

## CORRESPONDENCE

5-4-15

1	Hannah B. G. Shaw Home	Open House 5/13 2 pm to 7 pm
2	MA Assoc of Health Boards	Tobacco industry
3	Decas Murray Decas	Law Budget FY15
4	Conservation Commission	45 Cross St. - Tree cutting in wetland
5	Conservation Commission	Donation Requested of Peirce Trustees
6	BP	FY16 Assessment
7	Board of Assessors	3/12/15 Meeting Minutes
8	Library Trustees	3/9/15 Meeting Minutes
9	DEP	OOC for 84 Chadderton Way
10	Mass Housing	Final Report-Keith St. Development
11	Verizon	Programming changes
12	Verizon	CTV Form 200, 400 & Financial Statement
13	Comcast	CTV Forms 200, 300 & 400



*The Hannah B.G. Shaw Home cordially invites you to  
join us for our Open House Event in celebration  
of our new expansion*

*Wednesday, May 13, 2015  
2 p.m. ~ 7 p.m.*



*299 Wareham Street  
Middleboro, MA 02346*

*Tours of our facility will be given.  
Light refreshments will be served.*

*Please invite anyone who may be interested in seeing  
our community firsthand.*

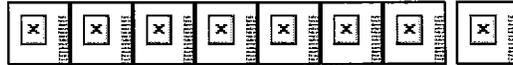
*All are welcome!*

2

**Jacqueline Shanley**

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**From:** The Massachusetts Association of Health Boards <benes@mahb.ccsend.com> on behalf of The Massachusetts Association of Health Boards <benes@mahb.org>  
**Sent:** Wednesday, April 22, 2015 5:46 PM  
**To:** Jacqueline Shanley  
**Subject:** Important Tobacco Control Information



**The Massachusetts Association Of Health Boards**  
**April 22, 2015**

CHERYL SBARRA, J.D.  
Massachusetts Association of Health Boards  
63 Shore Road, Suite 25  
Winchester, Massachusetts 01890  
Senior Staff Attorney  
Phone: (781) 721-0183  
Facsimile: (781) 729-5620      sbarra@mahb.org

Dear Members,

You may have received a letter recently from the "Coalition for Responsible Retailing" ("CRR"), a group consisting of several tobacco-industry supported organizations. That letter purports to offer a solution to tobacco control issues in your municipality by punishing youth who are able to access tobacco products directly from retailers or in other ways for which retailers are the original source. The regulation this group is proposing is a red herring created by an industry that seeks to avoid further regulation of its deadly products. The industry knows that policies which address the accessibility and appeal of tobacco products to youth combat the real problem: a tobacco industry that is constantly finding ways to attract new smokers.

CRR claims that "only" 20% of youth get their tobacco products from a retailer - as if this were acceptable. It's unknown where this data comes from or how accurate it is. If the survey only asked about a youth's primary source of tobacco, and not all sources, or if it only included cigarettes, and not all tobacco products, this statistic could be a gross underestimate. If we assume for argument's sake that 20% of youth current tobacco users in Massachusetts were able to directly purchase cigarettes, cigars and smokeless tobacco directly from a retailer, nearly 10,000 minors in Massachusetts would have been able to purchase their tobacco products directly from a retailer last month.<sup>1</sup>

The tobacco industry targets young people by making products cheap, sweet and easy to get. Retailers are a crucial protection from the industry-created desire youth have to purchase and use these products. It is the retailer's obligation, at a minimum, to ensure that these near 10,000 youth (a likely low estimate) are no longer able to purchase tobacco regularly from their local retailer. This responsibility should not lie with the minor, who has been targeted since childhood with such tobacco industry

tactics as flashy advertisements and product placements, flavored products colorfully packaged, and cheap pricing of these products to ensure youth can afford them.

CRR's website uses FDA compliance check data from 2011 to 2013 to support its claim that retail sales to minors is a non-issue (while recognizing 20% of minors get their tobacco products from retailers). Each year, the data collected from FDA and local compliance check results is pulled from a random sample of zip codes across the state to satisfy federal Synar Amendment reporting requirements. In 2014, the reported sales-to-minors rate in Massachusetts was 11.2%; more than one out of every ten 16 or 17 year old was able to purchase a pack of cigarettes without an ID last year. Additionally, these compliance checks are only conducted for cigarettes; the illegal sales rate for cigars and other tobacco products, especially flavored products, is significantly higher than that for cigarettes. In certain municipalities where compliance checks for all tobacco products are conducted, members of the organizations that comprise the "Coalition for Responsible Retailing" are some of the worst offenders, all while claiming to be "invested in...protecting against the illegal sale and use of tobacco products."

CRR places the blame on individuals over 18 and the parent/ guardian of the minor, rather than an industry that has spent decades targeting young people. Instead of supporting policies shown to prevent youth initiation and use or deciding to stop the sale of tobacco altogether, they propose a regulation that would have the board of health locating and fining adults and parents who are giving these products to youth. Since it is unlikely CRR expects local boards of health to go into schools and homes and conduct searches, this regulation is merely an attempt to distract from local regulations that actually address the problem.

Regulations that directly counter the tactics the industry has used for decades to glamorize tobacco products and ensure minors start and keep using tobacco products include: restricting the sale of flavored tobacco products, regulating where these products may be sold and how cheaply they may be sold. Young people need to be protected from the industry, and not vice versa. The CRR's attempt to convince boards of health to punish minors for susceptibility to marketing, even as many retailers continue to sell to them, is designed with the hope that policy-makers will avoid taking real action to protect our youth.

If you have any additional questions or would like further information on this issue, please don't hesitate to contact me.

<sup>1</sup> This number is based on the 2013 MA Youth Risk Behavior Survey indicating 17.1% of Massachusetts' high school youth, or 49,159 students, reported using a tobacco product within the previous 30 days.

Sincerely,

Cheryl Sbarra, JD  
Massachusetts Association of Health Boards

**Forward this email**



*\* Forwarded to R. Baker 4.23.15*

This email was sent to [jshanley@middleborough.com](mailto:jshanley@middleborough.com) by [benes@mahb.org](mailto:benes@mahb.org) |  
[Update Profile/Email Address](#) | [Rapid removal with SafeUnsubscribe™](#) | [Privacy Policy](#).

3

**Jacqueline Shanley**

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**From:** decas.murray.decas@verizon.net  
**Sent:** Tuesday, April 14, 2015 10:47 AM  
**To:** Robert G. Nunes; Jacqueline Shanley  
**Subject:** outside counsel billing

April 14, 2015

Town Accountant  
Middleboro Town Offices  
20 Centre Street  
Middleboro, MA 02346

RE: Law Department Budget – Fiscal Year 2015

To The Accountant:

Enclosed please find invoice from Collins, Loughran & Peloquin, P.C. dated 4/6/15 in the amount of \$4,050.00 for service rendered through March 31, 2015.

Please process for payment directly to Collins, Loughran & Peloquin, P.C. Payment to be made from “Special Counsel” part of the Law Department Budget.

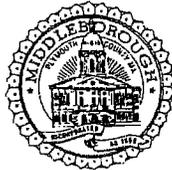
Very truly yours,

Daniel F. Murray  
Town Counsel

DFM/s  
82-117

Enclosure

cc: Robert G. Nunes, Town Manager *(via email)*  
Board of Selectmen *(via email)*



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## Town of Middleborough

### CONSERVATION COMMISSION

20 CENTRE STREET  
MIDDLEBOROUGH, MASSACHUSETTS 02346

PHONE: 1-508-946-2406  
FAX: 1-508-946-2309

April 9, 2015

Carleton Donchess  
45 Cross Street  
Middleborough, MA 02346

RE: Tree cutting in a wetland resource area and buffer zone at 45 Cross Street (Map 40, Lot3773), Middleborough, MA

Dear Mr. Donchess:

On April 7, 2015 I was doing a site inspection for a wetland line application before the Conservation Commission on the adjacent property at Map 40, Lot 3029. From this property I observed some significant tree cutting on your property. It appears that some of the cutting has occurred within wetland resource areas protected under the Massachusetts Wetlands Protection Act (M.G.L. Ch. 131, sec. 40 and regulations 310 CMR 10.00 *et seq.*) It appears there has been tree cutting in the following resources protected by the "Act":

- 1) Within the 200-foot Riverfront Area of Joses's Meadow Brook per 310 CMR 10.58.
- 2) Within the Bordering Vegetated Wetland (BVW) associated with Joses's Meadow Brook per 310 CMR 10.55(2).
- 3) Within a Bordering Land Subject to Flooding (BLSF) aka Flood Plain per 310 CMR 10.57(2).

The property is also located within a Zone II Water Resource Protection Zone. Any work within a wetland resource area and especially within a Zone II is also under the jurisdiction of the Board of Selectmen who serve the town as the Water Commissioners too. This jurisdiction is detailed within the Water Resource Protection District Bylaw (WRPD) within the towns Zoning Regulations.

Please contact the Conservation Department as soon as possible at 508-946-2406 to schedule an appointment to go over the above-mentioned issues.

Tree Cutting at 45 Cross Street, Middleborough, MA

April 9, 2015

Best regards,



Patricia J. Cassidy, Agent

For the Middleborough Conservation Commission

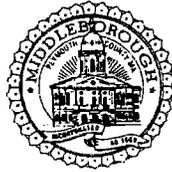
Cc: Department of Environmental Protection - SERO – Wetlands & Waterways

✓ Board of Selectmen

Robert Nunes, Town Manager

Joseph Silva, Water Superintendent

Robert Whalen, Building Commissioner/Zoning Officer



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## Town of Middleborough

### CONSERVATION COMMISSION

20 CENTRE STREET  
MIDDLEBOROUGH, MASSACHUSETTS 02346

PHONE: 1-508-946-2406  
FAX: 1-508-946-2309

April 8, 2015

Peirce Trustees  
C/O Robert Nunes, Town Manager  
P.O. Box 209  
Middleborough, MA 02346

RE: Request for a donation to purchase tablets for the Conservation Commission members.

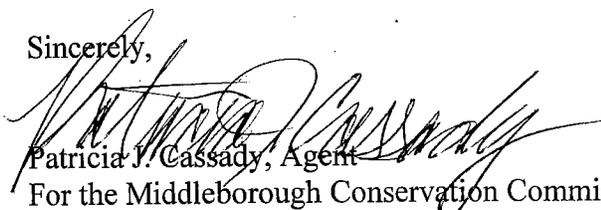
Dear Peirce Trustee Members,

At their February 19, 2015 meeting the Conservation Commission suggested we contact the Peirce Trustees to see if they would be interested in donating funding to purchase tablets for the Conservation Commission members. There are currently seven members on the Commission who are interested in using the tablets during their public meetings to reduce the amount of paper we take in when we receive permit applications.

Attached is the quote the Information Technology Department has received for Apple iPads. The total amount quoted is \$4,405.95. This quote includes not only the 7 iPads but also a charging station and extended 2-year warranties.

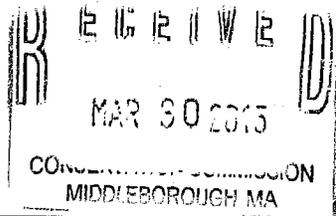
If you have any questions regarding this request please don't hesitate to contact us at 508-946-2406 or by e-mail [pcssdy@middleborough.com](mailto:pcssdy@middleborough.com).

Sincerely,

  
Patricia J. Cassidy, Agent

For the Middleborough Conservation Commission

Cc:  Board of Selectmen  
Conservation Commission  
Information Technology Department



# Apple, Inc.

SHIP TO:

TOWN OF MIDDLEBOROUGH

PREPARED BY:

Hai Do  
sales\_administration@apple.com

Quote SL_Gov722-01	Quote Date 3/26/2015	Valid Until 4/25/2015	Customer #	SEA #
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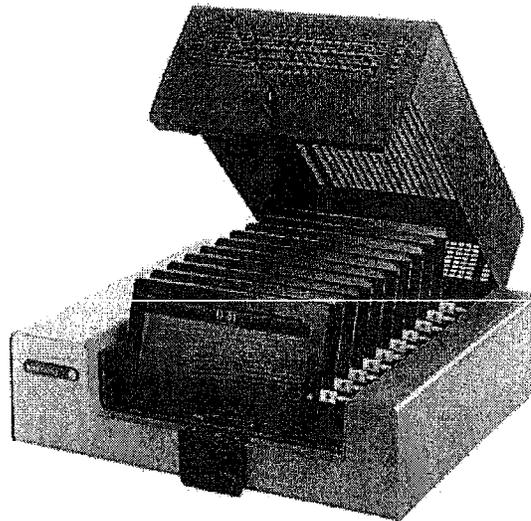
GOV

This quote is a pricing reference and is not available online.  
Create your own quote with equivalent pricing and order online at  
ecommerce.apple.com

Item Description	Est. Ship	Part Number	Item Price	Qty	Disc Price	Extended Price
MA Contract WSCA PA#ITC44						
iPad Air Wi-Fi 16GB - Space Grey	In Stock	MD785LL/B	\$379.00	7		\$2,653.00
2-Year AppleCare+ for iPad	1 business day	S4745LL/A	\$79.00	7		\$553.00

Subtotal	\$3,206.00
Tax Exempt	
Est Shipping	Free
<b>Total</b>	<b>\$3,206.00</b>

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### Bretford PowerSync Tray for iPad with Lightning Connector

\$1,199.95

Add to Cart

Be the first to review this product!

**Free Shipping**

Available to ship: 1-2 business days

Available for pickup: Check availability

View more Charging Devices

Share Tweet

Product Information

Compatibility

Ratings & Reviews (0)

Questions & Answers (5)

## Product Information

### Overview

The Bretford PowerSync Tray for iPad lets you store, charge, sync, and secure up to 10 iPad or iPad mini devices at a time.

### Highlights

- Charge, sync, and secure up to 10 iPad, iPad mini, iPhone 5, or iPod touch (5th Generation) devices
- Pre-installed with 10 Bretford Lightning to USB cables
- Ships fully assembled to support iPad and iPad mini with Lightning connector
- Provides full-rate charge to all connected iPad and iPad mini devices (iPad and iPad mini are not included)
- Sync, configure, and update connected devices simultaneously using Apple Configurator
- Daisy-chain up to three PowerSync Trays using the built-in second USB port for simultaneous configuration, sync, and updates for up to 30 iOS devices
- Integrated LEDs show charging status of iOS devices
- Internal power supply powers all connected devices simultaneously
- Listed to UL 60950 standard for safety
- All steel construction with non-toxic aluminum and graphite powder-coat finishes

### Did you notice?

Comes fully assembled with 10 built-in Lightning to USB cables, so you can start charging immediately.

