

Philadelphia, Aug. 12, 70

Messrs. Geo. W. Gaffet & Co.
c/o Liberty St. Room No. 10
New York, N. Y.

Gentlemen:

Your telegram of this date to hand. Order for stamps is also received but I regret to say it has not been executed for the reason that the weather has been so very unfavorable of late that I could not gum and dry the new lot which has been recently printed.

If you can manage to use the stamps ungummed I will send the entire 100 sheets, or any part thereof, tomorrow upon hearing from you before noon by telegraph - otherwise I will not be able to send them regularly gummed until Monday or perhaps Tuesday of next week.

Very respectfully

Jos. R. Carpenter

Per 1.

Philadelphia, Aug. 12, 1870

Messrs. T. H. Barr & Co.
Terre Haute, Ind.

Gentlemen:

Your favor of the 9th inst is at hand. I note your urgency to get the new die finished as soon as possible and will make every exertion to further your wishes.

Very respectfully

Jo R. Carpenter

per L.

Philadelphia, Aug. 12, 1870

Messrs. Ward Southerland Co.
130 William St.
New York, N. Y.

Gentlemen:

I note advice per your favor of the 11th inst and have the pleasure to hereby acknowledge the receipt of three hundred and fifty dollars (\$350) as payment in full for engraving private die and making stamp plate complete, and return thanks for prompt attention.

There has been a change in the regulations of the Inter. Rev. Bureau in respect to the allowance of commissions on purchases of stamps from private dies. I believe that now five per cent is allowed on any amount exceeding \$50 up to \$500 and ten per cent on the excess of \$500. For full and definite information, however, regarding commissions I am compelled to refer you to the Commissioner of Inter. Rev.

All orders for stamps should be addressed to the Commissioner Inter. Rev., Washington, D.C. inclosing the duplicate certificate of a U.S. 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 sent you from here direct.

I will probably be able to meet your first order in about one week from this date.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia, Aug. 13, 1870

Chas. N. Shepard Esq.
Grand Rapids, Mich.

Sir:

Your letter of the 6th inst. has been referred to me by the Inter. Rev. Bureau for reply.

I am the appointed agent of the Government to manufacture revenue stamp dies and to prepare stamps therefrom. 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 and to prepare an adequate stock of stamps to keep ahead of demand is about eight weeks. Stamps of the ordinary sizes are furnished without charge for manufacturing, but for increased sizes there is a 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.

If, with a knowledge of these facts, you desire to have order engraved you will please draw a rough sketch, embodying the required size and your ideas of design and I will put the matter in hand at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 19, 1870

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

Sir:

Yours of the 15th inst duly to hand. I understand that the change in the law respecting the allowance of commission to proprietors on stamps from private dies will be effective from the 1st of Oct. next, when 10% will be given on the whole amt. of all orders of more than \$500.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 19, 1870

Geo. W. Laird Esq.
New York, N. Y.

Sir:

Yours of the 16th inst to hand. The work of engraving a vignette for your stamp is now going on as rapidly as possible, and while I cannot say definitely when the stamps will be ready, I think the time will not be more than two weeks from now.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Aug. 19, 1870

Messrs. S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

I reply to yours of the 16th inst that the fifty sheets of stamps due on your recent order were forwarded on the 15th.

The order would have been executed entire in the first place but for the spell of damp weather which completely suspended the operation of gumming.

A bad lot of paper and want of good gumming weather are the reasons for the defect in the adhesive quality of the stamps to which you refer. I expect to avoid the difficulty as soon as a new stock can be prepared.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 22, 1870

Messrs. Jas. A. Jackson & Co.
St. Louis, Mo.

Gentlemen:

In reply to your favor of the 15th I can promise that no time shall be lost in the execution of your engraving order, and, as soon as the work is completed I will send you a proof impression of the die.

Very respectfully

Jos. R. Carpenter
per L.

Those marked * are wanted at once.

PRINTING BALANCEES, Aug. 27, '70

2 ct. General	15675	1 ct. New York MCoye	2600
3 " "	800	1 " Powell	300
4 " "	525	1 " Park City	2000
5 " "	1975	1 " Safety	1000
25 " "	300	1 " Star Match	2750
60 " "	1000	1 " Scovill	3000
\$2 " "	900	1 " Schenck	1000
\$2.50 " "	1000	1 " Thompson	600
1 ct. Proprietary	30125	1 " Underwood	1200
1 " Ayer	5000	1 " Wilder	1200
1 " Bull	2000	1 " Zisemann & Co.	3650
1 " Buck	4000	2 " P. Davis	1200
1 " Bent & Lea	1600	2 " Drake Co.	1000
1 " Cowles & Leete *	2000	2 " Henry	700
1 " F. E. Clark	4000	2 " R. V. Pierce	2000
1 " Peter Eichele	5100	3 " Am. M. Co. Ohio	500
1 " Gates	4850	3 " Bousfield *	6000
1 " Gorman	2000	3 " Gates	3375
1 " Jno. F. Henry	3400	3 " Hall	1175
		4 " Cook Co.	1000
		4 " Drake	1000
		4 " Davi	1800
		4 " Fowle & Son	1200
		4 " Hostetter	400
		5 " Hart	1375
		5 " Lawrence	800
		5 " Levy	1000
		8 " Swaim *	700
		1 ct.	6000

Philadelphia
Aug. 24, 1870

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

Sir:

I have the honor to herewith submit for your approval, the design of a two cent private die $1 \frac{5}{8}$ inches superficial area, ordered to be engraved by Geo. G. Kennedy, M.D. Roxbury, Mass.

An early decision will oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 29, 1870

W. A. Barnes, Esq.
Rochester, N. Y.

Sir:

Your letter of the 23d inst addressed to the Hon. Commissioner of Inter. Revenue has been referred to me for reply. I am the authorized agent of the government to engrave revenue stamp dies, make plates and prepare stamps therefrom. 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 do the work is about eight weeks. Stamps of the ordinary size ($13/16$ of an inch for 1 and 2 cent stamps and $63/64$ of an inch for 3 and 4 cent stamps) are furnished without charge for manufacture, but for increased sizes 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, besides three cents per thousand for perforations.

A stamp of the size devoted to the wrapper submitted would print to great waste and if charged for according to the square of its greatest dimensions would be very expensive in comparison with one which might be made to simply fill the inner square of the design and which would probably answer your purpose as well.

If, with the facts before you however, you desire to have a private design engraved, you can consider the matter of size and communicate your wishes to me in full.

The commissions allowed by the government to proprietors of private dies, after the 1st of October next, will be in amounts from \$50 to \$500, five per cent, and in amounts over \$500 ten per cent - or in other words if you send a remittance of \$510 you will be furnished with \$561 in stamps.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Aug. 30, 1870

Messrs. Denslow Burhans Co.
P. O. Box 518
Burlington, Iowa

Gentlemen:

Yours of the 23d inst, addressed to the Hon. Commissioner of Inter. Rev. has been referred to me for reply as to the cost of die, etc. an accompanying note stating that you had already been informed by the Bureau of the allowance of commissions.

I am the authorized agent of the Government to engrave revenue stamp dies, make plates and prepare stamps therefrom. 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 do the work about eight weeks.

Stamps of the ordinary size ($13/16$ of an inch for denominations of one and two cents and $63/64$ for three and four cents are furnished without charge for manufacture; but for increased sizes a charge is made at the rate of ten cents per thousand for stamps $3\ 1/8$ inches superficial area and all other sizes in proportion, besides three cents per thousand for perforation.

If, with this knowledge, you desire a private stamp you will simply have to send me a rough sketch of desired size and design stating denomination and the matter will have due attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 2, 1870

Geo. W. Laird, Esq.
New York, N. Y.

Dear Sir:

I herewith submit three proof impressions from your private die containing the new vignette, and trust the design will now be perfectly satisfactory.

Please inform me as early as possible what words are to be entered immediately below the bottom line to meet the requirement of the copyright law.

Very respectfully

Jos. R. Carpenter

Per L.

Philadelphia
Sep 3, 1870

Messrs. Janney Co.
Alexandria, Va.

Gentlemen:

The Commissioner of Inter. Revenue has referred to me your letter of the 1st inst.

I am the agent of the Government to engrave plates and print stamps therefrom. The charge for making a private stamp plate complete is three hundred and fifty dollars (\$350) and the time required to do the work about ten weeks. Private stamps are in all cases kept on hand ahead of demand so that orders are always promptly filled. They are furnished without charge for manufacture except when they exceed in size the government stamp of the same denomination in which case there is an extra charge at the rate 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 for extra perforations.

If in view of the facts, you desire to have a stamp engraved you will simply send me a rough sketch denoting size design, etc. and the work will be put in hand at once.

Very respectfully

Jos. R. Carpenter

Per L.

Philadelphia
Sep 5, 1870

Isaac Pugh, Esq.
Stamp Agent

Dear Sir:

Just preceding the date of Mansfield Co.'s order referred to, there was an unusual spell of damp weather lasting about five or six successive weeks which almost entirely stopped the work in the gumming department, and in consequence whereof I was compelled to dry by artificial means the gummed stamps of Mansfield Co and some others, the stock of which was low at that time. Hence to save inconvenience to the parties the stamps were delivered by instalments as soon as they could be prepared.

Very respectfully

Jos. R. Carpenter

per L

1A - 17
Philadelphia
Sep. 7, 1870

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

Yours of the 3d inst received and order
for stamps noted.

As I informed you when you ordered your die
the government was allowing proprietors a commission
of ten per cent on all amounts over \$500 remitted
for stamps - for instance for \$510 certificate it
gave \$561 in stamps. But about the 1st of April
last the regulation was changed so that no more
than five per cent was allowed on the first \$500
of any am't remitted and then ten percent on the
balance of the order or in other words, for \$510
in money gives but \$536 in stamps. A law has
recently been passed however which provides that
after the 1st October next proprietors will be
entitled to ten per cent on the whole amt. of all
orders for private stamps the same as when you were
first informed by me. You will be careful to notice
that you must remit over\$500 after Oct. 1 to get
the 10 per cent - \$501 will do it.

Yours respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 8, 1870

Messrs. S. W. Warner Co.
New York, N. Y.

Gentlemen:

Package of stamps with your letter of the
7th duly to hand - the red stamps as usual will
go by evening express.

How long before you will commence using the
new stamps? And will you still continue to use
the original Herrick Stamp?

Very respectfully

Jos. R. Carpenter

Philadelphia,
Sep. 9, 1870

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

Sir:

I have the honor to herewith present my act,
signed in duplicate, for the manufacture of revenue
stamps delivered during the month of August, 1870.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia,
Sep. 13, 1870

Messrs. Jacob Lippman & Bros.
Savannah, Ga.

Gentlemen:

Your favor of the 8th inst is at hand. The work on your stamp is being advanced as rapidly as possible and will be completed in about two weeks from this date. As soon as finished I will send you a proof impression of the die. There will be no unnecessary delay and trusting to your patient indulgence in the meanwhile, I am,

Very respectfully yours

Jos R. Carpenter

per L.

Philadelphia,
Sep. 16, 1870

A. C. Tapley, Esq.
South Lawrence, Mass.

Sir:

Your communication of the 12th inst has been referred to me by the Inter. Rev. Bureau for reply. I am the appointed agent of the government to engrave revenue stamp dies, to make plates and manufacture stamps therefrom. 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 to prepare an adequate stock of stamps to keep ahead of demand, is eight weeks.

Stamps of the ordinary size are furnished without charge for manufacturing, but for increased sizes there is a 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 extra perforation.

If you desire to have a die engraved please send me a rough sketch of design and state the required size of stamp, and I will give the matter immediate attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Sep. 16, 1870

Hon. J. W. Douglass,
Act'g. Commissioner of Internal Revenue
Washington, D. C.

Sir:

I herewith return the fifty dollar stamp and accompanying papers submitted to me by your note of the 13th instant.

The absence of perforation on the stamp shows that it was issued several years ago, and my opinion is that it has in the meanwhile been applied to use, from the fact that, although the original gum is still on the stamp, it is without the even flow which characterizes an unused stamp; and the face and lightest portion of the drapery of the vignette bear evidence of erasure.

In all cases of stamps of such high denominational value I suggest that the Government would do well to trace them back as far as possible. A fifty dollar stamp is very likely to have a history.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia,
Sep. 16, 1870

S. G. Cooley, Esq.
New York, N. Y.

Sir:

Your favor of the 13th inst is at hand. I am the appointed agent of the government to engrave revenue stamp dies, to make plates and manufacture stamps therefrom. 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 do the work and prepare an adequate stock of stamps to keep ahead of demand, is usually eight weeks.

Stamps of the ordinary size are furnished without charge for manufacturing, but for increased sizes there is a charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and for all other sizes in proportion; beside three cents per thousand for extra perforation.

If you desire to have a die engraved you will please send me a rough sketch of design and state the required size of stamp and I will give the matter immediate attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 17, 1870

Hon. J. W. Douglass
Acting Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval, the design of a four cent private die, five inches superficial area, ordered to be engraved by Messrs. Jacob Lippman & Brothers, Savannah, Ga.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Sep. 17, 1870

Messrs. Jos. Burnett & Co.
Boston, Mass.

Gentlemen:

Yours of the 15th inst with design for a four cent private die, at hand, and will have due attention. The charge for engraving is uniformly three hundred and fifty dollars (\$350), and at this time it will probably be from eight to ten weeks before a stock of stamps can be prepared to meet your order.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Sep. 17, 1870

Geo. W. Kennedy, M.D.
Roxbury, Mass.

