



ALEXANDRA S. COTE
Direct Dial: 603.628.1255
Email: alexandra.cote@mcLane.com
Admitted in NH
11 South Main Street, Suite 500
Concord, NH 03301
T 603.226.0400
F 603.230.4448

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VIA FIRST CLASS AND ELECTRONIC MAIL

Mary Ann Dempsey, Director Charitable Trusts
NH Department of Justice
1 Granite Place South
Concord, NH 03301
maryann.dempsey@doj.nh.gov

**Re: “Camp Menotomy Trust,” Book 420/Page 531 Belknap County Registry of Deeds;
386 Meredith Neck Road, Meredith, Belknap County, Blk S07, Lot 1, 95.38 acres**

Dear Director Dempsey:

On behalf of the Meredith Neck and Islands Alliance (“MerNIA”), I respectfully submit this letter in continued support of preserving the Camp Menotomy property at 386 Meredith Neck Road (“Camp Menotomy Property” or the “Property”) as a camp pursuant to the express terms of the Camp Menotomy Trust (“Trust”). The Trustees’ most recent rejection of Mr. Carlson’s proposal to lease the Property for a summer camp, dated June 26, 2025, is contrary to the explicit intent of the Trust and fails to consider the reasonable market value of the Property as a camp. The Trustees continue to seek to maximize profit for the benefit of a large, nonprofit corporation, when instead, as one of the Trustees’ own attorneys admits, the intent of the Trust is to benefit Arlington Girl Scouts or Arlington girls, “primarily as a camp.” Email dated December 4, 2024 from Attorney Leonard. Mr. Carlson’s proposal to lease the Property for \$110,000 a year, while also providing annual “camperships” for Arlington Girl Scouts and/or Arlington girls to the value of approximately \$600,000, demonstrates that the express terms of the Trust can, and should be, fulfilled.

The Trustees Fail To Address The Intent Of The Trust, Which Is To Maintain The Property As A Camp For Arlington Girl Scouts Or Arlington Girls To Use Themselves Or As A Camp To Generate Rental Income For Arlington Girl Scouts Or Arlington Girls To Attend Other Camps Through “Camperships”

Like all the other correspondence MerNIA has seen to date that the Trustees have sent through their counsel to the State of New Hampshire, to the State of Massachusetts, and to Mr. Carlson, the Trustees’ June 26, 2025 letter does not quote any language from the Trust, nor specifically reference it. The purpose of the Trust is expressly stated as being to “maintain” the Property as a camp to the benefit of Arlington Girl Scouts, and if that organization no longer exists, then the Property is to be “maintained” as a camp to generate rental income for “camperships” for Arlington Girl Scouts or Arlington girls to attend other camps. Trust at ¶1, ¶6. The State of

New Hampshire and the Commonwealth of Massachusetts should therefore support the proposed lease of the Property as a camp to be used by Arlington Girl Scouts or Arlington girls or to generate rental income for their benefit to attend other camps.

The Trust expressly states in Paragraph 1 that its intent is to “[t]o *maintain the physical properties necessary and proper for a camp* for girls ranging in age from seven to eighteen, such properties to consist of land, buildings and all equipment essential to the proper enjoyment of a camp for such girls.” Trust at ¶1 (emphasis added). The Trust also states in Paragraph 2 that the Trust is intended to “raise money for *the purposes of maintaining said camp*, including ... for personal property to be used in the carrying on of such a camp” and for the “maintenance and repair of such equipment and the buildings and ways upon the lands *comprising the camping grounds*.” Trust at ¶2 (emphases added). Further evidencing its intent to maintain the Property as a camp, the Trust states that the Trustees may “build or have built such additional buildings and structures ... *as necessary or proper for the operation of a camp*.” Trust at ¶3. See, e.g., *In re Lowy*, 156 N.H. 57, 61 (2007) (“When we construe a trust, the intention of a settlor is paramount, and we determine the intent, whenever possible, from the express terms of the trust itself.”); *Hodges v. Johnson*, 170 N.H. 470, 481 (2017) (“It is well established in this jurisdiction that our courts have shown signal regard for the intention of a settlor of a trust.”) (quotations omitted); *In re Trust by Dumaine*, 146 N.H. 679, 681 (“we first look to the language of the trust” and “we require that the words and phrases be given their common meaning.”) (quotations omitted).

