

RICHARD J. GULIANI  
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Exhibit 2

Ms. Shirley E. Olson  
1150 South Main Street  
Middletown, CT 06457

November 10, 1998

Re: Estate of Vincent W. Olson

Dear Shirley:

Enclosed please find the following items with respect to your father's estate:

1. Photocopy of your father's Last Will and Testament.
2. Photocopy of the Application for Probate which has been filed with the Probate Court.
3. Photocopy of the Portland Probate Court's Decree admitting your father's Will to probate and appointing you Executrix.
4. Five (5) original Fiduciary's Probate Certificates which evidence your appointment as Executrix.
5. Copy of Notice to Creditors which was published in The Middletown Press.
6. Inventory for the estate reporting those assets solely owned by your father. If the document is in order and includes all assets owned by your father in his name alone, then please sign above your name before a notary public and then forward to me for filing with the Probate Court.
7. Photocopy of Notice of Decree Admitting Will to Probate issued by the Probate Court.
8. Certificate of Notice for Land Records. Please sign above your name and return to me for filing on the Portland Land Records.
9. Draft of Succession Tax Return, Form S-2, for your review which I have prepared based on the information you have provided me. Please let me know if the draft includes all assets owned by your father either in his name

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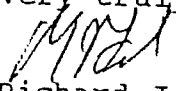
only or as a joint tenant. I am awaiting the statement from CL&P concerning the retirement benefits which will also be included on the return. There will be no succession tax due the State of Connecticut since there is a \$500,000 exemption available in 1998 on property passing to children and the total amount reported on the enclosed return (before the inclusion of any retirement benefits) is \$371,234.

10. Photocopy of Certificate of Devise for the real property at 14 Russell Avenue which passes to you under Article SECOND of the Will which has been issued by the Probate Court and which I will record on the Portland Land Records upon my receipt of the Certificate of Notice for Land Records mentioned above in Paragraph 8.

11. Photocopy of Schedule of Presumptively Reasonable Fees. This schedule is used by some Probate Courts to determine if fiduciary and legal fees claimed in an estate are reasonable and not subject to further question or inquiry by a Probate Court. My fee in doing the legal work in settlement of your father's estate would fall into the category presented in paragraph 7 which indicates that a presumptively reasonable fee would be an amount not more than 4.5% of the gross taxable estate as reported on the Succession Tax Return, or in the case of your father's estate with a \$371,234 gross taxable estate, a fee of not more than \$16,705. Connecticut law requires that estates pay to the Probate Court a statutory probate fee which is also based on the gross taxable estate. The statutory probate fee for your father's estate based on a \$371,234 gross taxable estate, would be \$1,414. I would propose that my legal fee be the amount of the presumptively reasonable fee of \$16,705 less the statutory probate fee of \$1,414 for a legal fee of \$15,291. Please let me know if this is not agreeable with you or if you have any other questions or concerns with respect to this matter.

Please let me know if you have any questions concerning any of the above. I look forward to hearing from you.  
Continued best wishes.

Very truly yours,

  
Richard J. Guliani

RJG  
Enclosures  
cc: Mr. Brian V. Olson  
Mr. Bruce Olson