

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)**

In re:	)	
	)	
MODERN CONTINENTAL	)	Chapter 11
CONSTRUCTION CO., INC.,	)	
	)	Case No. 08-14558 (WCH)
Debtor.	)	

**APPLICATION FOR ORDER AUTHORIZING THE  
EMPLOYMENT AND RETENTION OF UHY ADVISORS N.E., LLC AS  
FINANCIAL ADVISORS TO THE DEBTOR AND DEBTOR IN POSSESSION**

Modern Continental Construction Co., Inc., the debtor and debtor-in-possession in the above-captioned Chapter 11 case (the “Debtor”), hereby requests that this Court enter an order, pursuant to Sections 327(a) and 328 of title 11 of the United States Code, 11 U.S.C. § 101 et seq. (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure, and MLBR 2014-1, authorizing the employment and retention of UHY Advisors N.E., LLC, the New England operating platform of UHY Advisors, Inc. (“UHY”) as its financial advisors. In support of this application, the Debtor relies on the *Affidavit of Roger Tougas in Support of the Application for Order Authorizing the Employment and Retention of UHY Advisors N.E., LLC as Financial Advisors to the Debtor and Debtor in Possession* (the “Tougas Affidavit”), attached to this application as Exhibit A. As set forth in greater detail below, retention of UHY as its financial advisors is necessary to assist the Debtor in the orderly administration of this Chapter 11 case.

In further support of this application, the Debtor respectfully states as follows:

## JURISDICTION

1. This Court has jurisdiction to consider and determine this application pursuant to 28 U.S.C. § 1334. This is a core proceeding within the meaning of 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

## BACKGROUND

2. On June 23, 2008 (the “Petition Date”), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Massachusetts (the “Court”). The Debtor continues to manage its business and remains in possession of its property as a debtor-in-possession under Sections 1107 and 1108 of the Bankruptcy Code.

3. No trustee or examiner has been appointed in this case. On July 2, 2008, the United States Trustee for the District of Massachusetts appointed an Official Committee of Unsecured Creditors (the “Committee”). The Committee has sought authority to retain Jager Smith, P.C. as its counsel.

4. The Debtor is a closely-held Massachusetts corporation formed in 1967 to perform general contracting services. At one time, the Debtor was the largest heavy civil construction company in the northeastern United States and one of the largest in the country. The Debtor served as the largest contractor (in terms of the dollar amount of contracts awarded), on the historic “Big Dig” Central Artery/Tunnel project in Boston, Massachusetts (the “CA/T Project”).

5. The scope of the Debtor’s construction expertise included heavy civil, marine, transportation, power, design/build and microtunneling projects. Some of the Debtor’s more prominent projects included the construction of the San Francisco-Oakland Bay Bridge Seismic

Retrofit, Back Bay Station and the Southwest corridor in Boston, MBTA Silver Line Immersed Tube Tunnels, Route 3 reconstruction from Route 128 to the New Hampshire border, Terminal E at Boston Logan Airport, the Deer Island Inter-Island Tunnel and a major portion of the CA/T Project.

6. The filing of this bankruptcy petition was precipitated by the Debtor's failure to receive payment from Massachusetts Highway Department/Massachusetts Transportation Authority (the "Authority") for work previously performed on the CA/T Project, and for work that the Debtor continues to perform on CA/T Project.

7. The purpose of the bankruptcy filing is to permit the Debtor to continue the orderly completion of its remaining contracts and conclude the wind-up of its business while the Debtor fulfills its obligations to its employees, project owners, subcontractors, vendors and suppliers.

8. The Section 341 meeting of creditors has been scheduled for July 30, 2008 at 1:00 p.m.

#### **RELIEF REQUESTED**

9. Subject to the approval of this Court, the Debtor has selected UHY to serve as its financial advisors in this Chapter 11 case. Accordingly, the Debtor respectfully requests the entry of an order authorizing it to employ and retain UHY at the hourly rates set forth more particularly herein, subject to Sections 327(a) and 328 of the Bankruptcy Code and Rules 2014 and 2106 of the Federal Rules of Bankruptcy Procedure, and any interim and final orders relating to compensation of professionals established by this Court in this case.