### Apple Recommends For

Organizations wanting to simultaneously charge, configure, sync, and secure multiple iPad, iPhone, or iPod touch models with Lightning connector.



le  
BRISTOL-PLYMOUTH REGIONAL TECHNICAL SCHOOL DISTRICT

207 HART STREET, TAUNTON, MASSACHUSETTS 02780-3715

Telephone 508-823-5151

Fax 508-880-7287

www.bptech.org

School Committee Members:

CAROL L. MILLS  
Chair  
BERKLEY

LOUIS BORGES, JR  
Vice Chair  
TAUNTON

MARK A. DANGOIA  
BRIDGEWATER

EDWARD F. DUTURA  
DIGHTON

GEORGE L. RANDALL, III  
MIDDLEBOROUGH

TIMOTHY J. HOLICK  
RAYNHAM

JAMES W. CLARK  
REHOBOTH

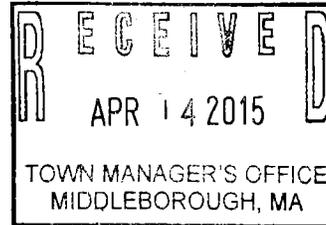
THOMAS A. BERNIER  
TAUNTON

Treasurer:  
JOHN FRIAS

Superintendent:  
RICHARD W. GROSS, ED. D.

April 8, 2015

Mr. Allin Frawley, Chairman  
Middleborough Board of Selectmen  
10 Nickerson Ave  
Middleborough, MA 02346



Dear Mr. Frawley:

At their regular meeting on Tuesday, April 7, 2015, your Bristol-Plymouth Regional Technical School District Committee voted to approve the FY 2016 budget. Prior to the regular meeting, a public hearing was held in accordance with the notice posted in all member communities and advertised through a legal notice in The Enterprise.

Information regarding the approved budget and the assessment to the Town of Middleborough, as well as the assessments to the other district communities, is enclosed. **The Town of Middleborough FY 2016 total assessment is \$2,378,503.** Please note that the figures presented here are based upon the **latest available information** from the Commonwealth of Massachusetts and the Department of Elementary and Secondary Education.

As in previous years, the FY 2016 budget reflects community assessments at the minimum required level. These levels are established by the regional agreement, the Massachusetts Department of Elementary and Secondary Education and the Commonwealth of Massachusetts based on the Governor's budget. Should these figures change, we will adjust as necessary and notify our communities accordingly.

Please feel free to contact my office if you have any questions regarding our proposed FY 16 budget. Thank you for the continued support of your students at Bristol-Plymouth.

Sincerely,

Richard W. Gross, Ed.D.  
Superintendent

sec

cc: George Randall, School Committee  
Robert Nunes, Town Manager  
Allison Ferreira, City Clerk  
Richard Pavadore, Chairman Finance Committee  
Judy MacDonald, Treasurer



Accredited by the New England Association of Schools & Colleges

*Bristol-Plymouth  
Regional Technical School District*

*Fiscal Year 2016*

*Budget*

*(2.98% Increase)*

*FINAL*

*(Based on Governor's House 1 Numbers)*

*April 7, 2015*

*Schedules I, II, III*

*Bristol-Plymouth Regional Technical School District*

*Fiscal Year 2016 Budget*

*Schedule I*

**Operating Budget (By Major Function):**

	<b>FY15</b>	<b>FY16</b>	<b>% Difference</b>
1000 Administration & Business Functions (See Page 2 of Detail Budget)	1,060,662	1,086,371	2.4%
2000 Instruction (See Pages 3-5 of Detail Budget)	12,603,247	12,811,005	1.6%
3000 Other Student Services (See Page 5 of Detail Budget)	2,106,948	2,125,571	0.9%
4000 Operation & Maintenance of Plant (See Page 6 of Detail Budget)	2,271,914	2,238,311	-1.5%
5000 Insurances/Benefits (See Page 7 of Detail Budget)	3,530,753	3,909,167	10.7%
7000 Equipment/Fixed Assets (See Page 7 of Detail Budget)	<u>12,500</u>	<u>59,237</u>	<u>373.9%</u>
	<b>21,586,024</b>	<b>22,229,662</b>	<b>2.98%</b>

**Total Fiscal Year 2016 Budget** **\$22,229,662**

**Fiscal Year 2015 Budget** **\$21,586,024**

**Dollar Change from Prior Year** **\$643,638**

**Percent Change from Prior Year** **2.98%**

***Bristol-Plymouth Regional Technical School District  
Fiscal Year 2016 Budget  
Schedule II***

**Total Budget:** **\$22,229,662**

<b>Revenue Sources:</b>	<b>FY15</b>	<b>FY16</b>	<b>% Difference</b>
Chapter 70	10,573,427	10,726,297	1.4%
Anticipated Transportation Reimbursement	824,616	653,246	-20.8%
Local Contribution	<u>248,366</u>	<u>194,329</u>	<u>-21.8%</u>
	11,646,409	11,573,872	-0.6%

**Less Applied Revenues:** **\$11,573,872**

**Required Community Assessments:** **\$10,655,790**

***Bristol-Plymouth Regional Technical School District***  
***Fiscal Year 2016 Budget***  
***Schedule III***

<b>Member Community</b>	<b>Minimum Required Contribution</b>		<b>Other Assessment</b>	<b>FY2016 Total Assessment</b>
	<b>State Minimum Contribution Assessment</b>	<b>Regional Transportation Assessment 100%</b>		
Berkley	\$836,385	\$48,837	\$0	\$885,222
Bridgewater	\$1,052,094	\$51,162	\$0	\$1,103,256
Dighton	\$297,879	\$17,209	\$0	\$315,088
Middleborough	\$2,244,085	\$134,418	\$0	\$2,378,503
Raynham	\$1,522,477	\$73,953	\$0	\$1,596,430
Rehoboth	\$444,690	\$19,070	\$0	\$463,760
Taunton	\$3,632,139	\$281,393	\$0	\$3,913,532
<b>Totals</b>	<b>\$10,029,749</b>	<b>\$626,042</b>	<b>\$0</b>	<b>\$10,655,790</b>

<b>Member Community</b>	<b>Per Pupil Enrollment of October 2014</b>	<b>Member Community Per Pupil %</b>	<b>Community % of FY2016 Required Minimum Contribution Assessment</b>
Berkley	105	7.80%	8.31%
Bridgewater	110	8.17%	10.35%
Dighton	37	2.75%	2.96%
Middleborough	289	21.47%	22.32%
Raynham	159	11.81%	14.98%
Rehoboth	41	3.05%	4.35%
Taunton	605	44.95%	36.73%
<b>Totals</b>	<b>1346</b>	<b>100.00%</b>	<b>100.00%</b>

# Bristol-Plymouth Regional Technical School District

## FY2015/2016 Budget

### Assessment Comparisons

	Enrollment Oct. 2013	Enrollment Oct. 2014	Enrollment Change	Enrollment % Change	FY15 Minimum Contribution	FY15 Trans. Assess.	FY15 Other	FY15 Total	FY16 Minimum Contribution	FY16 Trans. Assess.	FY16 Other	FY16 Total	\$ Change	% Increase
<b>Berkley</b>	106	105	-1	-0.9%	778,215	39,281	0	817,496	836,385	46,837	0	885,222	67,726	8.3%
<b>Bridgewater</b>	112	110	-2	-1.8%	1,051,957	41,504	0	1,093,461	1,052,094	51,162	0	1,103,256	9,795	0.9%
<b>Dighton</b>	18	37	19	105.6%	147,768	6,670	0	154,438	297,879	17,209	0	315,088	160,650	104.0%
<b>Middleborough</b>	275	289	14	5.1%	2,061,516	101,908	0	2,163,424	2,244,065	134,418	0	2,378,503	215,079	9.9%
<b>Raynham</b>	148	159	11	7.4%	1,421,477	54,845	0	1,476,322	1,522,477	73,953	0	1,596,430	120,108	8.1%
<b>Rehoboth</b>	19	41	22	115.8%	202,595	7,041	0	209,636	444,690	19,070	0	463,760	254,124	121.2%
<b>Taunton</b>	631	605	-26	-4.1%	3,791,005	233,833	0	4,024,838	3,632,139	281,393	0	3,913,532	-111,306	-2.8%
<b>District Totals</b>	<b>1309</b>	<b>1346</b>	<b>37</b>	<b>2.8%</b>	<b>\$9,454,533</b>	<b>485,082</b>	<b>0</b>	<b>\$9,939,615</b>	<b>\$10,029,749</b>	<b>626,042</b>	<b>0</b>	<b>\$10,655,790</b>	<b>\$716,176</b>	<b>7.2%</b>

**Middleborough Board of Assessors**

Minutes of March 12, 2015 meeting

Attendance: Anthony Freitas, Paula Burdick, Diane Maddigan and Barbara Erickson

Call to order at 6:30 pm

Correspondence:

- The Board reviewed the letter written to the Town Manager regarding the Article for Town Meeting about renewing the reduction of Real and Personal property taxes for Reservists who are deployed on Active Duty. This must be done every 2 years and it was last extended at the 2012 Town Meeting.

New Business:

- The Board reviewed and signed the Motor Vehicle Excise Abatement monthly report for February
- The Board reviewed the Printed Monthly report for FY15 Real Estate Abatement for February. A motion was made by A. Freitas and seconded by P. Burdick to approve the report as printed. The vote was unanimous.
- The Board reviewed the Printed Monthly report for FY15 CPA Abatements for February. A motion was made by A. Freitas and seconded by P. Burdick to approve the report as printed. The vote was unanimous.
- The Board reviewed the Printed Monthly report for FY15 Personal Property Abatement for February. A motion was made by A. Freitas and seconded by P. Burdick to approve the report as printed. The vote was unanimous.
- The Board reviewed the Printed Monthly report for FY15 Exemptions for February. A motion was made by A. Freitas and seconded by P. Burdick to approve the report as printed. The vote was unanimous.
- The Board reviewed the Printed Monthly report for FY15 G&E Liens for February. A motion was made by A. Freitas and seconded by P. Burdick to approve the report as printed. The vote was unanimous.
- The Board signed the Warrant and Notice of Commitment for Septic Repair Betterment RE: Carol Tardiff
- The Board reviewed and signed two Chapter 61B Applications for 2017
- The Board reviewed and signed the Chapter 61A Lien for James & Francoise DeBurgo 063-2881
- The Board reviewed and signed the Chapter 61A Lien Release for James & Francoise DeBurgo 063-2881
- The Board reviewed and signed the Chapter 61A Lien for Robert Melville 069-1643

- The Board Voted to Release Executive Minutes from 2014. Motion was made by D. Maddigan and seconded by P. Burdick. The vote was unanimous.
- The Board signed the Warrant and Notice of Commitment for an Omitted Assessment RE: Southbrook Development, Inc.
- The Board signed the Warrant and Notice of Commitment for Septic Repair Betterment RE: Jeffrey & Anna Catherine Allen
- The Board reviewed and signed the Chapter 61A Lien William & Pamela Morrison
- The Board reviewed and signed Cancellation of MVE Abatements as requested by the Collector under Chapter 58, Section 8

#### Other

- The Board reviewed and discussed the Recommended Value for Chapter Land from the FVAC & FAE Excise. A motion was made by P. Burdick and seconded by A. Freitas to accept the recommended values. The vote was unanimous
- The Board reviewed and discussed the January 2015 Sales Report.

#### Old Business

#### Executive Session:

Upon a motion by P. Burdick and seconded by D. Maddigan, the Board voted by Roll Call to into Executive Session at 6:50 pm to discuss exemptions and real estate and/or personal property abatements and not to return to Open Session. Roll Call: D. Maddigan, Yes; P. Burdick, Yes.

Next meeting is scheduled for April 16, 2015 at 6:30 pm



Diane A. Maddigan, Clerk

The Trustees of the Middleborough Public Library met on March 9, 2015. In attendance were Keith Macdonald, George Davey, James Okolita, Sherri Hartlen-Neely, Eleanor Osborne, Maryanna Abren, and Library Director Danielle Bowker. Veronica Haywood, representing the Friends, was also present. Stephen Conway was able to join the meeting in progress.

Chairman James Okolita called the meeting to order at 6:00 p.m.

There was no "Unanticipated Business."

The Minutes of the January 12<sup>th</sup> meeting were accepted as amended. Handouts need to be included. The February meeting was canceled due to inclement weather.

The Treasurer's Report was accepted, subject to audit.

The Search Committee reported that all advertisements for the new director were done electronically. They were pleased to announce that they have received 7 applications and resumes in a week's time. They will be using the scorecard previously shown to Trustees to rate each candidate. Trustees should be thinking about questions for the interviews. The Town Manager is interested in attending the interviews, and is being sent the resumes.

Danielle presented the Budget to the Selectmen on March 5<sup>th</sup>. 3.25 hours were added to the Children's Librarian's account, along with additional funds going to Water & Sewer, Elevator Maintenance, and Computer Services accounts as well.

The sick leave buy back will be going on the fall Town Meeting. Because of this, we will need to put in a waiver application as we will not meet the Minimum Appropriation Requirement (MAR). Danielle will begin this process before she retires.

Danielle also went to Capital Planning recently with a request for the replacement of the boiler. They are leaning towards repairing/rebuilding it.

The Library fared relatively well during the storms this winter. The Parks Dept. helped out during the first two storms. Some shoveling was also done by Richard Gibbs and his nephew. This was paid for by the Friends. The staff handled the smaller storms.

The Fire Dept. cleared icicles that were hanging over the Peirce Street entrance, and roof clearing was done by the regular roofing contractor. He was unable to find the source of a leak due to the amount of snow still on the roof, however.

Randi Rezendes will move into a 20 hour position, replacing Molly Driscoll, who has moved to New Hampshire.

Danielle has a pared down version of the Collection Development policy for Trustees to review. She suggested that a subcommittee be formed to go over policies before they come to the entire Board. She is hoping to review a number of the older policies before her retirement. Sherri Hartlen-Neely and Maryanna Abren volunteered for this subcommittee.

The Library has received a disbursement from the Peirce Trustees for the books account. Danielle has been reminded that requests for the Peirce Trustees should go through the Town Manager's Office.

Danielle mentioned that the Library had received an additional donation of \$2000 in memory of Jane Pickering from her family.

The GMEG group asked Mr. Nunes if the new director would be included in the group. Questions concerning this were raised by Trustees. Danielle will talk to Mr. Nunes.

Holly Black, who received the Newbery Honor Award for her book Doll Bones, will be coming to the Library on March 25<sup>th</sup>. An author of fantasy and science fiction, her writing should appeal to a wide audience.

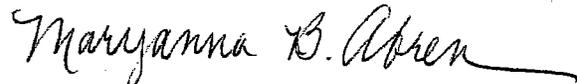
Due to the bad weather, the Throw-Back weekend has been rescheduled to the last weekend in March.

The next meeting is scheduled for April 13, 2015 at 6:00 p.m.

At this point, Trustees voted to go into Executive Session for the discussion of personnel matters and not to return to open session.

At 7:20 p.m. a motion was made, and voted on, to adjourn.

