Philadelphia, Nov. 18. '37

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

Please send us at once * barrels of gum of the usual quality, on * we will remit.

Very respectfully
Butler & Carpenter

*(These words torn out of page)

Philadelphia, Nov. 18. '67

Messrs Byam, Carlton & Co
Boston, Mass.

Gentlemen:

We beg leave to call your attention to the small quantity of wrapper paper now on hand. Delay in filling future orders will be the consequence of your not sending us a further supply at once. There is only enough of the No. 1 stock to fill a single order - while the No. 2 will barely hold out another month if the present demand continues. Your stock of wrappers on hand, all told, is as follows:

No. 1	55.000
No. 2	3.756.000
W.T. Brown & Co.	200.000
Total	4.011.000

After the bulk of last lot of No. 2 paper had been printed it was discovered that some of the sheets were about an inch short, in length, of the regular size. It is estimated that about 10.000 wrappers will consequently be lost for want of sufficient margin.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 19. '67

Messrs Alex. Underwood & Co.
Newark, N.J.

Gentlemen:

We received this morning from the Commissioner of Inter. Rev. a letter inclosing yours of the 16th inst asking why stamps ordered by you on the 5th inst had not been sent.

We beg to explain that on the 7th inst we had a requisition from the Commissioner for 110.000 one cent stamps from your private die and of course could not fill it for want of time to prepare the dies etc. This you must have been aware of as we had already communicated to you that we required six weeks time before the stamps could be prepared; the date of your engraving order being Oct. 21. '67.

We are under the impression that some misunderstanding exists at the department about the kind of stamps you ordered on the 5th inst, that you wanted $1.000 in the common proprietary stamps, and we have so informed the Commissioner.

If our view is correct you had better lose no time in stating to him the fact, that he may change his instructions to us, as we have no authority to send other than private stamps as called for in the requisition.

Regretting the inconvenience which this delay has caused you we remain,

Very respectfully yrs
Butler & Carpenter
per E. Lamasure

Philadelphia. Nov. 19. '67

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

Sir:

Your letter of the 16th inst inclosing letter from Messrs A. Underwood & Co, Newark, N.J. requesting us to state why their order of the 5th inst for $1.000 in revenue stamps, had not been filled, is at hand.

In reply we beg to say that their order, No. 441 Ag, received by us on the 8th inst, called for 110.000 stamps from private die, and has not been filled in consequence of the short interval since their engraving order was made, to wit, the 21st ulto; their design being approved by you on the 23rd ulto.

We communicated to them, at the time, that it would require six weeks to complete their die and have stamps prepared therefrom. It is possible therefore that their order of the 5th inst was intended for common proprietary stamps - the correctness of which view may be determined by a reference to their letter making the order of that date.

In compliance with request, however, we have communicated to them the cause of delay, and probably they will rightly inform you on the subject. If proprietary stamps were required we can return you the present requisition for amendment; but if private stamps are wanted they should be aware that it will be two weeks yet before such can be ready for use.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 22. '67

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

Sir:

In compliance with request made in your letter of May 10th '67, that we report to your bureau the dates of approval and numbers on a sheet of such stamps as might be thereafter approved, we have the honor to present the following additional list comprising all the new dies approved since our last report dated July 18th 67 - viz:

6ct	S. B. Hartman & Co.	Sep 20.	42
1 "	Zisemann, Griesheim & Co	Oct 4.	210
1 "	American Match Co.	Oct 4.	210
1 "	A. Underwood & Co.	Oct 23.	210

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 22. '67

Messrs Alex. Underwood & Co.
Newark, N.J.

Gentlemen:

We have the pleasure to inform you that your private die has been engraved, and the proof impression herewith submitted will, we trust, give entire satisfaction. Every effort will be made to have the plate finished and stamps therefrom prepared at the earliest possible moment, and we hope to fill first order for the new stamps by 30th inst. An ample stock of them shall be kept on hand to prevent future disappointment in the filling of orders.

It would be a source of satisfaction to be informed if you misunderstood our letter of the 19th ulto stating the time required to complete the die etc, when you made the order of 5th inst; or whether the error occurred at the Inter. Rev. Bureau in not requiring us to send ordinary proprietary stamps.

We invite your attention to the annexed bill, which is now due, and remain,

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Nov. 22. '67

Messrs Alex. Underwood & Co
To Butler & Carpenter, Dr.

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

Rec'd payment

Philadelphia. Nov. 22. '67

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

Gentlemen:

Your favor of the 19th instant remitting Eighteen 51/100 dollars is rec'd with thanks and the amount placed to credit of your a/c.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 25. '67

Messrs Duke & Co.
St. Anthony, Minn.

Gentlemen:

Your letter of the 6th inst addressed to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. has been referred to us for consideration.

We are the manufacturers of revenue stamps and stamp plates for the government. Our charge for engraving and making a private Inter. Rev. Stamp Plate is three hundred and fifty dollars ($350). The time required to execute the work is usually about six weeks. If you desire us to make a private plate you will please make a sketch representing the size and design and we will prepare a model therefrom and submit the same to you before engraving. For the present, however, the Commissioner has interdicted the preparation of any more private plates, but if you wish to order one engraved you can do so now and get the same made in its regular turn when we resume engraving them.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Nov. 22. '67

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

Sir:

Your favor of the 22nd inst remitting us seventeen 28/100 dollars is rec'd with thanks and the amount placed to credit of your a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 29. 67

Messrs Byam, Carlton & Co
Boston, Mass.

Gentlemen:

Your favor of the 25th inst is at hand, 12 reams of No. 1 and 190½ reams of No. 2 paper are also received, apparently in good order. We will put the white paper to press at once and will duly inform you how it works. As we are entirely out of No. 1 wrappers we will have to fill next order therefor from those printed on the new paper.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Nov. 29. 67

Messrs Alex Underwood & Co.
Newark, N.J.

Gentlemen:

Your favor of the 27th inst remitting three hundred and fifty dollars ($350) in payment for engraving and making private one cent stamp plate is received with thanks. The plate will be ready for press in a day or two and as soon as stamps are prepared we will fill the order with the new stamps according to instructions from the Commissioner of Internal Revenue.

11/29
67
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Dec 2. '67

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

We herewith return the twenty Stamps sent us in your favor of the 29th ulto as we cannot exchange them for six cent stamps unless specially authorized by the Government to do so. We regret our inability to accommodate you, and remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Dec 5. 67

Messrs Brower Brothers
New York, N.Y.

Gentlemen:

In reply to your favor of the 2d inst we can inform you that our charge for stamping documents with the two cent die is uniformly one cent an impression of six stamps each, or less and half a cent for impressions of one stamp each. All stamps are printed in the centre of checks etc.

It will be necessary for you to procure an order from the Commissioner of Inter. Revenue for the stamps to be printed by remitting the value thereof to his office. The documents can then be forwarded to us by Express (paid) and we will return them by mail (free) with the stamps imprinted thereon.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Dec. 7. '67

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

For Internal Revenue Stamps delivered in the month of November, 1867,
Viz:
30.981.097 Stamps @ 20 cts per M. $6.196.22

Received payment

Philadelphia, Dec. 7. '67

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

For Internal Revenue Stamps delivered in the month of November, 1867,
Viz:
30.981.097 Stamps @ 20 cts per M. $6.196.22

Received payment

The word "Duplicate" written across the face of the second bill.

Philadelphia, Dec 9. '67

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

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate for the manufacture of revenue stamps delivered in the month of November, 1867, together with the usual vouchers.

Very respectfully
Butler & Carpenter
per E. Lamasure

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN NOVEMBER, 1867

DATE	ORDER	PROPRIETORS	STAMPS	DENOMIN.
Nov 2	389 Ag	Gates	21.000	3
"	8119	Curtis & Sons	55.000	2
"	8123	Fahnestock	110.000	1
4	394 Ag	Gates	84.000	3
"	8134	D. Jaynes & Son	44.000	1
"	"	"	20.000	2
"	"	"	34.000	4
5	407 Ag	Gates	21.000	3
"	420	Bonsfield & Poole	73.334	3
6	8165	J. H. Schenck	12.000	1
"	"	"	9.000	6
8	428 Ag	Gates	21.000	3
"	429 "	"	21.000	3
"	8174	Ayer & Co.	110.000	1
"	"	"	110.000	4
"	8176	Scovill & Co.	40.000	1
"	"	"	13.500	4
11	444 Ag	Barber & Peckham	11.000	3
"	8193	Curtis & Sons	55.000	2
"	456 Ag	Gates	21.000	3
"	8206	Herrick & Co	110.000	1
13	469 Ag	Gates	42.000	3
14	477 "	"	42.000	3
"	8244	Jno I. Brown & Son	55.000	2
"	8246	Curtis & Sons	55.000	2
"	8247	Helmbold	15.000	2
"	"	"	20.000	4
15	8253	E.M.Tubbs & Co.	27.500	4
"	8255	D. Jayne & son	50.000	1
"	"	"	20.000	2
"	"	"	32.500	4
"	8256	Scovill & Co.	50.000	1
"	"	"	15.000	4
16	8267	Demas Barnes & Co.	64.800	1
"	"	"	51.000	2
"	"	"	40.800	4
"	491 Ag	Barber & Peckham	18.300	3
"	497 "	Gates	21.000	3
"	498 "	"	21.000	3
"	499	Barber & Peckham	25.667	3

Over

EXTRA PRIVATE DIES DELIVERED IN NOVEMBER, 1867

DATE	ORDER	PROPRIETOR	STAMPS	DENOM.
Nov 19	8289	G. A. Levett	27.500	4
"	8290	R. P. Hall & Co.	27.500	4
22	534 Ag	Gates	21.000	3
"	8316	Curtis & Son	55.000	2
"	8320	Jno Bull	16.000	1
"	"	"	12.500	4
23	8331	J. H. Schenck	12.000	1
"	"	"	9.000	6
28	549 Ag	Gates	21.000	3
"	8347	Holloway	66.000	1
27	8369	Scovill & Co.	30.000	1
"	"	"	20.000	4
29	8386	Hostetter & Smith	55.000	6
30	577 Ag	Gates	21.000	3
"	578 "	"	21.000	3
"	8390	Curtis & Son	55.000	2
"	8391	Jno Bull	16.000	1
"	"	"	12.500	4
"	586 Ag	Barber & Peckham	7.000	3

WRAPPERS

Nov.	Byam, Carlton & Co	2.170.000	1

STAMPED PAPER

Nov.	28404 pages	163.759	2

Delivery Department
Dec 9. 67
Edwin Lamasure

Philadelphia Dec. 13. '67

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

From actual count we found lot of No. 2 paper (230 reams), rec'd Oct 1. '67 fell short 2991 sheets.

In compliance with your request of the 25th ulto we can now state that last lot of No. 1 paper printed satisfactorily, but being double the usual thickness was extra difficult to cut and pack. The lot fell 130 sheets short of twelve reams.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 14. '67

Wm Gates, Eso
Frankfort, N.Y.

Sir:

Your favor of the 12th inst is just received. Order No 813 Ag, as it came to us from the Inter. Rev. Bureau, called for 21.000 three cent stamps - $630, making 500 sheets the amount we sent to your Chicago address on the 7th inst. Consequently no error has been made by us in filling said order.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Dec 14. 67

Messrs Lawrence & Cohen
New York, N.Y.

Gentlemen:

Your order, No. 8484 for $1650, was rec'd by us from the Inter. Rev. Bureau on the 12th inst, and forwarded to your address by Adams' Express Co. the same day. You should have received the package yesterday. If it has not yet reached you we suggest that you make inquiry at the Express Co's office at your end for an explanation of the delay.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Dec. 17. '67

Messrs Taylor & Hickman
West Chester, Pa.

Gentlemen:

If you send a remittance to the Commissioner of Internal Revenue, Washington, D. C. in payment of stamps (not less than $50 in value), you can have your checks stamped directly through us. Otherwise you will have to get a dealer in stamps to remit for you. We are not dealers but merely print on a/c of the Government.

For printing, our charge is uniformly one cent a page of six stamps each, or less; and half cent a page of only one stamp. Express charges etc at the expense of party making the order.

Very Respectfully,
Butler & Carpenter
per L.

Philadelphia Dec. 18. '67

Dr Herrick & Co.
Albany, N.Y.

Gentlemen:

In answer to your letter of the 16th inst we have to say that no requisition for your stamps has been made on us by the Internal Revenue Bureau since early in the month of November. We have stamps in readiness and when a requisition to meet your order of the 6th inst is received we will forward them to you at once.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Dec. 20. '87

Jos E. Trippe, Esq
New York, N.Y.

Sir:

We telegraphed you today to send us at once by Express two barrels of white gum equal to the best sample you sent us in May last. We require a gum that is transparent and not brittle, yet hard enough to resist the most humid atmosphere. We trust no time will be lost in executing our order. On receipt of mdse and bill we will remit therefor.

Very respectfully,
Butler & Carpenter

Philadelphia, Dec. 20. '67

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

We have not received any requisition from the Inter. Rev. Bureau for supplying you with stamps since the 19th ulto: your order of the 4th inst consequently is not delayed in our hands. There is an ample stock on hand and requisitions can be filled at sight.

It is possible that your letter making order of the 4th inst has been accidentally overlooked at the Bureau, and we therefore inclose your present communication to the Commissioner that he may give immediate attention to the matter.

Very respectfully,
Butler & Carpenter
per E. Lamasure

STOCK MANUFACTURED IN OCTOBER, 1867

	SHEETS	STAMPS	VALUE
Private Dies engraved, viz:			
S. B. Hartman & Co.			$350
Stamped documents	18.422	93.567	184.22
Stock, Common Class,	148.820	28.555.680	
" Extra " viz:			
lot Dr Jayne	2.800	168.000	
1 " Fahnestock	600	50.400	
1 " Herrick	1.200	224.400	
1 " Brandreth	1.000	132.000	
1 " Barnes	1.300	132.600	
1 " A. N. Wright	200	2.400	
1 " Byam, Carlton & Co. (labels)		1.165.000	
2 " Barnes	600	61.200	
2 " Curtis & Sons	2.800	184.800	
3 " Barber & Peckham	2.000	80.000	
3 " Gates	4.000	168.000	
4 " Bull	1.000	65.000	
4 " Tubbs & Co.	1.200	118.800	
4 " R. P. Hall & Co.	600	48.000	
4 " Dr. Jaynex	2.400	144.000	
6 " Hostetter	4.000	176.000	
8 " Swaim	790	12.640	
Total	175.310	31.582.487	
Spoiled	2.040	285.080	
	177.350	31.867.567	

STOCK MANUFACTURED IN NOVEMBER, 1867

		Sheets	Stamps	Value
Private dies engraved, viz:				
American Match Co.				$350
Underwood & Co.				350
Stamped documents,		28.404	163.759	284.04
Stock, Common Class,		150.050	29.729.700	
" Extra " viz:				
1 Ct	A. N. Wright	800	9.600	
1 "	Ayer & Co	7.400	340.400	
1 "	Scovill & Co	1.500	204.000	
1 "	Schenck	1.000	44.000	
1 "	U.S. Propy M. Co. (cut)	4.000	36.000	
1 "	Byam, Carlton & Co. (cut)		2.600.000	
2 "	Barnes	600	61.200	
2 "	Radway	2.000	160.000	
2 "	Curtis & Sons	5.400	356.400	
3 "	Bonsfield & Poole	1.400	61.600	
3 "	Barber & Peckham	2.000	80.000	
3 "	Gates	12.300	516.600	
4 "	Dr. Jayne	1.600	96.000	
4 "	R. P. Hall & Co.	2.100	168.000	
4 "	Scovill & Co.	600	81.600	
4 "	Ayer & Co.	4.800	230.400	
6 "	Hostetter	3.000	132.000	
6 "	Hartman & Co.	550	23.100	
	Total	201.100	35.094.359	
	Spoiled	1.950	386.100	
		203.050	35.480.459	

Philadelphia, Dec. 23. '67

H. S. Hill, Esq
Peoria, Ills.

Sir:

If you send a remittance to the Commissioner of Inter. Rev. Washington, D. C. in payment of stamps (not less than $50 in value), you can have your checks stamped by us.

Our charge for stamping is uniformly one cent a page of six stamps or less each, and half a cent per page of one stamp. Express charges etc at the expense of party making the order.

Printed documents must be furnished us for stamping as we are not permitted to stamp blank paper.

Very respectfully
Butler & Carpenter
Per E. Lamasure

Philadelphia Dec 23. '67

James R. Clark, Esq
Biddeford, Me.

Sir:

In answer to your inquiry of the 19th inst we have to inform you that our charge for making the dies etc for a wrapper label stamp similar to Messrs Byam, Carlton & Co's is two hundred and fifty dollars ($250). You would be required to furnish us at your own expense the necessary paper to print the labels, twenty to the impression, of dimensions say 20½ x 25 inches. The only additional expense to you would be our charge of seven cents per thousand for manufacturing the labels. We would then keep a three months stock on hand and supply you with them upon requisition of the Internal Revenue Bureau, cut to the proper size and put up*(in packages of) say $50 each - ready for immediate use. The Government *(allows) ten per cent commission on orders of over *($500 at a time). If you make a positive order for *(a die you) will please send us a sketch * * Commissioner of Internal Revenue * * the result to you ere * *

The time required * * has been obtained * *

*(Half this page torn away - words in brackets are supplied from similar letters)

Philadelphia, Dec. 27. '67

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

Gentlemen:

We have an ample stock of stamps ahead and will promptly execute your orders reaching us through the Internal Revenue Bureau.

Preprietors of private dies are allowed a commission as specified in the 161st section of the excise law, viz: on amounts purchased at one time of not less that $50 nor more than $500, five per cent; on amounts over $500, ten per cent.

You had therefore better remit a trifle more than $500 and receive the benefit of the greater percentage.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Dec. 27. '67

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

Gentlemen:

Your favor of the 26th instant remitting us fifty one 40/100 dollars ($51.40/) is received with thanks, and the amount placed to credit of yr a/c.

12/27
67
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 30. '67

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Our a/c of wrapper paper (in stamps) on hand after filling order of the 23d inst is as follows:

15,000 No. 1
4.425.000 " 2

In our previous letter we unintentionally stated 50.000 No. 1 - 15.000 is correct. If however our a/c does not yet agree with yours be good enough to state particulars and we may be better able to reconcile the discrepancy.

It is necessary to recall your attention to the deficiency in the size of wrapper sheets - particularly of the No. 1 a large portion of the new lot running from 3/4 to 1⅛ inch too short in width. To make proper size wrappers the white sheets should be 28 x 44 inches and the brown 26 x 44.

The last 184⅛ reams are nearly worked up and our hands are ready for a further supply.

Your favor of the 27th remitting amount to balance a/c as per statement of the 24th inst is rec'd with thanks, and the am't placed to credit of your a/c.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Dec. 31 67

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

Gentlemen:

Your favor of the 27th inst remitting twenty five 94/100 dollars is rec'd with thanks, and the amount placed to credit of your a/c.

12/31
67
B & C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 4. '68

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

Gentlemen:

We herewith send on a/c of your order of this date 2956 24/46 sheets, equal to 136.000 stamps. The balance will be sent you in a few days. This order being unusually large for the one denomination we are not prepared to fill it, and your recent letter apprising us of its coming was not received far enough in advance to allow us time to prepare the stock.

We shall not wait until the remaining 9000 sheets are completed, but will forward instalments as quickly as possible and hope to complete the order by the 11th inst. Trusting this course will save you inconvenience we remain,

Very respectfully yours
Butler & Carpenter
per E. Lamasure

Philadelphia Jan'y 4. 68

E. H. Pughe, Esq
Augusta, Ga.

Sir;

In reply to your favor of the 30th ulto we can inform you that our charge for stamping documents with the two cent stamp is uniformily two cents an impression of six stamps each, or less.

The Government does not permit us to stamp blank paper. The printed documents should be forwarded to us, together with the cost of printing by express (paid). We would then return them by mail (free) with stamps imprinted therein.

In the meanwhile it would be necessary for you to inclose direct to the Commissioner of Internal Revenue, Washington, D.C. a statement of the fact also the duplicate certificate of designated depository of a deposit made (not less than $50), covering the value of stamps to be printed by us.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan. 4. '68

A. W. Humphreys, Esq

Dear Sir:

In reply to your favor of the 3rd inst we can inform you that our charge for stamping documents with the two cent die is uniformly one cent an impression of six stamps each or less: - and half cent an impression of only one stamp.

The documents can be forwarded to us by express (paid) We will then return them by mail (free) with stamps imprinted thereon.

In the meanwhile it would be necessary for you to forward to the Commissioner of Inter. Rev. Washington, D. C. a statement of the fact, together with the duplicate certificate of a designated depository of deposit made (not less than $50 in amount) covering the value of stamps to be printed by us.

We inclose a sample as requested and remain,

Very respectfully yrs
Butler & Carpenter
per E. Lamasure

STOCK MANUFACTURED IN DECEMBER, 1867

			SHEETS	STAMPS	VALUE
STAMPED DOCUMENTS,			23.771	123.738	237.71
Stock Common Class,			156.850	30.919.100	
" Extra " viz:					
1	ct	Jayne	1.000	60.000	
1	"	Bull	2.000	130.000	
1	"	Sands	1.400	96.600	
1	"	Brandreth	800	105.600	
1	"	Herrick	600	112.200	
1	"	Fleming No. 2	1.000	110.000	
1	"	Hall & Raukel	500	85.000	
1	"	Holloway	600	61.200	
1	"	Fahnestock	1.000	84.000	
1	"	Byam, Carlton & Co. (cut)		3.260.000	
2	"	Curtis	3.000	198.000	
2	"	Jno I. Brown	3.000	216.000	
2	"	Barnes	1.800	183.000	
2	"	Helmbold	500	84.500	
2	"	Jayne	1.000	60.000	
3	"	Barber & Peckham	4.000	160.000	
3	"	Gates	8.200	344.400	
3	"	Bonsfield & Poole	1.100	48.400	
4	"	Bull	2.000	130.000	
4	"	Ayer	1.600	76.800	
4	"	Barnes	1.600	163.200	
4	"	Jayne	1.000	60.000	
6	"	Schenck	500	22.000	
		Total	195.050	36.894.338	
		Spoiled,	1.800	279.700	
			196.850	37.174.038	

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN DECEMBER, 1867

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN.
Dec 3	8411	R. P Hall & Co.	27.500	4
5	604 Ag	Gates	21.000	3
"	8433	Jno I. Brown & Son	55.000	2
7	613 Ag	Gates	21.000	3
"	8439	A.N. Wright	10.500	1
"	8440	Curtis & sons	55.000	2
9	8461	Radway & Co.	55.000	2
10	629 Ag	Gates	21.000	3
12	8487	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	650 Ag	Barber & Peckham	7.000	3
"	8494	R. P. Hall & Co.	27.500	4
"	8495	Helmbold	20.000	2
"	"	"	17.500	4
"	8496	Dr. Jayne	52.500	1
"	"	"	19.250	2
"	"	"	32.250	4
13	8507	J. C. Ayer & Co.	180.000	1
"	"	"	92.500	4
"	8513	Bull	16.000	1
"	"	"	12.500	4
14	684 Ag	Gates	21.000	3
16	688 Ag	Barber & Peckham	15.000	3
"	8522	J. H. Schenck	12.000	1
"	"	"	9.000	6
18	688 Ag	Gates	21.000	3
19	692 "	"	21.000	3
"	693 "	"	42.000	3
"	8553	Herrick	110.000	1
21	8571	Curtis & sons	55.000	2
"	702 Ag	Bonsfield & Poole	36.666	3
24	715 Ag	Gates	21.000	3
27	733 Ag	"	42.000	3
28	740 Ag	Barber & Peckham	18.333	3
"	771 Ag	Bonsfield & Poole	36.666	3
30	8624	R. P. Hall & Co.	27.500	4
31	746 Ag	Gates	21.000	3
"	8632	E. M. Tubbs & Co.	27.500	4
"	8635	Hostetter & Smith	55.000	6

WRAPPERS

Dec	Byam,Carlton & Co.	2.485.000		1

STAMPED PAPER

Dec	23.771 pages	123.738	2

Philadelphia, Jan'y 6. '68

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

For Internal Revenue Stamps delivered in the month of December, 1867, viz:

24.664.487 Stamps @ 20cts per M. $4.932.90

Received payment,

Philadelphia, Jan'y 6. '68

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

For Internal Revenue Stamps delivered in the month of December, 1867 viz:

24.664.487 Stamps @ 20cts per M. $4.932.90

Received payment,

The word "Duplicate" written across the face of the second bill

Philadelphia, Jan'y 6. '68

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

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate for the manufacture of revenue stamps delivered during the month of December, 1867, together with the usual vouchers and remain,

Very respectfully yours,

Butler & Carpenter,
per E. Lamasure

Philadelphia, Jan'y 8. 68

Jos E. Trippe & Sons
New York, N.Y.

Gentlemen:

Please send us five barrels of gum like the last lot. On receipt of goods etc we will remit therefor.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan 8. '68

A. W. Humphreys, Esq
New York, N.Y.

We are not vendors of revenue stamps but merely manufacture them for the Government, & consequently cannot receive money for stamp value on checks.

If you do not wish to order directly from the Commissioner of Inter. Revenue you can get the work done through some dealer in this City, with equal promptness - among whom are J. R. M. Fetridge, W. E. Crockett, & J. E. Ridgway.

For stamping 2040 checks, five to the page, they would require you to send in advance $43.86 items as follows,

2040 stamps @ 2	$40.80
2½% off	1.02
	39.78
printing 408 pages @ 1¢	4.08
Total	$43.86

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelnhia Jan. 10 '68

L. Bolles Esq
Treas U.S. Propy Med Co.

Sir:
Your favor of the 7th inst remitting us $38.67/100 is rec'd with thanks and the am't placed to credit of your a/c.

1/10
68
B&C
E.L.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 13. '68

Akron Match Co.
W. B. Raymond Esq. Sec'y

Sir:

Your letter of the 8th inst addressed to the Commissioner of Inter. Revenue has been referred to us for a reply.

We are the authorized agents of the Government to manufacture revenue stamp plates and stamps. Our price for engraving die and making a stamp plate complete is uniformly three hundred & fifty dollars ($350) payable upon presentation of a proof impression from the finished die. No extra charge is made except for manufacturing stamps larger than the Government standard; the rate being 13/16 of an inch free, and for stamps 3 1/8 inches superficial area ten cents per thousand, and in proportion for other sizes, beside three cents per thousand for extra perforation. The entire extra charge for manufacturing a stamp the size of design accompanying your let er would not exceed ten cents per thousand stamps. Your design is original. We would have to obtain the Commissioner's approval, however, ere we could proceed with engraving after which it would take six weeks time to complete the plate. Proprietors of Private dies are allowed a commission of ten per cent on all orders of over $500 at a time. We keep an ample stock of the manufactured stamps on hand to prevent delay in filling orders. If you make a positive order for a private plate, we will if permitted by the Commissioner of Inter Revenue, execute it humbly and we trust satisfactorily.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 13. '68

Messrs Jos E. Tippe & Sons
71 Warren St.
New York, N.Y.

Gentlemen:

Herewith inclosed please find our check for $234 in full of your a/c of the 8th inst.

Please return receipted bill and oblige,

Yrs very tru y
Butler & Carpenter
per E. Lamasure

Philadel-hia , Jan 15. '68

Thos Calvert, Esq
Detroit, Mich.

Sir:

We are printers of revenue stamps for the Government, but not vendors of stamps and cannot receive money except for the printing of checks etc. The stamp value must be paid to the Government either directly or through a dealer in stamps who will attend to to matter for you.

The dealers in this city are Jacob E. Ridgway; John R. M. Fetridge; and William E. Crockett, either of whom will receive your money and get an order from the Government for stamping your receipts.

The receipts themselves, however, must have the words "Good when used for payment of money" printed on each, and their general character meet the approval of the Commissioner of Internal Revenue ere we can print stamps thereon.

We herein return the Sixty dollar draft to our order. If you desire to order your stamps through a dealer, you have only to remit to him, and we will hand the receipts over accordingly when stamped.

Our charge for printing us uniformly one cent a page of six stamps each or less - and half a cent per page of one stamp. The dealers allow a commission of 2½% & upwards. You can therefore ascertain the amount to cover expenses - and remit the whole in advance.

Please acknowledge receipt of returned draft and oblige,

Yours respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan 15. 68

Messrs Byam, Carlton & Co
Boston. Mass.

Gentlemen:

The lot calling for forty reams of white paper ran over about 2000 sheets.

Paper from Vernon Bros has come to hand in good order but is too small to cut stamps to the regular size being only 27 by 41 inches and we must either contract them all a little or spoil large numbers of outside ones for want of margin.

There are 21 bundles in the lot each containing five reams - the aggregate weight being 1784 pounds. The sheet inclosed is a sample of quality.

We shall endeavor to keep all the lots separate and send them in the order requested.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan. 18. '68

Akron Match Co.
W. B. Raymond Esq

Sir:

We have recently had a letter from the Commissioner of Internal Revenue to the effect, that as it is probable an early change will be made in the mode of preparing revenue stamps with a view to prevent frauds in their reuse, it is deemed unadvisable to prepare any new dies for the present. We therefore regret to say we cannot proceed at once to execute your order; but will place it on file in the order of its date and duly notify you when the prohibition has been withdrawn.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan'y 23 '68

Supt. Am. Express Co.
New York, N.Y.

Sir:

On the 11th inst there was shipped at Detroit, Mich, per American Express Co. to our address, a package of blanks which has not come to hand, causing considerable inconvenience to the shipper.

If you can give us any information as to the cause of delay in its transmission you will greatly oblige

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

THIS IS A DUPLICATE OF LETTER ON VII 49 ADDRESSED TO SUP'T AMERICAN EXPRESS CO.

Philadelphia, Jan 23. '68

Messrs Hall & Ruckel
New York, N.Y.

Gentlemen:

Your claim for error in late order is correct. In breaking a sheet to make up odd stamps we accidentally cut in the wrong fraction. We inclose 110 three cent stamps to cover the deficiency, and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 23. '68

D. E. Gregory, Esq
No 11 Cedar St. New York, N.Y.

Sir:

We are the agents of the Government for the manufacture of revenue stamps and stamp plates. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars: the time consumed in execution is usually six weeks.

We cannot now, however, execute any engraving order for the reason that the Commissioner of Internal Revenue has instructed us that, inasmuch as it is probable that an early change will be made in the model of preparing revenue stamps with a view to prevent frauds in their reuse, it is deemed unadvisable at present to prepare any new dies.

Your application in the meanwhile is placed on file, and we will duly notify you when the above prohibition has been rescinded.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 23. '68

C.Gautier Esq
Washington. D. C.

Sir:

We are the agents of the Government for the manufacture of revenue stamps and stamp plates. Our charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars. The time usually consumed in execution is six weeks.

We cannot, however, execute any engraving order for the reason that the Commissioner of Internal Revenue has instructed us that, inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps with a view to prevent frauds in their reuse, it is deemed unadvisable to prepare any new dies at the present time.

Your application in the meanwhile is placed on file, and we will duly notify you when the above prohibition has been rescinded.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan 25. 1868

Messrs Alex Underwood & Co.
Newark, N.J.

Gentlemen:

Your late order was shipped on the 23rd inst the date of your letter and we suppose reached you on the 24th. Whatever delay there was did not arise on our part as we have a stock up about 2400 sheets of them on hand, and despatch orders the same day a requisition from Washington reaches us. The whole lot is printed in green, as soon as it is exhausted we will reprint in black as requested.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan 25. 1868

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

We do not get up stamped checks, but merely print the stamps on checks. Our charges are one cent an impression of six stamps or less, and half a cent an impression of one stamp.

If you wish to have checks stamped by us you should remit the value of stamps to Inter. Rev. Off. and forward the checks directly to us by express (paid and we would return them, stamped by mail (free).

Will you inform us if the loosened packages of wrappers recently referred to were the result of broken twine - or had the twine only slipped off?

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan. 25. '68

Messrs Clark Waggoner & Son
Toledo, Ohio

Gentlemen:

We are not vendors of stamps, and can only print them upon checks etc in pursuance of requisitions from the Inter Rev. Bureau.

Any of the Philadelphia dealers in stamps will be glad to execute your orders and will give you free information respecting charges, discounts, etc. The dealers here are,

J. R. Mc Fetridge
J. E. Ridgway
W. E. Crockett

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Jan. 29. 68

Thos Calvert Esq.
Detroit, Mich.

Sir:

The package of clank receipts which you sent us on the 11th inst for stamping has not come to hand. The American Express Co have no office in this city, we therefore wrote to the New York office on the 23rd for information, but in the meanwhile have heard nothing on the subject. We retain draft for six dollars and await your further instructions.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Jan 30. '68

Messrs Demas Barnes & Co.
New York, N.Y.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 29th inst with remittance of $46.42, and have placed the amount to credit of your a/c.

1/30/68
B&C
per E.L.

Very respectfully
Butler & Carpenter
per E. Lamoure

Philadelphia, Feb. 1. '68

S. Brady Esq
Cash. Merchants Nat Bk
Wheeling, Va.

Sir:

Our charge for engraving a private die and making revenue stamp plate complete, of any size, is uniformly three hundred and fifty dollars. The time usually consumed in the execution of an engraving order is six weeks.

We cannot now, however, execute an order for the reason that the Commissioner of Inter. Revenue has instructed us that, inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps with a view to prevent frauds in their reuse, it is deemed unadvisable at present to prepare any new dies.

Your application in the meanwhile is placed on file and we will duly notify you when the above prohibition has been rescinded.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 1. '68

Messrs Clark Waggoner & Son
Detroit, Mich.

Gentlemen:

Our charges for printing stamps on checks etc are one cent per page of six stamps each or less, and a half cent per page of one stamp.

The checks etc for stamping should be sent to us by Express (prepaid) with am't to pay for printing inclosed. At the same time you should write to the Commissioner of Inter. Revenue Washington, D. C., informing him of the facts and inclosing the duplicate sertificate of a Designated Depository of a deposit made covering the value of stamps to be printed. The Commissioner will then make an order on us to meet the case which will be promptly executed and forwarded by mail (free) The Inter. Rev. Bureau does not receive an order of less than $50.

You can however order any am't of stamps to be printed through our city dealers who make the stamping of checks etc a specialty. You forward the documents to us as before and negotiate with them for the purchase of stamps to be printed.

The dealers here are, J. R. Mc Fetridge, W. E. Crockett and J. E. Ridgway.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Feb. 3. 1868

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

Sir:
Will you please authorize the imprinting of two cent stamps on documents, for J. E. Ridgway, of which the inclosed are specimens?

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb 5. '68

Messrs Gibbens Bros.
Parkersburg, W. Va.

Gentlemen:

Our charges for stamping checks etc are one cent per page of six stamps each or less and a half cent per page of one stamp. The stamp value must be forward to the Commissioner of Inter Rev. (over $50) and the printed documents forwarded to us by Express (paid) with am't for printing inclosed. We will then return them by mail (free) with stamps imprinted thereon. The Government does not sell stamped document paper as you suppose, but requires the printed documents to be submitted ere the stamp will be printed thereon.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Feb. 5. '68

Messrs Swift & Courtney
Wilmington, Del.

Gentlemen:

By permission of the Commissioner of Inter. Rev. we herewith send you a statement of stamps furnished Messrs B & H. D. Howard since Jan 1. 1868. viz:

1866	Jan	660.000	1866	Oct	6.320.000	1867	July	440.000
"	Feb	550.000	"	Nov	770.000	"	Aug	1.100.000
"	Mar	770.000	"	Dec	660.000	"	Sep	990.000
"	Apr	660.000	1867	Jan	660.000	"	Oct	660.000
"	May	660.000	"	Feb	770.000	"	Nov	550.000
"	Jun	880.000	"	Mar	660.000	"	Dec	550.000
"	Jul	660.000	"	Apr	660.000	1868	Jan	440.000
"	Aug	1.100.000	"	May	770.000			
"	Sep	1.100.000	"	Jun	550.000			

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 5. 68

James Eaton, Esq.
Utica, N.Y.

Sir:

Your favor of the 3d inst is at hand. We beg to assure you that we have promptly forwarded to you the full amounts of stamps called for in the requisitions from the Commissioner of Inter. Revenue.

On the 13th ulto you telegraphed us to know why order of the 6th had not been sent. We replied at once that no such requisition had been made by the Inter Rev. Bureau. On the 15th, however, a dispatch came from the Commissioner directing us to send you 110.000 stamps, which we complied with the same day.

On the 30th ulto we received another requisition from the Bureau in your favor for 60.500 stamps which was executed and forwarded the same day.

You will therefore percieve that we are not in fault. We also know that the Inter Rev Bureau is generally very prompt in the transmission of orders, and that some accident has been the cause of delay and mistake in the cases cited. If you have not yet received the full amount ordered you had better state the facts plainly to the Commissioner and the fault will be duly rectified.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Feb 5. '68

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

Will you please permit us to print two cent stamps on blank receipts in form like specimens herewith inclosed?

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb'y 7, 1868.

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

For Internal Revenue Stamps delivered in the month of January, 1868,
viz:
28.505.545 Stamps @ 20 cts per M $5.701.11

Received payment

Philadelphia, Feb'y 7. 1868

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

For Internal Revenue Stamps delivered in the month of January, 1868,
viz:
28.505.545 Stamps @ 20 cts per M $5.701.11

Received payment

The word "Duplicate" written across the face of the second bill.

STOCK MANUFACTURED IN JANUARY, 1868.

	SHEETS	STAMPS	VALUE
Stamped documents	27.995	143.268	279.95
Stock, Common Class,	196.800	38.010.700	
" Extra, viz:			
1 ct Ayer	14.900	685.400	
1 " Barnes	1.400	142.800	
1 " Dalley	1.400	72.800	
1 " Fahnestock	300	25.200	
1 " Herrick	1.200	224.400	
1 " Jayne	1.900	114.000	
1 " Scovill	1.000	136.000	
1 " A. N. Wright	900	10.800	
1 " Byam, Carlton & co. (cut)		2.645.000	
2 " Jayne	1.000	60.000	
2 " Curtis & Sons	2.800	184.800	
3 " Barber & Peckham	900	36.000	
3 " Bonsfield & Poole	1.900	83.600	
3 " Gates	8.000	336.000	
4 " Swett	600	31.200	
4 " R. P. Hall & Co.	1.500	120.000	
6 " Schenck	600	28.400	
6 " Hostetter	2.600	114.400	
Total Stock	239.700	43.202.768	
Spoiled	2.100	259.800	
Total	241.800	43.462.568	

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN JANUARY, 1868.

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
1868				
Jan 3	757 Ag	Gates	21.000	3
4	8663	Ayer & Co	550.000	1
"	8664	Jayne & son	5.000	1
"	"	"	10.500	2
"	"	"	21.000	4
"	8665	Scovill & Co.	40.000	1
"	"	"	17.500	4
6	774 Ag	Gates	42.000	3
8	8685	Jno. I. Brown & Sons,	55.000	2
"	8687	U. S. Prop. Med. Co.	2.625	6
"	8697	Bull	16.000	1
"	"	"	12.500	4
9	8707	Curtis & Sons	55.000	2
"	8708	S. B. Hartman & Co.	10.083	6
10	8712	Scovill & Co.	30.000	1
"	"	"	20.000	4
11	818 Ag	Gates	21.000	3
13	8730	Schenck	11.100	1
"	"	"	9.150	6
14	825 Ag	Barber & Peckham	29.000	3
"	8748	Dalley	50.500	1
17	8775	Hall & Ruckel	83.000	1
"	8783	Jayne	17.000	1
"	"	"	9.500	2
"	"	"	18.500	4
"	842 Ag	Gates	42.000	3
"	8786	R. P. Hall & Co.	27.500	4
18	854 Ag	Bonsfield & Poole	36.667	3
"	8793	Herrick & Co.	110.000	1
23	8834	Helmsbold	15.000	2
"	"	"	20.000	4
"	8843	J. N. Garnhart	27.500	4
25	882 Ag	Barber & Peckham	11.000	3
"	8852	Curtis & Sons	55.000	2
"	8853	Hutchings & Hillyer	13.125	4
"	891 Ag	Gates	21.000	3
"	892 Ag	"	42.000	3
27	8880	Jayne & Son	25.000	1
"	"	"	9.500	2
"	"	"	16.500	4

over

EXTRA PRIVATE DIES DELIVERED IN JANUARY, 1868, CONT'D

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
Jan 28	909 Ag	Gates	21.000	3
"	8888	Jno. I. Brown & Sons	55.000	2
"	8890	Scovill & Co.	110.000	1
30	8913	Schenck	22.200	1
"		"	7.300	6
31	927 Ag	Gates	84.000	3
"	8920	Bull	16.500	4
"	8921	W. T. Blow	56.100	1
"	8929	Radway & Co	55.000	2
		WRAPPERS		
Jan		Byam, Carlton & Co.	2.430.000	1
		STAMPED PAPER		
Jan		27.995 pages	143.268	2

Delivery Department
Feb 6. '68

Edwin Lamasure

Philadelphia, Feb. 7. '68

Messrs Zisemann, Griesheim & Co.
St Louis, Mo.

Gentlemen:

Your favor of the 11th inst is at hand. Your stamp has been approved by the Government. We have on hand an ample stock of your manufactured stamps and are prepared to fill orders for them at once. Your orders must in all cases be addressed to the Hon E.A. Rollins, Commissioner of Inter. Revenue, Washington, D. C. inclosing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent you forthwith. The commission on private stamps allowed by the Government is (payable in stamps) five percent on orders of $500 or less, and ten per cent on all orders of over $500.

Manufacturers of matches who desire to avail themselves of the provisions of the 181st section of the Internal Revenue law, and receive a credit of sixty days, will be furnished, on application to the Commissioner of Inter Revenue, with a blank bond in proper form to be filled up and executed by them.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 10. '68

Reuben Rockwell Esq
Assessor 4th Dist.
Colebrook Ct.

Sir:

Our charge for engraving a private die and making revenue stamp plate complete, of any size, is uniformly three hundred and fifty dollars ($350). The time usually consumed in the execution of an engraving order is six weeks.

We cannot now however execute an order for the reason that the Commissioner of Internal Revenue has instructed us that inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps, with a view to prevent frauds in their reuse, it is deemed unadvisable at present to prepare any more new dies.

Your application in the meanwhile is placed on file and we will duly notify you when the above prohibition has been rescinded.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 10. '68

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

Sir:

We have the honor to submit for approval the inclosed duplicate specimens of blank receipts handed us by Mr. W. E. Crockett of this city for stamping with the two cent die.

Your early consideration will oblige,

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

Philadelphia, Feb. 10. '68

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

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate for the manufacture of revenue stamps delivered during the month of January, 1868, together with the usual vouchers, and remain,

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

Philadelphia, Feb. 21. '68

Thos. Calvert, Esq
Detroit, Mich.

Sir:

The package of blank receipts which you sent us on the 11th ulto to be stamped with the two cent document stamp through the house of J. E. Ridgway of this city, came to hand only a few days ago. We immediately transmitted a specimen to the Commissioner of Inter Revenue for his approval and the same has been this day returned to us endorsed "approved for a 7 cent stamp, viz: 2 cents as a receipt, and 5 cents as a contract. We therefore regret to say it is impossible for us to stamp the documents for you, as our stamping operations are confined to the two cent die alone, and our only recourse now is to return the blanks to you (which are forwarded this day by Adams Express Company) as we received them a few days ago. We also return draft for six dollars (inclosed herewith) which you sent us in payment for printing, and notify Mr Ridgway of the facts that he may refund to you the price of stamps ordered from the Government through his agency.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Feb. 12. '68

Messrs J. R. Weldin & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 8th inst addressed to Hon W. A. Rollins, Commissioner of Inter. Revenue, has been referred to us.

Our stock of 1 ct proprietary stamps is perfectly correct and indicates that the aggregate of orders forwarded on the 6th inst in which yours (No 8979) was included was properly filled.

If you were not mistaken in the counting of the sheets upon first opening the package, the error noted must have been made by our sending one sheet of 1 ct proprietary stamps in excess of the required number to some other party ordering at the same date. We have consequently written to them with a view to ascertain if such has been the case, and will duly apprise you of the result. Asking your indulgence in the meanwhile we remain,

Very respectfully,
Butler & Carpenter
per E. LAmasure

Philadelphia, Feb. 12. '68

Philip Speed, Esq
Louisville, Ky.

Sir:

A party whose order for stamps came to us on the same date, and in the same requisition from the Inter. Rev. Bureau, as your order No 957 Ag forwarded on the 6th inst, States to us that his package was one sheet short of the required number of 1 ct proprietary stamps.

Our stock a/c being correct an error could only have occurred by our sending one sheet in excess of the required amount to some other address. Your order of that day called for 300 sheets of 1 ct proprietary stamps. Will you please inform us if that was the exact am't received? If the extra sheet got into your package will you please return it to us that we may forward it to the proper party, and oblige,

Yours very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 8. 68

Cashier Nat Currency Bank
New York, N.Y.

Sir:

A party whose order for stamps came to us on the same date, and in the same requisition from the Inter. Rev. Bureau, as your order No. 8973, forwarded on the 6th inst, states to us that his package was one sheet short of the required number of 1 ct proprietary stamps.

Our stock a/c being correct an error could only have occurred by our sending one sheet in excess of the required am't to some other party. Your order mentioned called for 300 sheets of 1 ct proprietary stamps: therefore will you please inform us if that was the number received, and, if the extra sheet got into your package please return it to our address that we may make the desired correction, and oblige,

Yours very respectfully,
Butler & Carpenter
per R. Lamasure

Philadelphia, Feb 13. '68

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

Gentlemen:

Your order of the 7th instant addressed to the Commissioner of Internal Revenue has not reached us. We have stamps on hand and will fill the order promptly when it comes to hand. We have placed the matter in the hands of the Government Agent here who will endeavor to ascertain from the Inter. Rev. Bureau the cause of delay in its transmission to us.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadel-hia, Feb 15. '68

Wm Gates, Esq
Frankfort, N.Y.

Sir:
Your favor of the 13th inst is received.

Orders referred to were filled in accordance with government requisitions. One thousand sheets of one cent stamps were expressed to your Chicago house on the 11th inst.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Feb. 20. 68

Messrs H. W. Hunt & Co.
New York, N.Y.

Gentlemen:

We have fully considered your proposition of yesterday made personally at our office respecting the engraving of your private die in anticipation of its final adoption by the Government, and desire in the meanwhile to convey to you the Inter Revenue Commissioner's instructions to us ere we execute the order, viz: "In view of the probabilities of a change in the mode of preparing revenue stamps it is not deemed advisable at present to approve designs for private dies, as the plates might soon become valueless to their owners." If, however, notwithstanding this precaution you are still willing to assume the risk of its adoption we shall at once proceed to engrave the die in accordance with your design, and upon the usual terms, on receipt of your instructions to that effect.

Asking the favor of an early reply, we remain,

Very respectfully,
Butler & Carpenter
per E. Lamasure

Invoice

1060

Wm Gates, Esq. Frankfort, N.Y.

500	210	105.000	1	$1050
500	42	21.000	3	630
				$1680

Please find also the accompanying

512 42 222 3 8666

which are sent you in exchange of damaged lot returned us per your letter of 15th inst.

Very respectfully,
Butler & Carpenter
per E. Larasure

Feb 22. '68

Philadelnhia, Feb. 20. '68

N. E. Goodwin, Esq
Columbus, Miss.

Sir:

In reply to your favor of the 12th inst we have the honor to submit the following list as comprising all the denominations of revenue stamps issued and sold by the Government, viz:

General stamps, 1 ct, 2 ct, 3 ct, 4 ct, 5 ct, 6 ct, 10 ct, 15 ct, 20 ct, 25 ct, 30 ct, 40 ct, 50 ct, 60 ct, 70 ct, $1, $1.30, $1.50, $1.60, $1.90, $2, $2.50, $3, $3.50, $5, $10, $15, $20, $25, $50, $200.

Proprietary stamps, 1 ct, 2 ct, 3 ct, 4 ct, 5 ct, 10 ct.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 22. '68

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

Gentlemen:

In order to avoid the difficulty referred to in your favor of the 18th inst we recommend you to moisten the stamps with a strong solution of gum arabic when in the act of affixing them on the necks of bottles.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 24. '68

C. F. Panknin, Esq
Charleston, S. C.

Sir:

Your letter of the 17th inst accompanied with sketch of design and explanation is referred to us by the Commission of Internal Revenue for reply.

Our charge for engraving a private die and making stamp plate complete, of any usual size, is uniformly three hundred and fifty dollars ($350), and the time consumed in the execution of an engraving order is about six weeks.

Proprietors of private dies are furnished with stamps 63/64 of an inch superficial area without extra charge for manufacturing, and ten cents per thousand are charged for stamps 3 1/8 inches sup. area: all other sizes in proportion.

We cannot now, however, execute an order for the reason that the Commissioner of Inter. Rev. has instructed us that inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps, with a view of preventing frauds in their reuse, it is deemed unadvisable at present to prepare any more new dies.

Your application nevertheless is placed on file and we will duly inform you when prohibition has been rescinded. In the meanwhile we would state that the law requires the denomination of stamps to be in lettering as well as in figures. We therefore suggest that in the event of engraving your die we be permitted to insert "Four cents" in lieu of the words U.S. of America as at present rendered.

Very respectfully
Butler & Carpenter
Per E. Lamasure

Philadelphia, Feb. 24. '68

J. R. Weldin, Esq
Pittsburgh, Pa.

Sir:

We have received answers from the parties to whom we addressed inquiries respecting the sheet of 1 ct proprietary stamps missing from your package No. 8979, and it is alleged by them that their quantities were as usual correct.

Our system of checks to prevent errors of the description noted is as near perfection as long business experience can make it, and no package is permitted to leave our hands until we are so well convinced of its being correctly filled that we are willing to make oath to that effect, as indeed we are obliged to do at the close of each month. Still in common with all individuals we may be liable to an exceptional error in some unaccountable way, and consequently cannot refute the correctness of your claim. Our balance of stock for which we are accountable to the Government is perfectly correct, and we cannot draw a sheet therefrom to send you. If, however, the party who originally opened the package referred to will make an affidavit to the effect that he is sure there was a deficiency as stated, and the same be forwarded to us we will cheerfully refund you its value by return mail.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 26. '68

W. B. Raymond Esq
Sec'y Akron Match Co.
Akron, Ohio.

Sir:

In answer to your inquiry of the 24th inst, we would state that the Commissioner of Inter. Revenue has not rescinded his directions prohibiting for the present the engraving of private dies for the reason that the Government had not yet decided upon any improved made of preparing revenue stamps.

Regarding the possibility of the stamp tax on matches being removed we can only say that, in our opinion, it is not likely, inasmuch as neither the trade nor the consumers demand any change in this respect.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 29. '68

Messrs H. W. Hunt & Co.
New York, N.Y.

Gentlemen:

In compliance with your request of the 28th inst we have the honor to submit the inclosed model of your proposed stamp.

We contemplate printing this character of stamp from two impressions - the outside framework will be one plate answering for all the denominations, while only the inside frame containing the value of stamp, etc. need be varied and multiplied for the different denominations.

The inside would not differ in color from body of stamp unless specially requested.

Please return model with suggestions at an early day and oblige,

Yrs very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Feb. 29. '68

Messrs Lawrence & Cohen
New York, N.Y.

Gentlemen:

In reply to inquiry contained in your favor of the 27th inst, we beg to inform you that we are officially unauthorized to anticipate the regular Government requisitions, hence it would be useless for you to send triplicate certificates of deposit to us.

We would add that the execution of your orders is not delayed in our hands, our course being to forward them the same day they are received from the Inter. Rev. Bureau.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia Feb. 29. '68

Messrs Benedict & Shey
Cleveland, Ohio

Gentlemen:

Our charge for engraving a private die and making revenue stamp plate complete is uniformly three hundred and fifty dollars ($350) and the time required for engraving is usually six weeks.

We cannot how however execute an engraving order for the reason that the Commissioner of Inter. Revenue has instructed us that inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps it is deemed unadvisable at present to prepare any more dies.

Your application in the meanwhile is placed on file and we will duly inform you when the above prohibition has been rescinded.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Feb 29 '68

A. J. Aikin, M.D.
Kalamazoo, Mich.

Sir:

Our charge for engraving private dies and making stamp plates complete is uniformly three hundred and fifty dollars ($350) for one denomination, and three hundred dollars for each additional denomination where the general designs are alike.

We cannot now, however, execute an engraving order for the reason that the Commissioner of Inter Revenue has instructed us that inasmuch as it is probable that an early change will be made in mode of preparing revenue stamps with a view to prevent frauds in their reuse, it is deemed unadvisable at present to prepare any new dies.

Your application in the meanwhile is placed on file and we will duly apprise you when the above prohibition has been rescinded.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 3. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your dispatch of this morning requesting us to ask the Commissioner's permission to send you Messrs Farr & Cos stamps on your requisition was duly rec'd and we have addressed the commissioner accordingly.

Your reply came too late however for us to send them with the last order: not hearing from you yesterday the order was placed in the Government Agent's hands for delivery, with the deficit made up with No 2 stamps. We might not hear from the Commissioner for several days and to have retained your order would have given unnecessary delay. We therefore suggest that in case we be permitted to comply with your request, we send the Farr stamps in your next order.

Hoping our course will meet your approval we remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 3. '68

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

Sir:

We are inreceipt of a letter from Messrs Byam, Carlton & Co, Boston, Mass. requesting us to send them as a part of their next order, $375 in stamps from the private die of C. Farr & Co, as per inclosed order. Our answer by telegraph informed them that we had no authority to comply. They have replied to this by requesting us to seek your permission * *. On their behalf we therefore beg to be informed is you will authorize the delivery of Messrs Farr & Cos stamps in accordance with request.

Very respectfully
Butler & Carpenter
per E. Lamasure

*(These words torn from page.)

Philadelphia, March 4. '68

D. E. Gregory, Eso
No. 36 Dey St. New York, N.Y.

Sir:

Your favor of yesterday is at hand. We will duly inform you when the Commissioner of Inter Revenue authorizes us to resume the engraving of private stamps dies, We note the change in address.

Very respectfully
Butler & Carpenter
per E. Lamasure

STOCK MANUFACTURED IN FEBRUARY, 1868

	SHEETS	STAMPS	VALUE
Stamped documents	35.346	188.445	$353.46
Stock, Common Class,	106.750	21.479.900	
" Extra " viz:			
1 ct Jno I. Brown	200	14.400	
1 " Hall & Rueckel	600	102.000	
1 " Herrick	700	130.900	
1 " Sands	100	6.900	
1 " Schenck	600	26.400	
1 " Scovill	500	68.000	
1 " A. N. Wright	1.000	12.000	
1 " U.S. Prop. Med. Co. (cut)	100	900	
1 " Byam, C & Co. "		3.435.000	
2 Cts Jnd I. Brown	1.600	115.200	
2 " Curtis & Sons	2.900	191.400	
2 " Mercade & Scully	700	29.400	
3 " Barber & Peckham	1.200	48.000	
3 " Bonsfield / Poole	1.950	85.800	
3 " Gates	9.900	415.800	
4 " Scovill	600	81.600	
6 " Hartment	200	8.400	
Manufactured in Feb.	129.600	26.440.445	
*Reentered from Suspense A/C		850.000	
Total Stock	129.600	27.290.445	
Spoiled	2.300	435.500	
Total	131.900	27.725.945	

*850.000 stamps noted are the lot of Ten Cent General which were manufactured by mistake in June, '65, and being disapproved by the Commissioner were suspended from our general balance. Requiring them for use this month, we reenter them as manufactured in Feby, '68.

L.

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN FEBRUARY, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
1868				
Feby 3	934 Ag	Barber & Peckham	11.000	3
5	939	Gates	21.000	3
"	8949	Curtis & Sons	55.000	2
"	8971	Sands	11[illegible].000	1
6	958	Bonsfield & Poole	36.666	3
7	8987	Scovill	27.500	4
"	8991	Jayne & Son	27.500	1
"	"	"	11.250	2
"	"	"	15.000	4
"	9002	R. P. Hall & Co.	27.500	4
8	9003	Curtis & Sons	55.000	2
"	9005	Ayer & Co.	137.500	4
11	9029	Jno I. Brown & Sons	10.000	1
"	"	"	50.000	2
"	9030	Bennett, Pieters & Sons	27.500	4
"	997 Ag	Gates	85.000	3
12	9034	Barnes	48.800	2
"	"	"	30.000	4
"	9057	Herrick & Co.	110.000	1
14	1016 Ag	Bonsfield & Poole	36.666	3
"	9069	Hartman & Co.	10.083	6
15	1018 Ag	Gates	42.000	3
"	1019 "	"	42.000	3
"	1020 "	Barber & Peckham	10.000	3
17	9090	U.S. Prop. Med. Co.	5.001	4
"	"	"	6.016	6
"	9091	Dr. Jayne & Son	30.000	1
"	"	"	8.000	2
"	"	"	16.000	4
19	9	Schenck	25.200	1
"	"	"	6.800	6
22	9134	Bull	16.000	k
"	"	"	12.500	4
"	1060	Gates	21.000	3
"	9135	Mercado & Scully	30.250	2
24	9146	Hostetter & Smith	55.000	6
"	9148	Helmbold	17.500	2
"	"	"	18.750	4

over

EXTRA PRIVATE DIES DELIVERED IN FEBRUARY, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOMINATION
Feb 25	9161	Scovill & Co	27.500	4
"	9162	Jno I. Brown	55.000	2
"	1072 Ag	Wm Gates	21.000	3
"	1077 "	Barber & Peckham	10.000	3
27	9170	Dr Jayne & Son	18.000	1
"	"	"	11.000	2
"	"	"	17.500	4
"	9172	R. P. Hall & Co.	27.500	4
28	9185	S. B. Hartman & Co.	10.083	6

WRAPPERS

Feb		Byam, Carlton & Co.	1.580.000	1

STAMPED PAPER

Feb		35.346 pages.	188.445	2

Delivery Department
March 6. 68

Edwin Lamasure

Philadelphia, March 1868

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

For Internal Revenue Stamps delivered in the month of February, 1868.
Viz:
24.802.782 Stamps @ 20cts per M. $4.960.56

Received payment

Philadelphia, March 1868

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

For Internal Revenue Stamps delivered in the month of February, 1868.
Viz:
24.802.782 Stamps @ 20 cts per M. $4.960.56

Received payment

Word "Duplicate" written across the face of second bill.

Philadelphia, March 6. '68

Jas E. Fernald, Esq
Gen'l Ag't Star Match Co.
Portland, Me.

Sir:
Your favor of the 2d inst is rec'd.

The Commissioner of Int r Rev. Has instructed us that inasmuch as it is probable an early change will be made in the mode of preparing revenue stamps it is deemed unadvisable at present to prepare any more new dies. We therefore are not prepared to furnish estimates. We will probably shortly learn from the Inter Rev. Bureau when the new rules will be made and will at once advise you thereof.

We could furnish the paper under existing circumstances, Messrs Byam, Carlton & Co., however send us their own paper.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 6. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your letter of the 3rd inst is at hand.

By this time you have rec'd Messrs Farr & Co's stamps which were sent you by yesterday's mail. The order was filled in pursuance of a regular requisition from the Inter. Rev. Bureau, made in accordance with our request to the Commissioner.

We beg to state that it was utterly impossible for us to send them without official authority, as our accounts would not have agreed with the Government's, Farr & Co's order not appearing on their books while it would on ours. Personally we are always willing to oblige you, but our direct instructions made it our line of duty in this case to submit the matter for official consideration.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 7. '68

Messrs J. R. Weldon & Co.
Pittsburgh, Pa.

Gentlemen:

Inclosed please find $2.10 to pay for one sheet of one cent stamps as per affidavit. Please acknowledge receipt and oblige.

Yours respectfully,
Butler & Carpenter
per E. Lamasure

DETAILED STATEMENT OF PRIVATE DIE ORDERS, FILLED AND CHARGED IN OUR A/C OF DELIVERIES FOR SEPTEMBER, 1863

DATE	ORDER	PROPRIETORS	KIND	DENOM'N	STAMPS	VALUE
Sep 5	3789	Barnes & Co	P. D.	1 ct	52.500	$ 4.325
" "	"	"	P. D.	4 "	68.750	
" "	"	"	Prop'y	1 "	10.500	
" "	"	"	Prop'y	2 "	5.250	
" "	"	"	Prop'y	4 "	21.000	
		Total			158.000	
7	3778	Ferrett	P. D.	1 "	217.500	$ 2.175
8	3764	Jayne & Son	P. D.	1 "	273.500	
" "	"	"	P. D.	4	68.500	
		Total			342.000	$ 5.475
12	3816	Jayne & Son	P. D.	1 "	200.000	
" "	"	"	P. D.	2 "	13.750	
" "	"	"	P. D.	4 "	80.000	
		Total			293.750	$ 5.475
12	3838	Curtis & Sons	P. D.	1 "	107.500	$ 1.075
15	3849	Ayer & Co	P. D.	1 "	365.500	
" "	"	"	P. D.	4 "	183.000	
		Total			548.500	$10.975
16	3795	Hostetter	P. D.	4 "	123.125	$ 4.925
19	3880	Barnes & Co	P. D.	4 "	109.375	
" "	"	"	Prop'y	1 "	52.500	
" "	"	"	Prop'y	2 "	13.126	
" "	"	"	Prop'y	4 "	6.562	
		Total			181.563	$ 5.425
21	3885	Brown & Sons	P. D.	1 "	107.500	$ 1.075
26	3903	Jayne & Son	P. D.	1 "	150.000	
" "	"	"	P. D.	2 "	13.750	
" "	"	"	P. D.	4 "	37.500	
		Total			201.250	$ 3.275
30	3911	Curtis & Sons	P. D.	1 "	217.500	$ 2.175
Oct 2	3954	Herrick & Co.	P. D.	1 "	107.500	$ 1.075

R. A. McMurray, Esq
Washington, D. C.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia March 16. 68

Messrs Joseph Burnett & Co.
Boston, Mass.

Gentlemen:

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

The Commissioner of Inter. Revenue has instructed us that "inasmuch as it is probable an early change will be made in the mode of preparing revenue stamps, it is deemed inadvisable at present to prepare any more new dies." We therefore are not prepared to furnish estimates. We will probably shortly learn from the Inter. Revenue Bureau when the new rules will be made, and thereupon will at once advise you thereof.

Your application in the meanwhile is placed on file and will receive attention in the order of its date.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 12. '68

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

Sir:

We have the honor to present, herewith inclosed, our a/c signed in duplicate for the manufacture of revenue stamps delivered in month of February, 1868, together with the usual vouchers, and remain.

Very respectfully,
Butler & Carpenter,
per Lamasure

Philadelphia, March 13. 68

Messrs J. F. Thompson & Co.
Easton. Pa.

Gentlemen

Your favor of the 11st inst is received.

The Commissioner of Inter. Revenue has instructed us that inasmuch as it is probable an early change will be made in the mode of preparing revenue stamps it is deemed unadvisable at present to prepare any more new dies.

It is probable that we will shortly hear from the Inter. Revenue Bureau when the new rules will be made, and thereupon will at once advise you thereof.

Your application in the meanwhile is placed on file, and will receive attention in the order of its date.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 17, '68

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

Sir:

The letter of Milton Stapp, Galveston, Texas, herein returned, as referred to us by your Bureau on the 14th inst, has been considered, and we beg to inform you that the stamp submitted is undoubtedly genuine.

To prevent misapprehension on part of the Bureau we would also state that its blurred appearance was not caused by a defective plate, as the annexed stamp from our balance will show, and we do not think it can be attributed to bad printing. The manner in which we pack stamps brings all the gummed and printed surfaces together, and we have frequently noticed in the separation of sheets, which have accidentally become glued together, that the gum would fraw blotches of ink from many of the stamps on the adjoining sheet, giving them a broken or blurred appearance. We think it quite likely that the stamps referred to by Mr. Stapp have been wet and afterward separated with a like result.

Mr. S. is a dealer in stamps, and has been getting his supply from here at regular periods, always sent him in tin cases hermetically sealed, and we have never heard from him any complaint. From his questioning the genuineness of certain stamps in this instance it appears that he did not get them from us, and, perhaps, is uncertain by what means or indirection they reached Texas. Possibly they have endured exposure and rough handling sufficient to make them "puzzle good judges."

Please return the stamp annexed by us, and oblige,

Yours Respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia March 17 '68

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

Sir:

In regard to the New Orleans stamps we would state that according to our recollection of the matter there was such a package returned to us sometime prior to Feb 1 1867. We remember having been authorized by the Bureau to receive it according to its endorsement - the lot being so firmly stuck together that it was deemed impossible to count its contents. For the same reason the stamps were not entered in our spoiled a/c, but were merely repackage, endorsed as originally with letter accompanying, pasted on the outside. The package was subsequently placed in an apartment especially devoted to the storage of stamps intended for destruction, and was destroyed with them in February, 1867.

Unfortunately we made no note of particulars other than that endorsed on the package itself. After diligent search we can find no allusion to the subject in our back correspondence, and hence cannot inform you when, or by whom the package was returned, or of its value. A reference to your letter book however would probably give the desired information.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, March 17, '68

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

Sir:

The Commissioner of Inter Revenue has referred to us your letter of the 14th inst.

We are the manufacturers of revenue stamps and stamp plates - but have recently been instructed by the Commissioner that, inasmuch as it is probable an early change will be made in the mode of preparing revenue stamps it is deemed inadvisable at present to prepare any more new dies. It is very likely that we will shortly hear from the Inter. Rev. Bureau when the new rules will be made, and thereupon will at once advise you thereof.

We return the model as requested. Your application, however, is placed on file, and will receive attention in the order of its date.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Box 86

Philadelphia, March 18. '68

Geo. H. Small, Esq
Cash. 1st Nat Bk Harrisburg, Pa.

Sir:

Your letter of the 12th inst stating there was a deficit in stamp order No. 9290, has been referred to us by the Inter. Rev. Bureau.

In reply we beg leave to state that our Examiner has a distinct recollection of counting, among other items, 101 40/100 sheets of two cent stamps in the package named immediately before it was sealed up for delivery.

In case you have not already discovered the 1 sheet & 40 two cent stamps, we advise you to look among the five cent stamps for them as we readily conceive how you might be mistaken in the matter for instance the entire 101 40/100 sheets of two cent stamps were at the bottom of the pkge - the 100 sheets being separated from the odd ones by a projecting paper marker - directly over these were the five cent stamps, and the party opening the package has run over the fives and found them correct, but in lifting them off he has removed all the stamps down to the aforesaid paper marker thus leaving the 1 sheet & 40 two cent stamps underneath the fives.

You will therefore please investigate further into the matter, and oblige us by stating whether or not our theory is correct.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 19. '68

A. L. Schmidt, Esq
Louisville, Ky

Sir:

Your letter of the 17th inst addressed to the Hon. E. A. Rollins Commissioner of Inter. Revenue has been referred to us.

No doubt there has been an accidental transposition of directions on the packages intended for you and Mr. Fullerton of St. Louis, Mo.

As they amounted to $1050 respectively and the denominations were similar, we trust you were not greatly inconvenienced thereby. Our own accounts and those of the Inter Revenue Bureau will not be interfered with by the transposition unless Mr. Fullerton should be dissatisfied with those he has received and return them to us.

We think however, that your course in retaining the package received by you, was correct; otherwise you must have met considerable delay in making an adjustment. We shall use suitable efforts to prevent a repetition of the oversight, and remain,

Very respectfully yrs.
Butler & Carpenter
per E. Lamasure

Philadelphia, March 19. '68

J. S. Fullerton, Esq
St Louis, Mo.

Sir:

Mr. A. L. Schmidt, Louisville, Ky writes that he recently received a lot of revenue stamps which were evidently intended for you, and infers that you have received those intended for him. Our opinion also is that there has been an accidental transposition of directions on these packages, and as Mr. Schmidt has retained the one rec'd by him - the value being exactly the same, and its contents similar - we have to beg of you to also retain the one received, and thus save the embarrassment and delay that otherwise must ensue. The oversight which has led to this exchange of stamps was ours, it is one that seldom occurs, and we will exercise due vigilance that it will not be repeated. Hoping that you are not inconvenienced thereby, and our request can be complied with we remain,

Very respectfully yrs
Butler & Carpenter
per E. Lamasure

Philadelphia, March 20. '68

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

Sir:

In answer to your inquiry of the 19th instant we have the honor to state that the last package of stamps sent us from your department was received Feb'y 8. 1688. viz: 29 70/170 sheets of damaged four cent general stamps. We sent you good ones in exchange.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 20. '68

W. B. Raymond, Esq
Akron, Ohio

Sir:

The Inter. Revenue Bureau has not yet authorized us to resume the engraving of private dies, and we cannot say how long it will be until we are permitted to execute your order. As soon as we are advised, however, we will inform you.

The commission allowed by the Government on common stamps is five percent on all amounts over $500, ordered at one time.

All orders must be addressed to the Hon E. A. Rollins, Commissioner of Internal Revenie, Washington, D. C. inclosing the duplicate certificate of a U.S. Ass't Treasurer, or designated depository of a deposit made covering the value of order.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philada March 23. 68

Chas. Welsh, Esq
Manager

Sir:

Your favor of this inst is received.

We regret to hear that the drafts etc stamped for you are not deemed to be printed in a satisfactory manner.

The foreman of this particular department of our business states to us that, with the exception of one lot, all the stamping for your company has been done by the most experienced workman in this branch, is in every case finally examined by him, and he has in no instance discovered defects other than those which might naturally be expected to occur from the necessity of printing upon dry documents, and the varied qualities of paper.

The lot herewith delivered, it is thought, in a measure justifies his averment. We will, however, redouble our efforts to give satisfaction, and beg you will further notify us should we fail in doing so.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia March 25/68

J. S. Fullerton, Esq
St Louis, Mo

Sir:

Your favor of the 22nd inst is just received.

We find that the transposition of directions on packages sent the same day with yours of the 10th inst, affected the stamps intended for three parties, two of whom it appears have retained the packages rec'd by them, the amounts being respectively the same. The only remaining way to now adjust the matter is for the Commissioner of Internal Revenue to retain the package which you forwarded to him, and duplicate the order which should have come to you in the first place.

We exceedingly regret the inconvenience which this accidental oversight of ours has given you, and will at once notify the Inter. Revenue Bureau thereof that there may be no further delay in the delivery of your order.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia March 25. '68

Messrs J. J. Nicholson & Sons.
Baltimore, Md.

Gentlemen:

On the 10th inst we send to your address a package of revenue stamps. On the same date by some oversight there was a transposition of directions on some of the packages and it is thought that the stamps intended for you were sent to another party whilst you might have received those intended for Mr. A. L. Schmidt, Louisville, Ky. We desire to know if such has been the case and will be greatly obliged if you send us early information.

You can ascertain the fact by referring to the way bill which came with the stamps of that date.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 25. '68

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

Sir:

The letter of Mr. A. L. Schmidt, Louisville, Ky. dated March 14. 68, referred to us by your office on the 10thinst, states that he received a package of stamps directed on the outside to him, but upon opening it he found from the bill that it was intended for Mr. J. S. Fullerton, St Louis, Mo. The value being the same and the denominations nearly so he kept the package.

Upon receipt of the above letter we wrote to Mr. Fullerton advising him to retain the package which had been directed to him - supposing of course that he would receive Mr. Schmidt's stamps - and thus save the delay of a further adjustment. His reply, however, which has just reached us, states that he received the package intended for a house in Baltimore, and had returned it to the Inter. Rev. Bureau by Adams Express Co, on the same day.

The difficulty in the matter is apparently in consequence of an accidental transposition on our part of the directions on three packages of stamps intended for A. L. Schmidt, Louisville, Ky; J. S. Fullerton, St Louis, Mo; and J. J. Nicholson & Sons Baltimore, Md, valued at $1 50 respectively, as called for in requisition No 5114, Mch 9. 68.

As two of the parties, viz: Mr. Schmidt, and Messrs J. J. Nicholson & Sons have retained the packages received by them, the only adjustment that need be made is with Mr Fullerton, St Louis, Mo. who desires to have stamps sent him according to his order in lieu of those returned by him to your office. If, therefore, you will send the returned package to us, with your permission to correct the discrepancy in denominations, we will endeavor to do so with the least possible delay.

We exceedingly regret the oversight which has led to this exchange of packages, such has not occurred before with us for several years, and we will exercise due vigilance to prevent its repetition.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia March 26. '68

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

Sir:

In compliance with your request of the 23rd inst, we have the honor to submit the following statement of all the stamps returned to us from your department, also of those returned to us directly by private individuals, giving in each case the name of party, quantity, denomination and value.

STAMPS RETURNED BY THE COMMISSIONER OF INTERNAL REVENUE

DATE	FROM WHOM	STAMPS	DENOMIN[illegible]	VALUE	TOTAL VALUE
1862					
Dec 30	Farmers & Mech's Bk Phila	419.175	Bk Ck 2 cts		$8383.50
1863					
Feb 2	Jay Cooke & Co.	315.000	Prop 1	$3150	
	"	493.500	Bk Ck 2	9870	
	"	39.000	Prop 2	780	
	"	17.000	Tel'h 3	510	14310
" 2	Southwark Bk Phila				
	"	200	Probate $1	200	
	"	1.000	In. Ex 15cts	150	
	"	400	" $1.50	600	
	"	200	Ctf 5cts	10	
	"	50	Mfst $3	150	
	"	10.500	B.Lad'g 10cts	1050	
	"	700	Probate 50 "	350	
	"	1.312	Bond 25 "	328	
	"	408	W.R'ct 25 "	102	
	"	2.000	Life Ins25 "	500	
	"	108.000	Prop 1 "	1080	
	"	1.000	In. Ex. 30 "	300	4820
" 2	R.C.Root,Anthony Co.	252.000	Bk Ck 2cts		5040
" 2	Am. Telegraph Co.	60.000	Tel'h 1 "		600
" 2	Sauerwain, Balt.	90	Convey $1	90	
	"	270	For.Ex. 1	270	
	"	450	In.Ex. 1	450	
	"	85	Convey 50cts	42.50	
	"	85	P.Ticket 50"	42.50	
	"	220	Mtge 50cts	110	
	"	240	For.Ex.50 "	120	
	"	1190	Tel'h 3 "	35.70	
	"	270	For.Ex.70 "	189	
	"	1219	In.Ex. 30 "	365.70	1715.40
" 2	Jas W. Stone, (Nos1 & 2)	735.000	Bk Ck 2cts		14700
" 2	Anonymous,(Nos 5,6,7 &8)	433.440	Bk Ck 2cts		8668.80
" 2	Rittenhouse,Fant & Co.	120.960	Bk Ck 2cts		2419.20

DATE	FROM WHOM	STAMPS	DENOMIN	VALUE	TOTAL VALUE
1863					
Feb 2	M. H. Ridgely & Co.	13.500	Bk Ck 2cts	270	
	"	200	In Ex 5"	10	
	"	200	" 10"	20	
	"	100	" 15	15	
	"	19	" 20	3.80	
	"	4	" 15	60	
	"	15	" 60	9	
	"	35	" 40	14	
	"	200	" 30	60	
	"	100	" 40	40	
	"	65	" $1	65	
	"	92	" 30	12.60	$520
2	Anonymous (No.3)	126.000	Bk Ck 2cts	2520	
	"	23.970	Prop 3 "	719.10	
	"	7.720	Ctfs 10 "	772	
	"	13.250	For. Ex.5 "	662.50	
	"	15.000	B.Lad'g10 "	1500	
	"	6.800	For.Ex. 3 "	204	
	"	3.088	" 10 "	308.80	
	"	10.760	Cont't 10 "	1076	
	"	27.310	Agree't 5 "	1365.50	
	"	1.850	P.Atty 10 "	185	9312.90
" 2	J. Harding et al (No.4)	630	Probate $1	630	
	"	6.700	For.Ex. 5cts	335	
	"	50.649	Prop 2 "	1012.98	
	"	266	" 4 "	10.64	
	"	6.750	Cont't 10 "	675	
	"	10.190	Protest25 "	2547.50	
	"	34.872	Bk Ck 2 "	697.44	
	"	1.300	Express 1 "	13	
	"	30	" 5 "	1.50	
	"	3.371	" 2 "	67.42	
	"	33	For.Ex.10 "	3.30	
	"	1.509	" 3 "	45.27	
	"	668	In.Ex. 30 "	200.40	
	"	334	" 60 "	200.40	
	"	250	" 40 "	100	
	"	54	Probate$20	1080	
	"	14	In.Ex. $1.50	21	
	"	1	C.Party$3	3	
	"	500	Tel'h 3cts	15	
	"	4.206	" 1"	42.06	
	"	801	Life Ins25"	200.25	
	"	110	" 50"	55	
	"	1.087	W.Rc't 25 "	271.75	
	"	1.206	Bond 25"	301.50	
	"	2.887	Ctf 25"	646.75	
	"	170	" 5"	8.50	
	"	15.890	" 2"	317.80	9502.46
2	Farmers & Mech's Bk	8.500	In.Ex. 10cts	850	
	"	10.200	" 15 "	1530	
	"	216	Convey $5	1080	3460

DATE	FROM WHOM	STAMPS	DENOMIN	VALUE	TOTAL VALUE
Feb 2	Jay Cooke & Co.	20.580	Ctf 2cts	411.60	
	"	6.322	P. Atty25"	1580.50	
	"	3.366	Probate25"	841.50	
	"	3.490	W.Rct 25 "	872.50	
	"	10.102	Ctf 25 "	2525.50	
	"	840	Prop 3"	25.20	
	"	1.224	Bond 25"	306	
	"	6.222	P/Atty 25"	1555.50	
	"	720	Mtge $5	3600	
	"	176	Mfst $5	880	
	"	47	Probate $5	235	
	"	52	Ch.Py $5	260	
	"	72	Probate$10	720	
	"	57	Ch.Py $10	570	
	"	216	Mfst $3	648	
	"	4.290	Prop 2cts	85.80	15117.10
2	Jno M. Riley	3.200	Prot. 25cts	800	
	"	1.200	P.Atty25 "	300	
	"	800	Life I25 "	200	
	"	700	" 50 "	350	
	"	100	" $1	100	
	"	300	P.Tick.50"	150	
	"	400	Entry G50"	200	
	"	306	W.Rct 25"	76.50	
	"	12.500	Prop 2"	500	
	"	10.000	Tel'h 1"	100	
	"	13.194	" 3"	395.82	3172.32
10	Philip Speed	408	W.Rc't 25"	102	
	"	300	Entry G50"	150	
	"	8.617	Tel'h 1"	86.17	
	"	50	Prop 2"	1	338.17
Mch 5	Dorsheimer & Presbrey	65.700	Prop 1"	657	
	"	39.000	" 2"	780	1437
5	Jas W. Stone	11.900	Tel'h 3"	357	
		16.800	Ctf 2"	336	693
5	Jno M. Riley	1.530	In.Ex.$1.50	2295	
	"	450	Probate $1	450	
	"	78	Mtge $15	1170	3915
5	Jas W. Stone	1.700	For.Ex.10cts	170	
	"	1.870	B.Lad'g10"	187	
	"	60	Ch.Py $3	180	
	"	2210	Cont't 10cts	221	
	"	240	Entry G $1	240	
	"	255	P.Tick.50cts	127.50	
	"	110	" $1	110	
	"	249	Probate $1	249	
	"	4.410	Cards 1ct	44.10	
	"	3.570	" 2ct	71.40	1600
5	R. B. Ogden, Keokuk	1.000	Prop 1ct	10	
	"	999	" 2"	19.98	
	"	200	" 3"	6	
	"	200	" 4"	8	43.98
10	E. Cowles	1.809	Tel'h 1"	18.09	
	"	192	Express1"	1.92	
	"	4.507	Tel'h 3"	135.31	155.22

DATE	FROM WHOM	STAMPS	DENOMIN	VALUE	TOTAL VALUE
Mch 10	W. C. Simmons	1.190	Tel'h 3cts	35.70	
	"	2.397	Express1 "	23.97	
	"	6.999	Tel'h 1 "	69.99	129.6
24	Dorsheimer & Presbrey	11.897	Prop 3 "	356.91	
	"	7.310	" 4 "	292.40	649.3
Apr 1	Anonymous	175	In.Ex. 40"	70	
	"	614	" 60"	368.40	438.4
16	Jas W. Stone	26.481	Express 1ct	264.81	
	"	7.233	" 5"	361.65	
	"	13.600	In.Ex. 5"	680	
	"	180	Mtge $1	180	
	"	636	In.Ex. $1	636	
	"	746	In.Ex. $1.50	1119	
	"	408	E.G. 25cts	102	
	"	1.224	Protest 25"	306	
	"	1.700	In.Ex. 60"	1020	
	"	2.550	" 40"	1020	
	"	4.080	Ins. 25"	1020	
	"	850	Mtge 50"	425	
	"	8.500	In.Ex. 10"	850	
	"	1.700	" 20"	340	
	"	3.400	" 15"	510	
	"	3.060	" 30"	918	
	"	17.677	Express 2"	353.54	
	"	14	Mtge $15	210	10316
18	Anonymous	214	Prop 1ct	214	
	"	106	" 2"	212	
	"	2.354	Cards 3"	7062	
	"	634	In.Ex. 30"	190.20	
	"	1.175	" 40"	470	
	"	679	" 60"	407.40	
	"	726	" $1.50	1089	2231.48
May 13	Corn Exchange Bank	300	For.Ex. 10cts	30	
	"	100	" 50 "	50	
	"	100	" 70 "	70	
	"	100	" $1	100	
	"	1.550	Express 2cts	31	
	"	113	Mfst $3	339	
	"	50	" $5	250	
	"	16	Mtge $5	80	
	"	30	" $10	300	
	"	50	Prob. $1	50	
	"	4	" $10	40	
	"	100	E.G. 50cts	50	
	"	100	" $1	100	
	"	300	Life Ins 50cts	150	
	"	4	Mtge $15	60	
	"	8	" $25	200	1900
July 1	A. B. Gatewood	200	In.Ex. 5cts	10	
	"	200	" 10 "	20	
	"	100	" 20 "	20	
					50

STAMPS RETURNED DIRECTLY BY THE PARTIES BY DIRECTION OF THE INTER REVENUE BUREAU

DATE	FROM WHOM	STAMPS	DENOMIN		VALUE	TOTAL VALUE
1863						
May 21	Jno M. Riley	918	Ins	75cts	239.50	
	"	6.120	Ctf	10"	612	
	"	1.870	In. Ex.	20"	374	
	"	7.480	"	15"	1122	
	"	42.125	Bk Ck	2"	842.50	3180
Sep 8	Jno M. Riley	70	In. Ex.	$1.50	105	
	"	17	Ch Py	$10	170	
	"	30	Mtge	$10	300	575
1867						
May 5	C.McKibbin 35 pkges "E"	1.102.500	Gen'l	2cts	22.050	
		238.000	"	5"	11.900	
		11.200	"	25"	2.800	367.50

STAMPS RETURNED TO US BY THE INTER REV. BUREAU FOR WHICH GOOD ONES WERE SENT IN EXCHANGE (NO REGULAR REQUISITION MADE FOR THE EXCHANGES)

1865						
Nov 15	Geo Summers care of					
	Hon E. A. Rollins, Comm'r	984	Prop	1	984	
	Inter Rev. Washington,D.C.	243	"	4	972	1956
1866						
Feb 8	Hon E. A. Rollins	5000	Gen'l	4		200

STAMPS RETURNED TO US BY PRIVATE PARTIES FOR WHICH GOOD ONES WERE SENT IN EXCHANGE (NO REGULAR REQUISITION MADE FOR THE EXCHANGES)

1865						
Oct 9	A. A. Wing, Bangor, Me.	113	Gen'l	2cts		226
9	A. K. Fahnestock, Harrisburg	5920	Gen'l	2"		118.40
9	First Nat Bk, Keokuk,Iowa	30	Gen'l	2"	60	
	"	973	"	4"	3892	
	"	24	"	5"	170	
	"	99	"	50"	4950	90.22
9	Henry Fassett, Ashtabula,O	6	Gen'l	10"	60	
	"	7	"	25"	175	
	"	653	"	50"	32650	
	"	321	Prop	1"	321	
	"	30	"	3"	90	332.96
9	Nat Currency Bk, New York	18.347	Gen'l	2"		366.94
9	S.S.Motley, New York, N.Y.	1	Gen'l	1"	.01	
	"	137	"	3"	411	
	"	70	"	4	280	
	"	3	"	10	30	7.22
25	R.W.Taliaferro, New Orleans	8000	Prop	3		240
25	4th Nat. New York, N.Y.	1260	Gen'l	2		25.20
25	A.R. Fahnestock,Harrisburg	10320	Prop	1		103.20
25	Cushman,Hardin & Bros					
	Chicago, Ill	228	Gen'l	50cts	114	
	"	1	"	25 "	.25	
	"	1	"	10 "	.10	114.35

DATE	FROM WHOM	STAMPS	DENOMIN	VALUE	TOTAL VALUE
Oct 25	Farmers & Mech's Nat Bk. Rochester, N.Y.	39	Gen'l $2	78	
	"	48	" 2cts	.96	
	"	1	" 1 "	.01	78.97
25	A. A. Guthrie,Zanesville,O	698	Gen'l 2cts	1396	
	"	158	" 5"	790	
	"	7	" 25"	175	
	"	435	" 50"	217.50	
	"	1	" $1	2	
	"	46	" $3	138	
	"	11.239	Prop 1"	112.39	
	"	68	" 3"	2.04	
	"	205	" 4"	8.20	503.74
25	D.W. Cheesman,San Francisco Cal.	2.756	" $1		2756
25	D. Preston & Co. Detroit, Mich	790	Prop 1ct		790
Nov 13	1st Nat Bk. Freeport,Ill	158	Gen'l 5 "	790	
	"	665	Prop 1 "	665	
	"	315	" 3 "	975	2400
13	Nat Currency Bk, N.Y.	1.544	Gen'l 3cts	4.46.32	
	"	2.103	" 6"	1.120.18	
	"	2	" 30	8.60	
	"	3	" $1	3	
	"	2	" $2	4	180.10
1866					
Jan 3	H. Dalley New York	87	Priv. 1ct		.87
29	D.M.Richardson, Detroit	4	Priv. 1 "	.04	
	"	3433	" 3 "	102.99	103.03
Feb 5	1st Nat Bk,Indianapolis,	3.189	Prop. 4cts		127.56
27	Hostetter & Smith, Pittsburgh, Pa.	6	Priv. 6cts		.36
Mch 12	E.S.Jackson,Providence,R.I.	1.670	Gen'l 2cts		33.40
12	D.W.O.Chipman,Noblesville Ind.	785	" 2 "	15.70	
		1.150	" 5 "	57.50	73.20
May 18	W. D. Brayton,Warrick,R.I.	44.175	" 2 "		883.50
Jun 11	2nd Nat Bk,Chicago,Ill.	1.700	Prop 3 "		51
14	Hostetter & Smith Pittsburg, Pa.	49	Priv. 6"		2.94
Sep 27	L.H.Bubbles, New Orleans,La.	3.400	Gen'l 5"	170	
	"	450	" $1	450	
	"	72	" $5	360	
	"	7	" $10	70	1050
Oct 23	Demas Barnes & Co. N.Y.	63.588	Prim. lcts	635.88	
	"	24.749	" 2 "	494.98	1130.86
1868					
Feb 22	Wm Gates,Frankfort,N.Y.	222	Priv. 3		666

Very Respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 27. 68

J. S. Fullerton, Esq
St. Louis, Mo.

Sir:

We have made arrangements with the Adams Express Co to have the returned pkge sent to us at once, and have informed the Inter. Rev. Commissioner of all the facts of the case. There is no doubt we will receive the pkge tomorrow and be able to adjust the discrepancy in denominations and forward the order as originally made, by tomorrows' express.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, March 27. 68

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

Sir:

The matter referred to in our letter of the 6th inst has not yet been settled by the government, and until some decision is made we are not at liberty to make estimates for any description of private stamp engraving.

As soon as we get the necessary authority we will acquaint you with the charges etc for a stamp label similar to that used by Messrs Byam, Carlton & Co. as per request in your letter of the 23d inst.

Very respectfully
Butler & Carpenter
per E. Lamasure

LIST OF ENGRAVING ORDERS REMAINING ON FILE (UNECECUTED) MARCH 28.68

DATE OF ORDER	NAME OF PARTY	ADDRESS
1867 Nov 2	G. W. Laird	New York, N.Y.
Dec 19	J. R. Clark	Biddeford, Me.
1868 Jan 8	Akron Match Co.	Akron, Ohio
" 21	D. E. Gregory	New York, N.Y.
" 22	C. Gautier	Washington, D.C.
" 24	S. Brady	Wheeling W. Va.
Feb 8	R. Rockwell	Colebrook, Ct.
" 17	C. F. Panknin	Charleston, S. C.
" 19	Benedict & Shey	Cleveland, O.
" 24	W. J. Aiken	Kalamazoo, Mich.
Mch 2	J. E. Fernald	Portland, Me.
" 6	J. Burnett	Boston, Mass.
" 11	J. F. Thompson & Co.	Easton, Pa.
" 14	W. W. Chickner	Somerville, N.J.
" 26	S. W. Fowle & Son	Boston, Mass.
" "	R. L. Walcott	New York, N.Y.

Philadelphia, Mar 28. '68

R. L. Walcott, Esq
New York, N.Y.

Sir:

Your favor of the 25th inst is received.

The Commissioner of Inter. Revenue has instructions that "in view of the probabilities of a change in the mode of preparing revenue stamps, it is not deemed advisable at present to approve designs for private dies, as the plates might soon become useless to their owners".

We therefore are not at liberty to furnish estimates. As soon as the new rules are made we will advise you thereof. Your application in the meanwhile is on file and will receive attention in the order of its date.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, Mar. 28. '68

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

We are the authorized agents of the Inter. Rev. Bureau to manufacture revenue stamps and stamp plates. The Commissioner, however, has recently instructed us that "in view of the probabilities of a change in the mode of preparing revenue stamps, it is not deemed advisable at present to approve designs for private dies, as the plates might soon become useless to their owner."

Hence we are not at liberty to furnish estimates. As soon as the new rules are made we will advise you thereof: your application in the meanwhile remains on file and will receive attention in the order of its date.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia March 30. '68

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

Sir:

In accordance with permission granted by your bureau we have adjusted the denominations of stamps returned by Mr. J. L. Fullerton of St. Louis, Mo. and forwarded to him his order as originally made:

The alterations necessary in the requisition (No5114 Mch 9'68) in consequence of the transposition of packages, and the change of denominations in order No 9278, sent to Mr Fullerton, are clearly shown on the accompanying sheet. The upper statement being a copy of the original requisition, while the lower one exhibits the same after being adjusted.

Very respectfully
Butler & Carpenter
per E. Lamasure

COPY

TREASURY DEPARTMENT
Office of Internal Revenue

Washington Sept 20. 1865

Gentlemen:

I send by Express this day the stamps referred to in the enclosed letter from Mr. Cheesman, amounting as stated to $2756. Please send an equal amount of good stamps to this office in exchange.

Very Respectfully
C. H. Parsons
per Commissioner

Butler & Carpenter
Philadelphia, Pa.

W.G.R.

COPY

TREASURY DEPARTMENT
Office of Internal Revenue

Washington Jany. 29. 1866
Feby 1

Gentlemen:

I send by this day's mail a package of four cent stamps returned by the First National Bank, Indianapolis, Ind. as having been received in a damaged condition. Please forward other stamps in their stead either 5 cent General or 4 cent Proprietary, as may be most convenient for you.

Very Respectfully
D. C. Whitman
Deputy Commissioner

Butler & Carpenter
Philadelphia, Pa.

W.G.R.

THIS PAGE TORN FROM THE BOOK

Philadelphia March 31. '68

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

Sir:

In reply to your communication of the 28th instant, we would respectfully state that our report of the 26th was not intended to make it appear that we have exchanged revenue stamps with parties desiring exchanges, without authority from your office. All exchanges that have ever been made by us, either with your bureau or private parties, were for sheets returned in consequence of being stuck together by extra exposure in their transmission from this office. In such cases we have soaked the stamps, accurately counted them, and resent in exchange precisely the same denominations and amounts of each. In filling requisitions in a couple of instances we have accidentally sent to proprietors of private dies a sheet or two of mutilated stamps, in which cases they have been returned to us for exchange and we have not hesitated to send them perfect stamps of the same denomination in return. But in no case have we ever exchanged one denomination for another, being sufficiently aware that an opposite course would have conflicted with the regulations and records of your bureau, and at the same time embarrass our own accounts. We never expected to have the subject of these exchanges brought into question, as they were obviously made in the interest of the government, and absolute justice to the parties, whose orders could not be considered executed until they were filled with perfect stamps. It would be a difficult matter at this time to hunt up and cite authorities for every case; to show however, that your office was in the habit of requesting us to make such exchanges, we refer to your letter of March 22nd 65, on the subject of Messrs Cowles & Leetes' order, wherein we are requested in pencil marks to "Please send Henry Fassett, Ashtabula, O. other stamps in place of the damaged ones returned. "Original" letter is herewith inclosed, together with copies of other letters authorizing exchanges.

In regard to the destruction of stamps which have become worthless, and our authority for such destruction, we are unable to determine whether you refer only to the stamps which have been returned for exchange, or to the destruction of spoiled stock generally. If the former we would say that when stamps are exchanged, those returned are placed in the spoiled stock in lieu of the good ones resent, are considered the same in every respect as if spoiled in the process of manufacturing, and no discrimination is therefore necessary when the spoiled stock is destroyed. In relation to the destruction of spoiled stock generally it has been our uniform custom, as it has also been with the manufacturers of postage stamps, to destroy from time to time the accumulation; it being best to do so, both for the security of the government and the manufacturer, and in the absence of any instructions to the contrary, special authority for such destruction has never been deemed necessary.

In view of our uncertainty will you please inform us if your directions in communications of the 28th inst, are intended to prohibit the future destruction of stock which may be spoiled in the process of manufacture.

Very respectfully
Butler & Carpenter
per E. Lamasure

STOCK MANUFACTURED IN MARCH, 1868

	SHEETS	STAMPS	VALUE
Stamped documents	33.414	141.448	$334.14
Stock, Common Class,	38.810	7.508.180	
" Extra, viz:			
1 ct Ayer	10.400	478.400	
1 " Jayne	1.000	60.000	
1 " Sands	1.600	110.400	
1 " Schenck	500	22.000	
1 " Scovill	800	108.800	
1 " Byam, C. & Co. (cut		3.425.000	
2 " Curtis & Son	1.300	85.800	
2 " Brown	800	57.600	
2 " Radway	1.000	80.000	
3 " Bonsfield & Poole	2.000	88.000	
3 " Barber & Peckham	300	12.000	
3 " Gates	4.000	168.000	
4 " Ayer	2.000	96.000	
4 " Bennett, Pieters & Co.	500	24.000	
4 " R. P. Hall & Co.	500	40.000	
4 " Helmbold	400	67.600	
4 " Jayne	600	36.000	
4 " Kelly	240	11.520	
4 " Scovill	500	68.000	
4 " Tubbs & Co.	300	29.700	
4 " U.S. Prop. Med. Co.	250	10.500	
6 " Hartman	800	33.600	
6 " Schenck	500	22.000	
8 " Ives	200	12.000	
Total Stock	69.300	12.796.548	
Spoiled	810	164.480	
Total	70.110	12.961.028	

EXTRA SIZE PRIVATE DIES,
STAMPS DELIVERED IN MARCH, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
1868				
Mar 3	9224	Radway & Co.	55.000	2
"	9225	F. Stewart (Swaim)	6.875	8
"	9226	B. Brandreth	110.000	1
"	9229	Ayer	550.000	1
"	1121	Gates	21.000	3
"	1122	"	42.000	3
"	1124	Bonsfield & Poole	36.666	3
4	1127	Barber & Peckham	13.334	3
5	9241	Curtis & Sons	55.000	2
7	9257	Jayne & Son	19.000	1
"	"	"	7.500	2
"	"	"	19.000	4
9	9273	Scovill & Co.	40.000	1
"	"	"	17.500	4
10	9292	Hostetter & Smith	55.000	6
"	9293	Curtis & Sons (Curtis	55.000	1
"	"	& Brown)	55.000	2
"	9296	Jno I. Brown & Sons	55.000	2
12	9302	J. H. Schenck	15.996	1
"	"	"	8.334	6
"	9315	A. N. Wright	22.000	1
"	9317	H. T. Helmbold	17.500	2
"	"	"	18.750	4
13	9326	Jayne & Son	20.000	1
"	"	"	6.000	2
"	"	"	19.500	4
"	9327	S. B. Hartman & Co.	10.083	6
"	9328	Herrick & Co.	110.000	1
18	9374	Jno Bull	16.000	1
"	"	"	12.500	4
"	9375	Demas Barnes & Co.	56.800	1
"	"	"	40.800	2
"	"	"	20.400	4
"	9376	R. P. Hall & Co.	27.500	4
19	9393	Em M. Tubbs & Co.	27.500	4
"	9400	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	1239	Bonsfield & Poole	36.666	3

over

EXTRA PRIVATE DIES DELIVERED IN MARCH, 1868, CONT'D

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
1868				
Mar 20	9405	Jayne & Son	32.000	1
"	"	"	9.000	2
"	"	"	15.000	4
23	9417	Hostetter & Smith	55.000	6
"	9418	J.C. Ayer & Co.	137.500	4
"	1259	Gates	168.000	3
"	9425	J.H. Schenck	16.002	1
"	"	"	8.333	6
24	1266	Barber & Peckham	75.002	1
"	"	"	11.666	3
25	9450	Helmsbold	17.500	2
"	"	"	18.750	4
27	1283	Gates	21.000	3
28	9481	Demas Barnes & Co.	28.400	2
"	"	"	40.800	4
"	9483	Hall & Rueckel	75.002	1
30	1296	Barber & Peckham	23.333	3
31	9514	Jno Bull	16.000	1
"	"	"	12.500	4
"	9515	Holloway	66.000	1
"	9516	A. L. Scovill & Co.	20.000	1
"	"	"	22.500	4
"	1306	Bonsfield & Poole	36.666	3

WRAPPERS

March	Byam, Carlton & Co.	1.190.000	1

STAMPED PAPER

March	33.414 imps	141.448	2

Delivery Department
April 6th 68

Edwin Lamasure

Philadelphia, April 8, 1868

U.S. Internal Revenue Bureau

To. Butler & Carpenter, Dr.

For internal Revenue Stamps delivered in the month of March, 1868
viz:

27.493.281 Stamps @ 20cts per M $5.498.66

Received payment

Philadelphia, April 8, 1868

U. S. Internal Revenue Bureau,

To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of March, 1868
viz:

27.493.281 Stamps @ 20 cts per M. $5.498.66

Received payment

The word "Duplicate" written across the face of second bill.

Philadelphia, April 13/68

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

Sir:

We have the honor to present, herewith, inclosed, our a/c signed in duplicate for the manufacture of revenue stamps delivered in the month of March, 1868, together with the usual vouchers, and remain,

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 15. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We have on hand at this date, only 4.360.000 of your wrapper stamps, of which 1.645.000 are No 1's. As this is not a three months supply it is to your interest to send us additional paper at once. It may so happen that if you allow the balance to run down we may have so great a rush of business at the time as to cripple our ability to keep them ahead of demand. All the last lots of paper have been printed and the amt's above rendered comprise the entire balance on hand.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 15. 68

Jeremiah Fenno, Esq
Collector of Internal Revenue
Bangor, Me.

Sir:

Our charge for printing government stamps upon policies of insurance is a half cent per impression or policy. The printed documents must be sent us, and the value of stamps to be printed (not less than $50) must be forwarded in the shape of a duplicate certificate of a designated depository of a deposit made for the purpose, to the Hon E. A. Rollins, Commissioner of Internal Revenue, Washington, D. C. who will then direct us to proceed in the matter.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia April 22d '68

W. E. Crocker Esq
119 W Fulton St.
New York, N.Y.

Sir:

Inclosed herewith is specimen of two cent revenue stamp imprinted on documents at our establishment. Our charge for printing is one cent an impression of six stamps or less each, and half that amount per impression of only one stamp.

As we do not receive money for the stamp value, you will have to remit directly to the Commissioner of Inter. Revenue, or order the stamping done through the agency of some one of our city dealers, who make liveral deductions to the trade. J.E. Ridgway, J. R. M.c. Fetridge, and W. E. Crockett give particular attention to this beanch of business, and upon application will no doubt furnish you with full information.

Very respectfully,
Butler & Carpenter
per E. Lamasure

P.O. Box 21

Philadelphia, April 22. 68

Jeremiah Fenno, Esq
Collector of Inter. Rev.
Bangor, Me.

The one dollar, and fifty cent stamps imprinted on insurance policies by us will be precisely like the ordinary adhesive stamps of those denominations. We have no specimens of them for distribution. The two cent document die is different from the ordinary stamp. A specimen is herewith inclosed.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, April 23. 1868

D. E. Gregory, Esq
36 Dey St. New York, N.Y.

Sir:

Our instructions from the Inter. Rev. Bureau are imperative that no new dies will be approved by the Commissioner until it is decided whether or not a change will be made in the mode of preparing revenue stamps.

If, however, you choose to present your case to the Hon Commissioner, on the ground that you are willing to assume all the risk of a change, and should thereby get his sanction we will be happy to execute your engraving order in accordance with the terms stated in our letter of Jan. 23/68.

Very respectfully,
Edwin Lamasure

Philadelphia, April 23. '68

Messrs H. W. Hunt & Co.
New York, N.Y.

Gentlemen:

We have completed the dies in accordance with your instructions and inclose, herewith, a proof impression, which we trust will give entire satisfaction.

Our charge for engraving etc, as far as represented in the impression submitted, is four hundred dollars ($400) which please remit to our address, and oblige,

Yours respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, April 27. '68

Messrs H. W. Hunt & Co.
New York, N.Y.

Gentlemen;

Your favor of the 25th inst is at hand.

In our interview with Mr. Hunt in regard to the charge for engraving, we mentioned $350 as being the price of the usual small stamp, but the one in question being very large and requiring double dies we stated it would cost about $500. It was further stated, and explained, that the engraving as far as we could execute it, could be transferred, and would diminish the cost of additional plates required by the company.

We regret to learn of the misunderstanding, and hope our explanation will enable Mr Hunt to recall the facts.

We herewith annex our bill, as requested, and remain,

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

Philadelphia, April 23. 1868

Messrs H. W. Hunt & Co.
To Butler & Carpenter, Dr.

For engraving design for stamp, $400

Philadelphia, April 28. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We are this day in receipt of your recent shipment of 127 reams No 2 paper. Apparently in good order.

Our stock at this date, exclusive of waste, but including all the paper rec'd prior to present lot, is

2.005.000	No. 1
1.535.000	" 2
3.540.000	Total

The last statement was correct in the total, but was not properly rendered as to kinds on hand.

Your order No. 1409 was inadvertently filled with No 1 stamps from the Vernon paper. We have some 200.000 of the think lot yet to deliver and will exhaust them before sending more of the others. You will readily distinguish those from the 100 reams of New York paper by the letter V endorsed on the covering of each parcel.

Very respectfully,
Butler & Carpenter

Philadelphia, April 30. '68

Messrs H. W. Hunt & Co.
New York, N.Y.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 29th inst, with remittance of four hundred dollars ($400) for engraving design for stamp.

We are at present unable to learn anything in regard to the chances of the stamp being used in the future, but believe we will do so in a few days, and will take the earliest opportunity to inform you.

With thanks for your kind and prompt attention, we remain,

Yrs very respectfully,
Butler & Carpenter
per E. Lamasure

4/30
68
B&C
per E.L.

EXTRA SIZE PRIVATE DIES,
STAMPS DELIVERED IN APRIL, 1868

DATE 1868	ORDER	PROPRIETOR	STAMPS	DENOMIN.
Apr 2	9534	R. P. Hall & Co	27.500	4
"	9535	Jno I. Brown & Sons	55.000	2
3	9544	J. H. Schenck	21.000	1
"	"	"	7.500	6
"	9545	Dr D. Jayne & Son	20.000	1
"	"	"	10.000	2
"	"	"	17.500	4
"	9546	S. B. Hartman & Co.	10.083	6
"	1320 Ag	Wm Gates	21.000	3
"	1321 "	"	21.000	3
"	9549	Curtis & Sons	55.000	2
6	9572	U.S. Prop Med Co (cut)	13.604	1
"	"	"	625	4
"	"	"	6.666	6
7	9589	Herrick & Co.	110.000	1
"	9591	Hostetter & Smith	55.000	6
"	1350 Ag	Wm Gates	21.000	3
"	1352 "	Bonsfield & Poole	36.666	3
8	9599	H. T. Helmbold	12.500	2
"	"	"	21.250	4
"	9600	Radway ' Co.	55.000	2
9	1370 Ag	Barber & Peckham	18.333	3
"	1372 "	Wm Gates	21.000	3
"	9613	Scovill & Co.	40.000	1
"	"	"	17.500	4
10	1383 Ag	Gates	21.000	3
11	9640	Dr. D. Jayne & Son	10.000	1
"	"	"	11.000	2
"	"	"	19.500	4
"	9643	Sands & Co.	110.000	1
13	9655	Fleming No 1 Pills	220.000	1
"	"	Fleming No 2 Vermf.	110.000	1
"	9673	John Bull	16.000	1
"	"	"	12.500	4
"	9674	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	9675	R. P. Hall & Co.	27.500	4
15	9687	Curtis & Sons	55.000	2
"	9688	Scovill & Co.	40.000	1
"	"	"	17.500	4

over

EXTRA PRIVATE DIES DELIVERED IN APRIL, 1868, CONTINUED

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
Apr 17	9710	Hartman & Co.	18.333	6
"	1428 Ag	Bonsfeild & Poole	36.666	3
"	1429 Ag	Barber & Peckham	25.000	3
20	9732	Wayne & Son	22.000	1
"	"	"	10.000	2
"	"	"	17.000	4
"	9733	Helmbold	23.000	2
"	"	"	16.000	4
"	9734	Jno I. Brown & Sons	55.000	2
"	9736	John Bull	16.000	1
"	"	"	12.500	4
23	1467 Ag	Wm Gates	42.000	3
24	1471 "	Bonsfield & Poole	36.666	3
25	1478 "	Wm Gates	42.000	3
27	9798	Helmbold	30.000	2
"	"	"	12.500	4
28	9814	Barnes & Co.	48.800	2
"	"	"	30.600	4
"	9815	Curtis & Sons	55.000	2
"	9816	Tubbs & Co.	27.500	4
"	1495 Ag	Wm Gates	21.000	3
29	1498 "	Bonsfield & Poole	36.666	3
"	1500 "	Wm Gates	42.000	3
"	9826	Blow	56.100	1
30	9833	Herrick & Co.	110.000	1
"	9834	R. P. Hall & Co.	27.500	4
"	9836	J. H. Schenck	23.004	1
"	"	"	7.166	6
"	9837	Hostetter & Smith	55.000	6
"	1508 Ag	Bonsfield & Poole	36.666	3
"	9851	John Bull	16.000	1
"	"	"	12.500	4

WRAPPERS

April	Byam, Carlton & Co.	2.580.000	1

STAMPED PAPERS

April	26.992 imps @ 1¢ per Imp.	118.603	2

Delivery Depart. May 5, 1868
Edwin Lamasure

STOCK MANUFACTURED IN APRIL, 1868

	SHEETS	STAMPS	VALUE
Design for stamp			$400
Stamped documents	26.992	118.603	269.92
Stock, Common Class.	95.520	17.172.480	
" Extra " viz:			
1" Ayer	3.400	156.400	
1" Hall & Rueckel	300	51.000	
1" Herrick	2.000	374.000	
1" Holloway	700	71.400	
1" Schenck	1.000	44.000	
1" Sands	1.600	110.400	
2" Brown & Sons	1.100	79.200	
2" Curtis & Sons	4.500	297.000	
2" Jayne & Son	600	36.000	
3" Bonsfield & Poole	3.500	154.000	
3" Gates	2.500	105.000	
4" Ayer	2.100	100.800	
4" Jayne & Sons	1.800	108.000	
4" Scovill & Co.	1.000	138.000	
6" Hartman & Co.	700	29.400	
6" Hostetter & Smith	2.500	110.000	
Total stock	124.820	19.253.683	
Spoiled	405	125.250	
Total	125.225	19.378.933	

Philada. May 6. '68

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

Sir:
Please send us twenty yeards of face blanket, at once, as we are entirely out, and oblige,

Yrs respectfully,
Butler & Carpenter
per E. Lamasure

**New address 421 W. 27th St.

Philadelphia, May 8. 1868

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

For Internal Revenue Stamps delivered in the month of April, 1868
viz:
30.942.829 Stamps @ 20cts per M $6.188.57

Received payment

Philadelphia, May 8, 1868

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

For Internal Revenue Stamps delivered in the month of April, 1868
viz:
30.942.829 Stamps @ 20cts per M $6.188.57

Received payment

Word "Duplicate" written across face of second bill.

Philada, May 8. 68

H. T. Helmbold, Esq
Philadelphia, Pa.

Sir:

We have considered the matter of changing the denomination of your two cent die to three cents, and making a new six cent stamp. Our total charge for the work would be three hundred and twenty five dollars ($325), which is much less than our former estimate and the sum named by you. It is by no means certain, however, that the Commissioner of Inter. Revenue will authorize us to do the work at present. Nevertheless will submit the matter for his consideration, and duly inform you of his action in the case.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 8, 1868

D. E. Gregory, Esq
Agent of Messrs Henning & Benhack,
56 Dey St., New York, N.Y.

Sir:

In reply to your favor of the 5th inst we would state that it is by no means certain that the Commissioner of Inter. Revenue will authorize the execution of your engraving order. In view of your urgency, however, and the fact of your having made personal application to the Commissioner we will at once prepare an artistic drawing from your sketch of desired stamp, and submit it for his official approval; and will duly inform you of his action in the case. Under favorable circumstances the new stamps would be ready for delivery in about six weeks.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 8. 1868

B. E. Sibley, Esq
Racine Meigs Co. Ohio

Sir:

Your letter of the 30th ulto, address to the Commissioner of Internal Revenue has been referred to us for reply.

We are the government agents to manufacture revenue stamps and stamp plates. Our charge for engraving a private die, and making stamp plate complete is, uniformly, three hundred and fifty dollars, ($350). The time usually consumed in the execution of an engraving order, and manufacturing an adequate supply of stamps from a new plate, is six weeks.

We cannot now, however, execute an engraving order for the reason that the Commissioner has instructed us that, inasmuch as it is probably that an early change will be made in the mode of preparing revenue stamps, it is deemed unadvisable at present to prepare any more new dies.

Your application in the meanwhile is placed on file and we will duly notify you when the above prohibition *

Very respectfully,
Butler & Carpenter
per E. Lamasure

*(Body of letter ends here)

Philadelphia May 8. 1868

C. King, Esq
Topeka, Kansas

Sir:

Your letter of the 2d inst addressed to the Commissioner of Inter. Rev. has been referred to us for reply.

We are deputed by the government to manufacture revenue stamps and stamp plates. The charge for engraving a private die and making stamp plate complete is uniformly three hundred and didty dollars ($350). The time usually consumed in the execution of an engraving order, and manufacturing an adequate supply of stamps from new plate, is six weeks.

We would be pleased to have you send a design but we cannot now execute an engraving order for the reason that the Commissioner has instructed us that, inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps, it is deemed unadvissble at present to prepare any more new dies.

Your application however is placed on file, and we will duly notify you when the prohibition has been rescinded.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 8, 1868

Messrs Andrick & Richardson
McGregor, Iowa

Gentlemen:

Your favor of the 4th inst is at hand. In reply we can inform you that our charge for stamping checks and sight drafts is one cent an impression of six stamps or less each, and half cent for impressions of only one stamp. The printed documents must be sent to us with the amount for printing enclosed. You will at the same time inclose to the Commissioner of Internal Revenue, Washington, D. C. the amount of stamp duty in the shape of a duplicate certificate of a deposit made with a U.S. Asst Treasurer or designated depository on a/c of stamped paper. The Commissioner will then make a requisition on us and your documents will be stamped and returned to your address by mail free of expense. The checks etc for stamping should be sent to us by express, prepaid.

Very respectfully,
Butler & Carpenter
per E. LAmasure

Cancelled specimen stamp inclosed.

Philadelphia, May 12. 1868

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

Sir:

We have the honor to submit for your consideration the accompanying design for a one cent private stamp for Mr. D. E. Gregory, Agent of Messrs Henning & Bonhack, match manufacturers, New York City.

The application for this die was originally made by letter directed to your office and referred to us on the 8th inst. Mr. Gregory states that he will assume all risk of loss by any future change in the mode of preparing stamps, and urges us to submit your approval of the new die.

Mr. H. T. Heimbold of this city desires to have a new six cent private die made, of the same design as his two and four cent dies now in use, and to have changed the denomination of his present two cent die to six cents. He also states his willingness to sustain any loss that may accrue to him by change in the mode of manufacturing stamps.

We accordingly submit designs, and remain

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 13. '68

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

Please send us at once six barrels of gum of the usual quality, & oblige,

Your respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 14. 1868

W. J. Griffith, M.D.
Harrisonville, Mo.

Sir:

Your letter of the 9th inst addressed to the Hon. E. A. Rollins, Commissioner of Inter. Revenue, Washington, D. C. has been referred to us for reply.

We are the authorized manudacturers of revenue stamps and stamp plates. 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 for the execution of the work is six weeks. We could not now, however, execute any engraving for the reason that the Commissioner has instructed us that, inasmuch as it is probable that anearly change will be made in the mode of preparing stamps, it is deemed unadvisable at present to prepare any more new dies.

The commissions allowed by the government on purchases of stamps of the ordinary kinds are, 2pr cent on $50, or more ordered at one time; 3 pr cent on $100; 4 pr cent on $500; and 5 pr cent on $1000. The commissionm allowed on private stamps is 10 per cent on all amounts over $500 ordered at one time. All commissions are payable in stmps.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 16. 1868

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

Sir:

We have the honor to present herewith inclosed, our a/c signed in duplicate, for the manufacture of revenue stamps delivered in the month of April, 1868, together with the usual vouchers, and remain,

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

Philadelphia, May. 19. 1868

D. E. Gregory, Esq
36 Dey St.
New York, N.Y.

Sir:

We have the pleasure to inform you that the Commissioner of Inter. Revenue has returned us the drawn model of your new stamp with his official endorsement. The engraving will therefore be proceeded with at once, and as soon as completed we will send you a proof of design before transferring die to the plate.

Veryrespectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 19, 68

H. T. Helmbold, Esq
Philadelphia, Pa.

Sir:

The Commissioner of Internal Revenue has approved your application for a new six cent die, and for change of denomination in the present two cent die to three cents.

The execution of the work will receive our earliest possible attention, and we will duly notify you when it has been completed.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 19. 1868

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

Sir:

We herewith return Mr Plumer's letter in relation to Messrs J. C. Ayer & Co, and inclose one of each denomination of their stamps. About two months ago we renewed both plates which had become worn, consequently those stamps issued for awhile immediately preceding the 1st inst would not appear as clear and distinct as the samples submitted.

The Statement on the annexed sheet gives all the deliveries made upon Ayer's orders, and will show whether in your opinion there has been any inconsistency in the demand for these stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

DELIVERIES OF STAMPS FROM PRIVATE DIES OF MESSRS J. C. AYER & CO. FROM APRIL 11. 1863, to MAY 19, 1868.

		STAMPS	VALUE
1863	1¢	1.113.000	$11.130
	4	832.375	33.295
	Total	1.945.375	$44.425
1864	1¢	1.113.520	$11.135.20
	4	723.620	28.944.80
	Total	1.837.140	40.080
1865	1¢	1.457.000	14.570
	4	1.010.750	40.430
	Total	2.467.750	55.000
1866	1¢	1.595.000	15.950
	4	1.251.250	50.050
	Total	2.846.250	66.000
1867	1¢	1.245.000	12.450
	4	788.750	31.550
	Total	2.033.750	44.000
1868	1¢	1.100.000	11.000
	4	412.500	16.500
	Total	1.512.500	27.500

Philada May 21. '68

Messrs Titus Eddy & son
Troy, N.Y.

Gentlemen:

. Please forward us at once one barrel of hard black usual quality & oblige.

Yours very respectfully
Butler & Carpenter
per E. Lamasure

Philada May 21. '68

Henry Wix, Esq
New York, N.Y.

Sir:
Please forward us at once one barrel of German (soft) black and oblige.

Yrs very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, May 25. 1868

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

Sir:

In answer to your letter of the 23d inst we have the honor to state that the following amounts of stamps were ordered monthly up to February 1st 1864, viz:

'62	Oct	8.723.684	'63	Jun	6.271.521
"	Nov	17.485.100	"	Jul	5.622.972
"	Dec	11.600.468	"	Aug	10.729.308
'63	Jan	9.110.543	"	Sep	7.815.808
"	Feb	3.966.139	"	Oct	16.292.569
"	Mar	8.640.844	"	Nov	9.708.992
"	Apr	6.689.692	"	Dec	13.888.346
"	May	11.474.852	'64	Jan	9.556.035

Our balance on hand July 1. 1867, was 100.224.387 stamps, representing in value $11.965.466. 94

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 28. 1868

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your recent shipment of No 2 paper, 215 reams in 43 bundles, has come to hand apparently in good order.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, May 28. 1868

Dr. J. J. Laurence & Co.
Baltimore, Md.

Gentlemen:

Your letter of the 25th inst with sketch of stamp is received. It is the usage of the Inter. Rev. Bureau to refer to us all applications for private dies, which action, however, does not imply that the Commissioner will authorize us to make the stamp plates. It is merely intended that we shall inform the parties of the terms and regulations, and submit designs to the Bureau for approval. Before we regularly submit a design for your stamp for official consideration we beg to inform you that the Commissioner has instructed us that inasmuch as it is probable that an early change will be made in the mode of preparing stamps it is deemed unadvisable at present to prepare any more new dies, as they might soon become valueless to their owners. You would therefore be required to state to us that you would assume all risk of loss in this respect.

Our price for engraving a private die and making stamp plate complete is three hundred and fifty dollars ($350) payable upon presentation of a proof impression from the finished die. The time usually required to execute an engraving order is six weeks. As we are the manufacturers of stamps as well as dies, the plates are of course retained in our custody on behalf of the government, we keep a three month's supply of private stamps ahead so that proprietors are subject to no delay in getting their orders filled. Orders for stamps are addressed to the Hon E. A. Rollins, Commissioner of Inter. Revenue, Washington, D. C. inclosing the duplicate certificate of a U.S. Assistant Treasurer or designated depository of a deposit made covering the amount of order. The Commissioner then makes a requisition on us and stamps are sent to the parties forthwith. If the stamps are ordinary government size, viz 13/16 of an inch superficial area for one and two cent stamps, or 63/64 of an inch for three and four cent stamps, there will be no extra charge for manufacturing, if, however, the stamp exceeds these area there will be an additional charge made for the cost of paper and printing. This additional charge will be ten cents (.10) per thousand for stamps of 3 1/8 inches sup. area, and in the same proportion for other sizes.

The commission allowed by the government to proprietors of private dies, is ten per cent on all amounts ordered exceeding $500 at one time.

This, we believe, constitutes all the information we have to impart on the subject, we therefore desire to hear whether in view of the circumstances you will assume risk and abide regulations ere we take further action in the matter.

Very respectfully,
Butler & Carpenter
per E. Lamasure

244 Baltimore St.

Philadelphia, May 30. '68

Dr. J. J. Laurence & Co.
Baltimore, Md.

Gentlemen:

Your favor of he 29th inst is at hand. In consequence of the withdrawal of your order for private die we deem it proper to return your designs. We will duly notify you when the prohibition of die engraving has been rescinded.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, May 30. 1868

D. E. Gregory, Esq
36 Dey St., New York. N.Y.

Sir:

We have the pleasure to inform you that the engraving of your private die has been completed, and inclose herewith a proof design of stamp, which we feel assured, will meet your wishes. Please inform us, as early as possible, in this respect, that we may proceed at once to make the plate: also what color you prefer the printing, and about the number of stamps you will consume monthly. In two weeks after hearing from you an adequate supply of stamps will be prepared to meet your demands. Orders for stamps must be addressed to the Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C. inclosing the duplicate certificate of a U.S. Ass't Treasurer or designated depository of a deposit made covering value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent you at once.

In the meanwhile we beg to render an a/c of our claim in full, the amount of which you will please forward to our address.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, May 39. 1868

D. E. Gregory, Esq
To Butler & Carpenter, Dr.

For engraving one cent private die & making stamp plate $350

Rec'd payment

Philadelphia, May 30. 1868

C. C. Gardiner, Esq
Elmira, N.Y.

Sir:

We referred your letter of the 25th inst to the Adams Express office at this end. In reply thereto the Company state that the package for $1050 sent May 17/68 was way billed $1.37 by mistake, that they will instruct their agent at Elmira to abate 87¢ overcharge. The Contract is 25cts per $1000, and each fractional part of a $1000.

Their letter is herewith inclosed.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, June 6. 1868

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

For Internal Revenue Stamps delivered in the month of May, 1868,
Viz:
29.281.715 Stamps @ 20cts per M $5.856.34

Received payment

Philadelphia, June 6. 1868

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

For Internal Revenue Stamps delivered in the month of May, 1868,
Viz:
29.281.715 Stamps @ 20cts per M $5.856.34

Received payment

Philadelphia, June 2. 1868

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

Your favor of the 28th ulto is at hand. We return the Byam, Carlton & Co. stamp as requested. You have probably overlooked that it is cancelled by initials and date over the heads of protraits in the body of stamp. Messrs B.C.&Co furnish the paper at their own expense and pay us seven cents per thousand for printing stamp & label combined.

If you desire to get up anything of the kind it will be best for you to make application to the Inter. Rev. Bureau to ascertain if the government would approve the use of another of this character.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia June 2. 1868

H.T. Helmbold, Esq
Philadelphia, Pa.

Sir:

We have the pleasure to inform you that we have completed the dies for your new three and six cent stamps. It will be a couple of weeks yet before the plates will be ready for printing, due notice, however, will be given you that you may know the exact time. We inclose proofs of dies, and it being our rule the* present the a/c for engraving etc at this stage we beg to call your attention to the annexed.

Very respectfully
Butler & Carpenter
per E. Lamasure

*(this word should be "to")

Philadelphia June 2. 1868

H. T. Helmbold, Esq
To Butler & Carpenter, Dr.

For Changing two cent die to three cent	$125
" making six cent die, same design	200
	$325

Rec'd payment

STOCK MANUFACTURED IN MAY, 1868

		SHEETS	STAMPS	VALUE
Stamped documents		25.540	116.686	$255.40
Stock, Common Class.		144.625	28.036.800	
" Extra " viz:				
1 ct	Blow	400	56.000	
1 "	Brandreth	900	118.800	
1 "	Bull	1.700	110.500	
1 "	Curtis & Brown	500	72.000	
1 "	Fleming No 1	3.200	192.000	
1 "	" No 2	900	99.000	
1 "	Jayne	2.000	120.000	
1 "	Scovill	1.000	136.000	
1 "	Schenck	2.000	88.000	
1 "	U.S. Prop Med Co. (cut)	2.000	18.000	
1 "	A. N. Wright	1.800	21.600	
1 "	Byam, Carlton & Co (cut)		2.000.000	
2 "	Jno I. Brown & Sons	1.800	129.600	
2 "	Barnes	500	51.000	
2 "	Helmbold	500	84.500	
2 "	Radway	400	32.000	
3 "	Barber & Peckham	1.500	60.000	
3 "	Bonsfield & Poole	6.500	286.000	
3 "	Gates	13.400	562.800	
4 "	Ayer	3.000	144.000	
4 "	R. P. Hall & Co.	1.400	112.000	
4 "	Helmbold	500	84.500	
4 "	Jayne	1.000	60.000	
4 "	Tubbs & Co.	300	29.700	
6 "	Schenck	400	17.600	
8 "	Swaim	500	8.000	
	Total Stock	192.725	32.847.086	
	Spoiled	5.405	1.308.340	
	Total	198.130	33.885.426	

EXTRA SIZE PRIVATE DIES STAMPS DELIVERED IN MAY, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOM
May 2	1516 Ag	Barber & Peckham	23.333	3
"	9860	Scovill & Co.	30.000	1
"	"	" Brown)	20.000	4
4	9870	Curtis & Sons (Curtis &	55.000	1
"	9870	"	55.000	2
5	9879	U.S. Prop Med. Co.	6.252	4
"	"	"	5.182	6
"	9880	Bennett, Pieters & Co.	27.500	4
"	9881	R. P. Hall & Co.	27.500	4
"	1535 Ag	Wm Gates	63.000	3
6	9888	H. T. Helmbold	7.500	2
"	"	"	23.750	4
7	9900	S. B. Hartman & Co.	10.083	6
8	9909	Curtis & Sons	55.000	2
"	9910	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	9911	G.W. Swett	27.500	4
"	9912	Dr. Jayne	40.000	1
"	"	"	10.000	2
"	"	"	12.500	4
9	9920	Jno I Brown & Son	55.000	2
"	1581 Ag	Bonsf. & Poole	36.666	3
11	1581 "	Gates	21.000	3
"	1583 "	Barber & Peckham	15.000	3
12	9944	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	9945	John Bull	16.000	1
"	"	"	12.500	4
"	9946	Schenck	12.000	1
"	"	"	9.000	6
13	9956	Radway & Co.	55.000	2
"	1605 Ag	Barber & Peckham	11.000	3
"	1607 "	Bonsfield & Poole	36.666	3
14	9964	Curtis & Sons	55.000	2
"	9967	Ayer & Co.	137.500	4
"	1617 Ag	Barber & Peckham	11.666	3
"	9973	Hostetter & Smith	55.000	6
"	9989	Demas Barnes & Co.	40.800	1
"	"	"	44.800	4
"	9990	Brandreth	110.000	1
"	9991	R. P. Hall & Co.	27.500	4
"	9992	Dr. Jayne & Son	5.000	1
"	"	"	9.500	2
"	"	"	21.500	4

EXTRA PRIVATE DIES DELIVERED IN MAY, 1868, Cont'd

DATE	ORDER	PROPRIETOR	STAMPS	DENOM
May 16	9984	H. T. Helmbold	21.650	2
"	"	"	16.675	4
"	1620 Ag	Wm Gates	84.000	3
"	1621 "	"	21.000	3
"	1622 "	Bonsfield & Poole	36.666	3
20	1658 "	"	18.333	3
"	30	John Bull	16.000	1
"	"	"	12.500	4
"	1666 Ag	Barber & Peckham	11.700	3
21	31	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	32	U.S. Prop. Med. Co.(cut)	20.004	1
"	"	"	6.016	6
"	38	Herrick	110.000	1
22	39	Hall & Ruecke1	80.000	1
"	1673 Ag	Gates	21.000	3
23	1677 "	Barber & Peckham	10.000	3
25	1682 "	Gates	42.000	3
26	78	R. P. Hall & Co.	27.500	4
27	79	Jno I. Brown & Sons	50.000	2
"	"	"	2.500	4
"	1692 Ag	Gates	42.000	3
"	89	Schenck	23.004	1
"	"	"	7.166	6
"	90	Helmbold	10.000	2
"	"	"	22.500	4
28	95	Jayne	17.500	1
"	"	"	12.750	2
"	"	"	16.750	4
"	1701 Ag	Barber & Peckham	11.666	3
30	107	John Bull	16.000	1
"	"	"	12.500	4
"	119	Barnes	48.500	2
"	"	"	30.600	4
"	120	Curtis & Sons	55.000	2
"	1718 Ag	Barber & Peckham	11.666	3

WRAPPERS

May	Byam,Carlton & Co.	2.950.000	1

STAMPED PAPER

May	25.540 impa	116.686	2

Delivery Room June 3 '68
L.

LIST OF APPLICATIONS FOR PRIVATE DIES, REMAINING ON FILE MAY 30,1868

DATE OF AP.	NAME OF PARTY	ADDRESS
1867 Nov 2	G. W. Laird	New York, N.Y.
Dec 19	J. R. Clark	Biddeford, Me.
1868 Jan 8	Akron Match Co.	Akron, Ohio
22	C. Gautier	Washington, D. C.
24	S. Brady	Wheeling, W. Va.
Feb 8	R. Rockwell	Colebrook, Ct.
17	C. F. Panknin	Charleston, S. C.
19	Benedict & Shey	Cleveland, O.
24	N. J. Aiken	Kalamazoo, Mish.
Mch 2	J. E. Fernald	Portland, Me.
6	J. Burnett	Boston, Mass.
11	J. F. Thompson & Co	Easton, Pa.
14	C. W. Chickner	Somerville, N.J.
26	S. W. Fowle & Son	Boston, Mass.
"	R. L. Wolcott	New York, N.Y.
Apr 2	R. Seymour	Milwaukee, Wis.
6	Oliver Crook & Co.	Dayton, Ohio
May 8	B. E. Sibley	Racine, Wis.
"	C. King	Topeka, Kans.
14	W. J. Griffith, M.D.	Harrisonville, Mo.
28	Dr. J. J. Lawrence & Co.	Baltimore, Md.

Philadelphia, June 3. 1868

Jeremiah Fenno, Esq
Bangor, Me.

Sir:

We have the honor to acknowledge receipt of your favor of the 30th ulto. We are the manufacturers of revenue stamps and stamp plates: our charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars ($350). The government allows a sommission to proprietors of private dies of ten per cent on all amounts ordered over $500 at a time. The only abatement we ever make in the charge for engraving is where a party wants two or more denominations of stamps of the same general design, $300 each being charged for the additional plates.

As we are not authorized by the Inter Rev. Bureau to send out samples, of course we cannot comply with your request in this respect.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 6. 1868

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

Sir:

We have the honor to present, herewith, our a/c signed in duplicate, for the manufacture of revenue stamps delivered in the month of May, 1868, together with the usual vouchers, and remain,

Very respectfully, yours,
Butler & Carpenter

Philada. June 8. 1868

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:
Please send us at once six barrèàs of gum of the usual quality, & oblige,

Yours respectfully,
Butler & Carpenter,
per E. Lamasure

Philadelphia June 8. 1868

Barber Match Co.
Middlebury, Ohio

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 4th inst with inclosure of One hundred and ten 37/100 dollars ($110 37/100) in full for amount as per bill rendered the 23rd ulto. We return thanks & remain

Very respectfully
Butler & Carpenter
per E. Lamasure

6/8
68
B&C
per L.

Philada, June 17. 68

James E. Fernald, Esq
Gen'l Agt Star Match Co.

Sir:

In reply to your favor of the 8th inst, we would state that we received your three thousand dollar order on the 8th inst. The government agent here shipped the stamps to you on the same day, in two packages viz. No 1025 Ag., containing 100.000 stamps and No 1760 Ag containing 230.000 stamps. They certainly should have reached you on the 11th inst: we have no doubt, however, they have reached you ere this.

Order No. 1813 Ag for 110.000 will be shipped today.

We note your instructions with regard to increase in demand, and will endeavor to meet it promptly.

Very respectfully
Butler & Carpenter
per E. Lamasure

Philadelphia, June 18, 1868

William Plumer, Esq
Revenue Inspector
Lexington, Mass.

Sir:

In compliance with your request of the 15th inst we have carefully examined the one and four cent Ayer & Co's stamps, submitted by you, and herein returned. They are genuine without any particle of doubt.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 18. 1868

D. E. Gregory, Esq
36 Dey St. New York, N.Y.

Sir:

An adequate stock of your private stamps has been prepared, and we are now quite ready to meet the demand. Please address orders to the Commissioner of Internal Revenue as stated in our letter of the 30th ulto.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 18. 1868

D. E. Gregory, Esq
36 Dey St. New York, N.Y.

Sir:

An adequate stock of your private stamps has been prepared, and we are now quite ready to meet the demand. Please address orders to the Commissioner of Internal Revenue as stated in our letter of the 30th ulto.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 24. 1868

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

Sir:

In reply to your request of the 19th instant, we have to say that our accounts do not give the required information. At the commencement of our business the requisitions were written out by Mr W. H. Kemble, Government Agent, who kept the record of details, while we charged only the aggregates of requisitions. This course was pursued at the time in consequence of orders made through the Bureau for denominations which had not been prepared, thus necessitating an adjustment of the requisitions to suit the existing supply.

We have referred the matter to Mr Pugh, who states that he will forward to your office, at once, such of the old books as may be likely to give the information.

Very respectfully,
Butler & Carpenter
per L

Philadel-hia, June 24. 1868

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

We herewith submit a correct statment of the quantity of each kind of paper and wrappers of your firm, on hand after filling order No 1845 Ag. Viz:

No. 1	1.565.000	wrappers,	manufactured
" 2	1.485.000	"	"
" 2	2.496.400	"	not manufactured

Will forward your a/c for printing in a day or two.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, June 24. 1868

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

Sir:

We herewith return our statement, vouchers etc for May, 1868, as they appear to us to be correct in all respects. We observe that your a/c charges the deliveries with 110.000 one cent stamps more, and 55,000 two cent stamps less than ours. As the aggregates of value agree, however, and as our statement of deliveries corresponds with the government requisitions, it seems probable that there is an entry in your books of 110.000 one cent stamps where it should be 55.000 at two cents, as called for by requisition. The inclosed statement of individual orders for two cent private stamps will enable you to readily locate the discrepancy in this denomination, we deeming it unnecessary to itemize the numerous orders for one cent stamp, as the difference therein will be indicated when the other is found.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, June 25. 1868

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

Sir;

In compliance with request made in your letter of May 10th '67, that we report to your Bureau the dates of approval and number on a sheet of such stamps as might be thereafter approved, we have the honor to present the following, which comprises all the new dies approved since out last report dated Nov. 22 '67. Viz:

1 ct	D. E. Gregory	May	18/68	210
3 "	M. T. Helmbold	"	18/68	170
6 "	"	"	18/68	170

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, June 25. 1868

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

Sir:

We have the honor to submit, herewith, the model of a one cent private die for Messers Bauer & Beudel, match manufactures, New York, N.Y.

The application for this stamp was originally made by letter directed to you, and in pursuance of your reference the * made a personal application to us, stating that they would assume all risk of loss by any future change in the * on matches, or the mode of preparing stamps; and urged * to solicit your approval of the new die.

The accompanying model is a photograph from a large drawing reduced to the intended size, to wit, 13/16 of an inch.

Very respectfully,
Butler & Carpenter
per E. Lamasure

*(These words torn from page)

Philadelphia, June 26. '68

Messrs W & T Liversidge
Milton, Mass.

Gentlemen:

Please forward to us at once, six barrels of gum, usual quality. Will remit upon receipt of bill and mdse.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia June 27. '68

D. E. Gregory, Esq
36 Dey Street
New York, N.Y.

Sir:

In reply to your favor of the 25th inst, we would state that there is no regulation prohibiting us from sending your stamps to any particular address. It is only requisite for you to note your wishes, in your letter ordering stamps from the Commissioner of Inter. Rev. and he will instruct us accordingly.

Our letter of May 30th gives explicit instructions for ordering stamps; in this connection also, we beg leave to recall your attention to our a/c of that date for engraving and making plate, the amount of which you will please send to our address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia July 6. 68

Messrs Gleason & Glenn
Washington, D. C.

Gentlemen:

In reply to your favor of the 1st inst we would inform you that the Inter. Revenue Bureau do not receive a remittance for less than $50 worth of stamps at a time to be imprinted on documents. It will therefore be necessary for you to address your order to some dealer in this city who will promptly execute it for you, and will in the meanwhile furnish a sample.

The dealers in this city are J. R. McFetridge, Esq., Jacob E. Ridgway, and Wm E. Crockett, Esq, either of whom will give full information and execute orders in a satisfactory manner.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia July 6. 1868

Messrs Rashcoe Zisemann & Maus
St. Louis, Mo.

Gentlemen:

Your favor of the 30th ulto is at hand. In reply have to state that it will not be possible for us to decide whether or not your die can be altered to meet your wishes until we learn the title of the new firm. If it can be altered the cost will be $250 if not it will be $350 for a new die. Why not continue the use of the present plate, there is no regulation of the Bureau to prevent it, and you will avoid all delay, and the trouble and risk of getting a new die approved by the government?

Your application for blanks to fill up new bond must be addressed to Hon E. A. Rollins, Commissioner Inter. Rev. Washington, D. C.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, July 6. '68

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

Sir:

In stamping documents (sample herewith) we spoiled twenty five impressions in consequence of the printers inability to properly manage the paper. We therefore beg of you to send us an equal number of fresh impressions that we may complete the order. Please return the sample that we may cancell all the spoiled and send them to you with the lot. Have the goodness also to give us a memorandum of value of the twenty-five additional impressions, and we will defray the amount at once.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, July 10, 1868

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

For Internal Revenue Stamps delivered in the month of June, 1868, viz:
27,923,764 stamps @ 20cts per M. $5,584.75

Received payment,

Philadelphia, July 10,1868

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

For Internal Revenue Stamps delivered in the month of June, 1868, viz:
27.923.764 stamps @ 20cts per M $5.584.75

Received payment.

Word "Duplicate" written across face of second bill.

STOCK MANUFACTURED IN JUNE, 1868

	SHEETS	STAMPS	VALUE
Private dies engraved, viz:			
H. T. Helmbold			$325
D. E. Gregory			
Stamped documents	49.183	242.581	491.83
Stock, Common class,	176.150	34.196.100	
" Extra " viz:			
lot Herrick	2.000	374.000	
1 " Jayne	1.000	60.000	
1 " Scovill	500	66.000	
1 " Byam, Carlton & Co. (out)		2.930.000	
2 " Curtis	2.000	132.000	
2 " Jayne	1.000	60.000	
2 " Radway	1.800	144.000	
3 " Barber & Peckham	1.000	40.000	
3 " Bonsfield & Poole	1.900	83.600	
3 " Gates	9.200	386.400	
4 " Bull	800	52.000	
4 " R. P. Hall & Co.	1.300	104.000	
4 " Ayer	2.800	134.400	
4 " Jayne	2.000	120.000	
4 " Swett	500	26.000	
4 " Tubbs	600	59.400	
6 " Hartman	800	33.600	
6 " Hostetter	3.200	140.800	
6 " Schenck	1.000	44.000	
Total stock	209.550	39.430.881	
Spoiled	2.250	435.420	
Total	211.800	39.866.301	

EXTRA PRIVATE DIES DELIVERED IN JUNE, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOM
Jun 22	302	John I. Brown & Sons	55.000	2
"	1833 Ag	Gates	21.000	3
23	1841	Barber & Peckham	22.000	3
"	1844	Gates	21.000	3
24	317	Fahnestock	110.000	1
25	325	Scovill & Co.	40.000	1
"	"	"	10.500	4
26	1858 Ag	Gates	42.000	3
27	1862 Ag	"	42.000	3
30	1879 Ag	Barber & Peckham	18.334	3

WRAPPERS

Jun	(reported June 24)	Byam, Carlton & Co.	1.610.000	1
"	(sonce delivered)	"	850.000	1

STAMPED PAPER

June	49.183 impressions	242.581	2

Delivery Department
July 10. 1868

L.

Philadelphia, July 11. '68

Messrs Bauer & Bendze
No 473 West 41st St.
New York. N.Y.

Gentlemen:

We made up a model of your stamp in accordance with instructions, and submitted it for approval to the Commissioner of Internal Revenue on the 25th ulto. It has just been returned to us with the following note, viz: "The Comm'r declines the approval at present." If you desire it, we will send you the model that you make special application to the commissioner to learn how soon it can probably be approved.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 11. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

You may observe from statement rendered on the 24th ult°., that the stock on hand of your wrapper paper is quite low, and needs replenishing. An early shipment of a further supply is desirable to avert the possibility of delay in executing future orders.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 18. '68

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

Sir:
We have the honor to present, herewith inclosed, our monthly a/c, Statement, etc. for June, 1868. Hoping you will find them correctly rendered, we remain,

Very respectfully,
Butler & Carpenter,
per L.

Philadelphia, July 18. '68

Geo H. Carey, Esq
New York, N.Y.

Sir:

We beg to inform you that we are the printers of revenue stamps for the government. Any orders for stamping checks, with which you may be pleased to favor us, will be promptly and otherwise satisfactorily executed.

Our charges are one cent per impression of six or less checks each, and half cent for single check to the impression.

Very respectfully,
Butler & Carpenter
per E.L.

Philadelphia, July 18. '68

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

Gentlemen:

In reply to your favor of the 10th instant we beg to state that we could not make the alteration, as indicated by your sketch, in private die of Messrs Zisemann, Gresheim & Co, and unfortunately, we have just been informed by the Commissioner of Internal Revenue that he declines to approve any more new dies at present. We could alter the die to make it read "U.S. Inter Rev." in lieu of "Aetna Match", and insert "F. Mansfield & Co, Match Factory, St. Louis." in place of Zisemann,Gresheim & Co. St. Louis", leaving the balance of engraving remain. The cost of the alteration would be about $250, but it is doubtful whether the Commissioner would approve the change at present. We beg to be further advised at any early day.

Our stock on hand at this time is only 216.500 of the Z. G. & Co. stamps, and we deem it inexpedient to replenish until we learn whether or not you will continue to order them.

Very respectfully,
Butler & Carpenter
per E. L.

Philadelphia, July 22. '68

Hon A. N. Zevely,
Third Ass't Postmaster General,
Washington. D. C.

Sir:

The stamps inclosed in paper envelope, sent you separately, yesterday, were forwarded by mistake. We do not wish them considered by the Department as they are only partially prepared. Will you please return them?

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 25. '68

Star Match Co.
Portland, Me.

Gentlemen:

We regret to hear that your recent packages of stamps have been received in a damaged condition. The trouble, no doubt, is in consequence of the recent wet weather, as it is almost impossible for us to keep the dampness our of our stock. Please return the wetted sheets to us and we will send you the same in good stamps to once.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 27. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your last invoice of No 2 paper in sixteen bundles, said to contain eighty reams is just received, apparently in good condition.

Your previous lot purporting to contain 215 reams fell short 520 sheets in counting.

/Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, July 28. 68

Messrs W. & T. Liversidge
Milton. Mass.

Gentlemen:
Please ship us at once six barrels of gum, and oblige,

Yours respectfully,
Butler & Carpenter
per L.

Philadelphia, July 28. '68

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

Your favor of the 24th inst is received. On the 10th inst we were notified by the Hon Commissioner of Inter. Revenue that no new dies would be approved for the present, and we cannot say how soon we may be permitted to execute your order. As soon as we learn anything new in the matter we will inform you.

By reference to our order book we observe that $750 was entered as the charge for engraving the three dies of uniform size; if you now vary the sizes, however, the price will be enhanced.

Very respectfully
Butler & Carpenter
per L.

Philadelphia July 28. '68

Geo. H. Carey, Esq
no. 63 Wall St.
New York, N.Y.

Sir:

Your order of the 25th inst, and package of 1000 checks for stamping were duly received.

As we do not deal in stamps and have no authority to receive the value of stamps printed, we hand your order to a dealer here (J. E. Ridgway, Esq. Banker No. 57 S. 3rd St.) who regularly sends remittances to the Inter. Rev. Bureau for stamping checks for the trade. We will also deliver to him the checks when stamped. He will then pay our charges for printing and collect the whole from you by express. In future you will please address your orders and packages to some one of our city dealers in stamps (viz: J. E. Ridgway, J.R.M. Fetridge, W.E. Crockett) any of whom will be competent to attend to the matter - unless you prefer to send a remittance (not less than $50) direct to the Inter. Rev. Bureau, for the stamp values; in which case you may send your parcels to us.

The present lot will probably be shipped to you today.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 30. '68

Messrs S. R. Van Duzer & Co.
New York, N.Y.

Gentlemen:

In reply to your letter of the 28th inst we beg to say that notice has been sent us by the Hon Commissioner of Inter. Revenue that no more dies for private stamps will be approved at present. As soon as we are permitted to resume engraving, however, we will duly inform you.

Our charges are uniformly $350 for stamp plate complete.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 30. '68

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

Gentlemen:

Your favor of the 25th inst is received. We thank you for estimate of your probable consumption of stamps. We can change the color from green to yellow, blue, or black, if you desire it.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 31. '68

Slater Nat Bank
Pawtucket, R.I.
G.W.Newall, Esq Cash'r

Sir:

We herewith inclose sample of revenue stamp printed by us on checks. Orders for over $50, can be sent with remittance to Commissioner of Inter. Revenue, Washington, D.C. For less than $50 apply to either of the following Philadelphia dealers, viz: J.E. Ridgway; J.R. McFetridge; W.E. Crockett and your wishes will be promptly and satisfactorily executed.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug 1. '68

W. B. Raymond, Esq
Akron Match Co.
Akron, Ohio

Sir:

We are not yet permitted by the Hon Commissioner of Inter. Revenue to execute any new engraving orders. As soon as we are authorized to resume we will notify you of the fact, and your application being the third in our list will receive early attention.

Very respectfully,
Butler & Carpenter
per L.

STOCK MANUFACTURED IN JULY, 1868

	SHEETS	STAMPS	VALUE
Stamped documents	43.289	199.819	$432.89
Stock, Common Class	117.640	22.759.820	
" Extra " viz:			
1 " Fahnestock	1.300	109.200	
1 " Brandreth	1.500	198.000	
1 " Jayne	2.000	120.000	
1 " Bull	1.000	65.000	
1 " Hall & Ruckel	600	102.000	
1 " Sands	1.600	110.400	
1 " Schenck	1.000	44.000	
1 " Scovill	1.100	149.600	
1 " U.S. Prop. Med. Co. (cut)	4.000	36.000	
1 " Byam, Carlton & Co. (cut)		1.550.000	
2 " Barnes	1.200	122.400	
2 " Brown, Jno I.	2.400	172.800	
2 " Curtis & Sons	5.900	389.400	
2 " Radway	1.300	104.000	
3 " Barber & Peckham	4.000	160.000	
3 " Bonsfield & Poole	2.800	123.200	
4 " Barnes	1.000	102.000	
4 " Bull	900	58.500	
4 " Ayer	3.200	153.600	
4 " Hall, R. P.	1.700	136.000	
4 " Scovill & Co.	1.000	136.000	
4 " U.S. Prop. Med. Co.	600	25.200	
5 " Lawrence & Cohen	1.500	216.000	
6 " Hartman	1.000	42.000	
6 " Hostetter	3.800	167.200	
6 " Schenck	800	35.200	
Total stock	164.840	27.587.339	
Spoiled	3.760	616.180	
Total	168.600	28.203.519	

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN JULY, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOM.
Jul 3	381	Curtis & Sons	55.000	2
"	382	Scovill & Co.	20.000	1
"	"	"	22.500	4
"	1889 Ag	Barber & Peckham	11.000	3
"	1347 Ex	Dr D. Jayne & Son	12.000	1
"	"	"	1.494	2
"	"	"	2.636	4
6	390	J. H. Schenck	21.996	1
"	"	"	7.334	6
"	393	E. M. Tubbs & Co.	27.500	4
"	1899 Ag	Wm Gates	63.000	3
"	1900 Ag	"	21.000	3
7	403	Dr. D. Jayne & Son	22.500	1
"	"	"	10.750	2
"	"	"	16.500	4
"	1919 Ag	Wm Gates	42.000	3
"	1920 Ag	Barber & Peckham	11.000	3
9	421	Hostetter & Smith	55.000	6
10	435	Herrick & Co.	110.000	1
"	1938 Ag	Wm Gates	21.000	3
"	1939 Ag	"	42.000	3
11	445	Demas Barnes & Co.	86.600	2
"	"	"	11.700	4
13	459	Curtis & Sons	55.000	2
"	460	R. P. Hall & Co.	55.000	4
"	1957 Ag	Barber & Peckham	11.000	3
15	484	Holloway	60.500	1
"	485	Dalley	46.000	1
"	"	"	10.000	2
16	494	J.C. Ayer & Co.	137.500	4
17	505	Radway & Co.	55.000	2
"	1983 Ag	Wm Gates	21.000	3
"	1984 Ag	"	42.000	3
"	1985 Ag	Barber & Peckham	11.000	3
18	513	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	514	Curtis & Sons	55.000	2
"	1991 Ag	Bonsfield & Poole	36.666	3

over

EXTRA SIZE PRIVATE DIES DELIVERED IN JULY, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOM
Jul 21	2007 Ag	Wm Gates	42.000	3
"	2012 Ag	Barber & Peckham	11.000	3
23	551	Demas & Barnes & Co.	56.800	1
"	"	"	40.800	4
"	552	J. H. Schenck	26.004	1
"	"	"	6.666	6
"	553	John Bull	16.500	4
25	2030 Ag	Wm Gates	21.000	3
"	2031 Ag	"	42.000	3
"	2032 Ag	Barber & Peckham	22.000	3
"	572	Curtis & Sons	55.000	2
"	576	Jayne & Son	25.000	1
"	"	"	10.500	2
"	"	"	16.000	4
27	589	Jno I. Brown & Sons	26.250	2
28	596	Scovill & Co.	30.000	1
"	"	"	20.000	4
29	1387 Ex	U.S. Prop Med. Co. (cut)	33.680	;
31	622	"	5.250	4
"	628	Hostetter & Smith	55.000	6
"	630	Curtis & Sons	55.000	2
"	2067 Ag	Gates	21.000	3
"	2068 Ag	"	42.000	3
"	2070 Ag	Bonsfield & Poole	21.666	3

WRAPPERS

July, Byam, Carlton & Co.	2.520.000	1

STAMPED PAPER

July 43.289 imps	199.819	2

Delivery Department
Aug 4. 1868
L.

Philadelphia, Aug 8th 1868

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

For Internal Revenue Stamps delivered in the month of July, 1868, viz:
28.881.208 stamps @ 20cts per M $5.776.24

Received payment

Philadelphia, Aug 8th 1868

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

For Internal Revenue Stamps delivered in the month of July, 1868, viz:
28.881.208 stamps @ 20cts per M $5.776.24

Received payment

Thw word "Duplicate" written across the face of the second bill.

Philadelphia, Aug 5. '68

D. E. Gregory, Esq
Agent of Messrs Henning & Bonhack
36 Dey St. New York, N.Y.

Sir:

In consequence of your failure to respond to our previous communications calling your attention to engraving a/c, we are constrained to further request you to please remit the amount at once. Our business is cash; a person not paying for his plate is not entitled to stamps therefrom.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 5. '68

Dr. Ingraham & Co.
Wooster, Ohio

Gentlemen:

We are the manufacturers of revenue stamps and stamp plates for the Government. Proprietors of private dies are allowed a commission of ten per cent on value of stamps ordered over $500 at a time. Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350). We could not at this time execute an order for you, however, as we are notified by the Hon. Commissioner of Inter. Revenue that he declines for the present to approve any more new dies.

Messrs A. L. Scovill & Co's and all other revenue stamps and dies were manufactured by us.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 5. '68

Messrs Maverick, Stephan & Co.
New York, N.Y.

Gentlemen:

We imprint two cent Inter. Revenue stamps on checks for the trade. All orders for stamp value of $50, or over, should be addressed to the Inter. Rev. Bureau, Washington, D.C. or you can be served to any amount by applying to either J. E. Ridgway, J. R. Mc. Fetridge or W. E. Crockett of this city who are dealers in stamps and stamping, and are authorized to receive money therefor. Our charge is one cent per page of six stamps or less, and a half cent for one stamp per page. The documents should be sent us by express (prepaid).

Very respectfully,
Butler & Carpenter
per L.

Philada. Aug 7. 68

Messrs Maverick Stephan & Co.
New York, N.Y.

Gentlemen:

You had probably not rec'd our letter of the 5th at the time of remitting us your check for stamps and stamping, on the 6th inst. We stated that we did not receive any money in behalf of the revenue and referred you to one of our city dealers. We regret further however that upon examining the checks sent us that we cannot stamp them at all for the reason that there is no plate made to suit, and it would be too expensive to engrave one especially for them - all our plates are on steel and are laid our equi-distant as to stamps and are not adjustable.

We find ourselves compelled therefore to return the package to you by mail (free) and inclose herewith the cancelled check - exceedingly regretting our inability to execute your order, and thanking you for kind intention.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Aug 7. 68

D. E. Gregory, Esq
New York, N.Y.

Sir:

Your favor of the 6th inst is received. We can wait until the time named. In the meanwhile we shall be pleased to fill orders from your private die.

Very respectfully,
Butler & Carpenter
per L.

(Agent for Henning & Bonhack)

Philadelphia Aug. 8. 1868

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

Sir:

We have the honor to present, herewith our a/c, signed in duplicate, for the manufacture of revenue stamps delivered in the month of July, '68; together with the usual accompanying vouchers, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 12. '68

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

We have the custody of your four cent private plate. If you contemplate using stamps therefrom be good enough to give us timely notice to that effect, and also an estimate of the probable quantity you will consume per month.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 12. 68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We are this day inreceipt of twenty bundles said to contain one hundred and three reams of No 2 paper, all of which is apparently in good order.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 18. '68

Enoch Emery, Esq
Peoria, Ills.

Sir:

We are appointed by the Inter. Revenue Bureau to imprint revenue stamps on checks and sight drafts. Our charges are one cent per page of six stamps or less each, and a half cent for single stamp to the page. We are in no case allowed to stamp paper before the checks or sight drafts have first been printed thereon.

As we do this imprinting exclusively upon government requisition it will be necessary for you to address your order (for not less than $50 worth of stamps) to the Hon Commissioner of Inter. Rev. Washington, D. C. inclosing remittance covering the value of stamps to be imprinted; and forward the checks etc, together with the charge for printing to us, by express prepaid. Upon receiving proper authority from the Commissioner we will duly return your documents with stamps imprinted thereon.

Or you may more conveniently get the work done through some authorized dealer in this city who will attend to the matter, for any amount, and draw on you for the entire expense after the work has been done. The dealers here are J.E. Ridgway; J. R. Mc.Fetridge; and W. E. Crockett who have constantly requisitions in their favor for such imprinting.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 18. '68

Charles Welsh, Esq
Manager etc.

Sir:

We could not stamp the lot of drafts returned to you this morning for the reason that we have recent advice from the office of Internal Revenue that when there is a space in the body of a draft for the insertion of time, and when drawn apparently otherwise than at sight or on demand it would be liable at the same rate as a promissory note, and no stamp could be imprinted inasmuch as the tax varies with the amount.

This ruling will cause some diminution to our business and perhaps inconcenience to our customers but being authoritative we have no recourse but to comply therewith.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Aug. 18. 68

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Your favor of the 14th inst was duly received. Government requisition in your favor for $3300 in four cent stamps is also at hand. The four cent plate has been put to press and we will probably be able to execute your order on the 20th inst.

We note your advice respecting the probable consumption of these stamps and will prepare a reserve balance accordingly.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 18. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In regard to the deficit in your late order (No.2133AG) of one pkge of No 2 stamps valued at $50 we beg to state that we mailed the proper quantity, viz: 78 packages of No. 2's, as called for in the invoice which accompanied them, and the Government Agent here has the P.O. Receipts for the same. Our stock a/c is also perfectly correct and it is evident that the package could only have been lost while intransit from this place. We have referred the matter to the P.M. here who will investigate it and let us know the result in a day or two.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 20. '68

Messrs A. Hoen & Co.
Baltimore. Md.
73 & 75 Second St.

Gentlemen:

Yours of the 17th duly received. Please send to us at once (by Express prepaid) the 2400 Noteheads for stamping. We will notify a stamp dealer here who will attend to the matter, and draw on you for the expense when the work is done.

The amount will be as follows, viz:

Stamps	$48
Less 2½%	1.20
	46.80
Printing	12
Total	$58.80

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 20. 68

Messrs Bauer & Beudel
Care of D. G. Crosby Esq
133 Nassau St.
New York, N.Y.

Gentlemen:

Your recent favor without date is received. We are also in receipt, this morning, of a note from the Internal Revenue Bureau requesting us to resubmit the design for your private die, which, of course, will be complied with at once. If the Commissioner approve it we will immediately proceed with the engraving, and stamps may probably be ready for you in six weeks from the date of approval.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 20th '68

F. Barrere, Esq
In charge of Stamp Div. Inter. Rev. Bureau
Washington, D. C.

Sir:

In compliance with your request noted upon requisition of the 19th inst we have the honor to transmit the inclosed design for a one cent private die for Messrs Bauer & Beudel of New York.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 21 '68

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:
Please send us at once six barrels of gum, like the last lot, and oblige.

Yours respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 22. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We can learn nothing at the P.O. here in regard to the missing package of stamps. If you can prove to the Inter. Revenue Bureau that you are not mistaken in the matter the Government will probably allow you for the loss.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 22. 1868

Messrs A. Hoen & Co.
73 & 75 Second St.
Baltimore, Md.

Gentlemen:

Your package of letter heads rec'd. Upon actual count the number was found to be 1860. We found it necessary to cut the sheets (as per folded sample on hand) before we could stamp them, as we print from steel plates which are not adjustable, and our variety is made to stamp documents laid upon sheets in the manner of checks. Our charge for stamping will be $9.30. The whole expense will be collected from you by J. E. Ridgway stamp dealer of this city in whose hands we placed the matter for you.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 22. 68

J. E. Ridgway, Esq

Sir:

Please send us authority to imprint on your account, eighteen hundred and sixty (1860) stamps on documents for Messrs A. Hoen & Co, Nos. 73 & 75 Second St., Baltimore, Md.

When the work is done we will hand the package to you for delivery. The party expect to get the New York allowance of 2½% on the stamp value, and to have you draw on them for the whole expense.

Our charge for printing will be $9.30.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug. 22. 1868

Messrs Bauer & Beudel,
Care D. G. Crosby, Esq 133 Nassau St.
New York, N.Y.

Gentlemen:

The Commissioner of Inter. Revenue has this day returned, with his approval, the model of your proposed stamp which we resubmitted to him on the 20th inst. He notes that his approval is in consideration of your agreement to assume all risk of change, in the mode of preparing stamps. We inclose herewith a photograph of model trusting it will prove entirely satisfactory to you.

As soon as the engraving is finished and before making the plate we will send you a proof impression from the die, and also render our a/c, in full, (for $350) which will mature and be payable at that stage of the work. In the meanwhile we will prosecute the work with all possible dispatch.

Very respectfully,
Butler & Carpenter
per Lamadure

Philadelphia, Aug. 22. '68

Messrs C. W. Ackerman & Co.
Logansport, Ind.

Gentlemen:

Your favor of the 17th inst is received. We are appointed by the Government to make revenue stamps and stamp plates. Our charge for engraving a private die and making stamp plate complete is, uniformly, three hundred and fifty dollars ($350). We would expect you to furnish a sketch of desugn and size of required stamp. You should seek ffom the Commissioner of Inter. Revenue information as to what denomination of stamp is required for your goods. At this time, however, it will be impossible to make you a private die for the reason that the Commissioner notifies us that, "inasmuch as it is probable that an early change will be made in the mode of preparing stamps no new dies will be approved for the present." But if your case is urgent and you are willing to sustain the loss of plate in case an early change is made, you can state the facts to the Commissioner of Inter. Revenue and may perhaps get exception in your favor.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 22. '68

Messrs Francis & Spier
Peoria, Ills.

Gentlemen:

Your favor of the 18th inst is received. Our charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars ($350). We would expect you to furnish a sketch of design and size of required stamp as we are not authorized to distribute specimens of others' stamps.

At this time, however, it will be impossible to make you a private die for the reason that the Commissioner has notified us that "inasmuch as it is probable that an early change will be made in the mode of preparing stamps no new dies will be approved at present." But if you are willing to assume the risk of losing the use of a new plate by reason of a change you can state the fact to the Hon Commissioner of Internal Revenue and he may perhaps make exception in your favor.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 24. '68

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

Sir:

Messrs S. B. Hartman & Co. Lancaster, Pa. have reduced the price of their preparation, and desire to procure a four cent private die of the same design as their present die. They wrote us on the 18th inst, that they had requested permission to have the denomination changed, and that permission had been granted.

We inclose a sketch furnished by them, together with a stamp from their six cent die, showing the character of an alteration in the dimension of stamp which they desire to have made, reducing it to 2 9/16 inches superficial area.

It being the rule for us to have direct authority from you before executing an engraving order, we submit the matter for further consideration, and remain,

Very respectfully yours,
Butler & Carpenter
per Lamasure

Philadelphia, Aug 24. 1868

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

Gentlemen:

In reply to your letter of the 18th inst we beg to state that we have formally submitted your application for a new four cent die to the Hon Commissioner of Inter. Revenue, as it is necessary for us to receive his sanction direct ere we can execute your order.

We stated to the gentleman representing your house that $250 would be the cost of changing the die from six to four cents. But as you now require a change of dimensions the work is equal to making a new die. If, however, we can use the same head over again the cost will be reduced to $300.

We will duly apprise you of the Commissioner's action in the matter, and if permission is granted us, will proceed to engrave the stamp will all possible dispatch.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Aug. 25. '68

Messrs J. H. Vamser, Son & Co.
Madison, Ga.

Gentlemen:

Your favor of the 18th inst is at hand. Our charge for engraving a private die and making revenue stamp plate complete is uniformly three hundred and fifty dollars ($350); for each additional denomination, of the same size and design, three hundred dollars ($300). You should send us a sketch representing the desired size and design.

At this time, however, it will be impossible to make the dies for the reason that the Commissioner of Inter. Revenue has notified us that inasmuch as it is probable that an early change will be made in the mode of preparing stamps no new dies will be approved at present, as they might soon become useless to their owner. All we can do, therefore, is to place your application on file and duly notify you when the restriction has been rescinded.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug. 25. '68

Messrs H. W. Hunt & Co.
167 Water St.
New York, N.Y.

Gentlemen:

Your instructions of the 18th inst are noted. We will duly complete the engraving of denomination of your design for tobacco stamp, and will forward you a proof of the whole when it is completed.

