,000	3.49	1.65	5.14
7	6346	Brown & Sons	2	55,000	3.49	1.65	5.14
7	6347	J. H. Schenck	1	22,002	2.56		2.56
7	"	"	6	7,333	.82	x.82	.82
7	6348	H. Dalley	1	51,000	4.08	1.53	5.61
7	"	"	2	7,500			
7	2211Ex	"	2	2,434	1.09	.30	1.39
8	6361	John Bull	1	16,000	.96	.48	1.44
8	"	"	4	12,500	.73	.37	1.10
8	6363	D. Crook & Co.	4	16,500	1.65	.50	2.15
8	6364	Hostetter & Smith	4	82,500	8.13		8.13
8	5568Ag	Wm Gates	3	63,000	6.58	1.89	8.47
10	6381	D. Jayne & Son	1	42,000			
10	"	"	2	20,000	5.11		5.11
10	"	"	4	34,500	2.99		2.99
10	6382	A.L. Scovill & Co.	1	30,000	.33	.90	1.23
10	"	"	4	20,000	.10	.60	.70
12	5580Ag	Bonsf. & Poole	3	44,000	4.72	1.32	6.04
12	6404	P.H. Drake & Co.	4	27,500	.69	.82	1.51
14	5600Ag	N.Y. M. Co	1	330,000	17.84	9.90	27.74
14	"	" in carmine	1	330,000			
16	6441	Curtis & Sons	2	55,000	3.49	1.65	5.14
17	6451	J. H. Schenck	1	22,002	2.56		2.56
17	"	"	6	7,333	.82		.82
17	6452	Radway & Co.	2	55,000			
18	6462	Garnhart & Co St Louis	4	27,500	2.95		2.95
18	5629Ag	Wm Gates	3	63,000	6.58	1.89	8.47
19	6473	Jno F. Henry	1	40,000			
19	"	"	2	20,000	3.00	1.80	4.80
19	"	"	4	7,500	.35	.23	.58
21	5640Ag	Bonsf. & Poole	3	44,000	4.72	1.32	6.04
21	5641Ag	Barber M. Co.	3	110,000	11.80	3.30	15.10
22	6493	Wilder & Co.	1	33,000	1.87		1.87
22	"	"	4	5,775	.31		.31
24	6510	Fredk Brown	2	28,800	9.57	7.20	16.77
24	6511	Scovill & Co.	1	30,000	.33	.90	1.23
24	"	"	4	20,000	.10	.60	.70
24	5664Ag	Wm Gates	3	63,000	6.58	1.89	8.47
24	5665Ag	Amer. Match Co. Ohio	3	38,668	3.83	1.10	4.93
25	6523	U.S. P. Med Co.	4	2,825	.24	.08	.32
25	6524	Brown & Sons	2	55,000	3.49	1.65	5.14
28	6545	Schwab McQuard & Co	4	16,500	1.76	.49	2.25
28	6546	E. M. Tubbs & Co	4	27,500	.23		.23
28	6549	D. Jayne & Son	1	25,000			
28	"	"	2	9,500	2.84		2.84
28	"	"	4	13,500	1.34		1.34
28	6550	J. Curtis & Sons	2	55,000	3.49	1.65	5.14

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>DEN</u>	<u>STAMPS</u>	<u>PTG & PAPER</u>	<u>PERF</u>	<u>TOTAL</u>
Mch 29	6563	J. C. Ayer & Co.	1	100,000	11.14		11.14
29	"	"	4	112,500	11.27		11.27
29	5698Ag	Bonsf. & Poole	3	44,000	4.72	1.32	6.04
29	5702Ag	Wm Gates	3	63,000	6.58	1.89	8.47
30	6571	P. H. Drake & Co.	4	27,500	.69	.82	1.51
31	6578	S.R. VanDuzer	4	16,500			
31	6579	John Bull	1	16,000	.96	.48	1.44
31	"	"	4	12,500	.73	.37	1.10
31	6589	A.L. Scovill & Co	1	40,000	.44	1.20	1.64
31	"	"	4	17,500	.09	.52	.61
31	6551	B. Brandreth	1	110,000	1.43		1.43

March	Byam Carlton & Co. Wrappers	1	2,700,000	1.89
"	Imps. of Stamped paper	2	51,960	519.60

Finis

MANUFACTURED IN MARCH, 1870

					<u>TOTAL</u>	
Private Dies (ordered) viz:						
L. W. Warner & Co. one cent 4 3/8 in					\$350	
M G. & S. K. Harter & Co. one cent 13/16					350	
L. W. Buck & Co. one cent 13/16					350	
		<u>SHEETS</u>	<u>STAMPS</u>	<u>PTG & PAPER</u>	<u>PERF</u>	
Stamped documents		51,960	267,255			519.60
Stock, Common Class		193,758	36,317,426			
" Extra " viz:						
1 ct	Byam Carlton & Co.		2,375,000			166.25
1 "	N. Y. Match Co.	9,450	680,400	36.78	20.41	57.19
1 "	Jayne	3,000	180,000			14.83
1 "	Wilder	950	66,500			3.77
1 "	Ayer	7,900	363,400			40.56
1 "	Schenck	1,900	83,600			9.72
1 "	Blow	750	105,000	3.29	3.15	6.44
1 "	Sands	1,500	103,500	6.43	3.30	9.53
1 "	Henry	1,000	66,000	3.30	1.98	5.28
1 "	Fleming No 1	6,250	375,000			9.63
2 "	Brown, Jno I.	1,800	129,600	8.23	3.89	12.12
2 "	Bonf. & Poole	7,700	338,800	36.35	10.16	46.51
2 "	Barber M. Co.	750	30,000	3.22	.90	4.12
2 "	Gates	16,500	693,000	72.337	20.79	93.12
2 "	Am. M. Co. O	3,900	163,800	17.10	4.91	22.01
4 "	Ayer	4,000	192,000			19.23
4 "	Hutchings & Hillyer	300	28,500	.80	.85	1.65
4 "	Hostetter	4,850	223,100			21.98
4 "	Kelly	980	47,040			5.04
4 "	Jayne	3,700	202,000			17.98
Good		270,938	43,050,921			8,610.18
Bad		8,077	1,507,304			
		<u>279,015</u>	<u>44,558,225</u>			<u>10,746.74</u>

Philadelphia, April 14. 1870

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith for your approval, the design of a four cent private die $1\frac{1}{4}$ inch superficial area. Stamps accordingly are intended for the proprietary medicine of Mr. E. T. Haseltine, Warren, Pa.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia, April 14, 70.

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

I inclose herewith a proof impression of your new die with the engraving completed except the flower work at top and bottom, which not being yet finished in the die is here filled in with pencil; and request that you will please inform me if it meet with your approval before I make further progress with the work.

Very respectfully,

Jos. R. Carpenter
perL.

Philadelphia April 15. 70

Messrs Bradfield & Co.
Atlanta, Ga.

Gentlemen:

The Commissioner of Inter Revenue has referred to me your letter of the 9th inst and requested me to furnish you with information respecting the engraving of a private die.

I am the Agent of the Bureau to engrave private dies and to print stamps. The charge for engraving a private stamp die and making plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work about eight weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination in which case there is a charge of ten cents per thousand for stamps $3 \frac{1}{8}$ superficial area for extra paper and printing and all other sizes in proportion, besides three cents per thousand for perforation.

If you desire to have the die engraved please address me direct and give a rough pen and ink sketch showing size of stamp and the wording required and I will give the matter due attention.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia April 16. 70

Messrs G. E. Mitchell & Co.
Servell, Mass.

Gentlemen;

Your favor of the 14th inst is at hand. The Commissions allowed on purchases of stamps by proprietors of private dies are as follows, viz; on amt's purchased at one time of not less than fifty nor more than five hundred dollars five per centum, on amounts over five hundred dollars ten per centum. In other words if you make the single order which you refer to of \$5,000 the Inter Rev Bureau will give you \$5,475 in stamps.

Very respectfully
Jos. R. Carpenter
per L.

Philadelphia, April 16. 70

Geo. W. Laird, Esq
New York, N.Y.

Dear Sir:

Your favor of the 15th inst is rec'd. I return thanks for remittance of \$200 and place the same to credit ~~of~~ your a/c.

Have the kindness not to remit to me the money for stamps, as that in all cases must be forwarded to the Internal Revenue Bureau at Washington.

After the label has been engraved it will be proper to apply to the Commissioner of Internal Revenue for permission to make the "specimens", although I apprehend he will not grant the request.

Your die will go in hand at once and will be completed with all possible dispatch.

Very respectfully
Jos R. Carpenter
per L.

4/16
70
JRC

Philad. April 18/70.

John Hodge Esq
Lockport, N.Y.

Dear Sir:

Have the kindness to always state to the Commissioner of Inter Revenue, with your remittances on a/c of stamp orders, exactly what denomination or denominations of stamps you wish sent, as I have no discretion in the matter and can forward only such kinds as are stated in the Commissioner's requisitions upon me.

Very respectfully
Jos R. Carpenter
per L.

Philada April 18th 1870

John Hodge, Esq
Merchants Gargling Oil Co.
Lockport, N.Y.

Sir:

The Commissioner of Inter. Revenue has made a new regulation in regard to the allowance of commissions on purchases of private stamps. I believe, since the first instant, he has been giving but 5% on the first \$500 of a remittance and 10% on the excess of the \$500 only - instead of 10% on the whole am't as formerly.

Please refer to the Commissioner for more positive information.

Very respectfully
Jos R. Carpenter
Per L.

Philadelphia April 20. 70

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

Please inform me by return mail what color to print your stamps, how many you will probably require per month and whether they are to be gummed and perforated. By the time I get this information the plate will be ready to go to press, an ample supply of stamps will be prepared immediately and I will then early advise you exactly when to order stamps.

Yr engraving a/o becoming due at this stage I herewith present the same & remain -

Very truly yrs
Jos. R. Carpenter
per L.

Philadelphia April 20. 70

E. T. Hazeltine Esq
To Jos. R. Carpenter Dr.

To engraving four cent private die & making plate, in full, \$350

Philada April 18/70

Wilmington Parlor Match Co.
Wilmington, Del.

Gentlemen;

The Commissioner of Inter. Revenue has been changing the regulation respecting the allowance of commissions to purchases of private stamps. Since the first instant I believe he has been giving only 5% on the first \$500 of a remittance and 10% on the excess of the \$500, instead of 10% on the whole am't as formerly.

I respectfully refer you to the Commissioner for more positive information.

Very truly
Jos. R. Carpenter
per L.

List of the Proprietors of Private Dies with the date when stamps were first prepared for each, the denomination of die, proprietors' present address, and the aggregate value of stamps made and delivered during the existence of the die down to April 1. 1870.
viz:

FOR MEDICINES, BITTERS, COSMETICS, PERFUMERY etc.

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
Nov '62	1 ct	Herrick & Co.	L.W. Warner Co. New York	\$ 76,844.35	\$ 72,300
Jan '63	4	Hostetter & Smith	Hostetter & Smith Pittsburgh	131,295	125,175
Sep '64	6	" "	" "	163,389.60	156,637.08
Jan '63	1	D. Jayne & Son	D.D. Jayne & Son Philada	65,332.80	63,171.37
" "	2	" "	" "	43,444.80	42,999.26
" "	4	" "	" "	164,726.40	155,013.04
" "	1	A. B. Sands & Co.	E. Ferrett, Agt New York	30,622.20	29,379
" "	1	Curtis & Son	Curtis & Sons New York	23,276.88	23,276.88
Aug '64	2	" "	" "	218,126.04	216,317.10
" '65	1	Curtis & Brown	" "	14,148	11,500
Jan '63	1	J. L. Thompson	J. L. Thompson Troy, N.Y.	11,140.50	9,975
Feb '63	1	E. Ferrett, Agt	E. Ferrett Agt New York	105,636.30	104,755
" "	1	Fahnestock's Son & Co.	Schwartz & Hazlett, Pitts.	25,356.24	23,052.50
" "	1	J. I. Brown & Son	J. I. Brown & Sons, Boston	20,756.88	20,528.88
" "	2	" "	" "	114,033.60	112,329.12
" "	4	" "	" "	4,763.52	1,205
Mar '63	1	X. Bazin	X. Bazin, Philada	4,224	-----
" "	2	" "	" "	1,627.20	-----
" "	3	" "	" "	3,751.20	-----
" "	1	D. S. Barnes	Demas Barnes & Co New York	28,396.72	25,250.72
" "	2	" "	" "	44,280	41,361.70
" "	4	" "	" "	178,310.52	168,438.52
May '65	6	Demas Barnes & Co	" "	2,520	-----
Mar '63	1	Fleming Bros	Fleming Bros. Pittsburgh	70,033.30	63,050
Apr '63	1	Jos. Haydock	Thos. Holloway New York	16,505.84	15,837
" "	2	T.J. Husband	T.J. Husband Philada	7,451.72	3,554.72
" "	1	J.C. Ayer & Co	J.C. Ayer & Co Lowell, Mass.	110,126.76	107,235.33
" "	4	" "	" "	323,262.72	307,573.80
May "	6	Jas. Swaim	Philada	1,077.18	1,077.18
May '64	8	" "	Franklin Stewart Philada	8,742.40	8,502.96
May '63	1	W.T. Blow Att'y	W.T. Blow, St. Louis	7,544.60	6,984.34
Jul '63	1	B. Brandreth	B. Brandreth Pres't Sing Sing, N.Y.	30,159.36	29,625
" "	1	E. T. Wright	J.W. Truesdall & Co Syracuse, N.Y.	5,048.16	4,759.68
Nov. '63	1	D.C. Morehead	Hall & Ruckel New York	2,370.80	1,962
Jan '65	4	" "	" "	2,548	525
Nov '63	2	Petridge & Co.	Petridge & Co. N.Y.	681.60	315