Dear Sir:

Your favor of the 15th inst is at hand. I have the pleasure to herewith submit proof impressions from your private die and trust they will prove satisfactory. You have already stated a preference for green as the color to print and I should also like to know if you desire the stamps perforated and how many will probably be consumed per quarter. Upon receipt of this information and comments generally, I will proceed to make the plate and to prepare an adequate stock of stamps to keep ahead of your demand; and in about one week's time thereafter will be prepared to meet your first order for stamps. Your engraving act. coming due at this stage I present the same also and remain,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 17, 1870

Geo. A. Kennedy, Esq.

To Jos. R. Carpenter, Dr.

To engraving private two cent revenue stamp and
making plate complete. \$350

Philadelphia,
Sep. 17, 1870

Messrs. Jacob Lippman & Bros.
Savannah, Ga.

Gentlemen:

I have the pleasure to present proof impressions from your private die and trust the execution of the engraving will be entirely satisfactory.

Have the kindness to state comments by return mail and inform me what color to print, whether to perforate the stamps and about how many will constitute a three month's supply. Upon receipt of this information I will proceed towards getting up an adequate stock of stamps to keep ahead of your demand and will probably be prepared in one week thereafter to meet the first order. I will duly advise you in the meanwhile however precisely when and how to order stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 20, 1870

S. G. Cooley, Esq.
New York, N. Y.

Sir:

After the first of next month the new code of commission allowance to proprietors of private dies goes into effect, viz: on stamps purchased (of the Government direct) at one time in sums of \$500 and not less than \$50, five per cent; over \$500, ten per cent. The allowance on the common proprietary stamp is I believe five per cent on all amounts over \$1000. For positive and authoritative information however I refer you to the Hon. Commissioner of Inter Rev. Washington

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Sep. 20, 1870

Geo. W. Laird, Esq.
New York, N. Y.

Sir:

Yours of the 16th inst dated at Montreal is at hand. I note the words required by the copyright law and will have them inserted at the bottom of the die and complete the work as speedily as possible. As soon as the proof impression can be had I will forward it to you with information as to precisely when and how to order stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 20, 1870

D. M. Richardson, Esq.
Detroit, Mich.

Sir:

Yours of the 16th inst is at hand. I am not able to send your order entire today, but will forward the balance tomorrow. Hereafter I will fill all your orders entire on demand as a large stock is in process of manufacture and would have been long ago prepared but for the unprecedented spell of damp weather through which we have just passed.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Sep. 22, 1870

H. T. Helmbold, Esq.
Philadelphia, Pa.

Dear Sir:

The Government requisition of today, accounting for your order delivered yesterday (upon a telegraphic dispatch), directs me to deliver \$1074.99 in stamps, as follows, viz: 7501 @ 3 cents and 14,166 @ 6 cents. As this differs from the invoice filled, to adjust the discrepancy I herewith send you an additional 3 cent stamp and request that you will return me the two 2 cent stamps which were inclosed in the package yesterday.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia,
Sep. 22, 1870

Wm. McCrary, Esq.
Johnstown, Cambria Co. Pa.

Sir:

Your favor of the 18th inst addressed to the
Commis. of Inter. Rev. for information respecting
a private die has been referred to me for reply.

I am the authorized agent of the Government
to manufacture private dies, make plates and
prepare stamps thereform. The charge for making
a private stamp plate complete is uniformly three
hundred and fifty dollars (\$350) and the time
required to execute the work is about eight weeks.

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

After the plate is made an adequate stock of
stamps is kept on hand in advance to meet orders
on demand. If, with the information, you desire
to have a private plate made please state particulars
as to design and denomination of stamp required and
I will give the matter due attention.

Respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 22, 1870

Messrs. P. Fahrney's Bros. Co.
Waynesboro, Pa.

Gentlemen:

Your communication of the 19th inst, addressed to the Asst. Sec'y of the Treasury for information respecting private revenue stamps has been referred to me for reply.

I am the authorized agent of the Government to engrave revenue stamp dies, make plates and prepare stamps therefrom. The charge for making a private stamp plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to execute the work is usually about eight weeks.

Stamps of the ordinary size are furnished without charge for manufacture, but for increased sizes there is a charge made 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 extra perforation.

After Oct. first the Government will allow to proprietors of private dies a commission of ten per cent on all orders of over \$500 at a time, or, in other words, will give \$561 in stamps for \$510 in money.

When the plate is made an adequate stock of stamps will be prepared in advance of order. If with this information you desire to have a private plate engraved please state particulars as to size and design required and I will give the matter due attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Sep 24, 1870

W. W. Harding, Esq.

Dear Sir:

Please deliver to me as soon as possible 100,000 sheets (16 x 25) of paper, equal in all respects to the last lot and oblige

Jos. R. Carpenter
per L.

Philadelphia
Sep. 24, 1870

Hon. J. W. Douglass
Act'g. Commissioner of Inter. Revenue
Washington, D. C.

Sir:

On requisition No. 9751, received today, J. W. Schenck's order calls for 7,166 three cent and 7000 six cent stamps, value \$634.98. This being obviously wrong, Schenck having a one but no three cent die, I have amended the order to read 21,498 one cent and 7000 six cent stamps, as before.

Also same requisition, Jno. J. Levy Co's order calls for 24,125 four cent stamps equal to \$965; and as Levy Co. have no four cent die but invariably require five cent stamps, I have amended their order accordingly, viz, 19,300 five cent stamps value \$965.

These amendments involve a change in the stamp totals of the requisition to the following amounts, viz: 1,527,748 one cent, 200,000 three cent, 26,875 four cent, 19,300 five cent, and 7000 six cent, making 1,780,923 stamps in all.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 24, 1870

D. W. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Your last order (\$10,975) is executed today. I notice your heavy consumption and will endeavor to always have stock on hand to meet your demand with promptness. Lately there has been some delay to your order and the explanation is that the recent unprecedented spell of damp weather has so interfered with the drying stamps and spoiled so many that I find it difficult to recover lost ground while the season's active demand continues. Hoping to give you no cause for complaint in the future, I remain,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 24, 1870

Geo. G. Kennedy, M.D.
Roxbury, Mass.

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 21st inst with three hundred and fifty dollars (\$350) in full payment for engraving private die and making plate complete. Your advice to print in green gum and perforate and as to probable commission is duly noted, and on the 1st proximo you may send the first order for stamps.

Orders should be addressed to the Commissioner of Internal Revenue, Washington, D.C., stating that you wish two (2) cent stamps from your private die, inclosing the duplicate certificate of a U.S. Assistant Treasurer or Designated Depository, of a deposit made covering the value of stamps ordered on receipt of which the Commissioner will make a requisition on me and stamps will be sent you from here direct.

From the 1st of October next the commission allowed to purchasers of stamps from their own dies will be five per cent on amounts from \$500 ordered at one time and ten per cent on orders over \$500; i.e. if you remit a certificate of \$510 you will get \$561 in stamps.

Thanking you for patient indulgence, and prompt attention to , I am

Yours very respectfully,

Jos. R. Carpenter

per L.

There will be eighty stamps to the sheet.

LA - 42
Philadelphia
Sep. 24, 1870

J. W. Scott, M.D.
New York Medical University

Sir:

In reply to your letter of the 22d inst, 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 execute the work is usually about eight weeks.

The sketch sent me would answer very well to work from, and could be greatly improved in the engraving. The size you submit being larger than the government stamp of same denomination would cost you something less than five cents per thousand for extra labor and material in the manufacture of the stamps - the regulations being (for four cent stamps) $\frac{63}{64}$ of an inch superficial area, free, but increased sizes are to be charged for at the rate of ten cents per thousand for stamps $\frac{31}{8}$ inches, for extra paper and printing and all other sizes in proportion, besides three cents per thousand for extra perforation.

If with this knowledge you desire to have a stamp engraved please communicate the fact to me and the matter shall have early attention.

Very respectfully,

Jos. R. Carpenter

per L.

Printing Order Sep. 24, 1870

Dr. Kennedy

2000

Jno. McGiss, Esq.

Dear Sir: Plate for the above will be finished by Mr. Spencer in a few days. Stamps therefrom will be needed as soon as possible. Please print in Green, and notify Messrs. Subus and Ash to Gum and Perforate them.

Jos. R. Carpenter

Per. L.

Philadelphia
Sep. 27, '70

Messrs. Jacob Lippman & Bro.
226 Pearl St.
New York, N. Y.

Gentlemen:

Your favor of the 24th inst is received. The words "Health to all" can be placed on the shield in the vignette of your die, but there can be no alteration in the lettering of the circle around vignette so as to insert "New York." If you desire I can place "Savannah and New York" in the bottom border lines of the die.

Please advise me without delay as to whether you will or not have the words entered as I suggest.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 27. 1870

Geo. W. Laird, Esq.
New York, N. Y.

Dear Sir:

I herewith submit a specimen proof of your die with the words of the copyright inserted. Please advise me duly if you're satisfied with it and one week from the time I hear from you I will be prepared for a stamp order. Orders should be addressed to the Commissioner of Internal Revenue, Washington, D.C., stating that you wish three cent stamps from your private die and enclosing the duplicate certificate of a U.S. Assistant Treasurer of Designated Depository, of a deposit made covering the value of stamps ordered, on receipt of which the Commissioner will make a requisition on me and stamps will be sent you from here direct.

After the 1st proximo the commission allowed by the government will be five per cent on all orders from \$50 to \$500, and ten per cent on orders of over \$500- i.e. if you remit a certificate of \$510 you will be entitled to \$561 in stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 29, 1870

Messrs. Jas. A. Jackson & Co.
St. Louis, Mo.

Gentlemen:

I have the honor to herewith submit a proof impression of the framework of your stamp with a photograph of vignette inserted that you may say how it would suit you. In the engraving of course the design would be more distinct. The original drawing of the vignette is also submitted that you may better judge as to the effect which will be produced in the engraving.

Please return both inclosures with comments thereon and oblige

Yours very respectfully

Jos. R. Carpenter
per L.

1A - 40
Philadelphia
Sep. 29, 1870

Victor E. Manger, Esq.
No. 110 Reade St.
New York, N. Y.

Sir:

In reply to your favor of the 26th inst I have to explain that the law requires every private stamp to contain the figure as well as the letters of the denomination and also the words "U.S. Internal Revenue" or their proper abbreviation. Your model is correct in all this except the omission of the figure "5." I presume the department would not object to the abbreviation "cts." I suggest that the figure 5 be inserted as I have drawn it in the photograph of model herewith returned.

I retain your large model for the present.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1870

Messrs. D. Burhans & Co.
Burlington, Iowa

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 25th ulto. I understand your wishes and will put the work through in due course and as soon as the engraving is completed will send you a proof impression thereof.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Oct. 1, 1870

Messrs. P. Fahrneys Bros & Co.
Waynesboro, Pa.

Gentlemen:

In reply to your favor of the 27th inst, there can be no deviation from the regular charge of \$350. for engraving a private die and making stamp plate complete. It is your privilege to designate the size of die, large or small, it would make no material difference in the amount of work, the plates being of uniform size and while the small stamp would take less work to engrave, it would take more of them to fill the plate. The only disadvantage in a large die is that the extra work in preparing the stamps would be charged to you.

The Government will of course not make you any allowance of stamps in consideration of the amt paid for engraving a private stamp plate.

As to the percentage allowed on orders for stamps, I must refer you for definite information to the Commissioner of Inter. Rev. I believe it to be on private stamps (from Oct 1st inst) ten per cent on all orders of over \$500 - and on general stamps four per cent on \$500 and five per cent on \$1000.

I would await payment of \$350 for engraving until a proof impression could be presented from the finished die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1870

J. W. Scott, M.D.
N.Y. Medical University
New York

Sir:

Your favor of the 28th inst to hand. I note your remark that \$350 is apparently too high for engraving a stamp and that it could be done for considerably less in New York; to which I reply that you have not considered the fact that beside engraving the stamp it is also a part of the bargain to multiply that engraving about one hundred and seventy times to make a plate of the government standard size from which the stamps are to be prepared. And besides this, there are elements of considerable moment which do not enter into the terms of an outside party but must necessarily be greatly considered by me.

The price stated, viz: three hundred and fifty dollars is in no case deviated from, and is the lowest possible amt. for which the work could be done.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
October 1, 1870

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

Sir:

I have the honor to herewith submit for your approval, the design of a three cent private die of $11/64$ inches superficial area, ordered to be engraved by Geo. W. Laird of New York City.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
October 1, 1870

Geo. W. Laird, Esq.

Dear Sir:

Will you please inform me by return mail what color to print your stamps and whether you wish them gummed and perforated. If you wish them perforated please understand that the perforation row on top of the stamp must necessarily be in a straight line as it is impossible to follow a curved line with a perforating machine.

I cannot find my note of your having previously advised me in the above respect and it will be necessary for me to have the information on Wednesday next when the plate will be ready to go to press.

Very truly yours

Jos. R. Carpenter

per L.

Philadelphia
Oct. 3, 1870

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

Gentlemen:

Your favor of the 30th ulto is at hand. I will forward to your address tomorrow by Adams Express, the imprinted checks of Messrs. L. B. Binne & Co.

Please address your future orders and remittances and also instruments to be stamped by me, to Mr. J. E. Ridgeway, Philada - he being a dealer in revenue stamps and I being authorized to stamp for the dealers only, or for those who choose to send the stamp value, not less than \$50, to the Commissioner of Inter. Rev. direct.