Respectfully submitted,



Maryanna B. Abren

Handouts

Agenda

Minutes of 1/12/15

Treasurer's Report (balances as of 2/28/15)

Director's Report

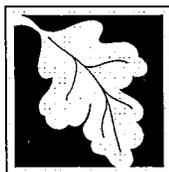
FY16 Budget

Collection Development Policy

Expenditures (as of 3/4/15)

Circulation Statistics

BOS 9



Massachusetts Department of Environmental Protection  
Bureau of Resource Protection - Wetlands  
**WPA Form 5 – Order of Conditions**  
Massachusetts Wetlands Protection Act M.G.L. c. 131, §40

Provided by MassDEP:  
SE220-1229  
MassDEP File #  
eDEP Transaction #  
Middleborough  
City/Town

**A. General Information**

**Please note:**  
this form has been modified with added space to accommodate the Registry of Deeds Requirements

**Important:**  
When filling out forms on the computer, use only the tab key to move your cursor - do not use the return key.



1. From: Middleborough  
Conservation Commission

2. This issuance is for (check one):  
a.  Order of Conditions b.  Amended Order of Conditions

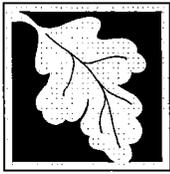
3. To: Applicant:  
Donald & Helena Travers  
a. First Name b. Last Name

c. Organization  
84 Chadderton Way  
d. Mailing Address  
Middleborough MA 02346  
e. City/Town f. State g. Zip Code

4. Property Owner (if different from applicant):  
Same as applicant  
a. First Name b. Last Name  
c. Organization  
d. Mailing Address  
e. City/Town f. State g. Zip Code

5. Project Location:  
84 Chadderton Way Middleborough  
a. Street Address b. City/Town  
Map 43 Lot 6282  
c. Assessors Map/Plat Number d. Parcel/Lot Number  
Latitude and Longitude, if known: 41d54m10s 70d52m07s  
d. Latitude e. Longitude





Massachusetts Department of Environmental Protection  
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**B. Findings (cont.)**

Denied because:

- b.  the proposed work cannot be conditioned to meet the performance standards set forth in the wetland regulations. Therefore, work on this project may not go forward unless and until a new Notice of Intent is submitted which provides measures which are adequate to protect the interests of the Act, and a final Order of Conditions is issued. **A description of the performance standards which the proposed work cannot meet is attached to this Order.**
- c.  the information submitted by the applicant is not sufficient to describe the site, the work, or the effect of the work on the interests identified in the Wetlands Protection Act. Therefore, work on this project may not go forward unless and until a revised Notice of Intent is submitted which provides sufficient information and includes measures which are adequate to protect the Act's interests, and a final Order of Conditions is issued. **A description of the specific information which is lacking and why it is necessary is attached to this Order as per 310 CMR 10.05(6)(c).**
3.  Buffer Zone Impacts: Shortest distance between limit of project disturbance and the wetland resource area specified in 310 CMR 10.02(1)(a) 36-feet  
 a. linear feet

**Inland Resource Area Impacts:** Check all that apply below. (For Approvals Only)

Resource Area	Proposed Alteration	Permitted Alteration	Proposed Replacement	Permitted Replacement
4. <input type="checkbox"/> Bank	a. linear feet	b. linear feet	c. linear feet	d. linear feet
5. <input type="checkbox"/> Bordering Vegetated Wetland	a. square feet	b. square feet	c. square feet	d. square feet
6. <input type="checkbox"/> Land Under Waterbodies and Waterways	a. square feet	b. square feet	c. square feet	d. square feet
	e. c/y dredged	f. c/y dredged		
7. <input type="checkbox"/> Bordering Land Subject to Flooding	a. square feet	b. square feet	c. square feet	d. square feet
Cubic Feet Flood Storage	e. cubic feet	f. cubic feet	g. cubic feet	h. cubic feet
8. <input type="checkbox"/> Isolated Land Subject to Flooding	a. square feet	b. square feet		
Cubic Feet Flood Storage	c. cubic feet	d. cubic feet	e. cubic feet	f. cubic feet
9. <input type="checkbox"/> Riverfront Area	a. total sq. feet	b. total sq. feet		
Sq ft within 100 ft	c. square feet	d. square feet	e. square feet	f. square feet
Sq ft between 100-200 ft	g. square feet	h. square feet	i. square feet	j. square feet



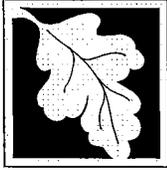
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**B. Findings (cont.)**

**Coastal Resource Area Impacts:** Check all that apply below. (For Approvals Only)

- |  | Proposed Alteration   | Permitted Alteration | Proposed Replacement       | Permitted Replacement      |
|--|---|----------------------|----------------------------|----------------------------|
| 10. <input type="checkbox"/> Designated Port Areas                 | Indicate size under Land Under the Ocean, below   |                      |                            |                            |
| 11. <input type="checkbox"/> Land Under the Ocean                  | _____ a. square feet  | _____ b. square feet |                            |                            |
|  | _____ c. c/y dredged  | _____ d. c/y dredged |                            |                            |
| 12. <input type="checkbox"/> Barrier Beaches                       | Indicate size under Coastal Beaches and/or Coastal Dunes below  |                      |                            |                            |
| 13. <input type="checkbox"/> Coastal Beaches                       | _____ a. square feet  | _____ b. square feet | _____ c. nourishment cu yd | _____ d. nourishment cu yd |
| 14. <input type="checkbox"/> Coastal Dunes                         | _____ a. square feet  | _____ b. square feet | _____ c. nourishment cu yd | _____ d. nourishment cu yd |
| 15. <input type="checkbox"/> Coastal Banks                         | _____ a. linear feet  | _____ b. linear feet |                            |                            |
| 16. <input type="checkbox"/> Rocky Intertidal Shores               | _____ a. square feet  | _____ b. square feet |                            |                            |
| 17. <input type="checkbox"/> Salt Marshes                          | _____ a. square feet  | _____ b. square feet | _____ c. square feet       | _____ d. square feet       |
| 18. <input type="checkbox"/> Land Under Salt Ponds                 | _____ a. square feet  | _____ b. square feet |                            |                            |
|  | _____ c. c/y dredged  | _____ d. c/y dredged |                            |                            |
| 19. <input type="checkbox"/> Land Containing Shellfish             | _____ a. square feet  | _____ b. square feet | _____ c. square feet       | _____ d. square feet       |
| 20. <input type="checkbox"/> Fish Runs                             | Indicate size under Coastal Banks, Inland Bank, Land Under the Ocean, and/or inland Land Under Waterbodies and Waterways, above |                      |                            |                            |
|  | _____ a. c/y dredged  | _____ b. c/y dredged |                            |                            |
| 21. <input type="checkbox"/> Land Subject to Coastal Storm Flowage | _____ a. square feet  | _____ b. square feet |                            |                            |



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**B. Findings (cont.)**

\* #22. If the project is for the purpose of restoring or enhancing a wetland resource area in addition to the square footage that has been entered in Section B.5.c (BVW) or B.17.c (Salt Marsh) above, please enter the additional amount here.

22.  Restoration/Enhancement \*:

a. square feet of BVW

b. square feet of salt marsh

23.  Stream Crossing(s):

a. number of new stream crossings

b. number of replacement stream crossings

**C. General Conditions Under Massachusetts Wetlands Protection Act**

The following conditions are only applicable to Approved projects.

1. Failure to comply with all conditions stated herein, and with all related statutes and other regulatory measures, shall be deemed cause to revoke or modify this Order.
2. The Order does not grant any property rights or any exclusive privileges; it does not authorize any injury to private property or invasion of private rights.
3. This Order does not relieve the permittee or any other person of the necessity of complying with all other applicable federal, state, or local statutes, ordinances, bylaws, or regulations.
4. The work authorized hereunder shall be completed within three years from the date of this Order unless either of the following apply:
  - a. The work is a maintenance dredging project as provided for in the Act; or
  - b. The time for completion has been extended to a specified date more than three years, but less than five years, from the date of issuance. If this Order is intended to be valid for more than three years, the extension date and the special circumstances warranting the extended time period are set forth as a special condition in this Order.
  - c. If the work is for a Test Project, this Order of Conditions shall be valid for no more than one year.
5. This Order may be extended by the issuing authority for one or more periods of up to three years each upon application to the issuing authority at least 30 days prior to the expiration date of the Order. An Order of Conditions for a Test Project may be extended for one additional year only upon written application by the applicant, subject to the provisions of 310 CMR 10.05(11)(f).
6. If this Order constitutes an Amended Order of Conditions, this Amended Order of Conditions does not extend the issuance date of the original Final Order of Conditions and the Order will expire on \_\_\_\_\_ unless extended in writing by the Department.
7. Any fill used in connection with this project shall be clean fill. Any fill shall contain no trash, refuse, rubbish, or debris, including but not limited to lumber, bricks, plaster, wire, lath, paper, cardboard, pipe, tires, ashes, refrigerators, motor vehicles, or parts of any of the foregoing.



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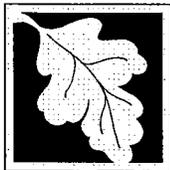
eDEP Transaction #  
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**C. General Conditions Under Massachusetts Wetlands Protection Act**

8. This Order is not final until all administrative appeal periods from this Order have elapsed, or if such an appeal has been taken, until all proceedings before the Department have been completed.
9. No work shall be undertaken until the Order has become final and then has been recorded in the Registry of Deeds or the Land Court for the district in which the land is located, within the chain of title of the affected property. In the case of recorded land, the Final Order shall also be noted in the Registry's Grantor Index under the name of the owner of the land upon which the proposed work is to be done. In the case of the registered land, the Final Order shall also be noted on the Land Court Certificate of Title of the owner of the land upon which the proposed work is done. The recording information shall be submitted to the Conservation Commission on the form at the end of this Order, which form must be stamped by the Registry of Deeds, prior to the commencement of work.
10. A sign shall be displayed at the site not less than two square feet or more than three square feet in size bearing the words,  

"Massachusetts Department of Environmental Protection" [or, "MassDEP"]  
"File Number            SE220-1229 "
11. Where the Department of Environmental Protection is requested to issue a Superseding Order, the Conservation Commission shall be a party to all agency proceedings and hearings before MassDEP.
12. Upon completion of the work described herein, the applicant shall submit a Request for Certificate of Compliance (WPA Form 8A) to the Conservation Commission.
13. The work shall conform to the plans and special conditions referenced in this order.
14. Any change to the plans identified in Condition #13 above shall require the applicant to inquire of the Conservation Commission in writing whether the change is significant enough to require the filing of a new Notice of Intent.
15. The Agent or members of the Conservation Commission and the Department of Environmental Protection shall have the right to enter and inspect the area subject to this Order at reasonable hours to evaluate compliance with the conditions stated in this Order, and may require the submittal of any data deemed necessary by the Conservation Commission or Department for that evaluation.
16. This Order of Conditions shall apply to any successor in interest or successor in control of the property subject to this Order and to any contractor or other person performing work conditioned by this Order.



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**C. General Conditions Under Massachusetts Wetlands Protection Act (cont.)**

17. Prior to the start of work, and if the project involves work adjacent to a Bordering Vegetated Wetland, the boundary of the wetland in the vicinity of the proposed work area shall be marked by wooden stakes or flagging. Once in place, the wetland boundary markers shall be maintained until a Certificate of Compliance has been issued by the Conservation Commission.
18. All sedimentation barriers shall be maintained in good repair until all disturbed areas have been fully stabilized with vegetation or other means. At no time shall sediments be deposited in a wetland or water body. During construction, the applicant or his/her designee shall inspect the erosion controls on a daily basis and shall remove accumulated sediments as needed. The applicant shall immediately control any erosion problems that occur at the site and shall also immediately notify the Conservation Commission, which reserves the right to require additional erosion and/or damage prevention controls it may deem necessary. Sedimentation barriers shall serve as the limit of work unless another limit of work line has been approved by this Order.
19. The work associated with this Order (the "Project")
- (1)  is subject to the Massachusetts Stormwater Standards
- (2)  is NOT subject to the Massachusetts Stormwater Standards

**If the work is subject to the Stormwater Standards, then the project is subject to the following conditions:**

- a) All work, including site preparation, land disturbance, construction and redevelopment, shall be implemented in accordance with the construction period pollution prevention and erosion and sedimentation control plan and, if applicable, the Stormwater Pollution Prevention Plan required by the National Pollution Discharge Elimination System Construction General Permit as required by Stormwater Condition 8. Construction period erosion, sedimentation and pollution control measures and best management practices (BMPs) shall remain in place until the site is fully stabilized.
- b) No stormwater runoff may be discharged to the post-construction stormwater BMPs unless and until a Registered Professional Engineer provides a Certification that:
- i.* all construction period BMPs have been removed or will be removed by a date certain specified in the Certification. For any construction period BMPs intended to be converted to post construction operation for stormwater attenuation, recharge, and/or treatment, the conversion is allowed by the MassDEP Stormwater Handbook BMP specifications and that the BMP has been properly cleaned or prepared for post construction operation, including removal of all construction period sediment trapped in inlet and outlet control structures;
  - ii.* as-built final construction BMP plans are included, signed and stamped by a Registered Professional Engineer, certifying the site is fully stabilized;
  - iii.* any illicit discharges to the stormwater management system have been removed, as per the requirements of Stormwater Standard 10;



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**C. General Conditions Under Massachusetts Wetlands Protection Act (cont.)**

iv. all post-construction stormwater BMPs are installed in accordance with the plans (including all planting plans) approved by the issuing authority, and have been inspected to ensure that they are not damaged and that they are in proper working condition;

v. any vegetation associated with post-construction BMPs is suitably established to withstand erosion.

c) The landowner is responsible for BMP maintenance until the issuing authority is notified that another party has legally assumed responsibility for BMP maintenance. Prior to requesting a Certificate of Compliance, or Partial Certificate of Compliance, the responsible party (defined in General Condition 18(e)) shall execute and submit to the issuing authority an Operation and Maintenance Compliance Statement ("O&M Statement") for the Stormwater BMPs identifying the party responsible for implementing the stormwater BMP Operation and Maintenance Plan ("O&M Plan") and certifying the following:

i.) the O&M Plan is complete and will be implemented upon receipt of the Certificate of Compliance, and

ii.) the future responsible parties shall be notified in writing of their ongoing legal responsibility to operate and maintain the stormwater management BMPs and implement the Stormwater Pollution Prevention Plan.

d) Post-construction pollution prevention and source control shall be implemented in accordance with the long-term pollution prevention plan section of the approved Stormwater Report and, if applicable, the Stormwater Pollution Prevention Plan required by the National Pollution Discharge Elimination System Multi-Sector General Permit.

e) Unless and until another party accepts responsibility, the landowner, or owner of any drainage easement, assumes responsibility for maintaining each BMP. To overcome this presumption, the landowner of the property must submit to the issuing authority a legally binding agreement of record, acceptable to the issuing authority, evidencing that another entity has accepted responsibility for maintaining the BMP, and that the proposed responsible party shall be treated as a permittee for purposes of implementing the requirements of Conditions 18(f) through 18(k) with respect to that BMP. Any failure of the proposed responsible party to implement the requirements of Conditions 18(f) through 18(k) with respect to that BMP shall be a violation of the Order of Conditions or Certificate of Compliance. In the case of stormwater BMPs that are serving more than one lot, the legally binding agreement shall also identify the lots that will be serviced by the stormwater BMPs. A plan and easement deed that grants the responsible party access to perform the required operation and maintenance must be submitted along with the legally binding agreement.

f) The responsible party shall operate and maintain all stormwater BMPs in accordance with the design plans, the O&M Plan, and the requirements of the Massachusetts Stormwater Handbook.



