

**ATTORNEY GENERAL
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET
CONCORD, NEW HAMPSHIRE 03301-6397

JOHN M. FORMELLA
ATTORNEY GENERAL



JAMES T. BOFFETTI
DEPUTY ATTORNEY GENERAL

February 17, 2023

Robert B. Eyre, Esq.
Foehl & Eyre
432 North Easton Road
Glenside, PA 19038

Re: Clause VI and Clause VIII Trusts u/w/o Mary Baker Eddy

Dear Attorney Eyre:

I write to respond to your December 10, 2022, letter. We appreciate that Second Church of Christ, Scientist, Melbourne ("Second Church") has taken the time to share with our office its input and perspective on the administration of the Clause VI and Clause VIII Trusts under the Will of Mary Baker Eddy (collectively, the "Trusts"). We have considered very carefully the issues you raise in your letter.

Since receiving your letter, we have spent a significant amount of time reviewing the documents in our files related to the Trusts, including the original trust instrument (the Will of Mary Baker Eddy), the correspondence between the parties, the pleadings, and the orders of the Probate Court and New Hampshire Supreme Court. We have also requested and obtained additional information from the Trustees of the Trusts, have met with their legal counsel, and have spoken to a representative of the Massachusetts Attorney General's office. The following is a summary of our conclusions with respect to the issues raised in your letter.

Distribution from the Clause VI Trust

You expressed concern about the distribution from the Clause VI Trust to "Compass Group USA, Inc. Babson College." By way of background, in March 2021, the Trustees contacted our office regarding a proposal that funds from the Clause VI Trust be used to pay costs associated with an advanced class in Christian Science, "Normal Class," to take place at Babson College. The Trustees provided a summary of the proposed use of Clause VI funds for Normal Class expenses, an estimate of costs, and an analysis as to why the proposed use complies with the terms of the Trust. Under the terms of the proposal, the costs to be paid by Clause VI funds would include the rental of the premises for teaching, as well as a portion of the cost of room, board, and tuition for pupils who cannot afford the full cost.

In March 2021, the then Director of Charitable Trusts, Thomas J. Donovan, informed the Trustees, through legal counsel for the Trustees, that he would not object to the proposal for use of the funds, as the proposed use appeared to be consistent with the terms of the Clause VI Trust. It is our understanding that the payment to “Compass Group USA” was for expenses associated with Normal Classes to off-set the cost of attendance by selected Christian Science practitioners.

Clause VIII Trust Administration

In your letter, you argue that the Probate Court’s March 2018, order should be “revisited” with respect to the issue of an “embedded conflict” between the Trustees and the Directors of the Mother Church. You suggest that the Court should appoint one or more “independent” (that is, non-Director) trustees in order to avoid a conflict of interest.

We note that the Probate Court thoroughly reviewed this issue and previously directed that certain protections be established to ensure that the Trustees honor their obligations to comply with their fiduciary duties. We also note that the New Hampshire Supreme Court found Second Church’s request for an independent trustee “unnecessary,” noting that the appointment of an independent trustee would be “intrusive” and could subject the Trust to “vexatious litigation.” See *In re Trust of Mary Baker Eddy*, 172 N.H. 266, 276-77 (2019).

We have no reason to believe that the Trustees have failed in their fiduciary responsibilities and do not find any basis for the appointment of an independent trustee. We therefore have no grounds for requesting that the Court “revisit” its previous order.

Distribution Eligibility and Application Process

You asked about the process for applying for Clause VIII funds and the standards for awarding such funds. The Trustees have provided us with written documentation regarding the grant process, grant eligibility guidelines, and the grant application. The Trustees have also provided us with the advertisement published in *The Christian Science Journal* regarding the availability of and criteria for Clause VIII grants. Attached are copies of the documents.

In your letter, you express concern about how the Trustees define the term “affiliate” as used in the Probate Court’s March 19, 2018, order. The Trustees have informed us that the Trustees define the term in accordance with the Probate Court’s May 3, 2018, order; that is, “to be controlled by, or share a common governing body with, the Mother Church.” May 3, 2018, Order, p. 6. According to the order, “[b]ranch churches if possessing independent self-governance, would not qualify as an ‘affiliate....’” *Id.* We find no basis for seeking further clarification of the Court’s order.

