

ESSEX, ss.

WILLIAM M. LONERGAN, et al,

Plaintiffs,

v.

JAMES W. FOLEY, et al.,
FEOFFEEES OF THE GRAMMAR
SCHOOL IN THE TOWN OF IPSWICH,

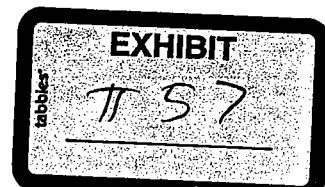
Defendants,

v.

DISTRICT ATTORNEY FOR THE
ESSEX DISTRICT, et al.,

Additional Defendants
in Counterclaim.

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THIRD

Answering the Complaint paragraph by paragraph, the Feoffees say:

1. Admitted that the Feoffees own the land known as Little Neck, Ipswich, Massachusetts; that they have rented lots to the named Plaintiffs and to others; that some of their tenants have constructed cottages on those lots; and that some of their tenants have sold cottages to purchasers of their choosing; otherwise, the allegations of paragraph 1 are denied.

2. Admitted that the Feoffees are the owners of the land at Little Neck, consisting of approximately 36 acres; that there are approximately 211 separately assessed lots; that 167 cottages have been built on those lots, which cottages, but not the lots, are owned by tenants of the Feoffees; that the lots with cottages thereon range in size from 1786 square feet to 7,820 square feet, approximately, with many lots measuring 3,000 square feet, and total approximately 12.5 acres; that on one 11 acre lot which is not rented there is located a community center and a building associated with the management of a centralized wastewater collection system; and that the Feoffees own Little Neck in trust for the benefit of the Ipswich Public Schools; otherwise, the allegations of paragraph 2 are denied.

3. The allegations of paragraph 3 are denied except that the Feoffees admit that tenants whose tenancies at will are terminated and who do not sign leases will not have the right to occupy lots of which they were tenants.

4. The allegations of paragraph 4 are denied except that, at all times, the Feoffees informed potential and actual tenants that they were or would be tenants at will.

5. Admitted that some tenants have financed the purchase of cottages and that some tenants may have raised money to purchase cottages by borrowing against other assets owned by such tenants; otherwise, the allegations of paragraph 5 are denied.

6. Admitted that one or more tenants have constructed or improved cottages and that such action followed consent of the Feoffees; otherwise, the allegations of paragraph 6 are denied.

7. The allegations of paragraph 7 are denied.

8. The allegations of paragraph 8 are denied.

9. The allegations of paragraph 9 are denied.

10. To the extent paragraph 10 contains allegations of fact, the allegations are denied.

11. Admitted that William M. Lonergan, together with his wife Carol Lonergan, own a cottage located at 36 Middle Road, Ipswich, Massachusetts.

12. Admitted that Diane Whitney-Wallace resides at 11 Middle Road, Ipswich, Massachusetts; as to the remaining allegations of paragraph 12, the Feoffees are without knowledge or information sufficient to form a belief as to the truth of same.

13. Admitted as to the identity and address of Mr. Foley and that he has served and acted as a duly constituted member of the Feoffees since 1988; otherwise, the allegations of paragraph 13 are denied.

14. Admitted as to the identity and address of Mr. Foote and that he has served and acted as a duly constituted member of the Feoffees; otherwise, the allegations of paragraph 14 are denied.

15. Admitted as to the identity and address of Mr. Mulholland and that he has served and acted as a duly constituted member of the Feoffees; otherwise, the allegations of paragraph 15 are denied.

16. Admitted as to the identity and address of Mr. Whiston and that he has served and acted as a duly constituted member of the Feoffees since 1973; otherwise, the allegations of paragraph 16 are denied.

17. Admitted that Ms. Kilcoyne is a member of the Board of Selectmen and that on September 25, 2006, said Board voted “. . . to assert the BOS role as Feoffees . . .”; otherwise, the allegations of paragraph 17 are denied.

18. Admitted that Mr. McNally is a member of the Board of Selectmen and that on September 25, 2006, said Board voted “. . . to assert the BOS role as Feoffees . . .”; otherwise, the allegations of paragraph 18 are denied. Further answering, the Defendants say that on May 19, 1998, Mr. McNally made a motion at the annual meeting of the Feoffees to set the rent to be charged to tenants at one hundred percent of fair market value beginning July 1, 2003, which motion carried.

19. Admitted that Mr. Rauscher is a member of the Board of Selectmen and that on September 25, 2006, said Board voted “. . . to assert the BOS role as Feoffees . . .”; otherwise, the allegations of paragraph 17 are denied.

20. To the extent paragraph 20 contains allegations of fact, the allegations are denied.

21. Admitted that for approximately 100 years, tenants have rented lots from the Feoffees on which tenants have built cottages at their cost; otherwise, the allegations of paragraph 21 are denied.

22. The allegations of paragraph 22 are denied.

23. Admitted that the Ipswich Town Meeting of November 14, 1650 granted to four individuals certain land then located in Ipswich “for the use of the school”; that Little Neck was left by will of William Payne, who died in 1660, to certain feoffees for the benefit of the school;

and that, by Chapter 5 of the Province Laws of 1765-66, made perpetual by Chapter 54 of the Acts of 1786, “a joint committee or feoffees in trust” was created, to consist of four persons privately selected and three members of the selectmen of Ipswich; otherwise, the allegations of paragraph 23 are denied. Further answering, the Feoffees attach hereto as Exhibits A, B, C and D, respectively, the applicable votes of the Ipswich Town Meeting, the will of William Payne, Chapter 5 of the Province Laws of 1765-66 and Chapter 54 of the Acts of 1786.

24. The Feoffees are without knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 24.

25. Admitted that Chapter 26 of the Province Laws of 1755-56 is captioned: “An Act Regulating the Grammar School of Ipswich, and for Incorporating Certain Persons to Manage and Direct the Same,” a copy of which chapter is attached hereto and marked Exhibit E. Further answering, the Feoffees say the chapter speaks for itself.

26. Answering the allegations of paragraph 26, the Feoffees say that Chapter 5 of the Province Laws of 1765-66 is attached hereto as Exhibit C and said chapter speaks for itself.

27. The allegations of paragraph 27 are admitted.

28. The allegations of paragraph 28 are denied.

29. The allegations of paragraph 29 are denied.

30. The allegations of paragraph 30 are denied.

31. The allegations of paragraph 31 are denied.

32. The Feoffees respond to the allegations of paragraph 32 by incorporating by reference paragraphs 17 through 19 of this answer; otherwise, the allegations are denied.

33. The allegations of paragraph 33 are denied.

34. Admitted that the Feoffees charged, and the tenants paid, rent for the lots owned by the Feoffees at Little Neck; otherwise, the allegations are denied.

35. Admitted that rents have increased over the years; otherwise, the allegations are denied.

36. Admitted that, beginning in 1966, the Feoffees separately identified rent and real estate taxes to be paid by the tenants and that the tenants agreed to pay same; otherwise, the allegations of paragraph 36 are denied.

37. Admitted that rents have increased from time to time since 1998; otherwise, the allegations of paragraph 37 are denied.

38. Admitted that the Feoffees have separately identified rent and real estate taxes to be paid by the tenants and that the tenants agreed to pay same; otherwise, the allegations of paragraph 38 are denied.

39. Admitted that certain Feoffees have been compensated for their services; otherwise, the allegations of paragraph 39 are denied.

40. Admitted that the Feoffees communicated to their tenants the need for remedial measures as mandated by the Department of Environmental Protection and estimated the cost thereof; otherwise, the allegations of paragraph 40 are denied.

41. Admitted that the Feoffees retained Pio Lombardo of Lombardo Associates, Inc. to investigate alternatives to individual tight tanks; otherwise, the allegations of paragraph 41 are denied.

42. Admitted that, as requested by the tenants acting through their association and their engineer, the Feoffees authorized construction of a centralized wastewater collection system to which the tenants were to connect so as to comply with the order of the Department of

Environmental Protection and that, from time to time, the Feoffees have estimated the cost of construction; otherwise, the allegations of paragraph 42 are denied.

43. Admitted that, by agreement with the tenants, the Feoffees began collecting from the tenants costs associated with the centralized wastewater collection system; otherwise, the allegations of paragraph 43 are denied.

44. Admitted that the Feoffees kept the tenants advised of costs of the centralized wastewater collection system; that the cost at one time was estimated to be \$35,000 per cottage; and that the Feoffees notified the tenants of their intention to offer the tenants a lease in lieu of the tenancies at will of the tenants; otherwise, the allegations of paragraph 44 are denied.

45. Admitted that the Feoffees borrowed \$6,483,000 and \$535,000 from the Ipswich Co-operative Bank in June, 2005 and, in connection therewith, executed a number of documents which were signed by their then Chairman Mulholland and their then Treasurer Foote, which documents included collateral assignments of leases and rents; contracts, licenses, permits, approvals, agreements and warranties; and betterment fees; otherwise, the allegations of paragraph 45 are denied.

46. Admitted that the Feoffees kept the tenants advised of the increasing cost of the wastewater system and that the dollar figures set forth in paragraph 46 are correct; otherwise, the allegations of said paragraph are denied.

47. Admitted that the Feoffees provided the tenants with a proposed lease and that they provided the tenants with invoices for wastewater disposal charges which included operation and management expenses, all consistent with the operation of a centralized wastewater collection system which the tenants had requested in lieu of individual tight tanks servicing the cottages; that the Feoffees have contracted to dispose of the wastewater from said

system; and that Ms. Whitney-Wallace received an invoice for \$467.36; otherwise, the allegations of paragraph 47 are denied.

48. Admitted that tenants, through counsel, asked to have input as to lease terms and that the Feoffees accepted such input; that among proposed lease provisions were a twenty-year term, rent in a sum certain for three years and future rents to be determined, in part, based upon a classification of lots; and that the rent was designed to be equal to fair rental value; otherwise, the allegations of paragraph 48 are denied.

49. Admitted that the Feoffees, on or about June 27, 2006, offered to enter into a lease with each of its tenants; that a copy of the lease (for seasonal tenants) is a part of Exhibit F attached hereto; and that a similar lease was offered to year-round tenants with the annual rent being \$10,800 instead of \$9,700 for seasonal tenants; otherwise, the allegations of paragraph 49 are denied.

50. Admitted that the Feoffees sent a notice to quit to their tenants in accordance with law, a sample copy of which is attached hereto as Exhibit G; otherwise, the allegations of paragraph 50 are denied.

51. The allegations of paragraph 51 are denied.

52. Admitted that Attorney Neal C. Tully sent to Mssrs. Foote, Foley, Mulholland and Whiston a letter dated July 28, 2006 purporting to be a demand for relief and making the demands described in paragraph 52; otherwise, the allegations are denied.

53. Admitted that the Feoffees, through counsel, responded to the aforesaid July 28, 2006 letter; further answering, the Feoffees attach hereto a copy of said response as Exhibit F, incorporating same herein by reference; otherwise, the allegations of paragraph 53 are denied.

54. Admitted that the Feoffees offered to engage in mediation regarding lease terms, stating that they could not reduce the proposed rent for the first three years, and that the tenants declined to enter into mediation; otherwise, the allegations of paragraph 54 are denied.

55. Admitted that cottages belonging to the tenants were assessed for fiscal year 2005 for nearly twenty million dollars; further answering, the Feoffees are without knowledge or information sufficient to form a belief as to so much of the allegations of paragraph 55 as discuss what the “[P]laintiffs believe”; otherwise, the allegations are denied.

56. The allegations of paragraph 56 are denied.

57. Admitted that, at one time, the tenants agreed to pay the cost of the wastewater system and some tenants paid a small portion of same; otherwise, the allegations of paragraph 57 are denied.

58. To the extent paragraph 58 contains allegations of fact, the allegations are denied; further answering, the Feoffees say that the prerequisites to a class action are not met and that no class action can be maintained.

59. The allegations of paragraph 59 are denied.

60. The allegations of paragraph 60 are denied.

61. The allegations of paragraph 61 are denied.

62. The allegations of paragraph 62 are denied.

63. The allegations of paragraph 63 are denied.

64. The allegations of paragraph 64 are denied.

65. The allegations of paragraph 65 are denied.

66. The allegations of paragraph 66 are denied.

67. The allegations of paragraph 67 are denied.

68. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
69. The allegations of paragraph 69 are denied.
70. The allegations of paragraph 70 are denied.
71. The allegations of paragraph 71 are denied.
72. The allegations of paragraph 72 are denied.
73. The allegations of paragraph 73 are denied.
74. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
75. The allegations of paragraph 75 are denied.
76. The allegations of paragraph 76 are denied.
77. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
78. To the extent paragraph 78 contains allegations of fact, the allegations are denied.
79. The allegations of paragraph 79 are denied.
80. The allegations of paragraph 80 are denied.
81. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
82. The allegations of paragraph 82 are denied.
83. The allegations of paragraph 83 are denied.
84. The allegations of paragraph 84 are denied.
85. The allegations of paragraph 85 are denied.
86. The Feoffees admit receipt of the letter attached to the Complaint and marked Exhibit "A"; otherwise, the allegations of paragraph 86 are denied.
87. Admitted that the Feoffees, through counsel, responded to the July 28, 2006 letter; otherwise, the allegations of paragraph 87 are denied.
88. To the extent paragraph 88 contains allegations of fact, the allegations are denied.

89. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
90. The allegations of paragraph 90 are denied.
91. To the extent paragraph 91 contains allegations of fact, the allegations are denied.
92. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
93. To the extent paragraph 93 contains allegations of fact, the allegations are denied.
94. The allegations of paragraph 94 are denied.
95. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
96. The allegations of paragraph 96 are denied.
97. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
98. To the extent paragraph 98 contains allegations of fact, the allegations are denied.
99. The allegations of paragraph 99 are denied.
100. The allegations of paragraph 100 are denied.
101. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
102. The allegations of paragraph 102 are denied.
103. The allegations of paragraph 103 are denied.
104. The allegations of paragraph 104 are denied.
105. To the extent paragraph 105 contains allegations of fact, the allegations are denied.
106. The Feoffees repeat and reallege paragraphs 1 through 57 of their answer.
107. The allegations of paragraph 107 are denied.
108. The allegations of paragraph 108 are denied.

