



The Perfin Society Bulletin

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Tomkins Catalogue Pages. (4.)

EDITORIAL

As the Muse of Inspiration has failed to provide me with an Editorial for this Edition, I must apologise for not doing so. However, I would like to draw your attention to the Early Warning on page 9 and actually make a note in your Diary to come along.

WEMBLEY EXHIBITION PERFINS

In issue No. 206 there was discussion of perfins used in the British Empire Exhibition of 1924/25. We have now received more information from non-member David Ogden (now returned to UK).

The following are added to the list:-

C.B	H	8,13	5½ on	1924	1½d
J/TS	2H	6/6,9	4½ on	1924	1½d
DM	H	14,19	9 on	1924	1½d

The latter is on an identified cover from "Daily Mail" dated 5th May 1924, which was prior to the date when stamps were supplied to the general public outside the Exhibition so was presumably purchased inside and used outside.

RAILWAY PERFINS

The London and Greenwich Railway was the first in London, but no perfin has been recorded. Member Arthur Smith asks if anyone has a LGR perfin which could fit the bill. Or was the SE/CR perfin the only one used on this line?

AUCTION PRICES

Members, especially newer ones, often mention to me their concern or disappointment at their lack of success with their auction bids. It is extremely difficult to put estimates at a realistic level and for some time we have confined ourselves to giving reserves which are of course set by the vendors. Older members can analyse the prices realised and reach some estimate of what a particular lot will realise. However this is not the full story since lots are sold at one step above the second highest bid. The highest bid is not stated and may be very much higher than the selling price, so that it is often misleading to think that a bid only a little above that would have obtained the lot.

I have analysed the highest bids for some 80 lots in a recent auction with the following result:

<u>Multiple of reserve</u>	<u>Number of highest bid</u>
x1 to x2	29
x2 to x3	22
x3 to x4	9
x4 to x5	5
x5 to x6	2
x6 to x7	2
x7 to x8	1
x8 to x9	4
x9 to x10	3
more than x10	3

It is difficult to draw definite conclusions but it seems that

- (1) reserves are considerably on the low side in 60% of cases
- (2) the 12% of bids at more than 8x reserve are really "buy" bids which we cannot accept as such, in case we get two or more for a lot
- (3) these high bids are either for especially attractive lots - "difficult" dies, large number of all different dies, etc - or for lots where the reserve has been set too low, perhaps out of ignorance or modesty

The answer seems to be "If you really want a lot bid high". You probably won't have to pay nearly as much as your bid unless another bidder has the same idea.

It is of some comfort to reflect that if you have paid more than you think a lot is really worth, another bidder was willing to pay nearly as much. You should, therefore, not be too much out of pocket if and when you sell it.

The variety of material offered in the auctions is so wide that it is impossible to give realistic valuations except possibly, for lots of all different dies, off paper, single reign.

Recent auctions yield the following estimates

Reign	Price per perfin
QV	10p to 20p
EVII	7p to 15p
GV & EVIII	5p to 10p
GVI & QEII	2p to 5p

There seems to be no correlation between number of perfins in the lot and price, which is a little surprising. The lots consist chiefly of lower value definitives.

J.M. Rucklidge

PERFIN HANDBOOKS AND SPECIALIST LISTINGS

by Catalogue Editor

In the last issue I provided a list of perfin catalogues and promised to provide a similar list of hand books this issue. So here it is. It is not in any particular order but simply lists a selection of books (not all still in print) which provide listings of perfins in a more specialised form than country catalogues. Again members are requested to inform me of any I should have included as an addenda to both this list and the catalogue list will be published some time In the future.

"Catalogue of Official Perfins" by Mary E. Thornton, pub SEPS 1964/72.
(the GB section was republished by the GB Philatelic Society 1967)

"Design, Trade Mark & Monogram Perfins" by John Coles, pub editor 1983.

"Shipping Perfins" by John Coles, pub editor 1983.

"Full Name Perfins & Abbreviations" by John Coles, pub editor 1963.

"Railway Perfins on Stamps of GB" by R. Bowman, pub SEPS 1972-75.

"Railway Perfins of Ireland" by N. K. Wright, pub SEPS 1983.

"Hospital Perfins" by K. Bymer Young, pub SEPS 1968.

