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John Grier took exception to my comment in the New Identities that in Tomkins, the *Victoria Works* should read WILLANS Works.

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John sent me a photocopy of a cover which distinctly says 'VICTORIA WORKS'.

This had me searching my reference books (see my 'Editor's Comments' on this topic!) and I quote here from my answering letter to John once I had checked my covers for this perfin and the Stock Exchange Year Book.

- ❖ Willans and Robinson Ltd, Electrical Engineers, Victoria Works, Rugby used the perfin W&R/Ltd from 1905 to 1920 (Gault Cat.)
- ❖ On 14th December 1918, The English Electric Co Ltd was registered.
- ❖ I have two Trade Cards, almost identical (to the photocopy from John), dated 1917 but with the shield logo of *Engineering Employers'*Federation 1896. The number F. 167, is on both cards.
- ❖ I have one Trade Card, same number (F.I67.), like John's with no shield logo, printed in purple, dated 23rd June 1920, perfin W6385.01, but this time the name on the top of the card (and after 'Yours faithfully') is *The English Electric Co., Ltd.* The address is WILLANS WORKS, Rugby.
- ❖ In my 1956 Stock Exchange Year Book it tells me that The English Electric Co Ltd actually acquired the undertaking of Willans and Robinson as from 12th August 1935.

My guess is that The English Electric Co Ltd 'moved into' (?) Willans firm in 1920, but it was decided to use the name 'WILLANS WORKS' to show that Willans still had a stake in the company. According to the New Illustrated Catalogue with Details, the second identity (English Electric) seems to be my T/C and it is the only date known. Again I would guess that there were some perfins left in the stamp/petty cash tin when English Electric moved in and they used them up on their new Trade Cards. The earliest known EE/C° perfin is 1925 so my guesses may have some merit.