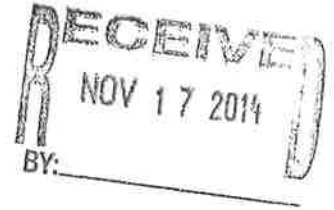


THE STATE OF NEW HAMPSHIRE
NEW HAMPSHIRE CIRCUIT COURT
7th CIRCUIT – PROBATE DIVISION – DOVER



WILLIAM E. BRENNAN and
BARBARA D. HALLETT, in their capacity as
Co-Trustees of the **Hallett Family Trust**,
Petitioners

OCTOBER, 2013
CASE NO. 317-2013-EQ-00877

v.

HANNAH R. HEBERT,
RACHAEL M. HEBERT,
JOHN A. HALLETT,
AMANDA C. HALLETT and
PATRICIA HALLETT SANDERSON,
Respondents

WILLIAM E. BRENNAN and
BARBARA D. HALLETT, in their capacity as
Co-Trustees of the **Hallett Marital Qualified
Terminable Interest Property (QTIP) Trust**,
Petitioners

OCTOBER, 2013
CASE NO. 317-2013-EQ-00878

v.

JOHN MARK HALLETT,
AMY HALLETT HEBERT,
HANNAH R. HEBERT and
RACHAEL M. HEBERT,
Respondents

JOHN MARK HALLETT, et al.
Petitioners

NOVEMBER, 2013
CASE NO. 317-2013-EQ-865

v.

WILLIAM E. BRENNAN, et al.
Respondents

**JOINT SUPPLEMENTAL MEMORANDUM IN OPPOSITION TO
PETITIONERS' MOTION FOR A PRELIMINARY RULING ON
THE SAFE HARBOR PROVISIONS OF NH RSA 564-B:10-1014**

Barbara D. Hallett and William E. Brennan, by and through their counsel and following the November 5, 2014 hearing in the above matters, respectfully submit this Supplemental Memorandum in opposition to the Motion of John Mark Hallett, Amy Hallett Hebert, Hannah R. Hebert, Rachael M. Hebert and Patricia Hallett Sanderson (hereinafter, the "Hallett Beneficiaries") for a Preliminary Ruling on the Safe Harbor Provision of NH RSA 564-B:10-1014.

**SUMMARY OF RELEVANT FACTUAL BACKGROUND
AND PROCEDURAL HISTORY**

The pending Petition in this matter¹ arises out of the Hallett Beneficiaries' claims concerning the administration of the sub-trusts created by the late Richard S. Hallett in the Richard S. Hallett 1996 Revocable Trust Agreement, dated November 1, 1996 and amended April 14, 1997 (hereinafter, the "Trust Agreement,") which sub-trusts are referred to as the Hallett Family Trust (hereinafter, the "Family Trust") and the "Hallett Marital Qualified Terminable Interest Property (QTIP) Trust" (hereinafter, the "QTIP Trust.")

¹ The Hallett Beneficiaries originally filed the above-reference Petition in November 2013 in the Merrimack County - New Hampshire Circuit Court 6th Circuit – Probate Division – Concord, and said Court docketed the Petition as Case No. 317-2013-EQ-865. As this Court is aware, the parties anticipate that the above-referenced Petition will be consolidated before the Trust Docket with Petitions filed by the Co-Trustees seeking approval of accountings and a declaration regarding the so-called "no contest" clause in the Trust Agreement.

Barbara D. Hallett (hereinafter, "Barbara") is the widow of the late Richard S. Hallett (hereinafter, "Dick.") Barbara is one of the two trustees named in the Trust Agreement, and she is also a beneficiary of the Family Trust and the QTIP Trust. Attorney William E. Brennan (hereinafter, "Attorney Brennan") has represented both Barbara and Dick, and is the second trustee.² The Hallett Beneficiaries are certain of Barbara's step-children and step-grandchildren from Dick's first marriage -- to one Marilyn Muir (hereinafter, "Mal") -- which marriage ended in divorce by Judgment dated March 26, 1986.