10. UHY's personnel have special expertise in bankruptcy and corporate reorganization, as financial and operational consultants performing business turnarounds and

sales and liquidations of distressed companies. UHY also has significant experience advising construction companies such as the Debtor, and has been doing so since its founding. The Debtor has selected UHY to act as financial advisors in this case based upon UHY's extensive knowledge and experience in bankruptcy, corporate reorganization, turnarounds, liquidations and construction. UHY typically advises both public and private companies from start-ups to those with annual revenues in excess of \$1 billion, and is currently the 12<sup>th</sup> largest professional services firm in the U.S. Based on this experience and expertise, the Debtor has selected UHY to act as its financial advisors in this case.

11. On or about January 1, 2007, the Debtor engaged UHY to provide consulting and financial advisory services. UHY's immediate task was to stabilize the business and implement the necessary business practices, financial controls and reporting to ensure the Debtor was able to continue operations notwithstanding its severely declining revenues. UHY necessarily acquired an extensive understanding of the Debtor's business operations and established, implemented and maintained controls on the Debtor's cash management. During the prepetition period of their retention, UHY successfully implemented certain business practices and fostered improved relationships with many of the Debtor's critical vendors and finance companies.

12. Retention of successor financial advisors at this time would necessarily result in delays and would otherwise result in costs and expenses associated with negotiating the terms of retention and familiarizing a successor financial advisor with the Debtor's business operations, history of financial distress and strategies for completing its contracts and winding down its business.

A. Services to Be Provided by UHY

13. Pursuant to this Application and subject to the provisions of the Bankruptcy Code, the professional services that UHY will render during the administration of these Chapter 11 cases include the following:

- a. Consultation with the Debtor and its counsel with respect to the development and implementation of a plan to reorganize or conduct an orderly wind down of the Debtor's business operations ("Business Plan") and to convert the Debtor's assets to cash;
- b. Reporting on the progress of the Business Plan to the Debtor's Board of Directors and President, and, as appropriate, as may be requested by the secured creditors having liens on the Debtor's assets and any official committees appointed in this Chapter 11 case;
- c. Preparing or coordinating the preparation of such other analyses and reports as may be required by the Board of Directors, the President and the Bankruptcy Court, and, as appropriate, as may be requested by the secured creditors having liens on the Debtor's assets and any official committees appointed in this Chapter 11 case;
- d. Performing or coordinating the performance of an analysis of potential avoidance actions under Chapter 5 of the Bankruptcy Code;
- e. Preparing or coordinating the preparation of schedules and assets and liabilities of the Company as required by the Bankruptcy Code and Bankruptcy Rules;
- f. Preparing or coordinating the preparation of monthly operating reports and such other reports and information as may be required or requested by the Bankruptcy Code and Bankruptcy Rules for use by the United States Trustee;
- g. Performing such other professional services as may be requested by the Boards of Directors or the President to facilitate the Business Plan of the Debtors;
- h. Recommend, implement and maintain tactical changes to the Debtor's business operations;
- i. Management of the Debtor's day-to-day operations and managers;
- j. Oversight of the management of the Debtor's cash and cash equivalents;

- k. Preparation of necessary federal, state and local tax filings and payments including support for any resulting government audits therein.
- l. Advice to the Debtor's senior management on the performance of the business on a regular basis or as requested and recommendation of actions to improve the value of the Debtor's assets;
- m. Negotiations with potential investors interested in either a sale of all or substantially all of the Debtor's assets or a change of control associated with an exchange offer;
- n. Managing and improving creditor relations; and
- o. Performing such other professional services as may be requested by senior management to facilitate the reorganization of the Debtors, including segregation and accounting of co-surety costs and recovery.

B. Compensation Arrangements for UHY As Financial Advisors

14. All compensation and expense reimbursement for UHY shall be subject to allowance by this Court upon appropriate application pursuant to Sections 330 and 331 of the Bankruptcy Code, Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure, MLBR 2016-1, and any orders of this Court. Subject to this Court's approval, the Debtor proposes to pay UHY at agreed upon rates which are at an approximate 10% discount from UHY's usual and customary hourly rates, as set forth in the Tougas Affidavit and as may be directed by Court order, and submits that such rates are reasonable.

