

*****HIS BANNER OVER ME **THE BANNER** WAS LOVE *****

A NEWSLETTER FOR CHRISTIAN SCIENTISTS *** ANDREW W. HARTSOOK, EDITOR

VOLUME THIRTY / NUMBER ONE
FALL 2016 ** ZANESVILLE, OHIO

DAVID KENNEDY RESIGNS AS EDITOR

The *Christian Science Sentinel* of September 26, 2016, announced the resignation of David Kennedy, C.S.B., as editor of the *Journal, Sentinel, and Herald* Editorial Department of The Christian Science Publishing Society effective September 4th. The Christian Science Board of Directors indicated in their announcement that this was a matter of "rotation in office". Mr. Kennedy had been editor since June 2014. He was brought to the editorship to restore the periodicals to their pure expression of biblical and scientific Truth after more than a decade of New Age dabbling in the pages of the periodicals and through Spirituality.com.

The true story of the Kennedy resignation is very different from the public relations statement issued by the Directors. Associate Editor Barbara Vining had written a proposed editorial which suggested that transgenderism is in accord with Christian Science teaching as expressed in the Bible and Mrs. Eddy's writings. Wikipedia defines *transgender* as a "state of one's gender identity not matching one's assigned sex [at human birth]."

The Vining editorial includes many sound statements from the Bible and Mrs. Eddy, but near the end of her article, she finishes with a mind boggling non sequitur: "It was certainly because my thoughts, and the thoughts of my fellow Christian Scientists, were grounded in a spiritual understanding of identity, and of Christly love, that we were able to very naturally embrace and love a beautiful young woman, whom we had known as a boy who had blossomed into a fine young man, and love having her with us in our gatherings."

The Board of Directors overruled David Kennedy's objections to the editorial, and ordered that it be published. It appeared in the July 25 & August 1, 2016, issue of the *Christian Science Sentinel*, pages 19-21. The board appointed Barbara Vining to replace Mr. Kennedy as editor of the periodicals.

CURRENT DEVELOPMENTS

The Internet web site mbefund.net includes the following statement:

In this 150th year since the discovery of Christian Science -- Moral Science -- by Mary Baker Eddy, a most wonderful work is bearing fruit.

+ Trust Deeds from 1903 - 1907 signed by Mrs. Eddy were found in the New Hampshire Probate Court archives in 1997. Upon deciphering the tightly handwritten documents, they were recognised as the key to the administration of The Mother Church and made available to the Christian Science Board of Directors in 2002. They were later published on this web site.

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There is now clear direction that Mrs. Eddy's legally binding instructions, and the failure of the Trustees to administer them correctly or obey her wishes, must be brought before the Director of Public Charities in the Probate Court of New Hampshire where the Trust Deeds were formulated and signed by Mrs. Eddy, and her Will recognised under law.

It is our prayer that the Director of Public Charities will revert to the Attorney General's statement of 1913, as can be read on the web site under "Fernald Decision":

"The testatrix intended the trust to be administered by persons professing the belief she desired to promote. Such persons it would be the duty of the court to appoint, should occasion arise, or at least none in hostility thereto should be permitted to undertake the execution of the trust.

"This language plainly carries with it the implication that it might become the duty of the court 'to appoint persons not in hostility to the belief she desired to promote,' other than these five directors."

All Mrs. Eddy's Deeds of Trust are now speaking to the Court, who cannot deny her place, her gift, and her rights in her own Church

We can now see the "full-orbed promise" of the Church universal and triumphant in action. The Pastor Emeritus is fully in control of her church in perpetuity.

With love and grateful thanks to all the dear donors to this fund who are supporting this righteous unfoldment. [End of quotation]

Donations to the **M.B.E. Fund** may be sent to: Robert B. Eyre; Foehl & Eyre PC; 27 East Front Street; Media, PA 19063 USA

EIGHT MORE CHURCH CLOSINGS

A comparison of the church listings in the June and September 2016 issues of *The Christian Science Journal* reveals that the following eight churches have closed: Benson, Arizona; England, Arkansas; Port Charlotte, Florida; Ottawa, Kansas; Paducah, Kentucky; Gulfport, Mississippi; Sayville, New York; and Leesburg, Virginia.

At the same time, a new church has been listed in Cuba/Sullivan, Missouri. Since the count began in February 1987, 1010 churches have closed and 81 have opened. The count of new churches remains the same because England, Arkansas (recently closed) had previously been listed as a new church.

THE PAST IS PROLOGUE

The Great Litigation of 1919-1921 pitted the Board of Directors against the Trustees of the Christian Science Publishing Society. In its determination to remove the independence of the trustees as established by Mary Baker Eddy in her 1898 Deed of Trust, the directors planned to replace the trustees one by one until they had office holders totally compliant and obedient to their every whim and dictate. The trustees published the text of the legal proceedings in *The Christian Science Monitor* on a daily/weekly basis. When the court action was completed, the Publishing Society trustees preserved the entire 1187-page transcript as

Proceedings in Equity
1919-1921

Concerning Deed of Trust
of January 25, 1898

Constituting

The Christian Science Publishing Society

As part of the court record, statements by Mrs. Eddy's own lawyer, General Frank S. Streeter from 1915 are included. His analysis at that time mirrors the current actions now taking place in the probate court of New Hampshire:

"Shortly before the middle of July, Mr. McLellan conferred with me relative to the proposals made in the board to make certain readjustments and specifically to increase the salaries of board members from \$2500, the amount now limited by Section 8 [Art. I, Sect. 9] of the By-Laws, to \$8000 or \$10,000 and to do this without changing the By-Law and without notice to or knowledge of the Church members... (...)

"No other board in the English-speaking world is vested with such a combination of exclusive and unrevisable power over spiritual and property concerns as this board seems to possess on the face of the creating documents. I use the word 'seems' advisedly, because I am convinced that these powers, although not so intended, are not immutable, but are probably subject to change or modification if occasion therefor arises... (...)

"The members of The Mother Church have the entire beneficial interest in the church property and church management, while under the present organization they are deprived of all actual control of either.

"While in form the board is the absolute controller of both, in fact and in law it holds these powers solely in trust to be exercised for the benefit of the members of The Mother Church... So long as the management of these general trusts is wise and discreet and commends itself to the beneficiaries, no questions will probably be raised; but if the confidence of the beneficiaries in your management shall once be seriously impaired, it is but natural to expect an attempt by some dissatisfied beneficiary or beneficiaries to challenge your authority in the courts... (...)

"The organization of the Mother Church rests upon the powers conferred by general statute, combined with powers created by the Founder. In all church organizations resting on the statute, the ultimate management and control of all the temporal and spiritual concerns of the church is vested solely in the beneficiaries, namely, the church members... If the Church members or any considerable number thereof shall be aroused to challenge at law the board's power of exclusive control conferred by the Founder in disregard of the statutes on which the Church is based and which confer exclusive control on the members, this question of power of control by the board conferred by the Founder, or power of control by the Church members conferred by the statutes will immediately be raised. (...)

"With Mr. Fernald [administrator and 6th trustee until 1949], you are the testamentary trustees of Mrs. Eddy's residuary trust, and in that capacity you are subject to the superintending and removing power of the New Hampshire probate and equity courts. As directors of The Mother Church, invested with the administration and control of the Church funds whereof the Church members are the beneficial owners, you are trustees in fact though not in name, and as such you would undoubtedly be subject to the similar equitable powers of the Massachusetts courts at the suit of a beneficiary on a showing of proper cause. (...)

"Three distinct dangers will then threaten. The first -- the detrimental effect upon the advancement of Christian Science through an impairment of public confidence in your leadership -- is too obvious to require comment. The second -- the danger of a successful attack upon the exclusive powers of temporal and spiritual control attempted to be conferred on you by the founder of the Church -- I have already discussed. The third, and perhaps the gravest of all so far as your personal interests are concerned, is the danger that, under the principle just mentioned you might be removed from your present fiduciary positions at the suit of

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"The Church members must and will depend on this board so long as it retains their confidence and respect. If and when that shall be lost, the power of this board will be destroyed and the existing organization almost certainly disrupted.

"If the members of this Church, or any group or faction, should become aware of some of the things recently done and said and largely shown by your records, you might reasonable expect an effort made either to change the power of control from the board to the Church members, or to change the personnel of the board itself. (...)

"If any member thinks me impertinent or presumptuous in presenting these views, let me remind him that my connection with the fortunes of this Church at highly critical periods, when its Founder, its doctrines and its property were viciously assailed and its fortunes seemed to hang in the balance, may afford some justification for my present desire that this organization shall not be disrupted, but shall be preserved to carry on the great work in accordance with the hopes and intentions of the Founder.

"Yours truly,

(Signed) "FRANK S. STREETER."

(*Proceedings in Equity*, pages 736, 739)

HOW MRS. EDDY'S TRUST IS MANAGED

Banner readers will find an article in the January 1977 *Christian Science Journal* of interest. It is titled "From the Directors: How Mrs. Eddy's trust is managed." It can be found on pages 47-49 (Volume 95, No. 1). Considering the current court action in New Hampshire, one suspects that the current directors would be happy to have their 1977 statement forgotten.

CURRENT SALARIES

When the by-laws in the *Church Manual* were written, United States currency was based on the standard of twenty dollars equaling one ounce of gold. In 1933, President Roosevelt changed the value of one ounce of gold to \$35.00. President Nixon took the dollar entirely off the gold standard in 1971. Silver had already been removed from coins in 1965. [As of September 23, 2016, an ounce of silver is worth \$20.02 and an ounce of gold is worth \$1340.40. (*USA Today*) A silver dime is now worth \$1.45 and a silver half dollar is worth \$7.24].

