

Extra Sized Private Dies Delivered in April, 1871

<u>date</u>	<u>order</u>	<u>Proprietors</u>	<u>Den.</u>	<u>Stamps</u>	<u>Paper & Pg.</u>	<u>Perfn.</u>	<u>Total</u>
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)			
"	"	"	2	20000)	5.77		5.77
"	"	"	4	32500	2.63		2.63
7	9265	Jno.I. Brown	1	10000)		1.80	5.61
"	"	"	2	50000)	3.81		
"	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. Squire 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	20000)	2 .70	2.70	5.40
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	W.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	Fettett	1	66000	4.10	1.98	6.88
"							

Apl. 24	9403	O. Crook Co.	4	16500	1.65	.50	2.15
	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	Siggman & 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)			
	"	"	2	10000)	3.00	1.80	4.80
	"	"	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 lmps)	1	172764				376.58

Manufactured in April, 1871

	<u>Sheets</u>	<u>Stamps</u>	<u>Paper</u> <u>& Ptg.</u>	<u>Perf.</u>	<u>Total</u>
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	515876	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	29.19	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			5175.91
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 & Otry	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. Eochale	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, contents of each follows, viz: No. 1 contains all the General and Proprietary stamps; No. 2, all the private stamps ~~and the~~ B. C. & Co. labels; No. 3, B. C. & Co. labels except

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. McPetridge, 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 R. Carpenter

L.

Philadelphia
May 18, 1871

J. 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 endorsement 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:

31.573.587 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.	<u>5184</u>	<u>152832</u>	15.31		15.31
Good	102989	9365781			1873.16
Spoiled	<u>521</u>	<u>63299</u>			
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)			
"	"	"	2	20000)	6.59		6.59
"	"	"	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	3	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. Schenck	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	3.37	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)			
"	"	"	2	8750)	1.75		1.75
"	"	"	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 lms.)	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
5¢ "	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	210	8400
1¢ Greenleaf	5	1050	<u>labels</u>		
forward		214	Total		521
		38820			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. Pleasants,
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 satis-
factory.

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 mutilated 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 trans-
action 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
vis: Gray's order calls for one thousand dollars and
adds up only nine hundred. Bubb's order calls for
five hundred and foots up six hundred. In Gray's
order there is an item of one hundred one dollar
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. Squire 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.

Very 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 3, 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 3, 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 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 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

	<u>Sheets</u>	<u>Stamps</u>	<u>Pt.</u>	<u>Perf.</u>	<u>Total</u>
Imprinting	43258	169126			432.58
Stock, Common Class	122063	24679619			
Extra "					
1 $\frac{1}{2}$ 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 Gram, 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	.73		.73
4 Drake	500	51000	1.27	1.53	2.80
4 McDonald & Co.	3978	22768	17.07	6.68	23.75
8 Swain	50	800	.27		.27
Good,	231838	29984374			5996.87
Spoiled	2412	404152			
Total	234250	30388526			6896.

