

COMMONWEALTH OF MASSACHUSETTS
THE TRIAL COURT
PROBATE AND FAMILY COURT DEPARTMENT

ESSEX, ss

Docket No. ES09E0094QC

ALEXANDER B.C. MULHOLLAND, JR.,)
PETER FOOTE, DONALD WHISTON, JAMES)
FOLEY, ELIZABETH KILCOYNE, PATRICK)
J. MCNALLY, and INGRID MILES, as they are)
the Feoffees of the Grammar School in the Town)
of Ipswich,)

Plaintiffs,

v.

ATTORNEY GENERAL OF THE)
COMMONWEALTH OF MASSACHUSETTS,)
IPSWICH SCHOOL COMMITTEE, and)
RICHARD KORB, as he is Superintendent of)
Schools in the Town of Ipswich,)

Defendants.

SUPPLEMENT TO MOTION TO INTERVENE

On December 20, 2011, Douglas J. DeAngelis filed a motion to intervene as a party defendant pursuant to Rule 24(a) of the Massachusetts Rules of Civil Procedure. Within that motion, which is incorporated herein, Mr. DeAngelis previewed that he would be joined by other applicants for intervention and that supplemental materials would be filed in support thereof. Mr. DeAngelis and additional applicants for intervention hereby supplement the motion to intervene as follows:

I. THE APPLICANTS FOR INTERVENTION

1. The applicants for intervention are Douglas J. DeAngelis, Catherine T.J. Howe, Jacqueline Phypers and Jonathan Phypers, individually and on behalf of their minor children (collectively, the "Interveners"). As set forth in their Answer and Counterclaim, which is filed

herewith in accordance with Rule 24(c), Mr. DeAngelis is a resident of Ipswich, Massachusetts with one minor child who will be eligible to attend the Ipswich Public Schools next year; Ms. Howe is a resident of Ipswich, Massachusetts with two minor children who attend the Ipswich Public Schools; and Mr. and Mrs. Phypers are residents of Rowley, Massachusetts with two minor children who attend the Ipswich Public Schools.

II. PROCEDURAL BACKGROUND

2. The motion to intervene was filed in direct response to an announcement by the existing parties on December 20, 2011, that a proposed settlement had been reached under which (a) Little Neck would be sold by the Feoffees, and (b) the governance structure of the Feoffees would be reorganized in conjunction with the sale.

3. Prior to the announcement of the proposed settlement on December 20, 2011, no public notice of any agreement had been given. Although notice had been given of an Emergency Executive Session of the Ipswich School Committee on Saturday, December 17, 2011 – the notice was given the previous day, Friday, December 16, 2011 – the purpose of the Emergency Executive Session was not disclosed.

4. If the existing parties had not announced the proposed settlement on December 20, 2011 (i.e., if the School Defendants were continuing to advocate for the removal and reorganization of the Feoffees before any decision to sell Little Neck were made, assuming reasonable deviation from the terms of the Trust were even permissible, thereby allowing public discourse on any decision to sell Little Neck), then there would have been no need for the motion to intervene.

5. At the time of filing, the Court did not permit Mr. DeAngelis to be heard on the motion to intervene, but instead stated that a hearing could and should be scheduled.

6. A hearing has been scheduled for Friday, February 3, 2012, with notice of the hearing given to the existing parties by electronic mail on the morning of Friday, December 23, 2011. In scheduling the hearing, the undersigned counsel conferred with the Court on its availability. A copy of the notice of hearing is attached hereto as Exhibit A.

III. THE INTERVENERS' OBJECTIVE

7. The Interveners are opposed to an agreement to sell Little Neck by the Feoffees as currently constituted, because the Feoffees are not publicly accountable. All decisions regarding Little Neck impact the town in various different ways, because Little Neck is effectively a public asset, and so any decision to sell Little Neck should be made pursuant to a public process with proper analyses.

8. On behalf of hundreds of residents and parents, Mr. DeAngelis filed an amicus brief in opposition to the Feoffees' motion for partial summary judgment on January 27, 2011. The amicus brief sets forth in greater detail why the so-called "Beneficiary Group" has been opposed to the Feoffees' proposed sale of Little Neck. A copy of the amicus brief (together with the list identifying the Beneficiary Group, comprised of 681 residents and parents on behalf of 507 schoolchildren) is attached hereto as Exhibit B and incorporated herein.

IV. THERE IS A CONFLICT OF INTEREST WITH THE SCHOOL DEFENDANTS

9. As of January 27, 2011, when the amicus brief was filed, the Interveners' interest appeared to be consistent with the School Defendants' interest. The School Defendants were opposed to reasonable deviation of the Trust and the Feoffees' proposed sale of Little Neck, and had counterclaimed for the removal and reorganization of the Feoffees.

10. In the event these interests were to diverge, the right to file a motion to intervene pursuant to Rule 24 was expressly reserved within the amicus brief. See Amicus Brief at 19, n.5.

11. The interests remained aligned as of November 15, 2011, when Mr. DeAngelis wrote as follows to the Chairman of the Ipswich School Committee:

After further discussion, we have decided to err on the side of caution and not do anything that could have any negative impact on the Probate Court case. In so doing, we are also trusting your judgment that there is no settlement agreement that the current makeup [of] the school committee would accept if it came in advance of fixing the governance of the Feoffees. This includes a settlement agreement which is coincident with fixing the governance, since such an agreement would not allow any public discourse on the terms of the settlement agreement.

The Chairman responded that “[t]here wont [sic] be any settlements that involve sale in any respect.” A copy of this e-mail exchange is attached hereto as Exhibit C.

12. Until December 20, 2011, the Interveners continued to believe (in reliance on the Chairman’s representation one month earlier) that the School Defendants would not agree to a sale of Little Neck prior to or coincident with “fixing” the governance of the Feoffees.¹

13. The interests of the Interveners and the School Defendants diverged with the announcement of the proposed settlement on December 20, 2011.

V. THE INTERVENERS’ INTEREST IS NOT ADEQUATELY REPRESENTED

14. The touchstone for a motion to intervene pursuant to Rule 24(a) is that the interest of the applicant for intervention is not adequately represented by the existing parties. Rule 24(a) specifically provides for intervention by right “when the applicant claims an interest relating to

¹ Notably, at the Annual Town Election on May 17, 2011, the following referendum question was on the ballot: “Shall the Town’s elected representatives in the General Court, Senator Bruce E. Tarr and Representative Bradford Hill, be directed to promptly secure passage of a Special Act to replace the Feoffees of the Ipswich Grammar School with a rotating, publicly-appointed board of trustees in order to provide a more appropriate degree of openness, accountability and public oversight, with such Special Act to be in the form approved as Article 12 at the 2011 Annual Town Meeting or as previously approved as Article 23 at the 2009 Annual Town?” The town voted overwhelmingly (approximately 90%) in favor of requesting this special legislative action, which is currently pending before the Massachusetts Legislature.

the property or transaction which is the subject of the action and he is so situated that the disposition of the action may as a practical matter impair or impede his ability to protect that interest, unless the applicant's interest is adequately represented by existing parties."

15. In agreeing to the sale of Little Neck by the Feoffees as currently constituted, without appropriate public discourse, and abandoning their arguments against the sale and reasonable deviation of the Trust, the School Defendants are not adequately representing the interest of the Interveners in this action. See, e.g., Massachusetts Federation of Teachers v. School Committee of Chelsea, 409 Mass. 203, 207-08 (1991) (denying motion to intervene where the objective of the applicant parent group was still represented by the school committee in the litigation: "Although the school committee members may be motivated by somewhat different concerns in pursuing this goal, a different motive in pursuing the same ultimate goal does not constitute inadequate representation, as long as the party demonstrates the intent to litigate vigorously.") (emphasis added).²

16. Accordingly, the Interveners must represent their own interest in this action, because otherwise their ability to protect that interest will be impaired or impeded as a practical matter. See Mass. R. Civ. P. 24(a).

17. The fact that the Interveners' interest is not being adequately represented is evident from the proposed settlement itself. For example, if the proposed sale of Little Neck were approved, then the average household in Ipswich would be required to pay approximately \$67 more per year to support the increase in the year-round residences on Little Neck, with no

² In addition, the School Defendants do not adequately represent the interest of Interveners Jacqueline and Jonathan Phypers, whose children attend the Ipswich Public Schools but who are not residents of Ipswich and thus had no vote in the election of the Ipswich School Committee members. As such, the interest of Mr. and Mrs. Phypers and their children is special and distinct from that of Ipswich citizens.

additional benefit. And this analysis assumes that the real estate tax generated by Little Neck would remain flat, when in fact it would likely decrease. Stated differently, retaining the seasonal restriction on Little Neck is worth more to the town and its schools than the income from the proposed sale proceeds.

18. The apparent failure by the School Defendants to analyze the impact of increasing the number of year-round residences on Little Neck, even though this issue had been raised in the amicus brief, illustrates how their representation of the Interveners is inadequate and why the motion to intervene should be granted.

VI. THE INTERVENERS HAVE STANDING

19. Any argument that the Interveners lack standing would be unavailing. Their standing is the same as that of the School Defendants.

20. Although the Attorney General argues that she has exclusive standing to represent the public interest in the Trust,³ the Attorney General waived this exclusivity by allowing the School Defendants to appear in this action. More particularly, the Attorney General permitted the School Defendants to (a) oppose Plaintiffs' request for reasonable deviation and the sale of Little Neck, and (b) file and pursue a counterclaim for the removal and reorganization of the Feoffees. These are the same positions that the Interveners seek to take in this action – their aim is to carry the baton that the School Defendants recently (and surprisingly) dropped.

21. Having opened the door to the School Defendants, without questioning their standing, the Attorney General cannot now close that door to the Interveners who are attempting to do nothing more than continue to protect the very interest and pursue the very claim that the

³ The Attorney General provided the Interveners' counsel with a copy of her opposition to the motion to intervene by electronic mail on Thursday, December 22, 2011. As of this filing, the Interveners' counsel has not received a response from any other existing party.

Attorney General apparently deemed worthy of protection and pursuit by the School Defendants in the first place.

22. The question of standing should not be separated from the question of intervention, but is instead folded within it. If the Court finds that the interest of the Interveners is not adequately represented and that they have a right to intervene, then it must also find that they have standing.

VII. THE MOTION TO INTERVENE IS TIMELY.

23. The Interveners acted as soon as it became apparent that their ability to protect their interest in this action would be impaired or impeded. The motion to intervene was filed literally within minutes of the first public announcement of the proposed settlement.

24. Indeed, it was made clear within the original motion (and again when it was filed in Court) that it was intended to be a mere place-holder, and that additional time would be needed to expand on the argument for intervention. Since then, just three business days and a holiday weekend have passed. More time is still needed to further expand on the argument, to provide the Court with a fuller analysis of the underlying legal considerations, and to disclose additional applicants for intervention.⁴ Accordingly, the Interveners reserve their right to further supplement their motion, but they are sensitive to their good-faith obligation to give the existing parties as much notice as possible of the grounds for intervention.

⁴ As noted above, the Interveners are believed to represent the majority view in town. With more time, it is anticipated that additional applicants will be added to the motion to intervene. Although this matter should not be resolved based on a popularity contest, the number of residents and parents opposed to the proposed settlement is telling.

VIII. THE INTERVENERS WOULD HAVE AN IMMEDIATE RIGHT OF APPEAL

25. Because this motion has been brought pursuant to Rule 24(a), concerning intervention by right, any denial of the motion would be subject to immediate appeal, before entry of final judgment approving the proposed settlement. See Massachusetts Federation of Teachers, 409 Mass. At 204 (“[T]he denial of leave to intervene functions as a final order, because it eliminates the intervener from the litigation. A rule allowing an applicant for intervention to appeal the denial of his motion only after final judgment would render his appeal futile.”)

26. Therefore, to the extent the Court is inclined to deny intervention and approve the proposed settlement without the benefit of the hearing scheduled for February 3, 2012, the Interveners request that they be given reasonable notice of such action prior to entry of final judgment.

