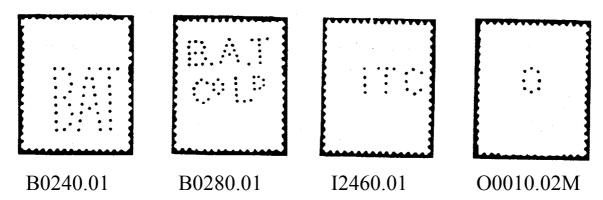
In his original article, Dave Hill mentioned the 'Tobacco War' of 1901-1902, sparked off when James Duke and his American Tobacco Company set their sights on the British market. The outcome of this short skirmish was three separate companies.

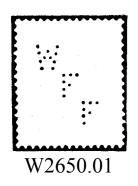
American Tobacco Co (founded in 1890) controlling the American and Cuban markets.

Imperial Tobacco Co Ltd (founded 2 Nov 1901) handling the British market.

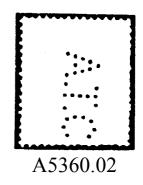
British American Tobacco Co Ltd (founded 29 Sep 1902) dealing specifically with the export interests of both the ATC and ITC.



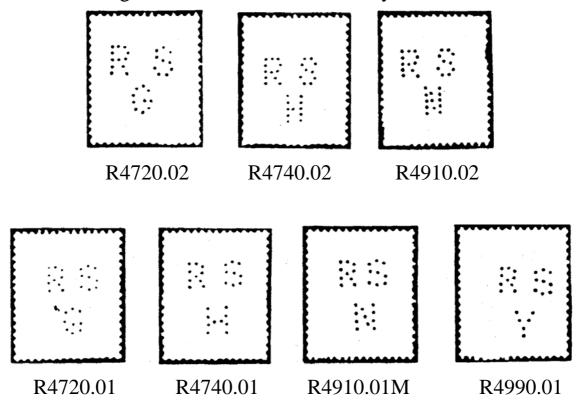
Two perfins identified with this new company are B0240.01 and B0280.01, and along with the dies illustrated in Dave's **Imperial** Tobacco Company article. the also used stamps perforated 'ITC' by Slopers during WWII and later. It is known that Slopers perforated stamps with a single letter 'O' for a variety of users, but one of them was Ogdens (founded 1860) who found themselves at the centre of the struggle in 1901.



Another ITC member known to have used perfins is W & F Faulkner, London. Established in 1828, they became a limited company in 1896 and joined the ITC in 1902. The London firm, The Ardath Tobacco Co Ltd (founded 1896), famous for its 'State Express' brand name, is also known as a perfin user.

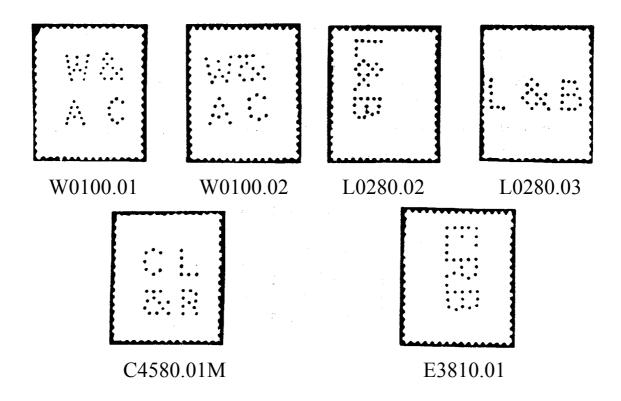


in Bulletin 262, Dave In update shows an interesting Sloper's m/s ledger for the sequence from Robert Sinclair This Newcastle-on-Tyne based Tobacco Co Ltd. company was founded in 1856 but did not have any association with the ITC 1930's. Although not yet positively identified, Sloper dies for RS/G, RS/H and RS/N were probably original and R4910.02 R4720.02, R4740.02 note in particular spacing of RS/H and RS/N. Presumably these dies identical were destroyed in the bombing of Slopers in 1941 and replaced using 4 pin high letters. The new 'one over die' shown in the ledger for RS/Y is almost certainly R4990.01.

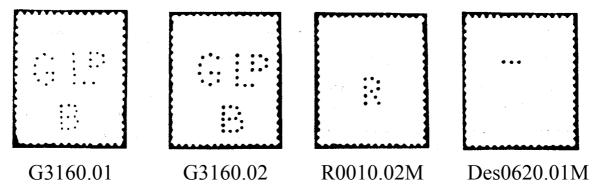


The user of the Sloper perfin CL/&R (C4580.01M) is known to be Churchman, Lambert & Ringer Ltd, and brings together in one from the three famous names tobacco world. Churchman part is from W A & A C Churchman of Ipswich (founded in 1790, and joined the ITC in 1902), and known to have used at least two perfins, lettered W&/AC. The Lambert portion is from Lambert & Butler, London (founded 1634, limited in 1896, and a founder member of the ITC In 1901). They are have used at least two perfins, lettered L&B. The known to third part to the name has its roots In Edwards, Ringer & Bigg, Bristol (founded 1813, and a founder member of the ITC).

Tantalisingly, this company was known in the trade simply as "E.R.B.", so were they the user of the known perfin with those particular initials? Sadly, the postmark evidence for E.R.B indicates a Manchester user rather than one from Bristol.



Two perfins with the initials GL<sup>d</sup>/B and identified with Gallaher Ltd, Belfast almost certainly belong to the famous tobacco company (founded in 1857) of Gallaher Ltd, Belfast



Finally we have Rothmans Ltd, founded in London in 1888. At least two perfins have been identified with Rothmans, but do they refer to the tobacco company? These final illustrations serve to show the necessity to record trades and postmarks wherever possible along with the identities to help lift the veil of uncertainty