DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
WWW.DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD

ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

MARY T. BASSETT, M.D., M.P.H.
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

SUBJECTS: BUFFALO CITY CEMETERY d/b/a THE FOREST LAWN GROUP, NO. 15-027
OAKWOOD CEMETERY ASSOCATION, NO. 15-052

RE: PROPOSED MERGER

DATE: JUNE 7, 2022

Buffalo City Cemetery, d/b/a The Forest Lawn Group (Forest Lawn) and Oakwood Cemetery Association (Oakwood) seek the New York State Cemetery Board's (Board) recommendation of approval of a merger and approval of the certificate of merger.

The two cemeteries are not contiguous, so Not-for-Profit Corporation Law (N-PCL) section 1506-d applies to this proposed merger.

The Division of Cemeteries (the Division) has reviewed the relevant factors under this statute and recommends that the Board: recommend approval of the merger and approve the form of the accompanying certificate of merger (Exh. 8). Those recommendations are conditioned on subsequent receipt of other required regulatory approvals (Attorney General and/ or Supreme Court, and Erie County Legislature) and payment of the outstanding PM deficit using general funds.

Exhibits

1. Report of Associate Accountant Kerry Forezzi dated Apr. 13, 2022
2. Application from Featherstonhaugh Wiley & Clyne, LLP dated August 17, 2021, attaching overview, merger outline, report concerning N-PCL section 1506-d, and the following exhibits:
   A. Forest Lawn Certificate of Incorporation
   B. Forest Lawn Bylaws
   C. Oakwood Cemetery Ass'n Certificate of Incorporation
   D. Oakwood Bylaws
   E. Forest Lawn Trustee list
   F. Oakwood Trustee list
   G. Notification of Proposed Merger to Localities
   H. Notice to lot Owners
   I. Posting of Notice for Lot Owners
   J. Publication of Notices
   K. Oakwood Equipment Resources
   L. Plan of Merger
   M. Merger Agreement
   N. Forest lawn Board Approval of Merger
   O. Forest Lawn Lot Owners Approval of Merger
   P. Oakwood Board Approval of Merger

Q. Oakwood Lot Owners Approval of Merger (note—this is blank)
R. Forest Lawn Annual Financial Report
S. Oakwood Annual Financial Report
T. Operational Projections
U. Forest Lawn PM Investment Policy
V. Forest Lawn Endowed Care Investment Policy
W. Certificate of Merger
X. Draft Verified Petition to Supreme Court
Y. Proposed Supreme Court Order
Z. Proposed Unpaid PM Loan Resolution Structure

3. Audit Report of Senior Accountant Karen DeYoung (Sept. 13, 2017)
4. Ltr. From Oakwood (Feb. 8, 2022)
5. Oakwood resolution of lot owners (Aug. 20, 2021)
6. Oakwood resolution ratifying approval of merger (Dec. 14, 2021)
7. Schedules to Merger Agreement
8. Revised Certificate of Merger
9. Forest Lawn Conflict of Interest Policy
10. Forest Lawn Resolution Concerning Procurement
11. Forest Lawn Sample Request for Quote
12. Oakwood 990
13. Revised Forecast of Oakwood Financials
14. Emails from Nancy Hibsch (Mar. 23-24, 2022)
15. Forest Lawn Ltr. re Conflict of Interest Policy (Mar. 25, 2022)
16. WNY Invoice to Oakwood Cemetery
17. Memo of Patricia Sandison, Esq. (Sept. 23, 2021)
18. Labor Analysis (two separate documents)
19. Vendor Policy

Background

Forest Lawn is the largest cemetery in Western New York. Its constituent cemeteries comprise a total of 657 acres. It appears to be in compliance with all Division requirements and is consistently well-maintained. Over the last 20 or so years, it has merged with five other cemeteries in Erie County: Buffalo Cremation Co., St. Matthews Cemetery, Williamsville Cemetery, Gethsemane Cemetery, and Lakeside Cemetery. Its operation of these five cemeteries appears to be financially successful and all are well maintained. It is in the process of merging with four other cemeteries: Lancaster Rural Cemetery (Lancaster Rural), also in Erie County (the Board issued a favorable recommendation at its November 9, 2021, meeting and approved the certificate of merger at its March 8, 2022, meeting), Attica and Quaker Settlement Cemeteries (the Board issued a favorable recommendation at its February 8, 2022, meeting and approved the certificate of merger at its March 8, 2022, meeting); and Griffins Mills Cemetery Association (the Board issued a favorable recommendation and approved the certificate of merger at its March 8, 2022, meeting).

Forest Lawn now seeks to merge with cemeteries somewhat farther from its original location.

Oakwood is a 16-acre cemetery within the Greater Buffalo area, in East Aurora (Town of Aurora), New York. It is less than five miles from Griffins Mills Cemetery and about 13 miles from two of Forest Lawn's existing cemeteries, Lakeside and St. Matthews.

Oakwood does not appear to be in compliance with Not-for-Profit Corporation Law section 715 (related party transactions) and 715-a (conflict of interest policy). It also appears to have a small PM deficit, caused by a previous board failing to make required deposits into PM.

Statutory Factors

The plan of merger or consolidation is economically feasible and financially responsible

From Forest Lawn's perspective, the merger is economically feasible and financially responsible in the sense that taking on the obligation to maintain and operate Oakwood will not materially impair, and will likely benefit, Forest Lawn's position.

Forest Lawn reasonably projects that it can improve the performance of Oakwood's unrestricted and restricted funds. Oakwood is approximately 16 acres.

Oakwood has made a small profit in all but one of the last few years. Thus, even absent the savings Forest Lawn estimates it will provide, a merger will benefit Forest Lawn. In addition, Oakwood has substantial funds of its own: almost $1.5 million at market in its PM Fund. Together with Forest Lawn's $31 million in combined funds, both cemeteries will remain well capitalized after the merger.

Forest Lawn asserts that the number of grave sales will increase dramatically in the first few years of sales; we consider this projection to be extremely optimistic. On the other hand, Forest Lawn can increase investment income by investing the former Oakwood PM Fund in the way it invests its own funds (Oakwood currently earns about 2.5 percent in interest and dividends). Because Oakwood has historically been profitable, even a small increase in investment income should have a strong positive impact on the balance sheet.

Forest Lawn initially stated that it will reduce expenses, in significant part by cutting by half costs of repair and maintenance currently paid to WNY Cemetery Service, Inc. (WNY) (see below for a discussion of related party issues concerning this corporation, Oakwood, and Forest Lawn). Forest Lawn has now provided an update, stating that there were errors in the previous calculation and showing no savings in that area. Expenses do not appear to be extremely high to begin with and Oakwood generally operates in the black, so reducing them is less critical here with Forest Lawn's resources behind Oakwood. Eliminating existing trustee fees will improve Oakwood's financial position slightly.

See the section entitled "Related Party Issues" below.

the merger or consolidation does not harm the interests of each cemetery corporation, their lot owners, the communities in which the constituent cemeteries are located, or the state.

Oakwood has a reasonably strong PM Fund for a cemetery of its type and size but will nevertheless find it difficult to operate purely on investment income based on current fund balances. On the other hand, it is unlikely to run out of grave sales anytime soon. Adding Forest Lawn's $31 million in funds will dramatically strengthen its financial position without materially weakening Forest Lawn's financial position. The merger will thus benefit the Oakwood lot owners and Town of Aurora by reducing the risk of reaching the point where no volunteers step up to serve as board members. In connection with each of the mergers, Forest Lawn has asserted that the transaction benefits its own lot owners by adding to its PM. The Division has been skeptical of this claim elsewhere, but here, given that Oakwood is consistently profitable, it will benefit Forest Lawn in the short and medium term.

Oakwood seems unlikely to be able to increase its sales significantly on its own; Forest Lawn projects fairly dramatic increases in sales. This seems unlikely but it is reasonable to expect that Forest Lawn achieve at least a modest increase in lot sales.

Division Investigator Cynthia Craig was part of an effort to reorganize the Board in 2017. Subsequently, Oakwood elected Craig Wolcott as President and his sister as treasurer, along

with two non-Wolcott trustees (one of whom is a local funeral director). On March 28, 2022, Investigator Cynthia Craig spoke with Dan Rahn, a board member and son of the former President, who advises that the board does not anticipate being able to recruit individuals who will be willing to continue active management of the cemetery and that merger with Forest Lawn represents the best option for the cemetery and its lot owners.

See the section entitled "Related Party Issues" below.

the surviving or consolidated corporation will have the resources, ability and commitment of directors and officers to ensure that all the constituent cemeteries are properly operated and maintained, that they will not fall into disrepair and dilapidation and become a burden upon the community, that they will be operated for the mutual benefit of lot owners, and that they will continue to serve the local communities in which they are located

Properly Operated and Maintained

Forest Lawn successfully operates and maintains several cemeteries in the Greater Buffalo area, and they are properly operated and maintained. Forest Lawn appears to be in compliance with Article 15 and Division regulations.[1] See the section entitled "Related Party Issues" below.

Not Become a Burden on the Community

As noted above, Oakwood is less likely to become a burden on the community if it merges with Forest Lawn than if it were to remain a separate entity. Adding Oakwood to the Forest Lawn Group does not make it appreciably more likely that Forest Lawn or its other constituent cemeteries will become a burden on the community.

Operated for the Mutual Benefit of Lot Owners

In this case, bringing more professional management and additional sales resources to Oakwood will benefit lot owners without adversely affecting the existing lot owners of Forest Lawn. Like many volunteer-run cemeteries, and as mentioned above, Oakwood's board does not believe they will be able to recruit the next generation of officers and directors. See the section entitled "Related Party Issues" below.

Continue to Serve the Local Communities

See above. The Division's understanding is that, once merged, it is not possible for a cemetery to be partially abandoned to a town. Thus, this merger means that Oakwood will continue to operate as a not-for-profit cemetery unless the entire Forest Lawn group were somehow abandoned.

Notice to Municipalities

Forest Lawn provided the Towns of Aurora (Oakwood), Amherst (Williamsville and Gethsemane), Hamburg (Lakeside), and West Seneca (St. Matthews) with notice of these mergers. No notice is required to the City of Buffalo (cities are not required to maintain abandoned cemeteries).

[1] In April 2019, Forest Lawn performed a mass disinterment at St. Matthews in April 2019 based on its expressed concern related to erosion in a section adjoining Cayuga Creek. Forest Lawn performed the disinterments and reinterments without consent of the affected families. The Division issued a notice of non-compliance based on these disinterments and reinterments. Forest Lawn has attempted to contact families concerning final resting places. These efforts have been complicated by a lawsuit brought on behalf of several families seeking monetary damages and class certification. We regard seeking consent of the families and, failing that, court approval as curing their non-compliance.

Plan Includes[2]

a description of the financial assets of each constituent cemetery corporation demonstrating that the surviving or consolidated cemetery will have sufficient financial resources to operate all locations subsequent to merger or consolidation;

The plan submitted to the Board contains a description of both cemeteries' financial assets, which appear sufficient to operate all locations after merger.

a proposal for management of financial assets of the surviving or consolidated cemetery, including management of trust funds of the constituent cemeteries;

The plan submitted to the Board describes in detail how Forest Lawn manages its investments. The combined cemetery will not segregate Forest Lawn and former Oakwood assets.

a proposal for maintenance, storage and availability of all corporate and cemetery records of the surviving or consolidated cemetery including procedures for physical or remote access to such records by persons entitled to access;

As described in the plan submitted to the Board, Forest Lawn will hold Oakwood records at the Margaret L. Wendt Archive and Research Center at Forest Lawn, digitize them, and make them available electronically or, on request, by paper. Records will be available online or by calling the cemetery; contact information will be posted at Oakwood. Oakwood does not have an onsite office so this will be an improvement for its former lot owners and visitors.

a proposal for maintenance, storage and availability of all corporate and cemetery records relating to the constituent cemeteries, including procedures for physical or remote access to such records by persons entitled to access

See above.

a plan for maintenance and operation of all locations in an equitable manner

Forest Lawn states that it provides the same level of care at all of its existing locations and will continue to do so at any new locations. We have no care complaints from Forest Lawn Group cemeteries. At Oakwood, WNY currently provides maintenance. That company is owned in part by a current Oakwood board member, Levi Wolcott; his mother is the co-owner. His aunt, Nancy Hibsch, is also an officer and director of Oakwood. As noted below, Oakwood lacks a conflict of interest policy and does not appear to comply with N-PCL section 715 in retaining WNY. Craig Wolcott was himself President of Oakwood but resigned before merger discussions occurred.

Additionally, Craig Wolcott, whose wife and son own WNY, and whose sister Nancy Hibsch sits on Oakwood's board, is a Forest Lawn Vice President. Forest Lawn states that it will engage in a competitive bidding process to ensure that whoever maintains Oakwood going forward will provide at least as good services at a similar or better price. Forest Lawn has provided both its conflict of interest and a procurement resolution. Exhs. 9-10.

Administrative functions will be consolidated at Forest Lawn's Buffalo office.

[2] Forest Lawn interprets N-PCL section 1506-d as requiring that this information be provided to the cemeteries with which it will merge and included in its application to the Board but believes that it is not necessary to include it in the Plan of Merger document pursuant to N-PCL section 902. The Division believes that the Plan of Merger pursuant to N-PCL section 902 should include all of the information required to be included under N-PCL section 1506-d. However, in this case Oakwood has provided supporting documentation indicating that Forest Lawn provided this information and made these representations to Oakwood. See Exh. 5. Given the foregoing, the Division believes that the Board can and should still approve this application.

an agreement that contact information for the surviving or consolidated cemetery will be posted at the entrance to each location of the surviving or consolidated cemetery and on any website maintained by it

Forest Lawn has agreed to do this.

a proposal for the conduct of annual and special lot owner meetings that permits lot owners who were lot owners of a constituent cemetery to attend, actively participate in, and vote at such meetings remotely

Forest Lawn will create a website for Oakwood, will publish notice in local papers, and will make online participation available to lot owners unable to travel to Buffalo for the cemetery's annual meeting. This proposal will make it easier for Oakwood lot owners to attend meetings than it is now.

a proposal for providing notice to lot owners who were lot owners of a constituent cemetery of the place, date and hour of the annual and any special lot owner meetings in compliance with section six hundred five of this chapter, and that also provides for: notice to be published in a newspaper located in each county in which any constituent cemetery was located, and notice to be prominently posted on the homepage of any website maintained by the surviving or consolidated cemetery

See above.

Notice of Meeting Concerning Merger

Not By Publication (Unless Undue Hardship)

Oakwood provided notice by mail to lot owners and has provided proof of that notice. See Exhs. H-I. Forest Lawn published notice of its meetings and has provided proof of that notice. See Exhs. H, J. The Division notes that Forest Lawn published its notice in the Am-Pol Eagle, a newspaper aimed at the Western New York Polish community. The Division has discussed with Forest Lawn publication of notices in publications most likely to reach lot owners.

Posting

Oakwood states that it posted notice of the meeting concerning the merger as required. See Exh. I. The notice indicates it was posted on June 7, 2021, for an August 20, 2021 meeting. Oakwood also reports that the notice was posted for at least the required 60 days.

For some reason, Forest Lawn posted notice at its cemetery for only 57 days. This minor defect does not affect the Division's recommendation of approval.

Website

Forest Lawn published notice of the meeting on its website; Oakwood does not have a website.

Meetings and Approvals

The boards of both cemeteries unanimously approved the proposed merger. When Oakwood's board first approved this merger on March 1, 2021, both Nancy Hibsch and Levi Wolcott participated in the vote. Because of concerns about a possible related party transaction (given Craig Wolcott's status as a Vice President of Forest Lawn), the Oakwood board met again on December 14, 2021, to ratify its previous approval of the merger, with Nancy Hibsch and Levi Wolcott recusing themselves. In ratifying the merger, the board stated that it **"**has reviewed

options for the long-term sustainability of the Association" and specifically found that **"**a merger of" Oakwood "with and into Forest Lawn (the *"Merger")* under the terms of the Plan of Merger will meet the financial needs and long-term sustainability of the Association's operations and will support the best interests of the Association and its lot owners." Exh. 6.

Forest Lawn's lot owners approved the merger with no opposition, although only two attended the meeting in person (there were 650 proxies voted in favor). Oakwood's lot owners approved the merger by a vote of 26-6. Exh. 5.

Related Party Issues

There are several related party issues present here.

First, Oakwood contracts with WNY to provide grave openings and maintenance. Levi Wolcott, along with his mother, owns WNY; he and his aunt also serve on Oakwood's board. However, Oakwood has not complied with the related party statute in approving its contract with WNY. Indeed, Oakwood does not even have a conflict-of-interest policy. Oakwood reports that it attempted to solicit bids by advertising in 2021 but no one submitted one, so it renewed its contract with WNY. Exh. 13. It does not appear that either Nancy Hibsch or Levi Wolcott recused themselves from this process.

Craig Wolcott, the former owner and father and husband of the owners of WNY, is a Vice President at Forest Lawn. According to its 990, Forest Lawn paid WNY approximately $396,000 in 2020 for lawncare. Forest Lawn reports compliance with Article 7 of the Not-for-Profit Corporation Law and has amended its conflict-of-interest policy to address these situations. Exhs. 10, 14. Forest Lawn has represented to the Division that it will follow a competitive bidding process and this conflict-of-interest policy when soliciting outside contractors to perform burials. Id.; see also Exh. 9.

Second, the merger itself potentially raises related party issues. Two of Oakwood's board members, Nancy Hibsch and Levi Wolcott, are, respectively, the sister and son of a Forest Lawn Vice President, Craig Wolcott, although Craig Wolcott does not sit on Forest Lawn's board.

To address this issue, Oakwood's board met again without Ms. Hibsch and Mr. Wolcott after it and the lot owners approved the merger. As noted above, the board ratified the transaction, stating that it **"**has reviewed options for the long-term sustainability of the Association" and finding that **"**a merger of" Oakwood "with and into Forest Lawn (the *"Merger")* under the terms of the Plan of Merger will meet the financial needs and long-term sustainability of the Association's operations and will support the best interests of the Association and its lot owners." Exh. 6.

Forest Lawn's board's approval of the transaction does not mention Craig Wolcott or possible related party issues. Exh. N. Forest Lawn subsequently provided a letter explaining why its board did not specifically address the issue of Craig Wolcott's family's affiliation with other cemeteries' boards and provided a 2022 conflict of interest statement in which Craig Wolcott disclosed his connection to WNY and the cemeteries where his family members are on the board or where WNY provides services. Exh. 14. In that letter, Forest Lawn takes the position that:

> After analyzing the Relationships, Forest Lawn determined there is no violation of the Conflict of Interest Policy with respect to these Relationships, as Mr. Wolcott, does not have the right to vote on Forest Lawn's participation in the Potential Mergers (he is not a trustee on the Board of Forest Lawn), nor does he have a personal financial interest in the Potential Mergers.

Forest Lawn has also taken steps, detailed in Exhibits 11 and 17-19, in an effort to ensure that its continued use of WNY's services complies with the related party provisions of the Not-for-Profit Corporation Law. The Division has informed Forest Lawn that it will request regular updates to attempt to review compliance.

Recommendation

The Division recommends that the Board in turn recommend approval, subject to subsequently obtaining other required approvals as noted above and approve the certificate of merger.

Oakwood is financially viable as an independent not-for-profit cemetery corporation. However, it cannot recruit new board members and the current board is not willing to stay on indefinitely. With more professional, local management, we believe Forest Lawn can run Oakwood successfully (as it has done with Lakeside and St. Matthews and other Greater Buffalo cemeteries). Forest Lawn will benefit by acquiring Oakwood's PM Fund of over $1.4 million.

We therefore recommend that the Board: 1. approve the form of the (unsigned) certificate of merger (Exhibit 8); and 2. recommend approval of the merger, both subject to subsequent receipt of all other required approvals (Attorney General and/or Supreme Court, and Erie County Legislature) and payment of the outstanding PM deficit using general funds.

EXHIBIT 1

DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
NEW YORK, NY 10038
TELEPHONE: (518) 474-6226
FAX: (518) 474-0876
WWW.DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD

ROBERT J. RODRIGUEZ
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

MARY T. BASSETT, M.D., M.P.H.
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: KERRY FOREZZI; ASSOCIATE ACCOUNTANT

SUBJECTS: BUFFALO CITY CEMETERY d/b/a THE FOREST LAWN GROUP NO. 15-027 and OAKWOOD CEMETERY ASSOCIATION, N0. 15-052

RE: FINANCIAL SUMMARY OF PROPOSED MERGER APPLICATION

DATE: April 22, 2022

Buffalo City Cemetery, d/b/a The Forest Lawn Group (Forest Lawn) seeks New York State Cemetery Board (Board) approval to merge with Oakwood Cemetery Association (Oakwood), located in the Town of East Aurora (Town), in Erie County.

Division Audit
Oakwood was last audited by the Division in 2017 through the year-ending December 31, 2016. The audit report states the cemetery underwent a large-scale reorganization as of March 1, 2017. Six board members resigned, and five new board members were added, to include three new officers. The last two audit reports (2013 and 2017) indicated the cemetery was not making its required deposits to the permanent maintenance fund since at least 2007. As of 12/31/2016, the cemetery had a deficit in its permanent maintenance fund of $31,757.22. The audit report also states the cemetery was running an annual operating deficit averaging $12,500 in years 2013-2016, which appears to have since turned around.