"GB Official Perfins" by T.A. Edwards & B.C. Lucas, pub Perfin Society
1984

MORE ABOUT VICTORIA GOVERNMENT PUNCTURES by Bryan Toop.

I have just read the latest Bulletin (No. 226) and was interested in the letter by Jon Johnson, and send herewith a few added notes concerning the V.G. perfins.

The first V.G. puncturing machine was produced in 1933 and consisted of a head with 12 dies. The dies were hand made, so each was slightly different from the others in the head. All had a V consisting of nine holes, and a G consisting of ten holes.

This head was much overworked and had to be replaced in three years. The new head again had 12 dies, but in this, the third, sixth, and twelfth dies each had a G with eleven holes. Other than these, the other dies had the nine hole V, and the ten hole G. Again, all the dies were hand made individually, so again all dies were slightly different from each other, and all were different from those in the first head.

It has now become the practice to call the V.G. with the ten hole G, TYPE I, and the V.G. with the eleven hole G, TYPE II. It is accepted that the ten hole G may have arisen from either of the first two heads. The eleven hole G has to have arisen from the second head. It is possible to differentiate each V.G. die from both heads but this is painstaking and time consuming, and of little value.

I enclose a booklet on V.G. punctures which you may like to list in your bulletin and may like to add to your library. It is still available at \$6.00 each post-free. An update of the latest findings of V.G. perfins is also available on request.

It is hoped to issue a fourth edition of this booklet in 1987, and to include a scarcity rating of each stamp and V.G. position.

(Bryan Toop's Booklet, "Victorian Government Punctures", has been added to the Society's Library. Ed.)

CATALOGUES OF THE WORLD UPDATE by the Catalogue Editor.

To update the list in issue 226 the following catalogues of perfins are recorded:-

HOLLAND:	List of Dutch Perfins (4th Ed)	Enschede	1987
BELGIUM:	Belgium Perfins Catalogue	Kiesler	-
POLAND:	Articles in "Filateliscle"	Sekowski	1971/72
PORTUGAL:	Articles In "Boletim do Filatelico"	Ferriera	-

POKO PERFINS

By Vojtech Maxa, Prague, Czechoslovakia

In issue 227 Tony Edwards treats the problem of British perfins from coils. He says that "the vast majority of stamps with upright watermark and clipped perf had unusual letters. It is difficult to explain why they are unusual but a glance at the illustration below shows what I mean." I would like to shed some more light on these "unusual letters". All illustrated perfins and hundreds more are products of the so-called Poko franking machine and usually they are called Poko perfins. Their main characteristics are: 1) height five holes or 6 mm, 2) square look and 3) seriffed letters I, J, L, T and Z. Generally there are no varieties of size and shape of the same letters from different dies. This is due to the fact that their manufacturer used a template to speed-up the production of the perforators.

The Poko machine is a hand operated stamp affixing device with a capacity up to six coils of stamps (of different value). By shifting a pointer to the required value of stamp to be affixed and operating a crank, the machine cuts one stamp from the coil, perfins it, moistens and affixes to the envelope or postcard. The capacity is said to be up to 120 pieces of mail per minute !

The name POKO stands for Porto Kontroll Kasse which translates in English as Postage Control Till. These machines were first built by Messrs Goebel of Darmstadt, Germany soon after the World War I.

Poko franking machines were largely used in Germany but we come across Poko perfins also on Belgian, British, Danish, Dutch, French, Spanish, Swedish and Swiss stamps. There was an unsuccessful attempt to introduce them to Czechoslovakia. Tony Edwards rightly pointed out that the perfinning of stamps used in Poko machines was a rather pointless operation as their construction prevented to some extent the misuse of firm's stamps (the machine could be locked, too).

Nevertheless the Poko Machines did their service for quite a long time before being gradually replaced by other types of franking machines. Can any reader report if they are still in use in Britain ?

The Poko perfins, however, pose one problem. As usual, the user of a Poko perfin can be identified using a cover with the user's address and a perfinned stamp affixed to it. Thus far, all is well, but if we take a loose stamp with the same die (in Poko letters) we cannot be sure it was used by the same company. On German stamps, especially, we find many Poko perfins with the identical die and postmarks from different towns, and not always from branches of a company. But this difficulty makes the collecting of Poko perfins more challenging.