Your check \$17.42 to hand. The charges on the lot are as follows, viz:

804 stamps @ 2 cts.	\$16.08	
Less 2½ discount	.40	15.68
For printing 134 imps. @ 1ct.	1.34	<u>17.02</u>
Amt. returned, herewith inclosed check		<u>.40</u> 17.42

Very truly yours

Jos. R. Carpenter

per L.

Philadelphia
Oct. 3, 1870

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

Sir:

I have the honor to herewith submit for your approval, the model of a five cent private die, $63/64$ of an inch superficial and, ordered to be engraved by Mr. Victor E. Manger, New York City.

Very respectfully

Jos. R. Carpenter

per L.

IX - 51
Philadelphia
Oct. 3, 1870

Victor E. Manger, Esq.
No, 110 Reade St.
New York

Sir:

Your favor of the 30th ulto to hand.
I note your engraving order and will execute
it with all possible dispatch.

I am the agent of the government to manu-
facture stamps as well as plates for the Inter.
Rev. Bureau, and will prepare an adequate
stock from your die as soon as the plate is
finished and will duly notify you when and how
to make the first order therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 3, 1870

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

Sir:

I have the honor to herewith submit for your approval the design of a four cent private die - $2\frac{1}{2}$ inches superficial area ordered to be engraved by Messrs. T. H. Barr & Co., Terre Haute, Ind.

Very respectfully

Jos. R. Carpenter

per L.

Philada, Oct 3, 1870

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith please find thirty-eight
of your stamps which were inadvertently left
out of your last order.

Very truly

Jos. R. Carpenter
per L.

Philadelphia
Oct. 4, 1870

Messrs. T. H. Barr & Co.
Terre Haute, Ind.

Gentlemen:

I am in receipt of your favor of the 29th ulto, and in return have the pleasure to present you a proof impression of the finished die which I think is worthy of your commendation.

Please give comments by return mail, stating whether you wish the stamps gummed and perforated, what color to print and about how many you will require per quarter. Stamps will be ready to meet your first order in about one week from the time you furnish me with this information.

Orders should be addressed to the Commissioner of Internal Revenue, Washington, D.C., stating that stamps from your four cent private die are required 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 Commissioner will then make a requisition on me and the stamps will be sent you from here forthwith.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 4, 1870

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

Sir:

On private die requisition No. 9767 of
Oct. 3d, order No. 7960 for Radway & Co. calls
for 110000 one cent stamps. This party has a
two cent die only and I have amended the requi-
sition and executed the order accordingly.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Oct. 4, 1870

Messrs. Jacob Lippman & Co.
226 Pearl St.
New York, N. Y.

Gentlemen:

I inclose proof of die with the alterations made to meet your suggestions.

You may make your first order in one week from this date and I think stamps will be ready in time to meet it.

Orders should be addressed to the Commissioner of Inter. Revenue, Washington, D.C., inclosing the duplicate certificate of a U.S. Asst. Treasurer or Designated Depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on me and stamps will be sent you direct from here. Be careful to state in your order to the Commissioner that you require four cent stamps, from your private die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1870

Messrs. Jas. A. Jackson & Co.
St. Louis, Mo.

Gentlemen:

As you can of course have the exclusive right to the design of the vignette on your stamp I shall proceed at once to complete the engraving and will have the work done as soon as possible. Please inform me in the meanwhile what color to print, whether to gum and perforate the stamps and about how many you will require per quarter.

I will duly advise you when and how to order stamps. You can have them sent to any address by noting the fact when you make the order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1870

J. W. Scott & Associates
N. Y. Medical University

Gentlemen:

As you require a stamp of the ordinary size there will be no extra charges. All you will have to pay is \$350 for the plate.

The Government will furnish you stamps at the usual proprietors rates, viz: on remittances of from \$50 to \$500 you will be allowed an addition in stamps of five per cent, and of over \$500 an addition of ten per cent in stamps.

The sketch you have submitted will answer every purpose of the engraver so it will be as unnecessary as it is inexpedient to draw another sketch which could not be made to show the elaboration which will appear in the engraving.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 11, 1870

American Bank Note Co.
New York
A. S. Helm Supt.

Dear Sir:

I imprint sight drafts and checks with the two cent revenue stamp of design as per inclosed specimen. I have no other design and never vary the color, and hence presume it will be unnecessary to stamp any of the instruments sent me which please find returned herewith.

If you have any stamping to be done by me I will be thankful to have your orders come through a dealer in this city.- I can recommend Mr. J. R. McFelridge as a prompt businessman - and they will have due attention.

Very respectfully yours,

Jos. R. Carpenter

per L.

PRINTING ORDER OCTOBER 12th, 1870

3 ct. Geo. W. Laird, (new) 3,000

Print in Black on the whitest paper.

Not gummed

Perforated

PRINTING ORDER OCTOBER 12th, 1870

4 ct. T. H. Barr & Co. (new) 1000

Print in Black

Gummed

Perforated

Philadelphia
Oct. 12, 1870

Messrs. T. H. Barr & Co.
Terre Haute, Ind.

Gentlemen:

Yours of the 8th inst to hand, advice
noted and plate will go to press at once.

It will cost \$200 dollars to change your
die for a two cent stamp - a new plate would have
to be made so you would always have the two denom-
inations.

Very truly,

Jos. R. Carpenter
per L.

Philadelphia
Oct. 12th, 1870

Wilmington Parlor Match Co.
Wilmington, Del.

Gentlemen:

At a recent personal interview you expressed a desire to have an alteration made in your private die by striking out the "Co." and inserting name of firm across the vignette. If you are still inclined to have the work done you will please send me further instructions - stating the name of firm, etc. and I will give the matter due attention.

The change will cost you two hundred dollars (\$200).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
October 12, 1870

Geo. W. Laird, Esq.
New York, N. Y.

Dear Sir:

Yours of the 3d inst is just rec'd. Stamps will be prepared according to your advice. I cannot very well print a single sheet in green and the balance in black. If you would like to see the stamp in green, however, I can send you a proof impression in that color and you will be allowed to change the color if you wish.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 12th, 1870

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

Sir:

I have the honor to herewith present my
signed in duplicate, for the manufacture of
revenue stamps delivered during the month of
September, 1870.

Very respectfully,

J. R. Carpenter
per L.

Philadelphia
Oct. 13, 1870

Hon. J. W. Douglass
Actg. Commissioner Internal Revenue
Washington, D. C.

Sir:

Your note of the 8th inst, requesting me to forward to you dry impressions from all the stamp plates now in use, is at hand, and the matter will have due attention.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Oct. 15th, 1870

J. W. Scott, M.D. and Associates
New York Medical University
New York

Gentlemen:

I beg to inform you that under instructions from the Inter. Rev. Bureau the reception of orders for private stamp engraving is prohibited for the present and that the work on your die is therefore arrested. The prohibition may be extended beyond a few weeks and I will give you due notice when it has been removed.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
October 15th, 1870

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

Sir:

Will you have the goodness to let me have dry impressions, sizes, descriptions of books, etc., etc. and the data generally furnished to bidders for the Beer, Spirit and Tobacco stamps treated of in the advertisement for Proposals recently issued? My ill health at present will prevent me from going to Washington to obtain them in person, but every care shall be taken of them and they shall be returned faithfully to the Bureau. I would like also to know the amounts separately of Beer, Spirit and Tobacco stamps of the various sizes and kinds delivered during the last fiscal year.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 15, 1870

Messrs. Byron Curlbin & Co.
Boston, Mass.

Gentlemen:

Your stock of No. 2 wrapper paper on hand here is quite low and in a few days from now will be all worked up. Please send me a further shipment as soon as possible that my hands may be kept goving and oblige

Yours very respectfully

Ros. R. Carpenter
per L.

Philadelphia
Oct. 1870

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

Sir:

I have the honor to hand you herewith
die impressions of all the denominations
of general and proprietary stamps now in
use, and agreeing with the list on the
annexed sheet.

Very respectfully

Jos. R. Carpenter
per L.

List and description of dry impressions of
general and proprietary stamp plates

Viz:

Dem.	Title	Sheets	Stamps
1 ct.	Gen'l Express	1	210
2 "	"	1	210
3 "	" Exchange	1	170
4 "	" Inl'd "	1	170
5 "	" Agreement	1	170
6 "	" Inld Exc.	1	170
10 "	" Contract	1	170
15 "	" In.Ex.	1	170
20 "	" For'n Ex.	1	170
25 "	" Certifica	1	102
30 "	" For'n Ex.	1	102
40 "	" Inld Ex.	1	102
50 "	" Convey	1	85
60 "	" In. Ex.	1	85
70 "	" For. Ex	1	85
\$1 "	" Entry Goods	1	90
\$1.30	" For. Ex.	1	90
\$1.50	" In. Ex.	1	90
\$1.60	" Fro.Ex.	1	90
\$1.90	" "	1	90
\$2	" Conveyance	1	72
\$2.50	" Inld.Ex.	1	72
\$3	" Manifest	1	72
\$3.50	" Inld.Ex.	1	72
\$5	" Conveyance	1	72
\$10	" "	1	72
\$20	" "	1	54
\$25	" Mortgage	1	54
\$50	" General	1	54
\$200	" "	2	16
1 ct.	Prop'y	1	210
2 "	"	1	210
3 "	"	1	170
4 "	"	1	170
5 "	"	1	170

Philadelphia
October, 1870

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

Sir:

I have forwarded to your office by
Adams Express, today, dry impressions of
all the denominations of general and
proprietary stamps now in use, with a
list giving the denominations, titles and
number of sheets and stamps of each.

Very respectfully

Jos. R. Carpenter

Philadelphia
Oct. 22, 1970

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

Sir:

I have the honor to herewith submit
for your approval, the engraved design of a
four cent private die, $4\frac{1}{4}$ inches superficial
area, ordered by Messrs. Jas. A. Jackson &
Co., Saint Louis, Mo. Aug. 22/70. Your
early consideration will oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1870

Messrs. Jas. A. Jackson & Co.
St. Louis, Mo.

Gentlemen:

I herewith send you a proof impression of your private die and will have stamps ready to meet your first order on about one week from this date.

Order should be addressed to the Hon. C. Delano, 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 the stamps ordered. The commissioner will then make a requisition on me and stamps will be sent you from here direct.

By sending a certificate of over \$500 deposited you will be entitled to a commission of ten per cent in stamps; i.e. for \$510 you will get \$561 in stamps. In making your order to the Commissioner be particular to mention that you require four cent stamps from your private die, and also state the address you wish the stamps sent to.

The bill for engraving coming due at this stage I present the same and remain

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia, October 22/70

Messrs. Jas. A. Jackson & Co.

To Jos. R. Carpenter

To engraving four cent private die and making stamp plate, complete.

\$350

Philadelphia
Oct. 22, 1870

Messrs. J. Curtis & Sons
New York, N. Y.

Gentlemen:

I have the pleasure to hereby acknowledge the receipt of your favor of the 21st inst with remittance of \$53.43 in payment of extra printing, etc. and return thanks therefor.

In reference to your complaint of deficiency in late stamp order, I can only say that the balance of your stamps on hand here, so perfectly correct, and if any error has been made in filling a corresponding overplus has been sent to the Inter. Rev. Bureau in the monthly I will write to the Commissioner today to ascertain if any such discrepancy exists and will duly inform you of the result.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1870

Portland Star Match Co.
Portland, Me.

Gentlemen:

Your favor of the 20th to hand and advice noted. The fault of the delay in the order referred to was not mine. The Government requisition reached me on the 15th inst (Saturday) and were forwarded by express on Monday the 17th. I will endeavor to invariably send your stamps the same day the Government requisition is rec'd but it may sometimes occur that they cannot be shipped until the following day.

The rules of the department will not allow me to communicate anything respecting the business of parties ordering stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1870

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

Sir:

Messrs. Jeremiah Curtis & Sons write that their private die order executed on the 28th ulto was eight sheets short of the required quantity.

As the balance of their stamps on my hands is correct, no error could have been made here unless a corresponding overplus was sent to your office in the spoiled lot of June last, (which should have contained 778 sheets or 51348 stamps from their die). Will you therefore please advise me if you have discovered any discrepancy in counting the spoiled Curtis stamps that I may know whether they are right or not in making the claim.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25th, 1870

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

Sir:

In reply to your note of the 24th instant I can only say in regard to Messenger's alleged deficit of eight sheets, the same as I have already reported in case of Curtis & Sons, per letter of the 22d instant, viz: "That as the balance of stamps on my hands is correct there could have been no error made in filling an order unless a corresponding overplus was sent to your office in a spoiled lot.

In the September spoiled I sent you, per ap. 243 sheets of Kyle stamps (the title of Messengers stamps) and in the June lot 778 sheets of Curtis & Sons stamps. If you will have the goodness to count the sheets in both cases and let me know the result I can tell at once whether or not the claims have any foundation in fact.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25th, 1870

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

Sir:

I herewith return the \$200 stamp and affidavit submitted to me with your letter of the 24th inst.

The stamp, although a poor impression, is certainly genuine. It is one of the very first issued as attested by the absence of perforation, and, no doubt, has in the meantime been subjected to much usage. My impression is that it has not been washed although the appearance of gum over the sides of the stamps looks as if it had been tampered with, and upon this suspicion I would require the party to show from whom he derived it and the discount allowed. A \$200 stamp should have a history not very difficult to trace.