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**C. General Conditions Under Massachusetts Wetlands Protection Act (cont.)**

- g) The responsible party shall:
1. Maintain an operation and maintenance log for the last three (3) consecutive calendar years of inspections, repairs, maintenance and/or replacement of the stormwater management system or any part thereof, and disposal (for disposal the log shall indicate the type of material and the disposal location);
  2. Make the maintenance log available to MassDEP and the Conservation Commission ("Commission") upon request; and
  3. Allow members and agents of the MassDEP and the Commission to enter and inspect the site to evaluate and ensure that the responsible party is in compliance with the requirements for each BMP established in the O&M Plan approved by the issuing authority.
- h) All sediment or other contaminants removed from stormwater BMPs shall be disposed of in accordance with all applicable federal, state, and local laws and regulations.
- i) Illicit discharges to the stormwater management system as defined in 310 CMR 10.04 are prohibited.
- j) The stormwater management system approved in the Order of Conditions shall not be changed without the prior written approval of the issuing authority.
- k) Areas designated as qualifying pervious areas for the purpose of the Low Impact Site Design Credit (as defined in the MassDEP Stormwater Handbook, Volume 3, Chapter 1, Low Impact Development Site Design Credits) shall not be altered without the prior written approval of the issuing authority.
- l) Access for maintenance, repair, and/or replacement of BMPs shall not be withheld. Any fencing constructed around stormwater BMPs shall include access gates and shall be at least six inches above grade to allow for wildlife passage.

Special Conditions (if you need more space for additional conditions, please attach a text document):

**See attached Standard Conditions**

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20. For Test Projects subject to 310 CMR 10.05(11), the applicant shall also implement the monitoring plan and the restoration plan submitted with the Notice of Intent. If the conservation commission or Department determines that the Test Project threatens the public health, safety or the environment, the applicant shall implement the removal plan submitted with the Notice of Intent or modify the project as directed by the conservation commission or the Department.

**Standard Conditions**

**DEP File #: SE220-1229**

**Applicant: Donald & Helena Travers**

1. A member of the Conservation Commission or its agent may enter and inspect the property and the activity that are the subjects of this Order of Conditions (OOC) at all reasonable times, with or without probable cause or prior notice, and until a Certificate of Compliance (COC) is issued, for the limited purpose of evaluating compliance with this OOC.
2. The term "applicant" as used in this OOC shall refer to the owner, any successor in interest or successor in control of the property referenced in the Notice of Intent, supporting documents and this OOC. The Commission shall be notified in writing within 30 days of all transfers of title of any portion of property that take place prior to the issuance of the COC.
3. This document shall be included by reference in all contracts, plans and specifications dealing with the activity that is the subject of this OOC, and that are created or modified after the issuance date of this OOC, along with a statement that this OOC shall supersede any conflicting contractual arrangements, plans or specifications.
4. The applicant shall provide a copy of this OOC to the person or persons supervising the activity that is the subject of this OOC, and will be responsible for ensuring that all persons performing the permitted activity are fully aware of the terms and conditions of this OOC.
5. If any change is made in the above-described plan(s) which may or will alter an area subject to protection under the Wetlands Protection Act, 310 CMR 10.00, the applicant shall inquire from this Commission or its agent, prior to implementing the change in the field, whether the change is significant enough to require the filing of a new Notice of Intent. Any errors in the plans or information submitted by the applicant shall be considered changes and the above procedures shall be followed.
6. It is the responsibility of the applicant to complete any review required by all agencies with jurisdiction over the activity that is the subject of this OOC, and to procure all required permits or approvals before any work commences. These reviews, permits and approvals may include but are not limited to the following:
  - a. Review by the U.S. Army Corps of Engineers for any Category 2 or Individual Permit activity, and procurement of any permits or approvals identified by the Corps;
  - b. Review by the Department of Environmental Protection (DEP) and procurement of any permits or approvals identified by DEP;

**Standard Conditions**

**DEP File #: SE220-1229**

**Applicant: Donald & Helena Travers**

- c. Review by the Massachusetts Natural Heritage and Endangered Species Program for any projects within estimated and/or priority habitat and any permits or approvals identified by the Program;
  - d. Review by local planning boards, boards of health, zoning boards, and building inspectors, and procurement of any permits or approvals required by these boards or agencies.
7. All construction materials, earth stockpiles, landscaping materials, slurry pits, waste products, refuse, debris, stumps, slash, or excavate may only be stockpiled or collected in areas as shown and labeled on the approved plan(s), or if no such areas are shown must be placed or stored outside all resource areas and associated buffer zones (unless authorized to do so) under cover and surrounded by a double-staked row of hay bales to prevent contact with rain water.
  8. No material of any kind may be buried, placed or dispersed in areas within the jurisdiction of the Commission by activities that are the subject of this OOC, except as are expressly permitted by this OOC or the plans approved herein.
  9. There shall be no pumping of water from wetland resource areas.
  10. All waste products, grubbed stumps, slash, construction materials, etc. shall be deposited at least 100 feet from wetland resource areas unless specified in this OOC.
  11. No fuel, oil, or other pollutants shall be stored in any resource area or the buffer zone thereto, unless specified in this OOC or expressly authorized by the Commission or their agent.
  12. Any material placed in wetland resource areas by the applicant without express authorization under this OOC shall be removed by the applicant upon demand by the Conservation Commission or its agent.
  13. There shall be no underground storage of fuel or other hazardous substance in areas within the jurisdiction of the Conservation Commission.
  14. Removal and storage of hazardous waste, if in an area subject to protection under the Wetlands Protection Act shall be as follows:
    - a. Removal and storage shall be conducted only when approved and directed by DEP, the U.S. Environmental Protection Agency (EPA) or other applicable state or federal agency under which remedial activities are

**Standard Conditions**

**DEP File #: SE220-1229**

**Applicant: Donald & Helena Travers**

- b. directed and shall be conducted in the manner specified in the Notice of Intent and appropriate agency directives.
  - c. All hazardous materials, products and waste produced , stored or removed must be handled, treated and disposed of in accordance with local, state and federal law regulating such materials and must be located outside of the buffer zone to wetland resource areas, unless specifically authorized by the OOC and appropriate state and federal licensing and permitting agencies.
  - d. No hazardous waste shall be introduced or discharged into or toward wetland resource areas.
  - e. No hazardous waste shall be introduced or discharged into the sanitary or sewage systems in such a manner which will result in an impact to wetland resource areas unless approved by the Conservation Commission, board of health, DEP and/or EPA.
  - f. Identification of all types of hazardous materials used, produced or stored shall be submitted to the Conservation Commission in writing.
15. No trash dumpsters will be allowed within 100 feet of areas subject to protection under the Wetlands Protection Act unless authorized by the OOC.
16. This OOC shall pertain to the roadways, utilities within the roadway layout, and associated drainage facilities. Individual lot construction, including driveways, lot utilities, sewage and water, if under the Commission's jurisdiction, shall require individual Notices of Intent and/or Requests for Determination.
17. This OOC authorizes only the activity described on the approved plans(s) and approved documents referenced in this OOC. Any other or additional activity in areas within the jurisdiction of the Commission will require separate review and approval by the Commission or its agent.

Strict compliance with these Standard Conditions may be waived when in the judgment of the Conservation Commission such action is in the public interest and not inconsistent with the Wetlands Protection Act.



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**D. Findings Under Municipal Wetlands Bylaw or Ordinance**

1. Is a municipal wetlands bylaw or ordinance applicable?  Yes  No
2. The \_\_\_\_\_ hereby finds (check one that applies):

Conservation Commission

- a.  that the proposed work cannot be conditioned to meet the standards set forth in a municipal ordinance or bylaw, specifically:

1. Municipal Ordinance or Bylaw

2. Citation

Therefore, work on this project may not go forward unless and until a revised Notice of Intent is submitted which provides measures which are adequate to meet these standards, and a final Order of Conditions is issued.

- b.  that the following additional conditions are necessary to comply with a municipal ordinance or bylaw:

1. Municipal Ordinance or Bylaw

2. Citation

3. The Commission orders that all work shall be performed in accordance with the following conditions and with the Notice of Intent referenced above. To the extent that the following conditions modify or differ from the plans, specifications, or other proposals submitted with the Notice of Intent, the conditions shall control.

The special conditions relating to municipal ordinance or bylaw are as follows (if you need more space for additional conditions, attach a text document):

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 City/Town

**E. Signatures**

**Important:** When filling out forms on the computer, use only the tab key to move your cursor - do not use the return key.



This Order is valid for three years, unless otherwise specified as a special condition pursuant to General Conditions #4, from the date of issuance.

Please indicate the number of members who will sign this form. This Order must be signed by a majority of the Conservation Commission.

The Order must be mailed by certified mail (return receipt requested) or hand delivered to the applicant. A copy must be mailed, hand delivered or filed electronically at the same time with the appropriate MassDEP Regional Office.

4/7/2015  
 1. Date of Issuance  
~~Five~~  
 2. Number of Signers

Signatures:

D. Jeffrey Erickson \_\_\_\_\_

Deborah Kirsch DK \_\_\_\_\_

Charles Kowalker CK \_\_\_\_\_

John Medeiros J. Medeiros \_\_\_\_\_

Janet Miller Janet Miller \_\_\_\_\_

Diane C. Stewart Diane Stewart \_\_\_\_\_

Steven Ventresca \_\_\_\_\_

by hand delivery on 4/7/2015  
 Date

by certified mail, return receipt requested, on \_\_\_\_\_  
 Date

**F. Appeals**

The applicant, the owner, any person aggrieved by this Order, any owner of land abutting the land subject to this Order, or any ten residents of the city or town in which such land is located, are hereby notified of their right to request the appropriate MassDEP Regional Office to issue a Superseding Order of Conditions. The request must be made by certified mail or hand delivery to the Department, with the appropriate filing fee and a completed Request for Departmental Action Fee Transmittal Form, as provided in 310 CMR 10.03(7) within ten business days from the date of issuance of this Order. A copy of the request shall at the same time be sent by certified mail or hand delivery to the Conservation Commission and to the applicant, if he/she is not the appellant.

Any appellants seeking to appeal the Department's Superseding Order associated with this appeal will be required to demonstrate prior participation in the review of this project. Previous participation in the permit proceeding means the submission of written information to the Conservation Commission prior to the close of the public hearing, requesting a Superseding Order, or providing written information to the Department prior to issuance of a Superseding Order.

The request shall state clearly and concisely the objections to the Order which is being appealed and how the Order does not contribute to the protection of the interests identified in the Massachusetts Wetlands Protection Act (M.G.L. c. 131, § 40), and is inconsistent with the wetlands regulations (310 CMR 10.00). To the extent that the Order is based on a municipal ordinance or bylaw, and not on the Massachusetts Wetlands Protection Act or regulations, the Department has no appellate jurisdiction.





Massachusetts Housing Finance Agency  
One Beacon Street, Boston, MA 02108

TEL: 617.854.1000 | FAX: 617.854.1091  
Vp: 866.758.1435 | www.masshousing.com

April 23, 2015

Allin Frawley, Chairman  
Board of Selectmen  
Town Hall  
10 Nickerson Avenue  
Middleborough MA 02346

Dear Chairman Frawley:

Please find enclosed MassHousing's final report based on its analysis of Keith Street Development, LLC's cost examination (the "Cost Examination") dated January 8, 2015 and received by MassHousing on January 21, 2015 with additional information (as requested by MassHousing) received through March 11, 2015 for the Keith Place Condominiums development built pursuant to M.G.L. c. 40B. MassHousing has evaluated the Cost Examination pursuant to our responsibilities under the New England Fund Program.

MassHousing distributed a draft of our report regarding the Cost Examination on March 17, 2015, requesting that written comments or concerns regarding the report be submitted to MassHousing no later than April 21, 2015. As of the date of this letter we have not received any written comments from the Town of Middleborough and therefore our report is being issued in its final form.

Very truly yours,

Gregory P. Watson  
Manager, Comprehensive Permit Programs

Enclosure

cc: James A. Pavlik, Keith Street Development, LLC  
Bruce Benoit, CPA, Bridgwood, Benoit & Company, P.C.  
Bruce G. Atwood, Chairman, Middleborough Zoning Board of Appeals  
Carolyn Dymond, DHCD  
Carl Nagy-Koechlin, South Shore Housing Development Corporation



**Report on MassHousing's Analysis  
of the Cost Examination  
Dated January 8, 2015  
and  
Received by MassHousing on January 21, 2015  
with additional information (as requested by MassHousing) received through  
March 11, 2015**

**Submitted By  
Keith Street Development, LLC**

**Keith Place Condominiums  
a M.G.L. Chapter 40B Development  
PE-347**

**Date of Report: March 17, 2015**

## **Executive Summary**

On January 21, 2015, MassHousing received an Independent Accountants' Report dated January 8, 2015 (with additional information, as requested by MassHousing, received through March 11, 2015) for the Keith Place Condominiums housing development (the "Project") located in Middleborough, Massachusetts (the "Town"). In said Independent Accountants' Report, Bridgwood, Benoit & Company, P.C. (the "CPA") stated that they have examined the Schedule of Chapter 40B Maximum Allowable Profit from Sales and Total Chapter 40B Project Costs (the "Cost Examination") of Keith Street Development, LLC (the "Developer"), and that in their opinion the Cost Examination presents fairly, in all material respects, the Chapter 40B Maximum Allowable Profit from Sales and Total Chapter 40B Project Costs of the Developer as of December 29, 2014, in conformity with guidelines prescribed by the Department of Housing and Community Development ("DHCD") and MassHousing.

MassHousing, acting as the Subsidizing Agency (formerly, "Project Administrator") for this development, conducted an analysis of this Cost Examination to ensure that it was in compliance with applicable accounting standards, reporting standards, legal requirements and applicable Chapter 40B guidelines.

MassHousing has completed its analysis and has prepared this report (the "Report"). In the process, we have reached two conclusions:

1. Certain adjustments, which are identified below, should be made to the information contained in the Cost Examination to be consistent with then-existing guidelines and practices.
2. Notwithstanding these adjustments, MassHousing believes that the Developer has not exceeded the maximum profit allowed to be earned on this development as indicated in the Regulatory Agreement.