Massachusetts Trust Funds

You complain about a “lack of any accounting” from the sale of 400 Beacon Street, one of the Mary Baker Eddy’s Massachusetts properties. As former Director Donovan noted in his March 3, 2020, Report to the Probate Court, the Mother Church administers the funds from the sale of the property in Massachusetts, and any concerns about administration of the proceeds

Robert B. Eyre
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should be addressed to the Massachusetts Attorney General. We disagree that the New Hampshire Director of Charitable Trusts can take jurisdiction over the funds administered by the Mother Church in Massachusetts.

Although we do not have jurisdiction over the matter, we have spoken with a representative of the Office of the Massachusetts Attorney General about the concerns raised in your letter. The office shared with me a copy of a 1913 final decree issued by the Massachusetts Supreme Judicial Court related to the property. I understand that the Massachusetts Attorney General's office contacted Attorney Fernald earlier this month and provided him with a copy of the court decree. I have attached a copy for your information.

We recognize that our response to your letter may be disappointing to you. However, we wish to assure you that we seriously considered all of the issues that you raised in your letter and will continue to monitor the administration of the Trusts.

Sincerely,



Diane Murphy Quinlan
Director of Charitable Trusts
Charitable Trusts Unit
(603) 271-3591
diane.m.quinlan@doj.nh.gov

Encl.

Grant Process

Trusts Under the Will of Mary Baker Eddy, Clause 8

Overview

Grants made from Clause 8 of the Trusts Under the Will of Mary Baker Eddy ("TUW") are administered by staff at The First Church of Christ, Scientist. A multi-step process is followed from the first inquiry all the way through to the closing of a completed grant. These steps include:

- Initial request vetted by Administrator to determine the request's eligibility according to the TUW Grant Guidelines. An application is sent when appropriate.
- Potential grantees fill out an electronic grant application from Outbound Funds (a grant application program operated by Salesforce). The online application is available in English, French, German, Portuguese, and Spanish.
- Applications undergo a multi-step review process once submitted. (see below)
- Approved grants go through a multi-step process which includes signing a Grant Award Letter, providing bank information and W9, confirming receipt of the grant, signing a New Hampshire Court Receipt, and submitting receipts and fruitage.

Trustee Oversight

TUW Trustees conduct oversight and are involved in all dimensions of the grant program from reviewing and approving the grant guidelines (see Exhibit A) and the annual spending limit to voting on each grant application. Trustees and the TUW Grant Administrators meet on a quarterly basis. The agenda for these meetings includes:

- Approving meeting minutes
- Reviewing a summary of grant related actions taken by the Trustees during the last quarter
- Update on progress towards meeting the annual spending limit goal
- Review and discussion on any complex grant inquiries/applications received
- Report on grant inquiries, applications, and awards received during the current fiscal year with breakdowns on grant types, geography, average grant amounts, etc.
- Review of the TUW investment portfolio performance
- Fruitage reports received from TUW grant recipients

How do applicants find out about TUW Grants?

- Announcements about the availability of grants are published at least twice a year (often 4 times a year) in *The Christian Science Journal* (see Exhibit B for a sample). The *Journal* is an official publication of The First Church of Christ, Scientist in Boston, Massachusetts, published monthly since April 1883, "to put on record the divine Science of Truth" (Mary Baker Eddy, *The First Church of Christ, Scientist, and Miscellany*, P. 353) and is available in print and online formats. Christian Scientists around the world subscribe to the *Journal* and it is sold in Christian Science Reading Rooms worldwide.
- Word of mouth among branch church members

Application Review Process

Grant applicants submit a formal application which provides a description of their project, information on the applicant's financial status, as well as a description of how the grant will promote and extend Christian Science (see Exhibit C). Applications then undergo a 3-step review process.

1. Administrator review: Initial review of application materials by grant administrator ensures that all necessary documents are in order. The Administrator evaluates the application based on the degree of compatibility of project expenses with published TUW grant guidelines including the requirement that applicants demonstrate a financial need.
2. TUW staff review: Grant administrator shares the application with a 4-person staff review group which evaluates the application materials based on the degree of compatibility of project expenses with published TUW grant guidelines including the requirement that applicants demonstrate a financial need. Staff agree on a recommendation to present to TUW Trustees.
3. Trustee review: TUW grant administrator sends, via email, the grant application, pertinent financial statements, photographs where applicable, financial need assessment, summary of the grant request, analysis of the application's compatibility with the published guidelines, and recommended action. Trustees respond by email with a decision to (1) approve the grant, (2) deny the grant, or (3) to request further information.