Very respectfully

Jo.s R. Carpenter

per L.

Philadelphia,
Oct. 27, 1870

W. P. Shearman, Esq.
Chief of Stamp Div. Inter. Rev. Bureau
Washington, D. C.

Dear Sir:

The schedule of stamp deliveries to D. W. Cheesman, late U.S. Apt. Treas. at San Francisco, inclosed to me with your note of the 24th inst. has been referred to the Stamp Agent, Mr. Pugh, for the information which you desire.

I regret that my record of the deliveries of the various lots gives only the dates when they were handed to the Government Agent who made the shipments, and, I presume, took the usual receipts from the Express Company.

Mr. Pugh says he will look into the matter and report to you as early as possible.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 2, 1870

Mrs. Carle Strong
153 Water St.
New York, N. Y.

Gentlemen:

Your communication of the 27th instant addressed to the Hon. Commissioner of Inter. Revenue has been referred to me for a reply.

I am the authorized agent of the government to engrave private dies and print stamps. A special die will cost you three hundred and fifty dollars (\$350), you alone being entitled to stamps therefrom and may obtain them with ten per cent added upon order of \$600 at a time. On the ordinary proprietary you will be entitled to only five per cent added on orders of 1000 at a time. Hence the great advantage in having a private die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 7, 1870

Messrs. Jeremiah Curtis & Sons
New York, N. Y.

Gentlemen:

The officials at Washington have examined the lot of spoiled stamps from your die and fail to discover anything respecting the claim which you recently made of a deficit of eight sheets. Some mistake must certainly have been made at your factory in counting the contents of the package as it is impossible to make a mistake in our count without discovering a corresponding discrepancy in the stamp balance upon taking an account of stock after filling a subsequent order. Please look into the matter at the factory and see if there has not been a mistake made there.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
November 7th, 1870

Messrs. Baring Bros. & Co.
London, England

Gentlemen:

I inclose herewith first of Exchange
(second and third unpaid) at sixty days for
Five hundred pounds sterling, of this date
to your order.

You will please collect proceeds and
place them to the credit of Charles Toppan,
Esq. advising him at once as usual, of the
amount to his credit.

Very respectfully

Jos. R. Carpenter

per E.L.

Philadelphia
Nov. 4, 1870

Messrs. E. T. Flanagan & Co.
Belleville, Ida.

Gentlemen:

Yours of the 31st ulto. addressed to the Commissioner of Inter. Rev. with sketches of designs for private dies, has been referred to me for reply.

I am the appointed agent of the government to engrave revenue stamp dies and to prepare stamps therefrom. The charge for engraving a private die and making a stamp plate complete is uniformly, for a single denomination, three hundred and fifty dollars (\$350). Each denomination of stamp requires a separate plate. If there is no variation in the design or size of the several denominations except in the letters and figures naming the denomination of the stamp, the charge will be \$350 for the first plate and \$200 each for additional plates.

You will have the right to designate any ordinary colors for printing without being subject to charge therefore. And there will be no charge for manufacturing stamps of the ordinary sizes, viz: one and two cent stamps $13/16$ of an inch superficial area, and three, four cent, etc., $63/64$ of an inch superficial area, but for increased sizes there will be a charge made for extra paper and printing at the rate of ten cents per thousand for stamps $3\ 1/8$ inches superficial area and all other sizes in proportion, besides three cents per thousand for extra perforation.

I would require about two months to make a single plate and about three months to complete the four. The Commissioner of Inter. Rev. has temporarily prohibited the engraving of private dies but no doubt the prohibition will be removed in a few days.

If with the knowledge as above you wish to have the work done as soon as permitted by the government, please communicate your wishes and I will give them prompt attention.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Nov. 4, 1870

Messrs. Jos. Burnett & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 3d. inst. I am happy to be able to herewith inclose your proof impressions from the engraved die and trust that the work will give entire satisfaction. It now remains only to make the plate and prepare a stock of stamps therefrom. Please inform me what color to print, whether to gum and perforate the stamps, and about how many you will require each three months, that I may keep an adequate supply ahead of orders. On receipt of this information I will notify you precisely when and how to order stamps.

Your account for the work coming due and payable at this stage, I present the same on the annexed page and remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
November 7, 1870

Messrs. Joseph Burnett & Co.

To Jos. R. Carpenter, Dr.

To engraving a four cent private stamp die,
making plate, etc. complete. \$350

Philadelphia
Nov. 4, 1870

American Match Co.
Cleveland, Ohio

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 1st inst inclosing draft for twenty two 67/00 dollars, and thanking you therefor.

I place the amount to credit of your account and remain,

Yours very truly

Jos. R. Carpenter

per L.

\$22.67

Philadelphia
Nov. 9, 1870

John Locks, Esq.

Dear Sir:

Herewith I inclose fifty stamps
from your die which I omitted through inad-
vertence to place in your order executed on
the 8th ulto.

Very truly yours,

Jos. R. Carpenter
per E. Lamasur

Philadelphia,
Nov. 12, 1870

Messrs. Jos. Burnett Co.
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 10th inst. with remittance of three hundred and fifty dollars (\$350) in full for engraving private die and making stamp plate complete. I also note your advice respecting color, etc. and will have stamps prepared and ready to meet your first order by the 19th inst.

Orders should be addressed to the Commissioner of Inter. Rev. Washington, D.C. inclosing the duplicate certificate of a U.S. Apt. Treasurer or Designated Depository of a deposit made covering the value of stamps ordered, stating in your note to the Commissioner that you require 4 ct. stamps from your private die: a requisition will then be made on me and stamps will be sent you from here direct. The commission allowed by the Government is five per cent in stamps, on sums of \$50 to \$500, and ten per cent on over \$500 - that is if you remit \$510 in the shape of a certificate of deposit you will get \$561 in stamps.

In reply to query as to the charge for additional denominations, I would say that it is three hundred and fifty dollars when the design or size of the stamp is not changed. If, however, there is no change except in the letters and figures of the denomination, the charge would be only two hundred dollars.

Thanking you for prompt and kind attention, I remain yours,

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Nov. 14, 1870

Hon. J. W. Douglass,
Actg. Commis. Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of October, 1870, together with the usual accompanying vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 14, 1870

Victor E. Manger, Esq.
110 Reade St.
New York

Sir:

Herewith please find proof impressions from your private die the engraving of which is now finished. I trust the execution of the work will be deemed entirely satisfactory. Please inform me what color to print the stamps and about how many you expect to use per quarter that I may have prepared an adequate quantity to keep ahead of the demand. In ten days after hearing from you I will be ready to meet the first stamp order.

Orders for stamps should be addressed to the Commissioner of Internal Revenue, Washington, D.C. inclosing the duplicate certificate of a U.S. Apt. 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 sent you direct from here. You should state in your order that you want 5 ct. stamps from your private die. If you order over \$500 at a time you will get the largest commission, viz: 10% or, in other words, for a certificate of \$510 you will be entitled to \$561 in stamps.

Your engraving account coming due at this stage, viz \$350 for engraving, plate, etc. in full, I would be pleased to have you remit the amount to my address, and oblige,

Yours very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Nov. 17, 1870

Victor E. Manger, Esq.
110 Reade St.
New York, N. Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 16th inst with three hundred and fifty dollars (\$350) in full payment for engraving private five cent die and making stamp plate complete. I thank you for prompt remittance, and awaiting your advice respecting color and quantity to print of stamps, I am

Yours very truly

Jos. R. Carpenter
per L.

Philadelphia
Nov. 22, 1870

J. B. Morris, Esq.
Easton, Pa.

Sir:

Your favor of the 17th inst addressed to the Commissioner of Inter. Rev. has been referred to me for reply.

I am the authorized agent of the Government to engrave private dies and to prepare stamps therefrom. The charge for making a private stamp plate complete is uniformly three hundred and fifty dollars (\$350) and the time required to do the work is about eight weeks.

The Government allows to proprietors of private dies a commission in stamps of ten (10) per cent on all orders of over \$500 at a time.

After a plate is made an adequate stock of stamps is kept on hand in advance to meet orders therefor on demand.

There is no charge for manufacturing stamps of the ordinary size, viz: $13/16$ of an inch sup. area for one and two cent stamps and $63/64$ of an inch for higher denominations; but for increased sizes there is a charge for manufacturing at the rate of ten cents per thousand for stamps $3\ 1/8$ superficial area, for extra paper and printing, and all other sizes in proportion besides three cents per thousand for extra perforations.

I would inform you however that the Commissioner of Inter. Rev. has temporarily prohibited the engraving of private dies for the present, but I expect the prohibition will be removed in a few days.

If, with this knowledge, you desire to have a plate engraved, please advise me what denomination, size and design of stamp you require and I will give the matter immediate attention as soon as I am permitted by the Government to do so. Please accompany your application with a rough sketch of design to facilitate the work of our artist.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 26, 1870

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

Gentlemen:

I reply to yours of the 22d inst. that it would cost one hundred and fifty dollars (\$150) to insert "N.Y. Match Co." in place of Bauer & Beudel on their die, as it would be necessary to make an entirely new plate. There are about 811,000 Bauer & Beudel stamps on hand.

If you conclude to have the alteration made, please get from Mr. Bauer a written assignment of the plate to you that it may be submitted to the Commissioner of Inter. Revenue as authority when I present the matter to him for approval.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 30, 1870

Messrs. Byam, Carlton Co.
Boston, Mass.

Gentlemen:

Concerning the 500 labels claimed for deficit in order sent you on the 18th ulto, I find that the stock on hand here is properly balanced according to an accurate account of the paper printed and cut. The packages of 5000 labels when put up for shipment are composed of ten separate lots of 500 labels each and to account for the discrepancy it might be supposed that only nine of these lots had been put in the package referred to while eleven had been put in some other package: but this seems to me improbable inasmuch as the packages are invariably tied up while in a press made and adjusted purposely to require the exact complement of ten lots to fill it, so that any deviation in quantity would necessarily be apparent to the packer. I am therefore, you will perceive, entirely at a loss to account for the discrepancy, and hence beg you will further consider the matter and ascertain by investigation if the fault in count has not been made at your establishment, or if a package had been broken and 500 lost during the shipment of the order from here.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
December 5, 1870

Messrs. Byam, Carlton Co.
Boston, Mass.

Gentlemen:

Your favor of the 2d inst. is at hand. I have no doubt whatever about the correctness of your claim for a deficit of 500 wrappers, but I am at a loss to conceive how the mistake has been made. Will you have the kindness to carefully pack and forward the 4500 to me that I may make further investigation. My account of stock being all right I can only pay you in cash for the loss unless I can bring the missing stamps to light. Please address the package to me, "425 Chestnut St."

I has not yet been decided as to who will have the next printing contract.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 7, 1870

Dr. Jas. C. Kerr
Cincinnati, Ohio

Dear Sir:

I reply to yours of the 3d inst.
that it would be necessary to make a new
plate to change the denomination of your
stamp from six to four cents. The change
would cost you one hundred and fifty dollars
(\$150).

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Dec. 7, 1870

Messrs. D. Burhans & Co.
Burlington, Iowa

To Jos. R. Carpenter, Dr.

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

Philadelphia
Dec. 7, 1870

Messrs. D. Burhans Company
Burlington, Iowa

Gentlemen:

Your favor of the 4th inst. to hand. I have the pleasure to present you herewith proof impressions from your finished die. Please decide upon the color you prefer for printing and let me know how many stamps you will probably require per month, that I may keep an adequate supply of them ahead of your demand. In about ten days from the time of hearing from you I will be prepared to fill orders therefor. Orders should be addressed to the Commissioner of Inter. Revenue, Washington, D. C. inclosing the duplicate certificate of an Assist. U. S. Treasurer or designated depository of a deposit made covering the value of stamps ordered, stating that you will require one cent stamps from your private die, the Commissioner will then make a requisition on me and stamps will be sent you from here direct. If you send over \$500, say, \$510, you will be allowed ten per cent extra or \$561 in stamps.

Your engraving account coming due at this state, I present the same herewith and remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia,
Dec. 8, 1870

Messrs. Byam, Carlton Co.
Boston, Mass.

Gentlemen:

Your stock of No. 2 wrapper paper in my hands is nearly out and in a few days from now will be all worked up. Please ship another lot as soon as possible so I may be kept going.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 16, 1870

Hon. J. W. Douglass
Actg. Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Dr. Jas. C. Kerr of Cincinnati, Ohio, wishes to have the denomination of his six cent private die changed to four cents, and I respectfully submit herewith a proof impression of the die for your consideration and approval as to the desired change.

Very respectfully,

Jos. R. Carpenter,
per L.

Philadelphia
Dec. 16, 1870

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

Dear Sir:

The government requisition containing your order of the 14th inst. called for "McMunns Elixir" stamps and the error was not made at Washington as you suppose. I sent you "Wright's pill" stamps in consequence of your standing instructions to me to fill all orders of \$660 in "pill" stamps and of \$1000 in "elixir" stamps. I must acknowledge, however, that on the last occasion I entirely overlooked the note on the requisition which called for elixir stamps or I would certainly have sent them.

Very respectfully

Jos. R. Carpenter,

per L.

Philadelphia
Dec. 16, 1870

Dr. Jas. C. Kerr
Cincinnati, O.

Sir:

Your favor of the 13th inst. is rec'd.
I note advice respecting change of the denomination of your die from six to four cents and will at once submit the matter to the Inter. Rev. Bureau for approval, which if given, it will take five or six weeks to make the alteration.