FOURTH

AFFIRMATIVE DEFENSES

The Feoffees assert the following affirmative defenses:

1. The Plaintiffs' claims are barred by the statute of limitations.
2. The Plaintiffs' claims are barred by the statute of frauds.
3. The Plaintiffs are estopped from recovery against the Feoffees.
4. The Plaintiffs are guilty of laches and cannot recover against the Feoffees.
5. The Plaintiffs have waived any right to recover against the Feoffees.
6. The Plaintiffs are guilty of unclean hands and cannot recover against the Feoffees.
7. An accord and satisfaction has been reached between the Plaintiffs and the Feoffees.
8. The Plaintiffs have an adequate remedy at law.
9. The Plaintiffs cannot recover on a contract based theory because they have failed to perform their obligations under any contract they may have with the Feoffees.
10. The Plaintiffs have failed to satisfy conditions precedent to recovery against the Feoffees.
11. The provisions of G.L. c. 93A do not apply to the Feoffees.
12. The Plaintiffs have failed to satisfy the conditions precedent to recovery against the Feoffees under G.L. c. 93A.
13. The purported demand letter of the Plaintiffs fails to satisfy the requirements of G.L. c. 93A.
14. All monies paid by the Plaintiffs to the Feoffees have been paid by agreement.
15. All claims of the Plaintiffs have been released.

16. Any obligation ever owed by the Feoffees to the Plaintiffs has been paid or satisfied.

17. Any contract based claim of the Plaintiff against the Feoffees fails for failure of consideration.

18. Each of the counts of the Plaintiffs' Complaint fails to state a claim upon which relief can be granted because each fails to set forth facts which constitute all of the elements of a prima facie case.

19. In the event and to the extent the Feoffees constitute a governmental body, they are immune from suit.

20. In the event and to the extent the Feoffees constitute a governmental body, the Plaintiffs have failed to satisfy the statutory and common law conditions precedent to the institution of a civil action against the Feoffees.

21. The Plaintiffs are not entitled to maintain their action as a class action because the prerequisites of Mass.R.Civ.P. 23 are not satisfied.

22. The Plaintiffs are not entitled to maintain their action as a class action because questions of law or fact common to the members of the alleged class do not predominate over any questions affecting individual tenants of Little Neck.

23. A class action is not superior to an action naming each of the tenants whose alleged rights are at issue and who wishes to be a party-plaintiff.

WHEREFORE, the Feoffees demand that all of the Plaintiffs' claims be dismissed with prejudice and with an award of costs to the Feoffees.

COUNTERCLAIM

Introduction and Overview

1. The Feoffees are the owners of the land at Little Neck, Ipswich, Massachusetts and have been since the death of William Payne in 1660. The history of the Feoffees is set forth in paragraphs 175-193, infra.

2. The Feoffees hold title to the land at Little Neck for the benefit of the Ipswich Public Schools.

3. Prior to June 30, 2006, the various tenants of the Feoffees have been tenants at will. Those tenants have rented lots of land owned by the Feoffees on which lots the tenants have built cottages. There are presently 167 cottages located at Little Neck on lots rented by the tenants from the Feoffees. Twenty-four of those cottages are used year round. The remaining 143 cottages are used seasonally.

4. From time to time beginning in 1998, the Feoffees have proposed to their tenants increases in rents, the tenants have agreed to pay said rents and, for the most part, the tenants have paid the rents in a timely fashion.

5. In and about 2005 and 2006, the Feoffees, consistent with their fiduciary obligation to their beneficiary to charge fair market rent, proposed to increase the rent charged to their tenants to \$9,700 per year for seasonal (April 1 to December 31) cottage users and to \$10,800 per year for year-round cottage users. For the first time, the Feoffees offered to their tenants the opportunity to enter into a lease. The proposed lease provided that the rent would not increase for three years. The proposed lease allowed the tenants to terminate the lease upon sixty days written notice.

6. The lots at issue on which cottages are located have assessed values for fiscal year 2007 ranging from a low of \$185,800 to a high of \$382,700. The proposed rate of return for the Feoffees, based on the aforesaid assessed values, ranges from 2.5 to 5.2 percent. In order to account for the differences in values of the lots, the proposed lease provided that, beginning in the fourth year of the lease term, the rent would be adjusted by the Feoffees "after taking into account (a) the fair value of the Lots as to which the Landlord shall receive advice from appropriate professionals, (b) the operating costs of Little Neck, and (c) the charitable purposes of the Landlord."

7. Some of the tenants have signed the proposed lease, seasonal or year-round.

8. Some of the tenants, apparently believing that a rate of return on investment ranging from 2.5 to 5.2 percent is "unlawful and unequitable," have not signed the proposed lease. Two of said tenants have brought this action, both individually and seeking to act in a representative capacity in behalf of an alleged class of persons.

9. The Feoffees bring a counterclaim in three counts seeking declaratory relief concerning all tenants and lessees and seeking money damages against some tenants. In addition to naming their tenants and lessees, the Feoffees also name the District Attorney for the Essex District, insofar as he is an interested party on so much of the Feoffees' counterclaim as seeks a declaration that the provisions of G.L. c. 39, §§23A-23C, the so-called Open Meeting Law, are inapplicable to the Feoffees, and the Attorney General, insofar as he is an interested party on so much of the Feoffees' counterclaim as seeks a declaration that the Feoffees are not a governmental body for purposes of G.L. c. 30B, the Uniform Procurement Act, and as to the aforesaid count concerning the Open Meeting Law.

Parties in Counterclaim

10. The Feoffees, identified in their answer to the Plaintiffs' Complaint, are the Plaintiffs-in-Counterclaim. They bring their Counterclaim in three counts: (1) for a declaratory judgment that the Feoffees are not a governmental body within the meaning of G.L. c. 39 §§23A-23C, inclusive; (2) for a declaratory judgment that the Feoffees are not a governmental body within the meaning of G.L. c. 30B §§1 *et seq.*; and (3) for money damages for breach of contract by certain tenants of the Feoffees.

11. The District Attorney for the Essex District has a usual place of business at Ten Federal Street, Salem, Essex County, Massachusetts and is, by reason of his authority set forth in G.L. c. 39, §23B to enter orders pertaining to the provisions of G.L. c. 39 §§23A-C, an interested party as to declaratory relief sought in Count I herein.

12. The Attorney General of the Commonwealth of Massachusetts has a usual place of business at the McCormack Building, One Ashburton Place, Boston, Suffolk County, Massachusetts and is, by reason of his authority set forth in G.L. c. 39, §23B to enter orders pertaining to the provisions of G.L. c. 39, §§23A-C, an interested party as to declaratory relief sought in Count I herein; and is, by reason of his ultimate authority to enforce provisions of the Uniform Procurement Act pursuant to G.L. c. 30B, §17(d), an interested party as to declaratory relief sought in Count II herein.

13. Nadine Wilkey, Defendant-in-Counterclaim, is a tenant of the lot located at 59 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$327,500.00 for fiscal year 2007.

14. Joan Blake and Richard Hanson, Defendants-in Counterclaim, are tenants of the lot located at 50 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$327,900.00 for fiscal year 2007.

15. Robert A. Schless and Christine Hawrylak, Defendants-in-Counterclaim, are tenants of the lot located at 39 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$316,100.00 for fiscal year 2007.

16. Susan E. Vieno, Defendant-in-Counterclaim, is a tenant of the lot located at 35 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$317,400.00 for fiscal year 2007.

17. Catherine D'Amico Lichoulas, Defendant-in-Counterclaim, is a tenant of the lots located at 31 River Road, 23 Bay Road and 21 Bay Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$323,500.00, \$254,200.00 and \$52,000.00 for fiscal year 2007.

18. Robert M. Maloney, Jr. and Susan Maloney, Defendants-in-Counterclaim, are tenants of the lot located at 29 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$326,600.00 for fiscal year 2007.

19. Florence Lalikos, Defendant-in-Counterclaim, is a tenant of the lot located at 27 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$320,700.00 for fiscal year 2007.

20. James Gillette and Patricia Gillette, Defendants-in-Counterclaim, are tenants of the lot located at 25 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$316,100.00 for fiscal year 2007.

21. Robert Watson, Susan Watson and Sally Watson, Defendants-in-Counterclaim, are tenants of the lot located at 6 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

22. Diane Whitney-Wallace, Defendant-in-Counterclaim, is a tenant of the lots located at 11 Middle Road and 15 Middle Road, Ipswich, Essex County, Massachusetts, which lots had an assessed value of \$46,900.00 and \$252,100.00 respectively for fiscal year 2007.

23. James Krupanski and Irenay O. Krupanski, Defendants-in-Counterclaim, are tenants of the lot located at 9 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$264,000.00 for fiscal year 2007.

24. Kara E. Kelley, Nancy G. Lydon, and Frederick R. Kelley, III, Trustees of the Kelley Little Neck Trust, Defendants-in-Counterclaim, are tenants of the lots located at 3 Middle Road, 6 Middle Road and 7 Middle Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$262,600.00, \$208,400.00 and \$262,600.00 for fiscal year 2007.

25. Alida M. Marchisio, Trustee of the Marchisio Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 8 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$223,300.00 for fiscal year 2007.

26. William A. Gottlieb and Roberta A. Crowley Gottlieb, Defendants-in-Counterclaim, are tenants of the lot located at 14 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$228,700.00 for fiscal year 2007.

27. Ron Thornton and Eleanor Kutz, Trustees of the Trust, Defendants-in-Counterclaim, are tenants of the lot located at 16 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$231,900.00 for fiscal year 2007.

28. Charles M. Devlin, Jr., Mark A. Devlin, William G. Devlin, and Nancy J. Devlin, Defendants-in-Counterclaim, are tenants of the lot located at 26 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$216,300.00 for fiscal year 2007.

29. Roy Benjamin and Sally Benjamin, Defendants-in-Counterclaim, are tenants of the lot located at 28 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$215,200.00 for fiscal year 2007.

30. Peter McDonald and Kimberley A. McDonald, Defendants-in-Counterclaim, are tenants of the lot located at 30 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

31. Richard Saunders, Defendant-in-Counterclaim, is a tenant of the lot located at 25 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$223,200.00 for fiscal year 2007.

32. Douglas Dieringer and Mary Dieringer, Defendants-in-Counterclaim, are tenants of the lot located at 7 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$218,600.00 for fiscal year 2007.

33. John F. Norieka and Donna A. Norieka, Defendants-in-Counterclaim, are tenants of the lot located at 31 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$246,100.00 for fiscal year 2007.

34. Antonio Yemma and Cheryl Yemma, Defendants-in-Counterclaim, are tenants of the lot located at 27 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$249,100.00 for fiscal year 2007.

35. Mary G. Dieringer, Trustee of the 25 Bay Road Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 25 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

36. Malcolm Donaldson and Nancy Donaldson, Defendants-in-Counterclaim, are tenants of the lot located at 16 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$225,500.00 for fiscal year 2007.

37. Thomas Allen and Mary Allen, Defendants-in-Counterclaim, are tenants of the lot located at 18 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$224,700.00 for fiscal year 2007.

38. Elizabeth D. Fankos, Defendant-in-Counterclaim, is a tenant of the lot located at 8 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

39. Michael S. Casey and Kathleen A. Casey, Defendants-in-Counterclaim, are tenants of the lots located at 12 Hilltop Road and 3 Cove Road, Ipswich, Essex County, Massachusetts, which lots each have an assessed value of \$213,300.00 for fiscal year 2007.

40. Wendy Carmichael, Laurel Weaver and James Weaver, Defendants-in-Counterclaim, are tenants of the lots located at 2 Cove Road and 3 Cove Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$41,700.00 and \$213,300.00 respectively for fiscal year 2007.

41. Byard Horsman and Jean Horsman, Defendants-in-Counterclaim, are tenants of the lot located at 4 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$230,400.00 for fiscal year 2007.

42. Walter Fidrocki and Lucille Fidrocki, Trustees of the Fidrocki Trust, Defendants-in Counterclaim, are tenants of the lot located at 12 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$223,500.00 for fiscal year 2007.

43. Robert Varney, Defendant-in-Counterclaim, is a tenant of the lot located at 15 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

44. Herbert B. Cogan, Jr., Defendant-in-Counterclaim, is a tenant of the lot located at 5 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

45. Joanne M. Friske, Trustee of the Joanne M. Fiske Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 22 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

46. Ingrid G. Scheible, Trustee of the Ingrid G. Scheible Memorial Trust and Maura Mastrogiovanni Defendants-in-Counterclaim, are tenants of the lot located at 24 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

47. Marilyn Stallard, Defendant-in-Counterclaim, is a tenant of the lot located at 28 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

48. Cornelia McGilvray and Paul McGilvray, Defendants-in-Counterclaim, are tenants of the lot located at 30 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$220,300.00 for fiscal year 2007.

49. Paul Anthony and Laurel A. Anthony, Defendants-in-Counterclaim, are tenants of the lot located at 23 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

50. David Carroll and Carol Carroll, Defendants-in-Counterclaim, are tenants of the lot located at 21 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

51. Michael O'Brien, Defendant-in-Counterclaim, is a tenant of the lot located at 35 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

52. Philip Surette and Nancy Surette, Defendants-in-Counterclaim, are tenants of the lot located at 22 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

53. Richard H. Yacubian and June H. Yacubian, Defendants-in-Counterclaim, are tenants of the lot located at 20 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

54. Peter R. Hull, Defendant-in-Counterclaim, is a tenant of the lot located at 22 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

55. Mary Varney, Defendant-in-Counterclaim, is a tenant of the lots located at 21 Kings Way and 24 Kings Way, Ipswich, Essex County, Massachusetts, which lots each have an assessed value of \$213,300.00 for fiscal year 2007.