IX. CONCLUSION

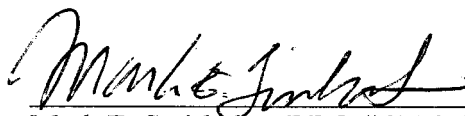
For the reasons stated above and in the original motion to intervene dated December 20, 2011, the Interveners, Douglas J. DeAngelis, Catherine T.J. Howe, Jacqueline Phypers and Jonathan Phypers, individually and on behalf of their minor children, respectfully request that this Honorable Court:

- A. Grant their motion to intervene pursuant to Rule 24(a) after the scheduled hearing on February 3, 2012;
- B. Suspend the trial to allow the Interveners a reasonable opportunity as party defendants to prepare for trial; and
- C. Grant such other and further relief as is just and appropriate.

Respectfully submitted,

DOUGLAS J. DeANGELIS, CATHERINE
T.J. HOWE, JACQUELINE PHYPERS, and
JONATHAN PHYPERS, individually and on
behalf of their minor children,

By their attorneys,



Mark E. Swirbalus, BBO #631650

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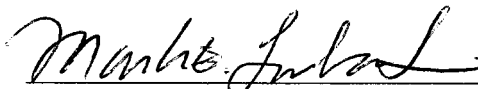
Fax: (617) 345-4745

meswirbalus@daypitney.com

Dated: December 27, 2011

CERTIFICATE OF SERVICE

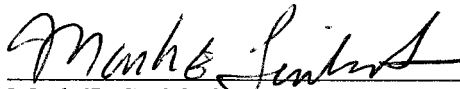
I, Mark E. Swirbalus, hereby certify that on this 27th day of December, 2011, I served a copy of the foregoing by hand upon counsel of record.



Mark E. Swirbalus

NOTICE OF HEARING

As previously noticed, a hearing on the motion to intervene is scheduled for 9:00 a.m. on Friday, February 3, 2012.



Mark E. Swirbalus

EXHIBIT A



BOSTON CONNECTICUT NEW JERSEY NEW YORK WASHINGTON, DC

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December 23, 2011

Register of Probate
Essex County Probate and Family Court
36 Federal Street
Salem, MA 01970

Attn: Caroline

Re: Alexander B.C. Mulholland, Jr. et al v. Attorney General
of the Commonwealth of Massachusetts, et al.
Essex Probate and Family Court, Docket No. ES09E0094QC

Dear Caroline:

As we discussed today, please mark our Motion to Intervene (filed on behalf of Douglas J. DeAngelis on December 20, 2011) for a hearing in this matter at **9:00 a.m. on Friday, February 3, 2012.**

Please note that we anticipate supplementing the Motion to Intervene with additional applicants for intervention and a supporting memorandum. We will do so as soon as possible, serving copies on the existing parties.

Thank you very much, and please call me if you have any questions.

Very truly yours,

A handwritten signature in cursive script that reads 'Mark E. Swirbalus'.

Mark E. Swirbalus

cc: Johanna Soris, Assistant Attorney General (by e-mail & first class mail)
Stephen M. Perry, Esq. (by e-mail & first class mail)
William H. Sheehan, III, Esq. (by e-mail & first class mail)

EXHIBIT B

COMMONWEALTH OF MASSACHUSETTS
THE TRIAL COURT
PROBATE AND FAMILY COURT DEPARTMENT

ESSEX, ss

Docket No. ES09E0094QC

ALEXANDER B.C. MULHOLLAND, JR.,)
PETER FOOTE, DONALD WHISTON, JAMES)
FOLEY, ELIZABETH KILCOYNE, PATRICK)
J. MCNALLY, and INGRID MILES, as they are)
the Feoffees of the Grammar School in the Town)
of Ipswich,)

Plaintiffs,

v.

ATTORNEY GENERAL OF THE)
COMMONWEALTH OF MASSACHUSETTS,)
IPSWICH SCHOOL COMMITTEE, and)
RICHARD KORB, as he is Superintendent of)
Schools in the Town of Ipswich,)

Defendants.

**AMICUS BRIEF IN OPPOSITION TO PLAINTIFFS'
MOTION FOR PARTIAL SUMMARY JUDGMENT**

The Feoffees of the Grammar School of Ipswich (the “Feoffees”) have moved for partial summary judgment, seeking authority to sell Little Neck in deviation from the terms of a centuries-old trust for the benefit of the Ipswich public schools (the “Grammar School Trust” or “Trust”). The Ipswich School Committee and the Superintendent of Schools (the “School Defendants”) are opposed the proposed sale of Little Neck, and accordingly they oppose the Feoffees’ motion.

A large group of parents and residents of Ipswich (the “Beneficiary Group”), as the *actual* beneficiaries of the Trust, who are also opposed to the proposed sale of Little Neck, hereby respectfully submit this amicus brief in opposition to the Feoffees’ motion.¹

This brief is broken down into two sections. In Section I, the Beneficiary Group addresses why the terms of the Trust cannot be modified, why the proposed sale cannot be authorized, and thus why the Feoffees’ motion must be denied. In Section II, the Beneficiary Group discusses the administration of the Trust and how best to achieve the benefit the Ipswich schoolchildren *should* be receiving. Hopefully the voice of the actual beneficiaries will help guide a solution that makes sense now and in the future without trampling William Payne’s intent. His devise of Little Neck was meant to be an everlasting gift to the schools, and it can and should remain so.

I. THE FEOFFEEES’ MOTION MUST BE DENIED

A. Deviation From the Plain and Unambiguous Language of William Payne’s Will that Little Neck Never Be Sold Is Not Permissible

Before the Court can even reach the question of whether reasonable deviation would be appropriate, which in and of itself requires resolution of genuine issues of material fact, the Court must first answer the threshold question of whether reasonable deviation is permissible under the circumstances. It is not, as the Supreme Judicial Court held in Museum of Fine Arts v. Beland, 432 Mass. 540 (2000).

Like the present action, Beland involved property held in a charitable trust governed by the terms of a will. Reverend William E. Wolcott died in 1911, and in his will he bequeathed

¹ As of the date of this brief, the Beneficiary Group is comprised of the 400-plus individuals listed on the schedule attached hereto as Exhibit A.

seventeen paintings to the trustees of a charitable trust known as The White Fund. Id. The bequest specifically reads as follows:

3.

Whenever the pictures or any part of them shall come into the actual possession of the said Trustees, they shall offer the same for purposes of exhibition to the Museum of Fine Arts in the City of Boston, unless they shall determine otherwise in accordance with the discretion confirmed on them in the following paragraph:

4.

If at the time of my decease or at any subsequent time there shall exist within the present limits of the city of Lawrence a public art gallery housed in a fire-proof building and under such management as the Trustees of the White Fund shall approve, the said Trustees may deposit the aforesaid pictures with such art gallery for purposes of exhibition.

5.

The ownership and control of the pictures shall be vested permanently and inalienably in trust nevertheless, as aforesaid, in said Trustees of the White Fund and their successors.

6.

My purpose is making this bequest is to create and gratify a public taste for fine art, particularly among the people of the City of Lawrence. And I give to the said Trustees of the White Fund full and absolute authority in any contingency not fully provided for in the above stipulations to take such action as they judge best fitted to serve the purpose described.

Id.

In accordance with Reverend Wolcott's bequest, the trustees offered the seventeen paintings to the Museum of Fine Arts (the "MFA") for exhibition. Id. The MFA was exhibiting only three of the paintings, however, holding the other fourteen in storage with no plans to exhibit them. Id. at 541-42.

Upon learning that the trustees wanted to sell some or all of the paintings, the MFA sought a declaration in Superior Court that the plain and unambiguous language of Reverend

Wolcott's bequest – specifically, his mandate that “ownership and control of the pictures shall be vested permanently and inalienably in trust” – prohibits the trustees from selling the paintings. Id. at 542. The MFA then moved for summary judgment based on this language. Id.

The Attorney General, with support from the trustees, filed a cross-motion for partial summary judgment. Id. They argued that the primary purpose of the charitable trust was not being satisfied and thus the bequest should be modified under the doctrine of cy pres or reasonable deviation, permitting the sale of the fourteen paintings not being exhibited. Id.

The Superior Court granted the MFA's motion, holding that the plain and unambiguous language of the bequest prohibits the trustees from selling the paintings. The Superior Court also denied the Attorney General's cross-motion, holding that a trial was needed to determine whether the doctrine of cy pres or reasonable deviation permitted the sale of the fourteen non-exhibited paintings. Id. The case was subsequently reported to the Appeals Court, and the Supreme Judicial Court granted direct appellate review. Id.

The Supreme Judicial Court held that the doctrines of cy pres and reasonable deviation were inapplicable, and that none of the paintings could be sold because such a sale would be contrary to the plain and unambiguous language of Reverend Wolcott's will:

[T]he provisions of the bequest are not ambiguous. . . . The judge properly concluded that “the phrase ‘permanently and inalienably’ in the will means exactly what it says – the Trustees are to have *permanent* possession and control of the paintings” (emphasis in original). The bequest makes clear that the paintings may not be sold by the trustees.

Id. at 543. It is black-letter law that reformation of wills is prohibited in Massachusetts. See Flannery v. McNamara, 432 Mass. 665, 673 (2000). “Courts have no power to reform wills. Hypothetical or imaginary mistakes of testators cannot be corrected. Omissions can not be supplied. Language cannot be modified to meet unforeseen changes in conditions.” Sanderson v. Norcross, 242 Mass. 43, 46 (1922) (emphasis added).

Though the language of William Payne's will is not quite as contemporary as Reverend Wolcott's will, which was drafted some 250 years later, William Payne's prohibition against a sale is even more direct. He devised Little Neck "unto the free scoole of Ipswich . . . which is to bee and remain to the benefit of the said scoole of Ipswich for ever as I have formerly Intended and thearefore the sayd land not to be sould nor wasted." (Ex. 1 at 3.)

In declining to apply the doctrine of cy pres or reasonable deviation, the Court in Beland rejected the argument that the trustees have power to sell the paintings pursuant to paragraph 6 of the bequest, which grants them "full and absolute authority . . . to take such action as they judge best fitted" to achieve the charitable trust's purpose "to create and gratify a public taste for fine art, particularly among the people of the City of Lawrence." 432 Mass. at 542-43. While acknowledging that only three of the paintings were being exhibited, the Court nevertheless explained as follows:

The current inability to exhibit the other fourteen paintings in Lawrence would not justify the application of cy pres or reasonable deviation to sell the paintings. A sale of the fourteen paintings would be the antithesis of Wolcott's intent because the sale could deprive the public of any opportunity to view them. There is information in the record suggesting that it might be possible to display some or all of the fourteen paintings at a gallery in Lawrence or at a fine arts center in nearby Andover. Besides these locations, there may be other suitable sites that are close enough to Lawrence to warrant loosening the geographic restrictions in the bequest to permit exhibition of some or all of the fourteen paintings. The record shows that the trustees have not made reasonable efforts to explore locations for exhibition. Until such efforts are made, and are shown to be futile, there is no need for further proceedings on the issue of whether cy pres would allow sale of the fourteen paintings in storage.

Id. at 544-45 (emphasis added).

Similarly, there is nothing in the present record suggesting that reasonable efforts have been made by the Feoffees to find a way to maintain Little Neck for the benefit of the Ipswich schools without deviating from the terms of William Payne's will, and thus reasonable deviation

cannot be permitted as a matter of law. See id. Indeed, the Feoffees do not even appear to be arguing that they can no longer maintain Little Neck for the benefit of the schools. Instead, they seem simply to be making the subjective – and hotly disputed – argument that selling Little Neck would be the “better deal.”

After having held Little Neck for 350 years, the pending dispute with the tenants, which represents a blip in the long history of the Grammar School Trust, is not enough to justify undermining the clear mandate of William Payne’s will that the land never be sold. Just as the sale of the fourteen paintings would have been the “antithesis” of Reverend Wolcott’s intent, the sale of Little Neck would be the “antithesis” of William Payne’s intent.² See id.

William Payne’s forbidding the sale of Little Neck is hardly a subordinate term of his will, as the Feoffees maintain and as would be required. See G.L. c. 214, §10B (“Upon a petition to permit reasonable deviation from any of the subordinate terms of a charitable gift of a donor who has died, the court may exercise jurisdiction . . .”) (emphasis added); see also Trustees of Dartmouth College v. City of Quincy, 357 Mass. 521, 528 (1970). His will has just two basic terms – (1) maintain Little Neck forever (2) for the benefit of the schools – and neither can be deemed subordinate to the other.

