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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:

I submit this letter on behalf of Meredith Neck and Islands Alliance ("MerNIA") in further support of the continued use of the property located at 386 Meredith Neck Road, Meredith, New Hampshire ("Camp Menotomy Property" or "Property") as a summer camp. MerNIA understands that the State's investigation into this matter is ongoing, and that Mr. Eric Carlson seeks to lease the Camp Menotomy Property to operate a summer camp. MerNIA hopes that the State of New Hampshire and the Commonwealth of Massachusetts will enforce the plain and unambiguous terms of the Camp Menotomy Trust ("Trust") by supporting the lease proposal. To the extent the Trustees continue to assert that leasing the Property is infeasible due to a \$150,000 tax bill, that claim should be rejected. MerNIA understands that the Property would be taxed as a camp if the Property is continued to be used as one. Mr. Carlson's proposal would also fulfill the express terms of the Trust by ensuring that the Arlington Girl Scouts and/or Arlington, MA girls would benefit from the continued opportunity to camp at the Property and by ensuring that they, and not some larger Girl Scout entity, would receive the income generated from the Property through the receipt of annual rent. The Trustees should not be permitted to apply the cy pres doctrine merely to attempt to maximize potential profits where the express terms of the Trust can, and should be, fulfilled.

MerNIA has received a copy of an April 29, 2025 letter, which was provided to the State, in which the Trustees, through counsel, suggest that MerNIA is formally affiliated with Mr. Carlson. *See* Attorney Cook letter to Attorney Donais dated April 29, 2025 ("April 29 Letter") ("his affiliated organization such as MerNIA"). That is not true. MerNIA is not a subsidiary, nor a partner, of Mr. Carlson and/or his proposed camp, and MerNIA has no formal or contractual relationship with Mr. Carlson. MerNIA is an independent, domestic, nonprofit

corporation, which was formed more than twenty years ago. MerNIA has over 200 members who have a stake in the outcome of this matter because MerNIA seeks to protect “the rural and residential character of the Meredith Neck and Islands neighborhood and [to] safeguard its environment.” MerNIA (www.mernia.org). MerNIA’s supporters include longtime owners of properties abutting the Property and neighbors who live at and/or own property adjacent to, across from, or within the vicinity of the Property on Meredith Neck and on islands in Meredith, New Hampshire on Lake Winnepesaukee. Thus, MerNIA is aligned with Mr. Carlson, as MerNIA is similarly aligned with numerous other interested parties and stakeholders, to the extent that they all seek the enforcement of the plain and unambiguous terms of the Camp Menotomy Trust by requiring the continued use of the Camp Menotomy Property as a summer camp.

The Trustees’ April 29, 2025 Letter overlooks that the Trust expressly states that its purpose is “[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 purpose of the Trust is therefore *to maintain the Property* as a summer camp—and is not, as suggested by the Trustees’ April 29, 2025 Letter, to maximize profits for potential beneficiaries. *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). Mr. Carlson’s proposal seeks to fulfill that express purpose. There is no legal or factual basis to apply the *cy pres* doctrine where there is a camp that is ready and willing to lease the Camp Menotomy Property for camping purposes.

MerNIA supports the use of the Property by any camp. Currently, Mr. Carlson’s proposed camp is the only known camp that has had an opportunity to step forward. In their November 7, 2024 submission to the State, the Trustees assert that they “discussed at length the possibility of other organizations, primarily those that focus on girls with ages ranging from seven to eighteen, leasing the Camp,” but the Trustees do not assert, nor do they provide any evidence, that they reached out to any of those organizations about leasing the Property. November 7, 2024 Submission at 2. Despite the express obligation in the Trust to determine whether “any person or group of persons ... may wish to utilize the site as a camping place,” the Trustees apparently summarily concluded that “it did not seem likely such organization could be found” to continue to operate a camp on the Property, and they did not bother to look for one. November 7, 2024 Submission at 2; 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”); *see also, e.g.,* Frankel Letter Dated March 2, 2025. At the time of my February 5, 2025 letter to you, MerNIA had already contacted at least five camp associations who had not been informed of the availability of the Camp Menotomy Property. There is no doubt that additional camping organizations have interest in utilizing this Property. If the Trustees had fulfilled their fiduciary duty to reach out to

persons or groups to use the Property as a “camping place,” and other camps submitted offers to lease (or to buy) the Camp Menotomy Property to operate a camp on it, MerNIA would support them too. Trust at ¶6.