56. Wayne W. Morrison and Phyllis J. Morrison, Defendants-in-Counterclaim, are tenants of the lot located at 25 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

57. Dorothy Gorhawl Ingalls, Defendant-in-Counterclaim, is a tenant of the lot located at 19 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

58. John Spenser and Jane Kennedy, Defendants-in-Counterclaim, are tenants of the lot located at 17 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

59. Richard Barton and Joan Barton, Defendants-in-Counterclaim, are tenants of the lot located at 5 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

60. Jason Maloney, Defendant-in-Counterclaim, is a tenant of the lot located at 2 Plum Sound Road, Ipswich, Essex County, Massachusetts which, lot has an assessed value of \$323,500.00 for fiscal year 2007.

61. Janet R. Maloney, Defendant-in-Counterclaim, is a tenant of the lot located at 4 Plum Sound Road, Ipswich, Essex County, Massachusetts which, lot has an assessed value of \$254,200.00 for fiscal year 2007.

62. Grace Hanson, Defendant-in-Counterclaim, is a tenant of the lot located at 6 Plum Sound Road, Ipswich, Essex County, Massachusetts which, lot has an assessed value of \$254,200.00 for fiscal year 2007.

63. Peter Carroll, Trustee of the Carroll Family Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 38 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

64. Philip Deven and Ann Dever, Defendants-in-Counterclaim, are tenants of the lot located at 12 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

65. Malcolm R. Green and Richard S. Green, Trustees of the Light House Trust, Defendants-in-Counterclaim, are tenants of the lot located at 14 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

66. David S. Rocco, Defendant-in-Counterclaim, is a tenant of the lot located at 28 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

67. Francis J. Davis, Jr. and Carol R. Davis, Defendants-in-Counterclaim, are tenants of the lot located at 30 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$221,000.00 for fiscal year 2007.

68. Dawna Blum, Defendant-in-Counterclaim, is a tenant of the lot located at 27 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$266,600.00 for fiscal year 2007.

69. Edward L. Raynard and Shirley M. Raynard, Defendants-in-Counterclaim, are tenants of the lot located at 19 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$219,400.00 for fiscal year 2007.

70. Craig A. Saline and Sharon M. Saline, Defendants-in-Counterclaim, are tenants of the lot located at 13 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

71. Brian Brennan and Eileen Brennan, Defendants-in-Counterclaim, are tenants of the lot located at 5 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

72. Patricia A. Sciple, Defendant-in-Counterclaim, is a tenant of the lot located at 42 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

73. Lisa Manzi, Defendant-in-Counterclaim, is a tenant of the lot located at 43 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

74. Elaine C. Dever, Defendant-in-Counterclaim, is a tenant of the lot located at 2 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$329,600.00 for fiscal year 2007.

75. James Kurnick, Defendant-in-Counterclaim, is a tenant of the lot located at 6 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$317,000.00 for fiscal year 2007.

76. Lillian V. Eaton, Trustee of the Lillian V. Eaton Living Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 10 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$327,500.00 for fiscal year 2007.

77. Dorothy Gorham, Defendant-in-Counterclaim, is a tenant of the lot located at 12 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$325,500.00 for fiscal year 2007.

78. Patrick Merlino, Trustee of the River Road Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 16 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$382,700.00 for fiscal year 2007.

79. Douglas Girdwood and Susan McDonald, Defendants-in Counterclaim, are tenants of the lot located at 4 Cliff Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$345,500.00 for fiscal year 2007.

80. Cornelia Harris, Defendant-in-Counterclaim, is a tenant of the lot located at 61 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$321,600.00 for fiscal year 2007.

81. Martha Sandberg, Defendant-in-Counterclaim, is a tenant of the lot located at 53 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$329,100.00 for fiscal year 2007.

82. Sarah D. Hough and Willis S. Hough, Defendants-in Counterclaim, are tenants of the lot located at 49 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$316,100.00 for fiscal year 2007.

83. Richard Saunders, Defendant-in-Counterclaim, is a tenant of the lot located at 47 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$244,300.00 for fiscal year 2007.

84. Robert Aiello, Defendant-in-Counterclaim, is a tenant of the lot located at 44 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$321,600.00 for fiscal year 2007.

85. Theodore Ciolek, Defendant-in-Counterclaim, is a tenant of the lot located at 48 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$332,400.00 for fiscal year 2007.

86. Robert Seger and Renee Loth, Defendants-in-Counterclaim, are tenants of the lot located at 45 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$250,300.00 for fiscal year 2007.

87. Scot Rodman, Defendant-in-Counterclaim, is a tenant of the lot located at 43 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$315,400.00 for fiscal year 2007.

88. Francis J. Scannell and Brenda Pearse, Defendants-in-Counterclaim, are tenants of the lot located at 41 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$315,500.00 for fiscal year 2007.

89. Joseph Survilas and Nancy Survilas, Defendants-in-Counterclaim, are tenants of the lot located at 37 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$318,600.00 for fiscal year 2007.

90. Richard Doherty and Ann Doherty, Defendants-in-Counterclaim, are tenants of the lot located at 31 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,000.00 for fiscal year 2007.

91. Mildred K. O'Flahavan, Defendant-in-Counterclaim, is a tenant of the lot located at 21 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

92. Edwin Kaine and Diane Kaine, Defendants-in-Counterclaim, are tenants of the lots located at 17 Middle Road and 19 Middle Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$50,800.00 and \$254,200.00 respectively for fiscal year 2007.

93. Cynthia B. Brown, Defendant-in-Counterclaim, is a tenant of the lot located at 5 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$262,600.00 for fiscal year 2007.

94. Norma J. Currie and Yvette A. Beeman, Defendants-in-Counterclaim, are tenants of the lot located at 1 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$185,800.00 for fiscal year 2007.

95. Donald Gresek, Defendant-in-Counterclaim, is a tenant of the lot located at 4 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$207,100.00 for fiscal year 2007.

96. William Hardy and Marion D. Hardy, Defendants-in-Counterclaim, are tenants of the lot located at 12 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$220,100.00 for fiscal year 2007.

97. Bruce H. Spatz, Defendant-in-Counterclaim, is a tenant of the lot located at 22 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$223,700.00 for fiscal year 2007.

98. Garrett Cutler, Bruce Cutler, Joyce Thompson, Defendants-in-Counterclaim, are tenants of the lot located at 23 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$218,100.00 for fiscal year 2007.

99. Diane Walker and Michael Walker, Defendants-in-Counterclaim, are tenants of the lot located at 21 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$216,900.00 for fiscal year 2007.

100. Anne B. Donohoe, Defendant-in-Counterclaim, is a tenant of the lot located at 19 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$218,000.00 for fiscal year 2007.

101. Roland Harrington, Judith Harrington, Richard Siebert and Paula Siebert, Defendants-in-Counterclaim, are tenants of the lot located at 9 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$217,400.00 for fiscal year 2007.

102. John F. Duran, Jr. and Ruth M. Doran, Trustees of the Duran Realty Trust, Defendants-in-Counterclaim, are tenants of the lots located at 10 Middle and 10 Cliff Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$204,300.00 and \$318,500.00 respectively for fiscal year 2007.

103. Barbara Carbone Santoro, Trustee of the Barbara K. Carbone Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 29 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$248,400.00 for fiscal year 2007.

104. Mary F. Johnson, Defendant-in-Counterclaim, is a tenant of the lot located at 19 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$260,000.00 for fiscal year 2007.

105. Peter Holden, Defendant-in-Counterclaim, is a tenant of the lot located at 17 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$255,900.00 for fiscal year 2007.

106. Deborah O. Todd, Defendant-in-Counterclaim, is a tenant of the lot located at 15 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$256,400.00 for fiscal year 2007.

107. Ross Hamlin, Defendant-in-Counterclaim, is a tenant of the lot located at 5 Gala Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

108. Joseph Dowling, Defendant-in-Counterclaim, is a tenant of the lot located at 10 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

109. Stephen Ruta and Dolores Ruta, Trustee of the Dolores Ruta Trust, Defendants-in-Counterclaim, are tenants of the lot located at 6 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

110. Cecily Robinson, Defendant-in-Counterclaim, is a tenant of the lot located at 8 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

111. Nancy Donaldson and Virginia Fitz, Defendants-in-Counterclaim, are tenants of the lot located at 10 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

112. Paul Mattson and Patricia Mattson, Defendants-in-Counterclaim, are tenants of the lot located at 9 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

113. Walter Bagnell and Mary Bagnell, Defendants-in-Counterclaim, are tenants of the lot located at 16 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$203,400.00 for fiscal year 2007.

114. Richard W. Stocker and Myrone Stocker, Defendants-in-Counterclaim, are tenants of the lot located at 18 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$214,400.00 for fiscal year 2007.

115. John Fogarty and Nancy Fogarty, Defendants-in-Counterclaim, are tenants of the lot located at 18 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

116. Michael J. Anthony and Michelle M. Anthony, Defendants-in-Counterclaim, are the tenants of the lot located at 26 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

117. Margaret Attridge, Defendant-in-Counterclaim, is a tenant of the lot located at 8 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$219,400.00 for fiscal year 2007.

118. John F. Duran, III, Trustee of the KSJ Realty Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 27 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

119. Joseph Ferrino and Marie Ferrino, Defendants-in-Counterclaim, are tenants of the lot located at 25 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

120. Deborah Dody, Trustee of the Buckley Family Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 17 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

121. Mark S. Disalvo, Defendant-in-Counterclaim, is a tenant of the lot located at 20 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

122. Albert H. Cairns and Pamela H. Cairns, Defendants-in-Counterclaim, are tenants of the lot located at 32 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

123. Peter A. Benjamin and Linda L. Benjamin, Defendants-in-Counterclaim, are tenants of the lot located at 3 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$323,500.00 for fiscal year 2007.

124. Elizabeth S. Torrisi, Defendant-in-Counterclaim, is a tenant of the lot located at 21 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$323,500.00 for fiscal year 2007.

125. Barbara Rowell, Defendant-in-Counterclaim, is a tenant of the lot located at 4 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

126. Cynthia Johnson, Defendant-in-Counterclaim, is a tenant of the lot located at 37 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

127. Barbara A. Pulsford, Defendant-in-Counterclaim, is a tenant of the lot located at 10 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$202,600.00 for fiscal year 2007.

128. Peter Rogal and Pamela Rogal, Defendants-in-Counterclaim, are tenants of the lot located at 16 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

129. John Connor and Janet Connor, Defendants-in-Counterclaim, are tenants of the lot located at 18 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

130. Gerald J. Donovan, Defendant-in-Counterclaim, is a tenant of the lot located at 30 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$210,900.00 for fiscal year 2007.

131. Timothy O'Keefe, Defendant-in-Counterclaim, is a tenant of the lot located at 24 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

132. Mary Gorman, Defendant-in-Counterclaim, is a tenant of the lot located at 37 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

133. William Lonergan and Carol Lonergan, Defendants-in-Counterclaim, are tenants of the lot located at 36 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

134. Robert F. Cole, Jr., Defendant-in-Counterclaim, is a tenant of the lot located at 39 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

135. Charles Huntley and Alberta Huntley, Defendants-in-Counterclaim, are tenants of the lot located at 41 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

136. Sandra Simkins, Defendant-in-Counterclaim, is a tenant of the lot located at 22 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

137. Patricia Bouley, Defendant-in-Counterclaim, is a tenant of the lot located at 25 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$344,100.00 for fiscal year 2007.

138. Edward Goodwin, Defendant-in-Counterclaim, is a tenant of the lot located at 23 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

139. Joyce V. Lyons and Gary A. Snyder, Defendants-in Counterclaim, are tenants of the lot located at 21 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

140. Arthur Veno, Defendant-in-Counterclaim, is a tenant of the lot located at 40 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

141. Arthur Lowden and Diane Lowden, Defendants-in-Counterclaim, are tenants of the lot located at 43 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

142. Charles Story and Douglas Story, Defendants-in-Counterclaim, are tenants of the lot located at 3 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$323,500.00 for fiscal year 2007.

143. Kathryn A. Stover, individually and as Trustee of the 158 Little Neck Trust, Defendant-in-Counterclaim, is a tenant of the lot located at 15 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$323,500.00 for fiscal year 2007.

144. Marcia Cowdry, Nadine Wilkery and Richard Cowdry, Defendants-in-Counterclaim, are tenants of the lots located at 9 River Road and 11 River Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$64,700.00 and \$323,500.00 for fiscal year 2007.

145. Jeffrey A. Berman and Beth C. Luchner, Defendants-in-Counterclaim, are tenants of the lots located at 9 River Road and 45 Middle Road, Ipswich, Essex County, Massachusetts, which lots have an assessed value of \$64,700.00 and \$254,200.00 for fiscal year 2007.

146. Robert MacRae and Mary MacRae, Defendants-in-Counterclaim, are tenants of the lot located at 3 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

147. Francine Amore Koris, Defendant-in-Counterclaim, is a tenant of the lot located at 2 Cliff Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$323,600.00 for fiscal year 2007.

148. Mark Sullivan, Kara Sullivan and Christopher Sullivan, Defendants-in-Counterclaim, are tenants of the lot located at 8 Cliff Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$332,100.00 for fiscal year 2007.

149. Eleanor F. Mann, Defendant-in-Counterclaim, is a lessee of the lot located at 63 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$324,200.00 for fiscal year 2007.

150. Mary C. Anderson, Trustee of The 57 River Rd. Trust, Defendant-in-Counterclaim, is a lessee of the lot located at 57 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$328,400.00 for fiscal year 2007.

151. Patricia Martin, Defendant-in-Counterclaim, is a lessee of the lot located at 55 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$326,100.00 for fiscal year 2007.

