

NO: HHD-CV-08-4036150 S : **SUPERIOR COURT**
STATE OF CONNECTICUT : **J.D. OF HARTFORD**
V. : **AT HARTFORD**
THE F&S OIL COMPANY, INC. :
CARLSON FUEL OF MERIDEN, INC. :
CARLSON FUEL OIL, LLC, :
VILLAGE OIL, INC., U.S. FUELS, LLC, :
AND BOSSE GRAZIANO OIL :
COMPANY : **JULY 8, 2008**

VERIFICATION

The undersigned, Carlton E. Helming individually and on behalf of Helming & Company, P.C., having been duly sworn upon oath, hereby deposes and says that:


1. I am over eighteen (18) years of age and I believe in the obligations of an oath;
2. I have read First Application for Interim Compensation for Services Rendered and Reimbursement of Expenses to the Court Appointed Receiver, Carlton E. Helming and Helming & Company, P.C. for the Period of March 14, 2008 through May 31, 2008 (the Receiver's First Fee App) and I know the contents thereof;
3. The Receiver's First Fee App was prepared with the assistance and advice of counsel along with the assistance of staff from Helming & Company, P.C., subject to inadvertent or undiscovered errors, with information provided through records maintained by Helming & Company, P.C. in the ordinary course of business.

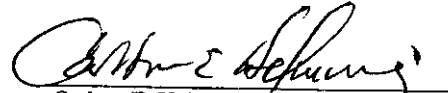
4. On behalf of myself and Helming & Company, P.C., I reserve the right to effectuate changes to the Receiver's First Fee Application if it appears at any time that omissions or errors with the Receiver's First Fee Application have been made or if more accurate information becomes available;

5. Subject to the limitations set forth herein, the information set forth in the Receiver's First Fee Application is true and correct to the best of my knowledge.

Subscribed and sworn to before
me this 8th day of July, 2008.


Carlton E. Helming


Notary Public
My Commission Expires: 6/30/09


Carlton E. Helming on behalf of
Helming & Company, P.C.