(527 torn out)

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
Jan '64	1 ct	A.S.Scovill & Co.	A.S.Scovill & Co.	\$ 58,753.36	\$ 58,301.64
Feb "	4	" "	Cincinnati	129,901.76	126,697.16
Mar "	4	Jas.B.Kelly & Co.	J.H.Garnhart & Co St. Louis	17,635.20	16,705
" "	4	Hutchings & Hillyer	Hutchings & Hillyer, N.Y.	8,170	6,955
May '64	2	H.T.Helmbold	H.T.Helmbold	17,576	16,437.62
" "	4	" "	Philada	38,532	37,368.20
Jun '68	3	" "	"	4,845	1,279.95
" "	6	" "	"	47,430	38,864.22
Aug '64	6	Bennett, Pieters & Co	Schwab, McQuard & Co., Chicago	24,881.40	17,599.86
Feb '66	4	" "	"	19,104	17,876
Feb '65	1	D.M. Bennett	D.M.Bennett, Cincinnati	3,693.60	2,415
May '65	1	H.Dalley	H.Dalley, Jr. N.Y.	6,578	6,355
Nov '66	2	" "	"	1,960	1,336.18
Jun '65	2	A.C.Barry	Geo.C.Barclay, NY	16,380	8,485
Jul '65	8	D.H.Seelye & Co.	D.H.Seelye & Co. Freeport, ILL.	2,760	1,760
Jul '65	1	D.Ransom & Co.	D.Ransom & Co.	18,060	15,081.40
Jul '65	2	" "	Buffalo, N.Y.	18,480	16,991.60
Sep '65	3	Hall & Ruckel	Hall & Ruckel	21,675	18,774.75
Oct '65	1	" "	New York	19,295	18,553.21
Sep '65	1	J.H.Schenck	J.H.Schenck, Phil.	17,842	16,745.16
" "	6	" "	" "	47,322	47,274.84
Feb '66	1	Lee & Osgood	Lee & Osgood Norwich, Ct.	3,132	1,111
Mar '66	1	W.E.Doolittle	W.E.Doolittle Hayesville, O.	9,030	6,600.59
" "	4	R.P.Hall & Co.	R.P.Hall & Co. Nashua, N.H.	112,080	106,700
" "	1	John Bull	John Bull M.D.	14,397.50	13,920.09
" "	4	" "	Louisville, Ky	57,460	56,105
Apl '66	1	R.G.A. Wright	R.G.A.Wright, Philada	12,285	10,449
" "	2	" "	"	7,980	6,150.10
" "	3	" "	"	5,985	3,570.72
" "	4	" "	"	7,560	2,930
Aug '66	4	T.W. Marsden	T.W.Marsden, N.Y.	5,184	1,100
Dec "	2	" "	"	1,568	525
Oct "	4	C.M.Evans	C.M.Evans, Phila.	3,780	-----
" "	4	G.W.Swett	G.W.Swett, Boston	5,980	5,345
" "	4	L.D.Howe	L.D.Howe, N.Y.	7,980	181.04
" "	3	T.H.Warren & Co.	T.H.Warren & Co. Rock Island, Ill.	4,896	1,320
Jan '67	1	Collins Bros.	Collins Bros. St. Louis	3,520	2,310
" "	2	Radway & Co.	Radway & Co. N.Y.	32,320	30,800
Feb "	2	P.E.Robert	Mercado & Scully San Francisco	2,814	2,057
" "	4	T.E.Wilson	T.E.Wilson Louisville	4,312	210
Mar '67	1	U.S.P. Med. Co.	U.S.Prop'y Med.	4,225	3,575.64
" "	4	" "	Cincinnati	7,056	6,116.08
" "	6	" "	"	4,914	3,817.32
Apl '67	4	E. M. Tubbs & Co.	E.M.Tubbs & Co. Manchester, N.H.	27,918	24,200

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
				\$	\$
Aug '64	1 ct	T.H.Alexander & Co.	J.W.Keuns, Cincinnati	179,109	168,042
Sep "	1	Zaiss & Daily	Zaiss, Daily & Smith, Philada	903,176.40	866,299.59
Oct "	1	B.&H.D.Howard	N.Y. M. Co. N.Y.	393,365.70	393,365.70
Oct "	1	Griggs & Scott	A.J.Griggs, Pitts.	164,081.40	157,400
Oct "	1	Greenleaf & Co.	Barber & Co.	95,300.10	88,927.02
Nov "	3	" "	Milwaukee, Wis.	72,255	67,066.9-
" "	5	" "	" "	56,967	44,951.6-
Oct "	1	G.&O.C.Barber	Barber Match Co.	280,532.70	276,023.09
Dec '65	3	Barber & Peckham	Middlebury, O.	140,880	136,127.91
Oct '64	1	V.R.Powell	Bogardus & Griswold, Troy, NY	83,760.60	77,605
Nov "	1	Univ.Safety M.Co.	Hendrickson & Seigh, Trenton, NJ	72,662.10	66,027
" "	1	H.& M.Bentz	H. & M.Bentz, N.Y.	77,351.40	74,544
Mch '65	1	W.S. Kyle	Austin Messenger Norton, Mass.	103,767.30	102,850
Mch '65	1	Thos. Allen	Thos.Allen, St Louis	67,567.50	56,495.5-
" "	1	G. Farr & Co.	G.Farr & Co. Athol Depot, Mass.	18,900	16,212.90
" "	1	A.Beecher	A.Beecher & Son Westville, Ct.	163,537.50	160,810
" "	8	Cowles & Leete	Cowles & Leete New Haven, Ct.	66,912	59,232
Jan '67	1	" "	" "	30,450	26,250
Apl '65	1	Park City M. Co.	G.N.Jones, Chicago	13,200	13,019.58
May "	3	" " "	" "	46,820	38,571.45
Jun "	1	Brown & Durling	Brown & Durling Wadsworth, O.	35,542.50	31,655
Jun "	1	Aug. Eichele	Aug. Eichele, St.L.	163,012.50	146,150
Nov "	3	Chicago M. Co.	Chicago M.Co.Chi.	14,280	8,779.98
" "	1	Thos. Gorman	Thos. Gorman Westville, Ct.	48,615	46,200
Jan '66	1	E.T.Russell	M.B.Lane, Ashburnham, O.	23,467	23,075
Apl "	1	Cramer & Kemp	John Loehr, N.Y.	163,275	149,197.47
" "	1	Byram Carlton & Co.(Labels)	Byam Carlton & Col. Boston	209,350	1,166,450
Jun "	1	" "	" "	97,650	96,050
Oct "	1	W.T.Brown(Labels)	" "	67,830	58,670
May '65	1	" "	" "	34,950	34,950
May '66	1	Jas. Eaton	Jas.Eaten, Utica	140,122.50	139,109.10
Jun "	1	H.& W. Roeber	Wm.Roeber, N.Y.	144,900	136,401
Jul "	1	Peter Eichele	P.Eichele & Co. St. Louis	213,360	206,470
" "	1	H. Stanton	H. Stanton, Syracuse, N.Y.	126,105	115,450
" "	1	Allen & Powers	Anson Allen Orono, Me.	53,760	50,400
Sep "	1	E.R.Tyler	Ives & Judd West Cheshire, Ct.	59,220	58,300

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
Feb '67	1 ct	Chas Donnelly	C.W.Lord, Balt.	\$184,432.50	\$172,455.29
Mar "	1	H.E.Pierce & Co.	H.E.Pierce & Co. Chicago	2,592	825
" "	1	Star Match Corp.	Portland Star M. Co.Portland, Me.	72,450	58,960
Jul "	1	G.W.Gaffit & Co.	G.W.Gaffit & Co.NY	114,345	102,787.43
Aug "	1	Bonsfield & Poole	Bonsfield & Poole	58,170	55,267.78
Aug "	3	" "	Cleveland, O.	110,088	102,579.51
Nov "	1	American Match Co.	American M. Co. Amsterdam, NY	14,910	12,980
" "	1	Alex Underwood	Electric M. Co. Kenosha, Wis.	8,190	4,400
Dec "	1	Zisemann, Griesham & Co.	P.Mansfield & Co. St. Louis, Mo.	122,850	96,800
Jun '68	1	D.E. Gregory	Henning & Bonhack Hudson City, N.J.	32,340	25,825
Oct "	1	Bauer & Beudel	John Bauer, N.Y.	42,210	34,100
Feb '69	1	Wise & Co	Wise & Co., N.Y.	2,940	1,100
Apr "	3	American Match Co.	American M. Co.	19,530	19,185.42
Jul "	1	" "	Cleveland, O.	7,854	5,339.96
Aug "	1	W. D. Curtis	W. D. Curtis OakKosh, Wis	6,409	5,805
Sep "	1	Wilmington Parlor M. Co.	Wilmington P. M. Co Wilmington, Del	16,605	9,240
Oct "	1	New York M. Co.	New York M.Co., NY	60,336	41,269.30
Dec "	1	Akron M. Co.	Akron M.Co. Akron, O.	1,890	1,320
Mar '70	1	L. G. Hunt	L.G.Hunt, Chicago	6,090	-----

Philadelphia, April 20. 1870

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

Yours of the 22 inst, with remittance of \$350 in full payment for engraving private die and making stamp plate complete, is duly to hand, and you have my thanks for prompt response.

I note advice in full respecting the manufacture of stamps and will be prepared to execute an order about the 3d proxo. Orders must in all cases be addressed to the Commissioner of Inter. Rev. Washington, D. C. You will please write to him that you wish stamps from your four cent private die and inclose the duplicate certificate of a U. S. Asst Treasurer or Designated Depository of a deposit made covering the value of stamps required. The Commissioner will upon receipt of said order make a requisition on me and the stamps will be sent you from here.

Very respectfully,
Jos. R. Carpenter
per L.

4/20
70
JRC

Printing Order April 20. '70

4 ct E. T. Hazeltine,

500

Print in black

To be gummed

Not perforated

John McGerr, Esq

Dear Sir:

Please print E. T. Hazeltine as soon as you get the plate and put them through as soon as possible.

Very truly yrs, Jos R. Carpenter
per E. Lamasure

PAGE 538 CUT OUT

Philadelphia, April 26. 70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Will you please inform me at earliest convenience if there is any objection to stamping with the two cent die a form of letter receipt like the inclosed duplicate specimens?

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 26/70

Messrs Ward, Southerland & Co.
New York, N.Y.

Gentlemen:

I reply to yours of the 23rd inst that I believe the regulations of the Internal Revenue Office require all private stamps to be cancelled when they are so affixed as not to be necessarily destroyed in the opening of the packages on which they are so affixed.

I respectfully refer you to the Honorable Commissioner of Inter. Revenue, Washington, D. C. for more definite & positive information.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia May 2, '70

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

I have to acknowledge the receipt of your favor of the 30th ult^d covering draft for \$500, and stating that as there is no Designated Depository at your place you desire me to procure a certificate of deposit and order stamps for you.

Pursuant thereto I have endorsed the draft and handed it over to Isaac Pugh, Esq. Government Stamp Agent, stationed at my place of business, who has obtained a certificate in your name and forwarded ~~the~~ original & duplicate to Washington with your order, as required by the regulations of the Bureau and no doubt a requisition will be duly made on me when the stamps will be sent you forthwith.

I inclose triplicate which is intended to be retained by you.

Please address Mr. Pugh direct on future occasions of this kind and he will give the matter due attention.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia May 3/70

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen;

It will probably be two weeks yet ere we can present a proof impression of the new die. The engraving is steadily progressing however, there has been no unnecessary delay on our part and we trust in your patient indulgence for the extra time required to do the work.

Stamps from your small die are in readiness to meet several orders ahead.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 3/70

L. G. Hunt, Esq
Chicago, Ills.

Sir:

In reply to yours of the 2d inst I have to say that the Commissioner of Inter. Rev. has issued a circular to the effect that he is of the opinion that the allowance of commissions on orders for private stamps should be calculated at five percent for the first \$500, and ten per cent on the balance of the order, and, accordingly (accordingly?), since the 1st of April, requisitions have been made on us computed at that rate.

A long die will cost you the same to engrave as the ordinary size - the only difference is that stamps of the small size are furnished you without cost for manufacturing while for a large there is a charge of ten cents per thousand for those 3 1/8 inches superficial area for extra paper & printing, and all other sizes in proportion - besides three cents per thousand for extra perforation. The uniform price of a die is \$350.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia May 6, '70

Messrs Seaton & Walton
Salem, O.

Gentlemen:

Yours of the 30th ulto to hand. My authority to stamp documents is limited at present to the imprinting of the two cent stamp (eagle design) on bank checks, sight drafts and plain forms of receipts, the receipts to have the words "Good only when used as a receipt for payment of money" first printed across their face.

I do not receive money for the revenue or stamp value of the imprinting; that should be paid to the Government in either of two ways, viz by remitting directly to the Commissioner of ~~Int.~~ Rev. a duplicate certificate of a U.S. Asst Treasurer or Designated Depository of a deposit made covering the value of stamps to be imprinted (over \$50 at a time) inclosing an order stating that stamps are to be imprinted by me, and at the same time you will forward to my address by express (prepaid) the sheets for stamping with the am't of printing charges inclosed; or, the other way, and perhaps the more convenient, is to send the sheets to ~~me~~ one of the dealers in this city (either of whom I will mention regularly remits to the Government and is authorized to have the work done) and he will attend to the matter for you on his own account and collect the total of charges, stamp value as well as for printing from you when the work is finished and returned.

The charges for imprinting are one penny a page or pull of six stamps or less each and a half penny for pages of only one stamp each.

