<u>Things are not always what they seem</u> Rosemary Smith.

In Bulletin 256 Pg.13 I wrote about perfin dies which, at first glance, do not seem to have anything in common with the identity on the cover. At Spring Stampex I came across two more similar puzzles.

One perfin was BFC (B2660) and the cover was a statement from 'The Beeston Boiler Co. Ltd., Beeston, Nr. Nottingham.' The perfin was a 2d GV used as a receipt stamp. On looking more closely at the receipt stuck on the bottom of the statement, in very small print were the words "Formerly The Beeston Foundry Co. Ltd. Once more a correctly used perfin which could have been discarded as an illegal use.

"The second die needed more research. The perfin die was P.N.B (P3350.01) on a 1d EVII dated 15-3-02. The identity on the back of the envelope was GUEST, KEEN & CO.LTD., BIRMINGHAM. Remembering my own words in the last Bulletin I rather dubiously bought this cover. On returning home, I looked in a 1956 Stock Exchange Year Book for Guest, Keen & Nettlefold Limited. I found that this firm had taken over THE PATENT NUT & BOLT COMPANY in 1902 – hence the P.N.B. This is a new identity for Tomkins.

I would be interested to hear from anyone else with similar covers as I am sure we can find further new identities in this way.

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