

13 September 1994

Sheryl Serreze
Attorney to the U.S. Trustee
Department of Justice
10 Dorrance Street, Room 519
Providence, R.I. 02903

RE: CA NO 89-11051

PLEASE TAKE NOTICE

Dear Ms. Serreze:

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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