

Richard J. Gabriel, P.C.

Exhibit 31 (Page 1 of 5)

Service Rendered

Attorney At Law
 37 South Street
 Northboro, MA 01532

Date	Client File No.
4/3/2007	A27035

Client Information
Estate of Annette Villeneuve c/o Richard J. Gabriel, P.C. 37 South St., Northboro, MA 01532

Served	Accounting of Service Performed	Hours	TERMS	Case Type
				Temp Executor
			RATE	AMOUNT
1/9/2007	Calls and Returned Calls about Annette	0.25	225.00	56.25
1/10/2007	Met with Pamela, her husband and Jeffrey Villeneuve. Investigated for will, called bank for safe dep box & atty August. Also spoke with Atty Summers	1.25	225.00	281.25
2/2/2007	Met with Eugene Villneau gave copy of wills that I had at the time and discussed how to get in safe deposit box	0.5	225.00	112.50
3/6/2007	Received Letter from Kathleen Summers and prepared and faxed her a response	0.75	225.00	168.75
2/15/2007	Called Sovereign to find out about Safe Deposit Box drilling Was told after 15 min call that they would give me answer next day	0.25	225.00	56.25
2/16/2007	Received and made another call to Sovereign. Found out that Eugene was on the box and that it had already been drilled. Bank had no idea what the contents was.	0.25	225.00	56.25
2/23/2007	Attempted to speak with Pam Costanza to find out about what was in the Box made several calls she finally returned my call on Feb 20, 2006 she wanted a copy of the will and codicil. She picked it up on 2/21/07 and I spoke to Kevin Hart on 2/23/07 and I found out there was no will in the Box.	0.5	225.00	112.50
2/27/2007	Prepared Pet. 2 bonds 2 militaries, Motion Affidavit, Affidavit as to finances, Unif. Council Form. at Clerical rate	2.25	112.50	253.13
2/26/2007	Made call to Middlesex Probate	0.5	225.00	112.50
2/27/2007	Made Trip to Marlboro to get death certificate to file in Probate	1	225.00	225.00
2/27/2007	Sent Cert Mail to Dep of Pub Welfare		4.64	4.64
	Purch 3 Cert. Death Certs @10.00 See Legal Ck No. 8547		30.00	30.00
2/28/2007	Went to Cambridge and filed all docs and had Temp. Executorship allowed. Left at 7:00A.M. got back at 1:15 P.M.	4.25	225.00	956.25
	Parking and Tolls in Cambridge		8.90	8.90
			Total	

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TERMS	Case Type
	Temp Executor

Serviced	Accounting of Service Performed	Hours	RATE	AMOUNT
3/28/2007	Filing fees for petition and bonds Legal Check No. 8548		300.00	300.00
3/3/2007	Prep. Letter of Intro to tenants and copy of appointment	0.5	100.00	50.00
3/3/2007	Went to Marlboro and met with Pam, her sister, and Eugene, got information about addresses and tenants and where the Highland st money was. I Then went and introduced myself to some tenants and left letters of intro with others.	1.25	225.00	281.25
	Purch a receipt book for tenants rent at Office Max		7.34	7.34
3/5/2007	Worked on Letter to Atty Summers	0.75	225.00	168.75
3/5/2007	Assembled list of heirs and did investigatory work including call to city counsel for Navin Addresses, Call to City Hall for May & George Harold Death Dates	1.75	125.00	218.75
3/10/2007	Went to Marlboro Coop & opened Sav & Checking in Estates Name Transf Annette's Account into estate name Went to 141 Howe to get Infor on Tenant and spoke with Gene.	1.5	100.00	150.00
3/10/2007	Paid Bills and Set up accounting files Sent rent letters to 2 Tenants.	0.75	100.00	75.00
	Postage and Stationary		2.50	2.50
3/16/2007	Did certified letters for citation	1.5	112.50	168.75
3/19/2007	Telephone calls with Mrs. McCabe over lease, and payment and fixing the washing machine, also with Trojano about bringing her lease up to date.	0.5	100.00	50.00
3/20/2007	Consultation with Pam Costanza about the care her father needs.	0.5	100.00	50.00
3/21/2007	Check on insurance, pay bills, organize files for leases and tenants	2.75	100.00	275.00
3/22/2007	Paid other bills, collected rent,	0.75	100.00	75.00
3/27/2007	Paid bills, worked on mail etc.	1.5	100.00	150.00
			Total	\$4,456.51

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Exhibit 31 (Page 3 of 5) **Service Rendered**

Date	Client File No.
5/4/2007	A27035

Client Information
Estate of Annette Villeneuve c/o Richard J. Gabriel, P.C. 37 South St., Northboro, MA 01532

Served	Accounting of Service Performed	Hours	TERMS	Case Type
			Due on receipt	Temp Executor
			RATE	AMOUNT
4/3/2007	Prepared Bill for services in March	0.75	100.00	75.00
4/5/2007	Worked on bills, collecting rent, deposits, and general bookkeeping	0.5	100.00	50.00
4/11/2007	Met Pam and Eugene at 141 Howe St. Took pictures of entire house	0.75	100.00	75.00
4/12/2007	Developed Pictures	0.25	100.00	25.00
4/13/2007	Prepared 2 Notices to Quit and Arranged for service by constable	0.75	225.00	168.75
4/13/2007	Worked on bills, did FEDX to avoid late charges on mtg. Did checking account	1.75	100.00	175.00
4/18/2007	Went through all Bills of estate, set up for review & payment when appointment comes through, see list.	5.25	100.00	525.00
4/19/2007	Prep. Inv. Prep. Citation Went to Westboro for George Harold Death Cert. Filed Citation by FEDX.	2.5	250.00	625.00
4/20/2007	Rent check from Jim, Letter to Szretter about rent. Called gas co. and paid them.	0.5	100.00	50.00
			Total	\$1,768.75