Extra Private Stamps Delivered in June, 1871

<u>date</u>	<u>order</u>	<u>Proprietor</u>	<u>den</u>	<u>stamps</u>	<u>ptg.</u>	<u>perf.</u>	<u>Total</u>
June 2	9666	McDonald Co.	4	27500	2/11	.82	2.93
"	9667	Burnes & Co.	1	70000)			
"	"	"	2	20000)	2.70	2.70	5.40
3	8335	N.Y.M. Co.	1	110000	5.95	5.30	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)			
5	"	"	2	14000)	6.10		6.10
"	"	"	4	33000	2.67		2.64
"	9684	Drake & Co.	4	27500	.59	.82	1.51
5	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 & Rachel	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	30000)	2.	1.20	3.20
"	"	"	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	5.87	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	.84	.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	36686	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	.85	2.94
26	3172	R. P. Hall Co.	4	367	.02	.01	.03
"	9808	Jayne & Son	1	20000)			
"	"	"	2	13000)	2.72		2.72
"	"	"	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	35000)	2.25	2.25	4.50
"	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)			810000)			143.10
"	(additional)			11220000)			
"	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	dies		Sheets	Stamps
6¢ General	8	1360		forward	1426	283046	
10 "	40	6800		1¢ Roeber	41	8610	
25 "	23	2348		1 Richardson	35	7350	
30 "	8	816		1 Ronture	12	2520	
50 "	20	1700		1 Courtney	86	18060	
\$1 "	32	2880		1 Skis	68	14280	
\$2 "	5	360		1 Stanton	57	11970	
\$5 "	2	144		1 Zisem Co.	109	22890	
1¢ Proprietary	243	51030		1 Safety	26	5460	
2 "	70	14700		1 Ayer	10	460	
4 "	96	16320		1 Brandreth	4	528	
1 Am. M. Co. O.	12	2520		1 Jayne	19	1140	
1 Oronol Co.	7	1470		1 Schenck	85	3740	
1 Bons & P.	80	16800		1 Bull	16	1040	
1 Byam & C. Co.	14	2940		1 Henry	7	462	
1 Beecher	51	10710		1 N.Y.M. Co.	31	2232	
1 Barber M. Co.	64	13440		1 Sands	19	1311	
1 Cramer Co.	83	17430		1 Scovill	18	2448	
1 Davis & Son	26	5460		1 Warner Co.	27	810	
1 Donnelly	18	4780		2 F. Brown	105	2100	
1 Eaton	76	15960		2 Helmbold	15	2535	
1 Eichale, P.	26	5460		2 R. V. Pierce	5	280	
1 Franklin	146	30660		2 Radway	17	1360	
1 Ferrett	4	840		2 Garling Oil	3	630	
1 Gates	175	36750		3 Barber M. Co.	43	1720	
1 Gaffit	17	3570		3 Bons & Poole	75	3300	
1 Greenleaf	17	3570		4 Ayer	12	576	
1 Cowles & Leete	15	3150		4 Hostetter	7	322	
Kyle	20	4200		4 Wilder	3	210	
McLean	6	1260		4 McDonald Co.	22	1232	
Park City	22	4620		5 Hart	9	1530	
forward	1426	283046		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, Eichale, 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,
 Ransom, 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. Drake & 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
			<u>\$80.46</u>

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. Halmbold, 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 further 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 5th 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 $\frac{123}{170}$ 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 $\frac{140}{170}$ and 880 $\frac{123}{170}$ 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. H. 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	L	82070			10.19
8	"	size	L	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
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Stamped paper

July	(38273 imp. @ 1¢)	(196,710)	387.78
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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	3100	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	38273	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	8.64	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	.63	.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	192043

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, $2 \frac{5}{16}$ 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 seven odd ones to make up the twenty-two over, were under the 39 sheets of old stamps, 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:

Gr. Aug. 1 Balance forward	1709 stamps
" 8 Dealer's order	2975
" "	42432
" "	<u>7200</u>
	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 quantity 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 match 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, viz \$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. H. 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, $2 \frac{5}{16}$ 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. Revenue
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 Revenme Stamps Delivered in August, 1871

viz:

14,832,542 Stamps, fibre paper, @ 23 cents per M.	\$3,411.48
<u>21,175,779</u> " old " @ 20 cents per M.	<u>4,235.16</u>
36,008,321 " Total "	\$7,646.64

Received payment

Philadelphia, Sep. 13, 1871

U. S. Internal Revenue Bureau

To Jos. R. Carpenter, Dr.

To Internal Revenue Stamps Delivered in August, 1871

viz:

14,832,542 Stamps fibre paper, @ 23 cents per M.	\$3,411.48
<u>21,175,779</u> " old @ 20 " "	<u>4,235.16</u>
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 manufactured 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 A. Carpenter

per L.

366 x

T. E. Squire Co., Cincinnati, Ohio

62 61 42 2623 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.

