

Kirshenbaum &
Kirshenbaum
ATTORNEYS AT LAW, INC.

EXHIBIT Q

Alfred Factor

Paul J. Russo

Charles A. Hirsch

Albert J. Mainelli

John E. McCann, III

Neil P. Philbin **BY FAX AND THEREAFTER**

Jason D. Monzack **BY REGULAR MAIL**

Matthew J. Elliott

Brian G. Goldstein John F. Cullen, Esq.

William F. Holt Cullen & Resnick

Christopher L. Russy Historic Navy Yard

Geoffrey A. Regan Shipway Place C-3

Robyn K. Cossack Boston, MA 02129

May 17, 1995

Joseph M. DiOrio, Esq.
Hinckley, Allen & Snyder
1500 Fleet Center
Providence, RI 02903

Cambridge Meridian Group
ATTN: Michael Weingarten
50 Church Street
Cambridge, MA 02138

Seymour Posner, Esq.
U.S. Attorney's Office
10 Dorrance St., 10th Fl.
Providence, RI 02903

Stephen C. Rothemich
Postal Inspector
P.O. Box 2217
Boston, MA 02205-2217

John Truslow
Special Agent, FBI
10 Dorrance Street
Suite 900
Providence, RI 02903

RE: Cumberland Investment Corp.
BK No. 89-11051

Gentlemen:

Please be advised that at a hearing held in the United States Bankruptcy Court for the District of Rhode Island regarding the above-captioned matter, a redemption coin holder, Warren Taft, requested that he be provided with certain documentation for the purpose of determining a chain of custody for Debtor's assets from the time those assets were taken into the possession of the Chapter 11 Trustee to today. Judge Votolato directed that I make written requests for that information. Judge Votolato has continued this matter for hearing to June 8, 1995 at 9:30 a.m. Judge Votolato has also stated that I may make written requests for Orders to compel a response should a voluntary response not be forthcoming promptly.

E-148

Accordingly, would you please provide me with a list of any and all documents which you have which would aid in the determination of the aforementioned chain of custody. I seek copies of any documentation which would show assets coming into the bankruptcy estate, the disposition of any assets (detailing what assets were sold or otherwise disposed of and what funds were received from the disposition of those assets and how these funds were disposed of), and the movement of any assets from location to location.

The documents I seek, include, but are not limited to the following:

1. All inventories taken by Per Baverstam and/or Cambridge Meridian Group.
2. All records of Ernst & Whinney regarding the inventories.
3. Complete accounting of superpriority loan previously approved by the Court, including all checks showing receipt and/or disbursement of funds.
4. Videos, photographs and stenographic records when inventory was removed from Debtor's premises to Marquette Credit Union.
5. Yellow notebooks (inventory books) containing lists of redemption coins.
6. Sign-in and sign-out cards for Eastland Bank in Cranston for the Debtor's inventory.
7. Videos of appraisals done at Eastland Bank in Cranston.
8. Documents regarding the private sale offer for 31,000 silver dollars and other assets completed by Russell Kayes, consultant to Christie's.
9. Transcripts of assets removed from Debtor's premises on August 17, 1990.

E-149

10. Any appraisals of possessory or non-possessory inventory.

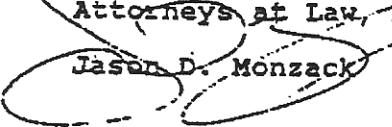
11. Any and all inventories taken by the Examiner, including any inventories in long-hand and any computer inventories.

Should anyone receiving either an original or a copy of this letter have knowledge or information of the existence and/or the location of records not in your possession, which would aid in the determination of the chain of custody of the Debtor's assets, please provide me with a detailed description of those documents and where you believe these documents are currently located.

If anyone receiving an original or a copy of this letter wish that it be sent to anyone not receiving an original or a copy, please advise me of the name and address of that party, and I will forward the letter to that party.

Finally, if anyone receiving an original of this letter cannot substantively respond to me within ten (10) days, please advise when I may expect to be in receipt of your response with the copies requested.

Very truly yours,
KIRSHENBAUM & KIRSHENBAUM
Attorneys at Law, Inc.


Jason D. Monzack

JDM:med

cc: John P. Fitzgerald, Asst. U.S. Trustee
Frank M. Cadigan, Esq.
Z. Hershel Smith, Esq.
Edward J. Bertozzi, Jr., Esq.
Scott A. Lutes, Esq.
Harold F. Chorney

E-150