

# The F. H. Ellis Law Office

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COPY

December 1, 2005

**VIA FACSIMILE**

And Certified Mail

Return Receipt Requested

James W. Marsh  
Shephard S. Johnson, Jr.  
& Associates, P.C.  
628 Pleasant Street  
New Bedford, Massachusetts 02740

Re: Decoulos & Company / Eagle Gas, Inc. – DEP RTN No. 4-0017582

Dear Mr. Marsh:

In your September 30, 2005 letter to Attorney Richard Ravosa, you requested that Decoulos & Company not make anymore submittals for 21J reimbursement. Given your request, Decoulos invoice No. 472 for \$5,000 was not submitted for reimbursement on October 29, 2005.

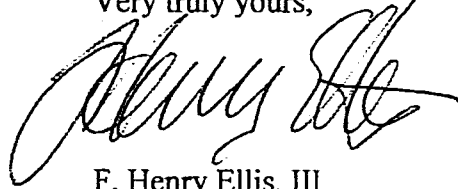
For your information, the following Decoulos and Wright Industries, Inc. invoices must be submitted for 21J reimbursement within the next few weeks or risk being declared ineligible. Given your request, Eagle Gas, Inc. is responsible for making these submittals.

- Decoulos & Company invoice No. 473 (\$6,318.12) by December 6, 2005
- Wright Industries, Inc. invoice No. 6671 (\$5,000) by December 14, 2005
- Wright Industries, Inc. invoice No. 6681 (\$10,000) by December 20, 2005
- Wright Industries, Inc. invoice No. 6686 (\$5,000) by December 20, 2005

On another note, I have reviewed your 93A demand letter. The letter does not merit a response as it is full of distorted and false allegations. To suggest that Decoulos & Company may be liable to Eagle Gas, Inc. under c. 93A is ludicrous. Accordingly, my

client respectfully declines your offer to meet to discuss a settlement of this dispute, particularly if it is your expectation that Decoulos owes your client money.

Very truly yours,

A handwritten signature in black ink, appearing to read "F. Henry Ellis, III". The signature is fluid and cursive, with a large initial "F" and a stylized "E".

F. Henry Ellis, III