Philadelphia
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 respectfully

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)				
"	"	"	2	20000)	4.65		4.65	
"	"	"	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	40000)	2.10	2.10	4.20
"	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.quire & 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)			
"	"	"	2	7200)	3.73		3.73
"	"	"	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	<u>10284</u>	11.22
"	203	Jno. I. Brown Son	1	10000	.64	2.57 .30	.94
"	"	"	2	50000	3.18	1.50	4.68
"	204	Jno. F. Henry	1	40000)			
"	"	"	2	10000)	2.50	1.50	4.
"	"	"	4	12500	.60	.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. Squire 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	Bonsf's 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
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Imprinting, viz:

Aug. Stamped paper (41.298)	2	195144	412.98
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Manufactured in August, 1871. Old

	<u>Engraving</u>	<u>Ptg</u>	<u>Perf.</u>	<u>Total</u>
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

	<u>Sheets</u>	<u>Stamps</u>	
<u>Imprinting</u>	41298	195144	412.98
Stock, Common	42925	8034650	
" Extra size			
1¢ Byam, C. Wrappers	<u>82625</u>	<u>3305000</u>	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:

1½ 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

	<u>sheets</u>	<u>stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
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¢ Jayne	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

Detailed Statement of Revenue Stamps Spoiled
in Manufacture, during August, 1871, by Jos. R.
Carpenter, Philadelphia, Pa.

Den.	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	53.60
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 <u>blue</u>	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. <u>green</u>	216	15552	155.52

forward	3112	598880	\$5988.80
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	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

A-120
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
<u>3150501</u>	" old " @ 20 cents "	<u>630.12</u>
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
<u>3150501</u>	" old " 20 cents "	<u>630.12</u>
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 & Schmitt	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	31482	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 $\frac{1}{2}$ Schenck	1580	69520	708		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.	731	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	51548896			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	<u>1189</u>	<u>52316</u>	5.84		5.84
Good	247956	51755540			
Spoiled	<u>10978</u>	<u>1628877</u>			
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 claim 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 claimed 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 inclosure
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. R. 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.

Den	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	51500
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	543	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
1½ 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
forward	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
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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. R. Carpenter

per L.

X - 143

Philadelphia
Oct. 23, 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.

A - 149
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, Md.

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. 271)

Spoiled in the separate branches of manufacture, as follows, viz:

	Died	Paper	Printing	Gumming	Perfn.	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 & Schmitt
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. R. 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 - \$52.48". 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 & Schmitt
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 the vignette 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 " "	<u>275.57</u>
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 " "	<u>275.57</u>
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, make 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	$\frac{48}{210}$	$\frac{103}{170}$	$\frac{22}{102}$	$\frac{14}{85}$	$\frac{38}{90}$	$\frac{16}{72}$	$\frac{7}{54}$	$\frac{6}{8}$
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Balance Private Die Stamp Paper

357,668	$\frac{3}{221}$	$\frac{54}{210}$	$\frac{186}{189}$	$\frac{120}{187}$	$\frac{139}{170}$	$\frac{40}{144}$	$\frac{68}{136}$	$\frac{74}{132}$	$\frac{81}{102}$	$\frac{78}{80}$	$\frac{46}{69}$	$\frac{67}{67}$
	$\frac{16}{68}$	$\frac{40}{65}$	$\frac{46}{60}$	$\frac{54}{58}$	$\frac{10}{48}$	$\frac{19}{46}$	$\frac{31}{44}$	$\frac{13}{42}$	$\frac{24}{36}$	$\frac{20}{30}$	$\frac{6}{20}$	$\frac{5}{9}$

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	Den.	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	251067	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¢ Michele, 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	158	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	<u>4628</u>	<u>836415</u>	<u>9983.81</u>
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 communica-
tion to you on the subject, under date of the 17th ulto.

