

KRAFT - MASS GENERAL BRIGHAM

Public-record forensic investigation of NPP Development, NPS LLC, property, lease, marketing, governance and related-party disclosures

Evidence cutoff: 19 July 2026 | Public sources only | No source contact

Bottom line

The public record confirms recurring Kraft-linked related-party transactions, an NPP-owned/client medical-office project built for Partners HealthCare at Patriot Place, and a later official MGB sports-medicine sponsorship involving the Patriots, Revolution and Gillette Stadium. It does **not** disclose the executed NPP lease, the NPS services or marketing agreements, standardized fair-rent terms, a transaction-specific appraisal, competitive selection, or Kraft recusal. The strongest public-source conclusion is a documented governance-risk relationship with critical contract safeguards still not publicly verifiable - not proof of overpayment, self-dealing, or personal receipt by Jonathan Kraft.

1. Executive summary

NPP Development and NPS LLC must be kept separate. NPP is the Patriot Place development/real-estate entity. NPS is publicly identified with Gillette Stadium operations/ownership. IRS Schedule L rows separately describe NPP payments as lease or lease/construction and NPS payments first as services and later as marketing.

The property join is strong but not complete. Arrowstreet, the architect, says its 115,000-square-foot, four-story Partners medical-office project had NPP Development LLC and The Kraft Group as client/owner. MGB identifies healthcare centers at 20 and 22 Patriot Place. BWH says 22 opened in November 2019 as an expansion across from 20. A deed, assessor card and recorded lease memorandum were not obtained, so record title, parcel boundaries and the exact allocation of Schedule L payments between the two buildings remain open.

Jonathan Kraft joined the MGH board in 2010 and later chaired its Finance and Real Estate Committee. He became MGH board chair effective October 1, 2019. The earliest disclosed NPP and NPS rows are also FY2010, but neither the exact board appointment date nor contract execution dates are public in the reviewed record. Sequence within 2010 therefore cannot be determined.

The NPS marketing hypothesis has a strong circumstantial join: MGB announced on December 20, 2021 that it became official sports-medicine sponsor of the Patriots, Revolution and Gillette Stadium, and the first modern \$1.5 million NPS 'marketing' row appears in FY2022. The press release does not name NPS as counterparty or disclose price, so the payment-to-sponsorship match remains a high-priority lead, not a confirmed allocation.

A February 2024 DoN affiliated-parties form names Mass General Brigham Incorporated as applicant and records Jonathan Kraft as an MGB director affiliated with The General Hospital Corporation as trustee, while showing 'No' for business relationship with Applicant. FY2023 parent Schedule L separately reports \$8.303 million to NPP and \$1.5 million to NPS with 'DIRECTOR - KRAFT.' These statements remain unreconciled across form definitions, payer/payee and affiliate boundaries; the evidence does not justify calling the DoN response false.

2. Hypothesis findings

Hypothesis	Finding	What would disprove/resolve it
H1 NPP owns/controls leased MGB property	Supported at high confidence for the original Partners medical-office project by architect owner label plus IRS lease rows; deed title unresolved.	Certified deed/assessor and executed lease.
H2 lease is 20 Patriot Place	Strongly corroborated, not contract-proven. FY2010 says BWH lease/construction; architect ties NPP to Partners building; MGB locates original center at 20.	Lease memorandum or payer property ledger.
H3 MGB improved Kraft property	Possible, not established. FY2010 says lease/construction, and imaging expansions are documented; funding, ownership and residual terms are absent.	Capital ledger, bond schedule joined to address, TI allowance and surrender clause.
H4 NPS marketing is sponsorship	Strong lead after 2021 announcement; not confirmed because release names Kraft Sports + Entertainment, not NPS, and gives no price.	Executed marketing/sponsorship agreement and invoices.
H5 contract changed after board role	Some events follow appointment, but earliest rows and board year coincide in 2010 and contract dates are unknown. Causation not established.	Execution/amendment dates and minutes.
H6 safeguards unverified	Confirmed as a public-record gap. General policies are not transaction-specific proof.	Appraisal, RFP, independent approval and recusal minutes.
H7 DoN/Schedule L conflict	Unreconciled across entity and definition boundaries.	DoN field instructions, amendment or legal-entity reconciliation.