The dealers order from the Government at one time large enough amounts to entitle them to the maximum commissions which it allows i.e. five percent and if your trade is an object with them they will deduct from their charges against you a large part of the commission. The names of these dealers, J. E. Ridgway - J. R. M. Petridge and W. E. Crockett.

Very respectfully
Jos R. Carpenter
per L.

Philada May 6/70

Messes S. E. Buck & Co.
Clinton, Iowas

Gentlemen;

Your telegram rec'd. Your new die will not be ready for
a couple of weeks yet.

In the meanwhile please order the general proprietary
stamps in your communications to the Commissioner and I will duly advise
you when the private stamps are ready.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 6/70

Fredk Zaiss, Esq

Dear Sir:

Will you please send me (from your brother in New York) say fifty to seventy five pounds of green sealing wax $\frac{1}{4}$ pound sticks like the former lots, as soon as possible & oblige.

Yours very truly,
Jos R. Carpenter per L
425 Chestnut St.

PAGE 548 TORN OUT

Philadelphia May 4., 1870

Messrs R. H. McDonald & Co.
32 & 34 Connera St., New York, N.Y.

Gentlemen:

I have the pleasure to present herewith, a proof impression of your finished die and trust it will prove entirely satisfactory.

It remains now only to make the plate and to prepare an adequate stock of stamps therefrom, and upon receipt of further advice, as to color to print, whether or not to gum and perforate the stamps and about how many you will require per month, I will inform you precisely when and how to order stamps.

Your engraving a/o becoming die at this stage I take the liberty to present the same also herewith, & remain,

Very respectfully yrs,
Jos R. Carpenter
per L.

Philadelphia, May 4. 70

Messrs R. H. McDonald & Co.
To Jos R. Carpenter, Dr.

To engraving four cent private die and making
stamp plate complete,

\$350

Philada, May 6. 70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of three hundred and fifty three 50/100 dollars (\$353.50) per your favor of the 4th inst and return thanks therefor.

Stamp order is noted and will have due attention.

Respecting the 500 wrappers referred to as missing last September I regret my inability to make good the deficit as I cannot send you others except by due authority in the shape of a requisition of the Inter. Rev. Bureau, the rules being imperative in such case; and having no doubt that they were lost in transitu from our P.O. I do not think I should be held individually for their value.

Very respectfully
Jos R. Carpenter
per L.

5/6
70
J.R.C.

Philadelphia May 7. 70

Messrs A. Hoen & Co.
Baltimore, Md.

Gentlemen:

I print only the round revenue stamps on checks etc. the same as heretofore, and cannot make any deviation for large quantities from the regular price, namely: one cent per page or impression of six or less stamps each, and a half cent per impression of only one stamp.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 10, 1870

U. S. Internal Revenue Bureau,
 To Jos R. Carpenter, Dr.
 Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in April, 1870
 viz:
 36,639,776 stamps @ 20 cents per M. \$7,327.96

Received payment

Philadelphia, May 10, 1870

U. S. Internal Revenue Bureau
 To Jos R. Carpenter, Dr
 Successor to Butler & Carpenter.

To Internal Revenue Stamps delivered in April, 1870,
 viz:
 36,639,776 stamps @ 20 cents per M. \$7,327.96

Received payment

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa. hereby declare that the a/c in detail of stamps delivered during the month of April, 1870 is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty six million, six hundred and thirty nine thousand, seven hundred and seventy six stamps, (36,639,776); and I also declare that having proven and verified said requisitions, I, with assistants, made out and filled the item bills of the separate orders thereof, proving also in dollars and cents as well as stamps, and, that in addition to the separate verification of each individual order in its com-(rest of page torn out) the total amount of each day's deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this tenth day of May A.D. 1870.

I, Clement Test, Clerk in the Delivery Department of Internal Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa, hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy during the month of April, 1870, have been carefully examined and proven to be correct and, that upon such verification of each individual order in (page torn) ... counting I have packed and dealed up ththroughly said separate orders for stamps and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this tenth day of May, A.D. 1870.

Philadelphia, May 10. '70

Geo G. Kennedy, M.D.
120 Warren St. Roxbury, Mass.

Sir:

Your favor of the 17th inst is at hand. I understand your wishes in regard to the engraving of a private die and will give them ready compliance, but in the meanwhile, in case you are not already aware of the terms, etc. it is proper to inform you that the charge for engraving a private die and making stamp plate complete, is, uniformly, three hundred and fifty dollars (\$350), and the time required to complete the same and have an adequate stock of stamps prepared therefrom, about ten weeks.

While stamps of the ordinary size are furnished without charge for manufacture, increased sizes are charged for at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, and all other sizes in proportion, in pay for the extra paper and printing; besides three cents per thousand for extra perforation. A stamp the size you indicate (denomination of two cents and $1 \frac{5}{8}$ inches superficial area) would cost at the rate of about $6 \frac{1}{2}$ cents per thousand stamps, perforated, and $3 \frac{1}{2}$ cents if not perforated. If upon consideration of these conditions you will please direct me to proceed with the engraving I will put the matter duly in hand and execute your order with all possible dispatch.

Yours very respectfully,
Jos R. Carpenter
Successor to Butler and Carpenter
per L.

PAGE 557 TORN OUT

Philadelphia, May 10. '70

J. H. Davis, Esq
Pittsfield, Me.

Dear Sir:

I have your favor of the 6th inst and reply thereto that the charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to complete the same and have an adequate stock of stamps prepared therefrom, about ten weeks.

While stamps of the ordinary size are furnished without charge for manufacture, increased sizes are charged for at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and all other sizes in proportion, to pay for extra paper and printing, and three cents per thousand for extra perforation. A stamp the size you indicate (denomination one cent and $1 \frac{1}{4}$ inch superficial area) would cost at the rate of about 5 cents per thousand stamps, perforated, or 2 cents per thousands if not perforated.

It will be necessary for you to inform what lettering, if any, you require besides the words "Proprietary" & U.S. Inter. Rev" etc., to go on the stamp, and if upon consideration of the conditions stated you will direct me to proceed with the engraving I will put the matter in hand and complete work with all possible dispatch.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia May 11. 70

Messrs Ward Southerland & Co.
130 William St. New York, N.Y.

Gentlemen:

Your order of the 10th inst for a one cent private die is duly noted, and will be executed accordingly with all possible dispatch.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 11. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St. New York N.Y.

Gentlemen:

I very much regret to have to say that the alteration in the size of your stamp is impracticable for the reason that it would be just as expensive as to make an entirely new stamp. The vignette head and oval could not be saved without a double transfer which would be quite equivalent to a reengraving.

In view of the fact that the present die is completed and simply requires to be transferred to the plate, I make free to suggest that you make an extra endeavor to devise some means by which it will be possible to use stamps therefrom.

Very respectfully yours,
Jos R. Carpenter
per Lamasure

Philada May 11.70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your recent shipment of thirty two bundles, said to contain one hundred and sixty one reams of No. 2 paper, is received, apparently in good order.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia, May 11. 1870

Hon. C. Delano
Commissioner of Inter. Rev.
Washington, D.C.

Sir:

I have the honor to transmit herewith, a/c signed in duplicate, exhibit and vouchers for the delivery of revenue stamps during the month of April, 1870.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 12. 70

Messrs Weed Parsons & Co.
Albany, N.Y.

Gentlemen;

I imprint the small two cent stamp (eagle design) on checks, sight drafts etc., but only for the stamp dealers of this city or others who remit directly to the Government and have me thereby duly authorized to print for them, as I do not in any case receive money for the stamp value of the imprinting.

You will please address these dealers as to terms etc. They charge you the same for the imprinting as they pay me, viz; one cent per page and make a slight commission on the stamp value only. They will receive your orders, promptly execute them and collect the charges upon return of the instruments after stamping.

These dealers are J.E. Ridgway, Philada
J. R. Petridge, "
W. E. Crockett, "

Very respectfully,
Jos R. Carpenter
per L.

MANUFACTURED IN APRIL 1870

	<u>SHEETS</u>	<u>STAMPS</u>	<u>PTG & PAPER</u>	<u>PERF.</u>	<u>TOTAL</u>
Private dies (ordered) viz:					
3 ct G. W. Laird, 7 3/16 sup area					\$ 400.00
1 " Bent & Lea, 13/16 " "					350.00
<u>Stamped documents</u>	55,163	246,093			551.63
<u>Stock, Common Class</u>	172,455	35,400,212			
<u>Extra, viz:</u>					
lot Byam, Carlton & Co.		2,060,000	144.20		144.20
1" Ayer	8,021	368,968	41.09		41.09
1" Barnes	1,195	121,890	3.66	3.65	7.31
1 " Brandreth	2,700	356,400	4.62		4.62
1" Hall & Rueckel	1,193	202,810	1.51	6.08	7.59
1" Scovill	3,465	471,240	5.17	14.14	19.31
1" N.Y. Match Co.	1,400	100,800	5.45	3.02	8.47
2" Jno I Brown & Son	400	28,800	1.83	.86	2.69
2" Curtis & Sons	10,770	710,820	45.15	21.32	66.47
2" Jayne	1,990	119,400	9.84		9.84
2" R. V. Pierce	996	55,776	4.37	1.67	6.04
2" Radway	1,965	157,200	6.29	4.72	11.01
3" Barber M. Co	4,187	187,480	17.97	5.02	22.99
3" Bonsf. & Poole	5,850	257,400	27.64	7.72	35.36
3# Gates	3,431	144,102	15.04	4.32	19.36
4" Ayer	15,460	742,080	74.33		74.33
4" O. Crook & Co.	995	47,760	4.78	1.43	6.21
4" Drake & Co.	994	101,388	2.53	3.04	5.57
4" Bennett P. & Co.	1,445	69,360	7.39	2.08	9.47
4" Hostetter	1,985	91,310	9.00		9.00
4" Kelly	775	37,200	3.99		3.99
4" Hazeltine	575	64,400	.80		.80
4" Wilder	1,000	70,000	3.73		3.73
6" Schenck	2,993	131,692	14.71		14.71
8" Swaim	700	11,200	3.74		3.74
Good	246,940	42,335,779			8,467.15
Bad	6,460	612,604			
Total	253,400	42,948,383			10,306.68

EXTRA SIZED PRIVATE STAMPS DELIVERED IN APRIL, 1970

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG		PERF.	TOTAL
					&	PAPER		
Apl 4	5724	N.Y. Match Co. (color)	1	420,000				
"	"	"	1	237,500	12.84	7.12		19.96
5	6619	Jayne	1	45,500(
"	"	"	2	16,000(5.07			5.07
"	"	"	4	35,000	2.84			2.84
"	6620	Schenck	1	20,000	2.32			2.32
"	"	"	6	7,250	.81			.81
"	6621	Ferrett (Sands)	1	107,500	6.68	3.23		9.91
"	6622	U.S.P. Med Co	1	11,000	6.49	2.75		9.24
"	"	"	4	2,500	.23	.07		.30
"	6623	R. P. Hall & Co.	4	54,375	2.74	1.63		4.37
"	5745Ag	Barber M. Co.	3	35,833	3.85	1.07		4.92
7	6639	Franklin Stewart	8	7,937	2.65			2.65
8	6646	Hall & Rueckel	1	77,500	.57	2.32		2.89
"	6650	Curtis & Sons	2	53,750	3.42	1.61		5.03
"	6653	Hostetter & Smith	4	81,875	8.07			8.07
"	5762Ag	Bonsf. & Poole	3	43,166	4.63	1.29		5.92
9	6660	Brown & Sons	2	53,750	3.42	1.61		5.03
11	6668	Brandreth	1	107,500	1.39			1.39
"	6669	Radway	2	50,750(?)				
12	6685	R. H. Drake & Co.	4	26,875	.67	.81		1.48
"	5789Ag	Am. M. Co. Ohio	3	44,000	4.59	1.32		5.91
13	6694	Scovill	1	17,500	.19	.53		.72
"	"	"	4	22,500	.11	.68		.79
14	6703	John Bull	1	21,000	1.26	.63		1.89
15	6709	O. Crook & Co.	4	15,875	1.59	.48		2.07
"	6710	Demas Barnes & Co.	1	51,000(
"	"	"	2	28,250(2.38	2.38		4.76
16	6719	R. V. Pierce	2	27,473				
"	6721	J. H. Schenck	1	20,000	2.33			2.33
"	"	"	6	7,250	.81			.81
"	5820	Barber M. Co.	3	105,000	11.27	3.15		14.42
19	6744	Curtis & Sons	2	108,750	6.92	3.26		10.18
"	6746	Scovill & Co.	1	57,500	.63	1.73		2.36
"	"	"	4	40,000	.20	1.20		1.40
"	6747	U.S.P. Med Co.	1	10,500	6.19	2.63		8.82
"	5845Ag	Bonsf. & Poole	3	88,000	9.44	2.64		12.08
"	5847Ag	Wm. Gates	3	189,000	19.73	5.67		25.40
21	6761	Husband	2	26,250				
"	6762	Brown	2	10,500	3.49	2.63		6.12
"	6763	Fleming No. 1	1	163,750	4.20			4.20
"	"	Fleming No. 2	1	163,750	11.82			11.82
"	----	J. I. Brown & Sons	2	55,000	3.49	1.65		5.14
23	6783	Wilder	4	13,400	.76			.76
"	6784	Jno. Bull	1	13,500	.81	.40		1.21
"	"	"	4	12,500	.73	.37		1.10
"	6787	S.B. Hartman & Co.	4	7,875	.58	.24		.82
25	5872Ag	N.Y.M. Co. (color)	1	330,000				
"	"	"	1	327,500	17.70	9.83		27.53
"	6800	S. D. Howe	4	2,625				
26	6809	Ayer & Co.	4	136,875	13.71			13.71
"	6810	J.H. Schenck	1	20,000	2.32			2.32
"	"	"	6	7,250	.81			.81
"	6811	Dr. D. Jayne	1	110,000(
"	"	"	2	28,750(11.44			11.44
"	"	"	4	40,000	3.24			3.24
"	6814	U.S.P. Med. Co.	1	13,050	7.70	3.26		10.96

<u>DATE</u>	<u>ORDER</u>	<u>PROPRIETOR</u>	<u>DEN</u>	<u>STAMPS</u>	<u>PTG & PAPER</u>	<u>PERF.</u>	<u>TOTAL</u>
Apr 27	6820	B. Brandreth	1	107,500	1.39		1.39
28	6831	Hostetter & Smith	4	81,875	8.07		8.07
28	6814	U.S.P. Med. Co.	4	10,000	.90	.30	1.20
29	6842	Jno. F. Henry	1	40,000			
"	"	"	2	20,000	3.00	1.20	4.20
"	"	"	4	6,875	.33	.21	.54
"	5914Ag	Barber Match Co.	3	148,333	15.92	4.45	20.37
"	6841	P. H. Drake & Co.	2	5,000	.15	.15	.30
"	"	"	4	24,375	.61	.73	1.34
30	6850	Fred'k Brown	2	10,500	3.49	2.63	6.12
"	5921	Am. M. Co. Ohio	3	40,000	4.18	1.20	5.38
"	6861	Radway & Co.	2	53,750			
"	5824	N.Y. Match Co.	1	444,900			
"	"	" (color)	1	212,600	11.49	6.38	17.87
April			1	2,255,000			157.85
"				55,163			551.63

Philadelphia May 14, '70

Geo G. Kennedy M. D.
120 Warren St. Roxbury, Mass

Sir:

Your engraving order per advice of the 12th inst is noted. It shall have prompt execution and I will present you a proof impression from the die as soon as the engraving is completed.