Oakwood wrote a letter to the Division dated April 10, 2018 requesting a repayment plan to address the Permanent Maintenance deficit. The cemetery stated it would deposit $3,092.22 on July 15, 2019 and $3,185.00 every July 15th for nine years. As of the date of this board application, Oakwood reported that it had not made any repayments to the PM fund. However, after further analysis, the Division determined that the PM deficit has been reduced to $10,027.48 as of 12/31/2021, by reinvesting income earned on the securities. This revised figure is seen in the section below labeled 'Fund Balances'.

The cemetery was holding funds in a Perpetual Care account but did not have a copy of the related wills stipulating the purpose for the funds. Oakwood was instructed to seek copies of the will's and not use the interest gained on those monies until it could determine the required use.

The 2017 audit report expressed concern over a related party transaction. The Oakwood Presidents' company was providing the mowing, trimming, and grave digging services for the cemetery. It also noted that Oakwood's Secretary/Treasurer is the President's sister. Oakwood reported recently that they since bid for these services indicating they had one inquiry but no other bidders.

Annual Report / Vandalism & Assessment fees
Oakwood is current with its Annual Financial Report submissions. As of 12/31/2021, Oakwood owes the Division $47.00 for outstanding Vandalism & Assessment fees.

Cemetery Activity / Financial Condition
Oakwood is an active cemetery that reported totals of 190 burials, $123,159 in interment income, and $103,500 in lot sales in the last four years (2017-2020). The total acreage at Oakwood is 16 acres with only .5 acre unsold and developed.

Oakwood finished with a net operating surplus in three of the last four years (2017-2020). The cemetery has transferred $20-23k/year in investment income from dividends and interest to the operating account to help offset expenses.

Fund Balances:
As of 12/31/2021, Oakwood Cemetery Association reported the following assets:

FUND:	**Balance (market)**	**Balance (cost)**	**Fund Liability**	**Surplus/ (Deficit)**
General (GF)	$ 61,636.38	checking	-	-
Permanent Maintenance (PM)	1,646,310.00	$1,166,108.29	$1,171,862.77	($10,027.48)
Perpetual Care (PC)	29,413.25	savings	$29,413.25	-
TOTAL ASSETS	**$1,737,359.63**	**-**	**-**	**($10,027.48)**

As of December 31, 2021, there is a deficit in the Permanent Maintenance Fund of $10,027.48. The original deficit of $32k +/- has been indirectly and partially absolved through capital gains over the years since. Oakwood was notified in writing within the Divisions 2013 and 2017 audit reports and both times agreed to pay the deficit back but did not follow through on that promise. Given Oakwood has enough funds in their General Fund, the Division recommends that the PM deficit be remedied as a condition of the merger. Forest Lawn agreed to this condition in an email dated March 30, 2022 from David Fleming.

Upon merger, Forest Lawn would gain funds held by Oakwood as Perpetual Care. Oakwood provided an itemized list of this fund showing the balance is comprised of multiple bequests. Forest Lawn is required to carry out the wishes of decedent's according to intentions stated in their wills. Like the Attica merger, the Division is unsure if funds currently classified as Perpetual Care are permanent maintenance or special trusts by nature in accordance with division regulations. Forest Lawn should explore the PC fund and any related wills and classify the funds as true PC or reclassify as PM, Special Trusts (ST), or GF.

Forest Lawn claims it can support all current and newly acquired cemeteries maintenance needs in perpetuity indicating the merger will compound market returns thus increasing available maintenance resources.

Financial Review of Application
The focus for this part of the review was given to statements throughout the application that related to financial claims or projections and the merger document presented as Exhibit T labeled "Operational Projections" and its subsequent revision. In Exhibit T, results for Revenue and Expenses were given for years 2013-2020 with projections for 2021-2025 using the average of the previous 5-year results as a basis for comparison.

Revenue:
Forest Lawn projected a 35% increase in grave sales in Year 1, 2% increases per year for interment fees, a 125% increase in foundation income in Year 1, and a 78% increase in interest

& dividends in Year 1. Forest Lawn stated it would allow 4 burials per lot, as opposed to 2 currently allowed by Oakwood and market new offerings which would increase revenue in the remaining available space. Forest Lawn refers to its investment strategy as stronger and expects a guaranteed minimum return of 3.25%.

Expenses:
Forest Lawn projected that overall expenses would increase 3% in Year 1 and 1.5% each year after. The fees paid to Oakwood's President and Secretary/Treasurer is eliminated and office expense is significantly reduced. There are expected increases in grave services and insurance, and new costs for advertising and a PM loan payback. It has subsequently been determined that the PM loan payback was for work that was proposed but later withdrawn. In an email dated March 30, 2022, David Fleming withdrew that expense line from the financial forecast.

5-year averages, comparison before and after merger:

	Oakwood results, 5-year average	Forest Lawn post-merger projection, 5-year average	% INCRS
Average Revenue	$83,853	$122,203	45.7
Average Expenses	75,365	79,653	5.7
Average Surplus	8,488	42,550	401%

As the above table shows, Forest Lawn provided a Financial Forecast that projected an increase in Oakwood's bottom line by more than 400% over the first five years post-merger. *Note: this table does not reflect the removal of the PM loan payback expense, which would only further support the favorable financial position post-merger.*

Related Parties:
Forest Lawn's Vice President/Groundskeeper is the father of a Trustee on Oakwood's board and the brother of Oakwood's Treasurer. The Oakwood Trustee and his mother (the Forest Lawn VP's wife) owns the contracting company that provides mowing and maintenance and grave digging services for Oakwood and other cemeteries with which Forest Lawn seeks to merge. It is feasible to believe that these individuals could realize an increase in income or wages as their responsibilities increase due to the growing number of Forest Lawn properties. For example, the financial projections provided by Forest Lawn show a 23% increase in costs related to grave digging, a service provided by the referenced contractor. The sister/aunt of the same individuals who is an officer on the Oakwood board. is also being compensated.

It does not appear that any of this related party information was disclosed properly over the years within Oakwood board's minutes, annual lot owner's meetings, Form 990, or the independent auditor's review. There is no evidence that the related parties recused themselves from any related discussion, votes, or bids when it came to contractor services or the proposed merger until December 2021. After inquiry by the Division as to compliance with related party provisions, the Oakwood board, without Nancy Hibsch and Levi Wolcott, met and, after noting the existence of related parties, ratified the merger on December 14, 2021. It does not appear that Oakwood had or has a written Conflict of Interest policy as of the date of this report and it does not appear that the same information was disclosed to the lot owners.

Conclusion:
From a financial perspective, Oakwood is not in danger of abandonment in the foreseeable future. The 2017 board reorganization and advice given to Oakwood during the Division audit in 2017 to strengthen its financial operations has seemingly been applied and proven successful. Oakwood

recognized a small surplus in three of the last four years and has a reasonably sized endowment fund for its size that has been performing well. In addition, it has sufficient land for future sales. However, the growing concern of a lack of community volunteer support and Forest Lawn's plan to significantly increase revenues would make the strongest arguments in favor of this merger.

As stated in the sections above, the Division recommends three conditions of this merger:

1. Oakwood must pay $47.00 to Division of Cemeteries for outstanding Vandalism & Assessment fees through 12/31/2021 *(see attached fund review worksheet, tab 2).*
2. Oakwood must transfer $10,027.48 from its general fund to the permanent maintenance fund to close the PM deficit. Forest Lawn should first confirm the capital gains and brokerage fees from 2017-2021. The Division calculations are based on figures that Oakwood reported on its Annual Financial Reports (*see attached fund review worksheet*).
3. Forest Lawn should work with Oakland to identify the source and purpose of funds currently designated as Perpetual Care to determine if any of the funds should instead be classified as PM, ST, or GF, prior to seeking approval for this merger from the Office of the Attorney General.

Oakwood Cemetery Association

Erie County 15-052

Review thru 12/31/2021

TRUST FUND LIABILITY (Restricted)

YEAR	LOT SALES	P/M ALLOCATION 10% PER LOT SOLD	# Burials	P/M ALLOCATION $35 PER BURIAL	FROM ANNUAL REPORTS REALIZED CAPITAL GAINS (LOSS)	Deduct 2/3 Broker fees	P/M LIABILITY
12/31/2016		Prior audit balance carried forward					$ 888,217.11
12/31/2017	$ 18,300.00	$ 1,830.00	16	$ 560.00	$ -	$ 1,620.00	890,607.11
12/31/2018	30,450.00	3,045.00	22	$ 770.00	201,698.00	2,625.00	1,096,120.11
12/31/2019	20,525.00	2,052.50	23	$ 805.00	4,945.00	2,503.00	1,103,922.61
12/31/2020	34,225.00	3,422.50	18	$ 630.00	15,522.00	2,555.00	1,123,497.11
12/31/2021	23,125.00	2,312.50	28	$ 980.00	40,208.16	2,017.60	1,166,997.77
TOTAL	$ 126,625.00	$ 12,662.50	107	$ 3,745.00	$ 262,373.16	$ 11,320.60	**$ 1,166,997.77**

ASSETS	ACCOUNT TYPE	LAST 4 DIGITS OF ACCOUNT #	MATURITY DATE/PRICE PER SHARE	INTEREST RATE / SHARES	MARKET VALUE	COST VALUE
PERMANENT MAINTENANCE						
US Trust/BOA	Mutual Funds	0717	*as of 12/31/2021 per brokerage statement*		$ 1,620,250.15	$ 1,135,775.44
M&T Bank	Savings	1616	*as of 12/31/2021 per bank statement*		$ 26,059.85	$ 26,059.85
				TOTAL PM Asset	$ 1,646,310.00	$ 1,161,835.29
				PM Liability/Restricted balance		1,166,997.77
				Surplus / (Deficit)		$ (5,162.48)
PERPETUAL CARE						
M&T Bank	CD's & Savings Accts	Various	*as of 12/31/21, per cemetery records & annual report*			$ 29,413.25
					Total PC	$ 29,413.25
GENERAL FUND						
M&T Bank	Checking	2869	*as of 12/31/21 per bank statement*			$ 62,036.38
					TOTAL GF	$ 62,036.38

PRICES

$ / SINGLE GRAVE LOT	925
$ / ADULT INTERMENT	1000
$ / CREMATED REMAINS	550

Total Acreage	Acres Sold	Assets Per Acre Sold
16	15.5	$80,857.09

Total Assets this Audit		$ 1,253,284.92
Total Assets last Audit	as of 12/31/2016	$ 896,238.67
% Change		39.84%
$ Change		$ 357,046.25
General Fund Assets this Audit		$ 62,036.38
Total General Fund Assets last Audit	as of 12/31/2016	$ 9,737.97
% Change		537.06%
$ Change		$ 52,298.41

EXHIBIT 2

FEATHERSTONHAUGH,
WILEY & CLYNE, LLP
ATTORNEYS AND COUNSELLORS AT LAW

111 WASHINGTON AVENUE, SUITE 501
ALBANY, NEW YORK 12210
WEBSITE: FWC-LAW.COM
PHONE: (518) 436-0786

APPLICATION TO THE NEW YORK STATE CEMETERY BOARD FOR CONSENT TO THE MERGER OF:

Oakwood Cemetery Association

(Erie County, NY 15052)

Into:

The Buffalo City Cemetery

(Forest Lawn Cemetery and Crematory 15027)

August 17, 2021

FEATHERSTONHAUGH, WILEY & CLYNE, LLP
ATTORNEYS AND COUNSELLORS AT LAW

111 WASHINGTON AVENUE, SUITE 501
ALBANY, NEW YORK 12210
WEBSITE: FWC-LAW.COM

DAVID F. FLEMING, JR.
CHIEF OPERATING OFFICER
dff@fwc-law.com

PHONE: (518) 436-0786
FAX: (518) 427-0452

August 17, 2021

New York State Cemetery Board
New York State Department of State
One Commerce Plaza
99 Washington Avenue
Albany, New York 12231

Re: Merger of Forest Lawn Cemetery & Crematory (15027) and Oakwood Cemetery Association (15052)

Dear Members of the Board:

Attached herewith please find an application package related to the proposed merger of Oakwood Cemetery Association into The Buffalo City Cemetery (Forest Lawn Cemetery & Crematory). Both cemeteries are regulated by the state and are under the jurisdiction of the State Cemetery Board. The cemeteries respectfully request the State Cemetery Board's consent to this merger for the benefit of all lot owners as outlined in the following documents.

The proposed merger of these operations has been under discussion by both organizations for some time. Subsequent to these talks, the proposed merger and plan of merger have been approved by the boards of each entity as well as the lot owners of the cemeteries. United, the merged cemeteries will create increased financial stability and service for all members of the organizations and will strengthen the long-term resources for all lot owners.

This merger is in keeping with The Forest Lawn Group's strategy approved and outlined by its Board of Trustees to meet the financial needs and long-term sustainability of cemetery operations and endowment while supporting the interests of all lot owners. This proven business model (through mergers dating back to 1998) increases available revenues, reduces maintenance per acre, and increases permanent maintenance funds. The management of clusters of cemeteries in geographic regions is key to the success of this effective business model.

The reality is that many cemeteries, especially smaller, rural cemeteries, are increasingly in financial and operational distress. Many of them, including Oakwood Cemetery Association, have told Forest Lawn in plain terms that they will fail and face abandonment in the very near term unless a solution is found. They face declining revenues, increasing costs, small and often insufficient endowments, and their boards and management are aging with no younger generation stepping in to take over. A new strategy is essential if these cemeteries are going to survive and not become a burden on the tax payers of local municipalities. Industry consolidation, in instances such as this, is the only realistic path forward. Combining with Forest Lawn offers Oakwood Cemetery Association Cemetery enhanced management, operational and financial resources and support, together with operational efficiencies, that will keep these cemeteries (as well as the entire Forest Lawn Group) viable and strong.

As the Board is aware, Forest Lawn has for two decades owned and operated a "cluster" of cemeteries located in Western New York. It has proven that it has the professional management and resources to manage multiple cemeteries, and has demonstrated the operational efficiencies that can result from a group of geographically close cemeteries sharing resources. Forest Lawn is also able to implement common policies and procedures, financial controls and reporting, marketing and promotional resources (including web site and online resources), and other operational efficiencies for the benefit of all of its cemeteries. At the same time, Forest Lawn's management template remains a behind-the-scenes overlay of practices and policies so that the sensibilities and traditions of each local community cemetery is preserved and respected.

These clusters have greatly strengthened Forest Lawn's financial position while also providing enhanced services and engagement for constituent operations.

Oakwood Cemetery Association is a sixteen acre parcel with burials averaging 41 per year and annual sales of approximately $42,000. The cemetery has a large and unaddressed outstanding PM loan balance of $32,000 which Forest Lawn proposes to pay back over the next 10 years. The details of this payback are outlined in the attached documents.

The Oakwood Cemetery Association also has an outstanding personal injury claim. The cemetery has insurance related to this litigation and the carrier is currently providing Oakwood's defense.

Oakwood has $1,200,000 in its Permanent Maintenance Fund (PM) and has a General Fund of approximately $52,065.35. Forest Lawn's conservatively estimates an increase in revenue of $9,000 over previous five-year averages based on their proven management operations.

The merger of these cemetery operations will compound market returns and will increase available maintenance resources.

Oakwood's operations will benefit from operating efficiencies, and opportunities from the Forest Lawn management template (i.e. pre-need term contracts, accepting credit cards, marketing and community engagement). This merger will create stronger services for all lot owners and will significantly improve The Forest Lawn Group's ability to meet the promise of perpetual care while fulfilling the sacred duties associated with cemetery management.

We look forward to working with the State Cemetery Board to answer any questions you may have about this important project and to secure a timely consent to this merger.

Thank you in advance for your consideration of this important project.

Very truly yours,

David F. Fleming, Jr.

Attachments

Forest Lawn Overview:

Forest Lawn (Corporate title of The Buffalo City Cemetery, Inc.), is a regulated a not-for-profit cemetery organization. As an organization that welcomes all faiths, they operate five cemeteries and a crematory.

In its 170+ years, Forest Lawn Cemetery has become an enduring chronicle of local history and a cultural landmark to local accomplishment. The cemetery is a national asset with designation in the New York State and National Registers of Historic Places.

With more than 3,500 trees in Forest Lawn, representing 100 different species and varieties, the cemetery is an important arboretum.

The Margaret L. Wendt Archive and Resource Center at Forest Lawn is nationally recognized and is an archival "center of excellence" for protecting, and conserving one of Western New York's most precious assets – Forest Lawn's collection of more than 1.2 million historic documents, including the most comprehensive family archives in Western New York.

Forest Lawn has strategically expanded over the years to strengthen the viability of its operations and its service to lot owners. Today, The Forest Lawn Group includes cemeteries in Buffalo, Hamburg, Williamsville and West Seneca. Lakeside Cemetery in Hamburg (south of Buffalo) is a lovely cemetery and also a home for several forms of wildlife. Williamsville Cemetery's eight acres also represents the rich history of the Village of Williamsville in the Town of Amherst. St. Matthew's Cemetery showcases the beauty, heritage and tradition of West Seneca. The most recent addition to the Forest Lawn Group is Gethsemane Cemetery in Williamsville. Since its dedication in the early 1900's, this beautiful, quiet, serene place had been a private cemetery, exclusively for burial of the Sisters of St. Francis of the Neumann Communities. In 2018, the Sisters entrusted ownership of Gethsemane to the Forest Lawn Cemetery and Crematory Group.

Oakwood Cemetery Association Overview:

Oakwood Cemetery is a regulated not-for-profit cemetery operation in the Town of Aurora, New York in Erie County.

The cemetery is a 16-acre parcel which is positioned to be an excellent constituent cemetery within the Forest Lawn Group based on its current state and opportunity for enhanced operations.

Oakwood has a significant $1,200,000 PM fund and has a small number of established perpetual care trusts.

The cemetery had 34 burials in 2020 with an operating surplus of $2,460.81 and currently has two employees.

Oakwood also has an unresolved and outstanding $32,000 PM loan that must be addressed.

Forest Lawn Group Merger Outline:

Forest Lawn is aware that many small, cemeteries lack the financial, manpower and capital resources to adequately maintain and manage their cemetery properties. Many are surviving day-to-day with little or no ability or resources to do any marketing or promotional activities, raise funds, take advantage of technology, or plan strategically for the future. Forest Lawn, with its professional staff, and substantial resources and infrastructure, has a demonstrated track record and nimble structure to combine resources with groups of smaller cemeteries in a way that will benefit all parties. The strategy can be summarized as follows:

- Creating groupings of multiple, geographically close cemeteries – each a "cluster;"
- That achieve a critical mass of endowment and revenue dollars;
- Which can then be managed more effectively for revenue growth, economies of scale and cost reduction;
- Can leverage the broader geographic area of the "cluster" to draw business from larger population base;
- Thereby enabling both growth in total revenue and a reduction in expense per acre;
- While at the same time creating opportunities to attract and develop new, younger employees for sustaining our business long-term.

Forest Lawn already owns and operates a "cluster" of cemeteries located in Western New York. It has proven that it has the professional management and resources to manage multiple cemeteries, and has demonstrated the operational efficiencies that can result from a group of geographically close cemeteries sharing resources. Forest Lawn is also able to implement common policies and procedures, financial controls and reporting, marketing and promotional resources (including website and on-line resources), and other operational efficiencies for the benefit of all of its cemeteries. At the same time, Forest Lawn's management template remains a behind-the-scenes overlay of practices and policies so that the sensibilities and traditions of each local community cemetery is preserved and respected. Forest Lawn is confident that these same operational resources and benefits can be implemented in other "clusters" of cemeteries in Western New York.

Forest Lawn and Oakwood Cemetery Association, based on research, analysis and long-term viability for both operations, have determined that this merger is in the best interests of their operations and therefore respectfully request an expedited review and consent to this strategic plan of merger.

Responses Related to NPCL § 1506-d: Additional Requirements for Cemetery Mergers

(1) The plan of merger or consolidation is economically feasible and financially responsible:

The Forest Lawn Group is a nationally recognized cemetery operation with a significant track record of successful mergers with smaller cemeteries that have strengthened the combined operations financially and from an operations perspective.

The Forest Lawn Group has a successful program of reducing expenses and increasing revenue per acre for all constituent cemeteries.

Oakwood is a 16-acre cemetery that had 34 reported burials in 2020. The five year average of burials at the cemetery is 41 with the average annual sales amount of $42,389.

Oakwood Cemetery would continue this ongoing work with important contributions to the success of the merged operations. Oakwood has a $1,200,000 PM fund. There was also $52,065.35 in operating funds as of December 31, 2020. As a combined entity, it would generate a positive shared impact on the PM fund.

The cemetery does have an open PM loan of $32,000 which Forest Lawn requests be restructured to allow for timely payback at $3,200 a year over ten years. The details of this request are outlined in the attached **Exhibit Z.**

Oakwood has the financial, operating and sales opportunities to excel under a merger with Forest Lawn.