Dick and Barbara married on March 5, 1987. In or about 1996, Dick was diagnosed with cancer. Soon thereafter, Dick executed the Trust Agreement. The Trust Agreement provides, in Article 13, as follows:

Contest of Will or Trust. It is the Grantor's will and direction that if any beneficiary under this Trust or under the Grantor's Will, or any other person, shall, directly or indirectly institute, conduct or in any manner whatsoever take part in or aid in any proceeding to oppose the probate of said will, or any codicil thereto, or the administration of this Trust, or any amendment hereto, or impair, invalidate or set aside the same, or any of their provisions, then, in such event, the provision herein made for the benefit of such person or persons shall thereupon be revoked. Such person or persons shall thereafter be excluded from any participation in this Trust and shall, thenceforth, have no right, title or interest in the assets of this Trust. Any property, devise, bequest or distribution to such person or persons shall thereafter pass as if such person or persons did not survive the Grantor. Nothing contained herein shall be construed to prevent the Trustee from instituting or bringing any action, suit or proceeding for the construction or interpretation of this Trust, nor to prevent any beneficiary from disclosing relevant information in such a proceeding.

² Barbara and Attorney Brennan are hereinafter collectively referred to as the "Co-Trustees."

Prior to his death, Dick conveyed real estate and other assets to the trusts, which real estate included without limitation property located at 300 Elm Street, Milford, New Hampshire (hereinafter, the "Elm Street Property.") Among other provisions, the Trust Agreement provided for the Elm Street Property to be conveyed to Barbara individually upon Dick's death.

According to one of the Hallett Beneficiaries – namely, Dick's son, one John Mark Hallett (hereinafter, "Mark") -- Dick called Mark to his bedside several days before Dick died. During that conversation, according to Mark, Dick said that he wanted Mark to have the Elm Street Property and that Barbara would – in Mark's words – "turn the property over to" Mark me after [Dick's] death when the tax consequences were taken care of." According to Mark, while he held no expectations regarding the Elm Street Property up to that point, he thereafter – based on his father's alleged deathbed statement – expected to receive, and felt that he was entitled to receive -- the Elm Street Property some time shortly after Dick's death.

Dick died on April 19, 1997. Barbara and Attorney Brennan became co-trustees of the Trusts. By deed dated July 3, 1998, and in accordance with the Trust Agreement's terms, the Elm Street Property was conveyed to Barbara individually.

In the late 1990s and early 2000s, Mark and his sister, Amy Hallett Hebert (another of the Hallett Beneficiaries and hereinafter referred to as "Amy"), both received copies of the Trust Agreement (including its amendment,) and each obtained legal advice concerning either the Elm Street Property and/or the Trusts. Mark also

corresponded with Barbara during this time regarding the Elm Street Property and, in fact, Barbara once offered to sell the Elm Street Property to Mark (to which offer Mark never responded.) By deed dated October 21, 2003, Barbara conveyed the Elm Street Property in an arms-length transaction to an unrelated third party.

After the sale of the Elm Street Property in 2003, Mark had no communication with either Attorney Brennan or Barbara again until November 16, 2011, when Mark – on behalf of himself, Amy and their brother, Matthew Hallett³ -- emailed Attorney Brennan with questions regarding the trusts. This was the first time Dick's children ever requested information regarding the trusts.

An exchange of information followed among Attorney Brennan, on the one hand, and Mark and Amy, on the other. In addition, Mark met with Attorney Brennan face-to-face in December 2011. During this meeting, Mark asked Attorney Brennan "if Barbara was ready to hand over the proceeds of the 300 Elm Street conveyance."

According to Mark, in early 2012, after the above meeting, Mark went to the courthouse to obtain a copy of his parents' 1986 Divorce Judgment, which Judgment provided (in relevant part and by stipulation between Dick and Mal) that Dick would sell the Elm Street Property to his children on certain terms.

On or about March 6, 2013, the Hallett Beneficiaries filed an action in the Hillsborough North County Superior Court (hereinafter, the "Superior Court Action,") asserting fifteen (15) separate counts against Barbara and Attorney Brennan. Certain of

³ Matthew is not a party to the pending litigation.

the counts arose out of the Co-Trustees' administration of the Trusts and alleged violations of the New Hampshire Uniform Trust Code (hereinafter, the "NHUTC" or the "Code.") Certain other counts were common law claims based on Barbara's and Attorney Brennan's alleged obligations to Mark and Amy in connection with the Elm Street Property. The Co-Trustees sought dismissal, for lack of subject matter jurisdiction, of those counts that were based on the Co-Trustees' administration of the trusts and alleged violations of the NHUTC, acknowledging that the Superior Court did have jurisdiction over the non-Trust claims – that is, over the common law claims that Mark and Amy alleged in connection with the Elm Street Property. By order dated July 29, 2013, the Superior Court (Abramson, J.) allowed this Motion and dismissed, for lack of subject matter jurisdiction, the trust-related claims.