Very respectfully
Jos R. Carpenter
per Lamasure

Philade May 14. 70

Isaac Pugh, Esq
Stamp Agent

Dear Sir:

In packing private die order No 6911, Reg 9522, May 9th, for P. H. Drake & Co. New York, I inadvertently inclosed 26875 two cent stamps instead of that quantity of four cent stamps as directed by the requisition, giving them only \$537.50 instead of \$1075.

As they desire to have the deficiency supplied with four cent stamps I herewith deliver to you as follows, viz:

13,437 stamps @ 4 ct	\$537.48
1 " @ 2 "	.02
	<u>\$537.50</u>

This makes the order as filled stand as follows, viz: 26,876 @ 2 cts, 13,437 @ 4 cts Total 40,313 stamps - \$1,075, and will change the totals of stamps on the requisition to the following am'ts, viz: 163,545 @ 1 ct, 28,140 @ 2 cts, 26,562 @ 4 cts, Total 218,244 stamps equal to the same value as before, viz: \$3,260.73.

Will you please have the necessary alterations made on your books and those of the Bureau and inform me if the above course of action in making the adjustment is confirmed & oblige,

Yours very truly,
Jos R. Carpenter
per L.

6911

P. H. Drake & Co. New York N.Y. \$1075

26,350	26,876	2	537.52
13,175	13,437	4	537.48
			<u>\$1075.00</u>

Gentlemen:

Your favor duly to hand. The discrepancy arose wholly from inadvertence and is hereby corrected.

To send you the four cent stamps now I will assume the above as your original order and supply the deficit by sending the balance, viz:

forwarded May 9th 70			
26,349	26,875	2	\$537.50
Inclosed herewith May 14/70			
1	1	2	.02
13,175	13,437	4	\$537.48
			<u>\$1,075.00</u>

Please destroy former ticket & oblige

J.R.C.
per L.

Philada, May 16. '70

Messrs Jas M. Willcox & Co.

Gentlemen:

I have only about enough ptg paper on hand to last me until next Friday. Will you be prepared to send me a further supply at that time?

Very truly yrs,
Jos R. Carpenter
per Lamasure

509 Minor

Philada, May 16. '70

Messrs J. & J. S. Barber

Gentlemen:

Can you send me, on or before Monday next, say eight to twelve reams of Manilla wrapper paper, equal to the last lot in size, quality & weight.

Please deliver the same at the Philada Bk Building on the upper floor, as our man objects to carrying it up & oblige,

Yours very truly,
Jos R. Carpenter
per Lamasure

Philada May 16/70

Western Bank Note Co.
Chicago, Ills.

Gentlemen;

I stamp sight drafts and checks only - and charge at the rate of one penny a page or pull of six stamps or less each, and half price for pages of one stamp each. I do not receive money for the stamps to be imprinted and will therefor await your instructions. You must either remit for the stamp value to the Commissioner of Inter. Rev. or address your order to some dealer in this city who will pay the charges for you and collect the same from you upon return of the instruments when stamped.

If the instruments come to hand before I again hear from you I will hand the lot to Mr. J. R. McFetridge, stamp dealer of this city, who will be your agent in the matter.

Very truly yrs,
Jos R. Carpenter
per L.

Philadelphia, May 17. 70

Messrs S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

I thank you for calling my attention to the fact that your stamps are sometimes not sufficiently gummed. I will see that you shall have no cause for similar complaint hereafter.

Very respectfully,
Jos R. Carpenter
per L.

PAGE 576 TORN OUT

Philadelphia, May 20. 70

Messrs Stewart Haring & Warren
New York, N.Y.

Gentlemen:

Your favor of the 17th inst duly to hand. I imprint checks, sight drafts etc. with the two cent die of the design you refer to, printed from steel, and uniformly of one color as per specimen herewith.

The charge for printing is in all cases one penny a page of six or less stamps deep, or half penny per impression of only one stamp.

I imprint only for those who pay the Government directly for the stamp value. These persons are generally dealers in revenue stamps who order in large quantities to get the full commission. They then do the work for the trade and make something in their charge for the stamps. The dealers here are J. R. McFetridge; J. E. Ridgway and W. E. Crockett to either of whom you may send your checks etc and have them properly attended to. They will duly advise you upon application as to their respective terms etc. and you can choose the best for yourself.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 20. 70

Hon C. Delano
Commissioner Inter. Rev.
Washington, D. C.

Sir:

Pursuant to the request of your letter of the 18th inst, that I state the object of the blank line in the within form, I have noted the object on the form itself, and hope that, with this condition, you will authorize me to imprint it with a two cent stamp.

Very respectfully,
Jos R. Carpenter
per L.

Philada May 24. 70

Messrs Oliver Crook & Co.
Dayton, O.

Gentlemen:

Your favor of the 20th inst is at hand. I acknowledge receipt of draft for \$17.84 and have placed the am't to credit of your a/c.

Respecting the package that went to Cincinnati, O., I reply that I am not accountable therefor but simply forwarded it as directed by the Commissioner of Inter. Rev. I have referred the matter to the Government Agent here and he promises to see your wishes complied with hereafter.

Very respectfully,
Jos R. Carpenter
per L.
425 Chestnut St.

Philada May 25/70

Messrs J. C. Clark & Son

Gentlemen;

I have had recent official notice not to stamp any document hereafter that bears a blank space before the words "Pay to the order of", inasmuch as a two cent stamp would not be sufficient to meet all the purposes for which the instrument might be used.

It has long been apparent that the Government would not sanction an insufficient stamp to be imprinted on a document and allow the party filling it up to affix adhesive stamps for the deficiency.

Very truly yrs
Jos R. Carpenter
per Lamamsure

Stamp order of Ridgeway with drafts herewith returned

Philada, May 25.70

Western Bank Note & Engraving Co.
Chicago, Ills.

Gentlemen:

On the 17th inst I submitted specimens of the form of draft which you sent me, to the Inter. Rev. Bureau for approval to imprint it with a two cent stamp. The reply thereto, noted in pencil on one of the forms returned, was "Permission cannot be granted. The form is as well suited to a time draft as any other. It might be printed with the usual limitation. Is it drawn upon the Cashier's own bank?" Pursuant thereto I resubmitted the form with an explanation as far as I could give one and again asked permission to stamp it. To this the Dep. Commiss. replied that it was "approved for a stamp of two cents with limitation "Good only for sight draft". This limitation however, is a prohibition so far as I am concerned, as it means that the words indicated are to be printed on the face of the draft, and as by my process of stamping I cannot impart those words with the stamp, I have no recourse but to return the drafts to you - which I do by to-day's express - and will say that I regret my inability to comply with your wishes and would gladly have attended to the matter had I been permitted to do so.

Very respectfully,
Jos R. Carpenter
per L.

Philada, May 26/70

Messrs M. G. & S. K. Harker & Co.
St. Louis, Mo.

Gentlemen:

There has been some delay in the engraving of your die which could not be helped and I crave your indulgence for a little while longer. In less than two weeks from this date I will send you a proof impression from the finished die and inform you precisely when you may expect to get the stamps.

Very respectfully,
Jos R. Cappanter
per L.

Philadelphia, May 27. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find a design for a new one cent private die,
4 3/8 inches superficial area, for Messrs L. W. Wanner & Co. New
York City, which I have the honor to submit for your approval.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, May 28. 1870

Messrs L. W. Buck & Co.
Clinton, Iowa

Gentlemen:

I have to say with regret that unavoidable causes of delay have been encountered in the engraving of your stamp and it will still be a couple of weeks yet ere it is completed.

Have the kindness therefor to order the usual stamps until I send you a proof impression of the finished die.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 28/1870

R. W. Taylor, Esq
Comptroller of Treas. Dep't
Washington, D. C.

Sir:

I do not take receipts such as you require, for the value of stamps distributed. Such, I believe, are obtained by the Commissioner of Inter. Revenue directly from the parties. Mr. Pugh, the Stamp Agent, stationed here, has receipts from the Express & Post Office of all the packages at their endorsed value, and the lots mentioned by you are thus receipted for and duplicates are in the possession of the Commissioner from whom you may probably be able to get definite information.

Very respectfully,
Jos R. Carpenter
per L.

Philada, May 28.70

Geo. G. Kennedy, Esq
Montreal, C. E.

Sir:

Yr favor dated at Syracuse, N.Y. May 24/70 duly to hand, and I
note your address until further orders, viz: Care John Aitken & Co.
Montreal, C. E.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia May 28/70

The Western Bank Note Co.
Chicago, Ills.

Gentlemen;

Yours of the 24th inst to hand. Mr. McFetridge will receive checks & sight drafts from you to be imprinted with the Philada two cent stamp. He will pay the stamp rate to the Government and the printing charges to me and make collection of the aggregate of costs from you, making of course some deduction to you on the stamp value.

It is only when you pay the Gov't directly for the stamps that you send the instruments and am't for printing to me.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia May 28, 1870

John F. Henry, Esq
New York, N.Y.

Sir:

Yours of the 26th inst is at hand and contents noted as to stamp order which will be duly executed.

I am the surviving partner and duly authorized successor of the old firm of Butler & Carpenter.

Respecting your last order, executed April 29, I have to say that it was filled entirely in accordance with the Government requisition, viz:

40,000 @ 1 ¢
20,000 @ 2 "
6,335 @ 4 " equal to \$1,075

Are you aware that since the 1st ulto the Commissioner of Inter. Rev. has been allowing only five percent on the first \$500 of a remittance? Probably this made the deficiency which you have supposed was yet to be sent.

Herewith please find receipted bill for manufacturing stamps from extra sized dies.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia May 30. 1870

D. M. Richardson, Esq
Detroit, Mich.

Sir:

Please inform me what you desire to have done respecting your new private three cent die. Inasmuch as the stamp is unsuitable for you, although not by reason of any fault on my part, and you do not at present intend to use it I propose to accept from you half its price or one hundred and seventy five dollars (\$175) in full with the condition that if you should desire to use it at any future time you will then pay me the other half to make up the full amount.

Very Respectfully
Jos R. Carpenter
per L.

Philada, May 30. 70

Western Bank Note & Engraving Co.
Chicago, Ills.

Gentlemen:

The two impressions of drafts not returned to you were endorsed with the Commissioners instructions to me regarding the stamp tax thereon, and should properly be filed at this office.

Our Mr. Carpenter, who goes to Washington tomorrow, will personally present the matter of the Bureau's virtual prohibition in your case, to the Hon Commissioner for more definite instructions.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 30. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St., New York, N.Y.

Gentlemen:

Please to inform me what you desire to have done in the matter of your private stamp die. I am without advice from you since my letter of the 12th inst. To bring the matter to a settlement I propose that inasmuch as you find the stamp is unsuitable in size, to accept from you one half of the charge viz: one hundred and seventy five dollars (\$175) in full payment for the die, on condition that you do not require its use except upon payment of the other half of the am't.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 30. 1870

American Match Co.
Cleveland, Ohio

Gentlemen:

I have your favor of the 27th inst remitting \$72.05 for a/c of extra paper printing etc on your large die and return thanks therefor.

The charge is made under the 161 section of the excise law, and if you were not notified that there would be extra expense for printing etc on an increased size of stamp, at the time you ordered the engraving, it was an accidental and unusual omission on my part.

Very respectfully,
Jos R. Carpenter
per L.

5/30
70
JRC

Philadelphia, May 30. '70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I herein return the five dollar stamp, with Mr. McLaughlin's letter of 24th inst, submitted by you for my decision as to its genuiness.

The stamp is undoubtedly genuine and its faded appearance may be caused by its face having at one time been stuck to the gummed surface of another stamp and the ink partly removed by their separation.

The absence of perforation indicates it to be of the very first issue.

Very respectfully,
Jos R. Carpenter
per L.

By Telegraph

William Roeber New York, N.Y.