Very respectfully

Jos. R. Carpenter

Philadelphia
Dec. 16, 1870

Messrs. D. Burhans & Co.
Burlington, Iowa

Gentlemen:

Your favor of the 12st inst. is duly rec'd and advice respecting desired color and quantity of stamps is noted. I will endeavor to meet your order immediately on its receipt.

For prompt remittance of three hundred and fifty dollars (\$350) in full payment of engraving private die and making stamp plate complete, I return thanks and remain,

Yours very truly,

Jos. R. Carpenter

Philadelphia
Dec. 22, 1870

Messrs. J. H. Zeilin Co.
Philadelphia, Pa.

Gentlemen:

Pursuant to promise I can now inform you that the prohibition under which your engraving order has been withheld is now removed and your die will be completed in about five weeks from this date.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 22, 1870

Messrs. Byam, Carlton Co.
Boston, Mass.

Gentlemen:

Yours of the 26th inst at hand.
Your stock of wrappers remaining on hand
here, after filling order of the 20st inst,
is as follows, viz:

1,380,000 No 1
3,045,000 No.2
No unprinted paper

I will have my account ready to send you to-
morrow. The missing 500 wrappers having at
last turned up in my cutting room, I send you
by today's mail the \$50 package made up in
full. Please acknowledge when received.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 22, 1870

J. W. Scott M.D. & Associates
N. Y. Medical University

Gentlemen:

On the 15th of October I was compelled to arrest work on your private stamp die (as I notified you by letter of that date) in consequence of a prohibition which has extended until the present time. I am now duly authorized, however, I am happy to say, to recommence work, and will have your stamp completed in about four weeks from this date.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 24, 1870

Jos. R. Carpenter, Esq.

Dear Sir:

Yours of the 26th and 27th to hand this morning. Dalley's 1 ct. die is $3 \frac{1}{4} \times \frac{13}{16}$, or a trifle over $2 \frac{5}{8}$ in. sup. area. The charge, according to the rate list your furnished me, is 8 cents per M. His 2 ct. die is larger, the charge per list being 11 cents.

The following statement gives the percentage of sheets spoiled in manufacture from April 1st to Nov. 30, 1870, viz:

	<u>Regular</u>			<u>Regular & B.C. & Co.</u>		
1870	<u>Good</u>	<u>Spoiled</u>	<u>Total</u>	<u>Good</u>	<u>Spoiled</u>	<u>Total</u>
April	246940	6400	253400	298440	6991	305431
May	184215	8960	198595	252115	9148	261263
June	234201	20899	255100	290201	20899	311100
July	190059	13006	204325	213659	13666	232325
August	183989	14036	198025	240864	14264	255131
Sep.	202610	9390	212500	283735	10338	294073
Oct.	194703	11322	209025	266578	12038	278616
Nov.	<u>274351</u>	<u>8049</u>	<u>282400</u>	385851	8389	394240
Total	1,702,068	93,282	1,813,350	2,236,443	95,436	2,332,199

5.42% of ?

4.28% of good ?

Very respectfully

Edwin Lamasur

Philadelphia
Dec. 24, 1870

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

Yours of the 22d inst. ordering an additional stamp of the denomination of four cents, is rec'd, has been filed, and will be duly executed according to the terms as you understand them, viz: one hundred and seventy-five dollars (\$175) for the additional plate by using the same design as your one cent stamp, merely changing the denomination to suit.

Very respectfully

Jos. R. Carpenter

per S.

Philadelphia
Dec. 28, 1970

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I have the pleasure to hereby acknowledge the receipt of your favor of the 27th inst, covering check for four hundred and seventy three 90/100 dollars in full of account rendered to the 22nd inst and return thanks therefor.

Very respectfully,

Jos. R. Carpenter

\$473.00

Philadelphia
Dec. 29, 1870

J. W. Scott, M.D. & Associates
N. Y. Medical University
New York

Gentlemen:

Your favor of the 27th inst to hand.
I regret exceedingly that my success in the
competition has not been of such character as
to enable me to ask less for engraving than
heretofore.

I hope to give you entire satisfac-
tion in the execution of the work on your stamp.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia,
Dec. 30, 1870

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

I note your order for stamps and it
will have due execution.

Your one cent stamp plate will of course
not be in any way violated by making a new stamp
of the same design. You will have the use of
both plates. Will use all possible dispatch in
making the additional plate.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Dec. 31, 1870

J. W. Scott, M.D. & Associates
N. Y. Medical University
New York

Gentlemen:

I exceedingly regret to learn at so late a moment that you desire to change the size of your stamp as originally ordered, inasmuch as the engraving of the die, except the vignette head, is already completed. Or, to give a more definite idea, about one half of the entire work is done and cannot now be made available for the change in size which you desire, or, to be used for any other purpose.

Please advise me further, at once, and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
January 4, 1871

Messrs. Byam, Carlton Co.
Boston, Mass.

Gentlemen:

The account of paper which I sent you is correct, although I have a quantity of forms on hand that cannot be printed. Altogether the paper down to the last shipment has run short of invoices several thousand sheets besides being diminished by torn and spoiled amounting to some thousands additional.

There will be a distinguishing mark on the new lot when prepared to let you know when the old is exhausted.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 4, 1871

Dr. Jas. C. Kerr
Cincinnati, O.

Sir:

In reply to yours of the 30th ulto,
I have to say that the Act'g. Commissioner
of Inter. Rev. has duly authorized me to
change the denomination of your private die
to four cents.

Respectfully,

Jos. R. Carpenter

Philadelphia,
Jan. 5, 1871

J. W. Scott, M.D. & Associates
N. Y. University
New York

Gentlemen:

I have to acknowledge the receipt of your favor of the 4th inst, and, to say in reply that it is a mistake to suppose that I would in any way profit by increasing the size of your die. It would involve serious loss to make the change now, although I am willing to accept \$150 for the work as far as progressed on the present die, and then proceed with the other at once. To do so, however, would add to the delay in getting the stamp completed.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 10, 1871

Dr. Jas. C. Kerr,
Cincinnati. O.

Dear Sir:

Yours of the 6th inst at hand. I will expedite the work on your stamp as much as possible and will send you a proof impression as soon as the alteration of the die is completed.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 10, 1871

Messrs. D. Burhaus & Co.
Burlington, Iowa

Gentlemen:

Your favor of the 5th inst. is at hand.

Your first order for revenue stamps was executed on the 6th inst. The government requisition reached me on the 5th, but, as there is usually a little delay in filling a first order after receipt of the requisition therefor, I did not fill it until the following day.

I regret to learn you have had so much difficulty about the forms but as the way is clear now you will probably not have any trouble in the future.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia,
Jan. 13, 1871

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith please find thirty nine (39)
good stamps from your die in lieu of that
number of imperfectly printed stamps found
in your recent order and returned to me with
your note of the 9th inst.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia,
Jan. 16, 1871

Messrs. Byam, Carlton Co.
Boston, Mass.

Gentlemen:

Yours of the 14th inst inclosing b/L of
150 reams No. 2 paper shipped on that date, at
hand.

I am today in receipt of a government
requisition for \$4400 stamps in your favor, but
as no letter directing the details of filling
the order is yet received, it remains unexecuted.
If the letter has not been sent, please telegraph
me details on receipt hereof.

What shall I do with the unprinted torn
and spoiled sheets remaining on my hands? I wish
to destroy them before proceeding with another
lot of paper.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia,
Jan. 16, 1871

Alvah Littlefield, Esq.
Boston, Mass.

Sir:

Your favor of the 13th inst is rec'd. It will probably take three weeks yet to finish your new plate and have a stock of stamps prepared therefrom. I will make every effort to hasten the work.

The commission allowed by the government on orders for private stamps is ten per cent on amounts over \$500. You should therefor remit a certificate in each case of something over \$500: say \$510.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 17, 1871

Messrs. Jas. Curtis & Sons
New York

Gentlemen:

Yours of the 16th inst, to hand.
I will prepare a model according to directions and submit it to you in a few days for further advice.

Could you in the meanwhile give me some more definite idea as to the design? Whether you require a vignette and what subject would best suit? Or, whether you prefer the protection to be simply in the engraving of the border of the stamp without any vignette?

I think it will require at least ten weeks to complete the work.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 17, 1871

Messrs. J. H. Zeilin & Co.
Philadelphia

Gentlemen:

I have the pleasure to herewith present a proof impression of your private die. The design is certainly very pretty, and I trust the execution will meet your entire approval.

It simply remains now to make the plate and prepare a stock of stamps therefrom. Please inform me therefor what color to print and whether you desire the stamps gummed and perforated. About ten days after hearing from you in these respects stamps will be ready to meet your first order.

Your engraving account coming due and payable at this stage I present the same also herewith and remain,

Yours very truly,

Jos. R. Carpenter
per L.

Philadelphia, Jan. 17, 1871

Messrs. J. H. Zeilin & Co.

To Joseph R. Carpenter, Dr.

To engraving private Inter. Rev. stamp (two cent denomination and making plate, complete, \$350.

Philadelphia,
January 18, 1871

Hon. A. Pleasonton
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Pursuant to your advice of yesterday, directed to Mr. Pugh, that a lot of stamps had been referred to me some two ago, I herewith return the communication of Collr. Cooper, with a stamp accompanying, which was referred to me by your office in November last, for a decision as to the character of the . I had placed it aside in my desk intending to reply soon, but I inadvertently overlooked it.

The stamp is genuine, it being my opinion that its blurred appearance is caused by its face having been stuck to, and forceably separated from the gummed surface of another stamp. The only stamps I have recently received from your office came inclosed with this morning's requisitions. I will return them to you with my report thereon tomorrow.

Very respectfully

Jos. R. Carpenter

per L.

Jan. 19, '71

*Mr. Carpenter sends Mr. Pugh a note to and to Mr. Chapman respecting the lot which we promise to report upon.

Philadelphia
Jan. 18, 1871

Hon. A. Pleasonton
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval, the design of a two cent private die, $13/16$ of an inch superficial area ordered to be engraved by Messrs. J. H. Zeilin Co., proprietors of a medical preparation, of this city.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Jan. 25th, 1871

Dr. Jas. C. Kerr
Cincinnati, O

Sir:

I herewith submit a proof impression of your four cent die. Please advise me at an early day, what color to print, and in one week thereafter stamps will be ready to meet an order. I would advise you to have blue this time as being the prettiest color for the stamp.

I herewith present my account which is due at this stage, and remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia, Jan. 25, '71

Dr. Jas. C. Kerr,

To Jos. R. Carpenter, Dr.

To altering six cent die to four cents and making
new stamp plate complete \$150

Philadelphia
Jan. 25th, 1871

H. T. Helmbold, Esq.
595 Broadway
New York

Sir:

An application is rec'd today from your house in this city for two new private revenue stamp dies of the denominations of three and six cents. On the face of the sketch presented are the words "Examine carefully that this sketch is not perforated or torn at sides." But, however, the gentleman representing you in the matter says the stamps are to be perforated (for separation, the same as your present stamps) therefore the words quoted would appear inconsistent and apt to perplex a body who had no other explanation as to the meaning and object of the words, and I desire to call your attention thereto in the beginning so as to avoid the necessity for making any alteration after the engraving has been commenced.

Please consider and let me know your conclusion at an early day.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 28, 1871

James Low, for
Suspension Bridge, N. Y.

Dear Sir:

I am in receipt of your favor of the 20th inst and in reply thereto have to refer you to the office of Inter. Rev. Washington, D. C. as to matters of address on packages of stamps sent you. Your method should be to state your directions in every letter making a stamp order on the Commissioner and he will note them on the requisition sent to the agent here and the packages will be forwarded accordingly. I would do anything to oblige you but I have no direction in the matter, being required to direct the packages according to requisition. Besides it would be hardly practicable for one to select yours from the general mass of packages to amend the directions as you require.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 28, 1871

H. T. Helmbold, Esq.
594 Broadway
New York, N. Y.

Sir:

Your brother has returned my letter of the 25th inst. with your comments thereon, from which I understand you wish to have the wording on the stamps as originally stated, viz: "Examine carefully that this stamp is not perforated or torn at sides."

I will prepare a model and submit it to you in a few days. The two dies, plates, etc. complete, will cost you five hundred and fifty dollars (\$550), and it will probably be not less than three months before the new stamps will be ready.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 28, 1871

Messrs. Gilman Brothers
Boston, Mass.

Gentlemen:

Yours of the 24th inst addressed to the
Commissioner of Inter. Rev. has been referred
to me for a reply.

I am the authorized agent of the Govern-
ment to engrave stamp dies, make plates and
prepare revenue stamps therefrom. The charge
for engraving a private design and making a
plate complete is uniformly three hundred and
fifty dollars (\$350) and the time required to
do the work about three months. For further
particulars you will please address me and
inclose a rough sketch, embodying your idea of
design with size, wording, etc.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 31, 1871

Messrs. John H. Zeilin Co.
329 Arch St.
Philadelphia, Pa.

Gentlemen:

Stamps from your die will be ready on
the 4th - an order sent to the Commissioner
of Inter. Rev. on the 1st will come to me
for execution in about due time.

Very truly yours,

Jos. R. Carpenter
per L.

Philadelphia
Jan. 31, 1871

Geo. W. Laird, Esq.
New York, N. Y.

Sir:

I have about 20000 of your labels on hand after filling order today. When the present balance is exhausted I will bear in mind your wishes respecting the manufacture of a new lot.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Jan. 31, 1871

Messrs. Hendrickson & Leigh
Trenton, N. J.

