

EXHIBIT MN

SALTER, MCGOWAN, SWARTZ & HOLDEN
INCORPORATED

LESTER H. SALTER
ALAN L. SWARTZ
JUSTIN S. HOLDEN
MATTHEW J. MCGOWAN
MARK G. SYLVIA
OF COUNSEL
JAMES R. MCGOWAN

ATTORNEYS AT LAW
THE HERITAGE BUILDING
321 SOUTH MAIN STREET
PROVIDENCE, RHODE ISLAND 02903

TELEPHONE 274-0300
TELECOPIER 861-1953
AREA CODE 401

July 6, 1990

Patricia Antonelli, Esq.
U.S. Trustee's Office
Boston Federal Office Building
Room 472
10 Causeway Street
Boston, MA 02222-1043

Re: Cumberland Investment Corporation
Ch. 11 No. 89-11051

Dear Patti:

As you are aware, the Debtor in the above-referenced case has made serious allegations that a switching of coins, which are in the possession of Eastland Bank, may have taken place.

In view of these allegations and the possible ramifications resulting therefrom, the members of the Creditors' Committee ("Committee") present at meetings held on June 6, 1990 and July 5, 1990, have asked that the Federal Bureau of Investigation ("FBI") be contacted and asked to conduct an investigation with respect to this matter.

It is the belief of the members of the Committee present at the aforesaid meetings, that an investigation is necessary to fully resolve the issues raised by the Debtor, thus, enabling the Committee to better evaluate its position on other matters pending in the case.

Very truly yours,

SALTER, MCGOWAN, SWARTZ & HOLDEN
INCORPORATED



Mark G. Sylvia

MGS:rmc

CC: Creditors' Committee
Peter Furness, Esq.
Michael Weingarten

E 419