2083 70 210 437,500 1 \$4,375

May 31st 70

Philada May 31 70

Mr. Roeber, Esq

Dear Sir:

The above is the am't of a telegraph order rec'd from the Bureau this A.M.

My advice from you last February was to manufacture no more of your stamps until further directed, and the consequence now is I am entirely out of them after sending you an installment on this order as follows, viz:

1975	150	210	414,900	1	\$4,149
------	-----	-----	---------	---	---------

leaving a deficit of 22,600 stamps yet to be supplied to balance to the charge which has been made against you by the Bureau.

Very truly
 Jos R. Carpenter
 per L.

Philada June 3 1870

Barber Match Co.
Middleburg, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your remittance of the 30th ulto of two hundred and fifty four 05/100 dollars (\$254.05) which has been placed to credit of your a/c.

With thanks, I am,

Yrs very respectfully,
Jos R. Carpenter
per L.

6/3
70
JRC

Philada June 3/70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

The last lot of paper said to contain 136 3/20 reams
(white) duly to hand, apparently in good order. I inclose
sample sheet as requested.

Recent lots of paper have come pretty well up to invoice
quantity, by actual count.

Very respectfully,
Jos R. Carpenter
per L.

Philada June 3. 1870

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

I reply to yours of the 31st ulto that I have already proposed, with such liberality as to be an actual loss on my part, to abate one half the charge against you on condition that you do not take the stamp, and you will please to signify at once, by either a remittance or direct refusal, whether or not it is accepted. I desire to have the old matter concluded before opening any negotiation for another die, except I can say it will cost you the regular price, viz: \$350. As the old a/c was due one month ago when it was first presented you will perceive that it should be settled without any further delay.

Very respectfully
Jos R. Carpenter
per Lamasure

Philadelphia June 4. 1870

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen:

There have been unexpected delays in the work on your new stamp, but the engraving I am happy to say is now completed and a proof impression therefrom inclosed, which I think will give you entire satisfaction.

Please inform me what color to print the stamp, and about what quantity you will probably require per month and to what extent the use of this stamp will affect the use of the old one, that I may keep a sufficient stock of each ahead.

New stamps will be prepared to meet an order one week from this date.

Your engraving as coming due at this stage I present the same herewith & remain,

Yrs very truly
Jos R. Carpenter, per L.

Messrs L. W. Warner & Co.
To Jos R. Carpenter Dr.

To engraving Private Die (1 1/16 x 4 1/8)	
& making plate in full	\$350

Philada June 6. 1870

Messrs Harland & Rollins
No 9 Murray St., New York. N.Y.

Gentlemen:

Your favor of the 2d inst is at hand. I will be happy to furnish the list which you desire but must first await the privilege from the Bureau as I do not conceive myself to be at liberty to take any step in my business without the cognisance of the Bureau.

Individually I see no objection to it and will seek permission to grant the request.

Very respectfully
Jos R. Carpenter
per L.

Philada June 6. 70

Hon C. Delano
Commissioner Intef. Rev.
Washington, D. C.

Sir:

An application has been made to me for a list of all the private stamp proprietors and their addresses for a purpose believed to be in the interest of the proprietors; and while I am perfectly willing to furnish such a statement and know of no prohibition thereof, I deem it my duty to seek your acquiescence before complying therewith.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 6. 1870

Geo W. Laird Esq
New York, N.Y.

Sir;

Your favor of the 1st inst to hand and advice noted.

I will send you three proof impressions as soon as possible.
The prospect at present is in ten days or two weeks. Must a space
be left at the bottom of the die for the copyright line?

The inclosed check you will perceive is erroneously drawn to
Jas. R. Carpenter and I return it with request that you send me one
amended to Jos R. Cappenter.

Very respectfully,
Jos R. Carpenter
per L.

Copy

Know all men by these presents, that one Swift & Courtney of the City of Wilmington, State of Delaware for and in consideration of the sum of one dollar in hand well and truly paid by the said Swift and Courtney and Beecher Company, the receipt whereof we hereby acknowledge, have sold unto the said Swift & Courtney & Beecher Co. and by these presents do sell unto the said company, our private plate or die, from which our private one cent Internal Revenue Stamps are printed.

Signed

Swift & Courtney

June 1st 1870

"This paper is the original transfer. Swift & Courtney" (This latter written across the face of the paper.

Philada June 8. 70

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

Gentlemen:

I am happy to say that your private die is now completed, and the plate will be made at once. So that if you will inform me in the meanwhile what color to print the stamps, and about how many you will probably consume per year, the plate will go to press about the time your answer is rec'd. The proof impression inclosed will, I think, elicit your full approbation.

Your engraving a/c coming due at this stage I present the same herewith & remain

Yrs very truly
Jos R. Carpenter
per L.

Philadelphia June 8/70

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

To Jos R. Carpenter, Dr.

To engraving one cent private die and making
plate, in full,

\$350

Philadelphia June 8 1870

Hon C. Delano
Commissioner Inter. Rev.
Washington, D. C.

Sir:

Herewith please find the design of a new one cent private die,
13/16 of one inch superficial area, for Messrs M. G. & S. K.
Harter & Co., St. Louis, Mo., which I have the honor to submit for
your approval.

Very respectfully
Jos R. Cappenter
per L.

Philadelphia, June 13 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.

Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in May, 1870,

viz:

37,772,158 Stamps @ 20 cents per M.

\$7,554.43

Received payment

Philadelphia, June 13 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.

Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in May, 1870,

viz:

37,772,158 Stamps @ 20 cents per M.

\$7,554.43

Received payment

PAGE 608 TORN OUT

Philadelphia, June 10. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St. New York

Gentlemen:

Your letter of the 7th inst covering check for \$175, is duly received. As the check is erroneously drawn in favor of James R. Carpenter, I am compelled to return it for correction. It should be in favor of Joseph R. Carpenter.

I regret you are vexed about your stamp, but do not think you are just to me. Let us look at the facts of the case;- You order a private stamp to be engraved in accordance with your own design as to what is best for your business. Though you have ample time between the date of the order and the completion of the engraving, an interim of several weeks, you do not discover nor claim until the last moment that you (not I remember) have made a grave mistake, and the stamp cannot be used as you intended. When informed of your blunder I consent to accept 50% of the original price, thereby incurring myself not only a heavy loss pecuniarily, but ----- the waste of valuable time, labor and skill of my engravers ~~and~~ the work executed in strict compliance with your instructions. You are now very indignant because I will not engrave you a new stamp ---- at a loss to myself and, without courtesy, style my regular charge "an outrageous extortion". I submit very respectfully that to expect me to pay for your error of judgment is certainly more creditable to your confidence in my magnanimity than complimentary to my business knowledge and experience.

Were my arrangements with the Government of such a nature as to cover the cost of my engraving department I would cheerfully furnish private stamps free of cost, but, such not being the case, I feel that I do quite enough in making such a charge for private dies and plates as will expose me to no greater loss in that department than I have experienced for several years past, viz: a loss of several thousand dollars per annum. I have, moreover, to add that I do not believe the Government will at any future day undertake to furnish private stamps free of cost to the proprietor, particularly when so large a discount is allowed private over general stamps: a discount which in a short time, if any amounts of stamps be ordered, not only pays for the expense of the plate but allows a handsome profit thereafter.

In conclusion I have the honor to state that my price for engraving your new die and plate will be three hundred and fifty dollars \$350 - and you will please instruct me further how you wish to have it in size and design.

Very respectfully
Jos R. Carpenter
per L.

(Two words on the first page of the letter too faded to read.)

Philadelphia, June 13/70

Messrs Harland & Rollins
New York, N.Y.

Gentlemen:

Under instructions I am not permitted to furnish the list in question, but am requested to refer the application directly to the Bureau.

Very respectfully,
Jos R. Carpenter
per L.

Philada June 13/70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith please find the design of a new one cent private die
13/16 of an inch superficial area, for Messrs L. W. Buck & Co.,
Clinton, Iowa, which I have the honor to submit for your approval.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 13/70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to herewith present my a/c, signed in duplicate,
with exhibit & vouchers, for the manufacture of revenue stamps
delivered during the month of May, 1870, and remain,

Yours, very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 14 .70

Messrs Jere'h Curtis & Sons
New York, N.Y.

Gentlemen:

Yours of the 10th inst respecting the package of stamps sent you on the 11th ulto, is at hand, and the matter of deficiency has had due investigation. The stamp a/c kept of your die shows a balance to a single stamp which proves conclusively that there were packed as per a/c, on the date mentioned, 1647 48/66 sheets, and furthermore it would be quite impossible for me to make an error in one order and not discover the discrepancy when filling the next order.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, June 14/70

New York Match Co.
Box 1937 New York, N.Y.

Gentlemen:

Your letter of the 10th inst directing me to send you all large stamps in the last order, was not rec'd at my office until after the stamps had been shipped by the Government Agent.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 14. 1870

Messrs Hall & Rueckel
Box 247 New York, N.Y.

Gentlemen;

If you wish a stamp precisely like the present one and three cent, with simply a change to make it two cents I will engrave the plate for you for one hundred and seventy five dollars (\$175). A variation in the design will make it cost you the uniform price of a new die, viz: three hundred & fifty dollars, (\$350).

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 15. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St. New York, N.Y.

Gentlemen:

I hereby acknowledge the receipt of your favor of the 13th inst, with one hundred and seventy five dollars (\$175) for work done on your one cent die apprived by the Commissioner of Inter. Rev. April 15/70, and have placed the same to credit of your a/c. For prompt attention to correction of check please accept my thanks.

I will await your further instructions ere proceeding with the smaller die.

Very respectfully,
Jos R. Carpenter
per L.

6/15
70
JRC

Philadelphia June 15. 1870

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

Gentlemen;

Your favor of the 11th inst remitting three hundred and fifty dollars (\$350) in full payment for engraving private stamp plate complete is received, with thanks, and the amount placed to credit of your a/o.

Upon receipt of this communication stamps will be ready to meet an order. All orders must be addressed to the Commissioner of Internal 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 required, and the Commissioner will therefrom make a requisition on me and the stamps will be sent you from here.

The present mode of computation at the Bureau us to allow five per cent on the first \$500 and ten per cent on the balance of each order, or, in other words if you remit a \$1,000 certificate they give you 5% on \$500 of it and 10% on the other \$500, in all \$1,075 in stamps therefor.

Your advice respecting color & quantity is duly noted.

Very respectfully,
Jos R. Carpenter
p-r L.

6/15
70
JRC

MANUFACTURED IN MAY, 1870

						<u>TOTAL</u>
Private Dies ordered, viz:						
May 11	1 ct	Ward Southerland & Co. New York	13/16			\$350
14	2 "	G. G. Kennedy, M.D. Roxbury, Mass.	1 5/8			350
24	4 "	J. Lippman & Bro. Savannah, Ga.	5	Ptg &		350
				PAPER	PERF.	
Stamped Documents		<u>SHEETS</u>	<u>STAMPS</u>			633.29
		63,329	278,307			
Stock, Common class		138,217	26,644,945			
" extra, viz:						
1	ct	Byam Carlton & Co. (cut)	62,500	2,500,000	175.00	175.00
1	"	Brandreth	7,247	956,604	12.41	12.41
1	"	Dalley	994	51,688	4.14	5.69
1	"	Bull	1,448	94,120	5.65	8.47
1	"	Henry	400	26,400	1.32	2.11
1	"	N.Y. Match Co. 72	8,547	615,384	33.26	51.72
1	"	Schenck	400	17,600	2.05	2.05
1	"	Wilder	1,053	73,710	4.18	4.18
2	"	Jno. I. Brown & Sons	5,808	418,176	26.55	39.10
3	"	Barber M. Co.	8,800	352,000	37.77	48.33
3	"	Gates	11,600	487,200	50.85	65.47
4	"	Bennett, Pieters & Co.	25	1,200	.13	.17
4	"	Bull	1,410	91,650	5.35	8.10
4	"	Drake	1,705	173,910	4.35	9.57
4	"	Hostetter	1,486	68,356	6.74	6.74
4	"	Soovill	475	64,600	.32	2.26
		Good	<u>252,115</u>	<u>32,915,850</u>		<u>\$6,583.17</u>
		Spoiled	9,148	1,537,077		
			<u>261,263</u>	<u>34,452,927</u>		<u>\$8,708.83</u>

Philadelphia, June 16. 1870

Messrs S. W. Buck & Co.
Clinton, Iowa

Gentlemen:

At last I have the pleasure to present a proof impression from your finished die and trust it will give entire satisfaction. Please comment by return mail and state what color you desire to have the stamps printed. Three days after sending me this information you may forward your order to Washington and stamps will be ready to meet it.

The a/c for engraving becoming due at this stage I present it also, and remain,

Yours very truly
Joseph R. Carpenter
per L.

Philadelphia, June 16 1870

Messrs S. W. Buck & Co.

To Joseph R. Carpenter, Dr.