It will be impossible to say how much the printing of such stamps would cost until we ascertain what arrangements will be made by the government in regard thereto, and whether or not the printing of these particular stamps will be assigned to us.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia, Aug. 26. '68

Watertown Match Co.
Watertown, N.Y.

Gentlemen:

The prohibition of the Inter. Rev. Bureau referred to in our letter of April last, has not yet been withdrawn. The Hon Commissioner says that "inasmuch as it is probable that an early change will be made in the mode of preparing revenue stamps no new dies will be approved at present, as they might soon become valueless to their owners." If, however, you are willing to assume the risk of losing the use of a new plate by reason of such change, you can state the fact to the Commissioner and he may perhaps make exception in your favor.

Our charge for engraving a private die, and making a stamp plate complete, is, uniformly, three hundred and fifty dollars ($350). We should be furnished with a sketch showing design and sizeof stamp required.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 27. '68

Wm B. Raymond, Esq
Secy Akron Match Co.
Akron, O.

Sir:

We regret that your house has met with such a serious accident. It will be no inconvenience whatever for us to revoke your order for a private die.

Thanking you for kind and courteous communication with us, we remain,

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 27 '68

Messrs J. M. Willcox & Co.
Philada, Pa.

Gentlemen:

In reply to your inquiry whether it would be safe to keep the supply of stamp paper up to two hundred thousand sheets (200.000), we have to say that you can do so until notice.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 27. '68

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

Gentlemen:

We have the pleasure to inform you that the Commissioner of Inter. Revenue has this day notified us that your application for a new four cent private stamp is regularly approved.

We will put the matter in hand at once and complete the work with all possible dispatch.

Very respectfully
Butler & Capenter
per E. Lamasure

Philadelphia Aug 28. '68

Messrs J. M. Willcox & Co.
Philada, Pa.

Gentlemen:

Upon further examination by our Mr Carpenter, he thinks One hundred thousand sheets of stamp paper will be a large enough balance for Messrs Willcox & Co. to keep on hand for us.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 29. '68

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

In answer to your favor of the 26th inst, we have to say that when packages of your stamped wrappers are deposited in the P.O. here they are invariably counted by the P.O. officials and repacked in mail pouches. We have always obtained receipts for them calling for the amounts as stated in the invoices accompanying the respective lots. Our balance on hand is perfectly correct as considered in connection with the quantity manufactured, indicating also that the proper deliveries have been made. Hence the missing package must have been lost while intransitu - and it will be impossible for us to make up a deficit from this cause without a regular requisition from the Inter. Rev. Bureau. If you address the Commissioner on the subject, giving our statement in regard to proper delivery, receipt therefor, and correct balance of stock, together with affidavits as per inclosed circular, we have no doubt he will authorize us to send you another $50 package.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Aug. 29. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

You were perfectly correct in your claim for deficit of one package no 2 wrappers. We found it today under a bench where it had fallen at the time of filling former order. The P.O. officials had overlooked the discrepancy and receipted to the government agent here for the proper quantity.

We regret the trouble you have been put to and thank you for much patience evinced. However, "All's well that ends well" and we hope there will be no repetition of such an accident. We send it with today's order.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep. 4. '68

D. M. Richardson, Esq
Detroit, Mich.

Gentlemen:

The returned three sheets of Gates' one cent stamps inadvertently sent in your last order are received. We herewith send three sheets of your own one cent stamps which will correct the mistake.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Sep. 4. '68

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

Gentlemen:

Your favor of the 1st inst is at hand. Will you please send us the extract from Saturdays New York paper in regard to our business? We know nothing whatever of any action having been taken to change the mode of preparing stamps, and that other parties than us would have the contract.

We will not proceed any further with your die until we hear from you again.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Sep. 5. '68

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

Sir:

In pursuance of your note of the 2d instant referring to us the letter (herewith returned) of Messrs Root, Anthony & Co., New York City, informing you of complaints made to them that stamps are so easily affected by moisture in the atmosphere; and that one of their customers residing in Texas desires to know whether you will furnish revenue stamps ungummed for the Southern market. We would state, that when stamps leave our office they are always in good condition, the same gum is always used, and the best attainable; but if improperly exposed to such damp weather as has characterized the past summer it will certainly become soft.

The complaints coming from their customers in Texas may no doubt be attributed to want of care on the part of Messrs Root, Anthony & Co. themselves, in packing stamps for transmission to a humid climate. They should invariable be hermetically sealed in tin cases to protect them against the subsequent conditions of moisture and heat to which they are exposed in transit. This is our mode of packing for such places and no complaint insues. As it has never appeared that stamps were in bad condition when Messrs Root, Anthony & Co. received them from us, we cannot justly be held accountable for those that are retransmitted by them packed in a manner over which we can have no control.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep. 5. 1868

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

Sir:

In answer to your letter of the 1st inst we beg to say that revenue stamps have in all cases been sent from this office in good condition - and when returned to us in damaged lots have been disposed of as so much spoiled stock. We have never charged for any stamps except those delivered upon requisition of the Internal Revenue Bureau; on the contrary, have repeatedly borne the loss of resending good ones for those that have been accidentally spoiled in their transmission.

As we are not aware that any stamps have been returned to us, and others sent upon requisition in their stead, since the 1st of August, 1863, we, of course, have no returns to make. But there were returned to us, by your direction, on the 5th of May, 1867, from C. M. Kibbon, Philadelphia, Pa. thirty five packages marked letter "E" containing in all 1.351.700 stamps, representing a value of $36.750. These are not spoiled, however, and we have no knowledge that others were ordered in lieu of them, although we are sure that an equivalent has not been ordered in the same name; hence they do not seem to be within the subject of your inquiry - but should you deem it otherwise, and desire us to do so we will forward them to you at once upon being notified to that effect.

For a complete a/c of stamps returned we beg to refer you to our statement of March 26. 1868.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 10. 1868

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

Sir:

We have the honor to present, herewith, our a/c, signed in duplicate, for revenue stamps delivered in the month of August, 1868, together with the usual statement and vouchers.

Very respectfully,
Butler & Carpenter
per E.L.

Philadelphia, Sep. 10. 1868

U.S. Internal Revenue Bureau

To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of August, 1868
viz:

34.069.964 stamps @ 20cts per M $6.813.99

Received payment

Philadelphia, Sep. 1868

U.S. Internal Revenue Bureau,

To Butler & Carpenter, Dr.

For Internal Revenue stamps delivered in the month of August, 1868
viz:

34.069.964 stamps @ 20cts per M $6.813.99

Received payment

The word "duplicate" written across the face of the second bill.

STOCK MANUFACTURED IN AUGUST, 1868

	SHEETS	STAMPS	VALUE
Stamped documents	33.656	146.628	$336.56
Stock, Common Class	164.500	33.748.700	
" Extra " viz:			
lot Ayer	1.000	46.000	
1 " Fleming No 1	5.400	324.000	
1 " " " 2	600	66.000	
1 " Sands	1.600	110.400	
1 " Schenck	1.000	44.000	
1 " Byam, Carlton & Co. Cut		2.180.000	
2 " Jayne	1.200	72.000	
3 " Gates	9.700	407.400	
4 " Bennett, Pieters & Co.	600	28.800	
4 " R. P. Hall & Co.	2.500	200.000	
4 " Hostetter	4.900	225.400	
Stock a/c	193.000	37.599.328	
Spoiled	2.200	346.100	
Total	195.200	37.945.428	

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN AUGUST, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOM
Aug 4	648	Hall & Rueckel	80.000	1
"	2087 Ag	Gates	21.000	3
"	2088 "	"	21.000	3
5	650	Bull	16.500	4
6	662	Fleming Bros No 1	270.000	1
"	"	" No 2	60.000	1
"	2099 Ag	Barber & Peckham	22.000	3
"	2101 Ag	Gates	21.000	3
7	675	Curtis & Sons	55.000	2
8	679	Jayne & Son	30.000	1
"	"	"	10.000	2
"	"	"	15.000	4
10	2116 Ag	Gates	21.000	3
"	2117 "	"	42.000	3
"	694	Hartman & Co.	10.083	6
11	702	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	703	U.S. Prop. Med.Co.	14.025	4
"	704	R. P. Hall & Co.	55.000	4
"	2135 Ag	Gates	21.000	3
"	2136 "	"	21.000	3
12	713	Schenck	21.996	1
"	"	"	7.334	6
13	725	Curtis & Sons	55.000	2
14	736	Ayer & Co.	137.500	4
15	2156 Ag	Gates	42.000	3
17	2159 "	Bonsfield & Poole	36.666	3
"	747	Herrick & Co.	110.000	1
"	2162 Ag	Gates	10.500	3
"	756	Bull	16.500	4
"	757	A. N. Wright *	10.500	1
"	760	Hostetter & Smith	82.500	4
20	788	Curtis & Sons	55.000	2
"	2183 Ag	Gates	21.000	3
"	2184 "	"	21.000	3
21	798	Jayne & Son	28.000	1
"	"	"	10.000	2
"	"	"	15.500	4

*ordered by E. T. Butterfield, Syracuse, N.Y.

over

EXTRA SIZE PRIVATE STAMPS DELIVERED IN AUGUST, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOM.
Aug 21	800	B. Brandreth	110.000	1
"	2198 Ag	Barber & Peckham	22.000	3
22	811	Tubbs & Co.	27.500	4
"	2206 Ag	Gates	42.000	3
"	2207 "	"	21.000	3
"	2210 "	Bonsfield & Poole	18.333	3
24	817	Scovill & Co.	40.000	1
"	"	"	17.500	4
25	829	Bull	16.000	1
"	"	"	12.500	4
"	2222 Ag	Barber & Peckham	10.000	3
"	849	Curtis & Sons	55.000	2
28	864	Bennett Pieters & Co.	27.500	4
"	2238 Ag	Barber & Peckham	36.666	3
"	873	Curtis & Sons	55.000	2
29	875	S. B. Hartman & Co.	10.083	6
"	2242 Ag	Bonsfield & Poole	36.666	3
"	2244 "	Gates	21.000	3
"	2245 "	"	21.000	3
31	2262 "	Bonsfield & Poole	36.666	3
"	2265 "	Gates	21.000	3
"	2266 "	"	21.000	3
		WRAPPERS		
Aug	Byam, Carlton & Co.		3.220.000	1
		STAMPED PAPER		
Aug	33.656 impressions		146.628	2

Delivery Department
Sep 8. 68
L.

Philadelphia, Sep. 9. '68

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

Gentlemen:

Yours of the 5th inst at hand. We have never had anything to do with the tobacco stamps, and supposed you had been misled by the advertizement in regard to them.

We have resumed work on your die and will complete it as soon as possible.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep. 9. '68

D. E. Gregory, Esq
New York, N.Y.

Sir:

We beg to recall your attention to our a/c for engraving your private die rendered on the 30th of May and to your promise of the 6th of August to pay the am't the latter part of that month.

Unless we hear from you at once we will stop printing the stamps and will notify Messrs Henning & Bonhack to this effect.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Sep 9. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We send your order (2323 Ag) today with a deficit of eight packages of no 2 wrappers. We have had a break in our machinery and may not be able to send you the balance for several days.

In this connection we beg to call your attention to the limited quantity of no. 2 paper you have lately been supplying us. The government requires us to keep on hand three months' supply of every kind of stamp to protect the consumer from accidental delays; but in your case we have not been able to comply for want of paper, and we now hope you will attend to the matter or disappointment to yourselves and embarrassment to our business will be sure to follow.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 10. '68

Messrs Bauer & Beudel
New York, N.Y.

Gentlemen:

We have the pleasure to inform you that the engraving of your private die has now been completed, and inclose herewith a proof impression, which, we feel assured will elicit your approbation. Please inform us at once in this respect that we may proceed to transfer the die to stamp plate; and about what number of stamps you will probably require per month. As soon as we have a sufficient quantity manufactured and on hand, we will notify you when and how to order stamps.

We append herewith our a/c in full which is now due and payable, and may be forwarded to our address.

Very respectfully,
Butler & Carpenter
per L.

Messrs Bauer & Beudel
To Butler & Carpenter, Dr.

For engraving one cent die and making plate, in full, 3350

Rec'd payment

Philadelphia Sep. 11. 1868

P. Fahrney, Esq
Franklin Grove, Ills.

Sir:

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

We are the Gov't agents to manufactur revenue stamps and stamp plates. Our charge for engraving a private die, and making stamp plate complete is, uniformly, Three hundred and fifty dollars ($30). There is also an extra charge for printing at the rate of 13/16 of an inch superficial area of stamp free, and 3 1/8 inches ten cents per thousand stamps, all other sizes in proportion. For stamps larger than the Government sizes there is a charge of three cents per thousand for extra perforation.

When the price of goods is diminished or increased, the denomination of stamp can be changed on the die at a cost of about two hundred and fifty dollars ($250).

We cannot now, however, execute an engraving order for the reason that the Comm'r of Inter. Rev. has instructed us that, inasmuch as it is probable that an early change will be made in the mode of preparing dies, no new ones will be approved for the present: but will put the application on file and notify you when the prohibition has been withdrawn.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep 16. '68

Messrs Henning & Bonhack
No. 36 Det St.
New York, N.Y.

Gentlemen:

We desire to notify you that inasmuch as the private die for revenue stamp ordered by your agent Mr. D. E. Gregory has not been paid for, no more stamps therefrom can be delivered.

We have upon several occasions urgently requested Mr Gregory to make payment, and his final promise was, on the 6th of August, to defray the amount in the latter part of that month. As he failed to do so, and has made no response whatever to our last letter we deem it proper to refer the facts to you, and in the event of further delay in the matter we shall feel compelled to resort to such legal measures as may be most likely to enforce payment.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 16. '68

Messrs H. W. Hunt & Co.
New York, N.Y.

Gentlemen:

In pursuance of your letter of the 18th ulto we have engraved the lettering in your design for a tobacco stamp and herewith submit a proof impression which we trust will prove satisfactory to you.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Sep. 17. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your order No 2364 Ag was forwarded to day with a deficit of 30.000 No 2 wrappers. We are entirely our of that number excepting those we may be able to cull from some remaining imperfect sheets - not enough perhaps to complete the order of today. There are in hand 745.000 No 1's, and whatever deficiency exists after the culling referred to will necessarily be supplied from them.

We have rec'd no further shipment of paper, and trust you will suspend orders for No 2 wrappers until we notify you that we are prepared to respond; otherwise we will be placed in an awkward position with our a/cs with the government at the end of the month.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep 18. 68

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

Gentlemen:

Your favor of the 15th inst with inclosure of Fourteen 54/100 dollars is at hand. We return thanks, and place the am't to credit of your a/c.

You four cent die is well under way and we will duly advise you when to order stamps therefrom.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Sep. 18. '68

H. Stanton, Esq
Syracuse, N.Y.

Sir:

Your advice in regard to stamps sticking together when rec'd, is at hand. We regret you have been put to inconvenience on this account, the trouble all arises from the damp weather of the past few weeks. In pursuance of your request, however, we will send you ungummed stamps after we exhaust the stock now on hand.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Sep. 18. '68

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

Sir:

Some months ago we were requested by Messrs H. W. Hunt & Co. New York City, to make them a design for a private tobacco stamp, and to engrave a die therefrom, they agreeing to assume the risk of its final adoption by the Government, in view of the advantage its early completion might afford them in point of time. We have complied therewith, and have the honor to inclose an impression of the design for your approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep 18. 68

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

Gentlemen:

Our stamping of documents is confined exclusively to bank checks, sight drafts, and receipts which have the words "good when used as a receipt for payment of money" first printed thereon.

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

We inclose specimen of the stamp used by us for this purpose, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Sep. 18. 68

Messrs J. R. Weldon & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 14th inst is at hand.

Also received this AM were 6 50/170 sheets, or one thousand and seventy proprietary four cent stamps, which we presume are those referred to, although no mention is made in your letter of the denomination, character or amount of the stamps returned. The unusual damp weather of the past few weeks has caused other complaints in this respect, and we regret the trouble you have been put to in returning the stamps.

We herewith make good the amount as above & remain

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep 23 '68

D. E. Gregory Esq
36 Dey St.
New York, N.Y.

Sir:

Yours of the 14th inst was rec'd just after mailing our notice of the 16th to Messrs Henning & Bonhack.

In order to amicably adjust the matter of your indebtedness we will agree to accept quarterly advances of $100, on the plate, until amount of interest and principal is paid, and supply private stamps upon government requisition as heretofore.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 23. '68

Messrs Joseph Burnett & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 18th inst we have to say that the contemplated change in the mode of preparing revenue stamps has not yet been made by the Internal Revenue Bureau. As soon as we are officially authorized to resume engraving, however, we will not fail to send you timely notice.

Very respectfully
Butler & Carpenter
per L.

TELEGRAPHIC

Philada Sep 25 '68

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

Inform Henning & Bonhack personally that Gregory has not paid for engraving plate. Order for twenty five hundred dollars cannot be filled until a settlement is made therefor.

Butler & Carpenter
242 Chestnut St.

Philadelphia Sep 25. 68

Messrs Henning & Bonhack
Care of Messrs R. C. Root Anthony & Co.
New York, N.Y.

Gentlemen:

On the 16th inst we notified you that inasmuch as the private die for revenue stamp ordered by your agent Mr. D. E. Gregory had not been paid for, no more stamps could be delivered - etc - we registered this letter at the P.O. hoping it would by that means reach you personally, but we observe by the registry receipt which we inclose herewith, that the letter was handed to Mr Gregory - and as we have had no reply thereto we can only conjecture that you never received it.

We now have to say that, in consideration of the default in payment for the plate you have never been entitled to stamps from the die with commission allowed to proprietors; and the recent order for 275.000 stamps cannot be filled until the engraving a/c is satisfactorily adjusted.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 25. 68

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

Gentlemen:

Will you have the kindness to hand the inclosed letter to Messrs Henning & Bonhack or either of those gentlemen in person, and oblige.

Yours very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep. 25. 68

Messrs W & T Liversidge
Milton, Mass.

Gentlemen:

Please send us at once six barrels of gum of the usual bast quality and oblige.

Yr's very respectfully
Butler & Carpenter
per L.

Philadelphia Sep 25. '68

Messrs Bauer & Beudel
New York, N.Y.

Gentlemen:

We beg to recall your attention to our a/c of $350 for engraving private die as rendered in our letter of the 10th inst to which we have had no response.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Sep 25. 68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your recent shipment of twenty six bundles, equal to one hundred and thirty reams No 2 paper is just received, apparently in good order. The dies will be put to press immediately and we will be prepared to furnish balance of order due in a few days.

The last lot of No 2's sent you constituted the entire balance of old lots - all we have on hand now is the lot of 705.000 No 1.

Very respectfully
Butler & Carpenter
per L.

Philada Sep. 26. '68

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

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 25th inst with remittance of $350 for the engraving a/c in full, and to inform you that your plate has been finished and put to press. In the meanwhile you can file your bond at the Inter. Rev. Bureau and we will have stamps in readiness to meet an order from you on the 3d proxo.

You will please address all orders to the Hon E. A. Rollins Commissioner of Inter. Rev. Washington, D. C. who will make a requisition on us for the amount of order and stamps will be sent you in pursuance thereof.

If your bond is not filed in time it will be necessary for you send with your order to the Commissioner the duplicate certificate of a deposit made with the Ass't U.S. Treasurer.

We will endeavor to keep an adequate stock of stamps on hand to meet your orders promptly.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep 26. '68

Messrs R. C. Root, Anthony & Co.

Gentlemen:

We have advice from the Inter. Revenue Bureau that Messrs Henning & Bonhack have ordered in their own name 275.000 one cent stamps from private die. They are considered an agency and we presume have given a bond to cover the amount of order.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep. 28. 68

Messrs Mansfield & Co.
St Louis, Mo.

Gentlemen:

In reply to your favor of the 22d inst we beg leave to say that upon several occasions recently we have filled your orders in instalments in consequence of the rapid and unexpected increase of your demand. We sent you an apology of this character with one instalment, promising to prepare a larger balance and avoid future trouble, which we are endeavoring to verify. We send you today 400 sheets in full of last order No 2417 Ag - making everything due. If there are now any orders that have not been filled at all, as you state are two, it is because we have not been directed by the Hon Commissioner of Inter. Revenue to send them, and you will have to address him for information respecting them.

The only requisitions rec'd since the 1st of July were filled as follows:

July	15	-	110.000
Aug	10	-	110.000
"	20	-	110.000
"	29	-	110.000
Sep	2	-	110.000
"	9	-	110.000
"	18	-	110.000
"	23	-	220.000

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Oct 2 68

D. E. Gregory, Esq

Dear Sir:

Your favor of the 30th ulto is this day rec'd.

Upon receipt of your communication stating your inability to pay for the plate ordered by you as Agent for Messrs Henning & Bonhack, we addressed those gentlemen direct, and they paid us at once. Since then they have ordered and received stamps from their plate.

With regard to any private agreement between Messrs H & B and yourself we have to state that we are not called upon to interfere therewith. That must be settled by yourselves. Our position is simply to obey requisitions from the Government to issue private stamps when the party in whose name the plate has been ordered and engraved has settled with us in payment therefor. You represented yourself us the Agent of Messrs Henning & Bonhack - the stamp is engraved in their name: they acknowledge and pay their indebtedness for it. We have no further knowledge of the business - nor is it n necessary for us to have. If Messrs H & B have violated their agreement with you - it is to them and not to us you must look for redress. We add, moreover, that we have felt ourselves at perfect liberty to dispose of the plate to any party, upon your declaration of inability to pay for it. It was not your property, even had you represented yourself as principal in the transaction, until you paid for it; and your last and as far as we can know, final decision was not to pay for the plate.

We shall address a copy of this communication to Messrs Henning & Bonhack; and shall certainly feel bound to furnish future stamps on their orders regularly made through the Department.

Very respectfully yrs
Butler & Carpenter
per L.

Philadelphia, Oct 3. '68

Messrs Henning & Bonhack
Hudson City, N.J.

Gentlemen:

We forward balance of order No 2433 Ag by today's Express, and hope to be prepared to meet future orders in full on demand.

Upon receipt of a certain communication from Mr. D. E. Gregory, inclosing copy of a private agreement made by you with him 1st Feb '68, directing us to disregard your orders for stamps we wrote him a reply, a copy of which is hereto appended.

Very respectfully,
Butler & Carpenter
per L.

(COPY)

Philadelphia Oct 2. '68

D. E. Gregory, Esq

Dear Sir:

Your favor of the 30th ulto is this day rec'd.

Upon receipt of your communication stating your inability to pay for the plate ordered by you as Agent for Messrs Henning & Bonhack, we addredded those gentlemen direct, and they paid us at once. Since then they have ordered and received stamps from their plate.

With regard to any private agreement between Messrs H & B and yourself we have to state that we are not called upon to interfere therewith. That must be settled by yourselves. Our position is simply to obey requisitions from the Government to issue private stamps when the party in whose name the plate has been ordered and engraved has settled with us in payment therefor. You represented yourself us the Agent of Messrs Henning & Bonhack - the stamp is engraved in their name; they acknowledge and pay their indebtedness for it. We have no further knowledge of the business - nor is it necesaary for us to have. If Messrs H & B have violated their agreement with you - it is to them and not to us you must look for redress. We add, moreover, that we have felt ourselves at perfect liberty to dispose of the plate to any party, upon your declaration of inability to pay for it. It was not your property, even had you represented yourself as principal in the transaction, until you paid for it; and your last and as far as we can know, finanl decision was not to pay for the plate.

We shall address a copy of this communication to Messrs Henning & Bonhack; and shall certainly feel bound to furnish future stamps on their orders regularly made through the Department.

Very respectfully yrs
Butler & Carpenter
per L.

Philadelphia Oct 3 '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 30th ulto we can only say that on the 5th of March last we received and executed - "Reg. No 5099 Order No 1133 Ag Washington March 4. 1868 forward to G. Farr & Co Athol Depot, Care of Byam, Carlton & Co. Boston, Mass. 41250 one cent stamp from private die $412.50"

The order came separately and was merely sent to your care as above.

We never have any knowledge in regard to the payments made to the Government in a/c of stamps, and it will be necessary for you to seek such information at the Bureau. We judge from the fact of your holding a receipt for the extra $375 that an oversight has been made there.

Very respectfully
Butler & Carpenter
per L.

Philada Oct 3. 68

Messrs A. Hoens & Co.
Baltimore, Md.

Gentlemen:

Your last lot of checks rec'd and at press. J.E. Ridgway, stamp dealer of this city draws on you for the acts. Address him on the subject of commission.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct 8. 1868

U.S. Internal Revenue Bureau

To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of September, 1868
viz:

35.489.263 Stamps @ 20 cts per M $7.097.85

Received payment

Philadelphia, Oct 8. 1868

U.S. Internal Revenue Bureau

To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in the month of September, 1868
viz:

35.489.263 Stamps @ 20 cts per M $7.097.85

Received payment

Philadelphia, Oct 9. 68

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

Sir:

We have the honor to transmit, herewith, our monthly Statement, a/c, and vouchers for the manufacture of stamps delivered in September, '68 in pursuance of Government requisitions.

Hoping you will find them correct, as usual, we remain,

Very respectfully yours
Butler & Carpenter
per E. Lamasure

Philadelphia Oct 9. 68

Wm Gates, Esq
Frankfort, N.Y.

Sir:

In reply to your favor of the6th inst we beg to say that all the lots of stamps sent you from this office have been in pursuance of requisitions from the Internal Revenue Bureau, and any discrepancies that may have existed between the amounts received and those ordered by you were in consequence of errors made at the Bureau. We have referred to your letters from time to time merely for the purpose of keeping up an adequate supply of stock to meet orders. They could in no way influence our filling orders as we are obliged to send you only such stamps as are named on the Commissioners requisitions, and have no discretionary power to change the denominations.

We have recently been short of the three cent stamps for the reason of the large increase in demand for that denomination but we note the amount of deficit in each lot sent and make the entire order complete by further instalment, as soon as possible. This, however, has nothing to do with your complaint in the present instance, and, inasmuch as we have no power to aid you in the matter we suggest you write to the Internal Revenue Bureau and request them to (be)* more accurate in recording your orders upon requisition on us if it should be found that the fault exists at that place.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 9. '68

Messrs S. R. Van Duzer & Co.
New York, N.Y.

Gentlemen:

The Commissioner of Inter. Revenue has not yet directed us to resume engraving private dies generally, but as his restriction in the first place was intended to save loss to proprietors, inview of the probability of an early change in the mode of preparing stamps, he has specially permitted several to be made upon being informed by the parties that they would assume all risk of the probable loss. We can therefore only suggest that if the conditions are acceptable to you it would be proper for you to state that fact to the Hon Commissioner and he may grant you similar permission.

We herewith return your sketch for amendment, as requested, and remain,

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct 9. '68

Messrs S. B. Hartman & Co.

To Butler & Carpenter, Dr.

For engraving, and making private revenue four cent stamp plate, infull $350

Rec'd payment

Philadelphia, Oct 9. '68

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

Gentlemen:

We have the pleasure to inform you that your new die has been engraved and the plate nearly completed. The inclosed proof, it is trusted, will give entire satisfaction.

No part of the old work could be used. The head even required the same time and skill to adopt it as an original.

A requisition for the new stamps reaching us on the 16th inst, will be duly executed.

We beg to present, herewith, our engraving a/c, the amount of which is due at this stage, and should be forwarded to our address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 9. 68

Messrs Schaffter & Bryant
Lynchburg, Va.

Gentlemen:

Our operations in stamping are only with the two cent die. The Government will allow nithing but printed documents to be stamped. Therefore your proposition to send us the blank paper cannot be considered. If the documents to be stamped are obviously checks or sight drafts you can send them to us direct (express paid) - specimens of all other documents must first be sent to the Commissioner of Inter. Revenue for his official sanction.

Our charges for stamping are one cent per impression (or pull) of six stamps or less each, and half price for single stamp to the impression. All orders for the stamps and payments for the same (not less than $50) must be forwarded to Hon E. A. Rollins, Commissioner of Inter. Rev. Washington, D. C.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 10. '68

Chas A. Appel, Esq
Office of Internal Revenue
Washington, D. C.

Dear Sir:

Since you called upon us at our office in regard to the 419.175 two cent stamps returned to us Dec 30. '62 from Farmers & Mechanics Bk, Philada, we discovered in our Delivery Book that an equivalent in other denominations had been delivered to the same party the next day; the items of which were included in our a/c rendered the Bureau for deliveries in said month, viz

10080	Express	lct	$100.80
7560	"	2"	151.20
2380	"	5"	119
1020	Conveyance	50"	510
935	Lease	50"	467.50
1020	Mortgage	50"	510
1080	Inl. Exchange	$1	1080
990	Power of Atty	$1	990
2970	Inl. Exchange	$1.50	4455
	Total		$8383.50

As Mr Kemble figured up all the requisitions etc on us at that time he no doubt conducted the correspondence in relation to this exchange which may explain your recent inability to find any note of the matter in copies of back correspondence with us.

Hoping that this clue will lead to righting your a/c, we remain

Very truly yrs
Butler & Carpenter
per Lamasure

Philadelphia Oct 10 68

Freak Zaiss, Esq

Dear Sir:

Will you have the kindness to forward the inclosed check for $23.45, and a/c, to your brother, and ask him to send an acknowledgement of receipt to

Yours truly
Butler & Carpenter
perL.

STOCK MANUFACTURED IN SEPTEMBER, '68

	SHEETS	STAMPS	VALUE
Private dies engraved, viz:			
Bauer & Beudel			350
Henning & Bonhack			350
Stamped documents,	25.838	102.658	256.38
Stock, Common Class	158.540	32.355.420	
Extra "			
1ct Barnes	600	61.200	
1 " Bull	2.050	133.250	
1 " Dalley	600	31.200	
1 " Holloway	500	51.000	
1 " Jayne	2.000	120.000	
1 " Schenck	1.000	44.000	
1 " Scovill	1.500	204.000	
1 " U.S. Prop Med. Co (cut)	1.000	9.000	
1 " Byan,Carlton & Co "		2.325.000	
2 " Barnes	900	91.800	
2 " Curtis & sons	4.900	323.400	
2 " Dalley	500	20.000	
3 " Barber & Peckham	6800	272.000	
3 " Gates	12.000	504.000	
4 " Ayer	3.000	144.000	
4 " Bull	1.950	126.750	
4 " Hostetter	600	27.600	
4 " U.S. Prop. Med. Co.	1.000	42.000	
6 " Gates	5.000	210.000	
Stock a/c	204.440	37.198.278	
Spoiled	3.500	630.400	
Total	207.950	37.828.678	

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN SEPTEMBER, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DEN.
Sep 2	907	Bull	66.000	1
3	922	Curtis & Sons	55.000	2
"	2273 Ag	Barber & Peckham	18.333	3
4	930	Jayne & Son	32.500	1
"	"	"	10,750	2
"	"	"	14.000	4
"	931	Brown & Sons	10.000	1
"	931	"	50.000	2
5	944	Barnes & Co.	55.000	2
"	"	"	27.500	4
"	2283 Ag	Gates	42.000	3
7	954	U.S. Prop. Med. Co.	14.025	4
"	956	Bull	16.000	1
"	"	"	12.500	4
8	972	Scovill & Co.	20.000	1
"	"	"	22.500	4
"	473	R. P. Hall & Co.	55.000	4
"	2306 Ag	Gates	42.000	3
"	2307 "	"	21.000	3
"	2309 "	Barber & Peckham	23.333	3
"	2311 "	Bonsfield & Poole	36.666	3
9	983	Hartman & Co.	10.083	6
10	994	Hostetter & Smith	82.500	4
"	995	Curtis & Sons, (C & B)	55.000	1
"	"	"	55.000	2
11	1003	Schenck	33.000	1
"	"	"	5.500	6
"	1004	Jayne & Son	5.000	1
"	"	"	14.500	2
"	"	"	19.000	4
"	1007	Radway & Co.	55.000	2
"	1008	Bull	16.500	4
14	2349 Ag	Gates	42.000	3
"	2350 "	"	42.000	3
16	1042	Sands & Co.	110.000	1
"	1049	Curtis & Sons	55.000	2
"	2371 Ag	Gates	21.000	3
17	2373 "	Bonsfield & Poole	36.666	3
"	1065	Ayer & Co.	137.500	5
18	2376 "	Barber & Peckham	33.000	3
"	2379 "	Gates	21.000	3
"	2380 "	"	21.000	3
19	1078	Brown & Sons	55.000	2
"	1079	Butterfield ' A.N.Wright)	10.500	1

EXTRA SIZE PRIVATE STAMPS DELIVERED IN SEPTEMBER, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DEN.
Sep 19	1080	Bull	16.000	1
"	"	"	12.500	4
21	1085	Curtis & Sons	55.000	2
"	1089	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	1090	Jayne & Son	65.000	1
"	"	"	17.500	2
"	"	"	30.000	4
"	2400 Ag	Bonsfield & Poole	36.666	3
22	1105	Fahnestock Son & Co.	110.000	1
"	2407 "	Gates	42.000	3
"	"	"	21.000	3
"	"	"	21.000	3
25	1140	Barnes & Co.	40.000	1
"	"	"	30.000	2
"	"	"	30.000	4
26	1150	Curtis & Sons	55.000	2
"	1151	Schenck	22.002	1
"	"	"	7.333	6
"	2434 Ag	Barber & Peckham	29.333	3
29	2435 "	Gates	21.000	3
"	2436 "	Bonsfield & Poole	36.666	3
"	2439 "	Gates	21.000	3
"	1180	Bull	16.000	1
"	"	"	12.500	4
"	1182	Scovill & Co.	40.000	1
"	"	"	17.500	4
30	1185	R. P. Hall & Co.	55.000	4
"	2451 Ag	Gates	85.000	3
"	"	"	85.000	3
"	1188	Hostetter & Smith	82.500	4
"	1194	U.S. Prop. Med. Co.	13.000	1
"	"	"	10.775	4
"	1195	Curtis & Sons	55.000	2
"	2462 Ag	Gates	85.000	3

WRAPPERS

Sep		Byam, Carlton & Co.	2.730.000	1

STAMPED PAPER

Sep		25.838 imps	102.658 /	2

Delivery Department
October 13. 1868
L.

Philadelphia, October 17.'68

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

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of 13th inst. with remittance of three hundred and fifty dollars in full for new four cent proprietary stamp plate. Stamp will be forwarded today or Monday.

Thanking you for prompt attention, we remain,

Very respectfully yrs
Butler & Carpenter
per L.

10/17
68
B&C
L

Philadelphia, Oct. 17. 68

D. M. Richardson, Esq
Detroit, Mich.

Sir:

Your favor of the 15th inst is received. We have been compelled to fill some of your recent orders by instalments, always, however, sending you a part of the order on demand and the balance shortly afterward - in consequence of the large and sudden demand for these stamps. A very large stock of both denominations is in process of manufacture and no doubt we will be able to give you fill satisfaction in the future.

Your order of the 16th inst has not yet reached us.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 17. '68

Messrs Stork & Wright
Baltimore, Md.

Gentlemen:

We rec'd your checks and the same have been put to press. There were 337 imps @ 3 each making 1011 stamps.

Mr J. R. McFetridge, stamp dealer, of this city had paid the government for the stamp value, we will deliver the checks to him when stamped and he will collect the same, together with our charges, from you on delivery of the package. The charges will be:

for stamps	$20.22
freight this way paid by us	.25
printing	3.37
	$23.84

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct 17. 68

Messrs Byam, Carlton & Co.
Boston. Mass.

Gentlemen:

Since our last report concerning receipt of 130 reams of the No 2 paper there have come to hand 294 reams No 2, and 120 reams "Vernon" No 1, all in good order.

We are beginning to make some progress toward manufacturing a supply of wrappers, and hope in the course of a week or two to be up with the demand.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct. 21. 68

Messrs Brower Bros.
New York, N.Y.

Gentlemen:

We have ths honor to inclose sample of two cent stamp printed by us on checks etc.

Our charges are one cent an impression of six stamps or less each, and a half cent per impression of one stamp.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct. 21. '68

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Your order through the Inter. Rev. Bureau was rec'd by us today. We will forward the bulk of the stamps tomorrow and the balance on Saturday. Please excuse our want of promptness in this instance inasmuch as when you last changed your orders we were entirely our of four cent stamps and the large and sudden increase in our business lately has prevented an accumulation of stock. In a few days from now however we will have some 5000 sheets of your fours on hand and will keep about that quantity ahead to save future delays.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct. 21. '68

Messrs Jno I. Brown & Son
Boston, Mass.

Gentlemen:

We forwarded your stamps yesterday and presume they have been received ere this.

There was a delay in this instance, on our part, of one day in executing the order, made inconsequance of the recent large and sudden demand for these and other stamps. We would regret to find you had been inconvenienced thereby and will not fail in the future to keep your stock ahead of the demand.

Very respectfully
Butler & Carpenter
Per L.

Philadelphia, Oct 21. '68

Messrs J.H. Zeilin
Macon, Ga.

Gentlemen:

In answer to your favor of the 15th inst we have the honor to state that we are the Government Agent to manufacture revenue stamps and stamp plates.

Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350) payable upon presentation of a proof impression from the finished die. The time usually required to execute the work is six weeks. The Government furnishes stamps of the ordinary size without charge for printing, but when they exceed 13/16 of an inch superficial area for one and two cent stamps, and 63/64 of an inch for other denominations, we are authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area for extra printing and three cents per thousand stamps for perforating.

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

We cannot now, however, execute an engraving order for the reason that the Commissioner of Internal Revenue has instructed us that "inasmuch as it is probable that an early change will be made in the mode of preparing stamps no new dies will be approved at present". We can therefore only suggest that, is you are entirely willing to assume the risk of losing the use of the die by reason of the said probability, you are at liberty to state that fact to the Commissioner and he may grant special permission in your case.

We shall place your order on file in the meanwhile and duly advise you when the prohibition has been removed.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct. 22. '68

Henry Wix, Esq
New York, N.Y.

Sir:
Please forward to us at once one barrel of German (soft) Black, like the last and oblige,

Yrs respectfully
Butler & Carpenter
per L.

Philadelphia, Oct 28. '68

Messrs Mercudo & Scully

To Butler & Carpenter, Dr.

1867	March	31	For	44.000	stamps extra pt'g	$5.11
1868	Feby	22	"	30.250	" "	3.51
"	Oct	9	"	28.600	" "	3.32
						$11.94

Rec'd payment

Philadelphia, Oct 28. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We are now fully underway in the manufacture of your wrappers and so long as we are sufficiently supplies with paper shall fill furute orders with promptness. The last lots of No. 2 paper are being consumed very rapidly and unless further shipments of this **number** are at hand at a very early day we can neither accumulate a reserve stock nor keep our hands steadily employed.

By keeping the supply equal to a three months demand you would relieve us of much anxiety in this matter.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, Oct 28. '68

Messrs J. Curtis & Sons
Boston, Mass.

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 27th inst with remittance of $38.37. We return thanks and place the amount to Crdit of yr a/c.

The delay in executing recent order was in consequence of a large and unexpected demand exhausting several of our balances which had already become low, among them was yours. We executed it however on the 26th and no doubt you received it sometime after writing yours of yesterday. Your last order was rec'd today and the stamps will go this evening. We will endeavor to avoid all delay in the future, and feel sure that, as in the past, it will be very seldom that you will have cause to complain of our being dilatory.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct 29. '68

B. Brandreth, Esq
Sing Sing
West Chester Co.
N.Y.

Dear Sir:

We have the pleasure to acknowledge receipt of your favor of the 28th inst with remittance of $4.29 for extra printing. Thanking you for kindness we place the amt to credit of yr a/c, and remain,

Very respectfully yrs
Butler & Carpenter
per Lamasure

Philadelphia, Oct 29. '68

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

Please send us six barrels of gum best usual quality. The last lot contained one barrel of dark yellow, not suitable for our business.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia Oct 29. 68

Messrs Demas Barnes & Co.
New York, N.Y.

Gentlemen:

We have the pleasure to acknowledge receipt of your favor of the 28th inst with remittance of $10.65 for extra printing. Thanking you for prompt attention we place the amount to credit of your a/c and remain,

Yrs very respectfully
Butler & Carpenter
per Lamasure

EXTRA SIZE PRIVATE DIES, STAMPS DELIVERED IN FRACTION OF MONTH ENDING, OCTOBER, 19. 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN.
Oct 2	1211	Tubbs & Co.	27.500	4
3	1218	Jno I. Brown & Sons	55.000	2
"	1221	Jayne & Son	60.000	1
"	"	"	25.000	2
"	"	"	27.500	4
"	1223	Hartmann & Co.	10.083	6
5	2486 Ag	Bonsf. & Poole	36.666	3
6	1242	Bull	16.000	1
"	"	"	12.500	4
"	1243	Curtis & Sons	55.000	2
"	2495 Ag	Gates	21.000	3
"	2496 "	"	63.000	3
9	1277	Mercado & Scully	28.600	2
"	2521 Ag	Barber & Peckham	33.000	3
10	1286	Schenck	11.004	1
"	"	"	9.166	6
"	2530 Ag	Gates	42.000	3
12	1296	Curtis & Sons	55.000	2
"	2532 Ag	Bonsf. & Poole	22.000	3
13	1311	Demas Barnes & Co.	55.000	4
"	1312	Herrick & Co.	110.000	1
"	1314	Bull	16.000	1
"	"	"	12.500	4
"	2549 Ag	Gates	21.000	3
14	1325	Hall & Rueckel	72.500	1
15	1333	Brown & Sons	55.000	2
"	1334	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	1337	Hartmann & Co. (new die)	15.125	4
"	2569 Ag	Bonsf. & Poole	44.000	3
16	1347	Curtis & Sons	55.000	2
"	2573 Ag	Gates	42.000	3
"	2574 "	Barber & Peck'm	25.666	3
17	1361	Bennett, Pieters & Co.	27.500	4
"	1363	Hutchings & Hillyer	13.125	4
"	1368	Bull	16.000	1
"	"	"	12.500	4
19	1379	Barnes & Co.	71.400	2
"	"	"	19.300	4

WRAPPERS

Oct 19		Byam, Carlton & Co.	1.710.000	1

STAMPED PAPER

" "		27.249 imps ($272.49)	135.968	2

Delivery Department
Oct 68
L.

Philadelphia, Oct. 31. 68

Messrs B. A. Fahnestocks Son & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 29th inst remitting us $3.57 in currency, in payment of extra printing a/c is rec'd. Thanking you for the amount we place it to credit of yr a/c and remain,

Yrs very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 31. '68

Messrs Bennett, Pieters & Co.
Chicago, Ills.

Gentlemen:

Your favor of the 28th inst with remittance of Eleven 03/100 dollars in payment of extra printing a/c is at hand.

We thank you for the amount which is duly placed to credit of your a/c.

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct. 31. '68

Messrs Barber & Peckham
Middleburg, Ohio

Gentlemen:

Your favor of the 28th inst with remittance of $64.22 in payment of extra printing a/c is at hand.

We thank you for the amount which is duly placed to credit of your a/c.

10/31
68
B&C
L

Yrs truly
Butler & Carpenter
per L.

Philadelphia Oct 31. '68

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

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 29th inst, with remittance of $13.77 for extra printing.

Thanking you for the am't we place the same to credit of your a/c.

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, Oct. 31. 68

Messrs Jno I. Brown & Sons
Boston, Mass.

Gentlemen:

We have the pleasure to acknowledge the receipt of yr favor of the 28th inst remitting us $12.03 for private printing. Thanking you for prompt attention we place the am't to credit of yr a/c & remain,

Yrs respectfully
Butler & Carpenter
per Lamasure

Philadelphia, Nov. 2. 68

Wm Gates, Esq
Frankfort, N.Y.

Sir,

We beg to acknowledge the receipt of yr favor of the 31st ulto with remittance of Eighty five 02/100 dollars for extra printing a/c.

We place the am't to credit of yr a/c and remain with thanks,

Yrs respectfully,
Butler & Carpenter
per L.

Philadelphia Nov 2 '68

Dr John Bull
Louisville, Ky

Sir:

We have the pleasure to acknowledge the receipt of your favor of the 29th ulto with remittance of $14.85/100 dollars for private printing.

We place the am't to credit of your a/c & remain with thanks,

Yrs truly
Butler & Carpenter
per L.

EXTRA SIZE PRIVATE DIES, STAMPS DELIVERED DURING THE FRACTION OF MONTH ENDING OCTOBER, 31. '68

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN.
Oct 20	2597 Ag	Wm Gates	84.000	3
"	2600 "	Barber & Peckham	25.666	3
"	2601 "	Bonsfield & Poole	44.000	3
"	1390	Fleming Bros	220.000	1
"	"	"	110.000	1
21	1398	Jayne & Son	40.000	1
"	"	"	24.000	2
"	"	"	33.000	4
"	1400	Curtis & sons	55.000	2
"	1401	Hostetter & Smith	82.500	4
22	1413	R. P. Hall & Co.	55.000	4
24	1425	Radway ' Co.	55.000	2
"	1433	John Bull	16.500	4
"	2631 Ag	Bonsf. & Poole	33.000	3
26	1448	Bemas Barnes & Co.	71.400	1
"	"	"	74.300	2
"	"	"	27.500	4
"	2641 Ag	Wm Gates	21.000	3
27	1465	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	1466	U.S. Prop'y Med Co. cut	15.000	1
"	"	"	10.275	4
"	1468	John H. Garnhart	27.500	4
"	1470	J. C. Ayer & Co.	250.000	1
"	"	"	75.000	4
"	1471	Jno I. Brown & Son	55.000	2
"	2649 Ag	Wm Gates	21.000	3
"	2652 "	Barber & Peckham	22.000	3
"	2655 "	Bonsf. & Poole	22.000	3
28	1478	Curtis & Sons	55.000	2
29	1490	Schenck	22.002	1
"	"	"	7.333	6
"	1491	Dalley	40.000	1
"	"	"	13.000	2
31	1514	John Bull	16.000	1
"	"	"	12.500	4
"	2664 Ag	Wm Gates	21.000	3
"	2666 "	Barber & Peckham	14.666	3
"	2667 "	Bonsf. & Poole	22.000	3
"	1532	Curtis & Sons	55.000	2

WRAPPERS

Oct 31		Byam, Carlton, & Co	880.000	1

STAMPED PAPER

" "		8456 imps ($84.56)	35.538	2

Delivery Department
Nov 6. '68
Lamasure

MANUFACTURED IN OCTOBER, 1868

	SHEETS	STAMPS	VALUE
Private dies engraved, viz: S. B. Hartman & Co.			$350
Stamped documents	35.705	171.506	357.05
Stock, Common Class	129.950	24.885.800	
" Extfa " viz:			
1 ct Barnes	100	10.200	
1 " Hall & Rueckel	700	119.000	
1 " Herrick	1.200	224.400	
1 " Jayne	1.000	60.000	
1 " U.S. Prop. Med. Co. cut	4.000	36.000	
1 " Byam, Carlton & Co. "		2.920.000	
2 " Barnes	1.200	122.400	
2 " Brown, Jno I.	3.800	273.600	
2 " Curtis & Sons	3.800	250.800	
2 " Jayne	300	18.000	
2 " Mercado & Scully	1.500	63.000	
3 " Bonsf. & Poole	4800	211.200	
3 " Gates	16.500	693.000	
4 " Ayer	2.000	96.000	
4 " Barnes	1.200	122.400	
4 " Bennett, Pieters & Co.	1.500	72.000	
4 " Jayne	2.000	120.000	
4 " Kelly	800	38.400	
4 " Heetetter	3.000	138.000	
4 " Hartman & Co.	900	45.900	
4 " Hutchings & Hillyer	300	28.500	
4 " Tubbs & Co.	600	59.400	
To Stock a/c	181.150	30.779.506	
" Spoiled	5.200	830.200	
Total	186.350	31.609.706	

Philadelphia, Nov. 7. 1868

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

For Internal Revenue Stamps delivered in October, 1868,
viz:
39139.664 Stamps @ 20cts per M $7.827.93

Received payment

Philadephia, Nov. 7. 1868

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

For Internal Revenue Stamps delivered in October, 1868,
viz:
39.139.664 Stamps @ 20cts per M $7.827.93

Received payment

The word "duplicate" written across the face of the second bill.

Philadelphia, Nov. 9. 1868

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

Sir:

We have the honor to present, herewith, our a/c signed in duplicate, for the manufacture of Internal Revenue Stamps delivered in the month of October, 1868, together with the usual accompanying vouchers, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 13 '68

Messrs Henning & Bohack
Hudson City, N.J.

Gentlemen:

We have not received any order in your favor, from the Internal Revenue Bureau, since the 25th of Sept. '68, which we executed the same day. Whatever delay there is to your last order must be in consequence of miscarriage of your remittance, or some oversight at the Bureau. You had better address the Commissioner on the subject at once.

The long interval lapsing since the last order we received made us apprehensive that you had ceased manufacturing hence we withdrew your plate from press. Please inform us if you intend to continue your orders that we may resume printing the stamps.

Very respectfully
Butler & Carpenter,
per Lamasure

Philadelphia Nov 13. '68

Star Match Company
Portland, Me.

Gentlemen:

The last order for revenue stamps which we had the pleasure to execute for your house was shipped from here Sep 10, '68. The long time elapsing since then makes us apprehensive that you have ceased manufacturing and hence we withdraw your plate from press. Please inform us if you intend to continue orders, and to what extent, that we may know when to resume printing the stamps.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Nov 13, '68

American Match Co.
Amsterdam, N.Y.

Gentlemen:

The last order for revenue stamps which we had the honor to execute for your house was forwarded from here Sep 19. '68. The long ~~long~~ time elapsing since that date makes us ap rehensive that your manufacturing operations have ceased, hence we withdraw your plate from press. Please inform us if you intend to continue orders, and to what extent, that we may know when to resume printing the stamps.

Very respectfully,
Butler & Carpenter
per E. Lamasure

Philadelphia Nov 14, '68

Messrs Lowell & Brett
228 Washington St.
Boston, Mass.

Gentlemen:

Your favor of the 12th inst is received. Our stamping of documents is confined to imprinting the two cent stamp (specimen enclosed) upon checks, sight drafts, and plain forms of receipts that have the words "good when used as a receipt for payment of money" first printed thereon. Charges for imprinting are one cent per sheet (or pull) of six stamps each, or less; and a half cent per sheet of one stamp each. The documents, with am't for printing inclosed, may be forwarded to us by express, prepaid, and the stamp value, if over $50, remitted to the office of Internal Revenue, Washington, D. C. Or, you can more conveniently send the documents to any one of the dealers here, who will pay the revenue charges and our own, and collect the am't from you when the work is completed. For allowance on stamp value, and other particulars, address the dealers direct, viz: J. E. Ridgway, I. R. McFetridge, Jno M. Riley and W. E. Crockett, Philadelphia, Pa.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Nov 18. '68

Francis V. Barnet, Esq
Easton, Pa.

Sir:

We have the pleasure to acknowledge the receipt of your favor of the 14th inst.

Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350) payable upon presentation of a proof impression of the finished die. The time usually required to execute the work is six weeks. The government furnishes stamps of the ordinary size without charge for printing, but when they exceed 13/16 of an inch superficial area for one & two cent stamps, and 63/64 of an inch for other denominations, we are authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 sup. area for extra printing, and three cents per thousand stamps for perforating.

The Government allows a commission of ten per cent on all orders for private stamps over $500 at a time. We cannot now, however, engrave private dies for the reason stated in our letter of the 13th of March last to Messrs Thompson & Co., your predecessors, but as the restriction is made by the Government merely to protect applicants from risk of losing their plates by the probability of a change in the mode of preparing revenue stamps we can suggest that if you are perfectly willing to assume that risk you are at liberty to state the fact to the Commissioner of Inter. Revenue, and he may grant special permission in your case. Otherwise than this we can do nothing but place your application in file and await further instructions from the Commissioner.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 18. '68

Messrs P. H. Drake & Co.
New York, N.Y.

Gentlemen:

We have prepared a model for your proposed stamps and will forward it to the Commissioner for ap roval, tomorrow. If Mr Barnes' M. C. letter is received tomorrow we will inclose it also.

We made a deduction for Messrs Barnes & Co. because of their numerous plates. We will engrave your two dies and make the plates complete for $550, which is a liberal abatement on our regular charge.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 18. '68

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

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 14th inst with remittance of three, 34/100 dollars ($3.34/) for extra printing. We return thanks and place the am't to credit of your a/c.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Nov. 18, '68

Messrs Lowell & Brett
228 Washington St.
Boston, Mass.

Gentlemen:

Pardon our oversight in omitting to send you a specimen with our note of the 14th. We inclose one this time, and remain,

Yours respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 19, '68

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

Sir:

We are requested by Messrs P. H. Drake & Co., (late of the firm of Demas Barnes & Co) proprietors of Plantation Bitters, to submit for your approval the inclosed model from which they desire to have engraved two denominations of stamps, viz, two and four cents, to be used exclusively for their preparation. The superficial area of each die will be 1 9/16 inch.

They state to us that they are entirely willing to assume any risk of loss by future changes in the law or in the mode of preparing stamps, and will so inform you in a day or two.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Nov. 21. '68

Messrs P. H. Drake & Co.
New York, N.Y.

Gentlemen:

We have the pleasure to inform you that the Hon E. A. Rollins, Commissioner of Internal Revenue has promptly notified us that your application for two new dies of the denominations of two and four cents is approved by him.

The work shall be put in hand at once and completed with all possible dispatch.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 23, 1868

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

We are this day in receipt of your recent shipment of two hundred and fifty reams of No 2 paper, apparently in good order.

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Nov 24, 1868

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

Sir:

The stamps sent to us inclosed in your letter of the 23rd inst, and returned herewith, are genuine without any particle of doubt, and are only slightly faded from age. The fact that prior to M'ch 31/65 the entire class of denominations of stamps, ranging from $15 to $50 inclusive, was issued unperforated will account for the absence of perforation marks on these stamps.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 24, '68

Messrs Brower Brothers
293 & 295 Broadway
New York, N.Y.

Gentlemen:

Yrs of the 23rd to hand.

Will execute the order with all possible dispatch. We are required to print stamps in the middle of documents, and cannot use any other color than orange.

Very truly yrs,
Butler & Carpenter
per L.

Philadelphia, Nov. 27. 1868.

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

Sir:

Will you have the kindness to send us a few copies of pamphlet (series 2, No 10) relating to "stamp duties, schedules B & C" for the use of parties making inquiries of us regarding the law and regulations concerning the purchase and use of revenue stamps?

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Nov. 27. 1868

E. G. Silby, Esq
86 Water St.
Cleveland, Ohio.

Sir:

We have the pleasure to acknowledge the receipt of your favor of the 23 inst, and in reply thereto beg to state that our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350) payable upon presentation of a proof impression from the finished die. Each denomination of stamp requires a separate plate; our charge for each additional plate is three hundred dollars when the size or design differs from the first; but for stamps of the same size and design we would make you the two for five hundred and fifty dollars ($550). We could complete the work in about seven or eight weeks.

The Government furnishes stamps of the ordinary size without charge for printing, but when they exceed 13/16 of an inch superficial area for one and two cent stamps, and 63/64 of an inch for other denominations we are authorised to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial for printing, and three cents per thousand for extra perforating. If you decide to have larger stamps than the Government one & three cents you can send us a sketch representing the required size or sized and we will inform you exactly what the extra rate for printing will be. Send us also a photograph (common carte de visite will do) of the head to be used as vignette, and state what lettering is to be used on the stamp.

The Government allows a commission of ten per cent on all orders for private stamps over five hundred dollars at a time. It is necessary, however, in all cases, that applicants for private dies should assure the Commissioner of Internal Revenue that they will assume all risk of losing the use of their plates by the event of any change being made in the tax law, or in the mode of preparing revenue stamps. If you conclude to have dies made you will therefore please send us a statement to this effect that we may submit the same with a model of your dies to Hon Commissioner for his official approval.

We have the honor to remain,

Very respectfully yours,
Butler & Carpenter
per L.

Philadelphia, Dec. 1. '68

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

Sir:

In compliance with the request of Messrs S. R. Van Duzer & Co. New York City, we have prepared the model of a new four cent private stamp intended for use upon their preparation, and have the honor to herewith submit the same for your approval.

Superficial area to be 2 5/16 inches.

The accompanying letter from Messrs Van Duzer & Co. attests their willingness to assume all risk of loss by future change in the tac law etc.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec 1. '68

Messrs R. Van Duzer & Co.
New York, N.Y.

Gentlemen:

Your favor of the 28th at hand. We have submitted the model of your proposed die to the Hon. Commissioner of Inter. Rev. for official consideration and have no reason to doubt it will receive his approval.

As near as we can judge your stamps will be in readiness on the 15th of Jan. '69. Should we be able to complete the work sooner, however, we will notify you accordingly in the meanwhile.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec 1. 1868

Adams Express Company,
To Butler & Carpenter Dr.

For am't of damage to stamps in order No 2778 Ag while intransitu, directed to H. H. VanDyck, New York, N.Y., Nov 17, '68. viz:

456 sheets spoiled	$19.10
Reexamining & assorting entire order	3.75
	$22.85

12/1
68
B&C
L

Rec'd payment
Butler & Carpenter
per Lamasure

Philadelphia Dec 2. '68

Manasseh Smith, Esq
Portland, Me.

Sir:

Your favor of the 28th ulto is at hand. We are glad to ascertain that the Star Match Stamps will be again in demand as we have a large stock of them on hand.

Plates such as used by Messrs Byam Carlton & Co as wrappers cost $150 - the paper is then furnished by you and our charge will be seven cents per thousand wrappers for printing and cutting.

Very respectfully,
Butler & Carpenter
per L

Philadelphia Dec. 4/68

Messrs Selby & Taylor
Cleveland, Ohio

Gentlemen:

The Government allows a commis'n of ten per cent to proprietors of private dies.- the extra charge is made for printing etc when the stamps are larger than the common size. The accompanying pamphlet page 18 etc will give you full particulars in this respect. We inclose samples upon which sizes there is no extra charge.

Our price for engraving and making a plate complete is uniformly three hundred and fifty dollars ($350), and the time required is from six to eight weeks.

If you favor us with an engraving order be good enough to send us a rough sketch of required design - and state distinctly whether you are willing to assume all risk of losing the use of the proposed die or dies by reason of any future change in the tax law or in the mode of preparing revenue stamps. Without such statement the Commissioner of Internal Revenue would hardly approve your application for plates.

Very respectfully,
Butler & Carpenter
per L

Owasco Watch Co
Cleveland, O.

Philadelphia, Dec 4. 68

O. C. Barber Esq
Sec'y Barber Match Co.
Middleburg, Ohio.

Sir:

Yr favor of the 1st inst is at hand. The one hundred sheets of threes were not inclosed in pkg No 28354g, but were sent you separately, the same day and their failure to reach you duly was not our fault. We trust they are rec'd ere this.

We had hoped you were not inconvenienced by our necessity to occassionally send your orders by instalments, and regret to find that you have been. We are now printing to keep up a larger amount. Our contract with the Government is not of a character to secure a full three months supply to everybody unless we prepare more than we are guaranteed. Finding this to be the case we have determined to increase our stock largely. It will take a little time to do it.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec 4. 68

James Eaton, Esq.
Utica, N.Y.

Sir:

Your favor of the 3d. inst is at hand. We note yr advice in full and have already arranged to keep the future supply ahead of the demand.

Very respectfully,
Butler & Carpenter
per L.

2760

P. H. Neher Esq Troy N.Y.

100		General	2	$420
10		"	5	85
5		"	10	85
8		"	25	204
1		"	30	30.60
2	68	"	40	54.40
24		"	50	170
				1050

Mr Nehers letter to the Commissioner of Inter Rev. has been referred to the stamp agent here, who in turn hands it to us.

From the above copy of Government requisition on us it will be apparent that we were not required to send him any two dollar stamps in that order. He may observe also that the full amount viz $1050, was sent him without that denomination.

Very truly
Butler & Carpenter
per L.

Philada. Dec 5/68

The word "Duplicate" written along the side of the number of stamps.

Could the first item be wrong? Should it be a "4" not a "2" ?

Philadelphia, Dec 8. 1868

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

For Internal Revenue Stamps delivered in November, 1868,
viz:
37.216, 657 Stamps @ 20 cts per M. $7,443.33

Received payment.

Philadelphia, Dec 8, 1868

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

For Internal Revenue Stamps delivered in November, 1868,
viz:
37,216,657 Stamps @ 20 cts per M. $7.443.33

Received payment

EXTRA SIZE PRIVATE DIE STAMPS DELIVERED IN NOVEMBER, 1868

DATE	ORDER	PROPRIETOR	STAMPS	DENOMIN
Nov 3	1542	Tubbs & Co.	27.500	4
"	2682 Ag	Barber & Peckham	14.666	3
"	2683 "	Gates	21.000	3
6	1565	Jayne	60.000	2
"	"	"	21.000	2
"	"	"	29.500	4
"	1566	Curtis & Sons	55.000	2
"	1567	Barnes	35.700	2
"	"	"	37.150	4
9	1578	Jno I. Brown & Sons	55.000	2
"	2721 Ag	Gates	21.000	3
10	1600	Bull	16.000	1
"	"	"	12.500	4
"	1601	Scovill & Co.	30.000	1
"	"	"	20.000	4
11	1611	Schenck	22.002	1
"	"	"	7.333	6
"	2737 Ag	Gates	21.000	3
"	2738 "	Barber & Peckham	14.666	3
"	2739 "	Bonsfield & Poole	44.000	3
"	2766 "	Gates	21.000	3
17	2789 "	"	42.000	3
"	2791 "	Bonsfield & Poole	44.000	3
"	2792 "	Barber & Peckham	14.666	3
"	1672	R. P. Hall & Co.	27.500	4
20	1695	Jno I. Brown & Sons	55.000	2
"	2806 Ag	Gates	21.000	3
21	1706	Holloway	60.500	1
23	2821 Ag	Barber & Peckham	14.666	3
"	1722	Scovill & Co.	30.000	1
"	"	"	20.000	4
24	2827 Ag	Gates	42.000	3
"	2828 "	"	42.000	3
25	1747	Curtis & Sons	55.000	2
"	1748	Bull	16.000	1
"	"	"	12.500	4
27	1757	Jayne & Son	25.000	1
"	"	"	6.500	2
"	"	"	18.000	4
"	2835 Ag	Barber & Peckham	14.666	3
"	2836 "	Bonsfield & Poole	44.000	3
28	1774	Hostetter & Smith	82.500	4
"	2843 Ag	Gates	42.000	3
"	2845 "	Barber & Peckham	14.666	3
30	1782	Schenck	16.002	1
"	"	"	8.333	6
"	1783	Radway	55.000	2
"	2860 Ag	Gates	21.000	3
"	1797	Herrick.	110.000	1
		WRAPPERS		
Nov		Byam, Carlton & Co.	3.390.000	1
		STAMPED PAPER		
Nov		45.677 impressions	216.212	2

Delivery Department
Dec 8. '68
L.

STOCK MANUFACTURED IN NOVEMBER, 1868

	Sheets	STAMPS	Value
Stamped documents	45.677	216.212	$456.77
Stock, Common class,	139.200	27.776.600	
Extra, viz:			
1 ct Byam, Carlton & Co. cut		3.165.000	
1 " Barnes & Co.	900	91.800	
1 " Fahnestock	2.600	218.400	
1 " Fleming No 1	5.000	300.000	
1 " Jayne & Son	3.800	228.000	
1 " Schenck	2.900	127.600	
2 " Curtis & Sons	8.000	528.000	
2 " Jayne & Son	2.300	138.000	
2 " Radway	500	40.000	
3 " Barber & Peckham	3.000	120.000	
3 " Bonsfield & Poole	4.000	176.000	
3 " Gates	14.000	588.000	
4 " Ayer & Co.	9.800	470.400	
4 " Hostetter & Co.	6.000	276.000	
4 " Jayne & Son	2.000	120.000	
4 " Scovill & Co.	1.200	163.200	
Stock a/c	205.200	34.743.212	
Spoiled a/c	4.000	581.000	
	209.200		
Total		35.324.212	

Philadelphia, Dec 8. 1868

Manasseh Smith, Esq
Portland, Me.

Sir:

Your favor of the 4th inst is rec'd. As your wrappers are $4\frac{1}{2}$ x $6\frac{1}{2}$ inches in dimensions including margin, the sheets of paper to print them on, at the price named, would be 28 x 47 inches, to give forty wrappers to the impression.

Our machines are set to cut uniform sizes.

It would be impracticable for us to receive and use your paper after it had been cut.

In regard to the return of stamped wrappers which have not been used, we believe the Inter. Revenue Bureau redeems them under certain conditions, at a discount of one per cent.

If you should favor us with an engraving order be good enough to send a sketch of required design, and state whether you are willing to assume all risk of losing the use of the die by reason of any future change in the Tax Law or the mode of preparing stamps, that we may submit the same with model to the Hon Commissioner of Inter. Rev. for his official approval. Without such statement it is not likely he would authorize the die to be made.

Very respectfully,
Butler & Carpenter,
per L.

Philadelphia, Dec. 8. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In less than ten days we will have all your present paper manufactured. Will it be possible to have another shipment here within that time? It places us in an awkward position to stop the presses on this work, beside we will have nothing like an adequate stock of No 2 on hand.

Please give us prompt attention, & oblige

Yours very respectfully,

Butler & Carpenter
per L.

Philadelphia, Dec. 9. 1868

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

Sir:
We have the honor to present, herewith, our a/c signed in duplicate, for the manufacture of Internal Revenue stamps delivered in November, 1868, together with the usual statement and vouchers.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Dec 11. '68

Messrs Oliver Crook Co.
Dayton, Ohio

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 7th inst requesting us to engrave private stamp. Our artist is at once engaged in making the model in accordance with your directions, and we have every reason to expect it will be approved by the Commissioner of Internal Revenue.

In looking over your correspondence we are unable to find any mention of the required denomination of stamp, but ascertain that dealers here retail the Wine of Tar at $1, and therefore to save valuable time we will submit a four cent denomination to the Commissioner. If in this regard there is any mistake however we trust you will have the kindness to duly notify us.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec 11. '68

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

The two lots of No 2 paper sent us about the 20th of Sep '68, to wit, 26 & 59 bundles, purporting to be 424 reams in the aggregate, have upon actual count been found to have contained only 200.788 sheets, making the large deficit of 2.732 sheets.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Dec 12. '68

E. T. Draw Esq
Pittsburgh, Pa.

Sir:

Your favor of the 10th at hand. It is not possible to imprint stamps upon checks that are bound in book form. We trust therefore, you have not sent them to us in that shape.

For particulars in regard to stamping documents etc we refer you to some dealer in stamps who will give you the requisite information. The parties having credit with the Government for this purpose are J. E. Ridgway, J. R. M. Fetridge, and W. E. Crockett, all of Philadelphia.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec. 14. '68

George Parnell, Esq
Deputy Commissioner of Inter Revenue,
Washington, D. C.

Sir:

In reply to your favor of the 11th inst, requesting us to report if any discrepancy was noticed in our stamp account after filling Agency orders Nos. 2290,2336 and 2699, we have to state that during the time of those deliveries our balance of stock remained perfectly correct, and it not probable that any error has been made by us.

The inclosed transcripts from the requisitions will show whether the items sent correspond with those ordered by Mr. Haven, as it sometimes occurs that the cause of complaint in in the parties not getting the same assortments as they order from the Government.

Very respectfully,
Butler & Carpenter
per L.

2336 Ag. Delivered Sep 12 '68

F. Haven Jr. Esq. Boston, Mass. $6.775

300	170	51.000	5¢	$2.550	
1		1	$2	1	
1	30 72	102	2	204	
	Propy				
300	210	63.000	1	630	
200	210	42.000	2	840	
500	170	85.000	3	2.550	
				$6.775	

5¢ Gen'l packed in 3 lots of 100 sheets each
1" Prop'y " " 3 " " 100 " "
2" " " " 2 " " 100 " "
3" " " " 5 " " 100 " "

Forwarded in one package

2290 Ag, delivered Sep 7. '68

F. Haven Jr. Esq Boston, Mass. $11.000

20	60	1.200	$1.50	1.800
50	72	3.600	2.00	7.200
10	72	720	2.50	1.800
40		40	5.00	200
				11.000

Forwarded in one package

2699 Ag delivered Nov 5/68

F. Haven jr. Esq. Boston, Mass. $38.000

5000	210	1.050.000	2	$21.000	
200	70	34.000	5	1.700	
50	60	3.000	1.50	4.500	
48	44 72	3.500	2.00	7.000	
1	54	54	$20	1.080	
	Propy				
400	170	68.000	4	2.720	
				$38.000	

2¢ Gen'l packed in 20 lots of 250 sheets each
~~8~~ " " 2 " " 100 " "
4¢ Propy " 4 " " 100 " "

Order forwarde in 5 pkgs, contents of each as follows:

No. 1	5's, $1.50, $2, $20 Propy 4	17.000
No. 2	1250 sheets 2¢ gen'l	5.250
No. 3	" " " "	5.250
No. 4	" " " "	5.250
No. 5	" " " "	5.250
	Total	$38.000

Philadelphia, Dec 15 '68

Messrs P. H. Drake & Co.
New York, N.Y.

Gentlemen:

We have finished engraving your two private dies and inclose proof impressions which we trust will give entire satisfaction.

It remains now for us to transfer the dies to plates for printing, and prepare an adequate stock of stamps. Your first order therefore may be made to reach us about the 1st proxo, and it will be duly executed. In the meanwhile be kind enough to inform us what color to print the stamps, and how many will probably be needed in the first three months.

We beg to present our a/c, herewith annexed, which becomes due at this stage, and remain,

Very respectfully yrs,
Butler & Carpenter
per L.

Philadelphia Dec. 15th '68

Messrs P. H. Drake & Co.
To Butler & Carpenter Dr.

For engraving two & four cent private dies and
making stamp plates, in full $550

Philadelphia, Dec. 16. '68

Jos. R. Good, Esq
St. Joseph, Mo.

Sir:

Your letter of the 7th inst addressed to the Hon E. A. Rollins, Commissioner of Inter. Rev. has been referred to us for the necessary reply.

We are the agents of the Government to manufacture Inter Revenue stamps and stamp plates. Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350) payable upon presentation of a proof impression from the finished die.

The Government furnishes stamps, from private dies, of the ordinary sizes without charge for printing etc, but when they exceed 13/16 of an inch superficial area for one and two cent stamps, and 63/64 of an inch for other denominations we are authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area for printing, and three cents per thousand for extra printing. A commission of ten per cent is all wed on all orders for private stamps over five hundred dollars at a time.

It is necessary, however in all cases, that applicants for private stamp dies assure the Commissioner of Internal Revenue that they will assume all risk of losing the use of their plate by the event of any change being made in the tax law or in the mode of preparing revenue stamps.

If upon learning all the circumstances of the case you conclude to have us execute your order be good enough to inform us direct, and insert the assurance in regard to risk that we may submit the same with a model of the proposed die to the Hon Commissioner for his official approval ere we commence to engrave

If we are successful in getting the application approved we will have stamps prepare in sufficient quantity by the 1st of Feb'y '69 to meet subsequent orders on demand.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec. 17. '68

Messrs Selby & Taylor
Cleveland, Ohio

Gentlemen:

For a private three cent die similar to Gates we would charge you the usual price, three hundred and fifty dollars ($350).

The Government would supply stamps from dies of that size, as well as from those of all other sizes, at the rate of six hundred and sixty dollars in stamps for six hundred dollars in money.

The extra charge for printing perforating etc would be made by us at the rate of 13½ cents per thousand stamps.

There is no style which does not cost extra for printing etc unless it be within the dimensions of ordinary stamps such as are sold by the dealers.

Very respectfully,
Butler & Carpenter
per L.

American Watch Co.
Cleveland O.

Philadelphia, Dec. 18 '68

Messrs Wise & Co.
No 15 Warren St. New York, N.Y.

Gentlemen:

We are advised by the Commissioner of Inter. Revenue that you desire to have a private die engraved and he forwards us the sample inclosed by you together with a sketch of required design.

Before taking any action in the matter, as the Government agents to manufacture revenue stamps and stamp plates we will give you full information in regard to cost and mode of procedure.

Our charge for making a private die and stamp plate complete is uniformly three hundred and fifty dollars ($350) payable upon presentation of a proof impression from the finished die. The time usually required is six weeks. The Government allows a commission of ten per cent to proprietors on all orders over $500 at a time. No extra charge is made for printing stamps of the ordinary sizes, but when they exceed 13/16 of an inch for one cent stamp and 63/64 of an inch for other denominations we are authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and all other sizes in propertion; beside three cents per thousand for perforation. The stamp required by you being 13/16 of an inch of course there would be no extra charge made.

As the Commissioner does not say what denomination of stamp is required,that is whether a one, two or three cent, you will be kind enough to inform us.

It is necessary also in all cases that applicants for private dies to assure the Commissioner of Inter. Revenue that they will assume the risk of losing the use of their plate by the event of any change being made in the tax law or the mode of preparing revenue stamps.

If, upon learning these circumstances youconclude to have the order executed please inform us direct, and state the accurance in regard to risk that we may submit the same with a model of the die the Commissioner for his approval ere we commence to engrave.

If we can succeed in getting the application approved we could have stamps prepared in sufficient quantity to meet on demand your orders rec'd subsequent to 1st Feb.'69.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec. 18. '68

Messrs Oliver Crook & Co.
Dayton, Ohio

Gentlemen:

Your favor of the 14th at hand & advice duly noted.

All orders for stamps are to be addressed to the Commissioner of Internal Revenue, Washington, D. C., inclosing the duplicate certificate of an Assistant U.S. Treasurer or designated depository of deposit made covering the amount of stamps ordered, the Commissioner then makes a requisition on us and stamps are sent at once to the parties ordering them.

We keep a balance of every kind of private stamp on hand to avoid making any delay in executing orders.

Very respectfully,
Butler & Carpenter
oer L.

Philadelphia Dec. 22. '68

Messrs P. H. Drake & Co.
No. 10 Liberty St.
New York, N.Y.

Gentlemen:

Your favor of the 19th inst is received and we herewith acknowledge the receipt of five hundred and fity dollars ($550) in full for engraving and making two private stamp plates, denominations two and four cents.

We note your advice respecting color & quantity required of stamps, and will be duly prepared to meet your first order according to agreement.

We remain with thanks,

Yrs very respectfully,
Butler & Carpenter
per L.

12/22
68
B&C
L

Philadelphia, Dec 23/68

John I. Bloomfield, Esq
70 Chambers St.
New York, N.Y.

Sir:

Your favor of the 21st inst to hand. Our stamping of documents is confined to imprinting the two sent stamp upon checks, sight drafts, and plain forms of receipts that have the words "good when used as a receipt of payment of money" first printed thereon.

Charges for imprinting are one cent per sheet (or pull) of six stamps or less each, and a half cent per sheet of only one stamp.

The documents, with am't for printing inclosed, may be forwarded to us by express (prepaid) and the stamp value if over $50, remitted to the office of Inter. Rev. Washington, D. C. Or, you can more conveniently send the documents to any one of the stamp dealers here, who will pay evenue charges and our own and collect the total am't from you when the work is done.

For allowance on stamp cäue, etc, please address the dealers direct - viz: J. E. Ridgway; J. R. McFetridge; W. E. Crockett and Jno M. Riley, Philadelphia, Pa.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Dec (rest faded)

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

The stock of your paper on hand, manufactured and otherwise, represents 2.299.000 No 1, and 4.745.720 No 2 stamps.

We note advise respecting shipment of paper by next steamer, & remain,

Very respectfully,
Butler & Carpenter
per L.

Will send ptg a/c in a day or two.
B & C

Philada. Dec. 29. '68

Messrs Byam, Carlton Co.
Boston, Mass.

Gentlemen:

Your last shipment of No 2 paper, sixty-two bundles said to contain 308 reams is received apparently in good order.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Dec. 31. '68

Messrs Stork & Wright
Baltimore, Md.

Gentlemen:

We are not permitted by the Government to imprint stamps upon receipts unless the words, "Good when used as a receipt for payment of money" have first been printed thereon; and then only upon certain forms of receipts. Hereafter you will please send us a specimen in advance of the full lot, that we may determine whether we are authorized to stamp the document.

We exceedingly regret the necessity for us to return this lot and hope you will not be inconvenienced thereby.

In future please prepay the expressage as our rule is to refuse to receive unpaid for packages. We paid sixty cents in this case which we collect by return express.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec. 31. '68

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

Sir:

In compliance with request of Messrs Oliver Crook & Co, Dayton, O. we have drawn the model of a new four cent private stamp intended for use upon their "Wine of Tar."

The repetition of the words "Dr. Crook's Wine of Tar" will be changed in the engraving to"Oliver Crook & Co."

Superficial area 3 1/8 inches.

The applicants state their willingness to assume all risk of loss by future change in the tax law etc. hence we submit the model for your consideration and approval, and have the honor to remain,

Yrs very respectfully,
Butler & Carpenter
per L.

Philadelphia, Dec. 31. '68

Messrs Oliver Crook & Co.
Dayton, Ohio.

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of 28th inst, and note the alteration which you desire us to make in the engraving of your die.

We have duly submitted the model to Commissioner of Inter. Revenue and will proceed with the work as soon as the application is approved by him.

We will render you our engraving a/c upon completion of the die and will then advise you when and how to order stamps.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan 2/69

Messrs Moss & Co.
418 Market St.

Gentlemen:

We regret to see that our stamp does not show well upon the check of Mr Billinger, for the reason that the purple tint is not in harmony with the color of stamp, although the defect is in appearance only and cannot impair the validity of the stamp.

We beg to kindly suggest that it would be better in the fututre to take into consideration the effect produced upon the stamp by tints generally and use only such as will harmonize therewith. This would prevent our work as well as Yr own from appearing at a disadvantage.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Jan 2/69

Wm Mann, Esq

Dear Sir:

The stamps on a couple of these impressions are imperfect in consequence of a fault of the printer, but are good so far as the tax is regarded. We had no extra sheets or we would have printed others. If you desire it we will give you other impressions by returning us these with additional checks.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan 2. '69

Messrs Stork & Wright
Baltimore, Md.

Gentlemen:

Our system of imprinting stamps is from steel engraved plates, not by typography, and we can neither insert the necessary words to be used upon receipts in the stamp nor print them separately. If we could do so it would give us pleasure to comply with your request.

We can stamp the receipts per sample sent us after the words, "Good when used as a receipt for payment of money", have first been printen thereon.

Very respectfully,
Butler & Carpenter

Philada Jan 4. 69

Wm. M. Bretlin, Esq
Lebanon, Pa.

Sir:

In reply to your favor of the 2d inst we would state that the printed document must be snt us for stamping.

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

Our stamping is confined to bank checks and forms of drafts that can only be used at sight. If any space or line is left for the insertion of time we are not permitted by the government to imprint the stamp.

Every form of receipt must be first submitted to the commissioner of Inter. Revenue for approval ere we will be authorized to print stamps thereon.

Packages for stamping should be sent to us (by Express prepaid) and the stamp value (over $50) remitted to the Inter. Rev. Bureau, or the same can be paid to some dealer here (in anyamount) who will attend to the matter for you and collect all the charges upon completion of the work.

The dealers here are J. R. M. Fetridge, J. E. Ridgway and W. E. Crockett.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Jan 4. '69

A. Claxton Cary Esq
Manager
American Bank Note Co.
Boston, Mass.

Sir:

We have the pleasure to acknowledge the receipt of yr favor of the 1st inst, and in reply thereto beg to state that our terms for stamping checks etc are one cent per page of six stamps or less each, and a half cent for impressions of only one stamp each.

Our stamping is confined to bank checks and forms of drafts that can only be used at sight. If any space or line is left for the insertion of time we are not permitted by the government to imprint the stamp.

All forms of receipts must be submitted to the Commissioner of Internal Revenue for approval ere we will be permitted to print stamps thereon.

Packages for stamping should be sent to us (by express prepaid) and the stamp value (over $50) remitted to the Inter. Rev. Bureau, or it can be paid ("in any am't" inserted in pencil) to some dealer here who will attend to the matter for you and collect all the charges after the work has been completed. The dealers here are J. E. Ridgway, J. R. M. Fetridge and W. E. Crockett. The branch of your Company here deals with the foremost.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan 4. '69

Messrs Wise & Co.
No 15 Warren St.
New York, N.Y.

Gentlemen:

Your favor of the 2d inst duly to hand. We understamd your wishes and will at once prepare a model to submit to the Hon Commissioner of Inter. Revenue for his approval.

Your stamp being government size there will be no charge except the $350 for engraving.

We shall proceed with the work with all possible dispatch and duly advise you when the proof impression is made.

Very respectfully,
Butler & Carpenter
per L.

EXTRA SIZE PRIVATE DIES, STAMPS DELIVERED IN DECEMBER 1868

DATE	ORDER	PROPRIETORS	STAMPS	DEN.
Dec 3	1811	Curtis & Sons (C&B)	35.000	1
"	"	"	55.000	2
"	2870 Ag	Barber & Peckham	14.666	3
"	2871 "	Bonsfield & Poole	44.000	3
4	1822	Jno I. Brown & Son	55.000	2
"	2877 Ag	Gates	42.000	3
5	1833	Sands	110.000	1
7	1845	Scoville & Co.	20.000	1
"	"	"	22.500	4
"	1847	R. P. Hall & Co.	27.500	4
"	1848	Jas. C. Ayer & Co.	137.500	4
"	2893 Ag	Gates	21.000	3
"	2919 "	"	21.000	3
9	1883	Jayne & Son	30.000	1
"	"	"	11.000	2
"	"	"	14.500	4
11	2934 Ag	Barber & Peckham	14.666	3
12	1906	Curtis & Sons	55.000	2
"	1908	John Bull	16.000	1
"	"	"	12.500	4
14	2948 Ag	Bonsfield & Poole	33.000	3
"	1923	Hostetter & Smith	82.500	4
16	2938 Ag	Hall & Ruckel	66.800	1
"	"	" from Merchant's die	7.200	1
18	1958	Demas Barnes & Co.	17.500	2
"	"	"	18.750	4
"	2968 Ag	Gates	21.000	3
"	"	Barber & Peckham	14.666	3
19	1974	Jno I. Brown & Sons	55.000	2
"	1975	Bennett, Pieters & Co.	27.500	4
"	1976	A. L. Scoville & Co.	30.000	1
"	"	"	20.000	4
"	1977	B. Brandreth	110.000	1
21	1989	D. Jayne & Son	60. 00	1
"	"	"	20.000	2
"	"	"	30.000	4
"	1993	Geo. W. Swett	7.875	4
"	1995	John Bull	16.000	1
"	"	"	12.500	4
22	3005 Ag	Gates	21.000	3
23	2018	Schenck	11.004	1
"	"	"	9.166	6
24	3014 Ag	Gates	21.000	3
28	3028 "	"	42.000	3
"	3029 "	"	21.000	3
31	3048 "	"	21.000	3

WRAPPERS

Dec 28	Delivered to date,	Byam, Carlton & Co.	1.590.000	1
31	Subsecuently	"	790.000	1
		Total	2.380.000	1

STAMPED PAPER

Dec 31.	66.229 imps @ 1¢	314.764	2

Delivery Department
Jan'y 6, 1869
L.

Philadelphia, Jan. 9, 1869

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

For Internal Revenue Stamps delivered in December, 1868
viz:
27.370.819 stamps @ 20cts per M $5.474.16

Received payment

Philadelphia, Jan 9. 1869

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

For Internal Revenue Stamps delivered in December, 1868,
viz:
27.370.819 Stamps @ 20 cts per M. $5.474.16

Received payment

(Second bill has Duplicate written across face)

MANUFACTURED IN DECEMBER, 1868

	SHEETS	STAMPS	VALUE
Private dies engraved, Viz:			
R. H. Drake & Co.			$550
Stamped Documents	66.229	314.764	662.29
Stock, Common Class,	191.250	36.747.800	
" Extra " viz:			
1 ct Ayer & Co	7.000	322.000	
1 " Barnes & Co	2.900	295.800	
1 " Curtis & Brown	1.100	158.400	
1 " Jno I. Brown & Son	600	43.200	
1 " Dr. Bull	2.300	149.500	
1 " Jayne & Son	3.400	204.000	
1 " Scovill & Co.	1.900	258.400	
1 " A. N. Wright	1.900	22.800	
1 " Byan, Carlton & Co. cut		3.425.000	
2 " Barnes & Co	1.200	122.400	
2 " Jno I. Brown & Con	4.900	352.800	
2 " Curtis & Son	800	52.800	
2 " Radway	700	56.000	
3 " Barber & Peckham	5.700	228.000	
3 " Bonsfield & Poole	3.800	167.200	
3 " Gates	10.000	420.000	
4 " Barnes & Co	2.000	204.000	
4 " Dr. Bull	3.300	214.500	
4 " Hartman ' Co.	2.900	147.900	
4 " Jayne & Son	1.000	60.000	
4 " Tubbs & Co.	1.000	99.000	
4 " U.S. Prop'y Men Co.	1.100	46.200	
6 " Schenck	1.600	70.400	
To Stock a/c	252.350	44.182.864	
" Spoiled a/c	9.300	1.344.400	
Total	261.650	45.527.264	

Philadelphia, Jan. 9, 1869

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

Sir:

We beg leave to submit, herewith, for your consideration and approval the model of a new one cent private match stamp for Messrs Wise & Co Match Manufacturers, New York City.

The model presented is the photograph of a large drawing and will be rendered with more artistic beauty in the engraving.

Messrs Wise & Co state to us that they will assume all risk of loss by future change in the laws and resolutions of your department.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan 9. 1869

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

Sir:

We have the honor to present, herewith, our a/c signed in duplicate, for the manufacture of Internal Revenue Stamps delivered in December, 1868, together with the usual statement and vouchers, and remain,

Very respectfully,
Edwin Lamasure

Philadelphia, Jan. 9, 1869

D. E. Gregory, Esq
No 125 Maiden Lane
New York, N.Y.

Sir:
Your favor of the 7th inst is at hand.

In reply thereto we beg to say that when one of the firm of Messrs Henning & Bonhack called upon us and settled for their private die, he gave absolute orders that stamps therefrom should be sent to no other address than theirs at Hudson City, N.J. and as we must be governed by their authority until advised by the Commissioner of Inter. Rev. that the use the the die has been assigned by these gentlemen to you we cannot send their private stamps to your address.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan 12, 1868

Messrs Wise & Co.
No. 15 Warren St.
New York, N.Y.

Gentlemen:

We have the pleasure to say that in compliance with your directions of the 2nd inst we made a model for your new private stamp and after submitting it to the Hon. Commissioner of Internal Revenue it has been returned to us this day with his approval. The engraving will therefore be proceeded with at once and we will duly advise you when the same has been completed.

We inclose a photographed copy of the model aproved, the vignette is the head of the Goddess of Liberty, which never having been rendered upon a stamp will give yours the necessary distinction from all others.

Hoping you will be pleased with our progress thus far, we remain,

Yrs very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan. 12, 69

Messrs R. Van Duzer & Co.
New York, N.Y.

Gentlemen:

Your stamp, we are pleased to say, was duly approved by the Hon Commissioner of Internal Revenue, and at once placed in the hands of our engravers who are now dilligently at work upon it. Owing to the elaborateness of the design it will require more than the usual time to complete the engraving and it will be at least two weeks yet ere stamps can be in readiness for the first order. No other matter will intervene to your detriment and we trust you will indulge us with the necessary time to properly finish the work. We exceedingly regret any inconvenience that you may experience from want of the new stamps, but please be assured that we will avoid everything like unnecessary delay.

As soon as a proof impression can possible be in reddiness we will forward it to you, and then state definitely when you may sand an order for stamps.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan. 12, 68

Fred'k Zaiss, Esq
Philadelphia, Pa.

Dear Sir:

Will you have the kindness to order for us, at once, f om your brother in New York, about didty pounds of superfine green sealing wax, quarter pound sticks, equal to the last lot in respect to quality etc?

On receipt of the goods we will remit to you as usual,

Veryrespectfully,
Butler & Carpenter
per Lamasure

Philadelphia, Jan. 13 '69

A. S. Keeler, Esq
Sec'y of "The C. G. Clark Co."
New Haven, Ct.

Sir:

In answer to your favor of the 11th inst we have to inform you that our charge for engraving a private die and making plate complete, is uniformly three hundred and fifty dollars ($350), and the time required to do the work is usually from six to eight weeks.

The Government allows a commission of ten per cent to proprietors of private dies on all arders for over $500 in stamps. No extra charge is made for printing pricate stamps of the ordinary sizes but when they exceed 13/16 of an inch superficial area for one and two cent stamps than we are authorized to charge proprietors at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, and all other sizes in proportion; beside three cents per thousand stamps for extra perforation. The stamp required by you being 63/64 of an inch sup area would be subject to a small extra charge.

Before we could execute an engraving order for you it would be necessary to get your declaration that you will assume the risk of losing the use of your die by reason of any future change in the laws and regulations of the Inter. Rev. Department that we may inform the Hon. Commissioner of Inter. Rev. accordingly when we submit the application to him for official consideration.

We understand your wishes from the sketch presented and if you decide to have the die engraved we will at one * have a model prepared and the engraving prodeeded with as soon as official sanction can be obtained.

Very respectfully,
Butler & Carpenter
per L

*(This word should be "once")

Philadelphia, Jan 23, '69

U.S. Prop'y mgd Co.
Cincinnati, Ohio

Gentlemen:

We have the pleasure to acknowledge the receipt of your favor of the 21st inst remitting us $13.76 for am't of our bill rendered Oct 27. 68 and place the amount to credit of your a/c.

We note advice respecting contemplated order and will be prepared to meet the same without delay.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Jan. 25, 69

E. L. Freeman, Esq
Central Fall, R. I.

Sir:

Our imprinting of stamps upon documents is confined to bank checks and sight drafts. The inclosed is sample of the stamp used by us. Our charges for printing are invariably one cent per impression of six or less stamps each, and a half cent for impression of only one stamp.

The printed documents must be sent to us by express, prepaid, and upon completion of the work the charges for printing and stamps will be collected from you, by an authorized dealer, upon delivery of the lot.

We require about two days time to execute the work.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan. 28 '69

Watertown Match Co.
Watertown, N.Y.

Gentlemen:

We have been permitted to resume engraving new dies after the designs have been approved by the Commissioner of Inter. Revenue; and upon receipt from you of a sketch or description of the required stamp we will make a design to submit to the Honorable Commissioner for his consideration and approval.

We are not aware of any contemplated change in the mode of making stamps, but, of course, you must assume the loss of the die should it be rendered useless by any future change in the regulations of the Government.

If you conclude to avail yourself of the right to have your own die we could have stamps therefrom ready for delivery in about eight weeks from the time of receiving your order to engrave.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Jan. 28. '69

Messrs R. van Duzer & Co.
New York, N.Y.

Gentlemen;

We have the pleasure to inclose a proof impression from your finished die and trust it will have your full approval.

The plate will be ready for press in a day or two - in the meanwhile have the kindness to inform us what color to print, whether to perforate the stamps and how many will probably be equal to a three months' supply. Three days after being advised we will be prepared to execute your first order for stamps.

Our engraving a/c having become due at this stage we beg to present the same, herewith, and reamin,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Jan 28. '69

Messrs R. Van Duzer & Co.
To Butler & Carpenter, Dr

For engraving private Inter Revenue Stamp
denomination four cents. $350

Philadelphia, Jan 30 '69

S. R. Van Duzer & Co.
New York, N.Y.

Sir:

Your favor of the 29th inst is at hand; and advice in regard to color, quantity etc of stamps is noted and will receive proper attention. We will perforate the stamps in accordance with your request. This process will cost you at the rate of three cents per thousand stamps or $1.80 for the three months supply.

Orders for stamps must be addressed to the Hon E. A. Rollins Commissioner of Inter Rev. Washington, D. C. inclosing the duplicate certificate of an Asst U.S. Treasurer of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent from here forthwith.

We beg to acknowledge receipt of remittance of three hundred and fifty dollars in full payment for engraving and making your private die and remain,

1/30
69
E.L.

Very respectfully yours
Butler & Carpenter
per L.

Philadelphia, Feb'y 8, '69

Messrs Malette & Reid
Binghamton, N.Y.

Gentlemen:

In reply to your note of the 5th inst, we beg to state that our imprinting of revenue stamps upon documents is confined to bank checks and sight drafts. Our charges are uniformly one cent per page of six stamps or less each, and a half cent for those of one stamp each. Printed documents must invariably be sent us, as we are prohibited by the Government from stamping blank paper. They should be forwarded to us by express (prepaid) with the amount for printing inclosed. The cost of stamps, if over fity dollars, may be forwarded to the Comm'r of Inter. Rev. Washington, D. C., who upon receipt of remittance will send us the necessary authority to print: or, you can have the work done to any amount, and perhaps more conveniently, through some one of the dealers here who will pay the revenue Chge* to the Government and collect the amount from you upon delivery of the completed work.

The dealers here are J. E. Ridgway, J. R. McFetridge and W. E. Crockett, either of whom, upon application will be pleased to furnish you with particulars in regard to allowances of discount on the stamp value, etc.

Very respectfully
Butler & Carpenter
per L.

*(This word seems to have been added in different ink)

Philadelphia Feb 9. 69

Messrs Oliver Crook & Co.
Dayton, Ohio

Gentlemen:

We have the pleasure to inform you that the engraving of your private die has been completed and we inclose herewith a proof impression which we can trust will meet your full approval.

As the plate will be ready to put to press in a few days, have the kindness to inform us in the meanwhile what color to print, whether to gum and perforate the stamps, and how many will probably constitute a three months supply. In one week from the time of being advised in these respects we will be prepared to execute your first order fro stamps.

Orders for stamps should be addressed to the Hon E. A. Rollins, Comm'r of Inter. Rev. Washington, D. C. inclosing the duplicate certificate of an Asst U.S. Treasurer or designated depository of a deposit made covering the value of stamps ordered: the Commissioner will then make a requisition on us and stamps will be sent forthwith.

Our engraving a/c having become due at this stage we beg to present the same, and remain,

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Feb 9, 69

Messrs Oliver Crook & Co.

To Butler & Carpenter, Dr.

For engraving private die and making stamp plate complete, denomination four cents, $350

Philadelphia. Feb'y 9. 1869

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

For Internal Revenue stamps delivered in January, 1869
viz:
28.883.835 stamps @ 20 cents per M $5.776.77

Received Payment

Philadel hia, Feb'y 9. 1869

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

For Internal Revenue Stamps delivered in January, 1869
viz:
28.883.835 stamps @ 20 cents per M $5.776.77

Received Payment

(Sencond bill has Duplicate written across the face)

THIS PAGE TORN FROM THE BOOK

MANUFACTURED IN JANUARY, 1869

	SHEETS	STAMPS	VALUE
Private dies, viz:			
S. R. Van Duzer & Co.			$350
Stamped documents	35.894	178.849	358.94
Stock, Common class	220.975	43.687.550	
" Extra " viz:			
1 ct Ayer	3.000	138.000	
1 " Brandreth	1.500	198.000	
1 " Dalley	700	36.400	
1 " Fleming No 2	1.400	154.000	
1 " Sands	1.800	124.200	
1 " Byam, Carlton Co. cut		4.010.000	
2 " Curtis	6.300	415.800	
2 " Drake	900	91.800	
2 " Jayne	2.000	120.000	
3 " Bonsfield & Poole	4.700	206.800	
3 " Gates	21.000	882.000	
4 " Ayer	2.000	96.000	
4 " Drake	900	91.800	
4 " R. P. Hall & Co.	2.000	160.000	
4 " Kelly	700	33.600	
Stock a/c	269.875	50.624.799	
Spoiled	3.400	602.560	
Total	273.275	51.227.359	

EXTRA SIZE PRIVATE DIES

STAMPS DELIVERED IN JANUARY, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Jan 4	2077	L. W. Warner & Co(Herrick)	110.000	1
"	3060 Ag	Barber & Peckham	14.666	3
"	3061	Gates	21.000	3
"	3062	"	84.000	3
5	2089	Curtis & Sons	55.000	2
"	2090	R. P. Hall & Co.	27.500	4
"	3069 Ag	Gates	42.000	3
7	2110	Hartman & Co	5.000	4
"	"	"	429	6
"	2111	Bull	16.000	1
"	"	"	12.500	4
8	2123	Scovill & Co	30.000	1
"	"	"	20.000	4
"	2124	Hostetter & Smith	82.500	4
11	3109 Ag	Gates	42.000	3
12	2177	P. H. Drake & Co.	18.000	2
"	"	"	18.500	4
"	3125 Ag	Barber & Peckham	14.666	3
13	2184	Jayne & Son	10.000	1
"	"	"	10.000	2
"	"	"	20.000	4
"	2186	J. H. Schenck	22.002	1
"	"	"	7.333	6
14	2195	Jno I. Brown & Sons	55.000	2
15	2206	G. W. Swett	5.250	4
"	3144 Ag	Gates	21.000	3
"	3145 "	"	84.000	3
16	2218	Curtis & Sons	55.000	2
19	3168 Ag	Gates	42.000	3
"	3169 "	Barber & Peckham	18.333	3
21	2271	Radway & Co.	55.000	2
"	2272	Hartman & Co.	5.250	4
22	3187 Ag	Gates	21.000	3
"	3193 "	Bonsfield & Poole	44.000	3
23	2293	Jayne	22.500	1
"	"	"	8.750	2
"	"	"	17.500	4
25	2305	Ayer & Co.	600.000	1
"	"	"	125.000	4

OV 22

EXTRA SIZED PRIVATE STAMPS DELIVERED IN JAN'Y, 1869 Continued

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Jan 26	2306	A. S. Scovill & Co.	30.000	1
"	"	"	20.000	4
"	2320	R. P. Hall & Co	27.500	4
"	3220 Ag	Barber & Peckham	14.666	3
27	2327	J. H. Schenck	11.004	1
"	"	"	9.166	6
"	2329	Curtis & Sons	55.000	2
28	3235 Ag	Gates	42.000	3
"	2339	Hostetter & Smith	82.500	4
"	2340	W. T. Blow	21.000	1
"	2341	U.S. Prop'y Med Co.	20.000	1
"	"	"	9.025	4
29	3240 Ag	Barber & Peckham	14.666	3
30	3264 "	Jayne	35.000	1
"	"	"	9.500	2
"	"	"	14.000	4
"	2381	P. H. Drake & Co.	27.500	4
"	2384	Hartman	5.001	4
"	"	"	341	6
"	3253	Bonsfield & Poole	44.000	3

WRAPPERS

Jan'y		Byam, Carlton & Co. cut	2.030.000	1

STAMPED PAPER

Jan'y	35.894 imps	178.849	2

Delivery Department
February 10. 69
L.

Philadelphia Feb 11, '69

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

Sir:

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Feb 12, '69

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

Dear Sir:

Your favor of the 10th instant is at hand. We note directions in regard to sending the different kinds of stamps and will execute your orders accordingly.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Feb 12. '69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your recent shipment of one hundred and eighty reams of No 2 paper is receibed apparently in good order.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Feb 13, 1869

Messrs Slote & Janes
No 93 Fulton St.
New York, N.Y.

Gentlemen:

In reply to your note of the 11th inst we beg to state that our imprinting of revenue stamps upon documents is confined to bank checks and sight drafts. Our charges are uniformly one cent per page of six stamps or less each, and a half cent for those of only one stamp each. Printed documents must invariably be sent us as we are prohibited by the Government from stamping blank paper. They should be forwarded to us by express (prepaid) with the amount for printing inclosed. The cost of stamps if over fifty dollars, may be forwarded to the Commissioner of Inter. Revenue, Washington, D. C. who, upon receipt of remittance will send us the necessary authority to print, or, you can have the work done to any amount, and perhaps more conveniently through some one of the dealers here who will pay the revenue charge to the Government and collect the amount from you upon delivery of the completed work.

The dealers here are J. E. Ridway, J. R. McFetridge and W. E. Crockett, either of whom, upon application will be pleased to furnish you with particulars in regard to allowance of discount on the stamp value etc.

Very respectfully,
Butler & Carpenter
per L

Philadelphia Feb 16, '69

Charles Welsh, Esq
Manager
American Bank Note Company.

Dear Sir:

We regret ir is necessary to say that part of the "Dauphin Deposite Bank" checks has been spoiled. They were inadvertently placed in the hands of a workman unused to this branch and the fault is without a justifiable excuse.

As we prefer not to have such work go abroad we beg you will print a duplicate quantity at our expense; return the spoiled to us for cancellation and permit us to stamp others at once.

Very truly yr's
Butler & Carpenter
per L.

Philadelphia Feb 28, '69

Messrs I. S. Johnson & Co.
(P.O. Box 357)
Bangor, Me.

Gentlemen:

In reply to your of * * we have to inform you that our charge for engraving die and making stamp plate complete is uniformly three hundred and fifty dollars ($350). When two * * are required it is necessary to have two * * plates. If the design of both are the same * * the denomination the charge for (the second plate will) be three hundred dollars ($300).

We could have the new plates made and (stamps printed) there from in about eight weeks from the time of having your application approved by the Commissioner of Inter Rev. which would probably be a few days after you have notified us to commence the work.

As your stamps would be government size there would be no extra charge for them further than the cost of revenue.

In directing us to execute an engraving order for you it will be necessary for you to make a declaration that you will assume the risk of losing the die by the event of any future change in the laws and regulations of the Inter. Rev. Bureau that we may inform the Commissioner accordingly when we submit the application to him for official consideration.

The commission allowed by the Government to proprietors of private dies is ten per cent on all orders over $500 at a time or rather $550 in stamps are allowed for a remittance of $500.

Please send us a sketch giving your own ideas in regard to design and our artist will be better prepared to meet your wishes.

Very respectfully,
Butler & Carpenter
per L

* * Words between are completely faded.
( ) " " " supplied from similar letters.

Philadelphia, March 3. '68

Dr. J. J. Lawrence & Co.
Baltimore, Md.

Gentlemen:

In reply to your facor of the 27th ulto, we beg to inform you that we have been permitted to resume engraving of private dies for applicants who will assume the risk of losing the use of their dies by reason of any future change in the Government regulations.

As we are not aware that any change is now contemplated we think your interest would be promoted by having the die engraved.

Very respectfully,
Butler & Carpenter
per L.

Philadel hia, March 3, '69

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

Sir:

In compliance with the request of Messts Selby & Taylor, Cleveland, Ohio, we have the honor to submit the inclosed working model of a new three cent private stamp for the "American Match Company".

Superficial area 3 3/8 inches.

The applicants will assume the risk of change in the Government regualtions respecting private dies, and hope their application will meet your approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, March 4, '69

Messrs Wise & Co.
No. 15 Warren St.
New York, N.Y.

Gentlemen:

Your die has been finished and the plate will be ready * * to morrow.

Government requisition in your favor for stamps was duly received and will be filled on Monday next.

In the meanwhile we beg to present our a/c for engraving, the amount of which please remit to our address.

We trust the accompanying proof impression from your new die will give entire satisfaction.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, March 4, '69

Messrs Wise & Co
To Butler & Carpenter, Dr.

For engraving private die and making stamp plate complete $350

* * Piece torn out of page here

Philadelphia, March 5, '69

Fred'k Brown, Esq

Dear Sir:

Our artist will draw the model of a stamp to be combined with your label and we will submit it to you in a day or two.

To would of course be impossible to engrave an exact copy of the label as the lathework could not be counterfeited except at great expense. We could, however, put other lathe work in its place. The ruled work, writing etc. could be made in facsimile.

We would ask $400 to engrave the combination and charge for paper and printing 30 cents per thousand labels.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, March 8,1869

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

Sir:

At the request of Mr. Frederick Brown of this city we have prepared the model of a two cent private revenue stamp combined with a label to be used for stamping the Essence of Jamaica Ginger and have the honor to herewith submit the same for your consideration and approval.

Superficial area 8½ inches.

Mr. Brown states that he will assume all risk of future change in the regulations of your department, and that the label stamps will be effectually destroyed by the act of opening the packages upon which they are to be affixed.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, March 8, 1869

New York Medical University
No 8 University Place,
New York, N.Y.

Gentlemen:

The Commissioner of Internal Revenue has referred to us your letter of the 4th inst in regard to private revenue stamp dies.

We are appointed by the Government to manufacture revenue stamp dies and stamps. Our charges for engraving a private stamp die and making the plate complete is uniformly three hundred and fifty dollars payable upon presentation of a proof impression from the finished die. Each denomination of stamp requires a separate plate - our charge for each additional plate is three hundred dollars when the size and design of stamp is the same as the first but differs only in the letters and figures showing the denomination.

The Government furnishes stamps of the ordinary size without charge for printing, but when they exceed 13/16 of an inch superficial area for one and two cent stamps, and 63/64 of an inch for other denominations we are authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area for printing, and three cents per thousand for perforating.

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

We keep on hand a three months supply of every kind of private stamp so that no delay is made in the filling of orders therefor.

If you conclude to have the dies made please send us further notice and we will prepare the necessary models to submit the Commissioner of Internal Revenue for his official approval.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, March 11, 1869

U. S. Internal Revenue Bureau

To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in February, 1869,
viz:
28.018.993 stamps @ 20 cents per M $5.603.80

Received payment

Philadelphia, March 11, 1869

U. S. Internal Revenue Bureau,

To Butler & Carpenter, Dr.

For Internal Revenue Stamps delivered in Fevruary, 1869
viz:
28.018.993 stamps @ 20 cents per M, $5.603.80

Received payment

Philadelphia, March 10th '69

Wm W. Brætlin, Esq
Advertizer Office
Lebanon, Pa.

Dear Sir:

Your checks for Lebanon Nat Bank were rec'd here today in advance of your letter and we were about putting them to press for stamping when we observed that you wanted the stamp which we do not print - hence we were compelled to withhold the job for further instructions from you.

We inclose a specimen of the stamp printed by us, if you will have them we will put the lot through at once - if not the checks will be returned to you without stamping.

Cancelled Check for $50 to our order is returned herewith as we do not receive money for stamps. Our custom is to deliver the finished work to some dealer here who pays the Government for the stamp value and us for printing and collects the total charges from you be return express.

In future please prepay the express charges on all packages sent this way.

Very respectfully,
Butler & Carpenter
per L.

EXTRA SIZED PRIVATE DIES

STAMPS DELIVERED IN FEBRUARY, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN.
Feb 2	2396	John Bull	16.000	1
" "	"	do	12.500	4
"	2397	Butterfield (A.N.Wright)	10.500	1
"	3260 Ag	Gates	21.000	3
4	2416	Jno I. Brown	10.000	1
" "	"	do	50.000	2
"	3267 Ag	Barber & Peckham	14.666	3
"	2421	A. L. Scovill & Co.	20.000	1
" "	"	do	22.500	4
6	2441	B.A.Fahnestock Son & Co.	110.000	1
"	2442	Curtis & Sons	55.000	2
"	3285 Ag	Gates	84.000	3
9	2478	Hall & Rueckel	66.002	1
"	3304 Ag	Barber & Peckham	14.666	3
11	3315 "	Gates	42.000	3
12	2507	Jayne & Son	40.000	1
" "	"	do	22.000	2
" "	"	do	34.000	4
"	2508	E. Ferrett, N.Y. (Sands)	110.000	1
"	2509	E. M. Tubbs & Co.	27.500	4
"	2510	R. P. Hall & Co.	27.500	4
15	2533	J. H. Schenck	22.002	1
" "	"	do	7.333	6
"	3336 Ag	Gates	42.000	3
16	2551	L. W. Warner & Co.(Herrick)	110.000	1
"	2552	Jno I. Brown & Sons	55.000	2
"	2553	John Bull	16.000	1
" "	"	do	12.500	4
"	2555	Hostetter & Smith	82.500	4
"	3348 Ag	Barber & Peckham	36.666	3
17	2568	Curtis & Sons	55.000	2
"	2571	S. B. Hartman & Co.	5.250	4
18	2582	Demans Barnes & Co	66.000	1
" "	"	do	22.000	2
"	2587	A. L. Scovill & Co.	40.000	1
" "	"	do	17.500	4
19	3365	Gates	21.000	3
22	2621	Schenck	22.002	1
" "	"	do	7.333	6
"	3378 Ag	Barber & Peckham	14.666	3

Forward

EXTRA SIZED PRIVATE DIES, STAMPS DELIVERED, FEBRUARY, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN.
FEB 23	2639	Radway, & Co	55.000	2
"	2641	W. T. Blow	56.100	1
"	2642	John Bull	16.000	1
"	"	do	12.500	4
"	2643	Bennett Pieters & Co.	27.500	4
"	3387 Ag	Gates	63.000	3
26	2668	P. H. Drake & Co.	27.500	4
"	3400 Ag	Gates	21.000	3
"	3403	Barber & Peckham	36.666	3
27	2678	J. H. Schenck	11.004	1
"	"	do	9.166	6
"	2680	Jayne & Son	25.000	1
"	"	do	2.500	2
"	"	do	20.000	4
"	2681	Scovill & Co.	10.000	1
"	"	do	17.500	4
"	3415 Ag	Gates	21.000	3
"	2692	John Bull	16.000	1
"	"	do	12.500	4

WRAPPERS

Feb	Byam, Carlton & Co	2.330.000	1

STAMPED PAPER

Feb	45.422 imps	205.8$\frac{3}{5}$ *	2

Delivery Department
March 12. 1869
L

* Correction made at the time.

MANUFACTURED IN FEBRUARY, 1869

	SHEETS	STAMPS	VALUE
Stamped documents	45.422	205.853	454.22
Stock, Common class	198.725	37.607.450	
" Extra " viz			
1 ct Bull	3.800	247.000	
1 " Ayer & Co	11.400	524.400	
1 " Blow	500	70.000	
1 " Schenck	500	22.000	
1 " Sands	1.800	124.200	
1 " Hall & Rueckel	1.000	170.000	
1 " Herrick	1.200	224.400	
1 " Byam, Carlton & Co		3.000.000	
2 " Curtis & Sons	9.700	64-.200	
2 " Radway	2.800	224.000	
3 " Bonsfield & Poole	8.350	367.400	
3 " Gates	13.000	546.000	
4 " Bennett Pieters & Co.	500	24.000	
4 " Scovill & Co.	1.000	136.000	
4 " Van Duzer	450	32.400	
4 " Ayer & Co	7.900	379.200	
4 " Hostetter	4.900	225.400	
4 " O. Crook & Co.	900	43.200	
Stock a/c	268.425	44.813.103	
Spoiled	5.650	894.400	
Total	274.075	45.707.503	

Philadelphia, March 16/69

Messrs Welchman & Co.
Keokuk, Iowa

Gentlemen:

Your letter of the 8th inst addressed to the Commissioner of Internal Revenue has been referred to us for reply.

We are the agents of the Government to manufacture revenue stamps and stamp plates. Our charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350) payable upon presentation of a proof impression from the finished die. Each denomination of stamp requires a separate plate, our charge for each additional plate is three hundred dollars ($300) when the size and design is the same as the first and differs inly in the letters and figures of the denomination.

The time required to prepare the plates and have a stock of stamps manufactured to meet orders would be about six or eight weeks.

If you decide to have us do the work please inform us direct and we will at once prepare models to submit to the Commissioner for official approval.

Very respectfully,
Butler & Carpenter
per L.

PRINTING BALANCE, MARCH 16, 1869

2¢	General	68.700
3"	do	1.000
5"	do	4.500
10"	do	1.500
$3	do	500
$200	do	25
1¢	Proprietary	40.000
3"	do	700
1 "	Ayer	560
1 "	Bauer & Beudell	2.000
1 "	Beecher	500
1 "	Bonsf. & Poole	1.600
1 "	Byam, Carlton & Co.	650
1 "	Franklin	1.400
1 "	Gates	9.500
1 "	Herrick	2.400
1 "	McLean	1.000
1 "	Roeber	3.000
1 "	Schenck	3.500
1 "	U.S. Prop'y Med. Co. (white)	4.000
1 "	Wise & Co.	1.000
1 "	Wright, A. N.	600
1 "	Ziseman, G. & Co.	2.000
2 "	Jno. I. Brown	4. 00
3 "	Barber & Peckham	5.750
3 "	Richardson	6.000
4 "	Drake	2.000
4 "	Hostetter	4. 00
4 "	Jayne	1.000
5 "	Levy	1.500
6 "	Schenck	2.000

Philadelphia, March 16, '69

New York Medical University
No. 8 University Place
New York, N.Y.

Gentlemen:

Your letter of the 9th instant addressed to the Deputy Commissioner of Inter Revenue has been referred to us for reply - and in pursuance thereof we respectfully return you the sketch of proposed stamp sent us by the Commissioner of Inter. Revenue on the 6th inst.

We desire simply to state that the engraving of private dies considering their multiplication upon the plate for printing, is a losing operation, and our charge is only a little more than half of what would be charged by any other company for the same work, as the officers of the Inter Revenue Bureau are aware, instead of four times as much as stated by you. We have therefore only to add that your opinion in regard to our exorbitant rate is erroneous and does us injustice.

Very respectfully,
Butler & Carpenter
per L.

Philada, March 18. '69

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

Sir:

Your favor of the 15th inst is hand. We have enough of your stamps to fill next order on demand and will at once proceed to get an adequate stock ahead to same all future trouble.

Sorry for past delays but as we are now aware of your probable demand we can easily be prepared to meet it.

very respectfully,
Butler & Carpenter
per L.

(First sentence has word "at" omitted before hand)

Philadelphia, March 18. 69

Messrs Wise & Co.
No 15 Warren St.
New York, N.Y.

Gentlemen:

On the 4th inst we rendered you our a/c for engraving private die $350 and have been since awaiting your response.

Please let us hear from you without further delay.

Very respectfully,
Butler & Carpenter
per L.

THIS PAGE TORN FROM THE BOOK

Philadelnia, March 19, '69

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

Sir:
Will you permit us to imprint two cent stamps on documents formed like the specimens herewith inclosed?

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, March 24. '69

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

Sir:

In compliance with your request of the 20th inst, just received, we have this day forwarded to your office, by Adams Express, the lot of stamps returned to us by Mr. C. McKibben, May 5. 1867, as per invoice herewith.

Very respectfully,
Butler & Carpenter
perL.

INVOICE

Hon C. Delano, Commissioner of Internal Revenue

5.250	200	1.102.500	2	22.050
1.400	170	238.000	5	11.900
109 82	102	11.200	25	2.800
				36.750

Philadelphia, March 24. 69

Messrs Wise & Co.
No 15 Warren St.
New York, N.Y.

Gentlemen:

Your note of the 22d inst is at hand and conveys the first intimation we have had in regard to the color of your stamp. In the absence of instructions we printed in black, knowing that to be the best color for the purpose, but we can, of course and will print future stamps in green as you request.

We regret the accident to Mr. Wise, and in the meanwhile awaiting your remittance for the cost of plates viz: $350, remain,

Respectfully yours
Butler & Carpenter
per L.

Philadelphia, March 25. '69

Messrs Byam, Carlton & Co.
Boston, Mass

Gentlemen:

Your note of the 23rd inst requesting us to send you $400 No 1, $3.000 No 2's and $500 No 3's is at hand and a Government requisition for them will probably reach us tomorrow.

Yours of the 19th inst with similar request came duly to hand, but as yet no requisition for the stamps have been received, and we desire to draw your attention to the fact.

All the old lots of paper will have been manufactured into wrappers by about the first proxo and we will then send you an a/c of stock on hand. In the meanwhile please send us another shipment of No 2 paper that our hand may not be thrown out of work.

Very respectfully,
Butler & Carpenter
per L.

PRINTING ORDERS, APRIL1, 1869

1 ct	/ Ayer	8.000
1 "	Bauer & Beudel	1.000
1 "	Brandreth	1.000
1 "	Dalley	1.300
1 "	Ferrett	1.500
1 "	Fleming No 1	2.200
1 "	do No 2	500
1 "	Gorman	1.200
1 "	Howard	2.400
1 "	Jayne	3. 00
1 "	McLean	1.200
1 "	Ransom	600
1 "	Safety	1.600
1 "	Sands	1.200
1 "	Tyler	2.400
1 "	Thompson	500
1 "	Wright, A. N.	1.000
2 "	Ransom	400
4 "	Hall, R. P.	1.500
4 "	Hostetter	3.000
5 "	Hart	1.500
8 "	Swaim	400
5 "	Cohen, L.	1.500

Butler & Carpenter
L

Apr 1.69

Philadelphia, March 29. 69

Messrs Selby & Taylor
Cleveland, Ohio

Gentlemen:

Your favor of the 24th inst is at hand. It will be about ten days yet ere your new three cent die can be finished and a proof impression sent you.

Our charge for engraving a one cent die of the Common size is, uniformly, three hundred and fifty dollars ($350).

It would be eight weeks before we could have a plate made and stamps prepared therefrom.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, March 29. '69

Messrs E. A. Kingsland & Co.
No 3 Pine St.
New York, N.Y.

Gentlemen:

Your favor of the 26th inst is at hand. Our stamping of documents is confined to printing a two cent stamp (specimen herewith), upon bank checks, sight drafts and plain forms of receipts that have the words "good when used as a receipt for payment of money" first printed thereon.

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, April 1, 1869

Thomas Harland, Esq
Deputy Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In reply to your letter of the 30th inst, respecting the stamps received by us May 5th 67 from Mr. C. McKibbon, and forwarded to your office on the 24th inst, we beg to state that the identical stamps were not sent to you for the reason that they came to us in thirty five small packages of $1050 each, folded in the middle of the sheets, and remained in that condition until the receipt of your letter of the 20th inst. We then counted the stamps and found that in the long interval of nearly two years they had become so dry and hard, and the creases in the folds so firmly set, as to render them unfit for handling until they had stood awhile in bulk, or been repressed. Not wishing to delay their shipment we deemed it expedient and proper to send you a like amount from our stock and retain the others. We did so and the original stamps are still on hand except 800 sheets of two cents, a few of the fives and all the twenty-fives, which, during the last few days were used in filling orders.

The returned stamps were of course not included in our stock a/c, nor in our monthly report to your office. Upon receiving them from Mr. McKibbon we merely entered them under the head of "Suspense a/c" and upon their delivery credited the a/c accordingly.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 1, '69

John Hedge, Esq
Secretary
Gargling Oil Co.
Lockport, N. Y.

Sir:

Your telegram received.

Your private die will not ready to go to press in less than two or three weeks yet. We will duly notify you when to order stamps. In the meanwhile we beg to assure you that no unnecessary delay will be made in the progress of engraving etc.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 5. '69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your letter of the 3d inst is at hand.

Only 275.000 wrappers were sent you on the 31st ulto in consequence of the Government requisition calling for that amount only. Doubtless an error has been made by the clerks at Washington: we called your attention in ours of the 25th ulto to the fact that they were probably going astray.

The following list of your letters notifying us of orders, compared with a list of requisitions from the Comm'r will point out any discrepancy that exists between you and the Bureau, viz:

List of letter orders		Government Requisitions			
Date	Amount ordered	No of order	Wash. Date.	Stamp Value	Date Sent
Feb 24	$4.000				
Mch 4	4.000	3422 Ag	Mch 1	$4.400	Mch 2
" 10	4.000	3460 "	" 6	4.400	" 8
" 19	4.000	3497 "	" 12	4.400	" 13
" 23	4.000	3569 "	" 25	4.400	" 26
Apr 1	4.000	3593 "	" 30	2.750	" 30
" 3	4.000	3613 "	Apr 3	4.400	Apr 5

All the odd lots of paper are not quite printed up yet, but we have an abundance of everything to fill orders without any delay.

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelhia, April 7. 1869

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

For Internal Revenue Stamps delivered in March, 1869
viz:
32.121.876 Stamps @ 20 cents per M $6.424.38

Received payment

Philadelphia, April 7. 1869

U. S. Internal Revenue Stamps delivered in March, 1869.
viz:
32.121.876 Stamps @ 20 cents per M $6.424.38

Received payment

Second bill has word "Duplicate" written across face.

MANUFACTURED IN MARCH, 1869

		SHEETS	STAMPS	VALUE
Stamped documents		43.642	174.172	436.42
Stock, Common Class		107.300	21.536.800	
" Extra "				
1 ct	Herrick	600	112.200	
1 "	Ayer	4.900	225.400	
1 "	Holloway	1.200	122.400	
1 "	Scovill	1.500	204.000	
1 "	Dalley	500	26.000	
1 "	Schenck	1.600	70.400	
1 "	Byam, Carlton & Co		3.425.000	
2 "	Dalley	700	28.000	
2"	Jayne	1.000	60.000	
2 "	Brown	4.000	288.000	
3 "	Gates	6.850	287.700	
3 "	Barber & Peckham	2.250	90.000	
4 "	Bull	50	3.250	
4 "	Bennett & Pieters & Co.	500	24. 00	
4 "	Oliver Crook & Co.	1.000	48.000	
4 "	Drake & Co.	2. 00	204.000	
4 "	Hostetter	4. 00	184.000	
6 "	Schenck	2.000	88.000	
	Stock a/c	141.950	27.201.322	
	Spoiled	2.450	516.440	
	Total	144.400	27.717.762	

Orders for private dies

Mch 5	Selby & Taylor	3 cents
" 10	Fred'k Brown	2 "
"	Merchant's Gargling Oil	1 "
" "	" " "	2 "

EXTRA SIZED PRIVATE DIES, STAMPS DELIVERED MARCH, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Mch 23	2951	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	3554 Ag	Barber & Peckham	36.666	3
"	3555 "	Wm Gates	16.800	3
24	2959	Franklin Stweart (Swaim)	6.562	8
"	2960	B. Brandreth	110.000	1
"	2962	Fleming Bros No 1	220.000	1
"	"	" No 2	110.000	1
26	2980	E. T. Butterworth (A.N.Wright)	10.500	1
"	2982	E. M. Tubbs & Co.	27.500	4
"	2984	Curtis & Sons	55.000	2
"	2985	Hostetter & Smith	82.500	4
"	2986	Hartman & Co.	5.250	4
"	2987	A. L. Scovill & Co.	40. 00	1
"	"	"	17.500	4
27	2996	P. H. Drake & Co.	2[illegible].500	4
"	2999	John Bull	16.000	1
"	"	"	12.500	4
29	3000	U.S. Prop Med Co. cut	5.000	1
"	"	"	12.775	4
30	3024	L.W. Warner & Co (Herrick)	110.000	1
"	3041	Jayne	10.000	1
"	"	"	14.000	2
"	"	"	18.000	4
31	3042	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	3043	Demas Barnes & Co	71.400	1
"	"	"	19.300	2
"	3044	Jno I. Brown	55.000	2
"	3596	Gates	75.600	3
		WRAPPERS		
March		Byam, Carlton & Co.	1.865.000	1
		STAMPED PAPER		
March		43.642 imps	174.172	2

Delivery Department
April 8, 69

L.

EXTRA SIZED PRIVATE DIES

STAMPS DELIVERED IN MARCH, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Mar 2	2705	R. P. Hall & Co.	55.000	4
"	3424 Ag	Bonsfield & Poole	40.000	3
4	2752	Jno I. Brown	55.000	2
5	2734	H. Dalley	66.000	1
"	2735	Hartman & Co.	5.250	4
6	2756	Ayer & Co.	137.500	4
"	2757	Curtis & Sons	55.000	2
"	2761	J. H. Schenck	11.004	1
"	"	"	9.166	6
"	3445 Ag	Gates	21.000	3
9	2793	John Bull	16. 00	1
"	"	"	12.500	4
"	2795	U.S. Prop'y Med Co. out	20.000	1
"	"	"	9.025	4
"	2796	Hostetter & Smith	82.500	4
"	3478 Ag	Gates	16.800	3
11	2819	O. Crook & Co.	27.500	4
"	2821	Jayne	30.000	1
"	"	"	8.000	2
"	"	"	16.000	4
"	2823	Scovill & Co.	40.000	1
"	"	"	17.500	4
12	2835	Warner & Co. (Herrick)	110.000	1
"	3493 Ag	Gates	16.800	3
13	3501 "	Barber & Peckham	36.666	3
15	3504 "	Gates	16.800	3
16	2877	Bull	16.000	1
"	"	"	12.500	4
17	2887	Radway & Co.	55.000	2
"	2888	Curtis & Cons	55.000	2
18	3523 Ag	Gates	16.800	3
19	2911	Jayne	45.000	1
"	"	"	21. 00	2
"	"	"	33.250	4
"	2914	Jno I. Brown	55.000	2
20	3537 Ag	Gates	29.400	3
22	2936	Ayer & Co.	550.000	1

Forward

Philadelphia, April 8. '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

PRINTING ORDERS, APRIL 10. 1869

5	cent	General	10.000
6	"	"	600
10	"	"	5.000
25	"	"	4.000
50	"	"	5.000
70	"	"	600
$1		"	2.000
$2		"	1.000
$2.50		"	600
$5		"	500
$25		"	25
2	cent	Proprietary	51.00
4	"	"	5.000
1	"	Thos Allen	2.200

Philadelphia, April 12. 1869

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, April 12, 1869

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

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, April 12. 1869

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

Sir:

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

Jan 28	$661
Mch 9	661
" 29	661

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

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, April 12, '69

Messrs Jas M. Willcox & Co.

Gentlemen:
Please send us 51.000 sheets of paper before 4 PM today, or, if more convenient, between 8 & 9 tomorrow A.M. and oblige,

Yours respectfully,
Butler & Carpenter
per Lamasure

Deliver at
425 Chestnut St.
4th Floor

Philadelphia, April 13/69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 13/69

Messrs Brower Bros
No 295 Broadway, N.Y.

Gentlemen:

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

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

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

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

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, April 14. 69

Messrs Seth W. Fowle & son
Boston, Mass.

Gentlemen:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 15, 69

N. C. Nasen Esq
Peoria, Ill.

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 15,'69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L

Philadelphia, April 17. '69

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

Gentlemen:

Your favor of the 14th inst is at hand. We have just finished your private die and herewith present a proof impression which we trust will give entire satisfaction. Have the kindness to inform us what color to print the stamps, whether you desire them gummed and perforated, and about how many you will require per month, that we may at once prepare an adequate stock to keep on hand. In five days from the time of hearing from you stamps will be in readiness to meet your orders. Orders must be forwarded to the Commissioner of Inter. Rev, Washington, D. C. inclosing the duplicate certificate of a U.S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent you forthwith.

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

Very respectfully,
Butler & Carpenter
per L

Philadelphia, April 17. 69

Messrs Selby & Taylor
To Butler & Carpenter Dr.

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

American Watch Co
Cleveland O.

Philadelphia, April 17. 69

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

Gentlemen:

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

To pay the stamp value you would be required to deposit with the Asst U.S. Treasurer at New Yor, $1142.80 for stamped paper and forward the duplicate certificate thereof to the Hon C. Delano, Commissioner of Inter. Rev. Washington, D.C. stating to him that you require the amount in (60.000) two cent stamps printed by us on bank checks, whereupon he would at once direct us to execute your order for $1200, giving you the maximum allowance of 5% on the sum remitted or $57.14.

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

Very respectfully
Butler & Carpenter
per Lamasure

Philadelphia, April 20 '69

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

Sir:

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

We herewith return their letter as you request.

Very respectfully,
Butler & Carpenter
p r L.

Philadelphia, April 20 '69

D. M. Richardson, Esq
Detroit, Mich

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21 '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21.'69

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

Sir:

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

Superficial area 63/64 of an inch.

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21. '69

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 21. '69

A. S. Dickson, Esq
Meadville, Pa.

Sir:

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 23d '69

Messrs Selby & Taylor
American Match Co.
Cleveland, Ohio

Gentlemen:

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

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

Thanking you for kind and prompt attention we remain,

Yrs Very respectfully
Butler & Carpenter
per L.

4/23
69
B&C

Philadelphia, April 24. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 27. 69

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

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, April 27. 69

Thomas Allen, Esq
St. Louis. Mo.

Sir:

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

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

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

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

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

Yours very respectfully,
Butler & Carpenter
per L.

THIS PAGE TORN FROM BOOK

Philadelphia, April 29.'69

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

Sir:

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

Superficial area 13/16 of an inch.

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

Very respectfully,
Butler & Carpenter
Per L

SAME LETTER AS PAGE ~~30~~ 29

Addressed to C. Delano

Philadelphia, May 1. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

Yours of the 2.th duly to hand. Our price is three hundred & fifty dollars for engraving a single die, and we have never deviated therefrom since it was first established.

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 1. 69

W. D. Curtis, Esq
Oshkosh, Wis.

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia May 1. '69

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

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 1, 69

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

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

Philadelphia, May 4. 69

Messrs Selby & Taylor
Cleveland, Ohio

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 4. 69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

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

1.280.000	No 1.
5.135.000	No 2.
6.415.000	Total

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

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

Very respectfully,
Butler & Carpenter
L.

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

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

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

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

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

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

Philadelphia, May 7, 1869

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

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

Received payment

Philadelphia, May 7, 1869

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

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

Received payment

Second bill has Duplicate written in pencil across face.

Philadelphia, May 7. 69

Calkins, Pinney & Co.
Princeton, Ind.

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 7. '69

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

Sir:

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

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

Yrs very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 7. 69

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

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

5/7
69
B&C

Rec'd payment
Butler & Carpenter
per L

Philadelphia, May 7, 1869

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

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

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

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

MANUFACTURED IN APRIL, 1869

	SHEETS	STAMPS	VALUE
Private dies engraved, viz:			
American M. Co. Ohio			$350
Merchant's Gargling Oil Co.			500
Stamped documents,	40.246	182.572	402.46
Stock, Common class	132.475	25.789.500	
Extra " viz:			
1 ct Ayer	5.300	243.800	
1 " Brandreth	1.000	132.000	
1 " Dalley	1.300	67.600	
1 " Fleming No. 1	1.500	90.000	
1 " " No. 2	500	55.000	
1 " Herrick	1.700	317.900	
1 " Jayne	3. 00	180.000	
1 " Sands	1.200	82.800	
1 " Schenck	1.900	83.600	
1 " U.S.P. Med. Co.	5.000	45.000	
1 " Byam, Carlton & Co. cut		3.180.000	
3 " American M. Co. Ohio	1.400	58.800	
3 " Barber & Peckham	5.750	230.000	
4 " Hostetter	2.150	98.900	
4 " R. P. Hall & Co.	1.500	120.000	
4 " Jayne	1.000	60.000	
4 " Scovill & Co.	550	74.800	
4 " Swaim	400	6.400	
Stock a/c	167.625	31.098.672	
Spoiled	1.830	288.720	
Total	169.455	31.387.392	

Orders for Private Dies

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

Philadelphia May 11. 69

Messrs Bonsfield & Poole
Cleveland, Ohio.

Gentlemen:

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

Very respectfully,
Butler & Carpenter
per L.

EXTRA SIZED PRIVATE DIES

STAMPS DELIVERED IN APRIL, 1869.

DATE	ORDER	PROPRIETOR	STAMPS	DEN.
Apl 2	3054	Scovill & Co.	40.000	
"	"	"	17.500	
"	3062	Bull	16.000	
"	"	"	12.500	
3	3071	R. P. Hall & Co.	55.000	
5	3097	Hartman & Co.	5.250	
"	"	"	1.750	
6	3623 Ag	Barber & Peckham	73.333	
7	3106	Curtis & Sons	55.000	
8	3638 Ag	Wm. Gates	16.800	
9	3144	Jayne & Son	30.000	
"	"	"	15.000	
"	"	"	40.000	
"	3146	S. B. Hartman & Co.	15.125	
"	3147	Scovill & Co.	30.000	
"	"	"	20.000	
12	3158	J. H. Schenck	22.002	
"	"	"	7.333	
13	3181	Bull	16.000	
"	"	"	12.500	
"	3183	Holloway	60.500	
"	3663 Ag	Bonsfield & Poole	44. 00	
14	3667 "	Wm. Gates	63. 00	
15	3200	Ayer & Co.	137.500	
"	3204	Hostetter & Smith	82.500	
16	3689 Ag	Wm. Gates	63.000	
17	3692 "	Bonsfield & Poole	44.000	
20	3253	Hall & Ruckel	82.502	
"	3254	Scovill & Co.	30.000	
"	"	"	20.000	
"	3255	U. S. Prop. Med. Co. cut	20.000	
"	"	"	9.025	
"	3710 Ag	Wm. Gates	79.800	
21	3259	J. H. Schenck	22.002	
"	"	"	7.333	
"	3278	Bull	16. 00	
23	"	"	12.500	
"	3729 Ag	Bonsfield & Poole	44.000	

FORWARD

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

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Apr 23	3286	Radway & Co.	55.000	2
"	3288	Curtis & Sons	55.000	2
"	3732 Ag	Barber & Peckham	36.666	3
26	3312	Jayne & Son	20.000	1
"	"	"	9.000	2
"	"	"	18.000	4
"	3314	Brown & Sons	55.000	2
"	3743 Ag	Bonsfield & Poole	66.000	3
27	3336	Bull	16.000	1
"	"	"	12.500	4
"	3747 Ag	Wm Gates	29.400	3
28	3749 "	Barber & Peckham	55.000	3
30	3754 "	Wm Gates	29.400	3
"	3755 "	American M. Co. Ohio *	36.666	3
"	3364	J. H. Schenck	22.002	1
"	"	"	7.333	6
"	3365	R. P. Hall & Co.	55.000	4
"	3366	Scovill & Co.	30.000	1
"	"	"	20.000	4
"	3367	Drake & Co.	27.500	4

WRAPPERS

April	Byam, Carlton & Co. cut	27.700.000	1

STAMPED PAPER

"	40.246 imps @ 1 ct	182.572	2

* Note. Sup area of 3 ct American Match Co's die is the same as 3 ct Gates - Perforated

Delivery Department
May 11. 69

L.

Philadelphia, May 13/69

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 14. '69

Barber Match Co.
Middlebury, Ohio

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 15. '69

Isaac Pugh, Esq
Stamp Agent

Dear Sir;

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

Yours truly,
Butler & Carpenter
per L.

Philadelphia, May 15. '69

Messrs Mansfield & Higbee
Memphis, Tenn.

Gentlemen:

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

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

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

Proprietors of private dies are allowed a commission in stamps, of ten per cent on all orders of over $500 at a time or in other words allows $550 in stamps for $500 in money. We keep on hand a three months supply of every kind of private stamp so that no delay occurs in the filling of orders therefor.

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 17. '69

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

Sir:

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

Superficial area 2 1/8 inches.

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 17. '69

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 19. '69

Frederick Brown, Esq
Philadelphia, Pa.

Sir:

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

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

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

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

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

Yours very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 19, '69

Frederick Brown, Esq

To Butler & Carpenter, Dr.

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

Above bill was transferred across face of letter.

Philadelphia, May 20. '69

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

Sir:

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

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

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

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, May 26. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

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

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

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

Yours very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia, May 26. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

To Butler & Carpenter, Dr.

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

Philadelphia, May 28. '69

Messrs Seifert & Lawton
Milwaukee, Wis

Gentlemen:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, May 31. '69

Messrs Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

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

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

Orders should be addressed to the Hon C. Delano, Commissioner of Inter. Revenue Washington, D. C., inclosing the duplicate certificate of a U. S. Asst Treasurer or Designated Depository of a deposit made covering the value of stamps ordered. The Commissioner will then make an order on us and stamps will be sent you forthwith.

Very respectfully
Butler & Carpenter
per L.

Philadelphia June 3/69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia June 2/69

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

Gentlemen:

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

EXTRA SIZED PRIVATE DIES STAMPS DELIVERED IN MAY '69

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

WRAPPERS

May	Byam Carlton & Co.	2.780.000	1

STAMPED PAPER

"	44.315 imps.	216.444	2

Delivery Department
June 5. 69
L.

EXTRA SIZED PRIVATE DIES,
STAMPS DELIVERED IN MAY, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN
May 3	3769 Ag	Bonsfield & Poole	44.000	
5	3408	Curtis & Sons (C&B)	55.000	
"	"	"	55.000	
"	3415	Hostetter & Smith	82.500	
6	3416	Jayne & Son	50.000	
"	"	"	18.000	
"	"	"	33.500	
"	3418	Ayer & Co.	137.500	
7	3431	Tubbs & Co.	27.500	
"	3793 Ag	Barber Match Co.	73.333	
"	3436	John Bull	16.000	
"	"	"	12.500	
8	3802 Ag	Gates	33.600	
10	3456	Scovill & Co.	40.000	
"	"	"	17.500	
11	3470	Ferrett (Sand's die)	110.000	
"	3473	Schenck	22.002	
"	"	"	7.333	
"	3819	Gates	294.000	
13	3487	Drake & Co.	27.500	
14	3501	Hartman & Co.	15.125	
"	3502	J. W. Truesdell & Co.	10.500	
"	3503	Curtis & Sons	55.000	
17	3529	Schwartz & Haslett	110.000	
"	3846 Ag	Gates	31.500	
18	3553	John Bull	16.000	
"	"	"	12.500	
"	3855 Ag	Bonsfield & Poole	22.000	
19	3564	Oliver Crook & Co.	16.500	
20	3572	Warner & Co. (Herrisk's die)	110.000	
21	3581	Scovill & Co.	40.000	
"	"	"	17.500	
	3582	Jno I. Brown Sons	55.000	
	3585	Schenck	22.002	
	"	"	7.333	
	3594	Brandreth	110.000	
	0	Hostetter & Smith	82.500	
	7 Ag	Barber Match Co.	55.000	
		Bonsfield & Poole	44.000	

(Left hand bottom corner of letter faded)

Philadelphia, June 5, 1869

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

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

Received payment

Philadelphia June 5. 1869

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

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

Received payment

Philadelphia June 4. '69

Manassek Smith, Esq
Portland, Me.

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

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

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

Very respectfully,
Butler & Carpenter
per L

Philadelphia, June 5th '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

MANUFACTURED IN MAY 1869

	SHEETS	STAMPS	VALUE
Private dies paid for viz:			
Fred'k Brown			400
Seth W. Fowle			350
Stamped Documents	44.315	216.444	
Stock, Common Class	135.925	26.054.950	
" Extra		2.290.000	
1 ct Byam Carlton & Co.	700	77.000	
1 " Fleming No. 1	3.250	149.500	
1 " Ayer & Co.	2.000	130.000	
1 " Bull	1.000	170.000	
1 " Hall & Ruckel	1.600	217.600	
1 " Scovill & Co.	2.600	114.400	
1 " Schenck	1.600	19.200	
1 " A. N. Wright	1.200	96.000	
2 " Radway	1.500	30.000	
2 " Fred'k Brown	4. 00	160.000	
3 " Barber Match Co.	5.600	235.200	
3 " Gates	2.500	105. .00	
3 " American M. Co. Ohio	1.800	117.000	
4 " Bull	950	129.200	
4 " Scovill & Co.	2.400	144.000	
4 " Jayne & Son	850	39.100	
4 " Hostetter & Smith	600	25.200	
4 " U.S. Prop Med Co.	170.075	30.519.794	
Good	1.300	188.140	
Bad	171.375	30.707.934	
Total			

Engraving Orders
Edward Wilder & Co. 4 cents

TELEGRAPH

June 8 1869

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

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

Butler & Carpenter
425 Chestnut St.

Philadelphia, June 8, '69

, Esq
Philadelphia, Pa.

Sir:
Yours rec'd.

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

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

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

Very respectfully
Butler & Carpenter
per L.

(Name faded)

Philadelphia, July 19.'69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 19. 69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 22, '69

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

Sir:

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia July 23. '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 23/69

D. M. Richardson, Esq
Detroit, Mich.

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia July 24. 69

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

Sir:

Your favor of the 21st at hand. In reply we have to say that our charge for engraving a private revenue stamp die and making plate complete is uniformly three hundred and fifty dollars ($350).

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

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

Veryrespectfully,
Butler & Carpenter
per L.

Philadelphia July 24. 69

W. D. Curtis, Esq
OshKosh, Wis.

Sir:

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

We exceedingly regret to hear of your illness and disappointment in nor hearing from the Commissioner in regard to the bond, and hope there will be no further delay. Your stamps are ready to deliver upon receipt of a government requisition, and the stock will be kept up that you may never suffer delay at our hands.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 24/69

Star Match Co
Portland, Me.

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia July 24. 69

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

Gentlemen:

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 24. 69

American Match Co.
Cleveland, Ohio

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, July 28/69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

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

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

Very respectfully,
Butler & Car penter
per L.

Philadelphia, July 31. '69

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

Gentlemen:

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

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia July 31. 69

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

Sir:

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

Yrs very respectfully,
Butler & Carpenter
p r L.

Philadelphia July 31. 69

Messrs Seifort & Lawton
Milwaukee, Wis.

Gentlemen:

About ten days ago Mr. W. E. Crockett sent us 87.000 checks of the Wisconsin Marine & Fire Ins. Bank to be imprinted for you with the ten cent die.

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

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

Very respectfully,
Butler & Carpenter
Per L.

Philadelphia, Aug. 3. '69

Messrs Henning & Bonhack
Hudson City, N.J.

Gentlemen:

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia Aug 3/69

W. D. Curtis Esq
Oshkosh, Wis.

Sir:

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

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

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

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

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

Very truly yours
Butler & Carpenter
per L.

Philadel phia, Aug. 3'69

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug. 7. 1869

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

To Internal Revenue Stamps delivered in July, 1869,
viz:
32.415.481 Stamps @ 20 cents per M. $6,483.10

Received payment

Philadelphia, Aug 7. 1869

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

To Internal Revenue Stamps delivered in July, 1869,
viz:
32.415.481 Stamps @ 20 cents per M. $6,483.10

Received payment

EXTRA SIZED PRIVATE DIES

STAMPS DELIVERED IN JULY, 1869

DATE	ORDER	PROPRIETORS	STAMPS	DEN.
July 2	3978	Radway	55.000	2
3	4093 Ag	Gates	31.500	3
6	3992	F. Stewart (Swaim)	6.562	8
"	3994	Curtis & Sons	55. 00	2
"	3995	Jayne	16.000	1
"	"	"	13.000	2
"	"	"	17.000	4
7	4007	Bull	16.500	4
"	4108 Ag	Barber Match Co.	55.000	3
9	4118 "	Gates	31.500	3
10	4127 "	Bonsf. & Poole	44.000	3
13	4072 "	Curtis & Sons	55.000	2
"	4073 "	Scovill	30.000	1
"	"	"	20.000	4
"	4075	R. P. Hall & Co.	82.500	4
"	4076	Ayer	137.500	4
14	4086	Jayne	45.000	1
"	"	"	8.500	2
"	"	"	12. 00	4
15	4094	Schenck	22.002	1
"	"	"	7.333	6
"	4156 Ag	Gates	31.500	3
16	4107	Bull	16.500	4
17	4118	Hostetter & Smith	82.500	4
"	4119	L. W. Warner (Herrick)	110.000	1
19	4171 Ag	Gates	63.000	3
"	4174 "	Barber Match Co.	36.666	3
20	4179 "	"	55.000	3
"	4180 "	Gates	31.500	3
"	4154	Brandreth	110.000	1
21	4155	Drake & Co.	27.500	4
"	4157	Curtis & Sons	55.000	2
22	4169	Truesdell & Co. (A.N.Wright)	10.500	1
"	4197 Ag	Gates	31.500	3
24	4199	Bonsf. & Poole	44.000	3
26	4206	Bull	16.500	4
"	4208	Scovill	30.000	1
"	"	"	20.000	4

MANUFACTURED IN JULY, 1869

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

Engraving Orders Viz:

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

Philadelphia, Aug 6 '69

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

Sir:

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

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

Yours respectfully
Butler & Carpenter
per L.

* Letter "r" crossed out in original.

Philadelphia Aug 6. '69

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

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

Very respectfully,
Butler and Carpenter
per L

Philadelphia, Aug 6. '69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 6. '69

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

To engraving two private dies (denominations one and four cent, same design) and making stamp plates, in full, $550

Rec'd payment

Philadelphia, Aug 6. '69

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

Sir:

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

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

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

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

Butler & Carpenter
per E. Lamasure

* As written - it should be "It"

Philadelphia, Aug. 6. 69

Benoni Howard, Esq
New York, N.Y.

Sir;

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

Very truly yrs.
Butler & Carpenter
per L.

Philadelphia Aug 6. '69

S. Austin, Esq
Xenia, Ohio.

Sir:

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

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

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

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug 7. 69

Sam'l Hart, Esq
Marietta, O.

Sir:

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

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 7. 69

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

Sir:

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

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

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

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

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

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

Very respectfully
Butler & Carpenter
per L

Philadelphia, Aug 7. 69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter

Philadelphia, Aug. 9. 69

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

Dear Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

8/9
69
B&C

P.O.
Box 1937

Philadelphia Aug 9. 69

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

Sir:

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

Superficial area 2 inches.

Very respectdully
Butler & Carpenter
per L.

Philadelphia, Aug 9. 69

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

Sir:

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

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

Very respectfully
Butler & Carpenter
per L

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

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

Viz:

1	ct	General	210	stamps	$2.10	$1.90	General	90	stamps	$171
2	"	"	"	"	4.20	2.	"	72	"	144
3	"	"	170	"	5.10	2.50	"	"	"	180
4	"	"	"	"	6.80	3.	"	"	"	216
5	"	"	"	"	8.50	3.50	"	"	"	252
6	"	"	"	"	10.20	5.	"	"	"	360
10	"	"	"	"	17	10.	"	"	"	720
15	"	"	"	"	25.50	15.	"	54	"	810
20	"	"	"	"	34.	20	"	"	"	1080
25	"	"	102	"	25.50	25	"	"	"	1350
30	"	"	"	"	30.60	50	"	"	"	2700
40	"	"	"	"	40.80	200	"	8	"	1600
50	"	"	85	"	42.50	1	ct	Prop'y	210	"	2.10
60	"	"	"	"	51.	2	"	"	"	"	4.20
70	"	"	"	"	59.50	3	"	"	170	"	5.10
$1		"	90	"	90.	4	"	"	"	"	6.80
1.30		"	"	"	117.	5	"	"	"	"	8.50
1.50		"	"	"	135.	10	"	"	"	"	17.
1.60		"	"	"	144						

Total 37 imps. $10,476

Aug 9. 69

Philadelphia, Aug 13/69

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

Sir:

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

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

Philadelphia, Aug 13 '69

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

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Aug 13/69

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

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

Philadelphia, Aug 14. 69

Messrs Edward Wilder & Co.
Louisville, Ky

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

8/14
69
B&C

Philadelphia, Aug 14, 1869

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 14. 69

Messrs A. Trochsler & Co.
Boston, Mass.

Gentlemen:

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Aug 14, 1869

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

Gentlemen:

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

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

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

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

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 16. '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Aug 16. 69

Stephen Buhrer, Esq
Cleveland, Ohio

Sir:

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 18/69

Messrs Seifert & Lawton
Milwaukee, Wis.

Gentlemen:

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

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia Aug 20/69

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

Dear Sir:

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

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

Yrs very truly
Butler & Carpenter
per L.

Philadelphia, Aug 28 '69

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug 23. 1869

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

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

Philadelphia, Aug 27. 69

American Match Co.
Cleveland, Ohio
Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Aug. 28. 1869

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

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

Thanking you for prompt and kind attention, we remain,

Very respectfully yrs,
Butler & Carpenter
per L.

Philadelphia, Sep. 1. 69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
L.

Philadelphia, Sep 4. 69

Messrs Perry Davis & Son
Providence, R. I.

Gentlemen:

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

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

Yrs respectfully
Butler & Carpenter
L.

Philadelphia, Sep 4. 69

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

Sir:

Your favor of the 1st inst to hand.

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

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

Very respectfully
Butler & Carpenter
per L.

Philadel-hia, Sep. 4. '69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
L.

Philadelphia, Sep 7. 1869

Dr. Jas C. Kerr
Cincinnati, Ohio

Sir:

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

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

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

Very respectfully
Butler & Carpenter
per L.

*as written

Philadelphia, Sep. 7. 69

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L

*as written

Philadelphia, Sep 7. 1869

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

Sir:

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

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

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep 8. 1869

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

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

Very respectfully,
Butler & Carpenter
per L.

MANUFACTURES IN AUGUST 1869

	SHEETS	STAMPS	VALUE
Private dies paid for, viz			
N.Y. Match Co.			$75
Wilder Co.			550
Wolley & Conner			350
P. Davis & Sons			750
Stamped documents	56.322	254.133	563.22
Stock, Common Class	109.300	22.129.900	
" Extra " viz:			
1 ct Byram C & Co. cut		2.490.000	
1 " Fleming No. 1	3.800	228.000	
1 " Fleming No. 2	1.400	154.000	
1 " Jayne	3.000	180.000	
1 " Schenck	1.200	52.800	
1 " U.S. Prop Med Co. cut	2.500	22.500	
1 " Wilder & Co.	950	66.500	
2 " Barnes	1.000	102.000	
3 " American M Co. Ohio	3.000	126.000	
3 " Barber M. Co.	8.900	356.000	
3 " Bonsf. & Poole	6.100	268.400	
3 " Gates	1.400	71.400	
4 " Bennett Pieters & Co	500	24.000	
4 " Drake	2.000	204.000	
4 " Hall	1.900	152.000	
4 " Hostetter & Smith	6.000	276.000	
4 " Scovill	1.000	136.000	
4 " Wilder	1.000	70.000	
6 " Schenck	1.200	52.800	
	156.450	27.416.433	
Stock Spoiled	350	71.240	
Total	156.800	27.487.673	

Engraving orders viz:

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

EXTRA SIZED PRIVATE DIES

STAMPS DELIVERED IN AUGUST 1869

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

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

** "August 1869" written vertically in left margin

EXTRA SIZED PRIVATE DIES DELIVERED IN AUG. 1869

Continued

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

Wrappers Byram Carlton & Co.	2.820.000	1
Stamped Paper (* imps)	254.133	2

* number faded completely

L

Philadelphia, Sep. 11. '69

Messrs Wirt, Cox & Co.
Baltimore, Md.

Gentlemen:

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

*** of invoice "A"
No 4369 Ag

*** word faded

Philadelphia Sep 14. 69

Dr. Jas. C. Kerr
Cincinnati, O.

Dear Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Box 1398

Philadelphia, Sep 14. 69

Messrs Byam Carlton & Co.
Boston, Mass.

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

No 1 137 6/20 reams
" 2 150 "

All of which is in good order. We inclose sample sheets. Our cutter thinks the white paper should be ½ inch larger both ways to cut well.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 14.'69

Messrs Wirt, Cox & Co.
Baltimore, Md.

Gentlemen:

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

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

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

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

Very respectfully,
Butler & Carpenter,
per L.

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

Philadelphia, Sep. 17. 69

W. D. Cubtis Esq
Osh Kosh, Wis.

Sir:

The Government requisition of the 7th ult upon which we sent you stamps on the 8th, called for only 52.500 stamps. Whatever alteration there was must have been made at the "Washington office" and we will refer the matter there at once, and no doubt they will send you full information and correct any injustice that has been done you.

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

Very truly yrs,
Butler & Carpenter
per L.

4526 Ag

Messrs Byam Carlton & Co. Boston, Mass

285.150 60.000 $600

Philada, Sep 18/69

Gentlemen:

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

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

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

/Very respectfully,
B&C

Mess Byam Carlton & Co.

Philadelphia, Sep. 20. '69

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

Gentlemen:

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

THIS LETTER CUT OUT OF THE BOOK

Philadelphia, Sep 22. '69

A. H. Flanders, M.D.

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 22. '69

Messrs Lawrence & Cohen
New York, N.Y.

Gentlemen:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 22. '69

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

Sir;

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

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

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

Very respectfully,
Butler & Carpenter

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

Philadelphia, Sep 23/69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

4579 Ag

D. M. Richardson. Detroit.
Mich.

1.428.122	300.002	1	3000.02
1.568.106	266.666	3	7999.98
			$11.000.

Philadel. Sep 24. 69

D.M.Richardson Esq.
Detroit, Mich.

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

Very truly,
Butler & Carpenter
L.

Philadelphia, Sep. 24. 69

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

Sir:

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

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

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

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

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

Philadelphia, Sep 24. 69

Edwin R. Tyler, Esq
West Cheshire, Ct.

Sir:

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

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

Very respectfully
Butler & Carpenter
per L.

(COPY)

Philadelphia, Sep 20. 69

Messrs Peter Eichele & Co.
St Louis, Mo.

Gentlemen:

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

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

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

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

Very respectfully
Butler & Carpenter
Per L.

Philadelphia, Sep. 24, 69

Messrs Jas M. Willcox & Co.

Gentlemen:

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

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

Very truly yr's
Butler & Carpenter
per L.

Philadelphia Sep 25. 69

Messrs L. Wetzel & Co.
Cincinnati, Ohio

Gentlemen:

Your favor of the 22d inst is at hand.

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

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia Sep 25/69

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

Sir:

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Sep 27. 69

D. M. Richardson, Esq
Detroit, Mich.

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Sep. 27. 69

D. M. Richardson, Esq

To Butler & Carpenter Dr.

To engraving new private three cent die for band stamp and making plate, in full, $350

Philadelphia, Sep 27. 69

Akron Match Co.
Akron, O.

Gentlemen:

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

Very respectfully
Butler & Carpenter
per L.

Care Jno. McGregor, Esq

Philadelphia Sep. 27. '69

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

Gentlemen:

Your favor of the 24th duly to hand.

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

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

Very respectfully
Butler & Carpenter
per L.

SUPPLEMENTARY

PRINTING ORDERS, SEPTEMBER 69, Supplementary

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

Butler & Capranter
L.

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

PRINT FIRST

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

viz:

¾ ct	Richardson	1000
1 "	P. Eichele	3400
1 "	do	3000
$15	General	50
$50	"	50
1 ct	Barnes	200
1 ct	Donnelly	2000
1 "	Howard	3000
1 "	Star	2000
1 "	P. Davis & Son	1000
5 "	L & Cohen	1000
5 "	Hart & Co	1000
5 "	Dougherty	1200
5 "	Levy	1200
4 "	General	600
50 "	"	1500
$1.30	"	600
$2.50	"	500
1 ct	Propy	4000
2 "	" (½)	2000
5 "	"	500
1 "	Brandreth	1000
1 "	Beecher	2000
1 "	C & Brown	800
1 "	Kyle	2400
1 "	McLean (½)	1000
1 "	Safety	1800
1 "	R. & G. Albright	500
2 "	Radway (½)	1000
3 "	Gates	10500
3 "	Greenleaf (½)	1000
8 "	Swain	400
1 "	A. N. Wright	4000
2 "	F. Brown	6000
1 "	Cramer & Kemp	2000

Philadelphia Oct. 2. '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 5th '69

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

Sir:

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

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

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

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

Very respectfully yrs
Butler & Carpenter
Pr. L.

Philadelphia, Oct 5th 69

John F. Henry, Esq.

To Butler & Carpenter Dr.

To engraving three private dies (denominations One, Two & four cents) and making plates, in full, $750

Philadelphia, Oct 7. '69

A. L. Schmidt, Esq

Dear Sir:

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

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

Very respectfully,
Butler & Carpenter
pr L.

Philadelphia, Oct. 8/69

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

Dear Sir:

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

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

Very respectfully,
Butler & Cappenter
per E. Lamasure

Philadelphia, Oct 8, 69

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

Sir:

We have the pleasure to acknowledge the receipt of your favor of the 6th inst inclosing $750 in full for engraving three private dies and making stamp plates complete. Your right to order stamps therefrom is now established and you should address all orders to the Commissioner of Internal Revenue, Washington, D. C. inclosing the duplicate certificate of a U.S. Assistant Treasurer or Designated Depository of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us and stamps will be sent you from here. You will in the meanwhile however await our notice to you when to forward the first order.

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

We note advice regarding color, gumming and perforating.

Very respectfully,
Butler & Cappenter
per L.

10/8
69
B&C

Philadelphia, October 9. '69

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

To Internal Revenue Stamps delivered in September, 1869

viz:

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

Received payment

Philadelphia, October 9, '69

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

To Internal Revenue Stamps delivered in September, 1869

viz:

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

Received payment

(Second bill has "Duplicate" written across face)

Philadelphia, Oct 9, 69

Chas B. Brown, Esq
McGregor, Iowa

Sir:

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 9. '69

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

Gentlemen;

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

Very respectfully,
Butler & Carpenter
perL.

Philadelphia, Oct 9. 69

D. M. Richardson, Esq
Detroit, Mich

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, October 9. '69

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

Sir:

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

Very respectfully,
Butler & Carpenter

Philadelphia, Oct 11, '69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 12/69

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

Sir:

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

Very respectfully
Butler & Carpenter
perL.

EXTRA SIZED PRIVATE DIES,
STAMPS DELIVERED IN SEPTEMBER, 1869

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

WRAPPERS

Sep	Byam Carlton & Co. cut	3.090.000	1

STAMPED PAPER

"	41.151 imps	185.421	2

L.

EXTRA SIZED PRIVATE DIES,

STAMPS DELIVERED IN SEPTEMBER, 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN
Sep 2	4577	Curtis & Son	55.000	2
"	4578	S. R. Van Duzer & Co.	16.500	4
"	4424 Ag	Gates	31.500	3
4	4598	Hartman & Co.	15.125	4
6	4604	Jayne & Son	55.000	2
"	"	"	22.500	3
"	"	"	30.000	4
9	4449 Ag	Bonsfd & Poole	44.000	3
"	4451 "	Gates	31.500	3
"	4626	J. W. Truesdell & Co.	10.500	1
"	4627	Cutis & Cons	55.000	2
8	4638	Barnes & Co	71.400	1
"	"	"	74.300	2
"	4640	J. H. Schenck	22.002	1
"	"	"	7.333	6
11	4657	Scovill & Co.	40.000	1
"	"	"	17. 500	4
"	4658	Radway	55.000	2
13	4678	Drake & Co.	27.500	4
"	4481 Ag	Bonsf. & Poole	66. 00	3
"	4484 "	Gates	63.000	3
14	4696	Dr. Jas C. Kerr	9.360	6
"	4491 Ag	Gates	63.000	3
"	4492 "	Barber Match Co.	73.333	3
15	4699	Ayer & Co.	137.500	4
"	4700	Curtis & Son	55.000	2
"	4701	Bull	16.000	1
"	"	"	12.500	4
16	4719	R. P. Hall & Co.	55.000	4
"	4720	Hostetter & Smith	82.500	4
"	4721	Bull	16.000	1
"	"	"	12.500	4
18	4746	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	4747	Jno I Brown & Son	55.000	2
"	4748	J. H. Schenck	22.668	1
"	"	"	7.222	6
20	4557	Fred'k Brown	28.767	2
"	4526 Ag	Gates	63.000	3
"	4541 "	American M. Co. Ohio	36.666	3
21	4774	Curtis & Son	55.000	2
"	4550 Ag	Gates	63.000	3
"	4552 "	Bonsf. & Poole	44.000	3
23	4792	Hartman & Co.	15.125	4
"	4793	Drake & Co.	27.500	4
"	4807	Bull	16.500	4
"	4808	Jayne & Son	32.500	1
"	"	"	81750	2
"	"	"	15.000	4
24	4809	L. W. Warner & Co.	110.000	1
"	4577 Ag	Gates	31.500	3
28	4595 "	"	31.500	3
"	4846	Curtis & Sons	55.000	2
"	4847	E. M. Tubbs & Co.	27.500	4
29	4600 Ag	Barber Match Co.	73.333	3
"	4854	A. L. Scovill & Co.	10.000	1
"	"	"	25.000	4

MANUFACTURED IN SEPTEMBER, 1869

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

Engraving orders, Viz:
1 ct A. W. Flanders MD. App'd Sep 28/69

Philadelphia, Oct 15/69

A. Spencer, Esq
242 Chestnut St.

Dear Sir:

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

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

A verbal answer by bearer will oblige.

Yours truly
Butler & Carpenter
per Lamasure

Philadelphia, Oct 15/69

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

Sir:

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

Very respectfully,
Butler & Carpenter,
per L.

Philadelphia, Oct 15/69

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

Gentlemen:

Your favor of the 12th inst to hand.

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

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

Yours truly,
Butler & Carpenter
per L.

(order No 4976 Ag)

Philadelphia, Oct 18/69

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

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 19. 69

James Eaton, Esq
Utica, N.Y.

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 23/69

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

Sir:

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

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

The difference between us, according to your letter, appears to be 127.000 stamps, or an excess of charge on our part of 222.000 one cent, and a deficiency of 65.000 two, and 30.000 three cent stamps - this difference also makes the money value of yours $20 less than we figure it.

We have compared the month's requisitions with our books and find their amounts correctly entered. The orders were all executed as per requisitions except No 4702, Sep 14. to E. Ferrett which originally called for 66.000 two cent stamps instead of 132.000 at one cent. Mr. Ferrett having a one, but no two cent die, the matter was referred to, and adjusted by, the Stamp Agent here, who informed us that he notified you on the subject at that time.

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Oct. 23/69

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

Gentlemen:

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

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

Yrs very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 23/69

New York Match Co.
To Butler & Carpenter, Dr.

To engraving one cent match die and making plate, complete, (72 to the sheet) $350

Extra Sized Private Dies

Stamps delivered to Oct. 19. '69

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

WRAPPERS

Byam Carlton & Co.	1.620.000	1

STAMPED PAPER

30.838 imps	157.470	2

*Sup. area two inches. Perforated.

L.

MANUFACTURES, OCTOBER 19th 1869

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

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

4757 Ag

L. Flattery, Wooster, O. $100

230 85 Gen'l 50 $100

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

viz:

Forwarded	Oct 25th	$900
Herewith	" 27th	100
		$1.000

Very respectfully,
Butler & Carpenter
per L.