Not only did the Trustees fail to fulfill their expressly stated duty to look for “any person or group of persons who may wish to utilize the site as a camping place,” Trust at ¶6, the Trustees failed to advertise the Property for sale, or to appraise the value of the Property, to be used *as a summer camp*. In fact, the Trustees did not place the Property on the open market at all. It appears that around the time one of the Trustees was considering the sale of his own home on Meredith Neck, the Trustees began working with that same local broker (who sold his home) to solicit a private bid for the potential residential development of this Property. The Trustees admit that they worked with that broker at least as early as August 2023, to solicit interest for residential development *before* they placed the Camp Menotomy Property on the market for one day, on February 9, 2024, and *after* apparently having entered into what amounts to a backroom deal. November 7, 2024 Submission at 2-3. The potential developer signed the Purchase and Sale Agreement *prior to the Camp Menotomy Property having been placed on the market*. *Id.* at Schedule B. The Trustees also admit that they ignored Mr. Carlson’s timely offer to buy the Property to be used as a summer camp, which Mr. Carlson made on the one day he had notice that the Camp Menotomy Property was allegedly for sale. *See id.* at 3. Having admitted to failing to fulfill their expressly stated duty to determine the availability of potential camps to use the Property, the Trustees cannot now ignore Mr. Carlson’s offer to lease the Property to be used as a summer camp.

Since my February 5, 2025 letter to you, MerNIA has conducted additional research and confirmed that there is no merit to the Trustees’ claim that it would be infeasible to operate a camp on the Property due to an alleged annual property tax bill of approximately \$150,000. April 29, 2025 Letter; *see also* November 7, 2024 Submission at 4. In June, 2024, the Town of Meredith sent a tax bill of \$75,000, only upon learning through public announcements of the Trustees’ intention to sell the Property for development. The tax bill could be reduced and will in all likelihood revert to an appropriate tax assessment based upon the charitable purpose of a summer camp, if there continues to be one on the Property, consistent with the express and unambiguous terms of the Trust.

The Trustees’ reliance upon the July 24, 2024 appraisal/feasibility analysis that they submitted to the State in November 2024 is therefore misplaced. Notably, that appraisal/feasibility analysis was obtained *after* the Purchase and Sale Agreement was executed, and it is similarly based upon the \$150,000 tax bill that would be reduced if the Property continues to be used as a camp just as it always was. November 7, 2024 Submission, Schedule D at 2.

Contrary to the Trustees’ suggestion in their April 29, 2025 Letter, the Trustees do have “a duty to rent the property for a for-profit camp (or any camp),” even if that rental value as a camp is “below market value” of potential residential development. April 29, 2025 Letter at 1. Based upon the express terms of the Trust, the Trustees’ fiduciary duty was to determine the value of the Property *as a camp* (regardless of a camp’s profit or nonprofit status). The July 24, 2024

appraisal/feasibility analysis's alleged determination of the "highest and best use" of the Property, and its conclusion cited by the Trustees in their November 7, 2024 submission that it is "not feasible to lease the subject for a girl scout camp given the significantly greater market value of residential development," are irrelevant. November 7, 2024 Submission at 4. Again, the express purpose of the Trust is to *maintain the physical property for a summer camp*—not to obtain "greater market value." *Id.*; see also, e.g., Trust at ¶1 (the purpose of the Trust is to maintain the physical properties necessary and proper for a camp"). The Trustees' reasoning and their reliance upon an alleged \$150,000 tax bill and the July 24, 2024 appraisal/feasibility analysis would place nearly every charitable trust that owns valuable assets in New Hampshire and/or in Massachusetts in danger, as nearly every one of those charitable trusts would be set aside to seek "greater... value" regardless of whether the purpose of the charitable trust is still feasible. November 7, 2024 Submission at 4.