Very respectfully,

Jos. H. 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

<u>Engraving</u>					<u>Total</u>
Oct. 24, Metropolitan M.C. San Francisco Co. 63/64					\$350.
<u>Imprinting</u>	sheets 38405	stamps 195425			
Stock, Common	144956	28670174			
" 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	12.56	6.43	18.79
8¢ Swain	900	14400	4.80		4.80
1¢ Wrappers	<u>56000</u>	<u>2240000</u>			156.80
Good	2 60597	34245543			7876.47
Spoiled	6253	1087482			
Total	<u>266850</u>	<u>35333025</u>			8739.17

Extra Sized Private Dies Delivered in October, 1871

<u>Date</u>	<u>Die</u>	<u>Den</u>	<u>Stamps</u>
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
23	"	1	121000
27	"	1	121000
25	Dalley	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, R. V.	2	28600
24	Radway & Co.	2	55000
9	Burnett & Co.	4	14025
31	Hazalbine	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
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Imprinting

Oct. 38405 impd @ 1¢	2	195425
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Philadelphia
Nov. 20, 1871

The First Nat Bank
W. W. Thacher, Esq., Cashier
Memphis, Tenn.

Sir:

Your favor of the 16th inst at hand. Inas-
much 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 receipts 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 pre-
pare 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 engrav-
ings 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

<u>Engraving</u>					<u>Total</u>
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.
	<u>Sheets</u>	<u>Stamps</u>			
<u>Imprinting</u>	54451	251853			
<u>Stock, Common</u>	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.	12531	902232	48.77	27.07	75.84
2¢ ^{green} Curtis Sons	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	51398726			51376.54

forward	168451	31398726			\$1376.54
3¢ Barber M. Co.	4969	198760	21.33	5.93	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	<u>64250</u>	<u>2570000</u>			<u>179.90</u>
Good	259296	35196240			8095.14
Bad	<u>4009</u>	<u>662161</u>			
Total	263305	35858401			\$9797.26

Extra Sized Private Stamps Deliveredin November, 1871

<u>1871</u>	<u>Die</u>	<u>Den</u>	<u>Stamps</u>
Nov. 15	Am. M. Co. U.	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	Sull	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 con-
sists 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
Wheeldon & 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, viz:

	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 imperfections returned by yours of the 20th inst.

While I enjoin strict vigilance 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	143558	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. & Higbee	12	2520	25.20
forward	641	134610	1346.10

forward	641	134610	\$1346.10
1½ Ramsom	10	2100	21.
1½ 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

Thos. 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

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
Imprinting	90943	461088			\$909.43
Stock, Common	148050	29370693			
Class					
" 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	<u>1195</u>	<u>50190</u>	5.25	1.51	<u>6.76</u>
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	128600	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	<u>50625</u>	<u>2025000</u>			141.75
Good	251940	34809367			8006.15
Bad	<u>3386</u>	<u>537667</u>			
Total	255326	35347034			<u>\$9395.12</u>

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)
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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¢	"	103	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	296383	28321.30

1 $\frac{1}{2}$ 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 & Leste	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 & Buchal	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	<u>32</u>	<u>1920</u>	<u>153.60</u>
Total	1560	237244	3438.52

1¢ Wrappers	4040
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	<u>Recapitulation</u>		
General	1725	296383	28321.30
Private	1560	237244	3438.52
Wrappers		<u>4040</u>	
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 spoiled 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"	300 "	
"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 Mammf'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

<u>date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
Jan. 11	Am. M. Co. (Ohio)	3	46000
21	"	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
8	B. Bransdrecht	1	110000
20	"	1	110000
26	"	1	110000
8	Jno. I. Brown & Sons	2	55000
25	"	2	55000
16	Bull	1	18000
"	"	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
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Imprinting

Jan. (75,856 imps @ 1¢)	2	374319
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Manufactured in January, 1872

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
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.	1793	53790	8.29	1.61	9.90
1¢ U.S. Prop. Med. Co	2500	33500	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 Bonaf & 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	<u>70125</u>	<u>2805000</u>			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¢ Elchale, 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
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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	5.60
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	4032	201.60
6¢ Helmbold	6	1020	61.20
	2918	423609	6406.62

1¢ Wrappers		7600	
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Recapitulation

General & Prop.	2620	431569	\$48837.80
Private Dies	2918	423609	6406.62
Wrappers		7600	
Total	5538	862778	55244.72

