2 OLIVER STREET BOSTON MA 02109-4901	RX 8/1/05 Office Hours: Mon. thru Fri. 9:00 - 5:0 1-800-597-0801 Se habla espanol 1-800-597-0801 1-800-597-0801	
	WALKER ASSOCIATES, INC. July 27, 2005	
	DELINQUENT PAYMENT NOTIFICATION	
205-079-11982 DAVID FONTAINE	Pursuant to Massachusetts General Law (M.G.L. Chapter 14, Section 3A), the Department of Revenue has authorized Walker Associates to proceed with collection activity for the tax matter referenced below.	á
	EDP # 205-079-11982	
	Summary of Taxes Due	
Tax Category Name DIVIDUAL INCO DAVID FONTAINE	FID/SS # Taxes Penalty Interest Total 189.30 100.59 74.86 364	
on this account. Full payment now v You are hereby notified that paymen your intentions immediately. Please identification number on your check already mailed your payment, thank If you have an abatement pending Appellate Tax Board, you may not	Total due for this listing 364.7 act us at once to determine what action our office should take will clear your above listed balance with this office. ent in full is due upon receipt of this notice. Please notify us of se remit your payment in full and include your SSN or federal ex as additional penalties and interest may apply. If you have k you and please disregard this notice. g with the Department of Revenue or an appeal filed with the t be required to pay the disputed amount until your case is	75
on this account. Full payment now v You are hereby notified that paymen your intentions immediately. Please identification number on your check already mailed your payment, thank If you have an abatement pending Appellate Tax Board, you may not resolved. Taxpayers with this type contact the Department of Revenue abatement rights.	act us at once to determine what action our office should take will clear your above listed balance with this office. ent in full is due upon receipt of this notice. Please notify us of se remit your payment in full and include your SSN or federal ck as additional penalties and interest may apply. If you have k you and please disregard this notice. g with the Department of Revenue or an appeal filed with the t be required to pay the disputed amount until your case is e of appeal will be withdrawn from Walker Associates. Please e at (617) 887-6400 for information regarding your appeal or	75
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Exhibit 117

NOTICE OF IMPORTANT RIGHTS

YOU HAVE THE RIGHT TO MAKE A WRITTEN OR ORAL REQUEST THAT TELEPHONE CALLS REGARDING YOUR TAX NOT BE MADE TO YOU AT YOUR PLACE OF EMPLOYMENT. ANY SUCH ORAL REQUEST WILL BE VALID FOR ONLY TEN (10) DAYS UNLESS YOU PROVIDE WRITTEN CONFIRMATION OF THE REQUEST POSTMARKED OR DELIVERED WITHIN SEVEN (7) DAYS OF SUCH REQUEST. YOU MAY TERMINATE THIS REQUEST BY WRITING TO THE COLLECTION AGENCY.

> This is an attempt to collect a tax. Any information obtained will be used for that purpose.

Payment is expected upon receipt of this statement. Please complete this important questionnaire.		
Change of Address	Power of Attorney Designation	
Name	Name	
Address	Address	
Telephone Number	Telephone Number	
	Fax Telephone Number	
	Power of Attorney form on file? Yes No	
	Please mail/fax Power of Attorney form? Yes No	

Exhibit 117