152. Phyllis Cronin and Joseph Cronin, Defendants-in-Counterclaim, are lessees of the lot located at 46 River Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$350,000.00 for fiscal year 2007.

153. Charles A. Laughton, Trustee of the Lot 26 Little Neck Nom. Trust, Defendant-in-Counterclaim, is a lessee of the lot located at 29 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$259,400.00 for fiscal year 2007.

154. Mary Spinney Donaldson, Susan Donaldson and Andrew Donaldson, Defendants-in-Counterclaim, are lessees of the lot located at 20 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$224,300.00 for fiscal year 2007.

155. Barbara Lewis, Defendant-in-Counterclaim, is a lessee of the lot located at 24 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$218,100.00 for fiscal year 2007.

156. Michael M. Kersker and Janice G. Kersker, Defendants-in-Counterclaim, are lessees of the lot located at 15 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$221,000.00 for fiscal year 2007.

157. John Reardon, Trustee of the John A. Reardon Trust, Defendants-in-Counterclaim, are lessees of the lot located at 11 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$249,100.00 for fiscal year 2007.

158. Clifford Bouvier, Defendant-in-Counterclaim, is a lessee of the lot located at 35 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$269,100.00 for fiscal year 2007.

159. Charles Laughton and Ellen F. Laughton Defendants-in-Counterclaim, are lessees of the lot located at 33 Bay Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$248,400.00 for fiscal year 2007.

160. Mary C. Anderson, Trustee of The Baycrest Trust, Defendant-in-Counterclaim, is a lessee of the lot located at 12 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$230,300.00 for fiscal year 2007.

161. Kyle Gillietti, Defendant-in-Counterclaim, is a lessee of the lot located at 17 Cove Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

162. Richard Gilbert and Marilyn Gilbert, Defendants-in-Counterclaim, are lessees of the lot located at 33 Hilltop Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

163. Richard Betts, Trustee of the Richard Betts Trust, Defendant-in-Counterclaim, is a lessee of the lot located at 9 Baycrest Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$202,600.00 for fiscal year 2007.

164. Roland Harrington and Judith Harrington, Defendants-in-Counterclaim, are lessees of the lot located at 8 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

165. Faye Kurnick, Defendant-in-Counterclaim, is a lessee of the lot located at 29 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$224,700.00 for fiscal year 2007.

166. John Cook and Barbara Cook, Defendants-in-Counterclaim, are lessees of the lot located at 27 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

167. Frank Kiley, Defendant-in-Counterclaim, is a lessee of the lot located at 11 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$202,600.00 for fiscal year 2007.

168. Julia Collings, Defendant-in-Counterclaim, is a lessee of the lot located at 3 Kings Way, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$323,500.00 for fiscal year 2007.

169. Donald K. Greenwood and Marsha A. Dean, Defendants-in-Counterclaim, are lessees of the lot located at 26 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

170. Raymond S. Hodgdon, Jr. and Enos F. Hodgdon, Defendants-in-Counterclaim, are lessees of the lot located at 20 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

171. Steven Moore and Nancy Moore, Trustees of the Nancy A. Moore Revocable Trust, Defendants-in-Counterclaim, are lessees of the lot located at 24 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

172. Richard B. Betts, Trustee of the Richard S. Betts Trust, Defendant-in-Counterclaim, is a lessee of the lot located at 15 Plum Sound Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$213,300.00 for fiscal year 2007.

173. David C. Pickul and Kimberly W. Pickul, Defendants-in-Counterclaim, are lessees of the lot located at 6 Cliff Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$329,900.00 for fiscal year 2007.

174. Philip L. Rhodes and Kathleen M. Rhodes, Defendants-in-Counterclaim, are lessees of the lot located at 35 Middle Road, Ipswich, Essex County, Massachusetts, which lot has an assessed value of \$254,200.00 for fiscal year 2007.

Facts Common to Counts I and II
History of the Feoffees

175. A number of private individuals, among them Roger Payne and William Payne, a/k/a William Paine, and their successors, were granted, both by the Town of Ipswich and by other private individuals, land for the benefit of the Ipswich Public Schools, all as evidenced by the minutes of the Town Meeting of November 14, 1650 and the minutes of the Town Meeting of January 26, 1652 (See Exhibit A attached hereto), the Will of William Payne who died in 1660 (See Exhibit B attached hereto), and the minutes of the Town Meeting of January 12, 1756 (See Exhibit A attached hereto).

176. The particular land in question, now known as Little Neck, was devised by the will of William Payne unto the “free scoole of Ipswich” “which is to be and remain to the benefitt of the said scoole of Ipswich for ever as I have formerly Intended and therefore the sayd land not to be sould or wasted.” In that will Mr. Payne named certain individuals as feoffees in trust. That will was made in 1660, by which time William Payne, with others, was holding land for the benefit of the school.

177. On January 12, 1756, Town Meeting, acting in concert with the feoffees holding title to, among others, the land in question, voted to apply “to the Great and General Court to obtain an Act, if they see meet, fully to authorize and empower the present four Feoffees and such successors as they shall time to time appoint in their stead, together with the three eldest Selectmen of this Town for the time being, other then such Selectman or men as may at any time be of the four Feoffees, to be a Committee in Trust, the major part of whom to order the affairs of the school land”

178. The Great and General Court acted upon that application and enacted Chapter 26 of the Province Laws of 1755-56 (See Exhibit C attached hereto). In that enactment, the Great

and General Court first recognized the private nature of the transfer of Little Neck: “Whereas divers piously disposed persons . . . granted and conveyed to feoffees in trust, and to such their successors in the same trust as those feoffees should appoint to hold perpetual succession, certain lands . . .” It then recognized two issues: the power of the trustees who received the town grants to appoint successors and the power to charge and collect rents.

179. The Great and General Court addressed and resolved those two issues by incorporating “a joint committee or feoffees in trust, with full power and authority by a majority of them to grant necessary leases of any of said land not prejudicial to any lease already made, and not exceeding the term of ten years, to demand and receive the said rents and annuities, and, if need be, to sue for and recover the same; . . .”

180. Most notably, the Great and General Court left all decision-making in the hands of a committee whose majority was composed of private citizens and not public officials. It named four individuals who were “the present surviving feoffees on the part of the private persons granting lands as afores(ai)d,” and three of the then Selectmen to constitute the committee or feoffees in trust. To ensure that private citizens would always constitute a majority of the feoffees, the Great and General Court provided that the four private citizens would have the power to appoint the successors to their number, “according to the original intention of their first appointm(en)t”; the remaining three committee members would be the three selectmen most senior in service.

181. Chapter 26, by its own terms, was to expire in ten years.

182. By Chapter 5 of the Province Laws of 1765-66, the Great and General Court extended the existence of the “joint committee or feoffees in trust, for twenty-one years, making

no changes, in the constitution of the feoffees and their method of succession.” (See Exhibit C attached hereto).

183. By Chapter 54 of the Acts of 1786, the constitution and method of succession of the feoffees became permanent. (See Exhibit D attached hereto)

184. The acts provided that the feoffees would annually “account of their proceedings in this trust before the said town, at their March meeting, for their inspection.” No other oversight by the town or its citizenry over the actions of the feoffees was granted by the legislation incorporating the seven feoffees.

185. At no time has the land at issue ever been owned by the Town of Ipswich.

186. At all times the land at issue has been privately owned by persons who, in the majority, have been privately selected.

187. The Feoffees are administering private land owned by them in trust, not public land owned by the town.

188. For at least the last one hundred years, the Feoffees have received no public monetary support.

189. The Feoffees do not have the power to tax, to take property by eminent domain, to regulate conduct coercively or to control any governmental authority.

190. The Feoffees’ decision – making does not involve public business or public policy.

191. The sole business of the Feoffees is the management and rental of privately-owned land, the profits, if any, from which are distributed to the Ipswich School Department. The Feoffees have no control over how the distributions are to be used by the school department.

The present-day Feoffees have no supervision, control, jurisdiction, or power over the operation of the Ipswich public schools.

192. The Ipswich School Committee and the Superintendent, and not the Feoffees, are the sole powers managing the public business of the schools of Ipswich. The Feoffees in no way control the school committee.

193. The Great and General Court provided in its series of special acts for a committee not to be controlled by elected officials and to obligate that committee only once a year to make its account to town meeting.

COUNT I

For Declaratory Relief as to the Open Meeting Law (G.L. c. 39, §§ 23A-23C)

194. The Feoffees repeat and reallege the allegations of paragraphs 1 through 193.

195. G.L. c. 39, §23B provides:

[A]ll meetings of a governmental body shall be open to the public and any person shall be permitted to attend any meeting except as provided by this section.

No quorum of a governmental body shall meet in private for the purpose of deciding on or deliberating a decision on any matter except as provided by this section.

196. G.L. c. 39, §24 provides:

The provisions of this chapter shall be in force only so far as they are not inconsistent with the express provisions of any general or special law; . . .

197. Certain terms found in G.L. c. 39, §23B are defined in G.L. c. 39, §23A:

“Deliberation,” a verbal exchange between a quorum of members of a governmental body attempting to arrive at a decision on any public business within its jurisdiction.

“Governmental body,” every board, commission, committee or subcommittee of any district, city, region or town, however

elected, appointed or otherwise constituted, . . .; provided, however, that this definition shall not include a town meeting.

“Meeting,” any corporal convening and deliberation of a governmental body for which a quorum is required in order to make a decision at which any public business or public matter over which the governmental body has supervision, control, jurisdiction or advisory power is discussed or considered; but shall not include any on-site inspection of any project or program.

198. The Feoffees are not a governmental body as defined above.

199. The Feoffees do not engage in meetings as defined above.

200. The Feoffees do not engage in deliberations as defined above.

201. The provisions of G.L. c. 39, §§23B are inconsistent with the express provisions of the special laws described above and attached hereto as Exhibits C, D and E.

202. On December 11, 2006, the District Attorney opined in writing that the Feoffees are a governmental body and that the provisions of the Open Meeting Law apply to them.

203. The Feoffees contend that they are not a governmental body and that the provisions of the Open Meeting Law do not apply to them.

204. An actual controversy has arisen as to whether the Feoffees are a governmental body and as to whether the provisions of the Open Meeting Law apply to them.

205. The controversy involves a determination of right, duty and status of the Feoffees under deeds, wills, acts and statutes and is a proper subject for declaratory relief pursuant to the provisions of G.L. c. 231A.

WHEREFORE, the Feoffees pray that this Honorable Court determine the controversy and declare that the Feoffees are not a governmental body and that the provisions of the Open Meeting Law, G.L. c. 39, §§ 23A-23C are not applicable to the Feoffees and, further, enter such other relief as it deems meet and just.

COUNT II
For Declaratory Relief as to the Uniform Procurement Act (G.L. c. 30B, §1 et seq.)

206. The Feoffees repeat and reallege the allegations of paragraphs 1 through 193 and 195 through 205.

207. G.L. c. 30B, §2 provides the following definition:

“Governmental body”, a city, town, district, regional school district, county or agency, board, commission, authority, department or instrumentality of a city, town, district, regional school district or county.

208. The Feoffees are not a governmental body as defined above.

209. Requiring the Feoffees to abide by the provisions of G.L. c. 30B, §16, including, but not limited to, the offering of real estate for rent to the public by way of advertisement and requests for proposals, would be inconsistent with the powers of the Feoffees to rent and lease land as set forth in the special laws described above and attached hereto as Exhibits C, D and E.

210. By reason of the aforesaid opinion of the District Attorney that the Feoffees are a governmental body, an actual controversy has arisen as to whether the Feoffees are a governmental body and as to whether the provisions of the Uniform Procurement Act apply to them.

211. The Feoffees contend that they are not a governmental body and that the provisions of the Uniform Procurement Act do not apply to them.

212. The controversy involves a determination of right, duty and status of the Feoffees under deeds, wills, acts and statutes and is a proper subject for declaratory relief pursuant to the provisions of G.L. c. 231A.

WHEREFORE, the Feoffees pray that this Honorable Court determine the controversy and declare that the Feoffees are not a governmental body and that the provisions of the Uniform Procurement Act, G.L. c. 30B, §§1 et seq. are not applicable to the Feoffees and, further, enter such other relief as it deems meet and just.

COUNT III

For Damages Against the Defendants-in-Counterclaim Identified in Paragraphs 13 - 148

213. The Feoffees repeat and reallege the allegations of paragraphs 40 through 43 of their answer and paragraphs 1 through 148 of their counterclaim.

214. The tenants, directly and through their agents and association, offered to the Feoffees to pay costs of the installation of a centralized wastewater collection system if the Feoffees undertook to construct same in lieu of the individual tight tanks and individual disposal systems which the tenants opposed.

215. The tenants knew or should have known or expected or should reasonably have expected that the Feoffees would rely and act upon said offer.

216. The tenants' offer was intended to induce action on the part of the Feoffees and the Feoffees did, in fact, rely and act upon the tenants' offer and constructed a centralized wastewater collection system which cost the Feoffees millions of dollars.

217. The Feoffees' reliance upon the tenants' offer was reasonable and detrimental to the Feoffees.

218. Many of the tenants made some payments to the Feoffees, but millions of dollars remain due and owing to the Feoffees from the tenants identified as Defendants-in-Counterclaim in paragraphs 13 through 148.

219. Failure to obligate the said tenants to pay costs of the centralized wastewater collection system would constitute an injustice and cause the Feoffees, a non-profit organization which holds title to the land at Little Neck in trust for the benefit of the Ipswich Public Schools, to suffer severe economic harm.

WHEREFORE, the Feoffees demand judgment against the Defendants-in-Counterclaim identified in paragraphs 13 through 148 of the Counterclaim, jointly and severally, in an amount to be determined by the trier of fact, together with interest and costs and such other relief as this Honorable Court deems meet and just.

JURY DEMAND

The Feoffees demand a jury trial.