Thereafter, in November 2013, the Hallett Beneficiaries filed a Petition in the Merrimack County - New Hampshire Circuit Court 6th Circuit – Probate Division – Concord, which Petition was docketed as Case No. 317-2013-EQ-865 and re-asserts the trust-related claims that were dismissed from the Superior Court Action. Specifically, the Hallett Beneficiaries' Petition alleges that the Co-Trustees have committed various breaches of trust and violations of the NHUTC, and seeks relief under the provisions of the NHUTC, including monetary damages and removal of the Co-Trustees. As this Court is aware, the Petition was subsequently transferred to the Trust Docket.

Meanwhile, after discovery, the Co-Trustees' Motions For Summary Judgment and an evidentiary hearing, judgment was entered in the Co-Trustees' favor in the Superior Court Action (that is, concerning the claims related to the Elm Street Property.)

In Count I of the Petition now pending before this Court, the Hallett Beneficiaries seek what they refer to in said Count I as a "*Preliminary Safe Harbor Request for a Ruling on the No Contest Provision -- 564-B:10-1014.*" In said Count I, the Hallett Beneficiaries allege that:

- they "have brought this action because the [Co-]Trustees have committed a breach of fiduciary duties or breach of trust or for a construction or interpretation of the terms of the trust.
- As such, regardless of the language contained within the Trust Agreement's No Contest Clause, by statute there can be no violation by the Petitioners of the No-Contest provision. NH RSA 564-B:10-1014
- Therefore, the Petitioners ask the Court to rule as a preliminary matter, pursuant to NH RSA 564-B:10-1014(C) (3) (the safe harbor provision), that no part of this Petition constitutes a contest of the Trust by the Petitioners within the meaning of the Trust's No-Contest provision and that by this Verified Petition they are not in violation of the No Contest Clause of Article 13.
- If the Court finds any part of this Petition violates the Article 13 No-Contest clause then the Petitioners ask the Court to point out what part of the Petition may be in violation and allow the Petitioners' to amend the Petition or reserve that right, or enter an order that is fair and just to the interest of all the parties.

See Petition at ¶¶ 168 – 173 (emphasis added.)

The Hallett Beneficiaries also filed a Motion, seeking a preliminary ruling – not only on whether the above-referenced Petition constitutes a "contest" pursuant to NH RSA 564-B:10-1014(a) -- but further on the ultimate issue of whether the no-contest

clause (assuming the Petition is, in fact, a “contest”) will be enforceable against the Hallett Beneficiaries.

The Co-Trustees timely objected to this Motion; and, following the November 5, 2014 Structuring Conference, now submit this further supplemental memorandum on the issue of the Court is required by the terms of the Safe Harbor provisions of RSA 564-B: 10-1014 to issue a preliminary ruling on the applicability of the Trust Agreement’s no contest⁴ clause to the action filed by the Hallett Beneficiaries.

ARGUMENT

While The Court Can Preliminarily Determine Whether The Hallett Beneficiaries’ Petition Is A “Contest” Under The Trust Agreement’s No Contest Clause, And Should Here Find That The Hallett Beneficiaries’ Petition Is A “Contest,” The Extent To Which The No Contest Clause Is Enforceable Against The Hallett Beneficiaries Cannot Be Determine Until After Discovery And Trial.

The Hallett Beneficiaries’ pending Motion appears to raise two questions – first, whether their Petition is a “contest” within the meaning of the Trust Agreement’s “no-contest” clause; and, second, if so, the extent to which that “no-contest” clause is enforceable against the Hallett Beneficiaries in this case. Only the first question can be determined now, and should be answered in the affirmative.

⁴ As the Court is aware, the term “no-contest” clause is often used interchangeably with “in terrorem” clause. Here, the Co-Trustees use the term “no contest” clause as that is the term used in NH RSA 564-B:10-1014.

1) The NHUTC and New Hampshire common law, as well as case law interpreting similar provisions in other states, recognize the general enforceability of “no contest” clauses under particular circumstances.