Inquiry and Application Criteria

Inquiries and applications are evaluated using a number of criteria during each stage of the review process

- Criteria used during initial inquiry
 - Does the inquiry come from a Christian Science branch church or Christian Science related organization?
 - How well does the requested project fit an expense category included in the TUW Clause 8 Guidelines or the mission to promote and extend the cause of Christian Science as taught by Mary Baker Eddy?
- Criteria used during review of the application
 - Applicant must be registered as a tax-exempt organization.
 - Church members (or organization's leadership) must have approved the application.
 - Grant amount requested must fall within the acceptable range.
 - Expenses must fit the grant category.
 - Application must be signed by an appointed representative of the organization.
 - Financial documents must be in order and figures on the spreadsheets must match the corresponding figures on the application.
 - If an applicant represents a new or more complex request, TUW Administrators request a meeting with the Trustees or include the discussion at the following quarterly meeting.
- Criteria used during Trustee Review/Approval
 - Trustees review all the documentation provided in the Administrator's email and consider the merits of how the application meets TUW's stated guidelines and how it propels the mission to promote and extend the cause of Christian Science.

Grant Process
Trusts Under the Will of Mary Baker Eddy, Clause 8

Exhibit A
Grant Guidelines
see following pages

TRUSTS UNDER THE WILL OF MARY BAKER EDDY

CLAUSE 8 GRANT GUIDELINES (Rev. January, 2021)

1. What are Trusts Under the Will of Mary Baker Eddy ("TUE") Clause 8 funds used for?

Distributions are used for "effectually promoting and extending the religion of Christian Science"* as taught by Mary Baker Eddy.

* The Will of Mary Baker Eddy

2. Who can apply for a grant from TUE?

CS *Journal*-listed branch churches and societies with a financial need and other organizations engaged in promoting and extending the religion of Christian Science as taught by Mary Baker Eddy.

3. What projects qualify for financial assistance from TUE?

Examples of projects that qualify for a grant from TUE might include, but are not limited to:

Sharing Christian Science

- Assistance for *Journal*-listed branch churches and societies in outreach activities including, but not limited to (i) 2nd, 3rd, etc. lectures, including advertising for those lectures, (ii) mall carts/booths displaying CSPS authorized materials, and (iii) advertising for church services and/or reading rooms. In the case of a Society, assistance would be considered for a 1st annual lecture.
- TUE will pay up to 50% of cost of activity; maximum determined on a case by case basis.

Building Repair/Refurbishment

- Small building repair or refurbishment projects for an existing church edifice, Reading Room, or Sunday School, as well as finishing steps for new buildings that are nearing completion.
- TUE will pay up to 80% of costs up to a maximum of \$5,000 for branches in developing countries, and up to \$50,000 for branches in developed countries.
- Grants are available once every three years.

Technology

Reading Room

- Assistance with costs of the first time purchase of a computer, printer, internet installation and one year of internet service for Reading Rooms of *Journal*-listed branch churches or societies.

Online church activities

- Assistance for *Journal*-listed branch churches and societies with nonrecurring technology-related costs to facilitate online activities such as a computer, website, installation of internet service, etc. Online church activities grants are available once every three years.

Branch churches with separate Reading Room locations may include costs for both the Reading Room and online church activities in their grant request. TUE grants will pay up to 80% of the cost up to a maximum of \$2,000 for each location. The branch will be responsible for 20% of their total costs, and for any amount above \$2,000 including any service package for the computer and all ongoing costs for any Reading Room internet service after the first year.

TRUSTS UNDER THE WILL OF MARY BAKER EDDY

CLAUSE 8 GRANT GUIDELINES (Rev. January, 2021)

(Qualifying Projects - Technology continued)

Branch locations must have electricity, and a lockable, waterproof building. Additionally, equipment and services purchased with a technology grant must be used strictly for church/Reading Room business (no personal use) and grantees must follow copyright and other legal guidelines outlined by The Mother Church at www.christianscience.com/legal.