B. Authority To Sell Little Neck Would Require Legislative Action

Even if reasonable deviation were ultimately found at trial to be permissible and appropriate, this Court lacks the authority to grant reasonable deviation. The Grammar School

² Little Neck is the only parcel of land still held by the Feoffees. As discussed below in Section I.B, all other land was sold. It may be reasonable to assume that the only reason why Little Neck was not sold with the other land is that the sale of Little Neck is expressly forbidden by the plain and unambiguous language of William Payne’s will.

Trust is not like other charitable trusts, because its administration is wholly governed by statute. Accordingly, deviation would require an act of the Massachusetts legislature.

Based on the pleadings and other documents filed in this action, the history of the Grammar School Trust lacks certain detail and some assumptions are being made. It seems clear, however, that by 1756 the Feoffees were holding a number of parcels of land – including Little Neck – for the benefit of the Ipswich schools, but there were questions regarding the powers and duties of the Feoffees.³ These questions were brought to the forefront by the Town's grant of a school farm at Chebacco to the Feoffees, because the grant did not provide the Feoffees with the power to appoint successors. Therefore, in a Town Meeting on January 12, 1756, in order to avoid the “endless disputes [that] may arise between the Town and Feoffees,” the following vote was taken:

Voted, that a joint application be made to the Great and General Court [i.e., the Massachusetts legislature] to obtain an Act . . . 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, . . . 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 and receive and apply the income agreeably to the intentions of the donor.

(Ex. 4.)

The legislature acted upon this application, enacting Chapter 26 of the Province Laws of 1755-56, which effectively laid the ground rules for the Grammar School Trust. Chapter 26 defined the “joint committee or feoffees in trust” as being the four named individuals and their successors, together with the three eldest members of the Selectmen for the time being, and gave them “full power and authority by a majority of them to grant necessary leases of any of said

³ This may be because the various parcels of land being held by the Feoffees had come from different sources, at different times, and with different conditions.

land not prejudicial to any lease already made, and not exceeding the term of ten years, to demand and receive said rents and annuities, and, if need be, to sue for and recover same[.]” (Ex. 5.)

Chapter 26 was to expire by its own terms in ten years, and so the legislature extended it for twenty-one years by enacting Chapter 5 of the Province Laws of 1765-66. (Ex. 6.) Then, with the legislature’s enactment of Chapter 54 of the Acts of 1786, the statutory framework governing the powers and duties of the Feoffees became “perpetual.” (Ex. 7.)

Significantly, nothing within this perpetual statutory framework gives the Feoffees the power to sell the land. They are to lease the land and collect the rents for the benefit of the schools. Thus, in order to sell any land, the Feoffees would be required to seek special authority from the legislature. Tellingly, this is exactly what they had done in the past:

- In 1835, the Feoffees applied to the legislature for authority to sell the “school house orchard,” the “school marsh” and an interest in the “Cross farm.”
- In 1892, the Feoffees applied to the legislature for authority to sell an interest in “Neck Pasture” in Ipswich.
- In 1906, the Feoffees applied to the legislature for authority to sell land in Essex.

Copies of the statutes authorizing these sales are attached hereto as Exhibit B.

Legislative authority was and is required by the Feoffees because a court cannot overturn or modify a statute unless it is unconstitutional. See MA Const. Pt. 1, § XXX (“[T]he judicial shall never exercise the legislative and executive powers, or either of them: to the end it may be a government of laws and not men.”). The perpetual statutory framework authorizing the Feoffees to lease the land and collect the rents for the benefit of the schools, but not to sell the land, is not alleged to be unconstitutional. Nor could it be. See United States v. Jin Fuey Moy, 241 U.S. 394, 401 (1916) (“A statute must be construed, if fairly possible, so as to avoid not only the conclusion that it is unconstitutional but also grave doubts upon that score.”).

Indeed, it would appear that the Feoffees have never sold any land without legislative authority, which makes their present application for authority from this Court so out of place. The Feoffees' neglect to mention their prior applications to the legislature is conspicuous.

C. Summary Judgment Would Be Inappropriate Because a Genuine Issue of Material Fact Exists Regarding the Fair Value of Little Neck

Even if William Payne's will were subject to reasonable deviation, and even if this Court were to have jurisdiction to overturn or modify the legislative acts governing the Grammar School Trust, the Court nevertheless could not grant judgment for the Feoffees as a matter of law because a critical fact – i.e., the fair value of Little Neck, and thus the reasonableness of the proposed sale price – is in dispute.

An appraiser was engaged by each of the Feoffees (LandVest), the Ipswich School Committee (Lincoln Property Company) and the Ipswich Finance Committee (Colliers Meredith & Grew), and their valuations are irreconcilable with each other and the proposed sale price.

In their memorandum, the Feoffees rely of their appraiser's conclusion that the value of Little Neck is \$24,500,000, which assumes that Little Neck is sold to a third-party investor who converts the land to a condominium ownership and resells land interests to the current tenants and perhaps some new buyers. (Memorandum in Support of Plaintiffs' Motion for Partial Summary Judgment ("Pls.' Mem.") at 18, ¶ 64.) In contrast, based on the somewhat similar assumptions that Little Neck is sold to a third party and that the tenants transfer their cottages to create a condominium, the appraisers for the School Committee and the Finance Committee conclude that the fair value of Little Neck is \$31,500,000 and \$32,550,000, respectively. (See Exs. 73 & 74.)

Whether these are even the correct assumptions, however, is an open question. For example, the School Committee's appraiser concludes that the aggregate value of the lots

(without the cottages) is \$42,500,000, which is nearly identical to the Finance Committee's appraiser's conclusion that the aggregate value of the lots is \$42,325,000. (See Exs. 73 & 74.) Plugging in yet another set of assumptions, the School Committee's appraiser concludes that the "special value" of Little Neck if sold to a hypothetical association of tenants would be \$42,500,000, whereas the Finance Committee's appraiser concludes that the appropriate price for a sale to a newly-formed cottage association would be \$35,000,000. (See Exs. 73 & 74.)

Even the report by the Feoffees' own appraiser should be seen as an indictment of the proposed sale price. For example, the Feoffees' appraiser notes that the assessed value of the lots is \$40,302,600, and that the "retail" value of the lots \$37,675,000. (Ex. 54 at 19 & 59.) The disparity between this retail value and the proposed sale price suggests that the Feoffees are advocating for a "wholesale" valuation.

Without a trial and the opportunity to test these various valuations and the assumptions on which they are based, including whether Little Neck should be valued at retail or wholesale, it is impossible to know which is correct. What is clear, though, is that the proposed sale price of \$29,150,000 could be – and most likely is – woefully inadequate, particularly when considering that the escrowed rents that should have already gone to the schools would now be re-dedicated to the purchase. This would effectively reduce the price even further. Moreover, despite the tenants' admitted willingness to pay the "reasonable" costs of the wastewater system on Little Neck (Class Action Complaint and Jury Demand, Loneragan v. Foley, Essex Superior Court, Docket No. ESCV2006-02328 ("Tenants' Compl.") ¶ 57), they would pay for none of it under the proposed deal.

The difficulty of trying to appraise Little Neck as a condominium is that there are no direct comparables and there is no precedent. A simple indicator that the proposed sale price is

much too low, however, is that all of the lots on Little Neck have been assigned nearly the same value. The spread between the most expensive “unit,” which is located at 16 River Road and valued at \$220,894, and the average “unit,” which is valued at \$174,551, is only \$46,000. (See Ex. 48 at Ex. G (Price List by Unit).)

The River Road lot includes .18 acres with 171 feet of ocean frontage overlooking Castle Hill and Crane Beach. Its assessed value is \$377,600, or some \$157,000 more than its assigned value under the terms of the proposed sale, and the total assessed value of the lot and cottage is \$508,800. (See Ex. 54 at 17.) What this means is that the owner could, immediately after consummation of the proposed sale, sell this property for a very substantial profit. Even the owners of the least expensive lots could enjoy a substantial profit.

The Feoffees acknowledge and attempt to justify this windfall to the tenants by arguing that “every sound business decision has an element of benefit for each party to the transaction.” (Pls.’ Mem. at 33.) The benefit for the tenants is obvious, but the benefit for the actual beneficiaries of the Trust is harder to see. To the extent the argument goes that the schools could finally start to receive *some* benefit from the Grammar School Trust, after years of nothing, that simply is not good enough.

The windfall that would be enjoyed by the tenants highlights one of the Beneficiary Group’s primary frustrations. The Trust was established for the benefit of the schools, and yet the interests of the tenants seem to be the controlling consideration. For many decades the tenants paid ultra-low rents, to the detriment of the schools, and when the Feoffees finally tried to bring the rents in line with fair rental values, the tenants filed suit in Superior Court. Because of that litigation, it has now been years since the Feoffees have made any distributions whatsoever for the schools, and the Feoffees’ proposed solution is to sell Little Neck to the

tenants for a price that may be far below fair value. The tenants would once again be the winners, and the schoolchildren of Ipswich would once again be the losers.

D. The Proposed Sale Is Short-Sighted, Failing to Take the Long-Term Interests of the Schools Into Consideration

The lack of distributions from the Feoffees for the benefit of the schools has obviously been damaging. As reported in the *Ipswich Chronicle*, and as the Beneficiary Group is fully aware, teaching and library positions have been eliminated; specialty classes have been cut; and individual class sizes have grown beyond an acceptable level. See Jane Dooley, Schools juggle to offset cuts, *Ipswich Chron.*, Sept. 1, 2010. At the risk of hyperbole, the Beneficiary Group's sentiment is that the tenants have been holding the schoolchildren of Ipswich hostage, using their squatters' leverage to force a sale of Little Neck.

While the prospect of the schools' receiving *some* distribution may be appealing, the question is whether breaking the stalemate between the tenants and the Feoffees and realizing a degree of immediate relief is worth the long-term price of doing so. For the Beneficiary Group, the answer is unequivocally "no." ⁴

With the aid of pro formas that were prepared by their accountant, the Feoffees map the distributions that might be made over the next five years (2011 through 2015) if the proposed sale were authorized, as compared with the lesser distributions that might be made over the same period if there were no such sale. (See Exs. 55-58.) There are two flaws with this approach.

First, given that the Trust has existed for more than 350 years, and given the expectation that it will continue for another 350 years and beyond, pinning the decision of whether or not to

⁴ The benefit received by the schools has been relatively minimal historically (literally nothing recently), and so although the Feoffees characterize a failure to authorize the proposed sale as "economically disastrous in the short term [because] there will be no money available for distribution to the beneficiary in the next five years" (Pls.' Mem. at 33), it would really just be a continuation of the status quo.

sell Little Neck on the performance of the “asset” over a five-year period should be seen as remarkably superficial. It is difficult to imagine this Court’s concluding that deviation is indisputably reasonable based on such a small sample size. In fact, the Feoffees’ use of such a small sample is surely indicative of what the larger sample would show.

The short-sightedness of the proposed sale is apparent from the Feoffees’ own analysis. For example, although the Feoffees argue that authorization of the proposal sale would create an endowment fund of approximately \$22,000,000 that would generate income of approximately \$1,000,000 per year (Pls.’ Mem. at 4), this projected income does not account for any capital reinvestment to ensure that the corpus keeps pace with inflation. Without this kind of capital reinvestment, which would obviously lower the amount of distributable income, the relative value of the principal and the income it could generate would decrease year after year. Moreover, distributable income of \$1,000,000 per year would pale in comparison to the \$1,803,600 in gross rental income or the \$1,428,035 in net operating income that Little Neck would generate, according to the Feoffees’ appraiser, if the tenants were paying an average year-round rental rate of \$10,800 per year. (See Ex. 54 at 63.) The Finance Committee’s appraiser similarly finds that the total rental value of the lots is \$1,798,813. (Ex. 74.) And assuming the rent would continue to rise with the market, the disparity between rental-based income and the distributable income from a fixed endowment fund would grow only larger over time.

Second, real estate is permanent, whereas investment accounts are not. The Feoffees concede that an investment account would be subject to investor risk. Although the Feoffees describe this as the only risk (Pls.’ Mem. at 32) (“The only risk is investment risk . . .”), the actual history of the Grammar School Trust teaches otherwise. For example, when the Feoffees were authorized by the legislature to sell the other parcels of land in 1835, 1892 and 1906 (see

discussion supra at §I.B), they were required to invest the proceeds for the benefit of the schools, with the income from the investments applied to the schools. Those investments, however, apparently no longer exist.

