

13 September 1994

EXHIBIT M

John Fitzgerald, AUST
Department of Justice
Thomas P. O'Neill Jr. Federal Bldg
10 Causeway Street, Room 472
Boston, MA 02222

RE: CA NO 89-11051

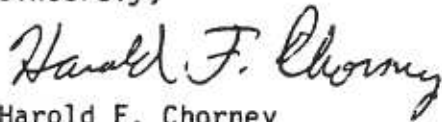
PLEASE TAKE NOTICE

Dear Mr. Fitzgerald:

Enclosed please find copy of letters to the Chapter 7 Trustee requesting an accounting of missing assets and records of Cumberland Investment Corporation.

To date there has been no post conversion report filed stating the assets that were in the possession of the Chapter 11 Trustee, those assets sold and those assets remaining.

Sincerely,



Harold F. Chorney
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Woonsocket, R.I. 02895
401 766-7808

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