3. Entity and property map

The graph below is an evidence map, not a beneficial-ownership chart. A line means the cited public record connects the nodes; it does not establish that one person personally received entity revenue.

Node	Role	Boundary
Jonathan A. Kraft	MGH trustee from 2010; MGH Finance/Real Estate chair by 2019; MGH chair 2019-2021	2019 MGB director; merge with Robert/Josh
NPP Development LLC	Patriot Place developer/real-estate manager; architect owner/client label for Patriots building	Separate from NPS and Kraft Group
NPS LLC	Gillette Stadium owner/operator evidence; payee in services/marketing rows	Separate from Patriots team and NPP
Mass General Brigham Incorporated	Parent and DoN applicant	Separate from group return and hospitals
The General Hospital Corporation	MGH operating corporation; historic GHC service payer label	Separate affiliate
20 Patriot Place	Original medical center; 115,000 sf architect project candidate	Parcel/deed unresolved
22 Patriot Place	2019 expansion and later DFCI tenancy	Do not assume included in original lease

Evidence links

NPP -> Partners medical office: architect client/owner statement. MGB/BWH -> 20 & 22: current facility pages and 2019 opening report. MGB -> NPP/NPS: IRS Schedule L related-party rows. MGB -> Patriots/Revolution/Gillette: official 2021 sponsorship announcement. Jonathan Kraft -> MGB/MGH: board rosters and appointment announcement.

4. NPP payment history and reconciliation

Historical non-overlapping group-return total: **\$22,336,553**. Modern parent-return total FY2021-FY2024: **\$31,669,619**. Parent and group values for the same year are alternative reporting boundaries and must not be added.

FY	Boundary	Amount	Purpose
2010	group	\$2,820,111	lease/construction - BWH
2014	group	\$3,372,088	lease - BWH
2015	group	\$3,841,286	lease - BWH
2016	group	\$3,926,719	lease
2017	group	\$3,926,719	lease
2018	group	\$4,449,630	lease
2021	parent	\$7,902,186	lease
2022	parent	\$7,253,218	lease
2023	parent	\$8,303,375	lease
2024	parent	\$8,210,840	lease
2021	group	\$7,585,524	lease
2022	group	\$6,779,656	lease
2023	group	\$8,300,000	lease
2024	group	\$7,325,990	lease

The modern parent amount rose 3.9% from FY2021 to FY2024 and peaked in FY2023. That change is not a valid rent-escalator estimate because the row may combine buildings, common-area charges, construction, allocations or amendments. The group-parent gaps also vary materially, confirming that accounting boundary matters.

5. NPS services and marketing

Historic disclosed services total: **\$1,830,000**. Modern disclosed marketing total: **\$4,500,000**. No public row was found for FY2013, FY2016-FY2021 in the reviewed anchors; absence of a Schedule L row is not proof of no payment.

FY	Amount	Label	Boundary
2010	\$400,000	services - MGH	group
2011	\$350,000	services - MGH	group
2012	\$335,000	services - MGH	group
2014	\$360,000	services - GHC	group
2015	\$385,000	services - GHC	group
2022	\$1,500,000	marketing	parent
2023	\$1,500,000	marketing	parent
2024	\$1,500,000	marketing	parent

Best-supported innocent explanation: NPS, as stadium operating/ownership entity, may have sold ordinary stadium, sponsorship, signage, hospitality or promotional rights at market value, and MGB may have had a legitimate sports-medicine and patient-access rationale. Missing contract terms prevent a finding about deliverables, performance measurement or price.

6. Governance and transaction sequence

Date	Event	Interpretation
2010	Jonathan Kraft begins MGH board service	Exact date unavailable
FY2010	First disclosed NPP and NPS rows	Not necessarily first contract
2011	Robert Kraft establishes Kraft Center	Philanthropy; no transaction causation
2018	DFCI announces 34,000 sf Patriot Place lease	Supports healthcare-site utility
2019-10-01	Jonathan becomes MGH chair	Already led Finance/Real Estate Committee
2019-11-04	22 Patriot Place opens	Development predates opening; one-month timing is not contract timing
2021-12-20	MGB sports sponsorship announced	First modern NPS marketing row follows in FY2022
2022	Record Kraft family gift announced	Gift follows longstanding transactions
2024-02-07	DoN form 'No' business relationship	Entity/definition conflict remains

7. Property, construction and improvements

The original building is described by Arrowstreet as 115,000 square feet and four stories. The owner/client label is NPP Development LLC and The Kraft Group. The 22 Patriot Place expansion opened in November 2019 and connects to 20 by a third-floor pedestrian bridge. The reviewed DoN responses document high imaging utilization, added hours and expansion need, but do not supply lease economics or title.