RSA 564-B:4-413 does not allow trustees to set aside the terms of a charitable trust as being "impossible, impracticable, illegal, obsolete, ineffective or prejudicial to the public interest to achieve" based upon a false predicate of the trustees' own making. RSA 564-B:4-413. Here, the Trustees apparently failed to fulfill their duty to research potential interest from camps, instead solicited a private bid to develop the Property, used the private bid to value the Property for residential development, spoke to local press and made public announcements about their desire to develop the Property and thereby caused the Meredith Tax Assessor's office to increase the tax bill based upon that potential sale, and now use that tax bill that the Trustees, themselves, inappropriately triggered and a July 24, 2024 appraisal/feasibility analysis based upon that tax bill to attempt to justify setting aside the terms of the Trust to allow the sale for residential development to go forward. The Trustees are asking the State of New Hampshire to ignore the law by asserting a circular and unsupportable argument that fulfilling the terms of the Trust is no longer feasible based upon a condition of their own making, and upon one that is easily rescindable. RSA 564-B:4-413; see also, e.g., *Town of Boscawen 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 impracticability); *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 State should therefore require the Trustees to instead negotiate a reasonable rent based upon the market value of a lease for a camp as opposed to rent based upon the market value of proposed residential development. In doing so, the State should consider that any amount of rent collected to fulfill the express terms of the Trust to continue to operate a camp on the Property would result in significantly more rental income than any rental income previously collected. If, for example, Mr. Carlson's proposed camp paid \$175,000 a year to rent the Property that would: (1) leave much more than \$10,000 a year to the beneficiaries as alleged by the Trustees in their April 29, 2025 Letter because the tax bill would no longer be \$150,000; and (2) be much more than the \$1 dollar the Trustees admit in their November 7, 2024 submission was the previous annual rent. November 7, 2024 Submission at 2. In other words, Mr. Carlson's proposal to rent the Property to fulfill the express purpose of the Trust would not cause any "harm" to the

beneficiaries as suggested in the Trustees' April 29, 2025 Letter. To the contrary, the beneficiaries for the first time in decades, and possibly for the first time ever, would collect more than a dollar every year.

Notably, the Trustees' November 7, 2024 submission and their April 29, 2025 Letter do not identify the "Beneficiaries" that they incorrectly assert would be "unduly harmed" if the Property is leased for a summer camp as opposed to being developed. *See* November 7, 2024 Submission; April 29, 2025 Letter. Their April 29, 2025 Letter is copied to "Counsel for the Girl Scouts of Eastern Massachusetts" and is not copied to the Arlington Girl Scouts and its Service Unit, which continue to exist. April 29, 2025 Letter at 2. If, based upon information and belief, the Arlington Girl Scouts continue to exist but can no longer operate a camp on the Property, the Property should be rented to "any person or group of persons who may wish to utilize the site as a camping place." Trust at ¶6. As set forth in Paragraph 6 of the Trust, "all income from such rental not needed for the maintenance of said camp" should be placed in a fund to provide "grants to" Arlington Girl Scouts, to "members" of any successor organization to the Arlington Girl Scouts, to "girl residents of Arlington," or to "girl residents of the area ... covered by Arlington." *Id.* The Arlington Girl Scouts specifically contemplated that if they were no longer able to operate a camp on the Property, rental income should be collected to establish grants for Arlington Girl Scouts, individual Arlington "members" of a successor to the Arlington Girl Scouts, or to Arlington, MA girls. *See id.*; *see also* Trust (opening paragraph). The intent was not, as suggested by the Trustees, to provide a windfall of "greater . . . value" to a separate Girl Scout Council organization to pay for its own operational costs and/or to cover "grants" to girls from other cities. November 7, 2024 Submission at 4.

MerNIA understands that Mr. Carlson proposes to ensure that girls from Arlington, MA continue to receive all the intended benefits of the Trust. Not only does his proposal fulfill the express terms of the Trust through the continued use of the Property as a summer camp, but it would also provide rental income to the benefit of the Arlington Girl Scouts or girls from Arlington, MA. The rental income would likely cover "grants" used to ensure that girls from Arlington, MA could attend the proposed camp.¹ Trust at ¶6. In contrast, the Trustees appear to be arguing that the Girl Scouts of Eastern Massachusetts should receive a lump sum payment which would be contrary to the express terms of the Trust: (1) by developing the Property even though there is a camping organization that "wishes to utilize the site as a camping place" and seeks to "maintain the physical properties" for a summer camp; (2) by depriving Arlington girls the opportunity to continue camping at the Property; and (3) by depriving Arlington girls grant funds obtained by potential rental income, which would be collected in substantial amounts for the first time. Trust at ¶¶1, 6.

