



The identity for this perfin user has puzzled me for some years. Like John Nelson who was never happy with the identity of 'Heinz' for the perfin '57' (later proved to be spurious), I thought there was much more to the M·A·B/S than simply "The Borough of Southport". Most legible post-marks on these perfins do show SOUTHPORT and my two covers were from there too.

One is an envelope with 1d lilac dated NO-23-91, no official name printed front or back but the addressee has written on the envelope, "Town Clerk - Thanks for Game". The second cover is an officially printed postcard from, "Victoria Science & Art Schools, Southport - Examinations 1914". The subject passed was 'Nursing' and the Examining Authority was 'The St. John Amb. Assoc'. This did make me think of "Metropolitan Asylums Board, Southport", but the "Metropolitan" did not seem right for Southport.

Now at last I have the answer. I have acquired a bill for rental of gas and a receipt for the same with a 1d lilac perfin M-A'B/S. The debt for rent of gas is to the "MAYOR, ALDERMEN, and BURGESSES OF THE BOROUGH OF SOUTHPORT". Proof of the adage, "Everything comes to he who waits".

Regd. No. 328

Mr. Robt. Groome
42 Westbourne Rd

**Dr. to the MAYOR, ALDERMEN, AND BURGESSES
 OF THE BOROUGH OF SOUTHPORT.**

DATE.	Index of the Meter when taken.	Cubic Feet consumed.	Price per 1000 Feet.	£	s	d
GAS RENT FOR THE QUARTER <i>Ending March 31st, 1900.</i>	Gas—Lighting	15.900	3/6	2	5	3
	Gas—Cooking					
	Rent of Cooker at 15% per an.					
	Hire Purchase at £. per an.					
	Rent of Gas Fire					
	Arrears					
DISCOUNT ON GAS—5 per Cent. if Paid on or before April 30th, 1900, after which date no Discount will be allowed.				£	2	5
				£		