The financial projections for Oakwood are conservative estimates. Increases in revenue of $9,000 (35%) in grave sales is projected over the previous five-year average along with an anticipated 3.25% return on the PM Fund. Forest Lawn anticipates a significant reduction in repair and maintenance expenses and the addition of annual expenditures for the PM Fund payback. The result is anticipated as a year one $50,000 change in net assets which grows to $60,000 in year five.

Forest Lawn's Annual Financial Report for the year ending March 31, 2021 outlines the investments and operational income of the operations. This report is attached as **Exhibit R.**

Oakwood Cemetery Association's Annual Financial Report for the year ending December 31, 2020 is attached as **Exhibit S.**

The marketing of new offerings based on the Forest Lawn portfolio will further assist the success of operations for this cemetery and the cluster as a whole.

Oakwood Cemetery's PM funds will be strengthened by Forest Lawn's investment policies while the operations will continue to maintain operation cash necessary for ongoing operations.

Please see **Exhibit T** for additional information on operational projections.

(2) The merger or consolidation does not harm the interests of each cemetery corporation, their lot owners, the communities in which the constituent cemeteries are located, or the state:

The merger of Forest Lawn and Oakwood Cemetery Association will financially strengthen both cemeteries.

The addition of $1,200,000 in PM to Forest Lawn's existing investments will generate a positive shared impact on the PM fund as a result of the merger. This long-term sustainability is critically important to both operations.

The addition of new interment space for the Oakwood operations as well as the resolution of a long-standing PM loan issue will strengthen operations.

The existing lot owners of Forest Lawn will continue to receive the same renowned services they have expected with increased viability of its PM and operational structure. Oakwood's current lot owners will see new technology offerings for access such as websites along with easy access to records, staff and arrangements. Representatives will be available to lot owners six days a week, with the monitoring of emails on a 24/7 basis. The new website will be a comprehensive source of information and contact for lot owners.

The community of Oakwood will be benefited by the continuation of a well-maintained cemetery that will not be in danger of abandonment. The locality's tax burden would not be increased by this cemetery abandonment since the operations will merge with a strong existing operation. The state would be benefited by protecting scarce cemetery abandonment funds and the consolidation of operations will allow for easier oversight and less deployment of Division of Cemeteries resources to handle struggling operations and the prevention of cemetery reorganization.

The enhanced financial position of these merged entities will provide for long term viability otherwise unattainable by the individual cemeteries.

(3) The surviving or consolidated corporation will have the resources, ability and commitment of directors and officers to ensure that all the constituent cemeteries are properly operated and maintained, that they will not fall into disrepair and dilapidation and become a burden upon the community, that they will be operated for the mutual benefit of lot owners, and that they will continue to serve the local communities in which they are located:

The combined resources of Forest Lawn and Oakwood will greatly strengthen the operations of both entities in ways not possible on their own.

Forest Lawn has a proven track record of cluster cemetery operations that reduces costs and increases revenues which will benefit both operations.

The officers and the directors of both organizations have approved their plan of merger and have enthusiastically supported this merger process as outlined in the Plan of Merger attached as **Exhibit L.**

The maintenance provided by Forest Lawn for constituent cemeteries has been and will remain exceptional. The services provided to lot owners will continue in an enhanced and strategic way which will leverage operational savings and enhanced services and offerings.

The communities served will have greater access to historical documents, research, and varieties of traditional cemetery offerings. These enhancements will serve the community as well as the larger cemetery operations and their lot owners.

(4) The municipalities which would be required to assume the care and control of any part of the cemetery if the surviving or consolidated cemetery corporation were to be abandoned have been notified of the proposed merger or consolidation:

The localities required to assume control of any part of the Oakwood Cemetery should it be abandoned have been notified of the proposed merger.

A copy of the letter to the Town Supervisor of Aurora, New York, and Affidavit of Mailing and the Certified Receipt are attached as **Exhibit G.**

(5) The plan of merger or consolidation submitted to the cemetery board shall include the following:

(i) A description of the financial assets of each constituent cemetery corporation demonstrating that the surviving or consolidated cemetery will have sufficient financial resources to operate all locations subsequent to merger or consolidation;

Forest Lawn will utilize their existing operations to serve the cemetery's operational and maintenance needs.

A full description of Oakwood Cemetery's assets may be found in their Annual Financial Report attached as **Exhibit S.**

A full description of Forest Lawn's assets may be found in their Annual Financial Report attached as **Exhibit R.**

The added investments of the Oakwood's substantial PM will further strengthen Forest Lawn's overall financial position for the long-term for all operations. The operational revenue picture currently in place at Oakwood would be resolved to the benefit of all lot owners as a result of this merger.

The expansion of burial space for Oakwood in addition to the resolution of outstanding PM liabilities provides a strengthening of operations for both entities.

(ii) A proposal for management of financial assets of the surviving or consolidated cemetery, including management of trust funds of the constituent cemeteries;

The management of financial assets will be governed by Forest Lawn's policies which may be found attached as **Exhibit U.**

All special trusts will be held in conformity with state standards and Forest Lawn investment policies.

(iii) A proposal for maintenance, storage and availability of all corporate and cemetery records of the surviving or consolidated cemetery including procedures for physical or remote access to such records by persons entitled to access;

Forest Lawn has a proven track record related to digitizing documents and providing storage and retrieval of corporate records and historical documents. Forest Lawn intends to make records available to lot owners electronically and, for those lot owners who prefer hard copies of records, Forest Lawn will ensure hard copies are made available by mail or other means requested by persons entitled to access.

Forest Lawn will provide specific contact information, including other important information on its website, to all lot owners of Oakwood Cemetery, to allow lot owners to request copies of applicable records.

Forest Lawn has a professionally staffed office with representatives available six days a week, and monitors incoming emails on a 24/7 basis. Forest Lawn's website, as well as the websites it plans to create for each merged cemetery, will be a comprehensive source of information and contact for lot owners.

Forest Lawn's experience with many smaller and cemeteries is that their books and records are not readily available or accessible; many are not maintained on computers or available electronically at all. Forest Lawn intends to implement much more professional and robust recordkeeping at each merged cemetery and is confident that under its ownership, recordkeeping will be complete and accurate and availability of records to all lot owners and other stakeholders will improve considerably.

(iv) A proposal for maintenance, storage and availability of all corporate and cemetery records relating to the constituent cemeteries, including procedures for physical or remote access to such records by persons entitled to access;

Forest Lawn has a proven track record related to digitizing documents and providing storage and retrieval of corporate records. Forest Lawn intends to make records available to lot owners electronically and, for those lot owners who prefer hard copies of records, Forest Lawn will ensure hard copies are made available by mail or other means.

Forest Lawn will provide specific contact information, including other important information on its website, to all lot owners of Oakwood Cemetery, to allow lot owners to request copies of applicable records.

Forest Lawn has a professionally staffed office with representatives available six days a week, and monitors incoming emails on a 24/7 basis. Forest Lawn's website, as well as the websites it plans to create for each merged cemetery, will be a comprehensive source of information and contact for lot owners.

Forest Lawn's experience with many smaller and cemeteries is that their books and records are not readily available or accessible; many are not maintained on computers or available electronically at all. Forest Lawn intends to implement much more professional and robust recordkeeping at each merged cemetery and is confident that under its ownership, recordkeeping will be complete and accurate and availability of records to all lot owners and other stakeholders will improve considerably.

(v) A plan for maintenance and operation of all locations in an equitable manner;

Forest Lawn intends to introduce shared services and manpower as part of its "cluster" model, including contractual services as it does currently in its remote operations at other cemeteries. Oakwood Cemetery will be serviced in the same manner as it services its existing constituent cemeteries. These mobile land services are highly efficient and enable the maximization of scheduling services and maintenance. This operational structure will reduce costs of the operation.

All administrative services will be centralized. This means that all constituent parts will receive the same equitable services. There will be a significant increase in the accessibility of administrative support and organizational resources for Oakwood based on Forest Lawn's existing model of operations.

(vi) An agreement that contact information for the surviving or consolidated cemetery will be posted at the entrance to each location of the surviving or consolidated cemetery and on any website maintained by it;

Forest Lawn will provide the necessary contact information for Oakwood Cemetery at the entrance to the cemetery as well as their websites following the completed merger of the organizations. The access to support services provided by Forest Lawn will represent a significant increase in services for Oakwood Cemetery lot owners.

(vii) A proposal for the conduct of annual and special lot owner meetings that permits lot owners who were lot owners of a constituent cemetery to attend, actively participate in, and vote at such meetings remotely; and

The ongoing pandemic has established new expectations for remote and in-person meetings. Such meetings have been the expectation for more than a year. They foster greater participation and ease of interaction for attendees.

Forest Lawn will manage the logistics of local cemetery meetings using both technology and regular in-person visits of Forest Lawn representatives to the local cemeteries. Forest Lawn will publish notices of annual lot owners' and any special meetings in each locality in the same manner that it currently publishes notices in its principal location in Buffalo, including by electronic means. As part of its discussions with potentially constituent cemeteries, Forest Lawn has committed to creating a website for each location (many of which, like Oakwood, have little or no online presence currently) and will post meeting notices and other information on those web sites.

Forest Lawn will also facilitate participation by lot owners of remote cemeteries in lot owners' meetings using video conferencing or other web-based meeting tools and/or a local location for such participation. Forest Lawn will also send representatives to attend live, in-person lot owners' meetings at constituent locations as and when necessary or appropriate.

Forest Lawn is confident that lot owners of Oakwood Cemetery will have appropriate notice and opportunity to participate in annual and special lot owner meetings in more ways than they have currently.

(viii) A proposal for providing notice to lot owners who were lot owners of a constituent cemetery of the place, date and hour of the annual and any special lot owner meetings in compliance with section six hundred five of this chapter, and that also provides for: notice to be published in a newspaper located in each county in which any constituent cemetery was located, and notice to be prominently posted on the homepage of any website maintained by the surviving or consolidated cemetery.

Forest Lawn will provide notice to lot owners of Oakwood Cemetery Association in compliance with NPCL §605. Forest Lawn will send notice to each member that has requested such notice in writing. Forest Lawn will also publish notice of the meeting on their website and the Oakwood Cemetery website and three successive weeks of publication in a newspaper in the county of operation of Oakwood Cemetery.

These forms of notification along with the access to remote meetings will provide the cemetery's lot owners with significant access for participation.

In addition to the requirements of section nine hundred three of this chapter, lot owner approval of the plan of merger or consolidation must meet these requirements:

(1) Notice of the meeting to lot owners by a constituent cemetery corporation that will not be a surviving cemetery corporation may not be served by publication, unless the constituent cemetery demonstrates that notice by means other than publication would cause undue hardship;

Lot owner notice was served by publication and mailing. A copy of the publication and mailing may be found attached as **Exhibits H and J.** The Lot Owner Meeting is scheduled for August 20, 2021.

(2) Additional notice of the meeting shall be conspicuously posted at the cemetery at least sixty days prior to the meeting and shall provide the name, telephone number and address of a person from whom a copy of the plan of merger or consolidation may be obtained; and

A copy of the posted notice may be found attached as **Exhibit I.**

(3) Additional notice of the meeting, along with the plan of merger or consolidation or an outline of the material features of the plan, shall be conspicuously posted, by each constituent corporation, on any website it maintains or through which it conducts business.

Oakwood Cemetery does not have a website at this time. Forest Lawn maintains a website for postings. The website posting may be found attached as **Exhibit J.**

LIST OF EXHIBITS PRESENTED

Forest Lawn Certificate of Incorporation	Exhibit A
Forest Lawn Bylaws	Exhibit B
Oakwood Cemetery Association Certificate of Incorporation	Exhibit C
Oakwood Cemetery Association Bylaws	Exhibit D
Forest Lawn Trustee List	Exhibit E
Oakwood Cemetery Association Trustee List	Exhibit F
Notification of Proposed Merger to Localities	Exhibit G
Notice to Lot Owners	Exhibit H
Posting of Notice for Lot Owners	Exhibit I
Publication of Notices	Exhibit J
Oakwood Cemetery Association Equipment Resources	Exhibit K
Plan of Merger	Exhibit L
Merger Agreement	Exhibit M
Forest Lawn Board Approval of Merger	Exhibit N
Forest Lawn Lot Owners Approval of Merger	Exhibit O
Oakwood Cemetery Association Board Approval of Merger	Exhibit P
Oakwood Cemetery Association Lot Owners Approval of Merger	Exhibit Q
Forest Lawn Annual Financial Report	Exhibit R
Oakwood Cemetery Association Annual Financial Report	Exhibit S
Operational Projections	Exhibit T
Forest Lawn PM Investment Policy	Exhibit U
Forest Lawn Endowed Care Investment Policy	Exhibit V
Certificate of Merger	Exhibit W
Draft Verified Petition to Supreme Court	Exhibit X
Proposed Supreme Court Order	Exhibit Y
Proposed Unpaid PM Loan Resolution Structure	Exhibit Z

Exhibit A

Forest Lawn Certificate of Incorporation

The following is a true and correct copy of the Certificate of Incorporation of the Buffalo City Cemetery adopted November 21, 1864.

THE CERTIFICATE OF INCORPORATION

of the

BUFFALO CITY CEMETERY

The undersigned, Lewis F. Allen, Chairman, and Orsamus H. Marshall, Secretary, of the meeting herein after named, do hereby certify that on the nineteenth day of November, 1864, at three o'clock in the afternoon, the followin named residents of the city of Buffalo and State of New York, to wit: James P. White, Oliver G. Steele, Lewis F. Allen, Orsamus H. Marshall, Elijah Ford, Everard Palmer, Chandler J. Wells, Sidney Shepard, George Truscott, Charles W. Evans, Dewitt C. Weed, Joseph Warren, John D. Shepard, Jabez B. Bull, George Newman, Gibson T. Williams, Walter Cary, James M. Smith, Nelson K. Hopkins and Henry Martin, being desirous of forming an association for the purpose of procuring and holding lands to be used exclusively for a cemetery, or place for the burial of the dead, did meet at the office of said O. H. Marshall, No. 330 Main Street, in said city, tha being the time and place agreed upon by said persons, and by a vote of a majority of said persons, did appoint the undersigned, Lewis F. Allen, chairman of the said meeting, and the undersigned, Orsamus H. Marshall, Secretary of said meeting and did thereupon by a like majority determine the corporate name by which the said Association shall be called and known to be

"THE BUFFALO CITY CEMETERY",

and did fix the number of Trustees to manage the concerns of the said Association, to be twelve, and did thereupon proceed to elect by ballot the following named persons as such Trustees, to wit:

Dexter P. Rumsey,
George Truscott,
Lewis F. Allen,
Everard Palmer,
Orsamus H. Marshall,
Russell H. Heywood,
Dewitt C. Weed,
Sidney Shepard,
Oliver G. Steele,
Henry Martin,
Francis H. Root,
George Howard,

and that the undersigned Chairman and Secretary did immediately after such election divide the said Trustees by lot into three classes as follows:

FIRST CLASS.

Francis H. Root,
Sidney Shepard,
Henry Martin,
George Howard,

to hold their office one year.

SECOND CLASS.

Dewitt C. Weed,
Oliver G. Steele,
George Truscott,
Russell H. Heywood,

to hold their office two years.

THIRD CLASS.

Everard Palmer,
Dexter P. Rumsey,
Orsamus H. Marshall,
Lewis F. Allen,

to hold their office three years.

And we further certify that the said meeting determined that the further election of Trustees should be held on the second Monday of November in each

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of the Department of State, at the City of Albany, on September 18, 2018.

Brendan Fitzgerald
Executive Deputy Secretary of State

Rev. 09/16

CERTIFICATE OF TYPE

of

Not-for-Profit Corporation

of

THE BUFFALO CITY CEMETERY, INC.

Under Section 113 of the
Not-for-Profit Corporation Law

The undersigned, the President and Secretary, respectively of The Buffalo City Cemetery, Inc., do hereby certify pursuant to Section 113 of the Not-for-Profit Corporation Law:

FIRST: The name of the corporation is The Buffalo City Cemetery, Inc.

SECOND: The Certificate of Incorporation of The Buffalo City Cemetery was filed in the Erie County Clerk's Office on November 21, 1864.

THIRD: The post office address to which the Secretary of State shall mail a copy of any notice required by law is c/o Hodgson, Russ, Andrews, Woods & Goodyear, Suite 1800, One M & T Plaza, Buffalo, New York 14203.

FOURTH: That under Section 201 of the Not-for-Profit Corporation Law, the corporation is a Type B not-for-profit corporation as defined in Section 102 of said Law.

IN WITNESS WHEREOF, the undersigned have hereunto subscribed this certificate and affirmed it as true under the penalties of perjury this 4th day of November, 1970.

Laurence R. Goodyear
President

Fred R. Whaley, Jr.
Secretary

2

First Record

CERTIFICATE OF TYPE

of

[redacted] -3

Not-for-Profit Corporation

of

THE BUFFALO CITY CEMETERY, INC.

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED NOV 16 1970
TAX $ None
FILING FEE $ 10
John P. Lomenzo
Secretary of State
By MG
15 Cie
Type B

Hodgson, Russ, Andrews, Woods & Goodyear

1800 - One M&T Plaza
Buffalo, N.Y. 14203

3

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of the Department of State, at the City of Albany, on September 18, 2018.

Brendan Fitzgerald
Executive Deputy Secretary of State

Rev. 09/16

AIDF-24

CERTIFICATE OF MERGER

OF

THE BUFFALO CITY CEMETERY, INC. AND

LAKESIDE MEMORIAL PARK ASSN., INC.

INTO

THE BUFFALO CITY CEMETERY, INC.

UNDER SECTION 904 OF THE NOT-FOR-PROFIT

CORPORATION LAW

AIDF-24

The undersigned, Fred R. Whaley, Jr. and Bette M. Rupp, being the President and Secretary of The Buffalo City Cemetery, Inc., and Eugene Hock and Monte Rieflet, being the President and Secretary of Lakeside Memorial Park Assn., Inc., said corporations being domestic corporations organized and existing under and by virtue of the laws of the State of New York, hereby certify:

1. The names of the constituent corporations are The Buffalo City Cemetery, Inc. and Lakeside Memorial Park Assn., Inc. Lakeside Memorial Park Assn., Inc. was formed under the name The Buffalo Rural Cemetery. The name of the surviving corporation is The Buffalo City Cemetery, Inc.

2. There are no holders of capital contribution certificates or subvention certificates. The membership of the constituent corporations is as follows:

The members of The Buffalo City Cemetery, Inc. are the lot owners, as defined in Section 1512 of the Not-for-Profit Corporation Law, of Forest Law Cemetery.

The members of Lakeside Memorial Park Assn., Inc. are the lot owners, as defined in Section 1512 of the Not-for-Profit Corporation Law, of Lakeside Memorial Park.

3. The amendments or changes to the certificate of incorporation of The Buffalo City Cemetery, Inc. to be effected by the merger are:

The time of holding the annual meeting is amended to read as follows:

The time of holding the annual meeting shall be the last or next-to-last Tuesday in April in each year.

A new paragraph is added to read as follows:

The Corporation's cemeteries are situated in the City of Buffalo and in the Town of Hamburg, both in the County of Erie.

4. The merger shall be effective on the date that this Certificate of Merger is filed by the Department of State.

5. The certificate of incorporation of The Buffalo City Cemetery, Inc. was filed in the Erie County Clerk's Office on November 21, 1864, and a certificate of type for The Buffalo City Cemetery was filed by the Department of State on November 16, 1970. The certificate of incorporation of Lakeside Memorial Park Assn., Inc. was filed by the Department of State on October 8, 1907.

6. The merger was authorized with respect to The Buffalo City Cemetery, Inc. in the following manner:

> A plan of merger was adopted by the board of The Buffalo City Cemetery, Inc. at a meeting on June 19, 1997, by vote of a majority of the directors present at the time of the vote, a quorum being present at the time. The board submitted the plan to a vote of the members. Notice of meeting was given to each member whether or not entitled to vote. An outline of the material features of the plan of merger accompanied the notice. The plan was approved by a unanimous vote at a meeting of the members on August 26, 1997, at which meeting a quorum was present, blank votes and abstentions not being counted in the number of votes cast.

The merger was authorized with respect to Lakeside Memorial Park Assn., Inc. in the following manner:

> A plan of merger was adopted by the board of Lakeside Memorial Park Assn., Inc. at a meeting on June 19, 1997, by vote of a majority of the directors present at the time of the vote, a quorum being present at the time. The board submitted the plan to a vote of the members. Notice of meeting was given to each member whether or not entitled to vote. An outline of the material features of the plan of merger accompanied the notice. The plan was approved by a unanimous vote at a meeting of the members on August 27, 1997, at which meeting a quorum was present, blank votes and abstentions not being counted in the number of votes cast.

IN WITNESS WHEREOF, the undersigned have, on behalf of each constituent corporation, subscribed this certificate and hereby affirm it as true under the penalties of perjury this 3rd day of October, 1997

THE BUFFALO CITY CEMETERY, INC.

Fred R. Whaley, Jr., President

Bette A. Rupp, Secretary

LAKESIDE MEMORIAL PARK ASSN., INC.