In light of the potential significant benefit Mr. Carlson's proposal would have for girls in Arlington, MA, it is troubling that the Trustees would insist on a lease agreement equal to the

¹ The rental income would likely be sufficient to cover "grants" for Arlington Girl Scouts or Arlington, MA girls to attend the proposed camp, but if further financial support was required, MerNIA believes that the surrounding community could help establish a scholarship fund to support the girls' attendance. Trust at ¶6.

market value of the potential real estate development of the Property and/or refuse to enter into reasonable negotiations with Mr. Carlson (or any other prospective camp director) for the continued use of the Property as a summer camp. One wonders what would motivate the Trustees to enter into a private sale of the Property to obtain a lump sum payment for the Girl Scouts of Eastern Massachusetts to use for that entities' own operational costs, rather than offer the Property for lease to an entity who "wishes to utilize the site as a camping place," including for girls from Arlington, MA, and who would pay rent that would directly benefit girls in Arlington, MA. Trust at ¶6.

This is especially troubling where the Property has historically been rented for free to other camping organizations that are based outside of Arlington, MA. Why would the Trustees stop doing that now? As the Trustees admit, the Mistick Side Girl Scout Council, Inc., which "was a regional organization overseeing the Arlington Girl Scouts" initially operated the camp on the Property under a 100-year lease for annual rent of \$1. November 7, 2024 Submission at 2. Then the Patriots Trail Girl Scout Council operated the camp for a number of years under similar terms. *Id.* The Patriots Trail Girl Scout Council was the predecessor of the Girl Scouts of Eastern Massachusetts Council, which was newly formed in a 2008 reorganization, as a merger of three councils including the Patriots Trail Council. The Trustees fail to mention that the Girl Scouts of the Green and White Mountains also ran a camp on the Camp Menotomy Property through 2017. This was a Vermont and New Hampshire based Girl Scout Council, serving girls from both states, and based upon one source familiar with that organization, it was always a break-even proposition for the camp Property and for those who used it.

In leasing the Property to those entities, the Trustees fulfilled the express terms of the Trust without receiving any financial benefit for girls of Arlington, MA. The Trustees can, and should, continue to fulfill the express terms of the Trust by continuing to lease the Property for a summer camp and should additionally fulfill the express terms of the Trust by using the rental income to pay for grants for girls of Arlington, MA to, among other things, attend the proposed camp. If the Trustees are encumbered by the fiduciary responsibilities to meet the terms of the Trust by continuing to provide a camping experience for girls at this Camp Menotomy Property, we would suggest that there are others willing to step in to serve as trustees to ensure that the expressly stated purpose of the Trust is fulfilled. In any event, Mr. Carlson has offered the Trustees an opportunity to fulfill their fiduciary duties, and MerNIA encourages the Trustees to seize that opportunity.

MerNIA appreciates the State's ongoing investigation into this matter and urges the State to continue to exercise its jurisdiction over it. *See In re Estate of Mullin*, 169 N.H. 632, 636 (2017) ("We agree with the appellant's contention that jurisdiction in an in rem proceeding is ordinarily established in the state where the property is located. . . ."); *In re Estate of Maynard*, 2019 WL 963218 *1 (2019) (non-precedential order) (same). The continued use of the Property as a summer camp is important to MerNIA supporters, to New Hampshire girls who should continue to have the opportunity to camp at the Property, to Meredith and other New Hampshire residents who benefit from preserving the Property and from protecting the quality of the water of Lake Winnepesaukee, and to Meredith businesses who benefit from the income generated by campers'

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families. MerNIA therefore remains aligned with Mr. Carlson, the Lakes Region Conservation Trust, the Lake Winnepesaukee Alliance, the Loon Preservation Committee, the Town of Meredith Conservation Commission, and with New Hampshire camp enthusiasts and other interested parties and stakeholders who similarly trust that the State will exercise its jurisdiction over this matter and that the State of New Hampshire and the Commonwealth of Massachusetts will ensure that the plain and unambiguous terms of the Trust are fulfilled through the continued use of the Property as a summer camp. MerNIA is hopeful that an amicable resolution may be reached without Court involvement but remains steadfast in its support of the fulfillment of the express terms of the Trust.

Thank you for your consideration.

Sincerely,



Alexandra S. Cote

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