No. 71,474

B. P. A. Expertising Limited

London - England

EXPERT COMMITTEE

22nd April, 2008

The Committee is of the opinion that the

GREAT BRITAIN: 1840 entire to Dublin, franked with 1840 1d black, Plate 1b, lettered E-F (SG2), cancelled by reddish brown Maltese Crosses, backstamped Newry 2.7.40 cds in the same ink and with 3.7.40 arrival datestamp, is genuine.

Neither the Company nor the members of the Expert Committee can accept any liability, either collective or individual, for any opinion expressed.