

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF RHODE ISLAND

	)		
In re	)		Chapter 11
	)		
UTGR, INC. d/b/a TWIN RIVER <i>et al.</i> ,	)		Case No. 09-12418 (ANV)
	)		
Debtors.	)		Jointly Administered
	)		

**NOTICE OF FILING OF APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR ORDER AUTHORIZING EMPLOYMENT OF VERDOLINO & LOWEY, P.C. AS FINANCIAL ADVISORS**

**PLEASE TAKE NOTICE** that a hearing (the “Hearing”) on the *Application of Official Committee of Unsecured Creditors for Order Authorizing Employment of Verdolino & Lowey, P.C. as Financial Advisors* (the “Application”) will be held before the Honorable Arthur N. Votolato, United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Rhode Island (the “Bankruptcy Court”), 380 Westminster Street, Providence, Rhode Island 02903, at 1:00 PM (Prevailing Eastern Time) on **August 18, 2009**.

**PLEASE TAKE FURTHER NOTICE** that any objections to the Application must comply with the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Local Bankruptcy Rules for the United States Bankruptcy Court for the District of Rhode Island (the “Local Bankruptcy Rules”), and must be set forth in a writing describing the basis therefor. Additionally, all objections to the Application must be (a) filed with the Bankruptcy Court electronically by registered users of the Bankruptcy Court’s case filing system, (b) delivered in hard copy form in an unsealed envelope to the chambers of the Honorable Arthur N. Votolato, United States Bankruptcy Judge, United States Bankruptcy Court for the District of Rhode

Island, 380 Westminster Street, Providence, Rhode Island 02903 and marked "Chambers Copy" not later than the next business day following the date on which such objection is electronically filed, and (c) served by first class mail upon each of the following: (i) the Debtors and their counsel; (ii) the Office of the United States Trustee for the District of Rhode Island; (iii) applicable local, state and federal regulatory entities; (iv) counsel to the Administrative Agents for the First and Second Lien Lenders; (v) counsel to the equity sponsors; (vi) counsel to those certain contractors which have asserted mechanic's liens against the Debtors; (vii) the Internal Revenue Service; (viii) the Securities and Exchange Commission; and (ix) counsel to the Official Committee of Unsecured Creditors, so as to be actually received no later than **five (5) days prior to the date of the next omnibus hearing**. Only those objections that are timely filed, served and received will be considered at the Hearing. Failure to file a timely objection may result in the entry of a final order granting the Application.

OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS OF UTGR, INC. *et al.*

By its proposed attorneys,

/s/ Steven J. Boyajian

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Steven J. Boyajian (RI Bar No. 7263)  
BOYAJIAN, HARRINGTON & RICHARDSON  
182 Waterman Street  
Providence, Rhode Island 02906  
telephone: (401) 273-9600  
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and

[INTENTIONALLY LEFT BLANK]

Bruce F. Smith (admission *pro hac vice* pending)  
Steven C. Reingold (admission *pro hac vice* pending)  
Michael J. Fencer (admission *pro hac vice* pending)  
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sreingold@jagersmith.com  
mfencer@jagersmith.com

Dated: July 15, 2009

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF RHODE ISLAND

	)		
In re	)		Chapter 11
	)		
UTGR, INC. d/b/a TWIN RIVER <i>et al.</i> ,	)		Case No. 09-12418 (ANV)
	)		
Debtors.	)		Jointly Administered
	)		

**APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS FOR ORDER AUTHORIZING EMPLOYMENT OF  
VERDOLINO & LOWEY, P.C. AS FINANCIAL ADVISORS**

The Official Committee of Unsecured Creditors (the “Committee”) of UTGR, Inc., BLB Management Services, Inc. and BLB Worldwide Holdings, Inc. (collectively, the “Debtors”) hereby submits this application (“Application”) for the entry of an order authorizing the employment of the firm of Verdolino & Lowey, P.C. (“V&L”) as financial advisors to the Committee, pursuant to Sections 328 and 1103(a) of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the District of Rhode Island (the “Local Bankruptcy Rules”), and in support thereof respectfully represents as follows:

***Jurisdiction, Venue and Basis for Relief Requested***

1. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the statutory predicates for the relief

requested herein are Sections 328 and 1103(a) of the Bankruptcy Code, Bankruptcy Rule 2014(a) and Local Bankruptcy Rule 2014-1.