More information on the Poko machine and Poko perfins on the Dutch stamps (with a detailed catalogue of them) will be found by interested readers in the excellent handbook Poko issues of the Netherlands by Burton E. Bauder (NPS Monograph Series, No. 3) published in the USA in 1974.

(The Catalogue Editor tells us a small specialist group has been set up to study POKO perfins world wide, together with other perfinned coil stamps. The group is to produce worksheets free to members and 10p/page to others. To become a member of the group simply supply information to it. Contact via the Perfin Society Catalogue Editor at the address on page 1.....Ed.)

TRUE TALES OF YESTERYEAR

In recent correspondence from an old 'perfiner' not only was a perfin that was previously unidentified now been identified, but also can be related the usage of the perfin machine, the stamps and a realisation of just how many perfins were used daily.

The die is C8550 (CW/SL 8,13/10,7 4½), and it was used by Charles Wright and Son Limited, Wine and Spirit Merchants of Wirksworth, Derbyshire. The perfin machine was a one die hand operated machine and I am informed that it was the only one ever used by the business, unfortunately the manufacturer of the machine remains unknown. The stamps were perfined principally for postal usage but some saw service as receipt stamps on paid invoices. From 1920 to 1925 the "office boy" perfined large quantities of ½d, 1d and 6d stamps, this following on from the established pattern of the previous 'office boy' who had then moved up in the business employee world. Subsequently on the hoisting of the postal rates the following 'office boy' also added some 2d and 1/- 'but these were only used in very small quantities'.

The process of perfinning is described as 'We used to line up six sheets, and stick them together by the top gummed margin. Then tore them in strips lengthwise downwards, the perforator just accepted a thickness of six stamps'.

During the mentioned period the quantities of stamps utilised for postage are stated as follows:

½d. - Large quantities, generally 2000 to 5000 every day on circulars and price lists to retailers and wholesalers, this being the printed matter and unsealed postage rate appertaining.

1d. - far less in quantity, generally 20 to 40 daily on ordinary nail.

6d. - these must be rare as often weeks went by without this value being required for postage.

Later the 2d and 1/- stamps were perfined but found to be only necessary in the same quantities as the 6d's.

From those details of application of the stamp bearing the GW/SL perfin it is a wonder that they are not as prolific as the latter day PAC, but in six years of dealing in perfins I have not come across one! Those of you with this item in your collection can now this brief history of the perfin which was related to me by the octogenarian "office boy" J. C. Brailsford in his letters, after all these years he has now taken up perfin collecting.

Now that I have replaced my old Tandy based computer system with a shiny new Amstrad system I will be transferring my records on to computer discs and building up new records also for disc storage. I hope that, forgiven a few teething troubles, this will prove to be an improvement to the services given to members. My computer is an Amstrad PC 1512 with twin double sided double density discs (a 20 Mbyte hard disc is on order) and it is connected to an Amstrad DMP3000 NLQ/Graphics printer. I shall be operating using Gem Desktop, MS-DOS and PC-DOS (C/PM) operating systems and my arrangements are intended to be compatible with IBM-PC machines and their various clones. I would be interested in contacting any members with similar machines or with general interests in the use of computers for collecting perfins. Contact me at the address on page 1 or via Prestel Box No 92-74-24966.

Non-computer oriented members should also be able to gain some advantage from this step into the computer dominated world. I hope the cataloguing service will improve. For a long time the cataloguing of new identities has been a problem so I shall tackle this first. The basic document will be Edition 5 of the Catalogue of Identified GB Perfins (Tomkins). My first task will be to produce a computer based update file containing all the identities published in the various issues of the Society's Bulletin which are not in the 5th Edition. Once produced this will be updated as new identities are reported. As the 6th Edition is issued letter-by-letter identities published in it will be deleted from the update file. Thus the latest edition of Tomkins plus the update file will contain all known identities to date. Tomkins will still be published and issued free to members, but the update file print out will be charged for at cost. Members only may make requests at any time for print outs of the update file and will receive the print out of the latest updated version.