Gentlemen:

Your order for \$660 in stamps came to me and was executed yesterday. The requisition bearing the order was dated at Washington on the 28th inst and if you ordered the stamps on the 19th there must have been something unusual to make a delay of nine days at the department in getting it entered on a requisition.

At all events you will perceive that the fault is not at this office and I would refer you to the Commissioner of Inter. Rev. for information as to whether your letter making the order was duly rec'd by him, etc.

Very respectfully

Jos. R. Carpenter

Philadelphia
Feb. 1, 1871

Hon. A. Pleasonton
Commissioner of Internal Revenue,
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval, the design of a four cent private die, $63/64$ of an inch superficial area, ordered to be engraved by Dr. J. W. Scott & Associates of the New York Medical University, New York City.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 1, 1871

J. W. Scott, M.D. & Associates
N. Y. Medical University
New York

Gentlemen:

I have the honor to herewith submit a proof impression of your private four cent die which I think will merit your approbation as to the execution of the work, and trust you may be able to use the stamp with entire satisfaction notwithstanding your desire, when too late, to have its size increased.

As it remains now only to make the stamp plate, please inform me in the meanwhile what color to print the stamps, and, upon hearing from you in that respect, I will advise you precisely when and how to order stamps.

My account for engraving coming due and payable at this stage, I present the same also herewith.

Very respectfully

Jos. R. Carpenter, per L.

Philadelphia, Feb. 1, 1871

J. W. Scott, M.D. & Associates
N. Y. Medical University

To Jos. R. Carpenter

To engraving revenue stamp and making plate complete \$350

Philadelphia
Feb. 2, 1871

Hon. A. Pleasonton
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Pursuant to an application from Mr. Alvah Littlefield, Boston, Mass. to change the denomination of his present die to four cents, I herewith respectfully submit a proof impression of the design with the alteration already made, for your approval of the same.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
Feb. 6, 1871

Alvah Littlefield, Esq.
Boston, Mass.

Sir:

The engraving of your four cent die is completed and it only remains now to make the plate and print stamps therefrom. Please inform me in the meanwhile what color you desire to have the new stamps printed and in three days thereafter I will be prepared to meet your first order.

Please find proof impressions herewith. My account coming due at this stage, I present the same also herewith and remain

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia, Feb. 6, 1871

Alvah Littlefield, Esq.

To Jos. R. Carpenter, Dr.

To making a new die denomination four cent

design as original one cent die

\$175

Philadelphia
Feb. 9, 1871

Mr. Pugh:

In reply to the letter referred to me this morning, that Mr. Hillhouse's order No. 7461 was correctly filled. Of the one cent general stamps it contained 210 sheets or pieces, of 100 stamps each, and beside the stock account being correctly balanced, it is distinctly remembered by the clerk who put up the order, and also by the one who finally examined the stamps and sealed them for delivery, that the said 210 sheets of 100 stamps each, equal to \$210, were in the package marked No. of said order. The parties in New York may have been misled in counting the sheets by the manner in which they were cut, or they may have ordered more of that denomination, but in any event I have proof positive that \$210 worth of one cent general stamps were put in the package as stated.

Very respectfully,

Jos R. Carpenter

per L.

Philadelphia
Feb. 9, 1871

H. T. Helmbold, Esq.
New York

Sir:

Your brother called in a day or two ago to urge upon me the necessity for completing your new stamps in the shortest possible time, saying you would like to have one or both in a couple of weeks.

At his request I write to inform you as I did him that I expect that it will require twelve weeks to do the work and have the new stamps prepared, but every possible effort shall be made by me to lessen the time, but the work of engraving is of such a nature that I cannot give you hopes of getting through in much less time than stated.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 10, 1871

Alvah Littlefield, Esq.
Boston, Mass.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 8th inst covering remittance of one hundred and seventy-five (\$175) in full for making a four cent die of the same design as your one cent. The plate is being made and the stamps will be ready in about one week from this date. I note your advice respecting color to print.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 10, 1871

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

Gentlemen:

Your favor of the 9th inst is at hand. I have a large stock of your new stamps on hand, which are already gummed and perforated according to your directions when they were first prepared. As the die exceeds the Government size, the charge is 3 cents per thousand stamps for perforation. If you desire to cut them yourself after the present lot is exhausted, please inform me in the meanwhile that I can make a note of the fact ere others are prepared.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 13, 1871

Messrs. Paulding Kimble & Co.
New York, N. Y. P. O. Box 1082

Gentlemen:

I inclose sample of revenue stamp printed by me on checks and sight drafts. It can be printed in the middle of check or on the right hand end.

If you do not order the stamps of the Government direct, you will be obliged to have the work done through one of the stamp dealers in this city who will receive your checks, have them imprinted by me according to your directions, and collect all the charges from you on their return by express. I recommend Mr. J. R. McPetridge, Inquirer Building as prompt and reliable in attending to such business.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 13, 1871

John F. Henry, Esq.

Dear Sir:

In reply to yours of the 11th asking as to the probability of the Government refunding the amount of discount withheld from orders last year, I am decidedly of the opinion that it will not refund, but for authoritative information on the subject, however, you should inquire of the Commissioner of Inter. Revenue at Washington.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 15, 1871

Messrs. Mansfield & Co.
St. Louis, Mo.

Gentlemen:

All your recent orders have been promptly filled by me on receipt of the Government requisition. Stamps were forwarded to you by the Government Agent here on the 8th and 13th inst. and no doubt you will have rec'd both lots ere you yet this advice.

It would not expedite matters any, were you to notify me in advance of orders, as I have an ample stock of your stamps on hand, and orders are executed the same day that the requisition is received; while I have no authority to forward stamps until the government requisition comes to hand, your notice to me would not have any effect.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb 15, 1871

Stanley Mansfield, Esq.
N. H.

Sir:

The charge for engraving a private revenue stamp die and making the plate complete is uniformly three hundred and fifty dollars (\$350), and the time required to do the work, about twelve weeks. There is no charge for manufacturing stamps when the die (4 ct) is of the Government size, viz: $63/64$ of an inch superficial area; but for increased sizes there is a charge at the rate of ten cents per thousand for stamps $3\ 1/8$ inches superficial area, for extra paper and printing and all other sizes in proportion, besides three cents per thousand for extra perforation.

The commission allowed by the Government is ten per cent in stamps on all orders of over \$500 at a time. The smallest order rec'd at the Revenue Bureau is \$50, upon which the commission allowed is five per cent.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 17, 1871

W. P. Shearman, Esq.
Office of Internal Revenue
Washington, D. C.

Dear Sir:

Pursuant to yours of the 15th inst, I herewith return the letter of the Act'g. Ass't. Treasurer at New York, and, in addition to my report already made through Mr. Pugh, I can only say that the usual checks were applied by experts in putting up the order in question, and it was proven to be correctly filled when it left this office.

The one cent stamps and others of the same class, are invariably printed 210 to the sheet. The explanation therefor, as to why there were only 100 on the sheets delivered, is that a large quantity of that denomination having been left on hand since the commencement of the business by reason of a change in the law, a portion became stuck together on the edges, and were found upon their separation to yield but 100 perfect or available stamps to each damaged sheet.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1871

Messrs. Chas. Osgood Co.
Norwich, Ct.

Gentlemen:

Your communication of the 13th inst addressed to the District Commissioner Inter. Rev. has been referred to me for reply.

It is not probable that the new issue of revenue stamps will be ready prior to the 1st of July next, and even then I am not aware that there will be a six cent proprietary stamp engraved by order of the Government.

Although you do not say proprietary stamps are required, I presume you refer to that kind from the large am't mentioned. Why not procure a private die at once? It would cost you only three hundred and fifty dollars, and take about three months to engrave the die and make a stamp plate complete, then you would be entitled by the Government to ten per cent commission on all orders for stamps therefrom, over \$500 at a time, or, in other words, would get for say \$600 remitted \$660 in face value of stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1871

W. S. B. Jack, Esq.
Portsmouth, O.

Sir:

I am in receipt of your letter of the 14th inst and sketch accompanying.

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 do the work about twelve weeks. There is no difference between the engraving charges for a small or large die but when the stamp is larger than the government size, there is a charge for manufacturing stamps at the rate of ten cents per thousand for stamps $3 \frac{1}{8}$ inches superficial area and all other sizes in proportion, for extra paper and printing; and three cents per thousand for extra perforation.

I also print the stamps for the government. If on learning these particulars, you desire to have a private stamp engraved, please inform me what denomination you require and the work will have due attention.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 20th, 1871

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

Gentlemen:

I have this day submitted your proposition to substitute your name for that of Bauer & Beudel on the die of the latter, to the Hon. Commissioner of Inter. Rev. and expect to get his decision in a few days. If favorable I will do the work as expeditiously as possible and upon the terms named. As the Bureau has honored your recent orders for B & B's stamps, I presume they are aware that the die has been duly transferred to your proprietorship.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 20, 1871

Hon. A. Pleasonton
Commissioner of Internal Revenue
Washington, D. C.

Sir:

The New York Match Co. have requested me to substitute their name for that of Bauer & Beudel on the die of the latter. I have no notice that the proprietorship of the die has passed to the New York Match Co. further than that you have honored their recent orders for B. & B's stamps.

The inclosed proof impression of the die is submitted for your consideration and authorization as to the proposed change.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 24, 1871

Messrs. Craig Fairiley Co.

Gentlemen:

Your blank paper for imprinting 167 impressions of stamps, 6 to the page, is rec'd. The dealer's order accompanying calls for only 960 stamps and it will be impossible for me therefor to print on the dealer's account more than the number called for. But as your paper will receive 1002 stamps and you appear to require that number, I return the order herewith that you may take it to Mr. Ridgway and get it increased to the required am't before the work is commenced.

I would be very happy to comply with your terms about printing the full am't and collecting the cost of the extra stamps from you on completion of the work, but I am wholly unauthorized by the Government to do so. The rule is that the Government must be paid for the stamp value in advance and the order of the dealer is used by me as a voucher in his settlement with Internal Revenue Bureau for the stamp value in the imprinted paper.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 27, 1871

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith please find eleven stamps
for an equal number of mutilated inclosed with
your note of the 24th inst. All the impressions
going out are scrutinized pretty closely but it
appears that now and then an imperfect one will
escape observation.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 27, 1871

W. P. Shearman, Esq.
Chief of Stamp Div. Inter. Rev. Bureau
Washington, D. C.

Sir:

The following statements are in reply to your
note of the 24th inst:

List of sizes, weights, colors, etc. of the paper
now used in the manufacture of general proprietary
and private die stamps, viz:

<u>Description</u>	<u>Color</u>	<u>Size</u>	<u>Wt. per ream</u>
No. 1 Regular stamp paper	White	12 3/4 x 16"	12.6 lbs.
No. 2 Special (2 ct F. Brown & 1ct Truesdell Co. cotton and linen rag paper "		12 1/4 x 16"	7
No. 3 Special (1/3 quantity 1 ct U.S. Prop. Med Co. cotton and linen rag paper	Bright Yellow	12 3/4 x 16"	8
No. 4 Regular (Byam Co. No.1) stamped wrapper, cot- ton rag tissue paper	White	27 x 41"	16
No. 5 Regular (Byam Co. No.2) stamped wrapper, Manilla tissue paper	Manilla	25 1/4 x 41 "	12

List of Stamp Dies with size (of engraving) and the number of transfers to each plate.