The 1835 statute expressly provides as follows:

That the said feoffees shall invest the net proceeds of said lands, in the stock or stocks of some incorporated bank or banks, or put the same out upon interest in mortgage on real estate, or loan the same to any incorporated town or city in this Commonwealth; and that they be authorized to collect, and again to invest the same, as aforesaid, when and so often as the said feoffees, or a major part of them, shall deem it to be most advantageous for said school, and they shall apply the income thereof, exclusively to the uses appointed by the original donors, and agreeably to an act incorporating certain persons as feoffees of said school, and for regulating the same, passed in the year of our Lord one thousand seven hundred and sixty-five, and which was made perpetual by an act passed on the fourteenth day of February, in the year of our Lord one thousand seven hundred and eighty-seven.

The 1892 statute similarly provides that:

Said feoffees may deposit the net proceeds of such sale in any savings bank in this Commonwealth, or may invest the same in any securities in which such savings banks are now or may hereafter be authorized to invest their deposits, the income thereof to be used for the support of said grammar school, agreeable to an act incorporating certain persons as feoffees of said school and for regulating the same, passed in the year seventeen hundred and sixty-five and made perpetual by an act passed on the fourteenth day of February in the year seventeen hundred and eighty-seven.

The 1906 statute contains the same requirement:

Said feoffees may deposit the net proceeds of such sale in any savings bank in this Commonwealth, or may invest the same in any securities in which such savings banks are now or may hereafter be authorized to invest their deposits, the income thereof to be used for the support of said grammar school, agreeably to an act incorporating certain persons as feoffees of said school and for regulating the same, passed in the year seventeen hundred and sixty-five and made perpetual by an act passed on the fourteenth day of February in the year seventeen hundred and eighty-seven.

(See Ex. B) (attached hereto).

Despite these legislative directives, the only remaining asset of the Trust is believed to be Little Neck and whatever income it produces. The lesson is that, unlike an investment account, real estate cannot simply vanish.

E. Authorization of the Proposed Sale Would Place Additional Burdens on the Town That Have Been Neither Disclosed Nor Analyzed

In a letter to the Court from the Ipswich Planning Board, attached hereto as Exhibit C, the Planning Board discusses the undisclosed problems that could be caused by the sale of Little Neck. Specifically, conversion of Little Neck to a condominium that permits year-round residence for all unit owners would place additional stress on the Town's natural resources, municipal services, infrastructure, fiscal condition, and traffic and pedestrian safety. To permit the proposed sale to go forward without an analysis of these problems could be disastrous.

The root of the problems is easy to explain. At present, Little Neck consists of 24 year-round residences and 143 seasonal residences. If all of these residences become year-round, then that would translate to 346 new year-round residents of the Town (based on Ipswich's average household size of 2.42 individuals), which would represent a 2.7% rise in the population (based on Ipswich's household population of 12,785). (See <http://www.factfinder.census.gov>.)

The impact on the school system would be profound. The school population in Ipswich is 2,122 students, or an average of 0.4 students per household (based on 5,290 occupied housing units in Ipswich) (see id.). Therefore, statistically, an additional 143 year-round residences on Little Neck would mean an additional 57 students being placed into the school system, which would represent a 2.7% rise in the school population, and which in turn would require more books, more teachers, and possibly a new school building. At the same time, the property tax collected for Little Neck, based on the assessed value of the land and buildings, would decrease. As the Feoffees explain in their memorandum, the tenants are currently taxed on the overall

assessed value of \$56,567,000 pursuant to G.L. c. 59, § 2B, which is a “legal fiction” that is advantageous to the Town because this statute allows the Town to tax Little Neck as if it were 210 individual lots and not one lot. (Pls.’ Mem. at 26 & n.6.) If Little Neck were no longer held in the Trust, then this statute would no longer apply, meaning that the tenants could seek an abatement of their property taxes to conform with the purchase price of \$29,150,000. In other words, at a time when additional taxes would be needed to support the increased population of the schools and all of the attendant costs, the Town’s property tax revenue would actually go down, and dramatically so.

Simply put, authorization of the proposed sale could have a significant negative impact on the Town, and it could cause the exact opposite of the purported boon for the school system on which the Feoffees base their argument.

II. BECAUSE LITTLE NECK IS A PUBLIC ASSET, THE ADMINISTRATION OF THE TRUST SHOULD BE A PUBLIC FUNCTION

As the last point illustrates, decisions regarding the Grammar School Trust’s administration touch the entire Town of Ipswich. For this reason, those decisions should be transparent and subject to public accountability. What this means, in short, is that a change is needed. The various allegations made against the Feoffees underscore the need for change.

In their Complaint in the Essex Superior Court action, the tenants allege as follows:

28. Notwithstanding the clear and unequivocal mandate of the referenced Acts, as to who shall and must constitute the Feoffees, no members of the Town of Ipswich Board of Selectmen have acted as Feoffees, according to the Town (of [sic] Ipswich Committee on Feoffees, for over 80 years.

29. Upon information and belief, Defendants Foley, Foote, Mulholland and Whiston have failed to maintain accurate and complete records of their activities and finances, as Feoffees.

30. Upon information and belief, prior to 2001, Defendants Foley, Foote, Mulholland and Whiston failed and refused to either file a State or

Federal tax return, as Feoffees, or to file a "Form PC" with the Commonwealth of Massachusetts Attorney General's Division of Public Charities.

31. Upon information and belief, in 2001, the Massachusetts Attorney General's Division of Public Charities compelled Defendants Foley, Foote, Mulholland and Whiston to properly file tax returns and to file Form PC's, for prior years and in each year going forward.

32. On September 25, 2006, at Plaintiffs' urging, Defendants Kilcoyne, McNally and Rauscher, as the three longest serving Selectmen, asserted and declared at a Board of Selectmen's meeting that they were lawful members of the Feoffees and going forward they would so act.

33. Notwithstanding the efforts of Defendants Kilcoyne, McNally and Rauscher to act as Feoffees, Defendants Foley, Foote, Mulholland and Whiston have refused to meet, in a lawfully constituted session, with Defendants Kilcoyne, McNally and Rauscher and have refused to conduct the business of the Feoffees, inclusive of the participation of Defendants Kilcoyne, McNally and Rauscher.

(Tenants' Compl. ¶¶ 28-33.)

In their Counterclaim in this action, the School Defendants allege as follows:

4. Under the existing governance structure for the Trust, the four Privately-appointed Feoffees serve unlimited terms and select and appoint their successors privately. There are no bylaws and no other comprehensive governance documents or rules.

5. The School Defendants submit that due to evolved circumstances over the years and the Privately-appointed Feoffees' failure to fulfill reasonable expectations, a comprehensive revised governance and administrative structure is in the best interest of the charitable purpose of the Trust.

6. The current governance and administrative structure of the Trust is inadequate and there is good cause to revise it.

7. For many years, the rents charged by the Feoffees to Little Neck residents have been less than fair market levels, resulting in distributions in support of the Ipswich Public Schools that were less than fair market rents would have provided.

8. In recent years, disputes with Little Neck residents regarding rents and charges and with contractors involved with the installation of a sewer system have resulted in a total absence of distributions in support of the Ipswich Public Schools.

9. The Privately-appointed Feoffees have conducted Trust business, both directly and through a Limited Liability Company (LLC), in private, without transparency and public accountability.

10. The Privately-appointed Feoffees have failed to make all necessary and appropriate governmental filings in a timely manner.

11. A modernized Trust governance and administrative structure has been the subject of several years of careful consideration, analysis, and review by the School Defendants, by other Town of Ipswich governmental bodies, and by Ipswich residents. The Trust governance and administrative structure has been the subject of numerous public meetings and public hearings of the School Committee and its subcommittees, the Ipswich Board of Selectmen, the Ipswich Finance Committee, joint Tri-Board meetings of these three governmental bodies, a Town Committee on the Feoffees, and the two most recent sessions of the Ipswich Town Meeting. The Trust governance and administrative structure has been the subject of numerous meetings and discussion with the Privately-appointed Feoffees and counsel for the Feoffees.

(Counterclaim of Ipswich School Committee and Richard Korb, Ipswich Superintendent of Schools (“Countercl.”) ¶¶ 4-11.)

From the Beneficiary Group’s perspective, determining whether the current difficulties facing the Trust are the Feoffees’ fault, as the tenants and the School Defendants contend, is less important than trying to solve the difficulties and ensuring they are not repeated. To that end, the Beneficiary Group supports the School Defendants’ proposal (a) regarding the eligibility criteria for service as a Feoffee to eliminate the possibility of additional conflicts of interest, and (b) that all seven Feoffees be appointed for three-year terms by governmental bodies of the Town of Ipswich: two by the School Committee; two by the Board of Selectmen; two by the Finance Committee; and one by the Town Meeting. (*Id.* at ¶ 12.a & b.)

Immediately reworking the make-up of the Feoffees in this way, which contemplates the removal of the privately-appointed lifetime Feoffees, would presumably make a sensible resolution of the Essex Superior Court action more attainable, given that they alone seem to be the target of the tenants’ hostility. It would also allow duly-appointed representatives of the

Town to make the decisions affecting the Town in general and its schools in particular, decisions for which these representatives would be accountable. There is no reason why reformation of the Trust must be bundled with the sale of Little Neck.

Notably, William Payne did not actually devise Little Neck to the Feoffees. He devised Little Neck “unto the free scoole of Ipswich,” a fact that was codified when the legislature passed Chapter 26 of the Province Laws of 1755-56, providing that “the lands, grants, rents and annuities . . . belong to said school[.]” (See Exs. 1 & 5.) In other words, Little Neck was always meant and understood to be a public asset, and its administration should be a public function.⁵

Ultimately, if administered properly to supplement the school budget, the income derived from Little Neck will allow Ipswich schools to be among the best in the Commonwealth for countless generations to come. Fostering the highest standards of learning was undoubtedly William Payne’s vision in devising Little Neck, and realizing that vision is the Beneficiary Group’s driving concern.

Expanding on this last point, the Trust’s income must be used to supplement the school budget if the schoolchildren are to benefit from the Trust. Stated differently, if the income is simply absorbed into the school budget and used as a crutch to avoid normal Proposition 2½ overrides that other communities in the Commonwealth must approve, then the result would be lower taxes (i.e., a lower property tax mil rate) without necessarily better schools, which would

⁵ Because Little Neck was a gift or conveyance to the Town, rather than to the Feoffees, members of the Beneficiary Group would have standing to file a “ten-taxpayer” suit pursuant to G.L. c. 214, § 3(11). They have not sought to do so, however, because their hope is that the proper solution can be found without more litigation. They would also have standing to intervene in this action pursuant to Rule 24 if the School Defendants were to succumb to the Feoffees’ pressure to sell Little Neck, because the School Defendants would no longer be adequately representing the beneficiaries’ interests. The Beneficiary Group hereby reserves its right to seek intervention in that event.

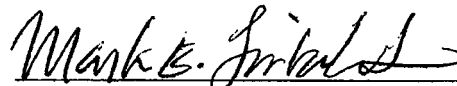
make the taxpayers of Ipswich the de facto beneficiaries. That was not William Payne's intent.

Better schools and a better education – rather than cheaper schools and a cheaper education – are the mandate. The Beneficiary Group submits that the only way to fulfill this mandate is to allow the Feoffees, restructured in the manner described above with public participation and accountability, to have some measure of control over how the income from the Trust is applied to the schools. In this regard, the Beneficiary Group's viewpoint differs from that of the School Defendants, who propose that "[t]he educational uses of the distributed funds shall be determined by the Ipswich School Committee, with preference when feasible for supplemental enrichment programs and uses that provide education enhancement for Ipswich public school students." (Countercl. Ex. A at § 3.) A standard that requires the Trust's income to be used to enhance the schools only "when feasible" is simply too weak and would inappropriately allow for discretion in the application of William Payne's non-discretionary charge that Little Neck be held and maintained for the benefit of the schools forever.