The phrase 'lease/construction - BWH' in FY2010 establishes that the payment category included a construction element. It does not identify NPP as general contractor, show who funded base building versus tenant improvements, or establish who owns improvements on termination. No private-benefit conclusion is supportable without the lease's improvement, allowance, rent-credit and surrender clauses.

Contractor, permit and lien findings

No contractor, permit, mechanic's lien or litigation record was promoted to a definitive project allocation in this phase. Public architecture and hospital records identify project facts, but municipal permit files and Norfolk title instruments remain required for a complete construction ledger.

8. Fair-rent test

No fair-rent conclusion is made. Dividing Schedule L payments by 115,000 square feet would produce a misleading number because the payment row is not proven to cover only 20 Patriot Place or base rent, and may include 22 Patriot Place, specialized imaging space, common-area costs, parking, utilities, escalators or construction reimbursement.

The Dana-Farber announcement supplies a useful non-related healthcare tenancy comparator - approximately 34,000 square feet at Patriot Place - but does not disclose rent, expense structure, improvement allowances or term. It therefore supports operational legitimacy of the location, not price comparability.

A valid comparison still requires contemporaneous medical-office leases with base rent, NNN/gross structure, square footage, parking, medical buildout, TI allowance, term and escalators.

9. DoN / Schedule L matrix

Field	Schedule L FY2023	DoN filed 2024-02-07
Reporting/applicant entity	Mass General Brigham Incorporated parent return	Mass General Brigham Incorporated
Person relationship	DIRECTOR - KRAFT	MGB director; GHC trustee
Business transactions	NPP \$8,303,375 lease; NPS \$1,500,000 marketing	Business relationship with Applicant: No
Period/definition	FY ended 2023; IRS interested-person rules	DoN form; exact field definition/instructions not in packet
Classification	Confirmed related-party rows	Unreconciled across definition/entity boundaries

The forms can both be accurate if the DoN question excludes affiliate transactions, uses a narrower time period, treats the business relationship as belonging to an entity rather than Jonathan personally, or asks only about the applicant's direct relationship. Those explanations are plausible but not verified. The appropriate publication language is: 'The sources conflict across different legal-entity and reporting boundaries.'

10. Procurement, appraisal, approval and recusal

The public record reviewed does not show a competitive RFP, alternative-site analysis, independent appraisal, fair-market-rent opinion, transaction-specific legal opinion, independent negotiating team, board vote, Kraft recusal, annual performance review or amendment approval for the NPP or NPS arrangements.

This is an evidence-gap finding, not proof that safeguards did not occur. Jonathan Kraft's Finance and Real Estate Committee role makes the missing transaction-specific record especially material. A general conflict policy cannot substitute for lease-specific minutes or a recusal entry.

Strongest innocent explanations

Patriot Place offered highway access, free parking, regional reach, available medical-office space, visibility and a growing outpatient catchment. DoN responses documented imaging demand and operational capacity pressures. Dana-Farber's separate 34,000-square-foot lease supports the site's medical-office utility. Sports sponsorship can also have a legitimate clinical and brand purpose where MGB provides team physicians and sports-medicine services.

11. What the evidence does not prove

It does not prove that Jonathan Kraft personally received NPP or NPS payments; that NPP alone holds record title to every relevant parcel; that annual Schedule L amounts equal base rent; that the lease was above market; that MGB gave a landlord free improvements; that the 2024 DoN answer was false; that a donation or board appointment caused a contract; that NPS marketing bought influence; or that any public-record gap means a safeguard did not exist.

Lawsuits, liens and regulatory record

No directly relevant adjudicated MGB-NPP/NPS lease, construction-defect or marketing-contract dispute was identified and promoted. This is a bounded search result, not a certification that no matter exists. Court docket, UCC, permit and Norfolk Registry searches remain incomplete.

