No. 30178

Date 29 Dec 2004

THE MEPSI EXPERT COMMITTEE P.O. BOX 10025 - Bakersfield, CA 93389

We have examined the enclosed Mexico,

Scott #5, Guanajuato overprint, used, Sk 472

Submitted by Manuel Cesar Iglesias, M.D. of which a photograph is attached and are of the opinion that it is genuine in all respects.



A-045

For the Expert Committee

Administrator