As my computer does not efficiently process diagrams it will not be much used in the production of the Edwards Illustrated Catalogue but will be used to keep track of the new numbering system. Print outs of the numbering file (essentially the Simplified Catalogue) will also be made available on request at cost price. Also available will be computer listings of GB perfins on coil stamps, and in a few months listings of NZ and Australian perfins. Data can be supplied on disc free of charge if a suitable disc is supplied.

I hope that the computerization results in a better more up to date cataloguing service for members and if anyone has ideas or requests I will be pleased to listen.

MEMBERSHIP CHANGES

by J. Rucklidge

New Members

CARTWRIGHT B

WEST R. B.

LAGARRIGUE Prof. J.

Change of Address

REGNIER C.H.

N.P.S. LIBRARY

Lapsed

ALLWRIGHT, BURROWS M.J., CHARD, COLCHESTER P.S.,
DAVENPORT, FIELD, FLAMANK, FRANEY, GERSCH, GIBSON,
HARPER-SCOTT, HAYNES, HORWOOD, KNOPH, LLOYD,
LONGHURST, LOWER, LUCAS, MCDOWELL, METZER C.C.,
NEWTON, NORTH, PARNALL, RESTALL, SWANSON, TERRY,
TILLES, TREMBLAY, WINKELMANN.

EARLY WARNING

The London meeting will be on Saturday November 14th.

Time: 1 p.m. to 5 p.m.

Place: Baden-Powell House, Queen's Gate, London.

PRICES REALISED IN PERFIN SOCIETY AUCTION NO.6 (1986)

GRAND TOTAL £719.40

<u>Lot No.</u>	<u>Realised</u>	<u>Lot No.</u>	<u>Realised</u>	<u>Lot No.</u>	<u>Realised</u>
1	2.10	50	2.10	98	7.60
2	30.10	51	4.35	99	15.00
3	25.10	52	1.80	100	2.70
4	4.10	53	3.10	101	3.20
5	8.60	54	0.50	102	2.70
6	2.00	55	2.50	103	2.10
7	3.30	56	1.40	104	3.00
8	1.30	57	1.50	105	7.10
9	4.10	58	u/s.	106	u/s.
10	2.90	59	1.60	107	0.80
11	0.50	60	5.60	108	3.30
12	3.90	61	1.60	109	4.00
13	1.10	62	4.60	110	4.00
14	0.50	63	1.60	111	5.10
15	4.60	64	0.80	112	18.10
16	2.35	65	5.10	113	12.10
17	1.50	66	u/s.	114	4.10
18	1.35	67	1.10	115	12.10
19	1.10	68	5.70	116	4.10
20	0.90	69	2.80	117	4.10
21	0.60	70	0.50	118	4.10
22	5.60	71	10.30	119	4.10
23	5.60	72	3.30	120	4.10
24	5.00	73	5.20	121	2.40
25	40.70	74	10.00	122	12.10
26	8.10	75	u/s.	123	4.10
27	6.10	76	2.20	124	4.20
28	8.10	77	5.10	125	5.20
29	11.60	78	6.10	126	2.10
30	2.60	79	3.00	127	2.00
31	3.50	80	3.20	128	1.40
32	4.10	81	u/s.	129	4.60
33	1.50	82	1.60	130	5.10
34	5.10	83	2.50	131	5.10
35	10.10	84	0.70	132	3.10
36	6.80	85	0.50	133	5.20
37	4.70	86	1.10	134	3.10
33	2.70	87	1.50	135	3.10
39	4.20	88	6.90	136	16.10
40	4.70	89	6.50	137	16.70
41	2.55	90	6.90	138	2.60
42	3.30	91	7.30	139	2.40
43	1.30	92	7.30	140	2.60
44	3.10	93	7.30	141	32.10
45	4.10	94	8.10	142	1.60
46	1.40	95	16.10	143	5.60
47	1.20	96	2.60	144	u/s.
48	1.30	97	2.70	145	3.70
49	3.30			146	5.30

NEW IDENTITIES

by Catalogue Editor.

from Rosemary Smith.