Indeed, one of the Trustees’ attorneys stated in an email dated December 4, 2024 that he “agree[s]” that the “intent [of the Trust] was to benefit the Arlington Girl Scouts, primarily as a camp.” Email dated December 4, 2024 from Attorney Matthew Leonard to Deputy Division Chief Emily Gabrault (“Email dated Dec. 4, 2024”). Having made that admission, the Trustees cannot now suggest that the maintenance of the “physical properties” as a camp is not the “primary” purpose of the Trust. Trust at ¶¶1, 3; Email dated Dec. 4, 2024; compare Letter dated June 26, 2025 from Attorney Cook at ¶7 (suggesting that it is a “misimpression” that the Trust is “somehow . . . intended to benefit the real estate, and not the Arlington Girl Scouts”). The Trustees should honor the express intent of the settlors, which they admit, is “primarily” to maintain the “physical properties” as a camp for the benefit of Arlington Girl Scouts (or Arlington girls). Trust at ¶¶1, 3; Email dated Dec. 4, 2024.

The Trustees also appear to be ignoring that the Trust is expressly intended to benefit Arlington Girl Scouts or Arlington girls to provide them with a camping experience at the Property or at other camps and is not intended to maximize profits for an alternative corporate entity, such as the Girl Scouts of Eastern Massachusetts. As an initial matter, MerNIA believes that there is an Arlington Girl Scouts unit. Its existence, in and of itself, precludes the application of the *cy pres* doctrine to sell the Property for development to the benefit of an alternative corporate entity, as the Trustees appear to be proposing.

Moreover, the fact that the Arlington Girl Scouts may no longer desire to operate a camp on the Property does not render the Trust infeasible. The express terms of the Trust require the Trustees

to lease the Property to “any person or group of persons ... who may wish to utilize the site as a camping place” and to use the rental income for “camperships” to benefit Arlington Girl Scouts or Arlington girls. Trust at ¶6; *see id.* at ¶10 (the property can only be sold “if no other organization can be found to utilize the site for camping purposes”). The Trustees’ June 26, 2025 letter continues to ignore the Trust’s mandate to lease the Property as a camp to generate income for “camperships” for Arlington girls. Trust at ¶6. In other words, if the Property can be leased by another “person or groups of persons” as a camp, the Trust requires the Property to be leased for that use to provide individual Arlington Girl Scouts or girls from Arlington MA the opportunity to camp on the Property or to be granted “camperships” to attend other camps. RSA 564-B:4-413; *see also, e.g., Town of Boscaawen v. Acting Atty. Gen.*, 93 N.H. 444, 446 (1945) (denying petition of plaintiffs to use accumulated income from a trust intended to maintain grave of donor’s husband and family to pay for cemetery maintenance generally as same did not show impossibility or impracticality); *Adams Female Academy et al v. Adams*, 65 N.H. 225 (1889) (there was “no room for *cy pres* construction [because] [a] transfer of the educational use to another locality would be a perversion of the fund.”).

The Trustees—not Mr. Carlson—are “fundamentally mistaken” in arguing that the *cy pres* doctrine may be applied to sell the Property for development in violation of the expressly stated intent of the Trust to “maintain” the “physical properties necessary and proper for a camp” for the benefit of Arlington Girl Scouts or Arlington girls. Letter dated June 26, 2025 from Attorney Cook at ¶7; Trust at ¶¶1, 6, 10. The Trustees should not be allowed to ignore the expressly stated charitable purpose of the Trust to provide Arlington Girl Scouts or Arlington girls with the unique opportunity to camp on this Property, or alternatively, to generate rental income for them for “camperships” to support their attendance at other camps, in the pursuit of a corporate windfall for an unintended beneficiary.

