

# Spanish Philippines S.B/ & Co Revisited

Magnus Werner (#1308)

With reference to the S.B/ & Co pattern shown in "Perfins of the Spanish Philippines" (The Perfins Bulletin, January 2004, page 13) here are several thoughts and a question.

- The perfin S.B/ & Co is also to be found on stamps of Hong Kong (Schwerdt A 60), user not listed, and Straits Settlements, (A65) with Sandilands, Buttery & Co., Singapore, as the user. The latter information is also to be found in "Perfins of British Malaya" (1989) by Peter Giffen. The perfin is identical on all three countries.
  - In a supplement to Journal No.283, of the
- Hong Kong Study Circle, Oct. 1992, perfin S.B/ & Co is also mentioned, but the user is not known.
  - The firm Sandilands, Buttery & Co., Singapore also used a security marking ("firm chop") with the firm's full name in purple.
  - Smith, Bell and Company in Manilla did the same. (I have an example, on Philippine, Scott 164, full name in purple.
  - So the question remains: who was the real user of perfin S.B/ & Co?