***Pertinent Procedural History***

2. On June 23, 2009, the Debtors filed with this Court *Voluntary Petitions* for relief under Chapter 11 of the Bankruptcy Code. Since that date, the Debtors have continued in the possession of their assets and in the operation of their businesses as debtors-in-possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code.

3. On June 30, 2009, the United States Trustee for the District of Rhode Island appointed the Committee to represent the interests of all unsecured creditors of the Debtors. During its first meeting immediately following its formation, the Committee selected the law firm of Jager Smith P.C. to serve as lead counsel to the Committee. The Committee also selected the law firm of Boyajian, Harrington & Richardson to serve as the Committee's local counsel.

***Relief Requested***

3. By this Application, the Committee seeks an order authorizing the employment of V&L as financial advisors to the Committee.

4. The Committee selected V&L as its financial advisors because of V&L's extensive experience serving as financial advisors to official unsecured creditors' committees, debtors and trustees in cases throughout New England and elsewhere. The Committee believes that V&L is well qualified to act as its financial advisors in connection with these cases.

5. Subject to the direction of the Committee and further order of this Court, the professional services to be rendered by V&L to the Committee will include the following:

a. advising the Committee and its counsel with regard to issues raised by the Debtors' proposed and actual use of cash collateral pursuant to any interim and final orders

entered in connection with the *Debtors' Motion for Entry of Interim and Final Orders (A) Authorizing the Use of Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, and (C) Scheduling a Final Hearing*;

b. providing financial oversight relative to the Debtors' affairs, and reviewing their operations, during the course of these cases;

c. providing assistance with respect to matters concerning any plan of reorganization proposed in these cases;

d. assisting as to various tax issues; and

e. performing such other professional services as are in the best interests of those represented by the Committee, including without limitation those delineated in Section 1103(c) of the Bankruptcy Code.

6. V&L intends to work closely with the Committee, its counsel and any other professionals the Committee may employ to ensure that there is no unnecessary duplication of services performed or charged to the Debtors' estate.

7. Rates for various categories of professionals are attached to the *Declaration of Craig R. Jalbert, CIRA in Support of Application for Employment Pursuant to Bankruptcy Rule 2014(a) and Local Rule 2014-1* (the "Jalbert Declaration") submitted herewith.

8. It is V&L's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, amongst others, telecopier charges, mail and express mail charges, photocopying charges and computerized research. The firm will charge the Committee for those expenses in a manner and at rates consistent with charges made generally to the firm's other clients, and in accordance with the Local Bankruptcy Rules.

9. The Committee believes that it is necessary to employ financial advisors to render the professional services hereinbefore described to the Committee, and that without such professional assistance, neither the Committee's evaluation of the operations of the Debtors nor its meaningful participation in the negotiation, promulgation and evaluation of any plan of reorganization or asset disposition would be possible.

10. To the best of the Committee's knowledge, V&L has had no prior connection with the Debtors, their creditors or any other party in interest except as may be stated in the Jalbert Declaration. Upon information and belief, V&L does not hold or represent any interest adverse to the Debtors' estate or to the Committee or the creditors which the Committee represents in the matters upon which it has been and is to be engaged.

11. Subject to this Court's approval in accordance with Sections 330 and 331 of the Bankruptcy Code, and subject to the terms of any order that may be entered governing the compensation of professionals in these cases, compensation will be payable to V&L on an hourly basis, plus reimbursement of actual, necessary expenses incurred.