Respectfully submitted,
Feoffees of the Grammar School in the
Town of Ipswich
By its attorney,



William H. Sheehan III
BBO #457060
MacLean Holloway Doherty
Ardiff & Morse, P.C.
8 Essex Center Drive
Peabody, MA 01960
(978) 774-7123

Dated: December 29, 2006

Selected Actions of the Town of Ipswich

At a Town Meeting November 14, 1650

Granted to Mr. Robert Payne, and Mr. William Payne and such others as the Town shall appoint for the use of the school all that neck beyond Chebaco River and the rest of the ground (up to Gloucester Lane) adjoining to it Mayor Dennison, Mr. ?, *undeceivable* chosen by the Town and added to.

At a Town Meeting January 26, 1652

For the better ordering of the schools and the affairs thereof, Mr. Simmons, Mr. Rogers, Mr. Morton, Mayor Denison, Mr. Robert Payne, Mr. William Payne, Mr. Hubbard Ivason Whipple, Mr. Bartholomew were chosen a committee to receive all such sums of money as have been and shall be given towards the building or maintenance of a grammar school and schoolmaster, and to disburse and dispose such such (*sic*) sums as are given to provide a school house and schoolmaster's house, either in building or purchasing, *undeceivable* house with all *undeceivable* speed, And such sums of money, parcels of land, roads or annuities as are or shall be given towards the maintenance of a schoolmaster, they shall receive and dispose of to the schoolmaster, that they shall *undeceivable* a house to that *undeceivable* from time to time, towards his maintenance, which they shall have power to enlarge by appointing (?) *undeceivable* from year to year, which each scholar shall yearly or quarterly pay or apportionably, who shall also have full power to regulate all matters concerning the school master and scholars as in their wisdom they shall think meet from time to time, who shall also consider the best way to make provision for *undeceivable* written and such (?) accounts.

At a Town Meeting January 12, 1756

Whereas, the Town in granting the school farm at Chebaco did not give those persons to whose trust they committed the improvement of said farm a power to appoint successors as the private persons who granted lands in the Town for the same use did, as appears by examining the respective grants, by which means, those grants being differently constituted and the persons entrusted by the Town as aforesaid being long since dead, endless disputes may arise between the Town and Feoffees about the school (to the support of which the whole income if needed is to be applied) unless relief be had from the General Court, and in as much as the present Feoffees have manifested their agreement thereto,

Voted, that a joint application be made to the Great and General Court to obtain an Act, if they see meet, fully to authorize and empower the present four Feoffees and such successors as they shall time to time appoint in their stead, together with the three eldest Selectmen of this town for the time being, other then such Selectman or men as may at any time be of the four Feoffees, to be a Committee in Trust, the major part of whom to order the affairs of the school land, appoint the schoolmaster from time to time, demand receive and apply the income agreeably to the intension of the donor. No Feoffee hereafter to be appointed by the present Feoffees or by their successors other than an inhabitant of this Town, and not to act after he remove his dwelling out of it, and to have no more than four at one time, And least any unforeseen inconvenience may happen in this method, it is agreed that the Act be only for ten years at first.

themselves sold before and they to receive this gift at the
age of 21 years I doe give unto my son Samuel
Pinner all my wearing cloths both himself and son
him further I doe give to Mrs. Thompson five pounds to Mr.
willson forty shillings to Mr. Norton three pounds
to James Penn forty shillings in English money to John
Burch twenty shillings and to William Duncote
I doe give my Jory ter axes aders and all my other
working tools with one coat and a pair of breeches it
is my will that my wife be executrix and James
Penn and Samuel Pinner my executors in the per-
formance of this my will after my debts and ffair all
expence be discharged unto this my will I have
subscribed my own hand it is my will that James
Penn shall take the twenty pounds I doe give to my
two grand children and keep it till they come to age
Signed and sealed in the presence of three wit-
nesses.

Matthew M. Williams

Mudell tomes

Nathaniel Williams and Matthew M. Williams deposed
before the magistrates ye 21th September 1661 that
having subscribed their names to the writing
that they were present and saw the sayd Samu-
el Budfield signe seal and deliver this paper
and heard him publish it to bee his last
will & testament and that to their best un-
derstanding hee was of a sound mind when
hee did.

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William Paine
Will

I William Paine of Boston in the County of
Southffs in new England having lived a long
time by the hand of god much exercised with the
firmity of body yet through the merree of god con-
tinued in perfect memory I doe therefore take this
opportunity to make my last will and testa-
ment and settle my estate as followeth first I
will bequeath unto Hanna my loving wife two
hundred pounds to her sole use and behoofe for
ever And also I give unto my said wife my
dwelling house situate in Boston aforesayd
with all the out house Orchard garden yard

and whatever else doe bee longe unto the said
for time and terme of her naturall life and
also I give unto my said wife my mill ad
watercourse with all the houses lands privileges
and appurtenances and every of them for the same
terme of her naturall life And also I give unto my
said wife all my household stuff the use and
improvement of it for time and terme of her nat
urall life I give unto my three grand children
which were the children of my daughter Hanna
Appleton deceased the some of fiftene hundred
pounds viz to Hanna six hundred pounds to
Samuell five hundred pounds and to Judith
foure hundred pounds And if any of my said
grandchildren shall Depart this life leaving
no Issue of their bodies lawfully begotten
between them Then the said legacies or bequestes
shall remaine to them that shall survive and
these heires for ever But if they shall all de
part this life leaving no Issue of their bodies
as Aforesayd to find them Then my will is that
the said fiftene hundred pounds shall returne
and bee repayd back unto my sonne John Paine
to be and remaine to him his heires and assignes
for ever The which said three legacies shall bee
payd unto my said grandchildren and every
of them as they shall attaine unto age accord
ing to law or upon the day of marriage which
shall first happen providedt allwayes and it
is hereby intended that they and every of them
shall give securitie to be responsible according
to their my will as is Aforesayde and also I give
to Hanna Appleton my said grandchild all the
household stuff that now standeth in the Hall
Chamber to be and remaine to her after my
said wife doe depart out of this naturall life and
the rest of my said household stuff I give unto
the other of my grandchildren after my said
wife Decease which shall bee them alive as
bequested unto the same I give unto the children
of my sonne Benjamin deceased viz To Benjamin
the eldest five hundred pounds and Dorothy the
youngest five hundred pounds of them And I give

round byes the son of Leonard Page for Decreed
 the sume of five pounds to be payd when it
 com of age according to lawe. I give unto my
 Sister Page the sume of three paised up years
 yearly and every year to be sole use and be-
 hoofe During the terme of her naturall life
 And I give unto my kinsman John Page which
 now is in his hands the sume of five pounds
 and to the other children of my said sister
 Page viz. George Samuell Elizabeth Mary Phoebe
 the sume of five pounds to each of them I give
 unto the children of my sister Thomas viz. to
 John Elizabeth and Hanna the sume of five
 pounds to each of them and to my kinde
 women Elizabeth House dafter to Samuell
 and Elizabeth House the sume of Ten pounds
 to give unto the two Daughters of my late son John
 all the sume of fforty shillings to be payd when
 they are of age according to lawe my meaning is
 fforty shillings to each of them I give unto my
 son in law Samuell Appleton the sume of Ten
 pounds and to william Howard the sume of ffif-
 teen pounds and to Jeremy Belcher fforty shill-
 ings I give unto Mr. Anthony Stodder the sume
 of Ten pounds and unto Mr. Christopher Clarke
 the sume of Ten pounds I give unto Mr. Joseph
 Gaunter the sume of Ten pounds and unto Mr.
 Oliver Purches the sume of Ten pounds I give
 unto Mary Ingham the sume of fforty shillings
 yearly and every year during the time of her
 naturall life I give unto the free schole of Spe-
 witch the little meek of land at present com-
 monly knowne by the name of Jekyllmeeste the which
 is to be and remaine to the benefitt of the said
 schole of Spewitch for ever as I have formerly In-
 tended and therefore the said land and meek
 should not be sold I give unto the Colledge of
 Cambridge the sume of Twenty pounds the
 which is now payd for that end unto the
 hands of the worshipfull Mr. Thomas Havenport
 of Cambridge and shall be and remaine in the
 hands of the Committee and president of the Col-
 ledge and by them for the time being and there

and covers after them from time to time and at
all times forever, I employ or cause to be employ-
ed the said Twenty pounds for the benefit of
the said College But the said Twenty pounds
not to be expended But to be run as a stock
to the College Aforesaid for ever I give unto
my reverent friends viz Mr Norton and Mr
William Parker and teacher of the Church of Boston
the some of forty shillings to each of them and to
Mr Sherrman Pastor of the Church at Woburne
the some of forty shillings and to Mr Browne
Pastor of the Church at Sudbury the some of
forty shillings and to Mr Abbott Pastor of the
Church at Ipswich the some of forty shill-
ings and to Mr Husk Pastor of the Church at
Haverford the some of forty shillings and to
Mr Phallope teacher of the Church at Rowley the
some of forty and to Mrs Mayhew Pastore of the
new Church in New Ipswich the some of twenty shillings
with all the several legacies before

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mentioned shall be paid within one year after
I shall depart out of this naturall life excepting
only such legacies Aforesaid As have their times
of payment before expressed I give all the rest of
my estate both real and personall my debts being
discharged unto my son John Payne Aforesaid
to his sole use and behoofe forever but if
providence should so order that my son
John Payne should depart this life leaving no
Issue of his body behind him nor to be born of
the said Issue then my will is that the houses
and lands which right doe belonge unto me
with in the bounds and Symitts of Ipswich in
New England with the rights priviledges and ap-
pertenances belonging unto the said houses
and lands In all respects I give and bequeath
unto the children of my sayd Daughter Hanna Af-
ter and Deceased or manely to Hanna Judeth
and Samuel or so many of them as shall be then
living to have and to hold unto them and their
heirs for ever according as therein is further made
and ordered of gift formerly given unto my
son John Payne Aforesaid And all this I give

decease should so order that my said son
John Payne should depart this life leaving no
issue of his body behind nor children of his and
issue as is before expressed. Then may well fur-
ther is that the children of my said sister Page
mentioned in the forth particular above shall have
out of my estate the some of three hundred pounds
and the same to be equally divided between
them. If Providence should so order that my
said wife first above said should depart out of
this mortal life before my self. Then may well
is that the children of Samuel Gyers now de-
ceased mentioned in the third particular above shall
have five pounds apiece added more to there for-
mer five pounds and the children of my sister Page
and sister Ann mentioned in the forth particular
particular above shall have five pounds each added to there
former five pounds. If I do live by ear-
nestly request Mr Oliver Purches to be helpfull
to my said son John Payne concerning the same
works and the accounts thereof whose ability and
faithfulness I have had experience of and to whose
care I do commit the said accounts. I do
hereby request my son John Payne to
send by some of his friends and the said Mr Anthony
Stander my executors of this will and
testament And I do hereby request and impow-
er the said Mr Christopher Blaskie Mr Joseph
Sauter and Mr Oliver Purches to be over-
seers and executors of this my last
will and testament. I say well further is that
if my said son should with my said executor
Joseph Blaskie full bore for some money and
other work to give one hundred pounds they
shall have power to take out of my estate for
performance thereof. In witness to these presents as
may well and considerate acts I have confirmed
the same by my hand and seal this second day
of October Anno one Thousand six hundred and six

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With these seals
Signed Seal and confirmed in presence of
witnesses before me as an addressee to this will

37
Above I doe give unto Doctor Clarke the some of
five pounds and I doe give to Capt Thomas Clarke
Company to buy them butlers the some of five
pounds.

John Mayor

Christopher Clarke

Will Howard

At a County Court held at Boston on adjournment
14th November 1660 Mrs Scamwell Appleton appeared
before the Court and declared by reason of her
inmate being and inability to manage such a
trust she did renounce her executer ship to the will
of Mr Anthony Stoddard on request of Mr
John Payne son to the late Mr William Paine
she did renounce her executer ship to this will
which was done before the probate of the will

Edward Rawson Recorder.

At a County Court held at Boston the 14th November
1660 Mr John Mayor Christopher Clarke William
Howard deposed each that having subscribed
their names as witnesses to the will were present
and saw and heard the said Mr Will Paine
signe seal & publish it as his last will and
testament y^e day and yeare above mentioned
and then when shee hee did hee was of a sound and
disposing mind to their best knowledge.

Edw. Rawson Recorder.

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1. Certified Honored County Court now Asses. Mather Gushing
Held in Boston that our honored father Mather Agreement
business who lately departed this life on the 30th
day of September last being some weeks before
his decease sensible of his Inability through Age
to make a proper disposing of his estate hee and
his Dear wife our honored Mother Mather Gushing
did call us his sons and some in Law who
were present and we are under written together And ac-
quainted with that hee was desirous to set his house
in order and on terms to settle his estate over
those his Children and to give us possession
of our inheritance and to say that all

CHAPTER 5.

AN ACT FOR REGULATING THE GRAMMAR SCHOOL IN IPSWICH, IN THE COUNTY OF ESSEX, AND FOR INCORPORATING CERTAIN PERSONS TO MANAGE AND DIRECT THE SAME.