15. Prior to the Petition Date, UHY did not receive a retainer.

16. Furthermore, UHY agrees to cap the weekly fees and expenses that it may receive at the amount set forth in the Debtor's Budget attached to the motion for interim and final use of cash collateral filed with this Court, provided that any week in which such amount is not used in its entirety, the remainder may be applied to subsequent weeks in the event a subsequent week's amount exceeds the Budget. UHY will maintain detailed, contemporaneous records of time and

any actual expenses incurred with the rendering of its services described above, such as travel costs, lodging, research, overnight mail and courier service.

17. UHY's agreed upon discounted hourly rates are as follows:

	Typical Standard Rate	Discounted Rate
Managing Director	\$385	\$345
Principal (includes Roger Tougas)	\$350	\$315
Senior Manager	\$275	\$245
Manager	\$225	\$200
Senior Staff	\$185	\$165
Staff	\$135	\$120
Bookkeeper	\$100	\$ 90

18. The Debtor understands that UHY intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of this Court and pursuant to any additional procedures that may be established by the Court in this case.

19. The Debtor does not pay Mr. Roger Tougas a salary or the salary of any other UHY employee who is advising the Debtor; rather, the Debtor pays UHY their regular hourly rates. UHY compensates its consultants and employees directly. The Debtor did not intend to hire Mr. Tougas or any other UHY consultant or employee permanently and indeed, Mr. Tougas may be called upon by UHY to render services to a wholly-unrelated financially distressed business and is not required by UHY to devote his efforts exclusively to the Debtor on a full time basis.

C. Request for Indemnification

20. Pursuant to this Application and subject to the approval of this Court, the Debtor agrees to indemnify UHY from any claims or liabilities that may flow from UHY's reliance and the reliance of third parties upon information obtained from the Debtor, including the names of certain creditors and the amounts owed to them. The Debtor agrees to indemnify UHY from and against any and all liability in connection with all payroll and payroll tax and withholding matters. UHY agrees that such indemnification provisions shall not apply to actions arising out of their retention in this case that are directly or indirectly attributable to the gross negligence, willful misconduct or illegal acts of UHY or its officers, directors, consultants, employees, agents or representatives.

21. The proposed indemnification is a reasonable term and condition of employment and is appropriate in light of the cost of comparable services in a non-bankruptcy context. See In re Busy Beaver Building Ctrs., Inc., 19 F.3d 833, 848-849 (3d Cir. 1994). Indemnification is a standard term of the market for financial advisors. The proposed indemnification provisions are comparable to those generally obtained by financial advisory firms for engagements in Chapter 11 proceedings. See Joan & David Halpern, Inc., 248 B.R. 43 (Bankr. S.D.N.Y. 2000), aff'd 2000 WL 1800690 (S.D.N.Y. Dec. 6, 2000); In re AmeriServe Food Distr., Inc., Case No. 00-0358 (PJW) (Bank. D. Del. May 9, 2000); and In re Planet Hollywood Int'l, Inc., Case No. 99-3612 (JJF) (Bankr. Del. Dec. 17, 1999). Accordingly, as part of this application, the Debtor requests that the Court also approve the indemnification terms above.

22. To the best of the Debtor's knowledge and as set forth in the Tougas Affidavit, UHY has no connection with the Debtor, its creditors, equity holders or any other parties in interest except as has been disclosed therein.

23. On the Petition Date, UHY was owed approximately \$17,362 by the Debtor for services rendered before the Petition Date. UHY has agreed to waive its right to payment for such services in order to serve as the Debtor's financial advisors during the administration of this Chapter 11 case. Based on the foregoing, UHY (i) does not hold or represent any interest adverse to the Debtor or its estate, and (ii) is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code.

24. During the administration of this case, UHY requests that it receive compensation for services rendered to the Debtor upon approval of this Court in accordance with the Agreement and any applicable interim and final compensation procedures established by the Court.

