

DOCKET NO: HHD X03 CV-08-4036150 S	:	SUPERIOR COURT
	:	
STATE OF CONNECTICUT	:	COMPLEX LITIGATION
	:	DOCKET
	:	
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	:	NOVEMBER 14, 2008

**RECEIVER’S MOTION TO ABANDON BOOKS AND RECORDS OF
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**

Carlton E. Helming, CPA and the firm of Helming & Company, P.C. (collectively, the “Receiver”), court-appointed Receiver of The F&S Oil Company, Inc. (the “Company”) and its subsidiaries, affiliates and related entities including Carlson Fuel of Meriden, Inc., Carlson Fuel Oil, LLC, Village Oil, Inc., U.S. Fuels, LLC, and Bosse Graziano Oil Company (collectively, the “Subsidiaries”), by its undersigned counsel, respectfully moves for an order: (a) authorizing the Receiver to abandon all books and records of the Company and its Subsidiaries, offering the right of first refusal, in the order listed, to the following entities or individual: (i) the Office of the Attorney General For The State of Connecticut; (ii) the United States Attorney For the District Of Connecticut; (iii) the Connecticut Department of Consumer Protection; (iv) the

Federal Bureau of Investigation (FBI); (v) the Internal Revenue Service (IRS); (vi) Richard Stevens; or alternatively, (b) to destroy all books and records of the Company if each of the above entities / individual declines to take custody and control of the books and records; and (c) granting related relief. In support of this motion, the Receiver states the following:

BACKGROUND

1. On March 14, 2008, this Court appointed the Receiver to take possession of and to ultimately liquidate the assets of the Company and the Subsidiaries.
2. The Company and its Subsidiaries, all Connecticut corporations, were in the trade or commerce of selling, offering for sale, and delivering #2 home heating oil and related services to Connecticut consumers.
3. On March 27, 2008, the Receiver filed a Motion for Authority to Conduct Auction Sale And To Sell All Or Substantially All Assets of F & S Oil Company, Inc. And Subsidiaries.
4. On April 2, 2008, this Court entered a Preliminary Consent Order granting the Receiver's Motion For Authority To Conduct Auction Sale and to Sell All or Substantially All Assets of F & S Oil Company, Inc. and Subsidiaries (the "Preliminary Consent Order").
5. Consistent with the Preliminary Consent Order, the Receiver has auctioned assets and closed the Phase I and Phase II Sales.

6. Concurrent with the filing of this Motion, the Receiver has filed a separate motion seeking the authority to abandon the Receivership Estate's bio-diesel assets to RBS Citizens, N.A. following a long and difficult sale process.

REQUESTED RELIEF

7. The Receivership Estate (the "Estate") currently incurs monthly charges for the rental of office space adjacent to the Receiver's place of business, to serve as a repository for all the books and records of the Company and its Subsidiaries.

8. Various State and Federal agencies, including the Office of the Attorney General For The State of Connecticut, the United States Attorney For the District Of Connecticut, the Connecticut Department of Consumer Protection, the Federal Bureau of Investigation (FBI) and the Internal Revenue Service (IRS), have expressed an interest in the records for their use in future proceedings.

9. In order to minimize on-going expenses to the Estate, the Receiver desires to abandon all records not considered by the Receiver as essential to the continued administration of the Estate.

10. Subject to this Court's approval, the Receiver proposes abandonment of the aforementioned records, by offering the right of first refusal, in the order listed, to the following entities or individuals, as the Court may direct: (i) The Office of the Attorney General For The

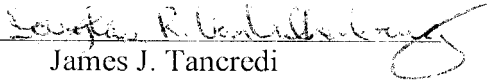
State of Connecticut; (ii) the United States Attorney For the District Of Connecticut; (iii) the Connecticut Department of Consumer Protection; (iv) the Federal Bureau of Investigation (FBI); (v) the Internal Revenue Service (IRS); (vi) Richard Stevens.

11. The above agencies/ individual will be provided the right of first refusal, in the order listed in paragraph 10, to accept ALL records not deemed essential by the Receiver to the continued administration of the Estate. In the event none of the listed agencies / individual desires to take possession and control of the records, the Receiver requests the authority to destroy the records not otherwise required for the continued administration of the Estate.

12. Abandonment and/or destruction of the aforementioned records is warranted at this time. If the Estate must continue to retain the records of the Company and its Subsidiaries, it will be necessary for the Estate to bear the costs of relocating the records to a long-term storage facility and to incur additional storage charges with no recognizable benefit.