Organ, Keyboard, Electronic Piano

- Assistance with the first time purchase of an organ, electronic music keyboard, or acoustic piano by *Journal*-listed branch churches and societies for music at their services.
- Up to \$1,500 per branch.
- First time purchase only; must have electricity, and lockable, waterproof building.
- Not available for instrument repair or replacement or music lessons.
- Branch must have bona fide organist or pianist.

Emergency Relief

- Provides financial support to branch churches and societies whose buildings are damaged by some form of "emergency" - including natural disaster (by a large-scale event or a named storm, such as Hurricane Sandy, etc), war/conflict, earthquakes, wildfires, etc. or branch churches and societies experiencing urgent pandemic-related financial hardship.
- Maximum determined on a case-by-case basis.

Other

- Other activities that meet the criteria of promoting and extending the religion of Christian Science as taught by Mary Baker Eddy

4. What projects do **not** qualify for financial assistance?

TUW funds are available for promotion and extension activities. Subsequently, they are not available for general operating expenses such as:

- rent/mortgage
- salaries
- inventory for a Reading Room
- the purchase of land
- initial construction of a building
- utility expenses

Grants to reimburse projects already completed are generally outside the scope of what TUW funds support.

TUW reserves the right to decline any request in its sole discretion.

5. What steps do we take before applying for a grant?

- Plan how to meet your share of the total project costs.
- Obtain applicable approval (e.g., vote by membership, Executive Board, etc) to (i) execute the project and (ii) seek financial assistance from TUW.
- Complete and submit the application.

TRUSTS UNDER THE WILL OF MARY BAKER EDDY
CLAUSE 8 GRANT GUIDELINES (Rev. January, 2021)

6. If we receive a grant, do we have other obligations?

- When you receive the funds, contact the TUW Grants Administrator to confirm that you received the grant. You may e-mail tuwgrants@csps.com or call 617-450-3266.
- Funds are expected to be used immediately.
- Please provide receipts for your expenditures and a fruitage report including pictures (if applicable) within 3-6 months of the time you receive the grant.
- If not all of the grant is needed for the specific purposes described in the grant award letter, the excess money (with a letter of explanation) should be returned to the address listed below so that it is available to help others.

7. We think we qualify. What are the next steps?

When you are ready to proceed with the project submit a signed application, completed in full, with all figures in your country's currency to:

Trusts Under the Will of Mary Baker Eddy
210 Massachusetts Avenue, P02-02
Boston, MA USA 02115

OR

E-mail (scanned with signatures) to: tuwgrants@csps.com

Please keep a copy of the completed application for your reference.

8. We have other questions. Is there someone we can ask to help us?

Contact tuwgrants@csps.com or 617-450-3266.

Grant Process
Trusts Under the Will of Mary Baker Eddy, Clause 8

Exhibit B
Advertisement in The Christian Science Journal

from THE TRUSTEES UNDER THE WILL OF MARY BAKER EDDY

FUNDS ARE AVAILABLE for benevolence grants from the trust established under Clause 8 of Mary Baker Eddy's will. These funds are devoted to the primary purpose of "more effectually promoting and extending the religion of Christian Science as taught by [Mary Baker Eddy]."

Examples of some of the types of benevolence available include, but are not limited to, grants to Christian Science branch churches and societies for certain Christian Science lectures; grants to branches and societies for local advertising of church services and Reading Rooms; grants to branch churches and societies to repair or refurbish their church, Sunday School, or Reading Room buildings; grants to branches and Reading Rooms for certain technology-related items and services; grants to branches and societies for the purchase of an organ, keyboard, or electronic piano for music at their services; emergency relief grants to branches and societies whose buildings are damaged due to regional natural disasters such as earthquakes, floods, hurricanes, tornadoes, typhoons, wildfires, or grants to branches and societies experiencing urgent pandemic-related financial hardship; and grants for other activities that meet the criteria of promoting and extending the religion of Christian Science as taught by Mary Baker Eddy.

Applications from branch churches, societies, and other Christian Science-related organizations are welcomed for projects that meet the Clause 8 trust guidelines. For initial inquiries about eligibility and projects, please contact us by email (tuwgrants@csps.com) or telephone (+1-617-450-2000).