Whereas divers piously disposed persons, in the first settlement of the town of Ipswich, in the county of Essex, granted and conveyed to feoffees in trust, and to such their successors in the same trust as those feoffees should appoint, to hold perpetual succession, certain lands, tenements and annuities by them mentioned, for the use of school-learning in the said town forever; of which feoffees John Choate, Samuel Rogers, Aaron Potter and Francis Choate, Esqrs., are the only survivors; and whereas the said town of Ipswich did also, in their laudable concern for promoting learning, about the same time, and for the same uses, give and grant to certain persons in their grants mentioned, and to such others as the said town should appoint, a large farm, then called a heck of land, situate in Chebacco, in the said Ipswich, with some other lands, the rents of which to be applied to the use of learning in said town as aforesaid; but, as is apprehended, no power was given by the said town, to their trustees, to appoint successors, in that trust, for receiving and applying the rents, or of ordering and directing the affairs of the school in said town, as in the first-mentioned case is provided; from which difference in the original constitution of those grants, which were all designed for one and the same use, disputes have heretofore arisen between the said town and the said feoffees; and also some doubts have arisen whether, by the constitution of those grants as aforesaid, it is in the power, either of the said town or feoffees, to compel the payment of the rents of said farm and other lands granted by said town, as before mentioned; and whereas, for the removal of the aforesaid difficulties, on the joint application of both said town and the then feoffees, this court did, in the twenty-ninth year of his late majesty King George the Second, by one act then passed, intituled "An Act for regulating the grammar school in Ipswich, and for incorporating certain persons to manage and direct the same," empower the then surviving feoffees, with three successors, together with part of the selectmen of said town, for the time being, as an incorporate body, to manage and direct the affairs of said school for ten years then next coming, in manner as in said act is expressed, which ten years will expire on the first day of March next; and whereas it has been found by experience that the said act has been of great advantage to the interest of learning in said town, and that all doubts and disputes aforementioned, from the passing of said act, have ceased, and the parties concerned have desired the continuance of the aid of this court touching the premisses; wherefore,--

Be it enacted by the Governor, Council and House of Representatives.

[SECT. 1.] That from and after the first day of March next, the aforementioned John Choate, Samuel Rogers, Aaron Potter and Francis Choate, Esqrs., the present surviving feoffees on the part of the private persons granting lands as aforesaid, together with Michael Farlow, Samuel Burnham and Samuel Lord the third, three of the present selectmen of the said town of Ipswich, shall be and they are hereby incorporated a joint committee or feoffees in trust, with full power and authority by the whole, or the major part of them, to pass necessary leases of any of said lands, not prejudicial to any lease already made and not exceeding the term of twenty-one years at any one time; also to demand receive all rents and annuities, on such other grants or leases relative to said school, that now is or that hereafter may be, and, if need be, to sue for and recover the same, either by themselves or by their attorney; also to appoint a clerk and treasurer, also a grammar-school master, from year to year; and, from time to time, to agree with him and them for his and their salaries; and to apply the said rents, grants and annuities for the payment of his and their salaries, and for the discharge of other necessary expences attending this affair, so far as those rents, grants and annuities will go; with a like power from time to time to inspect the said school and master, and, in general, to transact and order all matters and things relative to said school, and to all the lands, grants, rents and annuities that do now, or that may hereafter, belong to said school, arising from the donations aforesaid, so as best to answer the general design and intent thereof; annually laying an account of their proceedings in this trust before the said

town, at their March meeting, for their inspection.

And for the continuance of the succession of the aforementioned committee or feoffees,--

Be it further enacted.

[SECT. 2.] That if either the said John Choate, Samuel Rogers, Aaron Potter or Francis Choate, shall decease, or move out of the said town of Ipswich, or otherwise become incapable or unfit to discharge said trust, or unreasonably neglect to do it, it shall and may be lawful for the surviving and qualified remainder of those four persons, from time to time, to appoint some other suitable and qualified person or persons in his or their room so deceasing, removing or otherwise unqualified, or neglecting his or their duty as aforesaid; which power of appointment shall descend to those so appointed, so as always to have four of said feoffees constituted in this way, and no more; no person at any time to be appointed that is not an inhabitant of the said town of Ipswich: and the selectmen aforesaid, by this act incorporated as aforesaid, shall, from year to year, be succeeded by the three eldest, in that office, of the selectmen of that town, other than such of them as be also one of the feoffees constituted as aforesaid; and in case it shall so happen, at any time, that there are not three selectmen chosen by the said town who have served in that office before, then those first named in such choice shall succeed as aforesaid.

And, for rendering the whole more effectual,--

Be it further enacted,--

[SECT. 3.] That the aforesaid committee, or feoffees in trust, may, in all matters relative to said grammar school, in which they may by force of this act be concerned, sue or be sued by the name of Feoffees of the Grammar School in the town of Ipswich, in the county of Essex;

and in this power their successors shall, from time to time, be included, with respect to the transactions of those who may have preceded them in that trust.

[SECT. 4.] This act to continue and be in force for the term of twenty-one years from the first day of March next, and no longer.
[Passed June 21; published June 25.]

1786 - CHAPTER 54.

AN ACT MAKING PERPETUAL, AN ACT RESPECTING THE GRAMMAR
SCHOOL, in IPSWICH, IN THE COUNTY OF ESSEX.

Whereas a Law respecting the said School, was enacted
in the year one thousand seven hundred and sixty five, to
be in force for the term of twenty one years, from the first
day of March, one thousand seven hundred and sixty six, which
Law has been found beneficial, and to answer the purposes for
which it was enacted:

Be it therefore Enacted, by the Senate, and House of Rep-
resentatives, in General Court assembled, and by the authority
of the same, That the said Law, entitled, "An Act for regulating
the grammar School in Ipswich, in the county of Essex, and for
incorporating certain persons to manage and direct the same,"
Be and hereby is made perpetual.

CHAPTER 26.

AN ACT REGULATING THE GRAMMAR SCHOOL IN IPSWICH, AND
FOR INCORPORATING CERTAIN PERSONS TO MANAGE AND DIRECT THE
SAME.

Whereas divers piously disposed persons in the first settlement of the town of Ipswich, within the county of Essex, granted and conveyed to feoffees in trust, and to such their successors in the same trust as those feoffees should appoint to hold perpetual succession, certain lands, tenements and annuities by them mentioned, for the use of school-learning in said town forever; of which feoffees the honourable Thomas Berry, Esq., Daniel Appleton and Samuel Rogers, Esqrs., with Mr. Benjamin Crocker, are the only survivors; and whereas the town of Ipswich did also, in their laudable concern for promoting learning, about the same time, and for the same use, give and grant to certain persons in said grant mentioned, and to such others as the said town should appoint, a large farm, then called a neck of land, situate in Chebacco, in the same town, with some other lands adjoining; all which farm and lands were soon after leased out for the space of one thousand years, the rents to be applied to the uses of learning in said town as aforesaid; but as is apprehended by some, no power was given by the said town to their trustees to appoint successors in that trust for receiving and applying the rents, or of ordering and directing the affairs of the school in said town, as in the first-mentioned case is provided; from which difference in the original constitution of those grants, which were all designed for one and the same use, considerable disputes have already arisen between the said town and the feoffees; and not only so, but some doubts are started whether it is in the power of said town or feoffees to compel the payment of the rents of the farm and adjoining land before mentioned; and inasmuch as the said town of Ipswich, by their vote of the twenty-second day of January, one thousand seven hundred and fifty-six, by and with the consent of the aforementioned feoffees, have agreed to apply to this court for aid in the manner in said vote mentioned; wherefore,-

Be it enacted by the Governor, Council and House of Representatives,

[SECT. 1] That from and after the first day of March next, for and during the space of ten years, the aforementioned Thomas Berry, Daniel Appleton and Samuel Rogers, Esqrs., with Mr. Benjamin Crocker, the present surviving feoffees on the part of the private

persons granting lands as afores[a]id, together with Francis Choate, Esq., Capt. Nathaniel Tredwell and Mr. John Patch, Junr., three of the present selectmen of said town, shall be and they are hereby incorporated a joint committee or feoffees in trust, with full power and authority by a majority of them to grant necessary leases of any of said land not prejudicial to any lease already made, and not exceeding the term of ten years, to demand and receive the said rents and annuities, and, if need be, to sue for and recover the same; to appoint grammar-school masters from year to year and time to time, and agree for his salary; to apply the rents and annuities for the paym[en]t of his salary and other necessary charges arising by said school; to appoint a clerk and treasurer, and if found necessary, to impose some moderate sum and sums of money to be paid by such scholars as may attend said school, for making up and supplying any deficiency that may happen in the yearly income and annuities of said lands; for defr[a][e]ying the necessary charges that may arise by said school, and enforce the payment; to inspect said school and schoolmaster, and in general to transact and order all matters and things relative to such school, so as may best answer the original intent and design thereof.

[SECT. 2.] And the said committee or feoffees and their successors shall, at the anniversary meeting of said town in March, yearly, during the continuance of this act, lay before said town a fair account of their proceedings relating to said school for the year then last past.

And for the continuance of the succession of the before-named ~~named~~ committee or feoffees,--

Be it enacted,

[SECT. 3.] That if either the said Thomas Berry, Daniel Appleton, Samuel Rogers or Benjamin Crocker, shall decease, or remove out of said town of Ipswich, or otherwise become incapable or unfit to discharge said trust, it shall and may be lawful for the surviving and qualified remainder of those four gentlemen to appoint some other suitable person or persons in his or their room so deceasing, removing or otherwise unqualified, according to the original intention of their first appointm[en]t, so as to keep up the same number of four feoffees thus constituted, and no more; and no person to be appointed a feoffee but an inhabitant of the town of Ipswich: and the aforementioned selectmen shall, from year to year, be succeeded by the three oldest in that office of the selectmen of said town for the time being, other than such of them as may be also one of the aforesaid four feoffees; and in case it should at any time happen that there is not three selectmen chosen by said town that may have served the town before in that office, the deficiency shall be supplied by those first named in the choice of the town.

And for rend[e]ring the whole more effectual,--

Be it further enacted,

[SECT. 4.] That the afores[ai]d committee or feoffees in trust may, in all matters relative to s[ai]d grammar school, in which

they may by force of this act be concerned, sue or be sued by the name or char[e][a]cter of the feoffees of the grammar school of the town of Ipswich, in the county of Essex; and in this power their successors shall be included with respect to the transactions of those that may have preceeded them in said office.

[SECT. 5.] This act to continue and be in force for the space of ten years, and no longer. [Passed February 17; published February 26.]

EXHIBIT F

**MACLEAN HOLLOWAY DOHERTY
ARDIFF & MORSE, P.C.**

ATTORNEYS AT LAW

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VIA FACSIMILE AND
REGULAR MAIL
617-227-2630

August 28, 2006

Neal C. Tully, Esq.
Masterman, Culbert & Tully
One Lewis Wharf
Boston, MA 02110

RE: Alleged Demand for Relief Pursuant to Chapter 93A

Dear Attorney Tully:

This office is counsel to the Feoffees of the Grammar School in the Town of Ipswich ("Feoffees") for the purpose of responding to what purports to be a demand for relief pursuant to G.L. c. 93A. The Feoffees contend that your July 28, 2006 letter does not meet the minimum requirements (e.g., identifying the claimants) for such a demand pursuant to said chapter and, therefore, your demand fails as a matter of law. The Feoffees, by responding to your letter, do not waive said contention. Any allegation made by you not specifically addressed in this response is expressly denied.

The Feoffees are a non-profit organization created by legislative act. Chapter 5 of the Laws of 1765. The net profits received by the Feoffees are distributed to the Ipswich School Department, all pursuant to the terms of the instruments and legislation creating and governing the Feoffees. The conduct which is the subject of your claim is not conduct within trade or commerce within the meaning of G.L. c. 93A and said statute is inapplicable to the Feoffees' conduct. The Feoffees, by responding to your letter, do not waive their contention that G.L. c. 93A is inapplicable to the existing dispute with some of their tenants.

Your clients are tenants at will. The Feoffees served all tenants at will with a notice to quit in accordance with law. In addition, the Feoffees offered, but did not demand to be executed, a lease to each of the tenants. The offer to lease had a date by which the terms of that offer expired. Specifying the date by which an offer to enter into a contract expires is common-place and reasonable. Those tenants who elect not to sign the lease will have their tenancies at will respected by the Feoffees.

Neal C. Tully, Esq.
Masterman, Culbert & Tully
August 28, 2006
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The Feoffees are unaware of any legal support for your contention that a landlord cannot propose a rent which will cover the costs of the landlord. The Feoffees are unaware of any legal support for the proposition that there is some restriction on what a landlord can propose for rent to be charged to a tenant. Even if there is such a restriction, the Feoffees' proposed rent is consistent with the fair rate of return on the fair market value of the lots at issue as determined by LandVest, Inc. The Feoffees are unaware of any legal support for the proposition that they are not entitled to propose such a rent.

Without your identifying any of your clients, the Feoffees cannot evaluate any claim of alleged misrepresentations.

Your letter cites G.L. c. 59, §12C. That statute permits a landlord and tenant to agree that the tenant shall pay real estate taxes. The Feoffees and their tenants have so agreed.

Your letter cites 940 CMR 3.17 and alleges that, as "Owner", the Feoffees have violated subsections of that section. The term "Owner" is defined in the regulations as any person who holds title to one or more dwelling units. Dwelling unit is defined as any building or structure, or any unit therein or part thereof. The Feoffees are not an "Owner" as defined. That said, the Feoffees are willing to adopt your suggestion that no interest or penalty be imposed for late payment of rent until the payment is thirty (30) days overdue.

All monies collected by the Feoffees from tenants over the years have been by agreement between the parties. There has been no breach of the covenant of quiet enjoyment. You cite no support for the proposition that one who rents a lot of land to a tenant must provide a sanitary system for a house built by the tenant on that lot; in any event, said sanitary systems have been in place. As to the "centralized wastewater system," such a system was the best response to the action of the Department of Environmental Protection requiring such a system or the installation of individual tight tanks for almost every home. In fact, the homeowners' association favored a centralized system.

Contrary to your contention, the Feoffees did engage in negotiations to reach a mutually agreeable standard form lease. Discussions went on for many months and resulted in the Feoffees making many changes to the lease originally proposed by them to the tenants. Enclosed is a copy of the proffered lease with language requested by the tenants highlighted in yellow. The Feoffees are unaware of any legal support for the proposition that a landlord is required to negotiate in good faith a lease with an existing tenant at will. In any event, the Feoffees did so negotiate, but some tenants, unhappy with the prospect of paying market rate rent, have declined the Feoffees' offer to enter into a lease.