The following schedule, more fully described in Appendix A, reflects the final profit calculation as adjusted for project sales and cost findings noted in this Report:

**Executive Summary** (continued)

<i>Description</i>	<i>Per Cost Examination</i>	<i>Proposed Adjustments</i>	<i>Ref.</i>	<i>Final Per MassHousing</i>
Total Project Sales/Revenue	\$ 3,445,867	\$ 1,500	A	\$ 3,447,367
Project Costs:				
Site Acquisition	\$ 450,000	\$ (346,300)	B	\$ 103,700
Hard Costs	2,463,717	-		2,463,717
Soft Costs	582,642	(9,200)	C	573,442
Total Project Costs	\$ 3,496,359	\$ (355,500)		\$ 3,140,859
Computed Profit (Loss) from Sales/Revenue	\$ (50,492)	\$ 357,000		\$ 306,508
Profit (Loss) Percentage	-1.44%			9.76%
Excess Profit Due to Municipality	\$ -			\$ -

- A. This adjustment represents an increase to rental income received as more fully described in Section III below.
- B. This adjustment represents our “worst case” scenario for land acquisition as more fully described in Section V, Part A below.
- C. This adjustment represents the portion of commissions/advertising/lottery fees paid for affordable units that are being disallowed as more fully described in Section V, Part C.2 below.

After taking into account the proposed adjustments noted above, we conclude that the Cost Examination is free of material mathematical errors, reflects project sales revenue from all units, reflects project costs that appear to be reasonable and/or consistent with then-existing policy, and reflects the number of units in the Project as agreed to in the Regulatory Agreement. The Notes to Schedules appear to cover the full scope and time frame of the Project.

Depending on the timing of a project, different projects will be governed by different sets of rules. The MHP Guidelines (defined in Section I below), published in November 2005, are one such set of rules. It is important to note that this Project straddles the MHP Guidelines. Prior to the issuance of the MHP Guidelines, the standard for reviewing project costs (other than land acquisition) was one of “commercial reasonableness.” For those aspects of the Project that occurred before the MHP Guidelines were in effect, MassHousing will not apply the MHP Guidelines retroactively. We will, however, apply the MHP Guidelines to those aspects of the Project that occurred after the MHP Guidelines were in effect and that relate to matters within the Developer’s control.

### **Executive Summary** (continued)

More specifically, our criteria for applying the MHP Guidelines are that (i) a project was built when the MHP Guidelines were in effect, and (ii) the specific project cost had not yet been committed to when the MHP Guidelines took effect. In this case, we believe that all project costs (other than land acquisition) were committed to by the Developer after the MHP Guidelines took effect. Our conclusion is based on the date the Regulatory Agreement was executed (May 14, 2007).

MassHousing published its cost certification guidance in August 2007 (“MassHousing Guidance”). In February 2008, DHCD issued Chapter 40B regulations at 760 CMR 56.00 (most recently amended April 2012) and the associated guidelines (most recently revised in December 2014). These regulations and guidelines (the “Guidelines”) along with MassHousing Guidance provided much needed additional guidance to Developers, CPAs, Subsidizing Agencies and municipalities. In this case, the Developer and its CPA had the benefit of such guidance.

#### **Note to Report:**

MassHousing notes that the Developer began construction, pulled building permits, sold market rate and affordable units, and paid off the New England Fund construction loan, without receiving final approval from MassHousing. This is not consistent with MassHousing requirements, is prohibited by the Guidelines, and should not happen in the ordinary course of obtaining final approval. Activities such as the ones referenced above necessarily may impact any future site approval applications by principals of the development team. While there were irregularities that occurred during the final approval review, on balance, the applicant has complied with important programmatic requirements including, but not limited to this Cost Examination.

## **I. Overview**

According to the Cost Examination, Keith Street Development, LLC was formed on May 4, 2005, to acquire, develop and sell 16 units of residential housing, including 5 units (31.25% of the total) for qualifying income eligible individuals and households in Middleborough, Massachusetts.

On August 1, 2005, MassHousing issued a project eligibility letter evidencing fundability of the Project under both the "*Housing Starts*" and the "*New England Fund*" ("NEF") programs.

At that time, neither the "Local 40B Review and Decision Guidelines" (the "MHP Guidelines") dated November 2005 nor MassHousing Guidance had been developed. Furthermore, DHCD had not yet promulgated the Guidelines.

On July 13, 2006, the Middleborough Zoning Board of Appeals issued a Comprehensive Permit for the Project.

MassHousing and the Developer entered into a Regulatory Agreement dated May 14, 2007 and recorded on May 17, 2007 at the Plymouth County Registry of Deeds in Book 34544, Page 133.

MassHousing and the Developer entered into a Monitoring Services Agreement (with regard to the 20% profit limitation) dated May 14, 2007 and recorded as an exhibit to the Regulatory Agreement at said Deeds in Book 34544, Page 133 ("Monitoring Services Agreement").

MassHousing, South Shore Housing Development Corporation (the "Monitoring Agent") and the Developer entered into a Monitoring Services Agreement (with regard to the affordable units) recorded as an exhibit to the Regulatory Agreement at said Deeds in Book 34544, Page 133 ("Affordability Monitoring Services Agreement").

Pursuant to the Regulatory Agreement and the Monitoring Services Agreement, MassHousing has the responsibility to determine the Developer's compliance with the allowable profit limitation through approval of total development costs.

The Cost Examination states that substantial completion of the Project occurred in March 2014, when the last of the certificates of occupancy was obtained.

## **II. Procedures**

In connection with its responsibilities under the Regulatory Agreement and the Monitoring Services Agreement, MassHousing reviewed documentation and information related to Chapter 40B and specifically to the Project, including but not limited to the following:

- The Cost Examination, including Independent Accountants' Report, Schedule of Chapter 40B Maximum Allowable Profit from Sales and Total Project Costs, and Notes to Schedules<sup>1</sup>.
- Developer's Certificate dated December 29, 2014, from James A. Pavlik on behalf of Keith Street Development, LLC.
- General Contractor's Certificate dated December 29, 2014, from James A. Pavlik on behalf of Keith Street Development, LLC.
- "Housing Starts Process and Guidelines."
- "Guidelines for Housing Programs in Which Funding is Provided Through a Non-Governmental Entity" (the "NEF Guidelines").
- The MHP Guidelines.
- The Guidelines.
- MassHousing Guidance.

In order to verify the contents of the Cost Examination, MassHousing obtained the "Developer's Certificate," referenced above. This certification, executed under seal and under the pains and penalties of perjury, serves as an additional safeguard in verifying the data set forth in the Cost Examination.

---

<sup>1</sup> Throughout this report we use the term "Cost Examination" rather than "audit." For various technical reasons, a Chapter 40B cost examination report prepared by a CPA may not meet the requirements of the U.S. Auditing Standards established by the American Institute of Certified Public Accountants (AICPA). We note, however, that we require the CPA's report to be the result of an "attestation examination" and that under AICPA standards (i) the objective of an attestation examination parallels that of an audit, (ii) the required level of evidence which must be accumulated for an attestation examination parallels that of an audit, (iii) the professional requirements for performing an attestation examination parallel that of an audit, and, finally, (iv) an attestation examination is the equivalent of an audit in situations where the financial statements have been prepared based on a set of specific rules (here, the requirements of our detailed 40B Cost Certification Guidance) that do not constitute accounting principles generally accepted in the United States ("GAAP").

### III. Project Sales/Revenue

MassHousing reviewed documentation for all sixteen (16) unit sales.

<i>Sales Revenue from all 16 units</i>	<i>Amount</i>
Affordable Unit Sales Per Cost Examination - 5 units	\$ 800,000
Market Rate Unit Sales Per Cost Examination - 9 units	2,150,200
Related Party Unit Sales Per Cost Examination - 2 units	459,917
Rental Income as adjusted by MassHousing	37,250
Total Sales Revenue Per Cost Examination	<u>\$ 3,447,367</u>

Our analysis included reviewing HUD-1 Settlement Statements for all unit sales at Keith Place Condominiums. The average unit sales price for an affordable unit was \$160,000 while the average unit sales price for a market rate unit was approximately \$238,911.

There are certain restrictions imposed on the resale of any affordable unit under Chapter 40B. It is the responsibility of the Monitoring Agent to review and approve on MassHousing's behalf the subsequent sale of all affordable units.

Rental Income of \$35,750 was reported in the Cost Examination. Rental income represents income received in 2014 for renting units #54 and #56, which were ultimately sold to related parties. The Related Party Sales are analyzed in Section IV below.

As a result of our analysis of rental income, MassHousing noted a \$1,500 variance between the transaction detail and the general ledger balance. Accordingly, MassHousing made an upward adjustment of \$1,500 to Project revenue to account for the accounting error.

#### IV. Related Party: Sale of Units

The Cost Examination states that two (2) market rate units were sold to related parties. Unit #54 was sold for \$217,000 and unit #56 was sold for \$230,000, for a total of \$447,000.

MassHousing Guidance states that when a unit is sold to a related party, the amount of revenue to be included for such sales shall be the greater of the actual sales price and the average sales price of the highest three arm's-length sales of comparable units.

The Developer took into consideration MassHousing Guidance and as a result increased the total sales revenue by \$12,917 to arrive at the reported amount in the Identity of Interest (related party sales) line item of \$459,917 in the Cost Examination.

When sales are made to related parties, an additional level of scrutiny is performed. This further analysis is carried out to ensure that a valid comparison of sales exists and that an accurate adjustment is made, if applicable.

In order to evaluate the reported total related party sales amount of \$459,917, MassHousing performed an independent analysis of the average sales price of the highest three<sup>2</sup> arm's length sales of comparable units, net of commissions paid, as shown below.

<i>Unit #</i>	<i>Related Party Sales Price</i>	<i>Average Price for Comparable Units</i>	<i>Difference</i>
56	\$ 237,467	\$ 225,768	\$ 11,699
54	222,450	212,453	9,998
	<u>\$ 459,917</u>	<u>\$ 438,221</u>	<u>\$ 21,696</u>

Amount calculated using highest, comparable units	\$ 438,221
Amount included in the Developer's Cost Examination	459,917
Difference	<u>\$ (21,696)</u>
No adjustment to Cost Examination	<u>-</u>

As a result of our analysis, the related party sales amount reported in the Cost Examination appears reasonable based on MassHousing Guidance.

We note for the record that no brokerage commission on the sale of the unit to a related party was included in the Cost Examination. MassHousing believes this approach to be consistent with our understanding of market practice.

<sup>2</sup> Unit #54 is a middle unit in a building with 4 total units. There are only 2 comparable market rate units that are middle units, in the Project. The other middle units in the Project are affordable and cannot be used for price comparison purposes in this analysis. Therefore, only 2 market unit sales prices were used for comparison purposes for testing the reasonableness of the sales price reported in the Cost Examination for Unit #54.

## V. Project Costs

### A. Land

The site consists of 2.39 acres of land located off Keith Street in Middleborough, Massachusetts (the "Site").

The land value stated in the Cost Examination is \$450,000.

The Site was acquired for \$450,000, based on a Quitclaim Deed from Bruce Junior, Trustee of Golden Dog Trust to Keith Street Development, LLC dated May 15, 2007 and recorded on May 17, 2007 at said Deeds in Book 34544, Page 176.

The MassHousing policy (provided to the Developer with the site approval letter) for establishing land acquisition value in effect at the time was the lesser of:

- the "as is" appraised market value of the land and improvements as estimated by the MassHousing Home Ownership Division at the time of loan commitment, and subject to confirmation by a MassHousing commissioned independent appraisal prior to loan closing; Or
- the purchase price of the land and improvements in the last arm's length transaction, if any, within three years of the time of site approval, plus (i) reasonable and verifiable costs of property improvements made subsequent to the above acquisition and/or (ii) reasonable and verifiable carrying costs related to the land and improvements, such as interest, taxes and insurance.

The Developer elected to pursue NEF funding. Contrary to the above-referenced MassHousing policy, the 2003 NEF Guidelines in effect at that time maintain that the appraised land value is the appropriate method of valuing land in the Cost Examination. The NEF Guidelines specifically state in Section 17 that, "*For purposes of calculating total development costs and profit, an independent appraisal is required to determine the allowable acquisition cost. Allowable acquisition cost shall not be unreasonably greater than the current appraised fair market value under existing zoning without a comprehensive permit in place. Economic benefits of the comprehensive permit shall accrue to the development and shall not be used to substantiate an acquisition cost that is unreasonably greater than fair market value under existing zoning.*"

In this case, and under the NEF policy in effect at the time the project eligibility letter was issued, the appraised value is the appropriate amount to utilize as the land acquisition value in the Cost Examination.

No "as is" appraisal was submitted by the Developer to MassHousing.

As indicated in the Monitoring Services Agreement, the role of MassHousing is not to calculate the precise level of developer profit on every Chapter 40B development, but rather first to determine whether the Developer has exceeded the 20% profit limitation and then further, in cases where the limitation has been exceeded, to determine the exact amount of the excess profit.

**A. Land (continued)**

Therefore, while assessed value is not a proper measurement of land value for a Chapter 40B development, it may be used in a situation such as this to answer the initial question of whether the profit limitation would have been exceeded under certain “worst case” scenarios in order to avoid the expense and administrative delay that would result from ordering an appropriate “as is” appraisal. Accordingly, we utilized the assessed value in this instance, solely for the limited purpose of determining the threshold question of whether any “excess profit” could have been earned by the Developer of this Project even under a scenario where the land value was artificially understated. The results of this worst case approach are presented below:

On May 13, 2005, MassHousing received the Developer’s application for project eligibility, therefore, the FY2005 land valuation of \$103,700, provided by the Town of Middleborough Assessors’ Office, was utilized in our “worst case” scenario analysis shown below.

<u>Land Value</u>	<u>Amount</u>
Land Value per Cost Examination	\$ 450,000
Assessed Value per Town of Middleborough (FY05)	103,700
Difference	<u>\$ 346,300</u>

Since the Project complied with the profit limitation requirement even with this “worst case” scenario adjustment for land value, the difference (\$346,300) will be deducted from the land value line item in the Cost Examination without our reviewing in greater depth the question of whether a higher land value might have appropriately been attributed to the Project.

**B. Hard Costs**

**1. RS Means**

When analyzing the Cost Examinations of Chapter 40B developments, one issue which MassHousing focuses on is whether construction costs were inflated in an effort to increase developer return. For this reason, MassHousing Guidance introduced, for purposes of establishing a “safe harbor” regarding hard construction costs, RS Means data.

RS Means is recognized as an independent cost authority in the home construction business. The RS Means “Cost Data” guides provide reasonably accurate cost information to help developers, contractors and others estimate costs for new construction when only a general description of size and amenities are available. For purposes of our review we used, for comparison purposes only, new home construction cost data from the RS Means Residential Cost Data Guide 2015, 34<sup>th</sup> Annual Edition (“RS Means”).

The Cost Examination results were compared to the RS Means 2015 Base Residential Cost per Square Foot, and the 23,968 total square footage of the Project was based upon information reported by the Developer. MassHousing estimates that the reported cost per square foot was \$81.64, which was approximately \$65.39 lower than the RS Means residential construction cost.

Since MassHousing Guidance allows for up to 110% of the RS Means residential construction cost per square foot as a safe harbor, the calculation below shows the reported cost per square foot as \$80.09 lower than the safe harbor cost per square foot. See calculations below.