JSH-ONLINE.COM volume 140, issue 9 THE CHRISTIAN SCIENCE JOURNAL 35

Grant Process
Trusts Under the Will of Mary Baker Eddy, Clause 8

Exhibit C
Trust Under the Will of Mary Baker Eddy, Clause 8 Grant Application
see following pages

The Clause 8 TUW grant application uses an online form which does not lend itself well to a printed format, but the attached is a printout of the online form for reference purposes.

TRUSTS UNDER THE WILL OF MARY BAKER EDDY ("TUW")

CLAUSE 8 GRANT APPLICATION

Questions? email us: tuwgrants@csps.com

Organization Name*

Organization's Physical Address*

Is your organization's mailing address the same as its physical address?*

☐ Yes

☐ No

PROJECT CONTACT INFORMATION

Project Contact Name*

Project Contact Title*

Project Contact Phone Number*

Project Contact Email*

An email confirmation will be sent to this email address when the form is submitted. If you choose to save for later, the resume link will also be sent to this email.

Confirm Project Contact Email*

Is your organization a branch church or society?*

☐ Yes

☐ No

CHAIRMAN/EXECUTIVE DIRECTOR INFORMATION

Chairman/Executive Director Name*

Chairman/Executive Director Title*

Chairman/Executive Director Phone Number*

Chairman/Executive Director Email*

TREASURER INFORMATION

Treasurer's Name*

Treasurer's Phone Number*

Treasurer's Email*

ORGANIZATION INFORMATION

Is your organization a 501(c)(3)?*

☐ Yes

☐ No

Currency*

Please enter your country's 3-digit currency code and complete all amount fields below in that currency.

USD

Organization Annual Income*

This figure should match exactly the figure provided in your income/expense statement or spreadsheet. Please round up to the nearest dollar/currency unit and do not include commas or periods..

Organization Annual Expenses*

This figure should match exactly the figure provided in your income/expense statement. Please round up to the nearest dollar/currency unit and do not include commas or periods.

Organization Assets*

This figure should match exactly the figure provided in your financial statement. Please round up to the nearest dollar/currency unit and do not include commas or periods.

Total Number of Board Members***Organization's History*****Population Served***

25 words or less

PROPOSAL REQUEST

Please enter all amounts using the currency indicated above.

Project Name***Project Budget***

This figure should equal, rounded up to the nearest dollar or currency unit, the total of all project expenses. Please round up to the nearest dollar/currency unit and do not include commas or periods.

Requested Amount*

Please note that grant awards from the Trust Under the Will, Clause 8 are part of the public record.

Please be sure that the amount requested falls within the amount allowed by the [guidelines here](#). Please also round up to the nearest dollar/currency unit and do not include commas or periods.

Estimated Project Completion Date*

MM/DD/YYYY



Have you received other grants from TUW or other sources?*

☐ Yes

☐ No

Grant 1 Description

Maximum of 500 characters

Grant 2 Description

Maximum of 500 characters

Grant 3 Description

Maximum of 500 characters

Description of the Project*

What is the issue you plan to address? What are the demographics and number of people you plan to serve, if applicable? What are the specific activities you are planning? Include project period, funds raised to date, and pending requests for other grants or assistance, information on insurance/FEMA filings where applicable.

Financial Statements*

Provide the most recent financial statements showing your assets (assets of a branch include checking, savings, money market and investment accounts) as well as your income and expenses over the last 12 months. PDF and JPEG/JPG only.

Choose files or drag here

Goals and Objectives for this Request*

How will this grant promote and/or extend the religion of Christian Science as taught by Mary Baker Eddy?

Evaluation*

What are the anticipated results of the project? What methods will you use to measure your progress?

Bids*

Submit all copies of all quotes and contractor bids associated with your application. PDF and JPEG/JPG only.

Choose files or drag here

Do you have a financial need?*

Please explain why your branch needs funding for your project.

Additional Information (optional)

Please feel to enter any additional information that you'd like to share regarding your request.

Additional Supporting Documentation (optional)

Please feel free to upload any additional supporting documentation.

Choose files or drag here

I hereby verify that the information provided in this application is accurate to the best of my knowledge.

Trusts Under the Will of Mary Baker Eddy,
Clause 8. Grant Process, Exhibit C,
Grant Application

Authorizing signature (Chairman of the Board or Executive Director)*

Date*

 

Printed Name*

Title*

Trustees Under the Will of Mary Baker Eddy will use any of the contact information provided above to send communications that are related to your entity's application and grant, if applicable.