Respectfully submitted,

DOUGLAS J. DeANGELIS, on behalf of the
Beneficiary Group,

By his attorneys,



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aaspiazu@daypitney.com

Dated: January 27, 2011

CERTIFICATE OF SERVICE

I, Mark E. Swirbalus, hereby certify that on this 27th day of January, 2011, I served a copy of the foregoing by electronic and regular mail upon the following:

William H. Sheehan, III
MacLean Holloway Doherty
Ardiffe & Morse
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Peabody, MA 01960

Richard C. Allen
Donna M. Brewer
Casner & Edwards, LLP
303 Congress Street
Boston, MA 02210

Johanna Soris
Commonwealth of Massachusetts
Office of the Attorney General
Public Charities Division
One Ashburton Place
Boston, MA 02108



Mark E. Swirbalus

Beneficiary Group

| | Name | Address | # children in school system |
|----|---------------------|------------------------|-----------------------------|
| 1 | Adam Pepper | 4 Rosewood Dr | |
| 2 | Adolfo Cuevas | 10 Plains Rd | |
| 3 | Adrienne Mincz | 5 Safford Lane | 1 |
| 4 | Agnieszka Flowers | 2 Heatherside Ln | |
| 5 | Al Boynton | 41 High Street | |
| 6 | Alan Stevens | 10 Sawyer St | |
| 7 | Alayna Parro | 11 Mile Ln | |
| 8 | Alec Style | 8 Heartbreak Rd | |
| 9 | Alicia Moore | 22 Labor in Vain | |
| 10 | Allen Gromko | 11 Heard Dr | |
| 11 | Allison Duback | 15 Spillers Lane | 2 |
| 12 | Allison Hubbard | 8 Farley Ave | 1 |
| 13 | Allison Kemmerer | 45 Essex Rd | |
| 14 | Amanda Harrington | 6 Drumlin Rd | |
| 15 | Amanda Kuhl | 3 New Mill Place | 2 |
| 16 | Amy Angell | 44 Argilla Rd | 4 |
| 17 | Amy Fanning | 140 Topsfield Rd | 1 |
| 18 | Amy Orroth | 86 Topsfield Rd | 2 |
| 19 | Andrea Della Valle | 22 High Street | |
| 20 | Andrew Brengle | 7 Cogswell St | |
| 21 | Andrew Camilo Adams | 16 Fellows Rd | |
| 22 | Angela Dorau | 52 Central Street | 2 |
| 23 | Angela Dunlop | 4 Pitcairn Way | |
| 24 | Ann Fitzgerald | 42 North Main St | 1 |
| 25 | Ann Koshivas | 16 Heard Dr | 4 |
| 26 | Anne Brown | 100 High St | 2 |
| 27 | Anne Grimes Rand | 36 Water St | 1 |
| 28 | Anne Hezzey | 166 Argilla Rd | 1 |
| 29 | Anne Maguire | 18 Turkey Shore Rd | |
| 30 | Anne Rybicki | 7 Randall Rd | 2 |
| 31 | Anne Ward | 8 Longmeadow Dr | |
| 32 | Annmari Cerundolo | 31 Estes St | 2 |
| 33 | Anthony Lochtefeld | 121 Little Neck Rd | |
| 34 | Anyia McDavitt | 173 Argilla Rd | |
| 35 | Armand Brouillette | 33 Argilla Rd | |
| 36 | Arthur Penachio | 401 Colonial Drive #42 | |
| 37 | Arthur Ross | 52 Heartbreak Rd | |
| 38 | Barta Hathaway | 6 Meetinghouse Green | |
| 39 | Ben Lawrence | 1 Congress Street | |
| 40 | Benjamin Staples | 6 Agawam Ave | |
| 41 | Bernadine Tragert | 42 Skytop Rd | |
| 42 | Beth O'Connor | 3 Marshview Rd | 1 |
| 43 | Bethany Evitts | 12 Pitcairn Way | |
| 44 | Betsy Castonguay | 82 Town Farm Rd | 2 |
| 45 | Betsy Frost | 9 Herrick Dr | 2 |
| 46 | Betsy Shields | 1 Old England Rd | 1 |
| 47 | Bill Dunlop | 4 Pitcairn Way | |
| 48 | Bill Gallant | 9 Dornell Rd | 2 |
| 49 | Bill Maidment | 3 Candlewood Rd | |
| 50 | Bill Stewart | 7 Fourth Street | 1 |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|-----------------------|--------------------|-----------------------------|
| 51 | Blaire Bernard | 86 County Rd | |
| 52 | Bob Dubrow | 6 Sagamore Rd | 3 |
| 53 | Bob Waldner | 48 Turkey Shore Rd | |
| 54 | Brenda Baugh | 121 Little Neck Rd | |
| 55 | Brendan Teeling | 35 Lakemans Lane | |
| 56 | Brett Johnson | 12 Mill Road | 3 |
| 57 | Brian Baise | 63 Turkey Shore Rd | |
| 58 | Brian Parro | 11 Mile Ln | |
| 59 | Bronwyn Lee West | 11 Oakhurst Ave | |
| 60 | Bruce Laing | 18 Oakwood Knoll | |
| 61 | Bruno Hupin | 17 Turkey Shore Rd | |
| 62 | Caleb Cook-Kollars | 18 Oakhurst Ave | |
| 63 | Camilla Eagan | 38 Argilla Rd | 2 |
| 64 | Cara Doran | 12 Argilla Rd | 2 |
| 65 | Carl Gardner | 9 Woods Lane | 3 |
| 66 | Carl Nysten | 34 Brownville Ave | 2 |
| 67 | Carol Falconer | 12 Brentwood Way | |
| 68 | Caroline Forrester | 19 Appleton Park | 2 |
| 69 | Carolyn Briggs Style | 8 Heartbreak Rd | |
| 70 | Carrie Woodruff | 12 Linden St | |
| 71 | Cary Friedman | 28 Clark Rd | 2 |
| 72 | Catherine Bartholomew | 16 Turkey Shore Rd | 2 |
| 73 | Catherine Petrie | 33 Upper River Rd | |
| 74 | Catherine Robie | 11 Spillers Lane | |
| 75 | Catherine Savoie | 15 Old England Rd | 2 |
| 76 | Catherine TJ Howe | 21 Turkey Shore Rd | 2 |
| 77 | Cathryn Chadwick | 27 Fellows Rd | |
| 78 | Cathy Hoog | 10 Peabody St | |
| 79 | Chandler Bailey | 19 Town Farm Rd | |
| 80 | Chandler Delinks | 44 Summer St | |
| 81 | Charlene Parro | 11 Mile Ln | |
| 82 | Charles Doran | 12 Argilla Rd | |
| 83 | Charles Flowers | 2 Heatherside Ln | 3 |
| 84 | Charles Trainer | 19 Lafayette #2 | |
| 85 | Charlie Allen | 29 North Main St | |
| 86 | Charlotte Dion | 26 Topsfield Rd | |
| 87 | Charlotte Eliot | 275 Argilla Rd | |
| 88 | Charlotte Marsh | 3 High St | 2 |
| 89 | Chris DeStefano | 157 Topsfield Rd | 2 |
| 90 | Chris Parker | 9 Drumlin Rd | |
| 91 | Chris Vellante | 1 Nags Head Road | |
| 92 | Christina Ciarametaro | 7 Nabby's Point Rd | 3 |
| 93 | Christina Maguire | 52 County Street | 1 |
| 94 | Christine Cellucci | 21 Mineral Street | |
| 95 | Christine Krause | 20 Herrick Dr | 2 |
| 96 | Christine Senechal | 2 Shagbark Woods | 2 |
| 97 | Christopher Baker | 43 Turkey Shore Rd | |
| 98 | Christopher Corcoran | 31 High St | 2 |
| 99 | Christopher Fay | 9 Fellows Rd | |
| 100 | Christopher Murray | 37 Summer St | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|------------------------|---------------------------|-----------------------------|
| 101 | Christopher Sammartano | 42 North Main St | |
| 102 | Claire Twomey Sabbagh | 51 Turkey Shore Rd | 1 |
| 103 | Clark Ziegler | 10 Woods Lane | 1 |
| 104 | Cliff Adams | 5 Pine St | |
| 105 | Cliff Whynott | 18 Appleton Park | |
| 106 | Coco McCabe | 25 Newmarch St | |
| 107 | Colin Paget | 95 Central St | 2 |
| 108 | Connie Johnson Hambley | 52 Warehouse Lane, Rowley | 2 |
| 109 | Constance McCausland | 45 High St | |
| 110 | Constance Millard | 14 Woods Ln | 2 |
| 111 | Courtney Cummins | 23 Pleasant St | |
| 112 | Curt Sprouse | 19 Waldingfield Rd | 2 |
| 113 | Cynthia Bingham | 34 Mulholland Dr | |
| 114 | Cynthia Ingelfinger | 187 Argilla Rd | 1 |
| 115 | Cynthia Richmond | 47 Clark Rd | |
| 116 | Dan Clapp | 2 Lakemans Ln | 2 |
| 117 | Dan McCormick | 1 Beechwood Rd | |
| 118 | Dan Poranski | 53 Farley Ave | |
| 119 | Dana Bailey | 19 Town Farm Rd | 1 |
| 120 | Dana Beauvais | 48 North Main St | 3 |
| 121 | Dana Sigall | 17 Summer St | |
| 122 | Danyelle Desjardins | 26 Turkey Shore Rd | 3 |
| 123 | David Comprosky | 12 Edge St | |
| 124 | David Kneedler | 2 Courtland Way | |
| 125 | David Lawrence | 11 High Street | |
| 126 | David Mooradd | 106 Central St | |
| 127 | David Morrow | 3 Courtland Way | |
| 128 | David Reibel | 11 South Village Green | |
| 129 | David Russell | 9 Prescott Rd | |
| 130 | David Smith | 3 Vermette Ct | |
| 131 | David Sulkin | 8 Meadowview Lane | |
| 132 | David Voci | 21 Newmarch St | |
| 133 | Dawn Woolfolk | 94 Town Farm Rd | 3 |
| 134 | Debi Welling | 4 Poplar Street | |
| 135 | Deborah Blagg | 6 Agawam Ave | |
| 136 | Deborah Chandler | 14 Pleasant St | 2 |
| 137 | Deborah Clapp | 2 Lakemans Ln | |
| 138 | Deborah Fowler-Wheaton | 3 River Ct | |
| 139 | Deborah Lindahl | 3 Meadowview Ln | |
| 140 | Deborah Logan | 197 County Rd | 1 |
| 141 | Deborah Williams | 14 Newmarch St | |
| 142 | Deerin babb-brott | 6 Wainwright St | |
| 143 | Denise Lejeune | 33 Birch Ln | |
| 144 | Denise Morrow | 3 Courtland Way | 1 |
| 145 | Dennis Keenan | 17 Nabbys Point Rd | |
| 146 | Dennis Shaughnessy | 92 Old Right Rd | 1 |
| 147 | Diana Somers | 4 Cottage Street | 2 |
| 148 | Diane Arsenault | 18 Upper River Rd | 2 |
| 149 | Diane Cote | 17 Meadowview Ln | |
| 150 | Diane Gallant | 9 Dornell Rd | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|----------------------|------------------------|-----------------------------|
| 151 | Diane Mayo | 180 Argilla Rd | |
| 152 | Diane Penachio | 401 Colonial Drive #42 | |
| 153 | Diane Schoonover | 3 Scott Hill Rd | 2 |
| 154 | Diane Young | 6 Woods Lane | |
| 155 | Dianne Dillon | 16 Summer St | 1 |
| 156 | Dianne Fischbach | 144 Argilla Rd | |
| 157 | Dirk Falardeau | 66 Old Right Rd | 2 |
| 158 | Dolores Curley | 82 Little Neck Rd | 1 |
| 159 | Dolores Lyons | 35 County St #1 | |
| 160 | Dona Gilligan | 11 Hood Farm Rd | |
| 161 | Donald Della Valle | 22 High Street | 2 |
| 162 | Donald Freyleue | 6 Highland Ave | |
| 163 | Donna Adams | 5 Pine St | 2 |
| 164 | Donna Carpenter | 23 Ocean Dr | 1 |
| 165 | Donna Whynott | 18 Appleton Park | 2 |
| 166 | Dorothy Johnson | 15 Heartbreak Rd | |
| 167 | Dorothy Monnelly | 198 Argilla Rd | |
| 168 | Doug DeAngelis | 28 Turkey Shore Rd | |
| 169 | E. Joseph Guay | 23 Heard Dr | |
| 170 | Ed Rauscher | 10 Argilla Rd | |
| 171 | Edith Maxwell | 15 Summer Street | |
| 172 | Edward Falis | 26 Topsfield Rd | |
| 173 | Edward Kloman | 10 Blaisdell Terrace | |
| 174 | Edward Porter Eagan | 38 Argilla Rd | |
| 175 | Eileen Gromko | 11 Heard Dr | |
| 176 | Eileen Klapprodt | 17 Charlotte Rd | |
| 177 | Elane Lee | 10 Woods Lane | |
| 178 | Elizabeth Hickey | 9 Wainwright St | 2 |
| 179 | Elizabeth Johnson | 37 East Street | |
| 180 | Elizabeth McCarthy | 53 Town Farm Rd | |
| 181 | Elizabeth Murray | 37 Summer St | 2 |
| 182 | Elizabeth Richardson | 7 Ipswich Woods Dr | |
| 183 | Ella Young | 10B Caroline Ave | |
| 184 | Ellen Kenyon | 28 Meadowview Lane | 2 |
| 185 | Ellen Maher | 8 Hemlock Rd | 2 |
| 186 | Eloise Bebout | 37B Caroline Ave | |
| 187 | Elton McCausland | 45 High St | |
| 188 | Emilie Dolaher | 98 High St | |
| 189 | Emily Whooley | 5 Abbott Ln | |
| 190 | Eric Jacklin | 32 Linebrook Rd | 3 |
| 191 | Eric Krathwohl | 1 Stage Hill Rd | 1 |
| 192 | Erik Lindahl | 3 Meadowview Ln | 2 |
| 193 | Erika Glaster | 22 Longmeadow Dr | 1 |
| 194 | Erika Sonder | 5 Colby Rd | |
| 195 | Ernest DiMuzio | 5 Safford Lane | |
| 196 | Farrah Dube-Parent | 1 Jeffreys Neck Rd | |
| 197 | Flutura Lecaj | 7 Soffron Lane | |
| 198 | Frank Hertz | 50 North Main St | |
| 199 | Franz Ingelfinger | 187 Argilla Rd | |
| 200 | Gabriela Kernan | 7 Allen Ln | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|--------------------|-------------------------|-----------------------------|
| 201 | Gail MacLachlan | 17 Summer St | |
| 202 | Gail Surpitski | 326 Linebrook Rd | |
| 203 | Geoffrey Rogers | 22 Pineswamp Rd | |
| 204 | George Alger | 9 Mineral St | |
| 205 | George Bento | 49 East St | |