COPY

PRINTING ORDERS, OCTOBER 1869

OCT 9			OVERPRINTED		OCT 16	
1 ct	Franklin	1.100	1 ct	Donnelly		800
1 "	Cramer & Kemp	1.000	3 "	Richardson		800
			50 "	General		50
			1 "	Star Match Co.		2.000
		ORDERS OCT 18				
1 Ct	Henry	1.000	4 ct	Proprietary		15.000
2 "	"	1.000	8 "	Swaim		500
4 "	"	500				
		ORDERS OCT 25				
2 ct	General	50.000	1 ct	Swift & Courtney		15.000
3 "	"	500	1 "	Safety Match		2.400
4 "	"	500	1 "	Schenck		2.000
5 "	"	14.000	1 "	Tyler		4.000
10 "	"	3.000	1 "	U.S.P.Med. Co.		
25 "	"	5.000	"		(White)	5.000
50 "	"	5.000	1 "	"	(Yellow)	3.000
70 "	"	500	1 "	R. & G.A. Wright		1.000
$1	"	1.500	1 "	Gregory		1.000
$2	"	800	1 "	Gargling Oil Co.		1.000
$200	"	20	1 "	P. Davis & Son		1.000
1 ct	Proprietary	40.000	2 "	Barnes		1.000
2 "	"	6.000	2 "	Curtis & Son		7.000
3 "	"	8.000	2 "	Hayne		2.000
4 "	"	10.000	2 "	Jno I. Brown		4.000
1 "	Ayer	8.000	2 "	Ransom		.600
1 "	Anson Allen	2.000	2 "	P. Davis & Son		600
1 "	Barnes	8.600	3 #	Barber M. Co.		2.000
1 "	Brandreth	1.200	3 #	Bonsf. & Poole		2.000
1 "	Beecher	8.000	3 "	Gates		12.000
1 "	Byam C & Co.	2.000	4 "	Ayer		3.000
1 "	Curtis & Brown	1.600	4 "	Bull		1.000
1 "	Cowles & Leete	1.500	4 "	Jayne		2.000
1 "	Cramer & Kemp	3.000	4 "	R. P. Hall & Co.		1.000
1 "	Donnelly	4.000	4 "	Tubbs		500
1 "	Dalley	1.300	4 "	Hartman		1.000
1 "	Eaton	2.000	4 "	Drake		1.500
1 "	Peter Eichele	8.000	4 "	Van Duzer		1.200
1 "	Fenrett	1.200	4 "	Fowle		600
1 "	Franklin	10.000	4 "	Wilder		600
1 "	Fleming No 1	7.000	4 "	P. Davis & Son		600
1 "	Fleming No 2	1.000	5 "	Dougherty		1.100
1 "	Gates	8.000	5 "	Levy		1.000
1 "	Greenleaf	3.000	6 "	Schenck		1.000
1 "	Gaffitt	2.000	6 "	Helmbold		600
1 "	Hall & Ruckel	500	8 "	Cowles & Leete		1.000
1 "	Holloway	600				
1 "	Jayne	3.000		New Dies		
1 "	Kyle	3.000				
1 "	Powell	1.600	1 "	New York M. Co.	(210)	6.000
1 "	Park City	2.000	1 "	"	(72)	14.000
1 "	Russell	1.000	1 "	A. H. Flanders		1.200
1 "	Roeber	2.000		Total		359.370

Philadelphia, Oct 27. 69

Messrs Walter & Irwin
Steubenville, O.

Gentlemen:

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

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia Oct 27. 69

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

Sir:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Oct 27. 69

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

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

Philadelphia Oct 27. 69

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

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Oct 27. 69

Messrs Davidson Terrell & Co.
Louisville, Ky

Gentlemen:

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

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

J. E. Ridgway
J. R. McFetridge.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Oct 30/69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

10/30
69
B&C

Philadelphia Oct 30/69

W. B. Cousins Esq
Albia, Iowa

Sir:

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 1. 69

F. Haveh, Esq.
Boston, Mass.

Sir:

Your order No 4581 Ag, filled on the 30th ulto, called for fice sheets and two odd one dollar stamps. In taking our balance of stock tosay there was found an excess of two one dollar stamps which would make it appear that they had beam omitted from your package.

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

Very respectfully,
Isaac Pugh
Stamp Agent

Philadelphia, Nov. 3/69

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

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L

P.O. Box 4659

Philadelphia, Nov 4. 1869

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

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

Yours truly
Butler & Carpenter
per L.

11/4
69
B&C

Philadelphia, Mcc 4. 69

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

Dr. Sir:

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

Yours truly
Butler & Carpenter
per L.

Philadelphia, Mov 5. 1869

John M. Girr, Esq

Dear Sir:

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

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

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

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

Yrs truly
Butler & Carpenter
per Lamasure

Philadelphia, Mov 5/69

Wm. Suters, Esq.

Dear Sir:

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

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

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

Yrs truly
Butler & Carpenter
per Lamasure

Philadelphia, Nov 5. 69

S. S. Ash, Esq

Dear Sir:

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

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

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

Yrs truly
Butler & Carpenter
per Lamasure

Philadelphia, Nov 5. 69

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

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 8, 1869

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

Sir:

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

Please note however, that there were subsequently printed one hundred and fifty sheets, or 10.800 stamps additional of the $2.50 to meet requisitions calling for that denomination, in excess of the balance then on hand.

After adding these 10.800 stamps @ $2.50 to the balance of October 30th, that you may the more readily observe when it is exhausted, the statement will stand thus, viz:

3 ct	Gen'l	37.308	$1.30	Gen'l	48.545	10 ct Proprietary
4 "	"	28.052	$1.50	"	497.666	627.295
6 "	"	14.699	$1.60	"	76.067	
15 "	"	2.096.003	$1.90	"	51.809	
20 "	"	1.081.457	$2.50	"	13.054	
30 "	"	443.151	$3.50	"	106.636	
40 "	"	901.946	$15	"	353	
60 "	"	47.765	$25	"	1.483	
70 "	"	14.039	$200	"	131	

Very respectfully
Butler & Carpenter
per L.

Philadelphia Nov. 9. '69

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

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

Superficial area 13/16 of an inch.

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 9. '69

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

Gentlemen:

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 10/69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 10/69

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

Gentlemen:

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

Very respectfully
Butler & Carpenter
per L.

Philadelphia, Nov 11. 69

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

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per Lamasure

Philadelphia Nov. 13/69

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

Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov. 19. 69

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

To Internal Revenue Stamps delivered in October 1869
viz:

43.076.158 Stamps @ 20 cents per M. $8.615.23

Received Payment

Philadelphia, Nov 19. 69

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

To Internal Revenue Stamps delivered in October 1869
viz:

43.076.158 Stamps @ 20 cents per M. $8.615.23

Received Payment

Second bill has word "duplicate" written across face.

I. Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps under Butler & Carpenter, Philadelphia, Pa., hereby declare that the a/c in detail of stamps delivered during the month of October, 1869, is true and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to forty three millions and seventy six thousand one hundred and fifty eight stamps (43.076.158); and I also declare that having proven and verified said requisitions I with assistants made out & filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps; and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each days' deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent, Isaac Pugh, Esq.

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

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

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

EXTRA SIZED PRIVATE DIES

DELIVERED OCT 20th to 31st incl. 1869

DATE	ORDER	PROPRIETOR	STAMPS	DEN.
Oct 21	5099	Demas Barnes & Co.	110.000	1
"	"	"	55.000	2
22	5104	John Bull	16.000	1
"	"	"	12.500	4
"	5109	Schenck	22.002	1
"	"	"	7.333	6
23	5115	Jayne	40.000	1
"	"	"	20.000	2
"	"	"	35.000	4
26	5137	Fred Brown	28.800	2
27	5145	Curtis & Sons (C&B)	55.000	1
"	"	"	55.000	2
28	5152	J. O. Brown & Son	55.000	2
"	5153	Ferrett (Sands)	100.000	1
29	5166	Scovill & Co.	40.000	1
"	"	"	17.500	4
"	5168	Hostetter & Smith	82.500	4
"	5170	J. W. Tuesdell & Co.	10.500	1
30	4792 Ag	Am. Match Co., O.	35.000	3
"	4794 "	New York M. Co. *	660.000	1
"	5186	John Bull	16.000	1
"	"	"	12.500	4
"	5187	E. M. Tubbs & Co.	27.500	4
"	5192	Oliver Crook & Co.	27.500	4

WRAPPERS

Oct 20-31 incl		Byam Carlton & Co.	1.570.000	1

STAMPED PAPER

Oct 20-31 incl		15.743 imps	58.195	2

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

L.

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

		SHEETS	STAMPS	VALUE
Private dies paid for, viz:				
Stamped documents.		15.734	58.195	157.34
Stock, Common class,		34.375	6.772.350	
"	Extra size, viz:			
1 ct	Byam Carlton & Co. (out)		560.000	
1 "	Curtis & Brown	800	115.200	
1 "	Ayer	2.075	95.450	
1 "	Brandreth	1.000	132.000	
1 "	Barnes	1.500	153.000	
1 "	A. N. Wright	4.000	48.000	
1 "	N. Y. Match Co.	9.600	691.200	
2 "	Radway	300	24.000	
2 "	Jno I. Brown & Son	500	36.000	
2 "	J. F. Henry	600	39.600	
3 "	Gates	2.500	105.000	
3 "	Am. M. Co. O.	2.000	84.000	
8 "	Swaim	500	8.000	
	Stock	59.750	8.921.995	
	Spoiled	1.300	193.800	
	Total	61.050	9.115.795	

Philadelphia, Nov. 22. 69

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

Sir:

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 23/69

Jos. R. Carpenter, Esq.

Dear Sir;

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

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

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

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

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

Shall we have the sail I spoke of?

Very respectfully,
E. Lamasure

Philadelphia Nov. 24. 69

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

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

5405

$1050

Merchants Nat Bk New Bedford Mass

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

Philadelphia Nov 25/69

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

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

Very respectfully
Butler & Carpenter
per L.

Telegram

Nov 26 9.

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

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

Philadelphia, Nov. 27. 69

D. M. Richardson, Esq
Detroit, Mich.

Dr Sir:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Nov. 29/69

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

Gentlemen:

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia, Nov 29/69

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

Gentlemen:

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

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

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

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

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

Very respectfully,
Butler & Carpenter
per L.

Philadelphia Nov. 30. 69

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

Sir:

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

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

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia, Nov. 30/69

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

Sir:

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

Superficial area 13/16 if an inch.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia Nov 30/69

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

Sir:

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Nov. 30/69

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

Sir:

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

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

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

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 3/69

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

Dr Sir:

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

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

The next stamps will be in the new colors.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 3. 1869

Akron Match Co.
Akron, O.

Gentlemen:

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

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

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

Philadelphia, Dec 3. 1869

Akron Match Co.
Care John McGregor, Esq

To Jos R. Carpenter, Dr.

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

Philadelphia, Dec 3. 1869

Edward Mendel, Esq
Chicago, Ills.

Dr Sir:

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

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

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

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

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

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

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 4. '69

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

D. Sir:

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

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 9. 69

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

Gentlemen:

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

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

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 9. '69

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

Sir:

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

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

Very respectfully,
Jos R. Carpenter
per L.

EXTRA SIZED PRIVATE STAMPS ON HAND OCT 19. '69

Viz:

1 ct	Ayer	251.743
1 "	Barnes	47.200
1 "	Blow	62.126
1 "	Brandreth	9.436
1 "	Bull	175.741
1 "	Byam C & Co. cut	5.765.000
1 "	Curtis & Brown	4.000
1 "	Dalley	5.700
1 "	Fleming No 1	77.156
1 "	" 2	124.174
1 "	Fahnestock	121.974
1 "	Herrick	202.535
1 "	Hall & Ruckel	20.681
1 "	Holloway	5.664
1 "	Jayne	125.143
1 "	Lee & Osgood	202.100
1 "	Moorehead	40.860
1 "	Scovill	103.572
1 "	Sands	240.820
1 "	Schenck	87.104
1 "	U.S.P. Med. Co. cut	12.360
1 "	A. N. Wright	348
1 "	Jno I. Brown	33.600
1 "	E. Wilder	46.500
1 "	J. F. Henry	11.400
2 "	Barnes	109.115
2 "	Curtis & Sons	119.046
2 "	Dalley	41.125
2 "	Jayne	64.477
2 "	Jno I. Brown	20.824
2 "	Mescado & Scully	37.850
2 "	Radway	112.000
2 "	Drake	73.800
2 "	F. Brown cut	115.783
2 "	Henry	13.400
3 "	Barber M. Co.	282.400
3 "	Bonsf. & Poole	334.283
3 "	Gates	6599650
3 "	Am. M. Co. Ohio	80.468
4 "	Ayer	238.723
4 "	Barnes	246.800
4 "	Bull	101.875
4 "	Jayne	56.334
4 "	Moorehead	50.575
4 "	Scovill	209.115
4 "	U.S.P. Med. Co.	31.123
4 "	Jno I. Brown	88.963
4 "	Bennett Pieters & Co.	36.300
4 "	R. P. Hall & Co.	104.000
4 "	H. & Hillyer	7.125
4 "	Kelly	31.215
4 "	Swett	23.750
4 "	Tubbs & Co.	48.950
4 "	Hartman	36.549
4 "	Hostetter	153.500
4 "	Drake	68.800
4 "	Van Duzer	19.800
4 "	O. Crook & Co.	30.700
4 "	E. Wilder	32.925
4 "	Henry	6.950
6 ct	Schenck	34.616
6 "	U.S.P. Med. Co.	18.878
6 "	Hartman	38.334
6 "	Kerr	33.400
8 "	Swaim	1.555

Philadelphia, Dec. 14 69

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

Gentlemen:

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

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

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 16/69

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

Sir:

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

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec 21. 69

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

Sir:

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Dec 22. '69

Akron Match Co.
Akron, Ohio

Gentlemen:

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

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

Orders should be addressed to the Commissioner of Internal Revenue, Washington, D. C. inclosing the duplicate certificate of a U. S. Asst Treasurer or designated depositary of a deposit made covering the value of stamps ordered. The Commissioner will then make a requisition on us for stamps and they will be sent you forthwith.

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

Very respectfully,
Jos R. Carpenter
per L.

12/22
69
JRC
L

Philadelphia, Dec 24. 68

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

Sir:

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

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Dec. 24. 69

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

Sir:

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

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

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

Very respectfully
Jos R. Carpenter
per L.

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

J.R.C.
L.

Philadelphia, Dec 27. 69

Alvah Littlefield, Esq
Boston, Mass.

Sir:

Your communication of the 23rd inst is at hand.

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

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

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

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

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

Philadelphia Dec 31. 69

E. T. Hazeltine Esq
Warren, Pa.

Sir:

Yours of the 27th inst is at hand.

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

It would cost you less than two cents per thousand for printing a stamp (4 cents) 1 ¼ inches superficial area without perforation, and three cents per thousand additional with perforation.

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

Philadelphia, Dec 31 69

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

Gentlemen:

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

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

P.O. Box 4659

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

J.R.C.

Philadelphia, Jan. 4. 70

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

Gentlemen:

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

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

Philadelphia Jan 4.70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

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

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

Philadelphia Jan 5. 1870

Messrs Jos Burnett & Co.
Boston, Mass.

Gentlemen:

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

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

Jan 7 70

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

Forward twenty yards face blanket by first express.

Jos R. Carpenter
242 Chestnut St.

Telegraphed again
Feb 28/70

Jan 7

Henry Wix, New York, N.Y.

Forward one cask of soft german black by next express.

Jos R. Carpenter
242 Chestnut St.

Jan 7 70

W. & T. Liversidge, Milton, Mass.

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

Jos R. Carpenter
225 Chestnut St.

Philadelphia Jan 12 70

Alvah Littlefield, Esq
Boston, Mass.

Sir:

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

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Jan 14 '70

U. S. Internal Revenue Bureau

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

To Internal Revenue Stamps delivered in December, 1869
viz:
30.138.019 stamps @ 20 cents per M. $6.027.60

Received payment

Philadelphia, Jan 14, '70

U. S. Internal Revenue Bureau

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

To Internal Revenue Stamps delivered in December, 1869
viz:
30.138.019 stamps @ 20 cents per M. $6.027.60

Received payment

Second bill has word "duplicate" written across face.

Philadelphia Jan 14. '70

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

Gentlemen:

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

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

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

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

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

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

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

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

Extra Sized Private Dies, Stamps delivered in December, 1869

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

WRAPPERS

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

STAMPED PAPER

Dec	60.415 imps	278.499	2

L.

*Bennett, Pieters & Co's die

MANUFACTURES IN DECEMBER, 1869

		SHEETS	STAMPS	VALUE
Die for Akron Match Co.				350
Stamps on Documents		60.415	278.499	604.15
Stock, Common Class,		184.031	34.880.104	
Extra " viz:				
1 cent	Byam Carlton & Co. cut		2.600.000	
1 "	Ayer	3.775	173.650	
1 "	Barnes	2.200	224.400	
1 "	Brandreth	1.000	132.000	
1 "	Dalley	1.300	67.600	
1 "	Fleming No. 1	200	12.000	
1 "	" " 2	1.000	110.000	
1 "	Hall & Ruckel	450	76.500	
1 "	Herrick	200	37.400	
1 "	Jayne	550	33.000	
1 "	Schenck	1.900	83.600	
1 "	Scovill	1.900	258.400	
1 "	U.S.P. Med Co.	3.500	31.500	
2 "	Barnes	900	91.800	
2 "	F. Brown	2.000	40. 00	
2 "	Henry	300	19.800	
2 "	Jayne	2.000	120.000	
3 "	Barber M. Co.	2. 00	80.000	
3 "	Bonsf. & Poole	1.800	79.200	
3 "	Gates	10.600	445.200	
4 "	Bull	200	13.000	
4 "	Drake	1.500	153.000	
4 "	Hostetter	4.200	193.200	
4 "	Henry	200	13.200	
4 "	Hartman	900	45.900	
4 "	Jayne	500	30.000	
4 "	Tubbs & Co.	1.000	99.000	
6 "	Schenck	1.000	44.000	
		231.106	40.015.953	
	Stock	16.919	2.255.546 *	
	Spoiled			
	Total	248.025	42.271.499 **	

*Number corrected in red ink - original number was [illegible] 380.000
** " " " " " " " " 40.395.953

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

Viz:

1869	STAMPS DELIVERED	AMOUNT	EXTRA FOR IMPRINTING	ENGRAVING	AMOUNT
Oct (19-31)	15.255.655	$ 3.051.13	$ 157.34	A.H. Flanders	$350
Nov	34.297.304	6.859.46	499.54	N.Y. M. Co.	350
Dec	30.138.019	6.027.60	604.15	Akron M. Co.	350
	79.690.978	$15.938.19	$1.261.03		$1.050

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

1	Ayer	550.000	$ 61.24
4	"	275.000	27.55
3	Barber M. Co.	329.998	
1	Barnes	110.000	
2	"	55.000	
3	Bonsf & Poole	88.000	
1	Bull	48.000	
4	"	54.000	
1	Byam C. & Co. cut	7.060.000	494.20
1	Curtis & Brown	55.000	2.39
2	Curtis & Sons	330.000	30.86
1	Fahnestock	1100000	3.57
3	Gates	535.500	71.96
1	N. Y. M. Co.	990.000	83.21
1	Herrick	220.000	
1	Hall & Ruckel	59.000	
1	Jayne	182.000	15.
2	"	89.000	7.34
2	"	130.000	10.53
1	Scovill	170.000	6.98
4	"	95.000	3.33
1	Sands	110.000	
1	Schenck	90.006	10.46
6	Schenck	28.999	3.23
1	U.S.P. Med Co. cut	5.750	
4	"	2.500	
2	Jno I. Brown & S.	220.000	20.57
2	Radway	55.000	
4	Bennett P. & Co.	13.225	
4	R. P. Hall & Co.	55.000	
4	Kelly	27.500	
4	Tubbs & Co.	27.500	
4	Hostetter	247.500	
4	Drake	82.500	4.31
4	Crooke & Co.	27.500	3.57
3	Am. M. Co. O.	126.665	18.94
2	F. Brown, cut	57.600	
1	Wilder & Co.	21.100	1.83
4	"	22.775	1.90
6	Jas C. Kerr	9.350	1.35
1	Jno F. Henry	6.000	49
2	"	43.000	3.50
4	"	10.000	47
1	A. N. Wright	21.000	17.28

RECAPITULATION

Receipts from Stamps	$15.938.19
Imprinting	1.261.03
Engraving	[illegible].050
Extra Private Dies	
Total	

Philadelphia Jan 18. 70

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

Gentlemen:

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

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

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

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

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

Philadelphia, Jan 18. 70

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

Sir:

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

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

Philadelphia Jan 22/70

Messrs Bonsfield & Poole
Cleveland, Ohio

Gentlemen:

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

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

Philadelphia, Jan. 22d. 70

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

Gentlemen:

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

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

Philadelphia Jan 22'70

Geo W. Swett, Esq
Boston, Mass.

Sir:

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

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

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

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

Philadelphia, Jan 22. 70

Hon C. Delano
Commissioner of Inter. Reven e
Washington, D. C.

Sir:

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

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

Very respectfully,
Jos R. Carpenter,
per L.

Philadelphia Jan 22. '70

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

Sir:

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

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

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

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

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

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

Philadelphia Jan 22. 70

Messrs Blakewell & Marthens
Pittsburgh, Pa.

Gentlemen:

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

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

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

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

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

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

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

Philadelphia, Jan 22. 70

B. Adams Sr. Esq
Milford, Mass.

Sir:

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

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

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

Philadelphia Jan 24 '70

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

Sir:

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

Yours very respectfully
Jos R. Carpenter
per L.

Philadelphia, Jan 25. 70

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

Gentlemen:

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

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

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

Philadelphia, Jan 25. 70

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

Sir:

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

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

(COPY)

Baltimore Jany 24. '70

Messrs Lord & Robinson,

Gentlemen:

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

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

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

Truly yours

(Signed) Milton Whitney

Philadelphia Jan 25th 70

Messrs W. & T. Liversidge
Milton, Mass.

Gentlemen:

Please forward us six barrels of gum.

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

Philadelphia Jan 25. '70

Wm Gates, Esq
Frankfort, N.Y.

Sir:

Yours of the 22d inst to hand. Sixty nine sheets Richardson's one cent stamps returned by express are also received.

Their similarity with your stamps has led to a mixture in the process of manufacture and the difference was overlooked in their final counting. We will carefully examine balances of both and endeavor to save further trouble.

Sixty nine sheets of your own stamps inlieu of those returned are sent you by today's mail. Please advise us of their receipt.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 27. 70

Messrs Lord & Robinson,
Baltimore, Md.

Gentlemen:

Yours of the 26th inst, addressed to an employee, and acknowledging receipt of mine of the 25th is received.

In reply thereto I have to say the the recollection of the clerk who took Mr Donnelly's order is so vague as not to be evidence in the matter at this time, it being possible that a Mr Tiel, who represented Mr Donnelly on the occasion, said that Lord & Robinson objected to having Donnelly's name on the die.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia, Jan 28. '70

Hon C.Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for approval a design for a one cent private die for Mr Alvah Littlefield, Boston, Mass.

Superficial area 15/16 of an inch.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Jan 28. 70

Messrs Lord & Robinson
Baltimore, Md.

Gentlemen:

I have the pleasure to inform you that the Commissioner of Internal Revenue has approved the "Excelsior Waterproof Match" stamp die for your use.

Stamps in large quantity from dais die are in readiness to meet government requisitions therefor in your favor.

Very truly yr's
Jos R. Carpenter
per L.

Philadelphia, Jan 31 70

Alvah Littlefield, Esq
Boston, Mass.

Sir:

I have been able to advance the execution of your engraving order with more expedition than was anticipated and now have the pleasure to submit a proof impression of the die which I think will elicit your admiration. The a/c for engraving becoming due at this stage I also present the same, the am't of which you will please remit to my address, at the same time stating what color you desire to have stamps printed and about how many you will probably require per quarter, so that we may prepare an adequate quantity in advance of orders. After hearing from you in these respects the work will be duly finished and notice will be sent you when the stock is ready to meet your first order.

Very respectfully
Jos R. Carpenter,
per L.

Philadelphia, Jan 31. 70

Alvah Littlefield, Esq
To Jos R. Carpenter, Dr.

To engraving private revenue stamp die etc., complete $350.

Philadelphia Jany 31. '70

Messrs Bauer & Deudel
533 West 41st St.
New York, N.Y.

Gentlemen:

I have yours of the 28th inst saying "Do not print any more stamps from our plate, write how many are printed and we will take them."

Pursuant thereto I reply that the manufacture of them has been stopped and that the finished stock on hand is now 811.000 stamps.

As all the recent government requisitions calling for these stamps have been in favor of "John Bauer", I send that gentleman a copy of this communication to prevent the possibility of a misunderstanding.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Jan 31. 70

John Bauer, Esq
New York, N.Y.

Sir:

Subjoined please find copy of a communication which explains itself.

Very respectfully,
Jos R. Carpenter
per L.

(COPY)

Philadelphia, Jan 31. '70

Messrs Bauer & Beudel
533 West 41st St.
New York, N.Y.

Gentlemen:

I have yours of the 28th inst saying "Do not print any more stamps from our plate, wirte how many are printed and we will take them."

Pursuant thereto I reply that the manufacture of them has been stopped and that the finished stock on hand is now 811.000 stamps.

As all the recent government requisitions calling for these stamps have been in favor of "John Bauer", I send that gentleman a copy of this communication to prevent the possibility of a misunderstanding.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Jan 31. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your favor of the 29th inst with photograph for vignette of stamp is received and your order perfectly understood.

I am pleased to say that there is no obstacle in the way to the speedy execution of the order and I will endeavor to give you perfect satisfaction in all respects.

Very truly yours,
Jos R. Carpenter
per L.

Philadelphia Jan 31. 70

Wm Gates, Esq
Frankfort, N.Y.

Sir:

I forwarded you by mail several days since sixty nine sheets of your own one cent stamps in exchange for a like am't returned of one cent Richardson erroneously sent you in a previous lot - to-day an additional ten sheets of Richardson one cent are received for which I send you by evening's mail ten sheets of your own.

I have discovered the cause of the error and find seventy nine sheets of your stamps mixed with a lot of Richardson's that have not been sent out, and as all the stamps have been carefully examined it is likely that you will have no further trouble in regard to the matter.

Very truly yours
Jps R. Carpenter
Successor to Butler & Carpenter
per L.

Please asknowledge receipt.

Philadelphia, Jan 31 '70

Messrs O. P. Bissell & Co.
Peoria, Ills.

Gentlemen:

Your favor of the 27th inst to hand. I am the appointed Agent of the Inter Rev Bureau to engrave revenue stamp dies and to print stamps therefrom.

Your application for a die is formally made and the mode of further procedure is simply for you to state your wishes explicitly and, if a portrait is desired for the vignette, to send me a photograph, any size, of the one desired. I have no specimens to exhibit as each is supposed to be an original and we can vary to suit your taste from the one which you submit & will adopt either your or our own ideas in regard to the details as you may prefer.

The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty Dollars, ($350) and the time usually required to do the work and print an adequate stock of stamps to commence with, is about eight weeks.

Stamps of the ordinarry size are furnished without charge for manufacturing but for increased size the charge is at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, other sizes in same proportion, besides three cents per thousand stamps when perforated. A stamp the size of Hostetter's would cost about ten cents per thousand stamps for extra paper and printing without perforating.

The government allows a commission of ten per cent on all orders from propristors of private dies, of over $500 at a time, i.e. for a remittance of $501 in money it gives $551.10 in stamps.

If upon knowing these facts you desire me to engrave you a private die please state your wishes accordingly and the order shall be satisfactorily executed.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philada. Feb 2. 70

Messrs J. E. Trippe & Sons
New York, N.Y.

Gentlemen:

Yours of the 1st inst to hand.

I have returned to the parties who originally furnished me gum and who have been doing so for the last fifteen or sixteen years. I have not withdrawn my ~~m~~ustom from you in consequence of any dissatisfaction with your article.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia Feb 2. '70

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

Your favor of the 31st ulto is rec'd. Have the kindness to send a phtotgraph (any size will do) for vignette of stamp and make a rough sketch of design and size of stamp required, and state the denomination. Everything else will be attended to here and stamps from the new die can be ready in about six weeks after receipt of your advice to proceed.

The cost of engraving making stamp plate etc complete viz: $350, you will please remit to my address.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 2. '70

Jas P. Armstrong, Esq
Selina, Ala.

Sir:

In reply to your favor of the 27th ulto. I have to say that I know of no means by which you can have your wishes consummated in regard to stamps on documents, as the Government does not stamp blank paper but simply receives the printed documents at either this or the New York office and impresses stamps thereon of the appropriate denomination.

In the case of adhesive stamps I presume the Commissioner of Internal Revenue can deposit a supply with any of his officers, and, upon application, will advise you regarding the subject much better than I can do.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 2. 70

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen:

I reply to yours of the 1st inst by stating that the cost of engraving the proposed stamp and label combined, and in a manner equal to the execution of the model presented, would be three hundred and fifty dollars ($350), and the expense of the additional labor and material in their manufacture would be about twenty four cents per thousand stamps.

I could execute the order in about ten weeks time.

Very respectfully,
Jos R. Carpenter,
Successor to Butler & Carpenter
per L.

Philadelphia Feb 5. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Herewith please find model of stamp according to last instructions. Please return it with comments immediatly that the engraving may not be unnecessarily delayed.

Very truly yours
Jos R. Carpenter
per E.L.

Philadelphia, Feb 5. 70

Alvah Littlefield Esq
Boston, Mass.

Sir:

Yours of the 3d inst with three hundred and fifty dollars ($350) in full payment for engraving private die, making plate etc, is rec'd, and my thanks are rendered for your prompt response.

Your wishes in regard to color and quantity of stamps are noted and will have attention accordingly.

An order may be forwarded for the stamps in about ten days from date.

All orders must be addressed to the Commissioner of Internal Revenue, Washington, D. C., enclosing a duplicate certificate of a U.S. Ass't Treasurer or designated depositary of a deposit made covering the value of stamps ordered. A commission of ten per cent in stamps is allowed on all remittances for private stamps of over $500 at a time.

Very respectfully,
Jos R. Carpenter
per L.

2/50
70
J.R.C.

Philadelphia Feb 5. 70

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen:

Your favor of the 4th inst to hand. It would not be practicable to engrave and manufacture the label which you submit in this instance, for the reasons that it is too large, and that the matter of furnishing paper of a specified quality and cutting the labels to a standard size with their margins as represented would be something like an impossibility with a business of this character. Hence no estimate can be made.

The price mentioned in my letter of 2d inst, viz $350 for engraving the large stamp as submitted by yours of the 1st inst, is the lowest rate charged for any stamps, and I think cannot reasonably be deemed excessive. The estimate of about twenty four cents per thousand (it would probably be a little less than that) is according to the usual rate for the extra paper and printing of stamps exceeding in size the ordinary government stamp of the same denomination.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 7. 70

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 4th inst, with sketch of design, photograph and facsimile of signature for the new stamp; also $350 payment in full for engraving die and making the plate complete, and there is nothing further requisite for the execution of the order. I will send you the proof as requested and endeavor to prevent unnecessary delay to the progress of the work.

With thanks for your prompt response, I am

2/7
70
J.R.C.

Yrs very respectfully
Jos R. Carpenter
per L.

Philadelphia Feb. 9. 70

W. C. Tilden, M. D.
Ass't Chemist
Department of Agriculture
Washington, D. C.

Sir:

Your favor of the 8th inst stating that Mr Stocking of the Inter Rev Bureau has advised you to apply to me for several sheets of paper upon which Inter. Revenue stamps are printed, for the purpose of experiments relative to a mucilage for use in connection therewith, is received, and in response I inclose six sheets of the paper referred to, which please accept without charge.

Very respectfully,
Jos R. Carpenter,
Successor to Butler & Carpenter
per L.

Philadelphia, Feb '70

U. S. Internal Revenue Bureau,

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in January, 1870.
viz:

34.660.772 stamps @ 20 cents per M $6.932.15

Received payment

Philadelphia, Feb. '70

U. S. Internal Revenue Bureau,

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in January, 1870.
Viz:

34.660.772 stamps @ 20 cents per M $6.932.15

Received payment

Second bill has word "duplicate" written across the face.

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos R. Carpenter, Philadelphia, Pa., do hereby declare that the a/c in detail of stamps delivered during the month of January, 1870, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty four millions six hundred and sixty thousand, seven hundred and seventy two stamps (34.660.772); and I also declare that having proven and verified said requisitions, I, with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps, and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each days deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent Isaac Pugh, Esq.

Sworn and subscribed before me
this 11th day of February 1870

I, Clement Test, Clerk in the Delivery Department of Inter Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa. hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy, during the month of January 1870, have been carefully examined and proven to be correct, and I also declare that, upon such verification of each individual order, I have packed and sealed up thoroughly said separate orders for stamps and delivered said package or packages to the Stamp Agent Isaac Pugh, Esq.

Sworn and subscribed before me
This 11th day of February 1870

MANUFACTURED IN JANUARY, 1870

	SHEETS	STAMPS	VALUE
Private dies ordered, viz			
C. E. Hull & Co. (Dec 14)			350
Jan 10 L. G. Hunt			350
12 Alvah Littlefield			350
Stamped documents	65.182	312.877	651.82
Stock, Common class,	146.568	28,878.344	
" Extra class, viz:			
1 ct U.S. Prop. Med. Co.	2.500	22.500	17.90
1 " Byam, Carlton & Co.		3.000.000	210
1 " Fahnestock	2.600	218.400	7.08
1 " Fleming No 1	5.500	330.000	8.47
1 " New York M. Co. 72	10.350	745.200	62.63
2 " Jno I. Brown & Sons	500	36.000	3.37
2 " Husband	1.100	99.000	
3 " Am. M. Co. O.	3.900	163.800	22.01
3 " Barber M. Co	3.450	138.000	18.94
4 " Wilder	550	38.500	2.05
4 " Crook	1.100	52.800	6.86
4 " Ayer	2.350	112.800	11.30
	180.468	34.148.221	6.829.64
	11.652	2.331.016	
	192.120	36.479.237	

Die paid for in Jan 70, viz
L. G. Hunt $350

EXTRA SIZED PRIVATE STAMPS DELIVERED IN JANUARY, 1870.

DATE	ORDER	PROPRIETOR	STAMPS	DEN	RATE		CHARGE
Jan 4	5735	A. L. Scovill & Co.	30.000	1	4	29/296	$ 1.23
"	"	"	20.000	4	3	1/2	70
"	5736	S.R.Van Duzer	16.500	4			
"	5746	R.P. Hall & Co.	27.500	4	8	5/137	2.21
7	5173 Ag	Bonsf. & Poole	88.000	3	13	100/137	12.08
"	5759	J. H. Schenck	26.004	1	11	23/37	3.02
"	"	"	6.666	6	11	23/37	74
"	5760	John Bull	16.500	4	8	115/137	1.45
8	5185 Ag	Am. M. Co. O.	44.000	3	13	60/137	5.91
"	5774	J. C. Ayer & Co.	137.500	4	10	1/60	13.77
"	5775	Geo. W. Swett	7.875	4	8	74/137	67
"	5776	P. H. Drake & Co.	27.500	4	5	1/2	1.51
11	5201 Ag	Wm Gates	31.500	3	13	60/137	4.23
"	5806	Thos. J. Husband	28.050	2			
"	5808	Radway & Co.	55.000	2			
"	5811	A. L. Scovill & Co.	40.000	1	4	29/296	1.64
"	"	"	17.500	4	3	1/2	61
12	5823	Curtis & Sons	55.000	2	9	13/37	5.14
13	5214 Ag	Wm Gates	63.000	3	13	60/137	8.47
15	5858	D. Jayne & Son	60.000	1	8	9/37	4.95
"	"	"	14.000	2	8	9/37	1.15
"	"	"	33.000	4	8	14/37	2.67
"	5859	F. Stewart (Swaim)	6.568	8	33	49/137	2.19
17	5863	Hostetter & Smith	82.500	4	9	117/137	8.13
18	5872	Jno.I.Brown & Son	55.000	2	9	13/37	5.14
"	5247 Ag	Bonsf. & Poole	44.000	3	13	100/137	6.04
"	5248	Gates	31.500	3	13	60/137	4.23
"	5889	Oliver Crook & Co.	16.500	4	13		2.14
"	5892	John Bull	16.000	1	9		1.44
"	"	"	12.500	4	8	115/137	1.10
19	5253 Ag	Barber Match Co.	110.000	3	13	100/137	15.10
20	5256 "	Bonsf. & Poole	40.000	3	13	100/137	5.49
21	5926	S. B. Hartman	15.125	4	10	51/137	1.57
"	5262	Am. M. Co. O.	33.333	3	13	60/137	4.48

forward

EXTRA SIZED PRIVATE STAMPS DELIVERED IN JAN 70 CONTIN'D

DATE	ORDER	PROPRIETOR	STAMPS	DEN	RATE		CHARGE
22	5268 Ag	Wm Gates	63.000	3	13	60/137	8.47
"	5937	Thos J. Husband	28.050	2			
"	5938	U.S.Prop.Med. Co.	3.124	1	84		2.62
"	"	"	2.500	4	12	5/137	30
"	5939	J. W. Tuesdall & Co.	10.500	1	82	13/37	8.65
24	5273 Ag	New York M. Co.	330.000	1	8	15/37	27.74
"	5924	W. T. Blow	55.550	1	6	5/37	3.41
"	5951	Fredk Brown	28.800	2	58	9/37	16.77
"	5952	A. L. Scovill & Co.	30.000	1	4	29/296	1.23
"	"	"	20.000	4	3	1/2	70
25	5285 Ag	Bonsf. & Poole	44.000	3	13	100/137	6.04
"	5967	J. H. Schenck	22.002	1	11	23/137	2.56
"	"	"	7.333	6	11	23/137	81
26	5972	E. Ferrett (Sands)	110.000	1	9	8/37	10.14
27	5980	E. Wilder	10.000	1	5	25/37	57
"	"	"	11.525	4	5	45/137	61
"	5297 Ag	Wm Gates	63.000	3	13	60/137	8.46
28	5984	Schwab McQuaid & Co.	16.500	4	13	90/137	2.25
31	6029	Jno I. Brown & Sons	55.000	2	9	13/57	5.14
"	5321 Ag	Bonsf. & Poole	44.000	3	13	100/137	6.04
"	5322 "	Gates	63.000	3	13	60/137	8.47
Jan		Byam Carlton & Co. out	2.750.000	1	7		192.50
		Stamped Paper					
"		65.182 imps	312.877	2	1		651.82

Philadelphia, Feb 11. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

On the 5th inst I wrote you, inclosing a model, as follows: "Herewith please find model of stamp according to last instructions. Please return it with comments immediately that the engraving may not be unnecessarily delayed."

As I have had no reply thereto, and your last advice was for me to lose no time in the execution of the order, I fear that there may have been some mishap to our correspondence. Please state at once if my letter was received and if so whether it has been replied to.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Feb 12/70

Messrs Pease & Stuyvescent
New York, N.Y.

Gentlemen:

I print the two cent document stamp (eagle design) on bank checks, sight drafts and plain forms of receipts at the same rate as the American Phototype Co. of New York, viz: one penny an impression of six or less stamps and a half penny per impression of only one stamp.

The checks should be sent to one of the stamp dealers in this city who will attend to the matter for you and collect all charges upon return of the finished work by express. For discount etc please address the dealers direct, who are J. E. Ridgway 57 S. 3rd St. Philada; J. R. McFetridge, Inquirer Building.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 14. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

Yours of the 12th inst is at hand. Your wishes are perfectly understood from the sketch presented and the order will be duly executed.

Very respectfully yours,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 14. 70

Messrs C. E. Hull & Co.

Gentlemen:

Yours of the 12th inst to hand. You have forgotted to return the model. Please forward it at once as work on the die is necessarily suspended until it is received.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Feb 15. 70

W. D. Curtis, Esq
Oshkosh, Wis.

Sir:

The variety of general stamps referred to by your letter of the 8th inst was forwarded according to the Commissioner's instructions to me by requisition of the 3d inst. As you wanted stamps from your own die it is very likely that your order was mistaken at the Inter Rev. Bureau. I observe however that on the 9th inst we had a requisition, which was duly filled, for $700 worth of your private stamps which looks as if the error had been discovered at the Bureau and corrected.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Feb 16/70

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

I have the honor to herein submit for approval a design for a one cent private die for L. G. Hunt, Chicago, Ills.

Superficial area 13/16 of an inch.

Very respectfully
Jos R. Carpenter
per L.

philadelphia, Feb 18. 70

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Inclosed herewith please find a/c, signed in duplicate for the manufacture of revenue stamps delivered in January, 1870, also the usual exhibit and vouchers.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, Feb. 18/70

Messrs Pease & Stuyvesoent
New York, N.Y.

Gentlemen:

Your inquiry of the 16th inst indicates that you had not received my letter of the 12 in reply to yours of a former date.

I print the two cent stamp on bank checks, dight drafts and plain forms of receipts, at the same rate as the American Phototype Co. of New York, viz: one penny per impression of six or less stamps and a half penny per impression of only one stamp.

The checks should be sent to one of the stamp dealers in this city who will attend to the matter for you and collect all the charges upon return of the finished work by express.

For rates of discount and other particulars address J. E. Ridgway, 57 S. 3rd St. or J. R. McFetridge, Inquirer Building, Stamp dealers etc.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 18. 70

Wm. Roeber, Esq
113 & 115 W. 52d St.
New York, N.Y.

Sir:

In reply to yours of the 15th inst I have on hand 1.289.900 stamps from the private die, in blue, of H & W Roeber.

Please inform me if it is your intention not to use any more of those stamps.

Very truly yrs
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, Feb 18. '70

Messrs John P. Morton & Co.
Louisville, Ky.

Sirs:

I print the two cent document stamp (eagle design) on bank checks, sight drafts and plain forms of receipts and charge therefor at the rate of one penny an impression of six or less stamps and a half penny per impression of only one stamp.

The checks should be sent to one of the stamp dealers of this city who will attend to the matter for you and collect all the charges upon return of the finished work by express.

For discount etc allowed please address either of the dealers direct, viz:

J. E. Ridgway, 57 S. 3d St.
J. R. McFetridge, Inquirer Building

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

This page out from the book

Philadelphia, Feb 22. '70

J. W. Douglass, Esq
Acting Commissioner Inter Rev.

Sir:

All the denominations of stamps recently discontinued, comprised in the list of your communication of the 19th inst, will be ready for delivery by the 28th inst.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, Feb 22/70

Alvah Littlefield, Esq
Boston, Mass.

Dear Sir:

Your favor of the 19th inst to hand. There was some delay in filling your first order, as usual in such cases, and it was not forwarded until the 19th. I presume however it has reached you ere this. There be no difficulty in the way of the prompt execution of your future orders.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 22. '70

Hon C. Delano
Commissioner of Inter Revenue
Washington, D. C.

Sir:

On the 16th inst I had the honor to submit the design of a private die for L. G. Hunt, Chicago Ills, will you please state at early convenience if it has your approval.

Very respectfully,
Jos R. Carpenter,
per L.

San Francisco, Cal. $500.000

105.000		1	1.050	21.250	50	10.625
10.500		1	105	8.500	50	4.250
163.000	Prop.	1	1.630	2.040	25	510
1.050.000		2	21.000	12.750	50	6.395
52.500		2	1.050	21.250	50	10.625
52.500		2	1.050	8.500	50	4.250
105.000	Prop.	2	2.100	8.500	50	4.250
8.500		3	255	8.500	50	4.250
85.000		3	2.550	4.250	60	2.550
34.000	Prop.	3	1.020	4.250	50	2.125
17.000	Prop.	4	680	4.250	70	2.975
170.000		5	8.500	4.500	1	4.500
170.000		5	8.500	1.800	1	1.800
8.500		5	425	6.750	1	6.750
25.500		5	1.275	9.000	1	9.000
51.000		5	2.550	2.250	1	2.250
170.000		10	17.000	9.000	1	9.000
8.500		10	850	9.000	1	9.000
85.000		10	8.500	9.000	1	9.000
34.000		10	3.400	4.500	1	4.500
17.000		10	1.700	4.500	1	4.500
8.500		10	850	4.500	1	4.500
170.000		15	25.500	4.500	1.50	6.750
8.500		15	1.275	3.960	2	7.920
170.000		20	34.000	3.600	2	7.200
8.500		20	1.700	3.600	3	10.800
15.300		25	3.825	3.600	3	10.800
51.000		25	12.750	1.800	5	9.000
10.200		25	2.550	3.600	5	18.000
20.400		25	5.100	3.600	5	18.000
10.200		25	2.550	1.800	5	9.000
20.400		25	5.100	360	5	1.800
20.400		25	5.100	720	10	7.200
51.000		30	15.300	1.800	10	18.000
5.100		30	1.530	360	10	3.600
25.500		40	10.200	360	10	3.600
4.250		50	2.125	270	15	4.050
42.500		50	21.250	270	20	5.400
				270	20	5.400
						$500.000

1671 Jany 5/63

Portland, Orégon $200.000

42.000		1	420	8.500	50	4.250
4.200		1	42	3.400	50	1.700
65.200	Prop.	1	652	816	25	204
420.000		2	8.400	5.100	50	2.550
21.000		2	420	8.500	50	4.250
21.000		2	420	3.400	50	1.700
42.000	Prop.	2	840	3.400	50	1.700
3.400		3	102	3.400	50	1.700
34.000		3	1.020	1.700	50	850
13.600	Prop.	3	408	1.700	60	1.020
6.800	Prop.	4	272	1.700	70	1.190
68.000		5	3.400	1.800	1	1.800
68.000		5	3.400	720	1	720
3.400		5	170	2.700	1	2.700
10.200		5	510	3.600	1	3.600
20.400		5	1.010	900	1	900
68.000		10	6.800	3.600	1	3.600
3.400		10	340	3.600	1	3.600
34.000		10	3.400	3.600	1	3.600
13.600		10	1.360	1.800	1	1.800
6.800		10	680	1.800	1	1.800
3.400		10	340	1.800	1	1.800
68.000		15	10.200	1.800	1.50	2.700
3.400		15	510	1.584	2	3.168
68.000		20	13.600	1.440	2	2.880
3.400		20	680	1.440	3	4.320
6.120		25	1.530	1.440	3	4.320
20.400		25	5.100	720	5	3.600
4.080		25	1.020	1.440	5	7.200
8.160		25	2.040	1.440	5	7.200
4.080		25	1.020	720	5	3.600
8.160		25	2.040	144	5	720
8.160		25	2.040	288	10	2.880
20.400		30	6.120	720	10	7.200
2.040		30	612	144	10	1.440
10.200		40	4.080	144	10	1.440
1.700		50	850	108	15	1.620
17.000		50	8.500	108	20	2.160
				108	20	2.160
						$200.000

Special Mch 10/63

D. W. Cheesman, San Francisco, Cal. $500.000

10.500		1	105	21.250	50	10.625
84.500	Prop.	1	845	8.500	50	4.250
1.050.000		2	21.000	8.500	50	4.250
52.500		2	1.050	8.500	50	4.250
105.000	Prop.	2	2.100	4.250	60	2.550
8.500		3	255	4.250	50	2.125
85.000		3	2.550	4.250	70	2.975
34.000	Prop.	3	1.020	4.500	1	4.500
17.000		4	680	1.800	1	1.800
170.000		5	8.500	6.750	1	6.750
170.000		5	8.500	9.000	1	9.000
8.500		5	425	2.250	1	2.250
51.000		5	2.550	9.000	1	9.000
170.000		10	17.000	9.000	1	9.000
8.500		10	850	9.000	1	9.000
85.000		10	8.500	4.500	1	4.500
17.000		10	1.700	4.500	1	4.500
8.500		10	850	4.500	1	4.500
170.000		15	25.500	4.500	1.50	6.750
8.500		15	1.275	3.600	2	7.200
170.000		20	34.000	3.600	2	7.200
8.500		20	1.700	360	2	720
15.300		25	3.825	4.320	3	12.960
51.000		25	12.750	3.600	3	10.800
10.200		25	2.550	1.800	5	9.000
20.400		25	5.100	3.600	5	18.000
10.200		25	2.550	3.600	5	18.000
20.400		25	5.100	1.800	5	9.000
20.400		25	5.100	360	5	1.800
51.000		30	15.300	720	10	7.200
5.100		30	1.530	1.800	10	18.000
25.500		40	10.200	360	10	3.600
4.250		50	2.125	360	10	3.600
42.500		50	21.250	270	15	4.050
21.250		50	10.625	540	20	10.800
8.500		50	4.250	270	20	5.400
2.040		25	510			$500.000
12.750		50	6.375			

Telegram Sep 14/63

J. J. Lewis, Washington, D. C. $50.000

200.000 25 50.000

239 Ag Oct 9/63

D. W. Cheesman, San Francisco, Cal. $35.100

1.000.000	Prop.	1	10.000
500.000	"	2	10.000
170.000	"	3	5.100
250.000	"	4	10.000
			35.100

571 Mch 4/64

J. J. Lewis, Washington, D. C. $50.000

200.000 25 50.000

713 Ag Mch 13/64

J. J. Lewis, Washington, D. C. $100.000

300.000		1	3.000
85.000		3	2.550
85.000		3	2.550
204.000		25	51.000
1.000.000	Prop.	1	10.000
525.000	"	2	10.500
340.000	"	3	10.200
255.000	"	4	10.200
			$100.000

147 Ag Apr 5/64

California (Care J. J. Cisco, New York, N. Y.) $400.000

220.000		1	2.200
420.000		2	8.400
170.000		3	5.100
17.000		4	680
850.000		5	42.500
17.000		6	1.020
340.000		10	34.000
102.000		25	25.500
85.000		50	42.500
85.000		50	42.500
90.000	1		90.000
7.200	2		14.400
7.200	5		36.000
1.440	10		14.400
340	20		10.800
600	50		30.000
			$400.000

223 Ag Dec 14/64

D. W. Cheesman, San Francisco, Cal $10.000

1.000.000 Prop. 1 10.000

2338 Ag Dec 29/64

D. W. Cheesman, San Francisco, Cal. $500.000

2.100.000		2	42.000
850.000		5	42.500
357.000		10	35.700
204.000		25	51.000
85.000		50	42.500
14.400	2		28.800
3.600	10		36.000
1.350	20		27.000
810	50		40.500
271	200		54.200
5.250.000	Prop.	1	52.500
1.260.000	"	2	25.200
510.000	"	3	15.300
170.000	"	4	06.800
			$500.000

4427 Ag Aug 11/65

D. W. Cheesman, San Francisco, Cal $200.000
Care Ass't Treas. New York, N.Y.

4.200.000		2	84.000
4.200.000	Prop	1	42.000
4.200.000	"	2	84.000
			$200.000

Telegraph June 16/65

D. W. Cheesman, San Francisco, Cal $21.000
Care Jno A. Stewart, Ass't Treas. New York, N.Y.

1.050.000 Prop. 2 21.000

219 Ag Oct 3/67

D. W. Cheesman, San Francisco, Cal. $110.000

2.100.000	2	42.000
1.700.000	4	68.000
		$110.000

7051 Ag Apr 11/66

D. W. Cheesman, San Francisco, Cal. $308.500
see letter

2.100.000		2	42.000
85.000		50	42.500
2.100.000	Prop.	1	21.000
4.200.000	"	2	84.000
1.500.000	"	3	51.000
1.700.000	"	4	68.000
			$308.500

2104 Ag Aug 8/68

D. W. Cheesman, San Francisco, Cal. $17.000

340.000 5 17.000

270 Ag Oct 12/67

D. W. Cheesman, San Francisco, Cal $483.300

4.200.000		2	84.000
204.000		25	51.000
85.000		50	42.500
45.000	1		45.000
18.000	1.50		27.000
14.400	2		28.800
1.350	20		27.000
2.100.000	Prop.	2	42.000
3.400.000	"	4	136.000
			$483.300

(COPY)

Philada Feby 3rd 1863

Hon Geo S. Boutwell
Commissioner of Internal Revenue
Washington, D. C.

Sir:

We hasten to advise you of an oversight in filling the California Order which our monthly settlement of a/c stock reveals.

One item of said order called for 170.000 stamps (15ct Inland Exchange Stamps); and at the time the order was filled we had not received from the Gumming & Perforating Departments a sufficient balance to comply perfectly with this demand and also that of the regular requisitions on receipt. Accordingly the whole of the rest of the order was made up and put aside until these stamps were ready; a memorandum-notice (or blank) on the order noticing the omission. It would seem, however, that the packer forgot afterwards the circumstances and the pokges packed up were boxed and timed up without these 170.000 15ct Inland Exchange Stamps. The regular balancing of a/cs showed this discrepancy and by reference to the original order we discover where the error lies. Shall we forward the omitted stamps to the same address in California or shall we deduct the amount from our a/c?

We await instructions, expressing our great regret that a treacherous memory has led to this oversight. We have reason, however, to be perfectly satisfied with our system of a/cs which has not failed thus far to indicate unerringly any deficiency or surplus of stamps.

Very respectfully
(signed) Butler & Carpenter

COPY

Philada Feb 10. 1863

United States Internal Revenue Bureau,
To Butler & Carpenter, Dr.

For the following Internal Revenue Stamps delivered to Wm. H. Kemple, Esq, Stamp Agent, during the month of January, 1863,
viz:

9.110.543 Stamps @ 13¢ $1184.37

I hereby certify that I have rec'd nine million one hundred and ten thousand five hundred and forty three stamps during the month of January,

(signed) Wm. H. Kemble
Stamp Agent

Philadelphia, Feb 28/70

L. G. Hunt, Esq
Box 448, Chicago, Ills.

Sir:

I have the pleasure to inform you that your private die has been engraved and that stamps will be ready to meet an order in three days from this date. The enclosed proof impression will I trust give complete satisfaction.

Orders for stamps must be addressed to the Hon. C. Delano, Commissioner of Inter. Rev., Washington, D. C. stating that stamps (one cent) are wanted from your private die, and inclosing duplicate certificate of a U.S. Ass't Treasurer or Designated Depository of Deposit made covering the value of stamps ordered. For remittances of over $500 at a time ten per cent in stamps additional will be allowed, i.e. if you forward a $600 certificate of deposit the Commissioner will draw a requisition on me for 66.000 stamps, and the same will be forwarded to you forthwith.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 28/70

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

Yours of the 26th inst directing the engraving of a private die is fully understood and will have due attention.

Terms for engraving a private stamp die making plate etc complete are three hundred and fifty dollars payable upon presentation of a proof impression of the finished die.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia Feb 28/70

R. V. Pierce, M. D.
Buffalo, N.Y.

Sir:

Your favor of the 23d is received. It will give me pleasure to do everything possible to expedite the work on your stamp. I cannot promise that it will certainly be finished at a much earlier day than that mentioned but will duly notify you when to order stamps so that no unnecessary delay may intervene.

Very truly yours,
Jos R. Carpenter
per L.

Philadelphia Feb 28/70

D. H. Anthony, Esq
New York, N.Y.

Sir:

Yours of the 26th to hand. If the order which you mention is comprised by the requisition of March it will be executed, as usual, the same day, and you should certainly receive on the following day.

Packages are always sent by Adams Express unless otherwise directed by the government requisition. The contract between the Government and the Express Company allows the latter to charge the parties ordering stamps a certain sum per $1000 or fractional part of $1000 face value of the stamps. Hence you will perceive I cannot mark the cost value on the packages as you request.

Very respectfully
Jos R. Carpenter
per L.

Philada March 2/70

Messrs M. G. & S. K. Harber & Co.
St. Louis, Mo.

Gentlemen:

Yours of the 26th to hand. The charge for engraving a private die and making stamps plate complete is uniformly three hundred and fifty dollars and the time necessary to do the work about ten weeks. I understand your wishes and nothing further is necessary except for you to give me the positive order to engrave and forward the photograph.

It is possible there may be an objection to the smallness of the size of the stamp when a model is sent to the Commissioner of Inter Rev for official approval, and it would be better for you to have the stamp of the same size as the ordinary one cent stamp although you can have the dimensions in proportion to those you mention.

Very truly yours
Jos R. Carpenter
per L.

Philadelphia March 3/70

Messrs L. W. Buck & Co.
Clinton, Iowa

Gentlemen:

Your favor of the 28th ulto to hand. It will give me pleasure to execute your engraving order for a one cent private die but you have not stated what size or sort of design you required for that denomination. In your letter of Nov. 24/69, to the Commissioner of Inter. Rev. you submit a photograph and sketch of design for a three cent die, which I have before me, but nothing specified regarding the one cent stamp.

Have the kindness to inform me at once in this particular and allow me to say in connection with the subject that stamps of the ordinary size are furnished to proprietors without charge for printing etc., but when the size is increased there is a charge made for extra labor & material at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and all other sizes in proportion besides three cents per thousand for extra perforation.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia Mch 4/70

Jacob Haehnlen, Esq

Dear Sir:

I hasten to return the lot of drafts you sent me this A.M., being prohibited by rulings of the Commissioner of Inter Rev. from stamping such forms, on the ground that they have a line after the word "at" for the insertion of time, and might be filled for time drafts for which no rate of stamp duty could be predetermined as it would vary with the am't of the draft.

If agreeable suppose you submit duplicate specimens of this form to the Commissioner and see if he will grant permission in this instance upon such special application and information as you may have to impart as to their intended use.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia March 4/70

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen:

Yours of yesterday with inclosure rec'd: the specimen for vignette is much better than any of those you previously left, and will answer very well.

Very truly yr's,
Jos R. Carpenter
per L.

Philadelphia, March 8, 1870

U. S. Internal Revenue Bureau,

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in February, 1870
viz:
33.152.941 Stamps @ 20 cents per M. $6.630.59

Received payment

Philadelphia, March 8. 1870

U. S. Internal Revenue Bureau,

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter, Dr

To Internal Revenue Stamps delivered in February, 1870
viz:

33.152.941 Stamps @ 20 cents per M. $6.630.59

Received payment

Philadelphia, March 7. 70

Dr. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

I observe the grounds for your comments respecting the last lot of stamps, and will prepare others at once to exchange for such as you deem unfit for use. It will require about ten days to prepare a complete stock. I have about 4000 sheets on hand, however, of the same kind sent you today on balance of order, and will exchange them with you for these on the thick paper. The paper itself is the cause of the whole difficulty and has been a source of loss and much annoyance to myself from the fact that the manufacture of that which I originally used in stamp printing was stopped several months ago by the Gov't with the then intention of supplying in its place a special paper marked in a peculiar manner for easy identification. For some reason the new paper has been held back leaving me no recourse but to obtain what I could from the market, to meet the regular demand for stamps, and the unsuitable character for printing etc of much of the paper thus obtained has resulted in the disatisfaction which you and others have justly expressed.

I am now using a paper similar to the original stamp paper and made by the same man facturer, which appears to work well, and you will please forward to me at once (by express) such stamps as cannot be used and I will forthwith send you in exchange what I can and the balance as soon as possible afterwards.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
Per L.

Philadelphia, March 8. '70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed please find monthly Exhibit, and a/c signed in duplicate, for revenue stamps delivered in February 1870.

I will forward the usual affidavits tomorrow.

Very respectfully,
Jos. R. Carpenter
per L.

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa., hereby declare that the a/c in detail of stamps delivered during the month of February, 1870, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty three millions, one hundred fifty two thousand, nine hundred and forty one stamps (33.152.941); and I also declare that having proven and verified said requisitions, I with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps, and I also declare that, in addition to the separate verification of each individual order in its counting, the total amount of each day's deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this ninth day of March A.D.1870

I, Clement Test, clerk in the Delivery Department of Internal Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa. hereby declare that whatever bills of stamp orders and the necessary stamps to dill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy during the month of February, 1870, have been carefully examined and proven to be correct, and I also declare that, upon such verification of each individual order in its counting, I have packed and sealed up thoroughly said separate orders for stamps and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this ninth day of Marcj A.D.1870

Philadelphia, March 8. 70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith the drawn mddel of a one cent private die for Messrs C. E. Hull & Co., New York, and ask that it may be approved for engraving as a stamp 13/16 of an inch superficial area.

Very respectfully,
Jos R. Carpenter
per L.

Extra Sized Private Stamps Delivered in February, 1870

DATE '70	ORDER		PROPRIETOR	DEN	STAMPS	PTG. ETC	PERF.	TOTAL
Feb 2	6038		Dr. D. Jayne & Son	1ct	16.000)			
" "	"		"	2	5.000)	1.73		1.73
" "	"		"	4	21.000	1.70		1.70
"	6039		Curtis & Sons	2	55.000	3.49	1.65	5.14
"	6040		J. H. Schenck	1	22.002	2.56		2.56
" "	"		"	6	7.333	.82		.82
"	6041		R. P. Hall & Co.	4	27.500	1.39	.82	2.21
"	5330	Ag	Barber M. Co.	3	73.333	7.87	2.20	10.07
3	6049		P. H. Drake & Co.	4	27.500	.69	.82	1.51
"	6051		A. L. Scovill & Co.	1	40.000	.44	1.20	1.64
" "	"		"	4	17.500	.09	.52	.61
"	5334	Ag	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
4	6055		O. Crooke & Co.	4	16.500	1.65	.50	2.15
"	6057		John Bull	1	16.000	.96	.48	1.44
" "	"		"	4	12.500	.73	.37	1.10
"	5341	Ag	Wm Gates	3	63.000	6.58	1.89	8.47
"	5342	"	N.Y. M. Co.	1	330.000	17.84	9.90	27.74
5	6070		J. F. Henry	1	15.000)			
" "	"		"	2	5.000)	1.50	.90	2.40
" "	"		"	4	5.250	.25	.16	.41
"	6071		S. D. Howe	4	4.526			
7	6083		Radway & Co.	2	55.000			
8	5372	Ag	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
"	5379	"	Wm Gates	3	63.000	6.58	1.89	8.47
9	6109		Van Duzer	4	16.500			
10	6122		Dr. D. Jayne & Son	1	35.000)			
" "	"		"	2	17.500)	4.33		4.33
" "	"		"	4	37.500	3.04		3.04
"	6127		Hutchings & Hillyer	4	5.250	.15		.15
12	6134		J. H. Schenck	1	22.002	2.56		2.56
" "	"		"	6	7.333	.82		.82
"	6135		Brandreth	;	110.000	1.13		1.13
"	5417	Ag	Barber M. Co.	3	73.333	7.87	2.20	10.07
"	5418	"	Wm Gates	3	63.000	6.58	1.89	8.47
"	5419	"	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
14	6153		Fleming Bros No 1	1	330.000	8.47		8.47
"	6155		A. L. Scovill & Co.	1	30.000	.33	.90	1.23
" "	"		"	4	20.000	.10	.60	.70
"	6156		J. C. Ayer & Co.	4	137.500	13.77		13.77
"	6157		Curtis & Sons (C&B)	1	55.000	.74	1.65	2.39
" "	"		"	2	55.000	3.49	1.65	5.14

Extra Sized Private Stamps Delivered in February, 1870 (Cont'd)

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG. ETC	PERF	TOTAL
Feb 17	6190	Jno I. Brown & Sons	1ct	10.000)			
"	"	"	2	50.000)	3.81	1.80	5.61
18	6197	Hostetter & Smith	4	82.500	8.13		8.13
"	6207	Hall & Rueckel	1	66.002	.48		.48
21	6215	Curtis & Sons	2	55.000	3.49	1.65	5.14
22	6229	John Bull	1	16.000	.96	.48	1.44
"	"	"	4	12.500	.73	.37	1.10
"	6230	P. H. Drake & Co.	4	27.500	.69	.82	1.51
"	5483 Ag	Bonsf. & Poole	3	44.000	4.72	1.32	6.04
23	6238	Fred'k Brown	2	28.800	9.57	7.20	16.77
"	6239	Dr. D. Jayne & Son	1	35.000)			
"	"	"	2	7.500)	3.50		3.50
"	"	"	4	15.000	1.21		1.21
"	6240	R. P. Hall & Co.	4	27.500	1.39	.82	2.21
25	6253	J. H. Schenck	1	33.000	3.83		3.83
"	"	"	6	5.500	.61		.61
"	6255	E. Wilder & Co.	4	14.025	.76		.76
"	5498 Ag	Barber M. Co.	3	73.333	7.87	2.20	10.07
26	6265	A. L. Scovill & Co.	1	40.000	.44	1.20	1.64
"	"	"	4	17.500	.09	.52	.61
"	6275	Schwab McQuaid & Co.	4	16.500	.76	1.49	2.25
28	6289	U.S.Prop.M. Co.	1	10.500	6.20	2.62	8.82
"	6290	T. J. Husband	2	28.050			
"	6291	J. C. Ayer & Co.	1	550.000	61.24		61.24
"	5517 Ag	Bonsf. & Poole	3	440.000	4.72	1.32	6.04
Feb 70		Byam C. & Co.	1	2.350.000	164.50		164.50
"		Stamped paper (sheets)	2	47.147			471.47

MANUFACTURED IN FEBRUARY, 1870

		SHEETS	STAMPS	PTG etc	PERF	TOTAL
Private dies ordered, viz:						
R. F. Pierce						$350
F. E. Clark						350
R.H.McDonald & Co.						350
E. T. Hazeltine						350
Stamped Documents		47.147	221.200			471.47
Stock, Common Class		155.375	29.781.350			
" Extra, viz:						
1 ct	Byam C. & Co. cut		2.880.000			201.60
1 "	N. Y. M. Co.	3.550	255.600	13.82	7.66	21.48
1 "	Curtis & Brown	1.775	255.600	3.45	7.67	11.22
1 "	Hall & Rueckel	600	102.000	.74	3.06	3.80
1 "	Scovill & Co.	1.200	163.200	1.80	4.89	6.69
1 "	Jayne	2.100	126.000			10.39
1 "	Schenck	2.600	114.400			13.30
1 "	Ayer & Co.	4.000	184.000			20.49
2 "	Curtis & Sons	4.000	264.000	16.77	7.92	24.69
2 "	Husband	2.000	180.000			
2 "	Jno I. Brown	1.500	108.000	6.86	3.24	10.10
2 "	Henry	2.000	132.000	6.60	3.96	10.56
2 "	Radway & Co	2.000	160.000			
3 "	Bonsf. & Poole	4.500	198.000	21.38	5.94	27.32
4 "	Jayne	2.200	132.000			10.69
4 "	Ayer & Co.	7.650	367.200			36.78
4 "	Hostetter & Smith	500	23.000			2.27
4 "	Bennett Pieters & Co.	600	28.800	3.07	.86	3.93
4 "	R. P. Hall & Co.	2.100	168.000	8.46	5.04	13.50
4 "	Scovill & Co.	1.000	136.000	.68	4.08	4.76
4 "	Bull	800	52.000	3.03	1.56	4.59
	Good	202.050	36.032.350			7.206.47
	Bad	7.200	1.480.000			
	Total	209.250	37.512.350			

Philadelphia, March 10. 70

Messrs Hatch & Co.
218 Bdway, New York, N.Y.

Gentlemen:

Please do not in future forward checks for stamping to me. I do not sell stamps or receive money therefor, but merely furnish them to stamp dealers on Government requisition. These dealers regularly remit to the Inter Rev. Bureau from and for which they receive credit to have stamps imprinted on checks etc and dispose of the right to those who do not pay directly to the Government themselves making a commission on the value of the stamps printed. Please therefor send your packages and money to either of the dealers and have the matter regularly attended to. I would endorse and hand your check to Mr. McFetridge (who will however have the checks stamped & sent you) but you have made an error in the firm name, hence I cancel & return it to you. Mr McFetridge I presume will draw on you for the charges or you can remit it to him in the meanwhile. Please acknowledge receipt of cancelled check. The dealers here are J. R. McFetridge, Inquirer Building, J. E. Ridgway, 52 S. 3d St. W. E. Crockett and Jno M. Riley.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, March 11.70

Messrs J. R. Weldin & Co.
Pittsburgh, Pa.

Gentlemen:

Herewith please find five perfect stamps for an equal number of those recently sent you in a mutilated condition and returned by yours of the 9th inst.

Very truly yrs
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia March 11

Jacob S. Merrell, Esq
St Louis, Mo.

Dear Sir:

Your favor of the 8th inst to hand. The cost of engraving a private die making plate etc complete is uniformly three hundred and fifty dollars ($350) and the time required to execute the work and have a stock of stamps prepared is about ten weeks. The smallest size stamp allowed is 13/16 of an inch superficial area which is the same as a check stamp or ordinary one cent proprietary stamps.

If you wish me to engrave you a private die please state clearly, the wording required and send me a photograph for vignette and the work will have die attention.

A larger stamp costs no more for the engraving but you would be charged for the extra labor and material required to manufacture them.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, March 11.70

Messrs M. G. & S. K. Harter
St Louis, Mo.

Gentlemen:

Your advice of the 8th inst, inclosing photograph etc directing the engraving of private die, is rec'd.

I will give the matter due attention and send a proof impression of the engraving at earlies possible moment.

Very respectfully,
Joseph R. Carpenter
per L.

Philadelphia, March 11. '70

New York Match Co.
New York, N.Y.

Gentlemen:

Your letter of the 11th duly to hand, but as the telegram from the Commissioner came too late in the day the shipment of your stamps is postponed until Monday.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 12/70

Messrs L. W. Buck & Co.
Clinton, Iowa

Gentlemen:

Yours of the 9th inst is rec'd. I now quite understand your wishes and the engraving of your one cent die shall have prompt attention.

I will duly notify you when the stamps are ready.

Very respectfully
Jos R. Carpenter
per L.

Philada. March 12. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

I may be able to have stamps ready for you in about six weeks from date. As soon as the engraving of the die has been completed however I will send you a proof impression and will then be able to inform you definitely when to order stamps.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 14. '70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

I have the pleasure to inclose a proof impression of your finished die and trust it will meet your full approval.

It only remains now to transfer the die in multitude to the plate, and in the meanwhile I should like to have your comments, and be informed what color to print the stamps.

The engraving a/c becoming die at this stage I present h the same herewith, and remain,

Very respectfully,
Jos R. Carpenter
per L.

Philada. March 14. '70

Messrs C. E. Hull & Co.
To Joseph R. Carpenter, Dr.

To engraving private revenue stamp die (one cent), and making plate etc. $350

Philadelphia, March 15. 70

Messrs J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

Yours of the 11th & 12th insts to hand. I have very much to regret that you are put to inconvenience by reason of the thickness of the paper used in printing your stamps, and of the tint imparted by the grain of the plate - this latter fault is now being corrected and the plate will be ready again in a day or two. The paper in the last lot is similar to that which has always been used for your stamps and I was not before aware of its unsuitability. I inclose herewith a blank sample of another sort of paper which is more pliable, and desire to have your opinion regarding it. If suitable, your answer by telegraph will reach me by the time the plate is ready for press, when about 800 or 900 sheets can be printed per diem. Please return, at one, those which you cannot use and I will send you the new ones at earliest possible moment after receipt of those which you send me to be exchanged.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, March 18. '70

Dr. Jas C. Ayer, & Co.
Lowell, Mass.

Gentlemen:

I herewith submit two additional samples of paper, marked respectively Nos 1 and 2. The former is the kind used for printing revenue stamps generally, is part linen and hence is sufficiently tough to stand manipulation while moistened with paste. It is almost identical with the paper of the stamp inclosed by you: but as a portion of the last lot was printed on this very same paper I understand you to have condemned it then as being too heavy.

No 2 is a paper which can be obtained and used on your stamps if you prefer it, although it does not compare favorably with the other in point of strength.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia March 21/70

Messrs C. E. Hukk & Co.
Box 4659 P.O. New York, N.Y.

Gentlemen:

I herewith submit a proof of die with the expression of the face in vignetter head altered according to the suggestion of the gentleman connected with your house, who called here in reference to the subject.

This is about the best that can be done from the photograph which you sent me and I hope it will now prove satisfactory. If it does not however you will please send me a photo. that is much more distinct (any size so it is distinct) and I will make necessary alteration.

Very respectfully,
Jos R. Carpenter
per L.

Account on this page crossed out in pencil and the words "amended to include March See page 482" written in pencil across top.

STOCK A/C. 1863 (Good)

	On hand first of month	Prepared during month	Total	Delivered during mo.	Balance end of mo.
Jan '63	45.669.619	46.102.565	91.772.184	9.110.543	82.661.641
Feb	82.661.641	34.701.642	117.363.283	3.966.139	113.397.144
March	113.397.144	44.518.371	157.915.515	8.640.844	149.274.671
April	149.274.671	35.122.521	184.397.192	6.689.692	177.707.500
May	177.707.500	18.751.629	196.459.129	11.474.852	184.984.277
June	184.984.277	13.114.806	198.099.083	6.271.521	191.827.562
July	191.827.562	4.483.810	196.311.372	5.622.972	190.688.400
Aug	190.688.400	7.925.192	198.613.592	10.729.308	187.884.284
Sep	187.884.284	3.088.045	190.972.329	7.815.808	183.156.521
Oct	183.156.521	2.529.717	185.686.238	16.292.569	169.393.669
Nov	169.393.669	227.899	169.621.568	9.708.992	159.912.576
Dec	159.912.576	18.109.421	178.021.997	13.888.346	164.122.651
Total	45.669.619*	228.675.618	274.345.237	110.211.586	163.133.651

*This number same as amount on hand Jan '63

STOCK A/C 1864 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan '64	164.133.651	834.506	164.968.157	9.556.035	155.412.122
Feb	155.412.122	1.810.172	157.222.294	10.440.596	146.781.698
March	146.781.698	2.651.952	148.433.650	13.515.589	135.918.061
April	135.918.061	4.017.943	139.935.004	14.580.649	125.355.355
May	125.355.355	6.774.790	132.130.145	10.596.962	121.533.183
June	121.533.183	4.891.340	126.424.523	8.506.271	116.918.252
July	116.918.252	3.399.694	120.317.946	11.915.721	108.402.225
Aug.	108.402.225	13.956.277	122.358.502	18.385.189	103.973.313
Sep.	103.973.313	29.252.542	133.225.855	34.148.516	99.077.339
Oct.	99.077.339	18.805.408	117.682.747	24.088.607	93.594.140
Nov.	93.594.140	26.203.515	119.797.655	25.374.845	94.422.810
Dec.	94.422.810	42.442.310	136.865.120	31.956.941	104.908.179
Total	164.133.651	154.840.449	318.974.100	214.065.921	104.908.179

Stock A/C 1865 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan '65	104.908.179	33.038.700	137.946.879	23.206.183	114.740.696
Feb	114.740.696	.22.513.910	137.254.606	22.078.289	115.176.317
March	115.176.317	23.327.920	138.504.237	22.657.102	115.847.135
April	115.847.135	20.551.851	136.398.986	18.196.507	118.202.479
May	118.202.479	23.879.073	142.081.552	23.704.431	118.377.121
June	118.377.121	17.559.800	135.926.921	27.311.986	108.624.935
July½	108.624.935	28.955.380	137.580.315	29.591.418	107.988.897
Aug.	107.988.897	33.740.905	141.729.802	43.819.203	97.910.599
Sep.	97.910.599	34.645.900	132.556.499	35.533.504	97.022.995
Oct.	97.022.995	42.415.600	139.438.595	39.552.012	99.886.583
Nov.	99.886.583	39.530.705	139.417.288	34.586.243	104.831.045
Dec.	104.831.045	46.652.780	151.483.825	27.904.043	123.579.782
Total	104.908.179	366.812.524	471.720.703	348.140.921	123.579.782

Stock A/C 1866 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan '66	123.579.782	37.857.498	161.437.280	29.200.403	132.236.877
Feb	132.236.877	43.039.646	175.276.523	24.662.351	150.614.172
March	150.614.172	46.606.310	197.220.482	30.905.464	166.315.018
April	166.315.018	47.567.180	213.882.198	42.355.209	171.526.989
May	171.526.989	35.660.630	207.187.619	31.562.041	175.625.578
June	175.625.578	31.603.208	207.228.786	29.335.232	177.893.554
July	177.893.554	25.736.200	203.629.754	32.118.339	171.511.415
Aug.	171.511.415	42.239.250	213.750.665	39.174.299	174.576.366
Sep.	174.576.366	33.394.760	207.971.126	54.123.219	153.838.907
Oct.	153.838.907	35.036.149	188.875.056	42.400.087	146.474.969
Nov.	146.474.969	36.242.923	182.717.892	31.018.851	151.699.041
Dec.	151.699.041	33.945.286	185.644.327	23.126.146	162.518.181
Total	123.579.782	448.929.040	572.508.822	409.990.641	162.518.181

Stock A/C 1867 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan '67	162.518.181	17.277.490	179.795.671	22.460.972	157.334.699
Feb	157.334.699	11.923.462	169.258.161	28.214.866	141.043.295
March	141.043.295	13.523.666	154.566.961	23.092.776	131.474.185
April	131.474.185	14.353.975	145.828.160	29.726.107	116.102.053
May	116.102.053	12.904.483	129.006.536	26.460.850	102.545.686
June	102.545.686	19.645.783	122.191.469	21.967.082	100.224.387
July	100.224.387	20.463.560	120.687.947	30.899.612	89.788.335
Aug.	89.788.335	18.225.994	108.014.329	30.244.332	77.769.997
Sep.	77.769.997	23.638.297	101.408.294	33.310.575	68.097.719
Oct.	68.097.719	31.388.487	99.680.206	48.486.313	51.193.893
Nov.	51.193.893	35.094.359	86.288.252	30.981.097	55.307.155
Dec.	55.307.155	36.894.338	92.201.493	24.664.487	67.537.006
Total	162.518.181	255.527.894	418.046.075	350.509.069	67.537.006

Stock A/C 1868 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan '68	67.537.006	43.202.768	110.739.774	28.505.545	82.234.229
Feb	82.234.229	27.290.445	109.524.674	24.802.782	84.721.892
March	84.218.892	12.796.548	97.518.440	27.493.281	70.025.159
April	70.025.159	19.253.683	89.278.842	30.942.829	58.336.013
May	58.336.013	32.847.086	91.183.099	29.281.715	61.901.384
June	61.901.384	39.430.881	101.332.265	27.923.764	73.408.501
July	73.408.501	27.587.339	100.995.840	28.881.208	72.114.632
Aug.	72.114.632	37.599.328	109.713.960	34.064.964	75.643.996
Sep.	75.643.996	37.198.278	112.842.274	35.489.263	77.353.011
Oct.	77.353.011	30.779.506	108.132.517	39.139.664	68.992.853
Nov.	68.992.853	347743.212	103.736.065	37.216.657	66.519.408
Dec.	66.519.408	44.182.864	110.702.272	27.370.819	83.331.453
Total	67.537.006	386.911.938	454.448.944	371.117.491	83.331.453

Stock A/C. 1869 (Good)

	On hand first of Mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo
Jan '69	83.331.453	50.624.799	135.956.252	28.883.835	105.072.4
Feb	105.072.417	44.813.103	149.885.520	28.018.993	121.866.5
March	121.866.527	27.201.322	140.067.849	32.121.876	116.945.9
April	116.945.973	31.098.672	148.044.645	30.677.097	117.367.5
May	117.367.548	30.519.794	147.887.342	35.568.141	112.319.2
June	112.319.201	19.654.953	131.974.154	29.531.218	102.442.9
July	102.442.936	27.202.673	129.645.609	32.415.481	97.230.1
Aug.	97.230.128	27.416.433	124.646.561	35.245.739	89.400.8
Sep.	89.400.822	35.018.811	124.419.633	41.309.987	83.109.6
Oct.	83.109.696	41.421.415	124.531.111	43.076.158	81.454.9
Nov.	81.454.953	21.698.935	103.153.888	34.297.304	68.658.6
Dec.	68.856.584	40.015.953	108.872.538	30.138.019	78.734.5
Total	83.331.453	396.686.863	480.018.316	401.283.798	78.734.5

Stock A/C 1870 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan '70	78.734.518	34.148.221	112.882.739	34.660.772	78.221.967
Feb	48.221.967	36.032.350	114.254.317	33.152.941	81.101.376
Total	78.734.518	70.180.571	148.915.089	67.813.713	81.101.376

This page has the words "See pages 483 and 486" written across the top in pencil. The account was ammended to include March 1870.

(Good)

Recapitulation (yearly)*

	On hand first of year	Prepared during yr.	Total	Delivered during yr	Balance end of yr
Sep 22 to Dec 31/62		83.496.871	83.496.871	37.827.252	45.669.619
1863	45.669.619	228.675.618	274.345.237	110.211.586	164.133.651
1864	164.133.651	154.840.449	318.974.100	214.065.921	104.908.179
1865	104.908.179	366.812.524	471.720.703	348.140.921	123.579.782
1866	123.579.782	448.929.040	572.508.822	409.990.641	162.518.181
1867	162.518.181	255.527.894	418.046.075	350.509.069	67.537.006
1868	67.537.006	386.911.938	454.448.944	371.117.491	83.331.453
1869	83.331.453	396.686.863	480.018.316	401.283.798	78.734.518
Jan 1 - Feb 28/70	78.734.518	70.180.571	148.915.089	67.813.713	81.101.376
Total		2.392.061.768	2.392.061.768	2.310.960.392	81.101.376

*(Yearly) crossed out and "of years" written in in pencil

Whole account crossed out and the words "excluded from statement" written across the top in pnecil.

Account on this page crossed out in pencil and "See page 484" written in pencil across the top. This corresponds with the account on page 452 that was amended to include March 1870.

1863 (Bad)

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan '63	7.148.790	1.834.374	8.983.164	2.808.676	6.174.488
Feb	6.174.488	1.492.662	7.667.150	1.297.737	6.369.413
March	6.369.413	1.471.479	7.849.892	2.001.120	5.839.772
April	5.839.772	1.409.271	7.249.043	1.737.704	5.511.339
May	5.511.339	517.551	6.028.890	1.070.405	4.958.485
June	4.958.485	336.397	5.294.782	17.672	5.277.110
July	5.277.110	208.060	5.485.170		5.485.170
Aug.	5.485.170	197.008	5.682.178		5.682.178
Sep.	5.682.178	26.962	5.709.140		5.709.140
Oct.	5.709.140	12.733	5.721.873		5.721.873
Nov.	5.721.873	32.056	5.753.928	1	5.753.928
Dec.	5.723.928	828.925	6.582.853		6.582.853
Total	7.148.790	8.367.378	15.516.168	8.933.315	1.582.853

1864 (Bad)

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan 64	6.582.853	285.692	6.868.545		6.868.545
Feb.	6.868.545	47.454	6.915.999		6.915.999
March	6.915.999	16.217	6.932.216		6.932.216
April	6.932.216	16.217	6.948.928		6.948.928
May	6.948.928	54.700	7.003.628		7.003.628
June	7.003.628	640	7.004.268		7.004.268
July	7.004.268	9.450	7.013.718		7.013.718
Aug.	7.013.718	171.113	7.184.831		7.184.831
Sep.	7.184.831	2.578.608	9.763.439		9.763.439
Oct.	9.763.439	3.414.238	13.177.677		13.177.677
Nov.	13.177.677	1.209.770	14.387.447		14.387.447
Dec.	14.387.447	506.070	14.893.517		14.893.517
Total	6.582.853	8.310.664	14.893.517		14.893.517

1865 (Bad)

	On hand first of mo.	Spoiled During mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan '65	14.893.517	642.800	15.536.317		15.536.317
Feb	15.536.317	2.063.940	17.600.257		17.600.257
March	17.600.257	292.200	17.892.457		17.892.457
April	17.892.457	128.126	18.020.583		18.020.583
May	18.020.583	118.256	18.138.839		18.138.839
June	18.138.839	3.350.600	21.489.439		21.489.439
July	21.489.439	179.678	21.669.117		21.669.117
Aug.	21.669.117	836.723	22.505.840		22.505.840
Sep.	22.505.840	1.631.950	24.137.790		24.137.790
Oct.	24.137.790	148.600	24.286.390	840.000	23.446.390
Nov.	23.446.390	211.450	23.657.840		23.657.841
Dec.	23.657.840	2.200	23.660.040		23.660.040
Total	14.893.517	9.606.523	24.500.040	840.000	23.660.040

1866 (Bad)

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan '66	23.660.040	56.882	23.716.922		23.716.922
Feb	23.716.922	965.614	24.682.536		24.682.536
March	24.682.536	266.880	24.949.416		24.949.416
April	24.949.416	604.500	25.553.916		25.553.916
May	25.553.916	1.467.900	27.021.816		29.021.816
June	29.021.816	435.900	27.457.716	72.000	27.385.716
July	27.385.716	187.400	27.573.116		27.573.116
Aug.	27.573.116	633.250	28.206.366		28.206.366
Sep.	28.206.366	558.500	28.764.866		28.764.866
Oct.	28.764.866	1.102.959	29.867.825		29.867.825
Nov.	29.867.825	314.820	30.182.645		30.182.645
Dec.	30.182.645	1.125.044	31.307.689		31.307.689
Total	23.660.040	7.719.649	31.379.689	72.000	31.307.689
		Cr. by destruction Dec 31/66			27.674.629
			Bal. ford*		3.633.060*

*Written in in pencil

1867 (Bad)

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan '67	3.633.060	157.900	3.790.690		3.790.960
Feb	3.790.960	169.050	3.960.010		3.960.010
March	3.960.010	239.530	4.199.540		4.199.540
April	4.199.540	51.080	4.250.620		4.250.620
May	4.250.620	288.099	4.548.719		4.548.719
June	4.538.719	79.836	4.618.555		4.618.555
July	4.618.555	184.979	4.803.534		4.803.534
Aug.	4.803.534	394.394	5.197.928		5.197.928
Sep.	5.198.928	403.100	5.601.028		5.601.028
Oct.	5.601.028	285.080	5.886.108		5.886.108
Nov.	5.886.108	386.100	6.272.208		6.272.208
Dec.	6.272.208	279.700	6.551.908		6.551.908
Total	3.633.060	2.918.848	6.551.908		6.551.908

1868 (Bad)

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan '68	6.551.908	259.800	6.811.708		6.811.708
Feb	6.811.708	435.500	7.247.208		7.247.208
March	7.247.208	164.480	7.411.688		7.411.688
April	7.411.688	125.250	7.536.938		7.536.938
May	7.536.938	1.038.340	8.575.278		8.575.278
June	8.575.278	435.420	9.010.698		9.010.698
July	9.010.698	616.180	9.626.878		9.626.878
Aug.	9.626.878	346.100	9.972.978		9.972.978
Sep.	9.972.978	650.400	10.623.378		10.623.378
Oct.	10.623.378	830.200	11.453.578		11.453.578
Nov.	11.453.578	581.000	12.034.578		12.034.578
Dec.	12.034.578	1.344.420	13.378.998		13.378.998
Total	6.551.908	6.827.090	13.378.998		13.378.998

1869 (Bad)

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan '69	13.378.998	602.560	13.981.558		13.981.558
Feb	13.981.558	894.400	14.875.958		14.875.958
March	14.875.958	516.440	15.392.398		15.392.398
April	15.392.398	288.720	15.681.118		15.681.118
May	15.681.118	188.140	15.869.258		15.869.258
June	15.869.258	80.300	15.949.558		15.949.558
July	15.949.558	57.510	16.007.068		16.007.068
Aug.	16.007.068	71.240	16.078.308		16.078.308
Sep.	16.078.308	172.950	16.251.258		16.251.258
Oct.	16.251.258	286.720	16.537.978		16.537.978
Nov.	16.537.978	9.035.960	25.573.938		25.573.938
Dec.	25.573.938	2.255.546	27.829.484		27.829.484
Total	13.378.998	14.450.486	27.829.484		27.829.484

Account on this page crossed out. Words "See pages 485 & 487" written across the top in pencil.

Philadelphia March 24. 70

Messrs C. E. Hull & Co.
Box 4659 P.O.
New York, N.Y.

Gentlemen:

Your favor of the 22d inst with inclosure of three hundred and fifty dollars ($350) in full payment for engraving private die and making stamp plate complete is rec'd for which you have my thanks.

I inclose proof impressions in colors. It will take perhaps about two weeks to make the plate and have stamps prepared. I will duly notify you in the meanwhile precisely when to order stamps.

Our engraver thinks it impracticable to make any alteration in the features of the vignette head without another picture and hence the die will be transferred to plate as it is.

Very truly yrs.
Jos R. Carpenter
per L.

Philadelphia, March 24/70

Sam'l R. Bates, Treas.
U. S. Proprietary Medicine Co.
Cincinnati, Ohio

Sir:

Yrs of the 22d inst at hand.

I have a good balance of all your denominations on hand in anticipation of orders.

You ask me to see if any of your private 4 cent stamps have been issued since last Nov. In reply I have to say that on the 22d Jany '70, there were forwarded pursuant to a Govt requisition dated Washington Jan 21/70 3.124 1 ct wrappers and 2.500 4ct stamps addressed to the"U.S. Proprietary Medicine Co." Cincinnati, Ohio.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 24/70

Dr.J. C. Ayer & Co/
Lowell, Mass.

Gentlemen:

I have made a new plate from your one cent die and as the paper will now I think, run uniformly like that which you say will suit you I have reason to trust that the new issue will give you complete satisfaction.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, March 24. 70

Geo. C. Barclay, Esq
New York, N.Y.

Dear Sir:

Yours of the 23 inst is at hand. On the 16th inst I received from the Commissioner of Inter Rec. a requisition ordering stamps from private die sent to George C. Barclay, New York, N.Y. As there was nothing to indicate which private stamps were required the Government Agent here sought and obtained directions from the Inter Rev. Bureau on the 19th inst and sent Barry's stamps addressed to you, per Adams Express, on the same day. Why you have not received them ere this I cannot say but will institute inquiry at the Express office at this end.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia, March 28/70

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

In reply to your favor of the 24th inst, I have to say that I will expedite the work on your new stamp as much as possible, but it is scarcely probable that it will be ready in less than three weeks from date. When I first wrote you regarding time we were able to execute an engraving order in from six to eight weeks, but now it requires at least ten weeks to execute it.

I can make you a four cent stamp of the same design as the two cent, simply changing the letters and figures of the denomination, for two hundred dollars ($200) our regular price being $350 for one denomination and $200 for each additional denomination when the change is no more than above stated.

Very respectfully
Jos R. Carpenter
per L.

Philada March 24. 1870

Messrs F. C. Wells & Co.
New York, N.Y.
P. O. Box 4503.

Gentlemen;

I am the appointed Agent of the Government to manufacture revenue stamp dies and plates and to print stamps therefrom. The Commissioner of Inter. Revenue has referred to me your letter of h the 24th inst and I reply thereto that it is only necessary for you to send me a sketch of design and size of the required stamps, stating the wording to go on it, and the matter will have due attention. The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350) and the time to complete the same about ten weeks.

Stamps are furnished without charge for manufacture except when they exceed the size of ordinary stamps of the same denomination, in which case we charge for the excess of size at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and for all other sizes in proportion besides three cents per thousand for perforation.

Very respectfully,
Jos R. Carpenter
per L.

Philada March 30. 70

Dr. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

Your recent stamp order to hand & will be executed today. I may not be able to furnish all the ones called for, but whatever is the deficit will be forwarded tomorrow.

The new plate will be worked until an ample stock is prepared, and I will probably be able to make the exchange referred to as soon as those you have are returned.

Very respectfully
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philada March 30. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your plate will be ready to go to press tomorrow morning. All I am now waiting for is to know what color you prefer of the specimens sent you on the 24th inst. Also please state if you wish the stamps gummed and perforated and about how many you will use per month. Stamps can be ready in about five days from the time of the receipt of this information.

Orders for stamps must be address to the Commissioner of Internal Revenue, Washington D. C. inclosing a duplicate certificate of a U. S. Ass't Treasurer or Designated Depositary of a deposit made covering the value of stamps ordered. The Commiss'r will then make a requisition on me and the stamps will be duly sent you from here.

On purchases or order of $500 or less you are allowed an addition of 5 per cent in stamps and of over $500, 10 per cent.

Very respectfully,
Jos R. Carpneter
per L.

Philadelphia April 1st 1870

R. V. Pierce, Esq
Buffalo, N.Y.

Sir:

I inclose you a proof impression of your finished die, which I think will give you entire satisfaction. Please state your views at earliest moment, inform me what color to print the stamps and whether you desire to have them gummed and perforated. Also about how many you will probably consume per month.

It remains now to transfer the die to the plate for printing and to prepare an adequate stock to meet your demand.

Upon receipt of your further advice I may be able to state precisely when you may order stamps.

Very respectfully,
Jos R. Carpenter
per L.

2	ct	Genl	6.867.000
3	"	"	32.300
4	"	"	34.680
5	"	"	1.126.590
6	"	"	35.360
10	"	"	651.440
15	"	"	41.820
20	"	"	11.560
25	"	"	1.121.102
30	"	"	6.936
40	"	"	11.526
50	"	"	420.750
60	"	"	6.800
70	"	"	12.325
$1		"	182.610
$1.30		"	5.400
$1.50		"	540
$1.80		"	47.250
$1.90		"	25.200
$2		"	90.748
$2.50		"	15.408
$3.		"	28.008
$3.50		"	4.464
$5		"	44.640
$10		"	432
$15		"	1.890
$20		"	2.322
$25		"	270
$50		"	270
$200		"	288
1	ct	Prop	4.580.100
2	"	"	1.249.500
3	"	"	226.340
4	"	"	540.090
5	"	"	19.040
10	"	"	31.790
1	"	Private	13.454.244
2	"	"	493.871
3	"	"	910.436
4	"	"	495.260
5	"	"	211.892
6	"	"	89.722
8	"	"	21.220
10	"	"	10.370
		Total	33.062.804

These figures may refer to the 202 packages of spoiled stamps delivered to Mr. Pugh, Stamp Agent. See page 481.

This account the same as that on page 487 with the following heading:

(BAD)

"DETAILED ACCOUNT OF AMOUNT OF EACH DENOMINATION COMPRISED IN THE BALANCE ON HAND MARCH, 31, 1870."

No 1	1 ct Private
2 to 3	3 "
4	2 "
5 to 6	1 "
7	4 & 5 "
8 to 17	1 ct Private
18 to 19	3 "
20 to 21	1 "
22	2,4,5,6, & 8 Private
23	1 & 2 "
24	1 "
25	1 Prop'y
26 to 27	3 Private
28	2 Prop
29	4 "
30 to 35	2 ct Gen'l
36 to 38	5 "
39	10 "
40	2 ct "
41 & 42	25 "
43	3,4,6,15,20,30,40ct & $1 General
44	$1.30,$1.50,$2,$2.50,$3,$3.50 & $15
45	$1 & $2 Genl
46	$2.50,$3,$3.50,$5,$10,$15,$20,$25,$50,$200
47	2 ct Genl
48	1 ct Prop & 2 ct Genl
49 to 73	2 ct Genl
74 to 84	25 "
85 to 106	10 "
107 to 112	2 ct Prop
113 to 115	4 "
116	3 "
117 to 122	50ct Genl
123 to 126	10 "
127 to 128	$1 Genl
129 to 132	5 ct "
133	10 ct Prop
134	5 "
135 to 148	1 Private
149	$1.30,$1.60,$190,$2
150	3ct,4,6,15,20,30,40,60 & 70 ct General
151 & 152	3 ct Private
153 to 158	1 Private
159	2 "
160 to 186	1 "
187 to 189	2 "
190 to 192	3 "
193 to 197	4 "
198	5 "
199	6,8, & 10 ct Private
200	2,3,4, & 5 ct Prop

Also 2 lots loose Byam Carlton & Co. Wrappers

Statement of the Amounts of Revenue Stamps Prepared and Delivered, and the Balances on Hand, Good and Bad, Monthly, Since the commencement of the business by Butler & Carpenter, September 22, 1862 to March 31. 1870.

GOOD

1862

	On hand first of mo.	Prepared during mo.	Total	Delivered During mo.	Balance end of mo.
Sep & Oct 62		18.359.628	18.359.628	8.723.684 18.000	9.617.944
Nov	9.617.944	28.770.163	38.388.107	17.485.100	20.903.007
Dec	20.903.007	36.367.080	57.270.087	11.600.468	45.669.619
Total		83.496.871	83.498.871	37.827.252	45.669.619

Stock A/C, 1870 (Good)

	On hand first of mo.	Prepared during mo.	Total	Delivered during mo.	Balance end of mo.
Jan 70	78.734.518	34.148.221	112.882.739	34.660.772	72.221.967
Feb	78.221.967	36.032.350	114.254.317	33.152.941	81.101.376
March	81.101.376	43.050.921	124.152.297	34.118.186	90.034.111
	78.734.518	113.231.492	191.966.010	101.931.899	90.034.111

Bad

Spoiled from Sep. 22 '62 to March 31. '70

Note. The stamps under the heading of "Reclaimed", in this a/c, are included in the amounts of stamps "Prepared" in the corresponding months of the Good a/c.

1862

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Sep & Oct 62		3.628.837	3.628.837	634.355	2.994.482
Nov	2.994.482	2.983.751	5.978.233	1.056.028	4.922.205
Dec	4.922.205	2.642.620	7.564.825	416.035	7.148.790
Total		9.255.208	9.255.208	2.106.418	7.148.790

7611

1870

	On hand first of mo.	Spoiled during mo.	Total	Reclaimed during mo.	Balance end of mo.
Jan 70	27.829.484	2.331.016	30.160.500		30.160.500
Feb	30.160.500	1.480.000	31.640.500	85.000	31.555.500
March	31.555.500	1.507.304	33.062.804		33.062.804
Total	27.829.484	5.318.320	33.147.804	85.000	33.062.804

(GOOD)

Detailed statenebt showing the amount of each denomination comprised in the Balance on hand March 31. 1870.

	1	ct Gen'l	5.205.349
	2	"	10.857.948
	3	"	157.876
	4	"	157.190
	5	"	538.595
	6	"	183.784
	10	"	1.556.857
	15	"	1.972.934
	20	"	799.211
	25	"	368.474
	30	"	355.837
	40	"	827.160
	50	"	676.014
	60	"	72.049
	70	"	70.392
$	1		243.828
	1.30		47.184
	1.50		462.431
	1.60		73.052
	1.90		47.083
	2		108.642
	2.50		62.081
	5		50.360
	3.50		101.683
	5		51.984
	10		255.955
	15		112
	20		5.035
	25		679
	50		1.660
	200		227
	1	ct Prop'y	4.193.256
	2	"	1.325.660
	3	"	687.033
	4	"	2.169.092
	5	"	60.124
	10	"	626.785
	1	" Private	43.478.214
	2	"	3.187.611
	3	"	4.020.048
	4	"	2.808.133
	5	"	1.083.585
	6	"	820.833
	8	"	111.493
	10	"	169.640 —
		Total	90.034.111

This account the same as that on page 480 with following heading added.

(BAD)

"DETAILED STATEMENT OF AMOUNT OF EACH DENOMINATION COMPRISED IN THE BALANCE ON HAND MARCH 31, 1870".

Received, Philada April 4 1870 of Jos R. Carpenter, two hundred and two (202) packages said to contain thirty three millions, sixty two thousand, eight hundred and four (33.062.804) spoiled revenue stamps, or the entire balance of spoiled stock on hand March 31. 1870.

Isaac Pugh
Stamp Agent

Philadelphia, April 7. 1870

U. S. Internal Revenue Bureau,

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in March, 1870,
viz:
34.118.186 Stamps @ 20 cents per M. $6.823.64

Received payment

Philadelphia, April 7. 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in March, 1870,
viz:
34.118.186 Stamps @ 20 cents per M. $6.823.64

Received payment

Second bill has word "Duplicate" written across the face.

Philadelphia, April 7. 70

Messrs Lord Smith & Co.
Chicago, Ills.

Gentlemen:

Your favor of the 2d inst is at hand.

The charge for engraving a private die and making stamp plate complete, is uniformly three hundred and fifty dollars ($350), and the time required to complete the work and have an adequate stock of stamps prepared, about eight weeks.

Each denomination of stamp requires a separate plate. The charge for each additional denomination (of same general design) is two hundred dollars ($200).

The plates are uniform in size, say 12 x 15 inches.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination in which case I am authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, for extra paper and printing, and three cents per thousand for perforation.

I do not usually send out specimens and have none on hand at present. If however you will state your wishes by letter accompanied with a rough sketch to embody your ideas I will endeavor to prepare a model which will probably be satisfactory to you.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia April 5. 1870

Messrs Ward Southerland & Co.
New York, N.Y.

Gentlemen:

The charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350), and the time required to complete the work and prepare an adequate stock of stamps about eight weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination in which case I am authorized to charge at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, for extra paper and printing and three cents per thousand for perforation.

The commission allowed by the Government to proprietors of private dies is five per cent on orders of $500 or less and ten per cent on all am'ts over $500.

I do not usually send out specimens and have none on hand at present. If however you will please state your wishes by letter, accompanied with a rough sketch to embody your ideas I will endeavor to prepare a model which will probably be satisfactory to you.

Very respectfully
Jos R. Carpenter

Philada April 7. 70

Dr J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

Your favor of the 4th inst to hand and its contents noted. Suitable stamps will be sant you as soon as the returned ones are rec'd.

You state that you want the four cent stamps ordered in your last as soon as I can send them. It is not clear to me what is meant by this as your last order came to me from the Inter Rev Bureau for 100.000 one cent and 112.500 four cent stamps which were all duly sent you put up in three packages containing respectively as follows:

1 pkge	1500	sheets	1 ct	$ 690
1 "	1500	"	4 "	2.880
1 "	673 42/	"	1 "	
	843 36/	"	4 "	1.930
				$5.500

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, April 7. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

Before engraving the vignette head for your stamp I submit a design of the framework of the die which in some respects differs a little from the model, and trust it will meet your approval. Please return it with comments at earliest convenience.

The head can be engraved a little larger than the photograph if you desire it.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia April 7. '70

Hon C. Delano
Commissioner of Inter Rev.
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed design of a two* cent private die for R. V. Pierce M.D., Buffale, N.Y.

Superficial area of die 2 5/8 inches.

Very respectfully,
Jos R. Carpenter
per L.

*Page torn at this point. According to Boston Book the two cent die was approved April 9 1870 so word "two" was inserted here.

Philadelphia April 7. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

Your favor of the 5th inst is at hand and contents noted.

The Government requisition for your stamps has not yet been received.

It appears that the Commiss'r Inter Rev has changed his system of allowing commissions on orders for private dies. Heretofore he gave ten per cent pn amounts over $500. Since the first inst however the allowance appears to be only five per cent on the $500 and ten per cent on the excess so that you may expect to receive only $536 in stamps for your remittance of $510.

I mention this in connection with the fact that I did not know that any change was contemplated when I informed you that the ten per cent would be allowed on the full am't.

Very respectfully
Jos R. Carpenter
per L.

Dr J. C. Ayer & Co., Lowell, Mass.

3871	178.006	1	1.780.66

Gentlemen:

Your stamps returned by Express, to hand, and herewith I send others which I trust will prove satisfactory and end your trouble respecting quality of printing and thickness of paper.

Very truly yrs
Jos R. Carpenter
per L.

April 8/70

Old Printing Balances April 9. 1870

2	cent	General	73.625 (64.825 written in in pencil)
5	"	"	3.950 (3.150 " " " ")
25	"	"	6.000
1	"	Proprietary	22.100 (19.375 " " " ")
1	cent	Am. Match Co. O.	2.300
1	"	Akron M. Co.	1.000
1	"	Kyle	2.375 (crossed out in pencil)
1	"	Tyler	1.000 (1.000 crossed out 900 written i
1	"	Bonsf. & Poole	1.000
1	"	Beecher	3.000 (crossed out)
1	"	Byam C. & Co.	75 (crossed out)
1	"	Eaton	500
1	"	Gates	2.675 (crossed out)
1	"	N.Y. M. Co. 210	2.000
1	"	" 72	1.400
1	"	Park City	2. 00
1	"	Sands	1.500
1	"	W. D. Curtis	1.200
1	"	Flanders	1.000
1	"	Fleming No. 1	8.750 (crossed out)
1	"	Ferrett	3.000
1	"	Brandreth	550 (crossed out)
1	"	Hall & Ruecke1	300
2	"	Jno. I. Brown	3.200
2	"	Gargling Oil Co.	1.000
4	"	R. P. Hall & Co.	125
5	"	Hart	375
5	"	Laurence & Cohen	1.200

Philadelphia, April 9. 70

Messrs C. E. Hull & Co.
New York, N.Y.

Gentlemen:

A requisition in your favor has reached me and calls for 52.600 one cent stamps which will be ready to forward on Monday or Tuesday next.

Of course I have no option but to execute the orders of the Bureau, and I think it would be unnecessary to withhold this one as it stands and deprive you of the use of the stamps for an indefinite time, as it is highly improbable that the mere matter of it having been executed ot not by me will affect the conclusions of the Commissioner in his consideration of your proposition to increase the order.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 9. 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

Have the kindness to return immediately the design submitted to you on the 7th inst as it bears the photograph head for which the Engraver is waiting to ingrave the vignette.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 9. 70

Hon C. Delano
Commissioner Inter Rev.
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed design of a one cent private die for Mr. F. E. Clark, Woodbridge, Ct.

Superficial area 13/16 of an inch.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 9. 1870

Hon C. Delano
Commissioner Inter. Revenue
Washington, D. C.

Sir:

Inclosed herewith please find a/c signed in duplicate, Exhibit and vouchers, for revenue stamps delivered in March 1870.

Very respectfully,
Jos R. Carpenter
per L.

This page cut from the book

Philadelphia April 9. '70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

The sixty seven bundles of No 2 wrappers sent you today are of the fifty ream lot recently shipped to me, and which you desired to have manufactured and delivered ahead of the other paper and notice sent you of the first delivery.

Very respectfully,
Jos R. Carpenter
per L.

Philada April 9. '70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

On the 5th inst I had the honor to submit to you duplicate specimens of draft form and asked your approval for the imprinting thereon of the two cent stamp. Not having a reply I inclose others of the same form and desire you will favor me with early instructions.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, April 11. 1870

R. V. Peirce, Esq
Buffalo, N.Y.

Sir:

Yours with directions as to color etc, to hand. Stamps are being prepared from the new plate and will be ready for delivery by the 15th inst.

Orders for stamps should be addressed to the Commissioner of Inter. Rev. Washington, D. C., inclosing the duplicate certificate of a U.S. Asst Treasurer or Designated Depository of a deposit made covering the value of stamps orderes. The Commissioner will then make a requisition on me and stamps will be duly sent you from here.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 11. 1870

Mess Geo. E. Mitchell & Co.
Lowell, Mass.

Gentlemen:

Your communication of the 6th inst has been referred to me by the Hon Commissioner of Inter Revenue. I being the Agent of the Bureau to engrave revenue stamp dies and to prepare stamps therefrom.

The charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars ($350) and the time required to do the work and have stamps prepared about eight weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination, in which case there is a charge of ten cents per thousand for stamps 3 1/8 inches superficial area for extra paper and printing and all other sizes in proportion, beside three cents per thousand for perforation.

You may state the title of your company on the stamp in any style you please.

Very respectfully,
Jos R. Carpenter
L.

List No 1. To be printed first

Printing Orders, April 11, 1870.

5	ct	General 15.000
1	"	P. Eichele 6.000
1	"	Kyle 3.000
1	"	Scovill 3.000
1	"	Tyler 3.000
2	"	Curtis & Sons 5.000
3	"	Barber M. Co. 8.000
3	"	Bonsf & Poole 6.000
4	"	Scovill 2.000
4	"	Helmbold 800
4	"	Bennett P.& Co. 1.600
4	"	Kelly 800
4	"	Hostetter 5.000

Jno M. Gerr Esq

Please print all of the above as soon as possible. The new list, marked No. 2, will be ready in a day or two. It is heavy.

Yrs trly
J. R. C.
L.

Philada. April 12. 70

Messrs R. H. McDonald & Co.
32 & 34 Commerce St.
New York, N.Y.

Gentlemen:

Yours of the 11th with design, at hand. No time will be lost ere the completion of your die, and I will duly advise you when and how to order stamps.

Very truly yrs.
Jos R. Carpenter
per L.

Philadelphia, April 12. 1870

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to * * approval the accompanying design of a four cent private die for Mess. R. H. McDonald & Co. New York.

Superficial area of die 2 5/8 inches.

Very respectfully,
Jos R. Carpenter
per L

* * Words between asteriks torn out.

Philadelphia, Apl. 13/70

U. S. Proprietary Medicine Co.
Cincinnati, Ohio

Gentlemen:

In reply to yours of the 11th that I am entirely without authority to print anything but the regular stamps.

You will therefore please refer to the Commissioner of Internal Revenue for permission to have your wishes granted and I will then give you an estimate of the cost of making the necessary plates for the desired purpose.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 13/70

Mess. Hall & Ruchel
New York, N.Y.

Gentlemen:

Since the 1st inst the Commissions on stamps have been canculated at five per cent on the first $500 and ten per cent on the balance of the order. A circular to this effect, issued from the Office of Internal Revenue giving this information, is now before me. Hence your order is $25 1 less than usual.

/Very respectfully
Jos R. Carpenter
per L.

Philadelphia April 13/70

F. E. Clark, Esq

Woodbridge, Ct

Dear Sir:

I have the honor to present herewith a proof impression from your finished die which I trust will prove entirely satisfactory.

It remains now only to make the plate and prepare an adequate stock of stamps therefrom, and upon receipt of further advice as to color to print etc I will inform you when to make the first stamp order.

The engraving a/c becoming due at this stage I take the liberty to present that also, & remain

Very respectfully yrs

Jos. R. Carpenter
Pat.L.

Philadelphia April 13/70

F.E. Clark Esq

To Jos R. Carpenter, Dr.

To engraving private revenue stamp die and making plate complete $350

EXTRA SIZED PRIVATE STAMPS DELIVERED IN MARCH, 1870.

DATE	ORDER	PROPRIETOR	DEN.	STAMPS	PTG & PAPER	PERF	TOTAL
Mch 4	5538Ag	Wm Gates	3	63,000	6.58	1.89	847
5	6327	Hartman & Co.	4	13,751	1.00	.41	1.42
5	"	"	6	916			
5	6328	W. T. Blood	1	55,550	1.74	1.67	3.41
6	6331	Curtis & Sons	2	55,000	3.49	1.65	5.14
7	6346	Brown & Sons	2	55,000	3.49	1.65	5.14
7	6347	J. H. Schenck	1	22,002	2.56		2.56
7	"	"	6	7,333	.82	~~x22~~	.82
7	6348	H. Dalley	1	51,000	4.08	1.53	5.61
7	"	"	2	7,500)			
7	2211Ex	"	2	2,434)	1.09	.30	1.39
8	6361	John Bull	1	16,000	.96	.48	1.44
8	"	"	4	12,500	.73	.37	1.10
8	6363	D. Crook & Co.	4	16,500	1.65	.50	2.15
8	6364	Hostetter & Smith	4	82,500	8.13		8.13
8	5568Ag	Wm Gates	3	63,000	6.58	1.89	8.47
10	6381	D. Jayne & Son	1	42,000)			
10	"	"	2	20,000)	5.11		5.11
10	"	"	4	34,500	2.99		2.99
10	6382	A.L. Scovill & Co.	1	30,000	.33	.90	1.23
10	"	"	4	20,000	.10	.60	.70
12	5580Ag	Bonsf. & Poole	3	44,000	4.72	1.32	6.04
12	6404	P.H. Drake & Co.	4	27,500	.69	.82	1.51
14	5600Ag	N.Y. M. Co	1	330,000	17.84	9.90	27.74
14	"	" in carmine	1	330,000			
16	6441	Curtis & Sons	2	55,000	3.49	1.65	5.14
17	6451	J. H. Schenck	1	22,002	2.56		2.56
17	"	"	6	7,333	.82		.82
17	6452	Radway & Co.	2	55,000			
18	6462	Garnhart & Co St Louis	4	27,500	2.95		2.95
18	5629Ag	Wm Gates	3	63,000	6.58	1.89	8.47
19	6473	Jno F. Henry	1	40,000)			
19	"	"	2	20,000)	3.00	1.80	4.80
19	"	"	4	7,500	.35	.23	.58
21	5640Ag	Bonsf. & Poole	3	44,000	4.72	1.32	6.04
21	5641Ag	Barber M. Co.	3	110,000	11.80	3.30	15.10
22	6493	Wilder & Co.	1	33,000	1.87		1.87
22	"	"	4	5,775	.31		.31
24	6510	Fredk Brown	2	28,800	9.57	7.20	16.77
24	6511	Scovill & Co.	1	30,000	.33	.90	1.23
24	"	"	4	20,000	.10	.60	.70
24	5664Ag	Wm Gates	3	63,000	6.58	1.89	8.47
24	5665Ag	Amer. Match Co. Chio	3	36,666	3.83	1.10	4.93
25	6523	U.S. P. Med Co.	4	2,625	.24	.08	.32
25	6524	Brown & Sons	2	55,000	3.49	1.65	5.14
28	6545	Schwab McQuard & Co	4	16,500	1.76	.49	2.25
28	6546	E. M. Tubbs & Co	4	27,500	.23		.23
28	6549	D. Jayne & Son	1	25,000)			
28	"	"	2	9,500)	2.84		2.84
28	"	"	4	16,500	1.34		1.34
28	6550	J. Curtis & Sons	2	55,000	3.49	1.65	5.14

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG & PAPER	PERF	TOTAL
Mch 29	6563	J. C. Ayer & Co.	1	100,000	11.14		11.14
29	"	"	4	112,500	11.27		11.27
29	5698Ag	Bonsf. & Poole	3	44,000	4.72	1.32	6.04
29	5702Ag	Wm Gates	3	63,000	6.58	1.89	8.47
30	6571	P. H. Drake & Co.	4	27,500	.69	.82	1.51
30	6578	S.R. VanDuzer	4	16,500			
31	6579	John Bull	1	16,000	.96	.48	1.44
31	"	"	4	12,500	.73	.37	1.10
31	6589	A.L. Scovill & Co	1	40,000	.44	1.20	1.64
31	"	"	4	17,500	.09	.52	.61
31	6551	B. Brandreth	1	110,000	1.43		1.43
March		Byam Carlton & Co. Wrappers	1	2,700,000			1.89
"		Imps. of Stamped paper	2	51,960			519.60

Finis

MANUFACTURED IN MARCH, 1870

		SHEETS	STAMPS	PTG & PAPER	PERF	TOTAL
Private Dies (ordered) viz:						
L. W. Harner & Co. one cent 4 3/8 in						$350
M G. & S. K. Harter & Co. one cent 13/16						350
L. W. Buck & Co. one cent 13/16						350
Stamped documents		51,960	267,255			519.60
Stock, Common Class		193,758	36,317,426			
" Extra " viz:						
1 ct	Byam Carlton & Co.		2,375,000			166.25
1 "	N. Y. Match Co.	9,450	680,400	36.78	20.41	57.19
1 "	Jayne	3,000	180,000			14.83
1 "	Wilder	950	66,500			3.77
1 "	Ayer	7,900	363,400			40.56
1 "	Schenck	1,900	83,600			9.72
1 "	Blow	750	105,000	3.29	3.15	6.44
1 "	Sands	1,500	103,500	6.43	3.10	9.53
1 "	Henry	1,000	66,000	3.30	1.98	5.28
1 "	Fleming No 1	6,250	375,000			9.63
2 "	Brown, Jno I.	1,800	129,600	8.23	3.89	12.12
2 "	Bonf. & Poole	7,700	338,800	36.35	10.16	46.51
2 "	Barber M. Co.	750	30,000	3.22	.90	4.12
2 "	Gates	16,500	693,000	72.337	20.79	93.12
2 "	Am. M. Co. O	3,800	163,800	17.10	4.91	22.01
4 "	Ayer	4,000	192,000			19.23
4 "	Hutchings & Hillyer	300	28,500	.80	.85	1.65
4 "	Hostetter	4,850	223,100			21.98
4 "	Kelly	980	47,040			5.04
4 "	Jayne	3,700	2[illegible]2,000			17.98
	Good	270,938	43,050,921			8,610.18
	Bad	8,077	1,507,304			
		279,015	44,558,225			10,746.74

Philadelphia, April 14. 1870

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith for your approval, the design of a four cent private die 1¼ inch superficial area. Stamps accordingly are intended for the proprietary medicine of Mr. E. T. Hazeltine, Warren, Pa.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia, April 14, 70.

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

I inclose herewith a proof impression of your new die with the engraving completed except the flower work at top and bottom, which not being yet finished in the die is here filled in with pencil; and request that you will please inform me if it meet with your approval before I make further progress with the work.

Very respectfully,

Jos. R. Carpenter
perL.

Philadelphia April 15. 70

Messrs Bradfield & Co.
Atlanta, Ga.

Gentlemen:

The Commissioner of Inter Revenue has referred to me your letter of the 9th inst and requested me to furnish you with information respecting the engraving of a private die.

I am the Agent of the Bureau to engrave private dies and to print stamps. The charge for engraving a private stamp die and making plate complete is uniformly three hundred and fifty dollars ($350) and the time required to do the work about eight weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of same denomination in which case there is a charge of ten cents per thousand for stamps 3 1/8 superficial area for extra paper and printing and all other sizes in proportion, besides three cents per thousand for perforation.

If you desire to have the die engraved please address me direct and give a rough pen and ink sketch showing size of stamp and the wording required and I will give the matter due attention.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia April 16. 70

Messrs G. E. Mitchell & Co.
Servell, Mass.

Gentlemen:

Your favor of the 14th inst is at hand. The Commissions allowed on purchases of stamps by proprietors of private dies are as follows, viz: on amt's purchased at one time of not less than fifty nor more than five hundred dollars five per centum, on amounts over five hundred dollars ten per centum. In other words if you make the single order which you refer to of $5,000 the Inter Rev Bureau will give you $5,475 in stamps.

Very respectfully
Jos. R. Carpenter
per L.

Philadelphia, April 16. 70

Geo. W. Laird, Esq
New York, N.Y.

Dear Sir:

Your favor of the 15th inst is rec'd. I return thanks for remittance of $200 and place the same to credit of your a/c.

Have the kindness not to remit to me the money for stamps, as that in all cases must be forwarded to the Internal Revenue Bureau at Washington.

After the label has been engraved it will be proper to apply to the Commissioner of Internal Revenue for permission to make the "specimens", although I apprehend he will not grant the request.

Your die will go in hand at once and will be completed with all possible dispatch.

Very respectfully
Jos R. Carpenter
per L.

4/16
70
JRC

Philad. April 18/70

John Hodge Esq
Lockport, N.Y.

Dear Sir:

Have the kindness to always state to the Commissioner of Inter Revenue, with your remittances on a/c of stamp orders, exactly what denomination or denominations of stamps you wish sent, as I have no discretion in the matter and can forward only such kinds as are stated in the Commissioner's requisitions upon me.

Very respectfully
Jos R. Carpenter
per L.

Philada April 18th 1870

John Hodge, Esq
Merchants Gargling Oil Co.
Lockport, N.Y.

Sir:

The Commissioner of Inter. Revenue has made a new regulation in regard to the allowance of commissions on purchases of private stamps. I believe, since the first instant, he has been giving but 5% on the first $500 of a remittance and 10% on the excess of the $500 only - instead of 10% on the whole am't as formerly.

Please refer to the Commissioner for more positive information.

Very respectfully
Jos R. Carpenter
Per L.

Philadelphia April 20. 70

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

Please inform me by return mail what color to print your stamps, how many you will probably require per month and whether they are to be gummed and perforated. By the time I get this information the plate will be ready to go to press, an ample supply of stamps will be prepared immediately and I will then early advise you exactly when to order stamps.

Yr engraving a/c becoming due at this stage I herewith present the same & remain -

Very truly yrs
Jos. R. Carpenter
per L.

Philadelphia April 20. 70

E. T. Hazeltine Esq
To Jos. R. Carpenter Dr.

To engraving four cent private die & making plate, in full, $350

Philada April 18/70

Wilmington Parlor Match Co.
Wilmington, Del.

Gentlemen:

The Commissioner of Inter. Revenue has been changing the regulation respecting the allowance of commissions to purchases of private stamps. Since the first instant I believe he has been giving only 5% on the first $500 of a remittance and 10% on the excess of the $500, instead of 10% on the whole am't as formerly.

I respectfully refer you to the Commissioner for more positive information.

Very truly
Jos. R. Cappenter
per L.

List of the Proprietors of Private Dies with the date when stamps were first prepared for each, the denomination of die, proprietors' present address, and the aggregate value of stamps made and delivered during the existence of the die down to April 1. 1870.
viz:

FOR MEDICINES, BITTERS, COSMETICS, PERFUMERY etc.

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
Nov '62	1 ct	Herrick & Co.	L.W. Warner Co. New York	$ 76,844.35	$ 72,300
Jan '63	4	Hostetter & Smith	Hostetter & Smith Pittsburgh	131,295	125,175
Sep '64	6	" "		163,389.60	156,637.08
Jan '63	1	D. Jayne & Son	D.D.Jayne & Son Philada	65,332.80	63,171.37
" "	2	" "		43,444.80	42,999.26
" "	4	" "	"	164,726.40	155,013.04
" "	1	A. B. Sands & Co.	E.Ferrett, Agt New York	30,622.20	29,379
" "	1	Curtis & Son	Curtis & Sons New York	23,276.88	23,276.88
Aug '64	2	" "	" "	218,126.04	216,317.10
" '65	1	Curtis & Brown		14,148	11,500
Jan '63	1	J. L. Thompson	J. L. Thompson Troy, N.Y.	11,140.50	9,975
Feb '63	1	E. Ferrett, Agt	E. Ferrett Agt New York	105,636.30	104,755
" "	1	Fahnestock's Son & Co.	Schwartz & Hazlett, Pitts.	25,356.24	23,052.50
" "	1	J.I. Brown & Son	J. I. Brown & Sons, Boston	20,756.88	20,528.88
" "	2	" " "	" "	114,033.60	112,329.12
" "	4	" " "		4,763.52	1,205
Mch '63	1	X. Bazin	X.Bazin,Philada	4,224	------
" "	2	"	" "	1,627.20	------
" "	3	"	" "	3,751.20	------
" "	1	D. S. Barnes	Demas Barnes & Co New York	28,396.72	25,250.72
" "	2	" "	" "	44,280	41,361.70
" "	4	" "	" "	178,310.52	168,438.52
			" "	2,520	--------
May '65	6	Demas Barnes & Co			
Mch '63	1	Fleming Bros	Fleming Bros. Pittsburgh	70,033.30	63,050
Apl '63	1	Jos. Haydock	Thos. Holloway New York	16,505.64	15,837
" "	2	T.J.Husband	T.J.Husband Philada	7,451.72	3,554.72
" "	1	J.C.Ayer & Co	J.C.Ayer & Co Lowell,Mass.	110,126.76	107,235.33
" "	4	" "		323,262.72	307,573.80
May "	6	Jas. Swaim	Philada	1,077.18	1,077.18
May '64	8	" "	Franklin Stewart Philada	8,742.40	8,502.96
May '63	1	W.T.Blow Att'y	W.T.Blow,St.Louis	7,544.60	6,984.34
Jul '63	1	B.Brandreth	B.Brandreth Pres't SingSing, N.Y.	30,159.36	29,625
" "	1	E. T.Wright	J.W.Truesdall & Co Syracuse,N.Y.	5,048.16	4,759.68
Nov. '63	1	D.C.Morehead	Hall & Ruckel	2,370.60	1,962
Jan '65	4	" "	New York	2,548	525
Nov '63	2	Fetridge & Co.	Fetridge & Co. N.Y.	681.60	315

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
Jan '64	1 ct	A.S.Scovill & Co.	A.S.Scovill & Co.	$ 58,753.36	$ 58,301.64
Feb "	4	" "	Cincinnati	129,901.76	126,697.16
Mch "	4	Jas.B.Kelly & Co.	J.H.Garnhart & Co St. Louis	17,635.20	16,705
" "	4	Hutchings & Hillyer	Hutchings & Hillyer, N.Y.	8,170	6,955
May '64	2	H.T.Helmbold	H.T.Helmbold	17,576	16,437.62
" "	4	" "	Philada	38,532	37,368.20
Jun '68	3	" "	"	4,845	1,279.95
" "	6	" "	"	47,430	38,864.22
Aug '64	6	Bennett,Pieters & Co	Schwab,McQuard	24,881.40	17,599.86
Feb '66	4	" "	& Co.,Chicago	19,104	17,876
Feb '65	1	D.M. Bennett	D.M.Bennett, Cincinnati	3,693.60	2,415
May '65	1	H.Dalley	H.Dalley,Jr.N.Y.	6,578	6,355
Nov '66	2	"	"	1,960	1,336.18
Jun '65	2	A.C.Barry	Geo.C.Barcley,NY	16,380	8,485
Jul '65	8	D.H.Seelye & Co.	D.H.Seelye & Co. Freeport,ILL.	2,760	1,760
Jul '65	1	D.Ransom & Co.	D.Ransom & Co.	18,060	15,081.40
Jul '65	2	" "	Buffalo,N.Y.	18,480	16,991.60
Sep '65	3	Hall & Ruckel	Hall & Ruckel	21,675	18,774.75
Oct '65	1	" "	New York	19,295	18,553.21
Sep '65	1	J.H.Schenck	J.H.Schenck,Phil.	17,842	16,745.16
" "	6	" "	" "	47,322	47,274.84
Feb '66	1	Lee & Osgood	Lee & Osgood Norwich, Ct.	3,132	1,111
Mch '66	1	W.E.Doolittle	W.E.Doolittle Hayesville,O.	9,030	6,600.59
" "	4	R.P.Hall & Co.	R.P.Hall & Co. Nashua,N.H.	112,080	106,700
" "	1	John Bull	John Bull M.D.	14,397.50	13,920.09
" "	4	" "	Louisville,Ky	57,460	56,105
Apl '66	1	R.G.A. Wright	R.G.A.Wright,	12,285	10,449
" "	2	" "	Philada	7,980	6,150.10
" "	3	" "	"	5,985	3,570.72
" "	4	" "	"	7,560	2,930
Aug '66	4	T.W. Marsden	T.W.Marsden,N.Y.	5,184	1,100
Dec "	2	" "	"	1,568	525
Oct "	4	C.M.Evans	C.M.Evans,Phila.	3,780	------
" "	4	G.W.Swett	G.W.Swett,Boston	5,980	5,345
" "	4	L.D.Howe	L.D.Howe,N.Y.	7,980	181.04
" "	3	T.H.Warren & Co.	T.H.Warren & Co. Rock Island,Ill.	4,896	1,320
Jan '67	1	Collins Bros.	Collins Bros. St. Louis	3,520	2,310
" "	2	Radway & Co.	Radway & Co. N.Y.	32,320	30,800
Feb "	2	P.E.Robert	Mercado & Scully San Francisco	2,814	2,057
" "	4	T.E.Wilson	T.E.Wilson Louisville	4,312	210
Mch '67	1	U.S.P. Med. Co.	U.S.Prop'y Med.	4,225	3,575.64
" "	4	" "	Cincinnati	7,056	6,116.08
" "	6	" "	"	4,914	3,817.32
Apl '67	4	E. M. Tubbs & Co.	E.M.Tubbs & Co. Manchester, N.H.	27,918	24,200

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared $	Aggregate value of stamps delivered $
Aug '64	1 ot	T.H.Alexander &Co.	J.W.Keuns, Cincinnati	179,109	168,042
Sep "	1	Zaiss & Daily	Zaiss,Daily & Smith, Philada	903,176.40	866,299.59
Oct "	1	B.&H.D.Howard	N.Y. M. Co. N.Y.	393,365.70	393,365.70
Oct "	1	Griggs & Scott	A.J.Griggs,Pitts.	164,081.40	157,400
Oct "	1	Greenleaf & Co.	Barber & Co.	95,300.10	88,927.02
Nov "	3	" "	Milwaukee, Wis.	72,255	67,066.9-
" "	5	" "	" "	56,967	44,951.6-
Oct "	1	G.&O.C.Barber	Barber Match Co.	280,532.70	276,023.09
Dec '65	3	Barber & Peckham	Middlebury,O.	140,880	136,127.91
Oct '64	1	V.R.Powell	Bogardus & Griswold,Troy,NY	83,760.60	77,605
Nov "	1	Univ.Safety M.Co.	Hendrickson & Seigh,Trenton,NJ	72,662.10	66,027
" "	1	H.& M.Bentz	H. & M.Bentz,N.Y.	77,351.40	74,544
Mch '65	1	W.S. Kyle	Austin Messenger Norton, Mass.	103,767.30	102,850
Mch '65	1	Thos. Allen	Thos.Allen,St Louis	67,567.50	56,495.5-
"	1	G. Farr & Co.	G.Farr & Co. Athol Depot,Mass.	18,900	16,212.90
" "	1	A.Beecher	A.Beecher & Son Westville,Ct.	163,537.50	160,810
" "	8	Cowles & Leete	Cowles & Leete	66,912	59,232
Jan '67	1	" "	New Haven,Ct.	30.450	26,250
Apl '65	1	Park City M. Co.	G.N.Jones,Chicago	13,200	13,019.58
May "	3	" " "	" "	46,620	38,571.45
Jun "	1	Brown & Durling	Brown & Durling Wadsworth, O.	35,542.50	31,655
Jun "	1	Aug. Eichele	Aug. Eichele,St.L.	163,012.50	146,150
Nov "	3	Chicago M. Co.	Chicago M.Co.Chi.	14,280	8,779.98
" "	1	Thos. Gorman	Thos. Gorman Westville,Ct.	48,615	46,200
Jan '66	1	E.T.Russell	M.B.Lane, Ashburnham, O.	23,467	23,075
Apl "	1	Cramer & Kemp	John Loehr,N.Y.	163,275	149,197.47
" "	1	Byram Carlton & Co.(Labels)	Byam Carlton & Co. Boston	209,350	1,166,450
Jun "	1	"	" "	97,650	96,050
Oct "	1	W.T.Brown(Labels)	" "	67,830	58,670
May '65	1	"	" "	34,950	34,950
May '66	1	Jas. Eaten	Jas.Eaten,Utica	140,122.50	139,109.10
Jun "	1	H.& W. Roeber	Wm.Roeber,N.Y.	144,900	136,401
Jul "	1	Peter Eichele	P.Eichele & Co. St. Louis	213,360	206,470
" "	1	H. Stanton	H. Stanton, Syracuse, N.Y.	126,105	115,450
" "	1	Allen & Powers	Anson Allen Orono, Me.	53,760	50,400
Sep "	1	E.R.Tyler	Ives & Judd West Cheshire,Ct.	59,220	58,300

VIII - 526-535
(527 torn out)

Stamps first prep'd	Den	Original Proprietor	Proprietor's present address	Aggregate value of stamps prepared	Aggregate value of stamps delivered
Feb '67	1 ot	Chas Donnelly	C.W.Lord,Balt.	$184,432.50	$172,455.29
Mch "	1	H.E.Pierce & Co.	H.E.Pierce & Co. Chicago	2,592	825
" "	1	Star Match Corp.	Portland Star M. Co.Portland,Me.	72,450	58,960
Jul "	1	G.W.Gaffit & Co.	G.W.Gaffit & Co.NY	114,345	102,787.43
Aug "	1	Bonsfield & Poole	Bonsfield & Poole Cleveland, O.	58,170	55,267.78
Aug "	3	" "		110,088	102,579.51
Nov "	1	American Match Co.	American M. Co. Amsterdam, NY	14,910	12,980
" "	1	Alex Underwood	Electric M. Co. Kenosha, Wis.	8,190	4,400
Dec "	1	Ziesemann,Griesham & Co.	F.Mansfield & Co. St. Louis, Mo.	122,850	96,800
Jun '68	1	D.E. Gregory	Henning & Bonhack Hudson City,N.J.	32,340	25,825
Oct "	1	Bauer & Beudel	John Bauer, N.Y.	42,210	34,100
Feb '69	1	Wise & Co	Wise & Co., N.Y.	2,940	1,100
Apl "	3	American Match Co.	American M. Co. Cleveland, O.	19,530	19,185.42
Jul "	1	" "		7,854	5,339.96
Aug "	1	W. D. Curtis	W. D. Curtis OshKosh, Wis	6,409	5,805
Sep "	1	Wilmington Parlor M. Co.	Wilmington P. M. Co Wilmington, Del	16,605	9,240
Oct "	1	New York M. Co.	New York M.Co.,NY	60,336	41,269.30
Dec "	1	Akron M. Co.	Akron M.Co. Akron,O.	1,890	1,320
Mch '70	1	L. G. Hunt	L.G.Hunt, Chicago	6,090	------

Philadelphia, April 20. 1870

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

Yours of the 22 inst, with remittance of $350 in full payment for engraving private die and making stamp plate complete, is duly to hand, and you have my thanks for prompt response.

I note advice in full respecting the manufacture of stamps and will be prepared to execute an order about the 3d proxo. Orders must in all cases be addressed to the Commissioner of Inter. Rev. Washington, D. C. You will please write to him that you wish stamps from your four cent private die and inclose the duplicate certificate of a U. S. Asst Treasurer or Designated Depository of a deposit made covering the value of stamps required. The Commissioner will upon receipt of said order make a requisition on me and the stamps will be sent you from here.

Very respectfully,
Jos. R. Carpenter
per L.

4/20
70
JRC

Printing Order April 20. '70

4 ct E. T. Hazeltine, 600

Print in black

To be gummed

Not perforated

John McGerr, Esq

Dear Sir:

Please print E. T. Hazeltine as soon as you get the plate and put them through as soon as possible.

Very truly yrs, Jos R. Carpenter
per E. Lamasure

PAGE 538 CUT OUT

Philadelphia, April 26. 70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Will you please inform me at earliest convience if there is any objection to stamping with the two cent die a form of letter receipt like the inclosed duplicate specimens?

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, April 26/70

Messrs Ward, Southerland & Co.
New York, N.Y.

Gentlemen:

I reply to yours of the 23rd inst that I believe the regulations of the Internal Revenue Office require all private stamps to be cancelled when they are so affixed as not to be necessarily destroyed in the opening of the packages on which they are so affixed.

I respectfully refer you to the Honorable Commissioner of Inter. Revenue, Washington, D. C. for more definite & positive information.

Very respectfully,
Jos. R. Carpenter
per L.

Philadelphia May 2, '70

E. T. Hazeltine, Esq
Warren, Pa.

Sir:

I have to acknowledge the receipt of your favor of the 30th ultº covering draft for $500, and stating that as there is no Designated Depository at your place you desire me to procure a certificate of deposit and order stamps for you.

Pursuant thereto I have endorsed the draft and handed it over to Isaac Pugh, Esq. Government Stamp Agent, staticned at my place of business, who has obtained a certificate in your name and forwarded the original & duplicate to Washington with your order, as required by the regulations of the Bureau and no doubt a requisition will be duly made on me when the stamps will be sent you forthwith.

I inclose triplicate which is intended to be retained by you.

Please address Mr. Pugh direct on future occasions of this kind and he will give the matter due attention.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia May 3/70

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen:

It will probably be two weeks yet ere we can present a proof impression of the new die. The engraving is steadily progressing however, there has been no unnecessary delay on our part and we trust in your patient indulgence for the extra time required to do the work.

Stamps from your small die are in readiness to meet several orders ahead.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 3/70

L. G. Hunt, Esq
Chicago, Ills.

Sir:

In reply to yours of the 2d inst I have to day that the Commissioner of Inter. Rev. has issued a circular to the effect that he is of the opinion that the allowance of commissions on orders for private stamps should be calculated at five percent for the first $500, and ten per cent on the balance of the order, and, accordingling (accordingly?), since the 1st of April, requisitions have been made on us computed at that rate.

A long die will cost you the same to engrave as the ordinary size - the only difference is that stamps of the small size are furnished you without cost for manufacturing while for a large there is a charge of ten cents per thousand for those 3 1/8 inches superficial area for extra paper & printing, and all other sizes in proportion - besides three cents per thousand for extra perforation. The uniform price of a die is $350.

Very respectfully,
Jos. R. Cappenter
per L.

Philadelphia May 6, '70

Messrs Seaton & Walton
Salem, O.

Gentlemen:

Yours of the 30th ulto to hand. My authority to stamp documents is limited at present to the imprinting of the two cent stamp (eagle design) on bank checks, sight drafts and plain forms of receipts, the receipts to have the words "Good only when used as a receipt for payment of money" first printed across their face.

I do not receive money for the revenue or stamp value of the imprinting: that should be paid to the Government in either of two ways, viz by remitting directly to the Commissioner of Inter. Rev. a duplicate certificate of a U.S. Asst Treasurer or Designated Depository of a deposit made covering the value of stamps to be imprinted (over $50 at a time) inclosing an order stating that stamps are to be imprinted by me, and at the same time you will forward to my address by express (prepaid) the sheets for stamping with the am't of printing charges inclosed; or, the other way, and perhaps the more convenient, is to send the sheets to one of the dealers in this city (either of whom I will mention regularly remits to the Government and is authorized to have the work done) and he will attend to the matter for you on his own account and collect the total of charges, stamp value as well as for printing from you when the work is finished and returned.

The charges for imprinting are one penny a page or pull of six stamps or less each and a half penny for pages of only one stamp each.

The dealers order from the Government at one time large enough amounts to entitle them to the maximum commissions which it allows i.e. five percent and if your trade is an object with them they will deduct from their charges against you a large part of the commission. The names of these dealers, J. E. Ridgway - J. R. M. Fetridge and W. E. Crockett.

Very respectfully
Jos R. Carpenter
per L.

Philada May 6/70

Messes S. E. Buck & Co.
Clinton, Iowas

Gentlemen:

Your telegram rec'd. Your new die will not be ready for a couple of weeks yet.

In the meanwhile please order the general proprietary stamps in your communications to the Commissioner and I will duly advise you when the private stamps are ready.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 6/70

Fredk Zaiss, Esq

Dear Sir:

Will you please send me (from your brother in New York) say fifty to seventy five pounds of green sealing wax ¼ pound sticks like the former lots, as soon as possible & oblige.

Yours very truly,
Jos R. Carpenter per L
425 Chestnut St.

PAGE 548 TORN OUT

Philadelphia May 4., 1870

Messrs R. H. McDonald & Co.
32 & 34 Commera St., New York, N.Y.

Gentlemen:

I have the pleasure to present herewith, a proof impression of your finished die and trust it will prove entirely satisfactory.

It remains now only to make the plate and to prepare an adequate stock of stamps therefrom, and upon receipt of further advice, as to color to print, whether or not to gum and perforate the stamps and about how many you will require per month, I will inform you precisely when and how to order stamps.

Your engraving a/c becoming due at this stage I take the liberty to present the same also herewith, & remain,

Very respectfully yrs,
Jos R. Carpenter
per L.

Philadelphia, May 4. 70

Messrs R. H. McDonald & Co.
To Jos R. Cappenter, Dr.

To engraving four cent private die and making stamp plate complete, $350

Philada, May 6. 70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of three hundred and fifty three 50/100 dollars ($353.50) per your favor of the 4th inst and return thanks therefor.

Stamp order is noted and will have due attention.

Respecting the 500 wrappers referred to as missing last September I regret my inability to make good the deficit as I cannot send you others except by due authority in the shape of a requisition of the Inter. Rev. Bureau, the rules being imperative in such case; and having no doubt that they were lost in transitu from our P.O. I do not think I should be held individually for their value.

Very respectfully
Jos R. Carpenter
per L.

5/6
70
J.R.C.

Philadelphia May 7. 70

Messrs A. Hoen & Co.
Baltimore, Md.

Gentlemen:

I print only the round revenue stamps on checks etc. the same as heretofore, and cannot make any deviation for large quantities from the regular price, namely: one cent per page or impression of six or less stamps each, and a half cent per impression of only one stamp.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 10, 1870

U. S. Internal Revenue, Bureau,
To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in April, 1870
viz:
36,639,776 stamps @ 20 cents per M. $7,327.96

Received payment

Philadelphia, May 10, 1870

U. S. Internal Revenue Bureau
To Jos R. Carpenter, Dr
Successor to Butler & Carpenter.

To Internal Revenue Stamps delivered in April, 1870,
viz:
36,639,776 stamps @ 20 cents per M. $7,327.96

Received payment

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa. hereby declare that the a/c in detail of stamps delivered during the month of April, 1870 is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty six million, six hundred and thirty nine thousand, seven hundred and seventy six stamps,(36,639,776); and I also declare that having proven and verified said requisitions, I, with assistants, made out and filled the item bills of the separate orders thereof, proving also in dollars and cents as well as stamps, and, that in addition to the separate verification of each individual order in its com-(rest of page torn out) the total amount of each day's deliveries is proven to be correct from the general balance of stock taken ere the stamps are handed to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this tenth day of May A.D. 1870.

I, Clement Test, Clerk in the Delivery Department of Internal Revenue Stamps under Jos R. Carpenter, Philadelphia, Pa, hereby declare that whatever bills of stamp orders and the necessary stamps to fill them have been handed over to me by Edwin Lamasure for final examination and proof of accuracy during the month of April, 1870, have been carefully examined and proven to be correct and, that upon such verification of each individual order in (page torn) ... counting I have packed and dealed up thoroughly said separate orders for stamps and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed before me
this tenth day of May, A.D. 1870.

Philadelphia, May 10. '70

Geo G. Kennedy, M.D.
120 Warren St. Roxbury, Mass.

Sir:

Your favor of the 17th inst is at hand. I understand your wishes in regard to the engraving of a private die and will give them ready compliance, but in the meanwhile, in case you are not already aware of the terms, etc. it is proper to inform you that the charge for engraving a private die and making stamp plate complete, is, uniformly, three hundred and fifty dollars ($350), and the time required to complete the same and have an adequate stock of stamps prepared therefrom, about ten weeks.

While stamps of the ordinary size are furnished without charge for manufacture, increased sizes are charged for at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, and all other sizes in proportion, in pay for the extra paper and printing; besides three cents per thousand for extra perforation. A stamp the size you indicate (denomination of two cents and 1 5/8 inches superficial area) would cost at the rate of about 6½ cents per thousand stamps, perforated, and 3½ cents if not perforated. If upon consideration of these conditions you will please direct me to proceed with the engraving I will put the matter duly in hand and execute your order with all possible dispatch.

Yours very respectfully,
Jos R. Carpenter
Successor to Butler and Carpenter
per L.

PAGE 557 TORN OUT

Philadelphia, May 10. '70

J. H. Davis, Esq
Pittsfield, Me.

Dear Sir:

I have your favor of the 6th inst and reply thereto that the charge for engraving a private die and making stamp plate complete is uniformly three hundred and fifty dollars ($350), and the time required to complete the same and have an adequate stock of stamps prepared therefrom, about ten weeks.

While stamps of the ordinary size are furnished without charge for manufacture, increased sizes are charged for at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and all other sizes in proportion, to pay for extra paper and printing, and three cents per thousand for extra perforation. A stamp the size you indicate (denomination one cent and 1¼ inch superficial area) would cost at the rate of about 5 cents per thousand stamps, perforated, or 2 cents per thousans if not perforated.

It will be necessary for you to inform what lettering, if any, you require besides the words "Proprietary" & U.S. Inter. Rev" etc., to go on the stamp, and if upon consideration of the conditions stated you will direct me to proceed with the engraving I will put the matter in hand and complete work with all possible dispatch.

Very respectfully,
Jos R. Carpenter
Successor to Butler & Carpenter
per L.

Philadelphia May 11. 70

Messrs Ward Southerland & Co.
130 William St. New York, N.Y.

Gentlemen:

Your order of the 10th inst for a one cent private die is duly noted, and will be executed accordingly with all possible dispatch.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 11. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St. New York N.Y.

Gentlemen:

I very much regret to have to say that the alteration in the size of your stamp is impracticable for the reason that it would be just as expensive as to make an entirely new stamp. The vignette head and oval could not be saved without a double transfer which would be quite equivalent to a reengraving.

In view of the fact that the present die is completed and simply requires to be transferred to the plate, I make free to suggest that you make an extra endeavor to devise some means by which it will be possible to use stamps therefrom.

Very respectfully yours,
Jos R. Carpenter
per Lamasure

Philada May 11.70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your recent shipment of thirty two bundles, said to contain one hundred and sixty one reams of No. 2 paper, is received, apparently in good order.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia, May 11. 1870

Hon. C. Delano
Commissioner of Inter. Rev.
Washington, D.C.

Sir:

I have the honor to transmit herewith, a/c signed in duplicate, exhibit and vouchers for the delivery of revenue stamps during the month of April, 1870.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 12. 70

Messrs Weed Parsons & Co.
Albany, N.Y.

Gentlemen;

I imprint the small two cent stamp (eagle design) on checks, sight drafts etc., but only for the stamp dealers of this city or others who remit directly to the Government and have me thereby duly authorized to print for them, as I do not in any case receive money for the stamp value of the imprinting.

You will please address these dealers as to terms etc. They charge you the same for the imprinting as they pay me, viz; one cent per page and make a slight commission on the stamp value only. They will receive your orders, promptly execute them and collect the charges upon return of the instruments after stamping.

These dealers are J.E. Ridgway, Philada
J. R. Fetridge, "
W. E. Crockett, "

Very respectfully,
Jos R. Carpenter
per L.

MANUFACTURED IN APRIL 1870

		SHEETS	STAMPS	PTG & PAPER	PERF.	TOTAL
Private dies (ordered) viz:						
3 ct G. W. Laird, 7 3/16 sup area						$ 400.00
1 " Bent & Lea, 13/16 " "						350.00
Stamped documents		55,163	246,093			551.63
Stock, Common Class		172,455	35,400,212			
" Extra, viz:						
lot Byam, Carlton & Co.			2,060,000	144.20		144.20
1" Ayer		8,021	368,968	41.09		41.09
1" Barnes		1,195	121,890	3.66	3.65	7.31
1 " Brandreth		2,700	356,400	4.62		4.62
1" Hall & Rueckel		1,193	202,810	1.51	6.08	7.59
1" Scovill		3,465	471,240	5.17	14.14	19.31
1" N.Y. Match Co.		1,400	100,800	5.45	3.02	8.47
2" Jno I Brown & Son		400	28,800	1.83	.86	2.69
2" Curtis & Sons		10,770	710,820	45.15	21.32	66.47
2" Jayne		1,990	119,400	9.84		9.84
2" R. V. Pierce		996	55,776	4.37	1.67	6.04
2" Radway		1,965	157,200	6.29	4.72	11.01
3" Barber M. Co		4,187	167,480	17.97	5.02	22.99
3" Bonsf. & Poole		5,850	257,400	27.64	7.72	35.36
3" Gates		3,431	144,102	15.04	4.32	19.36
4" Ayer		15,460	742,080	74.33		74.33
4" O. Crook & Co.		995	47,760	4.78	1.43	6.21
4" Drake & Co.		994	101,388	2.53	3.04	5.57
4" Bennett P. & Co.		1,445	69,360	7.39	2.08	9.47
4" Hostetter		1,985	91,310	9.00		9.00
4" Kelly		775	37,200	3.99		3.99
4" Hazeltine		575	64,400	.80		.80
4" Wilder		1,000	70,000	3.73		3.73
6" Schenck		2,993	131,692	14.71		14.71
8" Swaim		700	11,200	3.74		3.74
	Good	246,940	42,335,779			8,467.15
	Bad	6,460	612,604			
	Total	253,400	42,948,383			10,306.68

EXTRA SIZED PRIVATE STAMPS DELIVERED IN APRIL, 1870

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG & PAPER	PERF.	TOTAL
Apl 4	5724	N.Y. Match Co.(color	1	420,000			
"	"	"	1	237,500	12.84	7.12	19.96
5	6619	Jayne	1	45,500(			
"	"	"	2	16,000(	5.07		5.07
"	"	"	4	35,000	2.84		2.84
"	6620	Schenck	1	20,000	2.32		2.32
"	"	"	6	7,250	.81		.81
"	6621	Ferrett (Sands)	1	107,500	6.68	3.23	9.91
"	6622	U.S.P. Med Co	1	11,000	6.49	2.75	9.24
"	"	"	4	2,500	.23	.07	.30
"	6623	R. P. Hall & Co.	4	54,375	2.74	1.63	4.37
"	5745Ag	Barber M. Co.	3	35,833	3.85	1.07	4.92
7	6639	Franklin Stewart	8	7,937	2.65		2.65
8	6646	Hall & Ruecksl	1	77,500	.57	2.32	2.89
"	6650	Curtis & Sons	2	53,750	3.42	1.61	5.03
"	6653	Hostetter & Smith	4	81,875	8.07		8.07
"	5762Ag	Bonsf. & Poole	3	43,166	4.63	1.29	5.92
9	6660	Brown & Sons	2	53,750	3.42	1.61	5.03
11	6668	Brandreth	1	107,500	1.39		1.39
"	6669	Radway	2	50,750(?)			
12	6685	R. H. Drake & Co.	4	26,875	.67	.81	1.48
"	5789Ag	Am. M. Co. Ohio	3	44,000	4.59	1.32	5.91
13	6694	Scovill	1	17,500	.19	.53	.72
"	"	"	4	22,500	.11	.68	.79
14	6703	John Bull	1	21,000	1.26	.63	1.89
15	6709	O. Crook & Co.	4	15,875	1.59	.48	2.07
"	6710	Demas Barnes & Co.	1	51,000(			
"	"	"	2	28,250(	2.38	2.38	4.76
16	6719	R. V. Pierce	2	27,473			
"	6721	J. H. Schenck	1	20,000	2.33		2.33
"	"	"	6	7,250	.81		.81
"	5820	Barber M. Co.	3	105,000	11.27	3.15	14.42
19	6744	Curtis & Sons	2	108,750	6.92	3.26	10.18
"	6746	Scovill & Co.	1	57,500	.63	1.73	2.36
"	"	"	4	40,000	.20	1.20	1.40
"	6747	U.S.P. Med Co.	1	10,500	6.19	2.63	8.82
"	5845Ag	Bonsf. & Poole	3	88,000	9.44	2.64	12.08
"	5847Ag	Wm. Gates	3	189,000	19.73	5.67	25.40
21	6761	Husband	2	26,250			
"	6762	Brown	2	10,500	3.49	2.63	6.12
"	6763	Fleming No. 1	1	163,750	4.20		4.20
"	"	Fleming No. 2	1	163,750	11.82		11.82
"	----	J. I. Brown & Sons	2	55,000	3.49	1.65	5.14
23	6783	Wilder	4	13,400	.76		.76
"	6784	Jno. Bull	1	13,500	.81	.40	1.21
"	"	"	4	12,500	.73	.37	1.10
"	6787	S.B.Hartman & Co.	4	7,875	.58	.24	.82
25	5872Ag	N.Y.M. Co.(color)	1	330,000			
"	"	"	1	327,500	17.70	9.83	27.53
"	6800	S. D. Howe	4	2,625			
26	6809	Ayer & Co.	4	136,875	13.71		13.71
"	6810	J.H. Schenck	1	20,000	2.32		2.32
"	"	"	6	7,250	.81		.81
"	6811	Dr. D. Jayne	1	110,000(			
"	"	"	2	28,750(	11.44		11.44
"	"	"	4	40,000	3.24		3.24
"	6814	U.S.P. Med. Co.	1	13,050	7.70	3.26	10.96

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG & PAPER	PERF.	TOTAL
Apl 27	6820	B. Brandreth	1	107,500	1.39		1.39
28	6831	Hostetter & Smith	4	81,875	8.07		8.07
28	6814	U.S.P. Med. Co.	4	10,000	.90	.30	1.20
29	6842	Jno. F. Henry	1	40,000			
"	"	"	2	20,000	3.00	1.20	4.20
"	"	"	4	6,875	.33	.21	.54
"	5914Ag	Barber Match Co.	3	148,333	15.92	4.45	20.37
"	6841	P. H. Drake & Co.	2	5,000	.15	.15	.30
"	"	"	4	24,375	.61	.73	1.34
30	6850	Fred'k Brown	2	10,500	3.49	2.63	6.12
"	5921	Am. M. Co. Ohio	3	40,000	4.18	1.20	5.38
"	6861	Radway & Co.	2	53,750			
"	5824	N.Y. Match Co.	1	444,900			
"	"	" (color)	1	212,600	11.49	6.38	17.87
April			1	2,255,000			157.85
"				55,163			551.63

Philadelphia May 14, '70

Geo G. Kennedy M. D.
120 Warren St. Roxbury, Mass

Sir:

Your engraving order per advice of the 12th inst is noted. It shall have prompt execution and I will present you a proof impression from the die as soon as the engraving is completed.

Very respectfully
Jos R. Carpenter
per Lamasure

Philada May 14. 70

Isaac Pugh, Esq
Stamp Agent

Dear Sir:

In packing private die order No 6911, Reg 9522, May 9th, for P. H. Drake & Co. New York, I inadvertently inclosed 26875 two cent stamps instead of that quantity of four cent stamps as directed by the requisition, giving them only $537.50 instead of $1075.

As they desire to have the deficiency supplied with four cent stamps I herewith deliver to you as follows, viz:

13,437 stamps @ 4 ct	$537.48
1 " @ 2 "	.02
	$537.50

This makes the order as filled stand as follows, viz: 26,876 @ 2 cts, 13,437 @ 4 cts Total 40,313 stamps - $1,075, and will change the totals of stamps on the requisition to the following am'ts, viz: 163,545 @ 1 ct, 28,140 @ 2 cts, 26,562 @ 4 cts, Total 218,244 stamps equal to the same value as before, viz: $3,260.73.

Will you please have the necessary alterations made on your books and those of the Bureau and inform me if the above course of action in making the adjustment is confirmed & oblige,

Yours very truly,
Jos R. Carpenter
per L.

6911

P. H. Drake & Co. New York N.Y. $1075

26,350	26,876	2	537.52
13,175	13,437	4	537.48
			$1075.00

Gentlemen:

Your favor duly to hand. The discrepancy arose wholly from inadventure and is hereby corrected.

To send you the four cent stamps now I will assume the above as your original order and supply the deficit by sending the balance, viz:

forwarded May 9th 70

26,349	26,875	2	$537.50

Inclosed herewith May 14/70

1	1	2	.02
13,175	13,437	4	$537.48
			$1,075.00

Please destroy former ticket & oblige J.R.C.
per L.

Philada, May 16. '70

Messrs Jas M. Willcox & Co.

Gentlemen:

I have only about enough ptg paper on hand to last me until next Friday. Will you be prepared to send me a further supply at that time?

Very truly yrs,
Jos R. Carpenter
per Lamasure

509 Minor

Philada, May 16. '70

Messrs J. & J. S. Barber

Gentlemen:

Can you send me, on or before Monday next, say eight to twelve reams of Manilla wrapper paper, equal to the last lot in size, quality & weight.

Please deliver the same at the Philada Bk Building on the upper floor, as our man objects to carrying it up & oblige,

Yours very truly,
Jos R. Carpenter
per Lamasure

Philada May 16/70

Western Bank Note Co.
Chicago, Ills.

Gentlemen;

I stamp sight drafts and checks only - and charge at the rate of one penny a page or pull of six stamps or less each, and half price for pages of one stamp each. I do not receive money for the stamps to be imprinted and will therefor await your instructions. You must either remit for the stamp value to the Commissioner of Inter. Rev. or address your order to some dealer in this city who will pay the charges for you and collect the same from you upon return of the instruments when stamped.

If the instruments come to hand before I again hear from you I will hand the lot to Mr. J. R. McFetridge, stamp dealer of this city, who will be your agent in the matter.

Very truly yrs,
Jos R. Carpenter
per L.

Philadelphia, May 17. 70

Messrs S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

I thank you for calling my attention to the fact that your stamps are sometimes not sufficiently gummed. I will see that you shall have no cause for similar complaint hereafter.

Very respectfully,
Jos R. Carpenter
per L.

PAGE 576 TORN OUT

Philadelphia, May 20. 70

Messrs Stewart Haring & Warren
New York, N.Y.

Gentlemen:

Your favor of the 17th inst duly to hand. I imprint checks, sight drafts etc. with the two cent die of the design you refer to, printed from steel, and uniformly of one color as per specimen herewith.

The charge for printing is in all cases one penny a page of six or less stamps deep, or half penny per impression of only one stamp.

I imprint only for those who pay the Government directly for the stamp value. These persons are generally dealers in revenue stamps who order in large quantities to get the full commission. They then do the work for the trade and make something in their charge for the stamps. The dealers here are J. R. McFetridge; J. E. Ridgway and W. E. Crockett to either of whom you may send your checks etc and have them properly attended to. They will duly advise you upon application as to their respective terms etc. and you can choose the best for yourself.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 20. 70

Hon C. Delano
Commissioner Inter. Rev.
Washington, D. C.

Sir:

Pursuant to the request of your letter of the 18th inst, that I state the object of the blank line in the within form, I have noted the object on the form itself, and hope that, with this condition, you will authorize me to imprint it with a two cent stamp.

Very respectfully,
Jos R. Carpenter
per L.

Philada May 24. 70

Messrs Oliver Crook & Co.
Dayton, O.

Gentlemen:

Your favor of the 20th inst is at hand. I acknowledge receipt of draft for $17.84 and have placed the am't to credit of your a/c.

Respecting the package that went to Cincinnati, O., I reply that I am not accountable therefor but simply forwarded it as directed by the Commissioner of Inter. Rev. I have referred the matter to the Government Agent here and he promises to see your wishes complied with herafter.

Very respectfully,
Jos R. Carpenter
per L.
425 Chestnut St.

Philada May 25/70

Messrs J. C. Clark & Son

Gentlemen:

I have had recent official notice not to stamp any document hereafter that bears a blank space before the words "Pay to the order of", inasmuch as a two cent stamp would not be sufficient to meet all the purposes for which the instrument might be used.

It has long been apparent that the Government would not sanction an insufficient stamp to be imprinted on a document and allow the party filling it up to affix adhesive stamps for the deficiency.

Very truly yrs
Jos R. Carpenter
per Lamamsure

Stamp order of Ridgeway with drafts herewith returned

Philada, May 25.70

Western Bank Note & Engraving Co.
Chicago, Ills.

Gentlemen:

On the 17th inst I submitted specimens of the form of draft which you sent me, to the Inter. Rev. Bureau for approval to imprint it with a two cent stamp. The reply thereto, noted in pencil on one of the forms returned, was "Permission cannot be granted. The form is as well suited to a time draft as any other. It might be printed with the usual limitation. Is it drawn upon the Cashier's own bank?" Pursuant thereto I resubmitted the form with an explanation as far as I could give one and again asked permission to stamp it. To this the Dep. Commiss. replied that it was "approved for a stamp of two cents with limitation "Good only for sight draft". This limitation however, is a prohibition so far as I am concerned, as it means that the words indicated are to be printed on the face of the draft, and as by my process of stamping I cannot impart those words with the stamp, I have no recourse but to return the drafts to you - which I do by to-day's express - and will say that I regret my inability to comply with your wishes and would gladly have attended to the matter had I been permitted to do so.

Very respectfully,
Jos R. Carpenter
per L.

Philada, May 26/70

Messrs M. G. & S. K. Harker & Co.
St. Louis, Mo.

Gentlemen:

There has been some delay in the engraving of your die which could not be helped and I crave your indulgence for a little while longer. In less than two weeks from this date I will send you a proof impression from the finished die and inform you precisely when you may expect to get the stamps.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 27. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find a design for a new one cent private die, 4 3/8 inches superficial area, for Messrs L. W. Wanmer & Co. New Yorj City, which I have the honor to submit for your approval.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, May 28. 1870

Messrs L. W. Buck & Co.
Clinton, Iowa

Gentlemen:

I have to say with regret that unavoidable causes of delay have been encountered in the engraving of your stamp and it will still be a couple of weeks yet ere it is completed.

Have the kindness therefor to order the usual stamps until I send you a proof impression of the finished die.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 28/1870

R. W. Taylor, Esq
Comptroller of Treas. Dep't
Washington, D. C.

Sir:

I do not take receipts such as you require, for the value of stamps distributed. Such, I believe, are obtained by the Commissioner of Inter. Revenue directly from the parties. Mr. Pugh, the Stamp Agent, stationed here, has receipts from the Express & Post Office of all the packages at their endorsed value, and the loss mentioned by you are thus receipted for and duplicates are in the possession of the Commissioner from whom you may probably be able to get definite information.

Very respectfully,
Jos R. Carpenter
per L.

Philada, May 28.70

Geo. G. Kennedy, Esq
Montreal, C. E.

Sir:

Yr favor dated at Syracuse, N.Y. May 24/70 duly to hand, and I note your address until further orders, viz: Care John Aitken & Co. Montreal, C. E.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia May 28/70

The Western Bank Note Co.
Chicago, Ills.

Gentlemen:

Yours of the 24th inst to hand. Mr. McFetridge will receive checks & sight drafts from you to be imprinted with the Philada two cent stamp. He will pay the stamp rate to the Government and the printing charges to me and make collection of the aggregate of costs from you, making of course some deduction to you on the stamp value.

It is only when you pay the Gov't directly for the stamps that you send the instruments and am't for printing to me.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia May 28, 1870

John F. Henry, Esq
New York, N.Y.

Sir:

Yours of the 26th inst is at hand and contents noted as to stamp order which will be duly executed.

I am the surviving partner and duly authorized successor of the old firm of Butler & Carpenter.

Respecting your last order, exeduted April 29, I have to say that it was filled entirely in accordance with the Government requisition, viz: 40,000 @ 1 c~~y~~
20,000 @ 2 "
6,~~8~~55 @ 4 " equal to $1,075
Are you aware that since the 1st ulto the Commissioner of Inter. Rev. has been allowing only five percent on the first $500 of a remittance? Probably this made the deficiency which you have supposed was yet to be sent.

Herewith please find receipted bill for manufacturing stamps from extra sized dies.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia May 30. 1870

D. M. Richardson, Esq
Detroit, Mich.

Sir:

Please inform me what you desire to have done respecting your new private three cent die. Inasmuch as the stamp is unsuitable for you, although not by reason of any fault on my part, and you do not at present intend to use it I propose to accept from you half its price or one hundred and seventy five dollars ($175) in full with the condition that if you should desire to use it at any future time you will then pay me the other half to make up the full moment.

Very Respectfully
Jos R. Carpenter
per L.

Philada, May 30. 70

Western Bank Note & Engraving Co.
Chicago, Ills.

Gentlemen:

The two impressions of drafts not returned to you were endorsed with the Commissioners instructions to me regarding the stamp tax thereon, and should properly be filed at this office.