A - 234

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	$\frac{59}{210}$	$\frac{71}{170}$	$\frac{28}{122}$	$\frac{32}{85}$	$\frac{34}{92}$	$\frac{36}{72}$	$\frac{36}{54}$	$\frac{2}{8}$
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Private Die Stamp Paper $12\frac{1}{2}$ x 16 inches

352,676 sheets and	$\frac{148}{221}$	$\frac{28}{210}$	$\frac{23}{189}$	$\frac{169}{187}$	$\frac{92}{140}$	$\frac{88}{189}$	$\frac{72}{144}$	$\frac{40}{140}$
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$\frac{132}{156}$	$\frac{8}{132}$	$\frac{40}{112}$	$\frac{15}{105}$	$\frac{69}{102}$	$\frac{13}{99}$	$\frac{60}{90}$	$\frac{40}{84}$	$\frac{38}{80}$	$\frac{6}{72}$	$\frac{64}{64}$	$\frac{36}{66}$	$\frac{15}{65}$
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$\frac{16}{60}$	$\frac{42}{56}$	$\frac{40}{54}$	$\frac{18}{52}$	$\frac{22}{51}$	$\frac{29}{48}$	$\frac{39}{46}$	$\frac{39}{44}$	$\frac{36}{42}$	$\frac{32}{38}$	$\frac{33}{36}$	$\frac{1}{9}$
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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. Falton, Esq. San Francisco, Cal.

8088 40 170 1,375,000 4 \$55000

Put up in fifty packages, contents of each,
viz: 161 130/170 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 an 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. H. 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 further 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 "	<u>57 202/210</u>	"	
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	"	"
Ans. I. Brown Sons	34 52/72	"	"
Ayer & Co.	700	"	"
M. Ward & Co.	<u>20</u>	"	"
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	<u>83868</u>
		128520
October	65495	<u>30606</u>
		128520
November	60913	<u>488</u>
		128520
December	50930	<u>70360</u>
		128520
1872 January	77586	<u>71058</u>
		128520
February	39808	<u>54097</u>
		128520
March to 13th	33445	<u>46400</u>
		128520
Mutilated	<u>15659</u>	
		99837
Total	395715	128520

Private Die

1871 August, sheets	104642	<u>128,661,122,304</u>
		208,814,926,320
September	153311	<u>63,189,627,198</u>
		208,814,926,320
October	159318	<u>49,394,328,633</u>
		208,814,926,320
November	139584	<u>112,593,466,358</u>
		208,814,926,320
December	129185	<u>189,184,741,118</u>
		208,814,926,320
1872 January	148406	<u>141,889,887,816</u>
		208,814,926,320
February	136323	<u>116,652,183</u>
		208,814,92,320

1872 March to 13th	55,688	<u>197,286,842,484</u>
		208,814,926,320
Mutilated	<u>19,776</u>	
		<u>163,571,094,607</u>
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	$\frac{152}{210}$	$\frac{135}{170}$	$\frac{83}{102}$	$\frac{45}{85}$	$\frac{88}{90}$	$\frac{28}{72}$	$\frac{53}{54}$	$\frac{3}{8}$
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Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

343,432 sheets and	$\frac{148}{221}$	$\frac{195}{210}$	$\frac{96}{189}$	$\frac{169}{189}$	$\frac{80}{170}$	$\frac{110}{169}$	$\frac{72}{144}$	$\frac{40}{140}$
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$\frac{128}{132}$	$\frac{19}{132}$	$\frac{40}{112}$	$\frac{68}{105}$	$\frac{1}{102}$	$\frac{13}{99}$	$\frac{60}{90}$	$\frac{40}{84}$	$\frac{38}{80}$	$\frac{33}{72}$	$\frac{25}{70}$	$\frac{64}{69}$	$\frac{36}{66}$
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$\frac{50}{65}$	$\frac{56}{60}$	$\frac{42}{50}$	$\frac{40}{54}$	$\frac{24}{52}$	$\frac{22}{51}$	$\frac{25}{48}$	$\frac{23}{46}$	$\frac{3}{44}$	$\frac{18}{42}$	$\frac{27}{40}$	$\frac{32}{48}$	$\frac{9}{36}$	$\frac{7}{4}$
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Very respectfully

Jos. R. Carpenter

per L.

