EXHIBIT 27 - LETTER TO DEPUTY DIRECTOR KALLSTROM

March 17, 1997

Philip E. Kuhlman 389 West Shore Court Moriches, New York 11955

Dear Mr. Kallstrom:

I am a retired Sa of the FBI who incidentally resides in the vicinity of the area where TWA flight 800 came down.

I feel constrained to write this letter to you in view of all of the furor recently over the possibility of TWA flight 800 being brought down on July 17, 1996 by friendly missile fire. This letter could indicate that possibly flight 800 might have been brought down by hostile missile fire.

On Monday, July 22, 1996 I belatedly read the following newspaper article which appeared on page 186 of Dan's Papers, July 5, 1996 edition under the heading of "U.S. Coast Guard Blotter". (Dan's Papers is an Eastern Long Island weekly newspaper.):

" A sailing vessel hailed Coast Guard Station Shinnecock on channel 16 VHF-FM at sunset on June 26, reporting three red flares. The /coast Guard 41 foot Utility Boat responded to the reported position, 25 nautical miles south of Shinnecock Inlet. Station Shinnecock searched throughout the night, along with a Coast guard helicopter and a fixed wing plane from Air Station Cape Cod, with no results. The Coast Guard rescue helicopter returned at sunrise and found no evidence of any distress."

Upon reading the above, I became curious when I realized that this "red flare" incident occurred on the same day of the week, a Wednesday, as the downing of flight 800 only three weeks earlier. It also happened at approximately the same time of day and at approximately the same location. I wondered whether this could be a test missile firing on June 26, or perhaps could it be a failed attempt to bring flight 800 down on that date? Also, could it be that the missile was fired from an innocent looking vessel or from a hostile submarine which had already submerged.

I thereafter called the Shinnecock Coast Guard Station, 726-0678, at about 7:00 P.M. on July 22 to report this information. There I spoke to petty officer, Ramos, who told me he was very busy at the time but assured me he would report the information to his superiors. Hearing nothing further from the Coast Guard, the next morning at 10:30 AM, I drove down Atlantic Avenue in East Moriches in order to present this information either to you, Mr. Kallstrom, or to another FBI agent. Before reaching the Coast Guard area however, I was stopped by a Sgt. Hunt, badge #794, of the Suffolk County PD who refused to let me proceed further or even speak to an FBI agent even after I identified myself as a retired FBI agent. At about 2:05 P.M., after returning home, I called the FBI command post at 1-888-245-4636, where I spoke to SA MAI of the FBI. I explained the contents of the above newspaper article to him. Sometime between 4 & 4:30 P.M., on this same date, I received a call from SA Chris Brycleand who made an appointment to come to my home later that day. At about 7:15 that evening SA Chris Bryceland of the NYO together with

officer Robert Staab, criminal intelligence, Suffolk County PD came to my house. I made available to them the entire July 5, 1996 edition of Dan's Papers containing the above information. There followed a lively discussion of the possible significance and importance of this incident. Both men appeared to share my enthusiasm and assured me that every aspect of this incident would be investigated.

I heard nothing further, from any source, concerning this matter and had only assumed it had been thoroughly investigated and found to be of not consequence. However, now with the increased speculation at the present time that a missile may have been responsible for the downing of flight 800, I felt this matter should be brought to your direct attention.

In the unfortunate event that this matter had "fallen between the cracks" and received no further attention, it should now be given serous attention. At this late date at least a thorough check of the Coast Guard records concerning the "three red flares" sighting on June 26 should be undertaken. Further, an attempt should be made to identify the reporting "sailing vessel" and to interview all persons aboard that boat that evening. Also, all Coast Guard personnel aboard the Coast Guard Utility Boat, helicopter and fixed wing plane should be interviewed for an pertinent information. It should be ascertained whether the Coast Guard made any visual or radio contact with any vessel in the so-called distress area at that time. Finally, if further suspicion warrants it, it might behoove the FBI to check this passenger list of flight 800 for the evening of June 26 to determine if any passenger was also on the ill-fated flight 800 on Wednesday, July 17.

I am sending you this letter at this time only to make certain that the information I had earlier provided has, in fact, been thoroughly checked out and eliminated. Your reply to this letter is respectfully requested.

Very truly yours,

Phillip E. Kuhlman

June 29, 1998

Philip E. Kuhlman 389 West Shore Court Moriches, New York 11955

Mr. Jerry Cimisi, Dan's Papers P.O. Box 630 Bridgehamption, N.Y. 11932

Dear Mr. Cimisi:

I am herewith enclosing a copy of a letter I had sent to James Kallstrom of the FBI on March 17, 1997. The significance of this will become more evident as my current letter unfolds.

Concerning this letter I sent to Kallstrom, much to my chagrin and amazement, I never received an answer from either him or one of his subordinates - not even a brief letter advising me that his matter had been checked out and found to be of no significance. Believe me, in the good old days, which I was still with the FBI and might have been one of the men called upon to assist in the handling of this matter, Mr. Hoover would have insisted that a letter of this nature be answered.

To continue, I am an occasional reader of Dan's Papers where you serve as the Research and Copy Editor. In your recent June 19, 1998 edition of this paper, you wrote an article entitled "A Tale of the Tape". In this article, on page 52, I noted the following: "I (Richard Russell) tried one more question: had the FBI discovered - or did it know beforehand - the identity of the 30 know vessel that was picked up by Islip radar that evening? This was a large, 50 foot plus ship, that had been at sea more or less under the path of Flight 800 and which had steamed away, going Southwest, afterward, over the horizon.

There has been no official identification of this ship and there has been no evidence that this vessel, right beneath the breakup of Flight 800, ever radioed anyone of what is must have witnesses."

Well, in view of his unidentified ship revelation on the night that Flight 800 went down, my curiosity has again been aroused as to the possibility of this vessel being identical with the mysterious "distress" vessel on the evening of June 26, 1996. Again, I feel the possibility exists of unfriendly or deliberate fire being responsible for the downing of Flight 800.

Mr. Cimisi, in reviewing the information contained in this letter as well as in the letter to Mr. Kallstrom, you must bear in mind that all of my information and surmises come from the pages of Dan's Papers, editions of July 5, 1996 and June 19, 1998.

Very truly yours,

Philip E. Kuhlman