Total Residential Construction	\$	1,956,666
Square Footage		23,968
Cost per Square Foot	\$	81.64
<hr/>		
<i>Calculation</i>		
RS Means Residential Construction Cost	\$	147.03
Allowable Percentage Factor		110%
Allowable Cost per Square Foot		161.73
Actual Cost per Square Foot		81.64
Difference	\$	80.09

As a result of our analysis, we determined that the calculated construction costs per square foot as reported in the Cost Examination did not exceed the RS Means residential construction cost, and also did not exceed the 110% safe harbor cost which would be allowed under MassHousing Guidance and the Guidelines.

## **2. Builder's Profit, Builder's Overhead and General Requirements**

According to the Developer's Certificate, signed under the pains and penalties of perjury, the Developer was also the related party general contractor.

### **Related Party – Builder's Profit, Builder's Overhead and General Requirements**

As noted and discussed more fully above, we are applying the MHP Guidelines to this Project as we believe that these costs were committed to by the Developer after the MHP Guidelines took effect.

The MHP Guidelines allow, for a related party general contractor, a builder's profit of 6% of construction costs, a builder's overhead of 2% of construction costs and general requirements of 6% of construction costs. It is acceptable for a particular line item to exceed the limit set forth above so long as the total of the three line items does not exceed 14%.

No builder's profit, builder's overhead or general requirements was reported in the Cost Examination.

## **C. Soft Costs**

### **1. Commissions/Advertising – Market Rate Units**

As noted and discussed more fully above, we are applying the MHP Guidelines to this Project as we believe that these costs were committed to by the Developer after the MHP Guidelines took effect.

According to the Developer's Certificate signed under the pains and penalties of perjury, the Project did not utilize a related party brokerage firm in connection with the sale of the market rate units.

The limit imposed by the MHP Guidelines for non-related-party broker commissions is 6% and must include advertising costs.

The Cost Examination included brokerage commissions of \$108,485 or 5% of total market rate sales prices.

As a result of our analysis, we determined that the brokerage commissions/advertising costs charged to the Project did not exceed the allowable limits set forth in the MHP Guidelines.

## **2. Commissions/Marketing/Lottery Costs – Affordable Units**

As noted and discussed more fully above, we are applying the MHP Guidelines to this Project as we believe that these costs were committed to by the Developer after the MHP Guidelines took effect.

MHP Guidelines state that the maximum allowable commissions/marketing/lottery costs for affordable units should be the greater of \$20,000 or 3% of the sum of the actual unit sales price.

The Cost Examination included commissions/marketing/lottery costs related to affordable units of \$33,200 or 4.15% of actual affordable unit sales prices.

As a result of our analysis, we determined that the commissions/marketing/lottery costs charged to the Project exceeded the allowable limits set forth in the MHP Guidelines. An adjustment will be made to reduce the commissions/marketing/lottery costs by \$9,200, which brings these costs in line with the 3% maximum.

### **D. Other Related Party Transactions**

According to the Developer's Certificate, signed under the pains and penalties of perjury, Land Use Associates, a company owned by a former equity member of the Developer, was paid \$1,156 for services rendered to secure the 40B permitting.

The 40B consulting fees are allowable as part of developer's overhead. The reported developer's overhead of \$7,023, combined with the \$1,156 paid to the related party (totaling \$8,179) does not exceed the \$64,000 (\$4,000 x 16 units = \$64,000) limitation imposed by the MHP Guidelines for a 16 unit project. MassHousing has determined that the related party fee is allowable.

### **E. Estimates/Accruals**

According to information submitted to MassHousing by the CPA, there were no accruals or estimates recorded in the Cost Examination.

MassHousing  
Review of Cost Examination Report  
PE-347

**Appendix A**

<u>Categories</u>	<u>Per Cost Examination</u>	<u>Adjustments</u>	<u>Adjusted Balance</u>
<b>Project Sales/Revenue</b>			
Market	\$ 2,150,200	\$ -	\$ 2,150,200
Affordable	800,000		800,000
Identity of Interest (Market)	459,917	-	459,917
Rental Income	35,750	1,500	37,250
<b>Total Project Sales/Revenue</b>	<b>\$ 3,445,867</b>	<b>\$ 1,500</b>	<b>\$ 3,447,367</b>
<b>Project Costs</b>			
Site Acquisition - Land	\$ 450,000	\$ (346,300)	\$ 103,700
<b>Hard Costs</b>			
Residential construction	1,956,666		1,956,666
Site Preparation	507,051		507,051
Builder's Profit	-		-
Builder's Overhead	-		-
General Requirments	-		-
<b>Total Hard Costs</b>	<b>2,463,717</b>	<b>-</b>	<b>2,463,717</b>
<b>Soft Costs</b>			
Surveys and Permits	12,500		12,500
Consultant	3,950		3,950
Legal	67,258		67,258
Accounting	8,411		8,411
Real estate taxes	13,920		13,920
Insurance	74,910		74,910
Construction Loan Interest	233,228		233,228
Financing/Application Fees	15,518		15,518
Utilities	4,239		4,239
Developer's Overhead	7,023		7,023
Commissions/Advertising - Affordable	33,200	(9,200)	24,000
Commissions/Advertising - Market	108,485		108,485
<b>Total Soft Costs</b>	<b>582,642</b>	<b>(9,200)</b>	<b>573,442</b>
<b>Total Project Costs</b>	<b>\$ 3,496,359</b>	<b>\$ (355,500)</b>	<b>\$ 3,140,859</b>
Computed Profit (Loss) from Sales/Revenue	\$ (50,492)	\$ 357,000	\$ 306,508
Profit (Loss) Percentage	-1.44%		9.76%
Maximum allowable (20% of total project costs)	\$ 699,272		\$ 628,172
Excess Profit Due to Municipality	\$ -		\$ -

11

**Jacqueline Shanley**

---

**From:** Reddish, Jill M <jill.m.reddish@verizon.com>  
**Sent:** Wednesday, April 15, 2015 10:49 AM  
**To:** Reddish, Jill M  
**Subject:** FiOS TV Notice  
**Attachments:** Customer Notice - BON etc - MA RI.pdf

Dear Municipal Official,

This is to notify you of certain recent and upcoming changes to FiOS® TV programming.

- On March 22, 2015, without providing Verizon with advance notice, the content provider changed the programming on channel 172 from “Blue Ocean Network” (BON) to “Rocks TV,” a 24 hour jewelry shopping channel. Subscribers will be notified through the FiOS® TV Message Center beginning on or around April 7, 2015 and by bill message beginning on or around May 15, 2015. A sample customer notice is attached.
- On or after July 20, 2015, the following FiOS TV channel positions are changing:
  - New England Cable News will move from channels 115 SD/615 HD to channels 13 SD/513 HD;
  - UP will move from channel 224 to channel 228;
  - Sony Movie Channel HD will move from channel 735 to channel 737; and
  - Sundance HD will move from channel 733 to channel 735.

Subscribers will be notified of the above by bill message beginning on or around May 15, 2015. A sample customer notice is attached.

Access to the FiOS® TV channel lineup is available 24/7 online at [verizon.com/fiosstvchannels](http://verizon.com/fiosstvchannels).

We realize that our customers have other alternatives for entertainment and our goal is to offer the best choice and value in the industry. Verizon appreciates the opportunity to conduct business in your community. Should you or your staff have any questions, please contact me.

Sincerely,



Jill Reddish  
FiOS TV- Sr. Staff Consultant  
Franchise Management - NE  
617 342 0558

**Jacqueline Shanley**

---

**From:** Reddish, Jill M <jill.m.reddish@verizon.com>  
**Sent:** Thursday, April 23, 2015 2:57 PM  
**To:** Reddish, Jill M  
**Subject:** FiOS TV Notice  
**Attachments:** Customer Notice - DoD News.pdf

Dear Municipal Official,

This is to notify you of a recent change to FiOS® TV programming.

On April 17, 2015, DoD NEWS on channel 124 was removed from the FiOS® TV channel line-up, because DoD NEWS stopped distributing this channel to cable and satellite providers.

Subscribers are currently being notified through the FiOS® TV Message Center and will be notified via bill message beginning on or around June 1, 2015. A sample customer notice is attached.

Access to the FiOS® TV channel lineup is available 24/7 online at [verizon.com/fiostvchannels](http://verizon.com/fiostvchannels).

We realize that our customers have other alternatives for entertainment and our goal is to offer the best choice and value in the industry. Verizon appreciates the opportunity to conduct business in your community. Should you or your staff have any questions, please contact me.

Sincerely,



Jill Reddish  
FiOS TV- Sr. Staff Consultant  
Franchise Management - NE  
617 342 0558

**Jacqueline Shanley**

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**From:** Reddish, Jill M <jill.m.reddish@verizon.com>  
**Sent:** Friday, April 24, 2015 5:39 PM  
**To:** Reddish, Jill M  
**Subject:** Annual filing - CTV Form 200, 300 and Verizon New England's condensed Financial Statement  
**Attachments:** CTV Form 200, 400 and Verizon New England's condensed Financial Statement.pdf

Dear Municipal Manager,

Pursuant to M.G.L. c. 166A, § 8, Verizon New England Inc. ("Verizon New England") is required to file with the Department of Telecommunications and Cable Television and Issuing Authorities CTV Form 200 and CTV Form 400.

Also included is a copy of Verizon New England's Condensed Financial Statements for 2014, including a Statement of Operations and Balance Sheets for 2014.

Sincerely,



Jill Reddish  
FiOS TV- Sr. Staff Consultant  
Franchise Management - NE  
617 342 0558

**CTV FORM 200  
FINANCIAL BALANCE SHEET**

Reporting Entity: Verizon New England Inc.	Current	Prior
Franchises Served: 113	Year	Year
Year Ending: December 31, 2014	2015	2014

See attached Verizon New England Inc., Condensed Financial Statements.

**ASSETS**

<u>Current Assets</u>			
200	Cash and Equivalents	_____	_____
210	Accounts Receivable, Less Allowances	_____	_____
220	Inventory	_____	_____
230	Prepaid Expenses	_____	_____
240	Other Current Assets	_____	_____
<b>250</b>	<b>Total Current Assets</b>	_____	_____
<u>Fixed Operating Assets</u>			
260	Land	_____	_____
270	Buildings	_____	_____
280	Headend Equipment	_____	_____
290	Trunk and Distribution Equipment	_____	_____
300	Subscriber Devices	_____	_____
310	Other Fixed Operating Assets	_____	_____
320	Construction Work in Progress	_____	_____
<b>330</b>	<b>Total Fixed Operating Assets</b>	_____	_____
340	Accumulated Depreciation	_____	_____
	<b>Net Fixed Operating Assets</b>	_____	_____
<u>Other Operating Assets</u>			
350	Franchise Acquisition Costs	_____	_____
360	Excess Fair Value	_____	_____
370	Goodwill	_____	_____
380	Other Intangible Assets	_____	_____
<b>390</b>	<b>Total Other Assets</b>	_____	_____
400	Accumulated Amortization	_____	_____
	<b>Net Other Assets</b>	_____	_____
<b>410</b>	<b>Total Net Assets</b>	_____	_____

**CTV FORM 200  
FINANCIAL BALANCE SHEET**

Reporting Entity: Verizon New England, Inc  
Prior  
Franchises Served: 113  
Year Ending: December 31, 2014

Current

Year	Year
2015	2014

See attached Verizon New England Inc., Condensed Financial Statements.

**LIABILITIES AND OWNER'S EQUITY**

	<b><u>Current Liabilities</u></b>		
420	Accounts Payable	_____	_____
430	Subscriber Advance Payments and Deposits	_____	_____
440	Debt Due within One Year	_____	_____
450	Current Taxes Payable	_____	_____
460	Other Current Liabilities	_____	_____
470	<b>Total Current Liabilities</b>	_____	_____
	<b><u>Non Current Liabilities</u></b>		
480	Long-Term Debt	_____	_____
490	Notes Payable	_____	_____
500	Bonds Payable	_____	_____
510	Obligation on Capitalized Leases	_____	_____
520	Deferred Taxes	_____	_____
530	Other Non Current Liabilities	_____	_____
540	<b>Total Non Current Liabilities</b>	_____	_____
	<b><u>Owner's Equity</u></b>		
550	Net Assets due from/to Parent Company	_____	_____
560	Capital Stock	_____	_____
570	Retained Earnings - Gross	_____	_____
580	Accumulated Dividends	_____	_____
590	Other	_____	_____
600	<b>Total Owner's Equity</b>	_____	_____
610	<b>Total Liabilities and Equities</b>	_____	_____

**CTV FORM 400**  
**STATEMENT OF OWNERSHIP**

Please provide the following information for each Issuing Authority. Note that communities served by the same legal entity may be aggregated.

- (1) (a) The full legal name of the cable operator's legal entity (corporation or partnership) holding the cable television license.

Name: **Verizon New England Inc.**

- (b) If applicable, the d/b/a or generally used name of the legal entity within the Issuing Authority's community.

Name: **Not Applicable**

- (2) The full legal name of the ultimate parent entity/ies which own(s) the corporation or partnership holding the cable license.

Name: **Verizon Communications Inc.**

- (3) The regional office(s) managing the cable licenses in Massachusetts:

Name: **Franchise Management**  
Street Address: **125 High Street**  
Municipality, **Boston, MA 02110**  
Contact Person: **Jill M. Reddish**  
Contact Person's Title: **Senior Staff Consultant - FiOS TV**  
Contact Person's Telephone Number: **617-342-0558**

- (4) The corporate office of the ultimate parent entity:

Name: **Verizon Communications Inc.**  
Street Address: **140 West St, 6<sup>th</sup> Floor,**  
Municipality, State & Zip Code: **New York, NY USA 10007**  
Contact Person **Monica Azare**  
Contact Person's Title: **Vice President and Deputy General Counsel**  
Contact Person's Telephone Number: **(212) 519-4715**

**Verizon New England Inc.**

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**Condensed Financial Statements (Unaudited)  
As of December 31, 2014  
and for the year then ended  
With Financial Statements Certification**

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**Verizon New England Inc.**

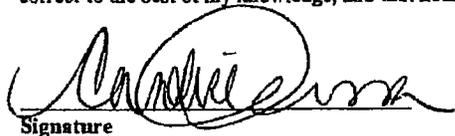
**Index to Condensed Financial Statements**

	<u>Page</u>
Condensed Financial Statements Certification .....	2
Condensed Statement of Operations and Comprehensive Loss For the year ended December 31, 2014.....	3
Condensed Balance Sheet At December 31, 2014.....	4

**Verizon New England Inc.**

**CERTIFICATION**

I hereby certify that I have examined this report and that all statements of fact contained therein are true, complete, and correct to the best of my knowledge, and that nothing material has occurred that would require further explanation.

  
Signature

Assistant Controller – Verizon New England Inc.  
Title

Caroline Armour  
Printed Name of Signer

3/26/15  
Date Signed

Verizon New England Inc.