First, it is important to emphasize that, particularly in New Hampshire, “no-contest” clauses are routinely included in wills and trusts and are enforced to one degree or another. See, e.g., Burtman v. Butman, 85 A.2d 892 (N.H. 1952). States other than New Hampshire have enacted legislation restricting the reach of “no contest” clauses as a violation of public policy. See, e.g., VALIDITY AND ENFORCEABILITY OF PROVISION OF WILL OR TRUST INSTRUMENT FOR FORFEITURE OR REDUCTION OF SHARE OF CONTESTING BENEFICIARY, 23 A.L.R. 4th 369 (1991) (discussing state and federal cases determining the validity and enforceability of no-contest clauses.)⁵ Certain states, for instance, have adopted legislation paralleling Uniform Probate Code section 3-905, providing that “no-contest” clauses are unenforceable against beneficiaries “contesting” a will or trust, so long as those beneficiaries have “probable cause” or “good faith” to bring the claims in the first place, regardless of whether those beneficiaries ultimately prevail on their claims. See id. Cf. Estate of Shumway v. Gavette, 3 P.3d 977 (Ariz. 1999) (discussing meaning of “probable cause” in connection with enforcing “no contest” clause against challenging beneficiaries.)

⁵ For the Court’s convenience, Co-Trustees’ counsel has filed herewith an Appendix of the out of state authorities cited in the within memorandum.

New Hampshire, however, has taken a different approach by adopting NH RSA 564-B:10-1014, which provides, in relevant part, that:

A no-contest provision shall be enforceable according to the express terms of the no-contest provision without regard to the presence or absence of probable cause for, or the beneficiary's good or bad faith in, taking the action that would justify the complete or partial forfeiture of the beneficiary's interest in the trust under the terms of the no-contest provision.

See NH RSA 564-B:10-1014(b) (emphasis added.) New Hampshire's so-called "safe harbor" from enforceability is much narrower, requiring the challenging party to actually prevail on its claims. For instance, in a case where a party establishes that a trust is "invalid because of fraud, duress, undue influence, lack of testamentary capacity, or any other reason," then the no contest clause is unenforceable to that extent. See id. Where, as here, the action is "solely to challenge the acts of the trustee," then the no contest clause is "unenforceable to the extent that the trustee or other fiduciary has committed a breach of fiduciary duties or breach of trust." See id.

New Hampshire's adoption of narrower "safe harbor" provisions is entirely consistent with pre-Code law in New Hampshire. See Burtman, 85 A.2d at 895 (noting that, while other jurisdictions may decline to enforce clause against actions grounded in "good faith" or "probable cause," no such exception is intended in New Hampshire and that "[p]robably no jurisdiction has stood more steadfastly for giving effect to the intention of the testator rather than to arbitrary rules of law than New Hampshire.") See also Petition of Wolcott, 56 A.2d 641 (N.H. 1948).

Consequently, in the pending matter, the Hallett Beneficiaries will have to *actually prevail* on the claims in their Petition against the co-Trustees in order to escape the blow of the Trust Agreement's no contest clause. Whether or not the Hallett Beneficiaries had "probable cause," "good faith" or what they perceive to have been a reasonable basis to assert their claims is irrelevant in New Hampshire when it comes to enforcing a "no contest" clause.

- 2) **Because the enforceability of the Trust Agreement's no contest clause turns on the Court's ruling on the ultimate claims in this matter, the Court can only determine now whether the Petition is a "contest" and cannot preliminarily determine the extent to which the no contest clause will be enforced against the Hallett Beneficiaries.**

With the above in mind, it is clear that this Court cannot preliminarily determine the extent to which the Trust Agreement's no contest clause will actually be enforced against the Hallett Beneficiaries, although it can determine now that the Hallett Beneficiaries' Petition is, in fact, a "contest."

Section 10-1014 provides a so-called "safe harbor" from a "no-contest" clause on several grounds, two of which are relevant to the Hallett Beneficiaries' Petition in this matter. First, a person may petition the Court— without having the no contest clause enforced against him – to determine "*whether a proposed or pending motion, petition, or other proceeding constitutes a contest within the meaning of a no-contest provision.*" See NH RSA 564-B:10-1014(c)(3). Second, assuming the "motion, petition, or other proceeding" is deemed a "contest" that would otherwise trigger a "no-contest" clause, then the

clause “shall be unenforceable to the extent that the trustee or other fiduciary has committed a breach of fiduciary duties or breach of trust.” See NH RSA 564-B:10-1014(b).