Our Mr. Carpenter, who goes to Washington tomorrow, will personally present the matter of the Bureau's virtual prohibition in your case, to the Hon Commissioner for more definite instructions.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 30. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St., New York, N.Y.

Gentlemen:

Please to inform me what you desire to have done in the matter of your private stamp die. I am without advice from you since my letter of the 12th inst. To bring the matter to a settlement I propose that inasmuch as you find the stamp is unsuitable in size, to accept from you one half of the charge viz: one hundred and seventy five dollars ($175) in full payment for the die, on condition that you do not require its use except upon payment of the other half of the am't.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, May 30. 1870

American Match Co.
Cleveland, Ohio

Gentlemen:

I have your favor of the 27th inst remitting $72.05 for a/c of extra paper printing etc on your large die and return thanks therefor.

The charge is made under the 161 section of the exdise law, and if you were not notified that there would be extra expense for printing etc on an increased size of stamp, at the time you ordered the engraving, it was an accidental and unusual ommission on my part.

Very respectfully,
Jos R. Carpenter
per L.

5/30
70
JRC

Philadelphia, May 30. '70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I herein return the five dollar stamp, with Mr. McLaughlin's letter of 24th inst, submitted by you for my decision as to its genuiness.

The stamp is undoubtedly genuine and its faded appearance may be caused by its face having at one time been stuck to the gummed surface of another stamp and the ink partly removed by their separation.

The absence of perforation indicates it to be of the very first issue.

Very respectfully,
Jos R. Carpenter
per L.

By Telegraph

William Roeber New York, N.Y.

2083 70 210 437,500 1 $4,375

May 31st 70

Philada May 31 70

Mr. Roeber, Esq

Dear Sir:

The above is the am't of a telegraph order rec'd from the Bureau this A.M.

My advice from you last February was to manufacture no more of your stamps until further directed, and the consequence now is I am entirely out of them after sending you an installment on this order as follows, viz:

1975 150 210 414,900 1 $4,149

leaving a deficit of 22,600 stamps yet to be supplied to balance to the charge which has been made against you by the Bureau.

Very truly
Jos R. Carpenter
per L.

Philada June 3 1870

Barber Match Co.
Middleburg, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your remittance of the 30th ulto of two hundred and fifty four 05/100 dollars ($254.05) which has been placed to credit of your a/c.

With thanks, I am,

Yrs very respectfully,
Jos R. Carpenter
per L.

6/3
70
JRC

Philada June 3/70

Messrs Byam Carlton & Co.
Boston, Mass.

Gentlemen:

The last lot of paper said to contain 136 3/20 reams (white) duly to hand, apparently in good order. I inclose sample sheet as requested.

Recent lots of paper have come pretty well up to invoice quantity, by actual count.

Very respectfully,
Jos R. Carpenter
per L.

Philada June 3. 1870

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

I reply to yours of the 31st ulto that I have already proposed, with such liberality as to be an actual loss on my part, to abate one half the charge against you on condition that you do not take the stamp, and you will please to signify at once, by either a remittance or direct refusal, whether or not it is accepted. I desire to have the old matter concluded before opening any negotiation for another die, except I can say it will cost you the regular price, viz: $350. As the old a/c was due one month ago when it was first presented you will perceive that it should be settled without any further delay.

Very respectfully
Jos R. Carpenter
per Lamasure

Philadelphia June 4. 1870

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen:

There have been unexpected delays in the work on your new stemp, but the engraving I am happy to say is now completed and a proof impression therefrom inclosed, which I think will give you entire satisfaction.

Please inform me what color to print the stamp, and about what quantity you will probably require per month and to what extent the use of this stamp will affect the use of the old one, that I may keep a sufficient stock of each ahead.

New stamps will be prepared to meet an order one week from this date.

Your engraving as coming due at this stage I present the same herewith & remain,

Yrs very truly
Jos R. Carpenter, per L.

Messrs L. W. Warner & Co.
To Jos R. Carpenter Dr.

To engraving Private Die (1 1/16 x 4 1/8)
& making plate in full $350

Philada June 6. 1870

Messrs Harland & Rollins
No 9 Murray St., New York. N.Y.

Gentlemen:

Your favor of the 2d inst is at hand. I will be happy to furnish the list which you desire but must first await the privilege from the Bureau as I do not conceive myself to be at liberty to take any step in my business without the cognisance of the Bureau.

Individually I see no objection to it and will seek permission to grant the request.

Very respectfully
Jos R. Cappenter
per L.

Philada June 6. 70

Hon C. Delano
Commissioner Intef. Rev.
Washington, D. C.

Sir:

An application has been made to me for a list of all the private stamp proprietors and their addresses for a purpose believed to be in the interest of the proprietors; and while I am perfectly willing to furnish such a statement and know of no prohibition thereof, I deem it my duty to seek your acquiescence before complying therewith.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 6. 1870

Geo W. Laird Esq
New York, N.Y.

Sir:

Your favor of the 1st inst to hand and advice noted.

I will send you three proof impressions as soon as possible. The prospect at present is in ten days or two weeks. Must a space be left at the bottom of the die for the copyright line?

The inclosed check you will perceive is erroneously drawn to Jas. R. Carpenter and I return it with request that you send me one amended to Jos R. Cappenter.

Very respectfully,
Jos R. Carpenter
per L.

Copy

Know all men by these presents, that one Swift & Courtney of the City of Wilmington, State of Deleware for and in consideration of the sum of one dollar in hand well and truly paid by the said Swift and Courtney and Beecher Company, the receipt whereof we hereby acknowledge, have sold unto the said Swift & Courtney & Beecher Co. and by these presents do sell unto the said company, our private plate or die, from which our private one cent Internal Revenue Stamps are printed.

Signed
Swift & Courtney

June 1st 1870

"This paper is the original transfer. Swift & Courtney" (This latter written across the face of the paper.

Philada June 8. 70

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

Gentlemen:

I am happy to say that your private die is now completed, and the plate will be made at once. So that if you will inform me in the meanwhile what color to print the stamps, and about how many you will probably consume per year, the plate will go to press about the time your answer is rec'd. The proof impression inclosed will, I think, elicit your full approbation.

Your engraving a/c coming due at this stage I present the same herewith & remain

Yrs very truly
Jos R. Carpenter
per L.

Philadelphia June 8/70

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

To Jos R. Carpenter, Dr.

To engraving one cent private die and making plate, in full, $350

Philadelphia June 8 1870

Hon C. Delano
Commissioner Inter. Rev.
Washington, D. C.

Sir:

Herewith please find the design of a new one cent private die, 13/16 of one inch superficial area, for Messrs M. G. & S. K. Harter & Co., St. Louis, Mo., which I have the honor to submit for your approval.

Very respectfully
Jos R. Cappenter
per L.

Philadelphia, June 13 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in May, 1870,
viz:
37,772,158 Stamps @ 20 cents per M. $7,554.43

Received payment

Philadelphia, June 13 1870

U. S. Internal Revenue Bureau

To Jos R. Cappenter, Dr.
Successor to Butler & Carpenter,

To Internal Revenue Stamps delivered in May, 1870,
viz:
37,772,158 Stamps @ 20 cents per M. $7,554.43

Received payment

PAGE 608 TORN OUT

Philadelphia, June 10. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St. New York

Gentlemen:

Your letter of the 7th inst covering check for $175, is duly received. As the check is erroneously drawn in favor of James R. Carpenter, I am compelled to return it for correction. It should be in favor of Joseph R. Carpenter.

I regret you are vexed about your stamp, but do not think you are just to me. Let us look at the facts of the case;- You order a private stamp to be engraved in accordance with your own design as to what is best for your business. Though you have ample time between the date of the order and the completion of the engraving, an interim of several weeks, you do not discover nor claim until the last moment that you (not I remember) have made a grave mistake, and the stamp cannot be used as you intended. When informed of your blunder I consent to accept 50% of the original price, thereby incurring myself not only a heavy loss pecuniarily, but ------- the waste of valuable time, labor and skill of my engravers ---- the work executed in strict compliance with your instructions. You are now very indignant because I will not engrave you a new stamp ---- at a loss to myself and, without courtesy, style my regular charge "an outrageous extortion". I submit very respectfully that to expect me to pay for your error of judgment is certainly more creditable to your confidence in my magnaminity than complimentary to my business knowledge and experience.

Were my arrangements with the Government of such a nature as to cover the cost of my engraving department I would cheerfully furnish private stamps free of cost, but, such not being the case, I feel that I do quite enough in making such a charge for private dies and plates as will expose me to no greater loss in that department than I have experienced for several years past, viz: a loss of several thousand dollars per annum. I have, moreover, to add that I do not believe the Government will at any future day undertake to furnish private stamps free of cost to the proprietor, particularly when so large a discount is allowed private over general stamps: a discount which in a short time, if any amounts of stamps be ordered, not only pays for the expense of the plate but allows a handsome profit thereafter.

In conclusion I have the honor to state that my price for engraving your new die and plate will be three hundred and fifty dollars $350 - and you will please instruct me further how you wish to have it in size and design.

Very respectfully
Jos R. Carpenter
per L.

(Two words on the first page of the letter too faded to read.)

Philadelphia, June 13/70

Messrs Harland & Rollins
New York, N.Y.

Gentlemen:

Under instructions I am not permitted to furnish the list in question, but am requested to refer the application directly to the Bureau.

Very respectfully,
Jos R. Carpenter
per L.

Philada June 13/70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith please find the design of a new one cent private die 13/16 of an inch superficial area, for Messrs L. W. Buck & Co., Clinton, Iowa, which I have the honor to submit for your approval.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 13/70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to herewith present my a/c, signed in duplicate, with exhibit & vouchers, for the manufacture of revenue stamps delivered during the month of May, 1870, and remain,

Yours, very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 14 .70

Messrs Jere'h Curtis & Sons
New York, N.Y.

Gentlemen:

Yours of the 10th inst respecting the package of stamps sent you on the 11th ulto, is at hand, and the matter of deficiency has had due investigation. The stamp a/c kept of your die shows a balance to a single stamp which proves conclusively that there were packed as per a/c, on the date mentioned, 1647 48/66 sheets, and furthermore it would be quite impossible for me to make an error in one order and not discover the discrepancy when filling the next order.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, June 14/70

New York Match Co.
Box 1937 New York, N.Y.

Gentlemen:

Your letter of the 10th inst directing me to send you all large stamps in the last order, was not rec'd at my office until after the stamps had been shipped by the Government Agent.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 14. 1870

Messrs Hall & Rueckel
Box 247 New York, N.Y.

Gentlemen:

If you wish a stamp precisely like the present one and three cent, with simply a change to make it two cents I will engrave the plate for you for one hundred and seventy five dollars ($175). A variation in the design will make it cost you the uniform price of a new die, viz: three hundred & fifty dollars, ($350).

Very respectfully
Jos R. Carpenter
per L.

Philadelphia June 15. 1870

Messrs R. H. McDonald & Co.
32 & 34 Commerce St. New York, N.Y.

Gentlemen:

I hereby acknowledge the receipt of your favor of the 13th inst, with one hundred and seventy five dollars ($175) for work done on your one cent die apprived by the Commissioner of Inter. Rev. April 15/70, and have placed the same to credit of your a/c. For prompt attention to correction of check please accept my thanks.

I will await your further instructions ere proceeding with the smaller die.

Very respectfully,
Jos R. Carpenter
per L.

6/15
70
JRC

Philadelphia June 15. 1870

Messrs M. G. & S. K. Harter & Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 11th inst remitting three hundred and fifty dollars ($350) in full payment for engraving private stamp plate complete is received, with thanks, and the amount placed to credit of your a/c.

Upon receipt of this communication stamps will be ready to meet an order. All orders must be addressed to the Commissioner of Internal Revenue, Washington, D. C., inclosing the duplicate certificate of a U.S. Asst Treasurer or Designated Depository, of a deposit made covering the value of stamps required, and the Commissioner will therefrom make a requisition on me and the stamps will be sent you from here.

The present mode of computation at the Bureau us to allow five per cent on the first $500 and ten per cent on the balance of each order, or, in other words if you remit a $1,000 certificate they give you 5% on $500 of it and 10% on the other $500, in all $1,075 in stamps therefor.

Your advice respecting color & quantity is duly noted.

Very respectfully,
Jos R. Carpenter
per L.

6/15
70
JRC

MANUFACTURED IN MAY, 1870

		SHEETS	STAMPS	Ptg & PAPER	PERF.	TOTAL
Private Dies ordered, viz:						
May 11 1 ct	Ward Southerland & Co. New York 13/16					$350
14 2 "	G. G. Kennedy, M.D. Roxbury, Mass. 1 5/8					350
24 4 "	J. Lippman & Bro. Savannah, Ga. 5					350
Stamped Documents		63,329	278,307			633.29
Stock, Common class		138,217	26,644,945			
" extra, viz:						
1 ct	Byam Carlton & Co. (cut)	62,500	2,500,000	175.00		175.00
1 "	Brandreth	7,247	956,604	12.41		12.41
1 "	Dalley	994	51,688	4.14	1.55	5.69
1 "	Bull	1.448	94,120	5.65	2.82	8.47
1 "	Henry	400	26,400	1.32	.79	2.11
1 "	N.Y.Match Co. 72	8,547	615,384	33.26	18.46	51.72
1 "	Schenck	400	17,600	2.05		2.05
1 "	Wilder	1,053	73,710	4.18		4.18
2 "	Jno. I. Brown & Sons	5,808	418,176	26.55	12.55	39.10
3 "	Barber M. Co.	8,800	352,000	37.77	10.56	48.33
3 "	Gates	11,600	487,200	50.85	14.62	65.47
4 "	Bennett,Pieters & Co.	25	1,200	.13	.04	.17
4 "	Bull	1,410	91,650	5.35	2.75	8.10
4 "	Drake	1,705	173,910	4.35	5.22	9.57
4 "	Hostetter	1,486	68,356	6.74		6.74
4 "	Scovill	475	64,600	.32	1.94	2.26
	Good	252,115	32,915,850			$6,583.17
	Spoilèd	9,148	1,537,077			
		261,263	34,452,927			$8,708.83

Philadelphia, June 16. 1870

Messrs S. W. Buck & Co.
Clinton, Iowas

Gentlemen:

At last I have the pleasure to present a proof impression from your finished die and trust it will give entire satisfaction. Please comment by return mail and state what color you desire to have the stamps printed. Three days after sending me this information you may forward your order to Washington and stamps will be ready to meet it.

The a/c for engraving becoming due at this stage I present it also, and remain,

Yours very truly
Josa R. Carpenter
per L.

Philadelphia, June 16 1870

Messrs S. W. Buck & Co.
To Joseph R. Carpenter, Dr.

To making revenue stamp plate complete, $350

EXTRA SIZED PRIVATE STAMPS DELIVERED IN MAY, 1870

DATE	ORDER	PROPRIETOR	DEN	STAMPS	PTG & PAPER	PERF	TOTAL
May 3	5932Ag	Bonsf. & Poole	3	131,166	14.07	3.93	18.00
5	6885	E. T. Hazeltine	4	13.125	.21		.21
"	6887	R. P. Hall & Co.	4	54,375	2.74	1.63	4.37
"	6889	S.B.Hartman & Co	4	7,875	.58	.24	.82
"	5951Ag	Wm Gates	3	94,500	9.86	2.84	12.70
6	6892	J.H. Schenck	1	21,500	2.50		2.50
"	"	"	6	7,000	.78		.78
7	6905	J.I.Brown & Son	2	53,750	3.42	1.61	5.03
9	2334Ex	Husband	2	1,264			
"	6910	O. Crook & Co.	4	13,125	1.31	.39	1.70
"	6911	P. H. Drake & Co	2	26,876	.81	.81	1.62
"	"	"	4	13,437	.34	.40	.74
11	6929	Fred. Brown	2	10,000	3.49	2.63	6.12
"	6930	Brandreth	1	107,500	1.39		1.39
"	6931	Curtis & Sons	2	108,750	6.91	3.26	10.17
13	6945	John Bull	1	21,000	1.26	.63	1.89
"	6946	A.L.Scovill & Co	1	27,500	.30	.82	1.12
"	"	"	4	20,000	.10	.60	.70
"	6947	J.A.Ayer & Co.	1	247,500	27.56		27.56
"	"	"	4	75,000	7.50		7.51
16	6008Ag	Am.Match Co. O.	3	54,166	5.65	1.62	7.27
"	6965	R.V.Pierce	2	26,250	2.06	.79	2.85
"	6966	Schwartz & Haz.(Fahn)	1	107,500	3.49		3.49
"	6968	J.H.Schenck	1	21,500	2.50		2.50
"	"	"	6	7,000	.78		.78
17	6987	Hostetter & Smith	4	81,875	8.07		8.07
"	6988	John Bull	1	2,500	.15	.18	.23
"	"	"	4	12,500	.73	.37	1.10
"	6990	W. T. Blow	1	33,075	1.04	.99	2.03
"	6991	D.D.Hayne Gen.	1	25,000(			
"	"	"	2	16,500(	3.42		3.42
"	"	"	4	67,375	5.46		5.46
21	7021	A.L.Scovill & Co.	1	27,500	.30	.82	1.12
"	"	"	4	20,000	.10	.60	.70
"	7022	Fred Brown	2	10,000	2.49	2.63	6.12
"	6055Ag	Wm Gates	3	189,000	19.73	5.67	25.40
24	7039	John Bull	1	21,000	1.26	.63	1.89
"	6076Ag	N.Y.M. Co color	1	330,260			
"	"	"	1	327,260	17.69	9.82	27.51
25	7047	Fred Brown	2	10,500	3.49	2.63	6.12
"	7049	Brandreth	1	107,500	1.39		1.39
"	7050	S.D.Howe	4	1,312			
"	7052	Curtis & Sons	2	108,750	6.91	3.26	10.17
19	7004	Hutchings & Hillyer	4	10,300	.29		.29
"	7014	S.B.Hartman & Co.	4	7,875	.58	.24	.82
26	7055	S.R.Van Duzer	4	15,875	.98	.48	1.46
"	6080Ag	Bonsf. & Poole	3	87,166	9.35	2.61	11.96
27	7062	Curtis & Sons (C&B)	1	52,500	.71	1.58	2.29
"	7064	Radway Co.	2	53,750	2.00	1.61	3.61
"	7065	Wilder	1	40,000	2.27		2.27
"	"	"	4	16,875	.90		.90
28	7073	J.I.Borwn & Sons	2	53,750	3.42	1.61	5.03
30	7084	J.H.Schenck	1	21,500	2.50		2.50
"	"	"	6	7,000	.78		.78
"	7085	J. F. Henry	1	40,000(			
"	"	"	2	20,000(	3.00	1.20	4.20
"	"	"	4	6,875	.33	.21	.54
31	7095	A.L.Scovill & Co.	1	37,500	.41	1.13	1.54
"	"	"	4	17,500	.09	.52	.61
"	6105Ag	Am. M. Co. Ohio	3	33,300	3.47	1.00	4.47
May Byam Carleton & Co Cut			1	3,010,000			210.70
Stamped Paper 23,600							23.60

Philadelphia, June 18/70

Messrs J. W. Truesdell & Co.
Syracuse, N.Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of fifty dollars, per your favor of the 15th inst, and have placed the same to your credit in full settlement of a/c.

Very respectfully,
Jos R. Carpenter
Per L.

Philadelphia June 18/70

Messrs R. H. McDonald & Co.
32 & 34 Commerce St.
New York, N.Y.

Gentlemen:

In my letter of the 15th inst acknowledging receipt of money, I should have said four cent instead of one cent die.

The die is held subject to your order but when used you will pay the balance of the price originally agreed upon, as the abatement has simply been made on the representation of the stamp being of no use to you.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 21. 70

Geo W. Laird, Esq
New York, N.Y.

Dear Sir;

I reply to your favor of the 18th inst that it will probably take three weeks yet to finish your stamp plate. No unnecessary delay is being made, and with your patience indulgence with the extra time required I can promise to produce a result that will meet your full approbation.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 23/70

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Stamps cannot be imprinted according to the request of Messrs Seifert & Lawton, for the reason that the plates are not wide enough for the purpose. Adjusting the sheet for imprinting on the left end of a sheet would throw a projection of the sheet over the right or entering edge of the plate and subject it to certain mutilation by the action of the printing roller.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 24, 1870

Messrs Walker & Taylor
Chicago, Ills.

Gentlemen;

Your favor of the 20th inst to hand. I am the agent of the Government to engrave plates and print revenue stamps therefrom. The charge for making a private plate complete, is uniformly, three hundred and fifty dollars ($350) and the time required to do the work about ten weeks.

Private stamps are furnished without charge for manufacture except when they exceed in size the ordinary stamps of the same denomination in which case there is a charge of ten cents per thousand for stamps 3 1/8 inches superficial area, for extra paper and printing and all other sizes in proportion, besides three cents per thousand (stamps) for extra perforation.

If you desire to have a die engraved you will simply advise me of the fact and furnish a rough sketch of desired design giving size and denomination and the work will be put in hand and duly executed.

Very respectfully,
Jos R. Carpenter
per L.

Philada June 27. 70

Messrs S. W. Buck & Co.
Clinton, Iowa

Gentlemen:

Yours of the 21st inst at hand and I consent to await payment until after the time specified by you.

Advice respecting color is noted and the plate will be put to press at once.

Very truly
Jos R. Carpenter
per L.

Philadelphia June 27. 70

John F. Henry, Esq
8 College Place
New York, N.Y.

Sir:

As it takes a week or more to make up a stock of stamps from a die, and a full supply of yours is now on hand, I cannot comply with your request in respect to gum and paper.

If you wish your stamps to be ungummed in the future advise me further to that effect and it shall be so.

The Government requisition in your favor is not yet to hand and the regulations governing me will not allow the stamps to be forwarded until it comes.

Very truly yrs,
Jos R. Carpenter
per L.

Philadelphia June 27 1870

Edward Mendel, Esq
Chicago, Ills.

Sir:

I have endorsed your draft to be paid to the order of J. R. McFaddridge, a stamp dealer of this city, who will attend to the imprinting for your

Future remittances will please be sent to him with the checks direct, as I do not receive money for stamps but ~~simply~~ imprint them for those who pay the givernment in large amounts and attend to the matter for the trade.

The fifty cents inclosed (of which please acknowledge the receipt) in the difference between your draft and the amt of costs, viz:

1000	stamps @ 2ct	$20.00
	2½% off	.50
		$19.50
	for imprinting 200 imps	2.00
	Total costs	21.50
	Amt inclosed	.50
	Amt of draft	$22.00

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 27. 70

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 23rd inst, there remains in hand after filling your order No. 6217Ag, June 23/70 paper and labels undelivered amounting to 190,367 sheets, viz: 75352 No 1. and 115,015 sheets No. 2.

I will send statement of private printing a/c in a day or two.

Please make another consignment of No. 2 paper at an early date & Oblige.

Yrs very truly
Jos R. Carpenter
per L.

Philadelphia, June 27. 70

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

The stamps and letter of Mr. J. DeB. Smith, referred to me by your note, are returned herewith.

The stamps are undoubtedly genuine and probably the parties having a slow sale are anxious to get rid of them and offer the inducement of an extra discount.

Respecting their appearance the color of the $2.50 is one that fades very easily, and the blue are in the fugitive ink.

If I had the names of the parties selling these stamps I could say whether I have recently or at any time sent them stamps direct.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia June 28/70

Messrs Bent & Lea
Wilmington, Del.

Gentlemen:

I have the pleasure to herewith submit several rough sketches of enlarged designs for the vignette of your stamp and request that you will please state your preference that I may at once engrave the vignette in the frame which is completed as per impression also herewith.

Please return all the sketches & oblige,

Yours very truly
Jos R. Carpenter
per L.

Philadelphia June 30. 1870

Messrs L. W. Warner & Co.
New York, N.Y.

Gentlemen;

I have the pleasure to acknowledge the receipt of your favor of the 27th inst with remittance of three hundred and fifty dollars ($350) in full payment for engraving private stamp plate.

Hoping to be favored with early advice as to quantity of stamps likely to be required per month, the color you wish to have them printed, and whether they are to be gummed, that I may prepare a stock to keep ahead of the demand, I remain,

Yours very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 1st 70

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

I have the pleasure to asknowledge the receipt of your favor of the 28th ulto with remittance of one hundred and seventy five dollars ($175) balance in full for your private four cent die and stamp plate.

The plate will now be completed as soon as possible and an adequate stock of stamps prepared therefrom. In the meanwhile however, have the kindness to inform me what color to print the stamps and whether I shall gum and perforate them. About one week from the time of hearing from you in these respects I will be prepared with stamps to meet your orders, which must be addressed to the Commissioner of Inter. Rev. Washington, D. C. stating that stamps are wanted from your four cent private die, and inclosing the duplicate certificate of a U.S. Asst Treasurer or designated depository of a deposit made covering the value of stamps ordered. The commission allowed by the Government to purchasers of stamps from their own dies is at the following rate, viz: five per cent on the first $500 of a remittance and ten per cent on the balance of the order.

Very respectfully,
Jos R. Carpenter
per L.

7/1
70
JRC

Philadelphia, July 1. 1870

Wm Subers Esq.

Dear Sir:

Henceforth, until further advice, the following stamps are <u>not</u> to be gummed,

viz:

1 cent John F. Henry
2 " "
4 " "

Very truly yrs
Jos R. Carpenter
per L.

Philadelphia July 1st 1870

John F. Henry, Esq

Dear Sir:

Your favor of the 28th inst is at hand and your wishes respecting the non use of gum shall be complied with in future cases. I will not proceed at present to manufacture any more of your stamps however, as there is a fair balance of them now on hand.

The difficulty with the gum is unavoidable. With the weather very hot and damp the gum will absorb the atmospheric moisture.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 5. 1870

Theo H. Freeland, Esq
Sec'y American Bk Note Co.
New York, N.Y.

Dear Sir:

I am printing the oval two cent stamp on checks and sight drafts and can do the work for you. Your most convenient and expeditious mode of procedure will be to forward the instruments to J.R. McFetridge, or J. E. Ridgway, stamp dealers in this city, either of whom will attend to paying the revenue and other charges and collect the total of costs from you when the work is returned.

Your branch here deals with Mr. Ridgeway.

You may pay the Government for the revenue cost direct if you please and send the instruments to me, but you will find greater delay and no saving in costs by so doing.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 5.70

Messrs E. M. Tubbs & Co.
Manchester, N.H.

Gentlemen:

In reply to your favor of the 30th ulto the first of new plates which you refer to will cost you the uniform price of three hundred and fifty dollars ($350) and each additional plate with change only in the letters and figures of the denomination, one hundred and fifty dollars ($150).

Very respectfully,
Jos R. Carpenter

July 7.70

6247Ag.

F. G. Bornerman San Francisco Cal.

5,000	Gen'l	2	21,000
1,000	"	50	42,500
5,000	Prop'y	1	10,500
5,000	"	4	34,000

Packed in 8 tin cases and inclosed for shipment in two wooden boxes marked No 1 and 2 contents as follows, viz:

No. 1

2,000	sheets	2 ot	Gen'l	$8,400
1,000	"	50	"	42,500
5,000	"	1	Prop'y	10,500
				$61,400

No. 2

3,000	2 ot	Gen'l	$12,600
5,000	4 "	Prop'y	34,000
			$46,000

Directed and shipped to "Comm'r Inter. Rev. Washington, D. C. and marked in the left hand corner of each box "For California".

Philada July 7. 70

Messrs G. W. Gaffit & Co.
New York, N.Y.
95 Liberty St.

Gentlemen:

In reply to yours of the 4th inst, orders were filled as follows:

1870	Apl 7	107,500
	16	231,000
	May 18	231,000
	Jun 11	231,000

Are you aware that there has been some alteration in the government regulations respecting the allowance of commission to proprietors of private dies? Since the 1st of April the rule has been to add five percent on the first five hundred dollars and ten per cent on the balance of the order. Perhaps this is the very thing which causes the discrepancy between you and the Bureau.

Very respectfully
Jos R. Carpenter
per L.

Philadelphia, July 9. 1870

Hon C. Delano
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Respecting the matter of Messrs Hostetter & Smith's communication of the 2d inst herein returned, I would state that in July '69 you referred to me the application of Messrs Hostetter & Co. of Decatur, Ills for a four cent private die. But as the sketch of design which accompanied it presented such a close resemblance to the stamp of Messrs Hostetter & Smith that I immediately returned the application to you with my note of July 22d '69, calling your attention to the imitation.

Without reply in the meanwhile on the 14th of the following month you referred to me another sketch from the same party, modified to overcome the objection, but as nothing further was heard from Hostetter & Co. on the subject I did not submit their sketch to your office, and as far as I can know their design has never been officially approved.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 9/70

Messrs Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

I very much regret that there is any discrepancy between your count of the last lot of stamps forwarded and the invoice accompanying. I have carefully examined the balance of your stock in my hands and find it correct to a stamp. Considering that the sheets are counted in every department of my business by careful experts and again verified by count before delivery I could not make the mistake of a single stamp or sheet without at once discovering it in the balance on hand.

If I had an oversheet it would give me pleasure to adjust the discrepancy therewith.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 9. 1870

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to your favor of the 5th inst I would say you are right in making the amount of wrappers rendered on the 27th ulto to include order No 6235Ag.

Please amend my a/c to read June 30th 2,180,000 etc and all will be right.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 1870

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.
Successor to Butler & Carpenter

To Internal Revenue Stamps delivered in June, 1870,
viz:

35,161,256 stamps @ 20 cents per M. $7,032.25

Received Payment

Philadelphia, July 1870

U. S. Internal Revenue Bureau

To Jos R. Cappenter, Dr.
successor to Butler & Carpenter

To Internal Revenue Stamps delivered in June, 1870,
viz:

35,161,256 stamps @ 20 cents per M. $7,032.25

Received Payment

Word "duplicate" written across face of second statement.

Philadelphia July 12. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present my a/c Signed in duplicate, with exhibit & vouchers, for the man facture of Revenue stamps delivered during the month of June, 1870.

Very respectfully,
Jos R. Carpenter
per L.

MANUFACTURED, JUNE, 1870

		SHEETS	STAMPS	PTG & PAPER	PERF	TOTAL
Stamped Documents		45,571	207,468			$ 455.71
Stock, Common Class		144,239	26,576,388			
"	Extra, viz:					
1 ct	Byam, Carlton & Co.	56,000	2,240,000	$156.80		156.80
1 "	Brandreth	618	81,576	1.06		1.06
1 "	Henry	572	37,752	1.88	1.13	3.01
1 "	Hall & Ruckel	1,420	241,400	1.76		1.76
1 "	Jayne	6,063	363,780	29.99		29.99
1 "	N.Y.M. Co. 72	11,417	822,024	44.43	24.66	69.09
1 "	Sands	1,800	124,200	7.72	3.73	11.45
1 "	Schenck	3,008	132,352	15.38		15.38
1 "	U.S.P. Med. Co	8,500	76,500	45.13	19.13	64.26
1 "	A. T. Wright	2,769	33,228	27.36		27.36
2 "	Jno. I. Brown & Son	656	47,232	3.00	1.42	4.42
2 "	Curtis & Sons	6,222	410,652	26.08	12.32	38.40
2 "	Fred. Brown	1,500	30,000	9.97	7.50	17.47
2 "	R. V. Pierce	1,321	73,976	5.80	2.22	8.02
2 "	Radway & Co.	3,688	295,040	11.06	8.85	19.91
3 "	Barber M. Co.	9,709	388,360	41.67	11.65	53.32
3 "	Bonsf. & Poole	3,785	166,540	17.87	4.97	22.84
3 "	Gates	6,475	271,950	28.39	8.16	36.55
4 "	R. P. Hall & Co.	1,208	96,640	4.87	2.90	7.77
4 "	Jayne	5,625	337,500	27.34		27.34
4 "	Scovill & Co.	1,397	189,992	.95	5.70	6.65
4 "	U.S.P. Med. Co.	1,835	77,070	6.96	2.31	9.27
4 "	Hostetter & Smith	9,996	459,816	45.31		45.31
4 "	Oliver Crook & Co.	378	18,144	1.81	.54	2.35
	Good	290,201	33,799,580			$6,759.92
	Spoiled	20,899	3,031,688			
	Total	311,100	36,831,268			$7,895.41

Philada July 14. 1870

Messrs Jas. M. Willcox & Co.

Gentlemen:

Have the kindness to deliver at my office, 425 Ches't St. 4th floor, about 100,000 sheets of ptg. paper on Monday next.

Very truly
Jos R. Carpenter
per Lamasure

Philadelphia, July 14, 1870

Messrs Jas. A. Jackson & Co.
St. Louis, Mo.

Gentlemen:

Yours of the 8th inst addressed to the Hon. Commissioner of Inter. Rev. has been referred to me for reply. I am the Agent of the Government to engrave private dies, make stamp plates and print stamps therefrom. The charge for a private plate complete, is uniformly three hundred and fifty dollars ($350), and the time required ere stamps can be ready for delivery, about ten weeks.

Stamps of the ordinary sized are furnished without charge for manufacture but for increased sized there is a charge made at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area and all other sizes in proportion for extra paper and printing, and three cents per thousand for extra perforation is required.

The only thing necessary for you to do will be to send me a rough pencil sketch representing size and denomination of stamps, stating ideas in respect to design, and the work will be duly executed. I keep an adequate stock of stamps from each private die in hand to meet orders on demand. The commission allowed by the government is five per cent for the first five hundred dollars of an order and ten per cent on the balance of order. No order rec'd for less than $50.

Very respectfully,
Jos R. Carpenter
per L.

EXTRA SIZED PRIVATE DIES DELIVERED JUNE, 1870

Date	Order	Proprietor	Den	Stamps	Ptg & Paper	Perf.	Total
Jun 1	7099	Fred Brown	2	10,500	3.49	2.63	6.12
"	7100	S. D. Howe	4	1,312	.03	.04	.07
3	7106	P. H. Drake & Co.	4	26,875	.67	.81	1.48
"	7107	Jas C. Kerr	6	8,933	1.02	.27	1.29
"	6120Ag	Barber M. Co.	3	110,000	11.80	3.30	15.10
4	7114	U.S.Prop. Med. Co.	4	2,625	.24	.08	.32
7	7134	S. D. Howe	4	2,625	.06	.08	.14
"	7135	Hostetter & Smith	4	81,875	8.07		8.07
"	7137	John Bull	1	12,500	.15	.08	.23
"	"	"	4	112,500	.73	.37	1.10
"	6142Ag	Wm. Gates	3	189,000	19.73	5.67	25.40
8	6144Ag	N.Y.M.Co. 72	1	328,750	17.77	9.86	27.63
"	"	" (color)	1	328,750			
9	7150	Scovill & Co.	1	37,500	.41	1.13	1.54
"	"	"	4	17,500	.09	.52	.61
10	7159	Fred Brown	2	10,500	3.49	2.63	6.12
"	7160	Demas Barnes & Co	1	100,000			
"	"	"	2	58,750	4.76	4.76	9.52
"	6152Ag	Bonsf. & Poole	3	65,166	6.99	1.95	8.94
11	7171	J. H. Schenck	1	30,500	3.54		3.54
"	"	"	6	5,500	.61		.61
"	7173	S.B.Hartman & Co.	4	7,875	.58	.24	.82
"	7144	J. C. Ayer & Co.	4	136,875	13.71		13.71
13	6162Ag	N.Y.M. Co. 72	1	328,750	17.77	9.86	27.63
"	"	" (color)	1	328,750			
14	7189	U.S. Prop. Med. Co.	1	10,500	6.19	2.63	8.82
"	"	"	4	2,625	.24	.08	.32
"	7190	Oliver Crook & Co.	4	13,125	1.31	.39	1.70
"	7191	John Bull	1	21,000	1.26	.63	1.89
"	7192	R. V. Pierce	2	26,250	2.06	.79	2.85
"	7193	Hall & Ruecker	1	80,002	.58		.58
15	7199	Curtis & Sons	2	108,750	6.91	3.26	10.17
18	7221	P. H. Drake & Co.	4	26,875	.67	.81	1.48
"	7230	Fred Brown	2	10,500	3.49	2.63	6.12
"	7231	A.L. Scovill & Co.	1	27,500	.30	.82	1.12
"	"	"	4	20,000	.10	.60	.70
21	7239	John Bull	1	2,500	.15	.08	.23
"	"	"	4	12,500	.73	.37	1.10
"	6207Ag	Bonsf. & Poole	3	100,000	10.73	3.00	13.73
23	7244	Thos. J. Husband	2	26,250			
"	7245	R. P. Hall & Co.	4	54,375	2.74	1.63	4.37
"	7246	E.Ferrett, Sands	1	72,500	4.51	2.18	6.69
24	7247	H. Dalley Jr.	1	10,500	8.40	.32	8.72
"	7255	D. Jayne & Son	1	37,500			
"	"	"	2	25,000	5.15		5.15
"	"	"	4	32,500	2.63		2.63
"	7256	S. D. Howe	4	1,312	.03	.04	.07
"	6223Ag	Barber M. Co.	3	110,000	11.80	3.30	15.10
25	7262	J. W. Truesdell*	1	10,500	8.65		8.65
"	7264	Ridway & Co.	2	53,750	2.00	1.61	3.61
27	7273	J. H. Schenck	1	31,700	3.68		3.68
"	"	"	6	5,300	.59		.59
"	7277	Fred Brown	2	10,500	3.49	2.63	6.12
28	7286	B. Brandreth	1	107,500	1.39		1.39
"	7287	A.L. Scovill & Co.	1	67,500	.74	2.03	2.77
"	"	"	4	37,500	.19	1.12	1.31
"	6237Ag	Gates	3	157,500	16.44	4.73	21.17

Date	Order	Proprietor	Den	Stamps	Ptg & Paper	Perf.	Total
Jun 29	7295	Jno F. Henry	1	10,000(			
"	"	"	2	28,000(	1.90	.84	2.74
"	"	"	4	10,375	.50	.31	.81
30	7298	Oliver Crook & Co.	4	26,875	2.69	.81	3.50
"	6250Ag	Am. M. Co. O.	3	43,333	4.52	1.30	5.82
"	7306	U.S.Prop. Med. Co.	1	10,750	6.24	2.69	9.03
"	"	"	4	1,250	.23	.07	.30
Jun '70		Byam Carlton & Co. cut	1	2,180,000	152.60		152.60
" "		Stamp paper a/c 45,571 imps					455.71
*Note: Omission in a/c of April 1870, viz:							
Apl. 21	6764	J.W. Truesdell & Co.	1	10,500	8.65		8.65

philada July 14/70

Gentlemen:

The regulations of the Inter. Rev. Bureau do not permit me to stamp instruments of this form, viz: "pay to the order of myself".

Special permission to have them stamped with the two cent die may be applied for by addressing the Hon Commissioner of Inter. Rev. and inclosing duplicate specimens of the instrument with your communication.

Very truly
Jos R. Carpenter
per L.

Messrs J. C. Clark & Son
Philada

VIII - 660 & 662
(661 torn out)

Philadelphia, July 15. 1870

Cashier 2d Nat Bank
Detroit, Mich.

Sir:

I have procured by purchase a sheet of five cent general stamps which I herewith send you in settlement of claim for deficit in your order of May 24. 70. Please acknowledge its receipt.

I am inclined to respectfully state in view of the possibility of a repetition of the circumstances that I have reason to believe that the claim is founded on your own error, and, without supposing that the sheet was ----* removed at your place (although nothing in the affidavits indicates there was no opportunity for it due to the interval between the opening of the package and the counting of the stamps) that the error occurred in this wise, viz: There having been in the package 400 sheets 2 cent general on top, 200 5 cent next below, 50 10 cent next to them etc, it is probable that your clerk has counted off first 401 in mistake for the 400 sheets sent, thereby lifting from the package the one sheet of 5 cent stamps, and upon finding the balance of the----* of 199 sheets attributed the discrepancy to mistake------* whereas had he looked under the lot of 2 ct stamps which he first lifted from the lot, the missing sheet of five cent stamps would have been discovered at once. Had I before known the circumstances of the case as presented by the affadavits which are now before me I would have advised an examination of your balance of two cent stamps in search of the missing sheet, but now I presume it is too late to do any good.

Very respectfully,
Jos R. Carpenter
per L.

* These words too faded to read.

Philadelphia July 15 1870

Hon C. Delano
Commissioner Of Inter. Rev.
Washington, D. C.

Sir:

Pursuant to your advice of the 12th inst I have procured by purchase a sheet of five cent general stamps and handed it to Mr. Pugh to be sent to the Second National Bank of Detroit, Mich as a settlement of their claim for an alleged deficit in order of May 24, 1870.

I would invite your attention to the fact however, that the affadavits presented by the bank are not in reality conclusive evidence in the matter, as they do not indicate what time or circumstance intervened from the opening of the package to the counting of the contents, etc.

I have my theory as to what led the bank to suppose that a deficit existed and have communicated the same thereto hoping to save any further trouble from the same cause.

Very respectfully,
Jos R. Carpenter
per L.

Philada July 15. 1870

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen;

I have the pleasure to acknowledge the receipt of your favor of the 11th instant with remittance of five hundred and twenty one 15/100 dollars in full of a/c to June 30th 1870.

With thanks, etc. I am yours,

$525.15

Very respectfully,
Jos R. Carpenter
per L.

7/15
70
JRC

I inclose the sketch and label which I have worked from.
Please return them to me by your next letter.

JRC
L

Philadelphia July 16/70

Geo W. Laird, Esq
New York, N.Y.

Dr Sir:

I regret you are displeased with the head which has been engraved on your stamp, I have followed the sketch which you sent me but did not suppose that you wished a facsimile of its rude engraving and hence made what would be considered a great improvement in the design as well as the workmanship. As to the show card which you mention as having sent me, I have seen nothing of it as it has never reached my office. If any change has to be made now in such an important matter as reengraving a vignette it will involve considerable trouble and I should like to have satisfactory advice from you that the matter may be adjusted as speedily as possible.

I propose to placd the words of the copyright under the lines at the bottom - as I did not learn anything from you regarding this addition until the stamp had been outlined.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 19. 1870

Messrs Ward Southerland & Co.
130 William St. New York, N.Y.

Gentlemen:

Your die at present is in the hands of the vignette engraver who is diligently performing his work. It will probably be finished this week so that stamps will be in readiness by the 3d or 4th proxo.

As soon as the die is finished I will send you proof impressions and give you full information how and when to order stamps.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 20. 1870

Messrs R. H. McDonald & Co.
New York, N.Y.

Gentlemen:

After experiencing some unexpected delay in the finishing of your plate I am now happy to be able to state that it will go to press tomorrow and stamps will be prepared in accordance with your directions and be ready to meet the first order in one week from this date.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 20/70

Messrs J. B. Lippincott & Co.

Gentlemen:

The Government Stamp Agent stationed at my office (425 Chestnut St. 4th floor. from 10AM to 3PM) is authorised by the Inter. Rev. Bureau to deliver to you $309.40 in revenue stamps, but supposing it probable that you desire to have their equivalent printed on checks, he is undecided whether to deliver them to you or to take my receipt and allow me to place the stamps to your credit for imprinting. In either event however he requires a receipt for the stamps and you will oblige him by sending someone down tomorrow who is competent to attend to the matter.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 20. 1870

Messrs Bent & Lea
Wilmington, Del.

Gentlemen:

I have the pleasure to submit herewith, a proof impression of your finished die and trust it will be found entirely satisfactory. The plate is in hand and will be completed in a day or two and stamps will be ready for delivery in about one week from this date.

Have the kindness to inform me in the meanwhile what color to print your stamps and whether to gum them, etc.

Your a/c for engraving becoming due at this stage I present the same also herewith and remain,

Yrs very truly
Jos R. Carpenter
per L.

Philadelphia July 20. 1870

Messrs Bent & Lea

To Jos. R. Carpenter Dr.

To engraving private one cent die for "Eureka Parler Matches" and making plate, complete, $350.00

Rec'd payment

Philadelphia July 20.1870

Hon C. Delano
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith please find the design for a one cent private die, 13/16 of an inch superficial area, for Messrs Bent & Lea, Wilmington, Del, which I have the honor to submit for your approval.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 21. 1870

Messrs Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 18th inst calling my attention to the fact that many of your wrappers are found to be less than the regular size, and that there is an absence of uniformity in the margins of the wrappers, is at hand and I will impress my employees with the necessity for observing more care in those respects.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 21. 1870

Geo W. Laird, Esq
New York, N.Y.

Dear Sir:

Yours of the 18th inst and show card are at hand and in respect to your wishes I will proceed at once to engrave another vignette. The work will require at least three weeks to accomplish when I will send you a new proof and will hope for better success in meeting your views.

/Very respectfully
Jos R. Carpenter
per L.

PRINTING ORDERS JULY 22. 1870

2 ct	General	60,000	
5 "	"	12,000	
25 "	"	4,000	
50 "	"	6,000	
1 "	Propy	20,000	
1 "	Ayer	5,000	
1 "	Blow	800	
1 "	Bull	2,000	
1 "	Cowles & Leete	2,000	
1 "	Cramer & Kemp	5,000	
1 "	Eaton	7,000	
1 "	P. Eichele	6,000	
1 "	Fahnestock	11,200	
1 "	Gates	10,000	
1 "	Gorman	2,000	
1 "	Gaffitt	4,000	
1 "	N.Y.M. Co. 72	10,000	
1 "	Kyle	5,000	
1 "	Powell	3,000	
1 "	Park City	2,000	
2 "	Drake & Co.	1,000	
2 "	Henry	1,600	
2 "	R. V. Pierce	2,000	
3 "	Bonsf. & Poole	6,000	
3 "	Gates	10,000	
3 "	Richardson	10,000	
4 "	Scovill & Co.	1,600	
1 ct	Richardson	7,000	
1 "	Swift & Courtney	20,000	
1 "	Safety	3,000	
1 "	Stanton	6,000	
1 "	Star M. Co.	4,000	
1 "	Scovill	3,000	
1 "	Schenck	3,000	
1 "	Tyler	4,000	
1 "	Thompson	600	
1 "	Underwood	1,200	
1 "	Zisemann	6,000	
1 "	W.D.Curtis	2,000	
1 "	Wilder	1,200	
1 "	Jno F. Henry	2,000	
1 "	L. G. Hunt	3,000	
1 "	F. E. Clark	4,000	
1 "	Buck	4,000	
1 "	Bent & Lea (new)	4,000 ?	
1 "	L. W. Warner & Co. (new)	4,000 ?	
4 "	Hartman & Co.	1,200	
4 "	Drake & Co.	1,000	
4 "	Oliver Crook & Co.	1,000	
4 "	Fowler & Co	1,200	
4 "	enry	1,000	
4 "	Bull	1,600	
4 "	R.H.McDonald & Co.	2,000	

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Philadelphia, July 22, 1870

George G. Kennedy, M/D
Roxbury, Mass

Sir:

I will require about two weeks yet to complete your stamp. Will send you a proof impression as soon as the die is ompleted.

Very respectfully,
Jos R. Carpenter
per L.

Philada. July 23. 70

D. M. Richardson, Esq
Detroit, Mich.

Sir:

I have the pleasure to acknowledge the receipt, per your favor of the 23rd inst, of one hundred and seventy five dollars on a/c of three cent private stamp die, or in full for same as far as advanced at this date.

The 550 sheets of three cent stamps on last order were forwarded on the 22d ins and no doubt were received by you in good time.

Very respectfully
Jos R. Carpenter
per L.

$175

Philada July 27.70

H. C. Whitley, Esq
Chief S. S. Div. Treasury Dept
Branch Office 57 Bleeker St. N.Y.

Sir:

In reply to your of the 23rd inst, submitting an impression of the New York Match Co. private die (herein returned), I have to say that the same is undoubtedly genuine, and an examination under a strong glass shows that it was originally a well printed stamp. It has probably been subjected to some undue rubbing while in a moist condition as the color is spread upon the remaining portion of the paper box to which the stamp is still adhered.

Very respectfully
Jos R. Carpenter
per L.

Philada July 28. 70

W. W. Boling, P.M.
Brandenburg, Ky.

Sir:

At the request of the Commissioner of Inter. Rev. I this day hand to the Government Stamp Agent, to be forwarded to your address by mail, one sheet of fifty cent stamps and forty five one dollar stamps, equal to $87.50 in lieu of a similar lot returned in a damaged condition.

Very respectfully
Jos R. Carpenter
per L.

Philada July 28/70

Messrs Jere. Curtis & Sons
New York, N.Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 26th inst with advice respecting a stamp order and remitting check of $57.71 which amount is thankfully received and placed to credit of your a/c.

Very respectfully
Jos R. Carpenter
per L.

7/28
70
JRC

Philadelphia July 28/70

G. G. Kennedy, Esq
Roxbury, Mass.

Dr. Sir:

Yours of the 26th inst to hand and advice noted. The proof will be retained until you notify me of your return.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia, July 29. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval, the design for a one cent private die, 13/16 of an inch superficial area, for Messrs Ward, Southerland & Co. New York City, proprietors of Brown's Young American Liniment.

Very respectfully,
Jos R. Carpenter
per L.

Philadelphia July 30. 1870

Messrs Bent & Lea
Wilmington, Del

Gentlemen:

In view of the tenor of your communication of the 25th inst, have the goodness to state to me more explicitly the circumstances of your having been misinformed at this office on the subject of the credit allowed to match manufacturers, on stamps, and oblige,

Yours respectfully,
Jos R. Carpenter
per E. Lamasure

Philada Aug. 1. 1870

National Bank Note Co.
New York, N.Y.

Gentlemen:

Your note of the 28th inst and 300 imps of drafts to hand, and will have due attention. I imprint, however, only for those who remit the amount of the stamp duty directly to the government, and, in consequence, have assigned your order to the mediation of J. R. McFetridge, a stamp dealer in this city, who is competent to attend to the matter and will inform you on the subject of the costs etc.

Very respectfully,
Jos R. Carpenter
per Lamasure

Philadelphia, Aug. 2. 1870

Barber Match Co.
Middlebury, Ohio

Gentlemen:

I have the pleasure to asknowledge the receipt of your favor of the 27th ulto with draft for ninety 28/100 dollars in full payment to June 30/70. The amount is thankfully received and placed to credit of your a/c.

Very respectfully
Jos R. Carpenter
per L.

$90.28/100

Philadelphia, Aug 2. 1870

Messrs Ward Southerland & Co.
New York, N.Y.

Gentlemen:

Inclosed please find a proof impression of your private die which I trust will give entire satisfaction. Please inform me at early convenience whether you desire to have stamps gummed and perforated and about how many will constitute a year's supply. Upon receipt of this information I will proceed to prepare an adequate stock of stamps and duly advise you when and how to make the first order.

Your engraving a/c becoming due at this stage I have the honor to present the same, also herewith, & remain,

Yrs very truly,
Jos R. Carpenter
per L.

Philadelphia Aug 2. 1870

Messrs Ward Southerland & Co.

To Joseph R. Carpenter Dr.

To engraving one cent private die D. C. F. Brown's Young American Liniment in full $350.

Philadelphia Aug. 3. 70

E. Ferrett, Esq
372 Pearl St. New York, N.Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 27th ulto with remittance of sixteen 58/100 dollars which amount is thankfully received and placed to credit of your a/c.

I can take the words "price 25 cents" from your die and will make the alteration for seventy five dollars.

Very respectfully
Jos R. Carpenter
per L.

$16.58

Philadelphia, August 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr
Successor to Butler & Carpenter

To Internal Revenue Stamps delivered in July, 1870.
viz:

28,515,628 Stamps @ 20 cents per M $5,703.13

Received payment

Philadelphia, August 1870

U. S. Internal Revenue Bureau

To Jos R. Carpenter, Dr.
Successor to Butler & Carpenter

To Internal Revenue Stamps delivered in July, 1870
viz:

28,515,628 Stamps @ 20 cents per M $5,703.13

Received payment

Word "duplicate" written across face of second bill.

Aug 10.70

Detailed Statement of sheets & Stamps Spoiled during the month of April 1870, by Joseph R. Carpenter, manufacturer of Internal Revenue Stamps. Viz:

	DIES	SHEETS	STAMPS
2 ct	General	346	72,660
5 "	"	125	21,250
25 "	"	24	2,448
1 "	Prop'y	130	24,300
5 "	"	7	1,190
1 "	Am.M.Co. O	42	8,820
1 "	Akron M. Co.	6	1,260
1 "	Barber M. Co.	125	26,250
1 "	Beecher	14	2,940
1 "	Bonsf. & Poole	65	13,650
1 "	Byam C. Co. 210	51	10,410
1 "	Eaton	64	14,070
1 "	Zaiss Daily & Smith	36	4,560
1 "	Flanders	25	5,250
1 "	P. Eichele	50	10,500
1 "	Gates	85	17,850
1 "	Hall & Co.	27	5,640
1 "	Kyle	90	18,900
1 "	McLean	52	10,920
1 "	N.Y.M. Co. 210	32	6,420
1 "	Park City M. Co.	35	7,350
1 "	Ransom	14	2,940
1 "	Richardson	80	16,800
1 "	Russell	84	17,640
1 "	Swift & Courtney	74	15,540
1 "	Tyler	25	5,250
1 "	Wilm. P. M. Co.	6	1,260
	Forward	1,717	352,698

	DIES	SHEETS	STAMPS
	forward	1,717	352,698
1 ct	W.D.Curtis	30	6,630
1 "	Byam C Co. Labels	531	21.240
1 "	Ayer	3,879	178,434
1 "	Barnes	5	510
1 "	Hall & Rueckel	7	1,190
1 "	Scovill	35	4,760
2 "	Curtis & Sons	230	15,180
2 "	Jayne	10	600
2 "	R. V. Pierce	4	224
2 "	Ransom	10	2,100
2 "	Radway	35	2,800
2 "	Barber M. Co.	13	520
3 "	Bonsf. & Poole	150	6,600
3 "	Gates	69	2,898
4"	Ayer	40	1,920
4 "	O. Crook & Co.	5	240
4 "	Drake & Co.	6	612
4 "	Bennett P. Co.	130	6,240
4 "	Hostetter	15	690
4 "	Kelly	25	1,200
4 "	Hazeltine	25	2,800
5 "	Levy	4	1,190
5 "	Hart & Co.	6	1,020
6 "	Schenck	7	308
	Total	6,991	612,804

Jos R. Carpenter
per E. Lamasure

Philadelphia Aug 10 1870

John Hodge, Esq
Lockport, N.Y.

Sir:

I regret that I cannot comply with your request of the 5th inst to send stamps on recent order, without gum, for the reason that there is now a large supply on hand from both your dies which it will be necessary to exhaust before any others can be issued. I will give attention that when other stamps are prepared they shall be as you wish.

When the stamps become stuck together you may readily separate and restore them to use by soaking them for several hours in water and afterwards rinsing off and drying them on a flat surface.

Very respectfully,
Jos R. Carpenter
per L.

Philada Aug 10. 70

Wm Subers Esq

Dear Sir:

Stamps for the Merchant's Gargling Oil Co. are not to be gummed in future.

Very truly
Jos R. Carpenter
Lamasure

Philadelphia Aug 11.70

Wm Gates Esq
Frankfort, N.Y.

Sir:

I have the pleasure to asknowledge the receipt of your favor of the 8th inst with draft for $152.37 which is thankfully received and the am't duly credited to your a/c.

I submit herewith a statement of both denominations of stamps delivered to you during the months of Jany and Feby last, will you have the kindness to compare it with your a/c and let me know wherein the difference between us is? viz:

Jan	11	199,500	1 ct	Jan	11	31,500	3 ct
	13	199,500	"		13	63,000	"
	22	199,500	"		18	31,500	"
	27	199,500	"		21	63,000	"
	31	199,500	"		27	63,000	"
Feb	4	199,500	"		31	63,000	"
	8	199,500	"	Feb	4	63,000	"
	12	199,500	"		8	63,000	"
					11	63,000	"

8/11
70
JRC

Very respectfully
Jos R. Carpenter
per L.

PAGE 693 TORN OUT

Aug 12 70

Hudson Manufactury of Bank Note and Bond Papers
Manchester, Ct.

Send me at once seventy five thousand sheets of paper quality equal to present postage stamp paper dimensions sixteen by twelve and half inches no less but may be a little larger either way if necessary, to four hundred and twenty five Chestnut Street by Express.

Jos R. Carpenter
425 Chestnut St.

Philadelphia Aug 12. 1870

Hon C. Delano
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present my a/c signed in duplicate, with exhibit and vouchers, for the manufacture of revenue stamps delivered in July, 1870.

Very respectfully
Jos R. Carpenter
per L.

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 excessof $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 depositary 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 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
3	"	800
4	"	525
5	"	1975
25	"	300
60	"	1000
$2		900
$2.50		1000
1	ct. Proprietary	30125
1	" Ayer	5000
1	" Bull	2000
1	" Buck	4000
1	" Bent & Lea	1600
1	" Cowles & Leete *	2000
1	" F. E. Clark	4000
1	" Peter Eichele	5100
1	" Gates	4850
1	" Gorman	2000
1	" Jno. F. Henry	3400
1	ct. New York MCoye	2600
1	" Powell	300
1	" Park City	2000
1	" Safety	1000
1	" Star Match	2750
1	" Scovill	3000
1	" Schenck	1000
1	" Thompson	600
1	" Underwood	1200
1	" Wilder	1200
1	" Zisemann & Co.	3650
2	" P. Davis	1200
2	" Drake Co.	1000
2	" Henry	700
2	" R. V. Pierce	2000
3	" Am. M. Co. Ohio	500
3	" Bousfield *	6000
3	" Gates	3375
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 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 1/8 inches superficial area for extra paper and printing and all other sizes in proportion; besides three cents per thousand for extra perferations.

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

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 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, Exq.
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 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 <u>over</u> $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 for7,166 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 unprecendented 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.

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) 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 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 byMr. 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 entitlted 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.

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 ùlto. 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
		17.02
Amt. returned, herewith inclosed check		.40
		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.

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 manufacture 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 - 2½ 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 requisition 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 <u>four cent</u> stamps, from your <u>private die</u>.

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 denominations.

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, 4¼ 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 depositary 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 <u>over</u> $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 <u>four</u> cent stamps from your <u>private die</u>, 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 govern-ment 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 prohobition 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 inadvertence 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 Depositary 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 <u>5 ct. stamps</u> from your <u>private die</u>. If you order <u>over</u> $500 at a time you will get the largest commission, viz: 10% or, in other words, for a certificate of $510 you will be entitltled 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, annd 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 therefor, 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 <u>four cents</u>, 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 1/4 x 13/16, or a trifle over 2 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:

	Regular			Regular & B.C. & Co.		
1870	Good	Spoiled	Total	Good	Spoiled	Total
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.	274351	8049	282400	385851	8389	394240
Total	1,7020068	93282	1813350	2236443	95436	2332199

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 satisfaction 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 amouting 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 <u>over</u> $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 town at sides." But, however, the gentelman 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 Government 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 that 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 <u>right hand</u> 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. McFetridge, 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 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
Feby. 27, 1871

W. P. Shearman, Esq.
Chief of Stmamp 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:

Description	Color	Size	Wt. per ream
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	"	12¼ 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, cotton rag tissue paper	White	27 x 41"	16
No. 5 Regular (Byam Co. No.2) stamped wrapper, Manilla tissue paper	Manilla	25¼ 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
1ct General,	59/64 x 49/64 in.	210
2 " "	" "	"
3 " "	1 63/64 51/64	170
4 " "	" "	"
5 " "	" "	"
6 " "	" "	"
10 " "	" "	"
15 " "	" "	"
20 " "	" "	"
25 " "	1 29/32 "	102
30 " "	" "	"
40 " "	" "	"
50 " "	2 3/10 "	85
60 " "	" "	"
70 " "	" "	"
$1 "	1 59/64 59/64	90
$1.30 "	" "	"

Dies	dimensions		transfers
$1.50 General,	1 59/64	x 59/64	90
$1.60 "	"	"	"
$1.90 "	"	"	"
$2 "	1 61/64	1 3/16	72
$2.50 "	"	"	"
$3 "	"	"	"
$3.50 "	"	"	"
$5 "	2 13/32	59/64	"
$10 "	"	"	"
$15 "	2 7/16	1 3/16	54
$20 "	"	"	"
$25 "	"	"	"
$50 "	"	"	"
$200	2 21/32	1 13/32	"
1 ct Prop'y	59/64	49/64	210
2 " "	"	"	"
3 " "	1 3/34	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 13/32	49/32	48
1	Barber M Co.	59/64	49/64	210
1	Barnes	2 7/16	5/8	102
1	Bauers Beudel	59/64	49/64	210
1	Bazin	3½	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	2½	27/32	65
1	Burhans CO.	59/64	49/64	210
1	Byan & Co.	"	"	"

1 Byam Wrapper No. 1	6½	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 Cramer & Kemp	"	"	"
1 Curtis Brown	1 27/32	19.32	144
1 Curtis W. D.	51/64	51/64	221
1 Dulley H.	3¼	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	2½	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 & Gegood	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 " 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 x 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 3 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	3½ 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	2½ 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	2½ 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.	3½ 3/4	56
2	"	Radway	2½ 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 ½	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

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4	" Ayer	1 27/32	1 27/32	48
4	" Barnes	2 7/16	5/8	102
4	" Barr	2½	1	66
4	" Bennett	5 25/32	17/32	48
4	" Brown, John	2 7/16	15/16	72
4	" Bull	2½	27/32	65
4	" Burnett	1¼	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	1 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.	5½ 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.	1¼ 1¼	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.	5½ 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	6½ 1¼	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. Housted, 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 fine herewith printed impressions of design for a six cent proprietary 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 & Telfer
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 stamping, 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 exchanges. Your application should be addressed 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.

Ireturn the specimen stamps sent in Jan. letter and notice the difference in their appearance. 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 your 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 Deparment
relative to forms for

Treasury Department
Washingron, 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 accomulate 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	12½ x 16
	Private "	250000	"	12½ x 16
Increased by cutting	Public "	5000	"	6¼ x 8

Perfect Delivered

Public	"	10200	"	12½ x 16
"		2	"	6¼ x 8
Private		1000	"	12½ x 16

(Fractions of sheets delivered

Mutilated Delivered (month of ___)

Public (say)	842	sheets	12½ x 16
" "	2	"	6¼ x 8
Private "	950	"	12½ 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

Extra Sized Private Dies Delivered in April, 1871

date	order	Proprietors	Den.	Stamps	Paper & Pg.	Perfn.	Total
Apl. 3	9230	Hostetter & Smith	4	82500	8.13		8.13
"	9032	Curtis Sons	2	55000	3.49	1.65	5.14
"	7890	N.Y.M. Co.	1	110000	5.95	3.50	9.25
4	9243	McDonald	4	27500	2.11	.82	2.93
"	7901	Bonf. & Poole	3	50000	5.36	1.50	6.86
5	7906	Jayne	3	31500	3.29	.95	4.24
"	9249	"	1	50000)	5.77		5.77
"	"	"	2	20000)			
"	"	"	4	32500	2.63		2.63
7	9265	Jno.I. Brown	1	10000)	3.81	1.80	5.61
"	"	"	2	50000)			
"	9266	Jno. Bennett Co.	4	14025	.07	.42	.49
"	9267	Radway Co.	2	55000	2.05	1.65	3.70
"	9269	L. W. Warner Co.	1	60500	9.32	1.82	11.14
8	9276	J. C. Ayer Co.	1	250000	27.84		27.84
"	"	"	4	75000	7.51		7.51
"	9277	B. Brandreth	1	110000	1.43		1.43
"		McDonald Co.	4	27500	2.11	.83	2.94
"	7928	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	7930	Barber	3	22000	2.36	.66	3.02

Apl. 11	9297	R. V. Pierce	2	28600	2.24	.86	3.10
"	7952	Bailey M. Co.	3	32000	2.36	.66	3.02
"	7953	Gates	3	31000	3.29	.25	4.24
12	9308	Bull	1	16000	.96	.48	1.44
"	"	"	4	12500	.75	.38	1.11
"	9309	Wilder	1	110000	.62		.62
"	"	"	4	11245	.60		.60
"	9310	Scovill	1	26000	.29	.78	1.07
"	"	"	4	10000	.05	.30	.35
"	9311	O. Brook & Co.	4	2625	.26	.08	.34
12	9620	McDonald	4	27500	2.11	.82	2.93
14	7972	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	9332	S. D. Howe	4	1575	.04	.05	.09
"	7982	Bons & Poole	3	42000	4.51	1.06	5.77
17	9339	Schenck	1	36000	4.18		4.18
"	"	"	6	5000	.56		.56
"	9340	Scovill Co.	1	26000	.29	.78	1.07
"	"	"	4	10000	.05	.30	.35
"	9341	R. H. Drake & Co.	4	27500	.69	.82	1.51
18	9350	R. V. Pierce	2	28600	2.24	.86	3.10
"	8003	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	8005	Gates	3	31500	3.29	.95	4.24

Apl. 18	8006	Barber M. Co.	3	30000	3.22	.90	4.12
19	9358	F. E. Suire Co.	4	2625	.24	.08	.32
20	9364	J. H. Schenck	1	24000	2.79		2.79
"	"	"	6	7000	.78		.78
"	9366	J. E. Jackson Co.	4	14025	2.04	.42	2.46
"	9367	S. B. Hartman Co.	4	15125	1.12	.45	1.57
"	9870	D. Barnes Co.	1	70000)	2 .70	2.70	5.40
"	"	"	2	20000)			
21	9376	F. J. Husband	2	33000			
"	9378	McDonald Co.	4	27500	2.11	.83	2.94
"	8029	Gates	3	31500	3.29	.95	4.24
"	8030	N.Y.M. Co.	1	110000	5.59	3.30	9.25
"	8031	Bons & Poole	3	40000	4.29	1.20	5.49
24	9388	Jno. I. Brown Sons	1	65000	.88	1.95	2.83
"	"	"	2	50000	3.18	1.50	4.68
"	9390	Brandreth	1	110000	1.43		1.43
"	9395	D. Jayne & Sons	1	7500)	1.55		1.55
"	"	"	2	11250)			
"	"	"	4	20000	1.62		1.62
"	9396	Tuesdell Co.	1	10500	8.65		8.65
"	9397	Fleming Bros. No.1	1	110000	7.94		7.94
"	9398	Fennett	1	66000	4.10	1.98	6.88
"							

Apl. 24	9403	O. Crook Co.	4	16500	1.65	.50	215
	9410	"	2	28600	2.24	.86	3.10
	9411	A. S. Scovill Co.	1	26000	.28	.78	1.06
	"	"	4	10000	.05	.30	.35
	9412	F. E. Suire Co.	1	1706	1.00	.43	1.43
	"	"	4	1543	.14	.05	.19
	9413	McDonald Co.	4	27500	2.11	.82	2.93
	8057	N.Y.M. Co.	1	55000	2.97	1.65	4.62
	8059	Barber M. Co.	3	30000	3.22	.90	4.12
	8060	Am. M. Co.	3	50000	5.22	1.50	6.72
	2422	Sissman & Bro.	4	13125	2.40	.39	2.85
	8076	Wm. Gates	3	63000	6.58	1.89	8.47
		L. D. Howe	4	1575	.64	.85	.09
	9429	Curtis & Sons	2	55000	3.49	1.65	5.14
	9432	Lee & Osgood	1	21000			
	9438	Jno. F. Henry	1	50000)	3.00	1.80	4.80
	"	"	2	10000)			
	"	"	4	10000	.48	.30	
	9440	Radway Co.	2	55000	2.05	1.65	3.70
	8089	Bons & Poole	3	40000	4.29	1.20	5.49
	9446	Hazeltine	4	06500	.20		.20
	9447	Hostetter & Smith	4	82500	8.13		8.25

Apl. 29	9448	R. P. Hall & Co.	4	55000	2.77	1.65	4.42
"	9460	R. H. McDonald Co.	4	27500	2.11	.83	2.94
"	8099	N.Y.M. Co.	1	55000	2.97	1.65	4.62
Apr.	Byron & Carlton Co. cut		1	2030000			142.10
"	Stamped paper (37658 imps)		1	172764			376.58

Manufactured in April, 1871

	Sheets	Stamps	Paper & Ptg.	Perf.	Total
Imprinting	37658	172764			376.58
Stock Common Class	56873	10464591			
Extra - viz:					
1¢ Byam, C. & Co. labels	76875	3075000			215.25
1¢ Sands	996	68724	4.27	2.06	6.33
1¢ Brandreth	2393	315876	4.11		4.11
1¢ Schenck	1797		9.19		9.19
1¢ Warner & Co.	2391	41730	11.05	2.15	13.20
1¢ Ayer & Co.	5696	262016	29.18		29.18
1¢ Jno. I. Brown	986	70992	.51	2.	6.64
R. V. Pierce	2782	155792	12.21	4.67	16.88
	5972	262768	28.19	7.88	36.07
3¢ Barber M. Co.	2786	111440	11.96	3.34	15.30
4¢ R. P. Hall Co.	1186	94880	4.78	2.85	7.63
4¢ Jackson & Co.	1589	57204	8.31	1.72	10.03
4¢ Drake & Co.	382	38964	.97	1.17	2.14
4¢ McDonald & Co.	3781	211736	16.23	6.35	22.58
4¢ Hostetter & Smith	3989	183494	18.08		18.08
4¢ Ayer & Co.	2591	124368	12.46		12.46
4¢ Crook & Co.	495	23760	2.38	.72	3.10
6¢ Schenck	781	34364	3.84		3.84
Good	174341	15879531			3175.91
Spoiled	1394	184883			
Total	175735	16064414			3984.50

Detailed Statement of Revenue Stamps Spoiled in Manufacture during April, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

Dies	Sheets	Stamps	Dies	Sheets	Stamps
1¢ General	1	170	Forward	835	147389
5 "	100	17000	1¢ Cowles & Leete	17	3570
10 "	6	1020	1 Swift & Ctry	11	2310
25 "	162	16524	1 Park City	10	2100
50 "	13	1105	1 Eaton	20	4200
60 "	6	510	1 Flanders	6	1260
70 "	4	340	1 Sands	4	276
$2 "	2	144	1 Brandreth	7	924
$2.50 "	1	72	1 Schenck	3	132
$3. "	9	640	1 L. W. Warner & Co.	9	270
$5 "	3	216	1 Ayer & Co.	4	184
1¢ Proprietary	12	2520	1 Jno. I. Brown	14	1008
2 "	16	3360	2 R. V. Pierce	18	1008
3 "	21	3570	2 Wright	3	630
4 "	5	850	3 Barber M. Co.	14	560
6 "	5	850	2 Bonsf & Poole	28	1232
1¢ F. G. Clark	169	35490	4 R. P. Hall & Co.	14	1120
1 Star M. Co.	22	4620	4 Jackson & Co.	11	396
1 Bauer & Bauer	106	22260	4 Drake & Co.	18	1836
1 P. Eechele	35	7350	4 McDonald	19	1064
1 N.Y.M.Co.	29	6090	4 Ayer & Co.	9	432
1 Richardson	33	6930	4 Hostetter & S.	11	506
1 Ferrett	7	1470	4 Crook & Co.	5	240
1 Gaffit	26	5460	6 Schenck	19	836
1 Donnelly	42	8820	1 B.C. Co. labels	285	11400
forward	835	147389	Total	1394	184883

The above are divided into three sub-packages, cintents of each follows, viz: No. 1 contains all the General and Proprietary stamps; No. 2, all the private stamps ~~and the~~ except B. C. & Co. labels; No. 3, B. C. & Co. labels

Philadelphia
May 17, 1871

Messrs. Dennison & Smith
New York, N. Y.

Gentlemen:

Yours of the 16th inst is rec'd in time to stop the checks rec'd yesterday from being stamped. I will withhold the lot until the others come and both lots will be returned to you together.

The agency of the imprinting for you has been referred to Mr. J. R. McFetridge, stamp dealer, in this city, who will pay the government charges as well as our own, and collect the total from you when the work is done.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
May 14, 1871

M. T. Wiser, Esq.
Apt. Assessor 4th Dist.
Rock Island, Ill.

Sir:

Your letter of the 8th inst., addressed to the Commissioner of Inter. Rev., has been referred to me for reply.

I am authorized by the Department to engrave private stamp plates and to prepare 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 usually required to do the work is about eight weeks. In consequence however of the Government having recently ordered an entire new series of general stamp plates, which must have priority of attention, I will not be able to execute a present private order within the usual time - but, if upon learning the above terms, Messrs. Darls' Sons conclude to have a plate engraved and will notify me directly thereof, sending me a rough sketch of the design, size and denomination of stamp required, I will duly advise them as nearly as possible in what time the work can be completed.

Very respectfully,

Jos H. Carpenter

L.

Philadelphia
May 18, 1871

I. R. Carpenter, Esq.

Please advance to me on the authority of the accompanying letter of the 16th inst. from Deputy Commissioner Williams one cancelled label stamp of Byans Carlton & Co. and insert this order with the spoiled labels of May, as a voucher for its advanced delivery.

Isaac Pugh

Stamp Agent

(Copy)

WPS
Encl.

Treasury Department
Office of Commissioner of
Internal Revenue
Washington
May 16, 1871

Sir:

The communication of F. M. Patrick, Esq. Stamp Agent, of the 12th inst, with your endrosement thereon, has been received at this office.

In compliance with Mr. Patrick's request, you will please forward to W. A. Simmons, Supervisor, Boston, Mass., a cancelled label of Messrs. Byans, Carlton & Co. and also furnish him with the information requested.

The letter of Mr. Patrick is herewith returned.

Very respectfully,

(signed) Geo. B. Williams
Dept. Commissioner

Isaac Pugh, Esq.
Stamp Agent
Philadelphia, Pa.

E.R.C.

Pursuant to a letter from Deputy Comm. Williams to Mr. Pugh, Stamp Agent, dated May 16, 1871, of which the enclosed is a true copy, I have advanced to Mr. Pugh an account of the spoiled stock for May 1871, one of Byans, Carlton Co.'s label stamps, and herewith present the said copy as a voucher for its delivery.

Jos. R. Carpenter

per L.

Philadelphia, May 18, 1871

I do hereby certify that I have received from Mr. J. R. Carpenter one label stamp, as above stated and that I have forwarded the same to W. A. Simmons, Supervisor, Boston, as directed by Deputy Comm. Williams.

Isaac Pugh

Stamp Agent

May 18th, 1871

Philadelphia
June, 1871

U. S. Internal Revenue Bureau,
To Jos. R. Carpenter, Dr.
Successor to Butler & Carpenter

To Internal Revenue Stamps Delivered in May, 1871

viz:

31.575.587 Stamps @ 20 cents per M. $6,314. 72

Received payment

Philadelphia, June, 1871

U. S. Internal Revenue Bureau,
To Jos. R. Carpenter, Dr.
Successor to Butler & Carpenter

To Internal Revenue Stamps Delivered in May, 1871

viz:

31.575.587 Stamps @ 20 cents per M. $6,314. 72

Received payment

Duplicate

Manufactured in May, 1871

	Sheets	Stamps	Paper and Ptg.	Perf.	Total
Imprinting	58974	279180			
Stock Common Class	34264	6277443			
Extra viz:					
1 ct. Byans & Co.	62750	2510000			175.70
1 ct. Ayer & Co.	997	45862	5.11		5.11
4 ct. McDonald C.	1794	100464	7.70	3.01	10.71
4 ct. Ayer Co.	5184	152832	15.31		15.31
Good	102989	9365781			1873.16
Spoiled	521	63299			
Total	103510	9429080			2669.73

Extra Sized Private Dies Deliv ered in May, 1871

date	order	Proprieter	Den.	Stamps	Paper & P.	Perf.	Total
May 2	9474	Scoville Co.	1	26000	.29	.78	1.07
"	"	"	4	10000	.05	.30	.35
"	9475	John Bull	1	16000	.96	.48	1.44
"	"	"	4	12500	.73	.38	1.11
"	9476	B. Brandreth	1	110000	1.43		1.43
"	8111	Barber M. Co.	3	30000	3.22	.90	4.12
"	8114	Bons & Poole	3	50000	5.37	1.50	6.87
3"	9478	Jayne & Sons	1	60000)	6.59		6.59
"	"	"	2	20000)			
"	"	"	4	30000	2.43		.13
"	9480	Dr. J. C. Kerr	4	7875	.90	.24	1.14
"	9479	Barr & Co.	4	13125	.93	.39	1.32
"	8121	Wm. Gates	3	31500	3.29	.94	4.26
4	9486	Burnett Co.	4	14025	.07	.42	.49
"	9488	S. D. Howe	4	1575	.04	.05	.09
6	9003	McDonald Co.	4	27500	2.11	.82	2.93
"	8350	N.Y.M. Co.	1	55000	2.97	1.65	4.62
"	8356	Bons. & Poole	3	60000	6.44	1.80	8.21
9	9522	Scovill & Co.	4			.50	.58
"	9523	McDonald Co.	4				2.94

May 9	8170	Barber M. Co.	3	30000	3.22	.90	4.12
"	8171	Gates	3	63000	6.58	1.89	8.47
"	8170	N.Y.M. Co.	1	110000	5.94	3.30	9.24
10	9527	Jas. A. Jackson Co.	4	14025	2.04	.42	2.46
	9528	Brown	2	28800	9.58	7.20	16.78
11	9533	R. H. Drake Co.	4	27500	.69	.82	1.51
12	9541	G. G. Kennedy	2	5250	.18	1.6	.34
	9542	J. P. Ayer Co.	4	137500	13.77		13.77
	9543	H. Dalley	1	48828	3.91	1.46	5.37
	"	"	2	5000	.55	.15	.70
13	9553	I. H. Schenck	1	33000	3.83		3.83
	"	"	6	5500	.61		.61
	9554	Geo. W. Laird	3	20166	5.83		5.83
15	1560	John Bull	1	16000	.96	.48	1.44
	"	"	4	12500	.73	.38	1.11
	9561	Scovill & Co.	1	26000	.29	.78	1.07
	"	"	4	10000	.05	.30	.35
	9565	Hart & Hillyer	4	14410	.40		,40
	8208	N.Y.M. Co.	1	110000	5.95	3.30	
	8211	Gates	3	31500	3.29	.95	
16	9569	Jno. I. Brown	2	55000	3.49	1.65	
	9571	R. H. McDonald Co.	4	27000	2.11		

May 16	8221	Barber M. Co.	3	30000	3.22	.90	4.12
"	8224	Vonsf. & Poole	3	50000	5.36	1.50	6.86
18	9582	J. H. Scherck	1	33000	3.83		3.83
"	"	"	6	5500	.61		.61
"	9584	B. Brandreth	1	110000	1.43		1.43
"	8235	N.Y.M.Co.	1	110000	5.94	3.30	8.24
"	8239	Bons. & Poole	3	50000	5.37	1.50	6.87
19	8248	Am. M. Co.	3	36000	3.76	1.08	4.84
20	9592	McDonald Co.	4	27500	2.11	.83	2.94
"	9593	Curtis Sons	2	55000	3.49	1.65	5.14
"	8254	N.Y.M.Co.	1	110000	5.95	3.30	9.25
22	9600	Hostetter & Smith	4	82500	8.13		8.13
"	8265	Barber M.Co.	3	30000	3.22	.90	4.12
"	8266	Bons. & Poole	3	50000	5.36	1.50	6.86
23	9611	Radway & Co.	2	55000	2.05	1.65	3.70
"	8290	Gates	3	31500	3.29	.94	4.23
24	9614	Dr. Jayne	1	12500)	1.75		1.75
"	"	"	2	8750)			
"	"	"	4	20000	1.62		1.62
25	9619	Scovill & Co.	1	20000	.22	.60	
"	"	"	4	11500	.06	.34	
"	9620	Curtis & Sons	2	6600	4.19	1.98	

May 25	8292	N.Y.M. Co.	1	110000	5.94	3.30	9.24
27	9637	L. W. Warner	1	55000	8.47	1.65	10.12
	8299	N.Y.M.Co.	1	110000	5.95	3.30	9.25
29	8304	Barber M. Co.	3	40000	4.29	1.20	5.49
30	9651	J. H. Schenck	1	33000	3.83		3.83
	"	"	6	5500	.61		.61
	9652	John Bull	1	16000	.96	.48	1.44
	"	"	4	12500	.73	.38	1.11
	9653	R. V. Pierce	2	28600	2.24	.86	3.10
	9654	Scovill Co.	1	26000	.29	.76	1.07
	"	"	4	10000	.05	.30	.35
	8317	N.Y. M. Co.	1	110000	5.94	3.30	9.24
	8322	Bons & Poole	3	66000	7.08	1.98	9.06
	8325	Wm. Gates	3	63000	6.58	1.89	8.47

May	Byam Carlton Co.		1	2430000			170.10
"	Stamped paper (58974 imps.)		2	279180			589.74

Detailed Statement of Revenue Stamps Spoiled in Manufacture during May, 1871 by Jos. R. Carpenter, Philadelphia, Pa.

viz:

dies	sheets	stamps	dies	sheets	stamps
5¢ General	15	2550	forward	214	38820
10¢ "	21	3570	1¢ Richardson	43	9030
$1 "	7	630	1¢ Safety M. Co.	22	4620
1¢ Propr'y	34	7140	1¢ Ayer	3	138
2 "	28	5880	2¢ Helmbold	3	507
3 "	26	4420	4¢ McDonald	6	336
4 "	40	11900	4¢ Ayer	16	768
1¢ P. Davis	5	1050	5¢ Levy	4	680
1¢ Ferrett	3	630	1¢Byam Carlton labels	210	8400
1¢ Greenleaf	5	1050			
forward	214	38820	Total	521	63299

The above are put up in two sub-packages, contents as follows:

No. 1 Byam, Carlton Co labels; No. 2 Balance of spoiled

Note: The endorsed copy of letter hereto annexed accounts for the deficit of one Byam Carlton Co. label in the above lot.

Philadelphia
June 9, 1871

Hon. A. Pleasanters,
Commissioner of Inter. Revenue,
Washington, D. C.

Sir:

I have the honor to present you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of May, 1871, together with the usual accompanying vouchers all of which I trust you will find satisfactory.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 9, 1871

Messrs. Higbee & Freeman,
Bedford, O.

Gentlemen:

Your letter of the 1st inst. addressed to the Commissioner of Inter. Rev. has been referred to me for reply.

I am authorized by the Department to engrave private stamp plates and to prepare 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 usually required to do the work is about eight weeks. In consequence however of the Government having recently ordered an entire new series of general stamp plates, which must have priority of attention, I will not be able to execute a present private order within the usual time. But, if upon learning the above terms, you will address me direct with further advice, I will duly notify you as nearly as possible in what time the work can be done.

Very respectfully,

Jos R. Carpenter

per L.

Philadelphia
June 13, 1871

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith enclosed please find two perfect stamps from your die for the misprinted ones returned.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
June 16, 1871

John Hodge, Esq.
Merchants Oil Co.
Lockport, N. Y.

Sir:

Your proper course will be to return the mutillated and disfigured stamps to the Commissioner of Internal Revenue. He would probably not authorize me to make the exchange which you desire until the returned stamps were first inspected at Washington.

Very respectfully,

Jos R. Carpenter

per L.

Philadelphia
June 19, 1871

Hon. A. Pleasanton,
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have this day drawn from the Stamp Agent to commence printing the new series, ten thousand (10,000) sheets of the new private die paper.

As no blank report forms have yet been received from your office, I hereby notify you of the transaction and designate this communication as Report No. 1.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 20, 1871

Hon. A. Pleasonton
Commissioner of Intern. Revenue
Washington, D. C.

Sir:

I have this day drawn from the Stamp Agent ten thousand (10,000) sheets of the new private die paper.

Not having received any blank report forms from your office, I designate this note of the transaction as Report No. 2.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 21, 1871

Hon. A. Pleasanton
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have this day drawn from the Stamp Agent, ten thousand (10,000) sheets of new private die paper, and hereby designate this note of the transaction as Report No. 5.

Very respectfully

Jos. R. Carpenter

per L.

June 1, 1871

W. P. Shearman, Chief of Stamp Div. Office
of Inter. Rev. Washington, D.C.

There are two discrepancies on today's requisition
(1000)
vis: Gray's order calls for one thousand dollars and
(900)
adds up only nine hundred. Bubb's order calls for
(500) (600)
five hundred and foots up six hundred. In Gray's
(100) (1(
order there is an item of one hundred one dollar
(100) (2)
stamps and in Bubb's one hundred two dollars. If
these items were transposed all would be right.
How is it?

Jos. R. Carpenter

Philadelphia
June 22, 1871

Messrs. P. H. Drake Co.
New York, N. Y.

Gentlemen:

Your favor to hand, and triplicate certificate of deposit is returned herewith.

Your order from the Inter. Rev. Bureau came yesterday, and while it is the rule to keep a three months supply of all stamps constantly on hand, it so happened in this instance that the balance of your four cent stamps was exhausted and awaited a new supply which could not be finished in time for yesterdays express. The stamps are shipped to you today, however, and I hope that the delay of one day will not greatly inconvenience you.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 27, 1871

Messrs. Gibbens Brothers
Parkersburg, W. Va.

Gentlemen:

My charge for imprinting stamps on checks, etc. is invariably one penny a page all of six stamps or less each.

I do not sell stamps and hence cannot determine what rate of discounts is allowed by dealers. You can however remit on account of stamp values direct to the Commissioner of Inter. Revenue, or you may perhaps more conveniently have your work done through an authorized dealer in this city. The dealer would no doubt furnish you with samples of check paper, rates, etc. attend to the Government charges and may own, and collect the total from you in one bill.

I refer your application to Mr. J. R. McFebridge, our authorized stamp dealer in this city, who will no doubt inform you clearly how to pursue the matter.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
June 29, 1871

E. A. Wilson, Esq.
Williamsburg, N. Y.

Sir:

Your favor of the 27th inst., addressed to the Commissioner of Inter. Revenue, has been referred to me for reply. I am authorized by the Department to engrave private stamp plates and to prepare 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 usually required to do the work is about eight weeks. The proprietor of a private plate has the privilege of ordering stamps therefrom at any time in any amount over fifty dollars. In consequence however of the Government having recently ordered an entire new series of general stamp plates, which must have priority of attention, I will not be able to execute a present private order within the usual time. But, upon learning the above terms, if you will address me direct with further advice, stating style, size, and denomination of stamp required, I will duly notify you as nearly as possible in what time the work can be done.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
June 29, 1871

Messrs. F. E. Suire Co.
Cincinnati, O.

Gentlemen:

On and after the 1st of August next the Government will use a special white paper for all private stamps unless its use be proven to be impracticable. If you wish to appeal in favor of having some of yours on yellow paper as heretofore, you should do so at once to the Commissioner of Internal Revenue who has control over the matter.

The Government balance of your one cent stamps now on hand is all on yellow paper and can be supplied to you on proper order until the above date when the regulations will require a new supply to be printed on distinctive white paper.

Very respectfully

Jos R. Carpenter

per E.L.

Philadelphia
June 30, 1871

W. P. Shearman Esq.
Chief of Stamp Division
Office of Internal Revenue
Washington, D. C.

Sir:

The first lot of the new private die stamp paper was in reality drawn from the Stamp Agent on Saturday the 17th of June, but was not used until Monday the 19th, and for convenience in my own accounts at the start I reported it under the latter date. All subsequent operations, however, have been and will continue to be reported under their actual dates.

I make this explanation in view of the discrepancy noted between the date of Mr. Pugh's first report and my own.

V ery respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 30, 1871

A. H. Flanders Esq.
757 Broadway
New York

Sir:

Yours of the 26th inst. with stamp to cover registry expense, for some reason or other did not reach me until after your order had been mailed. It was directed properly however and has no doubt reached you ere this.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1871

Messrs. J. W. Truesdell Co.
Syracuse, N. Y.

Gentlemen:

Yours of the 28th inst. duly received. I can cut the next lot of your stamps printed as you request. Those on hand however, or little more than enough to fill this order, cannot be cut for the reason that there are no register marks on them, and it will take time to prepare means for cutting them properly.

In the sample sent me, returned herewith, you have cut off that part of the label bearing the words "Syracuse, N.Y." Was this done by design or accident?

The Government contemplates furnishing a distinctive paper with a colored fibre in it similar to the present fractional currency, for all private die stamps furnished subsequent to Aug 1st next. If you have any objection to such paper for your stamps, you please appeal to the Commissioner of Inter. Rev. who has control over the matter.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1871

G. M. Heidt Esq.
Savannah, Ga.

Sir:

Your favor of the 2nd inst., addressed to the Commissioner of Inter. Rev. has been referred to me for reply.

I am authorized by the Department to engrave private stamp plates and to prepare stamps therefrom. The charge for engraving a private design and makinga plate complete is uniformly three hundred and fifty dollars ($350), and the time usually required to do the work is about eight weeks. In consequence however of the Government having recently ordered an entire new series of stamp plates made, which must have priority of attention, I will not be able to execute a present private order within the usual time. But, when learning the above terms, if you wish a plate made and will address me direct with further advice, stating size, style and denomination of stamp required, I will duly notify you as nearly as possible in what time the work can be done.

Very respectfully,

Jos R. Carpenter

per L.

Philadelphia
July 13, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.
Successor to Butler & Carpenter

Internal Revenue Stamps Delivered in June, 1871

viz:

31,311,074 @ 20 cents per M. $6262.20

Received payment

Philadelphia
June 13, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.
Successor to Butler & Carpenter

Internal Revenue Stamps Delivered in June, 1871

viz:

31,311,074 Stamps @ 20 cents per M. $6262.20

Received payment

Duplicate

Manufactured in June, 1871

	Sheets	Stamps	Pt.	Perf.	Total
Imprinting	43258	169126			432.58
Stock, Common Class	122063	24679619			
Extra "					
1¢ Ayer Co.	5490	252540	28.12		28.12
1 Brandreth	2696	355872	4.63		4.63
1 Jayne	981	58860	4.85		4.85
1 Schenck	3015	132660	15.42		15.42
1 E. T. Wright	50	600	.49		
1 Barnes	100	10200	.31	.30	.61
1 Bull	1284	83460	5.01	2.50	7.51
1 Henry	993	65538	3.28	1.97	5.25
1 N.Y. M. Co.	4369	314568	17.	9.44	26.44
1 Sands per Ferrett	981	67689	4.21	2.93	6.24
1 Scovill Co.	1082	147152	1.62	4.41	6.03
1 Warner Co.	3173	95190	14.66	2.86	17.52
1 Wram, C. Co.	58000	2320000			162.40
2 Fred Brown	4895	97900	32.54	24.48	57.02
2 Barnes	300	30600	.90	.90	1.80
2 R. V. Pierce	995	55720	4.26	1.67	5.93
2 Radway	1283	102640	3.83	3.08	6.91
3 Barber M. Co.	3454	138280	14.84	4.15	18.99
3 Boush & Poole	4925	216700	23.25	6.50	29.75
3 Laird	1000	20000	5.78		5.78
4 Ayer & Co.	2988	143424	14.37		14.37
4 Hostetter	2993	137678	13.47		13.47
4 Wilder	197	13790	.75		.75
4 Drake	500	51000	1.27	1.53	2.80
4 McDonald & Co.	3978	22768	17.07	6.68	23.75
8 Swaim	58	800	.27		.27
Good,	231838	29984374			5996.87
Spoiled	2412	404152			
Total	234250	30388526			6896.

Extra Private Stamps Delivered in June, 1871

date	order	Proprietor	den	stamps	ptg.	perf.	Total
June 2	9666	McDonald Co.	4	27500	2/11	.82	2.93
"	9667	Burnes & Co.	1	70000)	2.70	2.70	5.40
"	"	"	2	20000)			
3	8335	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	9675	E. Ferrett 'land)	1	66000	4.10	1.98	6.08
"	9677	Brandreth	1	110000	1.43		1.43
5	9683	Jayne	1	6000)	6.10		6.10
5	"	"	2	14000)			
"	"	"	4	33000	2.67		2.64
"	9684	Drake & Co.	4	27500	.69	.82	1.51
6	9688	Fleming No. 1	1	110000	7.94		7.94
"	9689	F. Brown	2	28800	9.58	7.20	16.78
6	9691	Wilder & Co.	1	16100	.91		.91
"	"	"	4	10000	.53		.53
"	9692	R. P. Hall & Co.	4	55000	2.77	1.65	4.42
"	9693	Hall & Ruchel	1	20495	.15		.15
"	8358	N.Y.M. Co.	1	55000	2.97	1.65	4.62
7	9697	McDonald Co.	4	27500	2.11	.83	2.94
"	9698	Curtis & Sons	2	55000	3.49	1.65	5.14
7	9700	J. A. Jackson Co.	4	14025	2.04	.42	2.46
"							
"							

June 8	9704	Franklin Stewart	8	7040	2.35		2.35
"	8385	Barber M. Co.	3	25000	2.68	.75	3.43
9	9715	Hostetter & Son	4	82500	8.13		8.13
"	8392	Gates	3	31500	3.29	.95	4.24
10	9720	Husband	2	33000			
"	9723	Hartman & Co.	4	15125	1.12	.45	1.57
"	9724	Henry	1	10000)	2.	1.20	3.20
"	"	"	2	30000)			
"	"	"	4	10000	.48	.30	.78
12	9734	Scovill Co.	4	16500	.08	.50	.58
13	9720	Husband	2	3300			
"	9741	Brandreth	1	110000	1.43		1.43
"	9742	McDonald Co.	4	27500	2.11	.82	2.93
"	9743	"	4	37500	2.11	.83	2.94
"	8425	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	8432	Gates	3	63000	6.58	1.89	8.47
"	9746	Radway Co.	2	55000	2.05	1.65	3.70
"	9747	Howe	4	1575	.04	.05	.09
15	8443	Barber M. Co.	3	30000	3.22	.90	4.12
16	9758	Jno. I. Brown & Son	2	55000	3.49	1.65	5.14
17	9763	F. E. Suire & Co.	1	7875	4.65	1.97	6.62
"	9765	McDonald & Co.	4	27500	2.11	.82	2.93

June 17	8458	Bons & Poole	3	50000	5.37	1.50	6.87
19	8461	N.Y.M. Co.	1	110000	5.95	3.30	9.25
20	9778	Burnett Co.	4	14025	.07	.42	.49
"	9779	Scovill Co.	1	20000	.22	.60	.82
"	"	"	4	11500	.06	.34	.40
21	9788	J. H. Schenck	1	33000	3.83		3.83
"	"	"	6	5500	.61		.61
"	9789	Howe	4	1575	.04	.05	.09
"	9790	Brandreth	1	110000	1.43		1.43
"	9791	Curtis & Sons	2	55000	3.49	1.65	5.14
"	9792	R. H. Drake & Co.	2	2652	.08	.08	.16
"	"	"	4	26174	.65	.79	1.44
22	9798	Kennedy	2	5220	.18	.16	.34
"	8587	Bons & Poole	3	50000	5.37	1.50	6.87
"	8491	Am. M. Co.O.	3	36666	3.83	1.10	4.93
23	8494	Barber M. Co.	3	40000	4.29	1.20	5.49
24	9801	O. Crook Co.	4	7875	.79	.24	1.03
"	9802	R. H. McDonald Co.	4	27500	2.11	.83	2.94
26	3172	R. P. Hall Co.	4	367	.02	.01	.03
"	9808	Jayne & Son	1	20000)	2.72		2.72
"	"	"	2	13000)			
"	"	"	4	16000	1.30		1.30

June 26	8505	Gates	3	63000	6.58	1.89	8.47
27	9818	Bull	1	16000	.96	.48	1.44
"	"	"	4	12500	.73	.38	1.11
"	9819	Barnes	1	40000)	2.25	2.25	4.50
"	"	"	2	35000)			
"	8514	Bons & Poole	3	50000	5.37	1.50	6.87
"	8517	N.Y.M. Co.	1	220000	11.89	6.60	18.49
"	"	"	1	110000			
29	9832	F. Brown	2	28800	9.58	7.20	16.78
"	9833	Ayer & Co.	4	137500	13.77		13.77
"	9834	Lippman & Bros.	4	16500	3.10	.50	3.60
"	9835	McDonald Co.	4	27500	2.11	.82	2.93
"	8528	Barber M. Co.	3	20000	2.15	.60	2.75
30	9841	Scovill Co.	1	26000	.29	.78	1.07
"	"	"	4	10000	.05	.30	.35
"	8534	Gates	3	31500	3.29	.94	4.23
"	9851	Brandreth	1	110000	1.43		1.43
"	9852	Warner & Co.	1	25000	3.85	.75	4.60
"	9856	Truesdell Co.	1	10500	8.65		8.65
June, Byam Carlton Co.(reported)			1	810000)			143.10
" (additional)			1	1220000)			
"	Imprinting 43258		2	169126			432.58

Finis

Philadelphia
July 13, 1871

L. M. Foulke, Esq.
San Francisco, Cal.

Sir:

Your favor of the 30th ulto addressed to the Hon. Commissioner of Inter. Revenue on the subject of a private die for Messrs. Nervbauer & Co. has been referred to me for reply.

I am authorized by the Department to engrave revenue stamp plates and to prepare stamps therefrom. All dies plates, etc. must be made of steel, hence the block sent me cannot be engraved, although the drawing upon it will answer our artist as a design for a steel engraving.

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 is ten weeks, but in consequence of the Government having recently made a heavy engraving order which must have priority of attention, it will now take longer to execute a private order. If, however, upon learning the above facts it is decided to have a die engraved, you or Messrs. Nervbauer will please address me directly to that effect, and I will thereupon notify you more definitely as to the time which will now be required to execute the order and have an adequate supply of stamps prepared to meet your demands.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 17, 1871

E. A. Wilson, Esq.
Williamsburg, N. Y.

Sir:

Your favor of the 10th inst. duly rec'd. Your order is placed in file and will receive attention at the earliest moment compatible with the execution of Government orders ahead, but at present I cannot definitely say how long it will be ere the work is completed. I will further communicate with you however, and perhaps submit a drawing of design when it will be time enough for you to remit to me the unit of charge.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
July 17, 1871

Hon. A. Pleasanton
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my account in duplicate, and vouchers for revenue stamps delivered during the month of June, 1871.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during June, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

dies		Sheets	Stamps
6¢	General	8	1360
10	"	40	6800
25	"	23	2546
30	"	8	816
50	"	20	1700
$1	"	32	2880
$2	"	5	360
$5	"	2	144
1¢	Proprietary	243	51030
2	"	70	14700
4	"	96	16320
1	Am. M. Co. O.	12	2520
1	Oronol Co.	7	1470
1	Bons & P.	80	16800
1	Byam & C. Co.	14	2940
1	Beecher	51	10710
1	Barber M. Co.	64	13440
1	Cramer Co.	83	17430
1	Davis & Son	26	5460
1	Donnelly	18	4780
1	Eaton	76	15960
1	Eichele, P.	26	5460
1	Franklin	146	30660
1	Ferrett	4	840
1	Gates	175	36750
1	Gaffit	17	3570
1	Greenleaf	17	3570
1	Cowles & Leete	15	3150
	Kyle	20	4200
	McLean	6	1260
	Park City	22	4620
	forward	1426	283046

dies		Sheets	Stamps
	forward	1426	283046
1¢	Roeber	41	8610
1	Richardson	35	7350
1	Ronture	12	2520
1	Courtney	86	18060
1	Skis	68	14280
1	Stanton	57	11970
1	Zisem Co.	109	22890
1	Safety	26	5460
1	Ayer	10	460
1	Brandreth	4	528
1	Jayne	19	1140
1	Schenck	85	3740
1	Bull	16	1040
1	Henry	7	462
1	N.Y.M. Co.	31	2232
1	Sands	19	1311
1	Scovill	18	2448
1	Warner Co.	27	810
2	F. Brown	105	2100
2	Helmbold	15	2535
2	R. V. Pierce	5	280
2	Radway	17	1360
2	Garling Oil	3	630
3	Barber M. Co.	43	1720
3	Bons & Poole	75	3300
4	Ayer	12	576
4	Hostetter	7	322
4	Wilder	3	210
4	McDonald Co.	22	1252
5	Hart	9	1530
	Total	2412	404152

Put up in five sub packages, contents as follows, viz: No. 1. General & Propy Stamps, No. 2 1¢ Park City, Schenck, Henry, Kyle, Eichele, Gates, Courtney, Bons. & Poole, Ferrett, Bull, Orono and Barber M. Co. No. 3 1¢ Byam & C. Co. Brandreth, Ayer, Greenleaf, Beecher, Am. M. O. Franklin, Ronsom, Cramer & Kemp, Zisemann, Stanton, N. Y, M. Co. Cowles & Leete and Star M. Co. No. 4, 1¢ Scovill, Warner, Parry Davis, McLean, Donnelly, Eaton, Safety, Jayne, Roeber, Gaffit, Richardson, 2 ¢ Kelonbold & Garling Oil, Pierce and Radway, 30 Barber M. Co. Bons. & Poole, 4¢ McDonald, Wilder, Hostetter, Ayer, & Hart, No. 5 2¢ F. Brown

Philadelphia
July 25, 1871

D. M. Richardson, Esq.
Detroit, Mich.

Sir:

Your favor of the 21st at hand. The order referred to is also at hand from the government today and is executed and forwarded by today's mail excepting 1100 1ct which will no doubt be ready tomorrow.

A temporary difficulty at present exists in the filling of orders, in consequence of a recent regulation of the government requiring stamps to be issued subsequent to the 1st Aug. printed on a new distinctive paper which compels me to run the old balances as closely as possible to avoid holding a surplus at that time. In view of this I will do the best to save you inconvenience and trusting to your forbearance in this instance I can safely promise that after the new issue is commenced your orders will be executed as promptly as heretofore.

Very truly,

Jos. R. Carpenter

per L.

Philadelphia
July 25, 1871

Messrs. P. H. D rake & Co.
New York, N. Y.

Gentlemen:

Your recent order for stamps came to hand on the 24th inst, but unfortunately the stock of your four cent stamps had been almost entirely exhausted by the previous order. A further supply of yours with several other kinds of stamps were previously entered for immediate printing but it happened that yours was the last on the hurried list put to press, and hence the delay. In consequence of a recent regulation of the government requiring the issues subsequent to the 1st of Aug. to be printed on a new distinctive paper I have been running the stamp balances very closely to avoid having a surplus on hand at that time. Otherwise there would have been no difficulty in executing your order promptly. As it is I will no doubt be able to have the present order ready for shipment by tomorrow's express.

I return triplicate certificate, asking your forbearance in this instance and can promise that after the new issue is commenced your orders will be executed as promptly as heretofore.

Very truly,

Jos. R. Carpenter

per L.

Philadelphia
July 29, 1871

Messrs. Jas. M. Willcox & Co.

Gentlemen:

In reply to your verbal inquiry of this date, the respective amounts of the new paper which will be required per quarter, according to our estimate on the basis of the last three months, are as follows, viz:

180,000 general

461,000 private die

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 29, 1871

Messrs. P. H. Drake & Co.
New York, N. Y.

Sir:

A new one cent plate of similar design and same size as yours present two cent stamp would cost two hundred and fifty dollars ($250).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 24, 1871

Wm. Gates, Esq.

To Jos. R. Carpenter, Dr.

1871			
Apr 5/26	To ptg. & perf.	189,000	$25.41
May 3/31	" "	220500	29.64
June 7/30	" "	189,000	25.41
			$80.46

Dear Sir:

Above I submit amended account for the quarter ending 20th ulto.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
August 2, 1871

H. T. Helmbold, Esq.
594 Broadway
New York

Sir:

It having till now been impossible to execute your engraving order of Jan'y 28th last, in consequence of a Government order to prepare a new series of its own plates in preference to all other work, I deem it proper to ask if you still require the new stamps, and which denomination, three or six cent, you require first.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
August 11, 1871

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

The accompanying design for a two cent private die ordered by Messrs. Jeremia Curtis & Sons, for "Household Panacea and Family Liniment Curtis Brown Proprietors, New York," is hereby submitted for your approval ere I proceed to make the plate.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
August 12, 1871

D. M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Your favor of the 9th inst at hand. I very much regret to know that you have been inconvenienced by the delay in filling your last stamp order. The order was rec'd here on the 5th and was executed on the 8th inst. The cause of delay existed in the fact that the Government has recently adopted the use of a new paper for private die stamps, and the old stock of old dies having been run down to the lowest point in view of the change, and there being some difficulty in getting a full supply of the new ready (the weather being very damp and unfavorable for gumming), three days elapsed before I could make the entire amount - wanting some 1400 sheets of the new paper to complete it.

I have now however a full three months supply of your stamps printed on the new paper and there will be no futher delay in filling your orders immediately on receipt thereof from the Inter. Rev. Bureau.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
August 12, 1871

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

In compliance with your request of the 10th inst., I will henceforth hand the daily paper reports to Mr. Pugh, Stamp Agent, for his signature and mailing to your office.

Very respectfully,

Jos. H. Carpenter

per L.

Philadelphia
August 14, 1871

John J. Levy, Esq.
New York

Sir:

In reply to yours of the 8th inst. I have to say that the orders therein referred to came to me from the Inter. Rev. Bureau on the 4th and 8th inst. respectively and were both executed and shipped from here on the 11th.

The cause of the delay in the shipment of these orders existed in the fact that the Government has recently adopted the use of a new paper, and the stock of the old stamps having been run down to the lowest point in view of the change, there was trouble in getting the new ready, in consequence of the unfavorable weather for drying the gummed stamps.

Another order in your favor is rec'd today and will be executed tomorrow. Asking your indulgences under the circumstances named I can promise that in a few days a large supply of your stamps will be ready and thereafter you will find all orders will be filled as promptly as heretofore.

Very respectfully,

Jos. R. Carpenter

L.

Philadelphia
August 14, 1871

S. D. Howe, Esq.
321 West 33d St.
New York, N. Y.

Sir:

Having made no note of the denomination of your new stamp, although my impression is you said "four cents," to make the matter sure you will please advise me by mail, and oblige

Yrs very truly

Jos. R. Carpenter

per L.

Philadelphia
August 24, 1871

L. M. Foulke, Esq.
Supervisor Inter. Rev.
San Francisco, Cal.

Sir:

I am now free to execute private engraving orders and could no doubt have your private die and stamps therefrom prepared by Oct. 15th next if I had your immediate advice to proceed with the engraving. As it is, the time of completing the work must depend upon the time of the receipt of your order.

$350 in advance should be forwarded direct to me.

The Commissioner of Inter. Rev. would probably consent to the deposit of prepared lots of your stamps with the U.S. agent and Treasurer at San Francisco, as he has sanctioned the deposit of private dies at other points for the convenience of other private die owners. But for authoritative information on this point I advise you to address the Hon. Commissioner.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
August 15, 1871

W. V. S. Wilson, Esq.
Chief Currency Div.
Washington, D. C.

Sir:

In reply to yours of the 11th inst. the paper reports have thus far been mailed before 6 p.m. of the respective days for which they were intended, and, for your accommodation, I hope to be uniformly as prompt in the future.

I would ask you to consider however that my accounts are especially intricate and require proofs of laborious character, and no statement could be prepared in time to reach you within office hours of the same day, even by telegraph.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
August 15, 1871

D. M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Your favor of the 10th inst. at hand. I will be duly prepared to execute the order to which you refer, when rec'd.

The last order was in the aggregate correctly filled, contents in sheets being as follows, viz: 1904 $\frac{161}{210}$ sheets one cent and 1372 $\frac{93}{170}$ three cent. The latter, of which you state there was a deficit of 8 $\frac{30}{170}$ sheets, was composed as follows: 491 $\frac{140}{170}$ sheets printed on new paper and 880 $\frac{125}{170}$ sheets on old paper.

I think you have been misled into error by supposing that the 491 $\frac{140}{170}$ should be 500, which would make a difference precisely the amount of your claim, viz: 8 sheets and 30 stamps. You should have found however that by adding the 491 ^{140} and 880 ^{125} together that you had the full amount of 1372 $\frac{93}{170}$ sheets or 233333 stamps of the three cent denomination.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
August 16, 1871

Rev. E. A. Wilson
Williamsburg

Sir:

Herewith please find a drawn model for stamp recently ordered by you. Have the goodness to let me have any suggestions you may wish to make as to change in the design, at earliest convenience, and oblige

Yrs Very truly

Jos. R. Carpenter

per L.

Philadelphia
August 1, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1871

viz:

32,544,213 Stamps @ 20 cents per M. $6508.84

Received payment

Philadelphia
August 1, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1871

viz:

32,544,213 Stamps @ 20 cents per M. $6508.84

Received payment

Philadelphia
August 18, 1871

Messrs. Bonnfield & Poole
Cleveland, Ohio

Gentlemen:

In filling your last order I inadvertently omitted to send you 100 with the other odd one cent stamps, and take pleasure in herewith supplying the deficit.

Very truly yours

Jos. M. Carpenter

per L.

Philadelphia
August 23, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to present, herewith, my account signed in duplicate, voucher, etc. for revenue stamps delivered during the month of July, 1871.

Very respectfully,

Jos. R. Carpenter

per L.

July 31	N.Y.N. Co.	color	1	82070			10.19
8	"	size	1	121000	6.54	3.63	9.25
11	"	"	1	110000	5.95	3.30	18.49
14	"	"	1	220000	11.89	6.60	18.49
19	"	"	1	220000	11.89	6.60	15.26
21	"	"	1	181500	9.81	5.45	5.09
26	"	"	1	60500	4.74	1.82	3.22
28	"	"	1	60500	3.24	1.81	3.46
31	"	"	1	30330	2.07	1.15	3.30
5	Jayne		1	42000	3.46		1.73
28	"		1	44000	3.30		2.06
5	"		2	21000	1.73		2.75
28	"		2	25000	2.06		.40
5	"		4	24000	2.75		6.88
28	"		4	5000	.40		3.83
17	Ferrett		1	60000	4.10	1.98	3.84
8	Schenck		1	33000	3.83		5.23
21	"		1	45000	3.84		
26	"		1	5500	5.23		
8	"		6	5500	.61		
21	"		6	3500	.61		
26	"		6	3500	.39		

July 5	U.S.P. Med. Co.	1	5625	3.32	1.41	4.73
13	"	1	5250	3.09	1.31	4.40
22	"	1	5249	3.10	1.31	4.41
28	"	1	5250	3.10	1.31	4.41
5	"	4	1312	12	.04	.16
8	"	4	1875	17	.06	.23
31	Jno. Brown & Son	2	50000	3.18	1.50	4.68
"	"	4	2500	.16	.08	.24
8	Radway Co.	2	55000	2.05	1.65	3.70
5	Schwab McGuaid Co.	4	15125	1.61	.45	2.00
21	Howe	4	1575	.04	.05	.09
31	"	4	1575	.03	.05	.08
5	R. Hull Co.	4	55000	2.77	1.65	4.42
11	Hartman Co.	4	15125	1.12	.45	1.57
5	Hostetter Smith	4	82500	8.13		8.13
27	"	4	82500	8.12		8.12
10	Drake Co.	4	27500	.69	.83	1.52
24	"	4	27500	.68	.83	1.51
20	Van Duzen	4	16500	1.02	.50	1.52
10	Crooke Co.	4	7875	.79	.24	1.02
11	Am. M. Co.	3	36000	3.76	1.08	
31	"	3	40000	4.17	1.20	5.04

July 25	Fred Brown	2	28800	9.58	7.20	16.78
31	Wilder Co.	1	10000	.57		.54
	"	4	11525	.64		.64
29	R. V. Pierce	2	28600	2.24	.86	3.10
8	Bons & Pierce	3	66000	7.08	1.98	9.06
15	"	3	50000	5.36	1.50	6.86
21	"	3	50000	5.36	1.50	6.86
22	"	3	50000	5.36	1.50	6.86
31	"	3	50000	5.36	1.50	6.86
6	McDonald Co.	4	27500	2.11	.83	2.94
8	"	4	27500	2.11	.83	2.93
14	"	4	27500	2.11	.82	2.94
18	"	4	27500	2.11	.83	2.93
28	"	4	27500	2.10	.82	2.93
29	"	4	27500	2.11	.82	2.93
22	L. W. Warner Co.	1	60500	9.32	1.81	11.13
26	G. W. Laird	3	20166	5.83		5.83
11	Scovill Co.	1	26000	.29	.78	1.07
25	"	1	20000	.22	.60	.82
11	"	4	10000	.05	.30	.35
25	"	4	11500	.06	.35	.41
6	"	4	14025	2.03	.42	2.45

Wrappers

July / 71	Byam & Carlton	2,050,000	$843.50

Stamped paper

July	(38273 imp. ¢ 1¢)	(196,710)	387.78

New

Manufactured in July, 1871

	Sheets	Stamps	Ptg.	Perf.	Total
Stock Common	110300	23052000			
Extra					
1¢ Ayer	11400	524400	58.39		$58.39
1¢ Brandreth	2800	369600	4.80		4.80
1¢ Fahnestock	1400	117600	3.81		3.81
1¢ N.Y M. Co.	5800	417600	22.57	12.52	35.09
1¢ Scovill Co.	1800	244800	2.69	7.34	10.03
1¢ Warner Co.	3300	99000	15.25	2.97	18.22
2¢ Jno. I. Brown Sons	2000	144000	9.13	4.32	13.45
2¢ Curtis Sons	5100	204000	12.99	6.14	19.13
2¢ R. V. Pierce	5400	302400	23.70	9.07	32.79
2¢ Radway	2200	176000	6.56	5.28	11.84
2¢ Husband	800	72000			
3¢ Barber M. Co.	10500	420000	45.03	12.60	57.66
3¢ Bons. & Poole	12300	541200	58.07	16.24	74.31
3¢ Gates	10400	457800	47.78	13.73	61.51
4¢ Drake	1200	122400	3.06	3.67	6.73
4¢ Henry	400	26400	1.27	.79	2.06
4¢ Wader	300	21000	1.12		1.12
Total	185900	27312800			

The value of the total of stamps according to the amt. of charge to the Government is not carried out in the above. Will you also please let me have the extra rate for 2¢ Husband and 1¢ N.Y.Match Co. (govt. size) printed in carmine, as I know the rate of neither and would wish to under future statements complete.

Old

Manufactured in July, 1871

Engraving Orders, viz:	Sheets	Stamps	Ptg.	Perf.	Total
Aug. 2 12¢ E.A. Wilson	63/64	Williamsburg, N.Y			$350
7 5¢ N.Y.M. Co.	2 1/16	New York			75
14 4¢ S. D. Howe	1 9/16	"			350
Imprinting	38275	196710			
Stock, Common	57709	10402666			
" Extra, viz;					
1¢ Byam & C. Co.	45875	1835000	2.12	2.11	128.45
1¢ Barnes	692	70584	2.04	.77	4.23
1¢ Dalley	492	35584	45.56	25.29	2.81
1¢ M. Y. M. Co.	11709	843048	6.64	2.81	70.85
1¢ U.S.P. Med. Co.	1250	11250	2.75		9.45
1¢ Brandreth	1600	211200	3.91		2.75
1¢ Jayne	790	47400	.45	.44	3.91
2¢ Barnes	147	14994	5.24	2.47	.99
2¢ Curtis Sons	1250	82500	1.96		7.71
2¢ Jayne	397	23820	12.76	3.54	1.96
3¢ Barber M. Co.	2973	118920	9.68	2.71	16.32
3¢ Bons. & Poole	2050	90200	.24	.07	12.59
4¢ Crook Co.	49	2352	.70	.83	.31
4¢ Drake	273	27846	2.65	1.58	1.53
4¢ R. P. Hall Co.	659	52720	2.79	.44	4.23
4¢ Lippman Bro.	496	14880	7.13	2.79	3.23
4¢ McDonald & Co.	1661	93016	.21	.10	9.92
4¢ Van Duzen	46	3312	.52		.31
4¢ Hutch & Hillyer	195	18525	1.94		.52
4¢ Jayne	400	24000			1.94
Good	130713	14210527			2842.11
Bad	1871	192043			
Total	132584	14402570			3900.93

Deduct drawback on Helmbold's order of

Old

Detailed Statement of Revenue Stamps Spoiled in Manufacture during July, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

Dies	Sheets	Stamps	Dies	Sheets	Stamps
1 Dalley	8	416	forward	624	128912
1 Am. M. Co. O.	1	210	1 N.Y.M. Co. green	191	13752
1 Beecher	71	14910	1 Jayne	10	600
1 Byam Carlton	7	1470	2 Barnes	5	306
1 Franklin	149	31290	2 Curtis Sons	50	3300
1 Ferrett	15	3150	2 Jayne	3	180
1 Greenleaf	18	3780	3 Barber M. Co.	27	1080
1 Gaffit	22	4620	3 Bons. & Poole	50	2200
1 G & Scott	15	3150	4 Crook Co.	1	48
1 Kyle	15	3150	4 Drake	27	2754
1 Richardson	145	30450	4 R. P. Hall	41	3280
1 Russell	17	3570	4 Lippman Bro.	4	120
1 Roeber	19	3990	4 McDonald Co.	39	2184
1 S & Courtney	54	11340	4 Van Duzen	4	288
1 Tyler	10	2100	4 Hutchin	5	475
1 Underwood	17	3570	5 Lawrence & Cohen	6	864
1 Zisemann Co.	33	6930	5 Levy	2	340
1 Barnes	8	816	1 Wrappers B.C. Co.	784	31360
forward	624	128912	Total	1871	192045

Forwarded in one case, three subpackages contents of each as follows: viz: from 1¢ Dalley to 1¢ Barnes inclusive in package No. 1. From 1¢ N.Y.M. Co. Green to 5¢ Levy inc. package No. 2. and Byam Carlton & Co. wrappers in package No. 3.

Philadelphia
August 28, 1871

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Pursuant to your reference on the accompanying communication, I have the honor to herewith submit a proof impression of the New York Match Company's one cent private die, 2 5/16 inches superficial area, for approval to change the denomination to five cents.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
August 29, 1871

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

In reply to your note of the 25th inst., I would state that the full amount of stamps viz: 1793 $\frac{22}{46}$ sheets were actually in the package sent, made up as follows, viz:

39	sheets	15	odd stamps	old
1754	"	7	"	new

There were fifteen odd stamps on top, but the <u>seven</u> odd ones to make up the twenty-two over, were <u>under the 39 sheets of old stamps</u>, and I presume that is the reason you were misled to overlook them. The balance of stock remaining is correct, with the seven odd stamps cut from the sheet.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
August 31, 1871

Hon. J. W. Douglass,
Commissioner of Inter. Revenue,
Washington, D. C.

Sir:

Herewith I have the honor to present for your approval the design of a one cent private die stamp for Messrs. Mansfield & Higbee, Memphis, Tenn.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
August 31, 1871

Messrs. Lehman & Bolton

Gentlemen:

Herewith I inclose 628 two cent stamps to balance your account for imprinting to this date. Hereafter I will be unable to carry any balance for you on such account, but must have a dealer order for each separate lot of checks imprinted, to meet the new regulations of the government.

Your imprinting account for August is as follows:

Cr. Aug.	1	Balance forward	1709 stamps
"	8	Dealer's order	2975
"	"		42432
"	"		7200
			54316

Dr. Aug.		Stamping	53,688
			628
			54316

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
August 31, 1871

H. H. Higbee, Esq.
Moorestown, N. J.

Sir:

I have the pleasure to herewith present you a proof impression of your engraved die and trust it will be found satisfactory. It remains now to make the plate and prepare a stock of stamps therefrom. Have the goodness therefore to state comments, and also about what quanitty of stamps you will probably require per month, and in about two weeks from the time I am advised the new stamps will be prepared to meet your first order and a sufficient balance kept up to meet your future orders on demand.

When I mentioned about the government allowing a credit for stamps I was under the impression you were a m.atch manufacturer, which being not the case I am of the opinion you will not be entitled to credit. You may however fully ascertain the fact by addressing the Commissioner of Inter. Rev. on the subject.

The amount of charge against you for engraving and making plate complete, vix $350, being now due, you will have the kindness to remit the same to my address.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 2, 1871

Rev. E. A. Wilson
Williamsburgh, N. Y.

Sir:

Your favor at hand. The work of engraving your die is progressing and I expect to have it finished in about four weeks from this date, when I will send you a proof impression. There will be no unnecessary delay and you may depend on getting the stamps at the earliest possible moment.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
Sep 2, 1871

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to herewith present for your approval the design of a twelve (12) cent private die ordered by E. A. Wilson, Williamsburgh, N. Y.

Very respectfully

Jos. R. Carpenter

per L.

"Telegram"

Sep. 8 1

W. P. Shearman, Office Commissioner of Inter. Revenue
Washington, D. C.

On today's requisition six sheets two hundred dollar stamps are required for Hillhouse's order. The plates for this denomination will not be ready for some weeks yet. Can I fill in same value of fifty dollar stamps.

Jos. R. Carpenter
425 Chestnut St.

"Telegram"

Sept. 8 1

Commissioner of Internal Revenue, Washington, D. C.

According to balance of stock I appear to have sent one sheet over of thirty cent and one sheet short of forty cent in order of yesterday, Please advise me if your lot is found correct.

Jos. R. Carpenter
425 Chestnut St.

Philadelphia,
Sep. 11, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

On the 31st ulto I had the honor to submit for your approval the design of a one cent private die for Messrs. Mansfield & Higbee, Memphis, Tenn., and having had no response in the meanwhile, I herewith inclose a duplicate thereof, for your consideration at early convenience.

An order for Messrs. Mansfield & Higbee on today's requisition is necessarily withheld.

Very respectfully

Jos. M. Carpenter

per L.

Philadelphia
Sep. 11, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

On the 28th ulto I had the honor to submit for your approval the design of a five cent private die for the New York Match Company, made by substituting the word and figure five for the word and figure of the denomination of their one cent die, 2 5/16 inches superficial area, and, as I have had no response from you in the meanwhile, I herewith inclose an engraved copy of the design for consideration at early convenience.

Very respectfully

Jos R. Carpenter

per L.

Telegram

Sep. 12 1

Hon. J. W. Douglass
Commissioner of Inter. Reverme
Washington, D. C.

Two hundred dollars ($200) stamps are on requisition again today. What shall be substituted.

Jos. R. Carpenter

425 Chestnut St.

Philadelphia
Sep. 13, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internarnal Revemue Stamps Delivered in August, 1871

viz:

14,832,542 Stamps, fibre paper, @ 23 cents per M.		$3,411.48
21,175,779 " old " @ 20 cents per M.		4,235.16
36,008,321 " Total "		$7,646.64

Received payment

Philadelphia, Sep. 13, 1871

U. S. Internal Revemue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revemue Stamps Delivered in August, 1871

viz:

14,832,542 Stamps fibre paper, @ 23 cents per M.		$3,411,48
21,175,779 " old @ 20 " "		4,235.16
36,008,321 Total		$5,646.64

Duplicate

Philadelphia
Sep. 12, 1871

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to yours of the 7th I can only suppose that a package of spoiled wrappers has been sent you through inadvertence. You should have returned the pack to me at once and I would have sent you others to make it right. Should the oversight occur again, which is not probable, I will cheerfully make correction.

Very respectfully

Jos. R. Carpenter

per L.

Commissioner of Inter. Rev. Washington, D. C.

Sir:

Herewith please find one sheet of forty cent general stamps in lieu of the sheet of thirty cent returned, to correct order of the 2d inst.

Very respectfully

Jos R. Carpenter

per L.

Sep 13 '71

Telegram

Sep 14 1

Commissioner of Internal Revenue
Washington, D. C.

Whose stamps will Shallenburger & Co.'s private die order today be filled with.

Jos. R. Carpenter

425 Chestnut St.

Philadelphia
Sep 15, 1871

N. Y. Match Co.
R. V. Husted, Esq.
President

Sir:

Herewith I have the pleasure to present you a proof impression of your die altered to five cents. Stamps therefrom will be ready in about two weeks from this date. Please inform me about how many of this denomination you will require per quarter.

Your engraving account coming due at this stage, I presented the same also herewith and remain

Very truly yours

Jos. R. Carpenter

per L.

Philadelphia
Sep 15, 1871

N. Y. Match Co.

To Jos. R. Carpenter, Dr.

To alteration of one cent die to five cents $75

Philadelphia
Sep 15, 1871

Messrs. Mansfield & Higbee
Memphis, Tenn.

Gentlemen:

Your plate is nearly ready for press and stamps will be prepared in a few days.

On the 11th inst I received an order from the Bureau in your favor as follows: Mansfield & Higbee, New York, N. Y. 56,100 - $561. Is this address correct. When your Mr. Higbee called he said he wished the order prepared and delivered in parts at different addresses. Will you please advise me as to the particulars of this division and as to the separate addresses.

Very respectfully,

Jos R. Carpenter

per L.

Philadelphia
Sep 15, 1871

Rev. E. A. Wilson
Williamsburgh, New York

Dear Sir:

Yours of the 8th duly rec'd.

I have the pleasure to inclose you herewith proof impression of your finished die and trust you will be pleased with the engraving. I will proceed to make the plate at once and hope to have the stamps ready before the time last stated. You will please however in the meanwhile inform me what color to print the stamps and about how many you will use per quarter as I keep a thrr months supply mamufactured ahead.

In case I do not hear from you before the plate is ready for press, I will print in blue as that is decidedly my choice for your style of stamp and will print one hundred thousand stamps to begin with at a liberal venture.

Very respectfully

Jos R. Carpenter

per L.

366 x

T. E. Suire Co., Cincinnati, Ohio

62 61 42 2625 4 $105

The evidence of the fact being absolutely positive that I sent your fifty sheets of four cent stamps over in the order of July 8th I deduct the amount and send the balance herewith. Your investigation of the matter will confirm this as correct.

Very truly

Jos. R. Carpenter

per L.

Sep 15, 1871

Philadelphia
Sep. 18, 1871

Hon. J. W. Douglass
Commissioner Inter. Revenue
Washington, D. C.

Sir:

I have the pleasure to herewith present you my account signed in duplicate, together with the usual accompanying vouchers, for the manufacture of revenue stamps delivered in August, 1871.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 18, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I inclose Mr. Davis' letter of the 11th inst, with your note of reference endorsed thereon.

In answer I would say that under the old rule an imprinting credit account, such as Mr. Davis desires, could very easily be kept by treating the amount ordered as so many adhesive stamps nominally delivered, but really held in suspense, subject to future demand, either in stamps or imprinting. If demanded in imprinting I would charge the general stock with adhesive stamps equal to the number imprinted, crediting it at the same time with those imprinted and delivered, and so on until the order was exhausted. By this method the balance always adjusted itself. But, under existing regulations with regard to the daily and monthly reports of the paper account, all the operations in adhesive stamps and those in imprinted stamps, must necessarily be kept distinct from each other, and therefor the process of charging the adhesive stamps back to the stock account cannot take place without impairing the daily paper report previously made. And, on the other hand, as the total of each month's deliveries should agree with the total of stamps cared for by requisitions, no balance to imprint or other unexecuted order can exist without a corresponding discrepancy at the close of the month's account with the bureau. Hence I deem it inexpedient to comply with Mr. Davis' request. If, however, you will make any suggestion whereby the difficulties will be overcome, I would be pleased to have it.

Mr. Davis can be accommodated at any time in small or large amounts, by the city stamp dealers who are usually authorized to provide such imprinting for those requiring it.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 19, 1871

New York Match Co.
New York
P. V. Husted, President

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 16th inst with remittance of seventy five dollars $75 in full payment of engraving on five cent die for which please accept thanks.

I will not be able to fill your telegraph order of the 18th until tomorrow when I expect to clean up on that date.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphai
Sep. 21, 1871

Rev. E. S. Wilson
Williamsburgh, New York

Sir:

Your favor of the 18th inst duly to hand. Pursuant thereto I have drawn on Messrs. Ewell, Wood & Co. for three hundred and fifty dollars ($350), the amount due for engraving and making plate complete.

You will please pay for the stamps by remittance to the Commissioner of Inter. Rev. Washington, D. C. in the shape of the duplicate of a certificate of deposit of a U. S. Assistant Treasurer or Designated Depository to the amount of stamps required, stating in a note to Commissioner accompanying the certificate of deposit that you wish "an equivalent in twelve cent stamps from your private die sent to Wm. J. Minshull, 42 Cedar St., New York." The Commissioner will then make a requisition on me and the stamps will be forwarded from here as directed. I will be ready to execute the order as soon as it is received from Washington.

Very repsectfully

Jos. R. Carpenter

per L.

Extra Sized Private Dies Delivered in August, 1871

Date	Order	Proprietor	Den	Stamps	Ptg.	Perf.	Total
Aug. 3	8774	Gates	3	63000	6.58	1.89	8.47
4	62	McDonald Co.	4	27500	2.11	.83	2.94
"	8778	N.Y.M. Co.	1	121000	6.54	3.63	10.17
"	70	R. P. Hall Co.	4	55000	2.77	1.65	4.42
"	8790	Gates	3	63000	6.58	1.89	8.47
"	8791	Barber M. Co.	3	36666	3.93	1.10	5.03
"	63	Hall & Ruckel	1	20495	.15		.15
5	71	Scovill Co.	1	26000	.29	.78	1.07
"	"	"	4	10000	.65	.30	.35
"	8800	N.Y.M. Co.	1	121000	6.54	3.63	10.17
"	79	Fred Brown	2	28800	9.54	7.20	16.17
7	8808	N.Y. M. Co.	1	121000	6.54	3.63	10.17
8	91	Jackson Co.	4	14025	2.04	.42	2.46
"	93	Bull	1	16000	.96	.48	1.44
"	"	"	4	12500	.73	.37	1.10
"	94	Jayne	1	40000)	4.65		4.65
"	"	"	2	20000)			
"	"	"	4	35000	2.83		2.83
"	95	Drake Co.	4	27500	.69	.83	1.52
9	108	McDonald Co.	4	27500	2.14	.83	2.93

Aug. 10	8831	Gates	3	63000	6.54	1.89	8.46
"	"	Barber M. Co.	3	55000	5.90	1.65	7.55
11	117	Barnes	1	30000)	2.10	2.10	4.20
"	"	"	2	40000)			
"	118	Curtis Sons	2	55000	3.49	1.65	5.14
"	114	McDonald Co.	4	27500	2.11	.82	2.93
"	8839	N.Y.M. Co.	1	60500	3.27	1.81	5.08
"	8840	Bonsf. & Poole	3	51333	5.50	1.54	7.04
12	8849	Gates	3	63000	6.58	1.89	8.47
14	137	Bull	4	16500	.96	.50	1.46
"	8859	N.Y.M. Co.	1	121000	6.54	3.63	10.17
15	8876	"	1	121000	6.54	3.63	10.17
"	8878	Gates	3	31500	3.29	.95	4.24
17	155	Hostetter & Smith	4	82500	8.13		8.13
"	8885	Am. M. Co. O.	3	50000	5.22	1.50	6.72
"	8886	Barber M. Co.	3	36666	3.93	1.10	5.03
18	161	Ayer & Co.	4	137500	13.77		13.77
"	162	O. Crook & Co.	4	3937	.39	.12	.51
"	163	F. E. Suire & Co.	1	5250	3.09	1.31	4.40
"	165	Curtis & Sons	2	55000	3.49	1.65	5.14
"	8897	Bonsf. Poole	3	50000	5.37	1.50	6.89
"	173	Burnett Co.	4	14025	.07	.42	.49

Aug. 19	177	Radway Co.	2	55000	2.05	1.65	3.70
"	190	Bull	4	16000	.96	.50	1.46
"	191	Drake Co.	4	27500	.69	.83	1.52
"	8918	N.Y.M. Co.	1	121000	6.54	3.63	10.17
"	8922	Bonsf. Poole	3	50000	5.36	1.50	6.86
23	194	Jayne Son	1	38000)	3.73		3.73
"	"	"	2	7200)			
"	"	"	4	14400	1.17		1.17
24	201	Schenck	1	45000	5.23		5.23
"	"	"	6	3500	.39		.39
"	202	Tuesdell Co.	1	10500	8.65	10284 2.57	11.22
"	203	Jno. I. Brown Son	1	10000	.64	.30	.94
"	"	"	2	50000	3.18	1.50	4.68
"	204	Jno. F. Henry	1	40000)	2.50	1.50	4.
"	"	"	2	10000)			
"	"	"	4	12500	.80	.37	.97
"	8936	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	8938	Barber M. Co.	3	40000	4.29	1.20	5.49
25	212	F. Brown	2	28800	9.58	7.20	16.78
"	213	O. Crook Co.	4	16500	1.65	.50	2.15
"	214	L. W. Warner Co.	1	25550	3.93	.76	4.69
26	225	Tubbs & Co.	4	27000	.23		.23

Aug. 26	8950	N.Y.M. Co.	1	110000	5.95	3.30	9.25
28	229	Jackson Co.	4	14025	2.04	.42	2.46
"	232	Curtis & Son	2	55000	3.49	1.65	5.14
"	233	S. D. Howe	4	1575	.04	.05	.09
29	234	F. E. Suire Co.	1	5250	3.09	1.31	4.40
"	238	E. T. Hazelbine	4	13125	.16		.16
"	242	Brandreth	1	110000	1.43		1.43
"	8965	N.Y.M. Co.	1	49500	2.68	1.48	4.16
"	251	Fleming Bros.	1	140000	10.10		10.10
"	"	"	1	80000	2.05		2.05
31	8977	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	8981	Bonsfs Poole	3	60000	6.44	1.80	8.24
"	256	Jno. Bull	4	16500	.96	.49	1.45
"	254	Hostetter & Smith	4	82500	8.13		8.13
"	8983	N.Y.M. Co.	1	110000	5.95	3.30	9.25
"	8984	Gates	3	31500	3.29	.94	4.23
		Wrappers, viz:					
Aug.		Byam & Carlton Co.	1	243000			170.10
		Imprinting, viz:					412.98
Aug.		Stamped paper (41.298)	2	195144			

Manufactured in August, 1871, Old

	Engraving			Ptg	Perf.	Total
Aug. 2	12¢ E. A. Wilson	63/64	Williamsburgh, N.Y.			$350
7	5 N.Y. Match Co.	2 1/16	New York			75
14	4 S. D. Howe,	1 9/16				350

	Sheets	Stamps	
Imprinting	41298	195144	412.98
Stock, Common	42925	8034650	
" Extra size			
1¢ Byam, C. Wrappers	82625	3305000	231.35
Good	125550	11534974	2306.96
Spoiled	113	4520	
Total	125663	11539514	$3726.29

Manufactured in August, 1871, New

Stock Common	139114	26027429			
" Extra, viz:					
1¢ Ayer	7466	343436	38.24		$38.24
Blow	200	28000	.88	.84	1.72
Brandreth	3678	485496	6.31		6.31
Bull	1520	9800	5.92	2.96	8.88
Dalley	980	50960	4.08	1.53	5.61
Fahnestock	95	7980	.26		.26
Fleming, No. 1	200	12000	.87		.87
" No. 2	1196	131560	3.38		3.38
Jayne	3875	232500	19.16		19.16
N.Y. M. Co.	15634	1125648	60.84	33.38	94.22
Scovill	47	6392	.07	.19	.26
Schenck	5280	232320	27.		27.
U.S.P. Med. Co.	1500	13500	7.97	3.37	11.34
E. T. Wright	998	11976	9.86	2.99	12.85
Curtis Brown	485	69840	.94	2.09	3.03
F. Brown	3500	70000	23.27	17.50	40.77
forward	185768	28947837			$273.90

Manufactured in August, 1871, New, continued

		sheets	stamps	Ptg.	Perf.	Total
	forward	185768	28947837			$273.90
2¢	Curtis Sons	3295	217470	13.81	6.52	20.30
2¢	Jayne	1600	96000	7.91		7.91
2¢	Barnes	186	18972	.54	.54	1.14
2¢	Jno. I. Brown	1877	135144	8.58	4.05	12.63
3¢	Laird	1190	23800	6.87		6.87
3¢	Am.M. Co. O.	3480	146160	15.26	4.38	19.64
3¢	Gates	100	4200	.44	.13	.57
3¢	Bonsf & Poole	2310	101640	10.91	3.05	13.96
4¢	Ayer	11990	575520	57.65		57.65
4¢	Hostetter & Smith	5300	243800	24.02		24.02
4¢	McDonald Co.	2046	114576	8.78	3.44	12.22
4¢	Jayre	2697	161020	13.11		13.11
4¢	Crook	300	14400	1.44	.43	1.87
	Good	222139	30801339			7084.31
	Spoiled	6161	947011			
	Total	228300	31748350			7550.13

D etailed Statement of Revenue Stamps Spoiled in Manufacture, during August, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

Dem.	Die	Sheets	Stamps	Value
1 cent	General	8	1680	$16.80
3 "	"	22	3740	112.20
4 "	"	16	2720	108.80
5 "	"	11	1870	93.50
10 "	"	26	4420	442
20 "	"	13	2210	442
50 "	"	60	5100	2550
60 "	"	235	19975	11985
70 "	"	76	6460	4522
$1	"	100	9000	9000
$1.50	"	29	2610	3915
$1.90	"	54	4860	9234
$2.50	"	19	1368	3420
$3.50	"	32	2304	8064
	forward	701	683.7	53905.30

	forward	701	68317	$53905.30
$5	General	163	11664	58320
$10	"	34	2448	24480
$25	"	5	270	6750
1¢	Proprietary	84	17640	176.40
3¢	"	569	96730	2901.90
4¢	"	47	7990	319.60
6¢	"	13	2210	132.60
	Total General	1615	207269	$146985.80

1 cent	Anson Allen	55	11550	115.50
1	" Am. Match	16	3360	33.60
1	"	20	4200	42
1	" Byam C. Co.	60	12600	126
1	" Cramer & C.	266	55860	558.60
1	" Donnelly	134	28140	281.40
1	" Gates	265	55650	556.50
1	" Greenleaf	29	6090	60.90
	forward	845	177450	$1774.50

	forward	845	177450	$1774.50
1 cent	Gorman	18	3780	37.80
1 "	Gaffit	84	17640	176.40
1 "	Kyle	304	63840	638.40
1 "	N.Y. Match blue	29	6090	60.90
1 "	Richardson	218	45780	454.80
1 "	Roeber	149	31290	312.90
1 "	S ar Match	225	47250	472.50
1 "	Swift	411	86310	863.10
1 "	Ferrett	70	14700	147
1 "	Underwood	70	14700	147
1 "	Zisen	283	59430	594.30
1 "	Ayer	34	1564	15.64
1 "	Brandreth	22	2904	29.04
1 "	Bull	80	5200	52
1 "	Dalley	20	1040	10.40
1 "	Fahnestock	5	420	4.20
1 "	Fleming No. 2	4	440	4.40
1 "	Hayne	25	1500	15
1	N.Y.M. Co. green	216	15552	155.52
	forward	3112	598880	$5968.80

	forward	5112	596880	$5968.80
1 cent	Scoville	53	7208	72.08
1 "	Schenck	20	880	8.80
1 "	E. T. Wright	2	24	.24
1 "	Curtis Brown	15	2100	21.60
2 "	Curtis Sons	205	1353	270.60
2 "	Barnes	14	1428	28.56
2 "	Jno. I. Brown	123	8856	177.12
2 "	Gargling Oil	10	2100	42
3 "	Suire	10	200	6
3 "	Am. Match	120	5040	151.20
3 "	Bonst.& Poole	290	12760	382.80
3 "	Richardson	229	28930	1167.90
4 "	Ayer	10	480	19
4 "	McDonald	54	3024	120.96
4 "	Jayne	3	180	7.20
5 "	Lawrence & Cohen	33	4752	237.60
5 "	Levy	100	17000	850
5 "	Hart	100	17000	850
5 "	Dougherty	43	7310	365.50
	Total, Private Die	4546	739742	10748.16

Special Paper

	Stamps
1 cent Labels	4520

Philadelphia
Sep. 26, 1871

S. D. Howe, Esq.
321 Wst 33rd St.
New York

Sir:

I have the pleasure to present you a proof impression of your finished die and trust it will be found perfectly satisfactory.

It remains now only to make the plate. Please state comments at early convenience and advise me what color to print.

Your engraving account coming due at this stage I present the same also and remain

Very truly yrs

Jos. R. Carpenter

per L.

Philadelphia
Sep 26, 1871

S. D. Howe, Esq.

To Jos. R. Carpenter

To engraving four cent die, "Arabian Milk Cure" etc. and making plate complete - $350

Philadelphia
Sep. 26, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present for your approval the design of a four cent private die for S. D. Howe, New York.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28, 1871

Messrs. F. Mansfield & Co.
St. Louis, Mo.

Gentlemen:

Orders have been shipped you from here as follows, viz:

8799	1 ct	$1100	Aug 4/71
8848	"	1100	" 12
8841	"	1100	" 15
8896	"	1100	" 18
8904	"	1100	" 19
8945	"	1100	" 25
8972	"	1100	" 29
8988	"	1100	" 31
9073	"	2200	Sep 12
9157	"	1100	" 22
9166	"	2200	" 28

There was a delay at my office, of two days in respect to the last order. All the other orders were sent promptly on receipt of government advice.

Very respectfully

Jos. R. Carpenter

Philadelphia
Sep 29, 1871

S. D. Howe, Esq.
171 Canal St.
New York, N. Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 27th inst with three hundred and fifty dollars ($350) in full payment for engraving new four cent die and making plate complete. You may send first order to Commissioner on the 2nd of Oct. with fair chances of getting it promptly filled. Please designate the stamps in your order to the Commissioner by some name by which they may be distinguished from your other stamps, and in the meanwhile let me know what color you wish them printed and if they are to be gummed and perforated.

With thanks for your kind attention, I am

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 29, 1871

Hon J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In answer to the Barber Match Co's letter herewith, I can only say that their previous advice to divide their packages so as to save express charges on the fractional parts of a thousand dollars, was duly noted and placed on file, but happened to be accidentally overlooked in filling their order of the 14th inst. As I am now doubly impressed with the matter, due care will be exercised in the future.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 6, 1871

J. R. McFetridge, Esq.

Dear Sir:

Herewith I inclose "2.20 for which please send me a paid up order for imprinting 100 stamps on checks for VanKluck Clark Co. - the extra twenty cents being cost of printing which you will reply me at end of the month.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 6, 1871

Messrs. Van Kluck Clark & Co.
49 Cedar St.
New York

Gentlemen:

Your favor of the 3d inst. inclosing $2.20 on account of imprinting, together with checks, duly received and the matter will have prompt attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1871

Messrs. R. H. Drake Co.
New York

Gentlemen:

By today's express I forward your order for which remittance was made to Washington on the 4th inst. as per triplicate receipt herewith returned.

The triplicate certificate of course does not in any case facilitate the delivery of orders as it is imperative that I await authority from Washington.

In the package sent today you will observe several sheets on the top that have been stuck together. Several of the stamps were somewhat defaced in the separation, not so much however, I hope, as to impair them for use. I would not have put them in but for the purpose of closing out the old paper account so that no balance of that kind might be carried interminably forward.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 2, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1871

viz:

34859366	Stamps,	new account,	@ 23 cents per M.	$8017.65
3150501	"	old "	@ 20 cents "	630.12
38009954				$8647.77

Received payment

Philadelphia
Oct. 2, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1871

viz:

34859366	Stamps,	new account @	23 cents per M.	$8017.65
3150501	"	old "	20 cents "	630.12
38009954				$8647.77

Received payment

Duplicate

Philadelphia
Oct. 11, 1871

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my account, signed in duplicate, the usual vouchers etc. for revenue stamps delivered in September, 1871.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in September, 1 71

	Sheets	Stamps	Prt.	Perf.	Total
Stock, Common Class,	5000	1,150,000			$210
Total	5000	1,150,000			$210

Manufactured in September, 1871, New

Engraving					Total
1¢ Schmitt & Schmittdiel, Detroit, Mich. 13/16					
3¢ " " " " 13/16					$550
	Sheets	Stamps	Ptg.	Perf.	
Imprinting	51978	249413			
Stock, Common	138216	26142962			
" viz:					
1¢ Jno. I. Brown Sons	200	14400	.91	.43	1.34
1 Barnes	100	10200	.31	.31	.62
1 Hall & Ruckel	500	85000	.62		.62
1 Henry	1973	130218	6.51	3.91	10.42
1 N.Y. Match Co.	13989	1007208	54.44	30.21	84.65
1 Sands	2000	138000	8.58	4.14	12.72
1 U.S.P. Med. Co.	3498	51482	18.57	7.87	26.44
1 Warner Co.	657	19710	3.03	.59	3.62
1 Fleming No. 1	1700	102000	7.36		7.36
1 Jayne	485	29100	2.40		2.40
forward	163318	27959693			1219.97

	forward	163318	27959693			1219.97
1¢	Schenck	1580	69520	7.08		7.08
1	Wilder	599	41930	2.38		2.38
1	Byam & C. Co.	55500	2220000			155.40
2	Barnes	150	15300	.40	.46	.92
2	Fred Brown	786	15720	5.22	3.93	9.15
2	Dalley	200	8000	.88	.24	1.12
2	Kennedy	193	19107	.67	.57	1.24
3	Barber M. Co.	1655	66200	7.10	1.99	0.09
3	Bonsf. & Poole	1633	71852	7.71	2.15	9.86
3	Gates	5735	240870	25.13	7.23	32.36
4	Burnett & Co.	345	52140	.27	1.56	1.83
4	Bull	1269	82485	4.82	2.47	7.29
4	Burr & Co.	240	15840	1.12	.48	1.60
4	Crook & CO.	586	28128	2.81	.84	3.63
4	R. P. Hall & Co.	751	58480	2.95	1.75	4.70
4	Howe	198	20790	.50	.62	1.12
4	Hartman & Co.	335	17085	1.26	.51	1.77
4	Jackson & Co.	1654	59652	8.66	1.79	10.45
4	J. C. Kerr	395	15010	1.72	.45	2.17
4	McDonald & Co.	5792	324352	24.85	9.73	34.58
4	Scoville & Co.	1079	146744	.73	4.40	5.13
	forward	244026	31548898			1219.94

	forward	244026	31548898			1219.97
4¢	U. S. Prop. Med. Co.	200	8400	.75	.25	1
4	Dan Duz en	290	20880	1.29	.63	1.92
4	Ayer & Co.	396	19008	1.90		1.90
4	Jayne	400	24000	1.94		1.92
4	Hostetter & Smith	957	44022	4.34		4.34
4	Tubbs & Co.	300	29700	.25		.25
6	Hartman & Co.	198	8316	.61	.25	.86
6	Schenck	1189	52316	5.84		5.84
	Good	247956	31755540			
	Spoiled	10978	1628877			
	Total	258934	33384417			$8541.77

Philadelphia
Oct. 16, 1871

Isaac Pugh, Esq.
Stamp Agent

Dear Sir:

With regard to the claim of I. C. Ayer & Co. per communication herewith, I have to say that the order was correctly filled and contained in all 2864 28-48 sheets, making a total of 137,500 stamps @ 4 @ - $5500 as called for by requisition No. 362. The lot was put up in three packages, numbered 1, 2 & 3 respectively. Nos. 2 & 3 contained 1000 sheets each. Package No. 1 contained 709 sheets of stamps on the new paper and 154 sheets of old paper together with two payments of sheets, viz: 41 stamps on new paper and 35 stamps in the old paper to close out the old lot. This completed their order. The 154 sheets of old paper and the two payments of sheets making 1 28/48 sheets were on top of the 709 sheets and Messrs. Ayer & Co. have already accepted the 709 beneath as only 700 sheets and hence their misapprehension.

I have written direct to Messrs. Ayer & Co. today, explaining the matter as early as possible so they may note their discrepancy ere they proceed too far with use of the stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 16, 1871

Geo. W. Mapes, Esq.
Actg. Chief of Currency Div.
Washington, D. C.

Sir:

In answer to your communication of the 14th I beg to state that the reports referred to are incorrect in both instances. In that of the 9th instant the 7/84 of a sheet of adhesive stamps should be amended to 7/54 as per my account. And on the 11th inst my account shows 2000 sheets of paper for adhesive stamps as having been received from the Stamp Agent on that day, and should have gone on the report accordingly.

Will you have the goodness to amend the reports as herein corrected?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 16, 1871

Messrs. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

I am informed today by the Inter. Revenue Bureau that nine sheets of four cent stamps are claimed as deficit in your order of the 29th ulto.

I desire to say the full amount was sent you, another explanation of your misapprehension is this: in filling your order of that date I used 2709 41/48 sheets of stamps printed on new paper (fibre) and 154 35/48 sheets on old paper (to close out the old stock). In submitting the lot I placed in package No. 1 709 sheets of new, and on top of them 154 sheets of old, and two fragments of sheets making together 1 28/48 sheet, or 155 28/48 sheets in all on top. You have therefore counted the top sheets correctly as to hundred and off sheets but have undoubtedly accepted the 709 beneath as only 700 sheets, and hence the discrepancy.

I send you this explanation as soon as possible hoping it will reach you in time to discover the correction. Upon your further investigation which must result as above explained, if the sheets have not been used, I beg you will advise the Commissioner and myself as to the facts.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 17, 1871

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Your communication of the 13th inst, addressed to Mr. Pugh, Stamp Agent, in reference to the shortage claim of Mr. Goldwater, has been handed to me, and I have the honor to say that I have delivered to the Stamp Agent three 25 cent stamps, equal to 75¢ for Mr. Goldwater as you request, holding your letter as a requisition therefor.

Permit me to say with regard to this claimed deficit that the order was a very exact one and the error of such a nature that it could not have passed our hands: viz: Order No. 3297 Ex. Morris Goldwater, San Francisco, Cal. 12 stamps @ 2¢, 12 @ 25¢ (two full rows six stamps each) and 8 @ 50¢ - $7 24/100, and was sent by mail in a tin box hermetically sealed.

It was the subject of former correspondence between the Bureau and Agency. This claim was then for $5.75

accompanying the stamps enumerated the items and called for but $7/24, and Goldwater had undoubtedly no right to expect more.

I am not aware that any evidence has been presented at the Bureau and certainly none has been given here, to support the cliam or show whether the package was opened by a responsible person, or, as to how it was treated prior to the discovery of the discrepancy.

I beg very respectfully to call your attention to a principle of settlement as apparently adopted in this case which I hereby suggest as not just to me, if I am expected to make good such alleged deficiencies, especially as under the new regulations, the Agency should assume for the Government the correctness of deliveries made by me. This is a small matter as far as the money value is concerned; but I presume your request to replace the stamps calimed to be missing is in the nature of a requisition and I have thus treated it. Otherwise my account and balance will be much confused, and display an irregularity which

Philadelphia
Oct. 21, 1871

Messrs. Perry Davis Sons

Gentlemen:

Herewith please find separate inclusure of ten four cent stamps from your private die. They fell on the floor at the time of filling your last order and I take this opportunity of sending them to you.

Very truly

Jos. H. Carpenter

per L.

Philadelphia
Oct. 21, 1871

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

I would advise you of the fact that the last box of No. 2 paper, prior to the lot just rec'd, is found to be in bad condition. There is a very large number of wrinkled sheets and the lot is very unevenly put up and it will be impossible to avoid unusual waste in the printing.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during September, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

Dem	Die	Sheets	Stamps	Value
1 ¢	General	69	14490	144.90
2	"	603	120840	2536.80
4	"	18	3060	122.40
5	"	444	75990	3799.50
6	"	26	4420	265.20
10	"	138	233460	2346
20	"	24	4080	816
25	"	519	52938	13234.50
50	"	1191	101235	50617.50
$1	"	657	59130	59130
$1.30	"	17	1530	1989
$1.50	"	13	1520	1755
$1.60	"	17	6696	2448
$2.	"	93	7368	13392
$2.50	"	19		3420
		3852	477937	156016.80

	forward	3852	477937	156016.80
$3	General	196	14112	42336
$20	"	3	162	3240
$50	"	19	1026	51300
1¢	Proprietary	540	113400	1134
2¢	"	445	93450	1869
3¢	"	459	78030	2340.90
4¢	"	722	122740	4909.60
5¢	"	8	1360	68
	Total General	6244	902217	263214.30

1¢	Byam C. & Co.	76	15960	159.60
1	Bauer & Beudel	46	9660	96.60
1	Franklin	828	173880	1738.80
1	Flanders	14	2940	29.40
1	Greenleaf	55	11550	115.50
1	Gates	293	61530	615.30
1	Garling Oil	12	2520	25.20
1	Gaffit	19	3990	39.90
1	Hull & Co.	4	840	8.40
	forward	1347	282870	2828.70

	forward	1547	282870	2828.70
1 ¢	Kyle	75	4830	48.30
1	Littlefield	4	840	48.30
1	Mansf. & Higbee	18	3780	37.80
1	Powell	23	4830	48.30
1	Runsom	20	4200	42
1	Richardson	278	58380	583.80
1	Roeber	58	12180	121.80
1	Swift & Courtney	343	72030	720.30
1	Fegler	62	13020	130.20
1	Underwood	41	8610	86.10
1	P.M. Co.	24	5040	50.40
1	Zise. Guest & Co.	685	143850	1438.50
1	Harter & Co.	38	7182	71.82
1	Henry	27	1782	17.82
1	N.Y. M. Co. green	111	7992	79.92
1	Sands	100	6900	69
1	U.S. Prop. M. Co.	2	18	.18
1	Warner Co.	45	1290	12.90
1	Jayne	15	900	9
1	Schenck	20	880	8.80
	forward	3282	641404	6414.04

	forward	3282	641404	6414.04
1¢	Wilder	1	70	.70
2	Zeilin & Co.	1	210	4.20
2	Barry	6	1260	25.20
2	Ransom	17	3540	71.40
2	F. Brown	14	280	5.60
2	Kennedy	7	693	13.86
3	Barber M. Co.	345	13800	414
3	Bonsfer & Poole	67	2948	88.44
3	Gates	265	11130	333.90
3	Richardson	76	12920	387.60
4	Burnett Co.	5	660	26.40
4	Bull	31	2015	80.60
4	Barr & Co.	10	660	26.40
4	Crook & Co.	14	672	26.88
4	Fowler	2	340	13.60
4	R. P. Hall & Co.	69	5520	220.80
4	Helmbold	1	169	6.76
4	Howe	2	210	8.40
4	Jackson	43	1548	61.92
4	Kerr	5	190	7.60
	foward	4263	700269	8238.30

	forward	4263	700269	8238.30
4¢	McDonald	108	6048	241.92
4	Hartman	15	765	30.60
4	Scoville & Co.	21	2856	114.24
4	Van Duzen	10	720	28.80
4	Ayer & Co.	4	192	7.68
4	Hostetter	43	1978	79.12
5	Levy	4	680	34
5	Manger	6	1014	50.70
6	Hartman	2	84	5.04
6	Schenck	11	484	29.04
12	Wilson	13	2210	265.20
	Total Private	4500	717300	9124.64

Special Paper

1¢	Wrappers		9360

Recapitulation

General	6244	902217	263214.30
Private	4500	717300	9124.64
Special		9360	
Total	10744	1628877	272338.94

Philadelphia
Oct. 23, 1871

Isaac Pugh, Esq.
Stamp Agent

Dear Sir:

In reference to the deficit alleged by Mr. J. L. Clark to have existed in his lot of Oct. 5/71 I have only to say that there were 1047 130/170 sheets of his private die stamps - $2200 - in the order when it was filled and shipped from here. The facts are impossible to be otherwise. No one else gets stamps from the die and the balance on hand is now correct, and as the sheets are counted in each separate process of manufacture and their history is unbroken since the commencement of the use of the stamps, there is no possibility for me to have made any mistake without immediately becoming aware of it. I had on hand at the commence of the month 861 172/210 sheets, manufactured this month 2000 and delivered 1571 90/210 sheets, leaves a balance now of 1290 82/210 correct by actual count.

Mr. Clark has no doubt shifted one of the paper markers between the hundreds in his package or else has made a miscount.

Very truly

Jos. H. Carpenter

per L.

Philadelphia
Oct. 25, 1871

L. M. Foulke, Esq.
Supervisor Inter. Rev.
San Francisco, Cal.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 7th inst with draft for three hundred and fifty dollars for full payment in advance for engraving private die and making stamp plate complete for Messrs. H. W. Newbauer Factory Proprietors of the Metropolitan Match Co. of San Francisco, Cal., as per design sent me with your letter of the 13th July last addressed to the Commissioner of Inter. Revenue.

The engraving is put in hand at once and stamps will be ready to meet your first order in about six weeks from date. Please advise me in the meanwhile about how many you expect to be requiring per year that I may have a lot ahead to fill orders on demand. Also what color to print the stamps.

With thanks for consideration

Very respectfully yours

Jos. R. Carpenter

per L.

Philadelphia
Oct. 23, '71

Swift, Courtney and Bucher Co.
Chicago, Ill.

Gentlemen:

Accept my thanks for the return of forty stamps inadvertently sent you on a recent order. They came to hand duly per your favor of the 19th inst.

Very truly

Jos. H. Carpenter

per L.

Philadelphia
Oct. 23, 1871

Messrs. A. Hoen Co.
Baltimore, Mad.

Gentlemen:

Checks for stamping and also $75.75 duly to hand. The former will be duly imprinted and forwarded to you through the Agency of J. R. McFetridge Esq. of this city to the order of whom I have endorsed your check.

Very respectfully

Jos. R. Carpenter

per L.

Sheets of General Stamps (Rec'd from Perforator in Sep. &71)

Spoiled in the separate branches of manufacture, as follows, viz:

Died		Paper	Printing	Gumming	Peffn.	Total
1¢	General		54	6	9	69
2	"		666	20	118	804
4	"		11	4	3	18
5	"		221	78	142	447
6	"		19	3	4	26
10	"		11	1	47	138
20	"		11	1	16	24
25	"		388	1	124	519
50	"		1757	18	116	1191
$1	"		549	39	71	657
$1.30	"		12	1	4	17
$1.50	"		6	3	4	13
$1.60	"		15		4	17
$2	"			21	10	93
$2.50	"		13	1	5	19
		forward	2960	218	674	3852

Account of Sheets of General Stamps (rec'd from Perforator in Sep. 1871) Spoiled in Manufacture, continued, viz:

Dies	Paper	Printing	Gumming	Perf.	Total
$3 General		2960	218	674	3852
$20 "		195		1	196
$50 "		3			3
1¢ Proprietary		19			19
2¢ "		450	7	83	540
3¢ "		326	72	47	445
4¢ "		419	5	35	459
5¢ "		658	6	58	722
		6		2	8
Total		5036	308	900	6244

Recapitulation

Spoiled Paper

Printing	5036
Gumming	308
Perforation	900
Total	6244

Philadelphia
Oct. 24, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to present for your approval the design of a three cent private die for Messrs. Schmitt & Schmitt, match manufacturers, Detroit, Mich.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 24, 1871

Messrs. Schmidt & Schmittdiel
Detroit, Mich.

Gentlemen:

Herewith I have the pleasure to submit a proof impression of your three cent private die which I trust will meet your approval as to the engraving. Please state comments by return mail. I will duly notify you when the plates are ready.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25, 1871

Mr. F. V. Husted, Esq.
New York Match Co.

Sir:

Your new five cent stamps are now ready for delivery.

Please state (invariably) in your orders to Washington the amount wanted in five cent stamps as well as in ones, as I have no authority whatever to substitute one denomination for another in filling orders.

Your kind attention to this matter will save delay, and the trouble of making adjustments of any discrepancies in accounts between here and Washington as to the number of stamps delivered.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25, 1871

J. A. Morse, Esq.
Boston, Mass.

In reply to your favor of the 23d inst, I have to say that there is not one of the Portland Match Co. wrappers remaining on hand. The balance was closed out in Dec. 1867.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25, 1871

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 23d inst at hand with check for six hundred and four 10/100 dollars ($604.10) in full for amount of bill rendered, for which please accept thanks.

I note your reference to waste in the lot mentioned and will inform you of the amount.

Very respectfully

Jos. H. Carpenter

per L.

Philadelphia
Oct. 25th, 1871

Wm. Gates, Esq.
Frankfort, N. Y.

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 23d inst. with remittance of one hundred and twenty two 80/100 dollars ($122.80) in payment of account rendered 19th inst. for which please accept thanks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 31, 1871

E. T. Hazelbine, Esq.
Warren, Pa.

Dear Sir:

Herewith I inclose your twenty-one stamps inadvertently omitted from your order of Aug. 12, 1871.

Very truly yours

Jos. R. Carpenter

per L.

Philadelphia
Oct. 31, 1871

Isaac Pugh, Esq.
U. S. Stamp Agent

Dear Sir:

On today's private die requisition, order No. 729, favor Wm. J. Minshull, New York, calls for "438 stamps @ 12 cents - $52.46". This makes a discrepancy of ten cents, and the order should read either 438 stamps - $52.56, or 437 stamps - $52.44. As involving the least alteration, and to save delay in filling, I have amended the order by changing the value to $52.56 - which will increase the money value of the requisition as well as of the order ten cents, without affecting any of the other footings. Is this correct?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 4, 1871

Messrs. Schmitt & Schmittdiel
Detroit, Mich

Gentlemen:

Your favor of the 30th ulto is at hand. I note your comments respecting the execution of the work on your new three cent die and will endeavor to make such improvements as you suggest in die vignett head but cannot hope to come much nearer the mark in so small an engraving.

I have finished the engraving of the three cent die and am now ready to proceed with the one cent. I have no objection whatever to complying with your wishes in respect to the terms you mention and if you prefer I will complete plates of the two denominations so that you may have the use of both dies in the meanwhile, paying me now $350 for the one cent and in the spring the balance $200, for the three cent die -

I await your advice in respect to this matter and remain,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 4, 1871

Thomas Hillhouse, Esq.
New York, N. Y.

Dear Sir:

Your order for $12500 Inter. Rev. Stamps dated at Washington Nov. 1st inst is executed today, less $4170 - withheld for want of 1¢ and 6¢ proprietary stamps. Orders for the new stamps, from all sources recently, have been very heavy and the drain on the proprietary stamps has been unusually great; new plates however have been prepared and put to press and in a few days the trouble will be passed and all orders can be promptly filled as usual. The items due on your order are 1500 sheets 1¢ prop'y and 100 sheets 6¢ prop'y - the former I will have shipped you on the 6th inst and the 6¢ prop'y on the 7th - Asking your indulgence, I am

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 4, 1871

Messrs. Jno. I Brown & Sons
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 3d inst with remittance of Twenty 81/100 dollars for am't of bill rendered, and have placed the am't to credit of your account. Please accept thanks. I also thank you for information concerning the 100 sheet over sent you - the error had not been discovered until your advice called attention thereto when it was plainly observed that the balance on hand was that amount short of the balance account. I telegraphed you today to return the sheets at once by express inasmuch as I must swear to the correctness of my balance on hand the end of last month ere I can get my account passed and I trust you will comply therewith to save me from the embarrassment which must otherwise result.

