

COMMONWEALTH OF MASSACHUSETTS  
EXECUTIVE OFFICE OF ENERGY & ENVIRONMENTAL AFFAIRS  
**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

100 CAMBRIDGE STREET, BOSTON, MA 02114 617-292-5500

**THE OFFICE OF APPEALS AND DISPUTE RESOLUTION**

**April 8, 2026**

---

In the Matter of  
Toby Realty Trust,  
(Robert P. Sanborn, Trustee/Deceased)  
c/o Mary Lou Sanborn, Executrix of  
Robert P. Sanborn's Estate

---

OADR Docket Nos. 2026-006; 007  
Enforcement Nos. 00021701; 00021706  
Springfield, MA

**RECOMMENDED FINAL DECISION**

The Massachusetts Department of Environmental Protection's Office of Appeals and Dispute Resolution ("OADR") received this appeal on February 20, 2026,<sup>1</sup> filed by the Petitioner, Toby Realty Trust, to challenge a Unilateral Administrative Order ("UAO") and Penalty Assessment Notice ("PAN") issued by the Department on December 5, 2025. The UAO and PAN were issued pursuant to G.L. c. 21E and its implementing regulations, the Massachusetts Contingency Plan at 310 CMR 40.0000 (the "MCP"), and G.L. c. 21A, § 16 and the Administrative Penalty Regulations at 310 CMR 5.00. The UAO and PAN allege that the Petitioner failed to submit required information by the MCP Interim Deadlines to address a release or threat of release of oil or hazardous material at 274 Taylor Street, Springfield, Massachusetts (the "Site"). The PAN assesses a penalty of \$31,000 and the UAO requires the

---

<sup>1</sup> The Notice of Claim was filed with the Department's Western Regional Office ("MassDEP" or the "Department") on February 13, 2026, by Petitioner, Toby Realty Trust (Robert P. Sanborn, Trustee/Deceased), c/o Mary Lou Sanborn, Executrix of Robert P. Sanborn's Estate.

Petitioner to retain a Licensed Site Professional (“LSP”) to review the current Site conditions, submit a Tier Classification, and submit a Remedy Operation Status (“ROS”) Opinion.

On March 12, 2026, MassDEP filed a Motion to Dismiss and to Consolidate, arguing that because the appeal was untimely, OADR did not have jurisdiction. Issued the same day was an Order consolidating the appeals and for the Petitioner to show cause why the appeals should not be dismissed for lack of jurisdiction. The Petitioner filed an Opposition to the Motion to Dismiss on March 19, 2026, and on March 23, 2026, a Response to the Order to Show Cause. At the same time, the Petitioner filed a Motion to Substitute the City of Springfield as the petitioner.<sup>2</sup> MassDEP filed a Reply to the Petitioner’s Opposition on March 27, 2023.

As discussed below, the Parties filings demonstrate that the Petitioner’s appeals were not timely filed, and therefore I recommend that the Department’s Commissioner issue a Final Decision: (1) granting MassDEP’s Motion to Dismiss dismissing the appeals; (2) denying the Petitioner’s Motion to Substitute; (3) affirming the UAO; and (4) affirming the \$31,000.00 PAN.

### **STATUTORY AND REGULATORY FRAMEWORK**

The Administrative Penalties Statute (the “Statute”) authorizes MassDEP to assess civil administrative penalties upon persons in violation of the state’s environmental laws and prescribes the methods to be employed for such assessment. G.L. c. 21A, § 16. To implement its authority under this statute, MassDEP promulgated 310 CMR 5.00, the Administrative Penalty Regulations (the “Regulations”), to “promote protection of public health, safety and welfare, and the environment, by promoting compliance, and deterring and penalizing noncompliance, with laws, regulations, orders licenses, and approvals to which 310 CMR 5.00 apply.” 310 CMR 5.02(1). The Regulations also serve the purpose of assuring that MassDEP assesses penalties

---

<sup>2</sup> The City of Springfield filed an Opposition to the Petitioner’s Motion, March 25, 2026.