Regarding the first issue above, in many cases, beneficiaries – before they even file a petition or other action challenging a will or trust – first file a separate action seeking a declaration as to whether their then-proposed action will constitute a “contest” under the so-called “no contest” clause of the will or trust at issue. See, e.g., Matzke v. Woodard, 2003 WL 1091906 (Cal. 2003) (trust beneficiary asked Court to determine whether proposed petition to determine validity of trust amendments would trigger no-contest clause); Cohen v. Reisman, 48 S.E.2d 113 (Ga. 1948) (beneficiary sought declaratory judgment as to whether no contest clause would apply to her proposed litigation against estate.)

This is precisely what NH RSA 564-B:10-1014(c)(3) was designed for, when it states that a “no contest” clause is not triggered by “[a]ny action to determine whether a proposed or pending motion, petition, or other proceeding constitutes a contest within the meaning of a no-contest provision.” By definition, particularly where a party seeks a determination regarding a proposed petition not yet filed, this is a determination that the Court is making prior to a determination on the merits of the underlying petition. This is quite different from seeking a preliminary determination regarding the extent to which the Court will actually enforce the no contest clause after a “contest” is pursued.

The Court in Matzke v. Woodard, 2003 WL 1091906 (Cal. 2003) provides an excellent discussion of the distinction between these two issues. In Matzke, a trust

beneficiary – before filing any action against the trust or trustees in that case – sought a preliminary determination regarding whether the proposed action would be a “contest.” The beneficiary argued that “her petition is not a contest of the trust for two reasons: 1) either the proposed petition is not a contest because it seeks to enforce the trust, not to thwart it; or 2) if the petition is a contest, the no-contest clause is not enforceable.” See Matzke, supra, at *2. The Court first ruled that the proposed petition was, in fact, a “contest” and then further explained that the applicable “safe harbor” provision (similar to NH RSA 564-B:10-1014(c)(3) in New Hampshire) allowed the beneficiary, without triggering the no contest clause, to “merely obtain[] an advance ruling that a proposed action, if filed, would be a contest.” See id.

The Court can only preliminarily rule on this single issue, however, as the Matzke Court further explained:

*[S]ection 21320 provides, as the parties phrase it, a ‘safe harbor’ for beneficiaries who seek an advance judicial determination of whether a proposed legal challenge would be a contest. But the issue permitted to be decided in that ‘safe harbor’ proceeding is **justifiably confined to the question whether a proposed action would be a contest.** Upon obtaining an adverse ruling, the beneficiary is put to an election: either to accede to the will or trust or to pursue the contest. If the beneficiary chooses to pursue the contest, she may, in another proceeding, assert the exemption. . . . from the enforceability of the no contest clause. However, pursuant to the proscription of subsection (c) of section 21320, **the beneficiary is not entitled to an additional ruling in advance on whether, if the proposed contest were to be pursued, the no contest clause would nonetheless be unenforceable.**”*

See Matzke, supra, at *3.⁶ In fact, the Matzke Court held that it could not even preliminarily determine whether “probable cause” existed to file the proposed petition,

⁶ The California provision that the Matzke Court was interpreting – Section 21320(c) -- is nearly identical to NH RSA 564-B:10-1014(c)(3). See Appendix filed herewith.

instead holding that it could not decide that issue until after the underlying proposed petition was actually filed and resolved. See id.

Here, it is even more clear that the Court cannot preliminarily determine the extent to which the no contest clause will be enforceable against the Hallett Beneficiaries, because – under the language of Section 10-1014(b) – the Hallett Beneficiaries must do more than simply show they had probable cause to bring their petition, they must actually prove that the co-Trustees “committed a breach of fiduciary duties or breach of trust.” See NH RSA 564-B:10-1014(b). Consequently, the Co-Trustees respectfully submit that (1) while the Court can immediately -- and without taking evidence, that is by looking at the Petition itself -- determine whether the Petition constitutes a “contest” as defined by NH RSA 564-B:10-1014(c)(3), (2) it is neither possible as a matter of law, nor practical as a matter of fact or procedure, to preliminarily determine the extent to which the no contest clause is enforceable against the Hallett Beneficiaries pursuant to NH RSA 564-B:10-1014(b).

3) A review of the four corners of the Hallett Beneficiaries’ Petition makes clear that it is a “contest” within the terms of the Trust Agreement’s no contest clause.

On the single issue that can be determined at this stage, the answer is clear – the Hallett Beneficiaries’ Petition is clearly a “contest” within the Trust Agreement’s no contest clause, and the Court need only look at Section 10-1014(a)’s definition of a “contest,” Article 13 of the Trust Agreement and the allegations of the Petition to make this determination.