The Proposal To Lease The Property As A Camp At The Fair Market Value Of A Camp For Approximately \$110,000 A Year Is Reasonable And Should Be Supported

The Trustees continue to incorrectly suggest that any proposed lease should equal the potential “return on the value” of a use of the Property that was never intended—its development. Letter dated June 26, 2025 from Attorney Cook at ¶1. They cannot ignore Mr. Carlson’s offer and refuse to negotiate with him because he is not matching that amount. To the contrary, they have a fiduciary duty to engage with Mr. Carlson (or any other camp) to agree upon a “reasonable rental” amount. Trust at ¶3. Mr. Carlson’s offer appears to be consistent with the fair market value of a lease for a camp, is reasonable, provides substantial benefit to the girls of Arlington, and should be supported by the State of New Hampshire and the Commonwealth of Massachusetts.

Notably, the Trustees misstate Mr. Carlson’s offer. He did not propose paying \$35,000 a year in rent. Letter dated June 26, 2025 from Attorney Cook at ¶5. Rather, Mr. Carlson proposed paying \$35,000 *in addition* to paying the real estate taxes, along with providing “camperships” to Arlington girls. To leave no doubt, Mr. Carlson has clarified in his most recent offer his intention of paying \$110,000 a year after the taxes are abated to lease the Property for a nonprofit

summer camp. As set forth in MerNIA's prior submissions, the current tax bill was caused by the Trustees having it made known that they intended to sell the Property for development. *See* MerNIA's submission dated May 30, 2025. Based upon MerNIA's research, the tax assessment will be reduced as soon as camp operations on the Property recommence. Thus, Mr. Carlson has made a fair and reasonable offer to lease the Property as a camp based upon its fair market value as a camp rental.

Moreover, in breaching their fiduciary duties by entering into what amounted to a backroom deal to develop the Property, and by placing the Property on the market for less than one single day, the Trustees appear not to have obtained any market data to assess the fair market value of the Property as a camp rental. Mr. Carlson based his offer on his years of experience operating a camp, and he is knowledgeable on the fair market value of a lease to rent property for a camp. In contrast, the Trustees did not advertise the site through appropriate channels, such as the American Camp Association or NHCamps. In their June 26, 2025 letter, the Trustees do not cite any data to counter Mr. Carlson's offer. *See* Letter dated June 26, 2025 from Attorney Cook. The Trustees are needlessly compelling Mr. Carlson to negotiate against his reasonably made offer, which is based upon his knowledge, training, and experience operating a summer camp, while they are also stonewalling negotiations without any supporting market data to defend their position. This should not be tolerated by the State of New Hampshire and by the Commonwealth of Massachusetts, especially where the Trust merely required the Property to be rented to the Arlington Girl Scouts "year to year" for a "reasonable" amount, which could be less than fair market value. Trust at ¶3. Mr. Carlson cannot be held to an impossible and "unreasonable" expectation to counter an offer for commercial, residential development.

In addition to the reasonable rent of \$110,000, Mr. Carlson is offering to provide "camperships" or "scholarships" to girls from Arlington, Massachusetts, or if the Trustees would prefer, to girls from the greater Arlington Massachusetts area. Trust at ¶6. This offer not only significantly increases the value of the proposed lease, but it also fulfills the express terms of the Trust. Individual Arlington Girl Scouts or girls from Arlington would benefit from: (1) attending the proposed nonprofit camp; or (2) the use of the \$110,000 a year of rental income for "camperships" to attend other camps. Trust at ¶6.

To the extent the Trustees claim that there are insufficient Arlington Girl Scouts or other Arlington girls to attend the proposed camp or to benefit from the "camperships," the Trustees have not provided any supporting data. In fact, their assertion is belied by their reference to six other existing Girl Scout camps. Perhaps more Arlington girls would attend those camps if they were provided with the "camperships" that this camp would generate.