“lawfully, fairly, and consistently” and effectively administers its programs and enforces applicable laws and regulations. 310 CMR 5.02(2) and (3). Like the Statute, the Regulations set forth how MassDEP’s notice of its intent to assess a penalty is to be communicated to the alleged violator. The Regulations detail how the notice is to be served, when it is deemed issued, what details it must contain, and the alleged violator’s right to an adjudicatory hearing on the penalty assessment. Additionally, the Regulations describe the circumstances under which the right to an adjudicatory hearing is deemed to have been waived. See In the Matter of Wilbraham Land and Development LLC, OADR Docket No. 2017-016, Recommended Final Decision (February 13, 2018), 2018 WL 2022976, \*2, adopted by Final Decision (March 1, 2018), 2018 WL 2002975 (discussion of statutory and regulatory notice requirements and appeal rights).

The Statute provides that when the Department seeks to assess a civil administrative penalty on any person, the Department shall service notice “upon such person, either by service, in hand, or by certified mail, return receipt requested, a written notice of its intent to assess a civil administrative penalty which shall include . . . a statement of such person’s right to an adjudicatory hearing on the proposed assessment, the requirements such person must comply with to avoid being deemed to have waived the right to an adjudicatory hearing and the manner of payment thereof if such person elects to pay the penalty and waive an adjudicatory hearing.”

The Statute further provides, “Such person shall be deemed to have waived such right to an adjudicatory hearing unless, within twenty-one days of the date of the department’s notice that it seeks to assess a civil administrative penalty, such person files with the department a written statement denying the occurrence of any of the acts or omissions alleged by the department in such notice, or asserting that the money amount of the proposed civil administrative penalty is excessive.” (Emphasis supplied.) Additionally, the Statute provides that

“[i]f a person waives his right to an adjudicatory hearing, the proposed civil administrative penalty shall be final immediately upon such waiver.”

The Regulations implement this statutory authority, repeating that the right to an adjudicatory hearing is waived if not appealed within 21 days of issuance. 310 CMR 5.35. Where notice is sent by certified mail, return receipt requested, the Regulations provide in relevant part:

If given by certified mail, return receipt requested, the notice shall be deemed to be received either:

- (a) when signed for by: 1. the person, or 2. the person’s officer, employee, or agent, including, without limitation, any officer, employee, or agent authorized by appointment of the person or by law to accept service, . .

310 CMR 5.09(2).

When calculating the time period during which an appeal may be filed, the Regulations provide:

Unless otherwise specifically provided by statute, 310 CMR 5.00, or any determination issued pursuant to 310 CMR 5.00, any time period prescribed or referred to in 310 CMR 5.00 or in any determination issued pursuant to 310 CMR 5.00 shall begin with the first day following the act which initiates the running of the time period, and shall include every calendar day, including the last day of the time period so computed. If the last day is a Saturday, Sunday, legal holiday, or any other day in which the Department's offices are closed, the deadline shall run until the end of the next business day. If the time period prescribed or referred to is six days or less, only days when the offices of the Department are open shall be included in the computation. (emphasis supplied).

310 CMR 5.07.<sup>3</sup>

---

<sup>3</sup> Similarly, the Adjudicatory Proceeding Rules also begin the computation on the first day following the act which initiates the time-period. “Unless otherwise specifically provided by law, computation of any time period referred to in 310 CMR 1.01 shall begin with the first day following the act which initiates the running of the time period. The last day of the time period is to be included unless it is a Saturday, Sunday, or legal holiday in which event the period shall run until the end of the next business day. When the time period is seven days or less, intervening Saturdays, Sundays, or legal holidays shall be excluded in the computation. When a time period is greater than seven days each intervening calendar day shall be included in the computation.” (emphasis supplied) 310 CMR 1.01(3)(c).

The Massachusetts Administrative Procedure Act, G.L. c. 30A (the “Act”), the law applicable to this adjudicatory proceeding, places the burden upon the petitioner to file his or her appeal on time under the laws applicable to this adjudicatory proceeding. The Department implements this Act through the Department’s Adjudicatory Proceeding Rules, 310 CMR 1.00, which are grounded in §§ 10-11A of the Act, empower agencies to provide adjudicatory hearings and to promulgate regulations to implement this authority. Section 10 of the Act allows agencies to place the responsibility for requesting a hearing upon petitioners. Here, the PAN and the UAO provided notice that a request for adjudicatory hearing was to be filed within 21 days of the issuance thereof.

