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CERTIFICATE OF OPINION

(Void if Altered)

Certificate Number 22405

30 March 2004

I have examined the enclosed pair of stamps, submitted as New Zealand 1857, 2d blue, used, imperforate on thin unwatermarked paper, (Scott 8, SG 10),

and am of the opinion that it is genuine.

Robert P. Odenweller

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submitted by H.R. Harmer, Inc.