With renewed thanks for your attention, I am

Very respectfully yours,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 1, 1871

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1871

viz:

38234201	Stamps,	new acct. @ 23 cents per M.		$8793.87
1377885	"	old "	@ 20 " "	275.57
39612086	"	Total		$9069.44

Received payment

Philadelphia
Nov. 1, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1871

viz:

38234201	Stamps,	new acct. @ 23 cents per M.		$8793.87
1377885	"	old "	"	275.57
39612086	Total			9069.44

Received payment

Philadelphia
Nov. 8, 1871

A. Boardman, Esq.
Coll. Inter. Rev.
2 Dist Lyons, Iowa

Sir:

Your communication of the 1st inst addressed to the Hon. Commissioner of Inter. Rev., has been referred to me for reply.

I am deputized by the Government to engrave revenue stamp dies, amek plates and, and prepare stamps therefrom. The charge for engraving a private design and making a plate complete is uniformly three hundred and fifty dollars ($350). Each denomination of stamp requires a separate plate, and the charge for each additional plate is two hundred dollars ($200), provided the size and design are precisely the same as the first, excepting only the words and figures of the denomination. But if the additional denomination varies either in size or design it also will be subject to the full charge of three hundred and fifty dollars ($350). The time required to complete the two plates would be about ten weeks.

If upon learning these terms Mr. Martin decides to have the dies engraved, he will please furnish me a complete sketch of the ideas as to the required design, and if necessary I will communicate any further particulars on the subject.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 9, 1871

Messrs. Jno. I. Brown & Sons
Boston, Mass.

Gentlemen:

Your favor of the is to hand - also the one hundred sheets over order. Please accept thanks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 14, 1871

Hon. Geo. S. Bontwell
Secretary of Treasury
Washington, D. C.

Sir:

I have the honor to herewith submit a statement of the balance of distinctive paper on hand at the close of business for the month of October. As the last stamp requisition of the Internal Revenue Bureau, for each month, does not reach me until the next day, my balance of stock cannot be conveniently taken until the first day of the subsequent month. Hence the following balance is inclusive of the operations of the first instant. (Report No. 112).

viz:

Balance Adhesive Stamp Paper

69,766	48/210	103/170	22/102	14/85	38/90	16/72	7/54	6/8

Balance Private Die Stamp Paper

357,668	3/221	54/210	186/189	120/187	139/170	40/144	68/136	74/132	81/102	78/80	46/69	67
	16/66	40/65	46/60	54/56	10/48	19/46	31/44	13/42	24/36	20/30	6/20	5/9

over

In reviewing the copies of reports for the last month I notice on No. 104 Oct. 23, in fractional parts of private die paper delivered, I have written 40/70 instead of 40/72. The latter is correct and the report of that date should be changed to that effect.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during October, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

Die	Dem.	Sheets	Stamps	Value
2 ¢	General	324	68040	1360.80
5 ¢	"	164	27880	1394.
10¢	"	98	16660	1666.
25¢	"	105	10710	2677.50
30¢	"	240	24480	7344.
40¢	"	14	1428	571.20
50¢	"	271	23035	11517.50
60¢	"	7	595	354.
70¢	"	1	85	59.50
$1.30	"	2	180	234.
$2.	"	7	504	1008.
$2.50	"	15	1080	2700.
$3.	"	10	720	2160.
	FORWARD	1258	175397	$33049.50

forward	1258	175397	$33049.50
1¢ proprietary	240	56700	567.
2¢ "	62	13020	260.40
4¢ "	23	3910	156.40
5¢ "	12	2040	102.
Total: General	1625	251867	34135.30

1¢ Anson Allen	9	1890	18.90
1¢ Am.M. Co. O.	97	20390	203.70
1¢ Barber M. Co.	679	142590	1425.90
1¢ Byam C. Co.	109	22890	228.90
1¢ Comer & Kemp	84	17640	176.40
1¢ Clark, F. E.	52	10920	109.20
1¢ Cowels & Leete	21	4410	44.10
1¢ Donnelly	40	8400	84.
1¢ Eichele, P.	295	61950	619.50
1¢ Franklin	276	57860	579.60
1¢ Gates	288	60480	604.80
1¢ Gaffit	61	14070	140.70
1¢ Griggs & Scott	138	28980	289.80
forward	2155	452550	$4525.50

forward	2155	452550	$4525.50
1¢ Gargling Oil	3	630	6.30
1¢ Greenleaf	53	11130	111.30
1¢ Hunt & Co.	79	16590	165.90
1¢ Kyle	158	33180	331.80
1¢ McLean	18	3780	37.80
1¢ Park City	250	52500	525.
1¢ Roeber	117	24570	245.70
1¢ Richardson	62	13020	130.20
1¢ Swift & Ctn'y.	7	1470	14.70
1¢ Star M. Co.	184	38640	286.40
1¢ Safety	120	25200	252.
1¢ Stanton	93	19530	195.30
1¢ Mansf. & Higbee	10	2100	21.
1¢ Tyler	85	17850	178.50
1¢ Underwood	29	6090	60.90
1¢ Zisemanly Co.	137	28770	287.70
1¢ Barnes	27	2754	27.54
1¢ W. D. Curtis	13	2873	28.73
1¢ Jayne	19	1140	11.40
1¢ N.Y.M. Co.	139	10008	100.08
forward	3758	764375	7643.75

	forward	3758	764375	7643.75
1¢	Schenck	12	528	5.28
1¢	E. T. Wright	1	12	.12
2	Barnes	21	2142	42.84
2	Fred Brown	4	80	1.60
2	Curtis & Sons	60	3960	79.20
3	Am. M. Co. O.	4	168	5.04
3	Barber M. Co.	65	2600	78.
3	Bonst. & Poole	70	3080	92.40
3	Gates	226	9492	284.76
3	Greenleaf	31	5270	158.10
3	Richardson	144	24480	734.40
4	Drake & Co.	75	7650	306.
4	Crook & Co.	11	528	21.12
4	R. P. Hall & Co.	58	4640	185.60
4	Hostetter	3	138	5.52
4	McDonald & Co.	42	2352	94.08
5	N.Y.M. Co.	22	1584	79.20
5	Lawrence & Cohen	9	1296	64.80
5	Levy	5	850	42.50
5	Dougherty	7	1190	59.50
	Total Private Die	4628	836415	$9983.81

Recapitulation

Dies	Sheets	Stamps	Value
General	1625	251067	$34135.30
Private Die	4628	836415	9983.81
Total	6253	1087482	$44119.11

Jos. R. Carpenter

per L.

Nov. 14 '71

Philadelphia
Nove. 16, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my account, signed in duplicate, together with the usual vouchers, for revenue stamps delivered in October, 1871.

The three twenty-five cent stamps, value seventy-five cents forwarded to Mr. Goldwater, Oct. 16th pursuant to your request of the 13th, to Mr. Pugh, are not entered on a regular requisition from your office, but are included in the statement of deliveries for the month, and your letter filed as a requisition therefor, according to my communication to you on the subject, under date of the 17th ulto.

Very respectfully,

Jos. M. Carpenter

per L.

Philadelphia
Nove. 16, 1871

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith present for your approval the design of a four cent private die for the Metropolitan Match Co., San Francisco, Cal.

Superficial area 63/64 of an inch.

Very respectfully,

Jos. R. Carpenter

per L.

Manufactured in October, 1871

Engraving					Total
Oct. 24, Metropolitan M.C. San Francisco Co. 63/64					$350.
Imprinting	sheets 38405	stamps 195425			
Stock, Common	144956	28870174			
" Extra, viz:			Ptg.	Perf.	
1¢ Barnes	573	58446	1.75	1.75	3.50
1¢ Jayne	4981	298860	24.60		24.60
1¢ N.Y.M. Co.	12261	882790	47.71	26.48	74.19
1¢ Schenck	788	34672	4.03		4.03
1¢ E. T. Wright	999	11988	9.87	5.	12.84
2¢ Barnes	479	48858	1.47	1.46	2.93
2¢ Fred Brown	1996	39920	13.27	9.98	23.05
2¢ Curtis Sons	2940	194040	12.32	5.82	18.04
3¢ Am. M. Co. O.	896	37632	3.92	1.13	5.75
3¢ Barber M. Co.	3935	157400	16.89	4.72	21.61
3¢ Bonsf. & Poole	2930	128920	13.83	3.86	17.64
3¢ Gates	13074	549108	57.31	16.47	43.78
forward	190808	31208235			$631.64

Forward	190808	31208235			$631.64
4¢ Drake	525	53550	1.34	1.61	2.95
4¢ Crook & Co.	289	13872	1.39	.41	1.80
4¢ R. P. Hall & Co.	1042	83360	4.20	2.50	6.70
4¢ Hostetter & Smith	4597	211462	20.80		20.84
4¢ Howe, Milhause	100	10240	.27	.30	.54
4¢ Jayne	2000	120000	9.72		9.72
4¢ McDonald & Co.	1358	76048	5.81	2.28	8.09
5¢ N.Y.M. Co.	2978	214416	12.36	6.43	18.79
8¢ Swaim	900	14400	4.80		4.80
1¢ Wrappers	56000	2240000			156.80
Good	2 60597	34245543			7876.47
Spoiled	6253	1087482			
Total	266850	35333025			8739.17

Extra Sized Private Dies Delivered in October, 1871

Date	Die	Dem	Stamps
Oct. 18	Am. M. Co. O.	3	33000
27	Ayer & Co.	1	150000
"	"	4	100000
4	Barber M. Co.	3	60000
10	"	3	40000
17	"	3	40000
24	"	3	55000
31	"	3	40000
24	Barnes	1	30000
"	"	2	40000
4	Bonsf. & Poole	3	44000
9	"	3	30000
17	"	3	60000
24	"	3	47666
27	Brandreth	1	110000
20	Brown & Sons	2	55000
31	"	2	55000
21	B	1	16000
9	"	4	16500
21	"	4	12500

Oct. 19	Felming No. 1	1	80000
"	" No. 2	1	30000
5	Gates	3	63000
16	"	3	63000
20	"	3	63000
27	"	3	31500
31	"	3	63000
11	Jayne	1	54000
28	"	1	40000
11	"	2	17000
28	"	2	15000
11	"	4	33000
28	"	4	10000
5	N.Y.M. Co.	1	60500
7	"	1	121000
12	"	1	121000
16	"	1	121000
20	"	1	60500
25	"	1	121000
27	"	1	121000
25	Dolley	1	10500
4	Van Duzen	4	16500

Oct. 12	Schenck	1	13800
31	"	1	33000
12	"	6	8700
31	"	6	5500
4	Scovill	1	26000
13	"	1	16000
28	"	1	26000
4	"	4	10000
13	"	4	12500
28	"	4	10000
4	U. S. P. Med. Co.	1	5000
17	"	1	5750
4	"	4	1375
17	"	4	2500
5	Warner & Co.	1	60500
14	Brown, Fred	2	28800
7	Curtis Sons	2	55000
19	"	2	55000
17	Pierce, H. V.	2	28600
24	Radway & Co.	2	55000
9	Burnett & Co.	4	14025
31	Hazelbine	4	16500

Oct. 21	Crook & Co.	4	5250
31	"	4	2625
6	Drake & Co.	4	27500
20	"	4	27500
9	Hall & Co. R. P.	4	55000
20	Hostetter & Smith	4	82500
16	Howe, Pills, (old)	4	1299
"	" Milk-Cure (new)	4	1326
24	Jackson & Co.	4	14025
4	McDonald & Co.	4	27500
7	"	4	27500
10	"	4	27500
13	"	4	27500
19	"	4	27500
23	"	4	27500
28	"	4	27500
31	"	4	27500
26	Swaim	8	7040
31	Hartman	4	14375
"	"	6	500
12	Henry	1	40000
"	"	2	5000
"	"	4	15000

Wrappers

Oct.	Byam & Carlton Co.	1	2440000

Imprinting

Oct.	38405 impd @ 1¢	2	195425

Philadelphia
Nov. 20, 1871

The First Nat Bank
W. W. Thacher, Esq., Cashier
Memphis, Tenn.

Sir:

Your favor of the 16th inst at hand. Inasmuch as our telegram of the 15th inst was necessary to adjust a discrepancy entirely on your side I agree with you that I should be reimbursed the amount, viz. $2.85. The correctness of this amount may probably be verified by the figures on the lower margin of the telegram sent you, the office at this end declining invariably to furnish recepts for amounts paid for messages sent.

I have the know to be very respectfully,

Yours

Jos. R. Carpenter

per L.

Philadelphia
Nov. 28, 1871

Geo. B. Williams, Esq.
Deputy Commissioner Inter. Revenue
Washington, D. C.

Sir:

Herewith specimen stamps are forwarded in accordance with your wishes, embracing all the denominations in various colors.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 28, 1871

Messrs. Bock Schneider & Co.
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to present a proof impression of your finished die which I trust will prove perfectly satisfactory. Please state comments and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Nov. 28, 1871

Hon. J. W. Douglass
Commissioner Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for your approval the accompanying design of a one cent private die for Messrs. Boeck Schneider & Company. Superficial area 13/16th of an inch.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1871

Messrs. Earl & Jacobs
Watertown Jeff Co., N. Y.

Gentlemen:

Yours of the 23d inst addressed to the Commissioner Inter. Rev. is referred to me for reply.

I am authorized agent of the government to engrave private stamp dies, make plates, and prepare stamps therefrom. The charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars and the time required to do the work about eight weeks.

You may send me a sketch of required design and I will endeavor to render the engraving according to your wishes.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1871

Messrs. J. S. Hamlin & Bro.
Chicago, Ill.

Gentlemen:

Your favor of the 28th to hand. The charge for engraving a private die and making a stamp plate complete is the same as it was a year ago; viz: three hundred and fifty dollars ($350) and the time required to make the same about eight weeks. The commission allowed by the government to proprietors of private dies is, I believe, ten per cent on all amounts over $500 at a time.

Please furnish me with a rough sketch of design showing size and denomination of stamp required and I will give the matter due attention.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1871

Messrs. Hofftetter & Sons
Galion, Ohio

Gentlemen:

Yours of the 27th ulto addressed to the Commissioner of Inter. Rev. has been referred to me for reply.

The charge for engraving a stamp die and making a plate complete is uniformly three hundred and fifty dollars ($350) and the time required to do the work is about eight weeks.

For further information respecting engravings please address me direct.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
December 1, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1871

viz:

34,548,870 Stamps @ 23 cents per M. $7946.24

Received payment

Philadelphia
December 1, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1871

viz:

34,548,870 Stamps @ 23 cents per M. $7946.24

Received payment

Duplicate

Philadelphia
Dec. 9, 1871

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to present herewith my account signed in duplicate for manufacture of revenue stamps delivered in November, 1871, together with the usual accompanying voucher in support of the amount of deliveries.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 11, 1871

Messrs. C. B. Woodworth & Son
Rochester, N. Y.

Gentlemen:

Herewith please find a design for the one cent revenue die prepared in accordance with your wishes. The vignette selected is "Neillson." Have the kindness to state to me by return mail how you are pleased with it so that I may know whether to proceed with the engraving or not. The frame work as you will observe has already been cut.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured, November, 1871

Engraving					Total
Nov. 7 C. B. Woodworth, Rochester, N. Y.					
1¢ Proprietary Stamp 21/32 inch					350.
" 7 Bock, Schneider & Co., New York City					
1¢ Match Stamp 13/16 inch					350.
	Sheets	Stamps			
Imprinting	54451	251853			
Stock, Common	146618	29567047			
Extra					
1¢ Blow	700	98000	3.07	2.94	6.01
1¢ Lee & Osgood	298	32184			
1¢ Schenck	1195	52580	6.11		6.11
1¢ N.Y.M. Co.	12551	902232	48.77	27.07	75.84
2¢ Curtis Sons green	2453	161898	10.28	4.86	15.14
2¢ Jayne	1000	60000	4.95		4.95
2¢ Jno. I. Brown	2666	191952	12.19	5.76	17.95
2¢ Barnes	990	100980	3.03	3.03	6.06
forward	168451	31398726			$1376.54

forward	168451	31398726			$1376.54
3¢ Barber M. Co.	4969	198760	21.33	5.96	27.29
3" Gates	6974	292908	30.57	8.79	39.36
3" Am. M. Co. O.	2916	125412	13.10	3.76	16.86
3" Laird	2194	43880	12.68		12.68
4" Howe Milk C.	395	40290	1.09	1.21	2.30
4" Drake & Co.	997	101694	2.54	3.05	5.59
4" R. P. Hall Co.	300	24000	1.21	.72	1.93
4" Hostetter & S.	4291	197386	19.47		19.47
4" McDonald & Co.	3289	184184	14.12	5.52	19.64
4" Hutchins & H.	200	19000	.53		.53
1" Wrappers	64250	2570000			179.90
Good	259296	35196240			8095.14
Bad	4009	662161			
Total	263305	35858401			$9797.26

Extra Sized Private Stamps Delivered in November, 1871

1871	Die	Den	Stamps
Nov. 15	Am. M. Co. O.	3	33000
14	Ayer & Co.	1	400000
"	"	4	37500
7	Barber M. Co.	3	40000
14	"	3	40000
21	"	3	40000
29	"	3	40000
15	Blow	1	56100
4	Bonsf. & Poole	3	66000
13	"	3	50000
20	"	3	50000
9	Brandreth	1	110000
18	"	1	110000
15	Brown & Sons	2	55000
29	"	2	55000
14	Bull	1	16000
"	"	4	12500
9	Dalley	1	10500

Nov. 4	Gates	3	63000
14	"	3	63000
21	"	3	63000
24	"	3	31500
9	Hall & Rucher	1	20495
10	Jayne	1	60000
23	"	1	30000
10	"	2	20000
23	"	2	8000
10	"	4	30000
23	"	4	16000
3	N.Y.M. Co.	1	121000
11	"	1	110000
27	"	1	110000
29	"	1	110000
25	Ferrett	1	66000
14	Schenck	1	33000
"	"	6	5500
10	Scovill & Co.	1	20000
"	"	4	11500
21	"	4	16500

Nov.	21	U. S. P. Med. Co.	1	5250
	22	Warner & Co.	1	23000
	4	Brown, Fred	2	28800
	3	Curtis & Sons	2	55000
	10	"	2	55000
	25	"	2	55000
	4	Husband	2	33000
	20	Kennedy	2	10500
	10	R. V. Pierce	2	28600
	10	Hostetter & Smith	4	82500
	25	"	4	82500
	29	Radway	2	55000
	4	Burnett & Co.	4	14025
	"	Crook & Co.	4	5250
	3	Drake & Co.	4	27500
	14	"	4	27500
	11	Hall & Co., R.P.	4	1575
	18	Howe, Pills, old	4	1575
	"	" Milk Cure	4	14025
	20	Jackson & Co., J.S.	4	

Nov. 6	McDonald & Co.	4	27500
10	"	4	27500
15	"	4	27500
18	"	4	27500
20	"	4	27500

Nov.	Wrappers		
	Byam Carlton & Co.	1	2440000
"	Imprinting	2	231853 (54451 imps. 1¢)

Philadelphia
Dec. 15, 1871

Messrs. Newbauer & Co.
San Francisco, Cal.

Gentlemen:

I had supposed that according to my advice of the 14th August last, to Mr. Supervisor Foulke, you had already arranged the preliminaries with regard to having a deposit of stamps in quantity on hand at the U. S. Asst. Treasury at San Francisco, and I regret the inconvenience you will probably suffer by the delay in accomplishing your object now that the stamps are ready for use.

The Commissioner of Inter. Rev., Washington, D. C. is the only one with whom you can arrange with regard to the supply to be deposited with the San Francisco Asst. Treasurer, and all I can do is to refer your communication to him for reply. I would advise you however to address him directly on the subject so as to insure attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 15, 1871

Hon. J. W. Douglass
Commissioner Internal Revenue
Washington, D. C.

Sir:

Messrs. Newbauer & Co. who request information as to how they can arrange to have a supply of their stamps deposited in lots with the U. S. Asst. Treasurer at San Francisco, their communication herewith referred, are the proprietors of the Metropolitan Match Stamp die, 4¢ denomination, approved by you Nov. 17, '71, from which an ample supply of stamps for their use has been prepared.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 16, 1871

Thomas Hillhous, Esq.
New York, N. Y.

Dear Sir:

Your order No. 9771 $125000 Inter. Rev. Stamps is executed today less $32,300 withheld for want of stamps. The difficulties in preparing an adequate stock to meet the large demand have not yet entirely been overcome but will be in a very short time. The balance remaining due your account consists of 500 sheets 5¢ Gen'l, 600 sheets 25¢ and 300 sheets 50¢. Some of each of these denominations, however, are included in the lot sent you, and perhaps will last until the balance due is forwarded you which will perhaps be on the 18th or 19th inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 22, 1871

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

Yours of the 21st inst rec'd. Out of the list of match firms sent me the following are unknown to me and do not order stamps in their own names, viz:

Witebeck & Potter, Minneapolis, Minn.
Orchard City M. Co. Burlington, Iowa
Wheedon & Bell, Baltimore, Md.

Stamps of the following firms being out of use are not on hand, viz:

T. H. Warren & Co., Rock Island, Ill.
D. M. Richardson, 3¢
Barber & Peckham 3¢

Of the remaining firms, stamps are sent you herewith as follows: viz:

Jas. L. Clark, Park City M. Co.
F. Mansfield & Co. Aetna Match
D. M. Richardson, 1¢

Please the three stamps when examined & oblige

Yours very truly

Jos. R. Carpenter

per L.

The amount of your paper on hand at this date is as follows, v iz:

	Brown	White	Total
Manufactured	75000	32,375	107,345
Blank	60800		60800
Total	135800	32,375	168,175

Will send you bill tomorrow.

J.R.C.

Philadelphia
Dec. 22, 1871

Messrs. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

I take pleasure in sending you a perfect sheet of four cent stamps from your private die, in lieu of the imperfactions returned by yours of the 20th inst.

While I enjoin strict vigilence on the part of my examiner it appears that a misprint will occasionally find its way in the large lots furnished you.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Stamps Spoiled in Manufacture during November, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

Die	Den.	Sheets	Stamps	Value
3¢	GENERAL	374	78540	1570.80
4¢	"	7	1190	47.60
5¢	"	144	24480	1224.
10¢	"	103	17510	1751.
15¢	"	36	6120	918.
25¢	"	90	9180	2295.
$1.50	"	17	1530	295.
$1.60	"	5	450	720.
$5.	"	50	3600	18000.
$10.	"	1	72	720.
$20.	"	2	108	2160.
$25	"	10	540	13500.
$50	"	4	216	10800.
$250	"	1	6	3200.
$800	"	2	16	3200.
	forward	846	143558	80401.40

forward	846	145558	60401.40
1¢ Proprietary	584	122640	1226.40
2¢ "	161	33810	676.20
4¢ "	234	39780	1591.20
6¢ "	5	850	51.
Total General	1830	540638	63946.20

1¢ Beecher	62	13020	130.20
1¢ Cramer	44	9240	92.40
1¢ Clark	60	12600	126.
1¢ Davis & Son	35	7350	73.50
1¢ Donnelly	17	3570	35.70
1¢ P. Eichele	23	4830	48.30
1¢ Franklin	8	1680	16.80
1¢ Greenleaf	9	1890	18.90
1¢ Griggs & Scott	21	4410	44.10
1¢ Gates	33	6930	69.30
1¢ Eaton	190	29900	399.
1¢ McLean	127	26670	266.70
1¢ Mans. & Higbeee	12	2520	25.20
forward	641	134610	1346.10

	forward	641	134610	$1346.10
1¢	Ramsom	10	2100	21.
1¢	Russell	47	9870	98.70
1	Richardson	88	18480	184.80
1	Barber M. Co.	86	18060	180.60
1	Star M. Co.	55	11550	115.50
1	Safety M. Co.	6	1260	12.60
1	Swift & Courtney	241	20610	506.
1	Stanton	56	11760	117.
1	Tyler	6	1260	12.60
1	Underwood	33	6930	69.30
1	R.G.A. Wright	12	2520	25.20
1	Zisen	17	3570	35.70
1	Lee & Osgood	2	216	2.16
1	Schenck	5	220	2.20
1	N.Y.M. Co. green	69	4968	49.68
1	W. D. Curtis	3	663	6.63
2	Curtis & Sons	47	5102	62.04
2	Jno. I. Brown	34	2448	48.96
2	Barnes	10	1020	20.40
2	P. Davis & Son	3	630	2.20
	forward	1471	285847	$2930.47

forward	1471	285847	$2930.47
-3¢ Greenleaf	6	1020	30.60
3 Hall & Ruchel	3	510	15.30
3 Barber M. Co.	31	1240	37.20
3 Gates	26	1092	32.76
3 Am. M. Co. O.	14	588	17.64
3 Lewis	6	120	3.60
4 Howe	5	510	20.40
4 Drake & Co.	3	306	12.24
4 Hostetter & Smith	9	414	16.56
4 McDonald Co.	11	616	24.64
4 R. G. A. Wright	6	1260	50.40
4 P. Davis & Son	8	1680	67.20
5 Levy	11	1870	93.50
5 Dougherty	9	1530	76.50
5 Lewis	5	720	26.
	1624	299323	3465.01
1¢ Wrappers, B.C. Co.		22200	

Philadelphia
January 6, 1872

Dr. Jas. C. Kerr
Cincinnati, Ohio

Dear Sir:

The stamp submitted for your favor of the 3d inst. and herein returned, is undoubtedly genuine. It can only have been obtained by outside parties, either from a genuine bottle or from some plate after it has been delivered to you; as to just how or where, of course, I am unable to say. I would suggest, however, that you invariably place your stamps on the bottles in such a manner that they will be effectively destroyed in reading the contents. This will meet the legal requirement and at the same time protect you from the liability of counterfeiters of the preparation to refill your bottles.

You have had stamps as follows since the plate was altered from a six cent, viz: Mch 18/71 - 5250, May 3/71, 7875, Sep. 19/71, 2625, Dec. 16/71, 2625.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 6, 1872

Messrs. P. H. Drake & Co.
New York, N. Y.

Gentlemen:

In reply to the personal application of Mr. Drake today, I have to say that upon consideration of the matter as presented by him in respect to the change of title in Barnes 1 & 2¢ stamps to read "Lyon Manf'g Co." I will execute the work in full for three hundred dollars $300, and endeavor to have the new stamps ready in about five weeks time.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 2, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1871

viz:

29,777,120 Stamps @ 25 cents per M. $6848.74

Received payment

Philadelphia,
January 2, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1871

viz:

29,777,120 Stamps @ 25 cents per M. $6848.74

Received payment

Philadelphia
January 9, 1872
425 Chestnut St.

J. W. Yocum, Esq.
Columbia, Pa.

Gentlemen:

In reply to yours of the 6th inst, I am authorized to imprint stamps on checks, sight drafts, etc. The design used is similar to the specimen inclosed, the only difference being a dark instead of light background to the head. The charges for imprinting are one cent a page of six or less stamps each, and a half cent for impression of only one stamp each.

Please address and forward orders with remittances to,

Yours very truly,

Ros. R. Carpenter

per L.

Philadelphia
January 9, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my account, signed in duplicate, for manufacture of Revenue Stamps delivered during December, 1871, together with the usual accompanying vouchers in support of the amount delivered.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 10, 1872

Messrs. R. H. Drake & Co.
New York, N. Y.

Gentlemen:

Your favor of the 8th inst. ordering new dies and Mr. Barnes' written consent to the alteration of his one and two cent dies, are at hand and the order will be executed as expeditiously as possible.

I have always kept up the stock of Barnes' one and two cent stamps and have now a fair balance on hand.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 12, 1872

Tho's. Hillhouse, Esq.
New York, N. Y.

Sir:

In your order No. 9858 for revenue stamps executed in part Dec. 23 and in full Dec. 26/71, is an item of 500 sheets @ 25 cents. Will you have the goodness to investigate as to whether they were all received by you and let me know the result? I find a discrepancy in my account of the balance of that denomination on hand, and desire to make the proper adjustment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 12, 1872

Jas. E. McLean, Esq.
Chicago, Ill.

Sir:

In your order No. 9904 for revenue stamps, executed Jan 2/72 was an item of 100 sheets at 25 cents. Will you have the goodness to investigate as to whether they were all received by you and let me know the result? I find a discrepancy in my account of the balance of that denomination on hand, and desire to make the proper adjustment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 12, 1872

Chas. Clinton, Esq.
New Orleans, La.

Sir:

In your order No. 9857 for revenue stamps, executed Dec. 21/71, was an item of 200 sheets at 25 cent. Will you have the goodness to investigate as to whether they were all received by you and let me know the result? I find a discrepancy in my account of the balance of that denomination on hand, and desire to make the proper adjustment.

Very respectfully,

Jos. R. Carpenter

per L.

Manufactured in December, 1871

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	90943	461088			$909.43
Stock, Common Class	148050	29370693			
" Extra, viz:					
1¢ Fleming, No. 1	1999	119940	8.65		8.65
1" Hall & Ruchel	294	49980	.36		.36
1" N.Y.Match Co.	10417	750024	40.54	22.50	63.04
1" L. W. Warner & Co	1197	35910	5.53	1.08	6.61
2" Jno. I. Brown Son	1957	140904	8.95	4.23	13.18
2" Fred Brown	5700	114000	37.90	28.50	66.40
2" Curtis & Son	878	47412	3.08	1.42	4.50
2" Henry	300	19800	.99	.59	1.58
2" Radway	1763	141040	5.26	4.23	9.49
3" Barber M. Co.	7924	316960	34.01	9.51	43.52
3" Bonsf & Poole	8828	388432	41.68	11.65	53.33
3" Gates	1195	50190	5.25	1.51	6.76
forward	190505	32006373			$1186.85

	forward	190502	32006373			$1186.85
4¢		1994	129610	7.57	3.89	11.46
4	Burnett & Co.	590	77880	.40	2.34	2.74
4	R. P. Hall & Co.	1570	126600	6.33	3.77	10.10
4	Hazelbine	200	22300	.28		.28
4	McDonald Co.	3975	222544	17.06	6.68	23.74
4	Scovill & Co.	985	133960	.67	4.01	4.68
6	Schenck	1500	66000	7.37		7.37
1	Wrappers	50625	2025000			141.75
	Good	251940	34809367			8006.15
	Bad	3386	537667			
	Total	255326	35347034			$9395.12

Extra Sized Private Stamps Delivered in December, 1871

viz:

	Die	Den	Stamps
Dec. 13	Am. M. Co. O.	3	40000
23	"	3	40000
14	Ayer & Co.	4	137500
7	Barber M. Co.	3	40000
21	"	3	60000
29	"	3	50000
2	Bonsf & Poole	3	36000
5	"	3	40000
9	"	3	36000
18	"	3	60000
27	"	3	50000
29	"	3	167344
4	B. Brandreth	1	110000
15	Jno. I. Brown & Sons	2	55000
12	Bull	1	16000
"	"	4	12500
16	Curtis Brown	1	55000
21	Dalley	1	10500

Dec. 26	Fahnestock Son & Co.	1	110000
2	Fleming No. 1	1	82500
"	" No. 2	1	27500
4	Gates	3	31500
6	"	3	31500
13	"	3	31500
16	"	3	31500
22	Hall & Ruchel	1	21500
16	Henry	1	40000
"	"	2	15000
"	"	4	10000
7	Jayne	1	57500
21	"	1	36000
7	"	2	21250
21	"	2	9000
7	"	4	30000
21	"	4	14000
2	N.Y.Match Co.	1	55000
9	"	1	121000
11	"	1	60500
13	"	1	121000
21	"	1	121000

Dec. 26	New York Match Co.	1	60500	
29	"	1	60500	
4	Schenck	1	33000	
11	"	1	33000	
4	"	6	5500	
11	"	6	5500	
9	Scovill & Co.	1	26000	
22	"	1	26000	
9	"	4	10000	
22	"	4	10000	
18	U.S. Prop Med. Co.	1	10500	
22	"	4	2625	
2	Truesdell & Co.	1	10500	
27	Brown, Fred	2	28800	
4	Curtis Sons	2	55000	
16	"	2	55000	
4	"	2	27500	2 5/16 Perfd
8	R. V. Pierce	2	28600	
26	Radway	2	55000	
6	G. W. Laird	3	20166	
14	Crook & Co.	4	7875	
19	"	4	16500	

Dec. 18	Drake Co.	4	27500
7	Fowle & Son	4	16500
11	R. P. Hall & Co.	4	55000
7	Hartman & Co.	4	15125
18	Hazelbine	4	16500
12	Hostetter & Smith	4	82500
30	"	4	82500
12	Howe, Pills	4	1312
"	" Milk Cure	4	1313
28	" "	4	1575
15	J. A. Jackson & Co.	4	14025
16	Jas. C. Kerr	4	2625
27	Van Duzen	4	16500

Dec.	Wrappers		
Byam, Carlton Co.	(reported	1	1,320,000
"	(since delivd)	1	440,000

Dec.	Imprinting	2	461,088 (90943 imps)

Detailed Statement of Revenue Stamps Spoiled in Manufacture during December, 1871, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den	Die	Sheets	Stamps	Value
2¢	General	351	73710	1474.20
5¢	"	33	5610	280.50
10¢	"	80	13600	1360.
20¢	"	14	2380	476.
25¢	"	64	6528	1632.
50¢	"	105	8755	4377.50
$1	"	163	14670	14670.
1¢	Proprietary	252	52920	529.20
2¢	"	129	27090	541.80
3¢	"	391	66470	1994.10
4¢	"	145	24650	986.
	Total	1725	296385	28321.30

1¢ Anson Allen	17	3570	35.70
1" Am. M. Co. O.	9	1890	18.90
1" Barber M. Co.	31	6510	65.10
1" Beecher	20	4200	42.
1" Bonsf & Poole	45	9450	94.50
1" Bock Schneider Co.	24	5040	50.40
1" Carl, F. E.	21	4410	44.10
1" Coweles & Leete	30	6300	63.
1" Crammer & Kemp	16	3360	33.60
1" Donnelly	30	6300	63.
1" Eichele, P.	44	9240	92.40
1" Franklin	47	9870	98.70
1" Ferrett	20	4200	42.
1" G. & Scott	27	5670	56.70
1" Greenleaf	26	5460	54.60
1" Gargling Oil Co.	17	3570	35.70
1" Gorman	17	3570	35.70
1" Kyle	10	2100	21.
1" Littlefield	19	2990	39.90
1" McLean	18	3780	37.80
forward	488	102480	$1024.80

forward	488	102480	$1024.80
1¢ Park City	20	42000	42.
1¢ Richardson	90	18900	189.
1¢ Russell	1	210	2.10
1¢ Stanton	55	11550	115.50
1¢ Star M. Co.	51	10710	107.10
1¢ Swift & Courtney	33	6930	69.30
1¢ Safety M. Co.	10	2100	21.
1¢ Tyler	56	11760	117.60
1¢ Underwood	19	3990	39.90
1¢ Z isenly & Co.	79	16590	165.90
1¢ Fleming No. 1	1	60	.30
1¢ Hall & Ruchel	6	1020	10.20
1¢ N.Y.M. Co. green	83	5976	59.76
1¢ L. W. Warner & Co.	3	90	.90
2¢ Jno. I. Brown & Son	43	3096	61.92
2¢ Curtis Brown	22	1188	23.76
2¢ Radway	37	2960	59.20
3¢ Barber M. Co.	76	3040	91.20
3¢ Bonsf. & POole	122	5368	161.04
forward	1295	212218	2362.78

forward	1295	212218	2362.78
3¢ Gates	5	210	6.30
4 Bull	6	390	15.60
4 Burnett & Co.	10	1320	52.80
4 R. P. Hall & Co.	130	10400	416.
4 McDonald & Co.	26	1456	58.24
4 Littlefield	8	1680	67.20
4 Met. M. Co.	33	5610	224.40
4 Scovill & Co.	15	3040	81.60
8 Cowles & Leete	32	1920	153.60
Total	1560	237244	3438.52

1¢ Wrappers		4040

Recapitulation

General	1725	296383	28321.30
Private	1560	237244	3438.52
Wrappers		4040	
Total	3285	537667	31759.82

1305 x

To J. C. Ayer & Co., Lowell, Mass.

11956 24 46 550000 1 $5500

Gentlemen:

I send you on account of this order an instalment of 8956 24/46 sheet equal to $4120, leaving a balance of 3000 sheets (1380), which will be sent you in a few days.

I am now preparing a new plate for your one cent stamp so as to present a better impression of that denomination - with your indulgence in this instance therefor you may expect to see an improvement in the next order filled.

Very truly yours

Jos. R. Carpenter

Jan. 18/72

Philadelphia
January 24, 1872

John T. Pingree, Esq.
Auburn, N. Y.

Sir:

Your note of the 20th inst, on the subject of a two dollar stamp of the latest issue, has been referred to me by the Commissioner of Internal Revenue, who says the stamp submitted by you has been returned.

I am the manufacturer of revenue stamps for the government. The first issue of the two dollar stamps of the design in question was made by me to the Government Stamp Agent, Isaac Pugh, Esq., of this city, on the seventh day (7th) of September A.D. 1871. For information as to the delivery of the stamps to the public you may please address Mr. Pugh.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 24, 1872

W. V. S. Wilson, Esq.
Chief of Currency Division
Washington, D. C.

Sir:

I note the discrepancies in the money value of the schedule sent you with the apoiled stamps of December 1871, pointed out by your favor of the 23d inst, and have adjusted them on my books accordingly.

The statement of stamps is all right, and the errors referred to were simply clerical in extending the money value.

Thanking you for making the correction and giving me note of the same, I am

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
February 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1872

viz:

37,699,332 Stamps @ 23 cents per M. $8670.85

Received payment

Philadelphia
February 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1872

viz:

37,699,332 Stamps @ 23 cents per M. $8670.85

Received Payment

Duplicate

Philadelphia
February 6, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the pleasure to present herewith my account signed in duplicate, for the manufacture of Revenue Stamps Delivered during the month of January, 1872, together with the usual accompanying vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
February 6, 1872

New York Match Co.
New York, N. Y.
P. V. Husted, ESQ. President

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 5th inst, and note advice to stop printing "Bauer Bender" and "small red" stamp plates.

The stock on hand at this writing is:

"Small blue"	74 sheets	5000 sheets being printed	
"Small red"	500 "		
"Bauer Bender"	3000 "		
green	10 "	39000 sheets being printed	
five cent	2978 "		

I fill your order today, $380 worth green and $830 Bauer Bender. A supply of green will be received from printing office by next order and can be furnished you promptly hereafter to the extent of your demand.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
February 7, 1872

Messrs. R. H. Drake & Co.
New York, N. Y.

Gentlemen:

Your favor respecting the quantity of each of the stamps of the Lyon Mamf'g Co. that will probably be required per quarter, is at hand, but I find no advice as to the color you desire to have them printed. Please inform me in this point, & oblige

Yours very truly

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in January, 1872

date	Die	Den.	Stamps
Jan. 11	Am. M. Co. (Ohio)	3	46000
11	"	3	50000
18	Ayer & Co.	1	550000
11	"	4	137500
6	Barber M. Co.	3	53000
15	"	3	60000
25	"	3	40000
30	"	3	50000
3	Barnes & Co.	1	50000
"	"	2	30000
30	Bonsf. & Poole	3	30000
6	B. Bransdreth	1	110000
20	"	1	110000
26	"	1	110000
8	Jno. I. Brown & Sons	2	55000
25	"	2	55000
16	Bull	1	16000
"	"	4	12500

Jan. 9	H. Dalley	1	10500
19	"	1	10500
20	Fleming No. 1	1	110000
3	Gates	3	63000
10	"	3	31500
16	"	3	31500
31	"	3	31500
22	Hall & Ruchel	1	60500
31	Henry	1	6000
"	"	4	15000
9	Jayne & Son	1	45000
25	"	1	20000
9	"	2	23500
25	"	2	5000
9	"	4	32000
25	"	4	20000
3	New York M. Co. large	1	121000
6	"	1	60500
15	"	1	60500
18	"	1	60500
19	"	1	60500

Jan. 20	New York M. Co. large	1	60500
23	"	1	60500
26	"	1	60500
27	"	1	60500
31	"	1	176000
"	"	1	77000
6	Ferrett	1	66000
3	Schenck	1	33000
20	"	1	24000
3	"	6	5500
20	"	6	7000
3	Scovill & Co.	1	20000
12	"	1	20000
30	"	1	20000
3	"	4	11500
12	"	4	11500
24	"	4	16500
30	"	4	11500
12	F. E. Suire & Co.	1	5250
31	"	1	5500
"	"	4	1250

Jan. 6	L. W. Warner & Co.	1	30000
23	"	1	30000
25	Fred Brown	2	28800
5	Curtis & Sons	2	55000
10	"	2	55000
24	"	2	55000
18	T. J. Husband	2	33000
29	G. G. Kennedy	2	5250
15	R. V. Pierce	2	28600
31	"	2	28600
24	Radway	2	55000
5	Jos. Burnett	4	14025
29	E. Hazelbine	4	16500
22	Hostetter & Smith	4	82500
9	J. D. Howe, Pills	4	721
11	" "	4	1443
26	" "	4	1444
9	" Milk Cure	4	722
26	" "	4	1443
20	Jas. Jackson & Co.	4	14025
8	Jas. C. Kerr	4	2625
30	Tubbs & Co.	4	27500
	Wrappers		
Jan.	Byam, Carlton & Co.	1	2550000
	Imprinting		
Jan.	(75,856 imps @ 1¢)	2	374319

Manufactured in January, 1872

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving Orders; viz:					
Jan. 10 R. H. Drake & Co. one cent					
" " two "					
" 22 I. Johnson & Co. one "					
" 29 R. V. Pierce one "					
Imprinting	75856	574319			$758.56
Stock, Common	172412	32456012			
" Extra, viz:					
1¢ Ayer & Co.	3297	151664	16.89		16.89
1¢ Barnes	1044	106488	3.19	3.19	6.38
1¢Brandreth	3998	527736	6.86		6.86
1¢Curtis & Brown	635	91440	1.23	2.74	3.97
1¢ Fleming, No. 1	2000	120000	8.66		8.66
1¢ Hall & Ruchel	673	114410	.83		.83
1¢ Jayne & Sons	1997	119820	9.88		9.88
forward	186056	34061887			

forward	186056	34061887			
1¢ Sands	1204	83076	5.16	2.49	7.65
1¢ Warner & Co.	1795	53790	8.29	1.61	9.90
1¢ U.S. Prop. Med. Co	2500	53500	13.27	5.62	18.89
1¢ N.Y.M. Co.	98	7056	.38	.21	.59
2¢ Barnes	885	90270	2.71	2.70	5.41
2¢ Curtis & Brown	1193	64422	16.11	1.93	18.04
2¢ Curtis Sons	1374	90684	5.76	2.72	8.48
2¢ Jno. Brown & Sons	2480	178560	11.34	5.35	16.69
2¢ Jayne & Son	1991	119460	9.85		9.85
2¢ Fred Brown	1083	21660	7.20	5.42	12.62
3 Barber M. Co.	2830	113200	12.15	3.40	15.55
3 Am. M. Co. O.	1989	83538	8.72	2.50	14.22
3 Gates	1284	54054	5.64	1.62	7.26
3 Bonsf & Poole	7809	343596	36.87	10.31	47.18
4 Drake	987	100674	2.52	3.02	5.54
4 McDonald & Co.	2286	128016	9.81	3.84	13.65
4 Hostetter & Smith	4991	229586	22.62		2.62
4 Lippman & Bro.	497	14910	2.80	.45	3.25
forward	223333	35860939			

forward	223333	35860939			
4¢ Hazelbine	182	20384	.25		.25
4¢ Jayne & Son	3799	227940	18.46		18.46
4¢ Jackson & Co.	973	35028	5.09	1.05	6.14
1¢ Wrappers	70125	2805000			196.35
Good	298412	38949291			8958.34
Spoiled	5728	862778			
Total	304140	39812069			

Philadelphia
February 9, 1872

Messrs. R. H. Drake & Co.
New York, N. Y.

Gentlemen:

Yours of the 8th inst. to hand. It will be a week or more yet before the new stamps are ready. You will therefore be prepared for some delay in the execution of your order.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
February 9, 1872

Messrs. Richardson, Hill & Co.
Boston, Mass.

Gentlemen:

In reply to yours of the 7th inst, my charges for imprinting are one cent a page of from two to six stamps each, and a half cent per single to the page.

Please forward checks to be stamped (including remittance to cover costs) to my address by express (prepaid).

Bound books cannot be stamped – the checks must come in sheets.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, January, 1872, by Joseph R. CArpenter, Philadelphia, Pa.

viz:

Den	Die	Sheets	Stamps	Value
2¢	General	391	82110	$1642.20
2¢	"	46	7820	234.60
5¢	"	119	20230	1011.50
6¢	"	26	4420	265.20
10¢	"	208	35360	3536.
20¢	"	11	1870	374.
25¢	"	190	19380	4845.
30¢	"	8	81	244.80
40¢	"	13	1326	530.40
50¢	"	299	25415	12707.50
$1	"	170	15300	15300.
$1.50	"	22	1980	2970.
$2	"	6	432	864.
1¢	Proprietary	602	126630	1266.30
	forward	2112	343089	45791.50

forward	2112	343089	$45791.50
2¢ Proprietary	53	11130	222.60
3¢ "	159	27030	810.90
4¢ "	296	50320	2012.80
Total	2620	431569	48837.80

1¢ Bauer & Reudel	44	9240	92.40
1¢ Bock Schneider & Co.	82	17220	172.20
1¢ Beecher	136	28560	285.60
1¢ Cramer & Kemp	81	17010	170.10
1¢ Donnelly	80	16800	168.
1¢ Eaton	90	18900	189.
1¢ Eichele, P.	53	11130	111.30
1¢ Franklin	271	56910	569.10
1¢ Ferrett	13	2730	27.30
1¢ Gaffit	51	10710	107.10
1¢ Gates	17	3570	35.70
1¢ Greenleaf	62	13020	130.20
1¢ Littlefield	5	1050	10.50
1¢ Richardson	36	7560	75.60
1¢ Star Match Co.	52	10920	109.20
forward	1073	225330	2253.30

forward	1073	225330	$2253.30
1¢ Swift & Courtney	34	7140	71.40
1¢ Safety Match Co.	58	12180	121.80
1¢ Tyler	94	19740	197.40
1¢ Ward Southl. Co.	4	840	8.40
1¢ Ayer & Co.	3	138	1.38
1¢ Barnes	6	612	6.12
1¢ Brandreth	2	264	2.64
1¢ Curtis & Brown	65	9360	93.60
1¢ Hall & Ruchel	27	4590	45.90
1¢ Jayne & Son	3	180	1.80
1¢ Harter & Co.	1	2268	22.68
1¢ Sands	96	6624	66.24
1¢ Warner & Co.	7	210	2.10
1¢ N.Y.M. Co. large	2	144	1.44
2¢ Barnes	15	1530	30.60
2¢ Curtis & Brown	7	378	7.56
2¢ Curtis & Sons	26	1716	34.32
2¢ Jno. I. Brown	20	1440	28.80
2¢ Jayne & Son	9	540	10.80
2¢ Helmbold	5	845	16.90
forward	1568	296069	3025.18

forward	1568	296069	$3025.18
2¢ Fred Brown	17	340	6.80
2¢ Kennedy	600	59400	1188.
2¢ R. G. A. Wright	16	3360	67.20
2¢ Gargling Oil	10	2100	42.
2¢ Ransom	7	1470	29.40
3¢ Richardson	170	28900	867.
3¢ Helmbold	4	680	20.40
3¢ Barber M. Co.	70	2800	84.00
3¢ Am. M. Co. O.	11	462	13.86
3¢ Gates	13	546	16.38
3¢ R. G. A. Wright	6	1260	37.80
3¢ Bonsf & Poole	291	12804	384.12
4¢ Drake	13	1326	53.04
4¢ McDonald Co.	14	784	31.36
4¢ Hostetter & Smith	9	414	16.56
4¢ Lippman & Co.	3	90	3.60
4¢ Hazelbine	18	2016	80.64
4¢ Jayne	1	60	2.40
4¢ Jackson & Co.	27	972	38.88
5¢ Manger	16	2704	135.20
forward	2884	418557	6143.82

forward	2884	418557	$6143.82
5¢ Lawrence & Cohen	28	4052	201.60
6¢ Helmbold	6	1020	61.20
	2918	423609	6406.62
1¢ Wrappers		7600	

Recapitulation

General & Prop.	2620	431569	$48837.80
Private Dies	2918	423609	6406.62
Wrappers		7600	
Total	5538	862778	55244.72

Philadelphia
February 12, 1872

Messrs. I. S. Johnson & Co.
P. O. Box 905
Bangor, Me.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the ninth instant remitting one hundred and seventy five dollars for balance in full of your engraving order, and return thanks therefor.

The stamps will be duly prepared and I expect to have them ready in about eight days from date. You can have them forwarded to you by mail (free) by notifying the Commissioner that you desire to have them sent in that way. Your notice to this effect should accompany each order, otherwise they will direct me to send them by express.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
February 14, 1872

Messrs. Richardson, Hill & Co.
Boston, Mass.

Gentlemen:

Your favor of the 12th inst with remittance of one hundred and five 58/100 dollars ($105.58) for imprinting revenue stamps to hand. Checks also are rec'd and the work will have due execution according to request.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Joseph R. Carpenter,

Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, February 1st, 1872

viz:

Adhesive stamp Paper $12\frac{1}{2}$ x 16 inches

90,155 Sheets and $\frac{59}{210}$ $\frac{71}{170}$ $\frac{28}{122}$ $\frac{32}{85}$ $\frac{34}{92}$ $\frac{36}{72}$ $\frac{36}{54}$ $\frac{2}{8}$

Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

352,676 sheets and $\frac{148}{221}$ $\frac{28}{210}$ $\frac{23}{189}$ $\frac{169}{187}$ $\frac{92}{140}$ $\frac{88}{189}$ $\frac{72}{144}$ $\frac{40}{140}$

$\frac{132}{156}$ $\frac{8}{132}$ $\frac{40}{112}$ $\frac{15}{105}$ $\frac{69}{102}$ $\frac{13}{99}$ $\frac{60}{90}$ $\frac{40}{84}$ $\frac{38}{80}$ $\frac{6}{72}$ $\frac{64}{64}$ $\frac{36}{66}$ $\frac{15}{65}$

$\frac{16}{60}$ $\frac{42}{56}$ $\frac{40}{54}$ $\frac{18}{52}$ $\frac{22}{51}$ $\frac{29}{48}$ $\frac{39}{46}$ $\frac{39}{44}$ $\frac{36}{42}$ $\frac{32}{38}$ $\frac{33}{36}$ $\frac{1}{9}$

Respectfully submitted

Jos. R. Carpenter

per L.

To Hon. Secretary of Treasury
Currency Division
Washington, D. C.

Philadelphia
February 20, 1872

Messrs. Richardson, Hill & Co.
No. 3 Sears Building
Boston, Mass.

Gentlemen:

I this day ship to your address, by Adams Ex. (prepaid) 960 sheets of imprinted checks sent me according to your letter of the 12th inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
February 20, 1872

Messrs. Richardson, Hill & Co.
No. 3 Sears Building
Boston, Mass.

Gentlemen:

I this day ship to your address, by Adams Ex. (prepaid) 960 sheets of imprinted checks sent me according to your letter of the 12th inst.

Very respectfully

Jos. R. Carpenter

per L.

359.

O. N. Felton, Esq. San Francisco, Cal.

8088	40	170	1,375,000	4	$55000

Put up in fifty packages, contents of each,
viz: 161 150/170 sheets - 27,500 stamps = $1100

Herewith I send you on account of the above order twelve (12) packages valued at $13200 - The balance 38 pkgs, equal to $41800 will be forwarded in a few days.

Please observe that this lot of 12 pkgs is gummed and should be used first. The next instalment will be ungummed and may be kept for any length of time without danger of becoming stuck together.

Very truly

J. R. Carpenter

per L.

Feb 27/72

Philadelphia
Feb. 29, 1872

Messrs. I. S. Johnson & Co.

Gentlemen:

Your order, through the Inter. Rev. Bureau, reached me only on the 22d inst but I have not yet been able to fill it for the reason that there has been un unavoidable delay in finishing the plate. It is now at press, however, and in a couple of days the stamps will be ready to send you.

As soon as a stock is once prepared you need apprehend no subsequent delay to your orders.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 6, 1872

J. W. Foster, M.C.
Camden, Ray Co., Mo.

Dear Sir:

Your favor of the 26th ulto addressed to the Commissioner of Inter. Revenue has been referred to me for reply.

I am appointed by the government to engrave stamp plates and to prepare stamps therefrom. The charge for making a stamp plate complete is uniformly three hundred and fifty dollars ($350) and the time required to do the work and prepare a stock of stamps ahead to meet orders would be about eight weeks.

If you conclude to have the engraving done please send me a rough sketch of required design and size of stamp and I will give the work early attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 7, 1872

Messrs. Jeremiah Curtis & Sons
New York, N. Y.

Gentlemen:

Your favor of the 5th to hand. In reply I am happy to say the plates are all safe and I will resume operations at my new factory in a few days. In the meanwhile I have a stock on hand to fill orders as usual without any delay.

Appreciating your kindness, I am

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 8, 1872

Messrs. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

Your favor of the 6th at hand. In reply I have the pleasure to say that all the plate dies, etc., are safe as well as all the manufactured stock, comprising a considerable quantity of both your denominations (7000 sheets 1 & 2700 sheets 4) and as my new factory will be in full operation in a few days, I apprehend there will be no inconvenient delay in filling orders. I am also happy to say that my loss further than labor and vexation is concerned is inconsiderable, being fully covered by insurance.

Many thanks for kind expressions, I am

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
March 8, 1872

Messrs. S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

All the dies, plates, etc. are safe. Also a stock of stamps. I am therefore able to meet your orders on demand.

Very truly,

Jos. R. Carpenter
425 Chestnut St.

per L.

Philadelphia
March 8, 1872

Messrs. Lord & Robinson
Baltimore, Md.

Gentlemen:

Your favor to hand. The plates, dies, etc. are all safe. I have over 4000 sheets of your stamps ahead and expect to get my new factory in operation in a few days.

Very truly

Jos. R. Carpenter
425 Chestnut St.

per L.

Philadelphia
March 11, 1872

Messrs. Byron, Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 7th inst (duplicate, not original) is at hand. I presume therefore that the check referred to, viz. $324.10, was a part of the mail destroyed by the burning at Springfield. Your stamp order will be duly executed. The quantity of your paper on hand rendered useless at the late fire at my factory may be stated at one hundred and twenty five reams.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 13, 1872

Messrs. Fred Mayer & Sons
New York, N. Y.

Gentlemen:

I am in receipt of checks for imprinting and also check for amt. viz: $42.42. There will be a delay of perhaps one week in printing them as the government is about removing my factory to another building and work will necessarily be retarded during the while.

Very truly

Jos. M. Carpenter

per L.

Philadelphia
March 13, 1872

Messrs. R. V. Pierce & Co.
Buffalo, N. Y.

Gentlemen:

The last order as it came to me from the Bureau called for two cent stamps only. The new one cent die however will not be ready in less than ten weeks from now and I will make every exertion to have the stamps prepared as soon thereafter as possible, and will notify you when ready so that you may order them at the earliest day.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 13, 1872

James L. Newand, Esq.
Washington, D. C.

Sir:

Your shipment of checks for stamping to hand by today's express. There will be a delay of perhaps one week in the execution of your order as the government is about removing my factory to another building and work will necessarily be retarded during that time.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1872

Messrs. Coon & Bontell
St. Paul, Minn.

Gentlemen:

In reply to your communication of the 9th inst addressed to Hon. Commissioner Inter. Rev. and by him referred to me, I have to say I am appointed by the Government to engrave stamp plates and to prepare stamps therefrom.

The charge for engraving a single private plate is three hundred and fifty dollars. Each denomination of stamp requires a separate plate. For each additional plate of precisely the same design and size as the first, two hundred dollars would be charged, making the cost to you for three plates, seven hundred and fifty dollars.

As the question of removing the stamp tax on matches is not at present being considered, I presume there has been no decision about the redemption of stamps that may not be required.

For furhter particulars as to your engraving, please address

Yours truly,

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1872

Messrs. Cutler Brothers & Co.
Boston, Mass.

Gentlemen:

In reply to your communication of the 7th inst, addressed to the Commissioner of Internal Revenue and by him referred to me, I have to say I am appointed by the Inter. Rev. Bureau to engrave stamps plates and to prepare stamps therefrom.

The charge for making a single plate complete is three hundred and fifty dollars: each denomination of stamp requiring a separate plate. For an additional plate of precisely the same design as the first, two hundred dollars would be charged you, making for the two plates five hundred and fifty dollars.

The work could be completed and stamps prepared in about eight weeks time.

For further particulars please address,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1872

Messrs. Byron & Carlton & Co.
Boston, Mass.

Gentlemen:

I note your advice respecting the proposed shipment of No. 2 paper and await its receipt.

I will endeavor to prepare for you the 500 old Portland Match Co. wrappers in a few days, and will forward them in a future order, when ready. There will be no extra charge for them.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1872

Messrs. C. B. Woodworth & Sons
Rochester, N. Y.

Gentlemen:

Your favor of the 6th inst with draft for $350 came duly to hand, and I was under the impression I had previously acknowledged its receipt.

Your stamp order from the Government is also at hand and I am in hopes of being able to fill it in a couple of days.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1872

James L. Kervand, Esq.
Washington, D. C.

Sir:

Yours rec'd.

Pursuant to your telegram of yesterday I forwarded the sheets for stamping to the American Phototype Co., New York.

In about one week hence I will be located at my new factory - your favors addressed Joseph R. Carpenter, Philadelphia, Pa. will reach me directly.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1872

Geo. B. McCarter, Esq.
Chief of Bureau Engraving & Printing
Washington, D. C.

Sir:

Pursuant to your request I herewith submit a detailed statement of items to be charged to the account of paper on my honor on the 13th instant, also of those to be credited, together with a statement of the monthly deliveries of paper on government orders, and of mutilated to the Currency Bureau of the Treasury Department, from the first issue of the newspaper down to the 13th inst inclusive,

viz:

Charge - Mutilated stamps in February - packed and boxed for shipment to the Currency Division of the Treasury Department -

1990 sheets General

2580 " Private Die

Credit - Stamps due on orders March 13th the amounts of which are included in previous reports of

paper delivered on requisition:

1st Nat. Bk. Cincinnati	5	sheets	General
Peter Negley, Baltimore	617	"	"
Thos. Hillhouse, New York	1600	"	"
F. Haven, Boston	550	"	"
I. H. McLean, Chicago	20	"	"
J. R. McFelridge, Phila	6	"	"
Northern Bk. Kentucky	5	"	"
Thomas. J. Henderson	5	"	"
J. R. McFelridge, Phila	96 44/210	"	
I. M. Ashmend "	22 185/210	"	
I. E. Ridgway "	57 202/210	"	
Cr. Total, General	2985 11/210	sheets	

Metropolitan Co. New Haven	6147 10/170	sheets	Private Die
L. W. Warner Co.	100	"	"
Am. M. Co. Ohio	100	"	"
C. B. Woodworth Sons	523 170/210	"	"
Bno. I. Brown Sons	34 52/72	"	"
Ayer & Co.	700	"	"
M. Ward & Co.	20	"	"
Cr. Total, Private Die	7623 10/170 170/210 72.72	sheets	

Statement of the Deliveries of paper on Government requisition from the first issue down to Mch. 13th inc.

viz.

General

1871 September	sheets	50876	83868
			128520
October		65495	30606
			128520
November		60913	488
			128520
December		50930	70360
			128520
1872 January		77586	71058
			128520
February		39808	54097
			128520
March to 13th		33445	46400
			128520
Mutilated		15659	
			99837
Total		395715	128520

Private Die

1871 August,	sheets	104642	128,661,122,304
			208,814,926,320
September		153311	63,189,627,198
			208,814,926,320
October		159318	49,394,328,633
			208,814,926,320
November		139584	112,593,466,358
			208,814,926,320
December		129185	189,184,741,118
			208,814,926,320
1872 January		148406	141,889,887,816
			208,814,926,320
February		136323	116,652,183
			208,814,92 , 320

1872 March to 13th		55,688	197,286,842,484
			208,814,926,320
Mutilated		19,776	
			163,571,094,607
Total		1,044,237	208,814,926,320

If you prefer to have the delivery statement of the months in the separate denominational fractions, I can just as well give it to you.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1872

viz:

29,161,672 Stamps at 23 cents per M. $6707.18

Received payment

Philadelphia
March 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1872

viz:

29,161,672 Stamps at 23 cents per M. $6707.18

Received payment

Duplicate

Report of Joseph R. Carpenter,

Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business March 1st, 1872

viz:

Adhesive stamp Paper, $12\frac{1}{2}$ x 16 inches

151,724 sheets and $\frac{152}{210}$ $\frac{135}{170}$ $\frac{83}{102}$ $\frac{45}{85}$ $\frac{88}{90}$ $\frac{28}{72}$ $\frac{53}{54}$ $\frac{3}{8}$

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

543,432 sheets and $\frac{148}{221}$ $\frac{195}{210}$ $\frac{96}{189}$ $\frac{169}{189}$ $\frac{80}{170}$ $\frac{110}{169}$ $\frac{72}{144}$ $\frac{40}{140}$

$\frac{128}{132}$ $\frac{19}{132}$ $\frac{40}{112}$ $\frac{68}{105}$ $\frac{1}{102}$ $\frac{13}{99}$ $\frac{60}{90}$ $\frac{40}{84}$ $\frac{38}{80}$ $\frac{33}{72}$ $\frac{25}{70}$ $\frac{64}{69}$ $\frac{36}{66}$

$\frac{50}{65}$ $\frac{56}{60}$ $\frac{42}{50}$ $\frac{40}{54}$ $\frac{24}{52}$ $\frac{22}{51}$ $\frac{25}{48}$ $\frac{23}{46}$ $\frac{3}{44}$ $\frac{18}{42}$ $\frac{27}{40}$ $\frac{32}{48}$ $\frac{9}{36}$ $\frac{7}{4}$

Very respectfully

Jos. R. Carpenter

per L.

To Treasury Deparment
Currency Division
W. P. S. Wilson, Esq. Chief
Washington, D. C.

Philadelphia
March 18, 1872

Messrs. J. B. Rose & Co.
New York, N. Y.

Gentlemen:

In reply to your favor of the 15th inst I can only say that I decline engraving the stamps referred to in yours of the 6th inst, under five hundred dollars.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 19, 1872

Mr. K. Clark, Esq.
Match Co.

Sir:

Your communication of the 4th instance addressed to the Hon. Commissioner of Inter. Revenue on the subject of a private die engraving, has been referred to me for reply.

I am appointed by the Government to engrave revenue stamp plates and to 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 execute the work is about eight weeks, including the time required to prepare a stock of stamps ahead.

There can be no objection to the size of the
presented by the model submitted by you

beyond that size stamps are charged for at the rate of ten cents per thousand stamps 3 1/8 inches superficial area and all other sizes in proportion. The present stamp therefore would be subject to a charge of about twenty cents per thousand stamps.

If you desire to have a plate engraved in view of the facts stated, you will please remit the cost of engraving, viz: $350 to me, and the work will have due attention and stamps prepared as soon as possible thereafter. As soon as you are notified by me that stamps are ready you may arrange with the Assistant Treasurer of San Francisco to procure you a stock through an order on the Commissioner of Inter. Revenue, and thus have them always at hand for use.

For further information respecting the engraving please address

Yours very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, February, 1982, by Joseph R. Carpenter, Philadelphia, Pa.

Den.	Die	Sheets	Stamps	Value
1¢	General	144	30240	$302.40
2¢	"	195	40950	819
4¢	"	13	2210	88.40
5¢	"	119	20230	1011.50
10¢	"	211	35870	3587
15¢	"	32	5440	516
25¢	"	160	16320	4080
50¢	"	287	24395	12197.50
60¢	"	11	935	561
70¢	"	9	765	535.50
$1	"	50	4500	4500
$2	"	7	504	1008
$2.50	"	8	576	1440
$3	"	7	504	1512
$5	"	17	1224	6120
	forward	1270	184663	38578.50

	forward	1270	184663	38578.30
$10	General	4	288	2880
$20	"	2	108	2160
1¢	Proprietary	482	101220	1012.20
2	"	79	16590	331.80
3	"	82	13940	418.20
4	"	55	9350	374
6	"	16	2720	163.20
	Total, General	1990	328,879	$43,417.70

1 ¢	Bon & Poole	117	24570	$245.70
1	Beecher	93	19350	195.30
1	Barber M. Co.	128	26880	268.80
1	Burhans Co.	16	3360	33.60
1	F. E. Clark	110	23140	231
1	Ferrett	67	14070	140.70
1	Franklin	77	16170	161.70
1	Gaffit	80	16800	168
1	Gates	80	16800	168
1	Coroles & Leete	15	3150	31.50

	forward	783	164430	$1644.30
1¢	Johnson & Co.	40	8400	84
1	Kyle	37	7770	77.70
1	N.Y. Match C.	169	35490	354.90
1	Allen	19	3990	39.40
1	Park City	59	12390	126.90
1	Richardson	44	9240	92.40
1	Stanton	101	21210	212.10
1	Star M. Co.	112	23520	235.20
1	Swift & Courtney	129	27090	270.90
1	Underwood	28	5880	58.80
1	Cole Wright	4	840	8.40
1	Crammer & Kemp	60	12600	126
1	W. D. Curtis	14	3094	30.94
1	Dulley	18	936	9.36
1	Lyon M. Co.	14	1428	14.28
1	N.Y. M. Co.	64	4 968	49.68
1	Sands	15	1035	10.35
1	Scovill	19	2584	25.84
1	U.S. P. Med. Co.	2	18	.18
1	Ayer & Co.	4	184	1.84

forward	1440	347097	$3470/97
1 ¢ Fleming No. 1	1	60	.60
1 Fahnestock	8	672	6.72
1 Schencke	16	704	7.04
1 E. F. Wright	1	12	.12
2 Curtis Sons	24	1584	31.68
2 Henry	15	390	19.80
2 Lyons Manfg. Co.	28	3856	57.12
2 Rid gway	118	9440	188.80
2 Ringling Oil	7	1470	29.40
3 Burber M. Co.	50	2000	60
3 Bon & Poole	80	3520	105.60
3 Gup	17	714	21.42
	7	1190	35.40
3 Greenleaf	8	1360	40.80
3 Hall	23	1104	44.16
4 Crook & Co.	11	1870	74.80
4 Poole	54	4320	172.80
4 R. R. Hall & Co.	40	2040	81.60
4 Hadman	12	1344	53.76
4 Hazeline	40	1080	43.20
4 Jackson & Co.	40		
forward	2290	385427	$4546.09

forward	2290	385427	$4546.09
4 Tubbs C.	5	495	19.80
4 Ayer & Co.	164	7872	314.88
4 McDonald & Co.	4	224	8.96
4 Van Danzer	12	864	34.56
5 Greenleaf	5	856	42.50
5 Donghech	33	5610	280.50
5 Lawrence & Co.	19	2736	136.80
6 Schenck	48	2112	126.72
	2580	406190	5510.81

10 Wrappers	8040	

Recapitulation

General	1990	328879	45917.70
Private Dies	2580	406190	5510.81
Wrappers		8040	
Total	4570	743109	51428.51

Philadelphia
March 20, 1872

W. V. S. Wilson, Esq.
Chief, Currency Division
Treasury Department
Washington, D. C.

Sir:

The mutilated stamps according to the paper report of this date have been forwarded to the Bureau of Engraving & Printing by Adams Express today, per receipt herewith enclosed. They were so forwarded in this instance at the request per telegraph this instant of Mr. G. B. McCarter, Chief of the Bureau.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 20, 1872

Hon. Geo. B. McCarter
Chief Bureau Engraving & Printing
Washington, D. C.

Sir:

Herewith I hand you a statement of the mutilated stamps that were on hand for shipment to the Secretary of the Treasury (Currency Division) at the time you my establishment, and consequently were not included in your account.

Stamps according to the statement were forwarded to your Bureau by Adams Express today.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 21, 1872

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my account, signed in duplicate, for the manufacture of Revenue Stamps Delivered during February, 1872, together with the usual accompanying vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Balance of Adhesive Paper on Hand Feb. 1, 1872, Sheets

90155 $\frac{59}{210}$ $\frac{71}{170}$ $\frac{28}{102}$ $\frac{32}{85}$ $\frac{34}{90}$ $\frac{26}{72}$ $\frac{36}{54}$ $\frac{2}{8}$ or $3\frac{660}{128520}$

$3\frac{660}{128520}$ fractions reduced

90158 $\frac{660}{128520}$ Total balance

104000 Rec'd of Stamp Agt.

194158 $\frac{660}{128520}$ Total

Deliveries of Adhesive Paper during Feby. 1872, sheets

Balance March 1, '72. 151724 sheets $\frac{152}{210}$ $\frac{13\ 5}{170}$ $\frac{83}{102}$ $\frac{45}{85}$ $\frac{88}{90}$ $\frac{28}{72}$ $\frac{53}{54}$ $\frac{8}{8}$

$\frac{5}{151729}$ $\frac{75083}{128520}$

$\frac{75083}{128520}$ sheets Total Bal.

Philadelphia
March 21, 1872

Hon. G. S. Bontwell
Secretary of Treasury
Washington, D. C.

Sir:

Your advice of the 20th inst respecting the differences existing between your account and my report of paper on hand 1st inst, is rec'd.

Prior to sending the statement I had, as usual, taken an account of paper on hand and found it to agree with the book balance founded on my daily reports to your office, and hence I can only suppose that some clerical error exists in your account.

Assuming that our accounts agreed on the first of the preceding month I herewith submit a detailed statement of operations from that time, as embodied in the daily reports for the month of February, so that by a further comparison with your account the points of difference may at once be observed. If however the discrepancies occur prior to Feb. 1st, it will be necessary to send you statements of the preceding months. In any event I will be pleased to make any necessary explanations.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered, February, 1872

Date	Die	Den.	Stamps
Feby. 27	Am. M. Co. O.	3	66000
15	Ayer & Co.	1	150000
"	"	4	100000
6	Barber M. Co.	3	40000
15	"	3	40000
24	"	3	18333
10	P. W. Drake (Barnes die)	1	60000
"	"	2	25000
3	Bonsf. & Poole	3	30000
9	"	3	50000
16	"	3	60000
9	Brandreth	1	10000
26	"	1	110000
12	Jno. I. Brown & Son	2	55000
2	"	2	55000
	John Bull	1	16000
	"	4	12500

Feb. 7	Dalley	1	10500
29	"	1	10500
7	Gates	3	63000
16	"	3	31500
20	"	3	63000
3	Jayne	1	60000
23	"	1	10000
3	"	2	16000
23	"	2	6000
3	"	4	32000
23	"	4	22000
5	N.Y. Match 72	1	115200
7	"	1	38000
9	"	1	145200
12	"	1	60500
16	"	1	60500
19	"	1	121200
26	"	1	121200
8	Schenck	1	33000
27	"	1	33000
8	"	6	5500
27	"	6	5500

Feb. 29	Scovill & Co.	1	26000
8	"	4	16500
29	"	4	10000
28	F. E. Suire & Co.	1	5250
17	L. W. Warner & Co.	1	10500
28	Wilder & Co.	1	20000
"	"	4	9025
24	J. W. Truesdell Co.	1	10500
18	Fred Brown	2	28800
6	Curtis & Sons	2	55000
19	"	2	55000
29	"	2	55000
20	R. V. Pierce	2	28600
14	Radway	2	55000
5	Burnett & Co.	4	14025
13	O. Crook & Co.	4	16500
6	Drake & Co.	4	22500
6	Hall R. P. & Co.	4	55000
15	Hostetter & Smith	4	82500
7	Howe, Pills	4	989
"	" Milk Cure	4	188

Feby.	13	(Deliv'd to A. E. Edwards U.S. Agt. Treasurer, St. Louis, Mo. for use of) Jackson & Co.	4	112200
	17	McDonald & Co.	4	27500
	23	"	4	27500
	27	"	4	27500
	29	"	4	27500
	5	N.Y. Match Co.	5	7200
	19	"	5	7200
		Wrappers		
Feb.		Byam C. & Co.	1	1640000
		Imprinting		
Feb.		80,507 imps. @ 1¢	2	364408

Manufactured in February, 1872

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving Order, viz:					
4¢ Tarrant & Co., New York 63/64					$350
Imprinting	80507	364408			805.07
Stock, Common	183785	34367185			
Extra size, viz:					
1¢ W. D. Cartis	986	217906			
1¢ Dalley	482	25064	2.01	.75	2.76
1¢ Lyon Manuf. Co.	1486	151572	4.55	4.54	9.09
1¢ N.Y. M. Co. 72	8331	599832	32.42	17.99	50.41
1¢ Sands	1685	116265	7.23	3.49	11.72
1¢ Scovill & Co.	981	133416	1.47	4.	5.47
1¢ U.S.P. Med. Co.	1798	16182	9.46	4.	13.46
1¢ Ayer & Co.	8696	400016	44.54		44.54
1¢ Fleming No. 1	1999	199940	8.55		8.55
1¢ Fahnestock	2592	217728	7.06		7.06
1¢ Schenck	1984	87296	10.14		10.14
forward	214805	36816810			1318.27

forward	214805	36816810			$1318.27
1¢ E. T. Wright	1499	17988	14.81	4.50	19.31
2¢ Curtis & Sons	3576	236016	14.99	7.08	22.07
2¢ Henry	485	32010	1.60	.96	2.56
2¢ Lyon Mfg. Co.	972	99144	2.97	2.98	5.95
2¢ Radway	1082	86560	3.23	2.60	5.83
3¢ Barber M. Co.	3350	134000	14.38	4.02	18.40
3¢ Bonsf. & Poole	2620	115280	12.37	3.46	15.83
3¢ Gates	1785	74886	7.82	2.25	10.07
3¢ Am. M. Co. O.	1100	46200	4.82	1.39	6.21
4¢ Crook & Co.	977	46896	4.69	1.41	6.10
4¢ P. R. Hull Co.	1246	99680	5.02	2.99	8.01
4¢ Hartman & Co.	560	28560	2.11	.86	2.97
4¢ Hazelbine	388	43456	.54	1.30	1.84
4¢ Jackson & Co.	2370	85320	12.39	2.56	14.95
4¢ Tubbs & Co.	595	58905	.49		.49
4¢ Ayer Co.	3736	179328	17.96		17.96
4¢ McDonald Co.	96	5376	.41	.16	.57
4¢ Van Duzen	588	42336	2.62	1.27	3.84
6¢ Schenck	1452	63888	7.13		7.13
1¢ Wrappers	32500	1300000			91.
	275780	39612639			1579.41
Good	275780	39612639			9110.91
Spoiled	4771	743109			
Total	280551	140355748			$10690.32

Philadelphia
March 25, 1872

Clement Test, Esq.

Dear Sir:

After due reflection upon the subject submitted to me on Saturday last I decide and direct as follows, viz:

You will have no closet containing stamps withdrawn in any manner from the control of Mr. Lamasure. Furthermore, it is entirely in opposition to my wishes that any controversy should arise between you and Mr. Lamasure with regard to any matter of business. I wish it dintinctly understood by you that I have appointed Mr. Lamasure Chief of the Department of Stamp Delivery & Stock Room. All persons in this department are subject to his orders and must obey him as if I gave the orders myself. What he directs must be carried out promptly and efficiently. As your superior officer he will instruct you and you will do as he wishes. Pleasing him you please me. Displeasing him you will act in opposition to my express orders. It is but just to you and Mr. Lamasure that I state thus explicitly my will. Understanding the position you occupy you will find it to your interest to please Mr. Lamasure.

Very truly yrs,

Jos. R. Carpenter

Copy

Treasury Department
Office of Internal Revenue
Washington, March 25th, 1872

Sir:

My attention having been called to the fact that the private die of Messrs. Zoiss, Daily and Smith, match manufacturers, of Philadelphia, contains nothing upon its face to indicate its character as a private die stamp excepting the word "Matches" and nothing whatever to show by what particular proprietor it is used, I have to request you to inform the gentelmen using stamps from such die that it will be necessary for them to cause their names or initials to be placed upon it in such manner that they will appear upon each stamp printed therefrom. I have also to request that if there are any other parties using private die stamps that do not contain their names or initials, you will make a similar requirement in their cases.

I will likewise thank you to observe and inform me, in case it should escape the note of this office at the proper time, that no die which might hereafter be transferred from one proprietor to another shall be used by the party to whom it is transferred until after a suitable alteration of the die has been made by a change of name or initials.

Very respectfully

B. J. Sweet

(signed) Acting Commissioner

W.P.S.

Isaac Pugh, Esq.
Stamp Agent
Philadelphia, Pa.

Philadelphia
March 27, 1872

John Hodge, Esq.
Lockport, N. Y.

Dear Sir:

Your favor of the 25th instant to hand.

The order referred to of the 14th inst reached me from the Inter. Rev. Bureau on the 18th. I was then unprepared to fill the order by 39 sheets 1¢ stamps, which I hoped to have ready that I might pack the full amount on the 19th. Encountering delay however in consequence of being obliged to move my factory - the bulk of the order comprising all but the 39 sheets was sent you by mail on the 23d inst, and yesterday the 26th the balance was also forwarded.

The first instalment should certainly have reached you at the date of your letter unless by fault of the mail, and I trust ere this you have rec'd the entire amount. If not you will please inquire at the P.O. to save you further inconvenience.

Very truly yours,

Joseph R. Carpenter

Philadelphia
March 27, 1872

Messrs. Ferd Mayer & Sons
New York

Gentlemen:

I have this day shipped per Adams Express Co. to your address, 334 imps - 2004 checks (imprinted) First Nat. Bank, Greenfield, Mass. which I trust will be duly rec'd.

The delay in executing your order in this instance is exceptional and has arisen in consequence of my removal to a new factory causing the work to be temporarily suspended. After ten days time however I will be in a position to complete orders and return them the second day after their receipt.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 30, 1872

Hon. Geo. B. McCarter
Chief Bureau Engraving & Printing
Washington, D. C.

Sir:

Herewith I hand you the remaining stamps recovered from the old factory. This concludes the account of those not entirely destroyed.

Very respectfully

Jos. R. Carpenter

per L.

List of Proprietors of Private Dies, the date when they were first prepared for each, the denomination of die, proprietor's present address, and the aggregate value of stamps delivered to each from April 1, 1870 to April, 1872

viz:

For Medicines, Bitters, Cosmetics, Perfumery, etc.

first prepared	Den	Original Prop.	Present address	Value stamps delivered
Nov. 62	1¢	Herrick	L.W. Warner Co., N.Y.	$12411.94
Jan. 63	4	Jayne Son	Philada. P.	19255
"	1	"	"	17144.34
"	2	"	"	49866
"	4	Hostetter & Smith	Pittsburgh? Pa.	108675
Aug. 64	2	Curtis & Son	New York	72058
" 65	1	Curtis Brown, Curtis Sons,	New York	2775
Jan. 63	1	J. L. Thompson	Troy, N.Y.	2625
"	1	Sands & Co. E. Ferrett,	New York	8785
Feb. 63	1	Ferrett, Agent	"	33144.70
"	1	Fahnestock's Son & Co.	Schwartz & Harlett, Pittsburgh	7675

Feb. 63	1¢	Jno. Brown Son,	Boston, Mass.	$300
"	2	"	"	41975
"	4	"	"	200
"	1	D. S. Barnes	R. H. Drake, N.Y.	8910
"	2	"	"	10815
Mch 63	1	Fleming Bros	Pittsburgh, Pa.	20300
Apl "	1	Holloway	New York	120.75
"	2	Husband	Philada Pa.	7361.28
"	1	Ayer Co.	Lowell, Mass.	30988.66
"	4	"	"	89900
May 64	8	Jas. Swaim	Philada	3450.96
" 63	1	W. T. Blow	St. Louis	1914.45
July "	1	B. Brandreth	Sing Sing, N.Y.	25300
" "	1	E. T. Wright	Syracuse, N.Y.	1155
Jan. 64	1	Scovill & Co.	Cincinnati, O	14450
Feb. "	4	"	"	36315
Mch. "	4	Kelly & Co.	St. Louis	1100
" "	4	Hutchings	New York	1759.40
May 64	2	Helmbold	Philada.	2130.80
" "	4	"	"	2065.16
June 68	3	"	"	1335.09
"	6	"	"	40528.98

Feb 66	4	Bennett Peters & Co.	Chicago	$1765
" 65	1	D. M. Bennett	Cincinnati, O	357
May 65	1	H. Dalley	New York	2563.28
Nov 66	2	"	"	260
June 65	2	A. C. Burry	Geo. C. Barclay	3407.50
July "	1	D. Ransom & Co.	New York	8842.90
" "	2	"	"	7517.10
Sep "	3	Hall & Ruchel	New York	4605.18
Oct "	1	"	"	5814.80
Sep 65	1	J. H. Schenck	Philada, Pa.	14466.91
" "	6	"	"	17522.76
Mch 66	4	R. P. Hall & Co.	Nashua, N. H.	39489.68
"	1	John Bull	Louisville, Ky	5530
"	4	"	"	18240
Ap. 66	1	R. G. A. Wright	Philada, Pa.	5010.13
Ap. 66	2	"	"	2740
"	3	"	"	1659.87
"	4	"	"	1065
Oct 66	4	I. D. Howe	New York	2777
Jan 67	2	Radway	"	25150
Mch 67	1	U.S.P. Med. Co.	Cincinnati	2229.08
"	4	"	"	2212.64

Apl 67	4	Tubbs & Co.	Manchester, N.H.	$4375
"	1	I. H. McLean	St. Louis, Mo.	35075
Nov "	6	Hartman & Co.	Lancaster, Pa.	109.98
Oct 68	4	"	"	9272.48
Jan 69	2	P. H. Drake Co.	New York	105.04
" "	4	"	"	39657.44
Feb "	4	Van Duzen & Co.	"	5510
" "	4	O. Crook & Co.	Dayton, O	10529.68
May "	1	Gargling Oil Co.	Buffalo, N.Y.	7137.06
"	2	"	"	10107.48
"	2	Fred Brown	Philada Pa.	16977.66
June "	4	S. W. Fowle & Son	Boston, Mass.	11516
Aug "	1	E. Wilder	Louisville, Ky	1727
" "	4	"	"	6420
Sep "	1	Perry Davis Son	Cincinnati, O.	8122.40
" "	2	"	"	6699.56
" "	4	"	"	14127.60
Feb 71	4	Jas. C. Kerr	"	945
Oct 69	1	Jno. F. Henry	New York, N. Y.	4560
"	2	"	"	5720
"	4	"	"	6205
Nov "	1	Flanders	"	6581.03

Feb 70	1	Littlefield	Boston, Mass.	$3947
"	4	"	"	1111
Apl 70	1	C. E. Hull & Co.	New York	3194
"	2	R. V. Pierce	Buffalo, N.Y.	19159.46
May 70	4	E. T. Hazelbine	Warren, Pa.	6778.68
June 70	1	Harter & Co.	St. Louis, Moc.	4798.47
July 70	4	McDonald & Co.	New York	87325
Sep "	1	Ward	"	1360.80
Oct "	2	Kennedy	Rosbury, Mass.	5944.50
" "	4	Burr & Co.	Terre Haute, Ind.	1050
" "	3	G. W. Laird	New York	4207.38
" "	4	I. A. Jackson & Co.	St. Louis, Mo.	11754.20
Nov "	4	Lippman Son	Savannah, Ga.	2235
" "	4	Burnett & Co.	Boston, Mass.	7854
Feb 71	2	I. H. Zeilin & Co.	Phila. Pa.	5511
Sep "	1	Mansfield & Higbee	Memphis, Tenn.	2761
Mch 72	1	I. I. Johnson & Co.	Bangor, Me.	1185
Dec 71	2	Curtis Brown	New York	550
Sep 71	12	E. A. Wilson	Williamsburgh, N.Y.	314.88
Mch 72	1	R. V. Pierce	Buffalo, N. Y.	150
" "	1	Woodworth & Son	Rochester, N. Y.	1100
Feb 71	1	L. W. Warner & Co.	New York	5165

Feb 66	1	Lee & Osgood	Norwich, Ct.	$210
Sep 69	6	Jas. C. Kerr	Cincinnati, O.	745.98

For Playing Cards

Aug 66	5	Dougherty	New York	$98083.75
July 65	5	Lawrence & Cohen	"	102200
Sep 66	5	Saml. & Hart Co.	Philada. Pa.	91260
Dec "	5	Jno. J. Levy & Co.	New York	76584
Nov 70	5	V. E. Manger	New York	10098

For Matches

Aug 64	1¢	Richardson	Detroit, Mich	$25473.89
Sep	3	"	"	382049.55
Aug	1	Gates	Chicago, Ill.	248464
Sep	6	"	"	12.60
Mch 65	3	"	"	174825
Aug 64	1	Swift & Courtney	S. & C. Bucher Co.	391465
Sep	1	Zarsas Dailey	Philadelphia	403070.70
Oct	1	Grigg & Scott	Pittsburgh	58500
"	1	Greenleaf & Co.	Milwaukee	50960
Nov	3	"	"	50089.41
"	5	"	"	11850
Oct	1	G. & O.C. Barber	Middlebury, O	156808.94
Dec 65	3	Barber & Pecham	"	11397487
Oct 64	1	V. R. Pierce	New York	19700
Nov "	1	Safety M. Co.		45103
Mch 65	1	W. D. Kyle	Norton, Mass.	88936.09
"	1	A. Beecher Sons	S. & C. Bucher Co.	71735
"	8	Cowles & Leete	New Haven, Ct.	9600
Jan 67	1	"	"	26745

Apl 65	1¢	Park City M. Co.	Kenosha, Wis.	$76875
Nov "	1	Thos. Gorman	Wertville, Ct.	8675
Jan 66	1	E. T. Russell	Ashburnahm, Mass.	9710
Apl "	1	Cramer & Kemp	New York	107959.45
"	1	Byam C. Co. labels	Boston, Mass.	576300
June "	1	"	"	40292.50
May 66	1	Jas. Eaton	Utica, N. Y.	103200
June	1	H. & W. Koeber	New York	109545
July "	1	P. Eichele	St. Louis, Mos.	186600
" "	1	H. Stanton	Syracuse, N. Y.	67630.02
" "	1	Albens P	Me.	28375
Sep "	1	E. R. Tyler	West Chester, Ct.	60675.50
Feb 67	1	Chas Donnelly	Baltimore, Md.	119180
Mch "	1	Star Match Co.	Portland Star M. Co.	164645.53
July "	1	G. W. Gaffit Co.	New York	68514.07
Aug "	1	Bons & Poole	Cleveland, O	57112.20
" "	3	"	"	151028.10
Nov "	1	Underwood	Kenoshen, Wis.	63050
Dec	1	Zisen	St. Louis, Moc.	126335
Oct	1	Bauer & Bendel	New York	34903
Ap. 69	3	Am. M. Co.	Cleveland, O	21011.05
July	1	"	"	39218.91

Aug 69	1	W. D. Curtis	Oshkosh, Wis.	$15825
Sep "	1	Wil. P.M. Co.	Wilmington, Del.	9440
Oct "	1	N.Y.M. Co.	New York	245499.10
Mch 70	1	L. G. Hunt	Chicago, Ill.	21325
Dec 69	1	Akron M Co.	Akron, O.	420
May 70	1	F. E. Clark		80175
June 70	1	L. W. Buck & Co.	Clinton, Iowa	5650
Aug 70	1	Bent & Lea	Wilmindton, Del.	2939.25
Jan 71	1	Bonhaus & Co.	Burlington, Iowa	5610
Dec 71	1	Boch Schneider	New York	5500
Feb 72	5	N.Y. M. Co.	"	720
"	4	Met. M. Co.	San Francisco	55000

Philadelphia
April 2, 1872

Hon. Geo. S. Boutwell
Secretary of Treasury
Washington, D. C.

Sir:

Your statement with communication of the 30th ulto is received.

The balance of paper on hand as reported for the 1st of March, '72, is correct. The discrepancy of 80/210 in private die paper I find is caused by an error in Report No. 63, Sep. 5th, '71, which should read, fractional parts of adhesive stamp paper delivered 122/210 etc, instead of 202/210 etc. This error is noted in my account but I have inadvertently failed to advise you of it.

Mr. Pugh, Stamp Agent, has reviewed the account of deliveries of that date and certifies on the paper herewith to the fact of the required correction.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 4, 1872

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

The balance of your labels on hand is:

manufactured, white 485,000 wrappers

" brown 2,200,000 "

printed but uncut " 13,300 sheets

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 8, 1872

Chas. K. Clark, Esq.
for the San Francisco Percussion Match Factory
San Francisco, Cal.

Sir:

I am in receipt of your favor of the 29th ulto inclosing three hundred and fifty dollars for engraving a private twelve cent die, and have entered the order for execution. As soon as the die is engraved proof impressions in the various colors desired will be sent you.

With thanks for remittance, I am

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
April 10, 1872

Messrs. Bryon Carlton Co.
Boston, Mass.

Gentlemen:

The white paper from has been received and is put in by me.

Your advice having been received too late to affect the filling of your $800 order, I executed it in adhesive stamps and amended your regular order sent on the 9th so as not to include any adhesive stamps in it. The last account of paper on hand is correct. I have about seventeen reams additional but I am afraid it is too rough and too much shrunk from having been wetted after printing to be available for wrappers.

Very respectfully

Jos R. Carpenter

per L.

Philadelphia
April 11, 1872

Messrs. John J. Levy & Co.
184 Williams St., New York

Gentlemen:

I am in receipt of your favor of the 10th inst and note discrepancy referred to.

The Government requisition on me bearing your order No. 1939 calls for only 6000 stamps equal to $500 and not $325, as stated in the Commissioner's notice to you.

An oversight either in the wording of the letter or the drawing of the requisition has evidently been made at Washington, and the Hon. Commissioner will no doubt make it all right, upon your reference of the matter to him.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 1, 1872

U. S. Internal Revenue Bureau

to Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1872

viz:

30,983,875 Stamps @ 23 cents per M. $7126.29

Received payment

Philadelphia
April 1, 1872

U. S. Internal Revenue Bureau

to Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1872

viz:

30,983,875 Stamps @ 23 cents per M. $7126.29

Received payment

Duplicate

Philadelphia
April 13, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my account, signed in duplicate, for the manufacture of Revenue Stamps delivered on your requisitions of March, 1872, together with the usual accompanying vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 13, 1872

John McGire, Esq.

Dear Sir:

Messrs Byron Carlton & Co. make an order today for 5000 wrappers of the W. T. Brown Portland Match Co. with old date Dec. 1866 printed on them.

Mr. Carpenter consents to furnish them. Will you please get them printed as soon as possible to fill the order.

Very truly

Lamasure

Philadelphia
April 13, 1872

Messrs. Mansfield & Higbee

Gentlemen:

Your favor of the 9th instant is at hand.

I must have overlooked the request of yours of the 20th Oct. last or I would have given it a prompt reply, and the notice to the same effect of Jany 15th did not reach me.

In reply however I would state that your stamps are manufactured ahead, and I have yet remaining on hand about $2000 worth, these of course it will be necessary to use first, but, as soon as the new lot comes in from the printing department I will execute your wishes in regard to the perforating.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
April 13, 1872

Messrs. R. H. McDonald & Co.
New York, N. Y.

Gentlemen:

Your favor to hand. The stamps referred to were sent you yesterday. I regret exceedingly the delay that has occurred in this instance and must assure you that it was only in consequence of my having to remove to a new factory which retarded my manufacturing operations for a few days. I fully noted your very large demand for stamps and have entered printing orders accordingly - intending to keep a three month's supply constantly on hand - and would have done so but for the obstacle stated.

In a few days I will have all my means again perfected and have no doubt that future orders will be executed with promptness that will be satisfactory to you.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
April 13, 1872

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

Your request of the 11th instant is noted. I will prepare the 5000 Portland wrappers Dec '66 date as soon as possible but do not expect to be able to have it ready for the order noted. I will probably have it to send in the next following lot.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during March, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.	Die	Sheets	Stamps	Value
2¢	General	357	74970	$1499.40
5	"	84	14280	714
10	"	10	1700	170
20	"	34	5780	1156
25	"	133	13566	3391.50
30	"	13	1326	397.80
50	"	48	4080	2040
$2	"	5	360	720
$5	"	38	2736	13680
1¢	Proprietary	223	46830	468.30
2¢	"	194	40740	814.80
3¢	"	45	7650	229.50
	Total General	1184	214018	25281.30

1¢	Am. M. Co. O.	104	21840	$218.40
1	Bock Schneider & Co.	9	1890	18.90
1	Beecher	28	5880	58.80
1	Barber M. Co.	90	18900	189
1	Cramer & Kemp	1	210	2.10
1	Gaffit	80	16800	168
1	Gargling Oil	10	2100	21
1	Gates	27	5670	56.70
1	I. S. Johnson & Co.	17	3570	35.70
1	Kyle	127	26670	266.70
1	Star M. Co.	93	19530	195.30
1	Swift & Courtney	119	24990	249.90
1	Woodworth & Co.	17	3570	35.70
1	R. G. A. Wright	9	1890	18.90
1	Ward Southton & Co.	20	4200	42
1	N.Y. M. Co. 72	111	7992	79.92
1	Warner & Co.	29	870	8.70
1	Ayer & Co.	5	250	2.50
1	Brandreth	19	2508	25.08
1	Jayne	12	720	7.20
	forward	927	170030	1700.30

forward	927	170030	$1700.30
2¢ Kennedy	14	1386	27.72
2 Henry	2	132	2.64
2 Curtis & Sons	41	2706	54.12
2 Husband	23	2070	41.40
2 Jayne	8	480	9.60
3 Richardson	15	2550	76.50
3 Am. M.Co. O.	29	1218	36.54
4 Jno. I. Brown & Son	11	792	31.68
4 Perry Davis	2	420	16.80
Total P. Die	1072	181784	$1997.30

Recapitulation

General	1184	214018	25281.30
Private Die	1072	181784	1997.30
Total	2256	395802	27278.60

Manufactured in March, 1872

Engraving, viz: Amt

Mar 20 1¢ W. A. Munroe, 13/16 sup area
23 1 Brackett & Newton 13/16 "
" 2 J. B. Rose & Co. 49/64 "
" 4 " " "
26 4 Jacob & Scheetz 2 3/16 "

	Sheets	Stamps	Ptg.	Perf.	
Imprinting	34299	177686			
Stock, common	61810	11677585			342.99
" extra					
1¢ N.Y. Match	9088	654336	35.37		55.
1 R. V. Pierce	200	22400	.43		1.10
1 L. W. Warner & Co.	621	18630	2.87		3.43
1 Ayer Co.	4895	225170	25.07		25.07
1 Brandreth	1348	177936	2.31		2.31
1 Jayne & Son	2388	143280	11.81		11.81

	forward	80350	13097023			
2¢	Henry	298	19668	.98	.59	1.57
2	Kennedy	486	48114	1.69	1.44	3.13
2	Curtis & Sons	1959	129294	8.21	3.88	12.09
2	Husband	677	60930	2.31		2.31
2	Jayne & Son	3292	197520	16.28		16.28
3	Am. M. Co. O.	478	20076	2.10	.60	2.70
4	Jno. I. Brown & Son	189	13608	.86	.41	1.27
4	Hostetter & Smith	2400	110400	10.87		10.87
1	Wrappers	3000	120000			8.40
	Good	93129	13816633			3177.82
	Spoiled	2256	395802			
	Total	95385	14212435			

Extra Sized Private Dies Delivered in

March, 1872

Date	Die	Den.	Stamps
March 9	Ayer & Co.	1	350000
"	"	4	50000
"	Barber M. Co.	3	36666
12	"	3	40000
23	"	3	40000
19	W. T. Blow	1	28770
6	Bonsf. & Poole	3	30000
5	B. Brandreth	1	110000
19	"	1	110000
9	Jno. I. Brown	2	50000
25	"	2	55000
9	"	4	2500
8	John Bull	1	16000
30	"	1	16000
8	"	4	12500
30	"	4	12500
9	Henry Dalley, Jr.	1	10500
5	Fleming No. 1	1	110000

Mar 7	Wm. Gates	3	31500
12	"	3	31500
22	"	3	63000
30	"	3	63000
2	Hall & Ruckel	1	27500
3	"	1	39500
15	Jno. F. Henry	1	30000
"	"	2	40000
4	D. Jayne & Son	1	56000
14	"	1	22000
19	"	1	10000
28	"	1	15000
4	"	2	17000
14	"	2	10000
19	"	2	25000
28	"	2	22500
4	"	4	32500
14	"	4	17000
19	"	4	40000
28	"	4	40000

Mch 9	New York M. Co.	1	242000
18	"	1	121000
25	"	1	181500
6	Ferrett, Sands die	1	66000
20	Schenck	1	42000
27	"	1	33000
20	"	6	4000
27	"	6	5500
8	Scovill & Co.	1	20000
8	"	4	11500
15	"	4	16500
25	"	4	16500
30	F. E. Suire & Co.	1	5000
"	"	4	1375
2	L. W. Warner & Co.	1	40500
12	Fred Brown	2	28800
26	"	2	28800
10	Curtis & Sons	2	55000
20	"	2	55000
30	"	2	55000
20	"	2	27500

Mch 20	Thos. J. Husband	2	33000
6	R. V. Pierce	2	28600
22	"	2	23600
28	"	2	28600
22	"	1	10000
22	Radway & Co.	2	55000
5	G. W. Laird	3	20166
9	Burnett & Co.	4	14025
19	O. Crook & Co.	4	5220
5	Drake & Co.-Drake's die	4	27500
18	Hartman & Co.	4	15125
9	Hazelbine	4	16500
6	Hostetter & Smith	4	82500
25	"	4	82500
4	Howe, Pills	4	525
4	" Milk Cure	4	1050
18	" "	4	2625
30	Hutchings & Hillyer	4	14025
30	Jas. C. Kerr	4	2625
5	R. H. McDonald	4	27550
6	"	4	55000

	Mch 12	R. H. MdConald & Co.	4	27500
	14	"	4	55000
	18	"	4	27500
	19	"	4	55000
	25	"	4	27500
	28	"	4	55000
	30	"	4	27500
	5	S. R. Van Duzen	4	16500
	28	Wm. Swaim	8	7040
Lyon Mfg Co die	28	R. H. Drake & W.W. Wards	1	60000
"	28	"	2	25000

Wrappers

March	Byam Carlton Co.	1	1630000

Imprinting

March	34,299 imps ¢ 1¢	2	177686

Philadelphia
April 16, '72

Continental Bank Note Co.
New York, N. Y.

Gentlemen:

Your favor of the 15th inst to hand. I find upon actual count 16,311 sight drafts Mississippi Valley Bank. I have therefore entered for imprinting 16,300, allowing the 11 for spoiled. The charges will be:

16,300 check stamps @ 2¢	$326
Less 3% discount allowed	9.78
	$316.22
net	
Imprinting @ ½ cent per imp.	81.50
	$397.72

Please remit advance payment and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
April 17, 1872

Continental Bank Note Co.
New York, N. Y.

Gentlemen:

Your favor of the 16th inst to hand. Allow me to amend the statement I sent you yesterday by making the deduction on stamps 4% instead of 3%. This will make the amount of charge $3.26 less than stated or $394.46.

viz;

16,300 stamps @ 2¢	$326
Less 4% discount	13.04
net	$312.96
Impt. @ ½ cent per imp.	81.50
	$394.46

If it happens that you have remitted before receipt of this correction, I will return you the difference in cash.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
April 18, 1872

Continental Bank Note Co.
New York, N. Y.

Gentlemen:

Your favor of the 17th inst with remittance $397.72 is rec'd.

The imprinted drafts will be forwarded to you in a few days, also the $3.26 cash inclosedtherewith.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 25, 1872

Messrs. Byron Carlton & Co.
Boston, Mass.

Gentlemen:

After emerging from the confusion attending my late moving and removing of factory, I find that a quantity of your No. 2 paper, heretofor accounted as demaged, is entirely unimpaired, and is fit for use. I shall sort and count it next week and will advise you of the result thereafter as early as possible.

Very truly,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand, April 1st, 1872 (subject to deduction of amount spoiled by fire, according to the account of Chief Bureau Engraving & Printing):

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

172497 sheets and $\frac{141}{210}$ $\frac{165}{170}$ $\frac{64}{102}$ $\frac{38}{85}$ $\frac{47}{90}$ $\frac{55}{72}$ $\frac{48}{54}$ $\frac{4}{8}$, or,

reduced to one fraction, 172502 $\frac{50319}{128520}$ sheets

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Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

282512 sheets and $\frac{56}{221}$ $\frac{159}{210}$ $\frac{118}{189}$ $\frac{178}{187}$ $\frac{17}{170}$ $\frac{114}{169}$ $\frac{72}{144}$ $\frac{110}{140}$ $\frac{92}{138}$ $\frac{30}{132}$

$\frac{84}{112}$ $\frac{68}{105}$ $\frac{4}{102}$ $\frac{13}{99}$ $\frac{34}{95}$ $\frac{40}{84}$ $\frac{78}{80}$ $\frac{50}{72}$ $\frac{25}{70}$ $\frac{28}{69}$ $\frac{62}{66}$ $\frac{55}{65}$ $\frac{56}{60}$ $\frac{54}{56}$ $\frac{26}{54}$ $\frac{28}{52}$ $\frac{44}{51}$

$\frac{23}{48}$ $\frac{39}{46}$ $\frac{35}{44}$ $\frac{39}{42}$ $\frac{1}{40}$ $\frac{29}{38}$ $\frac{9}{36}$ $\frac{14}{20}$ 2 9 or, reduced to one fraction,

282532 $\frac{153492120623}{208814926320}$ sheets

Very respectfully,

Jos. R. Carpenter

per L.

To
Treasury Department
Currency Division
W. V. S. Wilson, Esq.
Washington, D. C.

Philadelphia
May 3, 1872

Continental Bank Note Co.
New York, N. Y.

Gentlemen:

I have this day shipped to your address the Drafts for the Miss. Valley Bank imprinted with the two cent revenue stamp. The oversheets are inclosed therewith, also $3.20 to correct the discount advance on stamp value.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

J. L. Clark, Esq.
Wis.

Dear Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously interferes with the operation, and if your stamps can be used just as well without gum, thei preparation may be greatly facilitated.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

Chas. D. Leete, Esq.
New Haven, Ct.

Dear Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation will very greatly be facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 6, 1872

Austin Messenger, Esq.
Norton, Mass.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

Messrs. Bogundust & Griswold
Troy, N. Y.

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

not gummed

Philadelphia
May 6, 1872

Barber Match Co.
Middlebury, O.

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to the boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very truly

Jos. R. Carpenter

per L.

Philadelphai
May 6, 1872

Messrs. Barber & Co.
Milwaukee, Wis.

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season, when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very truly yours

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

A. J. Griggs, Esq.
Pittsburgh, Pa.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

E. K. Smith, Esq.
Philadelphia, Pa.

Dear Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with in your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, parricularly at this season, when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 6, 1872

Fred Zaip, Esq.
Philadelphia, Pa.

Dear Sir:

Some of the Match Manufacturers having requested me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 6, 1872

Wm. Gates, Esq.
Frankfort, N. Y.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In preparing stamps the principal delay is in drying the gummed sheets, particularly at this season, when the prevailing damp weather greatly impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

D. M. Richardson, Esq.
Detroit, Mich.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to their boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In preparing stamps the principal delay is in drying the gummed sheets particularly at this season when the prevailing damp weather greatly impedes the operation, and if your stamps can be used just as well without gum, the preparation will be greatly facilitated.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1872

The Swift & Courtney & Beecher Co.
Wilmington, Del.

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your blue stamps the same as on your orange ones.

In their preparation the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather greatly impedes the operation, and if your blue stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Beecher not gummed

Gummed

Philadelphia
May 7, 1872

American Match Co.
Cleveland, O.

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, especially at this season when the prevailing damp weather seriously impedes the operation, and if you can use the stamps just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

Electric Match Co.
Kenosha, Wis.

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future, for the reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, especially at this season when the prevailing damp weather seriously impedes the operation and if you can use the stamps just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

W. D. Custis, Esq.
Oak , Wis.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire whether the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, especially at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

Messrs. Bonsfield & Poole,
Cleveland, Ohio

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future for the reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather impedes the operation and if your stamps can be used just as well without the gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

Portland Star Match Co.
Portland, Me

Gentlemen:

Some of the Match Manufacturers having notified me not to gum their stamps in future for the reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

C. W. Lord, Esq.
Baltimore, Md.

Sir:

Some of the Match Manufacturers having notified me that they do not require their stamps to be gummed in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with in your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

Irves & Jund,
West Cheshire, Ct.

Gentlemen:

Some of the Match Manufacturers having notified me that they do not require their stamps to be gummed, for the reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

Anson Allen, Esq.
Ormo, Me.

Sir:

Some of the Match Manufacturers having notified me to not gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

Peter Eichele, Esq.
St. Louis, Mo.

Sir:

Some of the Match Manufacturers having notified me that their stamps do not require to be gummed, for the reason that paste is invariably used in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

John Locks, Esq.
New York, N. Y.

Sir:

Some of the Match Manufacturers having notified me that their stamps do not require to be gummed, as they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation will be greatly facilitated.

Very respectfully,

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

M. B. Lane, Esq.
Ashburnham, O.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to the boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes operations, and if your stamps can be used just as well without gum, their preparation will be greatly facilitated.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

Thomas Girman, Esq.
Westville, Ct.

Sir:

Some of the Match Manufacturers having notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed stamps, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully,

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

L. G. Hunt, Esq.
Chicago, Ill.

Sir:

As some of the private die proprietors have notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, especially at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

Akron Match Co.
Akron, Ohio

Gentlemen:

As some of the Match Manufacturers have notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the damp weather prevailing seriously impedes the operation, and i your stamps can be used just as well without gum their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

Messrs. Brochett & Newton
Woodbridge, Ct.

Gentlemen:

As some of the Match Manufacturers have notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the damp weather prevailing seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

Messrs. L. W. Buch Co.
Clinton, Iowa

Gentlemen:

As some of the Match Manufacturers have notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to inquire if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather seriously impedes the operation, and if your stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

Philadelphia
May 7, 1872

Messrs. Burherns & Co.
Burlington, Iowa

Gentlemen:

As some of the match manufacturers have notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather seriously impedes the operation, and if you can use the stamps just as well without gum, their preparation may be greatly facilitated.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 7, 1872

Messrs. Bock, Schneider & Co.
New York City

Gentlemen:

As some of the Match Manufacturers have notified me not to gum their stamps in future, stating as a reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, the principal delay is in drying the gummed sheets, particularly at this season when the prevailing damp weather seriously impedes the operation, and if the stamps can be used just as well without gum, their preparation may be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

not gummed

Philadelphia
May 7, 1872

Messrs. F. Mansfield & Co.
St. Louis, Moc.

Gentlemen:

Some of the Match Manufacturers having notified me that they do not require their stamps to be gummed for the reason that they invariably use paste in applying them to boxes, I am prompted to ask if the gum may be dispensed with on your stamps.

In the process of manufacturing, especially at this season when damp weather prevails, the principal delay is in drying the gummed sheets, and if you can use your stamps just as well without gum, their preparation will be greatly facilitated.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 8, 1872

Messrs. Tarrant & Co.

Gentlemen:

Your order for revenue stamps received and executed today.

I appear to have overlooked the matter of presenting you the bill for engraving, hence I append it and ask your early attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 8, 1872

Messrs. Tarrant & Co.

To Jos. R. Carpenter, Dr.

To engraving private four cent die and making stamp plate complete $350

Philadelphia
May 8, 1872

Messrs. Redding & Co.
Care W. U. Munroe, Esq.
East Cambridge, Mass.

Dear Sirs

Your advice of the 6th inst to hand.

I will proceed to prepare your stamps at once in accordance with directions as to color, etc. and trust there will be no delay on my part in filling your order.

I will also have an ample stock prepared ahead so that in future your demands will meet prompt response.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
May 9, 1872

Messrs. Kno. I. Brown Son & Co.
Boston, Mass.

Gentlemen:

Your stamp order came to hand in due course, but as my printing operations have been retarded by a necessity to move my factory to a new building, the stock has run d own and it has been found difficult to carch up again. In a very short time from now however there will be a full supply. I will have your present order shipped by tomorrow's express and trust the stamps will be in time to save you any great inconvenience. Begging your indulgence for this trespass on your patience,

Very respectfully yours,

Jos. H. Carpenter

per L.

Philadelphia
May 1st, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1872

viz:

31379978 Stamps @ 23 cents per M. $7217.39

Received payment.

Philadelphia
May 1st, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1872

viz:

31379978 Stamps @ 23 cents per M. $7217.39

Received payment.

Duplicate

Philadelphia
May 11, 1872

Hon. J. W. Douglass
Commissioner of 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 April last, as verified by the accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1872

Mr. Subers:

The following stamps are not to be gummed in future:

viz:

1 ¢	Safety Match
1¢	Cramer & Remp
1¢	V. R. Powell
1¢	Franklin
1¢	Brockett & Newton
1¢	Greenleaf
1¢	American Match Co.
1¢	Bock, Schneider & Co.
1¢	Donnelly
3¢	Greenleaf
3¢	American Match Co.
5¢	Greenleaf
4¢	R. H. McDonald & Co.

Philadelphia
May 11, 1872

Messrs. R. H. McDonald & Co.

Gentlemen:

You certainly can have your stamps without gum if you prefer, and they can be manufactured with greater facility without, as the humid atmosphere at this season frequently delays orders for the reason that the gummed sheets will not properly dry. I therefore understand that you wish the gum dispensed with and will act accordingly.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1872

Adolph Bock, Esq.
Prest. The Paragon Match Co.
509 & 511 West 45th St.
New York

Sir:

Your favor of the 9th inst duly to hand. The words "The Paragon Match Co." can be substituted for "Bock Schneider & Co. on the die of the latter at an expense of seventy-five dollars.

I note advice in regard to not gumming and will comply therewith as soon as my present balance of your gummed stamps is exhausted and a new lot purchased.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 20, 1872

Wm. Subers, Esq.

Dear Sir:

The following additional stamps are not to be gummed in future.

viz:

1 c Cowles & Leete

1 ¢ L. G. Hunt

1 ¢ E. R. Tyler

1 ¢ Thos. Gorman

J. R. C.

L

In the next lot of Ziseman Grusheim & Co. please leave 100 sheets ungummed.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, April, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.	Die	Sheets	Stamps	Value
2¢	General	227	37670	$953.40
5	"	126	21420	1071
10	"	81	13770	1377
25	"	286	29173	7293
30	"	9	918	275.40
40	"	1	102	40.80
50	"	25	2125	100.50
60	"	14	1190	714
$1	"	52	4680	4680
$2	"	16	1152	2580
1¢	Proprietary	166	34860	348.60
2	"	117	24570	491.40
3	"	51	5270	158.10
4	"	164	27880	1115.20
Total adhesive		1315	214199	$30428.40

1¢	Harter & Co.	16	3024	$30.24
1 "	Warner & Co.	16	480	4.80
1 "	Eaton	17	3570	35.70
1 "	R. & R. A. Wright	20	4200	42
1 "	J. S. Johnson & Co.	24	5040	50.40
1 "	Star M. Co.	122	25620	256.20
1 "	Swift & Courtney	233	48930	489.30
1 "	Kyle	127	26670	266.70
1 "	Am. M. Co. O.	30	6300	63
1 "	Bock & Schneider Co.	17	3570	35.70
1 "	Safety M. Co.	36	7560	75.60
1 "	Griggs & Scott	15	3150	31.50
1 "	Davis & Sons	6	1260	12.60
1 "	Cowles & Kate	27	5670	56.70
1 "	Franklin	13	2730	27.30
1 "	Flanders	11	2310	23.10
1 "	Cramer & Kemp	27	5670	56.70
1 "	Richardson	18	3780	37.80
1 "	Brandreth	11	1452	14.52
1 "	Ayer	13	598	5.98
1 "	N. Y. Match Co.	35	2520	25.20
1 "	Schenck	14	616	6.16
	forward	848	164720	$1647.20

	forward	848	164720	$1647.20
1¢	Jayne	54	2340	32.40
1	R. V. Pierce	17	1904	19.04
1	Dalley	22	1144	11.44
1	Herrick	58	10846	108.46
1	Bull	14	910	9.10
2	Barry	19	3990	79.80
2	Custer Sons	79	5214	104.28
2	Zeilin	4	840	16.80
2	Radway	9	720	14.40
2	F. Brown	350	7000	140
2	Henry	5	330	6.60
2	R. V. Pierce	52	2912	58.24
3	Am. M. Co. O.	51	2142	64.26
3	Richardson	51	8670	260.10
3	Bates	10	420	12.60
3	Barber M. Co.	23	920	27.60
4	Ayer	8	384	15.36
4	McDonald & Co.	117	6552	262.08
4	Henry	11	726	29.04
4	Scovill	21	2856	114.24
5	L & Cohen	7	1008	50.40
5	Dougherty	36	6120	306
	Total Private Die	1866	233568	$3389.44

Balance of Paper on Hand

April 30, 1872

Tinted Paper

Balance of blank paper recovered from Jayne&s Building		51.448
Rec'd from Mr. Pugh to bal his acct.		2.000
Printed blance, Ashe acct.		37.600
Over sheets 25¢ in stock acct.		100
Farwarded to Wash. Counted by M.M. Carter	15.937	
Unaccounted for	675	16.612
Total book acct.		87.760

Report of Joseph R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand, May 1, 1872, subject to deduction of amount spoiled by fire, according to the account of Chief Bureau Eng. & Printing.

Viz:

Adhesive Stamp Paper, 12½ x 16 inches

167196 sheets $\frac{172}{210}$ $\frac{96}{170}$ $\frac{57}{102}$ $\frac{64}{85}$ $\frac{69}{90}$ $\frac{49}{72}$ $\frac{18}{54}$ $\frac{6}{8}$

fractions reduced make 5 $\frac{33591}{128520}$

Private Die Stamp Paper, 12½ x 16 inches

249974 sheets $\frac{14}{221}$ $\frac{22}{210}$ $\frac{94}{189}$ $\frac{41}{187}$ $\frac{65}{170}$ $\frac{166}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{108}{136}$ $\frac{85}{132}$

$\frac{48}{112}$ $\frac{68}{105}$ $\frac{46}{102}$ $\frac{81}{99}$ $\frac{35}{95}$ $\frac{10}{90}$ $\frac{60}{84}$ $\frac{33}{80}$ $\frac{48}{72}$ $\frac{15}{70}$ $\frac{28}{69}$ $\frac{32}{66}$

$\frac{40}{65}$ $\frac{10}{60}$ $\frac{30}{56}$ $\frac{26}{54}$ $\frac{40}{52}$ $\frac{45}{51}$ $\frac{20}{48}$ $\frac{18}{46}$ $\frac{23}{44}$ $\frac{25}{42}$ $\frac{1}{40}$ $\frac{26}{38}$

$\frac{9}{36}$ $\frac{20}{30}$ $\frac{14}{20}$ $\frac{7}{16}$ $\frac{1}{9}$

fractions make 19 $\frac{58665771590}{208814936320}$

Very respectfully submitted

Jos. R. Carpenter

Per L.

To Treasury Department
Currency Division
W. V. S. Wilson, Esq.
Washington, D.C.

Philadelphia
May 25, 1872

Hon. Geo. S. Bontwell
Secretary of Treasury
Washington, D. C.

Sir:

Herewith please find the row of 14 stamps of one cent each of the Safety Match Company, to supply the omission in the spoiled lot of April, 1872, noted in your communication of the 22d inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 23, 1872

Messrs. S. C. Kennedy & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 21st inst. to hand. The new die will probably be finished and a proof impression submitted to you in about two weeks from date, when you will please advise me what color to print, and about how many stamps you will require per year. Upon the basis of this information I will prepare an adequate stock to keep ahead of orders.

Orders should be invariably sent to the Commissioner of Inter. Rev. Washington, D. C. indorsing the duplicate certificate of a U.S. Agt. Treasurer (or Designated Depositary) 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 direct. Observe to mention in your orders that you require "two cent" stamps from your "private die."

The commission allowed by the Government is 5% on remittances of $500 or less and 10% on amounts <u>over</u> $500.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 24, 1872

Wm. Gates, Esq.

Dear Sir:

Your favor of the 23d inst is at hand.

The order referred to was filled pursuant to the government requisition for the amount, and in case any adjustment is necessary I beg you will refer the matter to the Hon. Commissioner of Inter. Rev. as I am entirely without authority to make any changes in the requisition.

Very respectfully,

Jos. R. Carpenter

per L.

Mamufactured in April, 1872

		Sheets	Stamps	Ptg.	Perf.	Total
Engraving orders						
Apl 5	12 ¢ Chas. K. Clark, San Francisco, Cal.					
	Sup area 5 5/32 inches (Execution of order suspended for present see letter ap. 11, '72					
8	2¢ L. C. Kennedy & Co. Pittsburgh, Pa.					
	Sup area 1 11/16 inch					
10	Fred Brown, Cut script letters deeper					
	(New plate made 2¢ die)					
Imprinting		61231	281047			612.31
Stock Common		12362623786945				
"	Extra viz:					
1¢	Brandreth	3089	407748	$5.30		5.30
1¢	Ayer	6087	280002	31.18		31.18
1¢	N.Y. M. Co.	3465	249480	13.48	7.48	20.96
forward		14126724304928				

forward 14126724304920

1¢	Schenck	2986	131384	15.27		15.27
1	Warner & Co.	984	29520	4.55	.89	5.44
1	Jayne	6946	416760	34.25		34.35
1	Pierce	983	110096	1.20	3.30	4.50
1	Dalley	678	35256	2.82	1.00	3.88
1	Hall & Ruchel	100	17000	.12		.12
1	Bull	686	44590	2.68	1.34	4.02
1	Fleming	1800	198000	5.08		5.08
2	Curtis Sons	3221	212586	13.50	6.34	19.87
2	Jayne	1100	66000	5.44		5.44
2	Radway	1491	119280	4.45	3.58	8.03
2	Brown	3025	60500	20.11	15.12	35.23
2	Pierce	243	13888	1.09	.41	1.50
2	Henry	795	52470	2.62	1.57	4.19
3	Am. M. Co.	2349	98658	10.30	2.96	13.26
3	Gates	990	41580	4.34	1.25	5.59
3	Barber M. Co.	2477	99080	10.63	2.97	13.60
4	Ayer	8892	426816	42.75		32.75
4	McDonald Co.	4683	262243	20.10	7.87	24.97
4	Hostet Smith	3200	147200	14.51		14.51

forward 18890123887832

forward 18890126887832

4¢	Henry	389	25674	1.25	77	2
4	Servill Co.	579	78744	.39	2.36	2.75
1	Wrappers		325000	22.75		22.75

Good 18986927317250

Bad 3181 448347

Total 19305027765597

Extra Sized Private Pies Delivered April, 1872

viz:

Date	Die	Gen	Stamps
Apl 19	Am. M. Co.	3	45000
12	Ayer & Co.	1	4908
2	"	4	137500
6	"	4	3125
12	"	4	8706
29	"	4	137500
2	Barber M. Co.	3	40000
8	"	3	22000
13	"	3	40000
9	"	3	35000
6	Barnes	1	7500
6	Bonsf. Poole	3	35000
19	"	3	35000
30	"	3	35000
3	Brandreth	1	110000
10	"	1	110000
18	"	1	220000

Apl 6	Jno. Brown & Son	2	$750
10	"	2	55000
16	Jno. Bull	1	16000
27	"	1	12500
30	"	1	16000
16	"	4	12500
30	"	4	12500
12	Curtis Sons	1	55000
8	Dalley	1	10500
23	"	1	10500
29	"	1	10500
6	Schwartz & Hazlett	1	2500
6	Fleming No. 1	1	5000
26	" "	1	110000
"	" No. 2	1	110000
16	Gates	3	63000
12	Hall & Ruckel	1	35000
29	"	1	5000
26	Henry	1	30000
"	"	2	35000
"	"	4	2500

Apl 5	Jayne & Son	1	80000
22	"	1	81506
16	"	2	20000
22	"	2	7116
5	"	4	7500
16	"	4	45000
22	"	4	6624
2	N. Y. Match Co. large	1	119000
8	"	1	181500
16	"	1	43200
3	Schenck	1	42000
6	"	1	35000
8	"	1	66000
3	"	6	4000
2	Scoville & Co.	1	26000
6	"	1	27500
2	"	4	10000
13	"	4	16500
19	"	4	16500
26	"	4	16500

Apl 18	U.S.P. M. Co.	1	2500
19	F. E. Quire Col	1	5250
5	L. W. Warner Co.	1	40000
6	Wilder	1	7500
16	Fred Brown	2	28800
30	"	2	28800
5	Curtis Sons	2	55000
6	"	2	12500
12	"	2	55000
22	"	2	55000
30	"	2	55000
6	Henbund	2	1250
8	R. V. Pierce	2	28600
17	"	2	28600
26	"	2	28600
22	Radnay	2	55000
6	Burnett & Co.	4	14025
2	Crook Co.	4	5250
6	"	4	1250
2	Drake	4	27500
6	"	4	7500

Apl	6	R. R. Hall & Co.	4	3125
	28	Hartman & Co.	4	14075
	10	Hazelbine	4	16500
	6	Hostetter	4	5625
	16	"	4	82500
	6	Howe Pills	4	1050
	6	" M.C.	4	525
	24	" "	4	1575
	26	Kerr	4	2625
	6	R. H. McDonald & Co.	4	2500
	6	"	4	55000
	16	"	4	27500
	18	"	4	27500
	22	"	4	27500
	25	"	4	27500
	26	"	4	27500
	26	"	4	55000
	6	Tubbs Co.	4	625
	29	Hartman Co.	6	700
	6	Franklin Stewart	8	313
Lynn Mfg.Co. die	24	P. H. Drake & W. P. Ward	1	60000
	"	"	2	25000

Wrappers

Apl	Byron Carlton & Co.	1	1,730,000	

Imprinting

Apl.	61,251 impf.	281,047	2	$612.51

Philadelphia
May 28, 1872

Messrs. Hendrickson & Leigh

Gentlemen:

Having inadvertently mislaid fourteen of your stamps you will please find that number short in this order and the amount in value made good by the substitution of an equivalent in three cent postage stamps.

Trusting this manner of adjustment the account will not be ogjectionable to you, I remain

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
June 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1872

viz:

21,973,961 Stamps @ 23 cents per M. $5053.98

Received payment

Philadelphia
June 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1872

viz:

21,973,961 Stamps @ 23 cents per M. $5053.98

Received payment

Philadelphia
June 8, 1872

Hon. J. W. Douglass
Commissioner Internal Revenue
Washington, D. C.

Sir:

I have the honor to present you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of May last, together with the usual accompanying statement and vouche rs.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during May, 1872, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Den	Die	Sheets	Stamps	Value
2¢	General	602	126420	$2528.40
3¢	"	10	1700	51.
4¢	"	15	2550	102.
5¢	"	210	35700	1785.
6¢	"	8	1360	81.60
25¢	"	214	21828	5457
40¢	"	3	306	122.40
50¢	"	78	6630	3315
70¢	"	12	1020	714
$1	"	42	2780	3780
$1.50	"	3	270	405
$2.50	"	13	939	2340
$3.	"	16	1152	3456
$3.50	"	5	360	1260
	forward	1251	204012	25397.40

	forward	1231	204012	$25397.40
$10	General	4	288	2880.
1¢	Proprietary	244	49140	491.40
2"	"	135	28350	567.
4"	"	496	84320	3372.80
5"	"	34	5780	289
		2134	371890	$32997.60

1¢	Barber M. Co.	14	2940	29.40
1"	Brockett & Norton	105	22050	220.50
1"	Cramer & Kemp	64	13440	134.40
1¢	P. Davis	21	4410	44.10
1"	Eaton	38	7980	79.80
1"	P. Eichele	62	13020	130.20
1"	Franklin	85	17850	178.50
1"	Gates	9	1890	18.90
1"	Griggs & Scott	15	3150	31.50
1"	Gargling Oil	15	3150	31.50
1"	McLean	49	10290	102.90
	forward	477	100170	1001.70

	forward	477	100170	1001.70
1¢	Park City	22	4620	46.20
1"	Porrell	18	3780	37.80
1"	Romson	12	2520	25.20
1"	Redding	14	2940	29.40
1"	Richardson	37	7770	77.70
1"	Star M. Co.	49	10290	102.90
1"	Safety	23	4830	48.30
1"	Swift & Courtney	244	51240	512.40
1"	Thompson	23	4830	48.30
1"	Underwood	66	13860	138.60
1"	Bull	8	520	5.20
1"	Bromdreth	12	1584	15.84
1"	Warner & Co.	84	2520	25.20
1"	Fleming & Co.	3	180	1.80
1"	N.Y. Match Co.	62	4464	44.64
1"	Schenck	4	176	1.76
2"	Lynn Mfg. Co.	13	1326	26.52
2"	Husband	8	720	14.40
2"	Radway	35	2800	56.
2"	R. V. Pierce	22	1232	24.64
	forward	1236	222372	$2284.50

	forward	1236	222372	$2284.50
2¢	Henry	6	396	7.92
2	Curtis Sons	181	11946	238.92
2	Wno. I. Brown	45	3240	64.80
2	Fred Brown	25	500	10
2	Zerlin	11	2310	46.20
3	Richardson	27	4590	137.70
3	Am. M. Co. O.	18	756	22.68
3	Barber M. Co.	74	2960	88.80
3	Gates	13	546	16.38
3	Laird	2	40	1.20
3	Greenleaf	39	6630	198.90
4	McDonald Co.	49	2744	109.76
4	Jayne & Son	4	240	9.60
4	Hostetter	79	3634	145.36
4	Hartman Co.	8	408	16.32
4	Bull	16	1040	41.60
4	Bennett & Co.	5	240	9.60
4	Ayer	19	912	36.48
4	Tarrant	9	1530	61.20
5	Dougherty	4	680	34.
	forward	1870	267714	$3581.92

	forward	1870	267714	$3581.92
5¢	Lawrence & Cohen	17	2448	122.40
5"	Greenleaf	300	51000	2550
8"	Swaim	1	16	1.28
	Total	2188	321178	$6255.60

Manufactured, May, 1872

		Sheets	Stamps	Ptg.	Perfer.	Total
Imprinting		33255	142290			$332.55
Stock, Commercial		161974	30194172			
* Private, viz:						
1¢	Bull	592	38480	231	1.15	3.46
1	Bromdreth	5088	671616	8.73		8.73
1	Warner Co.	4516	135480	20.87	4.06	24.93
1	Fleming No. 1	2997	179820	12.98		12.98
1	N.Y. M. Co.	8438	607536	32.84	18.23	51.07
1	Schenck	3096	136224	15.83		15.83
2	Lyon Mfg. Co.	987	100674	3.02	3.02	6.04
2	Husband	992	89280	3.38		3.38
2	Radway	1465	117200	4.37	3.52	7.89
2	R. V. Pierce	1678	93968	7.36	2.82	10.18
2	Henry	194	12804	.64	.38	1.02
2	Curtis Sons	7119	469854	29.84	14.10	43.94
2	Jno. I. Brown	3255	234360	14.88	7.03	21.91
2	Fred Brown	2175	43500	14.46	10.87	25.33
	forward	204566	33267258			569.24

	forward	204566	33267258			569.24
5¢	Am. M. Co. O.	1182	3 49644	5.18	1.49	6.67
5	Barber M. Co.	2576	103040	11.00	3.09	14.15
5	Gates	2287	96054	10.03	2.88	12.91
5	Laird	1098	21960	6.35	.66	7.01
4	McDonald Co.	4651	260456	19.96	7.81	27.77
4	Jayne	6796	407760	35.03		35.03
4	Hostetter & Smith	6821	513766	30.92		30.92
4	Hartman Co.	992	50592	3.72	1.52	5.24
4	Bull	1984	128960	6.76	3.17	10.63
4	Bennett Co.	495	25760	2.53	.71	3.24
4	Ayer Co.	1181	56688	5.68		5.68
8	Swain	499	7984	2.66		2.66
1	Wrappers		1265000			88.55
	Good	235128	36052922			8292.17
	Spoiled	4322	69068			
	Total	239450	36745990			$9109.84

Note: the 100 oversheets 25¢ General are included above.

Extra Sized Private Dies Delivered in May, 1872

viz:

Date	Die	Den.	Stamps
May 11	Am. M. Co. Ohio	3	13000
14	Ayer & Co.	4	137500
2	Barber M. Co.	3	30000
16	"	3	25000
10	Benet & Poole	3	50000
8	Brendreth	1	110000
14	"	1	110000
24	"	1	110000
4	Jno. I. Brown & Son	2	55000
18	"	2	55000
24	Bull	1	16000
1	"	4	12500
15	Schwartz & Hazlett	1	110000
8	Gates	3	31500
20	"	3	63000
23	"	3	31500
7	Lee & Osgood	1	21000
23	N. Y. Match Co.	1	60000

May 6	Jayne & Sons	1	60782
3	"	2	22000
6	"	2	19800
28	"	2	15000
3	"	4	44000
6	"	4	33300
28	"	4	20000
8	Ferrett	1	66000
4	Schenck	1	33000
16	"	1	24000
4	"	6	5500
16	"	6	7000
10	Scovill & Co.	1	26000
31	"	1	26000
10	"	4	10000
21	"	4	10000
11	F. E. Suire & Co.	1	5250
22	"	1	5500
"	"		1200
4	L. W. Warner & Co.		10000
21	"		11500
30	"		

May 18	Fred Brown		28000
10	Curtis & Sons	2	55000
"	"	2	27500
22	Husband	2	33000
10	R. V. Pierce	2	28600
17	"	2	28600
27	"	2	28600
20	Radway & Co.	2	55000
25	Burnell & Co.	4	14025
21	Oliver Crook & Co.	4	3937
8	Drake & Co.	4	27500
4	R. P. Hall & Co.	4	55000
2	Hostetter & Smith	4	82500
17	"	4	82500
14	Howe, Pills	4	700
14	" Milk Cure	4	1400
28	" "	4	1575
16	Jas. C. Kerr	4	2625
3	R. H. McDonald & Co.	4	27500
8	"	4	27500
10	"	4	27500
14	"	4	27500

May 16	R. H. McDonald & Co.	4	27500
22	"	4	27500
25	"	4	27500
28	"	4	27500
31	"	4	27500
7	Van Duzen	4	16500
17	Schwab McQuaid Co.	4	6562
21	Lyon Mamug Co.	2	55000
20	Tubbs & Co.	4	27500
31	J. W. Truesdell Co.	1	10500
"	S. B. Hartman Co.	4	15125
	Imprinting		
	(33255 imps 1¢	2	142290
	Wrappers		
	Byron Carlton & Co.	1	1290000

Philadelphia
June 17, 1872

Messrs. Ives & Judd
West Chester Ct.

Gentlemen:

In answer to your favor of the inst I would state that the next order will consume all your stamps on hand that are gummed. Stamps furnished you thereafter will be without gum according to your last advice.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 17, 1872

Messrs. T. Mansfield & Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 17th inst is at hand.

I can inform you that I have about 7000 sheets of your stamps on hand hence there is no imminent danger of any delay in filling orders. I am happy to impart this information, not that I am fond of prairie grouse, but because I am pleased to have large orders for stamps and to be able to fill them without delay.

I imagined the market would become bare of matches and hence prepared a good stock of stamps ahead - in I shall ever care for the Great West and give them all the light needed.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 17, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

In answer to your communication of the 15th inst, I would state that I can find no overplus of five stamps of the Star Match Co. to account for the deficit of that amount in the Spoiled lot of May 1872, recently sent you.

However, I enclose you the requisite stamps from the general balance on hand for which I have substituted an equivalent in postage stamps to reimburse the Star Match Co. for the five stamps that will be short in the filling of their next order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 17, 1872

Portland Star Match Co.
Portland, Me.

Gentlemen:

As the Treasury Department have requested me to send them 5 of your stamps to supply a deficit of that number in a spoiled lot sent to Washington for destruction, I have used five stamps from the good balance, sending you that amount short in this order. To reimburse you however I hand you their value in three cent postage stamps and trust you will make no objection to this mode of adjustment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 20, 1872

F. Mansfield & Co.
St. Louis, Mo.

Gentlemen:

Your letter of the 17th inst and telegram of today are just rec'd. We have about 7000 sheets of your stamps ahead and will fill your orders duly on receipt of Government requisition from Washington. The order was shipped you on the 11th - one on the 12th inst and another goes today. The entire 7000 sheets are gummed but the next lot made will be without gum. I shall take good care that your stock on my hands does not run down and if the stamps do not reach you promptly the fault will not be here.

I am very truly yours

Jos. R. Carpenter

per L.

Philadelphia
June 20, 1872

Messrs. William & Plum
Newark, N. J.

Dear Sirs:

Favor to hand. Checks have been put to press and will be duly returned to you by Adams Express Co. Please remit amt. as follows:

1000 stamps @ 2¢	$20
Less 2½% disct.	.50
	19.50
Printing 250 imps @ 1¢	2.50
Total	$22.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand, June 1, 1872, subject to deduction of allowance for spoiled by fire,

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches.

205445 sheets $\frac{72}{210}$ $\frac{60}{170}$ $\frac{13}{102}$ $\frac{39}{85}$ $\frac{43}{90}$ $\frac{3}{72}$ $\frac{35}{54}$ $\frac{6}{8}$

fractions reduced make $3\frac{22657}{128520}$

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

371.486 sheets $\frac{111}{221}$ $\frac{94}{210}$ $\frac{94}{189}$ $\frac{40}{187}$ $\frac{167}{170}$ $\frac{165}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{52}{136}$ $\frac{52}{132}$

$\frac{48}{112}$ $\frac{60}{108}$ $\frac{105}{105}$ $\frac{47}{102}$ $\frac{4}{99}$ $\frac{35}{95}$ $\frac{40}{90}$ $\frac{16}{84}$ $\frac{33}{80}$ $\frac{32}{72}$ $\frac{15}{70}$ $\frac{61}{69}$ $\frac{10}{66}$ $\frac{10}{65}$

$\frac{48}{60}$ $\frac{42}{56}$ $\frac{12}{54}$ $\frac{40}{52}$ $\frac{16}{51}$ $\frac{5}{45}$ $\frac{20}{46}$ $\frac{27}{44}$ $\frac{13}{42}$ $\frac{1}{40}$ $\frac{23}{38}$ $\frac{9}{36}$ $\frac{20}{30}$ $\frac{64}{20}$ $\frac{7}{16}$ $\frac{6}{9}$

fractions reduced make $19\frac{864091506687}{208814926320}$

Respectfully

Jose R. Carpenter

per L.

To Treasury Department
Currency Division
W. V. L. Wilson, Esq.
Washington, D. C.

Philadelphia
June 24, 1872

Messrs. William & Plum
Newark, N. J.

Gentlemen:

$22 in full payment for imprinting stamps on checks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 25, 1872

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your order is executed today with ungummed stamps. I make this note from the fact that the Government requisition bearing the order contains three of your stamps gummed and words endorsed "Same as enclosed."

The stock of your stamps on hand here, which is large at present, is all ungummed but if you particularly desire it I will have it all gummed although I would greatly prefer to deliver them to you as they are and commence gumming on lots that are subsequently printed.

However if you will please advise me as to your wishes it will give me great pleasure to comply therewith.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 28, 1872

Messrs. Price & Sons
Carrollton, Ill.

Gentlemen:

You will please send me your printed checks and I will put the government stamp on them at the rate of one penny a page for imprinting and two cents each for the stamps, allowing a discount of 2½ per cent on the stamp value.

You will please remit amount to cover costs and ship packages by express prepaid.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 28th, 1872

Excelsior Match Co.
Watertown, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your order for a match die, and will give the same early execution.

The charge for engraving a private die and making a stamp plate complete is invariably three hundred and fifty dollars ($350). This amount should be remitted to me in payment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 28, 1872

Excelsior Match Co.
Watertown, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your order for a match die, and will give the same early attention.

The charge for engraving a private die and making a stamp plate complete is invariably three hundred and fifty dollars ($350). This amount should be remitted to me in payment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 28, 1872

Messrs. Schmitt & Schmitt
Detroit, Mich.

Gentlemen:

I am in receipt of your communication of the 24th inst.

I will accept your proposition and upon receipt of $300 on acct. of payment for your have you a stock of stamps therefrom prepared within two weeks of the time of such payment.

Your orders for the stamps should be addressed to the Hon. Commissioner of Internal Revenue, Washington, D. C. who will give you fill information as to commissions, credits, payments, etc.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 28, 1872

Wm. Gates, Esq.
Frankfort, N. Y.

Dear Sir:

Your order of the 18th inst (rec'd by me from Washington on the 22d inst) was executed in part, viz. 950 sheets 1¢ and 1500 sheets 3¢ in the 24th, and the balance 950 sheets were sent you today.

I also send you another order today amounting to 950 sheets 1¢ and 1500 sheets 3¢ stamps. The delay that occurred here was in consequence of the large orders you have recently made, and the interference of the drying operations by the recent long spell of damp weather.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 28th, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to acknowledge the receipt of your letter of the 24th inst, requesting proof specimens of dies to complete the album to date furnished you on 9th Nov. 1870, and I will comply therewith at an early day.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 1, 1872

Messrs. L. O. Kennedy & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 28th inst to hand. Herewith I hand you a proof impression of your finished die which I trust will prove entirely satisfactory. Please advise me at earliest convenience what color you prefer to have the stamps printed, and about how many will be required per month, and in ten days after hearing from you I will have the stamps ready to meet orders.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1872

Excelsior Match Co.
Watertown, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 29th inst. with remittance of three hundred and fifty dollars ($350) payment in full for engraving a private stamp die and making plate complete for which please accept thanks. I will have the engraving executed and a stock of stamps prepared for your use in about se ven weeks from date. I will advise you in the meanwhile as the work is completed.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1872

Messrs. J. B. Rose & Co.
32 Broadway
New York

Gentlemen:

Herewith I hand you a proof impression of your finished die. It now remains to make the plate and prepare a stock of stamps therefrom. Therefore you will please make comments as to the engraving and advise me what color to print the stamps. In about ten days from the receipt of your advice I will be ready to meet the first stamp order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 1, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1872

viz:

32677938 Stamps @ 23 cents per M. $7,515.93

Received payment

Philadelphia
July 1, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1827

viz:

32677938 Stamps @ 23 cents per M. $7,515.93

Received payment

Duplicate

Philadelphia
July 9, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit the accompanying account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of June, 1872, together with the usual statement, etc. excepting the stamp agent's certificate which will be forwarded separately by Mr. Pugh.

Very respectfully,

Jos. R. Carpenter

per L.

Manufactured June, 1872

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
June 28 1¢ Excelsior Match Co. Watertown, N.Y.					$350
Imprinting	62709	312069			627.09
Stock, Common	125569	24938772			
Extra, viz:					
1¢ Brandreth	1699	224768	2.92		2.92
1¢ Bull	599	37505	2.25	.83	3.08
1¢ Dalley	196	10192	.82	.30	1.12
1¢ Hall & Ruckel	2182	370940	2.71		2.70
1¢ Lee & Osgood	654	70632	1.55	2.12	3.65
1¢ Blow	697	97580	3.06	2.93	5.99
1¢ Henry	674	44484	2.22	1.33	3.55
1¢ Lyon Mfg Co.	970	98940	2.97	2.97	5.94
1¢ N.Y. Match Co.	1872	134784	7.29	4.04	11.33
1¢ Sands	1476	101844	6.33	3.06	9.39
1¢ Scoville & Co.	1978	269008	2.96	8.07	11.03
Forward	138544	26711018			103.80

	forward	138544	26711018			1037.80
1¢	U.S. Prop. Med. Co.	2816	26244	15.48	6.56	22.04
1¢	Wilder Co.	696	48720	2.77		2.77
2	Fred Brown	4500	9000	29.92	22.50	52.42
2	Jno. I. Brown & Son	1519	109368	6.94	3.28	10.10
2	Curtis & Sons	396	26136	1.66	.78	2.44
2	Lyons Mfg. Co.	462	47124	1.41	1.41	2.82
2	R. V. Pierce	1650	94080	7.37	2.82	10.19
2	Radway & Co.	1587	126960	4.74	3.81	8.55
3	Barber M. Co.	5561	222440	23.87	6.67	30.54
3	Bonsf & Poole	966	42504	4.56	1.28	5.84
3	Gates	9843	413406	43.15	12.40	55.55
3	Laird	1399	27980	8.09		8.09
4	Ayer & Co.	6762	324546	32.51		32.51
4	Jno. I Brown & Sons	492	35424	2.25	1.06	3.31
4	Crook & Co.	496	23808	2.38	.71	3.09
4	Drake & Co.	1969	200838	5.02	6.22	11.24
4	R. P. Hull & Co.	2735	218800	11.01	6.56	17.57
4	Hazelbine	488	54656	.68	1.64	2.32
4	Hostetter & Smith	6669	306774	30.23		30.23
4	Jackson & Co.	1492	55712	7.80	1.61	9.41
	forward	191172	29204568			$1358.93

	forward	191142	29204568			$1358.93
4¢	McDonald Co.	3254	182224	13.97	5.47	19.44
4¢	Scoville Co.	984	133960	.67	4.02	4.69
4¢	Van Duzen	485	34776	2.36	1.04	3.40
4¢	Wilder	991	69370	3.70		3.70
4¢	Scheetz	200	12800	.72	.38	1.10
;¢	Wrappers		1225000		85.75	85.75
	Good	197085	60862698			7098.42
	Spoiled	4715	779771			
	Total	501860	61642469			$8575.43

Extra Sized Private Dies Delivered June, 1872

viz:

Date	Die	Dem.	Stamps
June 21	Am. Match Co. Ohio	3	43333
6	Ayer & Co.	1	150000
10	"	1	5132
6	"	4	100000
10	"	4	9780
14	Barber M. Co.	3	133333
26	"	3	36666
14	Bansf. & Poole	3	51333
18	"	3	51333
24	"	3	51333
28	"	3	51333
29	"	3	51333
4	Brandreth	1	110000
19	"	1	110000
25	"	1	19500
4	Jno. I. Brown & Son	2	55000
29	Jno. I. Brown & Son	2	26350

June 4	John Bull	1	16000
17	"	1	16000
4	"	4	12500
17	"	4	12500
8	Dalley	1	10500
24	Fleming No. 1	1	110000
24	" No. 2	1	55000
8	Wm. Gates	3	63000
10	"	3	63000
12	"	3	63000
22	"	3	63000
26	"	3	63000
29	"	3	63000
7	Jno. F. Henry	1	50000
7	"	1	10000
7	"	2	8000
7	Jayne & Son	1	10000
20	"	1	18000
7	"	2	30000
26	"	2	10000
7	"	4	10000
26	"	4	18000

June 15	Hall & Ruckel	1	24500
8	New York Match Co.	1	60500
15	"	1	60500
19	"	1	60500
22	"	1	60500
24	"	1	60500
27	"	1	77000
28	"	1	77000
29	E. Ferrett	1	66000
2;	J. H. Schenck	1	33000
2;	"	6	5500
4	Scovill & Co.	1	16000
17	"	1	26000
4	"	4	12500
17	"	4	10000
24	"	4	16500
21	F. E. Suire Co.	1	5250
18	"	4	1313
19	L. W. Warner & Co.	1	10500
24	Wilder & Co.	4	14025
13	Brown, Fred	2	28800

June 8	Curtis & Sons	2	55000
27	"	2	55000
24	R. V. Pierce Co.	1	15000
4	"	2	28600
14	"	2	2500
24	"	2	21100
13	Radway & Co.	2	55000
25	"	2	7500
15	Geo. W. Laird Co.	3	20167
29	Burnett Co.	4	14025
5	Drake Co.	4	27500
22	R. P. Hall Co.	4	22376
25	"	4	55000
4	Hostetter & Smith	4	82500
21	"	4	82500
5	S. B. Howe, Pills	4	1050
13	" "	4	700
22	" "	4	1050
5	" Milk Cure	4	525
13	" "	4	1400
22	" "	4	1050
28	" "	4	2000

June 6	Kennedy, G. G.	2	15750
8	Lippman & Bro.	4	2625
6	McDonald Co.	4	27500
11	"	4	55000
19	"	4	27500
24	"	4	27500
26	"	4	27500
21	Van Duzen	4	16500
27	"	4	1494
(Lyons Mfg Co.die) 21	P. H. Drake & R. W. Ward	1	60000
"	"	2	25000

Imprinting

June	(62,709 imp. @ 1¢)	2	312069

Wrappers

June	Reported to order 20th incl.	1	1,190,000
"	Inadequate "	1	820,000
	Total wrappers		2,010,000

Retailed Statement of Revenue Stamps Spoiled in Manufacture, during June, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz :

Den	Die	Sheets	Stamps	Value
2¢	General	124	26040	$320.80
5¢	"	54	9180	459
10¢	"	90	15300	1530
25¢	"	24	2448	612
50¢	"	12	1020	510
1¢	Priprietary	134	28140	281.40
2¢	"	46	9660	193.20
4¢	"	189	32130	1285.20
	Total	673	123918	5391.60

1¢	Barber M. Co.	320	67200	$672
1¢	Bonsf. Poole	27	5670	56.70
1¢	Byron C. Co.	25	5250	52.50
1¢	Crammer & Kemp	150	31500	315
1¢	Donnelly	71	14910	149.10
1¢	Eaten	80	17640	176.40
1¢	Ferrell	25	5250	52.50
1¢	Flanders	15	3150	31.50
1¢	Franklin	56	11760	117.60
1¢	Gates	296	62160	621.60
1¢	Griggs & Scott	28	5880	58.80
1¢	Hull	4	840	8.40
1¢	Littlefield	7	1470	14.50
1¢	N.Y. M. Co.	61	12810	128.10
1¢	Park City	73	15330	153.30
1¢	Richardson	61	12810	128.10
1¢	McLean	176	36960	369.60
1¢	Roeber	85	17850	178.50
1¢	Safety M. Co.	56	11760	117.60
1¢	Star M. Co.	92	19320	193.20
1¢	Woodworth & Co.	6	1260	12.60
	forward	1718	360780	$3607.80

	forward	1718	360780	$3607.80
1¢	Ives	34	7140	71.40
1¢	Zesemann & Co.	89	18690	186.90
1¢	Brandreth	1	132	1.32
1¢	Bull	23	1495	14.95
1¢	Dalley	4	208	2.08
1¢	Hall & Ruchel	18	3060	30.60
1¢	Harter & Co.	90	17010	170.10
1¢	Lee & Osgood	48	4968	49.68
1¢	Blow	5	120	1.20
1¢	Henry	26	1716	17.16
1¢	Lyon Mfg. Co.	30	3060	30.60
1¢	N.Y. M. Co.	28	2016	20.16
1¢	Sands	24	1656	16.56
1¢	Scovill Co.	22	2992	29.92
1¢	U.S. Prop. Med.Co.	84	756	7.56
1¢	Wilder Co.	4	280	2.80
2¢	Kno. I. Brown	81	5832	116.64
2¢	Curtis Sons	4	264	5.28
2¢	Lyon Mfg. Co.	38	3876	77.52
2¢	R. V. Pierce	20	1120	22.40
	forward	2387	437171	4482.63

	forward	2384	437171	$4482.63
2¢	Radway & Co.	13	1040	20.80
2¢	R. G. Albright	34	7140	142.80
2¢	Zeilin & Co.	2	420	8.40
3¢	Richardson	28	4760	142.80
3¢	Barber M. Co.	39	1560	46.80
3¢	Bonsf & Poole	34	1496	44.88
3¢	Gates	57	2394	71.82
3¢	Laird	1	20	.60
4¢	Ayer & Co.	38	1824	72.96
4¢	Jno. I. Brown & Son	8	576	23.04
4¢	Crook & Co.	4	192	7.68
4¢	Dan's Sons	9	1890	75.60
4¢	Drake & Co.	31	3162	126.48
4¢	Fowle	11	1870	74.80
4¢	R. P. Hall & Co.	265	21200	848
4¢	Mazelbine	12	1344	53.76
4¢	Hostetter & Smith	31	1426	57.04
4¢	Jackson & Co.	8	288	11.52
4¢	McDonald Co.	40	2576	103.04
4¢	Scovill & Co.	15	2040	81.60
4¢	Van Duzen	17	1224	48.96
4	Wilder	9	630	25.20
4	Met. Match Co.	243	41310	1652.40
5	Manger	700	118300	5915
	Total	4042	655853	14138.61

Philadelphia
July 13, 1872

Messrs. G. W. Warner & Co.
New York, N. Y.

Gentlemen:

In reply to your favor of the 9th inst requesting me to send you balance of stamps due on last order, I beg to to say that your last order (filled June 19, '72) was executed in full, viz:

350 labels 10500

Philadelphia
July 13, 1872

Messrs. Mansfield & Higbee
Memphis, Tenn.

Gentlemen:

Your favor of the 8th inst to hand. I very much regret to say that while I duly instructed my chief of perforating that your sheets were to be perforated in sections of four stamps each, he has again entirely overlooked the matter in a recent large lot just prepared.

I am mortified that your request has been repeatedly overlooked and when like occurrence hereafter I will immediately prepare a duplicate lot to meet your wishes.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 15, 1872

Messrs. Wieden, Armstead & Co.
No. 13 Chesapeake
Baltimore, Md.

Gentlemen:

Your favor of the 13th inst at hand. I can make the alteration in either of the ways mentioned. The cost will be the same in either case and my charge will be fifty dollars ($50). Please advise me exactly what to leave out and what to substitute, being careful not to make the number of letters substituted more than those left out.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 15, 1872

Messrs. Smith & Smithdahl
Detroit, Mich.

Gentlemen:

I am in receipt of your favor of the 12th inst with remittance of three hundred dollars on account of your engraving bill.

The plates will be finished and put to press so that the first order may be filled in <u>one week</u> from this date.

I note your advice in respect to early payment of the balance and remain

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 15, 1872

Messrs. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

I thank you for the return of the two sheets of private die stamps erroneously sent you with the last lot.

Herewith please find them replaced with two perfect sheets from your die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 14, 1872

Messrs. L. W. Warner & Co.
New York City, N.Y.

Gentlemen:

Your favor of the 16th inst is before me.

I find it impossible to conceive how your order filled on the 19th ulto. could have been seventy five sheets short of the number (267 71/187) called for on the invoice accompanying the lot. The slip which you found could have had no reference whatever to the quantity sent but was accidentally placed with the lot after it was counted from the balance and packed for shipment. Whenever an order is executed in part, I invariably make a memorandum on the invoice showing the quantity sent, and endorse on the outside of the package the value of contents only. Furthermore there is, and always has been, an accurate account kept of the number of sheets printed from each die, and each kind forms a separate and distinct account by itself; and when an order is filled the deduction is made and the balance counted and proven to be correct before the stamps are permitted to be shipped. I have now before me a consecutive account of the manufacture of stamps from your die from the very first sheet on Nov. 1862 down to this day, showing when every lot subsequent to the first lot was added to the balance, and also the state of the balance after filling each order, and the balance on hand at this moment is correct to a stamp after accounting for the full amount, 267 71/187 sheets - 50,000 stamps, delivered on the 19th ulto. For instance, after filling your order of May 21st last, the balance was

	165,348	stamps -	884 40/187 sheets
Deduct order June 19th	50000	"	287 71/187 "
Leaves Balance on hand	115,348	"	616 156/187 "

If you have merely taken the slip which you speak of as evidence without counting the sheets when you received them, you have been thereby misled as to the actual fact - and it would seem to indicate great want of care on the part of your subordinate; but, if you counted the sheets and found only 192 and the odd stamps instead of 267 71/187, the case is very different and I am nonplussed as to what to think of it. If any sheets were over in my hands it would give me pleasure to send them to you at once so as to vertify my accounts which I am required to keep correct, but as the cast stands I have no means whatever of satisfying your claim, and while confidently believing that it arises entirely from your having been misled by the slip referred to, I beg you will reinvestigate throughly on your side, and let me know the particulars of the result at early convenience.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia

July 20, 1872

Messrs. Weedon Armstead & Co.
No. 13 Cheapside
Baltimore, Maryland

Gentlemen:

Your favor of the 16th duly to hand. I note your advice and will give it earliest attention, but it will be impossible to complete the work in less than six weeks.

There can be no reduction of price mentioned.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 17, 1872

Messrs. Barber & Co.
Milwaukee, Wis.

Gentlemen:

I am in receipt of your favor of the 17th inst and have made note of advice - and as soon as the present stock on hand (which cannot be gummed after having been perforated) is exhausted, the new lot prepared will be gummed as you desire.

Respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 28, 1872

B. J. Sweet, Esq.
Deputy Commissioner Inter. Revenue
Washington, D. C.

Sir:

Pursuant to your communication of 21st May, '72, I have had the stamps therein referred to carefully examined by one of my engravers, and the lot is herewith returned to you, divided into denomination and with the engraver's opinion noted in each case.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand July 1, 1872

viz:

Adhesive Stamp Paper, 12½ x 16 inches

102925 Sheets and $\frac{5}{210}$ $\frac{74}{170}$ $\frac{11}{102}$ $\frac{82}{85}$ $\frac{48}{90}$ $\frac{44}{72}$ $\frac{8}{54}$ $\frac{2}{8}$, or,

with fractions reduced,

$$182568\frac{9452}{128520}$$

Private Die Stamp Paper, 12½ x 16 inches

654 sheets and $\frac{111}{221}$ $\frac{4}{210}$ $\frac{94}{189}$ $\frac{156}{187}$ $\frac{58}{170}$ $\frac{7}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{108}{136}$

$\frac{119}{132}$ $\frac{56}{112}$ $\frac{60}{108}$ $\frac{33}{105}$ $\frac{78}{102}$ $\frac{94}{99}$ $\frac{35}{95}$ $\frac{40}{90}$ $\frac{16}{84}$ $\frac{77}{80}$ $\frac{50}{72}$ $\frac{60}{70}$

$\frac{25}{69}$ $\frac{12}{66}$ $\frac{15}{65}$ $\frac{28}{60}$ $\frac{10}{56}$ $\frac{12}{54}$ $\frac{44}{52}$ $\frac{16}{51}$ $\frac{1}{48}$ $\frac{2}{46}$ $\frac{14}{44}$ $\frac{13}{42}$ $\frac{2}{40}$

$\frac{23}{38}$ $\frac{9}{26}$ $\frac{5}{30}$ $\frac{1}{20}$ $\frac{1}{16}$ $\frac{2}{9}$ or, with fractions reduced

$$433371\frac{192526709785}{206814926320}$$

Your letter of the 18th ulto (G.U.W.) informed me that I had been credited on your books with 43890 sheet adhesive stamp paper and 21889 sheets private die paper. This I think you will find is a transposition as you should have said 21889 sheets adhesive and 43890 private die paper.

Very respectfully

Jos. R. Carpenter
per L.

To
Treasury Dept. Currency Div.

Philadelphia
July 24, 1872

Messrs. Wm. Bond & Co.
Portland, Oregon

Gentlemen:

I am in receipt of your favor of the 9th inst with sketch of design for a match stamp.

I could engrave the die, make plate and have a stock of stamps prepared in about eight weeks time, the engraving occupying about seven weeks of the time.

The uniform price for making a plate complete including everything is three hundred and fifty dollars ($350).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 29, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval the design of a twelve cent private die of the "San Francisco Percussion Match Company," San Francisco, Cal. superficial and 5 6/32 inches.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 30, 1872

Excelsior Match Co.
Watertown, N. Y.

Gentlemen:

I am in receipt of your advice of the 27th inst, and beg to assure you no time will be lost in the completion of your die. I hope to have the engraving finished and to be able to send you a proof impression within ten days from now.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 30, 1872

Hon. Geo. S. Bontwell
Secretary of Treasury
Washington, D. C.

Sir:

In reply to your communication of the 25th inst. the difference between our balances of private die on hand July 1st inst, is evidently the result of our having posted 40/46th of a sheet delivered June 6th as 40/66th. Such an error would make the exact difference, viz:

Your account	433053 sheets	$\frac{38}{66}$	$\frac{42}{46}$
	subtract		$\frac{40}{46}$
	433053	$\frac{38}{66}$	$\frac{2}{46}$
	add	$\frac{40}{66}$	
Correct account	433054	$\frac{12}{66}$	$\frac{2}{46}$

Respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 31, 1872

Chas. R. Clark, Esq.
San Francisco Percussion Match Co.
400 California St.
San Francisco, Cal.

Sir:

Herewith I have the pleasure to hand you proof impression of your die in black, blue, red and green. The plate will be ready to print by the time I can have your advice as to choice of color. Ten days after hearing from you a stock of stamps can be prepared to meet orders. I will not gum the stamps as they will look better when applied with flour paste and beside they might get stuck together in shipment.

All orders for stamps must be addressed to the Commissioner of Inter. Revenue, Washington, D. C.

I would advise you to make some such arrangement as now exists in favor of the Metropolitan M. Co. whereby the Commissioner of Inter. Rev. will deposit suitable packages of your stamps in the hands of the Assistant Treasurer at San Francisco, so you can get them on demand by paying say $1000 at a time.

Very respectfully,

Jos. R. Carpenter

Philadelphia
August 3, 1872

Messrs. Schmitt & Schmittdiel
Detroit, Mich.

Gentlemen:

Your favor of the 27th ulto to hand.

I am prepared to fill your orders on demand but but as yet have had no orders in your favor from the Commissioner of Inter. Revenue.

I would advise you to write or telegraph to the Inter. Rev. Bureau at once, stating the money amount of your order and the number of stamps required from each die, as they may have misunderstood your order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
August 3, 1872

Hon. William A. Richardson
Acty Secretary of Treasury
Washington, D. C.

Sir:

I am in receipt of your favor of the 30th ulto, notifying me of an error in the of W. T. Blow's stamps in accompanying the spoiled stamps. Since last, three sheets having been carried out 120 stamps instead of 420.

I thank you for calling my attention thereto and beg the necessary correction as to the stamps and their value may be made in the account sent you, as I could not conveniently introduce the item in the following months business in my books.

Very respectfully

Jos. H. Carpenter

per L.

Philadelphia
August 3, 1872

D. M. Richardson, Esq.
Detroit, Mich.

Sir:

Your favor of the 31st ulto at hand.

Your last order was received from the Inter. Rev. Bureau July 30th and was executed the same day.

I am preparing your stamps in large quantities with the view of keeping a three months supply always on hand. I shall be very careful that there shall be no delay on my part.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
August 1st, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1872

viz:

33948359 Stamps @ 23 cents per M. $7808.12

Received payment

Philadelphia
August 1st, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1872

viz:

33948359 Stamps @ 23 cents per M. $7808.12

Received payment

Duplicate

Extra Sized Private Dies Delivered July, 1872

viz:

date	die	den.	stamps
July 2	Am. M. Co.	3	18333
6	Ayer Co.	1	100000
6	"	4	112500
2	Barber Match Co.	3	36666
10	"	3	36666
18	"	3	36666
26	"	3	50000
3	B	3	51355
6	"	3	36666
12	"	3	51333
26	"	3	22000
3	Brandreth	1	110000
12	Jno. I. Brown		
27		1	16000
9	"	4	16500
27	"	4	12560
10	Henry Dalley	1	10000
25	"	1	10000

July 2	Wm. Gates	3	63000
8	"	3	63000
9	"	3	63000
15	"	3	63000
18	"	3	63000
25	"	3	63000
27	"	3	63000
20	"	3	63000
19	Hall	1	60500
10	Jayne & Sons	1	
31	"	1	
10	"	2	
31	"	2	
10	"	4	
31	"	4	
2	N.Y. Match Co.	1	44000
5	"	1	60500
8	"	1	44000
10	"	1	88000
11	"	1	88000
12	"	1	55000

July 12	U. S. Match Co.	1	83000
19	"	1	77000
20	"	1	88000
24	"	1	77000
25	"	1	88000
29	"	1	55000
20	"	1	88000
31	"	1	77000
23	I. H. Schenck	1	44004
"	"	6	3666
16	Scovill Co.	1	26000
29	"	1	26000
16	"	4	10000
29	"	4	10000
15	F. E. Suire Co.	1	3500
20	"	1	5500
15	"	4	1250
	"	4	1250
20	L. W. Warner Co.	1	30000
15	Fred Brown	2	28800
30	"	2	28800

Detailed Statement of Revenue Stamps Spoiled in Manufacture during July, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dem.	Die		Stamps	Value
2¢	General	161	33810	$676.20
5¢	"	12	2040	102
15¢	"	33	5610	841.50
25¢	"	96	9792	2448
50¢	"	86	7310	3655
$2	"	13	936	1872
1¢	Proprietary	40 9	85890	858.90
2¢	"	123	25830	516.60
3¢	"	420	71400	2142
6¢	"	15	2550	153
	Total	368	245168	13265.20

1¢	Anson Allen	51	10710	107.10
1	Am. M. Co. O	34	7140	71.40
1	Barber M. Co.	139	29190	291.90
1	Beeder	67	14070	140.70
1	Brechett & Norton	152	31920	319.20
1	Cowles Leete	18	3780	37.80
1	Donnelly	55	11550	115.50
1	Eaton	63	13230	132.30
1	Eichele	131	27510	275.10
1	Franklin	85	17850	178.50
1	Gates	508	106680	1066.80
1	Briggs & Scott	68	14280	142.80
1	Hull Co.	8	1680	16.80
1	Kyle	282	59220	592.20
1	Mansfield & Higbee	38	7980	79.80
1	N. Y. M. Co.	137	28770	287.70
1	Park City	40	8400	84
1	Richardson	214	44940	449.40
1	Roeber	76	15960	159.60
	Safety M. Co.	19	3990	39.90

	forward	2185	458850	$4588.50
1¢	Stanton	~~2185x~~	7140	71.40
1		179	37590	375.90
1		467	98070	980.70
1		38	7980	79.80
1			1890	18.90
1	Ayer Co.		92	.92
1			1723	172.38
1	Dalley	151	396	3.96
1	Henry	6	2618	26.18
1		14	9936	99.36
1			880	8.80
1	Schenck	20		
1	Warner Co.	101	3030	30.30
1	E. T. Wright	1	12	.12
2	F. Brown	10	200	4.
2	Jno. I. Brown	25	1800	36.
2	Curtis & Brown	27	1458	29.16
2	Curtis Sons	55	3498	69.96
2	Henry	4	264	5.28
	forward	3542	660794	6680.14

	forward	3542	660794	$6680.14
2¢	L. C. Kennedy	123	9600	192
2	Jayne	3	180	3.60
2	Pierce	220	12520	246.40
2	P. Davis Sons	462	103320	2066.40
2		15	3156	63
3	Richardson	90	15300	459
3	Hall	45	7650	229.50
3		31	1364	40.92
3	Gates	408	17136	514.08
3	Barber M. Co.	10	400	12
4		7	665	26.60
4	Burnett Co.	32	4224	168.96
4	Henry	2	132	5.28
4	Hostetter & Smith	1	46	1.84
4	McDonald	95	5320	212.80
4	Kerr	21	798	31.92
4	U.S. P. Med. Co.	9	294	11.96
4		66	4224	168.96
4	Littlefield	32	6720	268.80
4	Met. Mat ch Co.	152	26520	1060.80
5	"	39	6630	331.50
5	"	48	8160	408
5	"	64	9648	482.40
6	"	12	504	30.24
	Total	5561	905099	13716.90

Philadelphia
Aug. 24, 1872

Messrs. F. E. Suire & Co.
Cincinnati, O.