| 206 | George Gray | 3 Brentwood Way | |
| 207 | George Koshivas | 16 Heard Dr | |
| 208 | George Moutevelis | 4 Ward Street | |
| 209 | George Sherwood | 225 Argilla Rd | |
| 210 | Geraldine Alger | 9 Mineral St | |
| 211 | Geraldine Rogers | 22 Pineswamp Rd | |
| 212 | Gerry Mcmorrow | 35 Newbury Rd | |
| 213 | Glen Kimmel | 28 Brownville Ave | |
| 214 | Glenn Gayton | 141 Linebrook Road | |
| 215 | Glenn Hazelton | 4 Old Ipswich Way | 1 |
| 216 | Glenn Henderson | 12 Masconomet Rd | |
| 217 | Greg Parent | 1 Jeffreys Neck Rd | |
| 218 | Greg Stanicek | 4 Fox Run Rd | 1 |
| 219 | Harvey Schwartz | 11 Marshview Rd | |
| 220 | Heather Ginolfi | 41 Lakemans Lane | 2 |
| 221 | Heather Pillis | 1 Mulholland Dr | 2 |
| 222 | Heather Spinetti | 90 Old Right Rd | 2 |
| 223 | Heather Waters | 9 Lillian Dr | |
| 224 | Heidi Kent | 94 Haverhill St, Rowley | 1 |
| 225 | Heidi Paek | 177 Linebrook Rd | 2 |
| 226 | Helen Parker | 235 Argilla Rd | |
| 227 | Hope Wigglesworth | 15 Ipswich Woods Dr | |
| 228 | Howard Lewis | 14 Perley Ave | |
| 229 | Hugh Lockhart | 15 Summer Street | |
| 230 | Ian Burt | 25B Turkey Shore Rd | |
| 231 | Iir Lecaj | 7 Soffron Lane | 1 |
| 232 | Ingrid Johnson | 39 Boxford Rd | |
| 233 | Ingrid Miles | 58 North Main St | |
| 234 | J. Bradley Schell | 29 High Street | |
| 235 | Jacob Kelly | 16 Masconomet Rd | |
| 236 | Jacob Stone | 28 Linebrook Rd | |
| 237 | Jacqueline Cordima | 31 Heartbreak Rd | |
| 238 | Jacqueline Marlier | 9 Mile Lane | 2 |
| 239 | Jacqueline Phypers | 444 Main St, Rowley | |
| 240 | James Angell | 44 Argilla Rd | |
| 241 | James Beauvais | 20 Mineral Street | |
| 242 | James Coughlin | 20 Bush Hill Rd | |
| 243 | James Cummins | 23 Pleasant St | |
| 244 | James Fanning | 140 Topsfield Rd | |
| 245 | James Guay | 23 Heard Dr | 2 |
| 246 | James Hayward | 126 Argilla Rd | |
| 247 | James Henderson | 2 Northgate Rd | |
| 248 | James Hickey | 9 Wainwright St | |
| 249 | James Kernan | 20 Plains Rd | 2 |
| 250 | James Martel | 13 Brown St | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|-------------------------|-----------------------------|-----------------------------|
| 251 | James McCormack | 1 Cobblers Lane | 2 |
| 252 | James O'Kelly | 7 Dornell Rd | 2 |
| 253 | James Restuccia | 2 Cobblers Ln | 3 |
| 254 | Jamie Lee Wallace | 112 Pineswamp Rd | 1 |
| 255 | Jana O'Donnell | 20 Edge St | 2 |
| 256 | Janet Foote | 7 River Court | |
| 257 | Janine Hannibal | 7 Sand Pebble Rd | 3 |
| 258 | Jason Wertz | 19 Turkey Shore Rd | 1 |
| 259 | Jay Forrester | 19 Appleton Park | |
| 260 | Jean Swenson | 449 Linebrook Rd | |
| 261 | Jeannette Esposito | 32 Partridgeberry Place | |
| 262 | Jeff Blizzard | 8 Fox Run Rd | 3 |
| 263 | Jeff Corning | 44 Brownville Ave | 2 |
| 264 | Jeff Silva | 9 Herrick Dr | |
| 265 | Jeffrey Duback | 15 Spillers Lane | |
| 266 | Jen Bauman | 23 Turkey Shore Rd | 2 |
| 267 | Jen Blizzard | 8 Fox Run Rd | |
| 268 | Jen Norton | 17 Congress St | 2 |
| 269 | Jennie Cook-Kollars | 18 Oakhurst Ave | |
| 270 | Jennifer Carlson | 44 Summer St | |
| 271 | Jennifer Chambers | 35 County St. #3 | |
| 272 | Jennifer Greco | 42 East St | |
| 273 | Jennifer Grenier | 476 Wethersfield St, Rowley | |
| 274 | Jennifer Kimmel | 28 Brownville Ave | 2 |
| 275 | Jennifer O'Connell | 22 Greens Point Rd | |
| 276 | Jennifer Parro | 11 Mile Ln | |
| 277 | Jenny Vellante | 1 Nags Head Road | 1 |
| 278 | Jeremy Hathaway | 117 High St 12A | |
| 279 | Jessica Mayo | 180 Argilla Rd | |
| 280 | Jessie Harvey Bornstein | 5 Grant Ct | 1 |
| 281 | Jessie Reid | 3 South Village Green | 1 |
| 282 | Jill Gleim | 183 Argilla Rd | 1 |
| 283 | Jill Montoni | 43 Jeffreys Neck Rd | |
| 284 | Jim Berry | 142 County Rd | |
| 285 | Jim Hoog | 10 Peabody St | 1 |
| 286 | Jim Patrick | 2 Old England Rd | 1 |
| 287 | Joan Gallagher | 22 Howe St | 2 |
| 288 | Joan Williams | 1 Maple Ave | |
| 289 | Jo-Ann Gorrell | 47 Labor in Vain Rd | 3 |
| 290 | Joanna Galoski | 28 Mineral St | |
| 291 | Joanne Baker | 43 Turkey Shore Rd | 1 |
| 292 | Joanne Delaney | 12 Kinsman Court | 1 |
| 293 | Joanne Lorello | 15 Poplar St | 1 |
| 294 | Joanne Maino | 26 Farley Ave | 2 |
| 295 | Joanne Wilson | 44 Pineswamp | 3 |
| 296 | Jocelyn Duff | 2 Warren Street | 2 |
| 297 | Jodi Quinn | 15 South Village Green | 2 |
| 298 | John Balzer | 6 Blaisdell Terrace | 3 |
| 299 | John Collyer | 70 Jeffreys Neck Rd | |
| 300 | John Curley | 23 Fairview Ave | 2 |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|-------------------------|------------------------|-----------------------------|
| 301 | John Davis | 21 Meadowview Ln | |
| 302 | John Duff | 2 Warren St | 2 |
| 303 | John Gillis | 15 Jeffreys Neck Rd | |
| 304 | John Hickey | 4 Juniper St | |
| 305 | John Kelley | 401 Colonial Drive | |
| 306 | John Maher | 8 Hemlock Rd | |
| 307 | John O'Connor | 3 Marshview Rd | |
| 308 | John Soininen | 17 County Street | |
| 309 | John Sullivan | 49 Labor in Vain Rd | |
| 310 | John Sultzbach | 18 Plains Rd | |
| 311 | John Waters | 9 Lillian Dr | 4 |
| 312 | John Wheaton | 3 River Ct | |
| 313 | John Wigglesworth | 283 Argilla Rd | |
| 314 | Jonathan Cormier | 23 Brownville Ave | 2 |
| 315 | Jonathan O'Donnell | 20 Edge St | |
| 316 | Jonathan Robie | 25 Heartbreak Rd | |
| 317 | Joseph Ciarametaro, Jr. | 7 Nabby's Point Rd | |
| 318 | Joseph McCarthy | 53 Town Farm Rd | |
| 319 | Joseph Tragert | 42 Skytop Rd | 1 |
| 320 | Josephine Brouillette | 60 Essex Rd | 2 |
| 321 | Josh Geller | 11 Greens Point Rd | 2 |
| 322 | Josh Norris | 76 Jeffrey's Neck Rd | 1 |
| 323 | Josh Phypers | 444 Main St, Rowley | 2 |
| 324 | Joy Jartman | 33 Summer St | |
| 325 | Judith Hallberg | 1 South Village Green | |
| 326 | Judith Moseley | 12 Brentwood Way | 3 |
| 327 | Judy Beauvais | 20 Mineral Street | 1 |
| 328 | Judy Sedgewick | 5 Beachview Lane | 2 |
| 329 | Julia Purinton | 59 Candlewood Rd | 1 |
| 330 | Julie Goulet | 7 Drumlin Rd | 2 |
| 331 | Julie Keefe | 46 Broadway Ave | |
| 332 | Julie Meneghini | 60 Prospect St | 3 |
| 333 | Julie Stone | 28 Linebrook Rd | 1 |
| 334 | Julie Warren | 6 Abbott Lane | 3 |
| 335 | Julie Williams | 9 Nags Head Rd | |
| 336 | Karen Babb | 10 Abbott Lane | 1 |
| 337 | Karen Donovan | 11 South Village Green | 2 |
| 338 | Karen Hoff | 30 Allen Ln | 2 |
| 339 | Karen Hruska | 5 Cobblers Ln | |
| 340 | Karen Kelley-Barnes | 39 Fellows Rd | |
| 341 | Karen Langlais | 14 Linden St | |
| 342 | Karen Paget | 95 Central St | |
| 343 | Karen Ross | 220 High Street #3 | |
| 344 | Karin Geller | 11 Greens Point Rd | |
| 345 | Kate Duffield | 153 Argilla Rd | |
| 346 | Kate Eliot | 273 Argilla Rd | |
| 347 | Kate McCormick | 1 Beechwood Rd | 3 |
| 348 | Katherine Coughlin | 20 Bush Hill Rd | 2 |
| 349 | Katherine Evans | 18 Lafayette Rd | |
| 350 | Katherine Lampropoulos | 2 Kennedy Dr | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|---------------------|----------------------|-----------------------------|
| 351 | Katherine Wyman | 16 Oakhurst Ave | |
| 352 | Kathie Eliopoulos | 20 Heard Dr | 4 |
| 353 | Kathleen Dailey | 24 Green St | |
| 354 | Kathleen Guay | 22 Bayview Rd | |
| 355 | Kathleen MacLennan | 17 Newmarch St | |
| 356 | Kathleen McMahon | 16 Applewood Dr | 2 |
| 357 | Kathleen McMorrow | 5 Heartbreak Rd | |
| 358 | Kathleen Milano | 2 Marys Way | 2 |
| 359 | Kathleen O'Reilly | 20 Brown Square | 1 |
| 360 | Kathleen Spinale | 27 Pleasant St | 2 |
| 361 | Kathryn Falcione | 34 Topsfield Rd | |
| 362 | Kathryn McGowan | 8 Wainwright St | 2 |
| 363 | Kathryn Sullivan | 49 Labor in Vain Rd | 2 |
| 364 | Kathy Bento | 49 East St | 2 |
| 365 | Kathy Bruce | 41 High Street | |
| 366 | Kathy Dolder | 53 Farley Ave | |
| 367 | Katie Gillis | 15 Jeffreys Neck Rd | 4 |
| 368 | Katie Henderson | 12 Masconomet Rd | 1 |
| 369 | Katie Hertz | 50 North Main St | 1 |
| 370 | Katie McElwain | 11 Liberty St | 2 |
| 371 | Katie Norris | 76 Jeffrey's Neck Rd | |
| 372 | Katie Smith | 3 Vermette Ct | |
| 373 | Kaye Cook | 18 Oakhurst Ave | |
| 374 | Keith Vanderbilt | 15 Rosewood Dr | 2 |
| 375 | Keith Wetter | 6 Lakemans Lane | 1 |
| 376 | Keleigh Calnan | 59 Pineswamp Rd | |
| 377 | Kelly Russell | 16 Bush Hill Rd | 2 |
| 378 | Kelly Schwenkmeyer | 10 Blaisdell Terrace | |
| 379 | Kelly Wing | 4 Mulholland Dr | |
| 380 | KellyJane Kloub | 65 Mitchell Rd | |
| 381 | Ken Swenson | 449 Linebrook Rd | 3 |
| 382 | Ken Wing | 4 Mulholland Dr | 2 |
| 383 | Kenneth Savoie | 15 Old England Rd | |
| 384 | Keri MacRae | 31 Heartbreak Rd | 1 |
| 385 | Kerrie Bates | 43 Summer St | 2 |
| 386 | Kerry Zagarella | 137 Linebrook Rd | |
| 387 | Kevin Calnan | 59 Pineswamp Rd | 1 |
| 388 | Kevin Keefe | 46 Broadway Ave | 1 |
| 389 | Kevin Miller | 29 Lafayette Rd | 2 |
| 390 | Kevin Whooley | 5 Abbott Ln | 3 |
| 391 | Kia Petrie | 20 Woods Ln | |
| 392 | Kim Bartlett | 79 Argilla Rd | |
| 393 | Kim Stam | 1 Heartbreak Rd | 3 |
| 394 | Kimberly Boynton | 41 High Street | |
| 395 | Kimberly DeAngelis | 7 Woods Lane | |
| 396 | Kristen Breen | 11 Perley Ave | 2 |
| 397 | Kristie Henderson | 2 Northgate Rd | 3 |
| 398 | Kristin Brouillette | 105 High St | 2 |
| 399 | Kristin Comprosky | 12 Edge St | 2 |
| 400 | Kristin Moutevelis | 4 Ward Street | 3 |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|-----------------------|----------------------------|-----------------------------|
| 401 | Kurt Stam | 1 Heartbreak Rd | |
| 402 | Larry Constantine | 58 Kathleen Circle, Rowley | |
| 403 | Laura Lewis | 14 Perley Ave | 2 |
| 404 | Laura Rosenberger | 4 Riverside Dr | |
| 405 | Laura Russell | 7 Northgate Rd | |
| 406 | Laura Stanicek | 4 Fox Run Rd | |
| 407 | Laura Trainer | 19 Lafayette #2 | 1 |
| 408 | Lauren Teeling Adams | 16 Fellows Rd | 2 |
| 409 | Laurie Baise | 63 Turkey Shore Rd | 1 |
| 410 | Laurie Fenton | 7 Perley Ave | 2 |
| 411 | Laurie Miles | 218 Argilla Rd | |
| 412 | Lawrence Eliot | 275 Argilla Rd | |
| 413 | Lawrence Kent | 94 Haverhill St, Rowley | |
| 414 | Lawrence Maguire | 18 Turkey Shore Rd | |
| 415 | Leah Alexander | 6 Blaisdell Terrace | |
| 416 | Lee Hathaway | 6 Meetinghouse Green | |
| 417 | Leigh Mantoni-Stewart | 7 Fourth Street | |
| 418 | Leslie Carney Lynch | 23 Birch Lane | 1 |
| 419 | Leslie Collyer | 70 Jeffreys Neck Rd | |
| 420 | Lidieth Goodrich | 18 County St #5 | |
| 421 | Linda Coe | 150 County Rd | |
| 422 | Linda Sulkin | 8 Meadowview Lane | 2 |
| 423 | Lisa Burt | 25B Turkey Shore Rd | 1 |
| 424 | Lisa Curley | 23 Fairview Ave | |
| 425 | Lisa Howe | 39 Skytop Rd | 1 |
| 426 | Lisa Morello | 24 Charlotte Rd | 1 |