W8210.03	WW/∑S	14,14/14,10	5(I)	Wm. Wood & Son Ltd. Taplow, Bucks.
D086.02	D/∑Co	9/12,7,4	4½(Ia)	John Dickinson & Co. Ltd., 65 Old Bailey, London.
J6090.04	JP/∑Co	7,9/12,8,6	4(IIIa)	James Pearsall & Co. Cheapside, London SE.
S4920 08	SM/∑Co	10,15/14,8,4	5(I)	Seelisch, Meyer & Go., London. SE.
B1720 01	B/C/S	13/8/10	4	Broadway Congregational Societies, London, W6.
F4370.01a	FW/∑Co	8,14/12,8,6	4½(IIIa)	F. Warren & Co. Gordon St., London, WC1.
W5660.02a	WNF/∑S	14,13,6/12,11	4(IIa)	W. N. Froy & Sons, Ltd.
D2150.01	DG/V	9,9/12	4½	Drake & Gorham Wholesale, Ltd.
S2390.01	S/EC	9/9,7	4½	The Sun Electrical Co. Ltd.
	(Not provisional)			
S1767	SCPC	9,7,8,7	4½	Stamp Collecting Promotion Council of G.B.
H1530.03	H/∑CO	10/12,7,4	4½(Ia)	Hall & Co. Ltd., Victoria Wharf, Croydon.
S -	S	13	7½	Chas. Wm. Rees Stokes, Solicitor, Tenby.
L3900	LMC/LD	7,15,8/7,7	5½	Lanston Monotype Corp. Ltd., Fetter Lane, London.
F3700.06	F&S	8,14,10	5(III)	J.S.Fry & Sons, Ltd., Bristol, Somerdale and London.
W3520.01	WHC/∑CO	14,12,8/12,8,6	4(IIIa)	W. H. Chaplin & Co. Ltd., London, EC3.
W6360	W.R.L	15,13,7	5½	W. R. Loftus, Ltd., Tottenham Court Rd., London, W.
J1510	J.C/L	7,8/7	5½	The John Cockerill Line, Mark Lane, London, EC3.
J5310	JM/∑Co.	8,14/12,8,6	5/4½(IIIa)	J. Malling & Go., Newcastle-on-Tyne.
C3140.02	GL/∑Co.	10,7/13,8,6	5½(III)	G. Latu & Co. Ltd., Hull.

(from Rosemary Smith - Cont.)

C4810.07	CM	11,17	7½	Chr. Morgenstierne & Co., Sunderland.
N -	NGP (New Die)	13,10,10	5½	North German Pitwood Co. Ltd., London, EC.
S1310.01	SC/C	9,7/7	4½	Sutton Coalfield Council.
C3280.02	C.W.	8,14	4½	Corporation of Wallasey.
T0415	T/BC	6/11,7	4½	Thamesdown Borough Council.
C3620	CICo	8,5,8,4	5	Caledonian Insurance Company, London, EC2.
I1910	IOB	5,10,13	5½	Imperial Ottoman Bank, London Agency.
C2700	C/G	Details as Tilles but my copy is regular, NOT provisional.		
J1280	JC Monogram.	As Tilles but name is: Jones Sewing Machine Co. Ltd., Guide Bridge, Manchester.		

from Mr. G. G. Palmer.

J7240.01	JS/&S.	7,10/12,10	5	James Scott & Sons, Newcastle- I on-Tyne.
W5420.01	WMP/&Co			W. M. Paterson & Co.Ltd, London F
M0010	M	15	8	(Details added) Q
B5450.02	B.O.S	14,10,10	5	Barry Ostlere & Shepherd,Ltd., F Kirkaldy.

(note: The last one may be a correction of earlier identity or a second user. Does anyone have a cover for this firm with a London address to prove earlier entry?)

from H Dobson.

W2530	W.F.	15,8	5½	Wm. Forward & Sons, Axminster.
K0010	K	18	13½	Kay & Co. Ltd.

from Roy Everett.

C8550	CW/SL	8,13/10,7	4½	Charles Wright & Son Ltd, Wirksworth.
G4270	GR&Co	10,11,14,8,4	4½	Gregory & Co., London, WC.

from Brian Chaple.

B0820.01	BB/Lt.d.	13,13/7,5,7	6/5	B. Burnet & Co.Ltd. London,WC2.
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Tomkine Catalogue Pages.