*Notice*

12. Notice of this Application is being given to the following: (i) the Debtors and their counsel; (ii) the Office of the United States Trustee for the District of Rhode Island; (iii) applicable local, state and federal regulatory entities; (iv) counsel to the Administrative Agents for the First and Second Lien Lenders; (v) counsel to the equity sponsors; (vi) counsel to those certain contractors which have asserted mechanic's liens against the Debtors; (vii) the Internal Revenue Service; (viii) the Securities and Exchange Commission; and (ix) all parties having filed notices of appearance and requests for notices and pleadings in these cases.

***No Prior Application***

13. No prior application for the relief sought herein has been made to this or any other Court.

***Conclusion***

**WHEREFORE**, the Committee respectfully requests that this Court enter an order, substantially in the form submitted herewith, granting the relief requested herein, together with such other and further relief as the Court deems just and proper.

OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS OF UTGR, INC. *et al.*

/s/ Lisa A. Geremia, Esq.

By:

\_\_\_\_\_  
Lisa A. Geremia, Esq. (Chairperson)  
for Rhode Island Greyhound Owners Association

Dated: July 15, 2009

UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF RHODE ISLAND

In re:	)	
	)	
UTGR, Inc. d/b/a Twin River,	)	Chapter 7
	)	Case No. 09-12418-ANV
Debtor.	)	
	)	

DECLARATION OF CRAIG R. JALBERT, CIRA  
IN SUPPORT OF APPLICATION FOR EMPLOYMENT PURSUANT  
TO BANKRUPTCY RULE 2014(a) AND LOCAL RULE 2014-1

I, Craig R. Jalbert, being duly sworn, do hereby depose and state as follows:

1. I am a Certified Insolvency and Restructuring Advisor and a principal of the accounting firm of Verdolino & Lowey, P.C. (the "Firm"), whose office is located at 124 Washington Street, Foxborough, Massachusetts.

2. I hereby represent that neither I, nor any member of my Firm, holds or represents any interest adverse to the estates of the above-named Debtors.

3. My and my Firm's connection with the Debtors, any Creditor, or other party in interest, their respective attorneys and accountants are as follows:

(a) Boyajian Harrington and Richardson ("BH&R") are proposed to represent the Creditor's Committee in this case. My Firm represents Andrew S. Richardson, Esq., ("Richardson") in his capacity as Chapter 7 and Chapter

11 Trustee in other wholly unrelated matters including, but not limited to: CR Amusement, LLC (Case No. 99-10154); Castique, Inc. (Case No. 02-13573-ANV); George A. Negro (Case No. 93-10087-ANV); Newport Paragon Group, LLC. (Case No. 02-14805-ANV); DDB Dorrance, LLC (Case No. 05-10427-ANV); Contech Realty, LLC (Case No. 04-13753-ANV); Richard Franklino (Case No. 04-12764-ANV); Margaret Mary Taylor (Case No. 06-10947-ANV); Paul D. Brown (Case No. 04-12780-ANV); and, Lucy E. Throckmorton (Case No. 07-12162-ANV).

- (b) Richardson is a member and employee of BH&R. Richardson and BH&R represent various parties in interest in unrelated bankruptcy cases in which the Firm and its employees are employed including, but not limited to: Galilee Hotel Associates, LLC (Case No. 04-11456-ANV) where Richardson and BH&R represent some members of the Debtor and the Firm is the Trustee's Accountant; California Webbing Industries, Inc. (Case No. 00-11116-ANV) where the Firm represented the Debtor and BH&R represents a creditor and BH&R represents the Firm in a fee dispute with the secured creditor; Hardman's Hotel of Smithfield, Inc. (Case No. 05-15700-ANV) where Richardson and BH&R represent the Debtor and the Firm is the Debtor's Accountant; Theodore M. and Julie Sacharko

(Case No. 05-12490-ANV) where Richardson and BH&R are Special Counsel to the Trustee and the Firm is the Trustee's Accountant; Off-Track Bedding, Ltd. (Case No. 07-11667-ANV) where Richardson and BH&R are Counsel to the Trustee and the Firm is the Trustee's Accountant; Unita Packing Co., Inc. (Case No. 07-10373-ANV) where Richardson and BH&R represent the Debtor and the Firm is the Trustee's Accountant; M&L Power Service Inc. (Case No. 08-12745-ANV) where Richardson and BH&R represent the Debtor and the Firm is the Trustee's Accountant; and, Bob Feldman Golf Enterprises, Inc. (Case No. 09-10899-JNF) where BH&R represent the Debtor and the Firm is the Trustee's Accountant.