### **DISCUSSION**

In this case, the record shows that MassDEP issued the UAO and PAN to the Petitioner, in the care of Mary Lou Sanborn, Executrix of the Estate of Robert P. Sanborn, Trustee/Deceased, by certified mail, return receipt requested on December 5, 2025. The UAO and PAN each informed the Petitioner that a request for an adjudicatory hearing was to be filed within 21 days of the date of issuance,<sup>4</sup> which would have been December 26, 2026. The record also shows that the Petitioner, through Mary Lou Sanborn, did not receive the UAO and PAN until January 21, 2026.<sup>5</sup> While the Petitioner contends that the Department was informed that the Petitioner is represented by counsel and that communications should be directed to that counsel,

---

<sup>4</sup> UAO, p. 4; PAN, p. 7.

<sup>5</sup> See Pet. Ex. A, United States Postal Service Certified Mail Receipt and Tracking Information. See also Notice of Claim, p. 1 (“the Order and Penalty Notice were not received by the Trust until January 21, 2026”); Pet. Opp. to Mot. to Dismiss, p. 1 (“[t]he Trust, through Mary Lou Sanborn, received the UAO and PAN on January 21, 2026”); Pet. Resp. to Order to Show Cause, p. 2 (“January 21, 2026, which, as evidence previously provided by Petitioner indicates, was the date the PAN and the UAO were delivered to Petitioner”).

which MassDEP disputes,<sup>6</sup> the Petitioner makes no argument that Ms. Sanborn was not authorized by law to accept service. See 310 CMR 5.09(2)(a)2. Through their counsel, the Petitioner filed their appeal on February 13, 2026, 70 days after the UAO and PAN were issued and 23 days after the UAO and PAN were received by the Petitioner.<sup>7</sup>

The Administrative Procedure Act, the Penalty Statute and the implementing Regulations<sup>8</sup> are explicit that a failure to file an appeal of the UAO and PAN within 21 days of the date the UAO and PAN is issued is deemed a waiver of the right to appeal. It is well established that the failure to file a notice of appeal within the required period is a jurisdictional defect that requires dismissal. See In the Matter of Ricardo Baldissera, OADR Docket No. WET 2021-026, Recommended Final Decision (March 7, 2024), 2024 WL 2845058, \*3, adopted by Final Decision (May 7, 2024), 2024 WL 2845057 (wetlands appeal dismissed for failure to timely file proper notice of claim); In the Matter of Emile Tayeh, Jr., OADR Docket No. WET 2019-016, Recommended Final Decision (June 8, 2020), 2020 WL 3960472, \*2, adopted by Final Decision (June 22, 2020), 2020 WL 3960471 (administrative cases have consistently construed the timely filing of an appeal as a jurisdictional requirement that has been strictly applied); In the Matter of Santo Anza, Individually, and as Trustee of 429 Whitney Street Realty Trust, and S.A. Farm LLC, OADR Docket No. 2018-026, Recommended Final Decision,

---

<sup>6</sup> Regarding notice to Petitioner's counsel, MassDEP contends that there is no legal requirement for it to provide notice to counsel instead of to the Petitioner. Pet. Ex. B is an email chain between counsel for the Petitioner and counsel for MassDEP discussing the Site and a draft consent order. While MassDEP counsel references information as intended for the counsel and their client, the emails do not include a request from Petitioner's counsel that service of enforcement actions should be directed to counsel rather than to the Petitioner as the potentially responsible party.

<sup>7</sup> The record makes no representation regarding when the Petitioner's counsel received notice of the UAO and PAN, and while the Petitioner claims that MassDEP's decision not to directly notify the Petitioner's counsel contributed to their delay in filing the Notice of Claim, it does not assert that receipt by Petitioner's counsel is the controlling date of receipt from which the 21-day appeal period should be counted.

<sup>8</sup> G.L. c. 30A, §§ 10-11A; G.L. c. 21A, § 16; and 310 CMR 5.00

(January 29, 2019), 2019 WL 2491654, \*3, adopted by Final Decision (March 6, 2019), 2019 WL 2491653 (dismissing UAO appeal as untimely by one day); Wilbraham Land and Development, OADR Docket No. 2017-016, Recommended Final Decision, (February 13, 2018), 2018 WL 2022976, \*9, adopted by Final Decision, (March 1, 2018), 2018 WL 2002975 (dismissing PAN appeal as untimely by 3 months); In the Matter of Sherrill Gould, OADR Docket No. 2014-012, Recommended Final Decision, 2014 WL 4384003, \*2, adopted by Final Decision (August 18, 2014), 2014 WL 4384005 (dismissing PAN appeal as untimely by ten days); In the Matter of Erik Erkkinen, Docket No. 2011-006, Recommended Final Decision (May 13, 2011), 2011 WL 2164099, \*3-4, adopted by Final Decision (May 23, 2011), 2011 WL 2164097 (dismissing PAN appeal as untimely by three days).<sup>9</sup> The Petitioner’s assertion to the contrary appears to suggest that timely filing is not required because tolling has been allowed in some cases.

