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CERTIFICATE OF OPINION

(Void if Altered)

Certificate Number 27612

11 June 2007

I have examined the enclosed strip of three, submitted as New Zealand 1862 2d greenish blue, used, each stamp canceled "1" in manuscript (Scott 12g, Campbell Paterson A2d(11), S.G. 38),

and in my opinion it is genuine.

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Submitted by Matthew Bennett Auctions