Further, as set forth in MerNIA's prior submissions, the Property was previously rented by other Girl Scout Councils from New Hampshire and Vermont, and MerNIA is aware of girls from Arlington attending camps on Lake Winnepesaukee and at other New Hampshire lakes. The Girl Scouts from those other councils and girls from Arlington would benefit from the opportunity to camp at the Property. Arlington girls may also benefit from "camperships" to continue to attend other camps they may already be attending or desire to attend.

Mr. Carlson is also proposing significant investment in the Property to improve the Property to continue to be used as a camp. As a camp operator, he is in a much better position to assess whether that amount is sufficient to operate a camp on the Property, as compared to the proposed residential developer, who has inflated that amount and who would like to set aside the Trust for his own profit. In any event, the Trustees should be required to negotiate with Mr. Carlson to agree to a reasonable lease term to make Mr. Carlson's proposal to significantly invest in and to improve the Property worthwhile.

Mr. Carlson's offer of \$110,000, "camperships" of \$600,000, and proposed improvements to the Property of approximately \$4,000,000 at no cost to the Trust, greatly exceeds what would constitute a "reasonable rental" that would be required from the Arlington Girl Scouts. The offer, as the only offer obtained by the Trustees, is the only evidence of the fair market value of a proposed lease to operate a camp on the property. It is reasonable, and the Trustees should be compelled to accept it.

The Trustees Are Inappropriately Prioritizing Profit Over The Trust's Express Intent

The Trustees' June 26, 2025 letter confirms the Trustees' continued focus on maximizing financial return rather than fulfilling the Trust's charitable mission. For example, the Trustees argue that the proposed lease would provide only "minimal benefit" to Arlington Girl Scouts as compared to a sale of the Property for development. Letter dated June 26, 2025 from Attorney Cook at ¶5. This misunderstands the primary intended benefit of the Trust, namely, to provide Arlington girls access to a camping experience at a unique location. See Email dated Dec. 4, 2024. The Trust was not intended to convert the Property into cash, but rather, it was intended to provide meaningful opportunities for young girls of Arlington to camp at the Property or to receive "camperships" from the rental income from leasing the Property as a camp. Mr. Carlson's plan to revitalize the camp Property directly fulfills this goal.

The Trustees' Continued Reliance Upon Circular Reasoning, Speculation, And Unsupported Assertions Should Be Rejected

From the outset, the Trustees have not only failed to cite any specific Trust language to support their position, but they have also relied upon circular reasoning, speculation, and unsupported assertions to argue that the *cy pres* doctrine should be applied. The Trustees:

- Initially argued that the Trust should be set aside because the Arlington Girl Scouts can no longer, or do not want to, operate a camp on the Property and that there are allegedly no other interested potential camps. Yet, based upon information and belief, the Arlington Girl Scouts continue to exist and could benefit from camping on the Property or from "camperships" from income generated from renting the Property as a camp. In any event, the Trustees failed to offer any evidence to demonstrate that they reached out to any "person or groups of persons" to lease the Property as a campsite, and the Trustees ignored the fact that other Girl Scout councils, besides the Arlington Girl Scouts, have historically operated a camp on the Property. Trust at ¶6;

- Then, when the Trustees learned of Mr. Carlson’s interest to lease the Property to operate a camp, they argued that leasing it is not feasible based upon the approximate \$150,000 tax bill. Here again, the Trustees ignored the express, plain, and unambiguous terms of the Trust which do not base proposed rent for a camp on a tax bill for residential development but instead require a “reasonable rental” for a camp. *See id.* at ¶3. Further, the Trustees’ argument is circular because the Trustees rely upon a tax bill based upon a tax assessment of the value of the Property if the Trust were to be set aside; and
- Now, Mr. Carlson has offered to pay and/or to abate the tax bill to lease the Property for a camp. In response, the Trustees again make the circular argument that leasing does not provide the “return on the value” of potential development, and in doing so, they ignore the expressly stated purpose of the Trust, which their own counsel agrees is to serve Arlington girls “primarily as a camp.” Letter dated June 26, 2025 from Attorney Cook at ¶1; Email dated Dec. 4, 2024. The Trustees also speculate, and fail to offer any supporting data to show, that there is insufficient interest in camping or camperships. The fact that Mr. Carlson is seeking to lease the Property to operate a nonprofit camp, in and of itself, refutes the Trustees’ assertion. Additionally, MerNIA understands that New Hampshire camps have waitlists and that no other “persons or groups of persons” were contacted to determine their interest to operate a camp on the Property. Trust at ¶6.