A filing deadline may be tolled under narrow and strictly limited circumstances until the party receives actual notice in the interest of fairness. “Tolling may be appropriate when: 1) a party that was entitled to receive notice of [a Department Action] did not receive notice; and 2) the failure to receive notice caused the party to fail to file a timely appeal. . . . In these rare

---

<sup>9</sup> See also In the Matter of Berkshire Housing Services, Inc., Docket No. 2010-007, Recommended Final Decision (March 16, 2010), 2010 WL 1257132, \*1-2, adopted by Final Decision (March 19, 2010), 2010 WL 1257131 (dismissing c. 91 appeal as untimely by one day); In the Matter of Margot Xarras, Docket No. 2008-059, Recommended Final Decision (June 26, 2008), 2008 WL 2952651, \*2, adopted by Final Decision (June 27, 2008), 2008 WL 2952650 (failure to file request for appeal within required period is jurisdictional defect that requires dismissal); In the Matter of Orazio Petrosillo, OADR Docket Nos. 2001-022 and 024, Recommended Final Decision (February 6, 2002), 2002 WL 450916, \*3, adopted by Final Decision (February 22, 2002) (“an untimely request for a superseding order divests the Department of jurisdiction to issue a superseding order”); In the Matter of Stanley E. Bogaty and Frances Bogaty, Docket No. 2001-005, Recommended Final Decision (August 17, 2001), 2001 WL 1240713, \*3, adopted by Final Decision (September 19, 2001), 2001 WL 1240714 (dismissing c. 91 appeal as untimely by one day); In the Matter of Joseph Demaio, Docket No. 97-063, Final Decision (April 9, 1998), 1998 WL 233315, \*4 (dismissing wetlands appeal as untimely by two days); In the Matter of Peabody Truck Equipment Corporation, Docket No. 87-013, Hearing Officer’s Decision on Request for Determination of Timeliness of Penalty Appeal (September 8, 1987), 1987 WL 228982, \*3 (“a waived appeal is ‘dead on arrival,’ so much so that not even the tribunal’s willingness to overlook critical defects in the appeal, for whatever reason, can breathe life into it”).

circumstances, the appeal period is tolled until the party received actual notice.” In the Matter of Alfred Boyajian, Docket No. WET-2010-030, Recommended Final Decision (February 23, 2011), 2011 WL 942655, \*1, adopted as Final Decision (March 9, 2011), 2011 WL 942653 (appeal timeline not tolled where SOC did not include fee transmittal form). In the Matter of Joseph DeMaio, Docket No. 97-063, Final Decision (April 9, 1998), 1998 WL 233315, \*3 (appeal timeline tolled until notice of issuance communicated to petitioner) (quoting Michelin Tires (Canada) Ltd. v. First National Bank of Boston, 666 F.2d 673, 682 (1st Cir. 1981) (Under Massachusetts law, “a person has notice of a fact when, from all the information at his disposal he has reason to know it.”). Accordingly, the Petitioner offered convincing evidence proving that notice of the UAO and PAN were received on January 21, 2026. Given that the Petitioner received notice on January 21, 2026, they would have had until February 11, 2026, 21 days later, to file their notice of claim.

The Petitioner urges that, even though the UAO and PAN were delivered to it on January 21, 2026, the appeal period should be tolled until February 16, 2026, because MassDEP sent the UAO and PAN to the executrix of the estate which contains the Petitioner trust, rather than to the Petitioner’s legal counsel. However, the Petitioner offers no explanation for the relevance of the date February 16, 2026. Regardless, the date on which tolling ends is the date on which the Petitioner, the party entitled to receive notice of the Department Action, received notice of the UAO and PAN. The Petitioner, the Toby Realty Trust, admits that they received notice of the UAO and PAN when the documents were received by Mary Lou Sanborn on January 21, 2026.<sup>10</sup> The Petitioner filed their notice of claim after that date, on February 13, 2026, two days after the tolled appeal period ended. Therefore, the notice of claim was filed late, and OADR lacks

---

<sup>10</sup> See fnnt 5.

jurisdiction to hear the appeal.