For the reasons set forth above, your claim of a civil rights violation is absolutely unsupported. It is your clients, not the Feoffees, who have engaged in tortious conduct. They have engaged in an unlawful civil conspiracy, combining to withhold their undeniable obligation to pay rent (including taxes) in full, in an attempt to injure the Feoffees by preventing them from being able to pay their real estate tax and contractual obligations as they come due, apparently hoping to coerce or intimidate the Feoffees into foregoing their right to set rental terms for land they own. Enclosed please find a typical instrument signed by many of the tenants. Because you have declined to name your clients, I cannot tell you whether all of them have signed such an instrument. I have redacted the name and address in the event the persons signing the enclosed instrument are not among your clients. Please note, in particular, that the tenants "... agree to pay the ground rent and taxes which may be imposed against the cottage building and said Lot for the year . . . , and for such subsequent years as we may own the cottage building, and have rights and privileges in said Lot."

In addition, certain homeowners have encouraged others to withhold rent. At this time, I do not know if such homeowners are among your clients. Demand is hereby made for a list of your clients. If they are among those encouraging others to withhold rent, they are liable to the Feoffees for damages for interfering with contractual and advantageous relations.

For the reasons set forth above, your alleged Chapter 93A demand fails both as a matter of fact and law. Notwithstanding that failure, and without waiving any claims and defenses, the Feoffees make the following offer to resolve all differences:

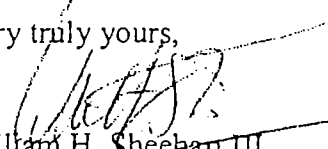
1. They shall extend the time for the acceptance of the proffered lease to September 30, 2006. Any monies paid by a tenant under the tenancy at will arrangement for the period July 1 to December 31, 2006 will be applied to the rent due under the lease;
2. They shall discuss, through counsel, terms by which those tenants who elect not to sign the proffered lease are given the opportunity to sell their cottages; and
3. They will execute general mutual releases which will release your clients of liability to the Feoffees for breach of contract, civil conspiracy, civil rights violations, and interference with contractual and advantageous relations.

If the Feoffees' offer is not accepted, please be advised that the Feoffees will proceed forthwith with eviction actions against those tenants who have not paid their rent (including taxes) in full; will proceed to evict those tenants whose tenancies have been lawfully terminated by the notices to quit referenced in your letter and who fail to vacate the premises following expiration of their tenancies; and seek to recover damages for the tortious, conspiratorial conduct described above.

Neal C. Tully, Esq.
Masterman, Culbert & Tully
August 28, 2006
Page 4 of 4

Thank you for your attention.

Very truly yours,



William H. Sheehan III

WHS/kjs

cc: The Feoffees of the Grammar School of Ipswich

BRACKETED MATERIAL
IN HIGHLIGHTS

FEOFFEES OF THE GRAMMAR SCHOOL IN THE TOWN OF IPSWICH

LITTLE NECK LEASE - SEASONAL

This Agreement made this _____ day of _____, 2006, by and between the FEOFFEES OF THE GRAMMAR SCHOOL IN THE TOWN OF IPSWICH (the "Landlord"), whose mailing address is P.O. Box 166, Ipswich, Massachusetts 01938, and _____, whose address is _____, (the "Tenant").

In consideration of the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt whereof is hereby acknowledged, the parties hereto agree as follows:

1. LEASED PREMISES. Subject to the terms and conditions contained herein the Landlord leases to the Tenant Lot # _____, being a certain parcel of land located in Ipswich, Massachusetts, at Little Neck, also being identified as Parcel _____ on Ipswich Assessor Map 24C (the "Lot"). The street address for the Lot is _____.
2. USE. The Lot shall be used only between April 1st to December 31st of each year for the existing single-family seasonal private dwelling and any existing ancillary structures.]
3. TERM. This lease shall be for a term of twenty (20) years commencing at 12:01 a.m. EDT on the first day of July 1st, 2006 (the "Commencement Date") and ending at 11:59 p.m. EDT on the thirtieth day of June, 2026 (the "Term").
4. ANNUAL RENT. The Tenant shall pay the Landlord annual rent at the initial rate of \$9,700.00 per year. The rent shall be due quarterly and payable in advance beginning on the 1st day of July, 2006. The rent shall be adjusted from time to time as described in Exhibit A attached hereto. Rent shall be paid to the Landlord at P.O. Box 166, Ipswich, Massachusetts 01938.
5. LATE FEES. Any rent not paid on the date the rent is due shall be assessed a late fee of fourteen (14) percent per annum for each month or portion thereof that the rent is late.
6. TAXES. The Tenant shall pay all municipal real estate taxes assessed on the Lot and the buildings erected thereon. The Landlord shall use all

reasonable efforts, working in conjunction with Little Neck tenants, to secure a direct, individual real estate tax bill for the Tenant from the Town of Ipswich. Until such time, the Tenant shall pay additional rent to the Landlord in the amount of the real estate taxes attributable to the Lot and the buildings thereon. The Landlord, upon written request of the Tenant duly made, shall make and prosecute applications for abatement of taxes. If, however, the Landlord fails to commence or thereafter diligently continue the prosecution of applications for abatement of taxes within fifteen (15) days of the Tenant's written request to so prosecute, then the Tenant shall have the right to prosecute said applications for abatement of taxes in the name of the Landlord or Tenant, provided, however, that the expenses of prosecuting such applications shall be borne by the Tenant. At the Tenant's request, Landlord shall furnish the Tenant with all data and information in the Landlord's possession necessary for Tenant's application. If the Landlord shall receive any abatement or refund of said taxes for any tax year for which the Tenant shall have paid to the Landlord any amount for said taxes, the Tenant shall be entitled to receive from the Landlord the amount thereof, less, however, the expenses (including reasonable attorney's fees) of the Landlord incurred in obtaining such abatement.

7. UTILITIES.

- (a) Water and Electric. The Tenant shall be responsible for payments of water and electric service charges to the Town of Ipswich.
- (b) Sewer. The Tenant's dwelling shall be connected to the common sewer system operated by LNWS, LLC. [The Tenant shall promptly pay all fees charged for the Tenant's use of the sewer system, based upon metered water use, to LNWS, LLC.]
- (c) Other Utilities. The Tenant shall provide such other utilities to their lot at their own expense.

8. PERMITS AND LICENSES. It is understood and agreed that the Tenant shall obtain all necessary certificates, permits and other approvals required by any federal, state and local authorities necessary to undertake any repair, renovations or improvements to or to occupy said Lot or building or structure erected thereon.

9. RENEWAL OF LEASE. This Lease does not grant to the Tenant any right to extend the term of the Lease or any right to renew the Lease. The Landlord agrees to provide a right of first refusal to the Tenant to enter into a new Lease for the Lot prior to the expiration of the Term. At least one hundred twenty (120) days prior to the expiration of the Term, the Landlord shall provide the Tenant with the form of the Lease which the Landlord has then adopted. The new lease shall include the anticipated rent and other charges as then calculated by the Landlord and imposed on

similar leaseholds. The Tenant shall have sixty (60) days to notify the Landlord whether it wishes to enter into the new lease upon the proposed terms. If the Tenant exercises its right of first refusal, the new lease shall be executed by the parties at least thirty (30) days prior to the expiration of the Term and the new lease shall be effective immediately upon the expiration of the Term.

10. INDEMNIFICATION. During the Term, the Tenant, subject to the provisions contained herein, agrees to indemnify, defend and save the Landlord harmless against and from any and all claims, damages, costs, expenses (including the Landlord's reasonable attorney's fees) fines, penalties and other liabilities of any and every kind and nature, to any person or property on the premises arising out of Tenant's use and occupancy of the Lot, including, but not limited to, costs and expenses incurred in connection with any clean-up, remediation removal or restoration work required by any federal, state or local governmental authority because of the presence of any such Hazardous Substance on or about the Lot to the extent the Tenant caused any such environmental occurrence, but there shall be no indemnity for any claim caused by the Landlord's negligence. If any claim or proceeding arising under the preceding sentence is brought, naming the Landlord as a party by reason of any such claim or proceeding, and the claim, proceeding, damage, loss or liability is not caused by the negligent acts of the Landlord, its agent, servants or employees, Tenant, at its own cost and expense, upon written notice from the Landlord, agrees to undertake forthwith to defend such action or proceeding and hold the Landlord harmless and indemnify the Landlord against any liability thereon which may be asserted or imposed.

For the purposes of this Section, "Hazardous Substance" shall mean waste, substance or other material which may be dangerous to health or the environment, including, without limitation, all "hazardous wastes", "hazardous materials", "hazardous substances", "toxic substances", and "oil", as defined in and/or regulated under the Resources Conservation and Recovery Act of 1976, as amended, and/or any other federal, state or local law, regulation or by-law.

11. QUIET ENJOYMENT. The Landlord covenants that the Tenant, on paying the rent and performing the covenants herein, shall peaceably and quietly have, hold and enjoy the Lot.
12. BREACH OF CONDITION. This Lease is made on condition that if Tenant should neglect or fail to pay the rent due hereunder or the sewer use charges payable to LNWS, LLC, within fifteen (15) days after the rent is due, or if the Tenant shall neglect or fail to pay real estate taxes assessed on said property in accordance with G.L. c. 59, §2B, or if the Tenant shall neglect or fail to perform or observe any of the terms of any

federal, state or local law, by-law or regulation or the Rules and Regulations promulgated by the Landlord, and after receipt by the Tenant of such notice the Tenant fails to commence to cure within said sixty (60) days or thereafter fails to diligently prosecute said cure to completion or if the leasehold hereby created shall be taken on execution, or by other process of law, and such execution or other process is not satisfied or discharged within thirty (30) days thereafter or prior to a sale under said execution or other process which ever first occurs, or if any assignment shall be made of the Tenant's property for the benefit of creditors, or if a receiver, trustee in bankruptcy or similar officer shall be appointed (and if such person is not discharged within ninety (90) days thereafter) to take charge of all or any part of the Tenant's property by a Court of competent jurisdiction, or if a petition is filed by the Tenant under any bankruptcy law for relief or composition of its debts, or if the Tenant is declared bankrupt or if a mortgagee forecloses and/or takes possession of the chattel then, and in any of said cases, the Landlord lawfully may immediately or at anytime thereafter and without demand or notice enter upon the Lot or any part thereof in the name of the whole and repossess the same, including all fixtures therein and/or annexed thereto, as of the Landlord's former estate and expel the Tenant and those claiming through or under the Tenant and remove its effects without being deemed guilty of any manner of trespass and without prejudice to any remedies which might otherwise be used for arrears of rent or proceeding breach of covenants, and upon such entry, may terminate this Lease; and the Tenant covenants in case of such termination to pay and be liable for, on the days originally fixed for the payment thereof, amounts equal to the several installments of rent and other charges reserved as would under the terms of this Lease become due if this Lease had not been terminated or if the Landlord has not entered or reentered as aforesaid, and the Tenant covenants to pay and be liable for all losses and damages suffered by reason of such termination, including, but not limited to, the reasonable costs of legal counsel retained by the Landlord and all expenses of the Landlord for enforcement hereunder.

13. [TENANT'S TERMINATION OF LEASE. The Tenant may terminate this Lease upon 60 days' written notice to the Landlord.]
14. ASSIGNMENT OF LEASE AGREEMENT. This Agreement may not be assigned or transferred by the Tenant without the written consent of the Landlord except that the Lease may be assigned to a spouse, child, grandchild, sibling, niece or nephew of the Tenant (a "Relative") to a trust, limited liability company, corporation or other legal entity owned or controlled by the Tenant or a Relative. The Tenant may sub-lease the Lot to an unrelated party for terms not to exceed one hundred twenty (120) days upon notice to, but without the requirement of the assent of, the

Landlord. A purchaser of the Tenant's dwelling shall not be permitted to assume this Lease but shall be required to execute a new lease for the Lot with the Landlord for a term of twenty (20) years in the form of lease then adopted by the Landlord for similar leaseholds with the annual rent for the first three years of the term to be set at the then current annual rent for new leaseholds as most recently determined by the Landlord.

15. COMMON AMENITIES. In addition to the exclusive use and occupancy of the Lot, the Tenant shall have the exclusive right, in common with other Little Neck tenants, to use the beaches, playgrounds (baseball field), dock, community center and other common amenities as currently provided by the Landlord for the enjoyment of the residents of Little Neck. The Landlord shall provide reasonable security at the entrance to Little Neck during peak weekends and holidays to limit access to the Tenant and other Little Neck tenants.

16. RIGHT OF FIRST REFUSAL. The Tenant acknowledges that the Landlord does not possess the legal authority or power to sell the Lot during the term of this Lease. However, if at any time during the Term, the Landlord shall receive from any person a Bona Fide Offer (as defined below) to purchase the Lot, and shall have the desire and authority to sell the Lot pursuant to such Bona Fide Offer, the Landlord shall give written notice of the same to the Tenant, together with a copy of the Bona Fide Offer. A "Bona Fide Offer" shall mean an offer in writing setting forth all relevant terms and conditions of the proposed purchase from an offeror who is ready, willing and able to consummate the purchase. Upon the Tenant's receipt of such notice, the Tenant shall then have the right and option to purchase the Lot at the purchase price and upon the other terms set forth in the Bona Fide Offer, and as soon as practicable thereafter to consummate the transaction, provided only that the Tenant exercises such right and option by written notice to the Landlord within 60 days after the Tenant's receipt of the notice of the Bona Fide Offer. If the Tenant should not, for any reason, exercise the Tenant's option to purchase the Lot as provided above, then the Landlord shall have the right to sell the Lot at the purchase price and upon the terms set forth in the Bona Fide Offer. If the Tenant shall not exercise the Tenant's option to purchase the Lot with respect to any Bona Fide Offer, and if the transaction contemplated at the purchase price and upon the terms set forth in the Bona Fide Offer, the Tenant's right of first refusal shall once again take effect with respect to such Bona Fide Offer and with respect to any subsequent Bona Fide Offer.