| 427 | Lisa Nylén | 34 Brownville Ave | |
| 428 | Lisa Palance | 48 Jeffreys Neck Rd | 2 |
| 429 | Lisa Soininen | 17 County Street | 1 |
| 430 | Liz Lombard | 51 Heartbreak Rd | 2 |
| 431 | Lori Lynn | 33 Linebrook Rd | 2 |
| 432 | Lorraine Seaton | 5 Beechwood Rd | |
| 433 | Louis Esposito | 32 Partridgeberry Place | |
| 434 | Louis Martel | 7 Drumlin Rd | |
| 435 | Lowell Murray | 4 Lakemans Ln | 2 |
| 436 | Lucy Lockwood | 58 Kathleen Circle, Rowley | 2 |
| 437 | Lydia Queally | 449 Linebrook Rd | |
| 438 | Marc Castonguay | 82 Town Farm Rd | |
| 439 | Marcia Chambers | 12 Hodgkins Dr | |
| 440 | Marcia Gray | 3 Beechwood Rd | 1 |
| 441 | Marcia Gray | 3 Brentwood Way | |
| 442 | Marcia Inman | 84 Labor in Vain Rd | |
| 443 | Margaret Cannell | 12 Edge St | |
| 444 | Margaret Quinn-DeBoer | 48 Pineswamp Rd | |
| 445 | Margaret Teeling | 35 Lakemans Lane | |
| 446 | Maria Hebbel | 108 High St | |
| 447 | Marianne Cellucci | 21 Mineral Street | |
| 448 | Marigold Lewis | 14 Alamo Rd | |
| 449 | Marion Frost | 95 High Street | |
| 450 | Mark Coe | 150 County Rd | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|---------------------|-----------------------------|-----------------------------|
| 451 | Mark Evans | 197 County Rd | |
| 452 | Mark Evitts | 12 Pitcairn Way | |
| 453 | Mark Leff | 19 Ice Pond Dr, Rowley | 2 |
| 454 | Mark Meaney | 12 Warner Rd | 2 |
| 455 | Mark Mossler | 16 Mohawk St, Danvers | |
| 456 | Mark Rosati | 12 Upper River Rd | |
| 457 | Mark Scarano | 33 Mineral St | 1 |
| 458 | Mark Welling | 4 Poplar Street | 2 |
| 459 | Martha Mauser | 8 East St | 2 |
| 460 | Martin Sorger | 34 High Street | 2 |
| 461 | Mary B ffolliott | 91 Old Right Rd | |
| 462 | Mary Buckley-Harmon | 39 Broadway Ave | 3 |
| 463 | Mary Cunningham | 378 Linebrook Rd | |
| 464 | Mary Guay | 23 Heard Dr | |
| 465 | Mary Hanna | 3 Poplar St | |
| 466 | Mary Harrington | 15 Brentwood Way | |
| 467 | Mary Kate Shannon | 22 Spring St | |
| 468 | Mary Pryor | 11 Oakhurst Ave | 2 |
| 469 | Mary Weatherall | 66 Labor in Vain Rd | |
| 470 | Maryann Malarkey | 15 Turkey Shore Rd | |
| 471 | Mat Cummings | 87 Central St | |
| 472 | Matteo DiMartino | 27 High St | |
| 473 | Matthew Bodwell | 6 Fille St | 2 |
| 474 | Matthew Grenier | 476 Wethersfield St, Rowley | 1 |
| 475 | Maureen Farley | 3 Farragut Rd | |
| 476 | Maureen Fay | 9 Fellows Rd | |
| 477 | Maureen Pelletier | 11 Warren St | 3 |
| 478 | Meagan Hurley | 13 Town Farm Rd | |
| 479 | Melissa Cuevas | 10 Plains Rd | 2 |
| 480 | Melissa Kielbania | 15 Putnam Rd | 3 |
| 481 | Meredith Mcmorrow | 35 Newbury Rd | 2 |
| 482 | Michael Cusack | 19 Meadowview Ln | |
| 483 | Michael Davidson | 31 Summer St | 2 |
| 484 | Michael DeBoer | 48 Pineswamp Rd | 3 |
| 485 | Michael Dolaher | 98 High St | |
| 486 | Michael Downing | 5 Sawyer St | |
| 487 | Michael Duffield | 153 Argilla Rd | 4 |
| 488 | Michael Johnson | 12 Kinsman Court | |
| 489 | Michael Maino | 26 Farley Ave | |
| 490 | Michael Parro | 11 Mile Ln | |
| 491 | Michael Raines | 5 Cobblers Ln | 1 |
| 492 | Michele Wertz | 19 Turkey Shore Rd | |
| 493 | Michelle Fyrer | 28 Allen Lane | 2 |
| 494 | Michelle O'Connor | 38 Candlewood Rd | |
| 495 | Michelle Rokes | 16 Greens Point Rd | 2 |
| 496 | Mike Gorrell | 47 Labor in Vain Rd | |
| 497 | Mike Jaeger | 14 Crestwood Rd | |
| 498 | Miranda Updike | 6 Highland Ave | 2 |
| 499 | Mitchell Lowe | 33 Summer St | 1 |
| 500 | Mollie Harb | 8 Manning St | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|------------------------|----------------------|-----------------------------|
| 501 | Moriah Marsh | 117 High St 12A | |
| 502 | Murry Cunningham | 378 Linebrook Rd | |
| 503 | Nancy Zaremba Dawson | 11 Scott Hill Rd | 1 |
| 504 | Nathaniel Brown | 100 High St | |
| 505 | Nathaniel Brown, Jr. | 100 High St | |
| 506 | Neal Zagarella | 137 Linebrook Rd | 2 |
| 507 | Neil Kristian | 16 Applewood Dr | |
| 508 | Nicholas Kielbania | 15 Putnam Rd | |
| 509 | Nicole Hupin-Otis | 17 Turkey Shore Rd | 1 |
| 510 | Nicole Pellaton | 4 Old Ipswich Way | 1 |
| 511 | Nicole Robie | 25 Heartbreak Rd | |
| 512 | Nina Lapierre | 21 Stage Hill Rd | |
| 513 | Nina Voci | 21 Newmarch St | 1 |
| 514 | Nishan Mootafian | 33 Birch Ln | 2 |
| 515 | Pam Jaeger | 14 Crestwood Rd | 1 |
| 516 | Pamela Colter | 316 High Street | 2 |
| 517 | Pamela Keach | 65 Washington St | 2 |
| 518 | Patience Wales | 10 Hodges Way | |
| 519 | Patricia Bodensstab | 24 Northridge Rd | |
| 520 | Patricia Cusack | 19 Meadowview Ln | 2 |
| 521 | Patricia Dieselman | 16 Ipswich Woods Dr | |
| 522 | Patricia Dumont | 3 Harborview Ln | 2 |
| 523 | Patricia Ganley | 25 Jeffreys Neck Rd | |
| 524 | Patricia Kneedler | 2 Courtland Way | 2 |
| 525 | Patricia Kubaska | 14 Ocean Dr | 2 |
| 526 | Patrick Kriksceonaitis | 4 Lakemans Ln | |
| 527 | Patsy Faria | 8 Water St | |
| 528 | Paul Brouillette | 60 Essex Rd | |
| 529 | Paul Gilligan | 11 Hood Farm Rd | 2 |
| 530 | Paul Harrington | 15 Brentwood Way | |
| 531 | Paul Hurley | 13 Town Farm Rd | |
| 532 | Paul Ricci | 10 Sawyer St | |
| 533 | Paula O'Kelly | 7 Dornell Rd | |
| 534 | Peregrine White | 5 Marshview Rd | 1 |
| 535 | Perry Eliopoulos | 20 Heard Dr | |
| 536 | Peter Bartholomew | 16 Turkey Shore Rd | |
| 537 | Peter Bryant | 5 Sawyer St | |
| 538 | Peter Buletza | 15 Blaisdell Terrace | 1 |
| 539 | Peter Eliot | 273 Argilla Rd | |
| 540 | Peter Ginolfi | 41 Lakemans Lane | |
| 541 | Peter Moore | 22 Labor in Vain | |
| 542 | Peter O'Connor | 38 Candlewood Rd | 3 |
| 543 | Peter Ross | 1 Blair Dr | |
| 544 | Peter Senechal | 2 Shagbark Woods | |
| 545 | Phil Goguen | 4 Kingfisher Rd | |
| 546 | Philip Kuhn | 10 Hodges Way | |
| 547 | Philip Ramasci, Jr. | 8 Farley Ave | |
| 548 | Priscilla Brooks | 283 Argilla Rd | |
| 549 | Priscilla Davis | 21 Meadowview Lane | 4 |
| 550 | Rachel DiMartino | 27 High St | 1 |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|--------------------------|-----------------------|-----------------------------|
| 551 | Rachel Roesler | 20 Spillers Lane | 3 |
| 552 | Ralph Greenberg | 23 Howe St | |
| 553 | Ralph Williams | 9 Nags Head Rd | |
| 554 | Randy Howe | 39 Skytop Rd | |
| 555 | Ray Angelo | 5 Colby Rd | |
| 556 | Rebecca babb-brott | 6 Wainwright St | 1 |
| 557 | Rebecca Gayton | 141 Linebrook Road | 2 |
| 558 | Rebecca McCatty | 20 East St | |
| 559 | Rebecca Wetter | 6 Lakemans Lane | |
| 560 | Reid Swetland | 5 Fourth St | 2 |
| 561 | Renata Gilmore | 126 County Rd B112 | |
| 562 | Renee Kelly | 16 Masconomet Rd | |
| 563 | Renee Mossler | 16 Mohawk St, Danvers | 2 |
| 564 | Rhonda Maloney | 35 Meadowview Ln | 2 |
| 565 | Richard Corder | 110 Town Farm Rd | |
| 566 | Richard Erickson | 218 Argilla Rd | |
| 567 | Richard Marquis | 30 Allen Ln | |
| 568 | Richard Rokes | 16 Greens Point Rd | |
| 569 | Rick McMorrow | 5 Heartbreak Rd | 3 |
| 570 | Rita Greenberg | 23 Howe St | |
| 571 | Rob Klapprodt | 17 Charlotte Rd | 4 |
| 572 | Robert Barnes, Jr. | 39 Fellows Rd | |
| 573 | Robert Chandler | 14 Pleasant St | |
| 574 | Robert Craig Dumont, Jr. | 3 Harborview Ln | |
| 575 | Robert Dick | 28 Fellows Rd | |
| 576 | Robert Foote | 7 River Ct | |
| 577 | Robert Greco | 42 East St | 2 |
| 578 | Robert Hickey | 7 First Street | |
| 579 | Robert Knauz | 157 Topsfield Rd | |
| 580 | Robert O'Connell | 22 Greens Point Rd | 3 |
| 581 | Robert Parro | 11 Mile Ln | |
| 582 | Robert Roesler | 20 Spillers Lane | |
| 583 | Robert Shannon | 22 Spring St | |
| 584 | Robert Warren | 6 Abbott Lane | |
| 585 | Robert Weatherall | 33 Labor In Vain Rd | 2 |
| 586 | Robert Weatherall, Sr. | 66 Labor in Vain Rd | |
| 587 | Robert White | 91 Pineswamp Rd | 3 |
| 588 | Robert Wyman | 16 Oakhurst Ave | |
| 589 | Roberta Driscoll | 18 Plains Rd | 2 |
| 590 | Robin Corder | 110 Town Farm Rd | 2 |
| 591 | Roger Flather | 2 Herrick Dr | 2 |
| 592 | Roger Warner | 171 Argilla Rd | |
| 593 | Ron Elkin | 11 Dartmouth Rd | |
| 594 | Rosemary Gardner | 9 Woods Lane | |
| 595 | Ross York | 24 Woods Lane | |
| 596 | Ruth McCabe-Sherwood | 225 Argilla Rd | |
| 597 | Sally Kuhn | 155 Argilla Rd | |
| 598 | Sandra Hamilton | 11 Marshview Rd | |
| 599 | Sandra Weatherall | 33 Labor In Vain Rd | |
| 600 | Sanford Paek | 177 Linebrook Rd | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|--------------------|---------------------------|-----------------------------|
| 601 | Sara Corcoran | 31 High St | |
| 602 | Sarah Player | 45 Mile Lane | 2 |
| 603 | Sarka Plihaloua | 24 Woods Lane | 1 |
| 604 | Scott Babb | 10 Abbott Lane | |
| 605 | Scott Bauman | 23 Turkey Shore Rd | |
| 606 | Scott Hambley | 52 Warehouse Lane, Rowley | |
| 607 | Scott Hanna | 3 Poplar St | |
| 608 | Scott Howe | 21 Turkey Shore Rd | |
| 609 | Scott Russell | 16 Bush Hill Rd | |
| 610 | Sean Dillon | 16 Summer St | |
| 611 | Seana Hickey | 7 First Street | 1 |
| 612 | Seraphima McLean | 31 Woods Lane | |
| 613 | Seth Ward | 8 Longmeadow Dr | |
| 614 | Sharon Barrett | 28 County St #3 | |
| 615 | Sharon Buleza | 15 Blaisdell Terrace | |
| 616 | Sharon Josephson | 10 Marshview Rd | |
| 617 | Shawn Cayer | 3 Cayer Way | 2 |
| 618 | Sherry Hurley | 13 Town Farm Rd | |
| 619 | Siobhan Cormier | 23 Brownville Ave | |
| 620 | Sook-Bin Woo | 171 Argilla Rd | |
| 621 | Stacey Bodwell | 6 Fille St | |
| 622 | Stephanie Patrick | 2 Old England Rd | |
| 623 | Stephen McCatty | 20 East St | 2 |
| 624 | Stephen Orroth III | 86 Topsfield Rd | |
| 625 | Stephen Surpitski | 326 Linebrook Rd | 2 |
| 626 | Stephenie Sprouse | 19 Waldingfield Rd | |
| 627 | Steve Miles | 58 North Main St | |
| 628 | Steve Pelletier | 11 Warren St | |
| 629 | Steven Harmon | 39 Broadway Ave | |
| 630 | Susan Brengle | 7 Cogswell St | 3 |
| 631 | Susan Dick | 28 Fellows Rd | 1 |
| 632 | Susan Markos | 1 Island Park Rd | 2 |
| 633 | Susan Trefry | 97 Topsfield Rd | 2 |
| 634 | Suzanne Herron | 135 Argilla Rd | 2 |
| 635 | Tad Keach | 65 Washington St | |
| 636 | Tama Donovan | 52 High Street | 2 |
| 637 | Tania Lawrence | 1 Congress Street | 2 |
| 638 | Tanya Smith | 39 Charlotte Rd | 2 |
| 639 | Ted Spinale | 27 Pleasant St | |
| 640 | Terri Murphy | 15 Meadowview Lane | 1 |
| 641 | Terri Unger | 1 Blaisdell Terrace | 2 |
| 642 | Thomas Foote | 28 County St #3 | |
| 643 | Thomas Glaster | 22 Longmeadow Dr | |
| 644 | Thomas Mayo | 180 Argilla Rd | |
| 645 | Thomas Murphy | 33 Hawk Hill Ln | |
| 646 | Thomas Sotiridy | 3 Liberty Street | |
| 647 | Thomas Woolfolk | 94 Town Farm Rd | |
| 648 | Tim Costikyan | 3 Seaview Rd | 2 |
| 649 | Tim Donovan | 39 Kimball Ave | 2 |
| 650 | Tim Hannibal | 7 Sand Pebble Rd | |