N.B. To get the size of the stamp, add $3/32$ of an inch to the length and also to the width of the die.

dies	dimensions	transfers	Dies	dimensions	transfers
1ct General,	$\frac{59}{64}$ in. x $\frac{49}{64}$ in.	210	\$1.50 General,	$\frac{159}{64}$ x $\frac{59}{64}$	90
2 " "	" "	"	\$1.60 " "	" "	"
3 " "	1 $\frac{63}{64}$ $\frac{51}{64}$	170	\$1.90 " "	" "	"
4 " "	" "	"	\$2 " "	$\frac{161}{64}$ $1\frac{3}{16}$	72
5 " "	" "	"	\$2.50 " "	" "	"
6 " "	" "	"	\$3 " "	" "	"
10 " "	" "	"	\$3.50 " "	" "	"
15 " "	" "	"	\$5 " "	2 $\frac{13}{32}$ $\frac{59}{64}$	"
20 " "	" "	"	\$10 " "	" "	"
25 " "	1 $\frac{29}{32}$ "	102	\$15 " "	2 $\frac{7}{16}$ $1\frac{3}{16}$	54
30 " "	" "	"	\$20 " "	" "	"
40 " "	" "	"	\$25 " "	" "	"
50 " "	2 $\frac{3}{10}$ "	85	\$50 " "	" "	"
60 " "	" "	"	\$200 " "	2 $\frac{21}{32}$ $1\frac{13}{32}$	"
70 " "	" "	"			
\$1 " "	1 $\frac{59}{64}$ $\frac{59}{64}$	90	1 ct Prop'y	$\frac{59}{64}$ $\frac{49}{64}$	210
\$1.30 " "	" "	"	2 " "	" "	"
			3 " "	$1\frac{3}{34}$ $\frac{51}{64}$	

4	ct Proprietary	1	3/64	x	51/64	170
5	"	"	"	"	"	"
10	"	"	"	"	"	"
1	" Akron Co.	59/64		44/64		210
1	Allen Anson	"		"		"
1	Allen Thos.	"		"		"
1	Alexander	"		"		"
1	Am. M.Co. N.Y.	"		"		"
1	" Ohio	"		"		"
1	Ayer Co.	5 $\frac{13}{32}$		$\frac{49}{32}$		48
1	Barber M Co.	$\frac{59}{64}$		$\frac{49}{64}$		210
1	Barnes	2 7/16		5/8		102
1	Bauers Beudel	$\frac{59}{64}$		$\frac{49}{64}$		210
1	Bazin	$3\frac{1}{2}$		11/16		60
1	Becher	59/64		49/64		210
1	Bennett D.M.	1 9/32		9/16		216
1	Bent & Lea	59/64		49/64		210
1	Bentz	"		"		"
1	Blood	1 33/64		21/32		140
1	Bonsf & Poole	59/64		49/64		210
1	Brandreth	1 3/16		31/32		132
1	Brown & Durling	59/64		49/64		210
1	Brown Kno.	2 7/16		15/16		72
1	Brown, W. T.	59/64		49/64		210
1	Buck Co.	"		"		"
1	Bull	2 $\frac{1}{2}$		27/32		65
1	Burhans CO.	59/64		49/64		210
1	Byan & Co.	"		"		"

1 Byam Wrapper No. 1	$6\frac{1}{2}$	x 4	70
1 " " " 2	6	4	"
1 Clark F. C.	59/64	49/64	210
1 Collin Bros.	1 1/32	39/64	220
1 Cowles	59/64	49/64	210
1 Gramer & Kemp	"	"	"
1 Curtis Brown	1 27/32	19.32	144
1 Curtis W. D.	51/64	51/64	221
1 Dulley H.	$3\frac{1}{4}$	13/16	52
1 Davis & Son	59/64	49/64	210
1 Donnelly	"	"	"
1 Doolittle	"	"	"
1 Eichele, Aug.	"	"	"
1 Eaton	"	"	"
1 Eichele, Peter	"	"	"
1 Fair	"	"	"
1 Fahnstock	$2\frac{1}{2}$	5/8	84

1 ct Ferrett	59/64 x	49/64	210
1 " Flanders	"	"	"
1 " Fleming No.1	3 41/64	11/16	60
1 " " " 2	2 10.64	5/8	110
1 "	59/64	49/64	210
1 " Gaffit	"	"	"
1 " Gargling Oil Co."	"	"	"
1 " Gates	"	"	"
1 " Greenleaf	"	"	"
1 " Gregory	"	"	"
1 " Greggs & Scott	"	"	"
1 " Gorman	"	"	"
1 " Hall &	1 3/64	54/64	170
1 " Hurter & Co.	1 3/16	5/8	189
1 " Henry	2 13/32	7/8	66
1 " Herrick	1	25/32	187
1 " Holloway	1 5/16	3/16	102
1 " Hull	59/64	49/64	210
1 " Hunt	"	"	"
1 " Jayne	3 1/16	29/32	60
1 " Kensett	59/64	49/64	210
1 " Kyle	"	"	"
1 " Lee & Gsgood	2	7/8	108
1" Kittlefield	59/64	49/64	210
1 " McLean	"	"	"
1 " Morehead	2½	23/32	90
1 N. Y. Match Co.	59/64	49/64	210
1 " " No.1			
1 " " No.2	2 13/32	59/64	72
1 Park City M. Co.	59/64	49/64	210

1	ct. Pierce M. Co.	1	$13/32 \times 3/4$	144
1	" Powell		$59/64$ $49/64$	210
1	" Ransom		" "	210
1	" Richardson		" "	"
1	" Rocher		" "	"
1	" Russell		" "	"
1	" Safety		" "	"
1	" Sounds	3	$31/32$ $9/16$	69
1	" Schenck	3	$9/32$ 1	44
1	" Scovell	1	$5/16$ $51/64$	136
1	" Stanton		$59/64$ $49/64$	210
1	" Star		" "	"
1	" Swift & Courtney		" "	"
1	" Thompson		" "	"
1	" Tyler		" "	"
1	" Underwood		" "	"
1	" U.S. P. Med Co.	4	$3/8$ $3 5/16$	9
1	" Ward Co.		$59/64$ $49/64$	210
1	" Warner Co.	4	$1/8$ $1 3/16$	30
1	" Wilder	2	$1/16$ $1 1/8$	70
1	" Wilson P.MCo.		$59/64$ $49/64$	210
1	" Wise Co.		" "	"
1	" Wright et al	3	$13/16$ $9 5/16$	12
1	" Wright		$59/64$ $49/64$	210
1	" Zisemann Co.		" "	210

2 ct. Barnes	2 7/16 x 5/8		102
2 " Barry	59/64	49/64	210
2 " Bazin	3 1/2	22/32	60
2 " Brown Fred	3 3/4	2 1/16	20
2 " Brown John	2 7/16	15/16	72
2 " Curtis Sons	2 7/16	15/16	66
2 " Dalley	2 1/2	1 11/32	40
2 " Davis	59/64	49/64	210
2 " Dougherty	1 3/64	51/64	170
2 " Drake	2 7/16	5/8	102
2 " Fetridge	3 9/16	49/64	210
2 " Helmbold	1 3/64	51/64	169
2 " Henry	2 13/32	7/8	66
2 " Husband	2 1/2	3/4	90
2 " Jayne	3 1/16	29/32	60
2 " Kennedy	1 5/8	1	99
2 " Lawrence	1 5/32	7/8	144
2 " Marsden	3 13/32	23/32	56
2 " Mercado & Scully	5 13/16	11/16	42
2 " Pierce R. V.	3 1/2	3/4	56
2 " Radway	2 1/2	11/16	80
2 " Ransom	59/64	49/64	210
2 " Wright	59/64	49/64	"
2 " Zeilin Co.	"	"	"

3	ct. Am. M Co. O.	5 11/32	x 5/8	42
3	" Barber M Co.	5 4/32	39/64	40
3	" Bazin	3 1/2	11/16	60
3	" Bous. & Poole	5 5/16	19/32	44
3	" Chicago M Co.	1 3/64	51/64	170
3	" Gates	5 11/32	5/8	42
3	" Greenleaf	1 3/64	51/64	170
3	" Hall & Ruckel	1 3/64	"	"
3	" Helmbold	"	"	"
3	" Laird	3 3/8	2 1/8	20
3	" Park City	59/64	49/64	210
3	" Richardson	1 3/64	51/64	170
3	" Warren	"	"	"
3	" Wright	59/64	49/64	210
4	" Ayer	1 27/32	1 27/32	48
4	" Barnes	2 7/16	5/8	102
4	" Barr	2 1/2	1	66
4	" Bennett	5 25/32	17/32	48
4	" Brown, John	2 7/16	15/16	72
4	" Bull	2 1/2	27/32	65
4	" Burnett	1 1/4	1 3/32	132
4	" Crook Co.	2 25/32	1 1/8	48
4	" Davis	59/64	49/64	210
4	" Dougherty	1 3/64	51/64	170
4	" Drake	2 7/16	5/8	102
4	" Evans	2	11/16	105

4	ct. Fowle & Son	1	$3/64$	x	$51/64$	170
2	" Hall	2	$1/32$		$21/32$	80
4	" Hartman Co.	4	$5/32$		$5/8$	51
4	" Hazeltine	2			$5/8$	112
4	" Helmbold	1	$3/64$		$51/64$	169
4	" Henry	2	$13/32$		$7/8$	66
4	" Hostetter & Smith	5	$9/32$		$9/16$	46
4	" Howe	2			$11/16$	105
4	" Hutchings & Hillyer	2	$5/16$		$11/16$	95
4	" Jackson & Co.	5	$5/8$		$3/4$	36
4	" Jayne	3	$1/16$		$29/32$	60
4	" Kelly	3	$25/32$		$7/8$	48
4	" Kerr	5			$11/16$	45
4	" Lippmann Bro.	$5\frac{1}{2}$			$29/32$	30
4	" Marsden	3	$7/8$		$3/4$	54
4	" McDonald	3	$15/32$		$3/4$	56
4	" Morehead	2	$31/32$		$13/16$	65
4	" N.Y. Med Un.	1	$3/64$		$51/64$	170
4	" Scovill	1	$5/16$		$51/64$	136
4	" Swett	2	$11/16$	1	$11/16$	52
4	" Tubbs & Co.	$1\frac{1}{4}$			$1\frac{1}{4}$	99
4	" U.S. Prop Med Co.	4			$3/4$	42
4	" Wilder	2	$1/16$	1	$1/8$	70
4	" Wilson	1	$5/8$	1		98
4	" Wright	1	$3/64$		$51/64$	210
4	" Van Duzer	2	$15/32$		$57/64$	72
5	" Dougherty	1	$3/64$		$51/64$	170
5	" Greenleaf	"			"	"
5	" Hart	"			"	"

5 ct Lawrence & Cohen	1	$5/32$ x $7/8$	144
5 " Levy	1	$3/64$ $51/64$	170
5 " Manger	"	"	169
6 " Barnes	3	$13/32$ $23/32$	56
6 " Bennett	5	$25/32$ $17/32$	46
6 " Gates	5	$11/32$ $5/8$	42
6 " Hartman Co.	3	$19/32$ $31/32$	"
6 " Helmbold	1	$3/64$ $51/64$	170
6 " Hostettler & Smith	5	$19/13$ $9/16$	44
6 " Kerr	5	$11/16$	45
6 " Kenns & Bro.	$5\frac{1}{2}$	1	44
6 " Schenck	3	$9/32$ 1	44
6 " U.S. P. Med Co.	4	$3/4$	42
8 " Cowles & Leete	3	$19/32$ $11/16$	60
8 " Seelye	3	$1/32$ $29/32$	"
8 " Swaim	$6\frac{1}{2}$	$1\frac{1}{4}$	16
10" Dougherty	1	$3/64$ $51/64$	170

Yours truly

Jos. R. Carpenter

per L.

Philadelphia
March 1, 1871

R. B. Fuller, Esq.
Secy. Union Ins. Co.
118 Exchange St.
Bangor, Me.

Dear Sir:

Your favor of the 25th ulto at hand.

In reply, I do not keep, or deal in, Fire
Revenue Receipts.

Very truly yours

Jos. R. Carpenter

Successor to Butler Carpenter

per L.

Philadelphia
March 6, 1871

Messrs. Fox & Co.
Greensburgh, Pa.

Gentlemen:

Your letter of the 28th ulto addressed to the Commissioner of Inter. Rev. has been referred to me for reply.

I am the authorized agent of the government to engrave revenue stamp dies, make plates and print stamps therefrom. The charge for making a private stamp die and plate complete is uniformly three hundred and fifty dollars (\$350), the amt. whereof you will please remit to me. Stamps of the ordinary size (siz. $13/16$ of an inch superficial area for one cent and $63/64$ for three and four cent stamps) are furnished without charge for manufacture, but for increased sizes there is a charge made at the rate of ten cents per thousand for stamps $3\ 1/8$ inches superficial area for extra paper and printing, and all other sizes in proportion - besides three cents per thousand for extra perforation.

If with this information you conclude to have the stamp prepared please address me accordingly and your order shall have due execution.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 9, 1871

New York Match Co.
New York City
P. V. Husted, Esq.

Dear Sir:

In reply to your recent favor the Commissioner of Inter. Rev. duly authorized the required charge in Bauer & Beudel's die to make it "New York Match Co."

I will probably have the amended plate ready for printing in about three weeks from this date.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 9, 1871

John J. Bloomfield, Esq.
70 Chamber St.
New York City

Sir:

In reply to your favor of the 8th inst. I would say I have no regular specimens of the stamp imprinted by me on checks, etc. but herewith submit a stamp from my check book which will give you a correct idea of the design. Should you wish to make an order for such imprinting, be good enough to address one of our city stamp dealers who is authorized by the Government to receive the stamp value therefor and he will attend to the matter fully and collect all the charges from you by express when the work is returned to you.

My charge for imprinting is uniformly one cent a page or impression of six stamps or less each and a half penny for impressions of only one stamp each.

J. R. McFetridge, "Inquirer Building," of this city is a stamp dealer and will promptly execute your orders for imprinting.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 9, 1871

New York Medical University
John G. Howard, Esq.

Dear Sir:

I exceedingly regret to learn by your favor of the 6th inst of the decease of D. Scott. In reply to your inquiries, the circumstances connected with the ordering of the engraving of a private die for the University are as follows, viz:

On the 13th of October, 1870, Dr. Scott concluded his negotiations with me by ordering a four cent die according to the design of which proof impressions in colors are herewith inclosed, the University understanding that it would pay me the uniform price for the engraving, viz. three hundred and fifty dollars upon the completion of the work. The order or application was duly approved by the Government and the work of engraving was finished on the first of February, '71, when I notified you accordingly, submitting at the same time a proof impression of the die and my bill for the \$350 which was then, and is now, due.

Your reply to this on the 2d inst was that "Dr. Scott who personally attends to the engraving and printing is dangerously ill at present, and as soon as possible will attend to business." There has been no further communication on the subject until yours of the 6th inst and hence my engraving account of \$350 is still entirely unpaid and the die now remains subject to your orders as to color and quantity of stamps to be printed therefrom.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 9, 1871

Hon. A. Pleasonton
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to herewith present my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of February last, as verified by the accompanying vouchers.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 12, 1871

Messrs. Charles Osgood Co.
Norwich, Ct.