The Trustees should not be allowed to continue to assert circular and unsupported arguments, which are wholly detached from the intent and express terms of the Trust, and which fail to satisfy RSA 564-B:4-413. The State should exercise its authority to enforce the terms of the Trust by compelling good faith negotiations rooted in the Trust language and supported by reliable data. RSA 7:20; RSA 7:24.

Opportunity for Resolution

MerNIA urges the State to compel the Trustees to meet with Mr. Carlson to discuss mutually acceptable lease terms. Such engagement would demonstrate a genuine effort to honor the terms of the Trust and would likely avoid litigation. If the Trustees decline, the State should compel the Trustees to initiate a reasonable and transparent process to identify other qualified camping organizations before considering a sale, just as the express terms of the Trust require.

Conclusion

MerNIA urges the State to ensure that the Trustees uphold the intent of the Trust: To maintain the Property as a camp for the benefit of Arlington, Massachusetts girls. The Trustees should not be permitted to ignore the express terms of the Trust to pursue a potential windfall for a corporate entity at the expense of the Arlington girls’ intended camping opportunities. It is both unreasonable and contrary to the intent of the Trust to equate a nonprofit lease with a commercial land sale. We ask the State to require the Trustees to:

1. Fulfill their fiduciary duty by preserving Camp Menotomy as a youth camp for the benefit of Arlington girls;
2. Refrain from pursuing a sale until all efforts to lease the Property as a camp have been fully exhausted; and
3. Engage in meaningful negotiations in good faith, supported by reliable data, with Mr. Carlson or other qualified camp operators as per their fiduciary responsibilities to lease the Property as a Camp as mandated by the express terms of the Trust. Without the Trustees providing any empirical evidence to support their rejections of the offers for a leased camp, the Trustees cannot continue to reject Mr. Carlson's offers without any basis or merit.

These requirements would honor the charitable mission of the Trust and serve the best interests of Arlington girls. If this approach is followed, MerNIA is hopeful that an amicable resolution may be reached without Court involvement.

Thank you for your consideration.

Sincerely,



Alexandra A. Cote

cc: Emily Gabrault, Deputy Division Chief (*via* First Class and Electronic Mail: Emily.gabrault@mass.gov)
Craig S. Donais, Esq. (*via* First Class and Electronic Mail: cdonais@wadleighlaw.com)
Bradford E. Cook, Esq. (*via* Electronic Mail: bcook@sheehan.com)
Eric Reustle, Esq. (*via* Electronic Mail: ereustle@kb-law.com)
Rachel A. Hampe, Esq. (*via* Electronic Mail: rachel.hampe@mclane.com)
Scott Powell, Chairman, Meredith Conservation Commission (*via* First Class and Electronic Mail: conservation@meredithnh.gov and ScottPowellnh1@gmail.com)
Don Berry, President, Lakes Region Conservation Trust (*via* Electronic Mail: dberry@lrct.org)
Pat Tarpey, President, Lake Winnepesaukee Alliance (*via* Electronic Mail: ptarpey@winnepesaukee.org)
Nancy Frankel (*via* Electronic Mail: corkysmagic@gmail.com)
John Cooley, Loon Preservation Committee (*via* Electronic Mail: jcooley@loon.org)
Greta Seifert, NHCamps (*via* Electronic Mail: gseifert@mvyymca.org)
MerNIA (*via* Electronic Mail: MerNIA462@gmail.com)