The Petitioner raises two additional arguments as to why the appeal should not be dismissed. First, the Petitioner argues that an additional three days must be added to the appeal period under Mass. R. Civ. P. 6(d), which provides, “Whenever a party has the right or is required to do some act within a prescribed period after the service of a notice or other papers upon the party and the notice or paper is served upon the party by mail . . . three (3) days shall be added to the prescribed period.” However, the Massachusetts Rules of Civil Procedure do not apply to proceedings before OADR. The Department adjudicatory proceeding regulations do provide that “[n]otice of actions and other communications from the Department . . . shall be presumed received . . . if mailed, three days after the date postmarked.” 310 CMR 1.01(3)(b). While this provision creates a presumption as to when notice is received, it is not relevant in this case because the evidence in the record establishes that notice was actually received on January 21, 2026.

Second, the Petitioner argues that MassDEP’s Motion to Dismiss was filed late because 801 CMR 1.01(6)(a) requires that “within 21 days of receipt of a notice of claim for an Adjudicatory Proceeding, a Respondent shall file an answer to the initiating pleading,” and the motion to dismiss was filed 24 days after the Petitioner filed their notice of claim. However, 801 CMR 1.01 does not apply to proceedings before OADR, which are governed by the Adjudicatory Proceeding Rules for the Department of Environmental Protection promulgated at 310 CMR 1.01.<sup>11</sup> The Adjudicatory Proceeding Rules do not contain a 21-day requirement to respond to a notice of claim.

---

<sup>11</sup> 801 CMR 1.01 contains the “standard rules” contemplated by G.L. c. 30A, § 9, which take effect if an agency has not adopted adjudicatory proceeding regulations. Here, MassDEP has adopted rules for the conduct of adjudicatory proceedings which substitute the standard rules at 801 CMR 1.01. See 310 CMR 1.01.

Regardless of when the Department filed its Motion to Dismiss, “[a] jurisdictional defect . . . can be addressed at any time.” In the Matter of C.A.M. Holdings LLC, 134 Wheeler Street, OADR Docket No. WET-2025-003, Recommended Final Decision (June 24, 2025), 2025 WL 2232108, \*2, adopted by Final Decision (July 8, 2025), 2025 WL 2232107 (agency lacks jurisdiction to consider untimely appeal). Even if MassDEP had not filed a Motion to Dismiss at all, it is appropriate for a presiding officer to raise the issue *sua sponte* if the record indicates a lack of jurisdiction to hear an appeal.

Finally, the Petitioner argues that it is not at fault for the release or threat of release of oil or hazardous material because the Site was owned by the City of Springfield when the release or threat of release of oil or hazardous material occurred and the City of Springfield assumed responsibility for all remedial and response actions via contract. However, whether there are other parties potentially liable under G.L. c. 21E to conduct the response actions required in the UAO does not change the lack of jurisdiction for OADR to hear these untimely appeals.

The UAO directs the Petitioner, the current owner of the Site, to conduct certain response actions.<sup>12</sup> MassDEP may bring an enforcement action against any potentially responsible party, even if there are other parties potentially responsible under G.L. c. 21E.<sup>13</sup> The party or parties against whom MassDEP chooses to bring an enforcement action is subject to MassDEP’s discretion, and “[i]t is well settled that the exercise of enforcement discretion resides with the Department” and cannot be disturbed via proceedings before OADR. In the Matter of Mike Facchini, Bridgestone Development, Inc., OADR Docket No. WET 2022-027, Recommended

---

<sup>12</sup> G.L. c. 21E imposes joint, strict, and several liability, liability without regard to fault, on categories of parties, subject to certain exemptions and defense. Such parties, commonly referred to as potentially responsible parties, include past and current owners. See G.L. c. 21E, §§ 2, 5.

<sup>13</sup> The UAO cites as authority to issue: G.L. c. 21E, the MCP and c. 111, section 2C.