Eugene Hock, President

Monte Riefler, Secretary

At a Special Term of the Supreme Court of the State of New York, held in and for the County of Erie, at ~~92 Franklin Street, Buffalo, New York,~~ 25 Delaware Avenue on December 23, 1997.

FILED COUNTY CLERK, ERIE CO.

STATE OF NEW YORK
SUPREME COURT : COUNTY OF ERIE

In the Matter of the Application

of

THE BUFFALO CITY CEMETERY, INC. and LAKESIDE MEMORIAL PARK ASSN., INC.

In Support of an Order Approving Their Plan of Merger and Authorizing the Filing of a Certificate of Merger Pursuant to Section 901 of the Not-For-Profit Corporation Law

ORDER APPROVING PLAN OF MERGER AND CERTIFICATE OF MERGER FOR FILING

Index No. _____

Upon reading the affidavit of THE BUFFALO CITY CEMETERY, INC. and LAKESIDE MEMORIAL PARK ASSN., INC., signed and duly verified on behalf of The Buffalo City Cemetery on September 26, 2997 and on behalf of Lakeside Memorial Park Assn., Inc. on October 3, 1997, and the exhibits attached thereto, and no votes having been cast by members of either corporation against approval of the Plan of Merger, and the New York State Cemetery Board and the Attorney General having certified no objection to the entry of this order, and the court having given due consideration hereto, and it appearing to the satisfaction of the court that the provisions of Section 907 of the Not-For-Profit Corporation Law have been complied with, and that the interests of the constituent corporations and the public interests would not be adversely affected by the merger of the petitioning corporations.

Now, on motion of Sharon M. Kelly, Esq., attorney for the constituent corporations, it is hereby

4

ORDERED, that the plan dated the 1st day of June, 1997, for the merger of THE BUFFALO CITY CEMETERY, INC. and LAKESIDE MEMORIAL PARK ASSN., INC. into THE BUFFALO CITY CEMETERY, INC., be and hereby is approved, and it is further

ORDERED, that the said corporations be and hereby are authorized to file with the Secretary of State the Certificate of Merger executed and acknowledged by them the 3rd day of October, 1997, in the form annexed to the their affidavit, and it is further

ORDERED, that upon filing of the said Certificate of Merger together with a certified copy of this order as required, all the assets of LAKESIDE MEMORIAL PARK ASSN., INC., shall thereby be transferred and conveyed to THE BUFFALO CITY CEMETERY, INC., and it is further

ORDERED, that the merger of the corporations shall have the effect provided by Section 905(b) of the Not-For-Profit Corporation Law of the State of New York.

ENTER,

J.S.C.

GRANTED
DEC 23 1997

Dated, DEC 23 1997, 1997

The undersigned has no objection to the granting of judicial approval hereon and waives statutory notice.

DENNIS C. VACCO
Attorney General of the State of NY
BY:

WILLIAM D. MALDOVAN
Assistant Attorney General of counsel

DATED: December 19, 1997

CORPORATE 141674.1(31BB_1)

5

RECEIVED
DEC 19 1997

STATE OF NEW YORK
DEPARTMENT OF STATE
DIVISION OF CEMETERIES

CEMETERY BOARD
ALEXANDER F. TREADWELL
SECRETARY OF STATE
CHAIRMAN
DENNIS C. VACCO
ATTORNEY GENERAL
DR. BARBARA ANN DEBUONO
COMMISSIONER OF HEALTH

41 STATE STREET
ALBANY, NY 12231-0001
(518) 474-6226

270 BROADWAY
NEW YORK, NY 10007-2372
(212) 417-5713

RICHARD D. FISHMAN
DIRECTOR

STATE OF NEW YORK
SUPREME COURT COUNTY OF ERIE

Application of BUFFALO CITY CEMETERY, INC, and LAKESIDE MEMORIAL PARK ASSN., INC. For a Merger pursuant to N-PCL §901	APPROVAL OF CERTIFICATE OF MERGER

At a State Cemetery Board meeting on December 17, 1997, the Cemetery Board approved the Certificate of Merger as described in the Notice of Application dated November 5, 1997 and related papers, pursuant to N-PCL §909.

December 17, 1997
Albany, New York

STATE CEMETERY BOARD

by
Samuel M. Messina, Chairman, for
Alexander F. Treadwell, Secretary of State

6

PRINTED ON RECYCLED PAPER

980212000460

AIDF-24

CERTIFICATE OF

MERGER

OF

THE BUFFALO CITY CEMETERY, INC.
and
LAKESIDE MEMORIAL PARK ASSN., INC.
into
THE BUFFALO CITY CEMETERY, INC.

Pursuant to §904 of the Not For Profit Corporation Law

Ac CT 3.ce Fee

RECEIVED FEB 12 11:44 AM '98

FEB 12 2 01 PM '98

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED FEB 12 1998
TAX $
BY:

Pne

AIDF-24

BILLED

Filed by:

Christine E. Peacock
Accelerated Information & Document Filing, Inc.
90 State Street, Suite 656
Albany, New York 12207

980212000515

STATE OF NEW YORK

DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.

WITNESS my hand and official seal of the Department of State, at the City of Albany, on September 18, 2018.

Brendan Fitzgerald
Executive Deputy Secretary of State

Rev. 09/16

AIDF-24

F01050200061

CERTIFICATE OF MERGER
OF
THE BUFFALO CITY CEMETERY, INC. AND
WILLIAMSVILLE CEMETERY ASSOCIATION, INC.
INTO
THE BUFFALO CITY CEMETERY, INC.
UNDER SECTION 904 OF THE NOT-FOR-PROFIT
CORPORATION LAW

The undersigned, Fred R. Whaley, Jr. and Joseph P. Dispenza, being the President and Secretary of The Buffalo City Cemetery, Inc., and Frederick S. Wood and Gordon Karan, being the President and Secretary of Williamsville Cemetery Association, said corporations being domestic corporations organized and existing under and by virtue of the laws of the State of New York, hereby certify

1 The names of the constituent corporations are The Buffalo City Cemetery, Inc. and Williamsville Cemetery Association. The name of the surviving corporation is The Buffalo City Cemetery, Inc.

2 There are no holders of capital contribution certificates or subvention certificates. The membership of the constituent corporations is as follows:

The members of The Buffalo City Cemetery, Inc. are the lot owners, as defined in Section 1512 of the Not-for-Profit Corporation Law, of Forest Lawn Cemetery.

The members of Williamsville Cemetery Association are the lot owners, as defined in Section 1512 of the Not-for-Profit Corporation Law, of Williamsville Cemetery.

3 The amendments or changes to the certificate of incorporation of The Buffalo City Cemetery, Inc. to be effected by the merger are

A new paragraph is added to read as follows

The Corporation's cemeteries are situated in the City of Buffalo, Town of Hamburg and the Village of Williamsville, all in the County of Erie.

4 The merger shall be effective on the date that this Certificate of Merger is filed by the Department of State.

5 The certificate of incorporation of The Buffalo City Cemetery, Inc. was filed in the Erie County Clerk's Office on November 21, 1864, and a certificate of type for The Buffalo City Cemetery was filed by the Department of State on November 16, 1970. The

certificate of incorporation of Williamsville Cemetery Association was filed in the Erie County Clerk's Office in Liber 1 of Miscellaneous records at page 432 on or about November 24, 1871.

6 The merger was authorized with respect to The Buffalo City Cemetery, Inc. in the following manner

> A plan of merger was adopted by the board of The Buffalo City Cemetery, Inc. at a meeting on September 14, 2000, by vote of a majority of the directors present at the time of the vote, a quorum being present at the time. The board submitted the plan to a vote of the members. Notice of meeting was given to each member whether or not entitled to vote. An outline of the material features of the plan of merger accompanied the notice. The plan was approved by a unanimous vote at a meeting of the members on October 4, 2000, at which meeting a quorum was present, blank votes and abstentions not being counted in the number of votes cast

The merger was authorized with respect to Williamsville Cemetery Association in the following manner

> A plan of merger was adopted by the board of Williamsville Cemetery Association at a meeting on August 17, 2000, by vote of a majority of the directors present at the time of the vote, a quorum being present at the time. The board submitted the plan to a vote of the members. Notice of meeting was given to each member whether or not entitled to vote. An outline of the material features of the plan of merger accompanied the notice. The plan was approved by at least two thirds of the members present at a meeting of the members on September 14, 2000, at which meeting a quorum was present, blank votes and abstentions not being counted in the number of votes cast

2

IN WITNESS WHEREOF the undersigned have, on behalf of each constituent corporation, subscribed this certificate and hereby affirm it is true under the penalties of perjury this 7th day of February, 2001

THE BUFFALO CITY CEMETERY, INC.

By _____
Fred R. Wheeley, Jr., President

By _____
Joseph F. Dispenza, Secretary

WILLIAMSVILLE CEMETERY ASSOCIATION

By _____
Frederick S. Wood, President

By _____
Judith Kurtz, Secretary

At a Special Term of the Supreme Court of the State of New York, held in and for the County of Erie, at Part 13, Buffalo, New York, on April 20, 2001

STATE OF NEW YORK
SUPREME COURT COUNTY OF ERIE

In the Matter of the Application

of

THE BUFFALO CITY CEMETERY, INC. and WILLIAMSVILLE CEMETERY ASSOCIATION

In Support of an Order Approving Their Plan of Merger and Authorizing the Filing of a Certificate of Merger Pursuant to Section 907 of the Not-for-Profit Corporation Law

ORDER APPROVING PLAN OF MERGER AND CERTIFICATE OF MERGER FOR FILING

Index No. 2001/[illegible]

Upon reading the Affidavit of THE BUFFALO CITY CEMETERY, INC. and WILLIAMSVILLE CEMETERY ASSOCIATION dated the 16th day of October, 2000, and duly verified by each of the petitioners on the 18th day of October, 2000, and the exhibits attached thereto, and the members of both corporations having approved the Plan of Merger, and the New York State Cemetery Board having approved the Plan of Merger, and the Attorney General having waived notice and a hearing and certified no objection to the entry of this Order and the Court having given due consideration hereto and it appearing to the satisfaction of the Court that the provisions of Section 907 of the Not-for-Profit Corporation Law have been complied with and that the interests of the constituent corporations and the public interests would not be adversely affected by the merger of the petitioning corporations

Upon the motion of Sharon M. Kelly, Esq., attorney for the constituent corporations, it is hereby

ORDERED that the plan dated the 24th day of August, 2000, for the merger of WILLIAMSVILLE CEMETERY ASSOCIATION into THE BUFFALO CITY CEMETERY, INC. be and hereby is approved, and it is further

4

ORDERED that the said corporations be and hereby are authorized to file with the Secretary of State the Certificate of Merger examined and acknowledged by them the 7th day of February, 2001, as the form annexed to their Affidavit, and it is further

ORDERED, that upon filing of the said Certificate of Merger together with a certified copy of this order as required, all the assets of WILLIAMSVILLE CEMETERY ASSOCIATION shall thereby be transferred and conveyed to THE BUFFALO CITY CEMETERY INC and be it further

ORDERED, that the merger of the corporations shall have the effect provided by Section 905(b) of the Not-for-Profit Corporation Law of the State of New York

ENTER,

Dated Apr 25 2001

GRANTED
APR 20 2001
Thomas McA
COURT CLERK

THE A. TORNEY GENERAL HEREBY APPROVES HEREIN HAS NO OBJECTION TO THE GRANTING OF A FINAL APPROVAL HEREIN ACKNOWLEDGES RECEIPT OF STATUTORY NOTICE AND DISCHARGES SERVICE OF ALL NOTICES REQUIRED HEREIN INCLUDING ALL ORDERS, AFFIDAVITS AND INCORPORATE OF THE COURT. THE NO OBJECTION IS CONDITIONED ON EXECUTION OF THE WRITTEN VOTING CONSENT AS GIVEN HEREIN THIS

20 01
ATTORNEY GENERAL DATE

STATE OF NEW YORK
DEPARTMENT OF STATE
[illegible] STATE STREET
ALBANY, NY [illegible]

January 22, 2001

Sharon M. Kelly
Hodgson Russ Andrews
Woods & Goodyear LLP
Attorneys at Law
One M&T Plaza, Suite 2000
Buffalo, NY 14203-2191

Re: Merger of The Buffalo City Cemetery, Inc. and
Williamsville Cemetery Association

Dear Ms. Kelly:

On behalf of the New York State Cemetery Board, I acknowledge receipt of the application to Supreme Court for approval of the merger of The Buffalo City Cemetery, Inc. and Williamsville Cemetery Association, the joint affidavit of the presidents of the two corporations and all merger documents to be submitted to Supreme Court. I also acknowledge receipt of the resolution adopted by The Buffalo City Cemetery, Inc. on December 19, 2000 pertaining to the establishment of a perpetual fund to be used solely for capital improvements, in an amount equal to one-half of the value of Williamsville Cemetery Association's general fund as of the date of the merger.

The resolution of December 19, 2000 fulfills the conditions for Cemetery Board approval pursuant to a motion approved at the meeting of December 19, 2000. Accordingly, the Cemetery Board consents to the merger of The Buffalo City Cemetery, Inc. and Williamsville Cemetery Association.

Very truly yours,

Robert C. Basso
Counsel to the State Cemetery Board

RCB:[illegible]
c: [illegible] Board
R. Fisherman
M. [illegible]

6

0105020006 25

AIDF-24

CERTIFICATE OF MERGER

OF

THE BUFFALO CITY CEMETERY, INC. AND WILLIAMSVILLE CEMETERY ASSOCIATION, INC.

INTO

THE BUFFALO CITY CEMETERY, INC.

6T

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED MAY 22 2001
TAX $
BY:

AIDF-24
Drawdown

Corporate Filings
Corporation Information & Document Filing, Inc.
Albany, New York 12207

CUSTOMER REFERENCE # 1530

7

0105020006V

Exhibit B

Forest Lawn Bylaws

BY-LAWS

OF

THE BUFFALO CITY CEMETERY, INC.

As Amended: March 11, 1952
December 9, 1952
October 8, 1963
January 10, 1967
October 13, 1970
July 10, 1973
July 20, 1982
January 26, 1988
January 28, 1997
April 29, 1997
December 17, 2002
May 17, 2005
September 26, 2006
December 11, 2018

The Buffalo City Cemetery, Inc.
1411 Delaware Avenue at Delavan
Buffalo, NY 14209

TABLE OF CONTENTS

Page

ARTICLE I CEMETERY GROUNDS 1
Section 1. Cemetery Grounds 1

ARTICLE II MEETINGS OF MEMBERS 1
Section 1. Annual Meeting 1
Section 2. Special Meetings 1
Section 3. Notice of Meetings 2
Section 4. Waiver of Notice 2
Section 5. Quorum and Qualifications of Voting Members 2
Section 6. Procedure 2
Section 7. Voting 3
Section 8. Written Consent of the Members Without a Meeting 3
Section 9. Inspectors of Election 3
Section 10. Adjournments 3
Section 11. Proxies 4

ARTICLE III BOARD OF TRUSTEES 4
Section 1. Management of Corporate Affairs 4
Section 2. Number and Qualifications 4
Section 3. Classes of Trustees and Term of Office 4
Section 4. Vacancies 5
Section 5. Resignation 5
Section 6. Removal 5
Section 7. Compensation 5

ARTICLE IV MEETINGS OF TRUSTEES 6
Section 1. Regular Meetings 6
Section 2. Special Meeting 6
Section 3. Notice of Meetings 6
Section 4. Waiver of Notice 6
Section 5. Quorum and Action by the Board 7
Section 6. Procedure 7
Section 7. Action Without a Meeting 7
Section 8. Presence at Meeting by Telephone 7
Section 9. Reports 7

ARTICLE V COMMITTEES 8
Section 1. Committees of the Board 8
Section 2. Committees of the Corporation 9
Section 3. Compensation 9

TABLE OF CONTENTS (con't)

Page

ARTICLE VI OFFICERS 10
Section 1. Officers 10
Section 2. Term of Office 10
Section 3. Resignation 10
Section 4. Duties of Officers May Be Delegated 10
Section 5. The Chairman of the Board 11
Section 6. The President 11
Section 7. The Secretary 11
Section 8. The Assistant Secretary 12
Section 9. The Treasurer 12
Section 10. Officers Holding Two or More Offices 12
Section 11. Compensation 12
Section 12. Bonds 12

ARTICLE VII INDEMNIFICATION OF DIRECTORS AND OFFICERS 12
Section 1. Right of Indemnification 12
Section 2. Advancement of Expenses 13
Section 3. Availability and Interpretation 13
Section 4. Other rights 13
Section 5. Severability 14

ARTICLE VIII CORPORATE FINANCE 14
Section 1. Deposits 14
Section 2. Audit 14
Section 3. Loans to Trustees and Officers 14
Section 4. Gifts 15
Section 5. Voting of Securities Held by the Corporation 15
Section 6. Income from Corporation Activities 15

ARTICLE IX CONVEYANCE OF BURIAL LOTS 15

ARTICLE X CORPORATE SEAL 15
Section 1. Form of Seal 15

ARTICLE XI AMENDMENTS 16

BY-LAWS
OF
THE BUFFALO CITY CEMETERY, INC.

A corporation governed by the
Not-for-Profit Corporation Law of New York

ARTICLE I
CEMETERY GROUNDS

Section 1. Cemetery Grounds. The cemetery grounds of the corporation may be referred to by the name of FOREST LAWN.

ARTICLE II
MEETINGS OF MEMBERS

Section 1. Annual Meeting. The annual meeting of the members of the corporation, for election of Trustees and for the transaction of such other business as may be set forth in the notice of the meeting and has properly come before the meeting, shall be held each year at the principal office of the corporation or at such other place within the State of New York as the Board of Trustees shall determine and the notice of the meeting shall specify, and shall be held on the last or next to last Tuesday of April of each year.

Section 2. Special Meetings. Special meetings of the members may be called by the Board of Trustees, by the Chairman of the Board, or by the President, acting for the Chairman of the Board, and shall be called by the Chairman of the Board, the President or the Secretary at the request in writing of three or more members of the Board of Trustees. Such request shall state the purpose or purposes for which the meeting is to be called. Each special

meeting of the members shall be held at such time and at such place, within or without the State of New York as the Board of Trustees or the person calling the meeting shall determine and the notice of the meeting shall specify.

Section 3. Notice of Meetings. Notice of each meeting of members shall be given by publication in a newspaper published in the City of Buffalo once a week for three successive weeks next preceding the date of such meeting, and such notice shall state the purpose or purposes for which the meeting is called and the place, date and hour of the meeting, and, unless it is the annual meeting, indicate that the notice is being issued by or at the direction of the person or persons calling the meeting. The corporation shall also prominently post notice of such meeting on the homepage of any website maintained by it continuously from the date of publication pursuant to this Section through the date of the meeting. The corporation shall send notice of any meeting of the members by first class mail to any member who requests in writing that such notices be delivered by such method.

Section 4. Waiver of Notice. Whenever under any provision of these by-laws, the certificate of incorporation, the terms of any agreement or instrument, or law, the members are authorized to take any action after notice to any person or persons or after the lapse of a prescribed period of time, such action may be taken without notice and without the lapse of a prescribed period of time, if at any time before or after such action is completed the person or persons entitled to such notice or entitled to participate in the action to be taken, or by his or her duly authorized attorney-in-fact, submit a signed waiver of such notice or time requirements.

Section 5. Quorum and Qualifications of Voting Members. At each meeting of members for the transaction of any business, a quorum for the transaction of business shall consist of five members entitled to vote at such meeting.

Section 6. Procedure. The order of business and all other matters of procedure at every meeting of voting members may be determined by the presiding officer. The Chairman of the Board, or in his or her absence, the most senior member of the Board of Trustees present at such a meeting, shall preside over such a meeting.

Section 7. Voting. Each member in good standing shall be entitled at every meeting of members to one vote on all matters appropriate for consideration by the corporation's membership. Trustees elected at any meeting of the members shall, except as otherwise provided by law or the certificate of incorporation, be elected by a plurality of the votes cast. All other corporate action to be taken by vote of the members shall, except as otherwise provided by law, the certificate of incorporation or these by-laws, be authorized by a majority of the votes cast. The vote for Trustees, or upon any question before a meeting of members, shall not be by ballot unless the person presiding at such meeting shall so direct or any voting member shall so demand.

Section 8. Written Consent of the Members Without a Meeting. Whenever by law members are required or permitted to take any action by vote, such action may be taken without a meeting on written consent, setting forth the action so taken, signed by all of the members. Written consent thus given by all of the members shall have the same effect as a unanimous vote of the members.

Section 9. Inspectors of Election. Two inspectors of election, neither of whom shall be a candidate for the office of Trustee of the corporation, shall be appointed by the Board of Trustees at a meeting of the Board preceding each meeting at which an election of Trustees is held, or by the presiding officer at each such meeting, such inspectors to serve at such meeting and any adjournments thereof in connection with such election. The inspectors appointed to act at any corporate meeting, before entering upon the discharge of their duties, shall be sworn faithfully to execute the duties of inspectors at such meeting with strict impartiality and according to the best of their ability, and the oath so taken shall be subscribed by them. The presiding officer at any corporate meeting may also appoint at such meeting two inspectors with authority to count and report upon the votes cast at such meeting upon such questions (other than the election of Trustees) as may be voted upon by ballot.