25. The Debtor respectfully submits that the terms of the proposed retention set forth in this Application are reasonable and based on the customary compensation charged by UHY and comparably skilled financial advisors in matters outside of Chapter 11 cases, as well as cases under Chapter 11. Moreover, the employment of UHY is necessary and in the best interests of the Debtor and its estate.

#### **NOTICE**

26. The Debtor has served this Application and will serve any notice of the hearing on this application on the Office of the United States Trustee, each taxing authority that has a claim in this case, the Debtor's 20 largest unsecured creditors, all parties known by the Debtor's claiming to have liens on or security interests in any of the Debtor's assets, and all parties who have filed a notice of appearance in this case. The Debtor requests that this Court approve such notice based on the relief requested in this Application.

**WHEREFORE**, the Debtor requests that this Court enter an Order: (a) authorizing the employment and retention of UHY as financial advisors to the Debtor, on the terms set forth in this Application; and (b) granting to the Debtor such other and further relief as the Court deems just and proper in the circumstances.

Respectfully submitted,

MODERN CONTINENTAL  
CONSTRUCTION CO., INC.,

By its proposed counsel,

Dated: July 9, 2008

/s/ Christian J. Urbano  
Harold B. Murphy (BBO #326610)  
D. Ethan Jeffery (BBO #631941)  
Christian J. Urbano (BBO #644471)  
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**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)**

<b>In re:</b>	)	
	)	
<b>MODERN CONTINENTAL CONSTRUCTION CO., INC.,</b>	)	<b>Chapter 11</b>
	)	
<b>Debtor.</b>	)	<b>Case No. 08-14558 (WCH)</b>
	)	

**AFFIDAVIT OF ROGER TOUGAS IN SUPPORT OF THE  
APPLICATION FOR ORDER AUTHORIZING THE EMPLOYMENT  
AND RETENTION OF UHY ADVISORS N.E., LLC AS FINANCIAL ADVISORS  
TO THE DEBTOR AND DEBTOR-IN-POSSESSION**

Pursuant to Fed. R. Bankr. P. 2014(a) and 2016, MLBR 2014-1, and 28 U.S.C. § 1746, I, Roger Tougas, hereby state as follows:

1. I am a principal of UHY Advisors N.E., LLC, the New England operating platform of UHY Advisors, Inc. (“UHY”). I make this Affidavit in support of the *Application for Order Authorizing the Employment and Retention of UHY Advisors N.E., LLC As Financial Advisors to the Debtor and Debtor- in-Possession* (the “Application”) filed by the above-captioned debtor (the “Debtor”). I am generally familiar with the business of UHY and have made inquiry concerning the facts set forth herein prior to making this Affidavit.

2. UHY has performed financial advisory services to the Debtor since 2002, and I was previously employed by the Debtor as Corporate Controller and Interim CFO for approximately eleven years. I maintain the institutional knowledge and accounting expertise necessary to the Debtor, Modern Continental Construction Co., Inc.

3. UHY maintains records of all of its clients, the matters on which it represents its clients, and the other parties that have a substantial role in such matters. UHY has reviewed such records and documents to determine UHY's connections with the Debtor and those entities listed by the Debtor as being either secured creditors or unsecured creditors.

4. Based upon my review as described herein, in accordance with Bankruptcy Rule 2014(a), neither I nor any managing director, principal or associate of UHY, insofar as I have been able to ascertain, has any connections or relationships with the Debtor, its creditors or any other parties in interest, or their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee except as disclosed or describe herein including:

- (a) Roger Tougas was employed by the Debtor as Corporate Controller and Interim CFO for approximately eleven (11) years, ending in December, 2006.
- (b) UHY currently prepares the year-end tax return for the Debtor, as well as existing consulting for tax audits and tax compliance.
- (c) UHY, LLP, an affiliate of UHY, performed audits of the Debtor for the years ended June, 2002 and June 2003.
- (d) LaSalle Bank, a subsidiary of Bank of America, is the lead senior bank to UHY's senior credit facility.
- (e) DLA Piper Rudnick, counsel to Travelers, the Debtor's bonding company, serves as SEC counsel to UHY, LLP, an affiliate of UHY. The Debtor is seeking to retain UHY, not UHY, LLP. There will be no internal discussions between UHY and UHY, LLP concerning the Debtor's bankruptcy case.
- (f) Affiliates of UHY provide accounting and litigation support in various matters across the country. Such matters may involve creditors of the Debtor or parties in interest. In the event that such involvement is discovered, I will supplement this affidavit; however, no affiliate of UHY will provide services related to the Debtor's bankruptcy case to any creditor or party in interest.

