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Item 9.01 Financial Statements, Pro Forma Financial Information and Exhibits.

(C) Exhibit No 16.2

Letter - CF & Co., L.L.P. dated October 20, 2004

SIGNATURE

In accordance with section 13 and 15(d) of the Securities Exchange Act of 1934, the Registrant has dully caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

DGSE COMPANIES, Inc.

/s/ John Benson

John Benson

Director and Chief Financial Officer

Dated: October 22, 2004