



EXHIBIT MM

Office of the United States Trustee

Districts of Maine, Massachusetts,
New Hampshire and Rhode Island

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May 23, 1990

CONFIDENTIAL

Honorable Arthur N. Votolato
United States Bankruptcy Court
380 Westminster Mall
Providence, RI 02903

In re: Cumberland Investment Corporation
Chapter 11, Case No. 89-11051-ANV

Dear Judge Votolato:

Our responsibilities under 18 U.S.C. §3057 in making a criminal referral to the F.B.I. in the above-referenced case are being complicated by the fact that Examiner's Report #2, filed on April 16, 1990, has been sealed pursuant to the Consent Order entered on May 2, 1990.

This process will be greatly facilitated if this report were unsealed. However, if the Court determines that this report should remain sealed, we will nonetheless continue to carry out our responsibilities.

Sincerely,

GERRARD F. KELLEY
Assistant United States Trustee

cc: Micheal Weingarten,
Chapter 11 Examiner

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