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Robert D. Hammond
Vice President
Securities Sales Department

Goldman
Sachs


August 7, 1991

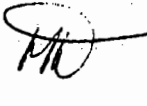
To: John D'Amico
From: Bob Hammond
Re: DFG, Inc.

This is to certify that DFG, Inc. has an account at Goldman, Sachs & Co., number 027-02088-2.

Please be advised that if DFG wishes to engage in foreign currency transactions, Goldman Sachs has extensive capabilities in this area. For instance, upon receipt of approximately 700 million Japanese yen into the above account, Goldman could convert such funds into approximately 5 million U.S. dollars.

Very truly yours,


Russell F. Hermann
U. R. Laker
John August

* Not Russell's Signature
* Not my Signature 

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