Today's currency is regulated by the Federal Reserve (established in 1913 under President Woodrow Wilson), and now U.S. dollars have no backing whatever other than the promise of "full faith and credit" of the United

States government. The U.S. dollar has lost more than 95% of its value since 1913.

The Banner was informed in 2006 that the the Christian Science Board of Directors are now paying themselves \$200,000 each or \$1,000,000 for all five of them, far beyond the 1910 dollar equivalent.

As noted by Frank S. Streeter, Article I, Section 9 of the *Church Manual* specifies their yearly salary as \$2500. Interestingly, the same by-law specifies: "If the Christian Science Board of Directors fails to fulfil the requirements of this By-Law, and a member of this Church or the Pastor Emeritus shall complain thereof to the Clerk and the complaint be found valid, the Directors shall resign their office or perform their functions faithfully. Failing to do this, the Pastor Emeritus shall appoint five suitable members of this Church to fill the vacancy." (See also Spring 2006 *Banner*)

DIRECTORS' TOTAL CONTROL OF CSPS

A letter dated January 27, 2014, from the Christian Science Publishing Society trustees announced the resignation of Judy Wolff and Linda Kohler as trustees and the appointment of director Margaret Rogers and TMC treasurer Lyon Osborn as their replacements. Director Scott Preller had been a trustee since November 2013. For the first time ever since 1898, the majority of the trustees of the Publishing Society were also members of the Christian Science Board of Directors.

When Mrs. Eddy finally established the deed of trust for the Publishing Society in 1898, she kept the fact secret from the Directors until the deed was signed. It is reported that board chairman Archibald McLellan was so angered by this that he would not speak to CSPS trustee William P. McKenzie for two years for "for keeping him in the dark". So all pretense at maintaining Mrs. Eddy's deliberate separation of powers now has been removed. (See Spring 2014 *Banner*)

CONTINUING SUBMISSIONS TO NEW HAMPSHIRE DIRECTOR OF CHARITABLE TRUSTS

Recent letters on behalf of the Board of Directors insist that certain documents submitted be regarded as confidential attorney-client privilege communications and that financial information submitted be regarded as confidential and not subject to disclosure.

Letters on behalf of the unnamed members of The Mother Church counter that the Right-to-Know Law specifies that such claims must be determined objectively. It was noted that the Board of Directors previously claimed that the monies received and spent have been for public and charitable purposes, and, therefore, could hardly be considered as private or proprietary. The Director of Charitable Trusts of New Hampshire will make a ruling.

VOLUME THIRTY / NUMBER TWO
WINTER 2017 ** ZANESVILLE, OHIO

NEW HAMPSHIRE DEVELOPMENTS

On November 7, 2016, the New Hampshire Probate Court scheduled a non-evidentiary hearing for November 22nd. The Director of Charitable Trusts of New Hampshire and the trustees of the Trust of Mary Baker G. Eddy for Clauses VI and VIII of her will (the current C.S. Board of Directors) were directed to attend.

The Director of Charitable Trusts had prepared an 'Objection to Trustees' Account' dated October 25, 2016. The report detailed numerous violations and deficiencies of the financial statements submitted by the Trustees under Mrs. Eddy's Will: "...this court's August 23, 2001 order ...permitted the trustees to pool its investments with the investments of the First Church of Christ, Scientist of Boston, Massachusetts ('the Mother Church') in an entity known as the Christian Science Trusts for Gifts and Endowments." This same 2001 Petition and Order also stated, "the Trustees will continue to have independent audits of the Christian Science Trusts for Gifts and Endowments performed annually."

The October 25, 2016, Objection went on to enumerate a series of violations by the Trustees in addition to the failure to have independent, external audits of the funds in accordance with the the Court's 2001 Order.

In a letter dated November 10, 2016, the attorney for the Trustees under the Mrs. Eddy's Will submitted a response to the "Objection to Trustees' Account".

Subsequently, the Trustees requested a later date for the November 7th hearing which then was set for December 9th. Another request moved the date up to January 30, 2017.

Interestingly, the same October 25, 2016, Objection made reference to the Court's September 14, 1993, order which stated, "The Trustees shall not invade... the principle of the Trust without the prior approval of the Probate Court of Merrimack County..." This 1993 Stipulation for Order noted that the Trustees "borrowed" \$5,000,000 presumably to help pay for the huge, cost overruns incurred by the ill-fated Monitor Channel. The Court set up a five-year repayment schedule to reimburse Mrs. Eddy's Trust for this unauthorized withdrawal of funds from her will.

It turns out that the funds never were returned to Mrs. Eddy's Trust, but were merely put into another Mother Church account.

SIXTH TRUSTEE

When Mrs. Eddy filed her Last Will and Testament, she established six trustees to carry out her wishes. Five were Christian Scientists, and the sixth trustee was designated as the administrator. The first administrator was her cousin, General Henry M. Baker who was not a Christian Scientist. He was succeeded by Josiah Fernald who also was not a member of the church. Like General Baker, he was considered to be disinterested but friendly to the Cause. At the time of Mr. Fernald's passing in 1949, the five remaining Trustees (the C.S. Board of Directors) asked their attorneys, Dane & Howe, to give their opinion as to the appointment of a sixth trustee. Walter A. Dane wrote a letter dated July 26, 1949. With this opinion, the Directors got a ruling on August 10, 1949, from Gordon S. Lord, New Hampshire Judge of Probate, that a sixth trustee need not be appointed.

The attorneys for the unnamed members of The Mother Church who initiated the current court action in New Hampshire asked for a copy of the 1949 Walter Dane letter. The Directors have refused to release it.

The many breaches and violations committed by the five Trustees since 1949 indicate the necessity for the appointment of a sixth Trustee in accordance with Mrs. Eddy's clear wishes to keep the other five honest. As Mrs. Eddy is quoted as saying, "Mr. Fernald, you are a better Christian Scientist than many of my students because you are a better Christian." (*M.B.E. The Years of Authority* by Robert Peel, p. 473)

C.S. PUBLISHING HOUSE TO BE LEASED

The *Boston Herald* of November 5, 2016, reported that Northeastern University will "lease approximately 80,805 square feet in the four-story Christian Science Publishing House at 200 Norway St. for administrative office space and some storage. Under a lease with owner First Church of Christ, Scientist that would extend through 2031, the space in the block-long, Neoclassical style building would be made available to the university over a two-year period starting with one floor early next year and leading to NU's full control of the space by mid-2019... The church has been reducing its operational footprint and is now pulling out of the Publishing House," [NU spokeswoman Renata] Nyul said."

The *Mission Hill Gazette* of December 2, 2016, ran a similar report: "The university intends to lease

FOUR MORE CHURCH CLOSINGS

A comparison of the September and December 2016 issues of *The Christian Science Journal*, reveal that the following four churches in the United States have closed: Los Angeles (5th), California; Hagerstown, Maryland; Sullivan, Missouri; and Breckenridge, Texas. Since the count began in February 1987, **1014** churches have closed, and **81** have opened.

BRANCH CHURCHES WORLDWIDE

1908	1,059
1951	3,049 (2,279 US, 770 elsewhere)
1961	3,273
1993	2,467
2011	1,673
2012	1,666 (1,153 US, 513 elsewhere)
2013	1,632 (1,129 US, 503 elsewhere)
2014	1,575 (1,074 US, 489 elsewhere)
2015	1,563 (1,079 US, 473 elsewhere)
2016	1,507 (1,045 US, 462 elsewhere)

COLLEGE ORGANIZATIONS

1982	292 (233 US, 59 elsewhere)
2013	84 (57 US, 27 elsewhere)
2014	77 (52 US, 25 elsewhere)
2015	68 (51 US, 17 elsewhere)
2016	64 (50 US, 14 elsewhere)

In 1982 forty-seven of the fifty states (and Washington, D.C.) had college organizations listed.

In 2016, only twenty-three states (and Washington, D.C.) have college organizations.

PRACTITIONERS AND TEACHERS

"The report of the Annual Meeting in the July [1951] *Journal* included statistics. There were a total of 3049 churches/societies in the world with 2279 of them in the United States. There were 42 new branches in the last year, 10 new college organizations, and 362 new practitioners making a total of 10,503 practitioners worldwide." (*Christian Science After 1910*) by Andrew W. Hartsook, p. 98.

A count of practitioners and teachers in *The Christian Science Journal* of December 2016 reveals listings for 1,232 practitioners and 200 teachers still teaching.

Practitioners Worldwide

1908	3,793
1951	10,503
Jun 2000	1,833
Jun 2005	1,433
Jun 2010	1,374
Jun 2012	1,383
Dec 2013	1,327
Dec 2014	1,298
Dec 2015	1,277
Dec 2016	1,232

Teachers Worldwide (*Still teaching classes)

Mar 1992	250
Jan 2000	193*
Jan 2005	172*
Jun 2010	182*
Jun 2012	167*
Dec 2013	186*
Dec 2014	192*
Dec 2015	208*
Dec 2016	200*

SENTINEL'S PAID SUBSCRIPTIONS

The October 3, 2016, issue of the *Christian Science Sentinel* (p. 23) gave the annual required U.S. Postal Service statement of current paid circulation: 16,370.

1933	170,784
1997	44,995
1998	50,868 *"life style" edition began
1999	53,290
2000	46,342
2001	48,899
2002	48,260
2003	45,047
2004	37,778
2005	36,384
2006	34,773
2007	32,341
2008	30,154
2009	24,130
2010	25,720
2011	24,016
2012	23,403
2013	19,346
2014	18,101
2015	17,573
2016	16,370

In just ten years (since 2006), the *Sentinel* has lost more than half of its subscribers.