(c) Kirkland & Ellis, LLP ("K&E") represent the Debtor in this case. K&E represent various parties in interest in other wholly unrelated bankruptcy cases in which the Firm and its employees are employed including, but not limited to: Bay State Paper Company (Case No. 04-12885-CJK) where K&E represents a Creditor and the Firm is the Trustee's Accountant. The Firm does not represent K&E, their attorneys or their respective clients in this case.

(d) Winograd Shine & Zacks (collectively "WS&Z") is co-Counsel to the Debtor in this case. WS&Z represents

various parties in interest in other wholly unrelated bankruptcy cases in which the Firm and its employees are employed, including but not limited to: Bess Eaton Donut Flour Company, Inc. (Case No. 04-10630-ANV) where WS&Z represents the Debtor and the Firm is the Creditors Committee's Accountant; Mary Lee Capalbo (case No. 04-10229-ANV) where WS&Z represent a Creditor and the Firm is the Trustee's Accountant; Galilee Hotel Associates, LLC (Case No. 04-11456-ANV) where Diana Finkle, Esq. was the State Court Receiver prior to the filing of this bankruptcy and the Firm is the Trustee's Accountant; IDC Clambakes, Inc. (Case No. 05-12267-ANV) where WS&Z represents the Debtor and the Firm is the Chapter 11 Trustee's Accountant; Contech Realty, LLC (Case No. 04-13753-ANV) where WS&Z represent an Interested Party and the Firm is the Trustee's Accountant; Off-Track Bedding, Ltd. (Case No. 07-11667-ANV) where WS&Z represents a Creditor and the Firm is the Trustee's Accountant; Unita Packing Co., Inc. (Case No. 07-10373-ANV) where WS&Z represent a Creditor and the Firm is the Trustee's Accountant; Scott Brass, Inc. (Case No. 08-13702-ANV) where WS&Z represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent WS&Z, their Attorneys or their respective clients in this

case.

- (e) Ferrucci Russo, PC (collectively "Ferrucci") is Special Counsel to the Debtor in this case. Ferrucci represents various parties in interest in other wholly unrelated bankruptcy cases where the Firm and its employees are employed, including but not limited to: Stephen D. Block (Case No. 96-11813-ANV) where Ferrucci represents an Interested Party and the Firm is the Trustee's Accountant; Off-Track Bedding, LTD (Case No. 07-11667-ANV) where Ferrucci represents a Creditor and the Firm is the Trustee's Accountant; and, GCP CT School of Acquisition, LLC (Case No. 09-11846-WCH) where Ferrucci represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent Ferrucci, their Attorneys or their client in this case.
- (f) Geremia & DeMarco Ltd ("G&D") represents a Creditor in this case. Further, Lisa A. Geremia, Esq. ("Geremia") is the Chairperson of the Official Committee of Unsecured Creditors in this case. My Firm represents Geremia in her capacity as Chapter 7 and Chapter 11 Trustee in several other wholly unrelated matters including, but not limited to: Galilee Hotel Associates, LLC (Case No. 04-11456-ANV); Presto Lifts, Inc. (Case No. 02-11154-ANV); Wouter Johannes and Ana

Maria Feenstra (Case 05-11843-ANV); Ronald E. Buckless and Susan M. Buckless (Case No. 06-10574-ANV); Bruce E. Thunberg (Case No. 00-12818-ANV) where the Firm is the Court appointed "auditor"; Grigor Odabashyan (Case No. 04-13843-ANV), Roland Hawkins (Case No. 07-11683-ANV); Ramon Kingsley (Case No. 07-11589-ANV); Theodore M. and Julie Sacharko (Case No. 05-12490-ANV); Ronald J. Silvia (Case No. 04-12103-ANV); Samuel R. Celone (Case No. 07-12219-ANV); Michael J. and Deborah L. Cotoia (Case No. 08-11134-ANV); Nomate T. and Carolyn E. Kpea (case No. 08-13588-ANV); and, Christopher Huntington (Case No. 08-13858-ANV).