Public evidence exhausted - bounded statement

The investigation exhausted the readily indexed IRS originals in the existing archive, the identified Mass.gov DoN files, official MGB/MGH/BWH and Kraft/Patriot Place pages, architect materials, and targeted web discovery through the evidence cutoff. It did not exhaust paywalled title systems, every municipal paper permit file, certified Delaware records, non-indexed court dockets, or nonpublic contracts and board minutes.

12. Source-backed advocacy questions

1. Who signed the original and amended NPP leases, for which legal tenant and parcels?
2. What independent appraisal and comparable leases supported rent at execution and renewal?
3. Did Jonathan Kraft recuse from Finance/Real Estate or other approval, and where is the minute entry?
4. How were 20 and 22 Patriot Place payments allocated between base rent, CAM, construction and equipment?
5. What happens to tenant-funded improvements when each lease ends?
6. Is NPS the counterparty to the 2021 sports sponsorship; if so, what rights and performance metrics support \$1.5 million annually?
7. Why did the DoN form report no business relationship with the MGB applicant while the parent Schedule L reported NPP/NPS transactions linked to a director?
8. Were alternative sites, ownership or competitive bids evaluated?

Priority records to obtain

Executed leases and amendments; parcel deeds and assessor cards; tenant-improvement and capital ledgers; independent appraisals; RFP/alternative-site files; committee minutes and recusals; NPS service/marketing agreements and invoices; DoN field instructions; certified NPP/NPS formation and manager records; UCC and mortgage instruments.

13. Method and source notes

Claims were promoted only when supported by primary records or an owner/architect source. Search snippets and aggregators were used only for discovery. Each local source is checksummed in sources.csv. Missing-year Schedule L classifications mean no row was found in the reviewed disclosure set, not that no payment occurred.

Deliverable index

File	Purpose
entities.csv	Entity boundaries
relationships.csv	Dated links
properties.csv	Property ledger
leases.csv	Lease reconstruction
money-flows.csv	Payment series
contracts.csv	Contract hypotheses
contradictions.csv	Conflicts and reconciliation
timeline.csv	Sequence
search-log.csv	Search scope and gaps
sources.csv	URLs, local filenames and SHA-256

This report is an investigative research product, not a legal opinion. Findings are limited to public records available by the evidence cutoff.

14. Principal public sources

Complete URLs, local filenames, access dates and SHA-256 hashes are in sources.csv.

ARROWSTREET-20 - Arrowstreet, *Partners at Patriot Place*: <https://www.arrowstreet.com/portfolio/partners-at-patriot-place/>

MGH-BOARD-2019 - Massachusetts General Hospital, *Mass General Board Transitions Are Announced*:
<https://giving.massgeneral.org/stories/mass-general-board-transition>

MGB-PARTNERSHIP-2021 - Mass General Brigham, *New Partnership with New England Patriots and New England Revolution*:
<https://www.massgeneralbrigham.org/en/about/newsroom/press-releases/mass-general-brigham-announces-new-partnership-new-england-patriots-and-new>

BWH-EXPANSION-2019 - Brigham and Women's Hospital, *Brigham Health Opens Expanded Center in Foxborough*:
<https://bwhbulletin.org/2019/11/07/brigham-health-opens-expanded-center-in-foxborough/>

DON-FOX-2019 - Massachusetts DPH, Foxborough DoN responses:
<https://www.mass.gov/doc/partners-healthcare-system-bwhmass-general-foxboro-responses-to-don-questions/download>

DON-AFFILIATED-2024 - Massachusetts DPH, MGH significant-amendment attachments, affiliated-parties table at PDF page 20:
<https://www.mass.gov/doc/attachments-pdf-mass-general-brigham-inc-mgh-significant-amendment/download>

DFCI-LEASE-2018 - Dana-Farber, 34,000-square-foot Patriot Place lease announcement: <https://www.dana-farber.org/newsroom/news-releases/2018/dana-farber-cancer-institute-to-develop-an-outpatient-hospital-satellite-at-patriot-place-in-foxborough>

IRS returns - FY2010-FY2018 historical group filings and FY2021-FY2024 parent/group XML originals, archived locally with hashes; IRS Tax Exempt Organization Search: <https://apps.irs.gov/app/eos/>