CONDENSED STATEMENT OF OPERATIONS AND COMPREHENSIVE LOSS  
(Unaudited)

<b>Year Ended December 31,</b>	<b>(dollars in millions)</b>	
	<b>2014</b>	
<b>Operating Revenues</b>	<b>\$</b>	<b>2,396</b>
<b>Operating Expenses</b>		
Cost of services and sales (exclusive of items shown below)		1,267
Selling, general and administrative expense		1,404
Depreciation and amortization expense		469
<b>Total Operating Expenses</b>		<b>3,140</b>
<b>Operating Loss</b>		<b>(744)</b>
Interest expense		(27)
<b>Loss Before Benefit for Income Taxes</b>		<b>(771)</b>
Income tax benefit		325
<b>Net Loss and Comprehensive Loss</b>	<b>\$</b>	<b>(446)</b>

Verizon New England Inc.

CONDENSED CONSOLIDATED BALANCE SHEET  
(Unaudited)

(dollars in millions)  
2014

At December 31,

Assets	
Current assets	
Accounts receivable:	
Trade and other, net of allowances for uncollectibles of \$5	\$ 295
Affiliates	535
Prepaid expenses	6
Deferred charges and other	34
Total current assets	<u>870</u>
Plant, property and equipment	12,109
Less accumulated depreciation	<u>8,098</u>
	<u>4,011</u>
Intangible assets, net	10
Other assets	254
Total assets	<u>\$ 5,145</u>
<b>Liabilities and Shareowner's Investment (Deficit)</b>	
Current liabilities	
Debt maturing within one year:	
Notes payable to affiliate	\$ 1,712
Accounts payable and accrued liabilities:	
Affiliates	529
Other	207
Other current liabilities	95
Total current liabilities	<u>2,543</u>
Long-term debt	349
Employee benefit obligations	3,304
Deferred credits and other liabilities:	
Unamortized investment tax credits	4
Other	62
	<u>66</u>
Shareowner's investment (deficit)	
Common stock (one share, without par value)	1
Contributed capital	474
Accumulated deficit	<u>(1,592)</u>
Total shareowner's investment (deficit)	<u>(1,117)</u>
Total liabilities and shareowner's investment (deficit)	<u>\$ 5,145</u>

**APRIL 27, 2015**

**ENCLOSED:**

**CTV FORM 200**

**FINANCIAL BALANCE SHEET**

**CTV FORM 300**

**STATEMENT OF REVENUE & EXPENSES  
PARTS A & B**

**CTV FORM 400**

**STATEMENT OF OWNERSHIP**

**FOR THE COMBINED MASSACHUSETTS CABLE TELEVISION  
OPERATIONS OF COMCAST CABLE COMMUNICATIONS, LLC  
FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2014.**

**CTV FORM 200  
FINANCIAL BALANCE SHEET**

Reporting Entity: Combined Massachusetts Operations of Comcast Cable Communications Holdings, Inc.  
Franchises Served: See Attachment A  
Year Ending: December 31, 2014

	Current Year 2014	Prior Year 2013
<b>ASSETS</b>		
<b><u>Current Assets</u></b>		
200 Cash and Equivalents	\$ -	\$ 11,202
210 Accounts Receivable, Less Allowances	\$ 40,627,917	\$ 43,948,551
220 Inventory	\$ 7,286,928	\$ 11,097,036
230 Prepaid Expenses	\$ 3,254,632	\$ 3,207,032
240 Other Current Assets	\$ 149,636	\$ 64,236
	<u>\$ 51,319,113</u>	<u>\$ 58,328,057</u>
<b><u>Fixed Operating Assets</u></b>		
260 Land	\$ 11,091,077	\$ 10,370,988
270 Buildings	\$ 87,542,166	\$ 58,318,027
280 Headend Equipment	\$ 433,546,206	\$ 304,146,623
290 Trunk and Distribution Equipment	\$ 1,793,238,930	\$ 1,921,085,555
300 Subscriber Devices	\$ 668,619,819	\$ 678,789,599
310 Other Fixed Operating Assets	\$ 87,704,257	\$ 127,929,054
320 Construction Work in Progress	\$ -	\$ -
	<u>\$ 3,081,742,455</u>	<u>\$ 3,100,639,846</u>
340 Accumulated Depreciation	\$ (2,328,936,975)	\$ (2,031,773,451)
	<u>\$ 752,805,480</u>	<u>\$ 1,068,866,395</u>
<b><u>Other Operating Assets</u></b>		
350 Franchise Acquisition Costs	\$ 4,171,464,133	\$ 4,144,990,151
360 Excess Fair Value	\$ -	\$ -
370 Goodwill	\$ 27,597,247	\$ 27,597,247
380 Other Intangible Assets	\$ 95,464,350	\$ 113,780,840
	<u>\$ 4,294,525,730</u>	<u>\$ 4,286,368,238</u>
400 Accumulated Amortization	\$ (57,616,322)	\$ (108,839,519)
	<u>\$ 4,236,909,408</u>	<u>\$ 4,177,528,719</u>
	\$ -	\$ -
	\$ -	\$ -
<b>410 Total Net Assets</b>	<u><b>\$ 5,041,034,001</b></u>	<u><b>\$ 5,304,723,171</b></u>

**CTV FORM 200  
FINANCIAL BALANCE SHEET**

Reporting Entity: Combined Massachusetts Operations of Comcast Cable Communications Holdings, Inc.  
Franchises Served: See Attachment A  
Year Ending: December 31, 2014

	Current Year 2014	Prior Year 2013
<b>LIABILITIES AND OWNER'S EQUITY</b>		
<b><u>Current Liabilities</u></b>		
420 Accounts Payable	\$ 3,965,387	\$ 3,771,522
430 Subscriber Advance Payments and Deposits	\$ 13,568,349	\$ 14,051,002
440 Debt Due within One Year	\$ 278,579	\$ 252,946
450 Current Taxes Payable	\$ 720,946	\$ 1,412,333
460 Other Current Liabilities	\$ 28,798,255	\$ 43,998,629
<b>470 Total Current Liabilities</b>	<b><u>\$ 47,331,516</u></b>	<b><u>\$ 63,486,432</u></b>
<b><u>Non Current Liabilities</u></b>		
480 Long-Term Debt	\$ -	\$ -
490 Notes Payable	\$ -	\$ -
500 Bonds Payable	\$ -	\$ -
510 Obligation on Capitalized Leases	\$ 915,538	\$ 1,168,426
520 Deferred Taxes	\$ -	\$ -
530 Other Non Current Liabilities	\$ 4,522,606	\$ 6,856,787
<b>540 Total Non Current Liabilities</b>	<b><u>\$ 5,438,144</u></b>	<b><u>\$ 8,025,213</u></b>
<b><u>Owner's Equity</u></b>		
550 Net Assets due from/to Parent Company	\$ (1,226,812,080)	\$ (656,724,551)
560 Capital Stock	\$ 6,523,231,203	\$ 6,523,231,203
570 Retained Earnings - Gross	\$ 456,845,218	\$ 131,704,874
580 Accumulated Dividends	\$ (765,000,000)	\$ (765,000,000)
590 Other	\$ -	\$ -
<b>600 Total Owner's Equity</b>	<b><u>\$ 4,988,264,341</u></b>	<b><u>\$ 5,233,211,526</u></b>
<b>610 Total Liabilities and Equity</b>	<b><u>\$ 5,041,034,001</u></b>	<b><u>\$ 5,304,723,171</u></b>

## ATTACHMENT A

### COMBINED MASSACHUSETTS OPERATIONS OF COMCAST CABLE COMMUNICATIONS HOLDINGS, INC.

#### SCHEDULE OF FRANCHISES SERVED IN COMMONWEALTH OF MASSACHUSETTS AS OF DECEMBER 31, 2014

1 Abington	41 Chatham	81 Groveland	121 Mattapoisett	161 Plainville	201 Tewksbury
2 Acton	42 Chelmsford	82 Halifax	122 Maynard	162 Plymouth	202 Tisbury
3 Acushnet	43 Chelsea	83 Hamilton	123 Medfield	163 Plympton	203 Topsfield
4 Agawam	44 Chester	84 Hanover	124 Medford	164 Provincetown	204 Townsend
5 Amesbury	45 Chilmark	85 Hanson	125 Medway	165 Quincy	205 Truro
6 Amherst	46 Clinton	86 Hardwick	126 Melrose	166 Randolph	206 Tyngsborough
7 Andover	47 Cohasset	87 Harwich	127 Mendon	167 Raynham	207 Upton
8 Aquinnah	48 Concord	88 Hatfield	128 Merrimac	168 Reading	208 Wakefield
9 Arlington	49 Conway	89 Haverhill	129 Methuen	169 Rehoboth	209 Walpole
10 Ashburnham	50 Danvers	90 Hingham	130 Middleborough	170 Revere	210 Waltham
11 Ashby	51 Dartmouth	91 Holbrook	131 Middleton	171 Rochester	211 Ware
12 Ashland	52 Dedham	92 Holliston	132 Milford	172 Rockland	212 Wareham
13 Attleboro	53 Deerfield	93 Holyoke	133 Millis	173 Rockport	213 Warren
14 Avon	54 Dennis	94 Hopedale	134 Milton	174 Rowley	214 Watertown
15 Ayer	55 Dighton	95 Hopkinton	135 Monson	175 Salem	215 Wayland
16 Barnstable	56 Dover	96 Hudson	136 Montague	176 Salisbury	216 Wellesley
17 Bedford	57 Dracut	97 Hull	137 Nahant	177 Sandwich	217 Wellfleet
18 Bellingham	58 Duxbury	98 Huntington	138 Nantucket	178 Saugus	218 Wenham
19 Belmont	59 East Bridgewater	99 Ipswich	139 Natick	179 Scituate	219 West Bridgewater
20 Berkley	60 Eastham	100 Kingston	140 Needham	180 Seekonk	220 West Newbury
21 Bernardston	61 Easton	101 Lakeville	141 New Bedford	181 Sharon	221 West Springfield
22 Beverly	62 Edgartown	102 Lancaster	142 Newbury	182 Shelburne	222 West Tisbury
23 Billerica	63 Erving	103 Lawrence	143 Newburyport	183 Sherborn	223 Westfield
24 Blackstone	64 Essex	104 Leominster	144 Newton	184 Shirley	224 Westford
25 Bolton	65 Everett	105 Lexington	145 Norfolk	185 Somerset	225 Westhampton
26 Boston	66 Fairhaven	106 Lincoln	146 North Andover	186 Somerville	226 Westminster
27 Bourne	67 Fall River	107 Littleton	147 North Attleborough	187 South Hadley	227 Weston
28 Boxborough	68 Falmouth	108 Longmeadow	148 North Reading	188 Southborough	228 Westwood
29 Boxford	69 Fitchburg	109 Lowell	149 Northampton	189 Southwick	229 Weymouth
30 Braintree	70 Foxboro	110 Lunenburg	150 Northfield	190 Springfield	230 Whately
31 Brewster	71 Framingham	111 Lynn	151 Norton	191 Sterling	231 Whitman
32 Bridgewater	72 Franklin	112 Lynnfield	152 Norwell	192 Stoneham (2)	232 Williamsburg
33 Brockton	73 Freetown	113 Malden	153 Norwood	193 Stoughton	233 Wilmington
34 Brookline	74 Gardner	114 Manchester by the Sea	154 Oak Bluffs	194 Stow	234 Winchendon
35 Buckland	75 Georgetown	115 Mansfield	155 Orleans	195 Sudbury	235 Winchester
36 Burlington	76 Gill	116 Marblehead	156 Palmer	196 Sunderland	236 Winthrop
37 Cambridge	77 Gloucester	117 Marion	157 Peabody	197 Swampscott	237 Woburn
38 Canton	78 Granby	118 Marlborough	158 Pelham	198 Swansea	238 Wrentham
39 Carlisle	79 Granville	119 Marshfield	159 Pembroke	199 Taunton	239 Yarmouth
40 Carver	80 Greenfield	120 Mashpee	160 Phillipston	200 Templeton	

**CTV FORM 300  
STATEMENT OF REVENUE & EXPENSES  
PART A  
INCOME STATEMENT**

Reporting Entity: Combined Massachusetts Operations of Comcast Cable Communications Holdings, Inc.  
Franchises Served: See Attachment A  
Year Ending: December 31, 2014

	Current Year 2014	Prior Year 2013
<b>OPERATING INCOME</b>		
<u><b>Subscriber Revenues</b></u>		
620 Installation Income	\$ 14,398,859	\$ 15,841,860
630 Equipment Revenue	\$ 75,848,732	\$ 74,607,777
640 Basic/Other Tier Subscriber Revenue	\$ 1,052,345,081	\$ 804,511,918
650 Premium Channel Revenue	\$ 318,183,222	\$ 439,109,919
660 Pay Per View Revenue	\$ 64,889,139	\$ 63,914,169
670 Other Subscriber Revenues	\$ 8,214,440	\$ 149,588,372
<b>680 Total Subscriber Revenues</b>	<b>\$ 1,533,679,473</b>	<b>\$ 1,547,574,015</b>
<u><b>Non-Subscriber Revenues</b></u>		
690 Advertising Income	\$ 128,436,881	\$ 112,485,070
700 Other Income	\$ 90,441,288	\$ 8,676,817
<b>710 Total Non-Subscriber Revenues</b>	<b>\$ 218,878,149</b>	<b>\$ 121,161,887</b>
<b>720 Total Operating Income</b>	<b>\$ 1,752,557,622</b>	<b>\$ 1,668,735,902</b>
<b>OPERATING EXPENSES</b>		
<u><b>Direct Operating Expenses</b></u>		
730 Programming Expenses	\$ 677,525,578	\$ 611,685,802
740 Net Bad Debt and Collection Expenses	\$ 10,930,794	\$ 14,739,893
750 Salaries and Benefits	\$ 162,872,097	\$ 194,062,977
760 Repairs & Maintenance	\$ 15,347,265	\$ 22,530,374
770 Light, Heat, Power	\$ 4,483,290	\$ 11,098,027
780 Pole & Duct Rental	\$ 15,014,295	\$ 9,976,595
790 Administration - Office and Billing	\$ 60,164,586	\$ 50,416,636
800 Marketing	\$ 29,920,948	\$ 30,259,725
810 Local Origination	\$ 1,414,219	\$ 1,144,487
820 Other	\$ 218,124,656	\$ 202,170,570
<b>830 Total Operating Expenses</b>	<b>\$ 1,195,797,728</b>	<b>\$ 1,148,083,086</b>
<u><b>Depreciation and Amortization</b></u>		
840 Depreciation	\$ 211,252,986	\$ 212,798,542
850 Amortization	\$ 6,411,645	\$ 6,772,781
<b>860 Total Depreciation and Amortization</b>	<b>\$ 217,664,631</b>	<b>\$ 219,571,323</b>
<b>870 Total Expenses</b>	<b>\$ 1,413,462,358</b>	<b>\$ 1,367,654,409</b>

**CTV FORM 300**  
**STATEMENT OF REVENUE & EXPENSES**  
**PART A**  
**INCOME STATEMENT**

Reporting Entity: Combined Massachusetts Operations of Comcast Cable Communications Holdings, Inc.  
 Franchises Served: See Attachment A  
 Year Ending: December 31, 2014

	Current Year 2014	Prior Year 2013
<b><u>Other Income and Expenses</u></b>		
880 Other Income	\$ (14,447)	\$ (18,274)
890 Interest Expenses	\$ 661,161	\$ 1,173,324
900 Other	\$ -	\$ -
<b>910 Total Other (Income) and Expenses</b>	<b>\$ 646,713</b>	<b>\$ 1,155,050</b>
 <b><u>Provision for Income Tax</u></b>		
920 Currently Payable		
930 Deferred		
<b>940 Total Provision for Income Tax</b>	<b>\$ -</b>	<b>\$ -</b>
 <b><u>Extraordinary Items</u></b>		
950 (Gain)/Loss on Sale of Fixed Assets	\$ 13,308,206	\$ 1,338,107
960 Other Extraordinary Items	\$ -	\$ 0
<b>970 Total Extraordinary Items</b>	<b>\$ 13,308,206</b>	<b>\$ 1,338,107</b>
<b>980 Net Income (Loss)</b>	<b>\$ 325,140,345</b>	<b>\$ 298,588,336</b>

**CTV FORM 300**  
**STATEMENT OF REVENUE & EXPENSES**  
**PART B**  
**STATEMENT OF GROSS ANNUAL RECEIPTS**

**Description of Gross Annual Receipts**

The amount to be reported as gross annual receipts is the total of all revenues earned (reduced by anticipated bad debts) from cable television activity in the Commonwealth. These revenues should include all income from the basic service tier, cable programming service tiers, premium and pay-per-view channels, the rental of converters and remote controls, installations, advertising, local origination, leased access, rentals and management fees.