Section 10. Adjournments. The members entitled to vote who are present in person or by proxy at any meeting, whether or not a quorum shall be present or represented at the meeting, shall have power by a majority vote to adjourn the meeting from time to time without further notice other than announcement at the meeting. At any adjourned meeting at which the

requisite number of members entitled to vote shall be present in person or by proxy, any business may be transacted which might have been transacted at the meeting as originally called, and those members present in person or by proxy, and no others, shall be entitled to vote at such adjourned meeting.

Section 11. Proxies. Every member entitled to vote at any meeting may vote by proxy. Every proxy shall be executed in writing by the member, or by his or her duly authorized attorney. No proxy shall be valid after the expiration of eleven months from the date of its execution unless the member executing it shall have specified therein its duration. Every proxy shall be revocable at the pleasure of the person executing it or of his or their personal representatives or assigns.

ARTICLE III
BOARD OF TRUSTEES

Section 1. Management of Corporate Affairs. Except as otherwise provided by law, the certificate of incorporation of the corporation or these by-laws, the activities, property and affairs of the corporation shall be managed by the Board of Trustees.

Section 2. Number and Qualifications. The Board of Trustees shall consist of at least eight but not more than twelve persons, who shall be elected by the members at the annual meeting of the members. All of the Trustees shall be at least eighteen (18) years of age, at least one of them shall be a citizen of the United States and at least a majority of them shall be residents of the State of New York. Trustees need not be members of the corporation. As used in these by-laws, the term "entire Board" means the number of Trustees within such range that were elected or appointed as of the most recently held election of Trustees, as well as any Trustees whose terms have not yet expired.

Section 3. Classes of Trustees and Term of Office. The Trustees shall be divided into three classes, each of which shall consist of four Trustees. At each annual meeting of the members, successors to the class of Trustees whose terms then expire shall be elected for terms that shall expire at the third succeeding annual meeting of the members. Newly created Trusteeships or any decrease in Trusteeships shall be so apportioned among the classes of Trustees as to make all classes as nearly equal in number as possible, but in no case will a

decrease in the number of Trustees shorten the term of any incumbent Trustee. The election of Trustees shall be conducted by two inspectors of election as provided herein and shall be decided by a plurality vote.

Section 4. Vacancies. Newly created Trusteeships resulting from an increase in the number of Trustees and vacancies occurring in the Board of Trustees for any reason may be filled by vote of a majority of the Trustees then in office, although less than a quorum exists, or any such newly created Trusteeships and vacancies occurring in the Board of Trustees for any reason may be filled by vote of the members at any meeting of members, notice of which shall have referred to the proposed election. If any such newly created Trusteeships or vacancies occurring in the Board of Trustees for any reason shall not be filled prior to the next annual meeting of members, they shall be filled by vote of the members at the annual meeting. A Trustee elected to fill a vacancy, unless elected by the members, shall hold office until the next meeting of members at which the election of Trustees is in the regular order of business, and until his or her successor has been elected and qualified.

Section 5. Resignation. Any Trustee of the corporation may resign at any time by giving his or her resignation to the Chairman of the Board, the President, or the Secretary. Such resignation shall take effect at the time specified therein and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 6. Removal. Any Trustee may be removed with or without cause by a majority of the members entitled to vote or with cause by a majority of the Board of Trustees at any meeting of the members or the Board, as applicable, notice of which shall have referred to the proposed action.

Section 7. Compensation. No Trustee of the corporation shall receive directly or indirectly, any salary, compensation or emolument for the corporation, except reasonable compensation for services actually performed, reimbursement of expenses necessarily incurred in effecting one or more of the corporate purposes of the corporation and a fixed sum and expenses of attendance of meetings of the Board (which such sum may be paid for a stated period or periods or paid on the basis of each regular or special meeting of the Board attended).

ARTICLE IV
MEETINGS OF TRUSTEES

Section 1. Regular Meetings. Regular meetings of the Board of Trustees of the corporation, for the transaction of such business as may be set forth in any notice of the meeting, shall be held at the office of the corporation according to the schedule of dates and times fixed by the Board of Trustees and at such other times and places as the Chairman of the Board or the President, acting for the Chairman of the Board, shall determine and any notice of meeting shall specify.

Section 2. Special Meeting. Special meetings of the Board of Trustees may be called at any time by the Chairman of the Board or the President, acting for the Chairman of the Board, upon receipt of a written request therefor signed by three Trustees. Such request shall state the purpose or purposes for which the meeting is to be called. Each special meeting of the Board of Trustees shall be held at such time and place as the person calling the meeting shall determine and the notice of the meeting shall specify.

Section 3. Notice of Meetings. Notice is not required for any regular meeting of the Board of Trustees. Notice of each special meeting of the Board of Trustees stating the time and place thereof shall be given by the Secretary or Assistant Secretary to each member of the Board (a) not less than five (5) days before the meeting if given by electronic mail or by mailing the notice, postage prepaid, addressed to each member of the Board at his or her residence or usual place of business, or (b) not less than two (2) days if given in person or by direct telephone contact. Unless otherwise required by law, the certificate of incorporation or these by-laws, the notice of any special meeting of the Board of Trustees need not specify the purposes for which the meeting is called.

Section 4. Waiver of Notice. Whenever under any provision of these by-laws, the certificate of incorporation, the terms of any agreement or instrument, or law, the corporation, the Board of Trustees or any Committee thereof are authorized to take any action after notice to any person or persons or after the lapse of a prescribed period of time, such action may be taken without notice and without the lapse of such period of time, if at any time before or after such action is completed the person or persons entitled to such notice or entitled to

participate in the action to be taken, or by his or her duly authorized attorney-in-fact, submit a signed waiver of such notice or time requirements.

Section 5. Quorum and Action by the Board. At all meetings of the Board of Trustees, except as otherwise provided by law, the certificate of incorporation or these by-laws, a quorum shall be required for the transaction of business and shall consist of not less than a majority of the entire Board and the vote of a majority of the Trustees present shall decide any question that may come before the meeting. A majority of the Trustees present, whether or not a quorum is present, may adjourn any meeting to another time or place without notice other than announcement at the meeting of the time and place to which the meeting is adjourned.

Section 6. Procedure. The order of business and all other matters of procedure at every meeting of the Trustees may be determined by the person presiding at the meeting. The Chairman of the Board or, in his absence, the most senior member of the Board of Trustees present at such meeting, shall preside over such meeting.

Section 7. Action Without a Meeting. Any action required or permitted to be taken by the Board or any Committee thereof may be taken without a meeting if all members of the Board or the Committee consent in writing to the adoption of a resolution authorizing the action. The resolution and the written consents thereto by the members of the Board or Committee shall be filed with the minutes of the proceedings of the Board or Committee.

Section 8. Presence at Meeting by Telephone. Members of the Board of Trustees or any Committee thereof may participate in a meeting of such Board or Committee by means of a conference telephone or similar communications equipment allowing all persons participating in the meeting to hear each other at the same time. Participation in a meeting by such means shall constitute presence in person at the meeting.

Section 9. Reports. The Board of Trustees shall make and file or cause to be made and filed the reports and accountings required by law.

ARTICLE V
COMMITTEES

Section 1. Committees of the Board. The Chairman of the Board of Trustees shall annually submit to the Board of Trustees a slate of proposed members of Committees of the Board, all of whom have been selected from among the Trustees. The Board of Trustees shall appoint the members of such Committees of the Board at the first meeting of the Board of Trustees following the annual corporate meeting. The members of each Committee of the Board shall hold office until their successors are appointed and have qualified. Committees of the Board shall have and may exercise such powers of the Board of Trustees in the management of the business and affairs of the Corporation as may be lawfully delegated by the Board of Trustees in the interim between meetings of said Board, and may have power to authorize the seal of the corporation to be affixed to all papers which may require it. The Committees of the Board shall include, but are not limited to:

(a) Executive Committee. An Executive Committee of at least three Trustees, a majority of whom shall constitute a quorum. The Chairman of the Board of Trustees shall annually submit to the Board of Trustees a slate of proposed members of the Executive Committee, and members of the Executive Committee shall be appointed by a majority of the entire Board. The Executive Committee shall meet at least annually prior to the annual meeting of the members of the corporation. Except as otherwise provided by law, during the intervals between the meetings of the Board of Trustees, the Executive Committee shall possess and may exercise all the powers of the Board of Trustees in the management and direction of the business and affairs of the corporation, in such manner as the Executive Committee shall deem for the best interests of the corporation, in all cases in which specific directions shall not have been given by the Board of Trustees, and shall keep minutes of its proceedings which shall be reported to the Board of Trustees at its next succeeding meeting, and shall be subject to revision or alteration by the Board of Trustees, provided that no rights of third parties shall be affected by any such revision or alteration. The Executive Committee shall be responsible for recommending corporate governance policies, overseeing the implementation of such policies and reviewing the governance structures of the corporation, including the type and composition of board committees.

(b) Investment Committee. An Investment Committee of at least three Trustees, a majority of whom shall constitute a quorum. The Chairman of the Board of Trustees shall annually submit to the Board of Trustees a slate of proposed members of the Investment Committee and members of the Investment Committee shall be appointed by the vote required by Article IV Section 5. The Investment Committee shall have the responsibilities delineated in its charter.

(c) Audit Committee. An Audit Committee consisting of at least three independent trustees, if require by law or desired by the corporation, a majority of whom shall constitute a quorum. The Chairman of the Board of Trustees shall annually submit to the Board of Trustees a slate of proposed members of the Audit Committee and members of the Audit Committee shall be appointed by the vote required by Article IV Section 5. The Audit Committee shall have the responsibilities delineated in its charter.

(d) Compensation Committee. A Compensation Committee consisting of at least three Trustees, a majority of whom shall constitute a quorum. The Chairman of the Board of Trustees shall annually submit to the Board of Trustees a slate of proposed members of the Compensation Committee and members of the Compensation Committee shall be appointed by the vote required by Article IV Section 5. The Compensation Committee shall have the responsibilities delineated in its charter.

Section 2. Committees of the Corporation. The Board of Trustees, by resolution or resolutions, may designate one or more Committees of the Corporation. Persons other than Trustees may be members of Committees of the Corporation. The Chairman of the Board of Trustees shall nominate the members of any such Committee. Such Committee or Committees shall have such name or names as may be determined from time to time by the resolution or resolutions adopted by the Board of Trustees. Said Committees shall keep regular minutes of their proceedings and report the same to the Board when required. Committees of the Corporation have no authority to act on behalf of the Board or to bind the Board.

Section 3. Compensation. The members of any Committee, as such, shall not receive any stated salaries for their services, but, by resolution of the Board of Trustees, a fixed sum and expenses of attendance may be allowed each member for attending meetings of a

Committee, which such sum may be paid for a stated period or periods or paid on the basis of each meeting of a Committee attended. Nothing herein contained shall preclude any member of a Committee from serving the Corporation in any other capacity and receiving compensation for such services.

ARTICLE VI
OFFICERS

Section 1. Officers. The Board of Trustees shall annually, at the first meeting of the Board after the annual meeting of members, appoint or elect a Chairman of the Board, who shall be chosen from among the Trustees, a President, a Secretary, an Assistant Secretary, and a Treasurer. The Board of Trustees may from time to time elect or appoint such additional officers as it may determine. Such additional officers shall have such authority and perform such duties as the Board of Trustees may from time to time prescribe.

Section 2. Term of Office. The Chairman of the Board, the President, the Secretary, the Assistant Secretary and the Treasurer shall, unless otherwise determined by the Board of Trustees, hold office until the first meeting of the Board following the next annual meeting of the members and until their successors have been elected or appointed and qualified. Each additional officer appointed or elected by the Board of Trustees shall hold office for such term as shall be determined from time to time by the Board of Trustees and until his or her successor has been elected or appointed and qualified. Any officer, however, may be removed or have his or her authority suspended by the Board of Trustees at any time, with or without cause. If the office of any officer becomes vacant for any reason, the Board of Trustees shall have the power to fill such vacancy.

Section 3. Resignation. Any officer may resign at any time by notifying the Board of Trustees, the President or the Secretary of the corporation in writing. Such resignation shall take effect at the time specified therein and unless otherwise specified in such resignation, the acceptance thereof shall not be necessary to make it effective.

Section 4. Duties of Officers May Be Delegated. In case of the absence or disability of an officer of the corporation, or for any other reason that the Board may deem

sufficient, the Board, except where otherwise provided by law, may delegate, for the time being, the powers or duties of any officer to any other officer, or to any member of the Board.

Section 5. The Chairman of the Board. The Chairman of the Board shall be the chief executive officer of the corporation. He or she shall preside at all corporate meetings and meetings of the Board of Trustees and shall be entitled to vote upon all questions. The Chairman of the Board shall be, ex-officio, a member of all Committees of the Board other than the Audit Committee, of which he or she shall not be a member. The Chairman of the Board shall also annually submit to the Board for its approval a list of the Chairs of each Committee of the Board other than the Audit Committee. No employee of the Corporation shall serve as Chairman of the Board or hold any other title with similar responsibilities except if the Board approves such employee's service by a two-thirds vote of the entire Board, and the Board contemporaneously documents in writing the basis for its approval.

Section 6. The President. The President shall be the chief operating officer of the corporation and shall have the general powers and duties of supervision and management of the corporation and shall perform all such other duties as usually pertain to the office or are properly required by the Board of Trustees. The President shall have the power to appoint and discharge employees of the corporation and to fix their compensation. The President shall refer to the Board of Trustees or to the Executive Committee of the Board, for their consideration, major matters of policy, administration procedure and development, and shall make reports thereon.

Section 7. The Secretary. The Secretary shall issue notices of all meetings of Trustees and members where notices of such meetings are required by law or these by-laws. The Secretary shall attend all meetings of the Board of Trustees and keep the minutes thereof. The Secretary shall affix the corporate seal to and sign such instruments as require the seal or the Secretary's signature and shall perform such other duties as usually pertain to the office or are properly required by the Board of Trustees. He or she shall keep or cause to be kept a register of all conveyances made by the corporation, showing the name of the grantees, the date and consideration of each conveyance and a description of lot conveyed, as well as any other records required by applicable law.

Section 8. The Assistant Secretary. The Assistant Secretary shall, in the absence or disability of the Secretary, perform the duties and exercise the powers of the Secretary.

Section 9. The Treasurer. The Treasurer shall have the care and custody of all the money and securities of the corporation, subject to the direction of the Board of Trustees through the Chairman of the Board in respect to forms of account, current, monthly and annual reports. The Treasurer shall cause to be entered in the books of the corporation to be kept for that purpose full and accurate accounts of all moneys received and paid on account of the corporation. The Treasurer shall make and sign such reports, statements and instruments as may be required of him or her by the Board of Trustees or by the laws of the United States or of any state, country, or other political subdivision and shall perform such other duties as usually pertain to the office or as are properly required of the Treasurer by the Board of Trustees.

Section 10. Officers Holding Two or More Offices. Any two or more offices, except those of President and Secretary, may be held by the same person, but no officer shall execute or verify any instrument in more than one capacity if such instrument is required by law or otherwise to be executed or verified by two or more officers.

Section 11. Compensation. The Board of Trustees shall annually fix the salaries of officers for the ensuing year.

Section 12. Bonds. The Board of Trustees may require any officer, agent or employee of the corporation to give a bond to the corporation, conditional upon the faithful performance of his or her duties, with one or more sureties and in such amount as may be satisfactory to the Board of Trustees. The cost of such bond shall be borne by the corporation.

ARTICLE VII
INDEMNIFICATION OF DIRECTORS AND OFFICERS

Section 1. Right of Indemnification. Each Trustee and officer of the corporation, whether or not then in office, and any person whose testator or intestate was such a Trustee or officer, shall be indemnified by the corporation for the defense of, or in connection with, any threatened, pending or completed actions or proceedings and appeals therein, whether

civil, criminal, administrative or investigative, in accordance with and to the fullest extent permitted by the Not-For-Profit Corporation Law of the State of New York or other applicable law, as such law now exists or may hereafter be adopted or amended; provided, however, that the corporation shall provide indemnification in connection with an action or proceeding (or part thereof) initiated by such trustee or officer only if such action or proceeding (or part thereof) was authorized by the Board of Trustees.

Section 2. Advancement of Expenses. Expenses incurred by a Trustee or officer in connection with any action or proceeding as to which indemnification may be given under Section 1 of this Article VII may be paid by the corporation in advance of the final disposition of such action or proceeding upon the receipt of an undertaking by or on behalf of such Trustee or officer to repay such advancement in case such Trustee or officer is ultimately found not to be entitled to indemnification as authorized by this Article VII. Unless otherwise required by law, the Trustee or officer shall not be required, as a condition of obtaining advancement of expenses hereunder, to show that he or she has met the applicable standard of conduct provided by law for indemnification in connection with such action or proceeding.

Section 3. Availability and Interpretation. To the extent permitted under applicable law, the rights of indemnification and to the advancement of expenses provided in this Article VII (a) shall be available with respect to events occurring prior to the adoption of this Article VII, (b) shall continue to exist after any rescission or restrictive amendment of this Article VII with respect to events occurring prior to such rescission or amendment, (c) shall be interpreted on the basis of applicable law in effect at the time of the occurrence of the event or events giving rise to the action or proceeding or, at the sole discretion of the Trustee or officer (or, if applicable, at the sole discretion of the testator or intestate of such Trustee or officer seeking such rights), on the basis of applicable law in effect at the time such rights are claimed and (d) shall be in the nature of contract rights that may be enforced in any court of competent jurisdiction as if the corporation and the Trustee or officer for whom such rights are sought were parties to a separate written agreement.

Section 4. Other rights. The rights of indemnification and to the advancement of expenses provided in this Article VII shall not be deemed exclusive of any other rights to

which any Trustee or officer of the corporation or other person may now or hereafter be otherwise entitled, whether contained in the certificate of incorporation, these by-laws, a resolution of the members, a resolution of the Board of Trustees or an agreement providing for such indemnification, the creation of such other rights being hereby expressly authorized. Without limiting the generality of the foregoing, the rights of indemnification and to the advancement of expenses provided in this Article VII shall not be deemed exclusive of any rights, pursuant to statute or otherwise, of any Trustee or officer of the corporation or other person in any action or proceeding to have assessed or allowed in his or her favor, against the corporation or otherwise, his or her costs and expenses incurred therein or in connection therewith or any part thereof.

Section 5. Severability. If this Article VII or any part hereof shall be held unenforceable in any respect by a court of competent jurisdiction, it shall be deemed modified to the minimum extent necessary to make it enforceable, and the remainder of this Article VII shall remain fully enforceable.

ARTICLE VIII
CORPORATE FINANCE

Section 1. Deposits. The funds of the corporation shall be deposited in its name and in such account and with such bank or banks, trust company or trust companies, as the Board of Trustees may from time to time designate. All checks, notes, drafts and other negotiable instruments of the corporation shall be signed by such officer or officers, agent or agents, employee or employees as the Board of Trustees from time to time by resolution may designate. No officers, agents or employees or the corporation, alone or with others, shall have the power to make any checks, notes, drafts or other negotiable instruments in the name of the corporation or to bind the corporation thereby except as provided in this section.

Section 2. Audit. All accounts of operating income and expense of trust funds of every character shall be audited promptly after the close of the corporation's fiscal year by an audit company or certified public accountant to be designated by the Board of Trustees.

Section 3. Loans to Trustees and Officers. No loans shall be made by the corporation to its Trustees and officers.

Section 4. Gifts. The Board of Trustees, the Executive Committee or any authorized officer, employee or agent of the corporation may accept on behalf of the corporation any contribution, gift, bequest or devise for any general or special purpose or purposes of the corporation.

Section 5. Voting of Securities Held by the Corporation. Stocks or other securities owned by the corporation may be voted in person or by proxy as the Board of Trustees or the executive committee shall specify. In the absence of any direction by the Board of Trustees, the Executive Committee or Investment Committee, such stocks or securities shall be voted by the President as he or she shall determine.

Section 6. Income from Corporation Activities. All income from activities of the corporation shall be applied to the maintenance, expansion or operation of the lawful activities of the corporation, subject to the powers and duties of the corporation to make investments and reinvestments.

ARTICLE IX
CONVEYANCE OF BURIAL LOTS

All conveyances of burial lots, plots and parts thereof shall be under the seal of the corporation, signed by the President and the Treasurer. They shall be made subject to the conditions and limitations, and with the privileges specified in the rules and regulations that are now in force, or that shall from time to time be adopted by the Board for the regulation and government of the cemetery.

ARTICLE X
CORPORATE SEAL

Section 1. Form of Seal. The seal of the corporation shall be circular in form with the words:

THE BUFFALO CITY CEMETERY

and such seal as is impressed on the margin hereof is hereby adopted as the corporate seal of the corporation. The seal on any corporate obligation for the payment of money may be facsimile, engraved or printed.

ARTICLE XI
AMENDMENTS

These by-laws may be added to, amended, altered or repealed by the members of the corporation at any annual or special corporate meeting, notice of which shall have referred to the proposed action, by the vote of a majority of members entitled to vote at such meeting, or at any meeting of the Board of Trustees, notice of which shall have referred to the proposed action, by the affirmative vote of two-thirds of the entire Board; provided, however, that if any by-law regulating an impending election of Trustees is adopted, amended or repealed by the Board of Trustees, there shall be set forth in the notice of the next corporate meeting for the election of Trustees the by-law so adopted or amended or repealed, together with a concise statement of the changes made.