REPRINTED ARTICLE

The following letter is reprinted from *Watches - Prayers - Arguments. Given to students by Mary Baker Eddy with a Foreword by Gilbert C. Carpenter, Jr., C.S.B., January 30, 1950. East Providence, Rhode Island.*

"Your experience at this time is most promising. Every one that stands by me and is governed by God, the divine Principle of his work, will experience from the influence of Satan *trying* him just what you do. It is only the influence of malicious mesmerism, the influence of a *lie*. Now remember, dear, your cardinal points in Science, viz. a *lie* is *never true*, that Truth and Love are your only Life, substance and intelligence, or *Mind*, and you cannot lose your true mind any more than God can. You cannot suffer for defending me which is acceptable in God's sight. 'Inasmuch as ye do it unto one of these little ones, you have done it to Me,' are His words. You cannot love me too much, for the love of good fulfills the law of Truth, and you cannot love the evil only sensually, and you do not love me sensually. Now awaken from this spell of animal magnetism! Root and Swarts [mesmerists of that era] figure largely in it. But you are the master of them, for you are better than they, and more than this, they can only hold you by a *lie* of belief, and you *shall not believe* a lie; a lie was never more than a *lie*; it has *no power* and you are not held by it. There is no *liar*; there is no *animal magnetism*. You can think of *me* and concentrate your thoughts on whatever you please. Evil, malice, envy hate *are powerless* to prevent this. You are the one to *control them*; they *cannot control you*. God, good, has all the power on earth or in heaven, and 'He doeth His own will and *none can stay His hand*.' Waken from this dream!

VOLUME THIRTY / NUMBER THREE
 SPRING 2017 ** ZANESVILLE, OHIO
NEW HAMPSHIRE PROCESS CONTINUES

The Banner will identify those who, heretofore, have been referred to in these pages as “unnamed members of The Mother Church” as Second Church of Christ, Scientist, Melbourne, Australia. Needless to say, this branch church, its officers, and members have been under tremendous pressure from Boston once their identities became known through the court actions initiated in New Hampshire. Excommunication and delisting have been frequent topics. The web site www.mbefund.net has been maintained to provide source material on this case which otherwise would have been unavailable to Christian Scientists worldwide.

RESERVATION OF RIGHTS FILED

On February 6, 2017, attorneys filed “Reservation of Rights of the Second Church of Christ, Scientist, Melbourne (Australia) Respecting Supplemental Report Filed by Trustees Under the Will of Mary Baker Eddy, Clauses VI and VIII.” The above named Reservation notes that on or about April 11, 2016, the Director of Charitable Trusts of New Hampshire wrote that “[b]ecause the trustees of the Clause VIII Trust are also the Board of Directors of the Mother Church, they have *embedded conflicting fiduciary obligations*.” Elsewhere the Reservation of Rights notes that: “the Director brought to the Court’s attention the Trustees failure to adhere to prior orders of the Court or otherwise obtain prior Court authorization to modify the Trustees conduct or prior authorizations... In addition the Director identifies various incorrect representations of the Trustees and other aspects of the 2016 Accounts that are incorrect, in contravention of prior orders of this court and inconsistent with applicable law.” Nevertheless, “counsel for the Trustees reported that a settlement had been reached with the Director regarding the 2016 Accounts and that it would be filed on February 7, 2017.”

The attorneys for Second Church state, “This embedded conflict, it is submitted, taints every action and decision of the present Clause VIII Trustees because they also serve as Directors and fiduciaries of The Mother Church, a beneficiary of the Clause VIII Trust: The Mother Church is but one beneficiary of the Clause VIII Trust, which is also (indeed, primarily) intended to benefit a larger class of beneficiaries that ‘promote Christian Science as taught by grantor [Mary Baker G.

Eddy].’ (Will of Mary Baker G. Eddy, Clause VIII).”

“Second Church is deeply concerned about the proper administration of the Trusts and desires that through the efforts of the Director the Clause VIII Trustees’ independence and conflict-free fiduciary duty be restored. [...]

“Second Church respectfully submits that the only way to eliminate the embedded conflict that taints every decision of the existing Clause VIII Trustees, and restore the necessary independence, objectivity and accountability to the administration of the Clause VIII Trust is either to remove the current Trustees and appoint new Trustees, who are not Directors or fiduciaries of The Mother Church, or to appoint an independent monitor or to seek advance authority for distributions and transactions from the Court...”

DIRECTORS / TRUSTEES RESPOND

On February 7, 2017, the attorneys for the Directors/Trustees submitted an “Assented-To Motion by the Trustees under the Will of Mary Baker Eddy, Clauses VI and VIII to approve amended [2016] account and amend 2001 Order.” This was in response to the Director of Public Charities concerns described in the previous article.

In 2001, the Court had approved the Trustees petition to pool Trust assets with other funds held for The Mother Church. But then the Trust assets were moved from the approved account for “Gifts and Endowments” to the church’s “General Investment Pool”. Also the outside audits required by the Court were replaced -- without approval -- by “statements” prepared by the Church’s financial department “in order to reduce unnecessary expenses.”

The Assented-To Motion asked that the Court approve the amended account for 2016 and accept a proposed amendment to the Court’s 2001 order which would dispense with outside audits and allow Trust assets to be pooled by decision of the Church’s Investment Advisory Committee rather than the Court. The Motion notes, “The Director [of Charitable Trusts] assents to the requested relief.” (Editor’s note: Information suggests that it was apparently the *assistant* Director of Charitable Trusts who gave assent in the absence of the Director.)

AMICUS CURIAE BRIEF OF 2ND CHURCH

In response to this action, Second Church submitted its answer in the form of a Brief *Amicus Curiae* [friend of the court] on February 15, 2017. The attorneys for

complaining beneficiaries and the administration of Mrs. Eddy's trust, and perhaps even the direction of the affairs of The Mother Church itself, committed by the courts to other hands... (...)

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Banner readers will find an article in the January 1977 *Christian Science Journal* of interest. It is titled "From the Directors: How Mrs. Eddy's trust is managed." It can be found on pages 47-49 (Volume 95, No. 1). Considering the current court action in New Hampshire, one suspects that the current directors would be happy to have their 1977 statement forgotten.

CURRENT SALARIES

When the by-laws in the *Church Manual* were written, United States currency was based on the standard of twenty dollars equaling one ounce of gold. In 1933, President Roosevelt changed the value of one ounce of gold to \$35.00. President Nixon took the dollar entirely off the gold standard in 1971. Silver had already been removed from coins in 1965. [As of September 23, 2016, an ounce of silver is worth \$20.02 and an ounce of gold is worth \$1340.40. (*USA Today*) A silver dime is now worth \$1.45 and a silver half dollar is worth \$7.24].

Today's currency is regulated by the Federal Reserve (established in 1913 under President Woodrow Wilson), and now U.S. dollars have no backing whatever other than the promise of "full faith and credit" of the United

States government. The U.S. dollar has lost more than 95% of its value since 1913.

The Banner was informed in 2006 that the the Christian Science Board of Directors are now paying themselves \$200,000 each or \$1,000,000 for all five of them, far beyond the 1910 dollar equivalent.

As noted by Frank S. Streeter, Article I, Section 9 of the *Church Manual* specifies their yearly salary as \$2500. Interestingly, the same by-law specifies: "If the Christian Science Board of Directors fails to fulfil the requirements of this By-Law, and a member of this Church or the Pastor Emeritus shall complain thereof to the Clerk and the complaint be found valid, the Directors shall resign their office or perform their functions faithfully. Failing to do this, the Pastor Emeritus shall appoint five suitable members of this Church to fill the vacancy." (See also Spring 2006 *Banner*)

DIRECTORS' TOTAL CONTROL OF CSPS

A letter dated January 27, 2014, from the Christian Science Publishing Society trustees announced the resignation of Judy Wolff and Linda Kohler as trustees and the appointment of director Margaret Rogers and TMC treasurer Lyon Osborn as their replacements. Director Scott Preller had been a trustee since November 2013. For the first time ever since 1898, the majority of the trustees of the Publishing Society were also members of the Christian Science Board of Directors.

When Mrs. Eddy finally established the deed of trust for the Publishing Society in 1898, she kept the fact secret from the Directors until the deed was signed. It is reported that board chairman Archibald McLellan was so angered by this that he would not speak to CSPS trustee William P. McKenzie for two years for "for keeping him in the dark". So all pretense at maintaining Mrs. Eddy's deliberate separation of powers now has been removed. (See Spring 2014 *Banner*)

CONTINUING SUBMISSIONS TO NEW HAMPSHIRE DIRECTOR OF CHARITABLE TRUSTS

Recent letters on behalf of the Board of Directors insist that certain documents submitted be regarded as confidential attorney-client privilege communications and that financial information submitted be regarded as confidential and not subject to disclosure.

Letters on behalf of the unnamed members of The Mother Church counter that the Right-to-Know Law specifies that such claims must be determined objectively. It was noted that the Board of Directors previously claimed that the monies received and spent have been for public and charitable purposes, and, therefore, could hardly be considered as private or proprietary. The Director of Charitable Trusts of New Hampshire will make a ruling.