To Treasury Department
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

1 - 204
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	"	<u>16</u>	<u>2720</u>	<u>163.20</u>
Total, General 1990			328,879	\$43,417.70

1¢	Bon & Poole	117	24570	\$245.70
1	Bescher	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 & Leeta	15	3150	31.50

forward	783	164430	\$1644.30
1½ 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	123.90
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 for-
warded 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, to-
gether 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	$\frac{660}{128520}$
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3 $\frac{660}{128520}$ fractions reduced

90158 $\frac{660}{128520}$ Total balance

104000 Rec'd of Stamp Agt.

$\frac{660}{194158 \ 128520}$ Total

Deliveries of Adhesive Paper during Feby. 1872, sheets

Balance March 1, '72. 151724 sheets	$\frac{152}{210}$	$\frac{13}{170}$	$\frac{5}{102}$	$\frac{83}{85}$	$\frac{45}{90}$	$\frac{88}{72}$	$\frac{28}{54}$	$\frac{53}{8}$
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$\frac{5}{151729}$	$\frac{75083}{128520}$
	$\frac{75083}{128520}$ 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

<u>Date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
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	1840000
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Imprinting

Feb.	80,507 imps. @ 1¢	2	364408
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Manufactured in February, 1872

	<u>Sheets</u>	<u>Stamps</u>	<u>Ftg.</u>	<u>Perf.</u>	<u>Total</u>
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	44.52		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			1319.27

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	1783	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	3.56	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.
	<u>275780</u>	<u>39612639</u>			<u>1579.41</u>
Good	275780	39612639			9110.91
Spoiled	<u>4771</u>	<u>743109</u>			
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 distinctly 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

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 gentlemen 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 25d 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 imp - 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	14	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	10529.28
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.	\$2947
"	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	325475.89
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	Ashburnham, 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. Roeber	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	Wilmington, 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 " 15,300 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 \$300 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 accompany-
ing 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 Jan'y 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

1½ 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	230	2.50
1 Brandreth	19	2508	25.08
1 Jayne	12	720	7.20
forward	927	170030	1700.30

forward	927	170030	\$1700.30
24 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, 1872Engraving, 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 "

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>
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			
24	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

Date	<u>March, 1872</u>		
	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 & Huckel	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	Hazalbine	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. McDonald & 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
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Imprinting

March	34,299 imps @ 1¢	2	177686
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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	<u>9.78</u>
	\$316.22

net

Imprinting @ $\frac{1}{2}$ cent per imp.	<u>81.50</u>
	\$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	<u>13.04</u>
net	\$312.96
Imp. @ $\frac{1}{2}$ cent per imp.	<u>81.50</u>
	\$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 inclosed therewith.

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, heretofore accounted as damaged, 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

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

282512 sheets and $\frac{56}{221}$ $\frac{159}{210}$ $\frac{118}{189}$ $\frac{178}{187}$ $\frac{17}{170}$ $\frac{114}{169}$ $\frac{72}{144}$ $\frac{110}{140}$ $\frac{92}{136}$ $\frac{30}{132}$

$\frac{84}{112}$ $\frac{68}{105}$ $\frac{4}{102}$ $\frac{13}{99}$ $\frac{34}{95}$ $\frac{40}{84}$ $\frac{78}{80}$ $\frac{50}{72}$ $\frac{25}{70}$ $\frac{28}{69}$ $\frac{62}{66}$ $\frac{55}{65}$ $\frac{56}{60}$ $\frac{54}{56}$ $\frac{26}{54}$ $\frac{28}{52}$ $\frac{44}{51}$

$\frac{23}{48}$ $\frac{39}{46}$ $\frac{35}{44}$ $\frac{39}{42}$ $\frac{1}{40}$ $\frac{29}{38}$ $\frac{9}{36}$ $\frac{14}{20}$ 2 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 there-
with, 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, their 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, 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

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 dis-
pensed 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 Eichale, 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