Exhibit C

Oakwood Cemetery Association

Certificate of Incorporation

Certificate of Incorporation

A Meeting of the Citizens of Hillsdale and vicinity was held at the Post Office May 8. 1872 for the purpose of forming a Cemetery Association.

The following named persons were present, Henry L. Millar, R. Stillman, Henry H. Hill, Frederick Parker, C. A. Bartlett, J. Chandler, Chas. Funk, J. L. Bartlett, J. L. Corbin, George H. Aldrington, A. J. Perry.

H. B. Millar was chosen Chairman

J. L. Bartlett, Secy.

Resolved that this Association be known as the Cobwood Cemetery Association and that the number of Trustees be ten

Proceeded to the election of Trustees with the following result

Henry B. Millar, J. L. Corbin, H. H. Hill, J. L. Bartlett, R. Stillman, C. A. Bartlett, A. J. Perry, Geo. H. Aldrington, F. Parker and Wm. F. Lewis.

The Chairman divided the Trustees to hold for one year H. B. Millar, J. L. Corbin, H. H. Hill for 2 years. J. L. Bartlett, R. Stillman, C. A. Bartlett for 3 years, A. J. Perry Geo. H. Aldrington, Frederick Parker and Wm. F. Lewis

Resolved that the annual election be held the first Saturday of April of each year.

We the undersigned certify that the foregoing is a true copy of the proceedings of the Meeting held May 8. 1872 for the purpose of forming a Cemetery Association in Hillsdale Co. in New York.

H. B. Millar, Chairman
John L. Bartlett, Secy

State County of }

On this 9th day of May 1872 before me personally came Henry B. Millar and J. L. Bartlett to me acknowledged that he executed the foregoing for the purpose therein mentioned

A. G. Hilliker
Justice of the Peace

Recorded in Vol. May 11. 1872
at 1 P. M.

Oakwood Bylaws

After a diligent search, Oakwood Cemetery Association is unable to locate their existing Bylaws. Their rules and regulations are attached.

DIVISION OF CEMETERIES
STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD
ROSSANA ROSADO
SECRETARY OF STATE
CHAIR
ERIC T. SCHNEIDERMAN
ATTORNEY GENERAL
DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

Via Email:
nshibsch@gmail.com

Cemetery ID: 15-052

Letter Dated: 11/14/2017

Dear Nancy:

Pursuant to Section 1509(c) of the Not-for-Profit Corporation law, and Section 200.2 of the Rules of Procedure of the State Cemetery Board, the rules and regulations of the above named cemetery submitted on the date indicated above are hereby approved.

In compliance with Section 1510 (a), the rules and regulations shall be suitably printed (or typed) and shall be conspicuously posted in the cemetery office or offices. (If the cemetery has no office, the rules shall be displayed at the time of the annual meetings.) Also pursuant to Section 1513 (b), a copy of the rules and regulations shall be attached to all new written contracts for the sale of burial rights.

Kindly send this office your formal updated edition for our files.

Sincerely,

Cynthia T Craig

Cynthia T. Craig
Investigator

Oakwood Cemetery Association
15052
East Aurora, NY

RULES AND REGULATIONS FOR CEMETERY CORPORATIONS ACCEPTABLE TO THE DIVISION OF CEMETERIES AS BEING IN COMFORMANCE WITH THE REQUIREMENTS OF THE LAW

All lots in the Oakwood Cemetery are sold in accordance with the provisions of the laws of the State of New York and shall not be used for any other purposes than as a burial place for dead human beings.

No interment shall be allowed without permission being first obtained from the Oakwood Cemetery Association. At the time of applying for permission, the following information must be furnished:

1. Name of deceased.
2. Age of deceased – including date of birth, if known.
3. Place of birth of deceased, if known.
4. Date of death.
5. Time and date of interment.
6. If not an adult – the names of parent(s) or legal guardian(s) of deceased.

Lot owners are prohibited from allowing interments to be made on their lots for compensation.

Interments in lots are restricted to those entitled to burial therein according to the terms of Section 1512 of the Not-for-Profit Corporation Law. Permission for burial of those not entitled to burial according to the said Section, must be filed with the Union Park Cemetery Association by the lot owner(s).

Except as provided for in Section 1513 © of the Not-for-Profit Corporation Law, no lot owner may transfer his or her lot.

The full purchase price must be paid before a deed will be given or burial allowed on a plot.

The Oakwood Cemetery Association reserves the right to remove all flowers, wreaths, or other decorations from lots as soon as they become unsightly or if they become a hazard to the maintenance of the lot. All winter holiday decorations are to be removed by April 1st, weather permitting.

The Oakwood Cemetery Association reserves the right to remove, after due notice to the lot owner, any embellishment on the lot, effigy, or inscription which, in the opinion of the majority of the trustees or directors, is unsightly or dangerous.

Two urns and/or one shepherd hook may be allowed, and shall be placed on either side of the monument. The shepherd hook may not exceed 5 feet in height and is for the hanging of potted plants only.

Veteran's plaques and disks are allowed. Flags may be placed inside of the urns only

Solar lights are allowed and may be placed inside of the urns only.

Placing of glass blocks or vases as receptacles for flowers, either artificial or grown, on graves or plots is prohibited.

The Oakwood Cemetery Association reserves the right to restrict the planting of shrubs and trees and to remove any shrub or tree deemed dangerous to the public, upon due notice to the lot owner.

Funerals must be held at the Cemetery by 3:00 p.m. in order that workmen will have sufficient time to properly close the grave and remove equipment before 4:00 p.m.

All funerals, processions and vehicles will be under the control of the superintendent while in the Cemetery.

No vault or mausoleum shall be built above ground without the permission of the Board of Directors and then only in such location as they may approve.

No mausoleum will be approved for construction by the Board of Directors unless a sufficient endowment is set up to provide adequate income to maintain the structure.

No monument or markers shall be permitted which utilize colors other than those of natural stone.

' ll foundations will be constructed by, or under the direction of, the Oakwood Cemetery Association.

No monument or marker may be placed on a foundation without the consent of the Cemetery Superintendent or Cemetery Board Member.

All work done in the Cemetery shall be done by cemetery employees, or under the control, or with the permission of, the superintendent or Board of Directors.

Only one monument shall be allowed on a lot and it shall be set in accordance with the general plan of the Cemetery and shall conform to said plan in size and material. One granite memorial bench is allowed on a lot.

Monuments are restricted in size and dimensions which will not cover more the 15% of the surface area of the lot. Every monument shall be at least 6 inches in thickness.

The bases of all monuments shall be finished true and level so as to fit on foundations without wedging or sprawls.

No monument will be allowed to be delivered to the Cemetery until the foundation is installed and ready to receive the monument.

Heavy trucking or other vehicular traffic shall be refused entrance to the Cemetery when, in the opinion of the superintendent, injury to roads and driveways might result.

All persons shall be allowed access to the Cemetery during daylight hours, observing the rules which are in effect and the propriety due the Cemetery.

All monuments or markers must be constructed of granite or bronze.

Disinterment will not be allowed between December 1st and April 1st.

Interments on Sundays and holidays will be governed by the Cemetery Board Directives 201.8 and 201.12.

Graves will be opened between December 1st and April 1st in accordance with NPCL1510-b. Such openings are at the discretion of the Board and on a case-by-case basis. Additional interment expenses may be incurred. Bodies received for interment during this time may be place in the vault until spring.

All bodies left in the vault during the winter must be removed and interred by May 1st.

All lot owners are required to notify the Cemetery of any change in address. All notices required to be sent shall be sent to the last recorded address and such notices will be deemed adequate.

Cremated remains will not be permitted to be scattered in any part of the Cemetery.

Concrete vaults or concrete grave liners will be required for interments in all graves purchased on or after July 22, 1993 in accordance with the provisions of Cemetery Board Directive 201.6.

The interment of cremated remains will be permitted only in appropriate rigid receptacles such as wood, metal, plastic, or concrete.

Only one human remain or one human remain and one cremated remain, or two cremated remains will be permitted in each grave

These rules and regulations may be amended by the directors of said Oakwood Cemetery Association, but no such amendment shall be effective until approved by the New York State Cemetery Board.
/2016

Exhibit E

Forest Lawn Trustee List

EXHIBIT D

Trustees of Forest Lawn

Joseph Dispenza
Mary Anne Kresse
Kurt Rich
George Morris
Hugh Russ
Ruth Bryant
Richard Day
Charles Kriener Jr.
James Wadsworth

Exhibit F

Oakwood Cemetery Association

Trustee List

EXHIBIT E

Trustees of Association

Chris Kloc
Wes Bonczyk
Levi Wolcott

Exhibit G

Notification of Proposed Merger to Localities

FOREST LAWN

June 30, 2021

The Aurora Municipal Center
575 Oakwood Avenue
East Aurora, NY 14052

Dear James J. Bach, Town Supervisor:

Re: Proposed Merger between The Buffalo City Cemetery, Inc. and Oakwood Cemetery

The Buffalo City Cemetery, Inc. d/b/a Forest Lawn Cemetery ("**Forest Lawn**") and Oakwood Cemetery ("**Oakwood**") have entered into a Plan of Merger pursuant to which Oakwood Cemetery would merge with and into Forest Lawn (the "**Proposed Merger**"). Forest Lawn and Oakwood Cemetery are confident that the Proposed Merger will improve the quality, efficiency, and ongoing capital and maintenance needs at each cemetery, and will be beneficial to the lot owners of each cemetery and the welfare of the community.

Pursuant to Section 1506-d of the New York State Not-for-Profit Corporation Law ("**NPCL**"), the municipalities which would be required by law to assume the care and control of any part of consolidated cemetery if it were to be subsequently abandoned are required to be notified of the Proposed Merger.

As such, this letter operates as formal notice under Section 1506-d of the NPCL that Forest Lawn and Oakwood Cemetery wish to enter into the Proposed Merger. Should you have any questions regarding the Proposed Merger, please contact:

Joseph P. Dispenza
President,
The Buffalo City Cemetery, Inc.

Phone: 716-885-1606 x209
Email: jdispenza@forest-lawn.com

Craig Wolcott
Superintendent,
The Buffalo City Cemetery, Inc.

Phone: 585-704-5590
Email: cwolcott@forest-lawn.com

Sincerely,

THE BUFFALO CITY CEMETERY, INC.

By:
Joseph P. Dispenza
President

Copy to: Hodgson Russ LLP
Attn: Brandon Lê, Esq.
140 Pearl Street
Suite 100
Buffalo, New York 14202

THE FOREST LAWN GROUP
Forest Lawn
Buffalo NY
Lakeside Cemetery
Lockport NY
Williamsville Cemetery
Amherst NY
St. Matthew's Cemetery
West Seneca NY
Forest Lawn Cremation Company
Buffalo NY
Gethsemane Cemetery
Williamsville NY

1411 DELAWARE AVENUE
BUFFALO, NEW YORK 14209
TEL 716.885.1600
FAX 716.881.6482
FOREST-LAWN.COM

Where memories live and the stories are told.

7014 2870 0001 6730 9135

CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com®.
OFFICIAL USE
Postage $
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)
Total Postage & Fees $
Postmark Here
Quaker
Sent To Susan May
Street & Apt. No., or PO Box No. Town Supervisor
City, State, ZIP+4
PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9128

U.S. Postal Service
CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com®.
OFFICIAL USE
Postage $
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)
Total Postage & Fees $
Postmark Here
Lancaster
Sent To Ronald Ruffino, Sr
Street & Apt. No., or PO Box No. Town Supervisor
City, State, ZIP+4
PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9104

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com®.
OFFICIAL USE
Postage $
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)
Total Postage & Fees $
Postmark
Freedom Rural
Sent To Randy Lester
Street & Apt. No., or PO Box No. Freedom Town Sup
City, State, ZIP+4
PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9111

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com®.
OFFICIAL USE
Postage $
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)
Total Postage & Fees $
Freedom
Sent To Randy Lester
Street & Apt. No., or PO Box No. Town Supervisor
City, State, ZIP+4
PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9098

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com®.
OFFICIAL USE
Postage $
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)
Total Postage & Fees $
Attica
Sent To Bryan Kehl
Street & Apt. No., or PO Box No. Attica Town Supervisor
City, State, ZIP+4
PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9081

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only
For delivery information, visit our website at www.usps.com®.
OFFICIAL USE
Postage $
Certified Fee
Return Receipt Fee (Endorsement Required)
Restricted Delivery Fee (Endorsement Required)
Total Postage & Fees $
Oakwood
Sent To James J. Bach
Street & Apt. No., or PO Box No. Aurora Town Supervisor
City, State, ZIP+4
PS Form 3800, July 2014 See Reverse for Instructions

UNITED STATES POSTAL SERVICE
BUFFALO NY 140
6 JUL 2021 PM 2 L

First-Class Mail
Postage & Fees Pa
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4® in this box•

Forest Lawn Cemetery
Attn: Leilon Duff
1990 Main Street
Buffalo, NY 14208

UNITED STATES POSTAL SERVICE
BUFFALO NY 140
6 JUL 2021 PM 3 L

First-Class Mail
Postage & Fees Pa
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4® in this box•

Forest Lawn Cemetery
Attn: Leilon Duff
1990 Main Street
Buffalo, NY 14208

ATTICA
JUL 08
14011

6-100590

UNITED STATES POSTAL SERVICE
BUFFALO NY 140
6 JUL 2021 PM 2 L

First-Class Mail
Postage & Fees Pa
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4® in this box•

Forest Lawn Cemetery
Attn: Leilon Duff
1990 Main Street
Buffalo, NY 14208

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Lancaster Town Hall
Attn: Ronald Ruffino, Sr.
21 Central Avenue
Lancaster, NY 14086

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X
☐ Agent
☐ Addr

B. Received by (Printed Name) | C. Date of De

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☒ Return Receipt for Mercha
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7014 2870 0001 6730 9128

PS Form 3811, July 2013 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Attica Town Hall
Attn: Bryan Kehl
9 Water Street
Attica, NY 14011

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X
☐ Agent
☐ Addr

B. Received by (Printed Name) | C. Date of De

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☒ Return Receipt for Mercha
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7014 2870 0001 6730 9098

PS Form 3811, July 2013 Domestic Return Receipt

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Aurora Municipal Center
Attn: James J. Bach
575 Oakwood Avenue
East Aurora, NY 14052

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X
☐ Agent
☐ Addr

B. Received by (Printed Name) | C. Date of De

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☒ Certified Mail® ☐ Priority Mail Express™
☐ Registered ☒ Return Receipt for Mercha
☐ Insured Mail ☐ Collect on Delivery

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7014 2870 0001 6730 9142

PS Form 3811, July 2013 Domestic Return Receipt

Exhibit H

Notice to Lot Owners

Certificate Of Bulk Mailing

United States Postal Service
Certificate of Bulk Mailing

MAILER: Prepare this statement in ink. Affix meter stamp or uncanceled postage stamps covering fee in the block to the right. Present for certification.				Meter stamp or postage (uncanceled) stamps in payment of fee to be affixed here and canceled by postmarking, including date.		
Fee for Certificate			Use Current Rate Chart			
Up to 1,000 pieces (1 certificate for total number)						
For each additional 1,000 pieces, or fraction						
Duplicate Copy						
Number of Identical Weight Pieces 1,565	Class of Mail First-Class	Postage on Each YES	Number of Pieces to the Pound 39	Total Number of Pounds 39.907	Total Postage Paid $8.80	Fee Paid
Mailed For Forest lawn		Mailed By dxo				
Postmaster's Certificate						
It is hereby certified that the above-described mailing has been received and number of pieces and postage verified.						
(Postmaster or Designee)						

PS Form **3606**

NOTICE OF SPECIAL MEETING
OF LOT OWNERS
OF
OAKWOOD CEMETERY ASSOCIATION

NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Oakwood Cemetery Association (the "Association") has been called for the purpose of reviewing and acting upon a proposed Plan of Merger of the Association with and into The Buffalo City Cemetery, Inc. d/b/a Forest Lawn ("Forest Lawn").

The meeting will take place in-person on August 20, 2021 at 2:30 PM at American Legion Post 362, 1 Legion Drive East Aurora, NY 14052 or any adjournment thereof. For more information, contact Nancy Hibisch at (716) 807-6221.

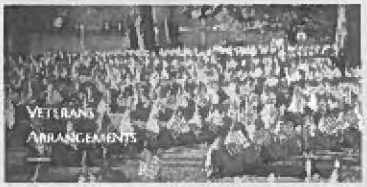
All Lot Owners who attend the meeting will need to provide verification of identity and lot ownership. Each lot is entitled to one vote at the meeting. The proposed Merger will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the Association will become members of Forest Lawn, the surviving corporation, and as such surviving corporation, Forest Lawn shall assume all assets and liabilities of the Association.

Exhibit I

Posting of Notice for Lot Owners

WELCOME

TO FOREST LAWN



You may be eligible for FREE cremation/burial space at Forest Lawn

LEARN MORE

Notice of Special Meeting of Lot Owners on August 2, 2021

Click Here for Details

FOREST LAWN

NOTICE:

SPECIAL MEETING OF LOT OWNERS TO DISCUSS AND VOTE ON THE MERGER OF THE BUFFALO CITY CEMETERY, INC. D/B/A FOREST LAWN WITH

ATTICA CEMETERY ASSOCIATION/ FOREST HILL, FREEDOM CEMETERY SOCIETY, FREEDOM RURAL CEMETERY SOCIETY, GRIFFINS MILLS CEMETERY, LANCASTER RURAL CEMETERY, OAKWOOD CEMETERY, FOREST QUAKER TOWN SETTLEMENT CEMETERY

DATE: August 2, 2021

TIME: 2:00 PM

LOCATION: Zoom Video Conferencing
[illegible]
+1 929 205 6099 Meeting ID: 843 6457 0165

CONTACT MEGHANN SURRETT AT 716-885-1600 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: JUNE 7, 2021

gravesite and make sure that any items that
anup dates.

g the cleanup dates, all decorations, whether
uding but not limited to ornaments, lamps,
ones and similar items, will be removed as

ding plastic flower pots, will be disposed of
se items cannot be reclaimed. No notification

y and not dispose
larch 31 for the
notification of r

neck the Service
visitor may retrie

NOTICE:

SPECIAL MEETING OF LOT OWNERS TO DISCUSS AND VOTE ON THE MERGER OF THE BUFFALO CITY CEMETERY, INC. D/B/A FOREST LAWN WITH

ATTICA CEMETERY ASSOCIATION/ FOREST HILL, FREEDOM CEMETERY SOCIETY, FREEDOM RURAL CEMETERY SOCIETY, GRIFFINS MILLS CEMETERY, LANCASTER RURAL CEMETERY, OAKWOOD CEMETERY, FOREST QUAKER TOWN SETTLEMENT CEMETERY

DATE: August 2, 2021

TIME: 2:00 PM

LOCATION: Zoom Video Conferencing
+1 929 205 6099 Meeting ID: 843 6457 0165

CONTACT MEGHANN SURRETT AT 716-885-1600 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: JUNE 7, 2021

THE OFFICE IS TEMPORARILY CLOSED

CALL 649-5507 FOR ASSISTANCE

8:30 AM – 4:30 PM, MONDAY - FRIDAY

Protected by
ring

NOTICE:
MEETING OF LOT OWNERS TO DISCUSS AND
VOTE ON THE MERGER OF THE BUFFALO CITY
CEMETERY, INC. D/B/A FOREST LAWN WITH

NOTICE:

SPECIAL MEETING OF LOT OWNERS TO DISCUSS AND VOTE ON THE MERGER OF OAKWOOD CEMETERY WITH FOREST LAWN CEMETERY

DATE: August 20, 2021

TIME: 2:30 PM

LOCATION: East Aurora Post 362- The American Legion
1 Legion Drive, East Aurora, NY 14052

CONTACT NANCY HIBSCH AT 716-807-6221 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: June 7, 2021

NOTICE:

SPECIAL MEETING OF LOT OWNERS TO DISCUSS AND VOTE ON THE MERGER OF OAKWOOD CEMETERY WITH FOREST LAWN CEMETERY

DATE: August 20, 2021

TIME: 2:30 PM

LOCATION: East Aurora Post 362- The American Legion
1 Legion Drive, East Aurora, NY 14052

CONTACT NANCY HIBSCH AT 716-807-6221 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: June 7, 2021

Exhibit J

Publication of Notices

Subject: Re: Notice of Special Meeting for Oakwood Cemetery
Date: Thursday, July 22, 2021 at 11:26:57 AM Eastern Daylight Time
From: Leslie Wade
To: Leilon Duff
Attachments: image001.jpg

Warning! This message was sent from outside your organization and we were unable to verify the sender [I-Evolve i-Filter Service]

Show sender | Block sender

Hi Leilon,

The following notice will be published in the EA Advertiser on July 29th, Aug. 5th & 12th.