Andrew W. Hartsook
2040 Hazel Avenue
Zanesville, Ohio 43701-2222

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THE BANNER Beginning its
30th Year of Publication

Regarding the decision by the trustees (Board of Directors] not to seek a successor sixth trustee of the Clause VIII Trust following the passing of Josiah E. Fernald in 1949, the Directors cited their wish at that time that no sixth trustee be appointed. They included a copy of a letter from the Probate Court of Merrimack County, New Hampshire, dated August 10, 1949, stating that no successor 6th trustee was necessary. Ignored by the Directors is the fact that Mrs. Eddy wanted a sixth trustee to act as administrator to oversee and monitor Clause VIII of her will. Josiah E. Fernald was named administrator in 1913, As quoted in the Spring 2016 *Banner*, Mrs. Eddy stated, "Mr. Fernald, you are a better Christian Scientist than many of my students because you are a better Christian." (MBE: *Years of Authority* by Robert Peel, p. 473)

KEEP YOUR WATCH

"Where all students have failed is in not knowing how to handle animal magnetism. If we don't break the belief that mesmerism has power, we are still the victims of mesmerism and it is handling us. Now then the main point is to keep your watch. Matt. 26:13 ... If you stay here until you learn to handle animal

magnetism, I will make healers out of you. I had to do it, and did it for forty years, and you must do it. You must rise to the point where you can destroy the belief in mesmerism, or you will have no Cause. It tried to overcome me for forty years and I withstood it all. Now it has gotten to the point where the students must take up this work and meet animal magnetism. I cannot do it for you. You must do it for yourselves, and unless it is done, the Cause will perish and we will go along another nineteen hundred years with the world sunk into the blackest night. Now will you rouse yourselves? You have all the power of God with you to conquer this lie of mesmerism. The workers in the field are not healing because they are not meeting animal magnetism which says they cannot heal. Will you keep your watch? To keep your watch doesn't only mean to be awake at that hour and be working mentally. It means to do the work and succeed in breaking the mesmerism for the two hours assigned. If you don't succeed, you haven't kept your watch." --by Mary Baker Eddy from *Watches - Prayers- Arguments* published by Gilbert C. Carpenter, Sr, in 1952, East Providence, Rhode Island.

VOLUME THIRTY / NUMBER TWO
WINTER 2017 ** ZANESVILLE, OHIO

NEW HAMPSHIRE DEVELOPMENTS

On November 7, 2016, the New Hampshire Probate Court scheduled a non-evidentiary hearing for November 22nd. The Director of Charitable Trusts of New Hampshire and the trustees of the Trust of Mary Baker G. Eddy for Clauses VI and VIII of her will (the current C.S. Board of Directors) were directed to attend.

The Director of Charitable Trusts had prepared an 'Objection to Trustees' Account' dated October 25, 2016. The report detailed numerous violations and deficiencies of the financial statements submitted by the Trustees under Mrs. Eddy's Will: "...this court's August 23, 2001 order ...permitted the trustees to pool its investments with the investments of the First Church of Christ, Scientist of Boston, Massachusetts ('the Mother Church') in an entity known as the Christian Science Trusts for Gifts and Endowments." This same 2001 Petition and Order also stated, "the Trustees will continue to have independent audits of the Christian Science Trusts for Gifts and Endowments performed annually."

The October 25, 2016, Objection went on to enumerate a series of violations by the Trustees in addition to the failure to have independent, external audits of the funds in accordance with the the Court's 2001 Order.

In a letter dated November 10, 2016, the attorney for the Trustees under the Mrs. Eddy's Will submitted a response to the "Objection to Trustees' Account".

Subsequently, the Trustees requested a later date for the November 7th hearing which then was set for December 9th. Another request moved the date up to January 30, 2017.

Interestingly, the same October 25, 2016, Objection made reference to the Court's September 14, 1993, order which stated, "The Trustees shall not invade... the principle of the Trust without the prior approval of the Probate Court of Merrimack County..." This 1993 Stipulation for Order noted that the Trustees "borrowed" \$5,000,000 presumably to help pay for the huge, cost overruns incurred by the ill-fated Monitor Channel. The Court set up a five-year repayment schedule to reimburse Mrs. Eddy's Trust for this unauthorized withdrawal of funds from her will.

It turns out that the funds never were returned to Mrs. Eddy's Trust, but were merely put into another Mother Church account.

SIXTH TRUSTEE

When Mrs. Eddy filed her Last Will and Testament, she established six trustees to carry out her wishes. Five were Christian Scientists, and the sixth trustee was designated as the administrator. The first administrator was her cousin, General Henry M. Baker who was not a Christian Scientist. He was succeeded by Josiah Fernald who also was not a member of the church. Like General Baker, he was considered to be disinterested but friendly to the Cause. At the time of Mr. Fernald's passing in 1949, the five remaining Trustees (the C.S. Board of Directors) asked their attorneys, Dane & Howe, to give their opinion as to the appointment of a sixth trustee. Walter A. Dane wrote a letter dated July 26, 1949. With this opinion, the Directors got a ruling on August 10, 1949, from Gordon S. Lord, New Hampshire Judge of Probate, that a sixth trustee need not be appointed.

The attorneys for the unnamed members of The Mother Church who initiated the current court action in New Hampshire asked for a copy of the 1949 Walter Dane letter. The Directors have refused to release it.

The many breaches and violations committed by the five Trustees since 1949 indicate the necessity for the appointment of a sixth Trustee in accordance with Mrs. Eddy's clear wishes to keep the other five honest. As Mrs. Eddy is quoted as saying, "Mr. Fernald, you are a better Christian Scientist than many of my students because you are a better Christian." (*M.B.E. The Years of Authority* by Robert Peel, p. 473)

C.S. PUBLISHING HOUSE TO BE LEASED

The *Boston Herald* of November 5, 2016, reported that Northeastern University will "lease approximately 80,805 square feet in the four-story Christian Science Publishing House at 200 Norway St. for administrative office space and some storage. Under a lease with owner First Church of Christ, Scientist that would extend through 2031, the space in the block-long, Neoclassical style building would be made available to the university over a two-year period starting with one floor early next year and leading to NU's full control of the space by mid-2019... The church has been reducing its operational footprint and is now pulling out of the Publishing House," [NU spokeswoman Renata] Nyul said."

The *Mission Hill Gazette* of December 2, 2016, ran a similar report: "The university intends to lease

Building B and the church will continue to occupy Building A...

"The initial term of the lease will extend through 2031, and the term could be extended by mutual agreement of the parties...

"The First Church of Christ, Scientist officers will continue to occupy floors one through nine of the Building A of the Christian Science Publishing House, which is the historic building shaped like a wedding cake that fronts Massachusetts Avenue. The Christian Science Monitor will still have their offices in that building, as well." (End quotes)

Northeastern University already occupies the entire Colonnade Building on the church plaza.

MONITOR EDITOR GOING TO PRINCIPIA

A press release from Principia College dated December 15, 2016, announced that Marshall Ingwerson, editor of *The Christian Science Monitor*, is resigning that post to become the chief executive officer of Principia College. The transition is expected to take place in April or May of 2017. Mr. Ingwerson graduated from Principia in 1979. He was a longtime correspondent for the *Monitor* before becoming editor in 2014.

MONITOR DOWNSIZING STAFF

A report received by *The Banner* states that twenty-four staff members of *The Christian Science Monitor* are being terminated. The total number of staff up until this recent reduction was approximately seventy.

MONITOR PAID CIRCULATION

The required U.S. Postal Service statement of current, paid circulation appeared in the October 24, 2016, *Christian Science Monitor* (p.4): 39,609

1933	129,260	
1989	156,246	*Color format, fewer
1990	116,709	pages & greatly
1991	115,117	reduced advertising
1992	107,652	began. (Hoagland)
1993	103,607	
1994	96,352	
1995	86,479	
1996	86,679	
1997	77,507	
1998	77,093	
1999	72,498	
2000	73,079	
2001	70,324	
2002	77,310	
2003	72,463	
2004	63,794	
2005	54,726	
2006	57,027	
2007	52,813	
2008	47,725	
2009	48,435	*Weekly format began.
2010	76,869	
2011	74,312	
2012	59,775	
2013	51,410	
2014	43,163	
2015	42,315	
2016	39,609	

As quoted in the Spring 2014 *Banner*: "Recently resigned CSPS trustee and director Michael Pabst stated in the January 2014 *Journal* interview: 'We are committed to providing a print edition [of the *Monitor*] as long as we are profitably able to produce one...' (p.11) It would appear that the *Monitor* and its endowment fund have been cut loose from the Publishing Society. This suggests that the directors and trustees believe that the *Monitor's* days are numbered, and that the Publishing Society wishes to avoid time-consuming financial complications and entanglements when the newspaper finally goes bankrupt."

Could it be that Marshall Ingwerson's departure from the *Monitor* after only two years as editor and the termination of the twenty-four staff members are signs of the *Monitor's* upcoming demise as a print publication?

THE STATE OF PUBLISHING SOCIETY

Mrs. Eddy established the Christian Science Publishing Society in her Deed of Trust dated January 25, 1898. The original trustees were Edward P. Bates, James A. Neal, and William P. McKenzie. As reported in the Fall 2016 *Banner*, Mrs. Eddy kept the creation of the Publishing Society secret from the Directors until after the deed was signed. Board chairman Archibald McLellan was so angered by this that he would not speak to CSPS trustee W. P. McKenzie for two years for "keeping him in the dark."

The Publishing Society deed states, "The business shall be done by said trustees under the *unincorporated* name of 'The Christian Science Publishing Society'... Said trustees shall energetically and judiciously manage the business of the Publishing Society on a strictly Christian basis, and upon their own responsibility, and without consulting me about details, subject only to my supervision, if I shall at any time elect to advise or direct them..." (emphasis added)

All of this changed after the Great Litigation (1919-1921) when the Directors came to totally dominate the Publishing Society. On January 27, 2014, any pretense of independence was forever removed when Director Margaret Rogers and Mother Church Treasurer Lyon Osborn were appointed as Publishing Society trustees. Director Scott Preller had been a trustee since November 2013. Now the Publishing Society was entirely under the control of the Directors.