Gentlemen:

The Government has not yet authorized or directed the preparation of a six cent proprietary stamp, probably because the limited demand therefor has not appeared to warrant such action. It is possible that the denomination will be made in the course of a few months. If there be not, however, I should suppose that no inconvenience would result from the use of two 3 cent stamps on packages of \$1.50 preparations, but circumstances alter cases, and perhaps you are the better judge as to the matter of convenience, and should directly communicate with the Inter. Rev. Bureau on the subject.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
March 12, 1871

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

Dear Sir:

Yours dated 11th inst is at hand. I am at a loss to conceive why the Adams Express Co. should hesitate in the least to deliver your packages. At any rate you can have your stamps sent to you by mail, free of expense (under an official frank), by notifying the Commissioner of Inter. Revenue each time that you make an order for stamps, that you desire them forwarded to you by "mail." I have no discretion in the matter but must ship them either by express or mail as directed by the Commissioner's requisition calling on me for delivery of the stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1871

P. V. Husted, Esq.

Dear Sir:

In reply to your query of the 15th as to the dates of delivery and amts. of stamps sent you since and including the 24th of January, '71, I have the pleasure to submit the following statement, viz:

Jany.	24	74,000 red	36,000 green	
"	26	42,000 "	288,000 "	
"	30	44,000 "	36,000 "	
Feby.	3	186,000 "	144,000 "	
"	4	76,000 "	144,000 "	
"	13	76,000 "	144,000 "	
"	15	44,000 "	36,000 "	110,000 Blue
"	18			110,000 blue
"	24		110,000 "	110,000 "
"	27			110,000 "
Mar	6	50,000 "	60,000 "	
"	9			110,000 "
"	13		110,000 "	

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 20, 1871

New York Match Co.
New York, N. Y.
P. V. Husted, Pres.

Sir:

I have the pleasure to herewith present you a proof impression of the new die altered from the Bauer & Beudel stamp. The new stamps will be prepared at once and will be issued to you upon government orders as soon as the present stock of the Bauer & Beudel die is exhausted, there being about 4000 sheets of them yet remaining on hand.

The account for engraving and making new plate being now due and payable, I present the same also herewith and remain

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia, March 20, 1871

New York Match Co.
P. V. Husted, Prest.

To Jos. R. Carpenter

To altering Bauer & Beudel die and making new
stamp - alter letters New York Match Co.

\$75

Philadelphia
March 20, 1871

Hon. A. Pleasonton
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Yours of the 17th inst is at hand.
Pursuant thereto please find herewith printed
impressions of design for a six cent pro-
prietary stamp, the impression printed in
orange being submitted for approval as to
color as well as design. Also please advise
me what quantity to print to begin with. The
stamps can be ready for delivery in about one
week from the time of your approval of design
and color.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 22, 1871

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

Gentlemen:

Your favor of the 21st inst is at hand. I have 64,490 of your new label stamps on hand at this date. After these have been consumed I can print you a further supply in green ink which will cost you nothing extra for the color.

It will be impossible to perforate them perfectly, but if you choose they can be furnished unperforated and you can then cut them to suit.

I can furnish a special white paper for you and will take great pains to have them printed without any discoloration.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 23, 1871

Messrs. Mansfield & Higbee
Memphis, Tenn.

Gentlemen:

Yours of the 18th inst at hand and directions in regard to engraving a one cent stamp are noted.

I will execute the order as speedily as possible, but probably will not be able to complete the work inside of ten weeks from date, whereupon I will duly send you a proof impression of the die.

The charge remains the same as before, viz: three hundred and fifty dollars (\$350) for engraving and making the plate complete.

The regulation at present respecting orders for stamps allows ten per cent on all amounts remitted exceeding \$500 at a time: that is, say, \$510 in money would entitle you to \$561 in stamps, while \$500 would yield you only five per cent or \$525 in stamps.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 27, 1871

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

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 25th inst inclosing seventy five dollars (75) in full payment for the alteration of Bauer & Beudel die to "New York Match Co." and for making a new plate.

The original plate and die will be preserved as you request. Your advice respecting a telegraphic order of today is noted and will be executed accordingly.

With thanks for your prompt remittance, I remain

Yours very truly

Jos. R. Carpenter

\$75

per L.

Philadelphia
April 10, 1871

Messrs. Croker & Felfer
96 Warren St.
New York

Gentlemen:

Herewith find sample of stamp imprinted
by me on checks.

My rate of charge for printing stamps is
one penny per page or pull of six checks or
less each.

I do not receive money for stamps imprinted.
You will either address a stamp dealer here or
the Government direct, on the subject. The
former is more convenient for small imprints.
I recommend I. R. McFetridge, "Inquirer Building"
of this city, who will give you full information,
and in case you send him your checks for stamp-
ing, he will pay all the charges and collect
the same from you by express on return of the
finished work.

Very respectfully

Jos. R. Carpenter

per L.

9269

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

2016 20 30 60,500 1 \$600

Gentlemen:

The returned small pill stamps are at hand by today's Express.

I had not been advised by the Bureau that you desired the large stamps this time, but relied on your directions of Feby 24th last, that you would discontinue using them.

Pursuant, however, to yours of yesterday I hereby send your large stamps for those returned. As a small balance only (3990 stamps) remains I will now proceed to prepare a new lot in accordance with your recently expressed wishes. Do you wish them in black or green?

Yours truly

Jos. R. Carpenter

Apl. 11, '71

Philadelphia
April 12, 1871

Hon. A. Pleasonton
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to herewith present you my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of March last. I also inclose the usual accompanying vouchers except the stamp agent's certificate which will be sent separately by Mr. Pugh who is sick and cannot attend to it today.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 13, 1871

Messrs. Chas. Osgood Co.
Norwich, Ct.

Gentlemen:

Since my communication to you of the 12th
ulto, the Commissioner of Inter. Revenue has
authorized the engraving of a six cent proprietary
plate and stamps of that denomination have already
been prepared and are ready to deliver to the
public. You can therefore now make an order on
the Commissioner for such and it will be duly
executed accordingly.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 14, 1871

Geo. A. Laird, Esq.
New York City

Sir:

The present stock from your private
die is 20344 labels.

I return you the mutilated specimen
label, as I am not authorized to make ex-
changes. Your application should be ad-
dressed to the Commissioner of Inter. Revenue.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
April 22, 1871

Messrs. Byam, Carlton
Boston, Mass.

Gentlemen:

In reply to yours of the 20th inst.
I have heard nothing yet in regard to the
"Union" stamp further than the fact that the
Government was not aware of its issue.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 24, 1871

Messrs. John I. Brown & Sons
Boston, Mass.

Gentlemen:

Today's government requisition brings an order in your favor for \$1650, viz: 65000 1ct, and 50000 2ct stamps.

It being unusual for you to order such a large quantity of the one cent stamps, I have not enough of that denomination on hand to meet it, but will at once put the plate to press and have the stamp ready for you in a few days.

If you propose ordering the one cent stamps to any extent please advise me as to the quantity you will require per month, or quarter, and I will have a supply duly prepared to meet your orders.

Very truly

Jos. R. Carpenter

per L.

April 27, 1871

Jeremiah Curtis & Sons, New York City

John I. Brown and Sons, Boston, have
ordered stamps from Curtis & Brown's comfit
die. Is it all right. Answer immediately.

Jos. R. Carpenter
425 Chestnut St.
Philada.

(signed by E.L.)

Philadelphia
April 27, 71

Messrs. Jeremiah Curtis & Sons
New York, N. Y.

Gentlemen:

In reply to yours of the 25th inst, I would state that the Government has ordered an entire new series of general and proprietary stamp plates and every effort must be given to make them at the earliest moment before anything else be done.

Under other circumstances you would have had yours some time ago. It will certainly be several weeks yet before it will be ready.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 27, 1871

Messrs. Byam Carlton Co.
Boston, Mass.

Gentlemen:

The 158 reams of white paper is at hand, as good order, except that it is folded in quires. It should be folded like the brown paper in lots of ten quires such to avoid the sharp creasing, which, besides spoiling many of the sheets, causes great additional trouble in its manipulation.

Sample sheet is inclosed herewith.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
April 29, 1871

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

Gentlemen:

Your favor of the 27th inst is at hand.
Government requisition in your favor for \$2200
is also received and the order is executed today.

I return the specimen stamps sent in Jan.
letter and notice the difference in their appear-
ance. Will try to have them uniform hereafter.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1871

Messrs. F. Zaiss Co.

Gentlemen:

Will you do me the favor to order for me through Mr. John Zaiss, New York, 100 pounds of the usual Express, green, quarter pound stocks of sealing wax, and have the same delivered to me at earliest convenience.

Very truly your friend

Jos. R. Carpenter

per L.

Philadelphia
May 4, 1871

U. S. Internal Revenue Bureau

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

To Internal Revenue Stamp delivered on April, 1871

viz:

32048347 stamps @ 20 cents per M. \$6,409.67

Received payment,

Philadelphia
May 4, 1871

U. S. Internal Revenue Bureau

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

To Internal Revenue Stamps delivered in April, 1871

32048347 stamps @ 20 cents per M. \$6,409.67

Received payment

Philadelphia
May 5, 1871

Hon. A. Pleasonton
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the pleasure to herewith present my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of April last, together with the usual accompanying vouchers, one of which I have no doubt you will find correct.

Very respectfully

Jos. R. Carpenter,
per L.

Philadelphia
May 10, 1871

Albert L. Helmbold, Esq.
104 S. 10th St.
Philadelphia

Dear Sir:

In answer to your personal inquiries respecting the speedy engraving of the private dies ordered by your brother H. T. Helmbold, I have to say that the work is still retarded by the action of the Government which has ordered an entire new series of general and common proprietary stamp plates, and it is necessary to make every effort to complete them at the earliest moment, before anything else be done.

But for this you would have had the dies ordered by your brother in due time; as it is however it will certainly be several weeks yet before they can be ready.

Regretting very much that I have been unable to comply with your repeated urgent requests to complete the plates at an earlier day, I remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
May 12, 1871

Gentlemen:

Please send me today
of your stamp paper.

Will you please take back at the
same time, in exchange for 10,000 sheets of
the above, an amount similar (10,00) of sheets
of an old lot of your soft paper which I find
I will never be able to use?

Very respectfully

Jos. R. Carpenter

per L.

Copy of Instructions from Treasury Department
relative to forms for

Treasury Department
Washington, D. C. May, 1871

Sir:

You will please report to the "Currency Division" Secretary's office, the receipts of all paper from the U.S. Superintendent at Glen Mills - the deliveries of same, if perfect to the stamp agent of the Internal Revenue Office and if mutilated or imperfect, to the Adams Express as forwarded to the Department at Washington, together with the balance on hand. Such reports should be daily as comprise all transactions of the day. An acknowledgment by the stamp agent, appended to such reports, that he has received all the paper therein specified as perfect, will be considered a good voucher for full credit of such perfect paper. The receipt and count of the mutilated paper by the Department will furnish the necessary evidence for final credit thereon. Any discrepancies found should be promptly reported so that the Secretary's office

of the Currency Division will arrange form of to be used, and submit the same to you.

Very respectfully

(signed) Geo. S. Boukvell
Secretary of Treasury

J. R. Carpenter, Esq.
Philadelphia, Pa.

Copy of instructions for forwarding Spoiled Stamps to the Department.

Treasury Department
Washington, May 11, 1871

Sir:

You will please forward by Adams Express to the address of Secretary of Treasury, Currency Division, Washington, D. C. all mutilated, imperfect or spoiled impressions of

Adhesive U. S. Internal Revenue Stamps printed on distinctive paper, or received from the Superintendent at Glen Mills, that may accumulate from time to time at your establishment

The acknowledgment and report of count of said Currency Division will be your voucher for final credit on such account.

Very respectfully

(signed) Geo. S. Boutwell
Secretary of Treasury

J. R. Carpenter, Esq.
Philadelphia, Pa.

Plan of form suggested by Mr. W. V. S. Wilson, Chief of Currency Div. May 18, 1871, viz:

Daily Report, July 1, 1871

Perfect Rec'd

From Supt. at Glen Mills - Public (say)	200000	sheets	$12\frac{1}{2}$	x	16
Private "	250000	"	$12\frac{1}{2}$	x	16
Increased by cutting Public "	5000	"	$6\frac{1}{4}$	x	8

Perfect Delivered

Public "	10200	"	$12\frac{1}{2}$	x	16
"	2	"	$6\frac{1}{4}$	x	8
Private	1000	"	$12\frac{1}{2}$	x	16

(Fractions of sheets delivered

Mutilated Delivered (month of ___)

Public (say)	842	sheets	$12\frac{1}{2}$	x	16
" "	2	"	$6\frac{1}{4}$	x	8
Private "	950	"	$12\frac{1}{2}$	x	16

I certify that I have received perfect sheets of stamps and fractional parts thereof according to the above statement.

Philadelphia
May 25, 1871

W. V. S. Wilson, Esq.
Chief of Currency Div.
Treasury Department
Washington, D. C.

Sir:

Mr. Pugh, Stamp Agent, is in receipt of two cases of private die paper which I will be ready to receive from him in a day or two for printing. As the printed forms for receipting to your office have not come to hand, do you propose that in the meanwhile I shall send you written acknowledgment of the number of sheets received?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 20, 1871

Bousfield & Poole
Cleveland, Ohio

Gentlemen:

I have the pleasure to acknowledge
the receipt of your favor of the with
its check for two hundred and nine 35/100
dollars

Please accept my thanks for the