

DFG, Inc.
1299 Prospect Street, Suite 203
La Jolla, CA 92037

September 12, 1991

Mr. Hans Reich
Goldman Sachs & Co.
Compliance Department
85 Broad Street
New York, NY 10004

Re: Missing funds from our Goldman Sachs Account

Dear Mr. Reich:

I write you in regards to a matter of great urgency. I have enclosed copies of the following documents that should explain the situation of my concern: DFG, Inc.'s August statement, a letter to the Department of the Treasury, a letter to Mr. Karl Ehm, Director of our bank in Germany, and a letter from Mr. Bob Hammond from your Los Angeles office. I believe if you read this documentation you will understand what is going on.

My concern are these: Where did the \$5,117,280.00 disappear to, and why was our Tax ID # on the statement stated as 88-8888888 instead of what our Tax ID # really is, 33-0457266?!

As you can see, we are prepared to take serious measures in remedying this matter. I would appreciate some sort of reply from your office as soon as possible.

If you have any questions, I can be reached at (619)459-7010.

Sincerely,



John D'Acquisto
President, CEO - DFG, INC.
Trustee - COSMOS SEAFOOD ENERGY MARKETING LTD.

cc: Stephen Friedman
Robert E. Rubin

JD/mc
encl.