Originally, editing, linotype, printing, machinery, mailing lists, management of subscriptions, and book accounts were all to be accomplished or managed in-house. By now almost all of these functions have been turned over to outside companies. All the printing presses were removed years ago, and no printing is done on the premises. Even subscriptions are managed off site in Iowa.

FOUR MORE CHURCH CLOSINGS

A comparison of the September and December 2016 issues of *The Christian Science Journal*, reveal that the following four churches in the United States have closed: Los Angeles (5th), California; Hagerstown, Maryland; Sullivan, Missouri; and Breckenridge, Texas. Since the count began in February 1987, **1014** churches have closed, and **81** have opened.

BRANCH CHURCHES WORLDWIDE

1908	1,059
1951	3,049 (2,279 US, 770 elsewhere)
1961	3,273
1993	2,467
2011	1,673
2012	1,666 (1,153 US, 513 elsewhere)
2013	1,632 (1,129 US, 503 elsewhere)
2014	1,575 (1,074 US, 489 elsewhere)
2015	1,563 (1,079 US, 473 elsewhere)
2016	1,507 (1,045 US, 462 elsewhere)

COLLEGE ORGANIZATIONS

1982	292 (233 US, 59 elsewhere)
2013	84 (57 US, 27 elsewhere)
2014	77 (52 US, 25 elsewhere)
2015	68 (51 US, 17 elsewhere)
2016	64 (50 US, 14 elsewhere)

In 1982 forty-seven of the fifty states (and Washington, D.C.) had college organizations listed.

In 2016, only twenty-three states (and Washington, D.C.) have college organizations.

PRACTITIONERS AND TEACHERS

"The report of the Annual Meeting in the July [1951] *Journal* included statistics. There were a total of 3049 churches/societies in the world with 2279 of them in the United States. There were 42 new branches in the last year, 10 new college organizations, and 362 new practitioners making a total of 10,503 practitioners worldwide." (*Christian Science After 1910*) by Andrew W. Hartsook, p. 98.

A count of practitioners and teachers in *The Christian Science Journal* of December 2016 reveals listings for 1,232 practitioners and 200 teachers still teaching.

Practitioners Worldwide

1908	3,793
1951	10,503
Jun 2000	1,833
Jun 2005	1,433
Jun 2010	1,374
Jun 2012	1,383
Dec 2013	1,327
Dec 2014	1,298
Dec 2015	1,277
Dec 2016	1,232

Teachers Worldwide (*Still teaching classes)

Mar 1992	250
Jan 2000	193*
Jan 2005	172*
Jun 2010	182*
Jun 2012	167*
Dec 2013	186*
Dec 2014	192*
Dec 2015	208*
Dec 2016	200*

SENTINEL'S PAID SUBSCRIPTIONS

The October 3, 2016, issue of the *Christian Science Sentinel* (p. 23) gave the annual required U.S. Postal Service statement of current paid circulation: 16,370.

1933	170,784
1997	44,995
1998	50,868 *"life style" edition began
1999	53,290
2000	46,342
2001	48,899
2002	48,260
2003	45,047
2004	37,778
2005	36,384
2006	34,773
2007	32,341
2008	30,154
2009	24,130
2010	25,720
2011	24,016
2012	23,403
2013	19,346
2014	18,101
2015	17,573
2016	16,370

In just ten years (since 2006), the *Sentinel* has lost more than half of its subscribers.

REPRINTED ARTICLE

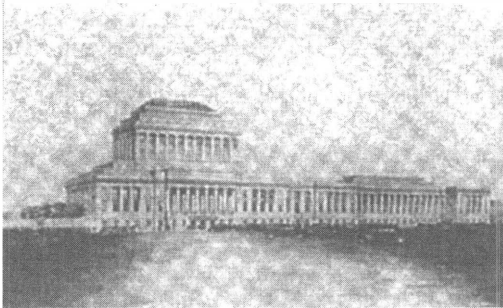
The following letter is reprinted from *Watches - Prayers - Arguments. Given to students by Mary Baker Eddy with a Foreword by Gilbert C. Carpenter, Jr., C.S.B., January 30, 1950. East Providence, Rhode Island.*

"Your experience at this time is most promising. Every one that stands by me and is governed by God, the divine Principle of his work, will experience from the influence of Satan *trying* him just what you do. It is only the influence of malicious mesmerism, the influence of a *lie*. Now remember, dear, your cardinal points in Science, viz. a *lie* is *never true*, that Truth and Love are your only Life, substance and intelligence, or *Mind*, and you cannot lose your true mind any more than God can. You cannot suffer for defending me which is acceptable in God's sight. 'Inasmuch as ye do it unto one of these little ones, you have done it to Me,' are His words. You cannot love me too much, for the love of good fulfills the law of Truth, and you cannot love the evil only sensually, and you do not love me sensually. Now awaken from this spell of animal magnetism! Root and Swarts [mesmerists of that era] figure largely in it. But you are the master of them, for you are better than they, and more than this, they can only hold you by a *lie* of belief, and you *shall not believe* a lie; a lie was never more than a *lie*; it has *no power* and you are not held by it. There is no *liar*; there is no *animal magnetism*. You can think of *me* and concentrate your thoughts on whatever you please. Evil, malice, envy hate *are powerless* to prevent this. You are the one to *control them*; they *cannot control you*. God, good, has all the power on earth or in heaven, and 'He doeth His own will and *none can stay His hand*.' Waken from this dream!

Andrew W. Hartsook
2040 Hazel Avenue
Zanesville, Ohio 43701-2222

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Look and behold the *Truth* of what I say. It is all a *lie* that you have written me. This is the hour of the lie, yea, for the *snake* and Red Dragon to do their best. But you are privileged to have this battle with the *lie* *early* in your labors, and why? Because God knows you are equal to meeting it and putting it *down*. If you were not, you would not be called to meet this temptation. And blessed is he that can endure temptation, said our Master. He even was tempted and you are enduring temptation, that is all, and are *growing* under it. You will come out of this ten thousand times as strong in Truth as you went into it. Just know there is *no power*, no spell in animal magnetism, no electricity, no brains, no nerves, and no intelligence or power in mortal mind, alias evil, - - and that Truth, good, is omnipotent, and has *all power* and it *governs* you, and all error, evil, is under your feet. *See this, know it*, and after your forty days and nights experience, like the blessed Master, you will have angels minister to you, -- white winged higher and holier views of divine Science and thank God for what you have learned.

"Now, dear, a dream is not real! You have not been sick and *cannot* be sick. It is *impossible*, so I shall not

worry. No mortal however malicious can make a lie *true*, and if they tell you you are poisoned, it has not effect whatever, for a *lie* is *not real*, and *you know this*." (pages 60-62)

M.B.E. FUND

The current legal action taking place in New Hampshire to restore compliance with Mrs. Eddy's Deeds of Trust and provisions of her Last Will and Testament need your support. Please send a generous contribution made to "M.B.E. Fund" in care of:

Robert B. Eyre
Foehl & Eyre P.C.
27 East Front Street
Media, PA 19063
U.S.A.

To view the details of the fund and to read all of Mrs. Eddy's Deeds of Trust and related documents as well as her Last Will and Testament, go to:

www.mbefund.net

VOLUME THIRTY / NUMBER THREE
SPRING 2017 ** ZANESVILLE, OHIO
NEW HAMPSHIRE PROCESS CONTINUES

The Banner will identify those who, heretofore, have been referred to in these pages as "unnamed members of The Mother Church" as Second Church of Christ, Scientist, Melbourne, Australia. Needless to say, this branch church, its officers, and members have been under tremendous pressure from Boston once their identities became known through the court actions initiated in New Hampshire. Excommunication and delisting have been frequent topics. The web site www.mbefund.net has been maintained to provide source material on this case which otherwise would have been unavailable to Christian Scientists worldwide.

RESERVATION OF RIGHTS FILED

On February 6, 2017, attorneys filed "Reservation of Rights of the Second Church of Christ, Scientist, Melbourne (Australia) Respecting Supplemental Report Filed by Trustees Under the Will of Mary Baker Eddy, Clauses VI and VIII." The above named Reservation notes that on or about April 11, 2016, the Director of Charitable Trusts of New Hampshire wrote that "[b]ecause the trustees of the Clause VIII Trust are also the Board of Directors of the Mother Church, they have *embedded conflicting fiduciary obligations*." Elsewhere the Reservation of Rights notes that: "the Director brought to the Court's attention the Trustees failure to adhere to prior orders of the Court or otherwise obtain prior Court authorization to modify the Trustees conduct or prior authorizations... In addition the Director identifies various incorrect representations of the Trustees and other aspects of the 2016 Accounts that are incorrect, in contravention of prior orders of this court and inconsistent with applicable law." Nevertheless, "counsel for the Trustees reported that a settlement had been reached with the Director regarding the 2016 Accounts and that it would be filed on February 7, 2017."

The attorneys for Second Church state, "This embedded conflict, it is submitted, taints every action and decision of the present Clause VIII Trustees because they also serve as Directors and fiduciaries of The Mother Church, a beneficiary of the Clause VIII Trust: The Mother Church is but one beneficiary of the Clause VIII Trust, which is also (indeed, primarily) intended to benefit a larger class of beneficiaries that 'promote Christian Science as taught by grantor [Mary Baker G.

Eddy].'" (Will of Mary Baker G. Eddy, Clause VIII)."