1110.02	BC	12,9	4½	Batley Corporation, Yorks	B-R
1110.03	BC	11,7	4½	1. London Borough of Brent. 2. Alfred J.Burrows, Winch & Sons, Ashford, Kent. 3. Birmingham Public Libraries, Birmingham. 4. Burton Baker & Co Ltd., Leatherhead, Surrey. 5. Batley Corporation, Yorks.	R-W
Also used by Corporations of:					
				Bacup (Lancs), Bangor, Bexhill-on-Sea, Sussex, Blackburn (Lancs), Blackpool (Lancs), Barking (Essex), Bexley (Kent), Bebington (Yorks), Bootle (Liverpool), Bradford (Yorks), Barnes (Surrey), Brighouse (Yorks), Brighton (Sussex), Bristol, Bromley, Beckenham (Kent).	
1110.04	BC	14,8	4½	Beckenham Corporation.	
1110.05	BC	13,8	5½	1. Blackpool Corporation. 2. Burnley Corporation.	
1110.07	BC	15,8	5½	1. Blackpool Corporation 2. Burnley Corporation. 3. B. Cars, Venus Lamp Works, London EC.	U-W
1110.12	BC	14,10	7	Birkenhead Corporation	V-W
1130.01A	B.C	11,7	4½	London Borough of Brent.	
1130 02	B.C	13,8	5½	Birkenhead Corporation.	
1140	BC.	13,8	5½	Brighouse Corporation.	
1150.01	B.C.	11,7	4½	County Borough of Barrow-in-Furness.	
1150.02	B.C.	13,8	6	Barrow-in-Furness Corpn.	W-U
1150.03	B.C.	12,10	8½	Blackpool Corporation.	
1170.02	B/C	11,7	4½	1. West of England Bacon Co. 2. Barking U.D.C. 3. Bristol Corporation.	
1180.05	B&C	11,14,7	4½(III)	Bedford United Evangelistic Mission, Bedford.	
1180.08	B&C	14,16,8	5(II)	Barclay & Comp Ltd, London EC.	

1200.01	BC/BC	14,8/14,8	5½		1. Bury County Boro' Council. 2. Brighton County Borough Council.	U-W
1230.02	B.C.C.	14,8,8	6		Bath City Corporation.	U-W
1250.01	BC/C	13,8/8	5		Imperial Chemical Industries, Metals Division, Manchester.	
1260	B.C./C.	13,8/8	5		The Broughton Copper Co. Ltd, Manchester. (NOW I.C.L)	
1270.01	B/CC	11/7,7	4½		Berkshire County Council.	R-W
1295	BC/&Co	13,8,/13,8,6	5½(III)		Brown Corbett & Co. Belfast.	
1300.02	B/C&Co	14/8,14,8,4	5(III)		Berries Craig & Co.	
1350.01	BCI	14,8,9	4½		Banca Commerciale Italiana, London DC.2.	
1390.01	B.C/L	13,9/6	4½	Ø	Burgis & Colburne Ltd., Leamington.	F
1390.02	B.C/L	13,8/6	5½/4½		Burgis & Colburne Ltd., Leamington.	
1410.02	BC/Ld	14,8/7,7	5		Borex Consolidated Ltd., London EC.2.	F
1455	B&C./M.	13,13,8/15	5½(III)		Baerlein & Co. Manchester.	
1470.04	B&Co	13,12,8,6	4½(IIIa)		Burgess & Co., Swansea.	
1470.05	B&Co	15,12,8,6	4½(IIIa)		Blondeau & Cie, London NW.	
1470.06	B&Co	15,14,8,6	4½(III)		1. H.H. & S. Budgett & Co., London. 2. Busk & Co., London WC.	E
1470.06a	B&Co	14,14,8,6	5(III)		Braden & Co. Ltd., Bermondsey, London SE.	
1470.08	B&Co	14,14,8,4	4½(III)		Bunk & Co., London WC.	
1470.10	B&Co	15,16,10,8	5(II)		Blessing Braun & Co., Liverpool.	
1470.12	B&Co	15,14,8,4	4½(I)		Bishop & Co., London EC.	
1473.01	B&Co/..	14,16.8,4	5(II)		Boving & Co. Ltd., London WC.2.	