(g) Geremia is a member/partner of Geremia & DeMarco Ltd. ("G&D"). G&D represents various parties in interest in other wholly unrelated bankruptcy cases where the Firm and its employees are employed, included but not limited to: Medea, LLC (Case No. 01-14117-ANV) G&D represents the Debtor and the Firm is the Trustee's Accountant. The Firm does not represent Geremia, their Attorneys or their respective client in this case. The Firm proposes to represent the Official Committee of Unsecured Creditors, not a Committee member or an individual creditor.

(h) A staff accountant of the Firm is married to a

secretary/paralegal that is employed at G&D.

- (i) Edwards & Angell (collectively "E&A") represents a Creditor in this case. E&A represents various parties in interest in other wholly unrelated bankruptcy cases in which the Firm and its employees are employed including, but not limited to: American Shipyard Corporation (Case No. 96-11753-ANV) where E&A represented a creditor and the Firm was the Chapter 11 Trustee's Accountant; Newport Creamery, Inc. (Case No. 01-13196-ANV) where E&A represents the Debtor and the Firm represents the Chapter 7 Trustee; C. R. Amusement, LLC (Case No. 99-10154) where E&A represented the City of Warwick and the Firm was the Trustee's Accountant; Mary Lee Capalbo (case No. 04-10229-ANV) where E&A represent a Creditor and the Firm is the Trustee's Accountant; George A. Negro (Case No. 93-10087-ANV) where E&A represent a Creditor and the Firm is the Trustee's Accountant; Presto Lifts, Inc. (Case No. 02-11154-ANV) where E&A represent a Creditor and the Firm is the Trustee's Accountant; DDB Dorrance, LLC (Case No. 05-10427-ANV) where E&A represent an Interested Party and the Firm is the Trustee's Accountant; Ann Grace (Case No. 05-43093-JBR) where E&A represents a Creditor and the Firm is the Trustee's Accountant; Daniel

Schneider (Case No. 05-23382-JNF) where E&A represents a Creditor and the Firm is the Trustee's Accountant; Denise M. Fadili (Case No. 04-10594-WCH) where E&A represents a Creditor and the Firm is the Trustee's Accountant; Lexington Jewelers Exchange, Inc. dba Alpha Omega Jewelers (Case No. 08-10042-WCH) where E&A represent a Creditor and the Firm is the Trustee's Accountant; O'Keefe Chevrolet, Inc. (Case No. 08-18582-FJB) where E&A represent a Creditor and the Firm is the Trustee's Accountant; MGM Commercial Wharf, LLC (Case No. 09-13553-FJB) where E&A represents a Creditor and the Firm is the Trustee's Accountant; and, an out of Court case where E&A represent the secured creditor and the Firm was hired by E&A and the secured creditor for accounting and forensic work. The Firm does not represent E&A, their attorneys or their clients in this case.

- (j) Brown Rudnick Berlack Israels and their attorneys represent a Creditor in this case. William Baldiga, Esq. is an employee/owner of Brown Rudnick Berlack Israels (collectively "W. Baldiga"). William Baldiga, Esq. is Joseph H. Baldiga's brother. W. Baldiga represents various parties in other wholly unrelated cases including, but not limited to: divine, Inc. (Case