"Second Church is deeply concerned about the proper administration of the Trusts and desires that through the efforts of the Director the Clause VIII Trustees' independence and conflict-free fiduciary duty be restored. [...]"

"Second Church respectfully submits that the only way to eliminate the embedded conflict that taints every decision of the existing Clause VIII Trustees, and restore the necessary independence, objectivity and accountability to the administration of the Clause VIII Trust is either to remove the current Trustees and appoint new Trustees, who are not Directors or fiduciaries of The Mother Church, or to appoint an independent monitor or to seek advance authority for distributions and transactions from the Court..."

DIRECTORS / TRUSTEES RESPOND

On February 7, 2017, the attorneys for the Directors/Trustees submitted an "Assented-To Motion by the Trustees under the Will of Mary Baker Eddy, Clauses VI and VIII to approve amended [2016] account and amend 2001 Order." This was in response to the Director of Public Charities concerns described in the previous article.

In 2001, the Court had approved the Trustees petition to pool Trust assets with other funds held for The Mother Church. But then the Trust assets were moved from the approved account for "Gifts and Endowments" to the church's "General Investment Pool". Also the outside audits required by the Court were replaced -- without approval -- by "statements" prepared by the Church's financial department "in order to reduce unnecessary expenses."

The Assented-To Motion asked that the Court approve the amended account for 2016 and accept a proposed amendment to the Court's 2001 order which would dispense with outside audits and allow Trust assets to be pooled by decision of the Church's Investment Advisory Committee rather than the Court. The Motion notes, "The Director [of Charitable Trusts] assents to the requested relief." (Editor's note: Information suggests that it was apparently the *assistant* Director of Charitable Trusts who gave assent in the absence of the Director.)

AMICUS CURIAE BRIEF OF 2ND CHURCH

In response to this action, Second Church submitted its answer in the form of a Brief *Amicus Curiae* [friend of the court] on February 15, 2017. The attorneys for

Second Church noted the embedded conflict of the Trustees/Directors. Also: "For over 100 years, the Directors of the Mother Church have tried first to invalidate the Trusts, then when unsuccessful in those efforts, to wrest control over these Trusts' assets under their unilateral control in Massachusetts. Since 1949 [at the passing of Mrs. Eddy's trusted administrator for her Trusts, Josiah Fernald], the Directors of the Mother Church have served as the sole Trustees of the Clause VI and VIII Trusts, and, as discussed in the attached *amicus* brief, these conflicted Trustees have historically favored the Mother Church over the interest of all other beneficiaries of the Trusts."

"The thrust of this *amicus* brief is that the relief sought in the [above described February 7 Assented-To] Motion should not be considered at this time. Rather, the Motion should be taken under advisement until resolution of this threshold issue of the embedded conflict that taints as presumptively invalid everything the Director-Trustees have done and will do (including their decisions on how to invest Trust assets, the tens of millions of dollars of distributions of principal and interest they have made and continue to make from the Clause VIII Trust to The Mother Church, the sale of the [Mrs. Eddy's] copyrights by the Clause VIII Trust to The Mother Church, the unaudited and unverified Accounts they file with this Court that fail to explain the purposes for which such distributions have been put, and the settlement proposed in the present Motion). [...]"

"The consistent object of the directors of The Mother Church for over one hundred (100) years has been to secure possession and control of these New Hampshire Trusts to themselves, to be administered by them, in Massachusetts, for the benefit of The Mother Church.

"Their quest began in 1912, with litigation in Massachusetts against the administrators of Mrs. Eddy's New Hampshire probate estate in which the predecessors to the present Director-Trustees sought to invalidate the Clause VIII Trust and have the assets distributed immediately to them. [*Chase v. Dickey*, 1912] They were rebuffed in that case..." It was decided, "That the Clause VIII Trust was not a gift to The Mother Church, but a gift to a charitable trust, to be administered by court-appointed trustees." Also: "That the primary restriction and purpose of the Clause VIII Trust was 'promoting and extending the religion of Christian Science' as taught by Mrs. Eddy." [...]"

"The *Fernald v. The First Church of Christ, Scientist* (1913) Court went further, however, and declared that the Clause VIII Trust would not be administered by the Directors in Massachusetts, but here, in New Hampshire, by bonded trustees appointed by this Court. This is also the law of the case.

"This court responded by appointing *six* Trustees in

1913: the five Directors of The Mother Church (i.e., 'Director-Trustees') and Josiah Fernald. Fernald was an independent, New Hampshire Trustee -- a banker from Concord, New Hampshire, who was neither a Director nor a Christian Scientist, but a former administrator of Mrs. Eddy's probate estate and an adverse party to the Directors in the *Chase v. Dickey* and *Fernald* litigation." [...]"

"By 1988, the purposes of the Trust were turned upside down -- with The Mother Church receiving all the benefits, and much of it in the form of income distributions purportedly to maintain and repair its buildings; and the support of other beneficiaries in 'promoting and extending the religion of Christian Science' literally dropped off the charts." [...]"

"This consistent preference of The Mother Church has been interspersed with more serious incidents of malfeasance since the 1990s including:

"- The improper loan of \$5 million of principal from the Clause VIII Trust to The Mother Church in 1992, that led to the intervention of the New Hampshire Attorney General and this Court, and the 1993 Order...directing the Director-Trustees to repay that loan, ironically from the corpus of the Clause VIII Trust. The \$5 million loan in 1993 remarkably represented 63% of the assets of the Clause VIII Trust... [...]"

"In 2001, the Director-Trustees eroded the protections of the corpus of the Trusts under New Hampshire law and Court supervision of the Clause VI and Clause VIII Trustees by petitioning the Court to allow the assets of the Trusts to be pooled with the assets of The Mother Church's Gifts and Endowment Fund (the 'G&E Fund'). The Court approved such commingling with the understanding, as stated in the 2001 Order, that the Trustees would continue to have their annual accounts independently audited. To rule otherwise would countenance the conduct of the Director-Trustees to collapse the Trusts into The Mother Church.

"Very shortly after the issuance of the 2001 Order, indeed only one (1) year later, the Trustees disregarded the Order of the Court, by submitting annual accounts that incorrectly indicated that they were independently audited, when, in fact, they were not, and have not been since... Their justification for deliberately disobeying the 2001 Order, as stated in their most recent Motion, was 'to reduce an unnecessary expense.' [...]"

"Shortly thereafter, in 2006, in keeping with the Director-Trustees' historical contempt for the Court's role as the supervising authority of the Trusts, and taking advantage of the limited resources of the Court and the Director of Charitable Trust to thoroughly review annual accounts, the Trustees unilaterally decided to transfer the Trusts' assets from the G&E Fund (which

were 'liquidated' without any explanation) to the Mother Church's General Investment Pool (the 'GI Pool'). The GI Pool was supervised not by the Trustees of the Clause VI and Clause VIII Trusts, but by three (3) unnamed trustees of the G&E Fund and two (2) unnamed non-employee Mother Church members with 'applicable expertise' (but without representation that the GI Pool investments were not with their firms)...

"To address these issues, the Director-Trustees now propose to move the Trusts' corpus (without an audit or accounting of the opening balance of the corpus) out of the GI Pool and into a separate investment account covering both the Clause VI and Clause VIII Trust assets... Furthermore, the Trustees propose that the 2001 Order should be amended to remove the requirement of independent audited accounts and that any future decision to reinvest the Trust assets in the GI Pool be approved by the Director of Charitable Trusts, rather than this Court after notice and hearing...

"Lost in the predominance of The Mother Church's influence over these Trusts is the explicit intent of Mary Baker Eddy in Clause VIII of her Will to provide an income stream to further the global promotion and extension of the religion of Christian Science. As applied, and consistent with their embedded conflict of interest, the Directors of The Mother Church, in their conflicted and disloyal capacity as Trustees of the Clause VI and Clause VIII Trusts, have effectively created an annuity out of these Trusts for the sole benefit of The Mother Church. As prophesied by Attorney General James Tuttle in 1913, forsaken are 'all who may expect to reap the benefit of this charity'; namely, the multitude of branch churches and reading rooms throughout the world that historically utilized distributions from these Trusts to promote and extend the religion of Christian Science. The purpose of this Brief *Amicus Curiae* and the primary aim of the Second Church is to bring to light this unappreciated conflict of interest in the hope that this Honorable Court will restore the integrity, independence and objectivity that once endured during the initial roughly thirty-five (35) years of the Trusts, when Josiah E. Fernald served as a disinterested Trustee."

THE DIRECTORS' REPLY

On February 22, 2017, the attorneys for the Christian Science Board of Directors filed, OBJECTION BY THE TRUSTEES OF THE TRUSTS UNDER THE WILL OF MARY BAKER EDDY, CLAUSES 6 AND 8. TO THE SECOND CHURCH OF CHRIST SCIENTIST, MELBOURNE (AUSTRALIA). MOTION FOR LEAVE TO FILE BRIEF AMICUS CURIAE.

—This objection asked the Court to disallow the filing of the *Amicus Curiae* brief because Second Church "lacks standing in the matter." The objection also

reiterated the contention that all of the Director-Trustees' actions regarding Clause VIII funds since 2001 were justifiable: "This Court has routinely approved the Trustees' accounts, and, when prior Directors raised questions about the administration of the Trusts, the Trustees have addressed those questions to the Directors' (sic) satisfaction."

HEARING AND DECISION

On March 8, 2017, the judge scheduled a non-evidentiary hearing for March 20th "to entertain argument on issues raised in these pleadings as soon as possible.