Beneficiary Group

| | Name | Address | # children in school system |
|-----|----------------------|----------------------------------|-----------------------------|
| 651 | Timothy Goodrich | 18 County St #5 | |
| 652 | Tom Fyrer | 28 Allen Lane | |
| 653 | Tom Hammond | 45 Essex Rd | 2 |
| 654 | Tom Herron | 135 Argilla Rd | |
| 655 | Tom Lorello | 15 Poplar St | |
| 656 | Tom Reardon | 166 Argilla Rd | |
| 657 | Tom Woodruff | 12 Linden St | |
| 658 | Toni Mooradd | 106 Central St | |
| 659 | Tracy Filosa | 6 Sawyer St | 3 |
| 660 | Tracy Maidment | 3 Candlewood Rd | 1 |
| 661 | Trina Schell | 29 High Street | 2 |
| 662 | Vicki Parker | 9 Drumlin Rd | 2 |
| 663 | Victor Fischbach | 144 Argilla Rd | |
| 664 | Vincent Falcione | 34 Topsfield Rd | 2 |
| 665 | Virginia Pepper | 4 Rosewood Dr | |
| 666 | Virginia Shaughnessy | 92 Old Right Rd | |
| 667 | Walter Johnson | 37 East Street | 2 |
| 668 | Wanda Scott | 1 Leslie Rd | 2 |
| 669 | Wayne Castonguay | 47 Clark Rd | |
| 670 | Wendy White | 91 Pineswamp Rd | |
| 671 | Will Maker | 13 Arrowhead Trail | |
| 672 | Will Shields | 1 Old England Rd | |
| 673 | William Bernard | 86 County Rd | |
| 674 | William Bingham | 34 Mulholland Dr | 1 |
| 675 | William Harrington | 6 Drumlin Rd | |
| 676 | William Maguire | 52 County Street | |
| 677 | William McDavitt | 173 Argilla Rd | 1 |
| 678 | William Skelton | 90 County Rd | 2 |
| 679 | William Spinetti | 90 Old Right Rd | |
| 680 | William Williams | 14 Newmarch St | 2 |
| 681 | Xenia Schneider | 14 Mt. Pleasant St | |
| | | Total Schoolchildren Represented | 507 |

EXHIBIT C

RE: Feoffees

Subject: RE: Feoffees

From: "Jeffrey B. Loeb" <JLoeb@richmaylaw.com>

Date: Tue, 15 Nov 2011 13:42:46 -0500

To: "Douglas J. DeAngelis" <ddean@finishlynx.com>

Doug,

Thanks.

There wont be any settlements that involve sale in any respect.

Jeff

Jeffrey B. Loeb
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-----Original Message-----

From: Douglas J. DeAngelis [<mailto:ddean@finishlynx.com>]

Sent: Tuesday, November 15, 2011 1:41 PM

To: Jeffrey B. Loeb

Subject: Re: Feoffees

Jeff-

After further discussion, we have decided to err on the side of caution and not do anything that could have any negative impact on the Probate Court case. In so doing, we are also trusting your judgment that there is no settlement agreement that the current makeup up the school committee would accept if it came in advance of fixing the governance of the Feoffees. This includes a settlement agreement which is coincident with fixing the governance, since such an agreement would not allow any public discourse on the terms of the settlement agreement.

Thanks for your efforts.

-doug

Jeffrey B. Loeb wrote:

Doug,

If you are going to ask us to vote in citizen queries (which we generally don't do) could you get me the language today so I can run it by our atty in advance.

Thanks.

Jeff

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