The amount reported should reflect the total operating income amount reported in the company's general ledger account. These accounts are included in the operating income accounts set forth in the Cable Division's *Uniform Reporting System - Rules for Completing Financial Reporting Forms*. (Total Gross Annual Receipts should equal the total provided on Line 720 of Form 300 for all forms filed by the cable operator.)

Operator: Comcast Cable Communications, LLC

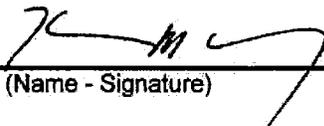
Address: 676 Island Pond Road  
Manchester, NH 03109

I hereby certify that the amount shown below is the gross annual receipts for this company for the calendar year as defined below.

Year:	<u>December 31, 2014</u>	Gross annual receipts	Gross Receipts	\$	1,752,557,622
			Less Bad Debt	\$	(8,021,788)
			Total Gross Receipts	\$	<u>1,744,535,834</u>

Kevin M. Casey  
(Name - Print)

April 27, 2015  
(Date)

  
(Name - Signature)

(603) 695-1452  
(Telephone)

Division President - Northeast Division  
(Title)



## ATTACHMENT A

### COMBINED MASSACHUSETTS OPERATIONS OF COMCAST CABLE COMMUNICATIONS HOLDINGS, INC.

#### SCHEDULE OF FRANCHISES SERVED IN COMMONWEALTH OF MASSACHUSETTS AS OF DECEMBER 31, 2014

1 Abington	41 Chatham	81 Groveland	121 Mattapoisett	161 Plainville	201 Tewksbury
2 Acton	42 Chelmsford	82 Halifax	122 Maynard	162 Plymouth	202 Tisbury
3 Acushnet	43 Chelsea	83 Hamilton	123 Medfield	163 Plympton	203 Topsfield
4 Agawam	44 Chester	84 Hanover	124 Medford	164 Provincetown	204 Townsend
5 Amesbury	45 Chilmark	85 Hanson	125 Medway	165 Quincy	205 Truro
6 Amherst	46 Clinton	86 Hardwick	126 Melrose	166 Randolph	206 Tyngsborough
7 Andover	47 Cohasset	87 Harwich	127 Mendon	167 Raynham	207 Upton
8 Aquinnah	48 Concord	88 Hatfield	128 Merrimac	168 Reading	208 Wakefield
9 Arlington	49 Conway	89 Haverhill	129 Methuen	169 Rehoboth	209 Walpole
10 Ashburnham	50 Danvers	90 Hingham	130 Middleborough	170 Revere	210 Waltham
11 Ashby	51 Dartmouth	91 Holbrook	131 Middleton	171 Rochester	211 Ware
12 Ashland	52 Dedham	92 Holliston	132 Milford	172 Rockland	212 Wareham
13 Attleboro	53 Deerfield	93 Holyoke	133 Millis	173 Rockport	213 Warren
14 Avon	54 Dennis	94 Hopedale	134 Milton	174 Rowley	214 Watertown
15 Ayer	55 Dighton	95 Hopkinton	135 Monson	175 Salem	215 Wayland
16 Barnstable	56 Dover	96 Hudson	136 Montague	176 Salisbury	216 Wellesley
17 Bedford	57 Dracut	97 Hull	137 Nahant	177 Sandwich	217 Wellfleet
18 Bellingham	58 Duxbury	98 Huntington	138 Nantucket	178 Saugus	218 Wenham
19 Belmont	59 East Bridgewater	99 Ipswich	139 Natick	179 Scituate	219 West Bridgewater
20 Berkley	60 Eastham	100 Kingston	140 Needham	180 Seekonk	220 West Newbury
21 Bernardston	61 Easton	101 Lakeville	141 New Bedford	181 Sharon	221 West Springfield
22 Beverly	62 Edgartown	102 Lancaster	142 Newbury	182 Shelburne	222 West Tisbury
23 Billerica	63 Erving	103 Lawrence	143 Newburyport	183 Sherborn	223 Westfield
24 Blackstone	64 Essex	104 Leominster	144 Newton	184 Shirley	224 Westford
25 Bolton	65 Everett	105 Lexington	145 Norfolk	185 Somerset	225 Westhampton
26 Boston	66 Fairhaven	106 Lincoln	146 North Andover	186 Somerville	226 Westminster
27 Bourne	67 Fall River	107 Littleton	147 North Attleborough	187 South Hadley	227 Weston
28 Boxborough	68 Falmouth	108 Longmeadow	148 North Reading	188 Southborough	228 Westwood
29 Boxford	69 Fitchburg	109 Lowell	149 Northampton	189 Southwick	229 Weymouth
30 Braintree	70 Foxboro	110 Lunenburg	150 Northfield	190 Springfield	230 Whately
31 Brewster	71 Framingham	111 Lynn	151 Norton	191 Sterling	231 Whitman
32 Bridgewater	72 Franklin	112 Lynnfield	152 Norwell	192 Stoneham (2)	232 Williamsburg
33 Brockton	73 Freetown	113 Malden	153 Norwood	193 Stoughton	233 Wilmington
34 Brookline	74 Gardner	114 Manchester by the Sea	154 Oak Bluffs	194 Stow	234 Winchendon
35 Buckland	75 Georgetown	115 Mansfield	155 Orleans	195 Sudbury	235 Winchester
36 Burlington	76 Gill	116 Marblehead	156 Palmer	196 Sunderland	236 Winthrop
37 Cambridge	77 Gloucester	117 Marion	157 Peabody	197 Swampscott	237 Woburn
38 Canton	78 Granby	118 Marlborough	158 Pelham	198 Swansea	238 Wrentham
39 Carlisle	79 Granville	119 Marshfield	159 Pembroke	199 Taunton	239 Yarmouth
40 Carver	80 Greenfield	120 Mashpee	160 Phillipston	200 Templeton	

## CTV FORM 400 STATEMENT OF OWNERSHIP

Please provide the following information for each Issuing Authority. Note that communities served by the same legal entity may be aggregated.

- (1) (a) The full legal name of the cable operator's legal entity (corporation or partnership) holding the cable television license.

Name: See Attachment A

- (b) If applicable, the d/b/a or generally used name of the legal entity within the Issuing Authority's community.

Name: \_\_\_\_\_

- (2) The full legal name of the ultimate parent entity/ies which own(s) the corporation or partnership holding the cable license.

Name: Comcast Corporation FEDERAL ID 27-0000798

- (3) The regional office(s) managing the cable licenses in Massachusetts:

Name: Comcast Cable Communications, LLC

Street Address: 676 Island Pond Road

Municipality, State & Zip Code: Manchester, NH 03109

Contact Person: Edward Zimmermann

Contact Person's Title: Division Sr. Vice President, Finance

Contact Person's Telephone Number: (603) 695 - 1452

- (4) The corporate office of the ultimate parent entity:

Name: Comcast Corporation

Street Address: 1701 John F Kennedy Boulevard

Municipality, State & Zip Code: Philadelphia, PA 19103

Contact Person: Edward Zimmermann

Contact Person's Title: Division Sr. Vice President, Finance

Contact Person's Telephone Number: (603) 695 - 1452

# CERTIFICATION PAGE

Financial and Statistical Data Forms for the year ending December 31, 2014

Cable Operator: Comcast Cable Communications, LLC

Address: 676 Island Pond Road  
Manchester, NH 03109

Telephone: (603) 695 - 1468 Fax: (603) 628 - 3365

Name of person completing these forms: Mark Renaud

Title: Director of Regulatory Accounting

Number of cable franchises in Massachusetts at most recent year end: 240

Number of cable subscribers in Massachusetts at most recent year end: 1,485,512

Form of Organization (circle one)  Corporation  Partnership  Other

Is the company owned or controlled by a Multiple System Operator (MSO)? Yes

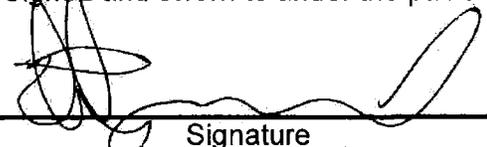
Name, address and telephone number of MSO: Comcast Corporation  
1500 Market Street  
Philadelphia, PA 19102

## CERTIFICATION

G.L. c. 166A, sec. 8, requires the execution of this certification by the treasurer of the corporation.

I certify that all the information contained in these forms are true and complete to the best of my knowledge. All material changes requiring an explanation have been explained.

Signed and sworn to under the pains and penalties of perjury this 27th day of April 2015

  
\_\_\_\_\_  
Signature

Division Sr. Vice President, Finance  
\_\_\_\_\_  
Title

**CTV FORM 400  
ATTACHMENT A  
12/31/2014**

Name: Comcast Cable Communications, LLC

(1) (a) The full legal name of the cable operator's legal entity (corporation or partnership) holding the cable television license.

**Legal Entity**

Comcast MO of Delaware, LLC

Comcast of Boston, Inc.

Comcast of Massachusetts III, Inc.

Comcast of California/Massachusetts/Michigan/Utah, Inc.

Comcast of Connecticut/Georgia/Massachusetts/New Hampshire/New York/North Carolina/Virginia/Vermont, LLC

## ATTACHMENT A

### COMBINED MASSACHUSETTS OPERATIONS OF COMCAST CABLE COMMUNICATIONS HOLDINGS, INC.

#### SCHEDULE OF FRANCHISES SERVED IN COMMONWEALTH OF MASSACHUSETTS AS OF DECEMBER 31, 2014

1 Abington	41 Chatham	81 Groveland	121 Mattapoiset	161 Plainville	201 Tewksbury
2 Acton	42 Chelmsford	82 Halifax	122 Maynard	162 Plymouth	202 Tisbury
3 Acushnet	43 Chelsea	83 Hamilton	123 Medfield	163 Plympton	203 Topsfield
4 Agawam	44 Chester	84 Hanover	124 Medford	164 Provincetown	204 Townsend
5 Amesbury	45 Chilmark	85 Hanson	125 Medway	165 Quincy	205 Truro
6 Amherst	46 Clinton	86 Hardwick	126 Melrose	166 Randolph	206 Tyngsborough
7 Andover	47 Cohasset	87 Harwich	127 Mendon	167 Raynham	207 Upton
8 Aquinnah	48 Concord	88 Hatfield	128 Merrimac	168 Reading	208 Wakefield
9 Arlington	49 Conway	89 Haverhill	129 Methuen	169 Rehoboth	209 Walpole
10 Ashburnham	50 Danvers	90 Hingham	130 Middleborough	170 Revere	210 Waltham
11 Ashby	51 Dartmouth	91 Holbrook	131 Middleton	171 Rochester	211 Ware
12 Ashland	52 Dedham	92 Holliston	132 Milford	172 Rockland	212 Wareham
13 Attleboro	53 Deerfield	93 Holyoke	133 Millis	173 Rockport	213 Warren
14 Avon	54 Dennis	94 Hopedale	134 Milton	174 Rowley	214 Wbartown
15 Ayer	55 Dighton	95 Hopkinton	135 Monson	175 Salem	215 Wayland
16 Barnstable	56 Dover	96 Hudson	136 Montague	176 Salisbury	216 Wellesley
17 Bedford	57 Dracut	97 Hull	137 Nahant	177 Sandwich	217 Wellfleet
18 Bellingham	58 Duxbury	98 Huntington	138 Nantucket	178 Saugus	218 Wenham
19 Belmont	59 East Bridgewater	99 Ipswich	139 Natick	179 Scituate	219 West Bridgewater
20 Berkley	60 Eastham	100 Kingston	140 Needham	180 Seekonk	220 West Newbury
21 Bernardston	61 Easton	101 Lakeville	141 New Bedford	181 Sharon	221 West Springfield
22 Beverly	62 Edgartown	102 Lancaster	142 Newbury	182 Shelburne	222 West Tisbury
23 Billerica	63 Erving	103 Lawrence	143 Newburyport	183 Sherborn	223 Westfield
24 Blackstone	64 Essex	104 Leominster	144 Newton	184 Shirley	224 Westford
25 Bolton	65 Everett	105 Lexington	145 Norfolk	185 Somerset	225 Westhampton
26 Boston	66 Fairhaven	106 Lincoln	146 North Andover	186 Somerville	226 Westminster
27 Bourne	67 Fall River	107 Littleton	147 North Attleborough	187 South Hadley	227 Weston
28 Boxborough	68 Falmouth	108 Longmeadow	148 North Reading	188 Southborough	228 Westwood
29 Boxford	69 Fitchburg	109 Lowell	149 Northampton	189 Southwick	229 Weymouth
30 Braintree	70 Foxboro	110 Lunenburg	150 Northfield	190 Springfield	230 Whately
31 Brewster	71 Framingham	111 Lynn	151 Norton	191 Sterling	231 Whitman
32 Bridgewater	72 Franklin	112 Lynnfield	152 Norwell	192 Stoneham (2)	232 Williamsburg
33 Brockton	73 Freetown	113 Malden	153 Norwood	193 Stoughton	233 Wilmington
34 Brookline	74 Gardner	114 Manchester by the Sea	154 Oak Bluffs	194 Stow	234 Winchendon
35 Buckland	75 Georgetown	115 Mansfield	155 Orleans	195 Sudbury	235 Winchester
36 Burlington	76 Gill	116 Marblehead	156 Palmer	196 Sunderland	236 Winthrop
37 Cambridge	77 Gloucester	117 Marion	157 Peabody	197 Swampscott	237 Woburn
38 Canton	78 Granby	118 Marlborough	158 Pelham	198 Swansea	238 Wrentham
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