17. NOTICES. All notices hereunder must be in writing and shall be deemed validly given if sent by certified mail, return receipt requested, addressed as follows (or any other address that the party to be notified may have designated by like notice) and shall be deemed received as of the earlier date five days after the date of the postmark or actual receipt hereof.

the Landlord: Feoffees of the Grammar School
P.O. Box 166
Ipswich, MA 01938

Tenant: _____

18. NOTICE OF LEASE. Upon the written request of the Tenant, the Landlord agrees to execute a Notice of Lease pursuant to Massachusetts General Laws Chapter 183, Section 4, to be recorded at the Essex South District Registry of Deeds at the Tenant's expense and a copy of said Notice of Lease as recorded shall be returned to the Landlord by the Tenant.
19. BINDING EFFECT. This Lease shall extend to and bind the heirs, personal representatives, successors and assigns of the parties thereof.
20. RIGHT OF ENTRY: Tenant agrees that the Landlord, the Landlord's agents and other representatives, shall have the right, without abatement of rent, to enter into and upon the Lot, or any part thereof, upon reasonable notice (except in the event of an emergency) for the purpose of examining the same to ensure compliance with the terms of the Lease, to make such repairs to the Lot as may be necessary for the safety and preservation thereof, provided however that such repairs (unless of an emergency nature) shall be made so as to cause a minimum of interference with the Tenant's use of the Lot.
21. TENANT'S COVENANTS. The Tenant covenants for the Term as follows:
- (a) To pay when due, all rent, taxes and sewer use fees at the time and in the manner required as provided in this Lease.
 - (b) At the expiration or earlier termination of this Lease to yield up peaceably to the Landlord the Lot in good order, repair and condition and unencumbered.
 - (c) At the expiration or earlier termination of the Lease the Tenant shall thereafter be required to remove from the Lot, within six months, any dwelling, structures and other improvements located on the Lot, at the Tenant's expense. Failure of the Tenant to remove the

Tenant's dwelling, structures and other improvements shall result in the dwelling, structures and other improvements becoming the property of the Landlord. The Tenant shall pay the Landlord the rent and other amounts due to the Landlord and LNWS, LLC, under this Lease during the period through the date of removal or forfeiture of the dwelling, structures and other improvements on the Lot. In the event the Tenant removes or forfeits the dwelling, structures and other improvements, the Tenant shall remain liable for all such amounts due and shall, in addition, be liable for the Landlord's reasonable costs of collection, including reasonable attorney's fees.

- (d) To indemnify and hold the Landlord harmless against any mechanics' or other liens arising out of the making of any alterations, repairs, additions or improvements by the Tenant. All such work by the Tenant shall be done in accordance with all requirements of law, including all governmental regulations in a good workmanlike manner, and with materials of good quality.
- (e) To comply with all local, state and federal permits, licenses or certificates.
- (f) That the Tenant will not make or suffer any waste or any unlawful, improper or offensive use of the said premises.
- (g) That the Tenant shall not erect, alter, change, reconstruct or modify any building on the Lot, or use any building for any purpose other than as a single family dwelling or an accessory structure. Prior to any construction, reconstruction, alteration, changes or modifications, as aforesaid, the Tenant must submit, to the Landlord, three complete sets of plans, to scale, that clearly delineate all such proposed work. All work must be performed in accordance with said plans. No work can be started until the Landlord approves the plans. No exterior construction work on any building shall be conducted or carried on between June 1st through September 30th, inclusive, in each year in order to preserve the peaceful enjoyment of the area for Little Neck tenants. [The Tenant acknowledges that no reconstruction, addition to or modification of an existing structure on the Lot shall alter or unreasonably interfere with the water views from the dwelling of any other tenant at Little Neck existing as of the Commencement Date.]
- (h) That the Tenant shall (i) keep the grass cut upon the Lot and will not allow grass and other vegetation to grow in such a manner as to become a fire hazard to any building upon the Lot or any adjacent lots and (ii) trim trees and bushes upon the Lot so as not to unreasonably interfere with the water views from the dwelling of any other tenant at Little Neck existing as of the Commencement Date.]
- (i) The Tenant hereby further covenants and agrees to comply with the Rules and Regulations duly promulgated by the Landlord, as

they may be amended from time to time. Notwithstanding the foregoing, said Rules and Regulations shall not be contrary to the terms and provisions of this Lease.

- (j) The Tenant shall not drill, dig or construct any wells on the Lot.

22. LANDLORD'S COVENANTS. The Landlord covenants for the Term of this Lease, as follows:

- (a) The Landlord shall enforce the obligation of all tenants of Little Neck to keep trees and bushes trimmed so as not to unreasonably interfere with the Tenant's water views from the Tenant's dwelling existing as of the Commencement Date.
- (b) Notwithstanding anything to the contrary contained in this Lease, in the event of the damage by casualty or destruction, subsequent to the Commencement Date, of the whole or any part of the Tenant's dwelling, the Landlord shall permit the Tenant to rebuild the Tenant's dwelling to the same size, configuration and location as exists of the Commencement Date, with and subject to all necessary government approvals.
- (c) The Landlord shall not impose new Rules and Regulations without at least 60 days' written notice to the Tenant.
- (d) The Landlord shall consent to a mortgage or other security interest in the Tenant's improvements (dwelling, accessory structures, etc.) as may be sought by the Tenant.
- (e) That the Landlord represents and warrants that it is the owner of Little Neck in fee simple, and that it has the authority to enter into this Lease pursuant to Chapter 5, Section 1, of the Province Laws of 1765-66, as made perpetual by Chapter 54 of The Acts of 1786, and that upon doing so, the Tenant shall have all rights and benefits as provided in this Lease.

23. SUBORDINATION. Subject to the Tenant's receipt of a reasonable subordination and nondisturbance agreement, this Lease, and all rights of the Tenant hereunder, are and shall be subject and subordinate in all respects to all mortgages given by the Landlord which may now or hereafter affect Little Neck ("Superior Mortgages"), to each and every advance made or hereafter to be made under the Superior Mortgages, and to all renewals, modifications, replacements and extensions of the Superior Mortgages. In confirmation of such subordination, the Tenant shall timely execute and deliver any instrument, in recordable form, if required, to the holder of any Superior Mortgages or any of their respective successors in interest as may be requested to evidence such subordination.

24. COMPLETE AGREEMENT. This Lease contains all the agreements, promises and understandings between the Landlord and the Tenant and no oral agreements, promises or understandings shall be binding upon either the Landlord or the Tenant in any dispute, controversy or proceeding at law, and any addition, variation or modification to the Lease shall be void and ineffective unless made in writing and signed by the parties hereto.
25. LAW GOVERNING. This Lease and the performance thereof shall be governed, interpreted, construed and regulated by the laws of the Commonwealth of Massachusetts.

In witness whereof, the parties hereto have set their hands and seals the day and year first above written.

Feoffees of the Grammar School
In the Town of Ipswich, Landlord
By:

Its: _____

Tenant(s)

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

On this _____ day of _____, 2006, before me, the undersigned notary public, personally appeared _____, Tenant(s), proved to me through satisfactory evidence of identification, which was personal knowledge, to be the person whose name(s) is/are signed on the preceding document, and acknowledged to me that he/she/they signed it voluntarily for its stated purpose.

NOTARY PUBLIC

COMMONWEALTH OF MASSACHUSETTS

Essex, ss.

On this _____ day of _____, 2006, before me, the undersigned notary public, personally appeared _____ proved to me through satisfactory evidence of identification, which was personal knowledge, to be the person whose name is signed on the preceding document, and acknowledged to me that he signed it voluntarily for its stated purpose on behalf of the Feoffees of the Grammar School in the Town of Ipswich.

NOTARY PUBLIC

EXHIBIT A

RENT PAYMENTS

A.1. The annual rent for the first three (3) years of the Term, due to the Landlord shall be as follows, payable in advance in quarterly installments during the term of this Lease:

<u>Year</u>	<u>Annual Rent</u>	<u>Installment</u>
7/1/06 – 6/30/07	\$9,700.00	\$2,425.00
7/1/07 – 6/30/08	\$9,700.00	\$2,425.00
7/1/08 – 6/30/09	\$9,700.00	\$2,425.00

A.2. The annual rent for the Lot shall be adjusted every three (3) years.

A.3. Beginning on July 1, 2009, each residential lot at Little Neck will be assigned to one of not more than ten (10) classes to be established by the Landlord for the purpose of more accurately basing the annual rent on the relative values of the lots. On or before June 30, 2008, the Landlord shall provide the Tenant with a schedule identifying each of the lots by parcel number, street address and rental class. On or before December 31, 2008, the Landlord shall notify the Tenant in writing of the annual rent for the Lot to be due to the Landlord for the period of July 1, 2009, through June 30, 2012. The annual rent shall be determined in the sole discretion of the Landlord after taking into account (a) the fair value of the Lots as to which the Landlord shall receive advice from appropriate professionals, (b) the operating costs of Little Neck and (c) the charitable purposes of the Landlord.

A.4. The annual rent for July 1, 2012, through June 30, 2015, shall be determined in the sole discretion of the Landlord after taking into account (a) the fair value of the Lot as to which the Landlord shall receive advice from appropriate professionals, (b) the operating costs of Little Neck and (c) the charitable purposes of the Landlord. The Tenant shall be notified in writing of any change in the annual rent at least ninety (90) days prior to the effective date of such change.

A.5. For each subsequent three-year period of the Term, the annual rent shall be adjusted in the manner described in Paragraph A.4, above.

A.6. The rent described in this Exhibit A does not include the Tenant's payments described in Sections 6 or 7 of the Lease.

December 31st, 1993

TO THE FEOFFEEES OF THE GRAMMAR SCHOOL IN IPSWICH:

This is to notify you that we have this day purchased from ~~██████████~~ and ~~██████████~~, the cottage building located upon Lot ~~██~~, (Ipswich Assessess' Map 24C, Parcel ~~██~~) at Little Neck. As a part of the transfer, ~~██████████~~ and ~~██████████~~ have assigned their rights and privileges in said Lot to us.

In consideration of your recognizing us as tenants to said Lot, we agree to pay the ground rent and taxes which may be imposed against the cottage building and said Lot for the year 1994, and for such subsequent years as we may own the cottage building, and have rights and privileges in said Lot.

We also agree to abide by such rules and regulations as may be adopted from time to time by the Feoffees of the Grammar School in Ipswich, and applicable to persons having an interest in land at Little Neck.

We hereby surrender and cancel
any right and privileges we may have
in Lot ~~██~~ (Ipswich Assessors' Map 24C, Parcel ~~██~~).

December 27, 1993

December 31st, 1993

TO THE FEOFFEEES OF THE GRAMMAR SCHOOL IN IPSWICH:

This is to notify you that we have this day purchased from [REDACTED] and [REDACTED], the cottage building located upon Lot [REDACTED], (Ipswich Assessess' Map 24C, Parcel [REDACTED]) at Little Neck. As a part of the transfer, [REDACTED] and [REDACTED] have assigned their rights and privileges in said Lot to us.

In consideration of your recognizing us as tenants to said Lot, we agree to pay the ground rent and taxes which may be imposed against the cottage building and said Lot for the year 1994, and for such subsequent years as we may own the cottage building, and have rights and privileges in said Lot.

We also agree to abide by such rules and regulations as may be adopted from time to time by the Feoffees of the Grammar School in Ipswich, and applicable to persons having an interest in land at Little Neck.

We hereby surrender and cancel
any right and privileges we may have
in Lot [REDACTED] (Ipswich Assessors' Map 24C, Parcel [REDACTED]).

December 27, 1993

EXHIBIT G

(SAMPLE)

ALEXANDER & FEMINO

ATTORNEYS AT LAW
ONE SCHOOL STREET
BEVERLY, MASSACHUSETTS 01915
alexanderfemino@earthlink.net

LEONARD F. FEMINO
THOMAS J. ALEXANDER

TELEPHONE (978) 921-1990
FAX (978) 921-4553

JERALD A. PARISELLA

June 28, 2006

VIA CERTIFIED/REGULAR MAIL

NOTICE TO TERMINATE TENANCY AT WILL

RE: Landlord: Feoffees of the Grammar School in the Town of Ipswich
Tenant:
Address:

Dear

This is to notify you that your tenancy at will is hereby terminated as of February 1, 2007, it being the next rent due date.

You are hereby notified to quit and deliver up at the end of the term of your tenancy, beginning after this notice, that is January 31, 2007, the premises (land) now held by you as a tenant, and remove your personal property therefrom, namely:

Any funds paid by you after this notice shall be accepted for use and occupancy only and not for rent, shall not waive this notice or any subsequent eviction proceedings, nor shall it create or reinstate any tenancy.

Your rent for the remaining term of July 1, 2006 to December 31, 2006 is the same as the last six month period, and the receipt of that amount will not create a new tenancy. You will not be receiving a bill for this final rental period. Please mail your payment to P.O. Box 166, Ipswich MA 01938.

Very truly yours,
Feoffees of the
Grammar School in the
Town of Ipswich,
By its attorney


Leonard F. Femino

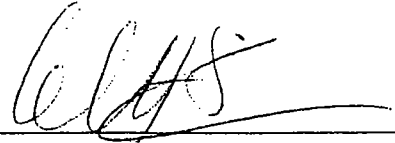
LFF/ks

CC: Donald M. Greenough

CERTIFICATE OF SERVICE

I, William H. Sheehan III, attorney for the Defendants Feoffees of the Grammar School in the Town of Ipswich, hereby certify that I served a copy of the within Answer and Counterclaim and Jury Demand of the Defendants Feoffees of the Grammar School in the Town of Ipswich by mailing the same, first class mail, postage prepaid, to the following attorney:

Neal C. Tully, Esq.
Masterman, Culbert & Tully LLP
One Lewis Wharf
Boston, MA 02110



William H. Sheehan III

Dated: December 29, 2006