5. Based upon my review as set forth herein, I am not presently aware of any representation by UHY of any creditors of the Debtor or other parties-in-interest except as set forth herein. Because of the magnitude of the entire creditor list in this case, it is possible that UHY may represent or may have represented other creditors, equity security holders, or parties in interest or their respective attorneys and accountants, but does not represent any such entity in

connection with the Debtor. With respect to the parties listed above, UHY has not and will not represent such parties in any matters related to the Debtor's bankruptcy case.

6. UHY does not represent, nor is it represented by, any other authorized professional specifically in connection with this case or on a regular basis or in connection with a substantial matter in another case.

7. Prior to the Petition Date, UHY did not receive a retainer.

8. On the Petition Date, UHY was owed approximately \$17,362 from the Debtor for services rendered before the Petition Date. UHY has agreed to waive its right to payment for such services in order to serve as the Debtor's financial advisors during the administration of this Chapter 11 case. Based on the foregoing, UHY (i) does not hold or represent any interest adverse to the Debtor or its estate, and (ii) is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code.

9. Notwithstanding the disclosures contained in this Affidavit, I believe that I and each managing director, principal and associate of UHY is a "disinterested person" as that term is defined in Section 101(14) of the Bankruptcy Code. Furthermore, insofar as I have been able to ascertain, neither UHY, any shareholder or associate thereof, nor myself, is connected with any Bankruptcy Judge in the District of Massachusetts, or the United States Trustee or any person employed in the office of the United States Trustee, so as to render the appointment of UHY as financial advisors for the Debtor inappropriate under Fed. R. Bankr. P. 5002(b).

10. UHY and I have conducted, and will continue to conduct, research into any relationships we may have with the Debtor and its creditors, any accountants, attorneys or other professionals of the foregoing, and any other parties interested in this case. Although UHY has undertaken, and will continue to undertake, an investigation to identify any contacts with the

Debtor or parties in interest, it is possible that such contacts have not been revealed. To the extent any such contacts are discovered, UHY will notify the Court by filing and serving a supplemental affidavit.

11. Any compensation, fee or allowance, which may be claimed by UHY will belong wholly to the firm and will not be divided, shared or pooled, directly or indirectly, with any other person or firm.

12. The Debtor does not pay me a salary or the salary of any other UHY employee who is advising the Debtor; rather, the Debtor pays UHY its regular hourly rates. UHY compensates its consultants and employees directly. No member of UHY's staff is eligible to receive fringe benefits offered to members of the Debtor's management. The Debtor did not intend to hire me or any other UHY consultant or employee permanently and indeed, could be called upon by UHY to render services to a wholly unrelated financially distressed business and is not required by UHY to devote his efforts exclusively to the Debtor on a full time basis.

13. The services to be rendered include all those services set forth in the Application.

14. Subject to this Court's approval, UHY will charge at agreed upon rates which are at an approximate 10% discount from UHY's usual and customary hourly rates. Furthermore, UHY agrees to cap the weekly fees and expenses that it may receive at the amount set forth in the Budget attached to the motion for post-petition financing filed with this Court, provided that any week in which such amount is not used in its entirety, the remainder may be applied to subsequent weeks in the event a subsequent week's amount exceeds the Budget. UHY will maintain detailed, contemporaneous records of time and any actual expenses incurred with

the rendering of its services described above, such as travel costs, lodging, research, overnight mail and courier service.