To making revenue stamp plate complete,

\$350

EXTRA SIZED PRIVATE STAMPS DELIVERED IN MAY, 1870

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG & PAPER	PERF	TOTAL
May 3	5932Ag	Bonsf. & Poole	5	131,166	14.07	3.93	18.00
" 5	6885	E. T. Hazeltine	4	13,125	.21		.21
" "	6887	R. P. Hall & Co.	4	54,375	2.74	1.63	4.37
" "	6889	S.B.Hartman & Co	4	7,875	.58	.24	.82
" "	5951Ag	Wm Gates	3	94,500	9.86	2.84	12.70
" 6	6892	J.H. Schenck	1	21,500	2.50		2.50
" "	"	"	6	7,000	.78		.78
" 7	6905	J.I. Brown & Son	2	53,750	3.42	1.61	5.03
" 9	2334Ex	Husband	2	1,264			
" "	8910	O. Crook & Co.	4	13,125	1.31	.39	1.70
" "	8911	P. H. Drake & Co	2	26,876	.81	.81	1.62
" "	"	"	4	13,437	.34	.40	.74
" 11	6929	Fred. Brown	2	10,000	3.49	2.63	6.12
" "	6930	Brandreth	1	107,500	1.39		1.39
" "	6931	Curtis & Sons	2	108,750	6.91	3.26	10.17
" 13	6945	John Bull	1	21,000	1.26	.63	1.89
" "	6946	A.L.Scovill & Co	1	27,500	.30	.82	1.12
" "	"	"	4	20,000	.10	.60	.70
" "	6947	J.A.Ayer & Co.	1	247,500	27.56		27.56
" "	"	"	4	75,000	7.50		7.51
" 16	6008Ag	Am.Match Co. Co.	3	54,166	5.65	1.62	7.27
" "	6965	R.V.Pieroe	2	26,250	2.06	.79	2.85
" "	6966	Schwartz & Haz. (Fahn)	1	107,500	3.49		3.49
" "	6968	J.H.Schenck	1	21,500	2.50		2.50
" "	"	"	6	7,000	.78		.78
" 17	6987	Hostetter & Smith	4	81,875	8.07		8.07
" "	6988	John Bull	1	2,500	.15	.18	.23
" "	"	"	4	12,500	.73	.37	1.10
" "	6990	W. T. Blow	1	33,075	1.04	.99	2.03
" "	6991	D.D.Wayne Gen.	1	25,000			
" "	"	"	2	16,500	3.42		3.42
" "	"	"	4	67,375	5.46		5.46
" 21	7021	A.L.Scovill & Co.	1	27,500	.30	.82	1.12
" "	"	"	4	20,000	.10	.60	.70
" "	7022	Fred Brown	2	10,000	2.49	2.63	6.12
" "	6055Ag	Wm Gates	3	189,000	19.73	5.67	25.40
" 24	7039	John Bull	1	21,000	1.26	.63	1.89
" "	6076Ag	N.Y.M. Co color	1	330,260			
" "	"	"	1	327,260	17.69	9.82	27.51
" 25	7047	Fred Brown	2	10,500	3.49	2.63	6.12
" "	7049	Brandreth	1	107,500	1.39		1.39
" "	7050	S.D.Howe	4	2,312			
" "	7052	Curtis & Sons	2	108,750	6.91	3.26	10.17
" 19	7004	Hutchings & Hillyer	4	10,300	.29		.29
" "	7014	S.B.Hartman & Co.	4	7,875	.58	.24	.82
" 26	7055	S.R.Van Duzer	4	15,875	.98	.48	1.46
" "	6080Ag	Bonsf. & Poole	3	87,166	9.35	2.61	11.96
" 27	7062	Curtis & Sons (C&B)	1	52,500	.71	1.58	2.29
" "	7064	Radway Co.	2	53,750	2.00	1.61	3.61
" "	7065	Wilder	1	40,000	2.27		2.27
" "	"	"	4	16,875	.90		.90
" 28	7073	J.I. Brown & Sons	2	53,750	3.42	1.61	5.03
" 30	7084	J.H.Schenck	1	21,500	2.50		2.50
" "	"	"	6	7,000	.78		.78
" "	7085	J. F. Henry	1	40,000			
" "	"	"	2	20,000	3.00	1.20	4.20
" "	"	"	4	6,875	.33	.21	.54
" 31	7095	A.L.Scovill & Co.	1	37,500	.41	1.13	1.54
" "	"	"	4	17,500	.09	.52	.61
" "	6105Ag	Am. M. Co. Ohio	3	33,300	3.47	1.00	4.47
May	Byam	Carleton & Co Cut	1	3,010,000			210.70

Philadelphia, June 18/70

Messrs J. W. Truesdell & Co.
Syracuse, N.Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of fifty dollars, per your favor of the 15th inst, and have placed the same to your credit in full settlement of a/c.

Very respectfully,
Jos R. Carpenter
Per L.

Philadelphia June 18/70

Messrs R. H. McDonald & Co.
32 & 34 Commerce St.
New York, N.Y.

Gentlemen:

In my letter of the 15th inst acknowledging receipt of money, I should have said four cent instead of one cent die.

The die is held subject to your order but when used you will pay the balance of the price originally agreed upon, as the abatement has simply been made on the representation of the stamp being of no use to you.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 21. 70

Geo W. Laird, Esq
New York, N.Y.

Dear Sir:

I reply to your favor of the 18th inst that it will probably take three weeks yet to finish your stamp plate. No unnecessary delay is being made, and with your patience indulgence with the extra time required I can promise to produce a result that will meet your full approbation.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 23/70

Hon C. Delano
Commissioner of I_nter. Revenue
Washington, D. C.

Sir:

Stamps cannot be imprinted according to the request of Messrs Seifert & Lawton, for the reason that the plates are not wide enough for the purpose. Adjusting the sheet for imprinting on the left end of a sheek would throw a projection of the sheet over the right or entering edge of the plate and subject it to certain mutilation by the action of the printing roller.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 24, 1870

Messrs Walker & Taylor
Chicago, Ills.

Gentlemen;

Your favor of the 20th inst to hand. I am the agent of the Government to engrave plates and print revenue stamps therefrom. The charge for making a private plate complete, is uniformly, three hundred and fifty dollars (\$350) and the time required to do the work about ten weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of the same denomination in which case there is a charge of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area, for extra paper and printing and all other sizes in proportion, besides three cents per thousand (stamps) for extra perforation.

If you desire to have a die engraved you will simply advise me of the fact and furnish a rough sketch of desired design giving size and denomination and the work will be put in hand and duly executed.

Very respectfully,
Jos R. Carpenter
per L.

Philada June 27. 70

Messrs S. W. Buck & Co.
Clinton, Iowa

Gentlemen:

Yours of the 21st inst at hand and I consent to await
payment until after the time specified by you.

Advice respecting wolor is noted and the plate will
be put to press at once.

Very truly
Jos R. Carpenter
per L.

Philadelphia June 27. 70

John F. Henry, Esq
8 College Place
New York, N.Y.

Sir:

As it takes a week or more to make up a stock of stamps from a die, and a full supply of yours is now on hand, I cannot comply with your request ~~in~~ in respect to gum and paper.

If you wish your stamps to be ungummed in the future advise me further to that effect and it shall be so.

The Government requisition in your favor is not yet to hand and the regulations governing me will not allow the stamps to be forwarded until it comes.

Very truly yrs,
Jos R. Carpenter
per L.

Philadelphia June 27 1870

Edward Mendel, Esq
Chicago, Ills.

Sir:

I have endorsed your draft to be paid to the order of J. R. McF^rtridge, a stamp dealer of this city, who will attend to the imprinting for you

Future remittances will please be sent to him with the checks direct, as I do not receive money for stamps but simply imprint them for those who pay the government in large amounts and attend to the matter for the trade.

The fifty cents inclosed (of which please acknowledge the receipt) in the difference between your draft and the amt of costs, viz:

1000	stamps @ 2ct	\$20.00
	2½% off	.50
		<u>\$19.50</u>
	for imprinting 200 imps	2.00
	Total costs	<u>21.50</u>
	Amt inclosed	.50
	Amt of draft	<u>\$22.00</u>

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 27. 70

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 23rd inst, there remains in hand after filling your order No. 6217Ag, June 23/70 paper and labels undelivered amounting to 190,367 sheets, viz: 75352 No 1. and 115,015 sheets No. 2.

I will send statement of private printing a/c in a day or two.

Please make another consignment of No. 2 paper at an early date & Oblige.

Yrs very truly
Jos R. Carpenter
per L.

Philadelphia, June 27. 70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

The stamps and letter of Mr. J. DeB. Smith, referred to me by your note, are returned herewith.

The stamps are undoubtedly genuine and probably the parties having a slow sale are anxious to get rid of them and offer the inducement of an extra discount.

Respecting their appearance the color of the \$2.50 is one that fades very easily, and the blue are in the fugitive ink.

If I had the names of the parties selling these stamps I could say whether I have recently or at any time sent them stamps direct.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 28/70

Messrs Bent & Lea
Wilmington, Del.

Gentlemen:

I have the pleasure to herewith submit several rough sketches of enlarged designs for the vignette of your stamp and request that you will please state your preference that I may at once engrave the vignette in the frame which is completed as per impression also herewith.

Please return all the sketches & oblige,

Yours very truly
Jos R. Carpenter
per L.

Philadelphia June 30. 1870

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen;

I have the pleasure to acknowledge the receipt of your favor of the 27th inst with remittance of three hundred and fifty dollars (\$350) in full payment for engraving private stamp plate.

Hoping to be favored with early advice as to quantity of stamps likely to be required per month, the color you wish to have them printed, and whether they are to be gummed, that I may prepare a stock to keep ahead of the demand, I remain,

Yours very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 1st 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 28th ulto with remittance of one hundred and seventy five dollars (\$175) balance in full for your private four cent die and stamp plate.

The plate will now be completed as soon as possible and an adequate stock of stamps prepared therefrom. In the meanwhile however, have the kindness to inform me what color to print the stamps and whether I shall gum and perforate them. About one week from the time of hearing from you in these respects I will be prepared with stamps to meet your orders, which must be addressed to the Commissioner of Inter. Rev. Washington, D. C. stating that stamps are wanted from your four cent private die, and inclosing the duplicate certificate of a U.S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered. The commission allowed by the Government to purchasers of stamps from their own dies is at the following rate, viz: five per cent on the first \$500 of a remittance and ten per cent on the balance of the order.

Very respectfully,
Jos R. Carpenter
per L.

7/1
70
JRC

Philadelphia, July 1. 1870

Wm Subers Esq.

Dear Sir:

Henceforth, until further advice, the following stamps
are not to be gummed,

v&v:

1	cent	John F. Henry
2	"	"
4	"	"

Very truly yrs
Jos R. Carpenter
per L.

Philadelphia July 1st 1870

John F. Henry, Esq

Dear Sir:

Your favor of the 28th inst is at hand and your wishes respecting the non use of gum shall be complied with in future cases. I will not proceed at present to manufacture any more of your stamps however, as there is a fair balance of them now on hand.

The difficulty with the gum is unavoidable. With the weather very hot and damp the gum will absorb the atmospheric moisture.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 5. 1870

Theo H. Freeland, Esq
Sec'y American Bk Note Co.
New York, N.Y;

Dear Sir:

I am printing the oval two cent stamp on checks and eight drafts and can do the work for you. Your most convenient and expeditious mode of procedure will be to forward the instruments to J.R. McPetridge, or J. E. Ridgway, stamp dealers in this city, either of whom will attend to paying the revenue and other charges and collect the total of costs from you when the work is returned.

Your branch here deals with Mr. Ridgway.

You may pay the Government for the revenue cost direct if you please and send the instruments to me, but you will find greater delay and no saving in costs by so doing.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 5.70

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

Gentlemen:

In reply to your favor of the 30th ulto the first of new plates which you refer to will cost you the uniform price of three hundred and fifty dollars (\$350) and each additional plate with change only in the letters and figures of the denomination, one hundred and fifty dollars (\$150).

Very respectfully,
Jos R. Carpenter

July 7.70

6247Ag.

F. G. Bornerman San Francisco Cal.

5,000	Gen'l	2	21,000
1,000	"	50	42,500
5,000	Prop'y	1	10,500
5,000	"	4	34,000

Packed in 8 tin cases and inclosed for shipment in two wooden boxes marked No 1 and 2 contents as follows, viz:

No. 1

2,000	sheets	2 ct	Gen'l	\$8,400
1,000	"	50	"	42,500
5,000	"	1	Prop'y	10,500
				<u>\$61,400</u>

No. 2

3,000		2 ct	Gen'l	\$12,600
5,000		4 "	Prop'y	34,000
				<u>\$46,000</u>

Directed and shipped to "Comm'r Inter. Rev. Washington, D. C. and marked in the left hand corner of each box "For California".

Philada July 7. 70

Messrs G. W. Gaffit & Co.
New York, N.Y.
95 Liberty St.

Gentlemen:

In reply to yours of the 4th inst, orders were filled as follows:

1870	Apl 7	107,500
	16	231,000
	May 18	231,000
	Jun 11	231,000

Are you aware that there has been some alteration in the government regulations respecting the allowance of commission to proprietors of private dies? Since the 1st of April the rule has been to add five percent on the first five hundred dollars and ten per cent on the balance of the order. Perhaps this is the very thing which causes the discrepancy between you and the Bureau.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, July 9. 1870

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Respecting the matter of Messrs Hostetter & Smith's communication of the 2d inst herein returned, I would state that in July '69 you referred to me the application of Messrs Hostetter & Co. of Decatur, Ills for a four cent private die. But as the sketch of design which accompanied it presented such a close resemblance to the stamp of Messrs Hostetter & Smith that I immediately returned the application to you with my note of July 22d '69, calling your attention to the imitation.

Without reply in the meanwhile on the 14th of the following month you referred to me another sketch from the same party, modified to overcome the objection, but as nothing further was heard from Hostetter & Co. on the subject I did not submit their sketch to your office, and as far as I can know their design has never been officially approved.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 9/70

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

I very much regret that there is any discrepancy between your count of the last lot of stamps forwarded and the invoice accompanying. I have carefully examined the balance of your stock in my hands and find it correct to a stamp. Considering that the sheets are counted in every department of my business by careful experts and again verified by count before delivery I could not make the mistake of a single stamp or sheet without at once discovering it in the balance on hand.

