

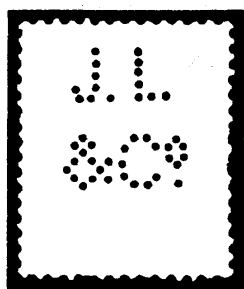
MANCHESTER MYSTERY

Roy Gault.

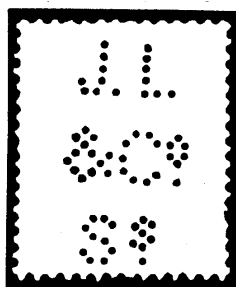
Rosemary has recently acquired an accumulation of perfin dies which included a great many examples of J.L/&Co. (J4940.04) and J.L/&Co./Ss. (J4960.01). All legible postmarks were for Manchester.

When laid on top of each other, the two dies align 100%, so they must both have come from the same die. Dated examples in Rosemary's hoard indicate that the "Ss." portion was removed early in 1906, but this is at odds with the dates suggested in the New Illustrated Catalogue. After careful checking by Stephen Steere, the values and issues listed in the New Catalogue for J.L/&Co. (J4940.04) were pronounced correct. The only scenario I can think of which would account for all the known facts would be three distinct states.

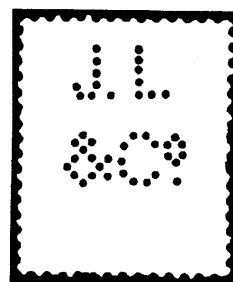
State 1	1889-1895	J.L/&Co.	Original condition.
State 2	1895-1906	J.L/&Co./Ss.	Addition of "Ss.", significance n/k.
State 3	1906-1915	J.L/&Co.	"Ss." removed, reason unknown.



1889-1895



1895-1906



1906-1915

- State 1 Issue 'E' 3d & 10d
Only known date is 188? - safe to assume 1889.
- State 2 Issue 'B' 1d, 'E' 1½d-2½d, 'F' ½d(both), 1d-3d
Earliest date 11 June 1896, Latest date 6 July 1906.
- State 3 Issue 'F' ½d(ye-gn), 1d-2d, 3d, 'I(RC)' 2d
Earliest date 19 Apr 1906, Latest date 25 Oct 1912.

Can anyone add more detail to that recorded above, or even report more examples in the "original state"? Suggestions for the "Ss." portion include "Sons" and "Solicitors", neither of which seem to make much sense. Are there any Mancunians out there or "Trade Directory buffs" who can come up with a possible user?