Thank you,

Leslie

On 7/21/2021 3:45 PM, Leilon Duff wrote:

> Good afternoon,
>
> I would like to run the following attached legal notice in the East Aurora Advertiser once per week for three consecutive weeks starting July 29 (run dates July 29, August 5, 12).
>
> Please send billing invoice and affidavit to my attention at the address and email below.
>
> If you have any questions, please feel free to contact me at any time.
>
> Thank you,
>
> Leilon Duff
>
> **Leilon Duff**
> **Mergers Project Manager**
> 1990 Main Street
> Buffalo, NY 14208
> Cell: 716-432-1151
> 716-885-1606, Ext. 225
> mailto:forest-lawn.com
> www.forest-lawn.com

--
Leslie Wade
Communications
Neighbor-to-Neighbor News, Inc.
716-652-0320

East Aurora Advertiser
Elma Review
Arcade Herald
Warsaw's Country Courier
Franklinville's Mercury-Gazette
Springville Journal
Genesee Vacation Guides
Sixth Sense Newsletter

AM-POL EAGLE
3620 Harlem Road
Cheektowaga, New York 14215
716-835-9454, Fax: 716-835-9457
advertising@ampoleagle.com

Affidavit of Publication Under Section 206 of the Limited Liability Company Law
State of New York
County of Erie, SS:

JULY 29, 2021

LEGAL NOTICE

**NOTICE OF SPECIAL MEETING
OF LOT OWNERS
OF
THE BUFFALO CITY CEMETERY, INC. D/B/A FOREST LAWN**

IOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Forest awn Cemetery ("Forest Lawn") has been called by its President for the purpose of iviewing and acting upon a proposed Plans of Merger of Forest Lawn with:

Freedom Cemetery Society
Freedom Rural Cemetery
Griffins Mills Cemetery
Lancaster Rural Cemetery
Oakwood Cemetery
Attica Cemetery Association/Forest Hill Cemetery
Quaker Settlement Cemetery Association

ıe to Covid-19, the meeting will be held via Zoom video conference, pursuant to w York State Not for Profit Corporation Law § 603, at: ps://us02web.zoom.us/j/84364570165 and dial-in at: +1 929 205 6099 Meeting 843 6457 0165 on August 2, 2021 at 2:00 PM, or any adjournment thereof. For re information, contact Meghann Surrett at (716) 885-1800.

Lot Owners who attend the meeting will need to provide verification of identity f lot ownership. Each lot is entitled to one vote at the meeting. The proposed rgers will be effective after all necessary approvals have been obtained and uired filings made, whereupon the members of the cemeteries will become nbers of Forest Lawn, the surviving corporation, and as such surviving corpora- , Forest Lawn shall assume all assets and liabilities of the cemeteries listed ve. . .

The undersigned, is the Publisher of the AM-POL EAGLE, a Weekly Newspaper published in Erie County, New York. A notice regarding SPECIAL MEETING OF LOT OWNERS

was published in said newspaper once each week for 3 weeks commencing on 7/15/21 and ending on 7/29/21

The Text of the Notice as published in said newspaper as set forth below, or in the annexed exhibit. This newspaper has been designated by the Clerk of Erie County for this purpose.

By: Christine Kane

Christine Kane, Authorized Designee of Renee Harzewski, owner, Buffalo Standard Printing, Publisher of Am-Pol Eagle

SWORN TO ME,
THIS 29 TH DAY OF JULY 2021

Roger L Puchalski

Notary Public, Erie County New York

Roger L Puchalski
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01PU6329477
Qualified in Erie County
Commission Expires August 24, 2023

Exhibit K

Oakwood Cemetery Association

Equipment Resources

SCHEDULE 3.9

Personal Property

8 x 10 wood shed on skids

Exhibit L

Plan of Merger

c. Bylaws. The bylaws of the surviving corporation will be the bylaws of Forest Lawn as they exist on the Effective Date.

d. Consideration. The surviving corporation will, on the Effective Date, (i) assume unrestricted title and interest in and to all assets of the Association, tangible or intangible, including, but not limited to, any and all goodwill of the Association and any actual or assumed names associated with the Association, and (ii) assume all liabilities of the Association.

e. Board of Trustees. The board of trustees of the surviving corporation shall be the board of trustees of Forest Lawn as it exists on the Effective Date.

f. Certificate of Incorporation. The merger will not effect any changes in the Certificate of Incorporation of Forest Lawn. The surviving corporation shall continue as a corporation organized under the Certificate of Incorporation of Forest Lawn as it exists on the Effective Date.

g. Members. The members of the Association shall become members of Forest Lawn upon the Effective Date. No cash or other consideration shall be paid to or delivered in exchange for membership or other interest in a constituent entity as a result of the merger.

5. No amendments or changes to the Certificate of Incorporation of the surviving corporation shall be effected by the merger.

Lakewood CEMETERY ASSOCIATION

By: Nancy S Hibbard

Name: Nancy S Hibbard

Title: Sec/Treas

Date: 3/1, 2021

THE BUFFALO CITY CEMETERY, INC.

By: _____

Name: Joseph P. Dispenza

Title: President

Date: _____, 20__

Exhibit M

Merger Agreement

AGREEMENT OF MERGER

OF

OAKWOOD CEMETERY ASSOCIATION

INTO

THE BUFFALO CITY CEMETERY, INC.

THIS AGREEMENT OF MERGER ("**Agreement**"), dated as of _____, 2021, is by and between **OAKWOOD CEMETERY ASSOCIATION**, a New York cemetery corporation having an address at 2338 Eldridge Road, East Aurora, NY 14052 ("**Association**") and **THE BUFFALO CITY CEMETERY, INC.**, a New York not-for-profit cemetery corporation having an address at 1411 Delaware Avenue, Buffalo, New York 14209, and operating under the assumed name of "Forest Lawn" ("**Forest Lawn**").

RECITALS:

A. Association and Forest Lawn are hereinafter sometimes referred to as the "**Constituent Corporations**."

B. Each of the Constituent Corporations has the form set forth above and is formed under or governed by the New York Not-for-Profit Corporation Law (the "**NPCL**").

C. The governing body and lot owners of each of the Constituent Corporations have determined that it is in furtherance of the corporate purposes of the Constituent Corporation to effect a merger of the Constituent Corporations pursuant to Article 9 of the NPCL and has approved the Plan of Merger attached as Schedule 1.4 (the "**Plan of Merger**") under which Forest Lawn will be the Surviving Corporation (as defined herein).

NOW, THEREFORE, in consideration of the respective representations, warranties, covenants, conditions and agreements set forth below, the parties hereto, intending to be legally bound hereby, agree as follows:

1. MERGER

1.1 Agreement to Merge. Subject to fulfillment of the conditions precedent in Sections 5 and 6 of this Agreement, Association and Forest Lawn hereby agree to effect a merger of Association into Forest Lawn pursuant to Article 9 and Article 15 of the New York Not-for-Profit Corporation Law (the "**Merger**").

1.2 Constituent Corporations. The names of the Constituent Corporations are The Buffalo City Cemetery, Inc. and Oakwood Cemetery Association.

1.3 Membership of the Constituent Corporations. The membership and holders of certificates evidencing capital contributions and subventions, including their number, classification, and voting rights, as to each Constituent Corporation, are as set forth in Schedule 1.3.

1.4 Approval by Members. Each Constituent Corporation represents and warrants that the Plan of Merger has been duly approved by its governing body and at a meeting of its lot owners, and that its duly authorized officer has executed the Plan of Merger.

1.5 Execution of Certificate of Merger. As soon as possible following the approval of this Agreement and the Plan of Merger by (a) the members of each of the Constituent Corporations, and (b) the New York State Cemetery Board a certificate of merger shall be signed and verified on behalf of the Constituent Corporations in accordance with Section 904 of the NPCL (the "**Certificate of Merger**").

1.6 Government Approvals. As soon as possible following the execution of the Certificate of Merger, the Constituent Corporations shall make application to the New York State Cemetery Board in accordance with section 1506-d of the NPCL. Upon approval from the New York State Cemetery Board, a petition will be made to either the Attorney General or the Supreme Court of the State of New York for approval of the Certificate of Merger in accordance with Section 907 of the NPCL. In the case of an application to the Supreme Court, on notice to the Attorney General. In addition, the Constituent Corporations shall seek any other necessary government approvals.

1.7 Closing Date. The closing of the transactions contemplated by this Agreement (the "**Closing**") shall take place within thirty (30) days after all conditions to Closing set forth in Sections 5 and 6 of this Agreement have been fulfilled or waived, or on such other date as the Constituent Corporations shall mutually agree in writing. The date on which the Closing occurs is hereinafter referred to as the "**Closing Date**".

1.8 Abandonment of Merger. Except as otherwise provided by law or as otherwise determined by any government agency having jurisdiction, the Merger may be abandoned at any time prior to the Closing Date (a) by written agreement of the Constituent Corporations; (b) by Forest Lawn by written notice to the Association in the event that the Closing Date has not occurred for any reason on or prior to the expiration of one-year following the date of this Agreement, but only if Forest Lawn is not in breach of, or default under, any provision of this Agreement beyond any applicable cure period; or (c) by Forest Lawn by written notice to the Association in the event that the Association shall have breached any representation in Article III and failed to cure such breach within thirty (30) days of receipt of notice of such breach from Forest Lawn. The governing body of the Constituent Corporations may authorize the abandonments as described by this Section without further approval by such Constituent Corporation's members. In the event of the abandonment of the Merger by either Constituent Corporation as provided in this section, this Agreement shall be terminated and no party shall have any liability hereunder of any nature whatsoever.

1.9 Filing of Certificate of Merger. As soon as possible following the Closing Date, the Constituent Corporations will cause the Certificate of Merger to be delivered to and filed

with the Secretary of State of the State of New York in accordance with Section 904 of the NPCL. The Merger shall be effected on the date of filing of the Certificate of Merger or such other effective date as may be specified therein (the "**Effective Date**"). On the Effective Date, the separate existence of each of the Constituent Corporations shall cease and Association shall be merged with and into Forest Lawn, which shall be the surviving corporation of the Merger (hereinafter referred to as the "**Surviving Corporation**").

1.10 Effect of Merger. On the Effective Date and thereafter, the Surviving Corporation shall possess all the rights, privileges, immunities, powers, franchises and authority, both public and private, of each Constituent Corporation. All property of every description, including every interest therein and all obligations of or belonging to or due to each of the Constituent Corporations shall thereafter be taken and deemed to be transferred to and vested in the Surviving Corporation, without further act or deed, although Association and Forest Lawn from time to time, as and when required by the Surviving Corporation, shall execute and deliver, or cause to be executed and delivered, all such deeds and other instruments and shall take, or cause to be taken, such further action as the Surviving Corporation may deem necessary or desirable to confirm the transfer to and vesting in the Surviving Corporation of title to and possession of all such rights, privileges, immunities, franchises and authority. All rights of creditors of each of the Constituent Corporations shall be preserved unimpaired, limited in lien to the property affected by such liens immediately prior to the Effective Date, and the Surviving Corporation shall thenceforth be liable for all the obligations of each of the Constituent Corporations. The Plan of Merger sets forth provisions regarding the by-laws, Certificate of Incorporation, members and governing body effective upon the Effective Date of the Merger.

2. REPRESENTATIONS AND WARRANTIES OF FOREST LAWN. Forest Lawn represents and warrants to Association as follows:

2.1 Organization and Standing of Forest Lawn. Forest Lawn is a charitable (formerly Type "B") not-for-profit corporation duly organized, validly existing and in good standing under the laws of the State of New York and has full power and authority to carry on its activities as now being conducted and to own or hold under lease the properties and assets it now owns or holds under lease. The nature of the business conducted by Forest Lawn and the character or ownership of properties owned by it do not require Forest Lawn to be qualified to do business in any other jurisdiction. The copy of the certificate of incorporation, and all amendments thereto, of Forest Lawn heretofore delivered to Association is complete and correct as of the date hereof. The copy of the bylaws, and all amendments thereto, of Forest Lawn heretofore delivered to Association is complete and correct as of the date hereof. The minute book or minute books of Forest Lawn contain a complete and accurate record in all material respects of all meetings and other corporate actions of the members and directors of Forest Lawn.

2.2 Authority. The execution, delivery and performance of this Agreement by Forest Lawn does not violate, result in a breach of, or constitute a default under, the certificate of incorporation or bylaws of Forest Lawn or any material indenture, contract, agreement or other instrument to which it is a party or is bound, or to the best knowledge of Forest Lawn, any applicable laws, rules or regulations.

3. REPRESENTATIONS AND WARRANTIES OF ASSOCIATION. Association represents and warrants to Forest Lawn as follows:

3.1 Organization and Standing of Association. Association is a not-for-profit cemetery corporation duly organized, validly existing and in good standing under the laws of the State of New York and has full power and authority to carry on its activities as now being conducted and to own or hold under lease the properties and assets it now owns or holds under lease. The nature of the business conducted by Association and the character or ownership of properties owned by it do not require Association to be qualified to do business in any other jurisdiction. The copy of the certificate of incorporation, and all amendments thereto, of Association heretofore delivered to Forest Lawn is complete and correct as of the date hereof. The copy of the bylaws, and all amendments thereto, of Association heretofore delivered to Forest Lawn is complete and correct as of the date hereof. The minute book or minute books of Association contain a complete and accurate record in all material respects of all meetings and other corporate actions of the members and directors of Association.

3.2 Authority. The execution, delivery and performance of this Agreement by Association does not violate, result in a breach of, or constitute a default under, the certificate of incorporation or bylaws of Association or any material indenture, contract, agreement or other instrument to which it is a party or is bound, or to the best knowledge of Association, any applicable laws, rules or regulations.

3.3 Subsidiaries and Other Relationships. Association does not own any stock, membership or other interest in any other corporation, nor is it a member of any partnership or other entity.

3.4 Financial Statements. Association has caused to be delivered to Forest Lawn a true and complete copy of the financial statements of Association for its two (2) most recently completed fiscal years (the date of the latest financial statement being the "**Financial Statement Date**"), including without limitation balance sheets and statements of income for such periods (collectively, the "**Financial Statements**"). Each of the Financial Statements is true and correct in all material respects, is in accordance with the books and records of Association in all material respects, presents fairly the financial condition and results of operations of Association as of the date and for the period indicated, and, in the case of the audited statements, has been prepared in accordance with Generally Accepted Accounting Principles consistently applied throughout the periods covered by such statements.

3.5 Absence of Undisclosed Liabilities. Except as and to the extent specifically reflected, provided for or reserved against in the balance sheet dated as of the Financial Statement Date, or except as disclosed in any Schedule to this Agreement, Association does not, to the best of its knowledge, have any material indebtedness, liability or obligation of any nature whatsoever, whether accrued, absolute, contingent or otherwise, and whether due or to become due, or arising out of transactions entered into, or any state of facts existing, prior thereto, and Association knows of no basis for the assertion against Association, as of the date hereof, of any material indebtedness, liability or obligation of any nature or in any amount not fully reflected or reserved against in the balance sheet dated as of the Financial Statement Date or otherwise disclosed in any Schedule to this Agreement.

3.6 No Adverse Change. Except as set forth on Schedule 3.6, since the Financial Statement Date, to the best of Association's knowledge, there has been no material adverse change in the financial condition of Association other than changes occurring in the ordinary course of business or except as otherwise disclosed in any of the Schedules to this Agreement, which changes have not had a material adverse effect on the financial condition of Association.

3.7 Tax Status.

(a) Association is a corporation exempt from federal income taxation under Section 501(c)(13) of the Internal Revenue Code.

(b) Association has filed all federal, state and local income, withholding, social security, unemployment, excise, real property tax, tangible personal property tax, intangible personal property tax and all other tax returns and reports required to be filed by it to the date hereof and all of such returns and reports are true and correct in all material respects. All taxes, assessments, fees, penalties, interest and other governmental charges which were required to be paid by Association on such returns and reports have been duly paid and satisfied on or before their respective due dates. No tax deficiency or penalty has been asserted or threatened with respect to Association. To the best of Association's knowledge, no federal or state income tax return of Association has been audited during the past five years or, to the knowledge of Association, is proposed to be audited, by any federal or state taxing authority, including, without limitation, the United States Internal Revenue Service and the New York Department of Taxation and Finance, and no waiver of any statute of limitations has been given or is in effect with respect to the assessment of any taxes against Association.

3.8 Real Property Owned by Association. A complete list of all real property owned by Association (the "**Real Property**") is set forth in Schedule 3.8. Except as otherwise stated in Schedule 3.8, (i) Association has good and marketable title to all the Real Property, in each case free and clear of all mortgages, restrictions, or other liens or encumbrances whatsoever, (ii) the Real Property is not subject to any commitment for sale or use by any person, other than the sale of plots for burial purposes, (iii) the Real Property is not subject to any encumbrance, which in any material respect interferes with or impairs the value, transferability or present and continued use thereof in the usual and normal conduct of the operations of Association, (iv) no labor has been performed or material furnished for the Real Property for which a mechanic's or materialman's lien or liens, or any other lien, has been or could be claimed by any person, (v) the Real Property, and each user thereof, is in compliance in all material respects with all applicable governmental requirements (including, without limitation, all zoning, subdivision and other applicable land use ordinances) and all existing covenants, conditions, restrictions and easements, and the current use of the Real Property does not constitute a non-conforming use under the applicable zoning ordinances, (vi) no material default or breach exists with respect to any encumbrance affecting the Real Property, (vii) there are no condemnation or eminent domain proceedings pending or, to the knowledge of Association, contemplated or threatened, against the Real Property or any part thereof, and Association does not know of any desire of any governmental authority to take or use the Real Property or any part thereof, (viii) there are no existing, or to the knowledge of Association, contemplated or threatened, general or special assessments affecting the Real Property or any portion thereof, (ix) the Real Property is not within any area determined to be flood-prone under the Federal Flood Protection Act of 1973, or

any comparable state or local governmental requirement, (x) the Real Property is not situated in an area classified by any governmental authority as being a "wetland" and (xi) Association does not have any knowledge of any pending or threatened proceeding before any governmental authority which relates to the ownership, maintenance, use or operation of the Real Property. All water, sewer, gas, electric, telephone and drainage facilities and all other utilities required by law or by the normal use and operation of the Real Property are installed to the improvements situated on the Real Property, are connected pursuant to valid permits and are adequate to service the Real Property as currently used and to permit compliance in all material respects with all governmental requirements and normal usage of the Real Property. Access to and from the Real Property is via public streets, which streets are sufficient to ensure adequate vehicular and pedestrian access for the present operations of Association. The buildings and improvements on the Real Property (including, without limitation, the heating, air conditioning, mechanical, electrical and other systems used in connection therewith) are in a reasonable state of repair, have been well maintained and are free from infestation by termites, other wood destroying insects, vermin and other pests.

3.9 Personal Property Owned by Association. A complete list of all tangible and intangible personal property with a value greater than $5,000 that is owned by Association is set forth in Schedule 3.9. Association has good and marketable title to all such personal property, in each case free and clear of all security interests, conditional sales contracts or other liens or encumbrances whatsoever except as otherwise stated in Schedule 3.9.

3.10 Leases. Schedule 3.10 contains a correct and complete list and brief description of all material leases or other agreements under which Association is a tenant or lessee of, or holds or operates any property, real or personal, owned by any third party. Each of said leases and agreements is in full force and effect and constitutes a legal, valid and binding obligation of the respective parties thereto, enforceable in accordance with its terms. Association enjoys peaceful and undisturbed possession of all properties covered by all such leases and agreements, and there is not any existing default or event or condition, including the Merger contemplated herein, which with notice or lapse of time, or both, would constitute an event of default under any of such leases or agreements.

3.11 Insurance. Schedule 3.11 contains a correct and complete list, as of the date hereof, of all policies of casualty, fire and extended coverage, theft, errors and omissions, liability, life, and other forms of insurance owned or maintained by Association. Such policies are in amounts deemed by Association to be adequate. Each such policy is, on the date hereof, in full force and effect, and Association is not in default with respect to any such policy.

3.12 Officers and Directors; Banks; Powers of Attorney. Schedule 3.12 contains a correct and complete list of (a) all officers and directors of Association, (b) the names and addresses of each bank in which Association has any account or safe deposit box, together with a list of all bank accounts and safe deposit boxes and the names of all persons authorized to draw on each such account or having access to any such safe deposit box, and (c) the names of all persons holding powers of attorney from Association.

3.13 Compensation and Fringe Benefits. Schedule 3.13 contains a correct and complete list of each employee, consultant or agent of Association, together with such person's current compensation and any fringe benefits provided or made available to such person.

3.14 Indebtedness. Schedule 3.14 contains a correct and complete list of all instruments, agreements or arrangements pursuant to which Association has borrowed any money, incurred any indebtedness or established any line of credit which represents a liability of Association on the date hereof. True and complete copies of all such written instruments, agreements or arrangements have heretofore been delivered to, or made available for inspection by Forest Lawn. Association has performed in all material respects all of the obligations required to be performed by it to date, and is not in default in any material respect under the terms of any such written instruments, agreements or arrangements, and no event has occurred which, but for the passage of time or the giving of notice, or both, would constitute such a default.