A - 378
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 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. Brockett & 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. Burhens & 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. R. 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

Nessrs. 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.

vis:

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	2380
1¢	Proprietary	166	34860	348.60
2	"	117	24570	491.40
3	"	31	5270	158.10
4	"	<u>164</u>	<u>27880</u>	<u>1115.20</u>
				\$30428.40
Total adhesive		1315	214199	

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 & Late	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	<u>14</u>	<u>616</u>	<u>6.16</u>
forward	848	164720	\$1647.20

	forward	848	164720	\$1647.20
14	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	<u>36</u>	<u>6120</u>	<u>306</u>
	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
Forwarded 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, $12\frac{1}{2}$ x 16 inches

167196 sheets	$\frac{172}{210}$	$\frac{96}{170}$	$\frac{57}{102}$	$\frac{64}{85}$	$\frac{69}{90}$	$\frac{49}{72}$	$\frac{18}{54}$	$\frac{6}{8}$
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fractions reduced make $5 \frac{33591}{128520}$

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

249974 sheets	$\frac{14}{221}$	$\frac{22}{210}$	$\frac{94}{189}$	$\frac{41}{187}$	$\frac{65}{170}$	$\frac{166}{169}$	$\frac{120}{144}$	$\frac{110}{140}$	$\frac{108}{136}$	$\frac{85}{132}$
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$\frac{48}{112}$	$\frac{68}{105}$	$\frac{46}{102}$	$\frac{81}{99}$	$\frac{35}{95}$	$\frac{10}{90}$	$\frac{60}{84}$	$\frac{33}{80}$	$\frac{48}{72}$	$\frac{15}{70}$	$\frac{28}{69}$	$\frac{32}{66}$
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$\frac{40}{65}$	$\frac{10}{60}$	$\frac{30}{56}$	$\frac{26}{54}$	$\frac{40}{52}$	$\frac{45}{51}$	$\frac{20}{48}$	$\frac{18}{46}$	$\frac{23}{44}$	$\frac{25}{42}$	$\frac{1}{40}$	$\frac{26}{38}$
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$\frac{9}{36}$	$\frac{20}{30}$	$\frac{14}{20}$	$\frac{7}{16}$	$\frac{1}{9}$
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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 23, 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. K. 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 over \$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.

Manufactured 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)

<u>Imprinting</u>	61231	281047		612.31
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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

14	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	1.23	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	Kno. 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 & Kuckel	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. <u>large</u>	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. Squire Col	1	5250
5	L. W. Warner Co.	1	40000
6	Wilder	1	7500
16	Fred Brown	2	28800
30	"	2	28800
5	Curtis Songs	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
29	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
23	"	4	27500
28	"	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
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Imprinting

Apl.	61,231 impf.	281,047	2	\$612.31
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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 objectionable 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 manufac-
ture of revenue stamps delivered during the month
of May last, together with the usual accompanying
statement and vouchers.

Very respectfully

Jos. B. 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
\$5.50	"	5	360	1260
	forward	1251	204012	25397.40

\$10	forward General	1251 4	204012 288	\$25397.40 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
2½	Henry	6	396	7.92
2	Curtis Sons	181	11946	238.92
2	Kno. 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" Swain	1	16	1.28
Total	2188	321178	\$6255.60

Manufactured, May, 1872

	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perfer.</u>	<u>Total</u>
<u>Imprinting</u>	33255	142290			\$332.55
Stock, Commercial	161974	30194172			
" Private, viz:					
1¢ Bull	592	38480	231	1.15	3.46
1 Bromdeth	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
3½	Am. M. Co. O.	1182	3 49644	5.18	1.49	6.67
3	Barber M. Co.	2576	103040	11.00	3.09	14.15
3	Gates	2287	96054	10.03	2.88	12.91
3	Laird	1098	21960	6.35	.66	7.01
4	McDonald Co.	4651	260456	19.96	7.81	27.77
4	Jayne	6796	407760	33.03		35.03
4	Hostetter & Smith	6821	313766	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	23760	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 25½ General are included above.