The NHUTC defines a “no-contest” provision, in relevant part, as “a provision that, if given effect, would reduce or eliminate the interest of any beneficiary of such trust who, directly or indirectly, initiates or otherwise pursues. . . (2) Any action to set aside or vary the terms of the trust; (3) Any action to challenge the acts of the trustee or other fiduciary of the trust in the performance of the trustee’s or other fiduciary’s duties as described in the terms of the trust; or (4) Any other act or proceedings to frustrate or defeat the settlor’s intent as expressed in the terms of the trust.” See NH RSA 564-B:10-1014(a).

Here, the very introductory paragraph of the Hallett Beneficiaries’ Petition states that the Hallett Beneficiaries have filed the Petition seeking, among other things, “a finding that Co-trustees have failed to execute their offices as Trustees” and further seeks a finding of “a Breach of Trust, Damages and Surcharges, a Breach of Fiduciary Duty and Surcharges, findings of Unjust Enrichment, [and] a Modification of the Trust.” See Petition at p. 2. More specifically, the Hallett Beneficiaries allege (incorrectly) in the Petition, among other things, that:

- “[t]he co-Trustees have made excessive and unauthorized distributions from the sub-trusts to Barbara, even accusing Barbara of “siphoning” moneys from the sub-trusts (see Petition, at ¶¶ 57 – 60);
- “[t]he co-trustees have acted in bad faith by “scrutinize[ing] and/or discourage[ing] requests for distribution to the grandchildren,” “creat[ing] arbitrary or nebulous standards for approval of disbursement,” “Creat[ing] an acrimonious relationship with them as demonstrated by her written refusal to engage in any communication with Amy regarding distribution requests for Amy’s children” (see Petition, at ¶¶ 63 – 71);
- “[the Hallett Beneficiaries] will testify that the assets of Hallett Family Trust are being mismanaged by [the co-Trustees]” (see Petition, at ¶ 104);

- “[s]ince 1997 the Trustees have failed to invest Trust assets in a manner to provide for capital growth to the Hallett Family Trust principle” (see Petition, at ¶ 104);
- “[t]he Trustees are being accused in this Court of improper administration of the Trust by committing less than good faith acts, breach of trust” (see Petition, at ¶ 183); and
- the co-Trustees failure to properly “administer and manage the trusts and distribute the trust property in the interest of the beneficiaries” includes an allegedly “improper conveyance” of the Elm Street Property to Barbara, although Dick explicitly in the Trust Agreement provided for the Property to be conveyed to Barbara (see Petition at ¶ 231.)

The Trust Agreement’s no contest clause requires the forfeiture of a beneficiary’s interest if that beneficiary “*directly or indirectly institute[s], conduct[s] or in any manner whatsoever take[s] part in or aid[s] in any proceeding to oppose. . . the administration of this Trust. . . or impair, invalidate or set aside the same, or any of their provisions.*”

Looking at the allegations of the Petition and the language of the Trust Agreement, it is difficult to imagine how the Hallett Beneficiaries can characterize their Petition as anything other than an “action to challenge the acts of the trustee. . . in the performance of the trustee’s or other fiduciary’s duties,” and/or a proceeding “to frustrate or defeat the settlor’s intent as expressed in the terms of the trust.” Cf. Matzke, supra, at *2 (holding that proposed petition was a “contest,” despite beneficiary’s contention that proposed petition was not “because it seeks to enforce the trust, not to thwart it.”)

CONCLUSION

Based on the foregoing, the Co-Trustees respectfully request that this Court enter an order denying the Hallett Beneficiaries' Motion, ordering that the Petition filed by the Hallett Beneficiaries is a "contest" as defined by NH RSA 564-B:10-1014(a) and, having so determined, reserve for trial the issue of the extent to which the no contest clause in Article 13 of the Trust Agreement is enforceable against the Hallett Beneficiaries pursuant to NH RSA 564-B:10-1014(b).

BARBARA D. HALLETT, in her capacity as Co-Trustee of the Hallett Family Trust and the Hallett QTIP Trust,

By her attorney,

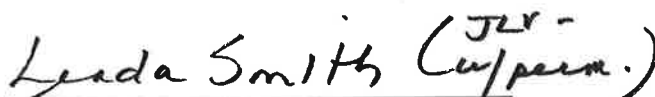


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Dated: November 14, 2014


CERTIFICATE OF SERVICE

The undersigned hereby certifies that, on this 14 day of November, 2014, the within document was served via regular mail upon the parties or their counsel of record as follows:

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