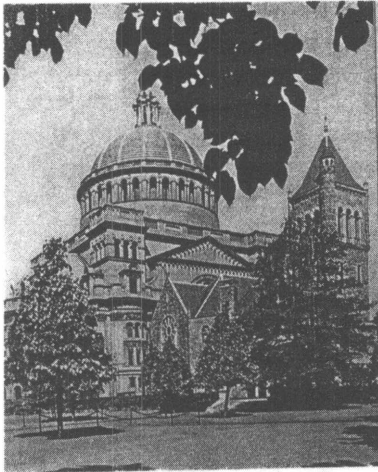
On April 4, 2017, the judge issued his decision. "The Court declines to exercise its discretion to allow submission of the *amicus curiae* brief [of Second Church] at this juncture. The Court, however, does encourage the Second Church to share their information with the DCT [Director of Public Charities] who, by statute, represents their interests in this matter... Although it appreciates the effort expended by the Second Church in preparing its brief, it does not require the Second Church's insights and research to appropriately determine the issues presented by the Assented-to-Motion, in particular, whether circumstances warrant modification of the 2001 Order. It will, however, not be adverse to accept future *amicus curiae* submissions should it decide that in light of the questions before it, the 'amicus curiae' presentations assist the court by broadening its perspective on the issues raised and facilitate informed judicial consideration of that controversy..."

Elsewhere in the decision, the judge noted "the lack of independent audits, despite a court order, in 13 years..., movement of Trust(s) assets from segregated funds back into the general fund..., the continued existence of an inherent conflict, or to use terms propounded by the DCT 'embedded conflicting fiduciary obligations' arising from the fact that 'the [T]rustees... are also the Board of Directors of the Mother Church,' ...inherently pits the interests of the Board of the Mother Church against other churches seeking funding for their religious activities." In short, the judge largely confirmed the evidence presented in Second Church's *amicus curiae* brief, and ordered: "For the next accounting cycle, ending March 31, 2017, The Trustees are DIRECTED to submit an independent audit for each account, at the time the account is filed. Whether that requirement remains in place for all accounts moving forward will depend, in part, on whether a solution is found to the present conflict between the duties of the Trustees and their co-existing roles as directors of the Mother Church." [End of quotes] While this is not the end of the judicial process, a return to the standards established by Mrs. Eddy for her Trusts is underway.

Andrew W. Hartsook
2040 Hazel Avenue
Zanesville, Ohio 43701-2222

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4,800 WOOD PILES ARE DETERIORATING

A letter from the Christian Science Board of Directors dated July 2010, announced a plan to revitalize the Christian Science Plaza. (See: christianscienceplaza.com) One of the objectives was to "Protect the water table and improve water infiltration. The Mother Church sits on approximately 4,800 wood piles, and therefore the protection of groundwater on the site and in the surrounding area is of paramount concern... New development must be able to maintain the groundwater level so as to have no negative impacts on the Church Plaza and its surrounding neighborhoods." (pp. 19, 20)

Margaret Williamson in her book, *The Mother Church Extension* (1939) noted, "The site...was a difficult one because as was common in the Back Bay section of Boston, it was what was called 'filled land,' marshy and affected by tidewater. For this reason, it was necessary to drive a stout foundation of piles. In all more than four thousand wooden piles were driven, their heads twelve feet below the level of the sidewalk, their tips firmly embedded in solid ground." (p. 23)

The Revitalization report continues: "The Upper Aquifer is recharged by rainwater infiltration and possibly leakage from storm drains and sewers in the fill. The volume of recharge of rainwater in the Upper

Aquifer has decreased because of development and the decrease of pervious surface area allowing infiltration... The Lower Aquifer is recharged by gradual infiltration of water from the Upper Aquifer..." (p. 98) What the report does not explain is that before the construction of the Christian Science Plaza, the church property was a grassy park with trees which encouraged maximum infiltration of water from rain and snow. Since the construction of the plaza in 1972, almost the entire property was paved, and potential groundwater from the Upper Aquifer has been almost completely eliminated for forty-five years. The report does not explain that wooden piles must remain moist, or they will deteriorate and rot. With the foundation compromised, a building will begin to sink into the ground. It is reported that this has happened already to the Extension with cracks appearing internally and externally. It is said that the end of the Extension with the platform has settled noticeably. The report states, "The Church will consider installing new groundwater wells if it is determined that they will provide additional helpful data." (p. 98) Seven years after this report was issued, preparations are finally underway with water tanks and pipes now located at one side of the Extension. The deterioration cannot be reversed, it can only be slowed down.

VOLUME THIRTY / NUMBER FOUR
SUMMER 2017 ** ZANESVILLE, OHIO

THE STATE OF CHURCH FINANCES

The 2017 Annual Meeting gave what has become the standard and very brief Treasurer's report. As Treasurer Lyon Osborne sat on the platform, it was Allison Phinney who delivered the actual oral report:

Funds on hand: \$972 million; Expenses: \$90 million; No indebtedness.

One third (\$30 million) of the \$90 million expenses were paid by member subscriptions and contributions (including, presumably, the members' per capita tax). The amount on hand increased because of return on investments, selling and leasing properties, and endowment for maintenance. It was also stated that ten years ago, a bold course of stewardship was set. While it was noted that financial appeals to the field are no longer necessary, member contributions are still essential. A yearly summary of the Treasurer's Report follows:

Year	Funds on hand	Gen. Fund	Expenses	Indebtedness
2005	\$281m		\$69m	\$157,000
2006	361m	\$66m	97m	0
2007	474m	146m	97m	0
2008	496m	196m	113m	0
2009	379m		108m	0
2010	455m		102m	0
2011	514m		93m	0
2012	499m		99m	0
2013	632m		88m	0
2014	713m		80m	0
2015	837m		84m	0
2016	847m		105m	0
2017	972m		90m	0

No clarification has been made regarding total net assets, restricted funds, and unrestricted funds since the 1990s. It would appear that "Funds on Hand" include real estate valuations as well as cash amounts in the various bank accounts.

PAST TREASURER'S REPORTS

THE July 1996 *Christian Science Journal* gave that year's account of the Annual Meeting. The Treasurer's report alone occupied four pages and specifically mentioned the Finance Committee and the required annual audit of the Directors' books and the Treasurer's books mandated by Article XXIV, Section 4, of the *Manual of the Mother Church*. The 1996 report specifically offered: "That audit report, together with the Church's financial statements, will again be available to members who write to request a copy. It will be available in mid-July." The *C.S. Journal* from August 1973 also made specific reference to Article XXIV,

Section 4 of the *Manual*. No such references or offers can be found in recent Annual Meeting reports.

TROUBLING WARNING SIGNS FROM 1992

The Summer 2015 *Banner* printed a letter from Charles F. Terrell dated May 12, 1992:

"Article XXIV, Sections 1 thru 6 of the *Church Manual* sets forth the criteria for '...the proper management of the Church funds.' The Board's policy statement (under which the Committee on Finance is obligated to operate dated July 1, 1980, entitled 'Role of the Committee on Finance and the Scope of its Responsibilities', essentially reduced the Committee's function to seeing that proper procedures and controls were established and followed, and if so, approving the bills presented for payment.' This interpretation of Manual Article XXIV would attempt to eliminate 'God's Requirement, Sect. 5', 'wisdom, economy and brotherly love...', from being one of the oversight functions of the Committee on Finance.

"As a member of the Committee on Finance (COF) since January 1985, I have objected to this interpretation, since it makes the Committee impotent. A former Treasurer of The Mother Church described the COF as 'a toothless tiger'. However, the COF is the one and only Committee of the Church which has the responsibility when there has been a 'deviation from duty... (to)... visit the Board of Directors, and, in a Christian spirit and manner, demand that each member thereof comply with the By-Laws of the Church...' Mr. Terrell resigned from the Committee on Finance effective with this letter.

Mr. Terrell's letter was written during the Hoagland era when the church lost millions of dollars on the Monitor Channel fiasco. *Cable World* of March 23, 1991, wrote, "Although it's unclear how much of that money [\$250 million Mother Church investment in the electronic media] was poured directly into The Monitor Channel, that eye-popping figure has cable insiders scratching their heads, in amazement... 'It's probably up there with some of the biggest financial failures ever seen in cable,' said Kirsten Beck author of the book *Cultivating the Wasteland* which traced cable's history."

Clearly the Finance Committee was not permitted to exercise its oversight function and visit the Board of Directors with its concerns.

THE QUESTION OF AUDITS

Judge David King of the New Hampshire Probate Court noted in his April 4, 2017, decision "the lack of

independent audits despite a court order, in thirteen years..." (See Spring 2017 *Banner*) While the above referenced audits pertain to Mrs. Eddy's New Hampshire trusts, there is a very real concern about Article XXIV, Sect. 4 of the *Church Manual* which requires that "the books of the Christian Science Board of Directors and the books of the Church Treasurer [be] audited annually by an honest, competent accountant."

With the Massachusetts court dismissals of the Weaver-Vamer lawsuit and the suit lodged by Maryfrances Cassell, the concern is that the Board of Directors may have been emboldened to dispense with external audits altogether. Besides, as noted above, the Finance Committee is now regarded as a "toothless tiger", and who else could challenge the Board of Directors and their internal procedures?

STATUS OF THE PLAZA

A letter from the Board of Directors dated July 2010 announced the Plaza Revitalization Project which is focused on enhancing open spaces, improving environmental sustainability, and planning for underutilized real estate.

The Spring 2015 *Banner* reported the sale of two Christian Science Plaza properties known as the Belvidere/Dalton project, for \$65.6 million and \$21.9 million. One is to be a 58-story tower with hotel, restaurant, and apartments. The other is to be a 26-story apartment building. [www.bizjournals.com/boston]

By now, all of the buildings constructed on the Plaza between 1967 and 1973 have been leased or sold.