WHEREFORE, the Receiver prays for entry of an Order, substantially in the form attached hereto, authorizing the Receiver to abandon the books and records of the Company and its Subsidiaries and/or to destroy those books and records, and granting the Receiver such other and further relief as is just and equitable.

CARLTON E. HELMING, CPA and the
firm of HELMING & COMPANY, P.C.,
RECEIVER

By 
James J. Tancredi
Joshua W. Cohen
Douglas R. Van Valkenburg
For Day Pitney LLP
242 Trumbull St.
Hartford, CT 06103-3499
Telephone: (860) 275-0100
Facsimile: (860) 275-0343
Juris No. 14229
Its Attorneys

CERTIFICATION

I hereby certify that copies of the foregoing Receiver's Motion To Abandon Or Destroy The Books And Records Of 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 have been forwarded via first-class mail, postage prepaid and by email, this 14th day of November, 2008, to the following:

Thomas J. Saadi, Esq.
Attorney General, Consumer Protection
110 Sherman St.
Hartford, CT 06105
Thomas.Saadi@po.state.ct.us
Counsel for State of Connecticut

Brendan Flynn, Esq.
Attorney General, Consumer Protection
110 Sherman St.
Hartford, CT 06105
Brendan.Flynn@po.state.ct.us
Counsel for State of Connecticut

Phillip Rosario, Esq.
Attorney General, Consumer Protection
110 Sherman St.
Hartford, CT 06105
Phillip.Rosario@po.state.ct.us
Counsel for State of Connecticut

Matthew Fitzsimmons, Esq.
Attorney General, Consumer Protection
110 Sherman St.
Hartford, CT 06105
Matthew.Fitzsimmons@po.state.ct.us
Counsel for State of Connecticut

United States Attorney's Office
District of Connecticut
Connecticut Financial Center
157 Church Street, Floor 23
New Haven, CT 06510

State of Connecticut
Department of Consumer Protection
165 Capitol Avenue
Hartford, Connecticut 06106-1630

Federal Bureau of Investigations
600 State Street
New Haven, CT 06511-6505

Richard Stevens
c/o Elizabeth A. Austin, Esq.
Pullman & Comley, LLC
850 Main St.
P.O. Box 7006
Bridgeport, CT 06601

Lee B. Ross, Esq.
Goodman Rosenthal & McKenna PC
977 Farmington Avenue
Suite 200
West Hartford, CT 06107
lross@grmattorneys.com
*Counsel for Sack Enterprises and Sack
Distributors*

Edward S. Hill, Esq.
Christopher Hug, Esq.
Frank Coulom, Esq.
Robinson & Cole LLP
280 Trumbull St.
Hartford, CT 06103
ehill@rc.com
chug@rc.com
fcoulom@rc.com
Counsel for F.F. Hitchcock Company, Inc.

Internal Revenue Service
135 High St.
Hartford, CT 06103

Jeffrey Tinley, Esq.
Tinley, Nastri, Renchan & Dost
60 North Main St., 2nd Fl.
Waterbury, CT 06702
jtinley@tnrdlaw.com
Counsel for Edward Bowman, Jr.

Bruce Silvers, Esq.
Anna M. Boelitz, Esq.
Jonathan Alter, Esq.
Jaska Miettinen, Esq.
Bingham McCutchen LLP
One State Street
Hartford, CT 06103
anna.boelitz@bingham.com
bruce.silvers@bingham.com
jonathan.alter@bingham.com
*Counsel for RBS Citizens NA and Citizens
Bank of Massachusetts*

Stuart Margolis, Esq.
Berdon Young & Margolis
132 Temple St.
New Haven, CT 06510
stuart@bymlaw.com
Counsel for Cheshire Investment Corp.

Patrick M. Birney, Esq.
Thelen Reid Brown Raysman & Steiner
CityPlace II
185 Asylum St.
Hartford, CT 06103
pbirney@thelen.com
*Counsel for Torrington Supply Company,
Creditor/Party-in-Interest*

James Lenes, Esq.
Benanti & Associates
350 Bedford St., Suite 201
Stamford, CT 06901
benanti_associates@msn.com
Counsel for Center Capital Corp.