If I had an oversheet it would give me pleasure to adjust the discrepancy therewith.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 9. 1870

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 5th inst I would say you are right in making the amount of wrappers rendered on the 27th ulto to include order No 6235Ag.

Please amend my a/c to read June 30th 2,180,000 etc and all will be right.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 1870

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.
Successor to Butler & Carpenter

To Internal Revenue Stamps delivered in June, 1870,

	viz:		
35,161,256	stamps @ 20 cents	per M.	\$7,032.25

Received Payment

Philadelphia, July 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
successor to Butler & Carpenter

To Internal Revenue Stamps delivered in June, 1870,

	viz:		
35,161,256	stamps @ 20 cents	per M.	\$7,032.25

Received Payment

Word "duplicate" written across face of second statement.

Philadelphia July 12. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present my a/c Signed in duplicate,
with exhibit & vouchers, for the manufacture of revenue stamps
delivered during the month of June, 1870.

Very respectfully,
Jos R. Carpenter
per L.

MANUFACTURED, JUNE, 1870

	<u>SHEETS</u>	<u>STAMPS</u>	<u>PTG & PAPER</u>	<u>PERF</u>	<u>TOTAL</u>
Stamped Documents	45,571	207,468			\$ 455.71
Stock, Common Class	144,239	26,576,388			
" Extra, viz:					
1 ct Byam, Carlton & Co.	56,000	2,240,000	\$156.80		156.80
1 " Brandweh	618	81,576	1.06		1.06
1 " Henry	572	37,752	1.88	1.13	3.01
1 " Hall & Rueckel	1,420	241,400	1.76		1.76
1 " Jayne	6,063	363,780	29.99		29.99
1 " N.Y.M. Co. 72	11,417	822,024	44.43	24.66	69.09
1 " Sands	1,800	124,200	7.72	3.73	11.45
1 " Schenck	3,008	132,352	15.38		15.38
1 " U.S.P. Med. Co	8,500	76,500	45.13	19.13	64.26
1 " A. T. Wright	2,769	33,228	27.36		27.36
2 " Jno. I. Brown & Son	656	47,232	3.00	1.42	4.42
2 " Curtis & Sons	6,222	410,652	26.08	12.32	38.40
2 " Fred. Brown	1,500	30,000	9.97	7.50	17.47
2 " R. V. Pierce	1,321	73,976	5.80	2.22	8.02
2 " Radway & Co.	3,688	295,040	11.06	8.85	19.91
3 " Barber M. Co.	9,709	388,360	41.67	11.65	53.32
3 " Bonsf. & Poole	3,785	166,540	17.87	4.97	22.84
3 " Gates	6,475	271,950	28.39	8.16	36.55
4 " R. P. Hall & Co.	1,208	96,640	4.87	2.90	7.77
4 " Jayne	5,625	337,500	27.34		27.34
4 " Scovill & Co.	1,397	189,992	.95	5.70	6.65
4 " U.S.P. Med. Co.	1,835	77,020	6.96	2.31	9.27
4 " Hostetter & Smith	9,996	459,816	45.31		45.31
4 " Oliver Crook & Co.	378	18,144	1.81	.54	2.35
Good	290,201	33,799,580			\$6,759.92
Spoiled	20,899	3,031,688			
Total	311,100	36,831,268			\$7,895.41

Philaada July 14. 1870

Messrs Jas. M. Willcox & Co.

Gentlemen:

Have the kindness to deliver at my office, 425 Ches't St.
4th floor, about 100,000 sheets of ptg. paper on Monday next.

Very truly
Jos R. Carpenter
per Lamasure

Philadelphia, July 14, 1870

Messrs Jas. A. Jackson & Co.
St. Louis, Mo.

Gentlemen:

Yours of the 8th inst addressed to the Hon. Commissioner of In-ter. Rev. has been referred to me for reply. I am the Agent of the Government to engrave private dies, make stamp plates and print stamps therefrom. The charge for a private plate complete, is uniformly three hundred and fifty dollars (\$350), and the time required ere stamps can be ready for delivery, about ten weeks.

Stamps of the ordinary sized are furnished without charge for manufacture but for increased sized there is a charge made at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and all other sizes in proportion for extra paper and printing, and three cents per thousand for extra perforation is required.

The only thing necessary for you to do will be to send me a rough pencil sketch representing size and denomination of stamps, stating ideas in respect to design, and the work will be duly executed. I keep an adequate stock of stamps from each private die in hand to meet orders on demand. The commission allowed by the government is five per cent for the first five hundred dollars of an order and ten per cent on the balance of order. No order rec'd for less than \$50.

Very respectfully,
Jos R. Carpenter
per L.

EXTRA SIZED PRIVATE DIES DELIVERED JUNE, 1870

Date	Order	Proprietor	Den	Stamps	Ptg & Paper	Perf.	Total
Jun 1	7099	Fred Brown	2	10,500	3.49	2.63	6.12
"	7100	S. D. Howe	4	1,312	.03	.04	.07
3	7106	P. H. Drake & Co.	4	26,875	.67	.81	1.48
"	7107	Jas C. Kerr	6	8,933	1.02	.27	1.29
"	6120Ag	Barber M. Co.	3	110,000	11.80	3.30	15.10
4	7114	U.S.Prop. Med. Co.	4	2,625	.24	.08	.32
7	7134	S. D. Howe	4	2,625	.06	.08	.14
"	7135	Hostetter & Smith	4	81,875	8.07		8.07
"	7137	John Bull	1	12,500	.15	.08	.23
"	"	"	4	12,500	.73	.37	1.10
"	6142Ag	Wm. Gates	3	189,000	19.73	5.67	25.40
8	6144Ag	N.Y.M.Co. 72	1	328,750	17.77	9.86	27.63
"	"	" (color)	1	328,750			
9	7150	Scovill & Co.	1	37,500	.41	1.13	1.54
"	"	"	4	17,500	.09	.52	.61
10	7159	Fred Brown	2	10,500	3.49	2.63	6.12
"	7160	Demas Barnes & Co	1	100,000			
"	"	"	2	58,750	4.76	4.76	9.52
"	6152Ag	Bonsf. & Poole	3	65,166	6.99	1.95	8.94
11	7171	J. H. Schenck	1	30,500	3.54		3.54
"	"	"	6	5,500	.61		.61
"	7173	S.B.Hartman & Co.	4	7,875	.58	.24	.82
"	7144	J. C. Ayer & Co.	4	136,875	13.71		13.71
13	6162Ag	N.Y.M. Co. 72	1	328,750	17.77	9.86	27.63
"	"	" (color)	1	328,750			
14	7189	U.S. Prop. Med. Co.	1	10,500	6.19	2.63	8.82
"	"	"	4	2,625	.24	.08	.32
"	7190	Oliver Crook & Co.	4	13,125	1.31	.39	1.70
"	7191	John Bull	1	21,000	1.26	.63	1.89
"	7192	R. V. Pierce	2	26,250	2.06	.79	2.85
"	7193	Hall & Rueckel	1	80,002	.58		.58
15	7199	Curtis & Sons	2	108,750	6.91	3.26	10.17
18	7221	P. H. Drake & Co.	4	26,875	.67	.81	1.48
"	7230	Fred Brown	2	10,500	3.49	2.63	6.12
"	7231	A.L. Scovill & Co.	1	27,500	.30	.82	1.12
"	"	"	4	20,000	.10	.60	.70
21	7239	John Bull	1	2,500	.15	.08	.23
"	"	"	4	12,500	.73	.37	1.10
"	6207Ag	Bonsf. & Poole	3	100,000	10.73	3.00	13.73
23	7244	Thos. J. Husband	2	26,250			
"	7245	R. P. Hall & Co.	4	54,375	2.74	1.63	4.37
"	7246	E. Ferrett, Sands	1	72,500	4.51	2.18	6.69
24	7247	H. Dalley Jr.	1	10,500	8.40	.32	8.72
"	7255	D. Jayne & Son	1	37,500			
"	"	"	2	25,000	5.15		5.15
"	"	"	4	32,500	2.63		2.63
"	7256	S. D. Howe	4	1,312	.03	.04	.07
"	6223Ag	Barber M. Co.	3	110,000	11.80	3.30	15.10
25	7262	J. W. Truesdall*	1	10,500	8.65		8.65
"	7264	Ridway & Co.	2	53,750	2.00	1.61	3.61
27	7273	J. H. Schenck	1	31,700	3.68		3.68
"	"	"	6	5,300	.59		.59
"	7277	Fred Brown	2	10,500	3.49	2.63	6.12
28	7286	B. Brandreth	1	107,500	1.39		1.39
"	7287	A.L. Scovill & Co.	1	67,500	.74	2.03	2.77
"	"	"	4	37,500	.19	1.12	1.31
"	6237Ag	Gates	3	157,500	16.44	4.73	21.17

<u>Date</u>	<u>Order</u>	<u>Proprietor</u>	<u>Den</u>	<u>Stamps</u>	<u>Ptg & Paper</u>	<u>Perf.</u>	<u>Total</u>
Jun 29	7295	Jno F. Henry	1	10,000			
"	"	"	2	28,000	1.90	.84	2.74
"	"	"	4	10,375	.50	.31	.81
30	7298	Oliver Crook & Co.	4	26,875	2.69	.81	3.50
"	6250Ag	Am. M. Co. Co.	3	43,333	4.52	1.30	5.82
"	7306	U.S. Prop. Med. Co.	1	10,750	6.24	2.69	9.03
"	"	"	4	1,250	.23	.07	.30
Jun '70		Byam Carlton & Co. out	1	2,180,000	152.60		152.60
"	"	Stamp paper a/o 45,571 imps					455.71
*Note: Omission in a/o of April 1870, viz:							
Apl. 21	6764	J.W. Truedell & Co.	1	10,500	8.65		8.65

philada July 14/70

Gentlemen:

The regulations of the Inter. Rev. Bureau do not permit me to stamp instruments of this form, viz: "pay to the order of myself".

Special permission to have them stamped with the two cent die may be applied for by addressing the Hon Commission of Inter. Rev. and inclosing duplicate specimens of the instrument with your communication.

Very truly
Jos R. Carpenter
per L.

Messrs J. C. Clark & Son
Philada

Philadelphia, July 15. 1870

Cashier 2d Nat Bank
Detroit, Mich.

Sir:

I have procured by purchase a sheet of five cent general stamps which I herewith send you in settlement of claim for deficit in your order of May 24. 70. Please acknowledge ~~its~~ receipt.

I am inclined to respectfully state in view of the possibility of a repetition of the circumstances that I have reason to believe that the claim is founded on your own error, and, without supposing that the sheet was ----* removed at your place (although nothing in the affidavits indicates there was no opportunity for it due to the interval between the opening of the package and the counting of the stamps) that the error occurred in this wise, viz: There having been in the package 400 sheets 2 cent general on top, 200 5 cent next below, 50 10 cent next to them etc, it is probable that your clerk has counted off first 401 in mistake for the 400 sheets sent, thereby lifting from the package the one sheet of 5 cent stamps, and upon finding the balance of the----* of 199 sheets attributed the discrepancy to mistake-----* whereas had he looked under the lot of 2 ct stamps which he first lifted from the lot, the missing sheet of five cent stamps would have been discovered at once. Had I before known the circumstances of the case as presented by the affidavits which are now before me I would have advised an examination of your balance of two cent stamps in search of the missing sheet, but now I presume it is too late to do any good.

Very respectfully,
Jos R. Carpenter
per L.

* These words too faded to read.

Philadelphia July 15 1870

Hon C. Delano
Commissioner Of Inter. Rev.
Washington, D. C.

Sir:

Pursuant to your advice of the 12th inst I have procured by purchase a sheet of five cent general stamps and handed it to Mr. Pugh to be sent to the Second National Bank of Detroit, Mich as a settlement of their claim for an alleged deficit in order of May 24, 1870.

I would invite your attention to the fact however, that the affidavits presented by the bank are not in reality conclusive evidence in the matter, as they do not indicate what time or circumstance intervened from the opening of the package to the counting of the contents, etc.

I have my theory as to what led the bank to suppose that a deficit existed and have communicated the same thereto hoping to save any further trouble from the same cause.

Very respectfully,
Jos R. Carpenter
per L.

Philada July 15. 1870

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen;

I have the pleasure to acknowledge the receipt of your favor of the 11th instant with remittance of five hundred and twenty one 15/100 dollars in full of a/c to June 30th 1870.

With thanks, etc. I am yours,

\$525.15

7/15
70
JRC

Very respectfully,
Jos R. Carpenter
per L.

I inclose the sketch and label which I have worked from.
Please return them to me by your next letter.

JRC
L

Philadelphia July 16/70

Geo W. Laird, Esq
New York, N.Y.

Dr Sir:

I regret you are displeased with the head which has been engraved on your stamp, I have followed the sketch which you sent me but did not suppose that you wished a facsimile of its rude engraving and hence made what would be considered a great improvement in the design as well as the workmanship. As to the show card which you mention as having sent me, I have seen nothing of it as it has never reached my office. If any change has to be made now in such an important matter as reengraving a vignette it will involve considerable trouble and I should like to have satisfactory advice from you that the matter may be adjusted as speedily as possible.

I propose to place the words of the copyright under the lines at the bottom - as I did not learn anything from you regarding this addition until the stamp had been outlined.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 19. 1870

Messrs Ward Southerland & Co.
130 William St. New York, N.Y.

Gentlemen:

Your die at present is in the hands of the vignette engraver who is diligently performing his work. It will probably be finished this week so that stamps will be in readiness by the 3d or 4th proxo.

As soon as the die is finished I will send you proof impressions and give you full information how and when to order stamps.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 20. 1870

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

After experiencing some unexpected delay in the finishing of your plate I am now happy to be able to state that it will go to press tomorrow and stamps will be prepared in accordance with your directions and be ready to meet the first order in one week from this date.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 20/70

Messrs J. B. Lippincott & Co.