The *Boston Globe* of March 12, 1978 reported that the original contractor's bid for construction of buildings on the Plaza, on a cost-plus basis, was \$28.8 million, but the actual final cost of construction was \$82.9 million. [Note: U.S. dollar was taken off gold standard on 8-15-1970 and has lost 95% of its value since 1913]

By now, the Administration Building has been leased for \$100 million. The Colonnade Building has been leased to Northeastern University for \$50 million.

The Sunday School building has been leased to Boston Philharmonic for \$20 million.

Some of the above dollar figures may be subject to adjustment should the church ever consent to a full disclosure of the leases, sales, and their terms.

Building B of the Publishing Society will be leased to Northeastern University in stages beginning in 2018 with full occupancy in 2019. The lease extends to 2031. The church will continue to occupy Building A. The lease could be extended by mutual agreement. [See Winter 2017 *Banner*]

Horticultural Hall, which was purchased by the church in December 1991 for \$1.6 million, will either be leased or sold to Marcus Partners with \$50 million up front. [*Boston Magazine*, January 2010; *Biznow*, 6-8-

2017; *Banker & Tradesman*, 6-8-2017]

All of the above prepaid leases are for either fifty or ninety-nine years. While the buildings technically belong to the church, they will not be negotiable for at least a half century, and their inclusion as disposable assets on the church's books is misleading.

REPAIR & RESTORATION OF EDIFICES

Business Wire of April 11, 2017, published Completed Comprehensive Plan for Restoration of The First Church of Christ, Scientist:

"Finegold Alexander is proud to announce it has completed the initial feasibility plan for the repair, restoration and maintenance of The Mother Church Original (TMCO) and The Mother Church Extension (TMCX) for The First Church of Christ, Scientist, on Massachusetts Avenue in Boston...

"They are working with building envelope specialists Simpson Gumpertz & Heger (SGH) which is responsible for the building exterior, and Arup, which will provide electrical and fire protection services. Key elements include the preservation of the building envelope, interior repairs to address water infiltration, and life safety/accessibility code upgrades. Additional interior work will include plaster repairs, restoration of damaged interior stonework, electrical upgrades and interior painting to match original period colors.

"The first phase is set to begin in April of this year, with final completion date of March 2022..."

The cost, based on the lists of Plaza contracts available for examination, is estimated to be at least \$127,455,000 but is probably much more.

SIXTEEN MORE CHURCH CLOSINGS

A comparison of the church listings in the December 2016 and June 2017 issues of *The Christian Science Journal* reveals that the following branch churches/societies have closed in the United States: Yuma, Arizona; Carpintero, California; Crestline, California; Delano, California; Garberville, California; Denver (Soc.), Colorado; Longmont, Colorado; Tampa (2nd), Florida; Zephyrhills, Florida; Atlanta (2nd), Georgia; Creston, Iowa; Keokuk, Iowa; Fitchburg, Massachusetts; Kinston, North Carolina; Washington Court House, Ohio; and Terrell, Texas. Since the count began in February 1987, 1030 churches have closed and 81 have opened.

PURPOSE OF MRS. EDDY'S TRUST

At the 1914 Annual Meeting, James A. Neal, Chairman of the Trustees under the will of Mrs. Eddy, read the following statement: The Trustees under the will of Mary Baker Eddy, whose appointment and confirmation by the courts of New Hampshire took place a few months ago, have received substantially all of the property, the income of which Mrs. Eddy in her will provided should be used for "more effectually

promoting and extending the religion of Christian Science as taught by" her. In addition to this general provision named in her will, her Trustees are especially fortunate in the possession of documents more specifically indicating the channels through which to accomplish the purposes intended. Final plans have not yet been perfected, but the principal lines of activity will be as follows:--

1. To contribute toward the expense of lectures given by Christian Science organizations outside the United States, Canada, and Great Britain.

2. To contribute toward the ever-increasing distribution of authorized Christian Science literature throughout the world.

3. To contribute toward the establishment and maintenance of circulating or lending libraries of authorized Christian Science literature in connection with Christian Science churches, societies, reading rooms, and Sunday schools.

4. To assist in so far as is possible and practicable, in building Christian Science church edifices.

The trustees are now engaged in obtaining information which will enable them to work out detailed plans for the furtherance of these objects. When these plans are more definitely formulated, further information will be given to the field. [End of quotation]

Since the mid-1980s, the above principles have been abandoned by the trustee/directors, and all of the proceeds of Mrs. Eddy's trust have been spent in Boston. The struggling Christian Science field has received nothing.

SUPPORT FOR RESTORATION FUND

The legal effort in New Hampshire to restore Mrs. Eddy's deeds of trust, *Church Manual* by-laws, and administration of the trust under her will continues. To support this important effort, send contributions made out to "M.B.E. Fund". They should be sent to:

Robert B. Eyre, Esquire
Foehl & Eyre P.C.
432 North Easton Road
Glenside, PA 19038 USA

To view details of the fund, visit: www.mbefund.net

A TESTIMONY FROM 1907

For the good that it may do to others I will give an account of the healing from an accident which occurred to me on the 11th of September, 1903, while working with a bridge crew on the Southern Pacific Railroad near Oregon City. It happened at noon while were resting after having eaten our dinners. We were sitting around the hoisting engine, and I was leaning against the drum when one of the boys for a joke, started the engine which caught me and jerked me back into the gearing. As the engine continued to run, it caught my clothes and pulled me into the machinery, where I was repeatedly struck by the crank-pin, resulting in terrible injuries to

my back. I at once asked to have my mother come to me, and one of the boys went for her while the rest put me on a handcar and started for Oregon City, about two miles distant. When we got there I was so weak from loss of blood and so distressed with pain that I was scarcely conscious. The surgeon there fixed me up the best he could and sent me to the hospital at Portland. My mother is a Christian Scientist, and as soon as she reached me, asked me if I wanted Christian Science help, and I told her I did, for that was the first thing I thought of after I was hurt. When we got to Portland the doctor would not let me know how badly I was hurt, but he told my mother that the case was the worst of its kind he had ever seen. He advised her to prepare for the worst, saying, "There is no chance in the world for him." They took me from the operating-room into one of the wards, still dressed in my soiled clothes, and when my mother asked the nurse why they did not change my clothes, she said, "It's no use; he can't live." My mother replied, "Yes, he will live;" and when the nurse asked, "What makes you think so?" mother told her of Christian Science, that it taught us that God is the Life of man and an ever-present help in the hour of need.

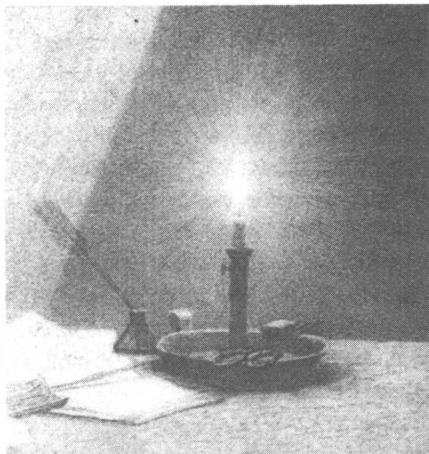
And I didn't die. I came out from under the influence of the ether and was not sick from it, but was in terrible pain from the wound. My mother had sent for a Christian Scientist, and when the practitioner came she asked if I wished to have Christian Science treatment. I told her that I did. After she treated me the pain left me and I had no more of it. When the doctors saw that I was not going to die, as they first expected, they told mother that if I recovered I would be helpless and would probably be an imbecile; but I continued to get better every day under Christian Science treatment, and in four weeks' time I was able to be up and walk around -- almost as good as new. The doctors could hardly see how I did it, but I know it was due to Christian Science. They told me afterward of the dreadful condition of my back, and one of them said to me when I left the hospital, "I guess that Christian Science did have something to do with your getting over this, for no power on earth could have saved you."

The nurse at the hospital in Portland knew the condition I was in, and the verdict of the physicians as to my chances of recovery, and they rejoiced with me in my healing through Christian Science. I am sure they would be glad to substantiate the truth of this statement of my case. My father and mother, who were with me day and night, can give a more complete account of my case, for the reason that many of the details were kept from me at the time, and they will be glad to furnish further information to any one who may be interested. The following paragraph from the Oregon City section of the *Portland Evening Telegram* of Sept. 12, 1903,

Andrew W. Hartsook
2040 Hazel Avenue
Zanesville, Ohio 43701-2222

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gives the press report of the accident and may also be of interest:--

"Davenport Still Living.

"Earl Davenport, the young man who was so seriously hurt at the Clackmas bridge accident, is at last reports still living, and it is said that there is some hope for his recovery. A hole was torn in his back at the base of his spine and the spinal cord was broken. Dr. Summers of this city attended to the injured man's hurts, after which he was taken to Portland on a special train sent over for that purpose, and placed in the Good Samaritan Hospital."

I hope that this may be the means of bringing others to Christian Science, that they may be relieved of their sufferings and afflictions, as I have been.

Earl Davenport, Oregon City, Ore.

The Christian Science Journal, April 1907, pp. 47-49

FROM SCIENCE AND HEALTH

When the illusion of sickness or sin tempts you, cling steadfastly to God and His idea. Allow nothing but His likeness to abide in your thought. Let neither fear nor doubt to overshadow your clear sense and calm trust, that the recognition of life harmonious -- as Life eternally is -- can destroy any painful sense of, or belief in, that which Life is not. Let Christian Science, instead of corporeal sense, support your understanding of being, and this understanding will supplant error with Truth, replace mortality with immortality, and silence discord with harmony. [page 495: 14-24]