Gentlemen:

I am in receipt of your favor of the 19th inst.

I will have the yellow wrappers on hand to meet your order in three days from this date.

Very respectfully

Jos. R. Carpenter

L.

How many yellow wrappers will you probably require during the next six months? I would like to prepare an adequate stock for that time ahead of demand.

J.R.C.

Philadelphia
Aug. 24, 1872

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 16th inst. remitting me three hundred and ninety seven 98/100 ($397.98) for which please accept thanks.

You are right as to the no. 1 paper. I find my account should have been rendered 78 reams more on hand June 24th than stated.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, August 1st, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

197822 sheets, $\frac{79}{210}$ $\frac{129}{170}$ $\frac{3}{102}$ $\frac{11}{85}$ $\frac{2}{90}$ $\frac{20}{72}$ $\frac{11}{54}$ $\frac{7}{8}$ or,

fractions reduced - 197,824 $\frac{86435}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

431063 sheets $\frac{119}{221}$ $\frac{112}{210}$ $\frac{70}{189}$ $\frac{107}{187}$ $\frac{150}{170}$ $\frac{110}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{52}{136}$ $\frac{75}{132}$

$\frac{15}{112}$ $\frac{60}{108}$ $\frac{46}{105}$ $\frac{18}{102}$ $\frac{94}{99}$ $\frac{35}{95}$ $\frac{70}{90}$ $\frac{16}{84}$ $\frac{34}{80}$ $\frac{42}{72}$ $\frac{60}{70}$ $\frac{25}{69}$ $\frac{12}{66}$ $\frac{60}{65}$

$\frac{55}{64}$ $\frac{48}{60}$ $\frac{34}{56}$ $\frac{52}{54}$ $\frac{38}{51}$ $\frac{42}{48}$ $\frac{30}{46}$ $\frac{12}{44}$ $\frac{12}{42}$ $\frac{4}{40}$ $\frac{23}{48}$ $\frac{9}{36}$ $\frac{7}{30}$ $\frac{7}{16}$

$\frac{1}{9}$ or, fractions reduced, - 431,083 $\frac{420533219480}{835259705280}$

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Aug. 28, 1872

Messrs. Holloway & Company
78 Maiden Lane, New York

Gentlemen:

In reply to yours of the 24th inst I hand you the bill made out in the name of Mr. Melliss. Bills for work done by me are payable on presentation of a proof impression of the engraving, but in your case I omitted to inclose a bill on that occasion.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
August 28th, 1872

DAvid M. Melliss, Esq.

To Jos. R. Carpenter, Dr.

To engraving one cent private die "Holloway & Co."
and making plate complete - $350.

Rec'd payment

Philadelphia
Aug. 28, 1872

Messrs. Weedon, Armstead & Co.
No. 13 Cheapside
Baltimore, Md.

Gentlemen:

Herewith subjoined I hand you bill of amount for making new plate from Mr. C. W. Lord's altered die.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 28, 1872

Messrs. Weedon, Armstead & Co.
No. 13 Cheapside
Baltimore, Md.

To Joseph R. Carpenter, Dr.

To altering C. W. Lord's die and making new plate for the Maryland Match Co. (one cent). $50.

Rec'd payment

Philadelphia
Aug. 28, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to herewith submit for your approval the design of a one cent private die for the "Excelsior Match Co. Watertown, N. Y." 13/16th of an inch superficial area.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 28, 1872

R. V. Pierce, M.D.
Buffalo, N. Y.

Sir:

I am in receipt of your favor of the 24th inst.

The directions of the Inter. Rev. Bureau were to send your late order by "express."

I notice that the requisitions at present are made out by a strange hand, so I imagine that when the regular clerk returns you will not suffer from a repetition of the oversight.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 31, 1872

Messrs. J. B. Rose & Co.
53 Broadway
New York

Gentlemen:

Herewith I hand you proof impressions of your dies as requested per yours of the 30th inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 2, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1872

viz:

40,661,738 Stamps @ 23 cents per M. $9,352.20

Received payment

Philadelphia
Sep. 2, 1872

U.S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1872

viz:

40,661,738 Stamps @ 23 cents per M. $9,352.20

Received payment

Duplicate

Philadelphia
Sep. 6, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit my account signed in duplicate for the manufacture of revenue stamps delivered on requisitions of the month of August last, together with the usual statement & vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 6, 1872

Messrs. A. Howe & Co.
Baltimore, Md.

Gentlemen:

The checks of McKim & Co. returned by you for the reason that the parties refused to receive them because of their being "soiled" in the operation of imprinting the revenue stamps on them by me are at hand.

I have carefully examined the lot and in my opinion it is not spoiled. It is true the sheets are slightly tinted on a line with the stamps, but this is often unavoidable under the circumstances, for you will recall that at your request a new plate had to be made to accommodate the lot with the old style stamp, and new plates until used a certain time are liable to imprint just such a tint on the sheets.

Under the circumstances therefore, I will beg you to prevail on Messrs. McKim & Co. to take this lot, and hereafter I will see that these wishes are more fully observed if possible. By so doing they save me pecuniary loss and at the same time not discommode themselves in any way. When the books are exhibited to them after binding the tint will not be nearly so perceptable.

I the lot by today's express.

Very respectfully

Jos. R. Carpenter

Per L.

Philadelphia
Sep. 7, 1872

Dr. Jas. C. Kerr

Dear Sir:

In reply to yours of the 5th inst please find dates and amounts of stamps furnished from your old die:

1871	Mch 18	- 5250
	May 3	- 7875
	Sep 19	- 2625
	Dec 16	- 2625
1872	Jan 8	- 2625
	Mch 30	- 2625
	Apl 26	- 2625
	May 16	- 2625
	Aug 9	- 2625

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep 11, 1872

Messrs. Barber & Co.
Milwaukee, Wis.

Gentlemen:

I am in receipt of your favor dated Aug 6th, referring to stamps that were recently received by you in bad condition, being stuck together.

I do not think there was any fault in the packing of the stamps as all necessary precautions are invariably taken to protect them. But during as damp weather as we have recently had and are now having such accidents cannot be entirely avoided.

In a future case of the kind please return to me (at once) any sheets that may be stuck together and I will separate them and return them to you with the least possible delay.

Very respectfully,

Joseph R. Carpenter

per L.

Philadelphia
Sep. 13, 1872

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

On the 6th and 10th instants I filled orders for the New York Match Co. of $1210 each. That of the 10th was covered by an order on the requisition received the following day while no regular order to cover that of the 6th has as yet been received by me.

Please have the goodness to supply this omission on the next requisition and oblige

Yours respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during August, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.	Die	Sheets	Stamps	Value
2¢	General	1412	296520	$5930.40
20	"	11	1870	374
30	"	7	714	214.20
40	"	11	1122	448.80
50	"	174	14790	7395
70	"	32	2720	1904
1	Proprietary	1353	284130	2841.30
2	"	123	25830	516.60
3	"	412	70040	2101.20
10	"	5	850	85
	Total	3540	698586	21810.50

1¢	Am. M. Co. Ohio	100	21000	$210
1	Anson Allen	11	2310	23.10
1	Brockett & Newton	37	7770	77.70
1	Bonsf & Poole	92	19320	193.20
1	Cowles & Leete	23	4830	48.30
1	Cramer & Kemp	47	9870	98.70
1	Donnelly	66	13860	138.60
1	Eaton	106	22260	222.60
1	Eichele	110	23100	231
1	Franklin	138	28980	289.80
1	Gates	521	109410	1094.10
1	Greenleaf	32	6720	67.20
1	Griggs Scott	38	7980	79.80
1	Park City	73	15330	153.30
1	Richardson	405	85050	850.50
1	Safety M. Co.	49	10290	102.90
1	Schmitt Schen.	21	4410	44.10
1	Stanton	211	44310	443.10
1	Star M. Co.	123	25830	258.30
	forward	2203	462630	4626.30

	forward	2203	462630	4626.30
1¢	Swift & Courtney	170	35700	357.
1	Underwood	26	5460	54.60
1		98	20580	205.80
1	Ayer & Co.	289	13294	132.94
1	Brandreth	2	264	2.64
1	Bull	14	910	9.10
1	Curtis & Brown	88	12672	126.72
1	Dalley	10	520	5.20
1		106	20034	200.34
1	Jayne	60	3600	36.
1	Lyon Mfg. Co.	16	1632	16.32
1	N. Y. M. Co. 72	54	3888	38.88
1	Sands	204	14076	140.76
1	U.S. Prop. Med. Co.	1	9	.09
1	L. W. Warner & Co.	92	2760	27.60
2	Fred Brown	14	280	5.60
2	Jno. I. Brown	43	3096	61.92
2	Lyon Mfg. Co.	86	8772	175.44
2	R. V. Pierce	44	2464	49.28
	forward	3620	612641	6272.53

	forward	3620	612641	$6272.53
2¢	Perry Davis & Son	6	1260	25.20
3	Am. M. Co. Ohio	6	252	7.56
3	Richardson	144	24480	734.40
3	Schmitt & S.	8	1680	50.40
3	Barber M. Co.	158	6320	189.60
3	Bonsf. & P.	174	7656	229.68
3	Gates	94	3948	118.44
4	Hostetter & Smith	4	184	7.36
4	Scovill & Co.	43	5848	233.92
4	McDonald & Co.	117	6552	262.08
4	Tarrant	3	510	20.40
4	Rose	37	6475	259.
	Total	4414	677806	8410.57

Manufactured in August, 1872

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving Orders					
1¢ Holloway, 2 7/16 sup area					350.
Imprinting	53580	256156			
Stock, Common	144509	29388505			535.80
Extra, viz:					
1¢ Ayer & Co.	9511	428306	47.69		47.69
1¢ Brandreth	998	151736	1.71		1.71
1¢ Bull	1986	129090	7.75	3.87	11.62
1¢ Curtis & Brown	1912	275328	3.72	8.26	11.98
1¢ Dalley	990	51480	4.12	1.54	5.66
1¢ Fahnestock	3000	252000	8.17		8.17
1¢ Jayne	4640	278400	22.95		22.95
1¢ Lyon Mfg. Co.	984	100368	3.01	3.01	6.02
1¢ N. Y. Match Co	9846	708912	38.32	21.27	59.59
1¢ Sands	2296	158424	9.85	4.75	14.60
1¢ U.S. Prop. Med.	1999	17991	10.61	4.50	15.11
1¢ L.W. Warner Co.	3008	90240	13.90	2.71	16.61
forward	185479	32266936			1107.51

	forward	185479	32266936			$1107.51
2¢	Fred Brown	1286	25720	8.55	6.43	14.98
2¢	Jno. I. Brown	3257	234504	14.89	7.04	21.93
2¢	Husband	1500	135000	5.11		5.11
2¢	Lyon Mfg. Co.	1914	195228	5.86	5.85	11.71
2 ¢	R. V. Pierce	2056	115136	9.02	3.45	12.47
3¢	Am. M. Co. Ohio	994	41748	27.22	1.25	5.61
3¢	Barber M. Co.	6342	253680	27.03	7.61	34.83
3¢	Bonsf & Poole	5726	251944	38.61	7.56	34.59
3¢	Gates	8806	369852	14.49	11.09	49.70
4¢	Hostetter	3196	147016	13.31		14.49
4¢	Scovill & Co.	1957	266152	40.27	7.98	21.29
4¢	McDonald & Co.	9383	525448	47.12	15.76	56.03
12¢	S.F. Perc. M.Co.	8000	240000		7.20	54.32
1¢	Wrapped		3210000			224.70
	Good	239896	38278364			8804.02
	Bad	7954	677806			
	Total	247850	38956170			10473.29

Extra Sized Private Dies Delivered

August, 1872

date	Die	Den.	Stamps
Aug. 5	Am. M. Co. O.	3	22000
12	"	3	18333
31	"	3	44000
20	Ayer & Co.	4	137500
2	Barber M. Co.	3	44000
9	"	3	55000
16	"	3	55000
20	"	3	36666
24	"	3	50000
27	"	3	55000
31	"	3	29333
5	Bonsf. & Poole	3	44000
15	"	3	51333
26	"	3	51333
29	"	3	51333
31	Brandreth	1	110000

Aug. 5	Jno. I. Brown & Son	2	55000
27	"	2	55000
19	John Bull	1	16000
29	"	1	16000
19	"	4	12500
29	"	4	12500
12	Dalley	1	10750
"	"	2	2500
3	Gates	3	63000
7	"	3	63000
12	"	3	63000
20	"	3	63000
28	"	3	63000
31	"	3	63000
23	Hall & Buckel	1	27200
26	Henry	1	26000
"	"	2	20000
7	Jayne	1	110000
12	"	2	12000
"	"	4	21500

Aug. 2	N.Y. Match Co.	1	110000
5	"	1	88000
10	"	1	121000
16	"	1	60500
19	"	1	60500
22	"	1	77000
"	"	1	99000
28	"	1	55000
31	"	1	60500
26	Ferrett (Sands die)	1	66000
23	I. H. Schenck	1	36000
"	"	6	5000
5	Scovill & Co.	1	26000
13	"	1	20000
31	"	1	26000
5	"	4	10000
13	"	4	11500
31	"	4	10000
17	U.S. Prop. Med. Co.	1	8125
"		4	1250

Aug. 3	L. W. Warner & Co.	1	10500
14	"	1	30000
13	Brown, Fred	2	28800
28	"	2	28800
6	Curtis' Sons (I.S.)	2	55000
15	"	2	55000
22	"	2	55000
30	"	2	55000
20	Husband	2	55000
5	R. V. Pierce	1	11000
5	"	2	23100
22	"	2	28600
30	"	2	28600
14	Radway & Co.	2	55000
27	G. W. Laird	3	20166
10	Burnett & Co.	4	14025
22	O. Crook & Co.	4	5250
"	R. H. Drake & W. P. Ward	4	27500
17	Hartman & Co.	4	15125
27	Hazelbine	4	16500

Aug. 2	Hostetter & Smith	4	82500
20	"	4	82500
5	Howe, Fills	4	656
16	"	4	394
31	"	4	525
5	" M.C.	4	656
16	"	4	1181
31	"	4	1575
9	Jas. C. Kerr	4	2625
2	McDonald & Co.	4	27500
8	"	4	27500
14	"	4	27500
20	"	4	27500
22	"	4	55000
26	"	4	55000
31	"	4	55000
2	P. H. Drake & W. P. Ward	1	60000
22	"	1	10000
2	"	2	25000
22	"	2	50000

Aug. 21	San Francisco Per. M. Co.	12	229166

Imprinting

Aug.	53,580 imps @ 1¢	2	256156

Wrappers

Aug.	Byam, Carlton & Co.	1	2460000

Philadelphia
Sep. 14, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

The balance of two (2) cent general stamps on my hands is ten sheets over the correct account after filling orders on requisition No. 943 (Sep. 13th). If the claim therefor is addressed to your office, will you please advise me thereof that I may duly forward the sheets to the party entitled to them?

Very respectfully

Jos. R. Carpenter

per L.

Sep. 19, 1872

Secretary of the Treasury
Washington, D. C.

The Stamp Agent is out of private die stamp paper and I am surprised to learn there is none at the mill. Please order it made immediately. My hands must stop and there will be trouble in filling orders unless paper is forthcoming at once.

Jos. R. Carpenter
134 S. 2d St.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, September 1, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

197221 Sheets, $\frac{120}{210}$ $\frac{48}{170}$ $\frac{53}{102}$ $\frac{48}{85}$ $\frac{52}{90}$ $\frac{68}{72}$ $\frac{3}{34}$ $\frac{7}{8}$, or,

fractions reduced, 197225 $\frac{50235}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

484270 Sheets $\frac{77}{221}$ $\frac{148}{210}$ $\frac{70}{189}$ $\frac{47}{187}$ $\frac{47}{170}$ $\frac{110}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{48}{136}$

$\frac{130}{132}$ $\frac{67}{112}$ $\frac{60}{108}$ $\frac{46}{105}$ $\frac{56}{102}$ $\frac{94}{99}$ $\frac{35}{95}$ $\frac{60}{90}$ $\frac{16}{84}$ $\frac{74}{80}$ $\frac{6}{72}$ $\frac{60}{70}$ $\frac{58}{69}$ $\frac{58}{66}$

$\frac{55}{64}$ $\frac{8}{60}$ $\frac{54}{56}$ $\frac{52}{54}$ $\frac{14}{52}$ $\frac{9}{51}$ $\frac{44}{48}$ $\frac{32}{46}$ $\frac{21}{44}$ $\frac{25}{42}$ $\frac{25}{40}$ $\frac{20}{38}$ $\frac{9}{36}$ $\frac{9}{30}$

$\frac{1}{20}$ $\frac{7}{16}$ $\frac{3}{9}$, or fractions reduced, 484291 $\frac{212766706569}{835259705280}$ sheets.

Very respectfully,

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Sep. 20th, 1872

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Your telegram of the 19th inst authorizing the use of chameleon paper for private die stamps, is at hand.

I learn today from Mr. Bemis, Agent at the mill, that a new supply of the regular white paper can be ready in instalments by the latter part of next week, provided you order it at once. In this case I could get through without using the chameleon paper for private die stamps, and respectfully submit to you that this would be much better. The proprietors of private dies use their stamps as trade-marks and are particular to have all their characteristics preserved and would generally object to the tinted paper. Besides, this I desire to save the serious confusion in my accounts and relations with the government that would follow the use of both kinds of paper for private die stamps. There are about 450,000 sheets of the chameleon paper on hand at present, but this will be required at the rate of about 50,000 sheets per month for bank check and general proprietary stamps as heretofore.

In view of the facts stated I beg therefor you will at once give the necessary order that a stock of the white fibre paper be prepared and instalments sent here as soon as possible.

I will probably require one million sheets in the next ninety days.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 20, 1872

Hon. G. S. Bontwell
Secretary of the Treasury
Washington, D. C.

Sir:

Your letter of the 19th inst authorizing the use of chameleon paper for private die stamps, is at hand.

I learn today from the government agent at the mill that a new supply of the regular white fibre paper can be furnished in instalments by the latter part of next week, provided an order to make it is received at once. In this case I could get through without using the chameleon paper for private die stamps and I respectfully submit to you that this would be much better. The proprietors of private dies use their stamps as trademarks and are particular to have all their characteristics preserved, and would generally object to the tinted paper. Besides this I desire to save the serious confusion in my accounts and relations with the government that would follow the use of both kinds of paper for private stamps. There are a bout 450,000 sheets of chameleon paper on hand at present, but this will be required at the rate of about 50,000 sheets per month for bank check and general proprietary stamps as heretofore.

In view of the facts stated I beg that you will at once give the necessary order that a stock of the white fibre paper be prepared and instalments sent here as soon as possible.

I will probably require one million sheets in the next ninety days.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 21, 1872

Secretary of Treasury
Washington, D. C.

Sir:

Herewith I hand you three stamps to make good the deficiency in the August spoiled lot referred to in your letter of the 17th inst.

I could not find the identical stamps that are missing but obtained an equivalent for them in good stamps from Messrs. Griggs & Scott.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 21, 1872

Hon. Chas. Chesley
Actg. Commissioner Inter. Revenue
Washington, D. C.

Sir:

I am in receipt of your telegram notifying me that the regular white paper for private dies will be made at once and that your order of the 19th inst (to use the chameleon paper for private dies) is countermanded.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 23, 1872

Columbian Bank Note Co.
Washington, D. C.
Robt. Wellshood, Esq. for the Company

Sir:

In answer to your favor of the 19th inst, I have to say, you should pay the Government for the value of stamps to be imprinted, either directly to the Commissioner of Internal Revenue, or, you may, particularly if the amount be less than fifty dollars, inclose both the stamp value and the amount of charge for imprinting, with the package of blank frafts, and send the whole to me by express (prepaid), and I will then pay the Government through one of the stamp dealers here, and return your drafts duly stamped. A few oversheets should also be forwarded.

To estimate the cost, deduct 2½% discount on the stamp value and add my charge for imprinting at the rate of one penny a sheet (or pull) for six or less drafts to the sheet; or ½ penny for impressions of only one draft to the sheet.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 23, 1872

Hon. Geo. B. McCartee,
Chief Bureau Engraving & Printing,
Washington, D. C.

Sir:

Communication of the 21st inst advising me of the propriety of addressing your office on the subject of supplies of paper for stamp printing, is at hand, and due note made thereof.

In connection herewith I beg leave to express to you my obligations for the telegraphic information that orders had gone to the mills to forward the paper as soon as possible.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28th, 1872

The Paragon Match Co.
509 & 511 West 45th St.
New York, N. Y.

Gentlemen:

Your favor of the 25th inst to hand and advice in regard to your acquisition of Messrs. Bock Schneider & Co.'s private die is duly noted.

I would inform you that in such case it will be necessary for you to insert the name of your company, or the name or initials of the new firm, on the die before it will be approved for your use by the Commissioner of Inter. Revenue, as well as to erase the name B. S. & Co."

My charge for making the alteration would be one hundred dollars.

Please advise me further, as to what name or initials to substitute, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28, 1872

Messrs. J. W. Long & Co.
Longwood, Mich.

Gentlemen:

Your favor of the 9th inst addressed to the Commissioner of Inter. Revenue has been referred to me for reply.

I am the agent of the government to engrave plates and prepare revenue stamps. The charge for engraving a private die and making stamp plate complete is invariably three hundred and fifty dollars ($350) and the time required to do the work about six weeks.

Stamps are furnished of the ordinary size without charge for manufacture but for increased sizes there will be a charge to cover the cost of extra printing and perforation. In ordering engraving please send me a rough sketch or description of design and the work can be executed and stamps prepared probably in about six or eight weeks from the receipt of your order. When a plate is made an ample stock of stamps is prepared and kept on hand in advance of orders.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 28th, 1872

Messrs. Moore & Harris
Vincennes, Ind.

Gentlemen:

Yours of the 23d inst. at hand, but the previous communication referred to has not been received. The charge for engraving a private stamp plate is uniformly three hundred and fifty dollars ($350), and for each additional denomination or plate of the same design as the first, two hundred dollars ($200). For your two plates therefor one and two cent (provided both designs are alike) the charge would be five hundred and fifty dollars ($550).

Stamps are furnished of the ordinary size without charge for manufacture but for increased sizes there will be a charge to cover the cost of extra printing and perforation.

In ordering stamps engraved please send me a rough sketch or description of design and the engraving can be executed and stamps prepared probably in about six to eight weeks from the receipt of your order. When plates are once made an ample stock of stamps is prepared and kept on hand to meet orders.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30th, 1872

D. M. Richardson, Esq.

Dear Sir:

Herewith I hand you separately five of your one cent private die stamps found after forwarding your last order from which they were accidentally left out.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30, 1872

Messrs. Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

I am in receipt of forty bundles said to contain two hundred and three reams of No. 2 paper, all apparently in good order.

At your request I have arranged preliminaries for obtaining a policy of $1000 to cover your paper in my hands.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 4, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

Herewith I return the Paper Reports No. 390 and 391, with Stamp Agent's signature to the former and money values extended on the latter, as requested by yours of the 2d inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 5th, 1872

Messrs. Schmitt & Schmittdiel
Detroit, Mich.

Gentlemen:

I beg to call your attention to the balance ($200) of your account with me for engraving private revenue stamp plates. An early remittance of the same will oblige me very much.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 5th, 1872

Messrs. J. B. Rose & Co.
53 Broadway, New York

Gentlemen:

I beg to call attention to your account with me for engraving your two and four cent private plates for revenue stamps, $550.

Stamps are also on hand in quantity and I would be much pleased to have your orders therefor.

Oblige me with early response.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 5th, 1872

The Paragon Match Co.
509 & 511 West 45th St.
New York, N. Y.

Gentlemen:

There are on hand, from the private die of Messrs. Bock, Schneider & Co., 472280 prepared stamps, which I have no doubt the Commissioner of Internal Revenue would permit you to consume upon your application to him, stating the fact that you have acquired an interest in the die, and accompanying your application with a certificate of the transfer signed by B.S. & Co. and perhaps he might also authorize sufficient additional old stamps prepared to last until the alteration can be made to suit the change of title.

It would probably take about two weeks to alter the plate and have stamps prepared therefrom.

Very respectfully,

Jos. R. Carpenter

per E.L.

Philadelphia
Oct. 5, 1872

Messrs. Holloway & Co.
New York, N. Y.

Gentlemen:

I beg leave to direct your attention to your account with me, $350, for engraving new revenue stamp plate.

An early response will very much oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1872

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1872,

viz:

39,814,777 Stamps @ 23 cents per M. $9,157.40

Received payment

Philadelphia
Oct. 1, 1872

U.S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1872,

viz:

39,814,777 Stamps @ 23 cents per M. $9,157.40

Received payment

Duplicate

Philadelphia
Oct. 7, 1872

Messrs. Schmitt & Schmittdiel
Detroit, Mich.

Gentlemen:

My note of the 5th inst should have stated the balance of your indebtedness to me $250, whereas I erroneously wrote only $200.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 8, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit my account, signed in duplicate, for the manufacture of revenue stamps delivered on your requisition for the month of September last, together with statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

I, Edwin Lamasure, Chief of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa., hereby declare that the account in detail of stamps delivered during the month of September, 1872, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty nine million, eight hundred and fourteen thousand, seven hundred and seventy seven (39,814,777) stamps, and I also declare that, having verified and proven said requisition, I, with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents and stamps, and after finding the correct billing of each individual order by counting the sheets and stamps thereof, as well as by the general balance of stock taken after filling the daily orders, have packed and sealed up thoroughly said separate orders for stamps, and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn and subscribed to before me
this eighth day of October A.D. 1872

Jno. B. Kenney
Collector 1st D. Pa.

Edwin Lamasure

Philadelphia
Oct. 11, 1872

Messrs. S. B. Hartman & Co.
Lancaster, Pa.

Gentlemen:

I have the pleasure to acknowledge with thanks your favor of the 8th inst. remitting me P. O. order for $4.70 in full of bill rendered.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in September, 1872

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	39529	169595			
Stock, Common	204396	42422044			
" Extra viz:					
1¢ Brandreth	3993	527076	$6.85		6.85
1" Fleming No. 1	700	42000	3.03		3.03
1" Henry	2556	168696	8.43	$5.06	13.49
1" Jayne	1294	77940	6.40		6.40
1" N.Y.M. Co.	22207	1598904	86.43	38.80	133.23
2" Fred Brown	4000	80000	26.59	20.	36.59
3" Barber M. Co.	7789	311860	33.43	9.35	42.78
3" Am. M. Co. O.	4471	187782	19.60	5.63	25.23
3" Gates	7772	326424	34.07	9.79	43.86
3" Bonsf & Poole	5571	245124	26.30	7.35	33.65
4" Hartman & Co.	298	15198	1.12	.46	1.58
4" Bull	100	6500	.38	.19	.57
4" Ayer & Co.	1499	71952	7.20		7.20
forward	266646	46250495			$759.75

	Sheets	Stamps	Ptg.	Perf.	Total
forward	266646	46250495			$759.75
4¢ Jackson & Co.	794	28584	4.15	.86	5.01
8" Swaim	449	7184	2.40		2.40
12" S.F.Per.M. Co.	7430	222900	43.76	6.38	50.44
1" Byam C. Co. labels		4350000	304.50	.	304.50
1" U.S.P.Med. Co."		18000	* 10.62	*4.50	*15.12
Good	275319	50877163			
Spoiled	10331	1937932			
					$12838.97
Total	285650	52815095			

*not including extra yellow paper to order

Extra Sized Private Die Delivered September, 1872

date	Die	Den.	Stamps
1872			
Sep. 12	Am. M. Co. Ohio	3	44000
24	"	3	47666
17	Ayer & Co.	1	100000
"	"	4	112500
26	"	4	4867
5	Barber M. Co.	3	29333
9	"	3	29333
11	"	3	29333
17	"	3	29333
"	"	3	29333
23	"	3	18333
26	"	3	29333
30	"	3	29333
5	Bonsf. & Poole	3	51333
9	"	3	51333
23	"	3	51333
27		3	22000

Sep. 14	B. Brandreth	1	110000	
25	"	1	110000	
27	Jno. I. Brown & Son	1	10000	
12	"	2	55000	
27	"	2	50000	
10	John Bull	1	16000	
25	"	1	10000	
10	"	4	12500	
17	"	4	27500	
23	"	4	25000	
27	"	4	27500	
28	Curtis & Brown	1	55000	delivered to Curtis & Sons
11	Dalley	1	10500	
20	Fleming No. 1	1	110000	
30	Gates	3	31500	
17	"	3	63000	
14	"	3	63000	
	"	3	31500	
	"	3	31500	
	Jayne & Son	1		
	"	1		delivered to Geo. Eyster

Sep. 9	D. Jayne & Son	2	10000	
20	"	2	25000	
26	"	2	110000	delivered to Geo. Eyster
20	"	4	42500	
26	"	4	137500	delivered to Geo. Eyster
14	Schenck	1	33000	
30	"	1	33000	
14	"	6	5500	
30	"	6	5500	
10	N.Y.Match Co.	1	71500	
11	"	1	121000	
14	"	1	11000	
"	"	1	121000	
17	"	1	44000	
"	"	1	32400	
20	"	1	80500	
24	"	1	88000	
26	"	1	88000	
27	"	1	88000	
30	"	1	36000	
"	"	1	132000	

Sep. 10	Scovill & Co.	1	20000	
14	"	1	20000	
10	"	4	11500	
17	"	4	11500	
26	"	4	16500	
6	U.S. Prop. Med. Co.	4	1375	del'd. to F.E. Suire & Co.
30	"	4	2625	" "
11	L. W. Warner & Co.	1	30000	
26	"	1	20500	
13	Wilder	1	25000	
"	"	4	7775	
14	E. T. Wright	1	10500	del'd to J. W. Truesdell Co
17	Fred Brown	2	28800	
26	"	2	144000	del'd to Geo. Eyster
4	Curtis Sons, S.S.	2	55000	
19	"	2	55000	
28	"	2	55000	
17	G. G. Kennedy	2	10500	
19	R. V. Pierce	2	28600	
30	"	2	28600	
9	Radway & Co.	2	55000	

Sep. 28	Burnett & Co.	4	14025	
9	Crock & Co.	4	5500	
23	"	4	5250	
14	Drake & Co.	4	27500	delivered to P. H. Drake Co
27	R. P. Hall & Co.	4	27500	
26	Hartman & Co.	4	15125	
10	Hostetter & Smith	4	82500	
24	"	4	82500	
19	Howe, Pills	4	787	
30	" "	4	1575	
19	" Milk Cure	4	1575	
30	"	4	1050	
11	Jackson & Co.	4	84150	delivd to W. G. Edwards U.S. Asst. Treasurer
7	R. H. McDonald & Co.	4	27500	
13	"	4	27500	
20	"	4	27500	
24	"	4	55000	
28	"	4	55000	
14	Lyon Mfg. Co.	1	60000	del'd to P. H. Drake Co.
"	"	2	25000	" "
17	L. C. Kennedy	2	33000	

Wrappers

Sep.	Byam Carlton & Co.	1	2470000	
6	U.S.P. Med. Co. *	1	50000	F. E. Suire Co.

*on extra yellow paper to order

Imprinting

Sep	(39529 imps @ 2	169595

Philadelphia
Octo. 12, 1872

R. V. Studley Lithograph Co.
St. Louis, Mo.

Gentlemen:

At the personal request of a gentleman who called here today, I herewith submit to you specimens of the two designs of stamps printed by me on checks and drafts. Unless the round stamp is specially ordered however I invariably print the Washington head stamp.

I will be pleased to have your orders and will execute them promptly. Inclose your remittance (in cash preferred) with the checks or drafts to be stamped, and send it to me by express prepaid.

I charge one penny an impression of six or less checks each, and a half penny of only one check to the impression, on the stamp value of $100 or less, 2½% discount will be allowed, over $100 three%.

Very respectfully

Jos. R. Carpenter,

U.S. Appraisers Stores

134 S. 2d St.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during September, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.	Die	Sheets	Stamps	Value
2¢	General	1460	306600	6132.
1"	Proprietary	2053	431130	4311.30
2"	"	297	62370	1247.40
3"	"	182	30940	928.20
4"	"	73	12410	496.40
6"	"	114	19380	1162.80
	Total	4179	862830	14278.10

1¢ Barber M. Co.	445	93450	934.50
1" Bonsf. & Poole	52	10920	109.20
1" Cramer & Kemp	169	35490	354.90
1" Eaton	83	17430	174.30
1" Eichele	50	10500	105.
1" Excelsior	25	5250	52.50
1" Ferrett	43	9030	90.30
1" Franklin	233	48930	489.30
1" Gates	391	82110	821.10
1" Greenleaf	47	9870	98.70
1" Griggs & Scott	107	22470	224.70
1" Johnson & Co.	19	3990	39.90
1" Kyle	26	5460	54.60
1" Md. M. Co.	138	28980	289.80
1" Park City	79	16590	165.90
1" Richardson	485	101850	1018.50
1" Roebes	288	60480	604.80
1" Star M. Co.	358	75180	751.80
1" Swift & Courtney	726	152400	1524.60
Total	3764	790440	7904.40

forward	3764	790440	7904.40
1¢ E. R. Tyler	122	25620	256.20
1" Underwood	20	4200	42.
1" Zise. G. & Co.	174	36540	365.40
1" Brandreth	7	924	9.24
1" Collins Bros.	35	7700	77.
1" Henry	44	2904	29.04
1" Jayne	6	360	3.60
1" N.Y. Match Co.	293	21096	210.96
2" Rose	11	1925	38.50
2" Davis	5	1050	21.
3" Greenleaf	29	4930	147.90
3" Richardson	814	138380	4151.40
3" Barber M. Co.	211	8440	253.20
3" Am. M. Co.	29	1218	36.54
3" Gates	328	13776	412.28
3" Bonsf. & Poole	28	1276	38.28
4" Rose	35	6125	245.
4" Hartman & Co.	2	102	4.08
4" Ayer & Co.	1	48	1.92
forward	5959	1067054	14248.94

forward	5959	1067054	14248.94
4¢ Jackson & Co.	6	216	8.64
4" Tarrant	12	2040	81.60
5" Manger	4	676	33.80
8" Swaim	1	16	1.28
12" S. F. Perc. M. Co.	170	5100	612.
	6152	1075102	14986.26

Philadelphia
Oct. 16, 1872

Messrs. Fleming Brothers
No. 24 Wood St.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 12th inst. is at hand remitting draft for amount in full of my bill of the 7th inst, for which please accept my thanks.

Your advice as to coming order is duly noted and the stamps will be duly sent you on receipt of a government requisition therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 16, 1872

Messrs. S. S. Johnson & Co.
Box 905
Bangor, Me.

Gentlemen:

Your favor of the 11th inst. is at hand. I will immediately execute your coming order on receipt of government advice.

The previous delay in printing was merely incident to yours being a new die at that time. Henceforth however I intend to give you entire satisfaction. 2400 sheets are now prepared for use.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
Oct. 18, 1872

Messrs. Arnold & Co.
New York, N. Y.

Gentlemen:

The matter of your having acquired the right to use the stamps from private die of Messrs. Beck, Schneider & Co. has been referred to me by a gentleman personally applying at my office today.

As I before noted in my correspondence with the "Paragon Match Co." the plate should be altered to suit the new firm title, and to make this change you will be required to pay (in advance) one hundred dollars.

There are on hand of the original die 472,280 stamps ready for delivery which the Commissioner of Internal Revenue would probably permit you to use during the time (about two weeks) the new plate is being made.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 21, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

Please send me at early convenience additional blanks for Daily Paper Reports. The last supply is nearly out. Those parts of the form marked out with red ink on the copy herewith submitted will not be required and may as well, if you please, be left out of the new lot.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 21, 1872

J. R. McFetridge, Esq.

Dear Sir:

I hand you herewith another sheet for that returned.

Upon your late notice of fault in the quality of the tinted paper I found by investigation that the difficulty arose from using a lot of paper that had been wetted at the late fire (Jayne Building) which had not been subsequently dried thoroughly, and hence had become rotton. This paper was recently made into the present stock of proprietary stamps (principally one cent) and is pretty much all bad. There is <u>some</u> difference in it however and I have directed that in future the best must be selected for your orders. It will not be very long, I am glad to say, until all this stock is used up and then of course the remedy will be complete.

Please send me what you have of the rotten sheets and I will give you others for them.

Very respectfully,

Jos. R. Carpenter

per L. Lamasure

Philadelphia
Oct. 22, 1872

Messrs. Dentz Brothers
No. 35 Beekman St.
New York, N. Y.

Gentlemen:

I telegraphed you today to send me at once thirty five additional sheets of Vose Bros. checks for that many spoiled by me. The fault was in the printer's having overlooked the direction to print the "round" stamp instead of which he printed so many of the Washington vignette stamps. Of course you will please furnish these extra sheets (provided the has been preserved) at my expense, the amount to be deducted from the costs of stamping.

The cost of stamping will be as follows:

1000 checks @ 2¢	$20
2½ off	.50
	19.50
Printing 200 imps. @ 1¢	2
	21.50

Should you have occasion to send me further orders please inclose your communication with the package sent by express.

Very respectfully

Jos. R. Carpenter

per L.

134 S. Second St.

(Mr. Carpenter's check being made to Bock Schneider & Co. or bearer I procedured a draft for Philadelphia Bk this date and sent it instead of check.)

XI - 80

Philadelphia
Oct. 24, 1872

Messrs. Arnold & Co.
320 and 322 Broadway
New York, N. Y.

Gentlemen:

Your favor of the 21st with remittance of $100 and my letter of May 11th to Mr. Bock, are rec'd.

I was not aware that I had stated the charge to Mr. Bock at only seventy-five dollars or I would have adhered to it in my note to you. That am't was found some time ago inadequate to the labor and expense of such work and was increased to one hundred dollars. However I can still give you the benefit of my statement of May 11th and hence return you $25 herewith inclosed, the receipt of which you will please acknowledge.

The new plate entitled "The Paragon Match Co." will be made at once and the stamps will be ready in a couple of weeks.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 25, 1872

Hon. Secretary of Treasury
Washington, D. C.

Sir:

Herewith I have the honor to inclose you the "copy" of the form of blank Dailey Paper Reports, which I had intended to forward with my note of the 21st inst asking for the additional supply.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, October 1, 1872 viz:

Adhesive Stamp Paper, 12½ x 16 inches

191401 Sheets, $\frac{9}{210}$ $\frac{151}{170}$ $\frac{56}{102}$ $\frac{15}{85}$ $\frac{47}{90}$ $\frac{4}{92}$ $\frac{23}{54}$ $\frac{2}{8}$, or,

fractions reduced, 191403 $\frac{116990}{128520}$ sheets.

Private Die Stamp Paper 12½ x 16 inches

472185 Sheets, $\frac{85}{221}$ $\frac{35}{210}$ $\frac{70}{189}$ $\frac{46}{187}$ $\frac{101}{170}$ $\frac{147}{169}$ $\frac{32}{144}$ $\frac{110}{140}$ $\frac{108}{136}$

$\frac{9}{132}$ $\frac{69}{112}$ $\frac{60}{105}$ $\frac{99}{105}$ $\frac{89}{102}$ $\frac{88}{77}$ $\frac{35}{95}$ $\frac{60}{90}$ $\frac{16}{84}$ $\frac{14}{80}$ $\frac{30}{72}$ $\frac{45}{70}$ $\frac{58}{69}$ $\frac{58}{66}$

$\frac{60}{65}$ $\frac{55}{64}$ $\frac{8}{60}$ $\frac{2}{56}$ $\frac{52}{56}$ $\frac{18}{52}$ $\frac{31}{52}$ $\frac{39}{48}$ $\frac{38}{46}$ $\frac{22}{44}$ $\frac{35}{42}$ $\frac{1}{40}$ $\frac{20}{38}$ $\frac{27}{36}$

$\frac{21}{16}$ $\frac{1}{20}$ $\frac{7}{16}$ $\frac{3}{9}$, or fractions reduced,

472207 $\frac{484153871061}{835259705280}$

Respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Dept.
Currency Division
Washington, D. C.

Philadelphia
Oct. 28, 1872

Messrs. Dentz Bros.

Gentlemen:

Spoiled sheets cannot be stamped by me and issued for samples except the government stamp tax is paid at the rate of two cents for each stamp. Hence the oversheets in your lot have been destroyed by me.

Please remit to cover costs as follows:

1000 checks stamped @ 2¢ less 2½ off	$19.50
Printing 200 imps. @ 1¢	2.
	21.50

You state your charge for the thirty five over sheets, viz:

Print	$1.75	
Transfer	2.	
Paper	1.30	5.05
		$16.45

Have the goodness therefor to send me by return mail $16.45 and a bill and receipt for $5.05, making the amt. of charge.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 28, 1872

R. P. Stredley Engraving Co.
Mt. Louis, Mo.

Gentlemen:

My printing is done from steel plates and the impressions cannot be furnished for less than one cent each for all amounts. The Phototype Co's is surface printing hence the difference in cost.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 31, 1872

Messrs. Arnold & Co.
No. 320 & 322 Broadway
New York, N. Y.

Gentlemen:

Herewith I inclose you a proof of the die altered from Bock, Schneider & Co., according to your order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia,
Nov. 1, 1872

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1872,

viz:

38,993,512 Stamps @ 23 cents per M. $8968.51

received payment

Philadelphia,
Nov. 1, 1872

U.S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1872

38,993,512 Stamps @ 23 cents per M. $8968.51

Received payment

Duplicate

Philadelphia
Nov. 8, 1872

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith inclosed I hand you ten perfect stamps in place of the mutilated lot returned per your favor of the 4th inst.

I thank you for giving me the opportunity to correct oversight here which in large lots it appears, will now and then occur.

Very respectfully

Jos. R. Carpenter

per E. Lamasure

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa., hereby declare that the account in detail of stamps delivered during the month of October, 1872, is true and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to thirty eight million, nine hundred and ninety three thousand, five hundred and twelve (38,993,512) stamps: and I also declare that having verified and proven said requisitions, I with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps; and, after finding the correct filling of each individual order by counting the sheets and stamps thereof, as well as by the general balance of stock taken after filling the daily orders, have packed and sealed up thoroughly said separate orders for stamps, and delivered said package or packages to the Stamp Agent, Isaac Pugh, Esq.

Sworn & Subscribed to before me
this eighth day of November, 1872

Philadelphia
Nov. 9, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit my account, signed and duplicated, for the manufacture of revenue stamps delivered on requisitions during the month of October last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 9, 1872

Messrs. Barber Jones & Co.
626 Walnut St.
Milwaukee, Wis.

Gentlemen:

Your communication of the 4th inst. addressed to the Commissioner of Inter. Rev. has been referred to me.

Please advise me direct as to whether you want "Greenleaf & Co." taken out of the stamp. It will be quite as expensive to put in the initials (B.J. & Co.) as Barber Jones & Co. instead of Greenleaf & Co. The charge is seventy five dollars for the one die, or denomination.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 11, 1872

R. P. Stredley Engraving Company
St. Louis, Mo.

Gentlemen:

Your checks duly to hand but no order for imprinting the stamps has yet been received from the Commissioner of Inter. Revenue. As soon as it is received the imprinted checks will be sent you as follows:

166 imp	Citizens Ins. Co.	996 checks
200 "	Chase & Cabot	1000 "
366		1996 "

In the meanwhile have the kindness to remit me $4.81 for my charges, viz:

366 imps @ 1¢	$3.66
Freight paid this way	1.15
Total	$4.81

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in October, 1872

	Sheets	Stocks	Ptg.	Perf.	Total
Engraving					
Arnold & Co. 13/16 from Bock Schneider Co.					$75
Imprinting	43152	216138			431.52
Stock Common	214546	44107850			
" Extra,					
1¢ Ayer & Co.	6991	321586	35.81		35.81
1¢ Fleming No. 1	2999	179940	12.98		12.98
1" Jayne	7132	427920	35.27		35.27
1" Lyon Mfg. Co.	384	39168	1.18	1.17	2.35
1" N.Y.Match Co.	10300	741600	40.08	22.25	62.33
2" Fred Brown	6091	121820	40.50	30.45	70.95
2" Curtis Sons	7664	505824	32.13	15.17	47.30
2" Husband	491	44190	1.67		1.67
2" Radway	2981	238480	8.90	7.15	16.05
3" Barber M. Co.	2033	81320	8.73	2.44	11.17
3" Bonsf. & Poole	13704	602976	64.70	18.09	82.79
forward	275316	47628812			885.19

forward	275316	47628812			6885.19
3¢ Gates	19464	814488	85.33	24.52	109.85
3" Laird	3400	68000	19.65		19.65
4" Bull	390	25350	1.48	.76	2.24
4" McDonald & Co.	1963	109928	8.42	3.30	11.72
12" I.F.P.M. Co.	3806	114180	22.42	3.42	25.84
1" Byam Carlton labels		3600000	252		252.
Good	304539	52363758			
Spoiled	7011	1131680			
Total	311350	53495438			13350.15

Extra Sized Private Dies Delivered October, 1872

Date	Die	Den.	Stamps
1872			
Oct. 25	Am. M. Co. O.	3	33000
18	Ayer & Co.	1	150000
"	"	4	100000
10	Barber M. Co.	3	29333
16	"	3	44000
19	"	3	18333
22	"	3	18333
25	"	3	29333
30	"	3	29333
2	Bonsf. & Poole	3	51333
5	"	3	44000
16	"	3	36666
26	"	3	44000
31	"	3	51333
12	Brandreth	1	110000
19	"	1	110000
22	Lippman Bro.	4	3937

Nov. 16	Jno. I. Brown & Son	2	55000
18	Bull	1	16000
10	"	4	16500
18	"	4	12500
2	H. Dalley	1	10500
18	"	1	10500
"	"	2	2625
10	Schwalty, Hazlett	1	110000
24	Felming, No. 1	1	110000
"	" " 2	1	110000
7	Gates	3	31500
16	"	3	63000
18	"	3	31500
22	"	3	63000
29	"	3	31500
10	Halley & Ruckel	1	36500
17	Jno. F. Henry	1	60000
"	"	2	20000
"	"	4	2500
4	E. Ferrett (Sand's die)	1	66000

Oct. 8	N.Y.Match Co.	1	88000
10	"	1	88000
14	"	1	88000
16	"	1	88000
"	"	1	44000
21	"	1	44000
23	"	1	44000
28	"	1	44000
30	"	1	44000
31	"	1	44000
16	Schenck	1	33000
29	"	1	44004
16	"	6	5500
29	"	6	3666
7	Scovill & Co.	1	26000
18	"	1	26000
7	"	4	10000
18	"	4	10000
29	"	4	16500
28	L. W. Warner & Co.	1	15500

	Oct. 4	F. E. Suire & Co.	1	3000
	18	"	1	7500
	4	"	4	1875
	18	"	4	750
	7	Curtis & Sons	2	55000
	14	"	2	55000
	21	"	2	55000
	30	"	2	55000
Deld. to Geo. Eyester, Apt. U.S. Treas.	25	Husband	2	165000
	"	R. V. Pierce	1	15000
	"	"	2	21100
	16	Radway	2	55000
	21	Laird	3	20666
	16	Crook & Co.	4	5250
	29	"	4	5250
	7	R. H. Drake & Co.	4	27500
	24	"	4	27500
	16	R. P. Hall & Co.	4	55000
	12	Hostetter & Smith	4	82500
	29	"	4	82500

Oct. 12	Howe, pills	4	1400
26	" "	4	787
12	" M.C.	4	1750
26	"	4	1575
4	McDonald & Co.	4	55000
24	"	4	27500
29	Tubbs & Co.	4	27500
18	P. H. Drake & W. P. Ward	1	60000
"	"	2	25000

Wrappers

Oct.	Byam, Carlton & Co.	1	1,990,000

Imprinting

Oct.	(43,152 imp @ 1¢)	2	216,138

Detailed Statement of Revenue Stamps Spoiled in Manufacture, During October, 1872, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	646	135660	$2713.20
1" Proprietary	692	145320	1453.20
2" "	101	21210	424.20
3" "	89	15130	453.90
4" "	114	19380	775.20
Total	1642	336700	5819.70

1¢ Anson Allen	18	3780	$37.80
1" Am. M. Co. O.	190	39900	399.
1" Barber M. Co.	423	88830	888.30
1" Bonsf. & Poole	41	8610	86.10
1" Perry Davis	13	2730	27.30
1" Eaton	107	22470	224.70
1" Eichele	122	25620	256.20
1" Excelsior	74	15540	155.40
1" Ferrett	16	3360	33.60
1" Franklin	63	13230	132.30
1" Gates	195	40950	409.50
1" Greenleaf	60	12600	126.
1" Gargling Oil	5	1040	10.50
1" Cowles & Leete	68	14280	142.80
1" Johnson & Co.	25	5250	52.50
1" Kyle	180	37800	378.
1" N.Y.M. Co. (210)	51	10710	107.10
1" Park City	17	3570	35.70
1" Richardson	396	83160	831.60
forward	2064	433440	4334.40

	forward	2064	433440	4334.40
1¼	Safety M. Co.	73	15330	153.30
1"	Stanton	144	30240	302.40
1"	Star M. Co.	335	70350	703.50
1"	Swift &	223	46830	468.30
1"	Thompson	24	5040	50.40
1"	Zisem G & Co.	245	51450	514.50
1"	Ayer & Co.	9	414	4.14
1"	Heming No. 1	1	60	.60
1"	Jayne	68	4080	40.80
1"	Lyon Mfg. Co.	16	1632	16.32
1"	N.Y.M. Co. 72	100	7200	72.
2"	Fred Brown	9	180	3.60
2"	Curtis Sons	336	22176	445.52
2"	Husband	9	810	16.20
2"	Radway	19	1520	30.40
2"	Rose & Co.	10	1450	35.
2"	Z	1	210	4.20
3"	Richardson	64	11390	341.70
3"	Greenleaf	68	11560	346.50
	forward	3821	715662	7882.08

	forward	3821	715662	$7882.08
3¢	Barber M. Co.	67	2680	80.40
3"	Bonsf & Poole	496	21824	654.72
3"	Gates	736	30912	927.36
4"	Bull	10	650	26.
4"	McDonald Co.	37	2072	82.88
5"	Dougherty	46	7820	391.
5"	Greenleaf	53	9010	450.50
5"	Hart & Co.	9	1530	76.50
12"	I. F. Per. M. Co.	94	2820	338.40
	Total	5369	794980	10909.84

Philadelphia
Nov. 16, 1872

Messrs. Hostetter & Smith

Gentlemen:

In reply to your favor of the 11th advising me that you returned eight mutilated stamps on the 15th ulto, to hand.

I beg to say I have an indistinct recollection of the fact but cannot find the stamps, and as I cannot preserve my correct balance of stock by sending you stamps therefrom I must ask the favor that you allow me to make correction by sending the value thereof in lieu of the eight spoiled stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 19, 1872

Messrs. I. B. Rose & Co.
53 Broadway, New York

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 18th inst. bringing me remittance of $550 for engraving two and four cent stamp plates, for which please accept my thanks.

Stamp orders should be addressed to the Commissioner of Internal Revenue, Washington, D.C., inclosing the duplicate of a certificate of deposit with the U.S. Asst. Treasurer of your city covering the amount of stamps ordered, and you should mention in your order to the Commissioner that you require stamps from your "private dies" in such quantities of the respective denominations as may be wanted. The Commissioner will then make a requisition and one cent stamps (now ready) will be sent you direct, at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 19, 1872

R. P. Studley Co.
Main & Olive St.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of $4.81 for expressage and printing of first lot checks, viz: Citizens Ins. Co. & Chase Cabot. But no order for stamps has yet come from the Commissioner and of course the checks have not been forwarded. The other lots upon which printing charges are due are as follows, viz:

Geo. P. Whitelaw & Co.	100 x 5	500	
Lawrence Sargo Bk.	1250 x 2	2500	
Geo. Peaboddy	125 x 4	500	
Dutcher & Co.	166 x 6	966	
W. H. Plunkett	124 x 4	496	
Nat. East. Bk.	146 x 4	584	
	1911 imps @ 1¢		$19.11

Please remit $19.11 and oblige

Very truly yours,

Jos. R. Carpenter

Philadelphia
Nov. 20, 1872

Messrs. Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

The entire balance of your paper now on my hands is manufactured except some 2000 sheets of the last lot of No. 2 which was badly creased and could not be printed.

The following is a statement of the balance on hand at this date:

viz:

1,365,000 wrappers or 273 pkgs. No. 1
3,915,000 " " 783 " No. 2

Have the kindness to send me a further supply of paper, at early convenience, & oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 20, 1872

Messrs. Arnold & Co.
New York, N. Y.

Gentlemen:

Your favor of the 9th inst. is at hand. The stamps from your new die will be ready in a few days. In the meanwhile however it will be necessary to consume the old balance of about 1725 sheets Bock Schneider & Co. stamps before commencing to issue the new stamps. They shall be ungummed as you request.

Adams Express Co. had and I think still have a contract to carry stamps to New York City for twenty five cents for each thousand dollars of face value, and hence their charge to you of $1 for carrying $1100 of stamps from here was an extortion. Apply to the company for information and redress and if they fail to give it you can refer the matter to the Commissioner of Inter. Revenue.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 21, 1872

National ank Note Co.
No. 1 Wall St.
New York, N. Y.

Gentlemen:

Pursuant to your request of the 20th inst. herewith I hand you an impression of the stamp now imprinted by me on checks, drafts, etc.

Very respectfully,

Joseph R. Carpenter

per E. Lamasure

Philadelphia
Nov. 21, 1872

Messrs. M. R. Larren & Co.
14 School St.
Boston, Mass.

To Jos. R. Carpenter
134 S. Second St.

To imprinting checks Kidder Peabody & Co.

viz:

I. R. McFetridge bill stamps, 1000 @ 2¢	$20
Less 2½% discount	.50
	19.50
Printing 250 imps. @ 1¢	2.50
	$22.00

Rec'd payment

Jos. R. Carpenter

per E. Lamasure

Errata (Oct. Reports)

viz:

Report No. 415 Adhesive Stamp paper delivered:

(Instead of 2577 sheets, $\frac{11}{210}$) read 3515 sheets $\frac{171}{210}$, or 938 sheets $\frac{160}{210}$ more than report.

Report No. 417. Adhesive stamp paper delivered:

(Instead of $\frac{78}{210}$) read $\frac{148}{210}$, or, $\frac{70}{210}$ additional

to report

Report No. 417. Private Die stamp paper delivered:

(Instead of $\frac{24}{44}$) read $\frac{29}{44}$, or $\frac{5}{44}$ additional,

Report No. 406, Private Die Stamp paper delivered:

(Instead of $\frac{120}{210}$) read $\frac{121}{210}$, or $\frac{1}{210}$ additional

Very respectfully,

Jos. R. Carpenter

per E.L.

Philadelphia
Nov. 23, 1872

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

B. Brandreth, New York, desires one hundred and ten thousand stamps from his one cent private die forwarded to him by express for which please find duplicate certificate of deposit $1000 herewith inclosed, inadvertently sent to me.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 25, 1872

R. P. Studley Engraving Co.
S.W. Cor. Main & Olive Streets,
St. Louis, Mo.

To Jos. R. Carpenter, Dr.

For stamped checks as follows, viz:

Nov.	6	Chase & Cabot	200 x 5	1000
"	1	Citizens Ins. Co.	166 x 6	996
"	13	Dutcher & Co.	166 x 6	996
"	"	G. P. Whitelaw & Co.	100 x 5	500
"	"	Lawrence Bk.	1250 x 2	2500
"	"	Geo. Peabody	125 x 4	500
"	19	W. H. Plunkett	124 x 4	496
"	"	Natl. Ex. Bank	146 x 4	584
				7572 checks
Cred. by Govt. Order Nov. 25th				3759 stamps
				3813

To 3813 stamps @ 2¢ $76.26

Less 2½% 1.91

$74.35

(Printing not included)

Rec'd Payment

Jos. R. Carpenter

per E.L.

Philadelphia
Nov. 25, 1872

J. H. Bufford, Esq.
490 Washington St.
Boston, Mass.

Sir:

The price for furnishing a private die plate complete for any ordinary design and size of stamp is three hundred and fifty dollars, and the extra charge for printing is at the rate of ten cents per thousand for stamps 3 1/8 inches superficial area, 63/64th of an inch being allowed free.

It would take about six weeks to have the plate prepared.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 25, 1872

R. P. Studley Engraving Co.
Main & Olive Sts.
St. Louis, Mo.

Gentlemen:

The long expected order from Washington has arrived this morning, am't'g. to 3759 stamps. I have therefore returned all the checks to you by today's express with COD for the cost of stamps, with request that you will remit the amt. for printing, by letter.

The bill for stamps was -	Printed	7572
	Order	3759
	Bal.	3813

3813 stamps @ 2¢ $76.26, less 2½% $74.35 COD

The costs of printing still unpaid are:

Bill rendered Nov. 19th		$19.11
Also W. H. Plunkett checks 124 imp		
" Natl. Ex. Bk	146	2.70
		$21.81

To be remitted by letter

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, November 1st, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

190,723 sheets, $\frac{4}{210}$ $\frac{101}{170}$ $\frac{27}{102}$ $\frac{54}{85}$ $\frac{53}{90}$ $\frac{70}{72}$ $\frac{51}{54}$ $\frac{1}{8}$

or fractions reduced, 190,727 $\frac{18471}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

610,924 sheets $\frac{43}{221}$ $\frac{75}{210}$ $\frac{70}{189}$ $\frac{113}{187}$ $\frac{97}{170}$ $\frac{15}{169}$ $\frac{64}{144}$ $\frac{110}{140}$ $\frac{8}{136}$

$\frac{53}{132}$ $\frac{39}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{74}{102}$ $\frac{11}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{56}{84}$ $\frac{14}{80}$ $\frac{6}{72}$ $\frac{45}{70}$ $\frac{22}{69}$

$\frac{36}{66}$ $\frac{40}{65}$ $\frac{55}{64}$ $\frac{48}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{26}{52}$ $\frac{51}{51}$ $\frac{35}{48}$ $\frac{20}{44}$ $\frac{26}{42}$ $\frac{31}{40}$ $\frac{20}{38}$ $\frac{27}{36}$

$\frac{2}{30}$ $\frac{15}{20}$ $\frac{7}{16}$ $\frac{6}{9}$ or fractions reduced,

610943 $\frac{17504422437}{835259705280}$

Respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division, Washington, D. C.

Philadelphia
Nov. 26, 1872

Messrs. R. P. Studley Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 23rd instant with remittance of $19.10 for printing second lot of stamps, to hand, for which I return thanks. This leaves a balance of $2.70 for printing third lot, which also please remit.

I am indirectly informed by the Internal Revenue Bureau that the long delay in settling the late exchange order was in consequence of the great amount of exchange business then on hand, resulting from the changes made by Act of Congress going into effect Oct. 1st ulto.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 26, 1872

Hon. Geo. B. McCarter,
Chief of Bureau Engraving & Printing
Washington, D. C.

Sir:

Pursuant to your request of the 21st inst, I have the honor to hand you the enclosed list of dies, rolls & plates now on my hands, rendered obsolete by certain Acts of Congress taking effect Oct 1, 1872.

Very respectfully,

Jos. R. Carpenter

per Lamasure

List of Dies, Rolls & Plates in the possession of Joseph R. Carpenter, Philadelphia, Pa., rendered useless by Acts of Congress abolishing certain stamps from Oct. 1st, 1872.

viz:

Dies		Rolls	Plates
vignette heads,	4	6	33
1¢	1	1	1
3	1	1	1
4	1	1	1
5	1	1	2
6	1	1	1
10	1	1	1
15	1	1	1
20	1	1	1
25	1	1	2
30	1	1	1
40	1	1	1
50	1	1	1
60	1	1	1
70	1	1	1
$1	2	2	1
1.20	1	2	1
1.50	1	3	1
1.60	1	1	1
1.90	1	1	1
2.	1	2	1
2.50	1	2	1
3.	1	2	1
3.50	1	3	1
5.	1	2	1
10.	1	1	1
20.	1	2	1
25.	1	3	1
50.	1	2	1
200.	1	4	2
500	1	6	2
5000	1	5	2
Total 'subjects	36	63	69

Philadelphia
Nov. 24, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In answer to your communication of the 26th inst, marginal initials "E. R. C.," I would state that the design of I. B. Rose & Co.'s two and four cent private dies was approved by letter of Acting Commissioner B. I. Sweet, April 2d, 1872, of which a copy is herewith inclosed.

Also herewith I hand you an impression from the die, both dies being precisely alike except in the letters and figures of the denomination.

Very respectfully,

Jos. R. Carpenter

per L.

Enclosure

Treasury Department
Office of Internal Revenue
Washington, April 2d, 1872

Sir:

Enclosed herewith is returned the vulture drawing of a private die for Messrs J. B. Rose & Co. and you are informed that the design is approved.

Respectfully

(signed) B. J. Sweet
Acting Commissioner

J. R. Carpenter, Esq.
Philadelphia, Pa.

E.R.C.

Philadelphia
November 29, 1872

Messrs. Arnold & Co.

Gentlemen:

Hereafter you can have stamps from the new die without reference to the balance of Bock Schneider & Co. stamps on hand.

I have a stock of yours on hand ready made.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 2, 1872

Messrs. P. Studley Co.
St. Louis, Mo.

Gentlemen:

I have to acknowledge the receipt of your favor of the 29th ulto with $2.70 in payment of my bill for printing, for which I return thanks. I find however that I have made an overcharge as the $2.70 was included in the bill of $19.11 paid by you, but at the same time I neglected to charge you $1.15 freight on the first lot of checks sent me, which you neglected to prepay. Hence the difference, $1.55 is placed to your credit in my account.

I will procure the paper and print the stamps according to your last order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 3, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

As there is no higher denomination of documentary stamp now in use than two cents, will you please inform me if it is necessary to continue the use of the words "Good for Bank Check or Sight Draft only" in imprinting two cent stamps on blank paper intended for printing bank checks?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 2, 1872

U. S. Inter. Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1872,

viz:

38,822,214 Stamps @ 23 cents per M. $8929.11

Received payment

Philadelphia
Dec. 2, 1872

U. S. Inter. Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1872,

viz:

38,822, 214 Stamps @ 23 cents per M. $8929.11

Received payment

Duplicate

Philadelphia
Dec. 6, 1872

Messrs. Fleming Bros
Pittsburgh, Pa.

Gentlemen:

Your favor of the 4th inst at hand.

Allow me to sincerely thank you for the correction of my oversight in oversending you the 200 sheets of No. 2 stamps. I think your course in retaining the sheets until advised by me was correct and it has caused me no complication or or inconvenience whatever. My account of stock on the first of the month revealed the discrepancy and of course I knew just where the sheets must have gone.

Assuring you of my highest regard for the fairness of your well know house, I remain,

Very respectfully yours

Jos. R. Carpenter

per L.

Philadelphia
Dec. 7, 1872

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account signed in duplicate for the manufacture of revenue stamps delivered during the month of November last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 11, 1872

Hon. Geo. S. Bontwell
Secretary of Treasury
Washington, D. C.

Sir:

In reply to your letter of the 11th inst, marginal letters W. V. I. W. my report of the 7th inst should read 16000 sheets of Private Die stamp paper received of the Stamp Agent, instead of 15,000 sheets as stated.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered, November, 1872

viz:

Date	Die	Den.	Stamps
Nov. 9	Am. M. Co. O.	3	36666
20	"	3	47666
15	Ayer & Co.	1	100000
1	"	4	112500
2	Barber M. Co.	3	29333
6	"	3	29333
12	"	3	29333
"	"	3	29333
19	"	3	18333
22	"	3	29333
26	"	3	29333
30	"	3	29333
8	Bonsf. & Poole	3	44000
12	"	3	44000
18	"	3	44000
26	"	3	44000
7	Jno. I. Brown & Son	2	55000
23	"	2	55000

Nov. 4	Brandreth	1	110000
18	"	1	110000
26	"	1	110000
4	Jno. Bull	1	16000
23	"	1	16000
4	"	4	12500
23	"	4	12500
26	Dalley	1	10500
8	Wm. Gates	3	31500
12	"	3	63000
21	"	3	31500
26	"	3	63000
30	"	3	63000
18	Hall & Ruchel	1	42500
4	Jno. F. Henry	1	30000
29	"	1	6000
4	"	2	30000
29	"	2	30000
4	"	4	5000
19	J. H. Schenck	1	44004
"	"	6	3666

Nov. 6	Jayne & Son	1	220000	Deposited with Geo. Eyster, U.S. Asst. Treas.
30	"	1	330000	"
6	"	2	110000	"
30	"	2	165000	"
6	"	4	27500	"
30	"	4	110000	"
6	N.Y.M. Co. green	1	60500	
"	"	1	60500	
12	"	1	60500	
13	"	1	60500	
16	"	1	44000	
20	"	1	44000	
22	"	1	60500	
25	"	1	44000	
29	"	1	60500	
30	"	1	60500	
9	Scovill & Co.	1	36000	
21	"	1	20000	
9	"	1	7500	
21	"	1	750	
29	I. W. Werner & Co.	1	20550	

Nov. 12	F. E. Suire & Co.	1	7500	
"	"	4	750	
30	J. W. Truesdell & Co.	1	10500	
"	Fred Brown	2	57600	Geo. Eyster, U.S. Asst. Treas.
8	Curtis & Sons	2	55000	
29	"	2	55000	
"	G. G. Kennedy	2	5250	
22	R. V. Pierce	2	28600	
6	Radway & Co.	2	55000	
6	Jas. Burnett & Co.	4	14025	
19	Fowle & Son	4	16500	
21	R. P. Hall & Co.	4	55000	
12	Hostetter & Smith	4	82500	
2	Howe, Pills	4	525	
2	" Milk Cure	4	2100	
19	" "	4	1837	
6	Jas. C. Kerr	4	2625	
12	McDonald & Co.	4	27000	
18	"	4	27000	
29	"	4	27000	
6	S. R. Van Duzen	4	16000	

Wrappers

Nov.	Byam C. & Co.	1	2,370,000

Imprinting

Nov.	(51,716 imps 1¢)	2	244,158

L.

Manufactured in November, 1872.

viz:

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	51716	244158			
Stock, Common	171714	35116842			
" Extra					
1¢ Ayer & Co.	481	22126	$2.46		2.46
1" Jayne	2000	120000	9.89		9.89
1" N.Y.M. Co. 72	35407	2549304	137.79	$76.48	214.27
1" Scovill & Co.	1945	264520	2.91	7.94	10.85
2" Jayne	2300	138000	11.38		11.38
2" Husband	1942	174780	6.61		6.61
2" G. G. Kennedy	990	98010	3.44	2.94	6.38
2" Curtis & Sons	3913	258258	16.40	7.75	24.15
2" R. V. Pierce	6093	341208	26.74	10.24	26.98
3" Am. M. Co. O.	6756	283752	29.62	8.51	38.13
3" Barber M. Co.	6108	244320	26.22	7.33	33.55
3" Bonsf & Poole	6471	284724	30.55	8.54	39.09
3" Gates	14100	592200	61.81	17.77	79.58
forward	260220	40752202			1030.48

forward	260220	40732202			$1030.48
4¢ Ayer & Co.	11394	546912	54.78		54.78
4" Bull	544	35360	2.07	1.06	3.13
4" Howe, Pills	457	35885	1.11	1.38	4.49
4" " M.C.	488	49776	1.34	1.49	2.83
4" Hostetter	2399	110354	10.87		10.87
4" Jayne	3694	221640	17.95		17.95
12" I. F. P. M. Co.	1161	34830	6.84	1.05	7.89
1¢ Wrappers		1465000	102.55		102.55
Good	280337	43241959			9945.65
Spoiled	7863	1241299			
Total	288200	44483258			$11180.62

L.

Detailed Statement of Revenue Stamps Spoiled During November, 1872, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	157	32970	659.40
1" Proprietary	152	31920	319.20
2" "	141	29610	592.20
3" "	194	32980	989.40
4" "	336	57120	2284.80
Total	980	184600	4845

1¢	Barber M. Co.	607	127470	1274.70
1	Byam C. & Co.	115	24150	241.50
1	P. Davis & Son	50	10500	105.
1	Eaton	140	29400	294.
1	Franklin	50	10500	105.
1	Gorman	34	7140	71.40
1	Griggs & Scott	157	32970	329.70
1	Kyle	198	41580	415.80
1	N.Y.M. Co. blue	115	24150	241.50
1	Richardson	1092	229320	2293.20
1	Star M. Co.	314	65940	659.40
1	Swift & Courtney	681	143010	1430.10
1	Underwood	42	8820	88.20
1	Woodworth & Co.	129	27090	270.90
1	Zise G. & Co.	167	35070	350.70
1	Harter & Co.	62	11718	117.18
1	Ayer & Co.	19	874	8.74
1	N.Y.M. Co. green	393	28296	282.96
1	Scovill & Co.	55	7480	74.80
1	Md. M. Co.	68	14280	142.80
	forward	4488	879758	8797.58

	forward	4488	879758	8797.58
2¢	Husband	58	5220	104.40
2	G. G. Kennedy	10	990	19.80
2	Curtis Sons	87	5742	114.84
2	R. V. Pierce	207	11592	231.84
3	Am. M. Co. O.	44	1848	55.44
3	Barber M. Co.	392	15680	470.40
3	Bonsf & Poole	529	23276	698.28
3	Gates	400	16800	504
3	Greenleaf	81	13770	413.10
3	Richardson	364	61880	1856.40
4	Ayer & Co.	6	288	11.52
4	Bull	56	3640	145.60
4	Howe, Pills	63	6615	264.60
4	" M.C.	12	1224	48.96
4	Hostetter & Smith	1	46	1.84
4	Jayne	6	360	14.40
5	Dougherty	40	6800	340.
12	I. F. Match Co.	39	1170	140.40
	Total	6883	1056699	14233.40

Philadelphia
Dec. 19, 1872

Messrs. Barber Jones & Co.
326 Walnut St.
Milwaukee, Wis.

Gentlemen:

Your favor of the 16th inst is at hand. In reply I submit a copy of my letter of Nov. 9th ulto, viz:

"Your communication of the 4th inst addressed to the "Commissioner of Inter. Rev. has been referred to me. "Please advise me direct as to whether you want Greenleaf "& Co. The charge is seventy five dollars for the one die, or "denomination."

I have about 600,000 of the one cent Greenleaf & Co. stamps on hand. Please advise me by return mail so I can put your die in the engraver's hands at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 19, 1872

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

In reply to your favor of the 17th inst, it will be requisite for you to return the spoiled checks to the Commissioner of Inter. Revenue direct, at Washington, and he will give you credit for the stamps on them less a certain discount, and will allow you credit for the balance in imprinting or in adhesive stamps as you may elect.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 23, 1872

J. S. Wilson, Esq.
Chief Currency Div.
Washington, D. C.

Sir:

Herewith I hand you two stamps from the one cent private die of the Maryland Match Co., as called for by your letter of the 21st inst.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 27, 1872

Messrs. Barber Jones & Co.
Milwaukee, Wis.

Gentlemen:

Your favor of the 23d inst is rec'd, and the alteration of your one cent (Greenleaf & Co.) die is put in hand at once in exact accordance with your wishes.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 27, 1872

R. P. Studley Co.

Gentlemen:

I send you today by Adams Express, COD, stamped checks according to the following account, viz:

Manf. Sav. Bk. 300 imps x 4 - 1200 @ 2	$24
Blank paper 960 " x 6 - 5760 @ 2	115.20
	139.20
Less Govt. order just recd No. 4662 Ex 2895 stamps 2	53.90
	85.30
Less 2½% Com. on net amt.	2.13
	83.17
Printing 1260 imps @ 1¢	12.60
bill of paper (herewith)	5.94
	$101.71

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 28, 1872

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 26th inst, with remittance of seven hundred & eighty one 70/100 ($781.70) dollars in payment of my account as per statement of the 17th inst.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, December 1st, 1872.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

197,695 sheets $\frac{180}{210}$ $\frac{132}{170}$ $\frac{90}{102}$ $\frac{37}{85}$ $\frac{56}{90}$ $\frac{62}{72}$ $\frac{46}{54}$ $\frac{1}{8}$

or, fractions reduced, 197,700 $\frac{52879}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

651,089 sheets, $\frac{9}{221}$ $\frac{55}{210}$ $\frac{46}{189}$ $\frac{32}{187}$ $\frac{100}{175}$ $\frac{18}{170}$ $\frac{52}{169}$ $\frac{96}{144}$ $\frac{110}{140}$

$\frac{80}{136}$ $\frac{20}{132}$ $\frac{39}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{13}{102}$ $\frac{8}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{56}{84}$ $\frac{14}{80}$ $\frac{62}{72}$ $\frac{45}{70}$ $\frac{22}{69}$ $\frac{38}{66}$

$\frac{45}{65}$ $\frac{55}{64}$ $\frac{8}{60}$ $\frac{6}{56}$ $\frac{52}{54}$ $\frac{30}{52}$ $\frac{31}{51}$ $\frac{47}{48}$ $\frac{28}{46}$ $\frac{2}{44}$ $\frac{36}{42}$ $\frac{7}{40}$ $\frac{17}{38}$ $\frac{27}{36}$ $\frac{22}{30}$ $\frac{15}{20}$

$\frac{7}{16}$ $\frac{3}{9}$, or, fractions reduced, 651,108 $\frac{99778086213}{835259705280}$

Very respectfully submitted

Jos. R. Carpenter

per L.

Treasury Department
Chief Currency Div. Washington, D. C.

Philadelphia
Jan. 3, 1873

Messrs. Rand McNally & Co.
108 West Randolph St.
Chicago, Ill.

Gentlemen:

Inclosed please find samples of the two designs imprinted by me. My charges for imprinting are one penny a page or impression of six stamps or less, each, and a half penny per impression of only one stamp.

The allowance on the stamp value is 2½% disct. up to $100 = 3% up to $500 and over $500 4% commission. For am't of $1000 & over you had better send your money in advance to the Commissioner of Inter. Rev. Washington, D. C. and get the full allowance of 5%.

Please send checks to my address by Express (prepaid) inclosing with the checks the am't in full payment and I will make prompt return of the finished work.

Very respectfully

Jos. R. Carpenter
134 S. 2d St.

per L.

Philadelphia
Jan. 3, 1873

Messrs. Arnold & Co.
509 & 511 West 45 Str.
New York

Gentlemen:

I regret very much to say that your orders to have your stamps ungummed were accidentally overlooked and a stock of 12000 sheets has been prepared with gum on them all. I presume I received your advice referred to, but it must be mislaid as it cannot be found on file. However I trust to your good nature to pardon my oversight in this instance and I promise that future manufactures will be without the gum, as you wish.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 3, 1873

Messrs. Barber Jones & Co.
6260 Walnut St.
Milwaukee, Wis.

Gentlemen:

Herewith I have the pleasure to present you a proof impression of your die as amended to suit the new gum. It now remains to make the plate and prepare a stock of new stamps, in the meanwhile, however, I shall have the precaution to prepare sufficient of the old die to meet your wants.

Your account being due at this state I present the same also & remain

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 3, 1873

Messrs. Barber Jones & Co.
626 Walnut St.
Milwaukee, Wis.

To Jos. R. Carpenter, Dr.
134 S. 2d St., Philadelphia, Pa.

To altering the one cent private die late of

Messrs. Barber & Co. by inserting the initials

"B. J. & Co." and making new plate complete. $75.

Philadelphia
January 3, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of the one cent die of Messrs. Barber Jones & Co. altered from that of Greenleaf & Co. recently used under the proprietorship of Messrs. Barber & Co., Milwaukee, Wis.

Superficial area of die 13/16 of an inch.

Jones & Co.'s communication of Nov. 4th advised me that you have recognized the transfer of die of Messrs. Barber & Co. to Messrs. Barber Jones & Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 10, 1873

Messrs. R. P. Stridley Co.

Gentlemen:

I have this day forwarded you by Adams Exp. Co., C.O.D., as follows:

960 imp. paper x 5 stamps		4800 stamps
	@ 2¢	$96.00
Less 2½%		2.40
		93.60
Paper account herewith		5.94
Printing 960 imps. @ 1¢		9.60
		$109.14

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 2, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1872

viz:

29,132,008 Stamps @ 23 cents per M. $6700.36

Received payment

Philadelphia
Jan. 2, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1872

viz:

29,132,008 Stamps @ 23 cents per M. $6700.36

Received payment

Duplicate

Philadelphia
Jan. 15, 1873

Messrs. Rand McNally & Co.
108 West Randolph St.
Chicago, Ill.

Gentlemen:

Checks for stamping to hand this A.M. and will be returned to you on the 15th as follows, viz:

3400 imps x 5 - 17000 checks

	20
	$340
3% disct.	10.29
	329.80
Ptg @ 1¢ per imp	34.
	$363.80
Amt. pd.	350
Bal.	13.80

Please remit said balance ($13.80) and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Jan. 15, 1873

Messrs. Rand McNally & Co.
108 West Randolph St.
Chicago, Ill.

Gentlemen:

In my letter of the 13th inst I omitted to state to you that Adams Ex. Co. charged $4.20 freight on your box of checks which I paid. The freight should invariably be paid by you (in advance), please therefore remit the am't. to me at early convenience. This addition makes my account against you $18. instead of $13.80 as before rendered.

Very respectfully

Jos. R. Carpenter

per L. 134 S. 2nd St.

Philadelphia
Jan. 15, 1873

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of December last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in December, 1873

viz:

Date	Die	Den.	Stamps
1872 Dec. 14	Am. M. Co. O.	3	47666
10	Ayer & Co.	1	150000
"	"	4	100000
5	Barber M. Co.	3	29333
10	"	3	29333
14	"	3	29333
14	"	3	29333
31	"	3	29333
4	W. T. Blow	1	26250
21	"	1	5250
23	"	1	7350
6	Bonsf. & Poole	3	44000
17	"	3	44000
31	"	3	44000
11	Brandreth	1	110000
26	"	1	110000
10	Jno. I. Brown & Son	2	55000
24	"	2	50000
"	"	4	2500

Dec. 24	John Bull	1	30000
"	"	4	9000
11	Dalley	1	10750
"	"	2	2500
10	Schwartz & Haslett	1	110000
5	Fleming No. 1	1	88000
"	" No. 2	1	22000
6	Wm. Gates	3	63000
10	"	3	31500
17	"	3	31500
21	"	3	31500
24	Hall & Ruckel	1	30500
4	N.Y. M. Co. 72	1	60500
5	"	1	60500
10	"	1	60500
12	"	1	60500
16	"	1	60500
18	"	1	60500
21	"	1	60500
24	"	1	60500
27	"	1	60500

Dec. 11	J. H. Schenck	1	22002
26	"	1	33000
11	"	6	7333
16	"	6	5500
6	Scovill & Co.	1	20000
17	"	1	20000
6	"	4	11500
17	"	4	11500
31	F. E. Suire & Co.	1	5250
19	L. W. Warner & Co.	1	10500
21	Curtis Sons	2	55000
7	R. V. Pierce	2	28600
5	Radway & Co.	2	55000
12	Burnett & Co.	4	14025
7	Crook & Co.	4	5250
21	"	4	2625
27	"	4	7875
30	"	4	2625
10	Drake P. H. & Co.	4	27500
26	Hartman & Co.	4	15125
17	Hazelbine	4	16500

Dec.	5	Hostetter & Smith	4	82500
	21	"	4	82500
	7	Howe, Milk Cure	4	1575
	10	McDonald & Co.	4	27500
	17	"	4	27500
	19	Wm. Swaim	8	6888
	7	Lyon Mfg. Co.	1	40000
	"	"	2	35000
	10	L. C. Kennedy Co.	2	30250

Wrappers

Dec.	18	Byam C. & Co.	1	1,670,000
	31	"	1	790,000

Imprinting

"	31	(40,504 imps @ 1¢)	2	185,764

Delivery Department

January 17, 1873

Jos. R. Carpenter

per L.

Manufactured in December, 1872

biz:

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
Dec. 27 1¢ Barber & Jones & Co. 13/16 from Greenleaf Co.					75
Imprinting	40504	185764			405.04
Stock Common	256191	52899750			
Extra viz:					
1¢ Ayer Co.	100	4600	51		.51
1¢ Fleming No. 1	5999	359940	25.96		25.96
1¢ Jayne	2965	177900	14.36		14.36
1¢ Lyon Mfg. Co.	3777	385254	11.56	11.56	23.11
1¢ N.Y. M. Co.	14513	1044936	56.48	31.35	87.83
1¢ Schenck	3970	174680	20.30		20.30
1¢ Warner Co.	1968	59040	9.10	1.77	10.87
1¢ U. S. P. Med. Co.	500	4500	2.65	1.12	3.77
2¢ Jno. I. Brown Son	4895	352440	22.38	10.57	32.95
2¢ L. C. Kennedy	2844	227520	8.61	6.83	15.44
2¢ Fred Brown	6986	139720	46.45	34.93	81.38
forward	304708	56016044			796.82

forward	304708	56016044			$796.82
2¢ G. G. Kennedy	1953	193347	6.79	5.80	12.59
2¢ Jayne	4787	287220	23.68		23.68
3¢ Am. M. Co. O.	3935	165270	17.25	4.96	22.21
3¢ Barber M. Co.	25408	1016320	109.05	30.49	139.54
3¢ Bonsf & Poole	5786	254584	27.32	7.64	34.96
3¢ Gates	10994	461748	48.20	13.85	62.05
4¢ Hostetter	11778	541788	53.39		53.39
4¢ Crook Co.	980	47040	4.70	1.41	6.11
4¢ Drake Co.	2397	244494	7.11	7.11	14.22
4¢ Hartman Co.	659	33609	2.48	1.00	3.49
4¢ Jackson Co.	2576	85536	12.42	2.57	14.99
12¢ I. F. P. M. Co.	297	8910	1.45	.26	2.01
1¢ Wrappers		350000			24.50
Good	376058	59705910			
Spoiled	12042	2031054			13732.36
Total	388100	61736964			14942.92

Philadelphia
Jan. 20, 1873

Messrs. Harris & Co.
Salem, O.

Gentlemen:

Herewith I return you check for $35 which will not be accepted by any of our banks without the endorsement of John R. Carpenter. It should have been drawn to Joseph R. Carpenter. I therefor ship your checks C.O.D. by express as follows:

1500 stamps @ 2¢	$30
2½% disct.	.75
	29.25
Stamping 250 imps x 6 @ 1¢	2.50
Bill of paper	1.72
	33.47

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 21, 1873

Messrs. Van Vosburgh & Co.
Star Chemical Works
Rochester, N. Y.

Gentlemen:

Your letter of 15th inst addressed to the Commissioner of Inter. Revenue has been referred to me for reply. The former communication mentioned did not reach me.

I am the appointed agent of the government to engrave revenue stamp plates and to prepare stamps therefrom.

The charge for engraving a private die and making a stamp plate complete is uniformly three hundred and fifty dollars ($350) and the work can be executed in about four weeks time. Each denomination of stamp requires a separate plate, and the charge for each additional plate, when the design of stamp is precisely like the first, differing only in the letters and figures of the denomination, is two hundred dollars ($200), making the cost of two denominations five hundred and fifty dollars ($550).

Stamps from private plates are furnished without cost for manufacturing when they do not exceed the size of common proprietary stamps of equal denomination; but for increased sizes there is a prescribed charge per thousand stamps for extra printing, etc. according to the excess of size.

Stamps from private dies are manufactured ahead and kept on hand in ample quantity to meet all orders for them on demand.

For other particulars please address, inclosing a rough sketch of design and size of stamp required.

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Jan. 21, 1873

Messrs. R. R. Studley Co.
St. Louis, Mo.

Gentlemen:

I have this day sent you by Adams Ex. C.O.D. checks as follows and bill accordingly, viz:

976 imps	x 5 Mercantile St. Louis	4880
66 "	x 6 I. G. Easter Co.	396
200 "	x 5 Natl. Bk	1000
1242		6276
		2
		$12552
	3% off	376
		121.76
	Ptg. 1242 imps.	12.42
		$132.18

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during December, 1872, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	sheets	Stamps	Value
2¢ General	1072	225120	$4502.40
1 Proprietary	775	162750	1627.50
2 "	146	30660	613.20
4 "	324	55080	2203.20
6 "	24	4080	244.80
Total	2341	477690	9191.10

1¢ Arnold & Co.	336	70560	705.60
1" Barber M. Co.	75	15750	157.50
1" Cramer & Kemp	188	39480	394.80
1" Eaton	167	35070	350.70
1" Gates	1112	233520	2335.20
1" Gargling Oil	61	12810	128.10
1" Greenleaf	65	13650	136.50
1" Griggs & Scott	50	10500	105.
1" Mansf & Higbee	32	6720	67.20
1" Perry Davis & Son	98	20580	205.80
1" Maryd. M. Co.	51	10710	107.10
1" Kyle	216	45360	453.60
1" Franklin Co.	479	100590	1005.90
1" Ramsom	55	11550	115.50
1" Roeber	96	20160	201.60
1" Safety Co.	92	19320	193.20
1" Stanton	8	1680	16.80
1" Star Co.	646	135660	1356.60
1" Swift & Ctny & Beeche Co.	1845	387450	3874.50
1 forward	5672	1191120	11911.20

forward	5672	1191120	$11911.20
1¢ Tyler	171	35910	359.10
1" Park City	154	32340	323.40
1" Broc. & Newton	107	22470	224.70
1" N.Y. Match Co. blue	194	40740	407.40
1" Harter & Co.	30	5670	56.70
1" Fleming No. 1	1	60	.60
1" Jayne	35	2100	21.
1" Lyon Mfg. Co.	223	22746	227.46
1" N. Y. Match Co. green	287	20664	206.64
1" Schenck	30	1320	13.20
1" Warner & Co.	32	960	9.60
2" Jno. I. Brown Son	105	7560	151.20
2" L. C. Kennedy	156	124.80	249.60
2" Fred Brown	14	280	5.60
2" G. G. Kennedy	47	46.53	93.06
2" Jayne & Son	13	780	15.60
2" Ransom	42	8820	196.40
forward	7313	1410673	14452.46

forwmrd	7313	1410673	14452.46
3" Am. M/ Co. O.	65	2730	81.90
3" Barber M. Co.	792	31680	950.40
3" Bonsf. & Poole	514	22616	678.48
3" Gates	406	17052	511.56
3" Richardson	150	25500	765
4" Hostetter Smith	22	1012	40.48
4" Crook Co.	20	960	38.40
4" Drake Co.	103	10506	420.24
4" Hartman Co.	41	2061	83.64
4" Tarrant	49	8350	333.20
4" Jackson Co.	124	4464	178.56
5" Hart Co.	19	3230	161.50
5" Greenleaf Co.	35	5950	297.50
5" Lawrence & Cohen	45	6480	324.
12" S. F. Perc. M. Co.	3	90	10.80
Total	9701	1553364	19328.12

Philadelphia
Jan. 27, 1873

No. O. Vosburgh & Co.
Rochester, N. Y.

Gentlemen:

In reply to yours of the 24th inst, the largest commission is allowed on private die stamps as follows: on amounts of <u>over</u> $500 cash at a time, ten (10) per cent or in other words after you have had a private die engraved you would remit to the Commissioner of Inter. Rev. Washington, D. C., not less than $501 at a time, and receive therefore $551.10 in stamps.

Your design must be at least as large as the common stamps of 1 ke denomination to comply with the Department regulations.

V ery respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 28, 1873

Messrs. R. P. Studley Co.
Main & Olive Sts.
St. Louis, Mo.

Gentlemen:

I have this day shipped you by Adams Express Co. COD as follows:

960 imps checks x 6	5760
	2¢
	$115.20
3% off	3.46
	111.74
Ptg. 960 imps @ 1¢	9.60
Paper (bill herewith)	5.94
	$127.28

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of Business, Jan. 2, 1873

viz:

Adhesive Stamp Paper 12½ x 16 inches

219218 Sheets, $\frac{79}{210}$ $\frac{16}{170}$ $\frac{30}{102}$ $\frac{25}{85}$ $\frac{75}{90}$ $\frac{48}{72}$ $\frac{43}{54}$ $\frac{1}{8}$, or,

fractions reduced, 219221 $\frac{61669}{128520}$ sheets

Private Die Stamp Paper 12½ x 16 inches

758191 sheets $\frac{17}{221}$ $\frac{64}{210}$ $\frac{46}{189}$ $\frac{148}{187}$ $\frac{100}{175}$ $\frac{168}{170}$ $\frac{125}{169}$ $\frac{96}{144}$ $\frac{40}{140}$

$\frac{48}{136}$ $\frac{31}{132}$ $\frac{3}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{80}{102}$ $\frac{8}{94}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{12}{84}$ $\frac{44}{80}$ $\frac{22}{72}$ $\frac{45}{70}$

$\frac{22}{69}$ $\frac{16}{66}$ $\frac{45}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{14}{56}$ $\frac{52}{54}$ $\frac{44}{52}$ $\frac{2}{51}$ $\frac{40}{48}$ $\frac{36}{46}$ $\frac{15}{44}$ $\frac{40}{42}$

$\frac{2}{40}$ $\frac{17}{38}$ $\frac{27}{36}$ $\frac{22}{30}$ $\frac{15}{20}$ $\frac{15}{16}$, or, fractions reduced

758211 $\frac{347591694105}{835259705280}$ sheets

Respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Jan. 28, 1873

Messrs. Tyam Carlton & Co.
Boston, Mass.

Gentlemen:

My stock of your No. 2 Wrappers now on hand, all told, is only about a five or six weeks supply. Will you please send me a further invoice of paper at early day that I may manufacture it in time to keep a safe balance ahead?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Fe b. 1, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I am in receipt of your favor of the 30th ulto and note the prospect of a further shipment of No. 2 paper.

I regret to learn that the 500 packages of No. 2 wrappers are found to vary in count. In the aggregate I have no doubt they are correct and can only attribute the difficulty to some mixture in separating the spoiled from the good wrappers immediately after cutting the sheets. The sheets are invariably counted in 500's and proved to be correct before the cutting is commenced. I filled your last order today unfortunately, just before your note was received, and therefore did not have an opportunity to examine the total. Hereafter however I will take good care that the parcels sent you are uniform in count.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 6, 1873

J. R. Maynard, Esq.
St. Paul, Minn.

Sir:

Your favor of the 24th ulto addressed to the Commissioner of Inter. Rev. has been referred to me for reply, as to preparing your private dies for revenue stamps.

As to the matter of a bond in blank, I presume the Commissioner will give the information direct.

I am the authorized agent of the government to engrave revenue stamp dies and print revenue stamps. The charge for engraving a private stamp and making plate complete is uniformly three hundred and fifty dollars ($350). Each denomination of stamp requires a separate die and plate, but for two denominations or plates of the same general design I would charge five hundred dollars ($500). I could have the plates made and stamps prepared therefrom in about six weeks time.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1873

viz:

29,185,251 Stamps @ 23 cents per M. $6712.61

Received payment

Philadelphia
Feb. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1873

viz:

29,185,251 Stamps @ 23 cents per M. $6712.61

Received payment

Duplicate

Philadelphia
Feb. 8, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of January last, together with the usual accompanying statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sixed Private Stamps Delivered in January, 1873

viz:

Date	Die	Den.	Stamps
Jan. 10	Am. M. Co. O.	3	51333
13	Ayer & Co.	1	200000
"	"	4	87500
6	Barber M. Co.	3	36666
13	"	3	18333
18	"	3	36666
24	"	3	36666
28	"	3	36666
29	W. T. Blow	1	23100
4	Bonst. & Poole	3	44000
10	"	3	44000
4	Brandreth	1	110000
17	"	1	220000
30	"	1	220000
13	Jno. I. Brown & Sons	2	55000
28	"	2	55000
22	John Bull	1	30000
"	"	4	9000

Jan. 18	H. Dally, Jr.	1	10500	
17	Fleming No. 1	1	110000	
10	Gates	3	63000	
14	"	3	63000	
28	"	3	31500	
31	Hall & Ruchel	1	24500	
29	Jno. F. Henry	1	40000	
"	"	2	30000	
"	"	4	2500	
30	Jayne & Son	4	137500	Geo. Eyster, U.S. Agt.
3	N.Y. Match Co.	2	60500	
9	"	1	60500	
14	"	1	60500	
17	"	1	60500	
21	"	1	60500	
24	"	1	60500	
27	"	1	60500	
30	"	1	60500	
6	Ferrett (Sand s' die)	1	66000	
17	J. H. Shhenck	1	44004	
30	"	1	33000	

Jan. 17	J. H. Schenck	6	3666
30	"	6	5500
18	Scoville & Co.	1	20000
31	"	1	26000
3	"	4	16500
18	"	4	11500
31	"	4	10000
27	F. E. Suire & Co.	1	5250
8	L. W. Warner & Co.	1	20500
27	"	1	27500
13	Curtis & Sons	2	55000
18	"	2	55000
24	"	2	55000
31	"	2	55000
14	R. V. Pierce	1	15000
"	"	2	21100
28	"	2	28600
8	Radway & Co.	2	55000
30	Burnett & Co.	4	14025
20	O. Crook & Co.	4	7625
28	"	4	5250

Jan. 11	R. P. Ha.. & Co.	4	27500	
22	"	4	1160	
28	E. T. Hazelbine	4	16500	
13	Hosttetter & Smith	4	82500	
8	Howe Pills	4	1575	
21	" "	4	1575	
30	" "	4	1050	
3	" Milk Cure	4	1575	
21	" "	4	1575	
30	" "	4	1050	
31	" "	4	1575	
11	J. A. Jackson & Co.	4	84150	A.G.Edwards U.S. Asst. T.
17	J. C. Kerr	4	2625	
8	Lippman & Bro.	4	5250	
22	Van Duzen	4	16500	
9	R. P. Drake & W. P. Ward	1	40000	
31	"	1	40000	
9	"	2	35000	
31	"	2	35000	
28	L. C. Kennedy	2	30250	

Wrappers

Jan.	Byam Carlton & Co.	1	2410000	

Imprinting

Jan.	58128 imps (@ 1¢)	2	285190	

Delivery Department

February 13, 1873

Jos. R. Carpenter

Manufactured in January, 1873

viz:

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	58128	285190			$581.28
Stock, Common	219544	44903895			
" Extra size					
1¢ Brandreth	2992	394944	5.13		5.13
1" Bull	2978	193570	11.61	5.81	17.42
1" Brown, Jno. I.	975	70200	4.46	2.11	6.57
1" Dalley	1967	102284	8.18		8.18
1" Jayne	9787	587220	48.40		48.40
1" Sands	2054	141726	8.81	4.25	13.06
1" U.S.P. Med. Co.	4499	40491	23.89	10.12	34.91
1" E. T. Wright	2999	35988	29.64	9.	38.64
1" Wilder	989	69230	3.93	2.08	6.01
1" Hall, Ruchel	1472	250240	1.83		1.83
2" Henry	946	62436	3.12	1.87	4.99
2" Jayne	5191	311460	25.97		25.97
2" Radway	3057	244560	9.12	7.34	16.46
forward	259450	47693434			808.55

forward	259450	47693434			$808.55
3¢ Barber M. Co.	3416	136640	14.66	4.10	18.76
3" Bonsf. & Poole	1000	44000	4.72	1.32	6.04
3" Gates	5744	241248	25.18	7.24	32.42
4" Bull	2068	134420	7.85	4.03	11.88
4" Barnett & Co.	959	126588	.65	3.80	4.45
4" R. P. Hall & Co.	2947	235760	11.87	7.07	18.94
4" Hartman & Co.	1249	63699	4.70	1.91	6.61
4" Hostetter & Smith	4195	192970	19.07		19.07
4" Hazeltine	962	107744	1.33		1.33
4" Jayne & Son	2599	155940	12.63		12.63
4" Tubbs & Co.	972	96228	.81		.81
4" Van Duzen	1975	142200	8.81	4.27	13.08
1" Wrappers		2195000			153.65
Good Stock	287536	51565871			11860.15
Spoiled "	6465	1212929			
Total "	294001	52778800			$12968.37

Paper Gen. 14,414

" P.D. 2,560 16974

Total 310975

Detailed Statement of Revenue Stamps Spoiled in Manufacture during January, 1873, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	988	207480	4149.60
1" Proprietary	616	129360	1293.60
2" "	453	95130	1902.60
4" "	624	106080	4243.20
Total	2681	538050	$11589

1¼ Anson Allen	127	26670	266.70
1" Bonsf. & Poole	48	10000	100.80
1" Brockett	100	21000	210.
1" Eaton	16	3360	33.60
1" Eichele	104	21840	218.40
1" Excelsior	74	15540	155.40
1" Franklin	140	29400	294.
1" Ferrett	85	17850	178.50
1" Gates	191	40110	401.10
1" Griggs & Scott	3	630	6.30
1" Johnson & Co.	51	10710	107.10
1¼"Kyle	239	50190	501.90
1" Mansf. & H.	33	6930	69.30
1" Md. M. Co.	89	18690	186.90
1" McLean	159	33390	333.90
1" Richardson	369	77490	774.90
1" Safety M. Co.	19	3990	39.90
1" Stanton	276	57960	579.60
1" Star M. Co.	91	19110	191.10
1" S. & Courtney	430	90300	903.
forward	2644	555240	5552.40

	forward	2644	555240	5552.40
1¢	Zise, Gries & Co.	77	16170	161.70
1	Brandreth	8	1056	10.56
1	Bull	22	1430	14.30
1	Jno. I Brown & Son	25	1800	18.
1	Dalley	33	1716	17.16
1	Jayne	113	6780	67.80
1	Sands	46	3174	31.74
1	U.S.P. Med. Co.	1	9	.09
1	E. F. Wright	1	12	.12
1	Wilder	11	770	7.70
1	W. D. Curtis	21	4641	46.41
1	Hall & Ruchel	28	4760	47.60
1	Herrick	32	5984	59.84
1	Harter & Co.	30	5670	56.70
2	Gargling Oil	37	7770	155.40
2	Barry	19	3990	79.80
2	Dalley	13	520	10.40
2	Henry	54	3564	71.28
2	Jayne	9	540	10.80
2	Radway	43	3440	68.80
	forward	3267	629036	6488.60

forward	3267	629036	6488.60
3¢ Barber M. Co.	84	3360	100.80
3" Gates	56	2352	70.56
4" Bull	32	2080	83.20
4" Burnett & Co.	41	5412	216.48
4 R. P. Hll & Co.	53	4240	169.60
4 Hartman & Co.	51	2601	104.04
4 Hostetter & Smith	5	230	9.20
4 Hazeltine	38	4256	170.24
4 Jayne & Son	1	60	2.40
4 Tubbs & Co.	28	2772	110.88
4 Dan Duzen	25	1800	72
5 LLawrence & Cohen	30	4320	216
5 Hart & Co.	25	3910	195.50
5 Menger	50	8450	422.50
Total	3784	674879	8432

List of Private Die Stamps now being used by other than the original proprietors (dies unaltered)

viz:

Ordered at present by	Den. of Die	Original proprietors
John Loehr, New York, N.Y.	One cent	Cramer & Kemp, New York, N.Y.
Ives & Quad, West Chesire, Ct.	One "	E. R. Tyler, West Cheshire, Ct.
F. E. Suire & Co., Cincinnati,O.	" "	U.S. Prop & Med. Co., Cincinnati, O.
	Four "	"
J.W. Truesdell & Co., Syracuse,N	One "	A. A. Wright, Syracuse, N.Y.
Electric Match Co. Kenosha, Wis.	One "	Alex. Underwood & Co., Newark, N.J.
Schwartz & Hazlett, Pittsburgh	One "	B. A. Fahnestock Son & Co., Pittsburgh
F. Zaip & E.K.Smith, Phila., Pa.	One "	F. Zaip, M. Dailey & I. Schick, Phila.
G. W. Davis, Pittsburgh, Pa.	One "	Griggs & Scott, Pittsburgh, Pa.
Jas. G. Hotchkiss, Westville, Ct.	" "	Thos. Gorman, Westville, Ct.
L. W. Warner & Co., New York,N.Y.	" "	Herrick & Co., Albany, N.Y.
A. Messinger, Norton, Mass.	" "	W. S. Kyle, Boston, Mass.
Jas. L. Clark, Oshkosh, Wis.	" "	Park City Match Co. Kenoska, Wis.
M. C. Miller, Troy, N.Y.	" "	V. R. Powell, Troy, N. Y.
Hendrickson & Leigh, Trenton,N.J.	" "	Universal Safety Match Co., Boston, Mass.
E. Ferrett, New York, N. Y.	" "	A. B. Sands & Co., New York, N.Y.
F. Mansfield & Co., St. Louis,Mo.	" "	Zisemann, Greheim Co., St. Louis, Mo.
Barclay & Co., New York, N.Y.	Two "	A. C. Barry, New York, N. Y.

Philadelphia
Feb. 19, 1873

Messrs. R. P. Strudley Co.
Main & Olive Sts.
St. Louis, Mo.

Gentlemen:

I have this day forwarded you by express the stamped checks of Geo. Peabody, viz: 250 imps. x 4 - 1000 checks @ 2¢ - $20

Less 2%	.50
	19.50

Printing 250 imps @ 1¢	2.50
Total	$22

The amount being small I did not mark the package C.O.D. and therefor ask you will please remit it by Mail to my order, and oblige

Yours very truly

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter

Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, Feb. 1, 1875

viz:

Adhesive Stamp Paper 12½ x 16 inches

211115 Sheets, $\frac{207}{210}$ $\frac{144}{170}$ $\frac{15}{102}$ $\frac{72}{85}$ $\frac{46}{90}$ $\frac{19}{72}$ $\frac{33}{54}$ $\frac{1}{8}$ or

fractions reduced, 211119 $\frac{43440}{128520}$ sheets.

Private Die Stamp Paper 12½ x 16 inches

716894 Sheets, $\frac{17}{221}$ $\frac{168}{210}$ $\frac{46}{189}$ $\frac{78}{187}$ $\frac{50}{175}$ $\frac{152}{170}$ $\frac{96}{169}$ $\frac{64}{144}$ $\frac{40}{140}$

$\frac{96}{106}$ $\frac{42}{132}$ $\frac{87}{112}$ $\frac{60}{108}$ $\frac{12}{105}$ $\frac{59}{102}$ $\frac{8}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{10}{72}$ $\frac{45}{70}$ $\frac{55}{69}$

$\frac{28}{66}$ $\frac{45}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{42}{56}$ $\frac{52}{54}$ $\frac{48}{52}$ $\frac{2}{51}$ $\frac{33}{48}$ $\frac{22}{46}$ $\frac{41}{44}$ $\frac{31}{42}$ $\frac{5}{40}$ $\frac{14}{38}$

$\frac{9}{36}$ $\frac{22}{30}$ $\frac{15}{20}$ $\frac{15}{16}$ $\frac{6}{9}$ or, fractions reduced

716916 $\frac{23631114189}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per Lamasur

To Treasury Dept.
Currency Division
Washington, D. C.

Philadelphia
February 24, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find six hundred and six stamps imprinted on checks for which please send me in exchange their value in two cent adhesive check stamps.

Very truly

Wm. M. Christy

per L.

Philadelphia
March 4, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In compliance with the request of yours of the 28th ulto, marginal initials E.R.C., I have the honor to herewith submit for approval a proof impression of the die engraved for Messrs. Holloway & Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 1, 1873

U. S. Internal Revenue Bureau

to Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1873

viz:

26,882,522 Stamps @ 23 cents per M. $6,182.98

Received payment

Philadelphia
March 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1873

viz:

26,882,522 Stamps @ 23 cents per M. $6,182.98

Received payment

Duplicate

Philadelphia
March 5, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith inclosed my account signed in duplicate for the manufacture of revenue stamps delivered on your requisitions in the month of February, 1873, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 11, 1873

Messrs. R. P. Studley Co.
Main & Olive Sts.
St. Louis, Moc.

Gentlemen:

On the 19th of February last I shipped to you by Adams Express 1000 stamped checks of Geo. Peabody. Please inform me if said lot was duly received, and if so please forward me payment for the lot, by check or draft to my order, as per account rendered in my letter of same date, viz Feb. 19, 1873, as follows:

250 imps x 4	1000 checks @ 2¢	$20
Less 2½%		.50
		19.50
Printing @ 1¢ per imp		2.50
	Total	$22.

An early response will oblige,

Yours very truly,

Jos. R. Carpenter

per L.

Manufactured in February, 1873

VIZ:

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	55136	262983			$551
Stock Common	3200	672000			
" Extra, viz:					
10 Schenck	1500	66000	7.67		7.67
1 Brandreth	4500	594000	7.72		7.72
2 Husband	1000	90000	3.40		3.40
4 Jayne	4000	240000	19.78		19.78
1 Wrappers		2185000			452.95
Total	14200	4109783			945.25
					1687.77

Extra Sized Private Dies Delivered in February, 1873

viz:

Date	Die	Den.	Stamps
Feb. 18	Am. M. Co. O.	3	51333
21	"	3	51333
11	Ayer & Co.	1	400000
"	"	4	37500
3	Barber M. Co.	3	18333
4	"	3	18333
10	"	3	36666
15	"	3	36666
18	"	3	36666
25	"	3	36666
14	W. T. Blow	1	51500
3	Bonsf. & Poole	3	44000
8	"	3	44000
17	B. Brandreth	1	110000
24	"	1	110000
14	Jno. I. Brown & Son	2	55000
18	John Bull	1	16000
"	"	4	12000

Feb. 14	Dalley	1	10500
4	Wm. Gates	3	31500
8	"	3	31500
13	"	3	31500
14	"	3	31500
25	"	3	31500
3	N.Y. Match Co.	1	60500
11	"	1	60500
13	"	1	60500
17	"	1	60500
21	"	1	60500
25	"	1	60500
28	"	1	60500
8	E. Ferrett 'Sands' die)	1	66000
	J. H. Schenck	1	33000
28	"	1	33000
28	"	6	5500
25	"	6	5500
7	Scovill & Co.	1	20000
25	"	1	26000
7	"	4	14500

Feb. 19	Scovill & Co.	4	16500	
25	"	4	10000	
10	F. E. Suire & Co.	1	5250	
25	"	1	5250	
24	L. W. Warner & Co.	1	30500	
"	Wilder & Co.	1	10000	
"	"	4	11525	
"	J. Curtis & Sons	2	55000	
19	"	2	55000	
21	Husband	2	275000	Deld. to Geo. Eyster
18	G. G. Kennedy	2	5250	
24	R. V. Pierce	1	15000	
10	"	2	28600	
24	"	2	21100	
14	Radway & Co.	2	55000	
11	G. W. Laird	3	20166	
24	Crook & Co.	4	5250	
17	Drake & Co.	4	27500	
20	Hartman & Co.	4	15125	
24	Hazelton	4	16500	

Feb. 6	Hostetter & Smith	4	82500
18	"	4	82500
19	Howe, Pills	4	525
24	" "	4	1312
11	" M.C.	4	1575
19	"	4	1575
24	Jas. C. Kerr	4	2625
19	McDonald & Co.	4	27500
24	"	4	27500
28	"	4	27500
27	L. C. Kennedy	4	55000

Wrappers

Feb.	Byam Carlton Co.	1	2050000

Imprinting

Feb (55136 @ 1¢)		2	262783

Delivery Department

March 12th, 1873

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business

March 1, 1873

viz:

Adhesive Stamp Paper, 12½ x 16 inches

178328 Sheets, $\frac{61}{210}$ $\frac{125}{170}$ $\frac{86}{102}$ $\frac{26}{85}$ $\frac{62}{90}$ $\frac{14}{72}$ $\frac{3}{54}$ $\frac{1}{8}$, or,

fractions reduced, 178331 $\frac{100553}{123520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

696681 sheets, $\frac{196}{221}$ $\frac{92}{210}$ $\frac{46}{189}$ $\frac{185}{187}$ $\frac{50}{175}$ $\frac{18}{170}$ $\frac{104}{169}$ $\frac{64}{144}$ $\frac{40}{140}$

$\frac{8}{136}$ $\frac{86}{132}$ $\frac{59}{112}$ $\frac{60}{108}$ $\frac{65}{105}$ $\frac{9}{102}$ $\frac{5}{99}$ $\frac{35}{95}$ $\frac{70}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{22}{72}$ $\frac{10}{70}$ $\frac{19}{69}$

$\frac{50}{66}$ $\frac{15}{35}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{24}{51}$ $\frac{3}{48}$ $\frac{40}{46}$ $\frac{41}{44}$ $\frac{13}{42}$ $\frac{35}{40}$ $\frac{11}{38}$ $\frac{9}{36}$

$\frac{2}{30}$ $\frac{9}{20}$ $\frac{15}{16}$, or, fractions reduced 696699 $\frac{299693445909}{835259705280}$

Respectfully submitted

Jos. R. Carpenter

per E. Lamasure

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
March 21, 1873

Jas. L. Clark, Esq.

Oshkosh, Wis.

Sir:

I am in receipt of yours of the 18th inst and make due notes of advice. The alteration of the die will be put in hand at once and as soon as the new plate is ready the amended stamps will be prepared. I shall endeavor in the meanwhile, and at all times, to keep a full stock (3 mos. supply) of your stamps on hand.

Very respectfully,

Jas. R. Carpenter

per L.

Philadelphia
March 24, 1873

Messrs. R. P. Studley Co.
St. Louis, Moc.

Gentlemen:

On the 19th February last I shipped you by Adams Express Company 250 impressions, 4 each, making 1000 Peabody drafts, bill for $22 by mail, requesting you to remit check for the amount which being small was not sent C.O.D. for the purpose of saving you the extra charge for collection. Not getting any response down to the 11th inst I sent you a further statement on that date, and still hearing nothing from you I now place the bill in hands of Adams Express Co. for collection, hoping thereby to get a report as to your disposition in the matter.

I send this communication by registered mail to make its receipt by one of your company the more certain.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 27, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

On requisition No. 1255, I. D. Howe's order (No. 3715) is for 10500 one cent stamps when it should doubtless be 2625 four cent. I have therefor filled the order in the latter denomination and amended the footings of the requisition accordingly, making the new total 923392 stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 29, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your last two shipments of No. 2 paper, 125 reams each, one received in good order.

I should have a new lot of the white paper at an early day. The balance of No. 1 wrappers on hand at this moment is eighty five packages of 5000 each.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 29, 1873

Hon. Wm. A. Richardson
Secretary of the Treasury
Washington, D. C.

Sir:

In answer to your letter of the 24th inst, my statement of the balance of Distinctive Paper on hand March 1, 1873, appears to be correct and hence I believe the difference between the Treasury account and my own is probably the result of error in calculating or aggregating the deliveries of the month prior to March 1st.

In the Adhesive Stamp Paper balance your account differs from mine in one fraction only, viz: you have $\frac{141}{210}$ against my $\frac{61}{210}$

The latter is according to stock account and agrees with the balance brought forward the preceding month, less the aggregate of deliveries in February, viz:

Feb. 1 Balance forward (210)

Delivered in Feb. viz(3d) 52 (5th) 21 (6th) 66 (7th) 162 (8th) 48 (10th) 149 (11th) 168 (13d) 27 (14th) 199 (15th) 28 (17th) 189 (18th) 60 (19th) 203 (20th) 114 (21st) 185 (24th) 199 (25th) 74 (26th) 32 (27th) 162 (28th) 160 (March 1st) 158

Total $\frac{2456}{210}$ or 11 $\frac{146}{210}$

March 1st Balance (210ths) _____ 61

Of the Private Die Stamp Paper, the Treasury account of balance is 696671 against my 696681. In this I appear to be correct both from account of stock and balance brought forward as per statement, viz:

		sheets
Feb. 1st Balance forward		716894 & fractions
Rec'd of Stamp Agent in Feb.		109000
	Total	825894 "
Delivered in Feb. good	125418 & fractions	
" " spoiled	3784 "	129202 "
March 1st Balance		696681 "

The fractions in the balance brought forward Feb. 1st are as follows:

$\frac{17}{221}$ $\frac{168}{210}$ $\frac{46}{189}$ $\frac{78}{187}$ $\frac{50}{175}$ $\frac{152}{170}$ $\frac{96}{109}$ $\frac{64}{144}$ $\frac{40}{140}$ $\frac{96}{136}$ $\frac{42}{132}$ $\frac{87}{112}$ $\frac{60}{108}$ $\frac{12}{105}$

$\frac{59}{102}$ $\frac{8}{99}$ $\frac{35}{95}$ $\frac{30}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{10}{72}$ $\frac{45}{70}$ $\frac{55}{69}$ $\frac{28}{66}$ $\frac{45}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{42}{56}$ $\frac{52}{54}$ $\frac{48}{52}$

$\frac{2}{51}$ $\frac{33}{48}$ $\frac{22}{46}$ $\frac{41}{44}$ $\frac{31}{42}$ $\frac{5}{40}$ $\frac{14}{38}$ $\frac{9}{36}$ $\frac{22}{30}$ $\frac{15}{20}$ $\frac{15}{16}$ $\frac{6}{9}$

reduced made 22 $\frac{2363111 4189}{835259705280}$ sheets

Fractions in Delivered in Feb. are $\frac{42}{221}$ $\frac{76}{210}$ $\frac{80}{187}$ $\frac{134}{170}$ $\frac{101}{169}$ $\frac{88}{136}$

$\frac{88}{132}$ $\frac{28}{112}$ $\frac{52}{105}$ $\frac{50}{102}$ $\frac{3}{99}$ $\frac{50}{90}$ $\frac{60}{72}$ $\frac{35}{70}$ $\frac{36}{69}$ $\frac{44}{66}$ $\frac{30}{65}$ $\frac{40}{56}$ $\frac{48}{52}$ $\frac{29}{51}$ $\frac{30}{48}$

$\frac{28}{46}$ $\frac{18}{42}$ $\frac{10}{40}$ $\frac{3}{38}$ $\frac{20}{30}$ $\frac{6}{20}$ $\frac{6}{9}$ fractions reduced make 14 $\frac{559197373560}{835259705280}$ sheets

Fractions in the balance brought forward March 1st are as follows:

$\frac{196}{221}$ $\frac{92}{210}$ $\frac{46}{189}$ $\frac{185}{187}$ $\frac{50}{175}$ $\frac{18}{170}$ $\frac{104}{169}$ $\frac{64}{144}$ $\frac{40}{140}$ $\frac{8}{136}$ $\frac{86}{132}$ $\frac{59}{112}$ $\frac{60}{108}$ $\frac{65}{105}$

$\frac{9}{102}$ $\frac{5}{99}$ $\frac{35}{95}$ $\frac{70}{90}$ $\frac{12}{84}$ $\frac{54}{80}$ $\frac{22}{72}$ $\frac{10}{70}$ $\frac{19}{69}$ $\frac{50}{66}$ $\frac{15}{65}$ $\frac{55}{64}$ $\frac{28}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{24}{51}$

$\frac{40}{46}$ $\frac{41}{44}$ $\frac{13}{42}$ $\frac{35}{40}$ $\frac{11}{38}$ $\frac{9}{36}$ $\frac{2}{30}$ $\frac{9}{20}$ $\frac{15}{16}$, fractions reduced making

Fractions included, the months' Private Die

Statement is as follows:

Feb. 1st Balance on hand	716916	23631114184 / 835259705280
Rec'd of Stamp Agent	109000	
Total	825916	23631114189 / 835259705280
Delivered in Feby. including spoiled)	129216	559197373580 / 835259705280
March 1st Balance on hand	696699	299693445908 / 835259705280

The forgoing statements may probably suffice to locate the points of difference in our accounts, whereupon I can present further details if necessary.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 2, 1873

Jas. L. Clark, Esq.
Oshkosh, Wis.

Sir:

As it is necessary to place the word "match" or "matches" on your die in order to comply with the department regulation requiring the purpose for which the stamp is to be used to be designed, will you have the kindness to inform me if yours is any particular kind of match? This addition must of necessity be placed at the sides within the vignette medallion, and as there should be wording at both sides to preserve the balance, I can either repeat the word "matches" or may put "percussion" on one side and "matches" on the other.

The stamp is now in the engraver's hands and your early reply will oblige

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 7, 1873

Messrs. Corlies Macy & Co.
New York, N. Y.

Gentlemen:

Your checks as per favor of the 5th inst at hand.

A difficulty arises that by my process (steel plate printing) I cannot stamp the checks unless the sheets are first cut to give six checks each lenthwise. I know how to cut them as to margin but don't know whether it can be managed accurately enough to avoid spoiling some of them. Please advise me at once whether to cut or not.

Very respectfully

Jos. R. Carpenter

Philadelphia
April 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1873

viz:

29, 899, 195 Stamps @ 23 cents per M. $6,876.81

Received payment

Philadelphia
April 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1873

viz:

29,899,195 Stamps @ 23 cents per M. $6,876.81

Received payment

Duplicate

Manufactured in March, 1873

	Sheets	VIZ: Stamps	Ptg.	Perf.	Total
Engraving					
1¢ Jas. L. Clark, Oshkosh, Wis, alteration from Park City Match die					$75
Imprinting					
2¢ Document	40902	184854			409.02
Stock, Common	124052	25607400			
Extra, viz:					
1¢ Ayer & Co.	11600	533600	59.42		59.42
1" Brandreth	6188	813816	10.63		10.62
1" Fleming No. 2	2496	274560	7.03		7.03
1" Henry	2962	195492	9.77	5.86	5.86
1" Lyon Mfg Co.	972	99144	2.98	2.97	5.95
1" Sands	1966	135654	8.43	4.07	12.50
1" Schenck	4478	197232	22.89		22.89
2" Jno. I. Brown	2461	177192	11.26	5.32	16.58
2" Henry	1483	97878	4.89	2.94	7.83
2" Husband	2881	268290	10.15		10.15
forward	161639	28587912			642.85

Amt. forward	161639	28587912			$642.85
2¢ Lyon Mfg. Co.	2265	251030	6.93	6.93	13.86
2" Curtis Sons	12399	818334	51.96	24.55	76.51
4" Ayer & Co.	7294	350112	35.		35.
4" Crook & Co.	2383	114384	11.44	3.43	14.87
4" Jackson & Co.	3453	124308	19.06	3.73	21.79
4" Lippman & Co.	1487	44610	8.37	1.33	9.70
4" Jayne Son	1000	80000	4.86		4.86
1¢ Byam C. Co.		2355000	164.85		164.85
Good	191920	32685690			7517.71
Spoiled	1580	247804			
Total	193500	32933494			$8502

Extra Sized Private Stamps Delivered in

March, 1873

viz:

Mar. 27	Am. M. Co. O.	3	33000
11	Ayer & Co.	1	250000
"	"	4	75000
3	Barber M. Co.	3	36666
10	"	3	36666
14	"	3	36666
20	"	3	36666
25	"	3	36666
31	"	3	29333
4	W. T. Blow	1	30450
8	Bonsf. & Poole	3	44000
12	"	3	44000
13	"	3	44000
6	Brandreth	1	110000
8	"	1	110000
12	"	1	110000
18	"	1	22000
31	"	1	22000

March 7	Jno. I. Brown Son	1	10000
"	"	2	50000
24	"	2	55000
10	Jno. Bull	1	16000
25	"	1	16000
31	"	1	10000
10	"	4	12500
25	"	4	12500
31	"	4	12500
14	Curtis & Brown	1	55000
3	H. Dalley Jr.	1	10500
18	"	1	10500
"	"	2	2625
6	Fleming, No. 1	1	110000
31	" "	1	55000
6	" No. 2	1	55000
31	" "	1	55000
3	Wm. Gates	3	31500
7	"	3	33000
17	"	3	63000
26	"	3	63000

March 4	Hall & Ruchie	1	34580
24	"	1	24500
18	Henry	1	30000
"	"	2	30000
"	"	4	5000
10	J. H. Schenck	1	33000
17	"	1	22002
31	"	1	22002
10	"	3	5500
17	"	3	7333
31	"	3	7333
25	Scovill & Co.	1	20000
11	"	4	16500
25	"	4	11500
11	L. W. Warner & Co.	1	10500
29	"	1	40000
24	Truesdell & Co.	1	10500
7	Curtis & Sons	2	55000
14	"	2	55000
24	"	2	55000
31	"	2	55000

March 31	Kennedy G.G.	2	5250
25	R. V. Pierce	1	15000
8	"	2	28600
25	"	2	21100
11	Radway & Co.	2	55000
31	"	2	55000
14	Burnett & Co.	4	14025
4	Crook & Co.	4	5250
18	Hall & Co. R. P.	4	55000
4	Hostetter & Smith	4	82500
27	"	4	82500
3	Howe, Pills	4	1625
25	" "	4	525
3	" M.C.	4	1000
8	" "	4	1575
19	" "	4	1575
25	" "	4	2100
31	" "	4	3306
10	Hutchings & Hillyer	4	5250
20	Jas. C. Kerr	4	2625
31	Van Duzen	4	16500

March 8	McDonald Co.	4	27500
11	"	4	27500
14	"	4	27500
18	"	4	27500
19	"	4	27500
24	"	4	27500
31	"	4	27500
8	Lyon Mfg. Co.	1	60000
"	"	2	25000
7	N.Y. Match Co.	1	60500
10	"	1	60500
15	"	1	60500
18	"	1	60500
25	"	1	60500
27	"	1	60500

Wrappers

March	Byam Carlton Co.	1	1590000

Imprinting

March	40,902 imps. @ 1¢	2	184854

Delivery Department

Apr. 10, 1873 Jos. R. Carpenter

per L.

Philadelphia
April 12, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Persuant to request of your letter of the 9th inst I herewith forward you by Adams Express Co. the twelve dollars in two cent revenue stamps originally sent on order 3686 to the Tribune Printing Co., South Bend, Ind.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 12, 1873

Messrs. Mayer & Knapp
56 & 58 Park Place,
New York, N. Y.

Gentlemen:

Your checks for stamping to hand this A.M., also remittance $165.75. The work is now at press and will be sent you in a day or two. The account is as follows, viz:

Natl. Bk.

(709 checks) 1418 imps. x 6	8508 checks 2¢ stamp $170.16	
3% off	5.10	
	165.06	
Printing 1418 imps @ 1¢	14.18	
Expressage to Philada.	.35	
	179.59	
Less remittance	165.75	
Balance due		13.84

Which please also remit & oblige

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 10, 1873

Messrs. Corlies Macy & Co.
New York, N. Y.

Gentlemen:

Your favors duly to hand and advice noted. The sheets were cut for printing and happily none was spoiled - 5918 imps. x 6 - 35508 checks are at press and will be forwarded you in a day or two. The charges for printing $59.18 (or one cent each impression or sheet) is unpaid and you will please forward me the amt.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during March, 1873, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
1@ Barber M. Co.	89	8190	81.90
1" Cramer & Kemp	94	19740	197.40
1" P. Eichele	225	47250	472.50
1" Farrett	10	2100	21
1" Barber, Jones Co.	48	10080	100.80
1" C. E. Hull & Co.	16	3360	33.60
1" Park City	60	12600	126
1" Richardson	80	16800	168
1" Star M. Co.	97	20370	203.70
1" Roeber	53	11130	111.30
1" Swift Courtney	125	26250	262.50
1" Underwood	39	8190	81.90
1" R. G. A. Wright	9	1890	18.90
1" Zeis Greish & Co.	122	25620	256.20
forward	1017	213570	$2135.70

forward	1017	213570	$2135.70
1¢ Brandreth	12	1584	15.84
1" Fleming No. 2	4	440	4.40
1" Henry	38	2508	25.08
1" Lyon Mfg. Co.	28	2856	28.56
1" Redding	15	3150	31.50
1" Sands	34	2346	23.46
1" Schenck	22	968	9.68
2" Jno. I. Brown	39	2808	56.16
2" Curtis Sons	101	6666	133.32
2" Henry	17	1122	22.44
2" Husband	19	1710	34.20
2" Lyon Mfg. Co.	35	3570	71.40
2" Perry Davis	4	840	16.80
3" Richardson	86	14620	438.60
4" Ayer & Co.	6	288	11.52
4" Crook & Co.	17	816	32.64
4" Jackson & Co.	47	1692	67.68
4" Lippman & Co.	13	390	15.60
5" Dougherty	26	4420	221
Total	1580	266364	395.58

Philadelphia
April 16, 1873

Jas. L. Clark, Esq.

Oshkosh, Wis.

Dear Sir:

Herewith I have the pleasure to submit a proof impression of your die as altered from that late of the Park City Match Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed I have the honor to submit for your approval a proof impression of die late of the Park City Match Co,, altered in title to suit the present proprietor Jas. L. Clark, Oshkosh, Wis.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1873

Messrs. Corlies, Macy & Co.
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to acknowledge receipt of your favor of the 14th inst, covering check for $59.18 for imprinting revenue stamps on Mississippi Bank checks.

The lot is returned you today by Adams Ex. Co.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1873

Messrs. Mayer & Knapp
56 & 58 Park Place
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to acknowledge the receipt of your favor of the 14th inst, covering check for $13.84, balance in full for imprinting revenue stamps on the Taunton Natl. Bank checks.

The lot will be forwarded you by Adams Ex. Co. today.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to submit herewith inclosed, my account, signed in duplicate, for the manufacture of revenue stamps delivered on your requisitions for the month of March last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 21, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 19th inst, ordering the engraving of private five cent die, and inclosing in peyment therefor three hundred and fifty dollars ($350).

I will make a sketch of design and submit it to you in the meanwhile, and put the engraving in hand as soon as possible thereafter.

Very respectfully,

Jos. R. Carpenter

per L.

134 S. 2n St.
Philadelphia
April 24, 1873

American Bank Note Co.
New York
Theo. H. Freeland, Sec'y.

Dear Sir:

Please forward to my address by Adams Express Co. any checks that you may require to be stamped, and your orders will have due attention. A couple of extra sheets to allow for spoiling should be sent which will be returned to you either blank or cancelled as the case may be. I have made a note that you wish the "Eagle" stamp on the lot referred to.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 24, 1873

Jas. L. Clark, Esq.
Oshkosh, Wis.

Sir:

Your favor of the 19th inst. is at hand and advice noted. Herewith subjoined I have the pleasure to hand you engraving bill.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 24, 1873

Jas. L. Clark, Esq.

To Jos. R. Carpenter, Dr.

To engraving and making stamp plate viz:

Altering one cent revenue stamp Park City Match Co.

to Jas. L. Clark, $75.

Philadelphia
April 24, 1873

Messrs. E. M. Tubbs & Co.
Manchester, N. H.

Gentlemen:

Herewith enclosed I have the pleasure to hand you a proof impression of your two cent die. It now remains to make the plate and prepare stamps. This will be done forthwith, and if you will send an order to Washington (not sooner than) the first of the month, I will be able to fill it by the time it reaches me.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 24, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith enclosed I have the honor to submit the design of a two cent private die ordered in the name of E. M. Tubbs & Co., Manchester, N. H., proprietors of Ring's Vegetable Ambrosio, and respectfully ask that you give the same your approval. Sup. area 1¾ inch.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, April 1, 1873

viz:

Adhesive stamp paper, $12\frac{1}{2}$ x 16 inches

155231 sheets, $\frac{196}{210}$ $\frac{82}{170}$ $\frac{85}{102}$ $\frac{17}{90}$ $\frac{24}{85}$ $\frac{56}{72}$ $\frac{6}{54}$ $\frac{4}{8}$, or

fractions reduced 155235 $\frac{14028}{128520}$ sheets

Private Die stamp paper, $12\frac{1}{2}$ x 16 inches

705011 sheets, $\frac{204}{221}$ $\frac{207}{210}$ $\frac{22}{189}$ $\frac{184}{187}$ $\frac{50}{175}$ $\frac{42}{170}$ $\frac{141}{169}$ $\frac{104}{144}$ $\frac{110}{140}$ $\frac{16}{136}$ $\frac{9}{132}$

$\frac{67}{112}$ $\frac{60}{108}$ $\frac{15}{105}$ $\frac{7}{102}$ $\frac{2}{99}$ $\frac{10}{95}$ $\frac{70}{90}$ $\frac{12}{84}$ $\frac{14}{80}$ $\frac{18}{72}$ $\frac{10}{70}$ $\frac{19}{69}$ $\frac{38}{66}$ $\frac{55}{65}$ $\frac{55}{64}$

$\frac{28}{60}$ $\frac{2}{56}$ $\frac{52}{54}$ $\frac{8}{52}$ $\frac{24}{51}$ $\frac{9}{48}$ $\frac{6}{46}$ $\frac{23}{44}$ $\frac{25}{42}$ $\frac{27}{40}$ $\frac{8}{38}$ $\frac{9}{36}$ $\frac{22}{30}$ $\frac{9}{20}$ $\frac{15}{16}$, or,

fractions reduced 705029 $\frac{324005159069}{835259705280}$ sheets.

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief of Currency Division
Washington, D. C.

Philadelphia
April 30, 1873

Electric Match Co.
Oshkosh, Wis.

Gentlemen:

Enclosed herewith I have the pleasure to hand you an impression of your private die altered from Underwood Co. and trust you will find it entirely satisfactory. Bill for engraving being now due and payable I present the same herewith.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 30, 1873

Electric Match Co.

To Jos. R. Carpenter, Dr.

To altering one cent revenue stamp Alex Underwood Co. to Electric Match Co. and making new stamp plate $75

Philadelphia
April 30, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith enclosed I have the honor to submit for your approval an impression of the die late of Alex Underwood & Co. altered in title to suit the present proprietor, the Electric Match Co. Oshkosh, Wis. Sup. area 13/16 inch. Denomination one cent

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

Pursuant to order of the 21st ulto, I have the pleasure to submit you a design for your new stamp. Please consider it and <u>return</u> it to me with your comments and suggestions, and I will push its execution to completion at earliest moment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1873

Messrs. Moody Mitchell & Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 30th ulto addressed to the Commissioner of Inter. Revenue has been referred to me for reply.

I am the authorized officer of the government to engrave revenue stamp dies and prepare the stamps. The uniform price for engraving a private die and making plate complete is three hundred and fifty dollars, and the time required to do the work and manufacture an adequate stock of stamps ahead to meet orders is about five weeks. The sketch presented by you is entirely sufficient for our artist, and its size being say 5½ x 3/4 inch - 4 1/8 superficial area, the stamps would cost you about eighteen cents per thousand for the extra labor and material in their manufacture: the ordinary sized stamp 63/64th inch sup. area) being subject to no charge except the revenue.

If you desire to have the engraving proceed, you will please remit the charge $350, to me; and for the manufacturing I will render you accounts monthly or quarterly, according to the frequency of your orders.

As to how to order stamps and pay the revenue to the government I can duly advise you hereafter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1873

viz:

32,250,008 Stamps @ 23 cents per M. $7,417.50

Received payment

Philadelphia
May 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1873

viz:

32,250,008 Stamps @ 23 cents per M. $7,417.50

Received payment

Duplicate

Philadelphia
May 7, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the pleasure to present you my account signed in duplicate for the manufacture of revenue stamps delivered on requisitions of your office for the month of April last, together with statement and the usual accompanying vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 8, 1873

Messrs. Byam Carlton Co.
Boston, Mass.

Gentlemen:

Your favor of the 3d inst duly to hand. The 180 reams white paper is received in good order. The quality and condition are much improved in every respect. So far as examined a few sheets are found a little short in measurement, but the loss and inconvenience from this cause will, I think, be inconsiderable.

I take pleasure in acknowledging your remittance of four hundred and twenty three 50/100 dollars ($423.50) and return thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in April, 1873

viz:

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
Apr. 18 E. M. Tubbs Co. 1 9/16 sup. area, 2¢					$150.
" 21 Paper Fabrique Co. 63/64 " 5¢					350
" " Electric Match Co. 15/16 " 1					75
					772.64
Imprinting	77264	371969			
Stock, Common	116998	23825961			
" Extra size:					
1¢ Ayer & Co.	13079	601634	66.99		66.99
1" Brandreth	2296	303072	3.94		3.94
1" Blow	980	137200	4.30	4.12	8.42
1" Fleming No. 1	5398	323880	23.37		25.37
1" R. V. Pierce	993	111216	1.21	3.34	4.55
1" Scovill & Co.	993	135048	1.48	4.05	5.53
2" Jno. I. Brown Son	2786	200592	12.74	6.02	18.96
2" Rubbs & Co.	500	49500	1.60		1.60
4" McDonald Co.	2662	149072	11.42	5.47	16.89
4" Hostetter & Smith	10497	482862	47.58		47.58
6" Schenck	1487	65428	7.31		7.31
8" Swaim	1100	17600	5.87		5.87
1 Wrappers		2390000			167.30
Good	159769	29165034			6707.96
Spoiled	1531	293635			T
Total	161300	29455669			8433.71

Extra Sized Private Dies Delivered in

April, 1873

viz:

April 22	Am. M. Co. C.	3	47666
26	"	3	44000
8	Ayer & Co.	1	150000
25	"	1	150000
8	"	4	100000
25	"	4	100000
5	Barber M. Co.	3	36666
15	"	3	36666
18	"	3	36666
25	"	3	36666
29	"	3	36666
9	Bonsf & Poole	3	44000
19	"	3	44000
28	"	3	36666
12	Brandreth	1	220000
30	"	1	220000
19	Brown & Sons	2	55000
18	John Bull	1	16000

April	8	Jno. Bull	4	16500	
	18	"	4	12500	
	24	H. Dalley	1	10500	
	7	Schwartz & Hazlett	1	110000	
	5	Wm. Gates	3	31500	
	18	"	3	31500	
	24	"	3	63000	
	28	"	3	63000	
	29	"	3	31500	
	25	Hall & Ruchel	1	34580	
	23	Jno. F. Henry	1	50000	
	"	"	2	20000	
	"	"	4	5000	
	3	Jayne & Son	1	550000	) Delivered to
	"	"	2	275000	) Geo. Eyster, Asst. Treas
	"	"	4	137500	) Philadelphia, Pa.
	28	Lee & Osgood	1	21000	
	2	N.Y.M. Co. large	1	60500	
	8	"	1	60500	
	10	"	1	60500	
	15	"	1	60500	
	21	"	1	60500	

Apr. 26	N.Y. Match large	1	60500	
30	"	1	60500	
12	E. Ferrett, Sands	1	66000	
12	Schenck	1	33000	
28	"	1	44004	
12	"	6	5500	
28	"	6	3666	
3	Scovill & Co.	1	10000	
16	"	1	16000	
30	"	1	10000	
3	"	4	14000	
16	"	4	12500	
30	"	4	14000	
15	F. E. Suire & Co.	1	5000	
"	"	1	1250	
Deliv ered to 3	Fred Brown	2	144000	Geo. Eyester, Asst. Treas.
14	Curtis Sons	2	55000	
22	G. G. Kennedy	2	5250	
25	R. V. Pierce	1	15000	
12	"	2	28600	
25	"	2	21100	
29	Radway & Co.	2	55000	

	Apr. 12	Burnett & Co.	4	14025	
	10	Crook & Co.	4	5250	
	14	"	4	2625	
	15	"	4	5250	
	26	"	4	5250	
	8	Fowle & Son	4	16500	
	15	Hartman & Co.	4	15125	
	4	Hazelbine	4	16500	
	14	Hostetter & Smith	4	82500	
	5	Howe, Milk Cure	4	3412	
	29	"	4	1837	
Delivered to	26	Jackson & Co.	4	70125	H.S. Edwards Asst. Treas.
	4	R. K. McDonald & Co.	4	27500	
	10	"	4	27500	
	18	"	4	27500	
	24	"	4	27500	
	29	"	4	27500	
	8	Tubbs & Co.	4	27500	
	9	Wm. Swaim	8	7012	
	7	R. P. Drake & W. W. Ward	1	60000	
	21	"	1	20400	
	7	"	2	25000	
	21	"	2	44800	

Wrappers

April 15	F. E. Suire & Co. yellow	1	3125	
April	Byam Carlton & Co.	1	2020000	

Imprinting

April (77264 imps)		2	371969

Delivery Department

Detailed Statement of Revenue Stamps Spoiled in Manufacture during April, 1873, by Jos. R. Carpenter, Philadelphia, Pa.

Dies	Sheets	Stamps	Value
2¢ General	235	49350	$987
1" "	273	57330	573.30
2" "	129	27090	541.80
3" "	87	14790	443.70
Total	724	148560	2545.80
1¢ Bonsf. Poole	52	10920	109.20
1 Cramer & Kemp	122	25620	256.20
1 P. Davis	7	1470	14.70
1 P. Eichele	5	1050	10.50
1 Johnson & Co.	15	3150	31.50
forward	201	42210	422.10

forward	201	42210	422.10
1¢ Kyle	29	6090	60.90
1 J. L. Clark	4	840	8.40
1 Powell	22	4620	46.20
1 Roeber	3	630	6.30
1 Richardson	71	14910	149.10
1 Star	49	10290	102.90
1 Swift, Courtney	144	30240	302.40
1 Ayer & Co.	21	966	9.66
1 Brandreth	4	528	5.28
1 Blow	20	2800	28.
1 Fleming No. 1	2	120	1.20
1 R. V. Pierce	7	784	7.84
1 Scovill & Co.	7	952	9.52
2 Jno. I. Brown	14	1008	20.16
3 Helmbold	3	510	15.30
4 Met. M. Co.	97	16490	659.60
4 Tarrant	4	680	27.20
4 McDonald & Co.	38	2128	85.12
4 Hostetter & Smith	3	138	5.52
5 Lawrence & Cohen	42	6048	302.40
6 Schenck	13	572	34.32
5 Manger	9	1521	76.05
Total	807	148075	2385.47

Philadelphia
May 12, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find 2004 imprinted stamps at 2 cents each, for which please make an order in favor of "Helfenstein Lewis & Green" of this city, by whom they are returned, for an equivalent in two cent stamps to be imprinted by me on other checks for them.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 12, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

Returned sample of your partially engraved stamp with approval is at hand. The work will be completed and stamps ready by the third proxo. Please advise me what color to print the stamps.

In making an order you will please procure a certificate of deposit (on account of revenue stamps) from your U.S. Asst. Treasurer for such an amt. as you may require. Any amt. over $500 at a time will give you the greatest commission, ten per cent: or in other words for a certificate of $510 you will obtain $561 in face value of stamps. This certificate you will forward to the Commissioner of Inter. Rev., Washington, D. C. stating that you require the amt. in "five" cent stamps from your "private die": he will then make a requisition on me and stamps will be sent you from here direct.

Please do not send your first order to the Commissioner before the 1st of the coming month, as I will not be ready to fill the order before the 3d and it would embarrass my operations to have it any sooner. I shall however endeavor to be prepared before that time and will not fail to advise you in the meanwhile if I find it can be furnished any sooner.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 12, 1873

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

Your favor of the 10th inst at hand. You can assign the use of your four cent die to the party who has purchased the right of the article upon which the stamp is used by advising the Internal Revenue Commissioner of the transfer. Under the regulations however the present stock of stamps will have to be consumed and the die altered in some feature so as to distinguish its new proprietorship. There are some 400 sheets on hand so that the new party will not be delayed while the alteration is being made. If the desired change be not very great it can be done for seventy five dollars.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 15, 1873

Messrs. Dillingham & Co.
Glenbeulah, Wis.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 10th inst remitting $175, or fifty per cent of charge for engraving your one cent match die, for which I return thanks and place the amt. to your credit.

Under the present regulations it is requisite that initials at least be on the stamp to designate the proprietary name. Please inform me what these initials shall be, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1873

David W. Jagger, Esq.
Newburgh, N. Y.

Sir:

The following is a list of the general revenue stamps printed by me.

Adhesive, viz: 2¢ Check, vignette, black, frame orange

1"	proprietary	"	"	green
2"	"	"	"	"
3"	"			"
		"	"	
4"	"			"
5"	"	"	"	"
6"	"	"	"	"
10"	"	"	"	"

For Imprinting, viz: 2¢ check, orange

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Enclosed herewith I have the honor to submit for your approval the design of a five cent private die, 65/64th inch Superficial area, ordered by the Paper Fabrique Company, Cincinnati, Ohio.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1873

Messrs. Moody, Mithel & Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 15th inst with remittance of three hundred and fifty dollars ($350) in full for engraving order and making stamp plate complete. The work will be put in the engraver's hands at once and a proof impression of the die sent you as soon as the work is completed, and at that time I will be prepared to say when you may make your first order for stamps.

In making an order you will please procure a certificate of deposit (on account of revenue stamps) from your U.S. Asst. Treasurer for such an amount as you may require. Any amount remitted <u>over</u> $500 at a time will entitle you to the greatest commission, i.e. ten per cent. Or, in other words, for a certificate of $510 you will receive $561 in stamps. This certificate you will forward to the Commissioner of Inter. Revenue, Washington, D. C., stating that you require the amt. in "four" cent stamps from your "private die." He will then make a requisition on me and the stamps will be sent you from here direct.

Please do not send your order however until I have first sent you the proof impression, but in the meanwhile you may advise me what color to print the stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1873

S. D. Howe, Esq.
161 Chambers St.
New York

Dear Sir:

I have no knowledge whatever of the law, suppressing the sale of your preparation of pills, to which you refer, but presume that unless the law directs the Bureau to compensate you for loss of plate it will not be done.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 20, 1873

Messrs. J. C. Ayer & Co.
Lowell, Mass.

Gentlemen:

Your favor of the 19th instant with remittance of $168.11 to hand, for which I return thanks and enclose receipted bill herewith.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
May 21, 1873

Messrs. R. C. & C. S. Clark
Cleveland, Ohio

Gentlemen:

Pursuant to yours of the 16th inst, I have the pleasure to submit herewith a drawing from which you can suggest such variation as may be required and advise me thereof when you order the engraving to proceed. The lettering around the circles will be rendered in the engraving in white the same as appears in the piece of printed work affixed to the card.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business May 1, 1875

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

163953 Sheets, $\frac{130}{210}$ $\frac{32}{170}$ $\frac{46}{102}$ $\frac{38}{85}$ $\frac{62}{90}$ $\frac{7}{72}$ $\frac{53}{54}$ $\frac{4}{8}$, or,

fractions reduced, 163956 $\frac{125039}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

650893 Sheets, $\frac{204}{221}$ $\frac{112}{210}$ $\frac{22}{189}$ $\frac{184}{187}$ $\frac{150}{175}$ $\frac{56}{170}$ $\frac{112}{169}$ $\frac{104}{144}$ $\frac{110}{140}$

$\frac{84}{136}$ $\frac{64}{132}$ $\frac{39}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{6}{102}$ $\frac{21}{99}$ $\frac{10}{95}$ $\frac{70}{90}$ $\frac{52}{84}$ $\frac{54}{80}$ $\frac{30}{72}$ $\frac{10}{70}$ $\frac{52}{69}$

$\frac{58}{66}$ $\frac{35}{65}$ $\frac{55}{64}$ $\frac{48}{60}$ $\frac{10}{56}$ $\frac{52}{54}$ $\frac{12}{52}$ $\frac{46}{51}$ $\frac{34}{48}$ $\frac{42}{46}$ $\frac{35}{44}$ $\frac{13}{42}$ $\frac{17}{40}$

$\frac{8}{38}$ $\frac{12}{36}$ $\frac{9}{20}$ $\frac{11}{16}$ $\frac{4}{9}$ or,

fractions reduced, 650915 $\frac{619113251905}{835259705280}$ sheets

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Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief of Currency Division
Washington, D. C.

Philadelphia
May 23, 1873

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Enclosed herewith please find four sheets of your own stamps in lieu of the others returned which had inadvertently been mixed with your lot.

Very respectfully

Jos. R. Carpenter

per L.

134 S. Second St.
Philadelphia
May 23, 1873

T. Newton Kurtz, Esq.
Baltimore, Md.

Sir:

At the request of your friend who has called on me, I have to say that I am appointed by the Treasury Department to imprint stamps on checks according to the two designs of which specimens are enclosed herewith.

Checks that you wish stamped should be forwarded to me by Adams Express Co. (freight prepaid) and they will have due attention. On their receipt I will notify you of amount of charges so that payment may be sent by mail.

The charge for imprinting is one cent per page of six stamps or less each, except for only one stamp to the page which is ½ cent each. A discount is allowed on the stamps by the dealers $25 and over 2½ per cent $100 and over 3 per cent.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 26, 1873

W. V. S. Wilson, Esq.
Chief of Currency Division
Treasury Department
Washington, D. C.

Sir:

In reply to your communication of the 23d inst, there were 48/52 of a sheet of private die paper delivered April 24th last, instead of 28/52 as erroneously transcribed on my report to you of that date. I note the correction on my report of today duly attested by Mr. Pugh.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 26, 1873

D. N. Cavoally, Esq.
New York, N. Y.

Dear Sir:

In answer to yours of the 24th inst, the denomination of fifteen dollars was discontinued with the new issue of double printed revenue stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 28, 1873

Paper Fabrique Co.
Cincinnati, O.

Gentlemen:

Your new plate is now at press and you can have stamps as soon as you please to order through the Inter. Rev. Bureau.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 31, 1873

T. Newton Kurtz, Esq.
Baltimore, Md.

Sir:

Your package of checks to hand have been put to press and will be returned to you duly stamped according to order.

Eight sheets were found to be torn too much to make them available and the account will therefore stand thus:

167 imps x 6	1002 ch @ 2¢	$20.04
Less 2½		.50
		$19.54
Printing @ 1¢ per imp		1.67
	Amt.	$21.21

which please remit ($21.21) and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
May 31, 1875

Messrs. R. C. & C. S. Clark
Cleveland, Ohio

Gentlemen:

Your favor of the 28th inst with returned sketch and advice in relation thereto at hand, and I am prepared to proceed with the work as soon as your order to do so is received.

The charge for engraving a private die and makeing plate complete is invariably three hundred and fifty dollars, and the work could be completed and a fair stock of stamps prepared ahead in about five weeks time. The payment should be made to me on making the order, but if it would be any more convenient to you, one half might remain until the completion of the work.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 31, 1873

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

Package per Adams Ex. covering checks for imprinting and $32.27 cash in payment therefor, to hand and will have prompt attention.

The paper covering of the package when received was worn through on all the edges, exposing the sheets, although none appear to be damaged or missing.

To insure greater dispatch please direct future lots to my factory "134 S. Second St." instead of 1311 Pine St. which is my residence, and oblige

Yours very respectfully

Jos. M. Carpenter

per L.

Philadelphia
June 1, 1873

Burton P. Newman, Esq.

To Jos. R. Carpenter, Dr.

To engraving

Jayne's Label Plate $300.

Philadelphia
June 3, 1873

J. M. Crossman
63 East 41st St.
New York, N. Y.

Dear Sir:

In answer to yours of the 2d inst, respecting checks imprinted (through W. H. Palmer), I have to say that you should forward them to the Commissioner of Internal Revenue, Washington, D. C., direct, asking credit in other stamps to be imprinted at Philadelphia, and he will make an order on me accordingly to the full amount of those you return to him.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 3, 1873

American Bank Note Co.
New York, N. Y.

Gentlemen:

Your checks of your company on the Bank of New York to hand and will be duly stamped and returned in accordance with advice of 2d inst. The account will stand thus:

200 imps x 5	1000 ch / 20	
Less 2½	.50	$19.50
Printing @ 1¢ per imp.	2	
Amt.		$21.50

which amount you will please remit and oblige,

Yours respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 2, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1873

viz:

33,084,589 Stamps @ 23 cents per M. $7609.46

Received payment

Philadelphia
June 2, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1873

viz:

33,084,589 Stamps @ 23 cents per M. $7609.46

Received payment

Philadelphia
June 5, 1873

Messrs. Dunn & Peckingham
Newhallville, New Haven, Ct.

Gentlemen:

Yours of the 28th ulto to the Hon. Commissioner of Internal Revenue, has been referred to me for reply as to the engraving, it being noted thereon that he had answered you as to the commission allowed on private stamps.

The uniform price for engraving and making a plate complete is three hundred and fifty dollars ($350), and the time required to complete the work and prepare an adequate stock of stamps ahead is about six weeks. There is no charge for manufacturing stamps that do not exceed in size the general revenue stamps of like denomination, but for those of increased size a charge is made for the extra work in their preparation.

If you conclude to have a stamp engraved please send me a crude sketch of design with size, title, and denomination, either drawn or written, to give me an idea of your wishes, and the order shall have immediate attention.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 5, 1873

Messrs. R. C. & C. S. Clark
Cleveland, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 3d inst with three hundred and fifty dollars ($350) in full payment for engraving private stamp die and making plate complete, and return thanks therefor. The order shall be put in hand at once and due notice given you of its completion.

Under the regulations of the Inter. Rev. Bureau "the private stamp must be so affixed on the package that in opening the same the stamp shall be effectually destroyed" in lieu of other means of cancellation.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 6, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to inclose you my account, signed in duplicate, for the manufacture of revenue stamps delivered on requisitions of your office for the month of May last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Mamufactured in May, 1873

viz:

Engraving					
May 19 Moody & Michel Co. 3 13/16 inch					350
" 26 Dillingham & Co. 13/16 inch					350
Imprinting	57744	292932			577.44
Stock, common	83899	17118221			
Extra, viz					
1¢ Brandreth	4674	619608	8.05		8.05
1" Faynestock	2497	209748	6.80		6.80
1" Jayne & Son	14083	844982	69.65		69.65
1" Schenck	4193	184492	21.44		21.44
1" Scovill & Co.	1795	243848	2.68	7.31	9.99
1" Warner & Co.	1490	44700	3.89	1.44	5.33
2" Radway & Co.	2987	238960	8.91	7.17	16.08
3" Am. M. Co.	6936	291312	32.40	8.74	
4" McDonald & Co.	4755	206280	20.20	7.99	
4" Scovill & Co.	1959	266424	1.33	7.99	9.32
1 Wrappers		2800000	196.		196.
Good	129286	23421305			5386.95
Spoiled	1514	280227			
Total	130800	23701732			7077.58

Extra Sized Private Dies Delivered in
May, 1873

viz:

Mat 24	Am. M. Co. O.	3	62333
15	Ayer & Co.	4	137500
6	Barber M. Co.	3	36666
9	"	3	36666
15	"	3	36666
20	"	3	36666
26	"	3	29333
31	"	3	36666
3	Bonsfield & Poole	3	36666
6	"	3	36666
20	"	3	29333
31	"	3	36666
17	B. Brandreth	1	220000
28	"	1	220000
2	John I. Brown & Sons	2	55000
19	"	2	55000
6	John"Bull	1	16000
19	"	1	16000
29	"	1	16000

May 6	John Bull	4	12500
19	"	4	12500
29	"	4	12500
"	H. Dalley	1	10500
3	Gates	3	31500
10	"	3	63000
19	"	3	63000
21	"	3	63000
29	"	3	63000
19	Hill, Ruchel	1	30500
29	Henry	1	60000
"	"	2	20000
"	"	4	2500
5	N.Y.M. Co. large	1	60500
9	"	1	60500
13	"	1	60500
17	"	1	60500
19	"	1	60500
23	"	1	60500
27	"	1	60500

May 29	N.Y.M. Co. large	1	60500
31	"	1	60500
"	Scovill & Co.	1	20000
15	"	4	16500
31	"	4	11500
24	F. E. Suire & Co.	1	5500
"	"	4	1250
3	L. W. Warner & Co.	1	20000
17	"	1	25500
13	Wilder & Co.	1	21000
"	"	1	8775
5	Curtis & Sons	2	55000
21	"	2	55000
10	Kennedy, G.S.	2	5250
28	"	2	5250
7	R. V. Pierce	2	28600
19	Radway	2	55000
6	Burnett & Co.	4	14025
31	R. R. Hall & Co.	4	27500
3	Hostetter & Smith	4	82500
20	"	4	82500

May 9	S. D. Howe, M.C.	4	1837
26	"	4	2625
10	Jas. C. Kerr	4	2625
26	Kippman Bros.	4	3937
2	McDonald & Co.	4	27500
28	"	4	27500
"	"	4	27500
29	Tubbs & Co.	2	14850
"	"	4	7425
28	P. H. Drake	1	60000
10	"	2	55000
"3	"	2	25000
3	L. C. Kennedy	2	55000
	Wrappers		
May	Byam Carlton & Co.	1	2010000
	Imprinting		
May	57,744 imps (1¢)	2	292932

Philadelphia, June 10, 1873

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during May, 1873, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	208	43680	$873.60
1" Proprietary	345	72450	724.50
2" "	198	41580	831.60
3" "	94	15980	479.40
4" "	21	3570	142.80
5" "	27	4590	229.50
6" "	27	4590	275.40
Total	920	186440	3556.80

1¢	Flanders	21	4410	$44.10
1	McLean	68	14280	142.80
1	Richardson	28	5880	58.80
1	Star M. Co.	64	13440	134.40
1	Swift & Courtney	150	31500	315
1	Brandreth	6	792	7.92
1	Fahnestock	3	252	2.52
1	Jayne & Son	17	1020	10.20
1	Schenck	7	308	3.08
1	Harter & Co.	11	2079	20.79
1	Scovill & Co.	7	952	9.52
1	Warner & Co.	10	300	3.
2	Rudway & Co.	13	1040	20.80
2	Ransom	3	630	12.60
3	Am. M. Co. O.	64	2688	80.64
4	S. W. Fowle	8	1360	54.40
4	McD onald & Co.	45	2520	100.80
4	Scovill & Co.	41	5576	223.04
5	Dougherty	20	3400	170.
5	Hart & Co.	8	1360	68.
	Total	594	93787	1482.41

Philadelphia
June 13, 1873

W. H. Palmer, Esq.
No. 7 Pine St.
New York

Dear Sir:

Government order just received and stamped checks are forwarded to you today by Adams Express Co., viz:

204 imps x 5	1020 checks
Less Gov. order	1000
	20 "
	2¢
	.40
Stamping 204 imps @ 1¢	2.04
Total	$2.44

Please remit by mail two 44/100 dollars and oblige,

Yours very truly,

Joseph R. Carpenter

per L.

Philadelphia
June 16, 1873

Messrs. Kidder, Wetherell & Co.
No. 83 John St.
New York, N. Y.

Gentlemen:

My charge for the alteration of I. O. Howe's Golden Pill plate is seventy-five dollars, and it will take ten days to do the work independent of the time to print stamps. In the meanwhile the Commissioner of Inter. Revenue should be informed of the transfer by Mr. Howe and he may thereupon grant permission to Mr. McCullough to use the balance of stamps now on hand. Otherwise Mr. Howe will have to pay the cost of the manufacture of those stamps. The Commissioner will also probably require to know who is John McCullough, and upon what authority you propose to order his stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 16, 1873

S. D. Howe, Esq.

Dear Sir:

Messrs Kidder, Wetherell & Co. have furnished me a copy of your transfer of Golden Pill die to Mr. McCullough, and I have written these gentlemen that it will be necessary for you to present like evidence of the transfer to the Commissioner of Inter. Revenue, that he may sanction the use of the stamps now on hand by the new proprietor until new stamps be prepared in accordance with the wishes of Messrs. K. W. & Co. The manufacture of such quantity as may remain unused, if any, will have to be paid for and you may consider it desirable therefor to have the present supply used up.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter, Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business June 2, 1873

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

164,401 $\frac{103}{210}$ $\frac{153}{170}$ $\frac{45}{102}$ $\frac{55}{90}$ $\frac{37}{85}$ $\frac{65}{72}$ $\frac{50}{54}$ $\frac{4}{8}$, or,

fractions reduced 164,406 $\frac{26573}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

615,457 $\frac{170}{221}$ $\frac{5}{210}$ $\frac{22}{189}$ $\frac{45}{187}$ $\frac{150}{175}$ $\frac{3}{170}$ $\frac{112}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{92}{136}$ $\frac{119}{132}$ $\frac{39}{112}$

$\frac{12}{108}$ $\frac{15}{105}$ $\frac{78}{102}$ $\frac{15}{99}$ $\frac{10}{95}$ $\frac{70}{90}$ $\frac{52}{84}$ $\frac{74}{80}$ $\frac{10}{72}$ $\frac{52}{69}$ $\frac{14}{66}$ $\frac{10}{65}$ $\frac{55}{64}$ $\frac{48}{60}$ $\frac{14}{56}$

$\frac{52}{54}$ $\frac{16}{52}$ $\frac{46}{51}$ $\frac{6}{48}$ $\frac{44}{46}$ $\frac{8}{44}$ $\frac{18}{42}$ $\frac{34}{40}$ $\frac{5}{38}$ $\frac{12}{36}$ $\frac{25}{30}$ $\frac{9}{20}$ $\frac{11}{16}$ $\frac{3}{9}$, or,

fractions reduced, 615,478 $\frac{223261994169}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
June 18, 1873

S. D. Howe, Esq.

Dear Sir:

38235 is the entire balance of your golden pill stamps remaining on my hands after filling your last order March 25, 1873.

Pursuant to your advice that you do not wish these stamps to be issued, I have packed them to forward to the Secretary of the Treasury for destruction, and, inasmuch as this makes you liable for the twenty-three cents per thousand which the government would have paid me had the stamps been used, I include the charge in the bill hereto subjoined.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 18, 1873

S. D. Howe, Esq.

To Jos. R. Carpenter, Dr.

To Value of Golden Pill Stamps (38235) 23¢ M.	8.79
Amt. of extra charge for increased size	2.07
	$10.86

Philadelphia
June 18, 1873

Electric Match Co.

To Jos. R. Carpenter, Dr.

To alteration of die and making new plate
from A. Underwood Co. to Electric Match Co. $75.

Gentlemen:

Early attention to the above account will oblige

Yours very truly,

Jos. R. Carpenter

per L.

Philadelphia
June 18, 1873

Philadelphia
June 19, 1873

S. D. Howe, Esq.
New York, N. Y.

Dear Sir:

I am in receipt of a communication this morning from Messrs. Kidder, Wetherell & Co. asking me to send them the old issue of Golden Pill stamp, now on hand, in satisfaction of an order which they have just forwarded to Washington. As your letter of the 17th inst requests me not to deliver any more of these stamps bearing your name, I will hold their order unexecuted for your further advice in the matter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Inclosed herewith I have the honor to submit for your approval a proof impression of die ordered by Messrs. Dillingham & Co., Glenbenton, Wis., manufacturers of Friction Matches, under the name of Crown Match Co. Denomination one cent: Sup. area 13/16th of an inch.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

Messrs. Dillingham & Co.
Glenbenlah, Wis.

Gentlemen:

I have the pleasure to submit the inclosed proof impressions from private die and trust they will give you satisfaction as to the execution of the engraving. To avoid delay, the plate will be made at once. In the meanwhile please inform me what color to print, and about how many stamps you will require per month, that I may prepare an adequate quantity ahead of demand. One week after receipt of this information I will be prepared to fill the first order for stamps. In making your stamp orders please address the Commissioner of Inter. Rev., Washington, D. C. inclosing a duplicate certificate of deposit of a Designated Depository, covering the value of stamps , mentioning in your order to the Commissioner that you want "one cent stamps from private die of the Crown Match Co.," he will then notify me and stamps will be sent you from here direct.

If you order <u>over</u> $500 worth at a time you will be entitled to receive the greatest commission, viz: ten per cent, that is, if you remit a certificate of deposit for $500, you will receive $660 face value in stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

S. D. Howe, Esq.

Dear Sir:

In reply to yours of the 21st inst, I will retain the lot of your stamps on hand charging you simply with the extra printing, etc. viz: $2.07. The stamps will not be issued for use.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 23, 1873

Messrs. Kidder, Wetherell
83 John St.
New York

Gentlemen:

Yours of the 21st at hand. The work of altering Howe's use to McCullough is progressing and I will probably be able to furnish a proof impression today, for the Commissioner's approval, when I will also send him a copy of transfer as you request. It will take some days however to make the new plate and to prepare a stock of stamps and it may be impossible to fill an order before the 1st proxo.

Very respectfully

Jos. B. Carpenter

per L.

Philadelphia
June 23, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of a four (4) cent private die ordered by Messrs. Kidder, Wetherell & Co. of New York City, for J. McCullough. It is an alteration from S. D. Howe's Golden Pill stamp die, 1½ inch superficial area.