1475.04	B&Co.	13,13,8,6	5½ (III)	1. Butterworth & Co., London WC. 2. The New Conveyancing Bureau, London WC.2.	
1500.02a	B/&Co	13/12,8,6	4/4½(IIIa)	Burrell & Co., London E.14.	
1500.03	B/&Co	13/12,8,6	4½(IIIa)	Benetfink & Co. Ltd., London EC.	
1500.04	B/&Co	11/12,7,4	4½(Ia)	1. Bird & Co. (London) Ltd., London EC. 2. Boyd Ltd., London W.1.	S-U
1500.04a	B/&Co	11/12,7,4	4½ (Ia)	Buchholtz & Co. Ltd., London W.1.	
1500.05	B/&Co	13/12,8,6	4½ (Ia)	1. Victor Blagden & Co. Ltd., London EC.2. 2. Burrell & Co. London E.14. 3. Brickwoods & Co., Portsmouth. 4. Batger & Co. Ltd., London E.1.	
1500.10	B/&Co	15/12,8,6	5/4½(IIIa)	W.A. Baker & Co. Ltd., Newport, Mon.	
1500.12	B/&Co	15/12,8,6	7/5½,5½,3½(IIIa)	Barrett & Co. Ltd. London N.22.	
1510	B&/Co	13,13/8,6	6(III)	Samuel Budgett & Co. Ltd., London EC.	
1520.02	B/&/Co	15,/14/8,8	5/5/4½	H.H. & S. Budgett & Co. Ltd., Bristol.	I
1550.01	B&Co./L	15,13,10,6/8,4	4(III)	Baxendale & Co. Ltd., Liverpool.	
1580.04	B&Co/Ld	12,12,8,6/7,7	4½(Ia)	Broad & Co. Ltd., London W.2.	
1580.05	B&Co/Ld	10,14,7,4/6,7	4½(III)	Brown & Co. Ltd., Chester.	
1600.01	BCo/M	11,7,4/11	4½	Baxendale & Co. Ltd., Manchester.	
1610.01	B&Co./M	13,12,8,6/15	4½(IIIa)	Baxendale & Co. Ltd., Manchester.	
1610.01a	B&Co/M	13,12,8,6/15	4½(IIIa)	Baxendale & Co. Ltd., Manchester.	F
1650.01	B/CP	14/8,10	5	Bradleys, Chepstow Place, London.	F

1660.01	BCS	11,7,9	4½	Burnley Co-op. Society.	R-Y
1660.02	BCS	13,8,11	5½	Blyth Co-operative Society, Northumberland.	
1660.03	BCS	14,8,10	5	Bedford County School, Bedford.	
1730	BCS/Ld	11,7,9/6,6	4½	1. Birmingham Co-op. Society, Ltd. 2. Burnley Co-op. Society, Burnley.	
1740	BC/T	11,7/6	4½	B.C. Tipper & Son, Ltd., Birmingham.	
1750	B.C./T.C.	14,8/9,8	5	Brits Commercial Transport Co. Ltd., London EC.2.	
1780	BC/Y	14,8/8	5	Bradford Corporation, Yorks.	
1795	BC,/YORKS	13,8/7,8,10,9,9	5½/4	Bradford Corporation.	
1910.01	BD	11,9	4½	1. Brooke Done & Co. Ltd., London EC.3. 2. I.C.I. Ltd., Dyestuffs Divn. Blackley, Manchester 9.	U
1950	BDC	11,9,7	4½	Basildon Development Corp., Essex.	W
2050	BD/CS	11,9/7,9	5	Bury District Co-operative Society, Lancs.	
2070	BD/GI	14,11/10,5	5	Ø British Dominions General Insurance Co. Ltd.	I
2090	BD/H	14,11/12	5	The British Drug Houses Ltd., London.	
2100.01	B/D/H	11/9/10	4½	The British Drug Houses Ltd., London W.1.	Q-U
2100.02	B/D/H	12/8/9	4½	The British Drug Houses Ltd., London W.1.	
2170	B.D/&R	13,11/13,12 _	5½(III)	Barry Docks & Railway Co.	
2180	BD/RH	11,9/10,10	4½	Birmingham (Dudley Rd) Group of Hospitals.	U-W
2310.01	BE	13,10	5	British Engine Boiler & Electrical Insurance Co.	U
2320.01	B.E.	13,10	5	British Engine Boiler & Electrical Insurance Co., Manchester 4.	