15. UHY's agreed upon discounted hourly rates are as follows:

	Typical Standard Rate	Discounted Rate
Managing Director	\$385	\$345
Principal (includes Roger Tougas)	\$350	\$315
Senior Manager	\$275	\$245
Manager	\$225	\$200
Senior Staff	\$185	\$165
Staff	\$135	\$120
Bookkeeper	\$100	\$ 90

16. In addition to professional fees, UHY's fee applications will include requests for reimbursement of reasonable expenses, including travel, report production, delivery services, and other costs incurred in providing the services.

17. The Debtor understands that UHY intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of this Court and pursuant to any additional procedures that may be established by the Court in these cases.


18. UHY intends to receive compensation for services rendered from the Debtor upon approval of this Court in accordance with any applicable interim and final compensation procedures established by the Court.

19. I shall amend this statement immediately upon my learning that (A) any of the within representations are incorrect or (B) there is any change of circumstances relating thereto.

20. I have reviewed the provisions of MLBR 2016-1.

I declare under penalty of perjury that, to the best of my knowledge, the foregoing is true and correct.

Dated: July 2, 2008

  
\_\_\_\_\_  
Roger Tougas

501204



**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)**

<b>In re:</b>	)	
<b>MODERN CONTINENTAL CONSTRUCTION CO., INC.,</b>	)	<b>Chapter 11</b>
<b>Debtor.</b>	)	<b>Case No. 08-14558 (WCH)</b>

**CERTIFICATE OF SERVICE**

I, Christian J. Urbano, hereby certify that on July 9, 2008, I caused a copy of the following documents:

- *Application for Order Authorizing the Employment and Retention of UHY Advisors N.E., LLC as Financial Advisors to the Debtor and Debtor-In-Possession;*
- *Affidavit of Roger Tougas in Support of the Application for Order Authorizing the Employment and Retention of UHY Advisors N.E., LLC as Financial Advisors to the Debtor and Debtor-In-Possession;* and
- *Declaration Regarding Electronic Filing*

to be served by this Court's CM/ECF System, and/or by first-class mail, postage prepaid on the persons and entities listed on the attached Service List.

/s/ Christian J. Urbano  
Christian J. Urbano (BBO #644471)  
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Dated: July 9, 2008  
501700-v1

*(Proposed counsel to the Debtor)*

**Modern Continental Construction Co., Inc.**  
**Case Number: 08-14558 (WCH)**  
**Service List**

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*(Modern Continental Construction)*

#### VIA FIRST CLASS MAIL

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125 Orleans Street  
E. Boston, MA 02128

URS Corporation  
38 Chauncy Street  
Boston, MA 02111

Lockton Companies Inc.  
444 West 47th Street  
Suite 600  
Kansas City, MO 64112

Thomas F. Corbett Associates  
14 West Broadway  
Salem, NJ 08079

Chenango Contracting  
29 Arbutus Road  
Johnson City, NY 13790

The Aulson Company  
49 Danton Drive  
Methuen, MA 01844

International INTNL Surface Preparation  
Attn: Monica Ramirez  
6035 Southlop East  
Houston, TX 77033  
Email: [monica.ramirez@surfacepreparation.com](mailto:monica.ramirez@surfacepreparation.com)

Schumacher Landscaping  
17 Electric Avenue  
Boston, MA 02135

MRP Site Development  
360 Audnbon Road  
Wakefield, MA 01880

L&C Flashing Barricades  
55 Bodwell Street  
Avon, MA 02322

Fonditek International  
60 Fireworks Circle  
Bridgewater, MA 02324

Columbus Construction  
687 Columbus Avenue  
Mount Vernon, NY 10550

City Lights Electrical  
290 Pine Street  
Canton, MA 02021

Tilcon New York Inc.  
162 Old Mill Road  
West Nyack, NY 10994

Welsbach Electric Corporation  
111-01 14th Avenue  
College Point, NY 11356

V.I.P. Landscaping  
2461 Iorio Street  
Union, NJ 07083

NEFCO/AGRA  
77 Federal Avenue  
Quincy, MA 02169

Liddel Brothers Inc.  
600 Industrial Drive  
Halifax, MA 02338

AICCO, Inc.  
P.O. Box 9045  
New York, NY 10087