

Exhibit 33

LAW OFFICES
OF
JOSEPH J. CONNOLLY
74 MAIN STREET
MARLBOROUGH, MASSACHUSETTS 01752

JOSEPH J. CONNOLLY
DANIEL J. BURGER*
*also admitted in NH

TELEPHONE (508) 485-4488
TELEFAX (508) 624-4110

February 7, 2007

Cathleen E. Summers, Esq.
282 Central Street
P.O. Box 724
Acton, MA 01720

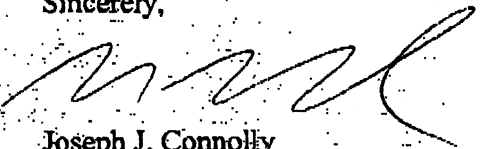
RE: Estate of Annette T. Vilneau

Dear Cathleen:

Please be advised that I represent the interests of Eugene J. Villeneuve, Jr. and his four children regarding the above-referenced estate.

Kindly forward to my attention a copy of the will and codicil we discussed on the telephone this morning.

Sincerely,



Joseph J. Connolly

pe