Andrew Bilodeau, Esq.
Cohn Dussi & Bilodeau LLC
931 Jefferson Blvd., Suite 2007
Warwick, RI 02886
abilodeau@cdandblaw.com
*Counsel for Pentech Financial Services and
Financial Pacific Leasing LLC*

Paul Fitzgerald, Esq.
Michelson Kane Royster & Barger
10 Columbus Blvd.
Hartford, CT 06106
Tel: 860/522-1243
Fax: 860/548-0194
pfitzgerald@mkrb.com
Counsel for Ten Hoeve Equipment LLC

Walter Onacewicz, Esq.
Law Offices of Nair & Levin, P.C.
707 Bloomfield Ave.
Bloomfield, CT 06002
wonacewicz@nairlevin.com
*Counsel for Toyota Financial Services,
Creditor*

Robert A. DeFrino, Esq.
Brown Paindiris & Scott LLP
100 Pearl St.
Hartford, CT 06103
rdefrino@bpslawyers.com
*Counsel for State of Connecticut Department
of Economic and Community Development*

Craig Sullivan, Esq.
Waterbury Corporation Counsel
City of Waterbury
26 Kendrick Avenue
Waterbury, CT 06702
Fax: 203/574-8340
csullivan@waterburyct.org
Counsel for City of Waterbury

Bruce W. Diamond, Esq.
Law Offices of Bruce W. Diamond, LLC
286 Maple Ave., Suite 302
Cheshire, CT 06410
bruce@bdiamondlaw.com
Fax: 203/271-8090
Counsel for Edward Bowman, Jr.

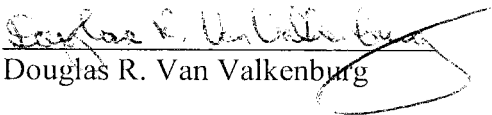
Raquel S. Colby, Esq.
Attorney at Law
14 Meadowbrook Rd.
Woodbridge, CT 06525-1120
raquelcolby@hotmail.com
Counsel for GreaseGuys, LLC
Counsel for Eric Gordon

Richard Feldman, Esq.
Evans, Feldman & Ainsworth, LLC
261 Bradley St.
P.O. Box 1694
New Haven, Connecticut 06507-1694
rfeldman@snet.net
Counsel for LEAF Financial

David Shaiken, Esq.
Robert C. Reichert, Esq.
Reid & Riege, P.C.
755 Main Street
One Financial Plaza
Hartford, CT 06103
dshaiken@reidandriege.com
rreichert@reidandriege.com
Counsel for Inergy Propane LLC

Alex Trembicki, Esq.
Lynch, Trembicki & Boynton
63 Cherry St.
Milford, CT 06460
LTMB@aol.com
Counsel for Richard Reilly
Counsel for Virtus LLC

Charles Filardi, Jr., Esq.
Filardi Law Offices LLC
65 Trumbull St., 2nd Fl.
New Haven, CT 06510
charles@filardi-law.com
Counsel for Tesco Resources, Inc.


Douglas R. Van Valkenburg

DOCKET NO: HHD X03 CV-08-4036150 S	:	SUPERIOR COURT
	:	
STATE OF CONNECTICUT	:	COMPLEX LITIGATION
	:	DOCKET
	:	
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	:	

**ORDER AUTHORIZING RECEIVER’S MOTION TO ABANDON
BOOKS AND RECORDS OF 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**

Upon consideration of the Receiver’s Motion To Abandon Books And Records Of 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 (the “Motion”), filed by Carlton E. Helming, CPA and the Firm of Helming & Company, P.C. (collectively, the “Receiver”), Court-appointed Receiver, pursuant to which Motion the Receiver seeks an order authorizing the Receiver to abandon the books and records of The F&S Oil Company, Inc. and its Subsidiaries, offering the right of first refusal, in the order listed, to (a) Office of the Attorney General for the State of Connecticut; (b) The United States Attorney For The District of Connecticut (c) the Connecticut Department of Consumer Protection; (d) the Federal Bureau of Investigation (FBI); (e) the Internal Revenue Service (IRS); (f) Richard Stevens; or alternatively to destroy all the books and records of the Company and its Subsidiaries if each of the above entities/individual

refuses to take custody and control of the books and records, and it appearing to the Court, after hearing the parties, that just cause exists to grant the Motion, it is hereby;

ORDERED, that the Motion is GRANTED.

Signed at Hartford, Connecticut this _____ day of _____, 2008.

Hon. Grant H. Miller
Judge, Superior Court of the State of Connecticut