Gentlemen;

The Government Stamp Agent stationed at my office (425 Chestnut St. 4th floor. from 10AM to 3PM) is authorized by the Inter. Rev. Bureau to deliver to you \$309.40 in revenue stamps, but supposing it probable that you desire to have their equivalent printed on checks, he is undecided whether to deliver them to you or to take my receipt and allow me to place the stamps to your credit for imprinting. In either event however he requires a receipt for the stamps and you will oblige him by sending someone down tomorrow who is competent to attend to the matter.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 20. 1870

Messrs Bent & Lea
Wilmington, Del.

Gentlemen:

I have the pleasure to submit herewith, a proof impression of your finished die and trust it will be found entirely satisfactory. The plate is in hand and will be completed in a day or two and stamps will be ready for delivery in about one week from this date.

Have the kindness to inform me in the meanwhile what color to print your stamps and whether to gum them, etc.

Your a/c for engraving becoming due at this stage I present the same also herewith and remain,

Yrs very truly
Jos R. Carpenter
per L.

Philadelphia July 20. 1870

Messrs Bent & Lea

To Jos. R. Carpenter Dr.
To engraving private one cent die for "Eureka Parler Matches"
and making plate, complete,

\$350.00

Rec'd payment

Philadelphia July 20.1870

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith please find the design for a one cent private die, $13/16$ of an inch superficial area, for Messrs Bent & Lea, Wilmington, Del, which I have the honor to submit for your approval.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 21. 1870

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 18th inst calling my attention to the fact that many of your wrappers are found to be less than the regular size, and that there is an absence of uniformity in the margins of the wrappers, is at hand and I will impress my employees with the necessity for observing more care in those respects.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 21. 1870

Geo W. Laird, Esq
New York, N.Y.

Dear Sir:

Yours of the 18th inst and show card are at hand and in respect to your wishes I will proceed at once to engrave another vignette. The work will require at least three weeks to accomplish when I will send you a new proof and will hope for better success in meeting your views.

/Very respectfully
Jos R. Carpenter
per L.

PRINTING ORDERS JULY 22. 1870

VIII - 673-674

2 ct	General	60,000	1 ct	Richardson	7,000
5 "	"	12,000	1 "	Swift & Courtney	20,000
25 "	"	4,000	1 "	Safety	3,000
50 "	"	8,000	1 "	Stanton	6,000
1 "	Propy	20,000	1 "	Star M. Co.	4,000
1 "	Ayer	5,000	1 "	Scovill	3,000
1 "	Blow	800	1 "	Schenck	3,000
1 "	Bull	2,000	1 "	Tyler	4,000
1 "	Cowles & Leete	2,000	1 "	Thompson	600
1 "	Cramer & Kemp	5,000	1 "	Underwood	1,200
1 "	Eaton	7,000	1 "	Zisemann	6,000
1 "	P. Eichele	6,000	1 "	W.D. Curtis	2,000
1 "	Fahnestock	11,200	1 "	Wilder	1,200
1 "	Gates	10,000	1 "	Jno F. Henry	2,000
1 "	Gorman	2,000	1 "	L. G. Hunt	3,000
1 "	Gaffitt	4,000	1 "	P. E. Clark	4,000
1 "	N.Y.M. Co. 72	10,000	1 "	Buck	4,000
1 "	Kyle	5,000	1 "	Bent & Lea (new)	4,000 ?
1 "	Powell	3,000	1 "	L. W. Warner & Co. (new)	4,000 ?
1 "	Park City	2,000	4 "	Hartman & Co.	1,200
2 "	Drake & Co.	1,000	4 "	Drake & Co.	1,000
2 "	Henry	1,600	4 "	Oliver Crook & Co.	1,000
2 "	R. V. Pierce	2,000	4 "	Fowler & Co	1,200
3 "	Bonsf. & Poole	6,000	4 "	enry	1,000
3 "	Gates	10,000	4 "	Bull	1,600
3 "	Richardson	10,000	4 "	R.H. McDonald & Co.	2,000
4 "	Scovill & Co.	1,600			

PAGE 675 TORN OUT

Philadelphia, July 22, 1870

George G. Kennedy, M/D
Roxbury, Mass

Sir:

I will require about two weeks yet to complete your stamp. Will send you a proof impression as soon as the die is completed.

Very respectfully,
Jos R. Carpenter
per L.

Philada. July 23. 70

D. M. Richardson, Esq
Detroit, Mich.

Sir:

I have the pleasure to acknowledge the receipt, per your favor of the 23rd inst, of one hundred and seventy five dollars on a/c of three cent private stamp die, or in full for same as far as advanced at this date.

The 550 sheets of three cent stamps on last order were forwarded on the 22d inst and no doubt were received by you in good time.

Very respectfully
Jos R. Carpenter
per L.

\$175

Philada July 27.70

H. C. Whitley, Esq
Chief S. S. Div. Treasury Dept
Branch Office 57 Bleeker St. N.Y.

Sir:

In reply to your of the 23rd inst, submitting an impression of the New York Match Co. private die (herein returned), I have to say that the same is undoubtedly genuine, and an examination under a strong glass shows that it was originally a well printed stamp. It has probably been subjected to some undue rubbing while in a moist condition as the color is spread upon the remaining portion of the paper box to which the stamp is still adhered.

Very respectfully
Jos R. Carpenter
per L.

Philada July 28. 70

W. W. Boling, P.M.
Brandenburg, Ky.

Sir:

At the request of the Commissioner of Inter. Rev. I this day hand to the Government Stamp Agent, to be forwarded to your address by mail, one sheet of fifty cent stamps and forty five one dollar stamps, equal to \$87.50 in lieu of a similar lot returned in a damaged condition.

Very respectfully
Jos R. Carpenter
per L.

Philada July 28/70

Messrs Jere. Curtis & Sons
New York, N.Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 26th inst with advice respecting a stamp order and remitting check of \$57.71 which amount is thankfully received and placed to credit of your a/c.

Very respectfully
Jos R. Carpenter
per L.

7/28
70
JRC

Philadelphia July 28/70

G. G. Kennedy, Esq
Poxbury, Mass.

Dr. Sir:

Yours of the 26th inst to hand and advice noted. The proof will be retained until you notify me of your return.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 29. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval, the design for a one cent private die, $13/16$ of an inch superficial area, for Messrs Ward, Southerland & Co. New York City, proprietors of Brown's Young American Liniment.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 30. 1870

Messrs Bent & Lea
Wilmington, Del

Gentlemen:

In view of the tenor of your communication of the 25th inst,
have the goodness to state to me more explicitly the circumstances of your
having been ~~mis~~informed at this office on the subject of the credit
allowed to match manufacturers, on stamps, and oblige,

Yours respectfully,
Jos R. Carpenter
per E. Lamasure

Philada Aug. 1. 1870

National Bank Note Co.
New York, N.Y.

Gentlemen:

Your note of the 28th inst and 300 imps of drafts to hand, and will have due attention. I imprint, however, only for those who remit the amount of the stamp duty directly to the government, and, in consequence, have assigned your order to the mediation of J. R. McFetridge, a stamp dealer in this city, who is competent to attend to the matter and will inform you on the subject of the costs etc.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelp~~h~~ia, Aug. 2. 1870

Barber Match Co.
Middlebury, Ohio

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 27th ulto with draft for ninety 28/100 dollars in full payment to June 30/70. The amount is thankfully received and placed to credit of your a/c.

Very respectfully
Jos R. Carpenter
per L.

\$90.28/100

Philadelphia, Aug 2. 1870

Messrs Ward Southerland & Co.
New York, N.Y.

Gentlemen:

Inclosed please find a proof impression of your private die which I trust will give entire satisfaction. Please inform me at early convenience whether you desire to have stamps gummed and perforated and about how many will constitute a year's supply. Upon receipt of this information I will proceed to prepare an adequate stock of stamps and duly advise you when and how to make the first order.

Your engraving a/c becoming due at this stage I have the honor to present the same, also herewith, & remain,

Yrs very truly,
Jos R. Carpenter
per L.

Philadelphia Aug 2. 1870

Messrs Ward Southerland & Co.

To Joseph R. Carpenter Dr.

To engraving one cent private die D. O. F. Brown's Young
American Liniment in full

\$350.

Philadelphia Aug. 3. 70

E. Ferrett, Esq
372 Pearl St. New York, N.Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 27th ulto with remittance of sixteen 58/100 dollars which amount is thankfully received and placed to credit of your a/c.

I can take the words "price 25 cents" from your die and will make the alteration for seventy five dollars.

Very respectfully
Jos R. Carpenter
per L.

\$16.58

Philadelphia, August 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr
Successor to Butler & Carpenter

To Internal Revenue Stamps delivered in July, 1870.

	viz:		
28,515,628	Stamps @ 20 cents per M		\$5,703.13

Received payment

Philadelphia, August 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter

To Internal Revenue Stamps delivered in July, 1870

	viz:		
28,515,628	Stamps @ 20 cents per M		\$5,703.13

Received payment

Word "duplicate" written across face of second bill.

Aug 10.70

Detailed Statement of sheets & Stamps Spoiled during the month of April 1870, by Joseph R. Carpenter, manufacturer of Internal Revenue Stamps. Viz:

DIES		SHEETS	STAMPS	DIES		SHEETS	STAMPS
2 ct	General	346	72,660		forward	1,717	352,698
5 "	"	125	21,250	1 ct	W.D.Curtis	30	6,630
25 "	"	24	2,448	1 "	Byam C Co. Labels	531	21,240
1 "	Prop'y	130	24,300	1 "	Ayer	3,879	178,434
5 "	"	7	1,190	1 "	Barnes	5	510
1 "	Am.M.Co. O	42	8,820	1 "	Hall & Rueckel	7	1,190
1 "	Akron M. Co.	6	1,260	1 "	Scovill	35	4,760
1 "	Barber M. Co.	125	26,250	2 "	Curtis & Sons	230	15,180
1 "	Beecher	14	2,940	2 "	Jayne	10	600
1 "	Bonsf. & Poole	65	13,650	2 "	R. V. Pierce	4	224
1 "	Byam C. Co. 210	51	10,410	2 "	Ransom	10	2,100
1 "	Eaton	64	14,070	2 "	Radway	35	2,800
1 "	Zaiss Daily & Smith	36	4,560	3 "	Barber M. Co.	13	520
1 "	Flanders	25	5,250	3 "	Bonsf. & Poole	150	6,600
1 "	P. Eichele	50	10,500	3 "	Gates	69	2,898
1 "	Gates	85	17,850	4 "	Ayer	40	1,920
1 "	Hall & Co.	27	5,640	4 "	O. Crook & Co.	5	240
1 "	Kyle	90	18,900	4 "	Drake & Co.	6	612
1 "	McLean	52	10,920	4 "	Bennett P. Co.	130	6,240
1 "	N.Y.M. Co. 210	32	6,420	4 "	Hostetter	15	690
1 "	Park City M. Co.	35	7,350	4 "	Kelly	25	1,200
1 "	Ransom	14	2,940	4 "	Hazeltine	25	2,800
1 "	Richardson	80	16,800	5 "	Levy	4	1,190
1 "	Russell	84	17,640	5 "	Hart & Co.	6	1,020
1 "	Swift & Courtney	74	15,540	6 "	Sehenck	7	308
1 "	Tyler	25	5,250		Total	6,991	612,804
1 "	Wilm. P. M. Co.	8	1,260				
	Forward	1,717	352,698				

Jos R. Carpenter
per E. Lamasure

Philadelphia Aug 10 1870

John Hodge, Esq
Lockport, N.Y.

Sir:

I regret that I cannot comply with your request of the 5th inst to send stamps on recent order, without gum, for the reason that there is now a large supply on hand from both your dies which it will be necessary to exhaust before any others can be issued. I will give attention that when other stamps are prepared they shall be as you wish.

When the stamps become stuck together you may readily separate and restore them to use by soaking them for several hours in water and afterwards rinsing off and drying them on a flat surface.

Very respectfully,
Jos R. Carpenter
per L.

Philada Aug 10. 70

Wm Subers Esq

Dear Sir:

Stamps for the Merchant's Gargling Oil Co. are not to be gummed
in future.

Very truly
Jos R. Carpenter
Lamasure

Philadelphia Aug 11.70

Wm Gates Esq
Frankfort, N.Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 8th inst with draft for \$152.37 which is thankfully received and the am't duly credited to your a/c.

I submit herewith a statement of both denominations of stamps delivered to you during the months of Jany and Feby last, will you have the kindness to compare it with your a/c and let me know wherein the difference between us is? viz:

Jan 11	199,500	1 ct	Jan 11	31,500	3 ct
13	199,500	"	13	63,000	"
22	199,500	"	18	31,500	"
27	199,500	"	21	63,000	"
31	199,500	"	27	63,000	"
Feb 4	199,500	"	31	63,000	"
8	199,500	"	Feb 4	63,000	"
12	199,500	"	8	63,000	"
			11	63,000	"

8/11
70
JRC

Very respectfully
Jos R. Carpenter
per L.

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Aug 12 70

Hudson Manufactory of Bank Note and Bond Papers
Manchester, Ct.

Send me at once seventy five thousand sheets of paper quality equal to present postage stamp paper dimensions sixteen by twelve and half inches no less but may be a little larger either way if necessary, to four hundred and twenty five Chestnut Street by Express.

Jos R. Carpenter
425 Chestnut St.

Philadelphia Aug 12. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present my a/c signed in duplicate,
with exhibit and vouchers, for the manufacture of revenue stamps
delivered in July, 1870.

Very respectfully
Jos R. Carpenter
per Ls