3.15 Material Contracts. Schedule 3.15 contains a list and brief description of all contracts, agreements and other instruments to which Association is a party at the date hereof. Association is not in default in any material respect under any agreement, lease, contract or other instrument to which it is a party. To the best of Association's knowledge, no party with whom Association has any agreement which is of material importance to its business is in default thereunder.

3.16 Absence of Certain Events. Since the Financial Statement Date, the business of Association has been conducted only in the ordinary course and in substantially the same manner as theretofore conducted, and, except as set forth in Schedule 3.16, Association has not, since the Financial Statement Date (i) issued any capital certificates, subventions, bonds or other securities; (ii) incurred, or become subject to, any material obligation or liability (whether absolute or contingent) except (A) current liabilities incurred in the ordinary course of business, (B) obligations under contracts entered into in the ordinary course of business and (C) obligations under contracts not entered into in the ordinary course of business which are listed in Schedule 3.15 or any other schedule to this Agreement; (iii) discharged or satisfied any material lien or encumbrance or paid any obligation or liability (whether absolute or contingent) other than current liabilities shown on the most recent balance sheet and current liabilities incurred since the most recent balance sheet date in the ordinary course of business; (iv) mortgaged, pledged or subjected to lien, charge or any other encumbrance, any of its assets and properties, real, tangible or intangible; (v) sold or transferred any of its material assets, properties or rights, or cancelled any debts or claims, except in each case in the ordinary course of business, or entered into any agreement or arrangement granting any preferential rights to purchase any of its assets, properties or rights or which required the consent of any party to the transfer and assignment of any of its assets, properties or rights; (vi) suffered any extraordinary losses (whether or not covered by insurance) or waived any extraordinary rights of value; (vii) entered into any transaction other than in the ordinary course of business except as herein stated; (viii) amended its certificate of incorporation or bylaws; (ix) increased the rate of compensation payable or to become payable by it to any of its employees or agents over the rate being paid to them at the Financial Statement Date; (x) made or permitted any amendment to or termination of any material contract, agreement or license to which it is a party other than in the ordinary course of business; or (xi) made capital expenditures or entered into any commitments therefor

aggregating more than $2,000. Except as contemplated by this Agreement, or the Schedules referred to in this Agreement, between the date hereof and the Closing Date, Association will not, without the prior written consent of Forest Lawn, do any of the things listed above in clauses (i) through (xi) of this Section 3.16.

3.17 Investigations and Litigation. To the best of Association's knowledge, there is no investigation by any governmental agency pending, or threatened against or adversely affecting Association, and except as set forth on Schedule 3.17, there is no action, suit, proceeding or claim pending, or threatened against Association, or any of its businesses, properties, assets or goodwill, which might have a material adverse effect on such corporation, or against or affecting the transactions contemplated by this Agreement. To the best of Association's knowledge, there is no outstanding order, injunction, judgment or decree of any court, government or governmental agency against or affecting Association, or any of its businesses, properties, assets or goodwill.

3.18 Overtime, Back Wages, Vacation and Minimum Wages. To the best of Association's knowledge, except as otherwise set forth in Schedule 3.18, no present or former employee of Association has any claim against Association (whether under federal or state law) under any employment agreement, or otherwise, on account of or for: (i) overtime pay for any period other than the current payroll period; (ii) wages or salary for any period other than the current payroll period; (iii) vacation or time off (or pay in lieu thereof), other than that earned in respect of the current fiscal year; or (iv) any violation of any statute, ordinance, rule or regulation relating to minimum wages or maximum hours of work.

3.19 Discrimination, Occupational Safety and Other Statutes and Regulations. To the best of Association's knowledge, no persons or parties (including, without limitation, governmental agencies of any kind) have any claim, action or proceeding, against Association arising out of any statute, ordinance, rule or regulation relating to discrimination in employment or employment practices or occupational safety and health standards (including, without limitation, The Occupational Safety and Health Act, The Fair Labor Standards Act, Title VII of the Civil Rights Act of 1964, The Civil Rights Act of 1992, The Americans with Disabilities Act, and The Age Discrimination in Employment Act of 1967, as any of the same may have been amended).

3.20 Employee Benefit Plans. Except as set forth on Schedule 3.20 or Schedule 3.13 there are no employee benefit plans or arrangements of any type, including but not limited to any retirement, health, welfare, insurance, bonus, executive compensation, incentive compensation, stock bonus, stock option, deferred compensation, commission, severance, parachute, rabbi trust program or plan described in Section 3(3) of the Employee Retirement Income Security Act of 1974 (ERISA), maintained by Association, or with respect to which Association has a liability.

3.21 Permits and Licenses. All material permits, licenses and approvals of all federal, state or local regulatory agencies, which are required in order to permit Association and its employees and agents to carry on business as now conducted by it, have been obtained by it and are current.

3.22 Brokers. No commission, finder's fee, brokerage fee or similar charge will be incurred by Association for the consummation of the transactions contemplated herein.

3.23 Environmental Laws. "**Environmental Law**" shall be defined as any applicable, or relevant and appropriate, statute, ordinance, by-law, rule or regulation, order, and any license, permit, order, judgments, notice or other requirement issued pursuant thereto, enacted, promulgated or issued by any governmental authority, in effect as of Closing, relating to pollution or protection of public health or the environment (including, but not limited to, any air, surface water, groundwater, land surface or sub-surface strata, whether outside, inside or under any structure), or to the identification, reporting, generation, manufacture, processing, distribution, use, handling, treatment, storage, disposal, transporting, presence, release or threatened release, of any hazardous material. Without limiting the generality of the foregoing, Environmental Law includes the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, the Toxic Substances Control Act, as amended, the Hazardous Materials Transportation Act, as amended, the Resource Conservation and Recovery Act, as amended, the Clean Water Act, as amended, the Safe Drinking Water Act, as amended, the Clean Air Act, as amended, and all analogous laws enacted, promulgated or lawfully issued by any relevant governmental authority. To the best of Association's knowledge, there has been no disposal, release or threatened release of any hazardous material at, on, under or from any of the Real Property. Association has not received any notice of, and does not know of: (A) any alleged, actual or potential responsibility for, or any inquiry or investigation regarding, any disposal, release or threatened release of any hazardous material at, on, under or from any Real Property, or any other property at which it is claimed Association or any prior owner or occupant of the Real Property arranged for disposal of any hazardous material; or (B) any other proceeding by any person alleging any actual or threatened injury or damage to any person, property or the environment arising from or relating to any disposal, release or threatened release of any hazardous material at, on, under or from the Real Property or any other property at which it is claimed Association or any prior owner or occupant of the Real Property arranged for disposal of any hazardous material.

4. COVENANTS OF ASSOCIATION PRIOR TO THE EFFECTIVE DATE. Throughout the period prior to the Effective Date, Association shall:

(a) give to Forest Lawn, and any and all authorized representatives of Forest Lawn (including auditors and attorneys), reasonable access upon prior notice, during normal business hours, to the offices, assets, properties, contracts, books and records of Association in order to give Forest Lawn full opportunity to make such investigations as it deemed appropriate with respect to the affairs of Association (including, if requested by Forest Lawn, soil borings) and further cause Association and all of its employees to provide to Forest Lawn during such period such additional information concerning the affairs of Association as Forest Lawn may reasonably request (and regardless of any such investigation by Forest Lawn, all representations and warranties of Association contained in this Agreement shall remain in full force and effect until closing and no such investigation shall cause or result in a waiver by Forest Lawn of any of the representations and warranties of Association contained herein); and

(b) not make any expenditures in excess of $2,000, or incur any indebtedness outside of the ordinary course of business, without obtaining the prior approval of Forest Lawn.

5. CONDITIONS PRECEDENT TO PERFORMANCE BY ASSOCIATION. The obligation of Association to consummate the transactions contemplated by this Agreement shall be subject to the satisfaction or fulfillment, on or prior to the Closing Date, of the following conditions precedent, in addition to all other conditions precedent contained in this Agreement, each of which may be waived by Association:

5.1 Representations. Association shall not have discovered any material error, misstatement or omission in any of the representations and warranties made by Forest Lawn contained in this Agreement, or in any financial statement, certificate, Schedule, exhibit or other document attached to or delivered pursuant to this Agreement, and all representations and warranties of Forest Lawn or any of them, contained in this Agreement and in any financial statement, certificate, Schedule, exhibit or other document attached to or delivered pursuant to this Agreement shall be true and correct in all material respects on and as of the Closing Date with the same force and effect, except as affected by transactions expressly authorized herein or otherwise approved in writing by Association, as though such representations and warranties had been made on and as of the Closing Date. Except for the covenants provided in Section 7, no representation or warranty by Forest Lawn contained in this Agreement or in any other document or agreement delivered in connection with this Agreement shall survive the Closing.

5.2 Covenants. Forest Lawn shall have performed and complied in all material respects with all covenants, agreements and conditions required under this Agreement to be performed or complied with by it on or before the Closing.

5.3 Litigation. No suit, action or proceeding, or governmental investigation, against or concerning, directly or indirectly, Forest Lawn, or any of its material assets and properties, shall have been instituted or reinstituted, nor shall any basis therefor have arisen, that might result in any order or judgment of any court or of any administrative agency which renders it impossible for Forest Lawn to consummate or cause to be consummated the transactions contemplated by this Agreement.

5.4 Resolutions. Association shall receive certified copies of resolutions of the board of directors and members of Forest Lawn in form satisfactory to the Association, authorizing the execution and delivery of this Agreement by Forest Lawn and the consummation of the transactions contemplated hereby.

5.5 Approvals. All statutory requirements for the valid consummation by Association of the transactions contemplated by this Agreement shall have been fulfilled; all authorizations, consents and approvals of lot owners and all federal, state, local and foreign governmental agencies and authorities required to be obtained in order to permit consummation by Association of the transactions contemplated by this Agreement shall have been obtained, except where failure to obtain such approval would not have a material adverse effect. Without limiting the generality of the preceding sentence, the following approvals shall have been obtained:
(a) approval of the Certificate of Merger by the Attorney General or Supreme Court of the State of New York pursuant to Section 907 of the NPCL; and (b) approval by the New York State Cemetery Board pursuant to Section 1506-d of the NPCL.

6. CONDITIONS PRECEDENT TO PERFORMANCE BY FOREST LAWN. The obligation of Forest Lawn to consummate the transactions contemplated by this Agreement shall be subject to the satisfaction or fulfillment on or prior to the Closing Date, of the following conditions, in addition to any other conditions contained in this Agreement, each of which may be waived, collectively, by Forest Lawn:

6.1 Representations. Forest Lawn shall not have discovered any material error, misstatement or omission in any of the representations and warranties made by Association contained in this Agreement, and all representations and warranties of Association contained in this Agreement shall be true and correct in all material respects on and as of the Closing Date with the same force and effect, except as otherwise approved in writing by Forest Lawn, as though such representations and warranties had been made on and as of the Closing Date. No representation or warranty by Association contained in this Agreement or in any other document or agreement delivered in connection with this Agreement shall survive the Closing.

6.2 Covenants. Association shall have performed and complied in all material respects with all covenants, agreements and conditions required under this Agreement to be performed and complied with by it on or before the Closing.

6.3 Litigation. No suit, action or proceeding, or governmental investigation, against or concerning, directly or indirectly, Association, or any of its material assets and properties, shall have been instituted or reinstituted, nor shall any basis therefor have arisen, that might result in any order or judgment of any court or of any administrative agency which renders it impossible for Association to consummate or cause to be consummated the transactions contemplated by this Agreement.

6.4 Resolutions. Forest Lawn shall receive certified copies of resolutions of the governing body and members of Association in form satisfactory to Forest Lawn, authorizing the execution and delivery of this Agreement by Association and the consummation of the transactions contemplated hereby.

6.5 Approvals. All statutory requirements for the valid consummation by Forest Lawn of the transactions contemplated by this Agreement shall have been fulfilled; all authorizations, consents and approvals of lot owners and all federal, state, local and foreign governmental agencies and authorities required to be obtained in order to permit consummation by Forest Lawn of the transactions contemplated by this Agreement shall have been obtained, except where failure to obtain such approval would not have a material adverse effect. Without limiting the generality of the preceding sentence, the following approvals shall have been obtained: (a) approval of the Certificate of Merger by the Attorney General or Supreme Court of the State of New York pursuant to Section 907 of the NPCL; and (b) approval by the New York State Cemetery Board pursuant to Section 1506-d of the NPCL for the consummation of the transactions contemplated by this Agreement.

6.6 Title and Other Affidavits. Association shall have delivered to Forest Lawn any other documents or affidavits reasonably required by this Agreement or Forest Lawn's title insurance company to be delivered by the Association.

7. POST-CLOSING COVENANT OF FOREST LAWN. Following Closing, Forest Lawn covenants and agrees that it will continue to use the name "OAKWOOD CEMETERY" as the name of the cemetery located on the Real Property, *provided that* this covenant shall not prevent Forest Lawn from also identifying itself or any successor or assign as the owner or operator of the cemetery (e.g., "OAKWOOD CEMETERY, a Forest Lawn Cemetery" or "part of the Forest Lawn Group" or similar words). The foregoing covenant and agreement shall survive the Closing and may be enforced by appropriate legal action brought by any present or future lot owner in the cemetery located on the Real Property or the current officers and directors of Association.

8. DEFAULT.

8.1 Default by Forest Lawn. Except as otherwise expressly provided in this Agreement, if Forest Lawn shall fail to perform or comply with any material covenant, agreement or condition contained in this Agreement that is required to be performed or complied with by Forest Lawn on or prior to the Closing Date, then Association, after notice to Forest Lawn and failure to cure within thirty (30) days after notice, shall have the option to seek specific performance of this Agreement or to sue Forest Lawn for damages. If Association elects to sue for specific performance, Forest Lawn expressly waives any claim or defense that Association has an adequate remedy at law.

8.2 Default by Association. Except as otherwise expressly provided in this Agreement, if Association shall fail to perform or comply with any material covenant, agreement or condition contained in this Agreement that is required to be performed or complied with by Association on or prior to the Closing Date, then Forest Lawn after notice to Association and failure to cure within thirty (30) days after notice, may seek specific performance of this Agreement or may elect to sue Association for damages. If Forest Lawn elects to sue for specific performance, Association expressly waives any claim or defense that Forest Lawn has an adequate remedy at law.

9. NOTICES. All notices or other communications permitted or required to be given hereunder by any party to any other party shall be in writing and may be delivered by fax or email but must be followed up, or sent in the first place, via personal delivery or by courier, Priority Mail or registered or certified mail, postage prepaid:

If to Forest Lawn:

The Buffalo City Cemetery
1411 Delaware Avenue
Buffalo, New York 14209
Attn: Joseph P. Dispenza., President
Email: jdispenza@forest-lawn.com

With a copy to:

Hodgson Russ LLP
140 Pearl St., Suite 100
Buffalo, New York 14202
Attn: David V. Bradley, Esq.
Email: dbradley@hodgsonruss.com

If to Association: Oakwood Cemetery Association
2338 Eldridge Road, East Aurora, NY 14052
Attn: Nancy Hibsch

Notices shall be effective when the recipient receives same personally, by courier or by one of the mail options listed above. Any party wishing to change the contact information for the receipt of notices may give notice of such change to the other party pursuant to this Section 9.

10. EXTENSION OF TIME AND WAIVER.

(a) Time is of the essence with respect to this Agreement. However, the parties hereto may, by mutual agreement in writing, extend the time for the performance of any of the obligations of the parties hereto.

(b) Each party for whose benefit a representation, warranty, covenant, agreement or condition is intended may, in writing: (i) waive any inaccuracies in the warranties and representations contained in this Agreement; and (ii) waive compliance with any of the covenants, agreements or conditions contained herein and so waive performance of any of the obligations of the other parties hereto, and any default hereunder; *provided that* any such waiver shall not affect or impair the waiving party's rights in respect to any other representation, warranty, covenant, agreement or condition or any default with respect thereto.

11. MISCELLANEOUS PROVISIONS.

11.1 Counterparts; Signatures. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by email (including those in portable document format) or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

11.2 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of New York.

11.3 Entire Agreement. This Agreement constitutes the entire Agreement and understanding between the parties hereto with respect to the transactions contemplated hereby, expressly superseding all prior Agreements and understandings, whether oral or written, and no change, modification, termination or attempted waiver of any of the provisions of this Agreement shall be binding unless reduced to writing and signed by the party or parties against whom enforcement is sought.

11.4 Section Headings. The section headings in this Agreement are for convenience of reference only and shall not be deemed to alter or affect any provision hereof.

11.5 No Assignment. Neither this Agreement, nor any rights or liabilities hereunder, may be assigned by any party without the prior written consent of all of the other parties.

11.6 Schedules. Schedules referenced in this Agreement are an integral part of this Agreement and are to be deemed a part of this Agreement whether attached hereto on execution of this Agreement or anytime thereafter.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement of Merger.

OAKWOOD CEMETERY ASSOCIATION

By: _____
Name: Nancy J.S. Hibsch
Title: Sec/Treas

THE BUFFALO CITY CEMETERY, INC.

By: _____
Joseph P. Dispenza, President

SCHEDULE 1.3[1]

Membership Capital Contributions and Subventions

Membership

The members of The Buffalo City Cemetery, Inc. are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Forest Lawn Cemetery in Buffalo, New York and the other cemeteries in the Forest Lawn Group.

The members of Oakwood Cemetery Association are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Oakwood Cemetery in East Aurora, New York.

Neither corporation has any holder of certificates evidencing capital contributions or subventions.

[1] Note: By agreement between the parties, Association will provide any necessary updates to the Schedules as soon as practicable and in any event before Closing, and Forest Lawn will have the right to review and approve all such updates.

Exhibit N

Forest Lawn Board Approval of Merger

RESOLUTIONS OF THE BOARD OF TRUSTEES

OF

THE BUFFALO CITY CEMETERY, INC.

THE BUFFALO CITY CEMETERY, INC. d/b/a Forest Lawn ("*Forest Lawn*") convened a meeting of its Board of Trustees (the "*Board*") on June 15, 2021 (the "*Meeting Date*"), and adopted the following preamble and resolutions to authorize, adopt and approve the plan of merger of Forest Lawn, a public, not-for-profit regulated cemetery, with OAKWOOD CEMETERY ASSOCIATION (the "*Association*"), pursuant to Section 902 and Section 1506-d of the Not-for-Profit Corporation Law (the "*NPCL*"), with Forest Lawn surviving.

WHEREAS, the Board has determined that the review and consideration of certain cemetery mergers would contribute to the financial stability and long-term sustainability of Forest Lawn's cemetery operations and support the interests of its lot owners; and

WHEREAS, the Board has directed management to proceed with the ongoing review and development of merger opportunities, and in circumstances where management determines that pursuit of a merger is prudent, submit such opportunities to the Board for review and approval; and

WHEREAS, the Board and management have previously met and discussed with representatives of Association a plan of merger ("*Plan of Merger*") outlining the terms and conditions for a merger of the Association with and into Forest Lawn; and

WHEREAS, the Board previously approved of a Plan of Merger between Forest Lawn and the Association in a resolution dated as of May 22, 2018; and

WHEREAS, the proposed merger was never consummated due to unavoidable regulatory and other delays; and

WHEREAS, the parties have now re-engaged in discussions and are once again proposing to pursue the contemplated merger pursuant to a re-executed Plan of Merger substantially the same as the previously executed Plan of Merger, a copy of which has been shared with the Board; and

WHEREAS, the Board has reviewed updated reports and recommendations related to this matter as well as the scope of the project and plans for this proposed merger; and

WHEREAS, Forest Lawn has determined that a merger of the Association with and into Forest Lawn (the "*Merger*") under the terms of the Plan of Merger will afford Forest Lawn the ability to acquire and

profitably manage Association based on the recommendations and financial analysis reviewed by the Board; and

WHEREAS, Forest Lawn hereby submits the Plan of Merger setting forth the proposed terms and condition for the Merger for review and re-approval of the Board.

NOW, THEREFORE, IT IS

RESOLVED, that the Merger of the Association with and into Forest Lawn and the Plan of Merger be, and each hereby is, adopted and approved by the Board; and be it further

RESOLVED, that a meeting of the lot owners of Forest Lawn be, and hereby is, called for the purpose of presenting the Plan of Merger for further adoption and approval by such lot owners under Section 903 of the NPCL; and be it further

RESOLVED, that the Board Chair, President, officers, and/or legal counsel of Forest Lawn, and each of their designees, be, and each hereby is, authorized to execute or have executed, prepare or have prepared, and file or have filed, any and all documents in order to effectuate, secure and consummate the Merger, including but not limited to the Plan of Merger, an Agreement of Merger, a Certificate of Merger, a Verified Petition for the Merger, and any and all ancillary documents, petitions, agreements, consents and certificates required, and to do or take any other actions required, in furtherance of the Merger and the preceding resolutions, subject to successful and beneficial resolution of appropriate conditions to closing including, without limitation, all necessary approvals relating to the Merger; and be it further

RESOLVED, that the Board Chair, President, officers, and/or legal counsel of Forest Lawn, and each of their designees, be, and each hereby is, authorized to file an application and provide any and all documentation to the State Cemetery Board and Division of Cemeteries as is necessary to secure approval of Merger and in furtherance of the preceding resolutions.

*****