Extra Sized Private Dies Delivered in May, 1872

viz:

<u>Date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
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 Manug 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
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Wrappers

Byron Carlton & Co.	1	1290000
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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 fur-
nished you thereafter will be without gum accord-
ing 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 $2\frac{1}{2}\%$ disct.	<u>.50</u>
	19.50
Printing 250 imps @ 1¢	<u>2.50</u>
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 $3 \frac{22637}{128520}$

Private Die Stamp Paper, $12\frac{1}{2}$ x 16 inches

371.486 sheets $\frac{111}{221}$ $\frac{94}{210}$ $\frac{94}{189}$ $\frac{40}{187}$ $\frac{167}{170}$ $\frac{165}{169}$ $\frac{120}{144}$ $\frac{110}{140}$ $\frac{52}{136}$ $\frac{52}{152}$

$\frac{48}{112}$ $\frac{60}{108}$ $\frac{103}{105}$ $\frac{47}{102}$ $\frac{4}{99}$ $\frac{35}{95}$ $\frac{40}{90}$ $\frac{16}{84}$ $\frac{33}{80}$ $\frac{32}{72}$ $\frac{15}{70}$ $\frac{61}{69}$ $\frac{10}{66}$ $\frac{10}{65}$

$\frac{48}{60}$ $\frac{42}{56}$ $\frac{12}{54}$ $\frac{40}{52}$ $\frac{16}{51}$ $\frac{5}{45}$ $\frac{20}{46}$ $\frac{27}{44}$ $\frac{13}{42}$ $\frac{1}{40}$ $\frac{23}{38}$ $\frac{9}{36}$ $\frac{20}{30}$ $\frac{64}{20}$ $\frac{7}{18}$ $\frac{6}{9}$

fractions reduced make 19 $\frac{86409130687}{208814926320}$

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 $2\frac{1}{2}$ 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 ad-
dressed to the Hon. Commissioner of Internal Revenue,
Washington, D. C. who will give you full 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 seven 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
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Received payment

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
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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

<u>Engraving</u>	<u>Sheets</u>	<u>Stamps</u>	<u>Ptg.</u>	<u>Perf.</u>	<u>Total</u>
June 28 1¢ Excelsior Match Co. Watertown, N.Y.					\$350
<u>Imprinting</u>	62709	312069			627.09
<u>Stock, Common</u>	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	1.53	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
14	U.S. Prop. Med. Co.	2816	26244	15.48	6.56	22.04
14	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	53712	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	483	34776	2.36	1.04	3.40
4¢	Wilder	991	69370	3.70		3.70
4¢	Scheetz	200	12800	.72	.38	1.10
4¢	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:

<u>Date</u>	<u>Die</u>	<u>Den.</u>	<u>Stamps</u>
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
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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¢	Proprietary	134	28140	281.40
2¢	"	46	9660	193.20
4¢	"	189	32130	1285.20
Total		673	123918	5391.80

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¢	Ferrall	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.			
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	3	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 one
week 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	<u>115,348</u>	"	<u>616 156/187</u>	"

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 verify 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 thoroughly 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, $12\frac{1}{2}$ 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, $12\frac{1}{2}$ 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

To
Treasury Dept. Currency Div.

Jos. R. Carpenter
per L.

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. supervicial 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	$\frac{38}{66}$	$\frac{42}{46}$
		<u>subtract</u>	$\frac{40}{46}$
	433053	$\frac{38}{66}$	$\frac{2}{46}$
		<u>add</u>	$\frac{40}{66}$
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 & Schmitt
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:

<u>date</u>	<u>die</u>	<u>den.</u>	<u>stamps</u>
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
23	"	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	85000
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:

Den.	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

14	Anson Allen	51	10710	107.10
1	Am. M. Co. O	34	7140	71.40
1	Barber M. Co.	139	29190	291.90
1	Reeder	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
14	Stanton	2185x	7140	71.40
1		179	57590	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	53	3498	69.96
2	Henry	4	264	5.28
	forward	3542	660794	6680.14

	forward	3542	660794	\$6680.14
24	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