Your grant application and related correspondence will be processed and stored in servers located entirely in the U.S. and may be shared with legal and regulatory bodies, as required by law. Such data may be kept permanently in TUEW's records and the records of applicable regulatory entities. Requests related to TUEW's use or storage of personal data may be directed to dataprotection@cspc.com.

TRUSTS UNDER THE WILL OF MARY BAKER EDDY

210 Massachusetts Avenue P02-10, Boston, MA 02115 USA

COMMONWEALTH OF MASSACHUSETTS.

SUFFOLK, SS.

Supreme Judicial Court.
In Equity No. 16026.

STEPHEN A. CHASE ET AL. v. ADAM H. DICKEY ET AL.

Final Decree.

This cause came on to be heard after rescript from the Supreme Judicial Court for the Commonwealth and after the enactment of chapter 115 of the Acts of the year 1913, and the First Church of Christ, Scientist, of Boston, having been duly admitted as a party plaintiff, and upon consideration of the foregoing, and after hearing counsel it is

ORDERED ADJUDGED AND DECREED that the respondents Adam H. Dickey, Archibald McLellan and Josiah E. Fernald, as they are Trustees under two indentures of trust annexed to the Bill of Complaint, be, and hereby are, ordered and directed to make conveyance forthwith to the First Church of Christ, Scientist, of Boston, Massachusetts, of the parcels of land set out in the Bill of Complaint, the first of such parcels, with the buildings thereon being located in Boston, in this Commonwealth and numbered on Commonwealth Avenue, and being lot number Nine (9) on the plan of land by Fuller & Whitney, dated February 10, 1886, and recorded with Suffolk Deeds Lib. 1713, Fol. 2, and bounded and described as follows:

Southerly by Commonwealth Avenue, there measuring Twenty-three and 99/100 (23.99) feet; Westerly by lot number Eight (8) on said plan, by a line through the middle of the brick partition wall Ninety-two (92) feet; Northerly by the center line of a passageway Five (5) feet wide, Twenty-four and 10/100 (24.10) feet; and easterly by lot number Ten (10) on said plan by a line running through the middle of the brick partition wall Ninety-three and 75/100 (93.75) feet, containing Twenty-two hundred and thirty and 1/10 (2230.1) square feet, more or less, the same having been vested in these respondents, Trustees, by deed of Mary Baker G. Eddy, dated March 6, 1907.

The second of said parcels, with the buildings thereon, is situated in Newton in

said Commonwealth, and was lately occupied by said Mary Baker G. Eddy and was vested in said respondents, Trustees, by her deed dated May 6, 1908, and is more fully described in two deeds to said Mary Baker G. Eddy from Robert P. Walker, one dated October 28, 1907, and recorded with Middlesex South District Deeds, Book 3365, page 7, and the other dated December 27, 1907, and recorded with said Deeds, Book 3365, page 10, to which deeds reference is hereby made.

Both said parcels are to be held by the said The First Church of Christ, Scientist, under said chapter 115 of the Acts of 1913, and as a part of the Trust Fund under the provisions of the will of the said Mary Baker G. Eddy upon the trusts set forth in the residuary clause of said will.

By the Court,

JOHN H. FLYNN,

Assistant Clerk.

March 4, 1913.

(Seal)

A true copy. Attest:

JOHN F. CRONIN, *Clerk.*

The defendants named in the bill waived notice, appeared and agreed that the bill correctly sets forth the material facts. For the purpose of expediting the settlement of the estate and by agreement of parties, the question presented by the bill, viz., whether The First Church of Christ, Scientist, in Boston, is entitled to receive the residue of the testatrix's estate without judicial appointment as trustee thereof, or whether it is necessary that a trustee or trustees to administer the trust created by the residuary clause of the will should be found duly qualified and appointed by the Probate Court or by the Superior Court, is reserved for the determination of the Supreme Court, without a ruling.

Such Massachusetts statutes and reported cases as either party deems material may

be referred to by the parties in brief and argument, and may be treated by the Supreme Court as stating the law of Massachusetts, with the same effect as if the same had been duly proved at a trial of facts and made a part of this case.

Transferred.

ROBERT G. PIKE,

Presiding Justice.