Final Decision (December 9, 2024), 2024 WL 6068036, \*15, adopted by Final Decision (June 13, 2025), 2025 WL 1859173 (allegations of noncompliance by Applicant outside permit appeal and subject to MassDEP's discretion); In the Matter of Town of Swansea, OADR Docket No. WET-2014-020, Recommended Final Decision (March 27, 2015), 2015 WL 9998844, \*5, adopted by Final Decision (June 1, 2015), 2015 WL 9999165 (it is well settled that exercise of enforcement discretion resides with the Department). Accordingly, the Petitioners motion to substitute **is denied**.

### **CONCLUSION**

In sum, on January 21, 2026, the Petitioner received the UAO and the UAO which provided notice that a request for adjudicatory hearing was to be filed within 21 days of the date of issuance. Applying the narrow exception discussed herein, the appeal timelines were tolled until the Petitioner had actual receipt of the UAO and PAN on January 21, 2026. The Petitioner filed their appeals 23 days after receipt, on February 13, 2026. It is well established that the failure to file a notice of appeal within the required period is a jurisdictional defect that requires dismissal. I recommend that the Department's Commissioner issue a Final Decision: (1) allowing MassDEP's Motion to Dismiss, dismissing the appeals; (2) denying the Petitioner's Motion to Substitute; (3) affirming the UAO; and (4) affirming the \$31,000.00 PAN.

**Date:** April 8, 2026



---

Margaret R. Stolfa  
Presiding Officer

## **NOTICE OF RECOMMENDED FINAL DECISION**

This decision is a Recommended Final Decision of the Presiding Officer. It has been transmitted to the Commissioner for her Final Decision in this matter. This decision is therefore not a Final Decision subject to reconsideration under 310 CMR 1.01(14)(d) and may not be appealed to Superior Court pursuant to M.G.L. c. 30A. The Commissioner's Final Decision is subject to rights of reconsideration and court appeal and will contain a notice to that effect.

Because this matter has now been transmitted to the Commissioner, no party may file a motion to renew or reargue this Recommended Final Decision or any part of it, and no party may communicate with the Commissioner's office regarding this decision unless the Commissioner, in her sole discretion, directs otherwise.

## SERVICE LIST

**Petitioner** Toby Realty Trust, Robert P. Sanborn  
Trustee/Deceased, c/o Mary Lou  
Sanborn, Executrix of Robert P. Sanborn's Estate

**Petitioner Representative:** Lauren C. Ostberg  
Bulkley Richardson  
1500 Main Street  
Suite 2700  
P.O. Box 15507  
Springfield, MA 01115  
Email: [lostberg@bulkley.com](mailto:lostberg@bulkley.com)

**MassDEP** Michael J. Gorski, Regional Director  
Tamara Cardona-Marek, PhD, Deputy Regional Director  
Christine LeBel, Chief Regional Counsel  
MassDEP/WERO  
436 Dwight Street  
Springfield, MA 01103  
Email: [Michael.Gorski@mass.gov](mailto:Michael.Gorski@mass.gov)  
Email: [Tamara.Cardona-Marek@mass.gov](mailto:Tamara.Cardona-Marek@mass.gov)  
Email: [Christine.LeBel@mass.gov](mailto:Christine.LeBel@mass.gov)

**MassDEP Representative** Brett Hubbard, Esq.  
MassDEP/Office of General Counsel  
100 Cambridge Street, 9<sup>th</sup> Floor  
Boston, MA 02114  
Email: [Brett.Hubbard@mass.gov](mailto:Brett.Hubbard@mass.gov)

**Cc:** Devon W. Grierson, Esq.  
City of Springfield Law Department  
1600 E. Columbus Ave, 2<sup>nd</sup> Floor  
Springfield, Massachusetts 01103  
[dgrierson@sprincfieldcityhall.com](mailto:dgrierson@sprincfieldcityhall.com)

Bruce Hopper, Litigation Manager  
MassDEP/Office of General Counsel  
Email: [Bruce.e.Hopper@mass.gov](mailto:Bruce.e.Hopper@mass.gov)

Jakarta Childers, Program Coordinator  
MassDEP/Office of General Counsel  
Email: [Jakarta.Childers@mass.gov](mailto:Jakarta.Childers@mass.gov)

**In the Matter of Toby Realty Trust (Robert P. Sanborn, Trustee/Deceased), c/o Mary Lou Sanborn, Executrix of Robert P. Sanborn's Estate, OADR Docket Nos. 2026-006 and 007**

Recommended Final Decision

Page 13 of 13