No. 03-11472-JNF) where W. Baldiga represents a Creditor and the Firm is Debtor's Accountant; US Auto Exchange Group, LTD (Case No. 02-10310-CJK) and related cases (Bishay Isuzu, Case No. 02-10314-CJK; Commonwealth Automobile, Case No. 02-10315-CJK) where W. Baldiga represents Citizen's Bank and the Firm is the Chapter 7 Trustee's Accountant in U.S. Auto Exchange; Waters Lithograph Incorporated (Case No. 01-18490-JNF) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Prints Plus, Inc. (Case No. 05-10220-JNF) where W. Baldiga represents the Creditor's Committee and the Firm is the Chapter 7 Trustee's Accountant; Gateway Eight, L.P. (Case No. 04-19692) where W. Baldiga represented the secured lender and I was the post-confirmation liquidating Trustee and W. Baldiga was my Counsel in a litigation matter; Wayne Connetti and Debra P Connetti (Case No. 01-13703-ANV) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Paul L. and Barbara A. Booth (Case No. 04-11290-WCH) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Celox Networks, Inc. (Case No. 03-40499-JBR) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Celox Networks, Inc. (Case No. 03-40499-JBR)

where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Southcoast Express, Inc and Sky View Lines LLC (Case No. 05-18685-WCH) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Koplovsky Foods, Inc. (Case No. 98-13672-RS) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; RNI Wind Down Corporation, et al. (Case No. 06-10110-CSS) where W. Baldiga formerly represented the Equity Committee and I am the Post-Confirmation Plan Administrator and W. Baldiga are my Counsel; Harrington Development, Inc. (Case No. 02-12535-RS) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; The Rarities Group, Inc. (Case No. 03-18371-WCH) where W. Baldiga represents a Creditor and the Firm is the Trustee's Account; Brian M. Adley (Case No. 04-15133-JNF) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Commonwealth Automobile Co., Inc. (Case No. 02-10315-JR) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Bishay Isuzu Corp. (Case No. 02-10314-JR) where W. Baldiga represents a Creditor and the Firm is the Trustee's Accountant; Winthrop Printing Company, Inc. (Case No. 08-15744-WCH) where W. Baldiga represents

a Creditor and the Firm is the Trustee's Accountant;  
Scott Brass, Inc. (Case No. 08-13702-ANV) where W.  
Baldiga represents a Creditor and the Firm is the  
Trustee's Accountant; Southcoast Express, Inc. and Sky  
View Lines LLC (Case No. 05-18685-WCH) where W. Baldiga  
represents a Creditor and the Firm is the Trustee's  
Accountant; and, an out of Court case where W. Baldiga  
represents the Secured Creditor and my partner, Keith D.  
Lowey, is the Assignee in an Assignment for the Benefit  
of Creditors. The Firm does not represent W. Baldiga,  
their attorneys or their client in this case.

4. I hereby represent that I have agreed not to share with  
any persons the compensation to be paid for the accounting  
services rendered in this case, except with the Firm. The Firm's  
current hourly billing rates are attached to this document. The  
Firm adjusts the hourly billing rates charged by all professionals  
and paraprofessionals on September 1 of each year.

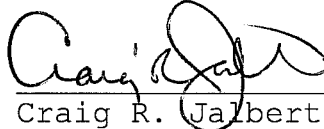
5. Neither I nor my Firm has received a retainer in  
connection with this matter.

6. 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 circumstance relating thereto.

7. I have reviewed the provisions of Rule 2016-1) of the  
Local Rules of Bankruptcy Procedure for this District.

8. Notwithstanding the foregoing, I hereby represent that I and each member of my Firm are "disinterested persons" as that term is defined in 11 U.S.C. Sec. 101(14).

Signed under the pains and penalties of perjury this 13th day  
July 2009.



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Craig R. Jalbert, CIRA  
Verdolino & Lowey, P.C.  
124 Washington Street  
Foxboro, MA 02035  
(508) 543-1720

**VERDOLINO & LOWEY, P.C.**

**Certified Public Accountants**

**Professional Rates (Hourly)**

Principals	\$375.00
Managers	\$245.00 - \$325.00
Staff	\$125.00 - \$295.00
Bookkeepers	\$110.00 - \$165.00
Clerical	\$80.00

On September 1<sup>st</sup> of each year, the Firm reviews and adjusts the hourly rates of all employees. These rates will be in effect until August 31, 2009.