No. 1983 Sept. 10, 19 49.

THE PHILATELIC FOUNDATION
22 EAST 35TH STREET
NEW YORK 16, N.Y.

EXPERT COMMITTEE

We have examined the enclosed Philippines, 1926, 10p deep green, unused, #318, C15

submitted by Mr. Arthur D. Leach

of which a photograph is attached below;

and are of the opinion that the overprint is genuine.



For The Expert Committee
Chairman

Howard D. S. Howard

Henry M. Goodkind

John K. Bash