At their request I also hand you a paper signed by Mr. Howe, transferring his right in the plate, to Mr. John McCullough.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 26, 1873

Messrs. Griggs & Goodwill
South Chicago, Ills.

Gentlemen:

Your favor of the 23d inst to hand. I will put the work of altering L. G. Hunt's die in hand at once and will duly notify you when to order stamps. In the meanwhile please send me a power of transfer of the proprietorship in the die executed by Mr. Hunt in your favor that I may submit it to the Commissioner of Internal Revenue in your behalf.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 26, 1873

S. D. Howe, Esq.

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 25th inst remitting me $2.07 in full for extra printing, etc. of the balance of your Golden Pill stamps.

You will be obliged to send a certificate of deposit of <u>over</u> $500 in order to realize the highest commission, ten per cent. Or, in other words, if you send down $510 you will receive $561 face value in stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 27, 1873

Alvah Littlefield, Esq.
Boston, Mass.

Sir:

I filled your last order according to the requisition from the Inter. Rev. Bureau, Washington, D. C., calling for the whole amount in four (4) cent stamps. I am entirely without authority to make any correction in such case, hence you will please return such as you do not want, to the Commissioner of Inter. Rev. Washington, D. C. with note of error, and he will then m ake a requisition on me for an equivalent in one (1) cent stamps. In case you have already sent the stamps to me I will forward them to the Commissioner with the necessary explanation.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
June 30, 1873

Mas. G. Hotchkiss Match Co.
H. D. Smith, Sec'y.
West Haven, Ct.

Sir:

I am in receipt of your favor of the 26th inst, and in reply have to say that there is no such thing as a confiscated plate to be obtained, nor do I see how you can obtain a plate or rather the use of private stamps without getting a new one made at the cost of $350, or, finding out some proprietor who will assign you the use of his, which, beside what it would cost you for the plate, I could not afford to alter to suit the change of title as required by law, for less than $75. As to the repeal of the law imposing the stamp tax on matches, I do not think the risk in ordering a plate would be very great inasmuch as if you do an ordinary amount of business between now and the 1st of January next, the increased commission on private stamps allowed you would pay the cost of the plate.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 30, 1873

John B. Welsh, Esq.
York, Pa.

Sir:

My rates for imprinting stamps on checks are one cent per impression or full, of six stamps or less each, and a half cent for impression of only one stamp each. I can stamp the sheets either before or after the checks are printed; generally the checks are printed first. If I furnish the paper, you will please state the quantity, size, quality, and number of stamps to the page, required.

The stamp value, as arranged by me with a dealer here, is two cents per stamp, less 2½ off amount less than $100 and 3 off, over $100.

Checks or paper must be forwarded to my address by Express (prepaid) and I will return them to you duly stamped, C.O.D.

Jos. R. Carpenter

134 S. 2d St.

per L.

Philadelphia
June 30, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I acknowledge the receipt of your favor of the 28th inst submitting to me copies of communications between yourselves and the Commissioner of Inter. Revenue in the matter of changes for forwarding your stamps. I have to say that the shipment of stamps is outside of my control, that branch of the department being in the hands of Mr. Isaac Pugh, Stamp Agent, (whose office is connected with my own) he alone having the charge of forwarding, subject to the orders of the Commissioner of Inter. Revenue, and hence all I might say except as to more detail would be entirely useless. I can say to you however, that Mr. Pugh desires to please you as well as the government offices at Washington, and is now corresponding on the subject, the result of which will probably tend to some final arrangement that will be satisfactory to yourselves.

All the large companies have had their supplies forwarded by express prepaid, all of them excepting you, Richardson, Ransom & Chas. S. Leete. Your case however is somewhat exceptional from the fact that $1000 worth of your wrappers is equal in weight to $4000 in value of simple stamps, and it is possible that Adams Express Company may refuse to carry them at stamp rates under their contract with the government. From the Commissioner's letter, however, I presume he will protect your interests in this respect.

I have referred your communication to Mr. Pugh, who promises to give the matter full attention.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 1, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Will you please make an order on Joseph R. Carpenter, Philadelphia, in our favor for $60 in two cent revenue stamps in exchange for the accompanying lot, 500 sheets of 6-3000 checks stamped @ 2¢ each, which are submitted to you for cancellation?

Very respectfully,

American Bank Note Co.

Philadelphia, Pa.

per L.

Philadelphia
July 5, 1873

D. M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Your communication of the 30th ulto is at hand, which I have referred to Mr. Isaac Pugh, Stamp Agent (his office being at my establishment) who has in charge the distribution of all stamps prepared by me, and who will endeavor to serve your interests. I will of course pack your stamps without cost to you, in a manner suitable to their proper transportation. In answer to your inquiries, in the absence of Mr. Pugh today, I can say however that nearly all our stamps have been sent by express, the exceptions being those for only two or three manufacturers beside yourself, and there appears to have been but little complaint as to the expense; although it is true that few of them require such large quantities as you do. The packages are forwarded under a contract between the Government and Adams Express Company at speficied rates per $1000 face value, the company carrying and insuring them the same as money. As to the rate to Detroit, I am unadvised, nor do I think Mr. Pugh can tell. It would be proper for you to seek information on this point directly from the Commissioner of Internal Revenue, to determine the matter definitely from the start. The contract with Adams Express Co. includes their connections with the other companies, and the rate charges on all lots should be uniform. Your present order will be shipped tomorrow and the express charges thereon may be greater than the company is entitled to make, but this you may subsequently correct under advice from the Commissioner.

I conjecture you may not be able to have your lot shipped "contents unknown," inasmuch as the favorable terms of the Express Company are based on a right to carry all stamps (not sent by mail), at the specified rate of so much per thousand dollars.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1873

Messrs. Moody Michel & Co.
St. Louis, Mo.

Gentlemen:

I am duly in receipt of your favor of the 30th ult~~o~~, and in reply regret to say I have met with unforseen causes of delay in the engraving of your die, but the work is now well advanced and I can promise to have a stock of prepared stamps ready for you in about ten days from this date. In the meanwhile I will send you proof impression of the die upon receipt of which you can send your first stamp order to the Commissioner of Inter. Revenue.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 5, 1873

Messrs. Griggs & Goodwill
So. Chicago, Ills.

Gentlemen:

Your favor of the 30th ulto to hand, and advices duly noted.

Your first order has been filled from the stock late of L. G. Hunt and other orders will be filled from the same balance until the alteration of the die is completed, of which I will duly notify you.

Very respectfully

Jos. R. Carpenter

Philadelphia
July 7, 1873

Messrs. Dillingham & Co.
Glenbeulah, Wis.

Gentlemen:

Your favor of the 30th ulto at hand. The new plate is now ready for press, and a stock of stamps can be prepared at one week's notice whenever you may be pleased to give it.

I hand you herewith subjoined bill for balance of account and remain,

Yours very truly,

Jos. R. Carpenter

per L.

Philadelphia
July 7, 1873

Messrs. Dillingham & Co.

To Joseph R. Carpenter, Dr.

To engraving one cent private match stamp for the Crown Match Co. and making plate complete	$350
Less May 15/73 By Cash on account	175
	$175

Philadelphia
July 8, 1873

Messrs. Moody, Michel & Co.
St. Louis, Mo.

Gentlemen:

Herewith I have the pleasure to submit to you a proof imp. of your finished die and trust it will give entire satisfaction. It now remains to submit a proof also to the Commissioner of Inter. Revenue for his approval, and then to make the plate and prepare a stock of stamps therefrom. All this will take some little time yet, but if you send your first order to the Commissioner in about five days from the receipt of this letter, I will doubtless have the stamps in readiness for your.

Very respectfully

Jos. R. Carpenter

per L.

Please advise me in the meanwhile whether you desire the stamps gummed and perforated.

J.R.C.

L.

Philadelphia
July 8, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval, a proof impression of a four cent private die ordered by Messrs. Moody, Michel & Co., St. Louis, Mo. Superficial area 3 15/16 inches.

Very respectfully

Jos. R. Carpenter

Philadelphia
July 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1873

viz:

27,952,736 Stamps @ 23 cents per M. $6,429.13

Received payment

Philadelphia
July 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1873

viz:

27,952,736 Stamps @ 23 cents per M. $6,429.13

Received payment

Philadelphia
July 16, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to inclose you my account, signed in duplicate, for the manufacture of Inter. Rev. Stamps Delivered according to the total of June's requisitions, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

Per L.

Philadelphia
July 17, 1873

The Clark Match Co.
Woodbridge, Ct.

Gentlemen:

I am in receipt of your favor of the 12th inst.

I am at a loss for a reason why your stamps stick together in the package. They are carefully packed here to avoid such mishap, and I can only suppose they are not properly kept after they reach you. Do not keep them in a close place; such as a safe that may sweat, or in proximity to any damp matter and I think you will find the difficulty to be overcome.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 17, 1873

Messrs. Kidder Wetherell & Co.
New York, N. Y.

Gentlemen:

I am yet unadvised by the Commissioner of Inter. Rev. to fill an order for you, and notwithstanding that on the 23d ulto I submitted to him as usual a proof impression of the new die, showing the alteration from Howe's, I have had no response from him as to its approval and hence under the regulations I am unauthorized to print the stamps.

To save further delay I have this day resubmitted to him an impression of the altered die together with a copy of our communication of the 23d ulto, and also referred to him yours of the 14th inst on the subject of the $100 remitted to the Bureau, for stamps.

Very respectfully

Jos. R. Carpenter

per L.

(COPY)

Philadelphia
June 23, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of a four (4) cent private die ordered by Messrs. Kidder, Wetherell & Co. of New York City, for J. McCullough. It is an alteration from S. D. Howe's Golden Pill stamp die, 1½ inch superficial area.

At their request I also hand you a paper signed by Mr. Howe, transferring his right in the plate to Mr. John McCullough.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 17, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

On the 23d ulto I had the honor to submit for your approval, the design of an altered die, applied for by Messrs. Kidder, Wetherell & Co. of New York for John McCullough, and having received no response in the meanwhile, I take the liberty of inclosing you a copy of my communication of that date, together with another impression of theamended die.

I also hand you herewith a letter received this date from Messrs. K. W. & Co. referring to a remittance they have made to your office on account of stamps from the new die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 18, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed I have the honor to submit for your approval a proof impression of an engraved design for a four cent private die stamp, 1 25/32 in. superficial area, ordered by Messrs. R. C. & C. S. Clark, manufacturers of Clark's Ante Belious Compound, Cleveland, Ohio.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 18, 1873

Messrs. R. C. & C. S. Clark
Cleveland, Ohio

Gentlemen:

Herewith I have the pleasure to hand you a proof impression from your private die. Please inform me at once what color to print the stamps and in three days time thereafter I will be prepared to meet your first order.

Orders should be addressed to the Commissioner of Inter. Revenue, Washington, D. C. and should mention that your stamp is a #4¢ Private Die." Inclose therewith a certificate of deposit of a U. S. Asst. Treasurer or designated Depository of an amount to cover the value of stamps required - $500 or less remitted entitle you to 5 per cent commission in stamps, and over $500 entitles you to 10 per cent commission.

Very respectfully

Jos. R. Carpenter

per L.

June, 1873

Extra Sized Private Stamps Delivered

June 13	Am. M. Co. O.	4	47666
16	"	3	47666
"	Ayer & Co.	4	137500
5	Barber Match Co.	3	36666
"	"	3	36666
16	"	3	36666
20	"	3	36666
24	"	3	36666
26	"	3	36666
"	Bonsf. & Poole	3	44000
24	"	3	44000
20	"	3	44000
27	"	3	66000
19	Brandreth	1	220000
15	John Bull	4	16500
29	"	4	16500
16	H. Dalley	1	10000
"	"	2	2875
"	Schwartz	1	110000
10	Fleming No. 1	1	110000
"	" " 2	1	22000

June 7	Wm. Gates	3	31500	
14	"	3	63000	
20	"	3	63000	
26	"	3	63000	
"	Hall Ruchel	1	24500	
19	Jayne & Son	4	275000	U.S. Asst. Treas.
7	N.Y. Match Co.	1	60500	
12	"	1	60500	
16	"	1	121000	
21	"	1	60500	
26	"	1	60500	
30	"	1	60500	
7	Ferrett (Sand's die)	1	60600	
"	Schenck	1	44004	
14	"	1	22002	
7	"	6	3666	
14	"	6	7333	
23	Scovill & Co.	1	26000	
"	"	4	10000	
5	L. W. Warner & Co.	1	30000	
21	"	1	10500	
26	J. W. Truesdell Co.	1	10500	
5	Curtis & Sons	2	55000	
26	"	2	55000	

June 24	R. V. Pierce	1	20000
9	"	2	28600
24	"	2	18600
10	Radway & Co.	2	55000
28	"	2	55000
9	G. W. Laird	3	20166
19	Burnett & Co.	4	14025
9	Crook & Co.	4	5250
24	"	4	5250
28	Hall & Co.	4	27500
20	Hartman & Co.	4	15125
4	Hostetter & Smith	4	82500
24	"	4	82500
11	Howe M.C.	4	2625
18	"	4	1857
26	"	4	1575
30	"	4	14025
11	H. & Hillyer	4	5250
16	Jno. Bull	4	2625
4	McDonald & Co.	4	27500
9	"	4	82500
13	"	4	55000
19	"	4	50000
28	"	4	50000

June 13	Van Duzen	4	16500
11	Drake & Ward	2	55000
"	L. C. Kennedy Co.	2	55000

Wrappers

June 20 Byam Carlton Co. to date

		1	970000
	30		710000

Imprinting

June	(65,328 imps @ 1¢	2	306208

Philadelphia
July 18, 1873

Jos. R. Carpenter

per L.

Manufactured in June, 1873

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
June 5 4¢ R.C. & C. S. Clark		1 25/32 sup. area			350
" 19 4" Kidder & Wetherell Co.		1½ "			75
" 26 1" Griggs & Goodwill		13/16 "			75
Imprinting	65328	306208			653.28
Stock, common	77929	16255765			
extra size, viz:					
1¢ Ayer & Co.	5092	234232	26.08		26.08
1 Brandreth	2688	354810	4.61		4.61
1 Bull	987	64155	3.85	1.92	5.77
1 Schenck	2192	96448	11.21		11.21
1 Warner & Co.	1484	44520	6.86	1.34	8.20
2 F. Brown	1720	34400	11.44	8.60	20.04
3 Barber M.Co.	5751	230040	24.68	6.90	31.58
3 Bonf. & Poole	4983	219252	23.53	8.58	30.11
4 Scovill & Co.	97	15192	.07	.40	.47
4 Ayer & Co.	5798	278304	27.88		27.88
4 Jackson & Co.	1969	70884	10.29	2.12	12.41
6 Bull	1485	96525	5.64	2.90	8.54
6 Schenck	2489	109516	12.23		12.23
1¢ Wrappers		2915000			208.95
Stock	114664	21393257			4920.44
Spoiled	2836	376811			
Total	117500	21770068			6481.80

Philadelphia
July 19, 1873

D. M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

I have referred your letter of the 14th inst and ten dollar inclosure on account of postage to Mr. Isaac Pugh, Stamp Agent, who has charge of forwarding all the stamps made by me.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during June, 1873, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	264	55440	$1108.80
1" Proprietary	112	23520	235.20
Total	376	78960	1344.
1¢ Byam Carlton & Co.	6	1260	12.60
1" Ferrett	21	4410	44.10
1" Brockett &Newton	36	7560	75.60
1" J. L. Clark	122	25620	256.20
1" N.Y. Match Co. 210	152	31920	319.20
1" Franklin	217	45570	455.70
1" McLean	109	22890	228.90
1" Gates	73	15330	153.
forward	136	154560	1545.60

forward	736	154560	1545.60
1¢ Star Match Co.	21	4410	44.10
1" Tyler	51	10710	107.10
1" Swift Courtney	509	106890	1068.90
1" Woodworth Co.	23	4830	48.30
1" Ayer Co.	8	368	3.68
1" Brandreth	12	1584	15.84
1" Bull	13	845	8.45
1" Schenck	8	352	3.52
1" Warner Co.	16	480	4.80
2" Rose & Co.	105	18375	367.50
2" F. Brown	280	5600	112
3" Barber M. Co.	149	5960	178.80
3" Bonst. & Poole	17	748	22.44
4" Scovill & Co.	3	408	16.32
4" Ayer & Co.	2	96	3.84
4" Jackson & Co.	31	1116	44.64
4" Bull	415	26975	1079
5" Paper Fab. Co.	39	6630	331.50
6" Helmbold	11	1870	112.20
6" Schenck	11	484	29.04
Total	2460	353291	5147.57

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of Business July 1, 1873

viz:

Adhesive Stamp Paper, 12½ x 16 inches

166335 $\frac{128}{170}$ $\frac{51}{102}$ $\frac{65}{90}$ $\frac{61}{85}$ $\frac{45}{72}$ $\frac{49}{54}$ $\frac{4}{8}$, or,

fractions reduced, 166339 $\frac{64435}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

599,660 $\frac{170}{221}$ $\frac{143}{210}$ $\frac{187}{189}$ $\frac{142}{187}$ $\frac{100}{175}$ $\frac{140}{170}$ $\frac{46}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{132}{136}$ $\frac{130}{132}$

$\frac{87}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{88}{102}$ $\frac{15}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{8}{84}$ $\frac{54}{80}$ $\frac{2}{72}$ $\frac{55}{70}$ $\frac{16}{69}$ $\frac{36}{66}$ $\frac{30}{65}$ $\frac{55}{64}$

$\frac{8}{60}$ $\frac{38}{56}$ $\frac{52}{54}$ $\frac{17}{51}$ $\frac{38}{48}$ $\frac{3}{44}$ $\frac{26}{42}$ $\frac{3}{40}$ $\frac{2}{38}$ $\frac{12}{36}$ $\frac{25}{30}$ $\frac{3}{20}$ $\frac{11}{16}$ $\frac{3}{9}$, or,

fractions reduced, 599681 $\frac{701367009345}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
July 31, 1873

J. R. Maynard, Esq.
St. Paul, Minn.

Sir:

I am in receipt of a note from the office of Inter. Revenue, asking whether a private die has been engraved for you, to which I have answered that no such engraving has been made.

My only knowledge of the matter is that on the 6th of February last I received a letter from you to the Commissioner of Inter. Revenue, and referred to me by the latter, asking for information as to the mode of procuring private dies for a one and a five cent stamp, to which I answered you direct on the same day (a copy of said answer is hereto annexed), but not getting any reply from you in the meanwhile, nothing of course has been done towards the engraving.

If you wish me to proceed with the work now you will please advise me to that effect (remitting $350 for one die or $500 for two dies of same size) and the engraving shall be put in hand at once.

Very respectfully,

Jos. R. Carpenter

(COPY)

Philadelphia
February 6, 1873

J. R. Maynard, Esq.
St. Paul, Minn.

Sir:

Yours of the 24th ulto, addressed to the Commissioner of Inter. Revenue, on the subject of preparing private die for 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 to prepare stamps therefrom. The charge for engraving a private die and making plate complete is uniformly three hundred and fifty dollars ($350). Each denomination of stamp requires a separate die and plate, but for two plates in denominations of stamps of the same die and design I would charge five hundred dollars ($500). I could have the plates made and stamps prepared therefrom in about six weeks time.

In the matter of the bond I presume the Commissioner will himself give you the desired information.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 31, 1873

E. T. Hazelbine, Esq.
Warren, Pa.

Sir:

Your order to engrave a two cent private die stamp, same size and design as your present four cent stamp, is at hand, and will have prompt attention.

The cost of this additional die and plate complete will be one hundred and fifty dollars ($150). Please remit me this amount, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 31, 1873

Hon. Commissioner of Inter. Revenue
Washington, D. C.

Sir:

J. R. Maynard's letter addressed to you January 24th last, and by you referred to me, was answered February 6th following, but, ad I received no further communication from him, nothing has been done to the engraving. I have again addressed Mr. Maynard under this date, giving him a copy of my former letter, and the explanation as stated above.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 5, 1873

E. T. Hazelbine, Esq.
Warren, Pa.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 1st inst with remittance of one hundred and fifty follars ($150) for engraving, and making an additional stamp denomination. The work is now in hand and I will duly forward you a proof impression of the new die which will probably be ready to submit to you in a couple of weeks from now.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 6, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit a proof impression of the one cent private die of Messrs. Griggs & Goodwill (13/16th in. sup. area) altered from the die of Mr. I. G. Hunt, authority to make such alteration being granted me by your letter of July 3, 1873.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 6, 1873

Messrs. Griggs & Woodwill
South Chicago, Ills.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of your die altered from that of L. G. Hunt, together with my bill for making the alteration.

Please advise me what color to print the stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 6, 1873

Messrs. Griggs & Goodwill,

To Jos. R. Carpenter, Dr.

To altering private die of L. G. Hunt and making one cent stamp plate "Griggs & Goodwill," $75.

Philadelphia
Aug. 7, 1873

New York Match Co.
P. V. Husted, Esq.
New York, N. Y.

Sir:

I again call upon you for an immediate settlement of your indebtedness to me. Through neglect of my bills, you now owe me a large sum of money, and unless the same is paid, I shall be compelled to stop the delivery of stamps from your dies, and also to take summary measures to recover the amount due.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1873

viz:

33,559,022 Stamps @ 23 cents per M. $7,718.58

Received payment

Philadelphia
Aug. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1873

viz:

33,559,022 Stamps @ 23 cents per M. $7,718.58

Received payment

Duplicate

Manufactured in July, 1873

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
July 31 2¢ E. T. Hazelbine, 1¼ sup. area					$150
Imprinting	65443	315872			654.43
Stock, Common	133807	27118174			
" extra viz:					
1¢ Ayer & Co.	2998	137900	15.36		15.26
1" Brandreth	3991	526812	6.85		6.85
1" Sands	1501	107709	6.70	3.23	9.90
1" Warner & Co.	4208	126240	19.44	3.79	23.23
2"Fred Brown	6000	120000	39.89	30.	69.89
2" Jno I. Brown	4197	302184	19.19	9.07	28.26
2" Curtis & Sons	4578		19.19	9.07	28.26
2" Husband	3881		13.22		13.22
3" Barber M. Co.	13730	549160		16.47	75.40
3" Bonsf. & Poole	2553	112332		3.34	15.42
3" Gates	7292	306264		9.19	42.16
forward	188816	30374133			1151.41

forward	188816	30374133			$1181.41
4¢ Ayer Co.	2994	143712	14.39		14.39
4" McDonald Co.	10406	582736	44.66	17.48	62.14
4" Kerr	492	18696	2.14	.56	2.70
4" Kidder, ". Co.	100	10500	.25	.31	.56
4" Moody, M. Co.	400	15200	2.		2.
					114.45
1" Wreppers		1635000			
					7539.39
Good	203208	32779977			
Spoiled	4692	776395			
Total	207900	33556372			8867.04

July, 1873

Extra Sized Private Stamps Delivered

biz:

July 14	Am. M. Co. Ohio	4	47666
22	"	4	47666
7	Barber M. Co.	4	29333
8	"	3	29333
12	"	3	36666
15	"	3	29333
19	"	3	29333
22	"	3	29333
26	"	3	29333
29	"	3	29333
3	Bonsf. & Poole	3	66000
10	"	3	66000
15	"	3	51333
25	"	3	44000
31	"	3	44000
21	Brandreth	1	110000
"	Brown & Son	1	10000
"	"	2	50000

July 19	John Bull	4	16500
"	H. Dalley	1	10750
"	"	2	2500
3	Wm Gates	3	31500
7	"	3	63000
8	"	3	63000
14	"	3	31500
24	"	3	31500
29	"	3	63000
31	"	3	63000
29	Hall & Ruchel	1	15500
31	Jno. F. Henry	1	20000
"	"	2	35000
"	"	4	5000
3	N. Y. Match Co. 72	1	60500
7	"	1	60500
11	"	1	60500
16	"	1	121000
22	"	1	44000
25	"	1	60500
28	"	1	60500
30	"	1	60500

July 12	J. H. Schenck	1	33000	
31	"	1	33000	
12	"	6	5500	
31	"	6	5500	
25	Scovill & Co.	4	16500	
21	F. E. Suire & Co.	1	2300	
"	"	4	1000	
17	L. W. Warner & Co.	1	30500	
30	"	1	20500	
7	Fred Brown	2	144000	Deld. to U.S. Asst. Treas.
11	Curtis & Sons	2	55000	
23	"	2	55000	
25	G. G Kennedy	2	5250	
29	R. V. Pierce	2	28600	
21	Radway & Co.	2	55000	
10	Barnett & Co.	4	14025	
17	Crook & Co.	4	5250	
26	Hall & Co.	4	27500	
21	Hostetter & Smith	4	82500	
23	Franklin Stewart	8	7040	
25	Kidder Wetherell & Co.	4	2625	
26	Jacob Sheets	4	4025	
30	Moody Michel Co.	4	14025	

Wrappers

July	Byam Carlton & Co.	1	2030000

Imprintings

July (35443 imps. @ 1¢)		2	315872

Philadelphia
Aug. 11, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to inclose to you my account, signed in duplicate, for the manufacture of revenue stamps delivered on requisitions of July, 1873, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 11, 1873

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Yours of the 6th inst, with copies of correspondence from the Commissioner and Mr. Hill, on the subject of express charges on your wrappers, duly to hand, and has been referred to Mr. Pugh who promises to do all that he can for you in the matter.

I feel interested to serve you and will do it in any way that I can. It appears to me however that the whole hitch is on the question as to whether Adams Express Company are bound to consider yours as simply stamps. The Secretary of Treasury or the Commissioner of Inter. Revenue, or whoever made the contract with the Express Company, should be invoked for a decision on this point. If he says they <u>are</u> stamps it is to be presumed that the Express Company will sufficiently respect the decision of so good a customer as the Treasury Department as to carry them at the <u>stamp rates</u> provided in the contract.

If you should arrange it to have your stamps carried any cheaper by reason of their being differently packed I will put them up in paper, although I fear that not more than eight packs of wrappers could be put in one bundle, and as the express company charges for the fractional parts of a thousand dollars on <u>each bundle separately</u>, the charge would be increased for the money value of the total shipment as $11000 is to $5000. Still you may be able to suggest something I can do in the matter in which case I will be pleased to give you my best attention.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 12, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Your favor of the 5th inst at hand. Your second letter was never received by me, and having no response, the work was untouched. Now that I know your wishes, the engraving shall be put in hand at once and an impression showing the alteration will be forwarded to you as soon as possible. Please advise me in the meanwhile if you wish to have the stamps gummed. My advice is that you have them ungummed however, and therefor avoid the risk of their being spoiled in transmission, or, in your hands, by dampness. You must necessarily moisten the stamps on their application to the boxes and there will be as little difficulty in applying paste as in using water only.

Please notice that you have addressed me "James" instead of Joseph which will probably account for my non-receipt of your previous letter.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 15, 1873

Messrs. Dunn & Peckingham
Newhallville
New Haven, Ct.

Gentlemen:

Your favors of the 14th instant to hand.

All you have to do is to furnish me a rough pen and ink sketch, giving some idea of design, size, denomination and wording of stamp required, remitting therewith three hundred and fifty dollars for bill in full for engraving and making plate complete; and I will put the work in hand at once and have the plate completed for you and a stock of stamps prepared in about six weeks time. Of course you cannot get the ten per cent allowance until private stamps are actually delivered to you.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 19, 1873

W. S. Wilson, Esq.
Chief, Currency Division
Treasury Department
Washington, D. C.

Sir:

In reference to your favor of the 16th inst, I have the pleasure to acknowledge the receipt today by Adams Express of the package of report Blanks "Currency Division Form No. 37" and return my thanks therefor.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 21, 1875

E. T. Hazelbine, Esq.
Warren, Pa.

Sir:

Herewith I have the pleasure to submit a proof impression of your new die. The plate will be made at once. Please advise me what color to print this denomination and in three days thereafter stamps will be ready to meet your order.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 21, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Herewith I have the pleasure to submit a proof impression of your finished die which I trust will give entire satisfaction. Stamps can be prepared ahead in sufficient quantities to meet your orders on demand in about one week from the time I shall hear from you. In the meanwhile please remit to me the amount of bill subjoined & oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 21, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

To Jos. R. Carpenter, Dr.

To making one cent private die (from an old unused die (J.W.J.) and stamp plate complete $150.

Philadelphia
Aug. 21, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for your approval designs for private dies from which proof impressions are herewith inclosed, viz:

Bontell & Maynard, St. Paul, Minn. One cent match stamp, 13/16 inch superficial area.

E. T. Hazeltine, Warren, Pa. Two cent Proprietary stamp, 1¼ in. superficial area.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, August 1st, 1873.

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

166,179 $\frac{70}{210}$ $\frac{130}{170}$ $\frac{27}{102}$ $\frac{65}{90}$ $\frac{53}{85}$ $\frac{30}{72}$ $\frac{49}{54}$ $\frac{4}{8}$, or,

fractions reduced, 166,183 $\frac{79678}{178520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

643346 $\frac{125}{221}$ $\frac{115}{210}$ $\frac{157}{189}$ $\frac{80}{187}$ $\frac{50}{175}$ $\frac{137}{190}$ $\frac{80}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{88}{136}$ $\frac{53}{132}$ $\frac{87}{112}$

$\frac{12}{105}$ $\frac{15}{108}$ $\frac{30}{162}$ $\frac{12}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{8}{84}$ $\frac{34}{80}$ $\frac{36}{72}$ $\frac{55}{70}$ $\frac{16}{69}$ $\frac{52}{66}$ $\frac{40}{65}$ $\frac{8}{60}$

$\frac{54}{56}$ $\frac{52}{54}$ $\frac{14}{52}$ $\frac{17}{51}$ $\frac{20}{48}$ $\frac{24}{46}$ $\frac{18}{44}$ $\frac{26}{40}$ $\frac{37}{38}$ $\frac{12}{36}$ $\frac{25}{30}$ $\frac{3}{20}$ $\frac{11}{18}$ $\frac{7}{9}$, or

fractions reduced 642,367 $\frac{155743051770}{8052289725280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Dept.
Currency Division
W. A. Wilson, Eng. Chief
Washington, D. C.

Philadelphia,
Aug. 22, 1873

Messrs. Billings, Clapp & Co.
54 Olive St.
Boston, Mass.

Gentlemen:

I am this day in receipt of your letter of the 4th inst.

The largest "commission" allowed in private die stamps is ten per cent on amounts ordered of over $500 at one time.

The charge for engraving a private stamp and making plate complete is uniformly three hundred and fifty dollars ($350). Each denomination requires a separate plate. The charge for each additional denomination is two hundred dollars ($200), so that the two plates would cost you $550. If you wish the stamps made, please forward me a rough sketch of the desired size and wording embodying your ideas as to design also, and I will give the work due attention. The charges as above are due and payable by you upon presentation of my bill accompanied with proof impression of the engraved die or dies. Should you require larger stamps than 63/64th in. sup. area, which is the government standard size of the 4 & 6 cent denominations, you would have to stand a small charge on all stamps used for the extra cost of their manufacture.

Please observe my name is Joseph, not James.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 23, 1873

H. G. O. Cary, Esq.
Zanesville, O.

Sir:

Your letter to the Hon. Commissioner of Inter. Rev. respecting transfer of D. M. Cennett's stamp is referred to me.

The alteration would cost you seventy-five dollars ($75) for new die and plate, and require about three weeks to complete it and prepare a stock of stamps.

If you conclude to have the die assigned to you, please assure me as to your name, I take it to be "Cary" although am not certain as your signature is not distinct. Also please furnish me a duplicate of the assignment to you by Mr. Bennett.

Very respectfully

Joseph R. Carpentar

per L.

Philadelphia
Aug. 23, 1873

Messrs. Dillingham & Co.
Glenbeulah, Wis.

Gentlemen:

Herewith I have the pleasure to acknowledge the receipt of your favor of the 18th inst. with remittance of one hundred and seventy-five dollars ($175) balance in full for engraving one cent private die and making stamp plate complete, for which please accept thanks.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Tevenue Stamps
Spoiled in Manufacture, during July, 1873,
by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	471	98910	$1978.20
1¢ Proprietary	30	6300	83.
2" "	154	33340	646.80
3" "	67	11390	341.70
4" "	273	40410	1856.40
Total	995	195350	4886.10
1¢ Barber M. Co.	129	27090	270.90
1" Barber Jones & Co.	34	7140	71.40
1" Byam, Carlton & Co.	177	37170	371.70
forward	340	71400	114.

	forward	340	71400	5714.
1¢	J. L. Clark	365	76650	766.50
1	Eaton	62	13020	130.20
1	Eichele	179	37590	375.90
1	Franklin	1	210	2.10
1	Gates	186	39060	390.60
1	Kyle	70	14700	147.
1	Littlefield	21	4410	44.10
1	Roeber	46	9660	96.60
1	Swift & Courtney	384	80640	806.40
1	Star M. Co.	331	69510	695.10
1	Tyler	88	18480	184.80
1	Herrick	48	8976	89.76
1	Ayer Co.	2	96	.92
1	Brandreth	9	1188	11.88
1	Sands	39	2691	26.91
1	Warner & Co.	92	2760	27.60
2	Brown & Son	203	14616	292.32
2	Curtis & Sons	122	8052	161.04
	forward	2588	473705	4963.73

forward	2588	473705	$4963.73
2¢ Husband	19	1710	34.20
3 Berber M. Co.	270	10800	324.
3 Bonsf. & Poole	47	2068	62.04
3 Gates	208	8736	262.08
3 Schmitt & Schmitt	12	2520	75.60
3 Richardson	349	59330	1779.90
4 Ayer & Co.	6	288	11.52
4 McDonald & Co.	94	5264	210.56
4 Kerr	8	304	12.16
5 Dougherty	62	10540	527
5 Hart & Co.	54	5780	289
Total	3697	581045	8551.79

Philadelphia
Aug. 26, 1875

D . M. Richardson, Esq.
Detroit, Mich.

Dear Sir:

Respecting your advice that one of your stamp packages shipped on the 19th inst. was badly stuck together, I would reply that at this season of the year damp weather prevails to an extent as to cause risk of damage to gummed stamps in their transmission, particularly by mail. We hear no complaint whatever of the condition of those carried by express (in iron safes) and therefor recommend that you order yours sent in that way during the months of Aug., Sept. & Oct. at least. It is needless to add that the stamps are always in good condition and properly packed when forwarded from here, but of course I have no knowledge of, or control over, the circumstances affecting them in their transmission. Experience proves however that stamps are better protected against the weather in hands of the Express Company than they are in the mails.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 2, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Your order for $1100 private stamps to hand and also your favor of the 25th inst with advice duly noted.

I wrote you and presented my bill for $150 on the 21st inst, and in the absence of a response thereto, have not yet prepared any of your stamps. Trusting however that you have received my letter and made the remittance of $150 by this time, I put the plate to press and will forward you the stamps in a day or two.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1873

viz:

35,372,340 Stamps @ 23 cents per M. $8135.64

Received payment

Philadelphia
Sep. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1873

viz:

35,372,340 Stamps @ 23 cents per M. $8135.64

Received payment

DUPLICATE

Manufactured in August, 1873

Engraving	Sheets	Stamps	Ptg.	Perf.	Total
1¢ Boutell & Maynard 13/16 Sup. area an alteration from J. W. Jones					$150.
Imprinting:	82110	406921			821.10
Stock Common	117943	24460910			
" Extra size, viz:					
1¢ Bull	1957	127205	7.63	3.82	11.45
1¢ Dalley	1471	76492	6.12	2.29	8.41
Lyon Mfg. Co.	972	99144	2.97	2.98	5.95
N.Y. Match 72	8732	628704	33.98	18.86	52.84
Ayer & Co.	7797	358662	39.94	10.76	50.70
F. Brown	9900	198000	65.82	4 9.50	115.32
Lyon Mfg. Co.	1350	137700	4.13	4.13	8.26
Barber M. Co.	2921	116840	12.54	3.51	16.05
Bons. & Poole	1960	86240	9.25	2.49	11.74
Gates	5021	210882	21.97	6.33	28.30
forward	160024	26907700			1280.12

	forward	160024	26907700			1280.12
4¢	Bull	979	63635	3.82	1.91	5.73
4	R. C. & C. S. Clark	3882	329970	12.17		12.17
4	Kidder W. & Co.	1829	192045	4.61	5.76	10.37
4	Hostetter & Smith	10490	482540	47.55		47.55
4	Jayne & Son	4586	275160	22.29		22.29
1	Wrappers		2060000			144.20
	Good	181790	30311050			6971.54
	Spoiled	7510	1420371			
	Total	189300	31731421			8493.97

Extra Sized Private Die Stamps Delivered in August, 1873

1873				
Aug.	2	Barber M. Co.	3	29333
	6	"	3	29333
	9	"	3	29333
	12	"	3	29333
	16	"	3	44000
	19	"	3	44000
	23	"	3	18333
	26	"	3	36666
	30	"	3	29333
	11	Am. M. Co. O.	3	44000
	23	"	3	51333
	14	Ayer & Co.	4	137500
	8	Bons. & Poole	3	44000
	12	"	3	22000
	28	"	3	44000
	12	Brandreth	1	110000
	15	Brown & Son	2	55000
	23	Dalley	1	110500
	"	Schwartz & Haz.	1	110000

Aug. 2	John Bull	4	16500
15	"	4	16500
26	"	4	16500
6	Wm. Gates	3	63000
11	"	3	63000
16	"	3	63000
26	"	3	31500
30	"	3	31500
"	"	3	63000
2	n.Y. Match Co.	1	60500
8	"	1	60500
11	"	1	60500
12	"	1	60500
18	"	1	60500
20	"	1	60500
23	"	1	60500
28	"	1	60500
30	"	1	43200
15	E. Ferrett (Sands die)	1	66000
14	Schenck	1	44004
"	"	6	3666
23	L. W. Warner & Co.	1	20000

Aug.	29	F. E. Suire & Co.	1	2000
	"	"	4	750
	4	Curtis & Sons	2	55000
	11	"	2	55000
	26	"	2	55000
	21	R. V. Pierce & Co.	1	27200
	"	"	2	15000
	15	R. P. Hall & Co.	4	55000
	5	Hartman & Co.	4	15125
	11	Hazeltine	4	16500
	12	Hostetter & Smith	4	82500
	21	Kerr	4	2625
	8	F. H. Drake & Ward	1	35000
	27	"	1	35000
	8	"	2	37500
	19	"	2	55000
	27	"	2	37500
	12	L. C. Kennedy & Co.	2	30250
	8	R. C. &O. I. Clark	4	27500

Imprinting

Aug.		82110 imps. @ 1¢	2	406921

Wrappers

Aug.		Byam & Carlton & Co.	1	2,410,000
"	29	F. E. Suire & Co.		1,300 yellow paper

Philadelphia
Sep. 12, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to inclose you herewith my account, signed in duplicate, for the manufacture of revenue stamps delivered during the month of August last, together with the usual accompanying vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 13, 1873

Democrat L. & Ptg. Co.
E. P. Rice, Esq.
St. Louis, Mo.

Dear Sir:

My charges for imprinting two cent revenue stamps are one cent per page of six or less checks to the sheet, and a half cent for one check to the page. Checks or blank paper, together with remittance, to cover cost of stamps and printing, may be forwarded to J. R. McFelridge, a stamp dealer of this city, who will give your orders due attention, and will also furnish blank paper if you require it. He allows on the stamps as follows: viz:

up to $100	2½ %	discount
over $100	3%	"
" $300	4%	commission

You will have to pay the freight both ways.

If you choose to pay the government direct yourself, you can get 5% com. on remittances for stamps of $1000 at a time, in which case you would send the checks to me, as I imprint for the trade and stamp dealers only upon direct orders from the government.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 8th inst and remittance of one hundred and fifty dollars ($150) in full payment of engraving and making private die plate from the original one of "I.W.I."

Please accept my thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1873

The Milwaukee Lithographing & Engraving Co.
Messrs. Seifert, Ggugler & Co.
Milwaukee, Wis.

Gentlemen:

My charges for imprinting two cent revenue stamps are one cent per page of six or less checks, and a half cent for only one check to the page. Checks (or blank paper) with remittance to cover cost of stamps and printing, may be forwarded to J. R. McFetridge, a stamp dealer of this city, who will give your orders due attention. He allows on the stamp value, as follows, viz: up to $100, 2½% discount; over $100, 3% dis., and over $300, 4% commission. You will bear the expense of freight both ways. If you choose to pay the stamp value to the government direct yourself, you can get 5% commission by remitting $1000 at a time; in which case you would send the checks or paper to me direct, as I print for the dealers and the trade only on requisition of the Commissioner of Inter. Rev. Work done by me is usually returned on the second or third day after its receipt.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sept. 18, 1873

Messrs. Mayer & Knapp
New Yor,, N. Y.

Gentlemen:

I have the pleasure to acknowledge receipt of remittance of $32.10 for imprinting on Messrs. Crocker Bros. checks (which will be returned to you by today's express) as follows, viz:

I. R. McFalsign bill	1500 stamps @ 2c	30 less 3%	$29.10
I. R. Carpenter die	300 imps @ 1¢		3.
			$32.10

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter

Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, September 1, 1873.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 18 inches

200680 $\frac{135}{210}$ $\frac{48}{170}$ $\frac{89}{102}$ $\frac{85}{90}$ $\frac{11}{85}$ $\frac{12}{72}$ $\frac{47}{54}$ $\frac{4}{8}$, or, fractions

reduced, 200684 $\frac{52520}{128520}$ sheets.

Private Die Stamp Paper, $12\frac{1}{2}$ x 18 inches

608978 $\frac{136}{221}$ $\frac{117}{210}$ $\frac{187}{189}$ $\frac{159}{187}$ $\frac{48}{170}$ $\frac{120}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{88}{136}$ $\frac{9}{132}$ $\frac{67}{112}$ $\frac{12}{108}$

$\frac{15}{105}$ $\frac{52}{102}$ $\frac{12}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{64}{80}$ $\frac{18}{72}$ $\frac{55}{70}$ $\frac{49}{69}$ $\frac{52}{66}$ $\frac{5}{65}$ $\frac{46}{64}$ $\frac{8}{60}$

$\frac{6}{56}$ $\frac{52}{54}$ $\frac{18}{52}$ $\frac{39}{51}$ $\frac{40}{48}$ $\frac{2}{46}$ $\frac{13}{42}$ $\frac{2}{40}$ $\frac{34}{38}$ $\frac{12}{36}$ $\frac{5}{30}$ $\frac{3}{20}$ $\frac{11}{18}$ $\frac{5}{9}$, or,

fractions reduced, 608998 $\frac{145395017442}{835259705280}$

Very respectfully submitted,

Jos. R. Carpenter

per E. L.

Treasury Department
Currency Division
Washington, D. C,

Philadelphia
Oct. 3, 1873

Wm. H.

Wilmington, Del.

Dear Sir:

Your communication of the 2nd inst. is herewith returned to you from the fact that Mr. Carpenter is the proper person to be addressed on all matters pertaining to his business.

Very respectfully

Edwin Lamasure

Philadelphia
Oct. 4, 1873

Chas. H. Smith, Esq.
Brooklyn, N. Y.

Dear Sir:

I have this day forwarded to your address by Adams Express $300 currency in payment of account.

Please acknowledge receipt & oblige,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1873

Messrs. Durtz, Bros.
New York

Gentlemen:

Your favor of the 3d inst. duly to hand covering remittance of $10.75 for imprinting; I have forwarded this day, by Adams Express, the stamped checks and oversheets to Messrs. Fitzwilliam & Co., 76 Camp St., New Orleans, La. as requested.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1873

David H. Anthony, Esq.
58 William St.
New York, N. Y.

Dear Sir:

In consequence of unexpected drawbacks I now find myself unable to have the 50¢, $1 and $5 proprietary stamps ready before the 1st of next month.

Very truly,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 8, 1873

Messrs. Fred Zuiss & Co.

Gentlemen:

Please send me one hundred pounds, more or less, of Green Sealing Wax, quarter pound sticks, same quality, etc. as previous lot, at an early day, & oblige,

Yours very truly,

Jos. R. Carpenter
134 S. 2d St.

per L.

Will you have the kindness to advise me as to about when I may expect to receive the above order.

Philadelphia
Oct. 9, 1873

Messrs. Bontell & Maynard
St. Paul, Minn.

Gentlemen:

Stamps sent you on the 1st order only were gummed by mistake: all the rest, quite a large lot, are now prepared without gum.

The paper upon which stamps are printed is made expressly for the purpose, and is furnished me by the Treasury Department, I having no voice whatever in decreeing its quality.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 9, 1873

W. V. S. Wilson, Esq.
Chief Currency Div. Treasury Dept.
Washington, D. C.

Sir:

In reply to yours of the 3d inst, that you find but 856 sheets 1¢ proprietary stamps instead of the 857 called for in August Spoiled account, I can say that said stamps were carefully counted by our expert here and made to agree with statement before their shipment to your office, and the correctness also of my account of good stock on hand Sep. 1st would seem to confirm the correctness of our count of the spoiled.

Is it possible from the fact that these stamps were somewhat stuck together that your counters were prevented from getting the proper result? If not, please return this denomination to me, intact, and if I am unable to make it full count I will be pleased to procure a sheet of similar stamps from a dealer and make the account good.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 9, 1873

Messrs. White & Bruyley
Buffalo, N. Y.

Gentlemen:

In answer to yours of the 2d inst, there is no deviation in my charge for imprinting stamps on checks from the following rate, viz: one cent per sheet or pull for impressions of six stamps or less each, and a half cent for impressions of only one stamp each.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. M. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1873

viz:

36,964,892 Stamps @ 23 cents per M. $8501.93

Received payment

Philadelphia
Oct. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. M. Carpenter, Dr.

To Internal Revenue Stamps Delivered in September, 1873

viz:

36,964,892 Stamps @ 23 cents per M. $8501.93

Received payment

Duplicate

Philadelphia
Oct. 11, 1873

Jas. L. Clark, Esq.
Oshkosh, Wis.

Dear Sir:

In reply to yours of the 6th inst, inquiring "What consideration can you make to me if I take my stamps without the mucilage?" I have to say, No consideration. I will omit the gum simply to accommodate you if you require it, but the additional trouble of perforating ungummed paper makes up fully for the slight difference in the cost of gumming sheets, where, in my establishment, arrangements are made to gum all the issues. As a matter of preference on my part I prefer to gum them.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1873

Messrs. J. B. Rose & Co.
53 Broadway, N. Y.

Gentlemen:

Your favor to hand. The balance of your stamps on hand is as follows:

2¢	174	sheets
4¢	2863	"

These sheets are perforated and cannot now be gummed, hence it will be necessary for you to use them before a new lot is prepared. I have 2000 sheets of your two cent printed and they will be gummed as requested, and hereafter all new lots prepared for you will also be gummed.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 15, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith inclosed, I have the honor to hand you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of September last, together with exhibit and the usual vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 14, 1873

Hon. Secretary of the Treasury
Washington, D. C.

Sir:

In reply to yours of the 11th inst (W.V.I.Ws") I can only say the fact of the missing sheet is awkward. My account of stock on hand is correct, and I do not see how any further investigation would help the matter. Under the circumstances I can but state that the best of my knowledge and belief, the account and number of sheets agreed; but as the missing sheet cannot be found, I am chargeable with its value, and will account therefor as you may direct.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered

in September, 1873

viz:

Sep. 12	Am. M. Co. O.	3	51333
29	Ayer & Co.	4	137500
6	Barber M. Co.	3	36666
9	"	3	36666
15	"	3	36666
19	"	3	36666
25	"	3	18333
30	"	3	18333
6	Bonsf. & Poole	3	33000
16	"	3	33000
23	"	3	33000
29	"	3	33000
30	"	3	29333
4	Brandreth	1	110000
"	Jno. I. Brown & Son	2	50000
20	"	2	55000
4	"	4	2500
9	Bull	4	16500
23	Dalley	1	10500

Sep.	2	Fleming No. 1	1	110000
	5	Gates	3	63000
	8	"	3	31500
	9	"	3	31500
	16	"	3	63000
	19	"	3	63000
	23	"	3	63000
	11	Hall & Ruchel	1	43100
	2	N.Y. Match Co.	1	60500
	8	"	1	60500
	9	"	1	60500
	17	"	1	60500
	22	"	1	60500
	23	"	1	66000
	29	"	1	60500
	30	Ferrett Sand's die	1	66000
	17	Schenck	1	33000
	"	"	6	5500
	8	Scovill & Co.	1	26000
	"	"	4	10000
	5	F. E. Suire & Co.	1	3300
	"	"	4	750

Sep. 17	J. W. Truesdell & Co.	1	10500
4	Curtis Sons	2	55000
16	"	2	55000
25	"	2	55000
13	R. V. Pierce & Co.	1	17200
"	"	2	20000
26	"	2	28600
8	Radway & Co.	2	55000
20	"	2	55000
2	G. W. Laird	3	20166
23	Burnett & Co.	4	14025
10	Crook & Co.	4	5250
23	"	4	5250
5	R. P. Hall & Co.	4	55000
6	Hartman & Co.	4	15125
2	Hostetter & Smith	4	82500
20	"	4	82500
22	McDonald & Co.	4	55000
29	"	4	55000
9	Van Duzen	4	16500
16	P. H. Drake & Ward	1	69200
"	"	2	20400

Sep. 8	L. C. Kennedy & Co.	2	30250
30	Kidder & Wetherell	4	2625
3	E. T. Hazeltine	2	33000
13	L. W. Warner & Co.	1	20500

Wrappers

Sep.	Byam Carlton & Co.	1	2860000

Imprinting

Sep. (43848 imps. @ 1¢)		2	208391

Delivery Department

October 14th, 1873

Jos. R. Carpenter

per L.

Manufactured in September, 1873

viz:

	Sheets	Stamps	Ptg.	Perf.	Total
2¢ Imprinting	43878	208391			$438.78
Stock, Common	162148	35534034			
" Extra Size, viz:					
1¢ Fahnestock	2694	226296	7.34		7.34
1 Henry	1948	128568	6.43	3.86	10.29
1 N.Y. Match	5427	390744	21.12	11.72	32.84
1	388	26772	1.66	.80	2.46
2 Hazeltine	988	110656	1.21	3.32	4.53
2 Henry	989	65274	3.27	1.96	5.23
2 L. C. Kennedy	992	79360	3.	2.38	5.38
2 Lyon Mfg. Co.	574	58548	1.75	1.76	3.51
2 R. V. Pierce	1934	108304	1.18	3.25	4.43
2 Radway	3529	282320	10.53	8.47	19.
2 Curtis & Son	200	13200	.84	.39	1.23
3 Am. M. Co.	3157	132594	13.84	3.98	17.82
3 Barber M. Co.	2446	97840	10.50	2.93	13.43
forward	187414	35462901			$566.27

	forward	187414	35462901			566.27
3¢	Bonsf. & Poole	5357	235708	25.29	7.07	32.36
3	Bates	5877	246834	25.76	7.40	33.16
4	Ayer & Co.	8385	402480	40.31		40.31
4	Bull	959	62335	3.64	1.87	5.51
4	Howe M.	984	100368	2.71	3.01	5.72
4	Jayne	2497	149820	12.14		12.14
4	Moody Michel & Co.	797	30286	4.		4.
1	Wrappers		1295000			90.65
	Stock	212270	37985732			8736.72
	Spoiled	6330	1198459			
	Total	218600	39184191			$9526.84

Philadelphia
Oct. 15, 1873

Jas. G. Hotchkiss Match Co.
West Haven, Ct.
E. R. Tyler, Esq. Secy.

Sir:

In reply to yours of the 7th inst I have to say that no order has reached me from Washington in your favor, for stamps from the private die formerly of Geo. Farr & Co.

It is probable that the Commissioner will require you to satisfy him of your right to use stamps from said die, and also to have the plate changed to suit your firm title before he will furnish you stamps therefrom.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 15, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Inclosed herewith I have the pleasure to furnish you, for insertion in the Album at your office, proof impressions in continuation of that collection down to July, 1872, according to the following list. Proofs of the remaining dies will be prepared and forwarded to your office as soon as possible.

1¢	General
2"	"
3"	"
4"	"
5"	"
6"	"
10"	"
15"	"
20"	"

25¢	General
30"	"
40"	"
50"	"
60"	"
70"	"
$1.00	"
$1.30	"
$1.50	"
$1.60	"
$1.90	"
$2.00	"
$2.50	"
$3.00	"
$3.50	"
$5.00	"
$10.00	"
$20.00	"
$25.00	"
$50.00	"
$200.00	"

$500.00 General

$5000.00 "

1¢ Proprietary

2¢ "

3¢ "

4" "

5" "

6" "

10" "

4¢ Jos. Burnett & Co.

1" D. Burhans & Co.

5" V. E. Manger

2" J. H. Zeilin & Co.

4" Jas. C. Kerr

4" Alvah Littlefield

2" Curtis & Brown

1" N.Y. Match Co.

1" Mansfield & Higbee

12" E. A. Wilson

5" N.Y. Match Co.

4¢ S. D. Howe

1" Schmitt & Schmitt

3" "

4" Metropolitan Match Co.

1" C. B. Woodworth & Son

1" Bock Schneider & Co.

1" P. H. Drake & W. P. Ward, Lyon Mfg. Co.

2" "

1" J. S. Johnson & Co.

1" A. V. Pierce

4" Tarronit & Co.

4" Redding & Co.

1" Brockett & Newton

2" J. B. Rose & Co.

4" "

4" Jacob Scheetz

12" San Francis Perc. Match Co.

2" L. C. Kennedy & Co.

1" Excelsior Match Co.

1" Maryland Match Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 15, 1873

American Bank Note Co.
New York, N. Y.

Gentlemen:

I have this day forwarded to your address by Adams Express checks on the Bank of New York stamped as follows, viz:

340 half or 170 imps x 2	340 checks @ 2¢	$6.80
Less 2½ dis.		.17
		6.63
170 imps @ 1¢		1.70
	Total	$8.33

Please make payment for the same to J. R.McFetridge, Inquirer Bukldíng, Philadelphia, Pa. as I do not sell stamps and have charged your order to his account.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 18, 1873

Julius Fehr, Esq.
Hoboken, N. J.

Sir:

In reply to yours of the 16th inst, the uniform price of engraving a private design revenue stamp and making plate complete is uniformly three hundred and fifty dollars ($350). Having submitted to me a sketch of the required design and size of die, you have nothing more to do than authorize me to proceed with the engraving and remit me the price. I could probably have the plate made and a stock of stamps prepared ahead in about five weeks time.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 18, 1873

Wm. Gates, Esq.
Frankfort, N. Y.

Dear Sir:

In reply to yours of the 16th inst, I would say that the spell of damp weather that prevailed here for a time prior to about a week ago caused the edges of many of the sheets to become stuck together. That season being passed now I think you will not experience further difficulty. I regret any inconvenience you may have suffered on this account although I am sure the fault is not in the make or quality of the gum.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Oct. 18, 1873

Messrs. Major & Knapp
New York

Gentlemen:

Your favor of the 17th, with remittance of $21.40, also package checks Crocker Bros duly to hand. The latter will be (stamped and) forwarded to you on the 20th inst.

If you think of it in future, please address your orders and remittance to J. R. McFetridge, Inquirer Building, Philadelphia, Pa., as he is the party to whom account I charge all orders for imprinting that do not come to me directly from the Commissioner of Inter. Rev.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 21, 1873

Hon. Secretary of the Treasury
Currency Division
Washington, D. C.

Sir:

In accordance with yours of the 15th inst (W.V.O.W.) I have the honor to hand you, herewith inclosed, a sheet of one cent proprietary stamps (purchased from a dealer) to account for the missing sheet of the same class in the August spoiled lot.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1873

Julius Fehr, Esq.
Hoboken, N. J.

Sir:

In reply to yours of the 20th inst I can say that under the printed regulations no order is received at the Office of Internal Revenue for less than $50. The commissions allowed are as follows, viz: "On amounts purchased at one time of not less than fifty nor more than five hundred dollars, five per cent; on amounts over five hundred dollars, ten per cent.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during September, 1873, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	589	123690	$2473.80
1" Proprietary	849	178290	1782.90
2" "	278	58380	1167.60
3" "	155	26010	780.30
4" "	96	16320	652.80
6" "	36	6120	367.20
Total	2001	408810	7224.60
1¢ Barber M. Co.	345	72450	724.50
1" Barber Jones	134	28140	281.40
1" Brockett & Newton	415	87150	891.50
forward	894	187740	1877.40

forward	894	187740	$1877.40
1¢ Boutell & Mayd.	68	14280	142.80
1 Cramer & Kemp	43	9030	90.30
1 J. L. Clark	236	49560	495.60
1 Eaton	55	11550	115.50
1 Eichele	91	19110	191.10
1 Franklin	228	47880	478.80
1 Flanders	28	5880	58.80
1 Gates	434	92190	921.90
1 Griggs & Scott	115	24150	241.50
1 Ives	6	1260	12.60
1 Md. M. Co.	32	6720	67.20
1 Powell	6	1260	12.60
1 Richardson	215	45150	451.50
1 Roe ber	109	22890	228.90
1 Star	487	102270	1022.70
1 Swift & Ctny.	162	34020	340.20
1 Tyler	139	29190	291.90
1 Zise G. & Co.	94	19740	197.40
1 Fahnestock	6	504	5.04
1 Harter & Co.	74	13986	139.86
forward	3527	738360	7383.60

Philadelphia
Oct. 24, 1873

Messrs. John F. Henry, Curran & Co.
New York, N. Y.

Gentlemen:

In reply to yours of the 20th, the name or initials of the present firm should be substituted for the old firm names of John F. Henry and of Scovill & Co. on the stamps mentioned.

The cost of altering dies and plates will be two hundred and fifty dollars ($250).

I would alter John F. Henry's die by striking out "U.I. Medicine" and insert Curran & Co. In Scovill & Co. dies, insert John F. Henry, in place of "A. L. Scovill & Co." and Curran & Co. in place of "Cincinnati." Or I can put the initials J. F. H., C & Co. in place of names as at present on the dies and retain "U.I. Medicine" in the one case and Cincinnati in the other, just as you choose.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balances of Distinctive Paper on Hand at the close of business October 1, 1873.

viz:

Adhesive Stamp Paper $12\frac{1}{2}$ x 16 inches

194,429 $\frac{164}{210}$ $\frac{54}{170}$ $\frac{86}{102}$ $\frac{40}{90}$ $\frac{9}{85}$ $\frac{5}{72}$ $\frac{47}{54}$ $\frac{4}{8}$, or,

fractions reduced, 194452 $\frac{119765}{128520}$ sheets

Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

742,226 $\frac{136}{221}$ $\frac{188}{210}$ $\frac{187}{189}$ $\frac{177}{187}$ $\frac{125}{175}$ $\frac{162}{170}$ $\frac{91}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{128}{156}$ $\frac{64}{132}$

$\frac{43}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{8}{102}$ $\frac{12}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{14}{80}$ $\frac{50}{72}$ $\frac{55}{70}$ $\frac{13}{69}$ $\frac{52}{66}$

$\frac{15}{65}$ $\frac{46}{64}$ $\frac{48}{60}$ $\frac{54}{56}$ $\frac{52}{54}$ $\frac{22}{52}$ $\frac{10}{51}$ $\frac{24}{48}$ $\frac{4}{46}$ $\frac{15}{44}$ $\frac{10}{42}$ $\frac{32}{40}$ $\frac{34}{38}$ $\frac{12}{36}$

$\frac{25}{30}$ $\frac{17}{20}$ $\frac{11}{16}$ $\frac{8}{9}$

of frations reduced, 742,250 $\frac{668297958042}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Nov. 1, 1873

U, S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1873

viz:

29,307,515 Stamps @ 23 cents per M. $6740.73

Received payment

Philadelphia
Nov. 1, 1873

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1873

viz:

29,307,515 Stamps @ 23 cents per M. $6740.73

Received payment

Philadelphia
Nov. 4, 1873

Alvah Littlefield, Esq.
Boston, Mass.

Dear Sir:

The duplicate certificate referred to did not reach me, and besides, you should not have sent it to me, but to the Commissioner of Inter. Revenue, Washington, D. C. as you have always done heretofore. However, as the case stands the certificate seems to be missing hence I would advise you to call on your U.S. Apt. Treasurer with whom you made the deposit of $100 for information as to how you should proceed in such case. I cincerely regret the inconvenience you must suffer in the meanwhile, but as there are plenty of your stamps on my hands, there will be no delay here in the execution of your order as soon as I am in receipt of a requisition from the Commissioner of Inter. Revenue.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 6, 1875

Messrs. Swift & Courtney & Beecher Co.
214 N. Fourth St.
Philadelphia, Pa.

Gentlemen:

Herewith I hand you $4.60 in satisfaction of your account of the 1st inst. Please acknowledge receipt therefor by mail, & oblige,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Nov. 6, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account signed in duplicate for the manufacture of Revenue Stamps delivered during the month of October last, together with monthly exhibit and vouchers, as usual.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 7, 1873

The James G. Hotchkiss Match Co.
West Haven, Ct.

Gentlemen:

It will be necessary to take out the present title "G. Farr & Co. Boston, Mass." and substitute "The Jas. G. Hotchkiss Match Co., West Haven, Ct." This latter title condensed or abbreviated if you choose must be incorporated in the stamp and cannot be put outside the limit of the present engraving.

The cost of the alteration will be one hundred dollars ($100).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 7, 1873

A. H. Flanders, M.D.
3 Rutherford Place
New York, N. Y.

Sir:

$500.00 in stamps were shipped you from here by the Stamp Agent Oct. 29, 1873, and a receipt therefor from the Adams Express Co. is held by him accordingly.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in October, 1873

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	60049	308913			$600.47
Stock, Common	208056	43311952			
" Extra size, viz:					
1¢ Brandreth	9496	1253472	16.29		16.29
1 Fahnestock	1298	109032	3.54		3.54
1 Lynn Mfg. Co.	1857	189414	5.68	5.68	11.36
1 N.Y.Match Co.	16038	1154736	62.41	34.64	97.05
1 Sands	2118	146142	9.08	4.38	13.46
1 Warner Co.	3900	117000	18.02	3.51	21.53
2 Curtis Sons	4724	311784	19.80	9.35	29.15
2 Lyon Mfg. Co.	3094	315588	9.47	9.47	18.94
3 Am. M. Co. O.	10316	433272	45.22	13.	58.22
3 Barber M. Co.	16720	668840	71.76	20.06	91.82
3 Bonsf. & Poole	7936	349184	37.47	10.48	47.95
3 Gates	19138	803796	83.70	24.11	108.01
3 Laird	900	18000	5.20		5.20
4 Ayer & Co.	5491	263568	26.40		26.40
4 Bull	1717	79105	4.62	2.38	7.
4 Hartman & Co.	94	4794	.35	.14	.49
8 Swaim	1298	20768	6.92		6.92
1 Wrappers		2515000	176.05		176.05
Good	313691	52374320			12046.09
Spoiled	8009	1301293			
Total	321700	53675613			13385.96

Extra Sized Private Stamps Delivered in
October, 1873

viz:

Oct. 18	Am. M. Co. O.	3	47666
4	Barber M. Co.	3	36666
9	"	3	29333
18	"	3	29333
24	"	3	29333
31	"	3	29333
3	Brandreth	1	110000
10	"	1	220000
22	"	1	220000
7	Jno. I. Brown & Son	2	55000
28	"	2	55000
10	H. Dalley	1	10750
31	"	1	10500
10	"	2	2500
14	Fleming No. 1	1	110000
2	Wm. Gates	3	63000
4	"	3	31500
9	"	3	63000
14	"	3	63000

Oct. 20	Wm. Gates	3	31500
25	"	3	31500
31	"	3	31500
3	Hall & Ruckel	1	30500
18	Jno. F. Henry	1	40000
18	"	2	10000
18	"	4	12500
4	N.Y. Match Co.	1	27500
6	"	1	30250
7	"	1	30250
10	"	1	30250
18	"	1	30250
24	"	1	30250
27	"	1	30250
29	"	1	30250
31	"	1	27500
10	J. H. Schenck	1	33000
10	"	6	5500
6	Curtis & Sons	2	55000
17	"	2	55000
31	"	2	55000

Oct. 21	G. G. Kennedy	2	5250
14	R. V. Pierce	2	28600
6	Radway	2	1639
21	"	2	55000
28	Laird	3	20166
25	Hartman & Co.	4	15125
18	Hostetter & Smith	4	82500
6	Howe, M.C.	4	1575
13	"	4	2100
18	"	4	2100
23	"	4	2625
24	Jas. C. Kerr	4	2625
8	McDonald & Co.	4	55000
18	"	4	55000
28	"	4	55000
6	Swaim	8	2625
16	Lyon Mfg. Co.	1	35000
"	"	2	37500
Oct.	Byam C. & Co. Wrappers	1	2020000
"	Imptg. (60049 imps @ 1¢)	2	308913

Delivery Dept. Nov. 8, 1873

J.R.C.

per L.

Philadelphia
Nov. 15, 1873

The James G. Hotchkiss Match C.
West Haven, Ct.

Gentlemen:

Your favor of the 10th duly to hand and the work of altering the Farr & Co. die is in hand and will be completed in ten days from this date, at which time a proof impression will be sent you and on receipt of which you may send your first order for stamps.

The cost of alteration will be one hundred dollars ($100).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 17, 1873

The Dr. Harter Medicine Co.
415 Christy Ave.
St. Louis, Mo.

Gentlemen:

I am this day in receipt of advice from the Commissioner of Inter. Revenue that he consents to a change in the die, that "the change to be made in such die may be very slight, as, for instance, the addition of a letter or any change by which it may be identified with its present owners." I will therefore be prepared to put the work in hand immediately upon receipt of your order to that effect.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during October, 1873, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.		Sheets	Stamps	Value
1¢	Proprietary	965	202650	$2026.50
2	"	124	26040	520.80
	Total	1089	228690	2547.30
1¢	Barber M. Co.	109	22890	228.90
1	Bontell & Maynard	21	4410	44.10
1	J. L. Clark	196	41160	411.60
1	Cramer & Kemp	352	73920	739.20
1	Crown M. Co.	26	5460	54.60
1	Perry Davis & Son	85	17850	178.50
1	P. Eichele	195	40950	409.50
1	Excelsior M. Co.	301	63210	632.10
1	Franklin	116	24360	243.60

	forward	1401	294210	$2942.10
1¢	Gates	117	24570	248.70
1	Ives	88	18480	184.80
1	Kyle	90	18900	189
1	Md. M. Co.	71	14910	149.10
1	No.Y.Match 210	211	44310	443.10
1	Powell	97	20370	203.70
1	Ransom	148	31080	310.80
1	Richardson	263	55230	552.30
1	Roeber	132	27720	277.20
1	Stanton	190	39900	399.
1	Star M. Co.	150	31500	315.
1	Swift & Ctny.	835	175350	1753.50
1	Zise G. & Co.	121	25410	254.10
1	Herrick	91	17017	170.14
1	W. D. Curtis	61	15481	184.81
1	Brandreth	4	528	5.28
1	Fahnestock	2	168	1.68
1	Lyon Mfg. Co.	143	14586	145.86
1	N.Y.Match 72	162	11664	116.64
	forward	4377	879384	8793.84

	forward	4377	879384	8795.84
1¢	Sands	182	12558	125.58
1	S. W. Warner Co.	100	3000	30.
2	Curtis Sons	176	11616	232.32
2	Lyon Mfg. Co.	206	21012	420.24
2	Rose	166	29050	581.
3	Am. M. Co. O.	84	3528	105.84
3	Barber M. Co.	480	19200	576
3	Bonsf. & Poole	264	11616	348.48
3	Gates	462	19404	582.12
3	Schmitt & Schmitt	29	6090	182.70
3	Richardson	220	37400	1122.
4	Ayer & Co.	9	432	17.28
4	Bull	83	5395	215.80
4	Hartman	6	306	12.24
4	Tarrant	74	12580	503.20
8	Swaim	2	32	2.56
	Total	6920	1012603	13851.20

Report of Joseph R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the Close of Business, November 1, 1873.

viz:

Adhesive Stamp Paper, 12½ x 16 inches

190,268 $\frac{66}{210}$ $\frac{82}{170}$ $\frac{86}{102}$ $\frac{22}{90}$ $\frac{26}{85}$ $\frac{62}{72}$ $\frac{46}{54}$ $\frac{4}{8}$, or

fractions reduced, 190,272 $\frac{51802}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

845,029 $\frac{136}{221}$ $\frac{182}{210}$ $\frac{187}{189}$ $\frac{177}{187}$ $\frac{175}{175}$ $\frac{92}{170}$ $\frac{25}{169}$ $\frac{8}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{108}{162}$ $\frac{45}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{96}{102}$ $\frac{9}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{15}{80}$ $\frac{4}{72}$ $\frac{55}{70}$ $\frac{13}{69}$ $\frac{54}{66}$

$\frac{15}{65}$ $\frac{46}{64}$ $\frac{28}{60}$ $\frac{46}{56}$ $\frac{52}{54}$ $\frac{40}{52}$ $\frac{52}{51}$ $\frac{24}{48}$ $\frac{28}{46}$ $\frac{15}{44}$ $\frac{14}{42}$ $\frac{14}{40}$ $\frac{31}{38}$ $\frac{12}{36}$ $\frac{25}{30}$

$\frac{11}{20}$ $\frac{10}{16}$ $\frac{8}{9}$, or, fractions reduced, 845,053 $\frac{472585449950}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Philadelphia
Nov. 24, 1873

J. W. Eisenhart, Esq.
York, Pa.

Sir:

Yours of the 21st inst at hand. I am authorized by the Treasury Department to engrave revenue stamp plates and to prepare stamps therefrom.

The principal advantage in private die over other stamps is that the government allows a commission of ten per cent on the former on all orders of over $500 at a time, while on common stamps it allows but five per cent on orders of $1000 and over.

The charge for engraving a private die plate complete is uniformly three hundred and fifty dollars ($350), and the time required to complete the work is usually about six weeks. A three months' supply of private stamps is kept on hand to meet orders therefor on demand.

If you decide to have your own stamp engraved you will please forward me a rough pen and ink sketch giving size, denomination and wording of stamp as well as something of your ideas as to the required design and I will give the matter due attention. You will also please remit me the amt of charges, $350; or, if inconvenient to remit the entire amt in advance, you can pay a portion now and the balance on receipt of a proof impression of the engraved die.

If your stamp is to be government standard size, viz "13/16th inch sup. area for one and two cent stamps and 63/64th of an inch for higher denominations" there will be no charge whatever for its manufacture; but if its size exceeds the standard as above, it will be subject to a certain small charge in proportion to its increased size, for the extra labor and material in its manufacture.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 29, 1873

The Dr. Harter Medicine Co.
St. Louis, Mo.

Gentlemen:

My charge for altering the die according to the suggestions and accompanying model of yours of the 25th inst would be one hundred dollars ($100).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1873.

viz:

23,241,301 Stamps @ 23 cents per M. $5,345.50

Received payment

Philadelphia
Dec. 1, 1873

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1873.

viz:

23,241,301 Stamps @ 23 cents per M. $5,345.50

Received payment

Duplicate

Philadelphia
Dec. 4, 1873

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Inclosed herewith I have the honor to submit to you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered on requisition of November last, together with statement and the usual vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

Messrs. Lehman & Bolton

Gentlemen:

I am unable to adapt a plate to print the stamp in the position desired by you on the checks for the Natl. Bk, of the Northern Liberties, and also think it doubtful if the government would sanction an exception to the usual position, inasmuch as the regulations require the stamp to be so imprinted that it will be effectually cancelled in Billing up the check.

If your objection to printing the stamp in the usual position is that it will obscure the writing, I can overcome this difficulty by printing it lighter and without a background to the head, and also avoid the risk of governmental disapproval. I submit herewith a specimin of the style of stamp I propose which please return to me with your decision at earliest convenient moment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

The Dr. Harter Medicine Co.
St. Louis, Mo.

Gentlemen:

Yours of the 20 inst to hand and advices noted. The alteration of the die will be proceeded with at once and due notice given you of its completion.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit proof impressions of the dies for the new proprietary fifty cent, one dollar and five dollar stamps, and trust they will meet your entire approval.

The plates are now nearly finished and will be put to press immediately upon receipt of notice of your approval of the dies, and prepared stamps will be ready for issue on the third or fourth day thereafter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

The J. G. Hotchkiss Match Co.
West Haven, Ct.

Gentlemen:

Herewith I have the pleasure to hand you proof impression of your finished die and trust it will give entire satisfaction.

Please advise me what color to print and stamps will be ready for issue on the third day after the receipt of your reply.

Also please remit amount of annexed bill and oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 5, 1873

The J. G. Hotchkiss Match Co.

To Jos. R. Carpenter, Dr.

To alteration of One cent "Farr" die & making plate complete, $100

Rec'd. payment

Philadelphia
Dec. 5, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to inclose herewith proof impressions of the one cent private die of The J. G. Hotchkiss Match Co., West Haven, Ct. and ask that the same may be approved.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 6, 1873

Dr. Jas. C. Kerr
Cincinnati, O.

Sir:

In reply to yours of the 4th inst., the following is a statement of the dates and amounts of stamps issued from your die from Aug. 9, '72 to this time, viz:

1872	Aug. 9	2625
	Nov. 16	2625
1873	Jan. 17	2625
	Feb. 24	2625
	Mar. 20	2625
	May 10	2625
	June 18	2625
	Aug. 21	2625
	Oct. 24	2625

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during November, 1873, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Den.		Sheets	Stamps	Value
1¢	Proprietary	239	30190	$501.90
2	"	159	33390	667.80
4	"	207	55190	1407.60
	Total	605	118770	2517.30
1¢	Barber M. Co.	200	42000	420.
1"	Bonsf. & Poole	105	22050	220.50
1"	Brockett & Newton	46	9660	96.60
1"	Eaton	219	45990	489.90
	forward	570	119700	1197.

	forward	570	119700	1197.
1¢	P. Eichele	119	24990	249.90
1	Franklin	220	46200	462.
1		129	27090	270.90
1	Schmitt & Schmitt	35	7350	73.50
1	Zise Gresham & Co.	64	13440	134.40
1	Harter & Co.	32	6048	60.48
1	N. Y. Match Co.	324	23328	233.28
1	Schenck	22	968	9.68
3	Laird	7	140	4.20
4	Burnett & Co.	14	1848	73.92
4	Hall & Co.	104	8320	332.80
4	Hartman & Co.	41	2091	83.64
	Total	1681	281513	3185.70

Manufactured in November, 1873

viz:

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
Nov. 12 1¢ J. G. Hotchkiss M. Co. 13/16 sup. (G. Farr Co. die)					$160
Imprinting	42805	169226			428.05
Total common	162926	33740312			
Extra size					
1¢ N.Y. Match Co.	24076	1733472	93.69	52.	145.69
1¢ H. A. Wright	1000	12000	9.88	3.	12.88
1¢ Schenck	397[illegible]	175632	20.34		20.34
2 Bonsf. & Poole	2200	145200	9.22	4.35	13.54
3 Barber M. Co.	2200	96800	10.39	2.90	13.29
3 Gates	1700	68000	7.30	2.04	9.34
3 Laird	6990	289800	30.25	8.69	38.94
3 Burnett & Co.	1093	21860	6.32		6.32
4 Hall & Co.	986	130152	.66	3.90	4.56
4 Hartman & Co.	1996	159680	8.04	4.79	12.83
4	859	43809	3.23	1.31	
1¢ Byam & C. Co. Wrappers		2460000			172.20
Good	209914	39245343			9026.43
Spoiled	2286	400283			
Total	212200	39645626			$10008.98

Extra Sized Private Die Stamps Delivered in November, 1873

viz:

Nov. 17	Am. M. Co.	3	36666
29	"	3	22000
14	Ayer & Co.	1	100000
"	"	4	112500
3	Barber M. Co.	3	14666
6	"	3	29333
8	"	3	18333
13	"	3	29333
12	"	3	29333
25	"	3	14666
26	"	3	14666
29	W. T. Blow	1	28875
14	Bonsf. & Poole	3	20000
29	"	3	44000
14	Brandreth	1	110000
29	"	1	220000
13	Jno. Brown & Son	2	55000
24	Gates	3	63000
29	"	3	63000

Nov. 15	Jno. F. Henry	4	16500
3	New York M. Co.	1	30250
6	"	1	27500
10	"	1	27500
14	"	1	30250
15	"	1	30750
19	"	1	30250
24	"	1	30250
10	J. H. Schenck	1	38502
19	"	1	44004
10	"	6	4583
19	"	6	3666
17	F. E. Suire Co.	1	2750
"	"	4	625
8	L. W. Warner & Co.	1	20500
29	"	1	30000
18	Curtis & Sons	2	55000
24	Kennedy G.G.	2	5250
22	Burnett & Co.	4	14025
18	Crook & Co.	4	2625
11	Hazeltine		16500

Nov. 20	Hostetter & Smith	4	82500
28	Howe (Milk Cure)	4	1575
5	McDonald & Co.	4	55000
10	"	4	55000
"	Tarrant	4	16500
15	Drake & Ward	2	27500
29	L. C. Kennedy & Co.	2	5250
25	Kidder & Witherell Co.	4	2625
28	E. Ferrett (Sand's die)	1	66000

Wrappers

Nov.	Byam & Carlton Co.	1	1710000

Imprinting

Nov.	(42805 imps. @ 1¢)	2	169226

Delivery Department

December 8th, 1873

Jos. R. Carpenter

per L.

Philadelphia
Dec. 15, 1873
134 S. 2d St.

H. R. Cooper, Esq.
64 Broad St.
New York, N. Y.

Sir:

Herewith please find specimens. My charge for imprinting on checks is one cent a page or pull for impressions of from two to six stamps each, and a half cent for imprinting of only one stamp each. Checks for stamping should be forwarded to me with expressage prepaid, and a note of the style of stamp required - "eagle" or "Washington." The money for stamps can be sent to the Commissioner of Inter. Rev. direct, for $50. or over at a time, and $1000 will give you the benefit of 5% commission allowed. But if you require less than $1000 worth at a time, you may more advantageously order through Mr. J. R. McFetridge, a stamp dealer in this city, who will collect both revenue and printing charges, and to whom I have referred your note for reply as to the discount he allows on the stamp value.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 19, 1873
154 S. 2d St.

L. B. Binsse, Esq.
428 Broome St.
New York

Sir:

Your esteemed favor of the 18th inst. is at hand and advice as to preference for "Eagle" stamp will have due attention on receipt of the checks.

My charge for imprinting is one cent a page of six or less impressions each, the same I believe as that of the New York Phototype Company.

Very respectfully

Jos. R. Carpenter

per L.

REPORT OF JOS. R. CARPENTER
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, December 1, 1873.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

185351 $\frac{209}{210}$ $\frac{53}{170}$ $\frac{48}{102}$ $\frac{10}{90}$ $\frac{61}{85}$ $\frac{58}{72}$ $\frac{46}{54}$ $\frac{4}{8}$, or,

fractions reduced, 185355 $\frac{98158}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches.

791941 $\frac{136}{221}$ $\frac{65}{210}$ $\frac{31}{189}$ $\frac{176}{187}$ $\frac{125}{175}$ $\frac{86}{170}$ $\frac{165}{169}$ $\frac{136}{144}$ $\frac{75}{140}$ $\frac{128}{136}$ $\frac{75}{137}$

$\frac{7}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{91}{102}$ $\frac{6}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{45}{80}$ $\frac{46}{72}$ $\frac{55}{70}$ $\frac{46}{69}$ $\frac{32}{66}$

$\frac{15}{65}$ $\frac{46}{64}$ $\frac{28}{60}$ $\frac{30}{56}$ $\frac{52}{54}$ $\frac{40}{52}$ $\frac{32}{57}$ $\frac{3}{48}$ $\frac{10}{46}$ $\frac{8}{44}$ $\frac{27}{42}$ $\frac{4}{40}$ $\frac{31}{38}$ $\frac{12}{36}$ $\frac{15}{30}$

$\frac{11}{20}$ $\frac{10}{16}$ $\frac{3}{9}$, or fractions reduced, 791963 $\frac{801381173070}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

Messrs. Stearns & Beale
147 Fulton St.
New York City

Gentlemen:

Your checks and remittance to hand.

Please forward future lots and remittances to J. R. McFetridge, dealer, of this city who will give you rates, etc.

I will forward checks to you stamped, by Express, and inclose the cash due you for (2½%) discount.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

Messrs. Preston Kean & Co.
Chicago, Ill.

Gentlemen:

Your remittance to hand and has been passed to Mr. McFetridge. Checks also received and will be duly stamped and returned to you by express.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith, for approval, a proof impression of private die ordered to be engraved by the Dr. Harter Medicine Co., St. Louis, Mo. Sup. Area 13/16th inch.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1875

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

I am pleased to acknowledge with thanks the receipt of your favor of the 27th with remittance of thirteen hundred and twentyOone 80/100 dollars ($1321.80) in payment of account to the 23d inst. Also advice as to shipment on the 27th of 131 reams No. 2 paper.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 29, 1873

The Dr. Harter Medicine Co.
St. Louis, Mos.

Gentlemen:

Herewith I have the pleasure to submit proof impressions of your finished die. Please inform me what color to print and about how many stamps you will probably require per month that I may prepare a stock ahead.

I hand you annexed bill which is due at this state, and remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia, Dec. 29, 1873

The Dr. Harter Medicine Co.

To Jos. R. Carpenter, Dr.

To alteration of one cent die of M. G. & S. K. Harter Co. & making new plate, complete, $100.

Philadelphia
Jan. 6, 1874

The Dr. Harter Medicine Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 3d inst. with remittance of one hundred dollars ($100) in full for engraving, for which I return you my thanks.

Your advice as to color and quantity is also duly noted, and I will have a stock of the new stamps ready for you in the course of a few days.

Very truly yours,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 2, 1874

U. S. Internal Revenue Bureau,

To Jos. a. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1873

viz:

29,055,184 Stamps @ 23 cents per M. $6,682.69

Received payment

Philadelphia
Jan. 2, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1873

viz:

29,055,184 Stamps @ 23 cents per M. $6,682.69

Received payment

Duplicate

Philadelphia
Jan. 4, 1874

Geo. W. Mayo, Esq. (Southern Lith. Co.)
Richmond, Va.

Sir:

My charge for imprinting revenue stamps on bank checks is one penny a page (or pull) of six or less stamps to the impression, and a half penny for impressions of only one stamp each.

I do not sell stamps. All work done by me must be ordered directly of the Government or through a city stamp dealer. I have referred your note to Mr. J. R. McFetridge, a stamp dealer of this city, who will probably advise you as to the rates of discount allowed, and who will give your orders due attention. The Government gives $1050 in stamping for $1000 remitted to the Commissioner of Inter. Revenue.

Very truly

Jos. R. Carpenter

per L.

Manufactured in December, 1873

viz:

Engraving						Total
Dec. 5 1¢ Harter Med. Co. St. Louis, Mo. 13/16th						$100
		Sheets	Stamps	Ptg.	Perf.	
2¢ Imprinting		80598	394294			805.98
Stock Common		58523	11567872			
1¢	R. V. Pierce	1965	219856	2.40	6.59	8.99
1	Brandreth	100	13200	.17		.17
1	Fleming No. 1	3997	239820	17.30		17.30
2	Jno. Brown & Son	1975	142200	9.03	4.27	13.30
2	R. V. Pierce	989	55384	4.34	1.66	6.
2	Radway & Co.	962	76960	2.87	2.31	5.18
3	Barber M. Co.	5000	200000	21.46	6.	27.46
4	Henry	495	32670	1.56	.98	2.54
4	Hostetter, Smith	4995	229770	22.84		22.84
1	Byam C. & Co.		2240000	156.80		156.80
	Good	78999	15412026			3544.77
	Spoiled	1001	144268			-
	Total	80000	15556294			$4911.13

Extra Sized Private Stamps Delivered in December, 1873

viz:

Dec. 27	Am. M. Co. O.	3	22000
3	Ayer & Co.	1	15840
"	"	4	6336
2	Barber M. Co.	3	29333
9	"	3	29333
23	"	3	29333
26	"	3	29333
30	"	3	29333
19	W. T. Blow	1	21000
9	Bonsf. & Poole	3	44000
17	"	3	44000
29	"	3	33000
6	Brandreth	1	220000
27	"	1	220000
2	Jno. I. Brown & Son.	2	55000
23	"	2	26250
12	John Bull	1	21000
18	Fleming, No. 1	1	110000

Dec. 1	Gates	3	63000
16	"	3	31500
20	"	3	31500
27	"	3	31500
31	"	3	63000
22	Hall & Ruckel	1	38900
2	Jno. F. Henry	1	70000
"	"	2	20000
26	Jayne & Son	1	110000
13	"	4	27500
26	"	4	27500
22	Fred Brown	2	13125
6	Curtis & Sons	2	55000
23	"	2	55000
2	R. V. Pierce	2	28600
16	"	2	28600
9	Radway & Co.	2	55000
27	Burnett & Co.	4	14025
8	Crook & Co.	4	2625
26	Hostetter & Smith	4	82500

Dec. 2	Howe, Milk Cure	4	1445	
6	"	4	2100	
12	"	4	14025	
5	Van Duzer	4	16500	
24	R. H. Drake, W. P. Ward	1	11610	
10	"	2	27555	
24	"	2	21750	
31	San Francisco P. M. Co.	12	42000	Care John Sedgwick San Francisco, Cal.
4	Kidder Wetherill Co.	4	2625	
29	"	4	2625	

Wrappers

Dec. 1 to 22 inc.	Byam Carlton & Co.	1	2000000	
23 to 31 "	"	1	390000	

Imprinting

Dec. (80598 imps @ 1¢)		2	394294	

Delivery Department Jan 8/74

Jos. R. Carpenter

per L.

Philadelphia
Jan. 10, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered on requisition of December, 1873; together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
January 12, 1874
134 S. 2d St.

W. B. Wiggs, Agent
346 & 348 Broadway
New York

Sir:

I am the authorized agent of the government to engrave private revenue stamp plates and to prepare stamps therefrom. The price for engraving a private stamp and making plate complete is uniformly three hundred and fifty dollars ($350), and the time required to complete the work and prepare a stock of stamps ahead is about six weeks. The principal advantage in having a private stamp, beside the fact of it being a trademark and protector of the genuineness of the article, is that the government furnishes it to the consumer with a commission added of ten per cent on all orders of over $500 at a time, while on common stamps it gives but 5% on orders of $1000 and over.

Your sketch is sufficient for the engraver who can of course elaborate it in the engraving. Being larger than the common government stamp of the same denomination, it would be subject to a charge for the cost of extra labor and material in its manufacture according to rule as follows: Stamps 13/16th of an inch superficial area free, and ten cents per thousand for stamps 3 1/8 inches sup. area; all other sizes in proportion.

These are about the only essential facts of the case, and if in view of them you decide to have the stamp engraved, you will please advise me accordingly.

A stock of the stamps would of course always be kept on hand ahead of your orders so that they could be supplied to you on demand.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during December, 1873, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.		Sheets	Stamps	Value
1¢	Proprietary	268	56280	$562.80
2	"	129	27090	541.80
3	"	100	17000	510
6	"	15	2550	153
50	"	75	2625	1312.50
$1	"	75	2625	2625
$5	"	101	1818	9090
	Total	763	109988	14795.10

1¢	Johnson & Co.	22	4620	046.20
1	Roeber	60	12600	126.
1	Woodworth & Co.	15	3150	31.50
1	R. V. Pierce	37	4144	41.44
1	Fleming, No. 1	3	180	1.80
2	Jno. I. Brown & Son	25	1800	36.
2	R. V. Pierce	11	616	12.32
2	Radway & Co.	38	3040	60.80
4	Perry Davis	17	3570	142.80
4	Henry	5	330	13.20
4	Hostetter & Smith	5	230	9.20
	Total	238	34280	521.26

Philadelphia
January 13, 1874
134 S. Second St.

Messrs. Wix & Co.
New York City

Gentlemen:

Please forward me at once, by express, one cask of Soft German Black, and oblige, yours

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 15, 1874

The James G. Hotchkiss Match Co.
West Haven, Ct.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 14th inst. covering remittance of one hundred dollars ($100) for altering Farr & Co. die to your title and making new plate, in full, for which please accept thanks.

Notice of coming order is duly filed and the new stamps are beingprepared accordingly.

Very respectfully

Jos. R. Carpenter

per E. L.

Consolidated Statement of Paper Spoiled in Manufacture during the months of Oct., Nov. and Dec., 1873, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

	Adhesive Paper			Private Die Paper		
1873	Sheets	Stamps	Value	Sheets	Stamps	Value
October	1089	2547.30		6920	13851.20	
November	605	2577.30		1681	3185.70	
December	763	14795.10		238	521.26	
Total	2457	19919.70		8839	17558.16	

For particulars please see annexed statement of details for October, November and December respectively.

Very respectfully

Jos. R. Carpenter

per L.

Treasury Department
Currency Div., Washington, D. C.

Philadelphia
January 16, 1874

Isaac Pugh, Esq.
Stamp Agent

Sir:

On taking an account of my balance of stock after filling order for the Paper Fabrique Co., Cincinnati, O., on the 13th inst., it was revealed that an excess of one hundred sheets had accidentally been sent on their last order. I at once telegraphed them to acknowledge the overflow, to which they replied: "We received the one hundred sheets and paid for them January 8th in the usual way." I then inquired of the Commissioner by telegraph if the proper remittance had been made to which he replied that their certificate of deposit was rec'd.

The one hundred sheets represent 17,000 stamps (private die) at five cents, making their total face value $850. My stock balance is of course short this amount, and I would have you request that the government duly enter an order accordingly on a coming requisition, to cover the deficit.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
January 17, 1874

Henry Wix, Esq.
New York City

Sir:

Herewith I have the pleasure to remit you three hundred and sixty seven dollars for credit to my account. Please acknowledge receipt and oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
January 19, 1874

J. C. Stanton Sons
224 William St.
New York

Gentlemen:

The charge for engraving and making two plates is six hundred dollars ($600); for the single plate or one denomination only, three hundred and fifty dollars ($350). The cost for engraving is the same for a small as a large stamp, but there is an extra charge for printing and perforating stamps larger than the ordinary government sized stamps of like denomination. The two plates could be engraved and a stock of stamps prepared therefrom, in six weeks. It would be optional with you whether the stamps be gummed and perforated or not. Private die stamps are furnished by the government at the following rates: orders of from $50 to $500, have a commission added of five per cent; over $500, ten per cent. A stock of private stamps is kept on hand so as to meet orders on demand. You would probably receive stamps on the fourth day from the date of your remittance to Washington.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 19, 1874

Messrs. Borden & Co.

Gentlemen:

In reply to yours of the 17th instant, you should apply to the Commissioner of Internal Revenue for authority to change the word "Tricopherous" to Proprietary on your stamp. It will cost you seventy-five dollars ($75); a new roll and plate must be made for the altered die.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 19, 1874

N. O. Vosburgh & Co.
Rochester, N. Y.

Gentlemen:

Your favor of the 15th inst. is at hand. I think it doubtful that the Commissioner of Internal Revenue would authorize a stamp so small as you desire. Three hundred dollars is the least price. The size of plates being uniformly the same for all sizes of stamps, the number of transfers in your case would make such a stamp equally costly with larger stamps. Besides the alteration of the perforators for so small a stamp would be very troublesome.

I do not think the tax will be taken off perfumery.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 23, 1874

Messrs. Lanman & Kemp
New York City

Gentlemen:

Your letter of the 15th inst addressed to the Commissioner of Internal Revenue, Washington, D. C. is referred to me for reply.

I am appointed by the Government to prepare revenue stamp plates and to print stamps therefrom. Each denomination of stamp requires a separate plate. The price for engraving one denomination or plate complete is uniformly three hundred and fifty dollars ($350); two plates or denominations, $500, and three, $650 - all of the same size, viz: 13/16th of an inch sup. area, and differing in design only as to the letters and figures of the denomination. The sketch submitted is sufficient for the engraver to work from, and it would take about six weeks to complete the work including the preparation of a stock of stamps ready for use.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
January 26, 1874

Messrs. Lanman & Kemp
New York City

Gentlemen:

Your favor of the 24th inst. is at hand, and order for the engraving of private stamp dies of denominations one and three cents is noted, and will have due execution.

The Government will most probably require all the stamp plates, etc. to be destroyed when the tax law ceases. For positive information however, you had better put the question to the Commissioner.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 26, 1874

R. V. Pierce, M.D.
Buffalo, N. Y.

Sir:

I am in receipt of your favor of the 24th inst.

My business being exclusively for the government I do not feel at liberty to do other work, and hence regret I cannot act on your proposal, otherwise my price would be $200 for the engraving.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 26, 1874

Messrs. H. Stanton & Son
224 William St.
New York

Gentlemen:

In reply to yours of the 24th inst. the plates will last very many years without incurring expense. Private die stamps being affixed on the package in such a way as to destroy them in opening said package are not required to be cancelled.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 26, 1874

Messrs. Barclay & Co.
New York

Gentlemen:

I am in receipt of a communication from the Commissioner of Internal Revenue, dated the 24th inst, authorizing me to change the word "Tricopherous" to "Proprietary" on your private die. I am therefor at liberty to proceed with the work whenever you direct me to do so in accordance with my advice of the 19th inst.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business, January 2, 1874.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

154810 $\frac{168}{210}$ $\frac{156}{170}$ $\frac{48}{102}$ $\frac{1}{90}$ $\frac{42}{85}$ $\frac{49}{72}$ $\frac{46}{54}$ $\frac{12}{35}$ $\frac{11}{18}$ $\frac{4}{8}$, or

fractions reduced, 154815 $\frac{87373}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

684599 $\frac{136}{221}$ $\frac{98}{210}$ $\frac{64}{189}$ $\frac{176}{187}$ $\frac{125}{175}$ $\frac{24}{170}$ $\frac{33}{169}$ $\frac{40}{144}$ $\frac{75}{140}$ $\frac{128}{136}$ $\frac{130}{132}$

$\frac{7}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{46}{102}$ $\frac{6}{99}$ $\frac{80}{95}$ $\frac{70}{90}$ $\frac{40}{85}$ $\frac{48}{84}$ $\frac{5}{80}$ $\frac{55}{70}$ $\frac{46}{69}$ $\frac{12}{66}$ $\frac{10}{65}$

$\frac{46}{64}$ $\frac{8}{60}$ $\frac{6}{56}$ $\frac{52}{54}$ $\frac{40}{52}$ $\frac{32}{51}$ $\frac{18}{48}$ $\frac{18}{46}$ $\frac{8}{44}$ $\frac{35}{42}$ $\frac{19}{40}$ $\frac{31}{38}$ $\frac{12}{36}$ $\frac{15}{30}$ $\frac{6}{20}$

$\frac{10}{16}$ $\frac{3}{9}$, or, fractions reduced, 648618 $\frac{814695875346}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Philadelphia
Jan. 29, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Will you please inform me what "regulations" are necessary to be followed in issuing samples of check stamp imprinting, that I may follow them in the dissemination of specimen of my new check stamp?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 30, 1874

Messrs. J. Curtis & Son
New York

Gentlemen:

I regret you have been inconvenienced by our error in your last order, giving you one cent Comfit stamps instead of two cent Household Panacea. I can assure you however I am not responsible for the fault. The order came to me on the government requisition from Washington just as I filled it, with a separate note on the requisition saying "$110 from Curtis & Brown 1¢."

I have no doubt the Commissioner of Internal Revenue will acknowledge the error and make you due amends.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 31, 1874

Messrs. Wm. T. Murphy & Sons

Gentlemen:

Herewith I hand you checks of the Natl. Bank of the Republic, the first lot imprinted with the new stamp. I regret to say 299 sheets of this lot have been spoiled in the imprinting. The amount called for by you was: 2666 sheets, 5332 imps. x 6 - 31992 stamps

amt. spoiled,	299 "	598	"	- 3588 sheets
bal. delivered	2367 "	4734	"	- 28404 "

I will of course pay for the 299 sheets spoiled on presentation of your bill.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1874

Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Yours of the 28th ulto to hand and advice noted. The charge would be one hundred dollars ($100) to take out Greenleaf & Co. and insert Eugene A. Jones & Co. on your one cent stamp. Would you want the initials B. J. & Co. to remain? As the die would necessarily have to be relaid ere making a new plate, I could leave out the initials without enhancing the cost.

Very respectfully

Jos. M. Carpenter

per L.

Philadelphia
Feb. 5th, 1874

W. H. Dorat, Esq.
Columbia, Pa.

To Imprinting check stamps, Dr.

viz:

To Jos. R. Carpenter for the imprinting,

1666 imps	@ 1¢	$16.66

To J. R. McFetridge, Stamp dealer, for Stamps

9996 Stamps @ 2¢	$199.92	
3% disc.	6.	193.92
		$210.58

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1874

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1874

viz:

33,556,671 Stamps @ 23 cents per M. $7,718.03

Received payment

Philadelphia
Feb. 2, 1874

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1874

viz:

33,556,671 Stamps @ 23 cents per M. $7,718.03

Received payment

Philadelphia
Feb. 7, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Enclosed herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of Internal Revenue stamps delivered by me to the Stamp Agent, on requisition for the month of January last, together with the usual accompanying statement & vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 9, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Your favor of the 7th ulto duly to hand and is under consideration, but our Mr. Carpenter is too ill to attend to it now.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 9, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Your favor of the 5th to hand and advice noted. The work of altering the die to your title is put in hand at once and will be duly executed.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in January, 1874

Engraving:					Total
Jan. 26 1 & 3¢ Lanman & Kemp, New York, 13/16th					$500
" 28 2¢ Barclay & Co. (alteration)					75
	Sheets	Stamps			
2¢ Imprinting	86262	422840			862.62
Stock, Common	28500	5766000			
" Extra size					
1¢ Brandreth	3000	396000	5.15		5.15
1" Henry	1000	66000	3.30	1.98	5.28
1" B.C. & Co. Wrappers		2000000			140.
					1989.69
Total	32500	8650840			3577.74

Extra Sized Private Die Stamps Delivered in January, 1874

		viz:	
Jan.	Am. M. Co. O.	3	44000
	Ayer & Co.	1	300000
	"	4	62500
	Barber M. Co.	3	190664
	W. T. Blow	1	32025
	Bonsf & Poole	3	132000
	Brandreth	1	220000
	Jno. I. Brown & Son	2	110000
	Jno. Bull	1	16000
	"	4	12500
	Curtis & Sons	1	11000
	"	2	110000
	"	2	5250
	H. Dalley	1	10500
	Schwartz & Hazlett	1	110000
	Gates	3	94500
	Hall & Ruckel	1	24500
	Jayne & Son	4	82500

1874 Jan.	Jno. Henry	1	70000
	"	2	15000
	"	4	30000
	N.Y. Match Co.	1	272200
	E. Ferrett (Sands)	1	66000
	J. H. Schenck	1	33000
	"	6	5500
	F. E. Suire & Co.	1	5250
	L. W. Warner & Co.	1	30000
	Fred Brown	2	28800
	R. V. Pierce	2	57200
	Radway & Co.	2	55000
	Brook & Co.	4	6562
	Fowle & Son	4	16500
	H. P. Hall& Co.	4	27500
	Hostetter & Smith	4	82500
	Jas. C. Kerr	4	2625
	Lippman & Bro.	4	2625
	Tubbs & Co.	4	14850
	P. H. Drake & W. P. Ward	1	23220
	"	2	43500

1874 Jan.	L. C. Kennedy & Co.	2	55000
	R. C. & C. S. Clark	4	27500

Wrappers

Byam Carlton & Co.	1	2010000

Imprinting

(86262 imps. @ 1¢	2	422840

Delivery Department

Philadelphia, Feb. 10, 1874

Jos. R. Carpenter

per L.

Philadelphia
Feb. 12, 1874

Messrs. Barclay & Co.
26 Liberty St.
New York, N. Y.

Gentlemen:

Your favor per card, to hand. It will be at least ten days yet ere the plate will be ready to print the new stamps from your die: in the meanwhile I can fill you an order from the balance of "Tricopherous" stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 14, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Sir:

Your favor of the 12th inst. is at hand and advice noted.

Before I proceed to execute the engraving, however, I would inform you that my charge for the work will be two hundred dollars ($200). If this is satisfactory, please advise me further, & oblige

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1874

Victor E. Manger, Esq.
106 Reade St.
New York, N. Y.

Sir:

Pardon me for calling your attention to the fact that my address is Joseph R. Carpenter, not "James" as you have put it in the printed letter. I would also add it is superfluous for you to advise me at all when you make an order, as I invariably keep a large balance of your stamps on hand (all printed black) and fill your orders the same day I am directed to do so by a requisition from the Internal Revenue Bureau.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 19, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Sir:

On reference to the records I find that "G. G. Kennedy" is proprietor of the die from which you send me a stamp (with letter of 12th inst.) requesting me to engrave you a stamp with the same head, title name and "Family Medicine." Denomination six cents. I have to say that before I proceed with the work it will be necessary for you to furnish me a certificate from "G. G. Kennedy" that he has assigned his right in the original die to you. A similar certificate should also go to the Commissioner of Inter. Revenue.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, February 2, 1874.

viz:

Adhesive Stamp Paper, 12½ x 16 inches

169,189 $\frac{179}{210}$ $\frac{97}{170}$ $\frac{50}{102}$ $\frac{89}{90}$ $\frac{52}{85}$ $\frac{41}{72}$ $\frac{46}{54}$ $\frac{14}{35}$ $\frac{1}{18}$ $\frac{4}{8}$, or

fractions reduced 169,194 $\frac{84229}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

662,258 $\frac{136}{221}$ $\frac{7}{210}$ $\frac{97}{189}$ $\frac{157}{187}$ $\frac{75}{175}$ $\frac{146}{170}$ $\frac{70}{169}$ $\frac{48}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{42}{132}$ $\frac{7}{112}$ $\frac{12}{108}$ $\frac{15}{105}$ $\frac{34}{102}$ $\frac{6}{99}$ $\frac{80}{85}$ $\frac{70}{90}$ $\frac{80}{85}$ $\frac{4}{84}$ $\frac{25}{80}$ $\frac{48}{72}$ $\frac{55}{70}$ $\frac{10}{69}$

$\frac{6}{66}$ $\frac{45}{65}$ $\frac{46}{64}$ $\frac{8}{60}$ $\frac{38}{56}$ $\frac{40}{54}$ $\frac{44}{52}$ $\frac{52}{51}$ $\frac{28}{48}$ $\frac{8}{46}$ $\frac{8}{44}$ $\frac{9}{42}$ $\frac{35}{40}$ $\frac{28}{38}$ $\frac{12}{36}$

$\frac{6}{20}$ $\frac{10}{16}$, or fractions reduced, 662,257 $\frac{720125188218}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
(Currency Division)
Washington, D. C.

Philadelphia
Feb. 26, 1874

Messrs. James Reed & Son
Ashlabula, Ohio

Gentlemen:

The charge for imprinting revenue stamps on bank checks is one penny a page or pull of from two to six stamps each. The charge for stamps is two cents each with a discount of 2½% up to $100 and 3% over $100. The sheets can be stamped either before or after the checks are printed, but if printed they must not be bound.

Forward your paper or checks by Express (prepaid) and inclose within the package cash or draft in payment for both stamps and printing, payable to J. R. McFebridge, Stamp Dealer to whom you should direct the package, and your orders will have due execution.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to hand you for approval a proof impression of the one cent die of Augene A. Jones & Co. altered in the title from Greenleaf & Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of your one cent private die altered in title from Greenleaf & Co. to Eugene A. Jones & Co. and also append my bill for the engraving.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Eugene A. Jones & Co.

To Joseph R. Carpenter, Dr.

To alteration of one cent die from "Greenleaf & Co." to "Eugene A. Jones & Co." and making plate. $75.

Philadelphia
Feb. 28, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit a proof impression of the two cent private die of Messrs. Barclay & Co., New York, altered in the title from "Tricopherous" to Proprietary, as authorized by your communication of the 24th ulto, and ask your approval of the same.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Barclay & Co.
26 Liberty St.
New York

Gentlemen:

Herewith inclosed I have the pleasure to submit a proof impression of your altered die and append my bill for the engraving. The plate will be finished and a stock of stamps prepared by the latter end of next week, say Friday or Saturday next.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 28, 1874

Messrs. Barclay & Co.

To Jos. R. Carpenter, Dr.

To alteration of Revenue Stamp die from

"Tricopherous" to Proprietary and new plate $75.

Philadelphia
Mar. 5, 1874

Messrs. Barclay & Co.
26 Liberty St.
New York

Gentlemen:

I have the pleasure to acknowledge the receipt of yours of the 4th inst. with remittance of seventy five dollars ($75) in full payment for altering private stamp die and making new plate complete, and return thanks therefor.

The new plate will be ready to put to press tomorrow morning, and I am in hopes of being able to fill the coming order with the new stamps.

Very respectfully

Jos. R. Carpenter

per L.

I, Edwin Lamasure, Chief Clerk of the Delivery Department of Internal Revenue Stamps, under Jos. R. Carpenter, Philadelphia, Pa. hereby declare that the account in detail of stamps delivered during the month of February, 1874, is true, and agrees in every particular with the aggregate of stamps called for in the requisitions from Washington for said month, amounting in all to twenty seven million, three hundred and ninety-nine thousand, eight hundred and thirty-seven stamps (27, 399,837): and, I also declare that, having verified and proven said requisitions, I, with assistants, made out and filled the item bills of the separate orders thereof, proven also in dollars and cents as well as stamps; and, after finding the correct filling of each individual order by counting the sheets and stamps thereof, as well as by the general balance of stock taken after filling the daily orders, have packed and sealed up thoroughly said separate orders for stamps, and delivered said package or packages to the Stamp Agent.

Sworn and subscribed to before)
me this 7th day March A.D. 1874)

Philadelphia
March 2, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1874

viz:

27,399,837 Stamps @ 23 cents per M. $6301.96

Received payment

Philadelphia
March 2, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1874

viz:

27,399,837 Stamps @ 23 cents per M. $6301.96

Received payment

Duplicate

Philadelphia
March 4, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith inclosed my account signed in duplicate for the manufacture of Revenue Stamps delivered on your requisitions for the month of February last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 9, 1874

Messrs. Preston, Kean & Co.
Chicago, Ills.

Gentlemen:

Your favor of the 5th inst. to hand and advice noted as to intended shipment of checks for stamping.

Spoiled checks will be received on account by Mr. McFetridge through me, as cash (less 5% of face value) at the same rate as allowed by the government.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 10, 1874

Hon. Geo. B. McCarter
Chief, Bureau Engraving & Printing
Washington, D. C.

Sir:

The supply of distinctive Paper for revenue stamps prepared by me, on hands of Stamp Agent at my establishment, is nearly exhausted, and, at the suggestion of Mr. Lynch of your department, I hasten to advise you thereof, with request that further shipments from the mill be made at once. I will probably require for the next ninety days, one hundred thousand sheets (100,000) Adhesive, and five hundred thousand (500,000) Private die paper.

Very respectfully,

Jos. R. Carpenter

per E. Lamasure

Philadelphia
Mar. 12, 1874

Jos. F. Waller, Esq.
No. 10 Wall St.
New York

Sir:

In recent package of revenue stamps forwarded you from this office I find that a sheet or "one cent" proprietary stamps was inadvertently sent you as counted for "two cent." Will you have the kindness therefor to return me the sheet of one cent stamps and accept in lieu thereof the inclosed sheet of two cent, that I may make good the deficit to you and also correct a corresponding discrepancy in my balance account.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
March 12, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In reply to your note of the 11th inst, that J. F. Waller of New York claims to have received a sheet of one cent proprietary stamps instead of a sheet of two cent, in a recent package from my office, I have to say that said claim is evidently correct - a corresponding discrepancy existing in my stock account - and I shall make the necessary adjustment of the matter at once.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Mar. 11, 1874

E. Ferrett, Esq.
New York

Dear Sir:

Your favor of the 10th inst. covering remittance of $42.66 in full of my account rendered is at hand, and I thank you therefor.

The charge referred to is for the extra labor and material in the manufacture of your stamps from the Sand's die, which is larger than the government regulations provide for. The Government allows a one cent stamp to be only 13/16th of an inch sup. area, but leaves it optional with parties who procure their own private dies to increase the size by paying a certain rate for the extra expense incurred. This rate is fixed (for one cent denominations) at 13/16th free and ten cents per thousand for stamps 3 1/8 in. sup. area, all other sizes in proportion; and three cents per thousand for perforations.

Very respectfully

Jos. R. Carpenter

per L.

Manufactured in February, 1874

viz:

Engraving					
Feb. E. U. Jones & Co. (1¢ 13/16th) alteration					$75
Donald Kennedy (2¢ 2 in.) simile					200
	imp	stamps			
Imprinting	60,467	291984			604.67
Stock, Common	167043	34357757			
Extra size, viz:			Ptg.	Perf.	
1¢ Brandreth	5190	685080	8.90		8.90
2 L. C. Kennedy	2071	165680	6.27	4.97	11.24
3 Gates	14500	609000	63.56	18.27	81.83
4 Henry	982	64812	3.11	1.94	5.05
1 B.C. & Co. Wrappers		500000	35		35.
Good	189786	36654313			8430.47
Spoiled	2614	518071			
Total	192400	37172384			9452.18

Extra Sized Private Stamps Delivered in
February, 1874

Feb.	Am. M. Co. O.	3	88000
	Ayer & Co.	1	400000
	"	4	37500
	Barber M. Co.	3	175997
	Brandreth	1	550000
	John I. Brown Son	2	110000
	John Bull	1	58000
	"	4	12500
	H. Falley	1	10500
	Fleming, No. 1	1	110000
	" " 2	1	110000
	Gates	3	283500
	Hall & Ruckel	1	38900
	Jno. F. Henry	1	25000
	"	2	15000
	"	4	13750
	D. Jayne Sons	4	55000
	Lee & Osgood	1	31000
	N.Y. Match Co.	1	187200

Feb.	J. H. Schenck	1	33000	
	"	6	5500	
	Warner & Co.	1	25000	
	Truesdell & Co.	1	10500	
	Fred Brown	2	28800	
	Curtis Sons	2	165000	
	R. V. Pierce	2	57200	
	G. W. Laird	3	3500	
	Jos. Burnett	4	14025	
	Crook & Co.	4	3937	
	R. P. Hall & Co.	4	27500	
	Hartman & Co.	4	15125	
	Hazeltine	4	16500	
	Hostetter & Smith	4	165000	
	Howe, Milk Cure	4	14025	
(85 John St. New York)	E. L. Barneisler	4	5250	Hutchings & Hillyerd
	Van Duzer	4	16500	
	Franklin Stewart	8	2625	Swaim die
	P. H. Drake & W. P. Ward	1	23220	
	"	2	43500	
	L. C. Kennedy & Co.	2	28050	

Feb.	Jackson, Pfonts & Douglas	4	14025 (J. A. Jackson Co. die)
	R. C. & C. S. Clark	4	27500

Wrappers

Byam C. & Co.	1	2000000

Imprinting

60467 @ 1¢	2	291984

Philadelphia
Mar. 14, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

The new plate from altered die of "Greenleaf & Co." late Barber Jones & Co. and ready for press. The stamps from the old plate are running out and I now await a response to my communication of the 28th ulto, that I may prepare a stock from the new plate.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
Mar. 16, 1874

Messrs. Lanaman & Kemp
New York, N. Y.

Gentlemen:

I have the pleasure to submit herewith, proof impressions of your finished dies, denominations One and Three cents respectively, and trust the engraving will give you entire satisfaction.

It now remains to make the plates and prepare an adequate stock of stamps ahead. In the meanwhile please inform me how many stamps of each kind you will probably require per year, or quarter, and what color to print the denominations required to be in separate colors. Herewith I also hand you my account which is now due and payable, & remain,

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1874

Messrs. Lanaman & Kemp,

To Joseph R. Carpenter, Dr.

To engraving two dies, one and three cents, and making plates complete $500.

Philadelphia
Mar. 16, 1874

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval, proof impressions of the private dies engraved by order of Messrs. Lanaman & Kemp, New York. Denominations One and Three cents, and superficial area 13/16th of an inch respectively.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Mar. 16, 1874

Messrs. England & Bell
Baltimore, Md.

Gentlemen:

In the absence of the gentleman in charge of my office business, on the 11th inst when Mr. England called, one of the hands loaned that gentleman a stamp from the private die of the "Wilmington Match Co." on his entreaty and promise to return the same duly. The clerk who made this loan was unauthorized to do such a thing, and saw his error as soon as the gentleman left the office. As the stamp has not yet been returned to me, I beg Mr. England will not forget to duly restore it as my balance of stock is a sworn one, and whether the deficit therein be one stamp or ten thousand stamps, the principle is the same, and the routine of settlement just as difficult.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Mar. 18, 1874

Messrs. Lanaman & Kemp
New York, N. Y.

Gentlemen:

Your favor of the 17th inst. with remittance of five hundred dollars ($500) in full payment of engraving and making plates complete, of one and three cent private revenue stamps is duly received, and I return thanks therefor. Your advice as to color and quantity of stamps is duly noted and a stock will be prepared at once and ready to meet orders on and after the 25d inst.

Orders for stamps should be addressed to the Commissioner of Inter. Revenue, Washington, D.C. inclosing the duplicate of a certificate of deposit of a U.S. Asst. Treasurer or designated depository, of a deposit made covering the value of the stamps required, stating therewith the proportion of each kind of private die stamps desired. The Commissioner will then make a requisition on me and the stamps will reach you on or about the fourth day from the date of your mailing the order.

The government allows 5% commission on private die stamps up to $500 - over $500 it allows 10%; thus if you remit a certificate of deposit for $501, you will be entitled to $50.10 in stamps additional, or $551.10 face value of stamps. On the even $500 they will not give ten per cent.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during February, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.	Title	Sheets	Stamps	Value
2¢	General	532	111720	2234.40
1		405	84630	846.30
2		315	66150	1325.
3		100	17000	510
4		112	19040	761.80
	Total	1462	298540	5675.30
1¢	Byam Carlton	325	67830	678.30
1	Hotchkiss M.Co.	61	12810	128.10
1	Kyle	145	30450	304.50
	Forward	529	1110.90	1110.90

	forward	529	111090	1110.90
1¢	Md. M. Co.	110	23100	231
1"	Harter & Co.	107	20223	202.23
1"	Brandreth	10	1320	13.20
2"	Gargling Oil	24	5040	100.80
2"	L. C. Kennedy Co.	29	2320	46.40
3"	Richardson	288	48960	1468.80
4"	Jno. Henry	18	1188	47.52
5"	Dougherty	37	6290	314.50
	Total	1152	219531	3535.35

American Match Co.	Cleveland, O.	24 Fifth St.
Ayer & Co. J.C.	Lowell, Mass.	
Barber Match Co.	Middlebury, O.	
Blow, W. T.	St. Louis, Mo.	
Bonsfield & Poole Mfg Co.	Cleveland, O.	
Brandreth, B.	Sing Sing, N. Y.	
Brown & Sons, John I.	Boston, Mass.	
Bull, John	Louisville, Ky.	
Byam, Carlton & Co.	Boston, Mass.	96 Friend St.
Brown, Fred	Philadelphia, Pa.	N.E. 5th & Chestnut
Barr & Co. T. H.	Terre Haute, Ind.	
Burnett, Jos.	Boston, Mass.	27 Central St.
Boinesisler, E. L.	New York, N. Y.	83 John St.
Curtis & Sons, J.	New York, N. Y.	215 Fulton St.
Crook & Co. O.	Dayton, O.	300 Water St.
Clark, R. C. & C. S.	Cleveland, O.	

Dalley, Jr. H.	New York, N. Y.	115 Liberty St.
Drake & Ward, P. H.	New York, N. Y.	53 Park Place
Fleming, Bros.	Pittsburgh, Pa.	24 Wood St.
Ferrett, E.	New York, N. Y.	
Gates, Wm.	Frankfort, N. Y.	
Hall & Ruckel	New York, N. Y.	218 Greenwich St.
Henry, John F.	New York, N. Y.	8 College Place
Husband, T. I.	Philadelphia, Pa.	N.W. 3d & Spruce
Hazeltine, E. T.	Warren, Pa.	
Hall & Co., R. P.	Nashua, N. H.	
Hartman & Co., S. B.	Lancaster, Pa.	
Hostetter & Smith	Pittsburgh, Pa.	57 Water St.
Howe, S. D.	New York, N. Y.	161 Chambers St.
Jayne & Son, Dr. D.	Philadelphia, Pa.	242 Chestnut St.
Jackson, Prouts & Douglas	St. Louis, Mo.	

Kennedy, Donald	Roxbury, Mass.	120 Warren St.
Kennedy, L. C.	Pittsburgh, Pa.	First Ave & Wood
Kerr, J. C.	Cincinnati, O.	Lock Box 1398
Kidder	New York, N. Y.	83 John St.
Lee & Osgood	Norwich, Ct.	
Laird, G. W.	New York, N. Y.	5 Gold St.
Lippmann Bros, Jacob	Savannah, Ga.	
McDonald & Co. R. H.	New York, N. Y.	32 Commerce St.
Moody, Michel & Co.	St. Louis, Mo.	
New York Match Co.	New York, N. Y.	4 Park Place
Pierce, R. V.	Buffalo, N. Y.	80 West Seneca St.
Radway & Co.	New York, N. Y.	32 Warren St.
San Francisco M. Co.	San Francisco, Cal.	

Schwartz _ Hazlett	Pittsburgh, Pa.	137 First Avenue
Scovill & Co., A. L.	Cincinnati, O.	
Suire & Co., F. E.	Cincinnati, O.	
Schwab, McQuaid & Co.	Chicago, Ills.	
Scheetz, Jacob	Philadelphia, Pa.	N.W. Fifth & Race
Schenck & Son, J. H.	Philadelphia, Pa.	N.E. Sixth & Arch
Stewart, Franklin	Philadelphia, Pa.	113 South Seventh St.
Truesdell & Co., J. W.	Syracuse, N. Y.	
Tubbs & Co., E. M.	Manchester, N. H.	
Van Duzer, S. R.	New York, N. Y.	35 Barclay St.
Warner & Co., L. W.	New York, N. Y.	67 Murray St.
Wilder & Co. E.	Louisville, Ky.	

Philadelphia
March 19, 1874

Jos. H. England, Esq.
Baltimore, Md.

Dear Sir:

I am in receipt of your esteemed favor of the 18th inst. with inclosure of one cent stamp of the Wilmington P. Match Co. loaned you on the 11st and for the due return of which you have my sincere thanks. No apology is due me and I beg you will have no regrets in regard to the matter, as you were not at all in fault. I was simply vexed that one of my hands should be so thoughtless as to inadvertently violate the regulations in principle although the amount involved was nothing. My only fear was that you might lose the stamp or by some accident be prevented from returning it.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia, Pa.
March 19, 1874

Messrs. Jackson, Pfonts & Douglas
St. Louis, Mo.

Gentlemen:

Pursuant to advices from the Commissioner of Inter. Revenue, 14th inst, I have to inform you that it will cost one hundred dollars ($100) to effect the change in your private die from "James A. Jackson & Co." to "Jackson, Pfonts & Douglas."

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
March 19, 1874

Messrs. Radway & Co.
New York, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 19th inst, covering remittance of $63.01 in payment of my account to Dec. 31, 1873, for which please accept my thanks.

Very respectfully

Jos. R. Carpenter

per L.

$63.01

Philadelphia
March 20, 1874

Messrs. I. R. Van Duzer Co.
New York, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 19th inst, covering remittance of $9.06 in full of my account to Dec. 31, 1873, for which please accept my thanks.

Very respectfully

Jos. R. Carpenter

per L.

$9.06

Philadelphia
Mar. 20, 1874

Messrs. L. W. Warner Co.
New York, N. Y.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 19th inst covering remittance of sixty-two 82/00 dollars in full of my account to Dec. 31, 1873, for which please accept my thanks.

Very respectfully

Jos. R. Carpenter

per E. L.

$62.82

Philadelphia
Mar. 23, 1874

E. R. Chapman, Esq.
Chief, Stamp Division
Washington, D. C.

Sir:

Herewith I have the pleasure to hand you for official approval an impression of the finished private stamp die for the American Fusee Company, Erie, Pa., engraved at the earliest moment pursuant to your endorsement on their letter of the 23d ulto, referred to me on the 2d inst. with your note that the gentlemen were friends of yours and the Commissioner.

I also forward this date to the American Fusee Co. proof impressions of said die in colors, and bill of engraving with a deduction in the usual charge. The plate will be ready to print when approved immediately. I am advised as to the color preferred.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 23, 1874

E. T. Hazeltine, Esq.
Warren, Pa.

Sir:

I have the pleasure to acknowledge the receipt of your favor of the 20th inst, covering remittance of $1.60 in payment of my account rendered. With thanks I am

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
Mar. 23, 1874

Columbian Bank Note Co.
J. M. Van Bushirk, Treasurer
Washington, D. C.

Sir:

Your favor of the 21st inst. to hand and advice noted.

In future will you have the kindness to make your checks in payment of stamps and printing furnished from my office payable to "J. R. McFetridge or order." Mr. McFetridge is a stamp dealer through whom the government is paid for the stamps, and the checks received by me are invariably handed to him, he refunding to me the amount of my bill for printing. You may inclose the checks in your package by express as usual and in case you may wish to correspond with Mr. McFetridge, I inclose his envelope with printed address.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, March 2, 1874.

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

153721 $\frac{39}{210}$ $\frac{83}{170}$ $\frac{50}{102}$ $\frac{4}{90}$ $\frac{18}{85}$ $\frac{22}{72}$ $\frac{46}{54}$ $\frac{27}{35}$ $\frac{14}{18}$ $\frac{4}{8}$,

or, fractions reduced, $153725\frac{80578}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

689924 $\frac{136}{221}$ $\frac{14}{210}$ $\frac{130}{189}$ $\frac{25}{175}$ $\frac{53}{170}$ $\frac{78}{169}$ $\frac{32}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{53}{132}$ $\frac{83}{112}$

$\frac{72}{108}$ $\frac{15}{105}$ $\frac{73}{102}$ $\frac{6}{99}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{35}{85}$ $\frac{4}{84}$ $\frac{75}{80}$ $\frac{52}{72}$ $\frac{55}{70}$ $\frac{10}{69}$ $\frac{46}{66}$ $\frac{50}{65}$ $\frac{46}{64}$

$\frac{8}{60}$ $\frac{14}{56}$ $\frac{40}{54}$ $\frac{48}{52}$ $\frac{3}{51}$ $\frac{15}{48}$ $\frac{26}{46}$ $\frac{8}{44}$ $\frac{41}{42}$ $\frac{38}{40}$ $\frac{28}{38}$ $\frac{27}{36}$ $\frac{20}{30}$ $\frac{6}{20}$ $\frac{9}{16}$

or, fractions reduced, $689945\frac{553518873258}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To Treasury Department
W. V. I. Wilson, Esq., Chief Currency Div.
Washington, D. C.

Philadelphia
March 23, 1874

American Fusee Co.
Erie, Pa.

Gentlemen:

Herewith I have the pleasure to hand you proof impressions in colors, of private stamp die engraved at the earliest moment, pursuant to yours of the 23d ulto addressed to Hon. Commissioner of Inter. Rev. and referred to me with a note from Mr. Chapman that you are personally friends to him and the Commissioner. Please inform me what color to print and the plate will be put to press at once and stamps prepared in three days from the date of the receipt of your advice.

Also herewith I present you my account with a deduction from the usual charge.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 23, 1874

American Fusee Company
Erie, Pa.

To Jos. R. Carpenter, Dr.

To engraving private stamp die and making plate complete, in full (three hundred dollars) $300.

Philadelphia
Mar. 24, 1874

Messrs. Fleming Brothers
Pittsburgh, Pa.

Gentlemen:

I have the pleasure to herewith acknowledge the receipt of your favor of the 21st inst. with remittance of fifty-four 29/100 dollars ($54.29) in full of account rendered.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 24, 1874

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

Your favor of the 21st inst. to hand and advice noted. Checks per express with remittance inclosed is also to hand this A.M. In counting the checks for the National Metropolitan Bank to be stamped, I find these are as follows:

	1850 imps.	x 3	- 5550 checks		
	31 "	2	62 "		
Total	1881 "		5612 "	@ 2¢	$112.24
	3% dis. on (over $100)				3.37
					108.87
	Printing 1881 imps @ 1¢				18.81
			Total		127.68

The remittance rec'd with the checks, and herewith returned, is $55.49, the error consisting in your having counted only 1881 checks instead of 5612 to be stamped.

Please therefor send me an amended check, and, on this occasion as well as in future, please make your remittance payable to the order of J. R. McFetridge. Mr. McFetridge is a stamp dealer to whose account I charge the work, he paying the government for the stamps and settling with me for the printing. Remittances payable to Mr. McFetridge may be inclosed with the checks to be stamped, as usual, or you may correspond with him direct at your own option.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 24, 1874

Messrs. Schmitt & Schmittdiel
Detroit, Mich.

Gentlemen:

Two hundred and fifty dollars ($250) balance due on your engraving account Sep. 30, 1871 still remaining unpaid I desire that you will make settlement thereof without further delay. If not paid at once, I will be required to take measures to enforce payment, as I have waited until patience is exhausted.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 27, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

Your favor of the 16th inst. is at hand.

My rule is to be paid for engraving ere I prepare any stamps from a new plate. I have made the charge so low that it is necessary to exact prompt payment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Mar. 27, 1874

Messrs. Griggs & Goodwill
South Chicago, Ills.

Gentlemen:

I have an order in your favor for $1000 in private die revenue stamps, but have not enough of the old stamps (L. G. Hunt) to fill it. I have not prepared stamps from the new plate (Griggs Goodwill) awaiting your response to my letter of Aug. 6, 1873, and bill of $75 for engraving and making the plate. If you have paid me the amount however, please inform me of the date of said payment. Otherwise you can remit at once and the order will be executed immediately on receipt of the remittance.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 4, 1874

Messrs. Eugene A. Jones & Co.
Milwaukee, Wis.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 27th ulto. with remittance of seventy-five ($75) dollars in full for alteration of one cent private die stamp, and return you my thanks for the same.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1874

viz:

29,502,259 Stamps @ 23 cents per M. $6785.52

Received payment

Philadelphia
April 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1874

viz:

29,502,259 Stamps @ 23 cents per M. $6785.52

Received payment

Philadelphia
April 8, 1874

Messrs. John I. Brown & Sons
Boston, Mass.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 6th inst. with remittance of one hundred and twenty-two 64/100 dollars $122.64) in full of account rendered, and return thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

$122.64

Philadelphia
April 8, 1874

Messrs. Griggs & Goodwill
So. Chicago, Ills.

Gentlemen:

Will you do me the favor to make some response to my two communications, one of Aug. 6, 1873 with bill for engraving, $75.00, and asking you what color to print stamps; and the other of Mar. 27th last informing you that this order was then received from Washington and I needed payment of my account and advice from you as to the color to print. Not having heard from you I printed stamps in <u>black</u>, and filled the order, trusting you will do me the justice to acknowledge the receipt of this communication which I send you with the package of stamps.

Very truly

Jos. R. Carpenter

per L.

Philadelphia
April 8, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Inclosed herewith, I have the honor to hand you my account, signed in duplicate, for the manufacture of Revenue Stamps delivered by me during the month of March last, together with the usual accompanying statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 9, 1874

Messrs. Griggs & Goodwill
So. Chicago, Ills.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 7th inst, with remittance of seventy-five dollars ($75) in full payment for altering private die, and return thanks therefor.

The writer was unadvised that our Mr. C. had received a communication from you when he inclosed the note with stamp package yesterday, and asks you to accept the apology. You have not yet informed me however what color to print the stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in March, 1874

Am. M. Co. O.	3	66000
Ayer & Co.	1	150000
"	4	100000
Barber M. Co.	3	161351
Bonsf & Poole	3	66000
Brandreth	1	220000
Brown & Son, Jno. I.	2	55000
Dalley	1	10750
"	2	2500
Schwartz & Hazlett	1	110000
Fleming (No. 1)	1	110000
" (No. 2)	1	110000
Gates	3	126000
Hall & Ruchel	1	33980
Henry	1	40000
"	2	15000
"	4	10000
N. Y. Match Co.	1	112000

Jayne & Son	1	110000
"	2	55000
"	4	27500
E. Ferrett (Sands)	1	66000
Schenck	1	88008
"	6	7332
F. E. Suire & Co.	1	7700
"	4	700
Warner & Co.	1	50000
Wilder & Co.	1	21100
"	4	8750
F. Brown	2	57600
Curtis & Sons	2	110000
G. S. Kennedy	2	5250
R. V. Pierce	1	38500
"	2	45150
Radway	2	110000
Laird	3	3500
Burnett & Co.	4	14025
Hall & Co.	4	27500

Hazeltine	4	16500
Hostetter & Smith	4	82500
Howe (M. Cure)	4	14025
Jackson & Pfouts & Douglas	4	14025
Kerr	4	2625
McDonald & Co.	4	27500
Franklin Stewart	8	2625
P. H. Drake & Ward	1	56340
"	2	54495
San Francisco M. Co.	12	33333
Moody, Michal & Co.	4	14025
R. C. & C. S. Clark	4	27500
Imprinting		
86720 imps @ 1¢	2	411971
Wrappers		
Byam Carlton & Co.	1	1,610,000

Manufactured in March, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
Mar. 3 American Fuses Co. 1¢ 13/16					$300
2¢ Imprinting	86720	411971			867.20
Stock, common	146131	30371317			
" extra size, viz:					
1¢ Hall & Ruchel	986	167620	1.22		1.22
1 Ayer & Co.	9500	437000	48.66		48.66
1 Brandreth	6984	921888	11.98		11.98
1 Fahnestock	2980	250320	8.12		8.12
1 Fleming No. 1	4985	299100	21.58		21.58
1 " No. 2	2497	274670	7.05		7.05
1 Dalley	2933	152516	12.20	4.58	16.78
1 Sands	3802	262338	16.31	7.87	24.18
1 U.S. P. Med. Co.	4499	40491	23.89	10.12	34.01
2 Jno. I. Brown & Sons	6309	454248	28.84	13.63	42.42
2 Curtis & Sons	3000	198000	12.57	5.94	18.
2 R. V. Pierce	2908	162848	1.77	4.89	6.68
3 Gates	2100	88200	9.21	2.65	11.83
3 Barber M. Co.	7182	287280	30.82	8.62	39.47
3 Bonsf. & Poole	8201	360844	38.73	10.83	49.56
4 Hostetter & Smith	5000	230000	22.66		22.66
1 B. C. Co. Wrappers		1000000			70
Good	219997	36370651			8365.25
Spoiled	3403	519820			
Total	223400	36890471			9967.19

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during March, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Die	Sheets	Stamps	Total
2¢ General	66	13860	$277.20
1" Proprietary	387	81270	812.70
2 "	80	16800	336.
4 "	49	8330	333.20
Total	582	120260	$1759.10
1¢ Alexander	43	9030	90.30
1 Barber M. Co.	312	65520	655.20
1 Bontell & Maynard	56	11760	117.60
1 Brockett & Newton	204	42840	428.40
1 Cramer & Kemp	97	20370	203.70
1 J. L. Clark	404	84840	848.40
Forward	1116	234360	$2343.60

	forward	1116	254360	$2343.60
1¢	Eaton	70	14700	147
1	Md. M. Co.	2	420	4.20
1	Safety M. Co.	71	14910	149.10
1	Stanton	197	41370	413.70
1	Hall & Ruchel	14	2380	23.80
1	Brandreth	16	2112	21.12
1	Fahnestock	20	1680	16.80
1	Fleming No. 1	15	900	9.
1	" No. 2	3	330	3.30
1	Dalley	67	3484	34.84
1	Sands	198	13662	136.62
1	U.S. Prop. M. Co.	1	9	.09
2	Perry Davis Son	27	5670	113.40
2	J. I. Brown & Son	191	13752	275.04
2	R. V. Pierce	92	5152	103.04
3	Barber M. Co.	118	4720	141.60
3	Bonsf. & Poole	499	21956	658.68
3	Lamman & Kemp	9	1890	56.70
3	Richardson	2	340	10.20
5	Paper Fabrique & Co.	46	7820	391.
5	Manger	47	7943	397.15
	Total	2821	399560	$5449.98

Philadelphia
April 16, 1874

American Fusee Co.
Erie, Pa.

Gentlemen:

I desire to have from you a response to my account for engraving, forwarded to you on the 23rd ulto, $300 - the amount of charge being made so low in your favor that I must request you will not delay payment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 16, 1874

R. V. Pierce, M.D.
Buffalo, N. Y.

Sir:

I have the pleasure to acknowledge the receipt of your favor of Mar. 30th with remittance of sixty-one 46/100 dollars ($61.46), amount of my bill for extra printing, for which I return thanks.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 18, 1874

Messrs. Jackson, Pfouts & Douglas
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge with thanks, the receipt of your favor of the 15th inst with remittance of twenty-seven 01/100 dollars in full for account rendered.

Very respectfully

Jos. R. Carpenter

per L.

$27.01

Report of Jos. R. Carpenter
Philadelphia, P.

Balance of Distinctive Paper on hand at the close of business April 1, 1874

viz:

Adhesive Stamp Paper, 12½ x 16 inches

183209 $\frac{177}{210}$ $\frac{108}{170}$ $\frac{42}{102}$ $\frac{43}{90}$ $\frac{84}{85}$ $\frac{22}{72}$ $\frac{46}{54}$ $\frac{26}{35}$ $\frac{8}{18}$ $\frac{4}{8}$, or,

fractions reduced, 183215 $\frac{25786}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

716031 $\frac{136}{221}$ $\frac{70}{210}$ $\frac{7}{189}$ $\frac{60}{187}$ $\frac{150}{175}$ $\frac{107}{170}$ $\frac{49}{169}$ $\frac{128}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{6}{13}$

$\frac{75}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{61}{102}$ $\frac{3}{99}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{75}{85}$ $\frac{44}{84}$ $\frac{15}{80}$ $\frac{60}{72}$ $\frac{25}{70}$ $\frac{43}{69}$ $\frac{12}{66}$ $\frac{52}{63}$

$\frac{46}{64}$ $\frac{28}{60}$ $\frac{4}{56}$ $\frac{40}{64}$ $\frac{10}{52}$ $\frac{3}{51}$ $\frac{47}{48}$ $\frac{10}{46}$ $\frac{16}{44}$ $\frac{37}{42}$ $\frac{7}{40}$ $\frac{22}{38}$ $\frac{6}{36}$ $\frac{27}{30}$ $\frac{6}{20}$

$\frac{4}{9}$, or fractions reduced, 716052 $\frac{635855355942}{835259705280}$ sheets

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Very respectfully submitted

Jos. R. Carpenter

per L.

Treasury Department
Chief, Currency Division
Washington, D. C.

Philadelphia
April 30, 1874

Messrs. F. E. Suire & Co.
Cincinnati, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 28th inst with remittance of $35.61 in full of account rendered and return you my thanks therefor.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 5, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval, proof impression of a private die for Donald Kennedy, Roxbury, Mass., denomination six cents and superficial area two inches.

This die is an alteration of Dr. G. G. Kennedy's two cent die, the latter's authority for the use of his die by Donald Kennedy being shown by the communication from the respective parties, herewith submitted.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 5, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Dear Sir:

I have the pleasure to hand you herewith proof impressions of your private die in various colors. Please advise me as to your choice for printing stamps and about what quantity of stamps you expect to use the first three months.

Also herewith I hand you my account of charge for engraving, etc., which is due at this stage, and remain,

Yours very truly,

Jos. R. Carpenter

per L.

Philadelphia
May 5, 1874

Donald Kennedy, Esq.

To Joseph R. Carpenter, Dr.

To engraving six cent die (Vignette of G. G. Kennedy's die) and making plate complete. $200.

Philadelphia
May 6, 1874

American Fusee Co.
Erie, Pa.

Gentlemen:

Enclosed herewith I return your draft $300, remitted by your favor of the 2d inst, for correct endorsement. You have made it payable to order of "John" R. Carpenter.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1874

viz:

33,247,963 Stamps @ 23 cents per M. $7,647.03

Received payment

Philadelphia
May 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1874

viz:

33,247,963 Stamps @ 23 cents per M. $7647.03

Received payment

Duplicate

Philadelphia
May 7, 1874

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

Inclosed herewith I have the honor to transmit you my account, signed in duplicate for the manufacture of revenue stamps delivered by me on requisitions for the month of April last, together with the usual accompanying statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1874

Donald Kennedy, Esq.
Roxbury, Mass.

Dear Sir:

Your advice of the 9th inst. is at hand and duly noted. I regret that there should be any disapprobation expressed as to the vignette likeness. It certainly is a very close copy of the photograph - The plate will be put to press at once and the stamps will be ready for you in a week from this date.

Check herewith is returned for insertion of R. between my christian & surname.

Very truly

Joseph R. Carpenter

per L.

Extra Sized Private Stamps Delivered in
April, 1874

Am. Match Co. O.	3	44000
Ayer & Co.	4	157500
Barber M. Co.	3	146664
Brandreth	1	440000
Jno. I. Brown & Son	2	105000
"	4	2500
John Bull	1	16000
"	4	12500
Curtis & Sons	1	27500
"	2	110000
H. Dalley, Jr.	1	10500
Am. Gates	3	315000
Hall & Ruckel	1	38900
J. F. Henry	1	30000
"	2	80000
"	4	10000
Jayne & Son	1	110000
"	4	55000
		230000

J. H. Schenck & Son	1	55002
"	6	12833
L. W. Warner & Co.	1	25500
Fred Brown	2	57600
G. G. Kennedy	2	5250
R. V. Pierce	1	64000
"	2	168200
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
R. P. Hall & Col	4	27500
Hartman & Co.	4	15125
Hostetter & Smith	4	165000
R. H. McDonald Co.	4	110000
Van Duzer	4	16500
F. Stewart (Swaim)	8	2625
P. H. Drake & Ward	1	20210
"	2	45005
L. C. Kennedy	2	55000
San Francisco P. Match Co.	12	9166
Wrappers		
Byam Carlton & Co.	1	2,010,000
Imprinting		
(104134 imps @ 1¢)	2	513229

Manufactured in April, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
Apr. 17 One cent A. Vogeler & Co. 13/16th					$350
22 One " Johnston, Holloway & Co. 1 1/32)					550
" Two " " " ")					
29 One " W. Goldbach & Co. 13/16th					300
Imprinting	104134	513229			1041.34
Stamps, Common size		35062370			
" Extra " viz:					
1¢ Ayer & Co.	4983	229218	25.52		25.52
1 Henry	1915	126390	6.32	3.79	10.11
1 Schenck Son	4965	218460	25.38		25.38
1 Warner & Co.	5934	178020	27.42	5.34	32.76
2 Curtis & Sons	5735	378510	24.04	11.35	35.39
2 Henry	1972	130152	6.51	3.90	10.41
2 Lyon Mfg. Co.	1831	186762	5.60	5.60	11.20
forward	197696	37023111			2392.11

	forward	197696	27023111			$2392.10
2¢	Radway & Co.	2824	225920	8.43	6.78	15.2
2	R. V. Pierce	4349	243544	19.09	7.31	26.40
5	Am. M. Co.	14719	618198	64.52	18.55	83.07
5	Bonsf. & Poole	952	41888	4.49	1.25	5.74
5	Gates	2855	119826	12.51	3.50	16.01
4	Haseltine	968	108416	1.35		1.35
4	Jno. Henry	948	62568	2.70	1.88	4.58
4	Hostetter & Smith	1995	91770	9.04		9.04
4	Moody Michel Co.	993	37734	4.99		4.99
1	Byam C. & Co. (Wrappers)		1875000			131.28
	Good	228297	40447975			9303.02
	Spoiled	10003	1842254			
	Total	238300	42290229			11992.7

Detailed Statement of Revenue Stamps Spoiled in Manufacture during April, 1874, by Joseph R. Carpenter, Philadelphia, Pa.

Die	Sheets	Stamps	Value
2¢ General	450	157500	$3150
1 Proprietary	362	76020	760.20
2 "	173	36330	726.60
3 "	28	4760	142.80
4 "	104	17680	707.20
6 "	30	5100	306
Total	1447	297390	5792.80
1¢ Am. Fusee Co.	113	23730	237.30
1 Barber Match Co.	469	98490	984.90
1 Bonsf. & Poole	100	21000	210
1 Cramer & Kemp	30	6300	63
forward	712	149520	1495.20

	forward	712	149520	$1495.20
1¢	J. L. Clark	280	58800	588
1	Davis Son	44	9240	92.40
1	P. Eichele	545	114450	1144.50
1	Flanders	56	11760	117.60
1	Ferrett	119	24990	249.90
1	Gates	373	78330	783.30
1	Griggs & Scott	57	11970	119.70
1	Ives	41	8610	86.10
1	Kyle	135	28350	283.50
1	Lan. & Kemp	110	23100	231
1	Orons	29	6090	60.90
1	Richardson	1744	366240	3662.40
1	Roeber	563	118230	1182.30
1	Star M. Co.	368	77280	772.80
1	S. & Courtney	1030	216300	2163
1	Tyler	245	51450	514.50
1	Ayer & Co.	17	782	7.82
1	Henry	85	5610	56.10
1	Schenck	35	1540	15.40
1	L. W. Warner & Co.	66	1980	19.80
	Total	6654	1364622	13646.22

	forward	6654	1364622	13646.22
2¢	Curtis & Sons	265	17490	349.80
2	Henry	28	1848	36.96
2	Lyon Mfg. Co.	169	17238	344.76
2	Radway Co.	176	14080	281.60
2	R. V. Pierce	151	8456	169.12
2	Barclay	39	8190	163.80
3	Am. Match Co.	281	11802	354.06
3	Bonsf. & Poole	48	2112	63.36
3	Gates	147	6174	185.22
4	Hazeltine	32	3584	143.36
4	Henry	52	3432	137.28
4	Hostetter & Smith	5	230	9.20
4	Moody & Michel	7	266	10.64
5	Dougherty	207	35190	1759.50
5	Hart & Co.	221	37570	1878.50
5	Paper Fab. Co.	74	12580	629.
	Total	8556	1544864	20162.38

Philadelphia
May 16, 1874

Messrs. A. Vogeles Company
Baltimore, Md.

Gentlemen:

I will send you proofs of your private stamp die on Monday or Tuesday next. The stamps will probably be ready to deliver about the 25th provided in the meanwhile you advise me as to your choice of color for printing stamps, after you have considered the proof impressions.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
May 16, 1874

Donald Kennedy, Esq.
Roxbury, Pa.

Dear Sir:

I am in receipt of your favor of the 14th inst with corrected check. Please accept thanks.

Stamps from your new plate will be ready to meet orders after the 22d inst.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
May 21, 1874

Messrs. A. Vogeler & Co.
Baltimore, Md.

Gentlemen:

Herewith I have the pleasure to hand you proof impression of your private die and trust it will be found entirely satisfactory. Please inform me what color to print the stamps and about what quantity you will probably require per year or quarter, that I may know what will be an adequate supply to keep ahead of the demand. In three days after receipt of this information I will be ready to fill your orders, which, with remittance and a note that you require "one cent stamps from private die," should be addressed to the Commissioner of Inter. Rev., Washington, D. C.

Also herewith I hand you my account which is due at this stage.

Very respectfully,

Joseph R. Carpenter

per L.

Philadelphia
May 21, 1874

Messrs. A. Vogeler & Co.

To Joseph R. Carpenter, Dr.

To engraving one cent private die and making stamp plate complete, in full $350.

Philadelphia
May 21, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith inclosed I have the honor to submit for your approval, a proof impression of a private die ordered to be engraved by Messrs. A. Vogeler & Co., Baltimore, Md., proprietors of "Koenigs Family Medicines."

Superficial area 13/16th inch.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
May 23, 1874

Messrs. Edward Wilder & Co.
Louisville, Ky.

Gentlemen:

Your favor of the 20th inst. to hand. One denomination of the design referred to for die and plate complete would cost you three hundred and fifty dollars ($350), two denominations five hundred and fifty ($550).

I have no doubt whatever the government would allow you to combine the two kinds of stamps in one order at the full commission provided the order was made by a single firm authorized to use them both. This however is a matter for the Commissioner of Internal Revenue and not me to determine.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 23, 1874

Messrs. Saxton & Brand
Urbana, O.

Gentlemen:

My charge for imprinting revenue stamps on bank checks is one penny a page, or pull, of not more than six stamps each. The Commission, or discount, allowed you on the stamp value is as follows:

over	$25	face	value	2½% disct.
"	100	"	"	3% "
"	500	"	"	4% Commission

Blank paper can be furnished, and stamped, as well as printed checks. The paper will be supplied at dealers' rates without any advance thereon whatever. The weight, size and divisions for checks should be carefully prescribed.

Your orders should be directed to J. R. McFetridge, Stamp Dealer, Philadelphia, Pa. accompanied by a remittance to cover the amount of charges and he will give prompt attention to the matter. Or you can pay the stamp charge to the Government ($50 or over at a time) and remit the printing charges to me direct, but the commission on amount less than $1000 would not be so favorable to you as the allowance of the dealer. I inclose a directed envelope of Mr. McFetridge to whom I refer you for further information if necessary.

Very respectfully

Jos. R. Carpenter

Philadelphia
May 23, 1874

Messrs. A. Vogeler & Co.
Baltimore, Md.

Gentlemen:

Your favor of the 22d inst. with remittance of three hundred and fifty dollars ($350) is duly and thankfully received. Advice as to color and quantity of stamps, and of remittance to the Commissioner on account of stamp order, is fully noted, and will have the necessary prompt attention.

Very respectfully,

$350.

Jos. R. Carpenter

per L.

Philadelphia
May 26, 1874

Mr. T. J. Boyd, Esq.
Zanesville, Ohio

Sir:

Herewith inclosed ate a few samples of private die impressions which please return to me after you have considered them. The price for engraving and making plate in full, for the smallest, or regular size, is three hundred dollars for one plate or denomination and five hundred dollars for two plates or denominations of stamps, each denomination requiring a separate plate. For dies of the larger sizes the charge is $350 single and $550 double plates.

My opinion is you may use one or as many stamps as you please on a single box of matches, as the money value is adequate, but that is a matter for the Commissioner of Internal Revenue to inform you of.

I can recommend no stencil. Private die stamps that are properly affixed to the match boxes need no cancellation.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business May 1, 1874

viz:

Adhesive Stamp Paper, 12½ x 16 inches

158905 $\frac{148}{210}$ $\frac{42}{102}$ $\frac{26}{90}$ $\frac{55}{85}$ $\frac{22}{72}$ $\frac{46}{54}$ $\frac{19}{35}$ $\frac{6}{18}$ $\frac{4}{8}$, or,

fractions reduced, 158909 $\frac{75322}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

715856 $\frac{136}{221}$ $\frac{153}{210}$ $\frac{40}{189}$ $\frac{29}{187}$ $\frac{100}{175}$ $\frac{127}{170}$ $\frac{20}{169}$ $\frac{132}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{119}{132}$ $\frac{27}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{24}{102}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{75}{85}$ $\frac{44}{84}$ $\frac{35}{80}$ $\frac{44}{72}$ $\frac{25}{70}$ $\frac{43}{69}$ $\frac{28}{66}$

$\frac{20}{65}$ $\frac{46}{64}$ $\frac{28}{60}$ $\frac{12}{56}$ $\frac{40}{54}$ $\frac{1}{52}$ $\frac{25}{51}$ $\frac{19}{48}$ $\frac{12}{46}$ $\frac{29}{44}$ $\frac{11}{42}$ $\frac{23}{40}$ $\frac{22}{38}$ $\frac{6}{36}$ $\frac{11}{30}$

$\frac{6}{20}$ $\frac{7}{18}$ $\frac{4}{9}$ or, fractions reduced, 715876 $\frac{709158369402}{835259705280}$ sheets

Very respectfully submitted

Joseph R. Carpenter

per L.

/

Treasury Department
Chief, Currency Division
Washington, D. C.

Philadelphia
May 26, 1874

Messrs. A. Vogeler & Co.
Baltimore, Md.

Gentlemen:

In reply to yours of the 25th inst. you will please apply to the Commissioner of Inter. Revenue for advice as to whether it would be within the regulations of the Department for you to get up a woodcut facsimile of your stamp for a place in your almanac.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 1, 1874

Messrs. A. Vogeler & Co.
Baltimore, Md.

Your stamp order has not yet come to me. Something must be wrong at the Internal Revenue Bureau. It is advisable that you write or telegraph to the Commissioner at once and as soon as we are advised by him the stamp will be shipped to you.

Very respectfully

Jos. R. Carpenter

per L

Philadelphia
June 1, 1874

Messrs. Edward Wilder & Co.
Louisville, Ky.

Gentlemen:

Your favor of the 27th ulto is at hand.

A die with no other engraving than the wording according to the sketch presented would cost you $250, but the Government would probably not approve such a die for the reason that it should have a certain amount of filagree to secure it against imitation.

Very respectfully,

Jos. R. Carpenter

per L

Philadelphia
June 4, 1874

R. F. George, Esq.
Galveston, Texas

Sir:

Your communication of the 27th ulto addressed to the Commissioner of Internal Revenue has been referred to me.

I am appointed by the Government to engrave revenue stamp dies, make plates, and to prepare stamps therefrom. The charge for making a private die and plate complete, the size of the ordinary four cent stamp, is three hundred dollars. If a larger stamp is required, three hundred and fifty dollars. Six weeks time would be required to make the plate and prepare a reasonable stock of your stamps to keep ahead of the demand.

You would obtain any quantity from $50 upwards: by ordering <u>over</u> $500 at a time however you would receive the greatest commission, viz: ten per cent is if you remit say $510 to the Commissioner he would make a requisition on me to send you $561 face value of stamps.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 4, 1874

Messrs. I. H. Cook & Co.
39 Montgomery St.
Syracuse, N. Y.

Gentlemen:

Your favor of the 1st inst. at hand. as yet your order of the 18th ulto through the usual channel has not come to me. Your last letter to the Commissioner of Internal Revenue may elicit a reply as to the reason of the delay. Have you given the Commissioner assurance of your authority to use the private die stamps of Messrs. Truesdell & Co.? If not that may be the difficulty.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1874

viz:

29,746,072 Stamps @ 23 cents per M. $6841.60

Payment received

Philadelphia
June 1, 1874

U.S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in May, 1874

29,746072 Stamps @ 23 cents per M. $6841.60

Payment received

Duplicate

Philadelphia
June 5, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Inclosed herewith I submit for your approval a proof impression of a private die engraving ordered by Messrs. Johnston, Holloway & Co. of this city. Superficial area 1 1/32 inch.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 5, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Inclosed herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of revenue stamps delivered by me on your requisitions for the month of May, 1874, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 5, 1874

Messrs. Johnston, Holloway & Co.
Philadelphia, Pa.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of the engraving of your private die stamp. Please let me have your comment and advice as to color for printing the denominations respectively, at early convenience.

My bill for the engraving being due at this stage, I present the same also herewith.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 5th, 1874

Messrs. Johnston, Holloway & Co.

To Joseph R. Carpenter, Dr.

To engraving private die stamps and
making plates complete for "one" and "two" cents $550

Philadelphia
June 8, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

My balance on hand of your No. 1 stamps, wrappers, after filling today's order No. 5166 consists of only sixty six bundles, or 330,000 wrappers. For ample time to prepare a suitable stock ahead will you please forward me a new lot of white paper at an early date?

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 8, 1874

Messrs. A. Goldback & Co.
Richmond, Va.

Gentlemen:

Your favor of the 2d inst. is at hand.

I will continue to push your stamp to completion with all possible dispatch. It will however require about ten days yet, whereupon notice, together with a proof impression of the work, will be duly forwarded to you.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 8, 1874

Messrs. E. C. Hazard & Co.
New York, N. Y.

Gentlemen:

I will engrave the stamp, make plate, etc. for three hundred dollars ($300). I understand your wishes, and could have the work completed with a stock of stamps prepared in about eight weeks time.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 8, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith please find ten thousand three hundred and twenty six (10326) stamped checks spoiled in the hands of Messrs. Wm. F. Murphy's Sons and returned through me for redemption, for which please credit Messrs. Wm. F. Murphy's Sons, Philadelphia, Pa. with an order for an equivalent in two (2) cent check stamps.

Very respectfully

Joseph R. Carpenter

per L.

Philadelphia
June 11, 1874

Hon. F. E. Spinner
Treasurer, U. S.
Washington, D. C.

Sir:

If there be any such thing as a published list of the National Banks throughout the country, will you please furnish me with a copy for use as a reference in my business of manufacturing revenue stamps for the Treasury Department?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 15, 1874

Messrs. L. W. Warner & Co.
New York, N. Y.

Gentlemen:

I find by comparing one of the present stamps with a proof impression of the die, that your plate has been mashed in printing, or transferring, rendering it necessary that a new one be made at once. I have however some four thousand sheets of the present stock on hand which I would like you if possible to consume in the meanwhile.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 16, 1874

Messrs. Wm. F. Murphys Sons

Gentlemen:

The lot of my private checks herewith, 550 imps x 5 - 2750, are to be treated according to the directions in pencil, on the wrappers subdividing the lots.

viz:

I desire to have bound six books of 84 pages and 3 checks to the page each; the remainder to be cut into single checks and not found.

6 books, 84 pages each, 504 pages	x 3 -	1512
(cuttings from 504 "	x 2 -	1008
Unbound (23 odd sheets	x 10	230
Total checks		2750

By seeing that the checks for the six books are bound in the order of arrangement noted on the lots, you will oblige,

Yours very truly

Jos. R. Carpenter

per E. Lamasure

Extra Sized Private Stamps Delivered in May, 1874

	viz:	
Am. M. Co.	3	84000
Ayer & Co.	1	150000
"	4	100000
Barber M. Co.	3	183328
Bonsf & Poole	3	132000
Brandreth	1	440000
Jno. I. Brown & Son	2	110000
Bull	1	16000
"	4	12500
Dalley	1	10501
"	2	1312
Gates	3	189000
Hall & Ruchel	1	34400
Henry	1	40000
"	2	30000
"	4	19000
Jayne & Son	1	110000
"	4	82500
N.Y. Match Co.	1	187200

Schenck	1	44004
"	6	3666
Warner & Co.	1	20000
Fred Brown	2	57600
Curtis & Sons, S.S.	2	110000
" H.P.	2	5500
Kennedy, G.G.	2	10252
"	6	16666
R. V. Pierce	1	11000
"	2	137500
Radway & Co.	2	110000
G. W. Laird	3	5250
Burnett & Co.	4	14025
R. P. Hall & Co.	4	27500
Hazeltine & Co.	2	9635
"	4	8960
Hostetter & Smith	4	82500
Howe (M. Cure)	4	14025
Jackson, Pfouts & Douglas	4	14025
McDonald & Co.	4	275000
Tubbs & Co.	4	14850

Lyon Mfg. Co.	1	30220
"	2	40000
Jacob Scheetz	4	5250
Kidder Witherell & Co.	4	2625
R. C. & C. S. Clark	4	27500

Wrappers

May Byam C. & Co.	1	1,210,000

Imprinting

May 62877 imps. @ 1¢	2	312091

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during May, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

	Dies	Sheets	Stamps	Value
2¢	General	426	89460	$1789.20
1	Proprietary	302	63420	634.20
2	"	83	17430	348.60
3	"	60	10200	306.
4	"	181	30770	1230.80
6	"	54	9180	550.80
	Total	1106	220460	$4859.60
1¢	Brockett , etc.	75	15750	$157.50
1	Cramer & Kemp	32	6720	67.20
1	Clark, J. L.	118	24780	247.80
1	Eaton	86	18060	180.60
1	Eichele	131	27510	275.10
1	Gr. & Goodwill	16	3360	33.60
	forward	458	96180	961.80

forward	458	96180	$961.80
1; C. E. Hull & Co.	32	6720	67.20
1 Ives	32	6720	67.20
1 Kyle	72	15120	151.20
1 N.Y. Match	50	10500	105
1 Roeber	47	9870	98.70
1 S. & Courtney	39	8190	81.90
1 Star M. Co.	147	30780	308.70
1 R.G.A. Wright	15	3150	31.50
1 Harter M. Co.	16	3024	30.24
2 P. Davis	263	55230	1104.60
2 R. V. Pierce	58	3248	64.96
3 Barber M. Co.	114	4560	136.80
3 Gates	258	9996	299.88
4 Howe M. C.	9	918	36.72
4 U.S. P. Med. Co.	31	1302	52.08
4 Hostetter & Smith	15	690	27.60
6 Kennedy	11	847	50.82
Total	1647	267135	3676.90

Manufactured in May, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
2¢ Imprinting	62877	312091			628.77
Stock, Common	113423	23460466			
" Extra Size, viz:					
2¢ R. V. Pierce	5942	220752	17.30	6.62	23.92
3 Barber M. Co.	9386	375440	40.28	11.26	51.5
3 Gates	10762	452004	47.18	13.56	60.7
4 Howe, M.C.	991	101082	2.44	3.03	5.4
4 McDonald & Co.	1000	56000	4.29	1.68	5.97
4 U.S.P. Med. Co.	969	40698	3.67	1.22	4.89
4 Hostetter & Smith	5985	275310	27.13		27.13
6 Kennedy	589	45353	2.15	1.36	3.51
1 Wrappers		1750000			122.50
Good	147047	27089196			6230.52
Spoiled	2753	487595			
Total	149800	27576791			7164.96

Philadelphia
June 18, 1874

Messrs. S. H. Cook & Co.
39 Montgomery St.
Syracuse, N. Y.

Gentlemen:

Your favor of the 15th inst. is at hand, and advice noted.

My charge will be fifty dollars ($50) for making the alteration indicated by you. Please advise me further ere I proceed with the work.

Very respectfully,

Joseph R. Carpenter

per L.

Philadelphia
June 22, 1874

Messrs. A. Goldback & Co.
Richmond, Va.

Gentlemen:

Herewith I have the pleasure to hand you a proof impression of your private die, which I trust will be found entirely satisfactory. It now remains to make the plate. In the meanwhile please inform me what color to print the stamps and the quantity you will probably consume per year, that I may know how much stock to keep ahead, and I will have stamps prepared in readiness for your use in one week after receiving the information from you.

My account against you being due and payable at this stage, I present the same also herewith.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 22, 1874

Messrs. A. Goldback & Co.

To Joseph R. Carpenter, Dr.

To engraving one cent private die & making stamp plate complete. $300

Philadelphia
June 22, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

In reply to yours of 20th inst, my stock of your paper on hand before filling your order (No. 5233) of the 15th inst shipped from here on the 19th, was as follows, viz:

No. 1 290000 manufactured wrappers

No. 2 1500000 " "

No. 2 126000 sheets of paper

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 22, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

SIR:

Herewith I have the honor to submit for your approval a proof impression of a one cent private die stamp ordered to be engraved by Messrs. A. Goldback & Co., Richmond, Va., 13/16 in. supervicial area.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business, June 1, 1874

viz:

Adhesive Stamp Paper, 12½ x 16 inches

196582 $\frac{200}{210}$ $\frac{167}{170}$ $\frac{3}{102}$ $\frac{73}{90}$ $\frac{65}{85}$ $\frac{20}{72}$ $\frac{46}{54}$ $\frac{16}{35}$ $\frac{13}{18}$ $\frac{3}{8}$, or

fractions reduced, 196588 $\frac{28783}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

699352 $\frac{136}{221}$ $\frac{140}{210}$ $\frac{106}{189}$ $\frac{108}{187}$ $\frac{100}{175}$ $\frac{125}{170}$ $\frac{123}{169}$ $\frac{132}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{42}{132}$

$\frac{72}{108}$ $\frac{15}{105}$ $\frac{31}{102}$ $\frac{44}{99}$ $\frac{55}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{55}{80}$ $\frac{60}{72}$ $\frac{25}{70}$ $\frac{43}{69}$ $\frac{18}{66}$ $\frac{55}{65}$ $\frac{44}{64}$

$\frac{8}{60}$ $\frac{8}{56}$ $\frac{48}{54}$ $\frac{17}{52}$ $\frac{25}{51}$ $\frac{3}{48}$ $\frac{42}{46}$ $\frac{11}{44}$ $\frac{11}{42}$ $\frac{23}{40}$ $\frac{22}{38}$ $\frac{21}{36}$ $\frac{21}{30}$ $\frac{16}{20}$ $\frac{7}{16}$ $\frac{4}{9}$

$\frac{43}{77}$, or fractions reduced 699375 $\frac{553723210480}{835259705280}$ sheets

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Very respectfully submitted

Jos. R. Carpenter

per L.

Treasury Department
Chief, Currency Division
Washington, D. C.

Philadelphia
June 26, 1874

Messrs. Johnston, Holloway & Co.
Philadelphia, Pa.

Gentlemen:

Plates for both your private dies will be ready for press tomorrow. Will you please inform me as to the color for printing? I think you mentioned black for the one cent and green for the two cent, but I omitted to make a note of it hence I am uncertain and make this further inquiry.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 26, 1874

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Inclosed herewith I have the honor to submit for your approval, a proof impression of a private die engraving ordered by Messrs. Johnston, Holloway & Co. of this city. Denomination one cent, superficial area 1 1/32 inch.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 29, 1874

Messrs. L. W. Warner & Co.
New York, N. Y.

Gentlemen:

Having made a new plate from your die, I hand you a proof sheet herewith, which please return to me (this sheet) as soon as possible, and oblige,

Yours respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 3, 1874

Messrs. A. Goldback & Co.
Richmond, Va.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 30th ulto, remitting two hundred and fifty dollars ($250) and advising me that the balance will be forwarded next week. Thanks.

Your order from Washington is also received today; but there will be a little delay as usual in getting off the first order. I think it will be ready by the 6th. Hereafter there will be no delay for when we once get stock of these stamps ahead we will keep the balance up to a three months' supply and always ship the stamps on receipt of advices, the same day.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1874

viz:

33199206 Stamps @ 23 cents per M. $7635.82

Received payment

Philadelphia
July 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in June, 1874

viz:

33199206 Stamps @ 23 cents per M. $7635.82

Received payment

Duplicate

Philadelphia
July 9, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to hand you my account, signed in duplicate, for the manufacture of revenue stamps delivered to the Stamp Agent on your requisitions for June last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per E. Lamasure

Philadelphia
July 10, 1874

Frances Whiteley, Esq.
New York, N. Y.

