

Exhibit C

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January 21, 2007

Eugene Villeneuve
141 Howe Street
Marlboro MA 01752

Dear Tenants,

I regret to inform you that Annette Theresa Vilneau passed away January 8th 2007. During these difficult times I sincerely appreciate your understanding, patience and support. I wish to ease any concerns about your well being as far as your rental status. All leases will be honored and conditions will remain unchanged. In the event of an emergency or building maintenance issue please feel free to call one of the provided numbers below. Please submit all rental checks to Eugene Villeneuve during the first week of the month. I would like to thank you in advance for your understanding.

Sincerely,

Eugene Villeneuve *EV*

Eugene Villeneuve

~~Emergency~~ numbers

Eugene Villeneuve (508) 624-9531

Deborah Boulay (508) 562-9545

Pamela Costanzo (508) 868-4174

Todd Villeneuve (978) 368-6649

cc: Deborah Boulay
Pamela Costanzo
Jeffery Villeneuve
Todd Villeneuve