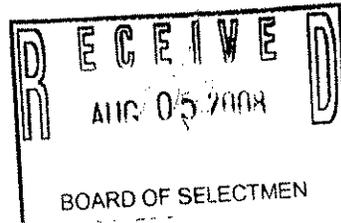


**HEARINGS, MEETINGS, LICENSES**  
**8-11-08**

ROBERT J. MATHER & ASSOCIATES  
ATTORNEYS AT LAW

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Robert J. Mather, Esq.  
Susan E. Callan, Esq.



98 East Grove Street  
Post Office Box 688  
Middleborough, MA 02346

(508) 946-0066  
FAX (508) 946-4474  
www.rjmatherlaw.com

August 4, 2008

Town of Middleborough  
Board of Selectmen  
10 Nickerson Ave.  
Middleboro, Ma 02346

RE: Thomas S. Peirce Estate

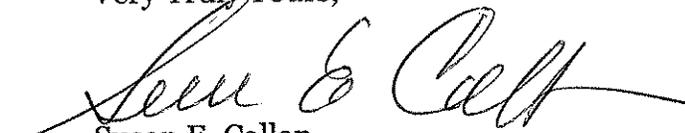
Dear Members of the Board,

This letter is written in reference to the Equity Complaint, a copy of which I forwarded to you last week. I anticipate that you will discuss this matter at your meeting on August 11, 2008.

The purpose of this Complaint is to qualify the Peirce Trusts for the benefit of the Library and Town as tax exempt; thereby creating more funds to benefit the people of Middleborough.

I respectfully request that you vote favorably on this matter.

Very Truly Yours,

  
Susan E. Callan  
SEC/lg

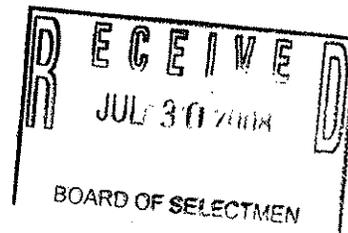
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July 29, 2008  
File No. 01-420

Town of Middleborough  
Board of Selectmen  
10 Nickerson Ave.  
Middleboro, Ma 02346

RE: Trusts under the Estate of Thomas S. Peirce  
Plymouth County Probate 12104  
Complaint in Equity

Dear Members of the Board,

Enclosed please find a copy of an Equity Complaint for your review.

To avoid the necessity of a Summons and the time delay, I will need your Assent as representatives of the trust beneficiary, the Town of Middleborough. Kindly forward the same to my attention at your earliest convenience.

If you have any questions please feel free to contact the undersigned.

Very truly yours,

Susan E. Callan  
SEC/lg

Enclosure(s)

COMMONWEALTH OF MASSACHUSETTS

Plymouth Division

Trial Court Department  
Probate and Family Court

Docket No.12104

TRUSTEES UNDER THE WILL OF  
THOMAS S. PEIRCE,

**Plaintiff**

VS.

PUBLIC LIBRARY, TOWN OF MIDDLEBOROUGH  
**Defendant**

AND

TOWN OF MIDDLEBOROUGH  
**Defendant**

AND

ATTORNEY GENERAL,  
COMMONWEALTH OF MASSACHUSETTS  
**Defendant**

**COMPLAINT IN EQUITY**

PRELIMINARY STATEMENT

1. This is a complaint for modification of two(2) testamentary trusts.

PARTIES

2. The Plaintiff, Trustees under the Will of Thomas S. Peirce, Plymouth County docket 12104, are presently Robert L. Cushing, Donald K. Atkins and Bruce G. Atwood, and have a mailing address of PO Box 332 Middleborough, MA 02346.

- 3 The Defendant, Middleborough Public Library, through its Board of Trustees, has an address of 102 North Main Street, Middleborough, MA 02346.
4. The Defendant, Town of Middleborough, through its Board of Selectmen has an address of 10 Nickerson Avenue, Middleborough, MA 02346.
4. The Defendant, Attorney General, Commonwealth of Massachusetts, One Ashburton Place, Boston, MA 02108-1698.

#### FACTS

5. Thomas S. Peirce, by his Will dated August 5, 1901 which was proved and allowed on October 14, 1901, established testamentary trusts for the benefit of the Middleborough Public Library and for the Town of Middleborough (copy of Will attached hereto).

Since that time, these trusts have been administered by the Peirce Trustees and have bestowed great benefit upon the Inhabitants of the Town of Middleborough.

The present Peirce Trustees have determined that it would be beneficial to the Trusts' beneficiaries, and in keeping with the decedent's intent, to qualify these trusts as tax exempt entities with the Internal Revenue Service (IRS) under Chapter 501(c)(3).

In order to qualify under IRS regulations, a Trust must contain specific language as regards distributions.

PRAYER

WHEREFORE, the Plaintiff prays that this Honorable Court:

Permit a modification of the testamentary Trusts by amending the trusts to add the relevant language set forth in Exhibit A attached hereto; thereby, allowing these trusts to qualify for tax exempt status with the IRS, and thereby bestowing an increased financial benefit upon the trust beneficiaries.

Respectfully submitted,  
Trustees under the Will of  
Thomas S. Peirce  
By Their Attorney,



Susan E. Callan, Esq.  
PO Box 688  
Middleborough, MA 02346  
BBO# 558006

Dated: July 24, 2008

## EXHIBIT A

The principal and income of all property received and accepted by the trustees to be administered under this Trust shall be held in trust by them, and the trustees may make payments or distributions from income or principal or both, so long as such payments or distributions are permitted by the original trust, to or for the use of such charitable organizations within the meaning of section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future Federal Tax Code.

No part of the net earnings of the organization shall inure to the benefit of, or be distributed to its members, trustees, officers, or other private persons, except that the organization shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth, so long as permitted by the original trust.

No substantial part of the activities of the organization shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the organization shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

No gift, bequest or devise shall be received and accepted if it is conditioned or limited in such manner as to require the disposition of income or its principal to any person or organization other than a charitable organization or for a charitable purpose as shall jeopardize the federal income tax exemption of this trust pursuant to section 501 (c) (3) of the Internal Revenue Code or the corresponding section of any future Federal Tax Code.

Upon termination of the trust, assets shall be distributed for one or more exempt purposes within the meaning of section 501 ( c ) (3) of the Internal Revenue Code, or the corresponding section of any future Federal Tax Code, and in accordance with the terms of the original trust, or shall be distributed to the Federal Government, or to a state or local government, for a public purpose.

Commonwealth of Massachusetts  
The Trial Court  
Probate and Family Court Department

Plymouth Division

Docket No. 12104

General Assent

Estate of Thomas S. Peirce

In the matter of Complaint in Equity to modify Trust f/b/o Town of Middleborough

I, \_\_\_\_\_ of Board of Selectmen, Town of Middleborough

being a party interested in the above matter hereby consent to the allowance of the same by the Probate and Family Court for this County and request that the same be granted without further notice.

\_\_\_\_\_  
Witness Date Signature

Release Of All Demands And Assent To Account

In the matter of \_\_\_\_\_

In consideration of \_\_\_\_\_ dollars

paid by \_\_\_\_\_, the receipt whereof is hereby acknowledged

I, \_\_\_\_\_ of \_\_\_\_\_

do hereby release and forever discharge the said \_\_\_\_\_

from all debts and liabilities whatsoever which I now have for or on account of the estate of \_\_\_\_\_

and I further consent to the allowance of the petition — account — appointment described above.

\_\_\_\_\_  
Witness Date Signature