Sir:

I hand you inclosed check, one hundred & forty-six 45/100 ($146.45), for which please send me receipted bill.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 14, 1874

Messrs. Williams & Plum
Newark, N. J.

Gentlemen:

Your order and remittance of the 11th inst duly to hand.

I have no invalid dies for samples, but will cheerfully incur the expense of the stamps myself and cancel the checks on the signature line. This delays the shipment a little, but I hope to have the samples ready to forward tomorrow with the other checks now waiting.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 14, 1874

Messrs. B. Bendel & Co.
Care of C. A. McNulty, Atty. at Law
P. O. Box 2233, San Francisco, Cal.

Gentlemen:

Your communication of the 1st inst. (with model inclosed) applying for a private stamp die, addressed to the Commissioner of Inter. Revenue, has been referred to me for reply as to the cost, etc. of the engraving.

I am appointed by the government to engrave revenue stamp dies, to make plates and prepare stamps therefrom. The charge for engraving, as per model, and making plate complete is three hundred and fifty dollars ($350). The time required would be six weeks to make the plate complete and to prepare an adequate stock of stamps to be kept ahead of the demand. This sum includes everything connected with the engraving and making the plate; but the size of your proposed stamps being larger than the common proprietary stamp, it would be subject to a charge for the extra cost of manufacture, under the regulations which allow 63/64th of an inch superficial area free, and for stamps 3 1/8 inches superficial area ten cents per thousand, all other sizes in proportion, cents per thousand and if perforated. Your model is about five inches sup. area, so that the charge for the extra labor and material in your case would be about twenty-one (21) cents per thousand stamps perforated.

Please advise me, with remittance for engraving, as soon as you are ready for the work to proceed and the order will have due attention.

Very respectfully,

Joseph R. Carpenter

per L.

Manufactured in June, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	72040	336995			$720.40
Stock, Common	175272	36372643			
Extra size, viz:					
1¢ E. F. Wright	5995	71940	59.24	17.99	77.23
1 Henry	2916	192450	9.62	5.77	15.39
2 Radway	6632	530560	19.79	15.92	35.71
2 F. Brown	4000	80000	26.59	20.	46.59
2 R. V. Pierce	2000	112000	8.79	3.36	12.15
3 Barber M. Co.	3500	140000	15.02	4.60	19.22
4 R. P. Hall & Co.	670	53600	2.70	1.61	4.31
4 Jayne	5988	359280	29.10		29.10
4 Hostetter & Smith	2294	105524	10.40		10.40
4 McDonald & Co.	8350	467600	35.84	14.03	49.87
6 Kennedy	1383	106491	5.05	3.19	8.24
1 Wrapper, B.C. & Co.		1730000	121.10		121.10
Good	219000	40659089			$9351.59
Spoiled	6200	1218000			
Total	225200	41877089			$10500.50

Extra Sized Private Stamps Delivered in June, 1874

Am. Match Co. O.	3	44000
Ayer & Co.	1	100000
"	4	112500
Barber Match Co.	3	168666
Bonsf. & Poole	3	132000
Brandreth	1	220000
Jno. I. Brown & Sons	1	10000
"	2	50000
John Bull	1	16000
"	4	12500
Curtis & Sons	1	22000
"	2	110000
H. Dalley, Jr.	1	10500
Fleming, No. 1	1	113000
" " 2	1	50000
Wm. Gates	3	189000
J. F. Henry	4	16500
Jayne & Sons	4	27500
N.Y. Match Co.	1	244800

E. Ferrett, Sands	1	66000
J. H. Schenck	1	33000
"	6	5500
F. E. Suire & Co.	1	1500
"	4	875
L. W. Warner & Co.	1	20500
Cook & Co. Gruesdell & Co.	1	10500
Fred Brown	2	57600
G. G. Kennedy	2	25000
"	6	28333
R. V. Pierce	1	22000
"	2	103400
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
R. P. Hall & Co.	4	55000
Hartman & Co.	4	15125
Hostetter & Smith	4	165000
Boineisler, Hillyer	4	5250
J. C. Kerr	4	2625
McDonald & Co.	4	110000

S. R. Van Duzer & Co.	4	16500
Wm. Swaim	8	2625
P. H. Drake & Ward	1	15110
"	2	20000
Jacob Scheetz	4	2625
San Francisco P. Co.	12	183333

Wrappers

Byam, Carlton & Co.	1	2070000
F. E. Suire & Co.	1	5500

Imprinting

72040 imps @ 1¢	2	336995

Detailed Statement of Revenue Stamps Spoiled in Manufacture during June, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	850	178500	3570
1 Proprietary	650	136500	1365
2 "	217	45570	911.40
3 "	208	35360	1060.80
4 "	195	33150	1326
Total	2120	429080	8233.20
1¢ Alexander	219	45990	450.90
1 Am. Fusee Co.	60	12600	126
1 Barber M. Co.	77	16170	161.70
1 Barber, Jones & Co.	98	20580	205.80
1 Brockett & Newton	233	48930	489.30
1 J. L. Clark	200	42000	420
1 Cramer & Kemp	166	34860	348.60
forward	1053	221130	2211.30

forward	1053	221130	2211.30
1¢ Franklin	324	68040	680.40
1 Gates	68	14280	142.80
1 Ives	60	12600	126
1 Kyle	258	54180	541.80
1 McLean	60	12600	126
1 N.Y. Match 210	120	25200	252
1 Star M. Co.	370	77700	777
1 S. C. Beecher & Co.	950	199500	1995
1 Vogeler & Co.	182	38220	382.20
1 Zise Gresh Co.	120	25200	252
1 Harter Med. Co.	43	8127	81.27
1 E. T. Wright	5	60	.60
1 Henry	84	5544	55.44
2 Radway	168	13440	268.80
4 R. P. Hall & Co.	50	2400	96.
4 Jayne & Son	12	720	28.80
4 Hostetter & Smith	6	276	11.04
4 McDonald & Co.	150	8400	336.
6 Kennedy	17	1309	78.54
Total	4080	788926	8442.99

Philadelphia
July 18, 1874

Messrs. Byam, Carlton & Co.
Boston, Mass.

Gentlemen:

I wrote you on the 8th ulto, that the stock of your No. 1 wrappers was getting low and a lot of white paper would be required at an early date. As the lot has not yet reached me, I recall your attention to the fact. The entire stock of No. 1 wrappers now on hand is only 20,000, in view of which I would suggest that future orders be 20 apportioned in detail as not to call for an excess of that quantity of white wrappers until an additional lot is manufactured.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 23, 1874

Messrs. Byam Carlton & Co.
Boston, Mass.

Gentlemen:

Sixteen bundles of white paper (80 reams) from Messrs. Vernon Brothers & Co., New York, to hand on the 19th inst. appears to be in good condition.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 23, 1874

Messrs. Vernon Bros. & Co.
P. O. Box 3173
New York City

Gentlemen:

The sixteen bundles of white paper for Messrs. Byam Carlton & Co. duly to hand in good order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
July 23, 1874

Messrs. J. H. Zeilin & Co.
Philadelphia, Pa.

Gentlemen:

By oversight in the process of manufacturing your stamps I have prepared 1700 sheets with gum and perforated. Will you accept such stamps on orders from the government, & oblige

Yours very truly

Jos. R. Carpenter

per L.

Philadelphia
July 24, 1874

Sir:

The following list comprises the names of all the parties to whom stamps of the denomination of five hundred dollars ($500) have been issued together with the number of such stamps furnished to each party: viz:

Thomas Hillhouse, New York City	Oct. 3/71	20	
	7 "	20	
	Dec. 21"	6	
	Jan. 30/72	10	
	Feb. 10"	8	
	28"	8	
	May 9 "	24	
	June 8 "	8	104
Geo. Eyster, Philadelphia, Pa.	Feb. 24/72	10	
	Apr. 5 "	10	
	" 11 "	18	
	July 24 "	20	58
O. J. Hollister, Corwine, Utah	Oct. 4/71		2
Jay Cooke & Co. Washington,D.C.	Apr.24/72		10
Springfield Sav. Bak. Springfield	May 20/72		1
Augustus Bradley, New Albany, Inc.	June 8/72		9
Louisville & Nashville R.R. Louisville, Ky	July 18/72		4
Robt. C. Hutchins, New York City	Marâh 3/73		15
A. D. Clark, Macon, Ga.	May 26/74		1
	Total		204

Very respectfully

Jos. R. Carpenter

per L.

Isaac Pugh, Esq.
Stamp Agent
Philadelphia, Pa.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business,
July 1, 1874

viz:

Adhesive Stamp Paper, 12½ x 16 inches.

183806 $\frac{90}{210}$ $\frac{161}{170}$ $\frac{3}{102}$ $\frac{72}{90}$ $\frac{64}{85}$ $\frac{11}{72}$ $\frac{46}{54}$ $\frac{16}{35}$ $\frac{3}{18}$ $\frac{5}{8}$, or

fractions reduced, 183810 $\frac{123562}{128520}$ sheets.

Private Die Stamp Paper, 12½ x 16 inches.

822228 $\frac{136}{221}$ $\frac{178}{210}$ $\frac{172}{189}$ $\frac{126}{187}$ $\frac{50}{175}$ $\frac{65}{170}$ $\frac{57}{169}$ $\frac{20}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{53}{132}$ $\frac{64}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{9}{102}$ $\frac{91}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{55}{80}$ $\frac{24}{72}$ $\frac{25}{70}$ $\frac{7}{69}$

$\frac{40}{66}$ $\frac{25}{65}$ $\frac{43}{64}$ $\frac{28}{60}$ $\frac{24}{56}$ $\frac{48}{54}$ $\frac{21}{52}$ $\frac{47}{51}$ $\frac{15}{48}$ $\frac{2}{46}$ $\frac{11}{44}$ $\frac{34}{42}$ $\frac{37}{40}$ $\frac{19}{38}$

$\frac{21}{36}$ $\frac{8}{30}$ $\frac{16}{20}$ $\frac{6}{16}$ $\frac{7}{9}$ $\frac{46}{77}$ $\frac{30}{110}$ or fractions reduced,

822251 $\frac{370119429349}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
July 27, 1874

Hon. Secretary of the Treasury
Washington, D. C.

Sir:

I herewith transmit you corrected paper report No. 1115 of July 22d, 74 as called for by your note of the 24th inst. ("C.H.B."), I having inadvertently omitted to enter the mutilated deliveries on the daily paper report of the former date.

Thanking you for calling my attention to the oversight, I am,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 6, 1874

Messrs. Wm. F. Murphys Sons
Philadelphia, Pa.

Gentlemen:

In reply to yours of the 3d inst., I have to say that as it costs me under the present arrangement exactly the same to furnish the new check stamp as by plate printing, and as my prices are as modest under the circumstances as I can make them, I must decline your request as to a reduction in the charge for printing.

Very respectfully,

Jos. R. Carpenter

per E. L.

Philadelphia
Aug. 1, 1874

U. S. Internal Revenue Bureau,

to Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1874,

viz:

35,893,996 Stamps @ 23 cents per M. $8,255.62

Received payment

Philadelphia
Aug. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in July, 1874,

viz:

35,893,996 Stamps @ 23 cents per M. $8,255.62

Received payment

Duplicate

Philadelphia
Aug. 7, 1874

Fred. A. Lehman, Esq.
7th & G Sts.
Washington, D. C.

Sir:

I have had the lot of paper per sample on hand for a long time, but can form no idea from whom I obtained it. I have none of it for sale. I have referred your note to Messrs. J. M. Willcox & Co. of this city. Perhaps they will inform you.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 7, 1874

The Toledo Commercial Co.
Ralph H. Waggoner, Esq.

Sir:

Your favor of the 31st to hand, and your request that I pay the return express charges on lots of 5000 checks and over stamped by me has been considered and will be cheerfully complied with in all future cases.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 7, 1874

Messrs. B. Bendal & Co.
San Francisco, Cal.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 28th ulto, with remittance of three hundred and fifty dollars ($350) in full payment for engraving a twelve cent private die revenue stamp and making plate complete, according to model submitted by you on the 1st ulto; and return thanks therefor. The work is put in hand at once and a proof impression of the engraved die will be sent you at the earliest moment. To save the delay of mails, I will, if you choose, proceed to make the plate and prepare stamps at the time of sending you the proof impression, provided you will in the meanwhile inform me what color to print, and about the quantity you will probably require per year - please state also as to gumming. I would advise you to have them ungummed; otherwise there will be risk of spoiling the stamps in transportation.

Very respectfully

Jos. R. Carpenter

Philadelphia
Aug. 10, 1874

Messrs. Byam & Carlton Co.
Boston, Mass.

Gentlemen:

Thirty-five reams of white wrapper paper, additional to the eighty reams first sent, to hand in good condition.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 10, 1874

The Bulletin Co.
Norwich, Ct.

Gentlemen:

Your favor of the 6th, remittance $11.51, to hand.

The account due is according to filling of form herewith, viz: $37.58 which please forward at once.

My rule is to send C.O.D. unless the full amt. is sent with the lot, at your request however in this instance I sent the account and will forward the checks on receipt of the balance. The checks are ready to ship.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Aug. 10, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my act. signed in duplicate, for the manufacture of revenue stamps delivered on your requisitions for the month of july last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Aug. 10, 1874

Messrs. Frew & Campbell
Wheeling, W. Va.

Gentlemen:

Your imprinting order to hand and will have due execution.

The balance due is according to subjoined statement. Please remit by return mail and oblige,

Yours very truly

Jos. R. Carpenter

per L.

250 imps. x 6 - 1500 checks @ 2	$30
less 2½	.75
	29.25
Printing stamps @ 1¢ per imp.	2.50
Paper	1.85
	33.60
Cr.	30
Dr. To balance	$3.60

Manufactured in July, 1874

Imprinting	83877	426589			$838.77
Stock common	156562	31950950			
extra size viz:					
1¢ Hall & Ruchel	1934	328780	2.30		2.30
1 Johnston & Co.	283	38205	.38	1.15	1.53
1 Grandreth	7965	1051380	13.67		13.67
1 Lyons Mfg. Co.	1939	197778	5.79	5.79	11.50
1 R. V. Pierce	490	54880	1.04	1.65	2.60
1 Schenck	3951	173844	20.20		20.20
1 Warner & Co.	86	2580	5.97	.08	4.05
2 F. Brown	7998	159960	53.17	39.99	93.16
2 Jno. I. Brown & Son	5662	407664	25.89	12.23	38.10
2 Curtis & Sons	3870	255420	16.22	7.66	23.88
2 Johnston	941	127035	1.27	3.81	5.03
2 R. V. Pierce	5959	322504	25.28	9.67	34.95
3 Barber	4070	162800	17.47	4.88	22.38
3 Bonsf.	5870	258280	27.71	8.75	36.44
3 Gates	10296	432432	45.14	12.97	58.1
3 Laird	996	19920	5.76		5.76
4 Ayer & Co.	6982	335136	33.55		33.50
4 R. P. Hall & Co.	1896	151680	7.64	4.55	12.19
4 Hartman & Co.	1923	98073	7.23	2.94	10.17
4 McDonald & Co.	4403	246568	18.90	7.40	26.30
1 Wrappers		1500000			105.
Good	233876	38702458			8901.57
Spoiled	8824	1503131			
Total	242700	40205589			$10301.14

Extra Sized Private Die Stamps Delivered
in July, 1874

viz:

Am. M. Co.	3	121333
Ayer & Co.	1	50000
"	4	125000
Bonsf & Poole	3	66000
Brandreth	1	220000
Curtis & Sons	1	11000
"	2	5500
"	2	110000
Dalley	1	10500
Gates	3	283500
Hall & Ruchel	1	34400
Henry	1	55000
"	2	35000
"	4	23750
Jayne & Son	1	110000
"	2	55000
"	4	55000
N.Y. Match Co.	1	454800
Barber & Co.	3	168666

Schenck	1	44004	
"	6	3666	
Warner & Co.	1	31000	
Fred Brown	2	28800	
R. V. Pierce	1	22000	
"	2	74800	
Radway & Co.	2	55000	
Laird	3	3500	
R. P. Hall & Co.	4	1072	
Hostetter & Smith	4	82500	
Howe	4	14025	
Jackson, Phonts & Douglass	4	14025	
Swaim	8	2625	
R. H. Drake & Ward	1	35510	
"	2	64910	
Scheetz	4	2625	
L. C. Kennedy & Co.	2	30250	
Johnston, Holloway & Co.	1	22000	1 1/32 in area Perf.
"	2	22000	"

Wrappers

Byam & Carlton & Co.	1	2070000	

Imprinting

83877 imps. @ 1¢	2	426589	

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during July, 1874, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
1¢ Proprietary	535	112350	$1123.50
2 "	58	12180	243.60
3 "	128	21760	652.80
4 "	88	14960	598.40
Total	809	161250	2618.30

1¢ Am. F. Co.	377	79170	$791.70
1 Barber M. Co.	275	57750	577.50
1 Barber, Jones & Co.	182	38220	382.20
1 Bonsf. & Poole	313	65730	657.30
1 J. L. Clark	194	40740	407.40
1 Perry Davis	182	38220	382.20
forward	1523	319830	3198.30

forward	1523	319830	$3198.30
1¢ P. Eichele & Co.	51	10710	107.10
1 Gargling Oil Co.	79	16590	165.90
1 Wm. Gates	729	153090	1530.90
1 Gold. Co.	259	54390	543.90
1 Johnson & Co.	47	9870	98.70
1 Mansf. & Higbie	25	5250	52.50
1 N.Y. Match Co.	15	3150	31.50
1 Orono Match Co.	145	30450	304.50
1 Richardson	343	72030	720.30
1 Roeber	77	16170	161.70
1 Stanton	62	13020	130.20
1 Star M. Co.	148	31080	310.80
1 S. C. Beecher Co.	700	147000	1470
1 Thompson	114	23940	239.40
1 Tyler	57	11970	119.70
1 Woodworth Co.	27	5670	56.70
1 Z. & G. Co.	315	66150	661.50
Hall & Ruchel	66	11220	112.20
1 Johnston Holloway Co.	17	295	22.95
1 Brandreth	35	4620	46.20
forward	4834	1008495	10084.95

	forward	4834	1008495	$10084.95
1¢	Lyon M. Co.	61	6222	62.22
1	R. V. Pierce	10	1120	11.20
1	Schenck	49	2156	21.56
1	Warner & Co.	14	420	4.20
2	Ransom	91	19110	382.20
2	Gargling Oil	76	15960	319.20
2	Zeilin Co.	41	8610	172.20
2	Rose & Co.	274	47950	959
2	Fred Brown	2	40	.80
2	Curtis Sons	130	8580	171.60
2	Johnston Holloway Co.	59	7965	159.30
2	R. V. Pierce	241	13496	269.92
2	Brown Sons	338	24336	486.72
3	Barber M. Co.	230	9200	276.
3	Bonsf. & Poole	130	5720	171.60
3	Gates	204	8568	257.04
3	Laird	4	80	2.40
3	Richardson	426	72420	2172.60
4	Fowle	55	9350	374.
4	P. Davis	34	7140	285.60
	forward	7303	1276938	16644.31

forward	7303	1276938	16644.31
4¢ Littlefield	67	14070	562.80
4 Torrant Co.	49	8330	333.20
4 Ayer & Co.	18	864	34.56
4 R. P. Hall & Co.	404	32320	1292.80
4 Harshman &Co.	77	3927	157.08
4 McDonald & Co.	97	5432	217.28
Total	8015	1341881	19242.03

Philadelphia
Aug. 19, 1874

The Pioneer Company
St. Paul, Minn.

Gentlemen:

Your favor 14th to hand. Paper according to your sample, 17 x 24 inches, 22 lbs. costs 26 cents and prints four sets of checks three each set, or twelve checks to the sheet. The paper for 5000 checks would therefore cost you say $5. The gross expense would foot up say:

417 sheets paper or 834 imps 6 checks		$50.04
	Stamps @ 2 cents	100.08
	Less 3% dis.	97.08
	Printing stamps	8.34
	Paper	5.
	Express	1.25
(For paper and stamps)	Total	$111.67

I do not print checks and prefer not to have anything to do therewith, my business being exclusively in printing stamps for the government. I refer you however to Theo Leonhardt & Son of this city, a responsible Lithographer who has the trade of the best printers and stationers. You can address them direct and make your own bargain as to the checks, they will take your order and attend to the stamping and all else complete at my rates of charges and return the work to you without recourse to me. Mr. Leonhart informs me in this instance that they will furnish you similar style checks to those of our samples (which they printed for me through Murphy Sons) same quality of paper, etc. at $18 for 5000; $32 for 10,000, open ends; with engraved ends from $1.50 to $3 extra according to amt. of work in the end. The cost of stamps and printing stamps will be the same as set forth in my printed rates.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business August 1st, 1874,

viz:

Adhesive Stamp Paper, 12½ x 16 inches.

188,609 $\frac{113}{210}$ $\frac{28}{170}$ $\frac{3}{102}$ $\frac{46}{90}$ $\frac{13}{85}$ $\frac{3}{72}$ $\frac{44}{54}$ $\frac{17}{18}$ $\frac{3}{8}$, or

fractions reduced 188612 $\frac{73538}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches.

821,321 $\frac{136}{221}$ $\frac{68}{210}$ $\frac{18}{189}$ $\frac{73}{187}$ $\frac{146}{170}$ $\frac{160}{169}$ $\frac{108}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{10}{135}$

$\frac{97}{132}$ $\frac{16}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{8}{102}$ $\frac{91}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{53}{80}$ $\frac{46}{77}$ $\frac{48}{72}$

$\frac{25}{70}$ $\frac{7}{69}$ $\frac{30}{66}$ $\frac{25}{65}$ $\frac{42}{64}$ $\frac{48}{60}$ $\frac{40}{56}$ $\frac{2}{54}$ $\frac{25}{52}$ $\frac{47}{51}$ $\frac{7}{48}$ $\frac{28}{48}$ $\frac{37}{44}$ $\frac{39}{42}$ $\frac{11}{40}$

$\frac{19}{38}$ $\frac{28}{30}$ $\frac{16}{20}$ $\frac{5}{16}$ $\frac{7}{9}$, or, fractions reduced,

821,344 $\frac{547520999314}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To

Treasury Department
Chief Currency Div.
Washington, D. C.

Philadelphia
Aug. 29, 1874

Hon. Secretary of Treasury
Washington, D. C.

Sir:

I have your communication of the 27th inst. ("C.H.B."), that Messrs. "S. & Co. Beecher & Co." are credited on the statement of July Spoiled with seven hundred sheets of one cent stamps, while no such lot is transmitted, and that an equal number of Swift & Courtney stamps are found of which there is no entry on the statement.

In reply I would say the entry on the statement was intended for the Swift & Courtney stamps. Swift & Courtney & Beecher & Company are the proprietors of the Swift & Courtney plate, and I inadvertently made the statement name the proprietors (abbreviated) instead of the title on the stamps. Will you oblige me by amending the statement of Swift & Courtney?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 2, 1874

Messrs. D. Burham & Co.
Burlington, Iowa
(1116 Osborn St.)

Gentlemen:

In reply to yours of the 26th ulto, the stamps were shipped from here on the 3d ulto addressed by orders of the Commissioner of Internal Revenue, per requisition on me, to Chicago, Ill.

The Stamp Agent here informs me that the Inter. Rev. Bureau is cognizant of the mistake and the Express Co. has been advised to forward the stamps to Burlington, Iowa. I presume they have reached you ere this. Regretting you have been so greatly inconvenienced, I am

Yours very truly

Jos. H. Carpenter

per L.

Philadelphia
Sep. 2, 1874

The Calvert Lithographing Co.
Detroit, Mich.

Gentlemen:

In reply to yours of the 27th ulto, I have no "sample" stamp and hence regret to say it would cost you the same for samples of my stamps as it would for the regular article. The samples issued by me such as you received with my circular were regularly paid for to the government the same as if they had been prepared for use.

Allow me to call your attention to the fact that in the case of your remittance of the 27th inst., you are entitled to 3½ instead of 3% discount on the $348. Please give yourself credit for the difference in next lot and oblige,

Yours respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 8, 1874

Messrs. B. Bendel & Co.
San Francisco, Cal.

Gentlemen:

Herewith I have the pleasure to inclose a proof impression of your finished die and trust it will give entire satisfaction. It remains now to obtain the Commissioner of Internal Revenue's approval to make the plate and prepare an adequate stock of stamps. All this can be done I think in about fifteen days so that you may make your first order at any time after the receipt of this communication. Stamps will be prepared in accordance with your directions of the 15th ulto.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1874

viz:

38,451,530 Stamps @ 23 cents per M. $8,843.85

Received payment

Philadelphia
Sep. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1874

viz:

38,451,530 Stamps @ 23 cents per M. $8,843.85

Received payment

Duplicate

Philadelphia
Sep. 9, 1874

Calvert Lithographing Co.
Detroit, Mich.

Gentlemen:

I will consider the matter of printing sample stamps "invalid for use" and inform you as to my conclusions in a few days.

In regard to stamps for redemption, I cannot undertake to receive them. You can as well send such stamps whether imprinted by me or any one else, direct to the Commissioner of Internal Revenue, Washington, D. C. by express (prepaid) and request other stamps for them to be imprinted at my establishment, or where you choose, and the stamps will be credited to you for such imprinting without deduction from the face value of the amt. returned by you for redemption.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 9, 1874

Hon. J. W. Douglass
Commissioner of Inter. Reve.
Washington, D. C.

Sir:

Application is made to me from time to time for the imprinting of sample stamps on checks, etc, said stamps to be characterized in some way, as invalid for actual use. The latest applicant is the Calbert Lithog. Co., Detroit, Mich., who issue specimens of their engraved checks, etc. with sample revenue stamps imprinted thereon. (Speciman herewith) Will you please authorize me to imprint samples of the stamps designed by me, and inform me what restrictions are necessary in the case?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 11, 1874

J. McCullough
New York, N. Y.

Sir:

$105 in stamps was forwarded from here on the 29th ulto by Adams Express directed to "John McCullough, New York, N.Y." Perhaps you had better inquire at the Adams Express office why the package is not delivered.

Yours respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 11, 1874

Messrs. Bugbee & Hall
Providence, R. I.

Gentlemen:

Your letter of the 2d inst. addressed to the Hon. Commissioner of Inter. Revenue, Washington, D.C. is referred to me for reply.

I am appointed by the Government to engrave revenue stamp dies, make plates and to prepare stamps therefrom. Each denomination of stamp requires a separate plate. The price for engraving one denomination and making plate complete is three hundred and fifty dollars ($350), two denominations or plates five hundred and fifty dollars ($550), both stamps to be the same size and design, differing only in the letters and figures of the denomination. It would take about six weeks to complete the work and prepare an adequate stock of stamps to keep ahead of your orders. The sizes mentioned by you being larger than the government stamps of same denomination, you would be subject to a charge for the extra labor and material in the stamps delivered to you at the rate of about eight and a quarter cents ($8\frac{1}{4}$¢) per thousand stamps according to the regulations of the department.

A pen and ink (rough) sketch of required design and wording of the stamps should be submitted to me with your order to engrave.

Very respectfully,

Jos. R. Carpenter

per L.

Manufactured in August, 1874

Engraving

Aug. 7 12¢ B. Bendel Co., San Francisco, Cal. $350
Cup area 4 13/16 inches

Imprinting	Sheets	Wrappers	Ptg.	Perf.	
	78302	397773			
Stocks, common extra size, viz:	141952	29115600			
1¢ Brandreth	2000	264000	3.43	3.92	3.43
1 Johnson Hal. Co.	968	130680	1.51	14.97	5.23
2 Fred Brown	2994	59880	19.91	11.81	34.88
3 Barber M. Co.	9044	393760	42.25	6.85	54.06
3 Gates	5434	228228	25.82		30.61
4 Ayer	998	49904	4.80	1.10	4.80
4 Hall	968	36770	4.20	3.04	5.30
4	1409	101304	6.28	4.88	9.32
12 San Francisco M. Co.	5421	162630	31.93		36.88
1 Byam & C. Co. Wrappers		3265000	228.55	2.25	228.
1 U. S. M. Co.		9000	5.31		9.06
Good	171983	34212429			7868.86
Spoiled	7417	1354344			
Total	177400	3566773			$9422.49

Extra Sized Private Stamps Delivered in
August, 1874

	viz:	
Am. M. Co. O.	3	73332
Ayer & Co.	1	50000
"	4	125000
Bonsf. & Poole	3	264000
Brandreth	1	660000
Jno. Brown & Sons	2	55000
Jno. Bull	4	33000
H. Dalley	1	10000
"	2	1562
Wm. Gates	3	220500
Hall & Ruchel	1	69400
J. F. Henry	1	10000
"	2	20000
"	4	15000
Jayne & Son	1	110000
"	4	27500
N.Y. Match Co.	1	483600
Barber Match Co.	3	197996

J. H. Schenck	1	33000	
"	6	5500	
J. S. Burdsall & Co.	1	7500	late F. E. Suire & C
"	4	2625	"
L. W. Warner & Co.	1	30000	
Curtis & Son	2	110000	
G. G. Kennedy	2	10004	
R. V. Pierce	1	13200	
"	2	79200	
G. W. Laird	3	3500	
R. P. Ha.. & Co.	4	27500	
Jackson, Pf. & Douglass	4	14025	
Jas. C. Kerr	4	2625	
Lipp. & Bro.	4	2625	
P. H. Drake & Ward	1	40000	
"	2	35110	
Kidder, Wetherill Co.	4	2625	
Johnston, Holloway & Co.	1	22000	
"	2	22000	
Tubbs & Co.	4	14850	
G. G. Kennedy	6	33332	

Wrappers

Byam, Carlton & Co.	1	2870000	
J. S. Burdsall & Co.	1	3000	yellow paper

Imprinting

(78302 imps @ 1¢)	2	397773	

Detailed Statement of Revenue Stamps Spoiled in Manufacture during August, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Den.	Dies	Sheets	Stamps	Value
2¢	General	496	104160	2083.20
1	Proprietary	1453	305130	3051.30
2	"	249	52290	1045.80
3	"	43	7310	219.30
4	"	1234	209780	8391.20
	Total	3475	678670	14790.80
1¢	Barber M. Co.	443	43030	930.30
1	Beecher	100	21000	210.
1	BRockett	153	32130	321.30
1	J. L. Clark	151	31710	317.10
1	Eaton	47	9870	98.70
1	P. Eichele	113	25730	237.30
	forward	1007	211490	$2114.70

	forward	1007	211470	$2114.70
1¢	Franklin	76	15960	159.60
1	Gates	100	21000	210
1	Med. Match Co.	129	27000	270.90
1	Richardson	763	160230	1602.30
1	Roeber	100	21000	210
1	Stanton	16	3360	33.60
1	Tyler	118	24780	247.80
1	Zise. Gresheim Co.	99	20790	207.90
1	Johnston Holloway Co.	1032	139320	1393.20
2	Fred Brown	6	120	2.40
3	Barber M. Co.	156	6240	187.20
3	Gates	66	2772	83.16
3	Richardson	65	11050	331.50
4	Ayer Co.	2	96	3.84
4	Kerr Co.	35	1330	53.20
4	Van Duzer	93	6696	267.84
12	San Francisco	79	2370	284.40
		3942	675674	7663.54

Philadelphia
Sep. 15, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account signed in duplicate for the manufacture of Revenue Stamps delivered on your requisition for the month of August last together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 15, 1874

Messrs. D. McDeWill
Kingston
Utico Co. N. Y.

Sir:

In answer to yours of the 10th inst. referring to the class of stamps according to the one submitted by you, the first issue of this was Sep. 2, 1872, none in two colors being printed prior to July 1, 1872.

Very respectfully

Jos. R. Carpenter

per L.

Note
Error in dates

Philadelphia
Sep. 15, 1874

Geo. W. Laird, Esq.
New York, N. Y.

Dear Sir:

I hope you have not used any of the sheets like the stamp submitted to me. They are spoiled and unfit for use, and I desire to have them returned that I may forward you others in their stead. I regret very much the oversize that has led to the issue of these impressions and will consider it a great kindness in you to return them and also all such impressions found in future lots.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1874

Messrs. S. H. Cooke & Co.
39 Montgomery St.
Syracuse, N. Y.

Gentlemen:

I have about 70,000 of the labels on hand, which I pressume you will be allowed to consume ere issuing any from al altered plate. You should give me about eight weeks notice to alter the plate and make a new stock of stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1874

John Loehr, Exq.
427 West 54th St.
New York, N. Y.

Dear Sir:

It will be decidedly cheaper to have the plate altered, for one hundred dollars ($100). The price of a new plate is three hundred and fifty dollars ($350).

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 16, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for approval the proof impression herewith of a twelve cent private stamp die engraved for Messrs. B. Bendel & Co., San Francisco, Cal. Superficial area 4 13/16 inches.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 17, 1874

Hon. Commissioner of Inter. Rev.
Washington, D. C.

Sir:

In reply to your note of the 14th inst, stamps from the private die of B. Bendel & Co., San Francisco, Cal. will be prepared to meet orders by the 25th instant, provided their die, of which I forwarded you an impression on the 16th inst., is duly approved in the meanwhile.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 17, 1874

Calvert Lithographing Co.
Detroit, Mich.

Gentlemen:

Lot of checks per your application of the 10th inst. stamped as directed are forwarded today by Adams Express. There is a variation in the amt. of charge, which you will observe by comparing the copy of your application with the following statement, viz:

Wickham & Co.	167 x 6	1002	
1st Natl. Adrian	1250 x 4	5000	
S. Mich.	167 x 6	1002	
1st Natl.	334 x 6	2004	
Bills & Co.	250 x 4	1000	
Wm. D. Hoston & Co.	198 x 5	990	
Ketchman	200 x 5	1000	
T. H. Hutchinson Son	250 x 4	1000	
Hashall Bk.	200 x 5	1000	
	3016	13998 @ 2	$27996
	Less 5%		840
			271.56
	316 imps @ 1¢		30.06
			$301.72

Amt. forward	$301.72
Cr. by remittance Sep. 10	295.53
Dr. To balance due (please remit)	$6.19

The bulk of the difference between us is in your having counted the 1st Natl. Bank of Adrian 625 imps x 8 instead of 1250 x 4. Stamping presses will not take in more than than 6 checks to an impression and when they are stamped more than that number to the sheet, the charge is double, or rather the number of impressions is counted double.

Some of the checks received from your house are printed in threes, side by side; these I have stamped so far, but prefer to have them in sheets of six in one row, as it may occur in cases where the checks are large they cannot be stamped as one impression unless they are in one row.

Your advice of the 12th that 2000 checks per side have been ordered to your credit with me is . The lot of checks for Allen Shelden & Co. 200 x 6 - 1200 instead of 1000 and will be forwarded when Commissioner's order is received.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 18, 1874

Messrs. Seth W. Fowle & Son
Boston, Mass.

Gentlemen:

On the 14th inst. I put up a lot of stamps for you, and through an error in the Government order (calling it a two cent stamp) gave you double the amt. and value of stamps I should have done, viz:

amt. delivered	61 130.170	sheets	10500	stamps $420
Error	30 150/170	"	5250	" 210
Correct amt.	30 150/170	"	5250	210

By returning me the number of sheets according to the above error, viz: 30 150/170 - 5250 stamps, you will greatly oblige me.

Very respectfully,

Jos. R. Carpenter
134 S. 2d St.

per L.

Philadelphia
Sep. 21, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Dear Sir:

In reply to your letter of the 18th inst., the $200 documentary stamps of the present series were first issued Nov. 11, 1871. The $500 stamps Oct. 3, 1871; and all the other denominations of the series, Sep. 2, 1871.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business,
September 1st, 1874

viz:

Adhesive Stamps Paper, 12½ x 16 inches

193,569 $\frac{194}{210}$ $\frac{71}{170}$ $\frac{2}{102}$ $\frac{23}{90}$ $\frac{43}{85}$ $\frac{63}{72}$ $\frac{44}{54}$ $\frac{20}{35}$ $\frac{14}{18}$ $\frac{3}{8}$, or

fractions reduced, 193374 $\frac{68954}{128520}$ sheets.

Private Die Stamp Paper, 12½ x 16 inches

812,097 $\frac{136}{221}$ $\frac{200}{210}$ $\frac{49}{189}$ $\frac{45}{187}$ $\frac{125}{175}$ $\frac{8}{170}$ $\frac{28}{169}$ $\frac{108}{144}$ $\frac{110}{140}$ $\frac{128}{136}$ $\frac{20}{135}$

$\frac{97}{132}$ $\frac{32}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{72}{102}$ $\frac{86}{99}$ $\frac{30}{98}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{44}{84}$ $\frac{73}{80}$ $\frac{55}{77}$ $\frac{8}{72}$

$\frac{25}{70}$ $\frac{7}{69}$ $\frac{64}{66}$ $\frac{45}{65}$ $\frac{42}{64}$ $\frac{8}{60}$ $\frac{24}{56}$ $\frac{2}{54}$ $\frac{9}{52}$ $\frac{47}{51}$ $\frac{47}{48}$ $\frac{30}{46}$ $\frac{37}{44}$ $\frac{18}{42}$ $\frac{13}{40}$

$\frac{16}{38}$ $\frac{15}{36}$ $\frac{23}{30}$ $\frac{16}{20}$ $\frac{5}{16}$ $\frac{4}{9}$, or fractions reduced,

812,120 $\frac{720757258242}{855259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To
Treasury Department
Chief Currency Division
Washington, D. C.

Philadelphia
Sep. 28, 1874

Hon. D. McDeWill
Kingston, Utica Co., N. Y.

Sir:

Pardon me for the blunder in my note of the 15th inst. I should have said Sep. 2, 1871 instead of 1872.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30, 1874

Messrs. Dennison & Smith
Pittsburgh, Pa.

Gentlemen:

The mutilation referred to in your letter of the 24th inst., consisted in my cutting one check from the top end of each of several sheets, so as to make good the requisite number of stamps ordered, for the reason that you will not send a sufficient number of over sheets to allow for spoiling. If, however, my excuse is inadequate to meet the case, please advise me clearly thereof, and I will cheerfully make due reparation.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Sep. 30, 1874

The Pioneer Company
St. Paul, Minn.

Gentlemen:

I am with you in regretting the unsatisfactory result attending your last order. The package was forwarded by Mr. McFetridge, stamp dealer, with bill $111.67, net C.O.D. Of course as you did not accompany your order with the cash, you fairly incurred the charge for collection, viz $1.50 made by the Adams Express Co., which they inform me is the correct amt. instead of fifty cents as you suggest. To remedy the matter however as far as it is possible to do so at this time, the Express Company are requested to telegraph to St. Paul to deliver you the package on receipt of the net amt. of bill, and collect the costs at this end. The Express Company here deny having received any inquiry for instructions. It is a matter of further regret to Mr. McFetridge who has been a return of the money that you did not pay the bill under protest and write redress, and thus save delay on both sides.

To avoid a repetition of this misunderstanding you will in future please accompany your orders with the remittance, as you can easily perceive by the schedule of discount allowed by the stamp dealer, that the small margin of profit will not permit him to pay costs of collection to the Express Co.

In reading over your two communications making this last order I can easily see how you look upon the Express Cos. charge as unfair for you to pay, but taking into consideration also the wording of the circular, you will observe that it was properly chargeable to you.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1874

Messrs. Armer, Fenshake Co.
Pittsburgh, Pa.

Gentlemen:

I have no authority to print the government stamp in the position designated by you - under the regulations it must be placed in the middle of the check, where it will necessarily be written over in filling out the check. In this case the stamp can be placed in its usual position without materially obscuring the views.

I do not number checks. The lot will be held by me subject to further orders.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 7, 1874

Calvert Lithog. Co., Detroit, Mich.

Gentlemen:

Yours of the 28th ulto and remittance to hand. Checks are returned to you this day by Adams Express. I return your application herewith to show errors and discrepancies therein which according to the following statement of amts. makes you indebted to me $2.06 in excess of the total of your application, viz:

Scofield & Son	250	4	1000
D. M. Dickinson	167	6	1002
Merchants N. Bk. Toledo	250	4	1000
Smith Kelley & Co.	200	5	1000
1st Natl. Green Spring	670	4	2670
Merchants Natl. Detroit	586	5	2930
Total	2123 imps		9612 stamps
			2 cents
			192.24
Less 3% dis.			5.76
			186.48
Printing at 1 ct. per imp			21.23
			207.71

The 1st Natl. Bk. of Cold Spring is 670 x 4 - instead of 335 x 8. As I do not print more than 6 to an impression. D. M. Dickinson is 167 x 6 - 1002 instead of 200 x 5 - 1000, and you are entitled to 5.76 instead of 4.76 commission. The net difference in accounts is $2.06 which please remit me and oblige yours,

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 8, 1874

Mrs. Armer Fenshake & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 5th inst. at hand. I would like to accommodate you, but I am required by the regulations to "print the stamp in such a position that it must necessarily be cancelled in writing out the check." I would not like to take the responsibility of deviating from this rule.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Inter. Revenue Stamps Delivered in September, 1874

viz:

37,632,372 Stamps @ 23 cents per M. $8655.45

Received payment

Philadelphia
Oct. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Inter. Revenue Stamps Delivered in September, 1874

viz:

37,632,372 Stamps @ 23 cents per M. $8655.45

Received payment

Duplicate

Philadelphia
Oct. 10, 1874

The Calvert Lithog. Co.
Detroit, Mich.

Gentlemen:

The goods referred to in your telegram were received here on the 7th inst. and returned to you on the 9th. The Express Co. may be able to explain the cause of delay.

Your telegrams should be prepaid. The inclosed cost me $1, which you will please refund to me and oblige,

Yours respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1874

The Calvert Lithog. Co.
Detroit, Mich.

Gentlemen:

Your favor of the 10th and remittance of $2.06 are acknowledged received with thanks.

From your present advice I begin to think the delayed lot of checks has not reached me at all. You refer to it as your "shipment of the 30th" as your last lot, but do not state the nos. on the checks. If the lot sent on the 30th is not the one according to your form of the 20, then the lot has certainly not reached me. In view of this surmise I have instituted search by the Adams Express Co. and think it would be well for you to make similar inquiries at your end.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1874

Messrs. Seth W. Fowle & Sons
Boston, Mass.

Gentlemen:

I am requested by the Inter. Revenue Bureau to advise you of the cost of a two cent private die and the probable length of time required to prepare the same.

Price three hundred and fifty dollars unless the stamp is to be quite large. Time four weeks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 13, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith, my account, signed in duplicate, for the manufacture of revenue stamps delivered on your orders for the month of September last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 15, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your favors duly to hand. The engraving of the enlarged stamp according to your advice of the 2d inst. is already in hand and will be completed at an early day. In the meanwhile a full sized model will be prepared and submitted to you, probably the fore part of next week.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 17, 1874

Messrs. A. Hoen & Co.
Baltimore, Md.

Gentlemen:

I have your blank form of Sep. 25/74 ordering 375 x 4 1500 checks Natl. Bk. of Baltimore to be stamped with small buff stamp and remittance of $33 by mail, but no checks for stamping have yet come to hand.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in September, 1874

Sep. '74	Am. M. Co.	3	56999
	Bonsf. & Poole	3	165000
	Brandreth	1	440000
	Brown & Son, Jno.I.	1	10000
	"	2	105000
	Dalley, H.	1	10500
	Schwartz & Hazlett	1	110000
	Fleming, No. 1	1	110000
	" No. 2	1	55000
	Gates, Wm.	3	283500
	Hall & Ruchel	1	34400
	Henry, J. F.	2	15000
	"	4	9000
	Jayne & Son	1	110000
	"	2	55000
	"	4	55000
	N.Y. Match Co.	1	3321200
	Barber M. Co.	3	205529
	E. Ferrett (Sand's die)	1	66000

Schenck, J. H.	1	33000
"	6	5500
Burdsall & Co.	1	10500
Warner & Co.	1	46000
Wilder & Co.	1	6600
"	4	12375
Cook & Co.	1	6300
Curtis & Sons	2	110000
Kennedy, G. G.	2	5002
R. V. Pierce & Co.	1	44000
"	2	35200
Radway & Co.	2	55000
Laird, G. W.	3	7000
Burnett & Co.	4	14025
Cook & Co.	4	15125
R. P. Hall & Co.	4	55000
Hartman & Co.	4	15125
Hazeltine, E. T.	4	16500
Hostetter & Smith	4	82500
McDonald & Co.	4	110000
Van Duzer	4	16500

Drake & Ward	1	40000
"	2	35110
Kennedy, G. G.	6	16666
Johnston Holloway Co.	1	11000
"	2	27500

Wrappers

Byam & Carlton & Co.	1	1920000

Imprinting

19414 imps @ 1 ct.	2	400594

Manufactured in September, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	79414	408594			$794.14
Stock, Common	207765	42573515			
Extra size, viz:					
1¢ Brandreth	3982	525624	6.83		6.83
1 N.Y. Match	3000	216000	11.67	6.48	18.15
1 Fleming No. 1	4994	299640	21.62		21.62
2 J. I. Brown & Son	1861	133992	8.51	4.01	12.52
2 J. F. Henry	2936	193776	9.69	5.81	15.50
2 L. C. Kennedy Co.	1937	154960	5.86	4.65	10.51
4 J. F. Henry	2844	187704	9.01	5.63	14.64
4 Tubbs Co.	1174	116226	.97		.97
1 Byam, C. & Co. wrappers		2960000			207.20
Good	230493	47770031			10987.11
Spoiled	9007	1781363			
Total	239500	49551394			12089.19

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during September, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
1¢ Proprietary	583	122430	$1224.30
2 "	262	55020	1100.40
3 "	104	17680	530.40
4 "	168	28560	1142.40
6 "	72	12240	934.40
Total	1189	235930	$4731.90
1¢ Alexander	226	47460	474.60
1 Am. Match Co.	221	46410	464.10
1 Barber Match	330	69310	693
1 Beecher	94	19740	197.40
1 Bonsf. & Poole	404	84840	848.40
forward	1275	267750	2677.50

	forward	1275	267750	$2677.50
1¢	J. L. Clark	216	45360	453.60
1	Cramer & Kemp	260	54600	546
1	Eaton	135	28350	283.50
1	Eichele	404	84840	848.40
1	Flanders	69	14490	144.90
1	Franklin	383	80430	804.30
1	Goldback	48	10080	100.80
1	Gorman	80	16800	168.
1	Kyle	270	56700	567.
1	Maynard	49	10290	102.90
1	N.Y. Match Co.	113	23730	237.30
1	Richardson	43	9030	90.30
1	Roeber	45	9450	94.50
1	Safety Match Co.	140	29400	294.
1	Stanton	164	84440	844.40
1	Star M. Co.	603	126630	1266.30
1	Swift & Courtney	2022	424620	4246.20
1	Zis. Griest & Co.	105	22050	220.50
1	Herrick	111	20757	207.57
	forward	6535	1369797	13687.97

	forward	6535	1369797	13697.97
1	Harter Med. Co.	152	28728	287.28
1	Brandreth	18	2576	23.76
1	Fleming No. 1	6	360	3.60
2	Brown & Son	139	10008	200.16
2	Henry	64	4224	84.48
2	L. C. Kennedy Co.	63	5040	100.80
3	Richardson	242	41140	1234.20
3	Hall & Ruchel	263	44710	1341.30
4	Henry	156	10296	411.84
4	Tubbs & Co.	26	2574	102.96
5	Hart & Co.	154	26180	1309
	Total	7618	1545433	18787.35

Philadelphia
October 20, 1874

The Calvert Lithog. Co.
Detroit, Mich.

Gentlemen:

Your remittance of the 14th, $2.54, to hand. The lot of checks (Rothschild & Bro.) per statement of the 13th is forwarded by today's express. The account as amended from your letter stands as follows:

250 imps x 4 - 1000 checks 2¢ $20
Less Govt. Exchange order 948 stamps 2 c 18.96

Dr. to balance	52	1.04
Less 2½%		.03
		1.01
Ptg. @ 1¢ per imp.		2.50
		3.51
Cr. by cash per letter of 14th		2.54
Dr. to balance		.97

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Oct. 20, 1874

B. Brandreth, Esq.
New York, N. Y.

Sir:

Herewith I hand you the outlining of your new stamp as far as it is engraved, to show you the effect which you may more fully obtain by comparing it with one of your stamps of the ordinary size. With the exception that the "B. Brandreth" is rendered as prominent as possible in this instance the stamp will be the counterpart of the old increased in size to "two inches in length and proportionately wide."

Trusting to hear you are satisfied with this exhibit, I remain

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 22, 1874

Geo. Tallcot, Esq.
96 Libert St.
New York

Sir:

Yours of the 21st inst. at hand.

The price for engraving a private die stamp size of the common stamp of same denomination is three hundred dollars ($300), including plate and everything complete: large size stamp, such as you state, three hundred and fifty dollars ($350). The time required to do the work and to prepare an adequate stock of stamps to keep ahead of demand is about six weeks.

It will only be necessary for you to furnish me with a sketch of required design and working (a rough pen and ink sketch will do, my artist will elaborate) together with the dimensions of the stamp, and I will put the work in hand at once.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business October 1, 1874

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

157,729 $\frac{35}{210}$ $\frac{114}{170}$ $\frac{40}{102}$ $\frac{6}{90}$ $\frac{72}{85}$ $\frac{63}{72}$ $\frac{44}{54}$ $\frac{4}{35}$ $\frac{10}{18}$ $\frac{3}{8}$

or, fractions reduced, 157733 $\frac{112814}{128520}$ sheets

Private Die Paper, $12\frac{1}{2}$ x 16 inches.

898,702 $\frac{136}{221}$ $\frac{78}{210}$ $\frac{82}{189}$ $\frac{32}{187}$ $\frac{125}{175}$ $\frac{106}{170}$ $\frac{102}{169}$ $\frac{108}{144}$ $\frac{110}{140}$ $\frac{128}{136}$

$\frac{130}{135}$ $\frac{20}{132}$ $\frac{12}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{34}{102}$ $\frac{34}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{30}{85}$ $\frac{73}{80}$ $\frac{21}{77}$ $\frac{52}{72}$

$\frac{20}{70}$ $\frac{40}{69}$ $\frac{44}{66}$ $\frac{45}{65}$ $\frac{42}{64}$ $\frac{8}{60}$ $\frac{32}{56}$ $\frac{2}{54}$ $\frac{13}{52}$ $\frac{18}{51}$ $\frac{42}{48}$ $\frac{8}{46}$ $\frac{37}{44}$ $\frac{13}{42}$

$\frac{4}{40}$ $\frac{16}{48}$ $\frac{15}{36}$ $\frac{13}{30}$ $\frac{16}{20}$ $\frac{5}{16}$ $\frac{7}{9}$

or, fractions reduced, 898724 $\frac{25657263910}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Oct. 30, 1874

Henry Dalley, Jr.
New York, N. Y.

Dear Sir:

Your favor of the 27th to hand.

I am not responsible for the division of your orders or I would gladly place the percentage as you wish. They come to me from the government for so many of each denomination, and I have no right to alter the requisition.

I suggest that when you remit to Washington, you state to the Commissioner the gross amount of each kind of stamp required so that there can be no mistake as to your meaning.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Oct. 31, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your request of the 28th inst. to leave out the words United States Certificate of Gemineness and insert "Guaranteed Genuine" on the new stamp is filed and will have due attention. A proof impression of the finished die will be submitted at the earliest moment.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 4, 1874

Messrs. Bonsf. & Poole
Cleveland, O.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 30th ulto. with remittance of $202.29 for which I return thanks.

I note your instructions to print next lot in color according to sample submitted. I may be some time however before I print a new lot as I have large balances of your stamps ahead, enough probably to last you four or five months.

I regret my inability to furnish you samples of colors as requested. I can however print in any of the usual plate printing colors that you may chose to designate.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 4, 1874

Messrs. Simons & Keisingham
Richmond, Va.

Gentlemen:

Your favor of the 2d to hand.

The delay here of your first lot was from umusual inadvertence. As a general thing I will return your lots of checks the next day after they are received by me. Add the expressage to this and you have the exact time to get your work through.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 6, 1874

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Enclosed please find one good sheet of your stamps in lieu of the mutilated one returned with your note of the 4th inst. My examiners are as a general thing very vigilant in culling out the bad impressions, but once in a while a bad one will accidentally excape notice. In such cases I will thank you to return the stamps for exchange as in this instance.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1874

viz:

41,444,084 Stamps @ 23 cents per M. $9,532.14

Received payment

Philadelphia
Nov. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in October, 1874

viz:

41,444,084 Stamps @ 23 cents per M. $9532.14

Received payment

Duplicate

Philadelphia
Nov. 9, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my account signed in duplicate for the manufacture of Revenue Stamps delivered on your orders for the month of October last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 10, 1874

Messrs. B. Bendel & Co.
520 Front St.
San Francisco, Cal.

Gentlemen:

Your favors of the 23d ulto, one addressed to me, the other to the Hon. Commissioner and referred to me, duly to hand.

I have put your engraving order in hand and will duly advise you as the new stamp approaches completion.

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
Nov. 10, 1874

Messrs. Dennison & Smith
59 & 61 Maiden Lane
New York, N. Y.

Gentlemen:

Your favor of the 7th inst rec'd.

The stamps you refer to were printed in purple ink, a well known fugitive color, but I am much mortified and vexed that these stamps have faded to such an extent as to make them almost entirely indiscernible. I beg you will recall all the checks that have been so stamped and return them to me at early convenience. On their receipt I will give you full credit for the stamps and imprinting or will refund in cash at your option and pay every cost that has resulted from a blunder which, however, nas been in a measure accidental on my part. In addition to this you have my sincere apology for having subjected you to so much trouble.

I return letter herewith, and book separately, as requested.

Very respectfully

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in
October, 1874

viz:

Ayer & Co.	1	100000
"	4	112500
W. F. Blow	1	45210
Bonsf & Poole	3	58666
B. Brandreth	1	440000
Jno. I. Brown & Son	2	55000
Curtis & Sons, Ver.	1	11000
" S.S.	2	220000
" H.P.	2	5500
H. Dalley, Jr.	1	10625
"	2	1250
Fleming Bros. Pills	1	55000
" Ver.	1	55000
Wm. Gates	3	346500
Hall & Ruchel	1	34400
Jno. F. Henry	1	10000
"	2	20000
"	4	15000

D. D. Jayne Son	1	40000
"	2	25000
"	4	60000
N.Y. Match Co.	1	309600
Barber M. Co.	3	227330
J. H. Schenck & Son	1	33000
"	6	5500
J. S. Burdsall & Co.	1	10500
L. W. Warner & Co.	1	10500
Fred Brown	2	28800
G. G. Kennedy	2	27501
"	6	18333
R. V. Pierce	1	20000
"	2	75800
Radway & Co.	2	55000
G. W. Laird	3	10500
Burnett & Co.	4	14025
Hostetter & Smith	4	165000
Howe, Milk Cure	4	14025
Jackson, P. & Douglas	4	14025
R. H. McDonald & Co.	4	220000

Swain	8	3937	
R. H. Drake & Ward	1	50200	
"	2	57565	
Jacob Scheetz	4	2625	
Kennedy & Co.	2	33000	
Kidder Wetherall & Co.	4	5250	
R. C. & C. S. Clark	4	27500	
Johnson, Holloway & Co.	1	40000	
"	2	13000	
B. Bendel & Co. Sup. A. 4 13/16 in.	12	41666	San Francisco, Cal.

Wrappers

Byam, Carlton & Co.	1	2,500,000	

Imprinting

89,068 imps. @ 1¢	21		

Manufactured in October, 1874

		Sheets	Stamps	Ptg.	Perf.	Total
Engraving						
Oct. 6 One cent Brandreth, 3¼ in. sup. area						$350
Imprinting		89068	424151			890.69
Stamps common die		199431	41533030			
" Extra size viz:						
1¢	Brandreth	5478	723096	9.40		9.40
1	N.Y. Match	19737	1421064	76.81	42.63	119.44
1	Warner & Co.	3923	117690	18.51	3.53	21.66
2	Curtis & Sons	5802	382932	24.51	11.49	35.80
3	Barber M. Co.	2942	117680	12.63	3.53	16.16
3	Bonsf. & Poole	5499	241956	25.26	7.26	32.52
3	Gates	14383	616686	64.37	18.50	82.87
3	Laird	75	1500	.43		.43
12	B. Bendel & Co.	5360	171520	30.67	5.14	35.80
1	Wrappers		1905000	133.35		133.35
	Good	262930	47656305			10960.95
	Spoiled	9370	1741846			
	Total	272300	49398151			$12689.07

Detailed Statement of Revenue Stamps Spoiled in Manufacture during October, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ Proprietary	110	23100	462
4 "	55	5950	238
6 "	86	14620	877.23
Total	231	43670	1577.20
1¢ Barber M. Co.	707	148470	1484.70
1 Byam Carlton Co.	281	59010	590.10
1 J. L. Clark	642	134820	1348.20
1 Cramer & Kemp	169	35490	354.90
1 Eaton	226	47460	474.60
1 Eichele & Co.	238	49980	499.80
1 Franklin	152	31920	319.20
1 Gates	466	97860	978.60
1 Gargling	198	41580	415.80
forward	3079	646590	6465.90

	forward	3079	646590	6465.90
1¢	Griggs & Goodwill	256	43260	432.60
1	Griggs Scott	347	72870	728.70
1	Goldback	225	47250	472.50
1	McLean	18	3780	37.80
1	N.Y. Match Co. blue	71	14910	149.10
1	Richardson	771	161910	1619.10
1	Barber	155	32550	325.50
1	Schmitt & Sahm	41	8610	86.10
1	Stanton	39	8190	81.90
1	Star M. Co.	824	173040	1730.40
1	Swift & Courtney	1340	281400	2814
1	Powell	77	16170	161.70
1	Zise Griest & Co.	216	45360	453.60
1	Brandreth	22	2904	29.04
1	N.Y. Match Co. green	263	18936	189.36
1	Warner & Co.	77	2310	23.10
2	Curtis Sons	198	13068	261.36
3	Schmitt & S.	37	4770	233.10
3	Richardson	298	50660	1519.80
3	Barber M. Co.	58	20880	69.60
	forward	8362	1653858	17884.26

forward	8362	1652858	$17884.26
3¢ Bonsf & Poole	301	13244	397.32
3 Gates	317	13314	399.42
3 Laird	25	500	15.
5 Hart & Co.	94	15980	799
12 B. Bendel & Co.	40	1280	153.60
Total	9139	1698176	$19648.60

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of business, November 2, 1874

viz:

Adhesive Stamp Paper 12½ x 16 inches.

183382 $\frac{173}{210}$ $\frac{112}{170}$ $\frac{5}{90}$ $\frac{50}{85}$ $\frac{59}{72}$ $\frac{44}{54}$ $\frac{3}{55}$ $\frac{10}{18}$ $\frac{3}{8}$, or

fractions reduced, 183386 $\frac{99854}{128520}$ sheets

Private Die Stamp Paper 12½ x 16 inches

876706 $\frac{136}{221}$ $\frac{168}{210}$ $\frac{115}{189}$ $\frac{148}{187}$ $\frac{125}{175}$ $\frac{83}{170}$ $\frac{7}{169}$ $\frac{52}{144}$ $\frac{120}{140}$ $\frac{128}{136}$ $\frac{50}{135}$

$\frac{75}{132}$ $\frac{60}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{32}{102}$ $\frac{55}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{70}{85}$ $\frac{73}{80}$ $\frac{14}{77}$ $\frac{60}{72}$ $\frac{20}{70}$

$\frac{40}{69}$ $\frac{34}{66}$ $\frac{45}{65}$ $\frac{41}{64}$ $\frac{8}{60}$ $\frac{24}{56}$ $\frac{10}{54}$ $\frac{48}{52}$ $\frac{18}{51}$ $\frac{6}{48}$ $\frac{14}{46}$ $\frac{23}{44}$ $\frac{13}{42}$ $\frac{24}{40}$ $\frac{16}{38}$

$\frac{30}{58}$ $\frac{30}{52}$ $\frac{13}{30}$ $\frac{16}{20}$ $\frac{4}{16}$ $\frac{1}{9}$, or fractions reduced,

876729 $\frac{792815202703}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
Nov. 23, 1874

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

Herewith inclosed I have the honor to submit for your approval a proof impression of a new one cent private die stamp for B. Brandreth, New York City. Superficial area 3½ inches.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 23, 1874

B. Brandreth, Esq.
New York, N. Y.

Sir:

Herewith I have the pleasure to hand you a proof impression of your new one cent private die, and trust you will be entirely pleased with the engraving.

As soon as advised of your approval, and as to the color to print, and whether to gum and perforate or not, I will prepare an adequate stock of stamps to meet your orders.

I would also be pleased to know if the new stamps are to entirely supersede the old or to what extent they will probably affect the consumption.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 23, 1874

St. Clair Banking Co.
Pittsburgh, Pa.

Gentlemen:

Lot of blank drafts purporting to be 1000 to hand. There are but 997 in the lot, numbered from 1 to 996 inclusive and one draft numbered 1000, the latter will be used for staring and will probably be spoiled.

Please remit amt. of charge according to the within blank form, $2.40.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. Corlies, Macy & Co.
New York, N. Y.

Gentlemen:

I forward you this day by Adams Express Co. package of checks, stamped per advices direct from Mr. Binsse, as follows, viz:

84 imps. Tradesmen'd Bank x 6 - 504 checks
86 " L. B. Ninesse Co. x 6 516 "

	1020 " @ 2 ¢	$20.40
Less 2½% dis.		.51
		19.89
Ptg. @ 1¢ per imp.		1.70
		$21.59

Please therefor forward the amt. ($21.59) to my address and oblige yours,

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Referring to your letter of the 24th inst., checks were shipped to you on the 25th inst. by Adams Express Co.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. Bendel & Co.
San Francisco, Cal.

Gentlemen:

I have the pleasure to inclose you a proof impression of your finished one cent die. Stamps will be printed (in brown) and prepared ahead in quantity, to fill orders by the 10th proxo.

I hand you subjoined my act. for engraving, etc.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

Messrs. B. Bendel & Co.

To Jos. R. Carpenter, Dr.

To engraving one cent private die and making stamp plate complete $300.

Philadelphia
Nov. 27, 1874

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to hand you herewith for approval, a proof impression of a one cent private stamp die for B. Bendel & Co., San Francisco, Cal., superficial area 13/16 inches.

I would also ask the favor of your early consideration of the die for B. Brandreth forwarded to you for approval on the 23d inst.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Nov. 27, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

It will be impossible to fill your present order with the new stamps. The Commissioner of Inter. Rev. has not yet approved the stamp, hence the printing is delayed. Besides this, your order at Washington will probably be dated this month, in which case, under the system of the government requiring me to account for the amt. of paper consumed in the orders of each month respectively, I am not permitted to anticipate or hold over the delivery of stamps that will not be manufactured until a succeeding month.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

I have heard from the government in regard to your new stamp submitted some days ago to the Hon. Commissioner of Inter. Revenue for his official approval. The communication from him returning the proof impression unapproved is as follows: "You are informed that the words 'guaranteed genuine' which appears thereon must be cut from the die before it can be approved. Dr. Brandreth has been heretofore informed that it would be necessary to have the words 'United States Certificate of Genuineness' cut from the private stamp heretofore used by him, as it is not deemed proper that a stamp issued by the United States should be in the nature of a certificate of the genuineness of any preparation."

Under the circumstances of course I will be unable to print stamps of the new design until you can satisfy the Commissioner on his objective point.

Awaiting your advice, I am yours

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

John Loehr, Esq.
New York, N. Y.

Dear Sir:

On the 27th inst. I filled orders for you and Jas. Eaton (Utica, N.Y.) for $2200 private die stamps respectively. By some accident the package directions were transposed, giving you his stamps, and him yours.

Mr. Pugh has telegraphed you to exchange packages with Eaton as nearly as possible. Will you please adjust differences between yourselves for such amts. as you may have accidentally used of each other's stamps and let me know the expense you have incurred for expressage, etc., that I may pay you the amount?

I will write the same to Mr. Eaton and trust the blunder may be corrected with as little inconvenience to you as possible.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

James Eaton, Esq.
Utica, N. Y.

Dear Sir:

On the 27th inst. I filled orders for you and John Loehr (New York City) for $2200 private die stamps respectively. By some accident the package directions were transposed, giving you his stamps, and him yours.

Mr. Pugh has telegraphed you to exchange packages with Loehr as nearly as possible, if you have used any of the stamps. Will you also please adjust differences between yourselves for such amt. as you may have accidentally used of each other's stamps, and let me know the expense you have incurred for expressage, etc. that I may pay you the amt.?

I write the same to Mr. Loehr and trust the blunder may be corrected with as little inconvenience to you both as possible.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1874

viz:

32, 577,543 Stamps at 23 cents per M. $7492.84

Received payment

Philadelphia
Dec. 1, 1874

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in November, 1874

viz:

32,577,543 Stamps at 23 cents per M. 7492.84

Received payment

Duplicate

Philadelphia
Dec. 9, 1874

John Loehr, Esq.
427 West 54th St.
New York, N. Y.

Dear Sir:

On receipt of this note you will please forward to the Stamp Agent, Mr. Pugh, if you have not already done so, the 480 130/210 sheets excess of your order received from Mr. Eaton. You should have returned this excess the moment your own stamps were received and saved me much anxiety and trouble growing out of my mistake in transposing the directions on the stamp packages.

Mr. Eaton has acted promptly and commendably in the matter, although I regret to say he has suffered vexatious delay in getting his own stamps.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Dec. 9, 1874

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

I have the honor to hand you herewith, my account, signed in duplicate, for the manufacture of Revenue Stamps delivered in the month of November last, together with the usual statement and vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 10, 1874

E. Ferrett, Esq.
New York, N. Y.

Dear Sir:

I find by my balance of stock on hand that in filling your last order (Nov. 4th) a fragment only of the bottom sheet of the lot was sent you, the balance of the sheet being torn off and retained by me. To adjust this difference with you I informally inclose these stamps to you herewith, and have the honor to remain

Yours very respectfully,

Jos. R. Carpenter

per L.

Inclosure 43 stamps Sand's die

Philadelphia
Dec. 11, 1874

B. Brandreth, Esq.
New York, N. Y.

Sir:

I hand you herewith a proof of your amended die. I have transmitted an impression to the Commissioner also, this date, and trust I may now be permitted to make the plate and prepare stamps. Should everything go right I will probably be able to fill your next order with the new stamps; otherwise I will communicate to you at once.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 11, 1874

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval, a proof impression of the new private die for B. Brandreth, New York City, amended from the design previously submitted to you by striking out the words "Guaranteed Genuine" and substituting "Allcock's Porous Plaster," to meet the objection in your communication of the 30th ulto.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 15, 1874

Messrs. Hennison & Smith
59 & 61 Maiden Lane
New York, N. Y.

Gentlemen:

Herewith I have the pleasure to hand you my check for $91.51 in satisfaction of your account of the 14th inst. for spoiled checks of the 1st Natl. Bank of Tarrytown, etc. and for 2000 two cent revenue stamps, etc. Please acknowledge receipt, and oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during November, 1874, by Jos. R. Carpenter, Philadelphia, Pa.

Dies	Sheets	Stamps	Value
2¢ General	1102	231420	4628.40
1 Proprietary	2005	421050	4210.50
2 "	387	81240	1625.40
3 "	112	19040	571.20
5 "	140	23800	1190
Total	3746	776580	12225.50
1¢ Barber M. Co.	256	43260	432.60
1 Byam Carlton Co.	97	20370	203.70
1 Clark M. Co.	144	36540	365.40
1 Gates	747	156870	1568.70
1 Goldback	90	18900	189
1 Mansfield & Higbie	969	203490	2034.90
1 McLean	181	38010	380.10
forward	2464	517440	5174.40

	forward	2464	517440	5174.40
1¢	Richardson	755	158550	1585.50
1	Hotchliss M. Co.	84	17640	176.40
1	Roeber	228	47880	478.80
1	Safety M. Co.	19	3990	39.90
1	Schmidt & Schmidt	721	151410	1514.10
1	Stanton	40	8400	84.
1	Vogeler	79	16590	165.90
1	Woodworth Co. o	52	10920	109.20
1	Zise Griest Co.	33	6930	69.30
1	Swift & Courtney	947	198870	1988.70
1	N. Y. Match Co.	122	8784	87.84
1	Jayne & Son	56	3360	33.60
1	Johnson Hol. & Co.	55	7425	74.25
1	Warner & Co.	15	450	4.50
2	Lyon Mfg. Co.	91	9282	185.64
2	Barclay	33	6930	138.60
3	Schmitt & Sch.	162	34027	1020.60
3	Barber M. Co.	15	600	18.
3	Bonsf. & Poole	711	31284	938.52
3	Laird	3	60	1.80
	forward	6685	1240815	$13889.55

	forward	6685	1240815	$13889.55
4¢	McDonald Co.	27	1512	60.48
4	Met. M. Co.	87	14790	591.60
5	Lawrence & Cohen	121	17424	871.20
6	Kennedy	23	1771	106.26
	Total	6943	1276312	$15519.09

Extra Sized Private Stamps Delivered
November, 1874

	viz:		
Bonsfield & Poole		3	54999
B. Brandreth		1	440000
Jno. I. Brown & Son		2	110000
John Bull		1	16000
"		4	12500
Curtis & Sons	Vern.	1	11000
"	S.S.	2	110000
"	H.P.	2	5500
H. Halley, Jr.		1	10500
Wm. Gates		3	189000
Jno. F. Henry		1	50000
"		2	15000
"		4	35000
Jayne & Son		1	72000
"		2	35000
"		4	49000
N.Y. Match Co.		1	250000
" Co.		3	180000

E. Ferrett (Sand's die)	1	66000
J. H. Schenck & Son	1	44004
"	6	3666
L. W. Warner & Co.	1	20000
S. H. Cook & Co.	1	5250
Fred Brown	2	28800
G. G. Kennedy	2	27502
"	6	27499
R. V. Pierce	1	44000
"	2	63800
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
R. P. Hall & Co.	4	27500
Hostetter & Smith	4	82500
Jackson, Phonts & Douglas	4	14025
J. C. Kerr	4	2625
R. H. McDonald & Co.	4	165000
R. V. Dan Duzer	4	16500
B. Bendel & Co.	12	270833

R. H. Drake & Ward	1	30600
"	2	39810

Wrappers

Byam, Carlton & Co.	1	2080000

Imprinting

85052 imps. @ 1¢	2	392719

Manufactured in November, 1874

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
No. 9/74 One Cent B. Bendel Co. 13/16 sup. area					$300
Imprinting	85052	592719			850.52
Stock, common	151529	51450036			
Extra size					
1¢ N. Y. Match Co.	6578	473616	25.60	14.21	29.81
1 Jayne & Son	5944	356640	29.40		29.40
1 Johnson & Ho.	1445	195075	1.95	5.85	9.80
1 Warner & Co.	985	29550	4.55	.89	5.14
2 Lyon Mfg. Co.	3109	517118	9.51	9.51	19.02
3 Barber M. Co.	1085	43400	4.66	1.30	5.96
3 Bonsf. & Poole	14489	657516	68.40	19.13	87.3
3 Laird	897	17940	5.18		5.18
4 McDonald Co.	1473	82488	6.32	2.47	8.99
6 Kennedy	877	67529	3.20	2.03	5.23
12 B. Bendel & Co.	4500	144000	25.75	4.32	30.07
FORWARD	192911	34907627			1394.75

forward	192911	34907627	$1394.75
1¢ Byam, Carlton Co. wrappers		2390000	167.30
Stock	192911	36597627	8417.45
Spoiled	16689	2052892	
Stotal	209600	38650519	$9979.50

Philadelphia
Dec. 16, 1874

James Eaton, Esq.
Utica, N. Y.

Dear Sir:

Your favor of the 12th to hand. I will not need the statement of Mr. Loehr. Inclosed herewith I have the pleasure to hand you $2.31 to balance the act. for freight made by error on my part.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 16, 1874

Messrs. Link &
Baltimore, Md.

Gentlemen:

I hand you circular and blank form. The charge for stamping 1000 checks (say five checks on each sheet) would be $21.50, as follows:

1000 stamps @ 2¢	$20
Less 2½%	.50
	19.50
200 imps. @ 1¢	2
	21.50

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Dec. 16, 1874

Messrs. B. Bendel & Co.
San Francisco, Cal.

520 Front St.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 8th inst. with remittance of three hundred dollars ($300) in full payment for engraving one cent die and making plate complete. Please accept my thanks for your prompt response to my act.

The plate has been put to press and 4000 sheets - 840,000 stamps, will be prepared ahead to meet your demand.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the Close of business December 1, 1874

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

191,915 $\frac{122}{210}$ $\frac{54}{170}$ $\frac{101}{102}$ $\frac{40}{90}$ $\frac{3}{85}$ $\frac{58}{72}$ $\frac{42}{54}$ $\frac{11}{35}$ $\frac{10}{18}$ $\frac{5}{8}$

or, fractions reduced, 191,920 $\frac{29549}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

795,263 $\frac{136}{221}$ $\frac{200}{210}$ $\frac{148}{189}$ $\frac{40}{187}$ $\frac{75}{175}$ $\frac{148}{170}$ $\frac{118}{169}$ $\frac{140}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{50}{135}$ $\frac{130}{132}$ $\frac{76}{112}$ $\frac{50}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{2}{102}$ $\frac{75}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{70}{85}$ $\frac{53}{80}$ $\frac{64}{72}$ $\frac{4}{77}$

$\frac{20}{70}$ $\frac{4}{69}$ $\frac{46}{66}$ $\frac{15}{65}$ $\frac{41}{64}$ $\frac{28}{60}$ $\frac{40}{56}$ $\frac{18}{54}$ $\frac{18}{51}$ $\frac{6}{48}$ $\frac{38}{46}$ $\frac{6}{44}$ $\frac{13}{42}$ $\frac{16}{40}$

$\frac{13}{38}$ $\frac{9}{36}$ $\frac{13}{32}$ $\frac{25}{30}$ $\frac{16}{20}$ $\frac{4}{16}$ $\frac{6}{12}$ $\frac{1}{9}$

or fractions reduced, 795286 $\frac{625364197553}{835259705280}$ sheets

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Very respectfully submitted

Jos. R. Carpenter

per L.

To Secy of Treasury
Currency Div.
Washington, D. C.

Philadelphia
Jan. 2, 1875

Messrs. Sufert, Girgler & Co.
Milwaukee, Wis.

Gentlemen:

I print the stamp as on the check herewith. In sending your checks to me to receive the imprint of this design, please make a note that you require the "large old stamp."

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered in
December, 1874

	viz:	
Am. Match Co.	3	91666
Ayer & Co.	1	250000
"	4	75000
Bonsf. & Poole	3	176000
B. Brandreth	1	220000
Jno. I. Brown & Son	2	141283
H. Dalley, Jr.	1	10500
Wm. Gates	3	157500
Hall & Ruckel	1	27500
Jayne & Son	1	95000
"	2	28500
"	4	44500
N.Y. Match Co.	1	100800
J. H. Schenck & Son	1	33000
"	6	5500
Fred Brown	2	28800
Curtis & Sons S.S.	2	55000
Barber M. Co.	3	146662

R. V. Pierce	1	11000
"	2	51700
Radway & Co.	2	55000
G. W. Laird	5	8750
R. P. Hall & Co.	4	27500
Hartman & Co.	4	15125
Hazeltine	4	16500
Hostetter & Smith	4	82500
Jackson, Phonts & Douglas	4	14025
Lippman & Bros.	4	2625
Swaim	8	2625
P. N. Drake & Ward	1	30410
"	2	39905
L. C. Kennedy	2	33000
S. Francisco Pucussion M. Co.	12	183333

Wrappers

Byam, Carlton & Co.	1	1730000

Imprinting

(84715 imps. @ 1¢)	2	406616

Philadelphia
Jan. 2, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1874

viz:

28,931,144 Stamps @ 23 cents per M. $6,654.16

Received payment

Philadelphia
Jan. 2, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in December, 1874

viz:

28,931,144 Stamps @ 23 cents per M. $6,654.16

Received payment

Duplicate

Philadelphia
Jan. 7, 1875

B. Brandreth, Esq.

To Jos. R. Carpenter, Dr.

Dec. '74. To engraving one cent private revenue stamp, and making plate complete $350

Dear Sir:

Will you please remit me the amt. of above bill at early convenience and oblige,

Yours very truly,

Jos. R. Carpenter

per L.

Dr. B. Brandreth

New York, N. Y.

Philadelphia
Jan. 7, '75

B. Brandreth, Esq.

To Jos. R. Carpenter, Dr.

Dec. 21 '74.	To ptg. 2,420,000 from July 1st to date @ 1.3 per M.	$31.46
"	To valance of stamps on hand old die superseded by new stamps	12.49
		$43.95

The above is additional to the $350 act. for engraving new die, forwarded you yesterday.

Very respectfully

Jos. R. Carpenter

per L.

B. Brandreth, Esq.

New York, N. Y.

Philadelphia
Jan. 9, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you, herewith, my act., signed in duplicate for the manufacture of Revenue Stamps delivered during the month of December last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 11, 1875

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your favor of the 9th inst. at hand covering remittance of three hundred and ninety three 95/100 dollars ($393.95) for which please accept my thanks.

You state that the small stamp will be continued for the Pills, and direct me to alter the die by inserting "Allcock's Porous Plasters" in place of United States Certificate of Genuineness. You may of course intend this, but I deem it proper to call your attention to the discrepancy between the proposed new title of stamp and the article to be stamped, and beg you will further advise me in the matter.

I understand you will not continue to use the present balance of small stamps on hand. Am I right?

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 14, 1875

Messrs. Frew & Campbell
Wheeling, W. Va.

Gentlemen:

Your favor of the 12th to hand.

363 stamped checks are returned to Mr. McFetridge who allows you credit in stamps to be imprinted on other checks, the amt. of their face value less ten per cent, or net 327 stamps.

You will therefor please remit the balance $16.52 according to statement as follows:

200 imps x 5 - 1000 stamps		$20
Less credit 327	"	6.54
673	"	$13.46
2½ off		.34
Bill of stamps		$13.12
Imprinting @ 1¢		2.
Paper		1.40
		$16.52

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 15, 1875

Geo. W. Gary, Esq.-
Richmond, Va.

Sir:

Your favor of the 3d inst. to hand. The charge for stamping 1000 checks 5 to the page is as follows:

200 imps x 5 - 1000 @ 2	$20
Less 2½	.50
	$19.50
Printing @ 1¢ per imp.	2.
	"21.50

I do not do the numbering but you can have it done for your checks and stubs for $2. Perhaps you can have it done as well and for a less cost at your place.

Please prepay express charges on checks forwarded to me.

Very respectfully

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during December, 1974, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	1152	241920	$48838.40
2 Proprietary	72	15120	302.40
Total	1224	257040	$5140.80
1¢ American Match Co.	22	4620	$46.20
1 Barber Match Co.	210	44100	441
1 B. Bendel	121	25410	254.10
1 J. L. Clark	37	7770	77.70
1 Gates	37	7770	77.70
1 N.Y. Match Co.	36	7560	75.60
1 Richardson	278	58380	583.80
1 Swift & Courtney	637	133770	1337.70
1 Ward, Southerland Co.	13	2730	27.30
1 Redding	33	6930	69.30
forward	1424	299040	$2990.40

forward	1424	299040	$2990.40
1¢ Lyon Mfg. Co.	34	3468	34.68
1 Brandreth (42)	3	126	1.26
1 Blow	21	2940	29.40
1 U.S. Propy Med. Co.	1	9	.09
2 Johnston Holloway Co.	36	4860	97.20
2 Curtis & Sons	172	11352	227.04
3 Barber M. Co.	82	3280	98.40
3 Bonsf. & Poole	189	8316	249.48
3 Gates	22	924	27.72
4 Hostetter & Smith	3	138	5.52
4 Burnett & Co.	41	5412	216.48
4 McDonald Co.	21	1176	47.04
5 Dougherty	43	7310	365.50
12. B. Bendel	50	1600	192.
Total	2142	349951	$4582.21

Manufactured in December, 1874

viz:

Imprinting	84715	406616			$847.15
Stock, Common	80709	18962610			
Extra size, viz:					
1¢ Lyons Mfg. Co.	966	98532	2.96	2.95	5.91
1 Brandreth, new	4997	209874	2.73		2.73
1 Plow	979	137060	4.30	4.11	8.41
1 U.S. Prop. Med. Co.	3999	35991	21.23	9.	30.23
2 Johnson Holloway Co.	964	130140	1.30	3.90	5.20
2 Curtis & Sons	5828	384648	24.42	11.54	35.96
3 Barber M. Co.	4418	176620	18.96	5.30	24.26
3 Bonsf. & Poole	3311	145684	15.63	4.37	20.
3 Gates	978	41076	4.29	1.23	5.52
4 Hostetter & Smith	4997	229862	32.65		22.65
4 Burnett & Co.	959	126588	.65	3.80	4.45
4 McDonald Co.	979	54824	4.20	1.64	5.84
12 B. Bendel	450	14400	2.57	.43	3.
1 Byam C. Co. Wrappers		2500000			100
Stocks	124534	23654625			5440.56
Spoiled	3366	606991			
Total	127900	24261616			$6561.87

Philadelphia
Jan. 18, 1875

J. N. Morse, Esq.
Boston, Mass.

Dear Sir:

Herewith I have the pleasure to add the address to each of the parties named in your note of the 16th inst.

viz:

"Greenleaf & Co."	Kirby & Jones, Milwaukee
"J. G. Hotchkiss M. Co."	West Haven, Ct.
"American Fusee Co."	Erie, Pa.
& Co."	Richmond, Va.
"England & Bell"	Baltimore, Md.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 18, 1875

Messrs. Murphy & Bechtel
Trenton, N. J.

Gentlemen:

The lot of checks received from Messrs. Lehman & Bolten to be stamped for you agrees with your form of application in amt., viz: $211.50, which please remit payable to order of "J. R. McFetridge" the dealer through whom I pay the government for the stamps. Mr. McF. returns me the money for the imprinting.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Jan. 18, 1875

Excelsior Match Co.
Syracuse, N. Y.

Gentlemen:

I am in receipt of a communication from the Commissioner of Internal Revenue, dated the 14th inst., notifying me that the proprietorship of the private revenue stamp of the Excelsior Match Co. of Watertown, N.Y. has been transferred to you and that it will be necessary to cut the word "Watertown" from the die and substitute the word "Syracuse."

To make this change in the die, which necessitates a new plate, will cost you seventy-five dollars ($75) and will take about four weeks time.

I have a balance of about 1,600,000 of these stamps, face value $16,000, now on hand, which I presume the government will permit you to use in the meanwhile, and trust there will be no objection on your part to your consumption of this balance.

Very respectfully,

Jos. R. Carpenter

Philadelphia
Jan. 22, 1875

Robt. Whitechurch, Esq.
333 Stella Avenue
Philadelphia, Pa.

Dear Sir:

Per your advice I have the pleasure to inclose check in your favor ($50). Will you have the kindness to call at the office and sign a receipt at your own convenience.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 22, 1875

134 S. 2d St.

Messrs. Yeager Bros.
Philadelphia, Pa.

Gentlemen:

A check in your favor ($28.56) awaits your receipt at my office.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Jan. 22, 1875

Messrs. Cornwell Bros. & Vogler
454 Broome St.
New York, N. Y.

Gentlemen:

Lot of checks for stamping to hand: one impression allowed for spoiling leaves for imprinting:

82 x 6 - 492 @ 2	$9.84	
Less 2½	.49	$9.35
Imprinting @ 1¢		.82
		10.17
Amt. herewith returned to balance check		10.99
		$21.16

Please acknowledge receipt of $10.99. Checks will be forwarded tomorrow.

Very respectfully

Jos. R. Carpenter

per L.

Inter. Revenue Stamp Plates called for under original contract, 1872, and furnished prior to April 1, 1863

viz:

	1	cent	Express
	1	"	Dispatch
	1	"	Cards
4	1	"	Proprietary
	2	"	Bank Checks
	2	"	Express
	2	"	Certificate
	2	"	proprietary
5	2	"	Cards
	3	"	For. Exchange
	3	"	Dispatch
	3	"	Proprietary
4	3	"	Cards
	4	"	Proprietary
	4	"	Wild Exchange
3	4	"	Cards
16			

forward 16

	5	cent	Agreement
	5	"	Wild Exchange
	5	"	For. Exchange
	5	"	Express
	5	"	Certificate
6	5	"	Cards
1	6	"	Wild Exchange
	10	"	"
	10	"	For. Exchange
	10	"	Bill of Lading
	10	"	Certificate
	10	"	Contract
6	10	"	Power of Atty.
	15	"	Wild Exchange
2	15	"	For. "
	20	"	Wild "
2	20	"	For. "
33			

forward 33

	25	cent	Bond
	25	"	Certificate
	25	"	Entry of Goods
	25	"	Insurance
	25	"	Life Insurance
	25	"	Power of Atty.
	25	"	Protest
8	25	"	Warehouse Receipt
	30	"	Wild Exchange
2	30	"	Forn. "
1	40	"	Wild. "
	50	"	Forn. "
	50	"	Bond
	50	"	Conveyance
	50	"	Entry of Goods
	50	"	Lease
	50	"	Mortgage
	50	"	Passage Ticket
	50	"	Prob. of Will
	50	"	Legal Doc.
___	50	"	Life Insurance
54			

forward 54

1	60 cent	Wild Exchange
1	70 "	Forn. "
	$1	Wild "
	$1	Forn. "
	$1	Conveyance
	$1	Entry. of Goods
	$1	Insurance
	$1	Lease
	$1	Manifest
	$1	Mortgage
	$1	Passage Ticket
	$1	Probate of Will
11	$1	Power of Atty.
1	$1.30	Forn. Exchange
	$1.50	Wild "
2	$1.50	Forn. "
1	$1.50	Forn. "
1	$1.90	Forn. "
	$2	Conveyance
	$2	Mortgage
	$2	Probate

forward 75

1	$2.50	Inland Exchange
	$3	Charter Party
2	$3	Manifest
1	$3.50	Wild Exchange
	$5	Charter Party
	$5	Conveyance
	$5	Manifest
	$5	Mortgage
5	$5	Probate of Will
	$10	Charter Party
	$10	Conveyance
	$10	Mortgage
4	$10	Probate of Will
1	$15	Mortgage
	$20	Conveyance
2	$20	Probate of Will
1	$25	Mortgage
1	$50	Conveyance

Total 93 denominations

List of Denominations of General Stamp (double)
Plates prepared for new series first issued Sept.187?

viz:

1	cent	General
2	"	"
3	"	"
4	"	"
5	"	"
6	"	"
10	"	"
15	"	"
20	"	"
25	"	"
30	"	"
40	"	"
50	"	"
60	"	"
70	"	"
$1		"
$1.30		"
$1.50		"
$1.60		"
$1.70		"

for. 20 den.

for. 20

$2	General	
$2.50	"	
$3	"	
$3.50	"	
$5	"	
$10	"	
$20	"	
$25	"	
$50	"	
$200	"	
$500	"	
$5000	"	

1 cent	"	"	Proprietary
2	"	"	"
3	"	"	"
4	"	"	"
5	"	"	"
6	"	"	"
10	"	"	"
50	"	"	"
$1	"	"	"
$5	"	"	"

For 42 den.

One hundred and seventy four (174) kinds of private die stamps are now in use.

Jan. 25/75

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business,

Jan ary 2, 1874

viz:

Adhesive Stamp Ppaer, 12½ x 16 inches

160,753 $\frac{9}{210}$ $\frac{78}{170}$ $\frac{101}{102}$ $\frac{70}{90}$ $\frac{85}{85}$ $\frac{47}{72}$ $\frac{34}{54}$ $\frac{34}{35}$ $\frac{16}{18}$ $\frac{3}{8}$

or, fractions reduced, 160,759 $\frac{98170}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

690,077 $\frac{136}{221}$ $\frac{40}{210}$ $\frac{181}{189}$ $\frac{40}{187}$ $\frac{75}{175}$ $\frac{136}{170}$ $\frac{155}{169}$ $\frac{140}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{42}{132}$ $\frac{16}{116}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{67}{102}$ $\frac{75}{99}$ $\frac{30}{95}$ $\frac{70}{90}$ $\frac{70}{85}$ $\frac{33}{80}$ $\frac{45}{72}$ $\frac{20}{70}$ $\frac{4}{70}$ $\frac{24}{66}$ $\frac{15}{65}$

$\frac{41}{64}$ $\frac{28}{60}$ $\frac{28}{56}$ $\frac{18}{54}$ $\frac{4}{52}$ $\frac{40}{51}$ $\frac{30}{48}$ $\frac{26}{46}$ $\frac{6}{44}$ $\frac{33}{42}$ $\frac{34}{40}$ $\frac{13}{38}$ $\frac{24}{36}$ $\frac{5}{30}$ $\frac{6}{20}$ $\frac{3}{16}$

$\frac{1}{9}$ $\frac{4}{77}$ $\frac{30}{110}$ $\frac{50}{135}$ $\frac{13}{32}$ $\frac{6}{12}$, or, fractions reduced,

691,099 $\frac{510260653613}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Treasury Department
Washington, D. C.

Philadelphia
Jan. 26, 1875

Hon. J. W. Douglass
Commissioner of Inter. Rev.
Washington, D. C.

Sir:

On taking act. of stock at the close of last month, I discovered that my balance was two sheets of two cent stamps over, viz: one sheet of two cent general, and one sheet of two cent proprietary stamps. In the absence of any claim for shortage in the meanwhile, investigation has failed to reveal to whom these stamps are due. Will you therefor please advise me how to dispose of them?

Very respectfully

Jos. R. Carpenter

per L.

Inclosure:

one sheet Two cent general stamps

one " Two " proprietary "

Over sheets found in the balance of Joseph R. Carpenter, Philadelphia, Pa., on taking act. of stock at the close of December, 1874.

In the absence of any corresponding claim for shortage, investigation having failed to reveal to whom these sheets are due, the matter was referred to the Hon. Commissioner of Inter. Revenue, who, under date of Jan. 29, 1875, (E.R.C.) made order to wit:

"You are requested to wrap and carefully seal the aforesaid sheets, and place upon the package a certificate as to all the facts in the case, which should be signed by yourself and the stamp agent on duty at your establishment. The package may then be transmitted to this office to be held to await any claim that may be made therefor."

Jan. 30, 1875

Printed in 1874

	Good		Spoiled	
	Sheets	Stamps	Sheets	Stamps
General (tinted) Paper	406609	82477130	17391	3518870
Private (white) "	1846745	307858857	56255	10107437
Checks	972928	4745552		
Wrappers	585375	23384000		
Total	3811654	418465539	73646	13526307

Philadelphia, Feb. 1, 1875

Philadelphia
Feb. 1, 1875

Columbian Bank Note Co.
Washington, D. C.

Gentlemen:

Your favor of the 29th ulto to hand and advice noted.

The even thousands of perfect sheets are already hermetically sealed in tin as you request.

By actual count I have perfect and spoiled sheets as follows:

	Perfect	Spoiled	Total
¼ seal	9294	415	9709
½ "	6228	178	6406
1 "	3848	158	4006
2 "	2269	136	2405
Total	21639	887	22526

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1875

Messrs. Jas. E. Schwartz & Co.
Pittsburgh, Pa.

Gentlemen:

Your favor of the 30th ulto to hand and advice noted. Amt. of check received $20.61 is acknowledged with thanks, and placed to credit of your act.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 2, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

A surplus of 5166 sheets of distinctive stamp paper has remained on my hands, under the heading of "Suspense Act.", since June, 1872.

In explanation, I would state that on the day following the occurrence of the fire at my old establishment, the government detailed a number of clerks from Washington to count the balance of stock and estimate the loss of paper by said fire. Pursuant to this counting and estimate, the government having taken possession of and removed the remains of the burnt paper, a communication from Acting Secretary Richardson, dated June 18, 1872 (G.W.M.) was addressed to me, as follows: "I have this day placed to your credit on the books of the office 21889 sheets of adhesive stamp paper, and 43890 sheets of private die stamp paper, burned and partially burned by the fire at your establishment, on the 4th of March last."

By my own account taken at the time, the correctness

of which is confirmed by every subsequent balance account taken at the close of each month, I found that the net amount of the credit was erroneous and very considerably in my favor; that while I was entitled to a credit of only 16644 sheets of adhesive stamp paper I received a credit of 21889; and being entitled to a credit of 43969 sheets of private die paper, I received 43890, making a difference in my favor of 5245 sheets of adhesive paper and against me of 79 sheets of private die paper, or a net difference in my favor of 5166 sheets as stated. The 79 sheets for which credit is still due me are represented in my regular paper account by an equal amount of adhesive stamp paper.

Although this surplus is kept boxed and sealed, separate and distinct from the regular paper, in what is called "Suspense Act.", I think it desirable to have the discrepancy adjusted, and therefor embrace this opportunity to refer the matter to your attention.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1875

viz:

29,528,193 Stamps @ 23 cents per M. $6,791.48

Received payment

Philadelphia
Feb. 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in January, 1875

viz:

29,528,193 Stamps @ 23 cents per M. $6,791.48

Received payment

Duplicate

Philadelphia
Feb. 6, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue,
Washington, D. C.

Sir:

I have the honor to hand you herewith my act. signed in duplicate, for the manufacture of Revenue Stamps delivered in your requisitions during the month of January last, together with the usual statement and accompanying vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 10, 1875

Messrs. Fleming Brothers
Pittsburgh, Pa.

Dear Sir:

Herewith I hand you $550 in pill stamps, in lieu of the 500 sheets of returned.

Hereafter please state in your order to the Commissioner the kind of stamps you require - he will embody it in the requisition as a recommendation for me to fall back on in case of error. If the letter you refer to was received by me, it is not remembered and cannot be found.

Very respectfully,

Jos. R. Carpenter

per L.

Mem.

916 40/60 - 55000 @ 1 - $550 herewith inclosed to Fleming

500 - 110 - 55000 @ 1 - $550 returned to J.R.C. by "

Philadelphia
Feb. 10, 1875

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

I have the pleasure to hand you herewith, one sheet of perfect stamps from your die in exchange for the blurred sheet returned to me, which was inadvertently sent in your last lot.

Thanking you for allowing me to correct my oversight, I remain, yours,

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 11, 1875

Columbia Bk. Note Co.
Washington, D. C.

Gentlemen:

Lot of 900 sheets to make good the spoiled are rec'd. by today's express.

20,000 sheets are shipped by Adams Express today (prepaid) in two boxes marked Govt. of Guatemala, Care Baiz Bros., No. 32 Broad St., New York, Nos. 1 and 2.

Cont. No. 1 - 6 cases $\frac{1}{4}$ seal, 2 cases $\frac{1}{2}$ seal 1 case 1 seal, 1 case 2 seal. Content No. 2 3 cases $\frac{1}{4}$ seal 4 cases $\frac{1}{2}$ seal 2 cases 1 seal and 1 case 2 seal - 1000 sheets to the case hermetically sealed (soldered) in tin.

Balance of lot 2500 sheets will be ready for shipment in a day or two. Please advise as to them and oblige

Yours very respectfully

Jos. R. Carpenter

perL.

Philadelphia
Feb. 13, 1875

Messrs. Fleming Bros.
Pittsburgh, Pa.

Gentlemen:

My letter of the 10th inst. does not justify the tenor of your reply which is herewith respectfully returned to you along with the copies referred to.

The oversight appears to have been at the Office of Inter. Revenue, Washington, D. C., in omitting your instructions from the requisition; they probably supposing that you had only one kind of stamp and it was necessary to state its title. Hereafter when you require only one kind, you should advise the Commissioner that you have two one cent stamps and then designate the kind you want. Your stamp orders in all their details should come to me only through the Commissioner of Inter. Revenue.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during January, 1875, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	141	29610	$592.20
1 Proprietary	203	42630	426.30
2 "	39	8190	163.80
Total	383	80430	1182.30
1¢ Bonsfield & Poole	51	10710	107.10
1 Ferrett	42	8820	88.20
1 Gorman	34	7140	71.40
1 Kyle	100	21000	210.
1 N.Y. Match Co.	84	18270	182.70
1 Star Match Co.	31	6510	65.10
1 Swift & Courtney	37	7770	77.70
1 Brandreth, new	4	168	1.68
3 Barber M. Co.	23	920	27.60
4 Hostetter & Smith	1	46	1.84
12 B. Bendel	30	960	115.20
Total	440	82314	$948.52

Manufactured in January, 1875

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					$75.
Jan. 13 one ct. Brandreth 1 1/16 in sup. area					
" 26 " Excelsior M. Co. 13/16 " "					75.
Imprinting	84105	410667			841.05
Stock, common	32235	6769350			
" Extra size, viz:					
1¢ Brandreth, new	5996	251832	26.54		26.54
2 Jayne & Son	1100	66000	5.44		5.44
3 Barber M. Co.	1377	55080	5.91	1.65	7.56
4 Hostetter & Smith	1499	68954	6.79		6.79
12 B. Bendel	2070	66240	11.85	1.99	13.84
1 B. C. & Co. wrappers		19650000			78.60
Good	44277	9653123			2220.22
Spoiled	823	162744			
Total	45100	9815867			$3350.04

Extra Sized Private Stamps Delivered in
January, 1875

	viz:	
Ayer & Co.	1	300000
"	4	62500
B. Brandreth, old	1	440000
Curtis & Sons	1	22000
H. Dalley	1	10500
Wm. Gates	3	283500
Hall & Ruchel	1	57440
J. F. Henry	1	20000
"	2	20000
"	4	12500
Jayne & Son	1	65000
"	2	22500
"	4	55000
N.Y. Match Co.	1	121000
E. Ferrett, Sands	1	66000
J. H. Schenck & Son	1	22002
"	6	7333
J. S. Burdsall & Co.	1	7500
"	4	750

L. W. Warner	1	40000
Fred Brown	2	28800
Curtis & Sons S.S.	2	110000
" H.P.	2	5500
G. G. Kennedy	2	5002
R. V. Pierce	1	22000
"	2	74800
S. N. Smith & Co. (Crook & Co.	4	16500
R. P. Hall & Co.	4	27500
Hostetter & Smith	4	82500
E. L. Boneisler (H. & Hillyer)	4	5250
Jackson, Phonts & Douglas	4	14025
P. H. Drake & Ward	1	15110
"	2	20000
L. C. Kennedy & Co.	2	33000
Kidder, Wetherill & Co.	4	2625
R. C. & C. S. Clark	4	27500
G. G. Kennedy	6	16666
Johnston, Holloway & Co.	1	22000
"	2	22000
Barber & Co.	3	183329
Brandreth (new)	1	220000 sup. a. 3½ in.

Wrappers

Byam, Carlton & Co.	1	2,060,000

Imprinting

84105 imps. @ 1¢	2	410667

Messrs. H. Cook & Co., Syracuse, N.Y.

437 6 5250 $52.50

Philadelphia, Feb. 16, 1875

Gentlemen:

In filling your order of 20th November last I inadvertently gave you a broken package intended to be retained on my balance, containing sixty labels more than the proper count. To adjust the discrepancy thereby made in my stock act. I deduct an equal amount from this lot. If you examined the lot referred to no doubt you found the sixty over. If you did not examine, you will undoubtedly take my word for it.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 16, 1875

Excelsior Match Co.
Syracuse, N.Y.

Gentlemen:

I have the pleasure to hand you herewith a proof impression of your private die. Please advise me what color to print the stamps and I will prepare a stock to keep on hand to supply your demand.

I also present you herewith my act. for engraving and making new plate which please remit to my address and oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia, Feb. 16, 1875

Excelsior Match Co., Syracuse, N.Y.

To Jos. R. Carpenter, Dr.

To engraving alteration of one cent match stamp and making plate complete, in full $75.00

Philadelphia
Feb. 16, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed proof impression of a one cent private die, 13/16 inch superficial area, for the Excelsior Match Co., Syracuse, N.Y. The die was originally engraved for the Excelsior Match Co., Waterbury, N.Y. and this is an alteration by substituting the word "Syracuse" for "Watertown." Notice of transfer to the new proprietorship is referred to in your communication to me of January 14, 1875.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1875

Columbian Bank Note Co.
908 Pennsylvania Ave.
Washington, D. C.

Gentlemen:

I ship to your address by today's express one box containing 2500 good sheets of Guatemala postage stamp, and 926 sheets spoiled. The good sheets are inclosed in air tight tin cases numbered 21, 22 and 23 respectively. No. 21 contains 200 sheets $\frac{1}{4}$ seal, 400 $\frac{1}{2}$ seal, and 400 2 seal. No. 22 1000 sheets 1 seal. No. 23 500 sheets $\frac{1}{4}$ seal.

This shipment, with the 20000 sheets forwarded the 11th inst., completes the order, viz: good sheets 22500, spoiled 926, total 23,426.

I will hand you bill for my work at an early moment as requested.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
Feb. 18, 1875

Jos. R. Carpenter, Esq.

Dear Sir:

The balance of the Columbian Bank Note Co's. order to gum, perforate and pack Guatemala postage stamps is filled today.

The shipments of these stamps are accounted for as follows, viz:

		Sheets
1875, Feb. 11	Marked Government of Guatemala Care Baiz Bros. 32 B'dway, New York	20,000
" 18	Marked Columbian B. N. Co. Washington, D. C. good	2,500
" "	do do spoiled	926
	Total	23,426

The expenses incidental to boxing and shipping are as follows:

23 tin cases & soldering @ 50¢		$11.50
3 wooden boxes Feb. 11		1.50
Adams Express "	to N.Y.	3.15
" " " 18	Wash.	1.25
1 wooden box " "		.30
Total		$17.70

Copies of correspondence relating to this matter are hereto annexed that they may be filed together.

Very respectfully

Edwin Lamasure

Philadelphia
Feb. 23, 1875

Messrs. Giest Co.
Buffalo, New York

Gentlemen:

Your lot of checks and invoice to hand. The Erie Co. Savings Bank checks and receipts are accounted by you as 2400 x 8 whereas the lot is 4800 by 4. I do not stamp more than six to an impression and even then the checks must be one under the other in a line.

Please remit me $24. to pay for the additional printing, and oblige,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 23, 1875

The Pioneer Co.
St. Paul, Minn.

Gentlemen:

I would rather not draw, and you are too remote to reach C.O.D., therefor I would prefer to have you remit cash in advance.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
Feb. 24, 1875

F. S. Hackman, Esq.
West Chester, Pa.

Sir:

The lot of checks of the Natl. Bk. of Chester County received for Messrs. Haley & Baker and to be returned to them is counted, viz:

875 imps x 4 - 3500 @ 2	$70
Less 2½ disct.	1.75
	68.25
Ptg. @ 1¢ per imp.	8.75
Total	$77.

The cost of imprinting, etc. will be net $77 which amt. please remit by check to order of J. R. McFetridge.

Very respectfully

J. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balances of Distinctive Paper on Hand at the close of business February 1, 1875

viz:

Adhesive Stamp Paper, 12½ x 16 inches

152017 $\frac{108}{210}$ $\frac{88}{170}$ $\frac{80}{102}$ $\frac{70}{90}$ $\frac{61}{85}$ $\frac{45}{72}$ $\frac{34}{54}$ $\frac{28}{35}$ $\frac{16}{18}$ $\frac{3}{8}$ or

fractions reduced, 152023 $\frac{80992}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

682156 $\frac{136}{221}$ $\frac{86}{210}$ $\frac{25}{189}$ $\frac{110}{187}$ $\frac{25}{175}$ $\frac{3}{170}$ $\frac{126}{169}$ $\frac{28}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{130}{132}$ $\frac{80}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{45}{102}$ $\frac{23}{99}$ $\frac{5}{95}$ $\frac{70}{90}$ $\frac{25}{85}$ $\frac{13}{80}$ $\frac{5}{72}$ $\frac{20}{70}$ $\frac{37}{69}$ $\frac{16}{66}$ $\frac{15}{65}$

$\frac{41}{64}$ $\frac{28}{60}$ $\frac{44}{56}$ $\frac{26}{54}$ $\frac{8}{52}$ $\frac{40}{51}$ $\frac{38}{48}$ $\frac{16}{46}$ $\frac{19}{44}$ $\frac{35}{42}$ $\frac{25}{40}$ $\frac{13}{38}$ $\frac{3}{36}$ $\frac{25}{30}$ $\frac{6}{20}$ $\frac{3}{16}$

$\frac{7}{9}$ $\frac{47}{77}$ $\frac{30}{110}$ $\frac{60}{135}$ $\frac{13}{32}$ $\frac{6}{12}$ or fractions reduced,

682177 $\frac{482922417221}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

Sec'y. Treasury
Currency Div., Washington, D. C.

Philadelphia
March 2, 1875

Francis Whitely, Esq.
New York, N. Y.

Sir:

Herewith I inclose you draft for seventy two dollars ($72). Please acknowledge receipt and oblige

Yours truly,

Jos. R. Carpenter

per L.

Philadelphia
March 3, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed proof impression of the one cent private die of B. Brandreth, altered from the original die by striking out the words "United States Certificate of Gemuineness" and inserting the words "Allcocks Porous Plasters." Superficial area of die 1 1/16 in.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 3, 1875

B. Brandreth, Esq.
New York, N. Y.

Sir:

I have the pleasure to hand you herewith a proof impression of the altered original one cent die and trust the execution of the work will be found satisfactory. Nearly all the old stamps of this size have been used so that the next order for small stamps will be at least in part from this die.

The charge for altering the die and making new plate is seventy five dollars ($75) which amount please remit to me at early convenience.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 5, 1875

Messrs. Henkel, Calvert & Plowman
New Market, Va.

Gentlemen:

I inclose circular. I could not furnish paper and collect "C.O.D." A draft should by all means accompany your order.

The stamps would cost 6000 @ 2¢		$120
	Less 3%	3.60
		116.40

Imprinting stamps on checks at a penny a page would probably cost $15 depending on the size of paper whether it would print 4 or 6 checks to sheet. Paper would cost $15 and cutting probably $1, say in all $147.40 for the order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 5, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

My shipments have always been made by Adams Express Co. so as to secure their quickest transit, and I regret that you have been subjected through oversight, to the payment of $5.60 freight on the lot, instead of about $1.25 which you say would have been charged by the Empire Line or the Merchants Dispatch. It is proper however to call your attention to the fact that you may be mistaken as to the $1.25 because when I received the very same lot, and I presume you shipped it at least partly by the Empire Line, or Merchants Dispatch, I had to pay $5.80 freight on it, or a greater amount than was charged to you for its return.

The remedy for the future is simple. My regulations, see circular herewith, require that all checks forwarded to me must have the freight prepaid. If the lot contains five thousand checks or more, I will pay the return freight; on lots less than five thousand you will pay and I will ship in either case as you direct. By your prepaying on large lots and my paying the return charges

you will of course have the opportunity to regulate the mode of transit to suit yourself.

Your complaint that the stamp is generally printed out of certre is duly considered - most of my customers prefer it near the bottom and right hand end. Hereafter I would be pleased to have you outline a stamp in position desired on one of the top checks of each lot for special instruction to the printer.

I ship today checks to the Auburn City N. Bank. There are 970 imps 4850 checks in the lot (balance spoiled and retained) so that your act. stands thus:

Draft recd.	$107.50
Amt.	3.71
Imprinting 970 imps x 5 4850	103.79

Promissing to make every effort to give you entire satisfaction in soliciting the favor of your further orders, I remain,

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1875

viz:

25,504,538 Stamps @ 23 cents per M. $5866.04

Received payment

Philadelphia
March 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in February, 1875

viz:

25,504,538 Stamps @ 23 cents per M. $5866.04

Received payment

Duplicate

Philadelphia
March 5, 1875

Hon. J. W. Douglass
Commissioner of Internal Revenue
Washington, D. C.

Sir:

I have the honor to hand you, herewith, my act., signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of February last, together with statement and the usual vouchers.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 8, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Your esteemed favor of the 6th inst is at hand.

With the seventy five cents for the spoiled sheets I have now $4.46 to your credit. Rarely so many sheets are spoiled in one lot, and it is unlikely such a thing will occur again in your case. As you allowed sufficient oversheets for spoiling, I pay the amount cheerfully and add my regret that you are prevented from completing the order from the bank.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 8, 1875

Excelsior Match Co.
Syracuse, N. Y.

Gentlemen:

On the 16th ulto I forwarded you a proof impression of your private revenue stamp die, together with bill for altering original die and making a new plate, $75, but as yet have received no reply. Will you please let me hear from you at earliest convenience?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 5, 1875

B. Brandreth, Esq.
New York, N. Y.

Dear Sir:

Your favor of the 6th inst. to hand and advice noted.

I have the pleasure to acknowledge receipt of your remittance of seventy five dollars for alteration of small die and return thanks for your kindness.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 9, 1875

Washington Match Co.
Washington, Litchfield County, Ct.
S. S. Logan, Secy.

Sir:

Your favor of the 5th inst. directing me to proceed with the engraving of your private stamp, to hand.

In the meanwhile I must request that you will select some other design, as we cannot use a Washington full face head on a private stamp, that being especially reserved for the vignettes of all the general revenue stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 10, 1875

Lykens Printing Assn.
Lykens, Pa.

Gentlemen:

2000 stamped check sheets would cost as follows:

2000 sheets of paper as per sample herewith		$15.20
6 stamps x 6 imp. - 12000 stamps @ 2	$240	
Less 3%	7.20	232.80
1¢ per imp. for stamping		20.
Total		$268.

2150 sheets would cost, viz:

Paper as per sample herewith		16.30
6 stamps to imp. - 12900 stamps 2c	258	
Less 3%	7.74	
		250.20
1¢ per imp. for stamping		21.30
Total		$288.00

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during February, 1875, by Jos. R. Carpenter, Philadelphia, Pa.

viz:

	Dies	Sheets	Stamps	Value
2¢	General	554	116340	$2326.80
1	Proprietary	492	103320	1033.20
2	"	233	48930	978.60
3	"	41	6970	209.10
4	"	159	26690	1067.60
	Total	1477	302250	5615.30
1¢	B. Bendel	130	27300	$273.
1	Bonsfield & Poole	196	41160	411.60
1	J. L. Clark	149	31290	312.90
1	Gorman	42	8820	88.20
1	Kyle	40	8400	84.
1	New York Match Co.	152	31920	319.20
	forward	709	148890	1488.90

forward	709	148890	$1488.90
1¢ Orono Match Co.	34	7140	71.40
1 Star Match Co.	117	24570	245.70
1 Swift & Courtney	369	77490	774.90
1 E. R. Tyler	32	6720	67.20
1 Vogeler & Co.	20	4200	42
1 R. V. Pierce	52	5824	58.24
1 Sands	48	3312	33.12
1 Ayer & Co.	12	552	5.52
1 Brandreth, new	18	756	7.56
1 Schenck	23	1012	10.12
3 Laird	6	120	3.60
3 Barber M. Co.	151	6040	181.20
3 Gates	83	3486	104.58
4 Jackson & Co.	62	2232	89.28
4 Hall & Co.	30	2400-	96.
4 Ayer & Co.	6	288	11.52
4 Hostetter & Smith	15	690	27.60
5 Dougherty	70	11900	595.
12 Bendel	27	864	103.68
12 S. F. Percussion Match Co.	49	1470	176.40
Total	1933	309956	$4193.52

Manufactured in February, 1875

		Sheets	Stamps	Ptg.	Perf.	Total
Imprinting		93640	446497			$936.40
Stock, common		95472	19771840			
" Extra Size, viz:						
1¢	R. V. Pierce	1948	218176	4.14	6.54	10.68
1	Sands	1952	134688	8.37	4.03	12.40
1	Ayer & Co.	4488	206448	22.94		22.99
1	Brandreth, new	9982	419244	41.18		41.18
1	Fleming, No. 2	1500	165000	4.23		4.23
1	Schenck	3277	144188	16.75		16.75
2	Jayne & Son	1900	114000	9.40		9.40
3	Laird	3194	63880	18.46		18.46
3	Barber M. Co.	8349	333960	35.83	10.02	45.85
3	Gates	4817	202314	21.12	6.07	29.19
4	Jackson & Co.	1638	58968	8.56	1.77	10.33
4	Hall & Co.	970	77600	3.91	2.33	6.24
4	Ayer & Co.	8994	431712	43.24		43.24
4	Hostetter & Smith	748	344310	33.93	6.60	33.93
12	B. Bendel	6873	219936	39.33	5.36	45.93
12	S. F. Perc. M. Co.	3951	178530	35.05		40.41
1	Wrappers, B.C. Co.		2200000			88.
	Stock	168790	25731291			3918.19
	Spoiled	3410	612206			
	Total	172200	26343497			$7331.80

Extra Sized Private Stamps Delivered in
February, 1875

	viz:	
Am. Match Co.	3	44000
Bonsf. & Poole	3	124666
Brandreth, old	1	44000
Brown & Son	2	55000
Bull	1	16000
"	4	12500
Curtis & Sons Ver.	1	22000
" S.S.	2	110000
H. Dalley, Jr.	1	10500
Schwartz & Hazlett	1	110000
Fleming, No. 1	1	110000
Gates	3	220500
Hall & Ruchel	1	27500
Henry	1	60000
"	2	5000
"	4	26500
Jayne & Son	1	74000
"	2	43000
"	4	70000

Ferrett, Sands	1	66000
Schenck & Sons	1	77004
"	6	9166
Warner & Co.	1	20000
S. H. Cook & Co.	1	5250
G. G. Kennedy	2	10001
"	6	33333
R. V. Pierce	1	32000
"	2	98400
Radway & Co.	2	55000
Burnett & Co.	4	14025
P. H. Drake & Ward	1	35102
"	2	37559
"	4	27554
R. P. Hall & Co.	4	3226
E. F. Hazeltine	2	10600
"	4	11200
Hostetter & Smith	4	82500
Howe, Milk Cure	4	1575
Jackson, Ph. & Douglas	4	14025
Barber M. Co.	3	175997
Tubbs & Co.	2	4500
"	4	11775
L. C. Kennedy Co.	2	33000
Johnston Holloway & Co.	1	16000
"	2	25000
Wrappers		
Byam, Carlton & Co.	1	1220000
Imprinting		

Philadelphia
March 12, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Forward the spoiled checks to the Commissioner of Inter. Revenue, Washington, D. C., requesting an order on me in your favor for their equivalent and he will comply without discount or deduction. At the same time send me the reprints and I will stamp according to Commissioner's order, charging therefor the usual rate for printing.

Very respectfully,

Jos. R. Carpenter

per L.

Please prepay freight on both cases.

Philadelphia
March 12, 1875

The Pioneer Company
3d and Robert
St. Paul, Minn.

Gentlemen:

Remittance one hundred and eleven 61/100 dollars to hand. Order will have due execution.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 15, 1875

Krebs Lithographing Co.
Cincinnati, O.

Gentlemen:

Your favor duly to hand. I inclose blank forms with desired information. I may add that you might address Mr. McFetridge of this city through whom I pay the government the stamp tax on amounts imprinted by me and he may suggest a better rate of discount on the stamps in your case. The charge for imprinting the stamps on checks is uniform and at present I cannot afford to make any deviation. What amt. of deduction on the imprinting would make it an inducement for you to send me the bulk of your work?

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Excelsior Match Co.
Syracuse, N.Y.

Gentlemen:

Your favor of the 10th inst to hand with remittance for alteration of die and making new plate complete.

Stamps will be ready for issue about the 22d inst. Your orders should be addressed to the Hon. Commissioner of Inter. Revenue, Washington, D. C., asking for stamps from your "one cent private die" and enclosing the duplicate certificate of a U.S. Asst. Treasurer, or Designated Depository, of a deposit made covering the value of stamps ordered. On receipt of your order the Commissioner will make a requisition on me and the stamps will be sent you from here.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Messrs. Gies & Co.
Buffalo, N. Y.

Gentlemen:

Yours of the 13th inst. to hand. The lot was properly addressed to the Auburn City Natl. Bank, Auburn, N.Y., and forwarded by Empire Line, as you specially directed. It was shipped on the 6th instead of the 5th, however, for the reason that it was refused and returned by the company on the 5th because it was not boxed, notwithstanding it was not boxed when I received it. You will note that this shipment was after your complaint that I failed to send a former lot by the same line, and before the receipt of your communication subscribing to my rule in regard to prepayment of freight and to shipments.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

Your favor of the 15th to hand and advice noted. The work of engraving your one cent private die stamp will be put in hand at once in accordance with your order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 16, 1875

Natl. Bank of Pottstown
Pottstown, Pa.

Gentlemen:

More than two weeks ago a package of 2500 of your drafts on the Natl. Bk. of the Liberties of this city, was left at my establishment to receive the two cent revenue stamp. The imprint of the American Bk. Note Co. appearing on the drafts, I stamped the lot and delivered it to them. It is returned however with the advice that it is not theirs, and no other claimant has appeared. Can you inform me to whom these drafts are to be returned. There was no memorandum with the lot other than "Print 'Eagle' stamp."

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
March 17, 1875

Messrs. Goldback & Co.
Richmond, Va.

Gentlemen:

I call your attention to the balance of my act. against you for engraving private die stamp, viz. $50, due since July, '74. Have the kindness to remit this amount without additional delay, and oblige,

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 17, 1875

Messrs. Schmitt & Schmittdiel
Detroit, Mich.

Gentlemen:

I call your attention to the long overdue and unpaid balance of my act. against you, for engraving private die stamps, viz. $250. You will please have the goodness to remit this amount without any further delay, and oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
March 22, 1875

Krebs Lithographing Co.
Cincinnati, O.

Gentlemen:

I will no all your work at the same rates you now pay the Phototype Co. On or about the 1st proxo I will print the stamp in brown or buff sensitive ink at our present rates, which will prevent alteration of the check and be therefor in great demand by the public as a protection against fraud.

I will prepay return freight on all lots. How will this do?

Very respectfully

Jos. R. Carpenter
per L.

Philadelphia
March 22, 1875

W. Atkinson, Esq.
Commercial Office
Wilmington, Del.

Sir:

Your note of the 20th inst. is handed to me by Mr. McFetridge. I hand you herewith sample of paper and of designs of stamps.

996 stamps (6 to the sheet) on paper like sample will cost you as follows:

166 imps x 6 - 996 stamps @ 2	$1992
Less 2½	50
McFetridge bill of stamps	19.42
Imprinting stamps on 166 imps @ 1¢	1.66
Paper	1.33
Total	$22.41

Form also herewith is to be filled up and forwarded to me with $22.41 and order will have prompt attention.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, March 1, 1875

viz:

Adhesive Stamp Paper, 12½ x 16 inches

175009 $\frac{49}{170}$ $\frac{81}{102}$ $\frac{45}{90}$ $\frac{22}{85}$ $\frac{39}{72}$ $\frac{34}{54}$ $\frac{24}{35}$ $\frac{18}{18}$ $\frac{6}{8}$, or,

fractions reduced, 173014 $\frac{37966}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

651,939 $\frac{136}{221}$ $\frac{112}{210}$ $\frac{58}{189}$ $\frac{2}{187}$ $\frac{25}{175}$ $\frac{106}{170}$ $\frac{97}{167}$ $\frac{60}{144}$ $\frac{120}{140}$ $\frac{128}{136}$

$\frac{53}{132}$ $\frac{40}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{51}{102}$ $\frac{81}{99}$ $\frac{5}{95}$ $\frac{70}{90}$ $\frac{25}{85}$ $\frac{40}{84}$ $\frac{67}{80}$ $\frac{13}{72}$ $\frac{20}{70}$ $\frac{1}{69}$

$\frac{14}{66}$ $\frac{50}{65}$ $\frac{41}{64}$ $\frac{28}{60}$ $\frac{36}{56}$ $\frac{26}{54}$ $\frac{12}{52}$ $\frac{40}{51}$ $\frac{38}{48}$ $\frac{40}{46}$ $\frac{31}{44}$ $\frac{9}{42}$ $\frac{28}{40}$ $\frac{13}{38}$ $\frac{18}{36}$

$\frac{5}{30}$ $\frac{6}{20}$ $\frac{3}{16}$ $\frac{7}{9}$ $\frac{55}{77}$ $\frac{30}{110}$ $\frac{100}{135}$ $\frac{13}{32}$, or, fractions reduced,

651961 $\frac{620726521621}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To Treasury Department
Currency Division
Washington, D. C.

Philadelphia
March 29, 1875

Edward Shepard, Esq.

Dear Sir:

Your favor duly to hand. I am making a change in my establishment as to check stamping that involves some little present delay, but after the 1st proxo I will have increased facilities for prompt work, etc.

Please forward draft according to amt. of act. as follows, to save the expense of collection by express, viz: 500 imps x 5 - 2500 checks 2¢ $50
Less 2½ 1.25
48.75

Paper 5.

Total $53.75

Very respectfully

Jos. A. Carpenter

per L.

Gentlemen:

I cannot understand why you have not yet responded to my note of the 17th inst. of which I inclose you a copy herewith. Are you aware that these plates must be paid for to perfect your title to stamps therefrom? Please let me hear from you at once and oblige,

Yours respectfully,

Jos. R. Carpenter

per L.

Messrs. Schmitt & Schmittdiel

Mar. 30/75

Philadelphia
April 2, 1975

Messrs. E. C. Hazard & Co.
192 & 194 Chambers St.
New York, N. Y.

Gentlemen:

To engrave plate for one cent private die stamp, as you suggest, will cost three hundred dollars ($300), and require about six weeks to complete the work including the preparation of an adequate stock of stamps ahead to meet your demand.

Orders for any amount of stamps over five hundred dollars at a time will entitle you to ten per cent allowance - five hundred dollars or less will give you only five per cent.

Beside the remittance of $300 it will only be necessary for you to forward me a rough pen and ink sketch of required design, and the order will have prompt attention.

Very respectfully

Jos. R. Carpenter

Philadelphia
April 3, 1875

Messrs. E. A. Kingstand & Co.
51 Nassau St.
New York, N. Y.

Gentlemen:

I return you by today's mail check of Paulding, Kemble & Co. In the lot when received there were 102 impressions. In the imprinting there were accidentally spoiled 18 of these impressions, leaving in the lot sent you today only 84 impressions instead of 100 as required. Can you forward me additional sheets at once that I may make up the deficiency? Or shall I remit difference in amt. of charges together with payment for the spoiled work? Stamping the 84 imps. - 420 checks - $9.03 leaves $1.72 to your credit.

Very respectfully

Jos. R. Carpenter

per L.

7131

A. Goldback & Co., Richmond, Va.

261, 190	55000	1	$550

April 5th, 1875

Gentlemen:

I wrote to you March 17th in reference to the $50 due on the act. for engraving your private stamp and have received no acknowledgment whatever.

Please let me hear from you ere making another order.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1875

viz:

34,314,409 Stamps @ 23 cents per M. $7892.31

Received payment

Philadelphia
April 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in March, 1875

viz:

34,314,409 Stamps @ 23 cents per M. $7892.31

Received payment

Duplicate

Philadelphia
April 7, 1875

Krebs Lithographing Co.
Cincinnati, O.

Gentlemen:

Your favor of 3d inst. with remittance $703 duly to hand. Checks according to schedule are rec'd. this Am. and will be put to press at once.

Your terms cannot possibly be complied with and I had anticipated no such proposition. The best I can say is full rate for imprinting (one penny a page) and I to pay express charges both ways. Or you to pay freight on shi;ments to me, and I to pay the return expressage and allow you ten per cent reduction on the imprinting. Bills collected monthly.

As to stamps, your terms are that I should furnish them at better rates than are allowed by the government which at best gives, say, $1050 stamps for $1000 cash which is only about 4 3/4 discount. Why not send $1000 at a time direct to the Commissioner of Inter. Rev. and get $1050 credit for imprinting at my establishment? When remittances for stamps are sent to me I can allow you 4% dis. only.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 7, 1875

Messrs. I. Mansfield & Co.
Memphis, Tenn.

Gentlemen:

To alter your stamps to "I. Mansfield" only would cost you seventy five dollars ($75).

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 7, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to present herewith my act., signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of March last, together with the usual accompanying statement and vouchers.

Very respectfully,

Jos. R. Carpenter
per L.

Philadelphia
April 8, 1875

Messrs. E. A. Kingsland & Co.
New York, N. Y.

Gentlemen:

Your favor of the 6th inst. to hand. I cheerfully hand you herewith amount of your bill, viz: $2.45 for spoiled sheets and $1.72 for balance due - $4.17, and add my apology for the inconvenience caused you.

Have the kindness to return me receipted bill & oblige,

Yours very truly

Jos. R. Carpenter
per E. Lamasure

Philadelphia
April 9, 1875

E. R. Chapman, Esq.
Washington, D. C.

Dear Sir:

In looking through some boxed records today, I came across the identical lot of requisitions that were sent to your office, and I supposed never returned to me. I have just concluded their careful examination and regret to say, find nothing that throws any light on the early California order. The first, order No. 1670, appears to have originally been entered by Stamp Agent Kemble on requisition No. 74, Jan. 5, 1863, but crossed out before the footings were made. It is evident that the first two California orders were each made to constitute a separate requisition, and it appears strange that both are missing. Mr. Pugh plausibly suggests that as he surrendered up his memoranda of the case to a gentleman from your office who formerly called here, that these two requisitions may have been handed to him also.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 10, 1875

Messrs. Bakewell & Matthews
Pittsburgh, Pa.

Gentlemen:

Your lot of checks on the Farmer Deposit Natl. Bank, "H. McCallum" to hand.

There are 100 imps. x 5 - 500 checks @ 2¢ - $10.
Less 2½ dis. .25
$9.75

Imprinting 100 imps @ 1¢ 1
Total $10.75

$10.75 is correct, but you will observe by the application which you sent with lot, herewith returned, that you figure 500 stamps equal to $20, and make still another error in adding $1 to $19.50 which would be only $20.50 instead of $21.50 as you figure it. There was also an error in the last previous lot by which you forwarded to me double the quantity of checks called for by your application and remittance. I mention these discrepancies because they put me in doubt as to what are your exact requirements. I inclose $10.75 herewith.

Very respectfully,

Jos. R. Carpenter

per Lamasure

Philadelphia
April 12, 1875

Washington Chronicle Pub. Co.
914 Penna. Ave.
Washington, D. C.

Gentlemen:

Your favor of the 9th inst. to hand.

Herewith please find circular, etc. giving rates for imprinting revenue stamps.

I also inclose estimate as called for. The amts. given include stamping and all else complete.

Very respectfully

Jos. R. Carpenter

per L.

$241.50
58.75
77.50
6.50

Philadelphia
April 12, 1875

Virginia Match Co.
Richmond, Va.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 10th inst., with remittance of fifty dollars ($50) balance in full for engraving your private stamp.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 14, 1875

R. P. Studley Company
St. Louis, Mo.

Gentlemen:

Your favor of the 10th inst. to hand. Your order is too obscure for me to understand exactly what you wish. Please state dimensions and weight of paper required, and I will obtain it for you and imprint revenue stamps as requested.

To save you the cost of returning the money by express you will please remit in advance. Whatever variation there may be in the cost of paper can be adjusted by mail.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 14, 1875

A. C. Matthews
Manayunk, Pa.

Dear Sir:

Herewith I hand you thirteen 77/100 dollars (Dr. Ehrhardt act.) for which please send me a receipt.

Very respectfully,

Jos. R. Carpenter

per E. Lamasure

Philadelphia
April 15, 1875

Messrs. McLaughlin Bros.

Gentlemen:

Will you please reprint and send me another lot of Denis Smyth checks that I may properly stamp them in place of the spoiled lot returned? I recognize the justice of Mr. Smyth's refusal to take the checks in the non compliance with the original order to print in "light carmine."

Very respectfully,

Jos. R. Carpenter

Manufactured in March, 1875

		Sheets	Stamps	Ptg.	Perf.	Total
Engraving						
Mar. 16 Washington Match Co. 13/16th 1¢						$300
29 A. S. Low 13/16th 1¢						300
Imprinting		97192	457560			
Stock, Common		134266	26578201			
" Extra size, viz:						
1¢ Ayer & Co.		6578	302588	33.69		33.69
1 Brandreth & Co.	132	4977	656964	8.54		8.57
1 "	42	5997	251874	26.54		26.57
1 Henry		2924	192984	9.65	5.79	15.44
2 L. C. Kennedy		100	8000	.30	.24	.54
2 R. V. Pierce		4885	273500	21.44	8.21	29.65
3 Barber M. Co.		6334	252360	27.08	7.60	34.65
3 Gates		11782	494844	51.65	14.84	66.58
4 Jayne & Son		4996	299760	24.28		24.20
8 Swaim		1497	23952	7.99		7.99
1 Byam C. & Co.		____	1690000			67.60
Total		184336	31483647			7241.20
Spoiled		4364	796113			
Total		188700	32279760			$9128.80

Extra Sized Private Stamps Delivered in March, 1875

Am. Match Co. O.	3	50000
Ayer & Co.	1	550000
"	4	275000
W. T. Blow	1	70455
J. I. Brown & Son	2	110000
Bull	1	16000
"	4	12500
Curtis & Sons	1	11000
"	2	110000
"	2	5500
H. Dalley, Jr.	1	21000
Fleming, No. 1	1	110000
Gates	3	252000
Hall & Ruchel	1	27500
Jno. F. Henry	1	25000
"	2	12500
"	4	15000
J. H. Schenck	1	66000
"	6	11000
Jayne & Son	1	112000
"	2	25000
"	4	70500
N.Y. Match Co.	1	218900
Burdsal & Co.	1	2000
"	4	1512

L. W. Warner & Co.	1	41000
Fred Brown	2	28800
Husband	2	55000
G. G. Kennedy	2	27502
"	6	9166
R. V. Pierce	1	11000
"	2	137500
Radway & Co.	2	55000
G. W. Laird	3	3500
Burnett & Co.	4	14025
Drake & Ward	1	64520
"	2	22850
"	4	41331
Hall & Co.	4	27500
Hostetter & Smith	4	165000
Howe	4	4725
J. C. Kerr	4	2625
McDonald & Co.	4	55000
Van Duzer	4	16500
Swaim	8	3937
L. C. Kennedy	2	66000
Kidder, Wetherill & Co.	4	2625
R. C. & C. Clerk	4	27500
Barber M. Co.	3	146665
Brandreth, old die	1	440000

Wrappers

Byam & Carlton & Co.	1	1240000
J. S. Burdsal & Co.	1	3252

Imprinting

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during March, 1875, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

	Dies	Sheets	Stamps	Value
2¢	General	633	132930	$2658.60
1	Proprietary	544	114240	1142.40
2	"	78	16380	527.60
3	"	53	9010	270.30
	Total	1308	212560	$4398.90
1¢	J. L. Clark	322	67620	$676.20
1	Cramer & Kemp	74	15540	155.40
1	Brockett & Newton	461	96810	968.10
1	Eaton	25	5250	52.50
1	Ferrett	110	25100	251.
1	Franklin	60	12600	126.
1	German	70	14700	147.
	forward	1122	235620	$2356.30

	forward	1122	235620	$2356.20
1¢	Gates	13	2730	27.30
1	Johnson & Co.	50	10500	105
1	N.Y. Match (blue)	12	2520	25.20
1	Stanton	83	17430	174.30
1	Star Match Co.	115	24150	241.50
1	Swift & Courtney	315	66150	661.50
1	E. R. Tyler	192	40320	403.20
1	Woodworth & Co.	33	6930	69.30
1	Zise Grierheim & Co.	53	11130	111.30
1	Ayer & Co.	22	1012	10.12
1	Brandreth, large	3	126	1.26
1	Brandreth, small	23	3036	30.36
1	Henry	76	5016	50.16
2	R. V. Pierce	115	6440	128.80
3	Barber Match Co.	166	6640	199.20
3	Gates	218	9156	274.68
4	Jayne	4	240	9.60
5	Dougherty	41	6970	348.50
5	Paper Fabrique Co.	95	16150	807.50
5	Mart & Co.	201	34170	1708.50
5	Manger	101	17069	853.45
8	Swaim	3	48	3.84
	Total	3056	523553	8600.77

Philadelphia
April 16th, 1875

The Home Bitters Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 12th inst. duly to hand. Your order to change the title of the J. A. Jackson Co. stamp, late of Jackson Pfouts and Douglas, will be put into execution at once, but cannot possibly be completed in less than two or three weeks. In the meanwhile if necessary you can use stamps from the old balance on hand (51,174 stamps). The charge for altering title of stamps is seventy five dollars and price of the extra cost of the unused balance of old stamps left on my hands, at the rate of 17 72/137 cents per thousand stamps.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 22, 1875

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

I have the pleasure to hand you herewith, a perfect sheet of your stamps in place of the mutilated sheets returned me, and thank you for giving me the opportunity to correct an oversight.

Very respectfully

Jos. R. Carpenter

per E. Lamasur

Philadelphia
April 26, 1875

Messrs. Kirby & Sons
Milwaukee, Wis.

Gentlemen:

Your communication of the 12th inst. addressed to the Hon. Commissioner of Inter. Revenue, is referred to me.

To alter your dies, say by inserting the new title of "Kirby & Sons," will cost you seventy five dollars ($75) for each denomination. Please therefor remit me the am't. to cover the die to be altered, and also please furnish a copy of the assignment of dies to your proprietorship, over the signature of Messrs. Kirby & Jones.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
April 27, 1875

Messrs. Richmond Backus & Co.
1830 Jefferson Avenue
Detroit, Mich.

Gentlemen:

Inclosed I return your draft to hand this date, which by endorsement, should be made payable to my order.

Very respectfully

Joseph R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on hand at the close of business, April 1, 1875

viz:

Adhesive Stamp Paper, $12\frac{1}{2}$ x 16 inches

159584 $\frac{208}{210}$ $\frac{24}{170}$ $\frac{81}{102}$ $\frac{75}{90}$ $\frac{12}{85}$ $\frac{39}{72}$ $\frac{34}{54}$ $\frac{17}{55}$ $\frac{16}{18}$ $\frac{3}{8}$, or

fractions reduced, 159589 $\frac{105538}{128520}$ sheets

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

712484 $\frac{136}{221}$ $\frac{72}{210}$ $\frac{58}{189}$ $\frac{38}{187}$ $\frac{150}{175}$ $\frac{156}{170}$ $\frac{68}{169}$ $\frac{4}{144}$ $\frac{85}{140}$ $\frac{128}{136}$

$\frac{100}{135}$ $\frac{108}{132}$ $\frac{16}{112}$ $\frac{30}{110}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{41}{102}$ $\frac{2}{99}$ $\frac{5}{95}$ $\frac{60}{90}$ $\frac{65}{85}$ $\frac{40}{84}$ $\frac{47}{80}$ $\frac{52}{77}$ $\frac{69}{72}$

$\frac{20}{70}$ $\frac{1}{69}$ $\frac{6}{66}$ $\frac{20}{65}$ $\frac{41}{64}$ $\frac{8}{60}$ $\frac{8}{56}$ $\frac{34}{54}$ $\frac{20}{52}$ $\frac{40}{51}$ $\frac{30}{48}$ $\frac{18}{46}$ $\frac{31}{44}$ $\frac{21}{42}$ $\frac{3}{40}$ $\frac{10}{38}$

$\frac{18}{36}$ $\frac{13}{32}$ $\frac{15}{30}$ $\frac{6}{20}$ $\frac{2}{16}$ $\frac{5}{9}$, or, fractions reduced,

712504 $\frac{809470739921}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per E. Lamasur

To Hon. Sec'y. Treasury
Currency Division
Washington, D. C.

Philadelphia
April 30, 1875

The Home Bitters Co.
St. Louis, Mo.

Gentlemen:

Your favor of the 27th inst. at hand. You are mistaken in the rate stated in my letter of the 16th, it is 17 72/137 cents, not dollars, per M. Consequently the cost of the balance would be one hundred times less than you have misapprehended. No wonder you wished a definite understanding.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
April 30, 1875

Messrs. S. R. Johnston & Co.
Pittsburgh, Pa.

Gentlemen:

Your remittance $18.09 to hand for stamping checks of J. F. Mansfield and Weyman & Bros. Thanks.

My failure to have sent you a receipt is because my business is done exclusively for cash in advance, the delivery of the goods is evidence of the payment of the money. It would be quite as impracticable for me to acknowledge the receipt of money as it would for you the return of the goods.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1875

Messrs. Ransom, Clark & Co.
South Chicago, Ill.

Gentlemen:

To make the required change in the plate of Griggs & Goodwill will cost seventy five dollars ($75). Please remit me this amount and the alteration will be duly made. In the meanwhile you can use the Gribbs and Goodwill stamps already prepared.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1875

Prof. A. S. Low
N.W. Cor. 13th & Thompson Sts.
Philadelphia, Pa.

Dear Sir:

I have the pleasure to hand you proof impression of your engraved die. Please let me have your approval before I proceed to make the plate.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1875

Messrs. White & Bayley
Buffalo, N. Y.

Gentlemen:

Your favor of the 27th ulto to hand. Package however is not yet rec'd.

I am out of samples at present but will forward some as soon as others are prepared. In a couple of weeks I will send you also the sample of stamp in voluble ink (in one color) at same cost as those now in use.

Pocket checks eight to a sheet will be counted as one impression in this case if they are not too large to be printed as one impression.

You may make the die 3½ in all cases.

I do not number or perforate blanks.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1875

Excelsior Match Co.
Syracuse, N. Y.

Gentlemen:

I have referred your letter of the 4th inst. to the Hon. Commission of Inter. Revenue who is the proper authority to apply to in the matter of your bond. Should he not reply in due time it might be advisable for you to write to him direct.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 6, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to submit for your approval a proof impression of a private die, denomination one cent and superficial area 13/16th inch, ordered by Prof. Low of this city for stamping his Magnetic Liniment.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1875

viz:

34,960,888 Stamps @ 23 cents per M. $8,041.

Received payment

Philadelphia
May 1, 1875

U. S. Internal Revenue Bureau,

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in April, 1875

viz:

34,960,888 Stamps @ 23 cents per M. $8,041.

Philadelphia
May 7, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the pleasure to hand you my act., signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of April last, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1875

Home Bitters Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to hand you herewith a proof impression of your die altered from the die late of James A. Jackson & Co., and I trust the execution of the work will be found satisfactory.

It now remains to make the plate. In the meanwhile please inform me what color and about how many you will probably consume per month that I may prepare an adequate stock to keep ahead of the demand.

My bill for the engraving being due at this stage, I present the same also herewith and remain

Yours very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1875

Home Bitters Co.
St. Louis, Mo.

To Jos. R. Carpenter, Dr.

To altering die of James A. Jackson & Co. to Home Bitters Co.	$75
Extra ptg. bal. stamps @ 17 72/174 cents per M.	8.90
	$83.90

Philadelphia
May 11, 1875

Washington Match Co.
Washington, Litchfield Co., Ct.

Gentlemen:

I have the pleasure to hand you herewith a proof impression of your finished die which I trust will be found entirely satisfactory. It now remains to make the plate and prepare a stock of stamps therefrom. In the meanwhile please inform me what color to print the stamps and about how many you will probably consume per month.

My bill for engraving being due at this stage, I present the same herewith, and remain.

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 11, 1875

Washington Match Co.

To Joseph R. Carpenter

To engraving one cent private die stamp and making plate complete $300

Philadelphia
May 12, 1875

Messrs. Hostetter & Smith
Pittsburgh, Pa.

Gentlemen:

Herewith I hand you perfect stamps in exchange for the mutilated sheet returned. I shall make further exertion to prevent your being subjected to the annoyance of receiving imperfect sheets. If you continue to find them however, I will be pleased to have you always notify me to make the necessary correction.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 12, 1875

Hon. J. W. Douglass
Commission of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith for approval the proof impression of a one cent private die, 13/16th inch superficial area, for the "Washington Match Co." at Washington, Litchfield Co., Ct.

In reply to your letter of the 7th inst., the full name of the owner of the die referred to is Professor Andrew S. Low.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 12, 1875

Hon. J. W. Douglass
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to submit for your approval the inclosed proof impression of a four cent private die for "The Home Bitters Co." of St. Louis, Mo., successors of James A. Jackson & Co. This die is an alteration of the original die, by striking out James A. Jackson & Co. and substituting The Home Bitters Co.

Superficial area $4\frac{1}{4}$ inches.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 15, 1875

Messrs. Pratt & Co.
No. 85 Warren St.
New York, N. Y.

Gentlemen:

Your note of the 14th inst., with model inclosed, at hand.

To engrave a stamp such as you require, say five inches long and seven eighths of an inch wide rectangular in form, will cost you three hundred and fifty dollars ($350) for die, plate, etc. complete, and the time to complete the work would be as usual, about six weeks. Your stamp being larger than the stamp for common use, you would be subjected to a charge of about fifteen cents per thousand stamps consumed for extra cost of their manufacture.

Should you decide to have the work proceed please advise me what denomination of stamp

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
May 15, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

Your note of the 14th at hand. You should have been in receipt ere this of mine of the 11th inst., addressed to you at "Washington, Litchfield County, Ct." inclosing a proof of finished die with request for you to name color to print stamps. I also referred to you my engraving act. for $300.

As soon as advised by you as to color and remittance, I will put the plate to press and have stamps ready for you within one week's time.

Very respectfully,

Jos. R. Carpenter

per L.

Extra Sized Private Stamps Delivered
in April, 1875

viz:

Ayer & Co.	4	137500
Bonsf & Poole	3	73333
Brown & Son	2	110000
H. Dalley Jr.	1	10500
Fleming Bros, Pill	1	110000
Wm. Gates	3	220000
Hall & Ruchel	1	38900
J. F. Henry	1	20000
"	2	25000
"	4	10000
Jayne & Son	1	70000
"	2	30000
"	4	50000
N.Y. Match Co.	1	158400
Ferrett (Sands die)	1	66000
J. H. Schenck	1	22002
"	6	7333
Burdsall & Co.	1	7500
"	4	750
L. W. Warner & Co.	1	33000
J. W. Cook & Co.	1	5250
Curtis & Sons	1	11000
"	1	110000
Kennedy, G. G.	2	15000
"	6	50000

R. V. Pierce	1	49500
"	2	173250
Radway & Co.	2	55000
G. W. Laird	3	7000
S. N. Smith (Crook)	4	15125
R. P. Hall & Co.	4	55000
E. Hazeltine	2	6720
"	4	13140
Hostetter & Smith	4	82500
Howe (M. Cure)	4	4725
E. L. Brineisler	4	2625
Jackson, Phouts & Douglas	4	14025
J. E. Kerr	4	2625
Tubbs & Co.	4	14850
Drake	1	15110
"	2	20000
Jacob Scheetz	4	2625
L. C. Kennedy & Co.	2	33000
Moody, Michal & Co.	4	14025
Johnston Holloway & Co.	1	20000
"	2	23000
Barber M. Co.	3	124996
B. Brandreth (old)	1	440000
Home Bitters Co.	4	51174 old ba. I. H. Jackson

Byam C. & C. wrappers	1	2,110,000

Imprinting

Manufactured in April, 1875

	Sheets	Stamps	Ptg.	Perf.	Total
Engraving					
Ap. 16 Home Bitters Co., sup. area 4½ (altered from Jackson & Co.					$75
Imprinting	98925	433502			989.25
Stock, Common	161225	33420192			
Extra Size, viz:					
1¢ Ayer & Co.	4993	229678	25.57		25.57
1 Brandreth	1194	159608	2.05		2.05
1 "	1000	42000	4.43		4.43
1 Fleming, No. 1	2992	179520	12.95		12.93
1 Lyon Mfg. Co.	1645	167790	5.03	5.03	10.06
1 Werner & Co.	400	12000	1.85	.36	2.21
2 Kennedy & Co.	1833	146640	5.55	5.54	11.09
3 Barber M. Co.	14469	578760	62.10	17.36	79.46
3 Gates	17796	747432	78.02	22.42	100.44
4 Ayer & Co.	8981	431088	43.18		43.18
6 Kennedy, G.G.	1933	148841	7.06	4.47	11.53
1 Byam C. & Co. wrappers		2830000			113.20
Stock	218461	3952 5051			8090.76
Spoiled	7339	1405251			
Total	225800	40930302			9571.18

Philadelphia
May 17, 1875

Messrs. England & Bell
Baltimore, Md.

Gentlemen:

Your favor of the 15th to hand and advice noted.

I have about five hundred sheets of your stamps on hand at present. A new lot will be manufactured at once, blue, and without gum as you require, which will be supplied as soon as the present stock is consumed.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 17, 1875

Touro Robertson, Esq.
Continental Bank Note Co.
New York, N. Y.

Dear Sir:

It gives me pleasure to furnish you, by Adams Express today, with the lot of paper called for in your recent communication to Messrs. Murphy & Sons, which I beg you will accept with my compliments.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture, during April, 1875, by Joseph R. Carpenter, Philadelphia

viz:

	Dies	Sheets	Stamps	Value
2¢	General	837	175770	$3515.40
1	Proprietary	225	47250	472.50
4	"	181	30770	1230.80
	To al	1243	253790	5218.70
1¢	J. L. Clark	270	36700	567
1	Jas. Eaton	56	11760	117.60
1	Excelsior M. Co.	146	30660	306.60
1	Franklin	98	20580	205.80
1	Gates	419	87990	879.90
1	Kyle	187	39270	392.70
1	N.Y. Match Co. 210	63	13230	132.30
1	Roeber	132	27720	277.20
	forward	1571	287910	2879.10

	forward	1371	287910	$2879.10
1¢	Ramsom	2151	451710	4517.10
1	Richardson	383	80430	804.30
1	Swift & Courtney	477	100170	1001.70
1	Star M. Co.	478	100380	1003.80
1	E. R. Tyler	32	6720	67.20
1	Vogeler & Co.	44	9240	92.40
1	Woodworth & Co.	24	5040	50.40
1	Zise & Gresheim Co.	144	30240	302.40
1	Ayer & Co.	7	322	3.22
1	Brandreth 132	6	792	7.92
1	Fleming No. 1	8	480	4.80
1	Harter Med. Co.	22	4158	41.58
1	Lyon Mfg. Co.	55	5610	56.10
2	L. E. Kennedy & Co.	67	5360	107.20
3	Richardson	194	52980	989.40
3	Barber M. Co.	331	13240	397.20
3	Gates	204	8568	254.04
4	Ayer & Co.	19	912	36.48
5	Hart & Co.	12	2040	102.
6	G. G. Kennedy	67	5159	309.54
	Total	6096	1151461	13030.88

Philadelphia
May 18, 1875

The Home Bitters Co.
St. Louis, Mo.

Gentlemen:

I have the pleasure to acknowledge the receipt of your favor of the 16th inst. with remittance of $83.99 dollars in full for altering stamp and for extra cost of unused balance; and note your advice. The plate will be made and new stamps prepared for use in about ten days from this date.

The old balance will remain intact in my custody probably until the stamps are destroyed by the government. No other authorized parties can receive private stamps and it is unlikely that the persons you refer to have obtained Jackson's stamps through the Inter. Revenue Office. If the stamps are reused it would indicate that they were not applied to the bottles in the first case as required by law, which prescribes that they must be as affixed to the packages that the contents thereof cannot be reached without involving the destruction of the stamp.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 18, 1875

Hon. D. D. Pratt
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

On the 12th inst. I had the honor to forward to your office for approval a proof impression of a one cent private die for the Washington Match Co., Washington, Ct., and also of a four cent private die for the Home Bitters Co., St. Louis, Mo.

As the respective parties urge me to hasten the preparation of the proposed stamps from those dies, I beg that the impressions may be returned to me, approved, at an early moment.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 18, 1875

Hon. D. D. Pratt
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

Herewith I have the honor to hand you impressions of a die for imprinting revenue stamps on bank checks.

These impressions are in soluble ink, the use of which is intended to prevent the alteration of any writing over the body of the stamp without discovering the fraud. To publish this protection, I wish to furnish "samples" free of the usual revenue charge, and desire to be informed if the manner of cancellation indicated by the accompanying impressions, conforms to the requirements of your office.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 19, 1875

Jas. L. Kervand, Esq.
930 Penna. Ave.
Washington, D. C.

Dear Sir:

The lots of checks received and have been put to press for stamping, as you direct.

I regret to say I do not number, rule, bind, etc. and cannot assume the responsibility of having these things done for you, but will cheerfully deliver the checks to any party here in that line you may please to indicate, on receipt of am't. for charges as follows, said party to forward the books to you, viz:

El Paso County Bank	416 imps	x 6	2496	
	1 "	4	4	
	300 "	5	1500	
	717		4000	- $80
		Less 2½		2
	I. R. McFetridge's bill of stamps			$78
	Imprinting @ 1¢ per imp.			7.17
				85.17

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
May 22, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

Your favor of the 21st inst. & remittance of $300 to hand, for which I return thanks.

The appointment of a new Commissioner has retarded matters evidently, and an impression of your die sent to Washington on the 12th inst. has not yet been approved. As soon as advised by the Hon. Commissioner that it is all right I will prepare stamps according to your instructions and will then notify you when to make the first order.

In ordering stamps you should address the Commissioner of Inter. Revenue, Washington, D. C., inclosing a duplicate certificate of a U.S. Asst. Treasurer of a deposit made covering the value of stamps ordered and stating that you require one cent stamps from your private die.

Very respectfully,

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter,
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the Close of Business, May 1, 1875

viz:

Adhesive Stamp Paper, 12½ x 16 inches

176085 $\frac{96}{210}$ $\frac{36}{170}$ $\frac{17}{102}$ $\frac{45}{90}$ $\frac{21}{85}$ $\frac{36}{72}$ $\frac{31}{54}$ $\frac{6}{35}$ $\frac{12}{18}$

or fractions reduced, 176088 $\frac{111787}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

744165 $\frac{136}{221}$ $\frac{24}{210}$ $\frac{91}{189}$ $\frac{27}{187}$ $\frac{100}{175}$ $\frac{50}{170}$ $\frac{39}{169}$ $\frac{92}{144}$ $\frac{85}{140}$ $\frac{128}{136}$

$\frac{64}{132}$ $\frac{96}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{88}{102}$ $\frac{50}{99}$ $\frac{40}{95}$ $\frac{60}{90}$ $\frac{65}{85}$ $\frac{40}{84}$ $\frac{7}{80}$ $\frac{13}{72}$ $\frac{20}{70}$ $\frac{34}{69}$

$\frac{6}{66}$ $\frac{20}{65}$ $\frac{40}{64}$ $\frac{48}{60}$ $\frac{22}{56}$ $\frac{54}{54}$ $\frac{24}{52}$ $\frac{40}{51}$ $\frac{45}{48}$ $\frac{42}{46}$ $\frac{15}{44}$ $\frac{27}{42}$ $\frac{7}{40}$ $\frac{4}{38}$ $\frac{33}{36}$

$\frac{15}{30}$ $\frac{6}{20}$ $\frac{2}{16}$ $\frac{2}{9}$ $\frac{25}{77}$ $\frac{30}{110}$ $\frac{30}{135}$ $\frac{13}{32}$ $\frac{6}{12}$ or fractions reduced

744187 $\frac{442509997560}{835259705280}$ sheets

Very respectfully submitted,

Jos. R. Carpenter

per L.

To
Currency Division
Treasury Department
Washington, D. C.

Philadelphia
June 3, 1875

Washington Match Co.
Washington, Ct.

Gentlemen:

At last your die is approved by the government authorities, the plate is made and put to press. You are at liberty therefore to make a stamp order at once and it will have due execution. Hereafter there will be no delay as I will keep a stock on hand in advance of your requirements.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 3, 1875

Hon. Commissioner of Inter. Revenue
Washington, D. C.

Sir:

In answer to your letter of the 2d inst., I herewith inclose the letter of Messrs. Jackson, Phouts & Douglas, dated April 12th, 1875, notifying me of the transfer of the interest in their die (originally "James A. Jackson & Co.") to the Home Bitters Co.

Very respectfully

Jos. R. Carpenter

per L.

Phila. June 4th, '75
U. S. Treasure Building
Cor. 2d & Gold Sts.

Messrs. Vanderburgh, Wells & Co.

Gentlemen:

Please ship as soon as convenient, the Universal Press, complete with pullies, shafting and everything belonging to a new press, offered me by you yesterday at $350.00 / 30 days.

If willing to allow 2% for cash, you may draw on Jos. R. Carpenter at once.

Yours very truly

L. W.

per Jos. R. Carpenter

Philadelphia
June 4, 1875

Messrs. Vanderburgh, Wells & Co.
New York, N. Y.

Gentlemen:

Please forward to me the Universal Press, complete with pullies, shafting and everything belonging to a new press offered to my representative in the matter, yesterday, for $350.

Also please inclose me your act. and I will remit the amount.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 7, 1875

Wm. Manse, Esq.

Dear Sir:

In reply to your verbal message on Saturday, I have to say that the act. sent you that date does "include all checks delivered to you in the week to Saturday night," therefor no addition to the act. or amendment, is necessary.

Furthermore my act. presented to you each week will be supplemented with a balance of stamp act. showing the number of stamps to your credit at the same time. On the last act., June 5th, you will please observe that your balance was 6877 stamps
I deliver you today by bearer 6084
leaving a balance at this writing of only 793

As there is no order to your credit this morning I am required to withhold further deliveries until a government requisition is received.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 7, 1875

Hon. D. D. Pratt
Commissioner of Internal Revenue
Washington, D. C.

Sir:

May revenue stamps be printed on the backs of checks? Several correspondents having requested me to so stamp their checks, I desire authoritative information on the subject. There would seem to be no restriction in this respect, from the fact that blank paper may be stamped, upon which checks could afterwards be printed on the reverse side.

An early answer will oblige

Yours very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 7, 1875

Hon. D. D. Pratt
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my act., signed in duplicate, for the manufacture of Revenue Stamps delivered during the month of May, 1875, together with the usual statement and vouchers.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 12, 1875

Messrs. Tibbitts & Randall
Providence, R. I.

Gentlemen:

I return you ninety cents (inclosed) with pleasure. In future I beg you will please calculate according to within form and remit in advance, otherwise I must collect by express at your expense as it would involve too much trouble and delay to enter into correspondence on the subject, particularly as you should be able to tell the amt. from my printed instructions as well as myself.

Very respectfully

Jos. R. Carpenter

per L.

Philadelphia
June 16, 1875

Home Bitters Co.
St. Louis, Mo.

Gentlemen:

I am this morning in receipt of a communication from the Hon. Commissioner of Inter. Rev. that your new stamp (altered from that originally "James A. Jackson Co.") is approved.

The plate is therefor put to press and your next order can be filled with the new stamp.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
June 19, 1875

S. Frank, Esq.
Agent L. M. M. Co.
149 Peters St.
New Orleans, La.

Sir:

Your communication of May 20th last to the Hon. Commissioner of Inter. Revenue has been referred to me and is duly received this morning. The Commissioner advises me that the remittance of three hundred dollars by P.O. order has been returned to you.

I am appointed by the Government to engrave revenue stamp dies, to make plates and prepare stamps therefrom. The charge for engraving a die and making the plate for a stamp the size of your model is three hundred and fifty dollars ($350) and a charge will also be made for the extra cost of manufacturing the stamps at rate of about four cents per thousand stamps. If you can allow me to reduce the size of your stamp to the same size as the ordinary government stamp of the same denomination, the government will pay the entire charge for manufacturing the stamps so that you will escape this charge for the increase and I will then engrave it for you for three hundred dollars ($300) instead of three hundred and fifty dollars.

The model sent me is sufficient guide for the engraver, and the work will be put in hand on receipt of your advice and remittance as above, and can be finished and an adequate stock of stamps (say a three months' supply) prepared to commence with, in about seven or eight weeks' time.

Please let me know whether the denomination of your stamp is to be one cent, or what. Also the color you wish it printed and whether to gum and perforate the stamps. I would advise you to have them ungummed so as to avoid the danger of being spoiled in transmission.

Very respectfully,

Jos. R. Carpenter

per L.

Detailed Statement of Revenue Stamps Spoiled in Manufacture during May, 1875, by Joseph R. Carpenter, Philadelphia, Pa.

viz:

Dies	Sheets	Stamps	Value
2¢ General	1214	254940	5098.80
1 Proprietary	316	66360	603.60
2 "	166	34860	697.20
4 "	158	26860	1074.40
Total	1854	383020	7554
1¢ Barber M. Co.	355	74550	745.50
1 P. Eichele & Co.	148	31080	310.80
1 J. L. Clark	230	48300	483.
1 Goldback	220	46700	462.
1 Gates	130	27500	273.
1 Ives	69	14490	144.90
1 Powell	35	7350	73.50
forward	1187	249270	2492.70

	forward	1187	249270	2492.70
1¢	Richardson	577	121170	1211.70
1	McLean	99	20790	207.90
1	Star M. Co.	695	145950	1459.50
1	Swift, Courtney	633	132930	1329.30
1	Kyle	37	7770	77.70
1	Lows	86	18060	180.60
1	Brandreth	18	2376	23.76
1	Fleming No. 1	1	60	.60
1	Jayne & Son	51	3060	30.60
1	Warner & Co.	135	4050	40.50
2.	Jno. I. Brown & Son	168	12096	241.92
2	R. V. Pierce	144	8064	161.28
3	Cramer & Kemp	62	13020	390.60
3	Barber M. Co.	227	9080	272.40
3	Gates	145	6090	182.70
3	Richardson	230	39100	1173.
4	Ayer & Co.	20	960	38.40
	Total	4515	793896	$9515.16

Manufactured in May, 1875

	Sheets	Stamps	Ptg.	Perf.	Total
Imprinting	144625	711545			$1409.47
Stock, Common	140540	28964920			
" Extra Size, viz:					
1¢ Brandreth	15082	1990824	25.88		25.88
1 Fleming No. 1	499	29940	2.16		2.16
1 Jayne & Son	6349	380940	31.40		31.40
1 Warner & Co.	5465	163950	25.26	4.92	30.15
2 Jno. I. Brown & Son	3432	247104	15.69	7.41	23.10
2 R. V. Pierce	3856	215936	16.92	6.48	23.40
3 Barber M. Co.	5973	238920	25.64	7.17	32.81
3 Gates	12855	539910	56.36	16.20	72.16
4 Ayer & Co.	3980	191040	19.13		19.30
1 Wreppers		1300000			52.
Stock	198031	34975024			$8044.26
Spoiled	6369	1176916			
Total	204400	36151945			$9766.09

Philadelphia
June 23, 1875

Chas. T. Ketcham, Esq.
27 Nassau St.
New York

Dear Sir:

I forward checks today by Adams Express. The stamps on the tinted checks are not satisfactory to me, the tint of the checks mars them. If they are not satisfactory to you, <u>return</u> them. I will stamp others, or pay for them.

Very respectfully

Jos. R. Carpenter

per L.

Report of Jos. R. Carpenter
Philadelphia, Pa.

Balance of Distinctive Paper on Hand at the close of Business, June 1, 1875

viz:

Adhesive Stamp Paper, 12½ x 16 inches

196749 $\frac{70}{210}$ $\frac{55}{170}$ $\frac{17}{102}$ $\frac{37}{90}$ $\frac{7}{85}$ $\frac{35}{72}$ $\frac{30}{54}$ $\frac{6}{35}$ $\frac{8}{18}$ $\frac{3}{8}$, or

fractions reduced, 196752 $\frac{45790}{128520}$ sheets

Private Die Stamp Paper, 12½ x 16 inches

799685 $\frac{136}{221}$ $\frac{143}{210}$ $\frac{124}{189}$ $\frac{87}{187}$ $\frac{100}{175}$ $\frac{97}{170}$ $\frac{142}{169}$ $\frac{36}{144}$ $\frac{85}{140}$ $\frac{128}{136}$ $\frac{119}{132}$

$\frac{48}{112}$ $\frac{72}{108}$ $\frac{15}{105}$ $\frac{57}{102}$ $\frac{50}{99}$ $\frac{40}{95}$ $\frac{50}{90}$ $\frac{20}{85}$ $\frac{80}{84}$ $\frac{7}{80}$ $\frac{1}{72}$ $\frac{20}{70}$ $\frac{34}{69}$ $\frac{40}{66}$ $\frac{55}{65}$ $\frac{40}{64}$

$\frac{8}{60}$ $\frac{10}{56}$ $\frac{34}{54}$ $\frac{28}{52}$ $\frac{1}{51}$ $\frac{45}{48}$ $\frac{20}{46}$ $\frac{14}{44}$ $\frac{30}{42}$ $\frac{36}{40}$ $\frac{4}{38}$ $\frac{33}{36}$ $\frac{25}{30}$ $\frac{6}{20}$ $\frac{1}{16}$ $\frac{2}{9}$ $\frac{25}{77}$

$\frac{30}{110}$ $\frac{65}{135}$ $\frac{13}{32}$ $\frac{6}{12}$, or fractions reduced, 799708 $\frac{628572535834}{835259705280}$ sheets

Very respectfully submitted

Jos. R. Carpenter

per L.

To Secretary of the Treasury
Currency Division
Washington, D. C.

Philadelphia
July 3, 1875

S. Frank, Agt.
Louisiana Match Mfg. Co.
New Orleans, La.

Dear Sir:

I have the pleasure to acknowledge the receipt of your favor of the 29th ulto with remittance of three hundred dollars ($300) in full for engraving a one cent stamp and making plate complete.

The order will be put in hand at once and its execution completed at the earliest possible moment. A proof impression will be sent you on completion of the work, and due notice as to when the new stamps will be ready to meet your demand.

Very respectfully,

Jos. R. Carpenter

per L.

Philadelphia
July 12, 1875

Hon. D. D. Pratt
Commissioner of Inter. Revenue
Washington, D. C.

Sir:

I have the honor to hand you herewith my act., signed in duplicate, for the manufacture of revenue stamps delivered during the month of June, 1875, together with the usual statement & vouchers.

Very respectfully,

Jos. R. Carpenter

per L.