No. 58 670 MAR 21 1977 19

THE PHILATELIC FOUNDATION
99 PARK AVENUE
NEW YORK, N. Y. 10016

EXPERT COMMITTEE

We have examined the enclosed USA 1870, 90¢, carmine, Scott 144, unused, part o.g. ----------

submitted by Robert A. Siegel, Inc. ---------

of which a photograph is attached and are of the opinion that it is genuine with a split grill. ---

For The Expert Committee
Chairman