

DIVISION OF CEMETERIES

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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
QUAKER SETTLEMENT CEMETREY ASS'N, NO. 61-027

RE: PROPOSED MERGER

DATE: FEBRUARY 2, 2022

Buffalo City Cemetery, d/b/a The Forest Lawn Group (Forest Lawn) seeks New York State Cemetery Board (Board) approval to merge with Quaker Settlement Cemetery Association (Quaker Settlement), located in the Town of Orangeville, in Wyoming County.

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 approve the merger.

Exhibits

1. Report of Associate Accountant Kerry Forezzi dated Jan. 11, 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. Quaker Settlement Cemetery Certificate of Incorporation
 - D. Quaker Settlement Bylaws
 - E. Forest Lawn Trustee list
 - F. Quaker Settlement 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. Quaker Settlement 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. Quaker Settlement Board Approval of Merger
 - Q. Quaker Settlement Lot Owners Approval of Merger
 - R. Forest Lawn Annual Financial Report
 - S. Quaker Settlement 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
3. Audit Report of Karen DeYoung (Dec. 11, 2017)
 4. Email from David Fleming dated September 15, 2021
 5. Ltr. From Quaker Settlement dated November 30, 2021
 6. Email from David Fleming dated December 16, 2021, with attachments
 7. Schedules to Merger Agreement
 8. Notice to towns
 9. Notice at Forest Lawn

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. At its November 9, 2021 meeting, the Board recommended approval of the merger of Forest Lawn and Lancaster Rural Cemetery (Lancaster Rural), also in Erie County.

Forest Lawn now seeks to merge with cemeteries somewhat farther from its original location; Quaker Settlement is (just) beyond the Greater Buffalo area.

Quaker Settlement is a small cemetery of just over one acre in the Town of Orangeville, New York, in Wyoming County, of which approximately one-quarter acre remains undeveloped and unsold. It is approximately 35 miles from the nearest current component of Forest Lawn (St. Matthews in West Seneca), and about 31 miles from Lancaster Rural. It is nine miles from Attica Cemetery a/k/a Forest Hill Cemetery, which also seeks to merge with Forest Lawn and whose application is also before the Board this month. It also appears to be in compliance with all Division requirements and is well maintained.

Statutory Factors

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

Forest Lawn reasonably projects that it can improve the performance of Quaker Settlement's unrestricted and restricted funds. Quaker Settlement is just over one acre, so the cost of maintaining it is trivial to Forest Lawn even if Forest Lawn's projection that it can improve net sales, interment, and foundation income proves incorrect; Forest Lawn has \$31 million in combined funds. Thus, one question raised in other mergers—whether Forest Lawn can improve Quaker Settlement's bottom line—is far less critical here.

As is explained in the accompanying report of Associate Accountant Kerry Forezzi, Quaker Settlement has had positive net income in each of the last eight years, partly as a result of donations. Forest Lawn asserts that the number of grave sales will remain roughly the same as it is now in the next five years. On the one hand, if Forest Lawn can sell just one extra grave a year at Quaker Settlement, that will double its sales. On the other hand, it is not clear whether there is much demand for graves at this cemetery and there is little land left to sell. Forest Lawn proposes to allow additional cremated remains per grave but does not project increased numbers of interments based on this change.

Forest Lawn has provided information to support a modest reduction in expenses, after an increase in the first year, but there is no reason to believe that mowing and maintenance expenses will be materially lower. On the other hand, expenses are minimal so reducing them is less critical

here with Forest Lawn's resources behind Quaker Settlement.

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

Quaker Settlement has very little PM but has a large general fund, meaning that it has approximately \$120,000 for a one-acre cemetery; that sum should be more than adequate to provide for maintenance for the foreseeable future, whether as an independent cemetery or as part of Forest Lawn. Adding Forest Lawn's \$31 million in funds will dramatically strengthen its financial position without materially weakening Forest Lawn's financial position even though Quaker Settlement has adequate funds and even if it proves not to be profitable. The merger will thus benefit the Quaker Settlement lot owners and Town of Orangeville by reducing the risk of abandonment. 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 about this claim elsewhere, given the costs of maintaining another cemetery forever, but Quaker Settlement's funds should generate more revenue than needed to maintain Quaker Settlement, thereby benefitting, however minimally, Forest Lawn.

Quaker Settlement seems unlikely to be able to increase its sales significantly on its own; Forest Lawn also does not project an increase in sales. Division Investigator Cynthia Craig spoke with one board member, who reported that Quaker Settlement has been unable to recruit successors, are no longer as capable of handling cemetery affairs as they were in the past, and believes that merging with Forest Lawn provides for a better future than abandonment to the Town. The merger will benefit the Town of Orangeville by relieving it of the obligation to maintain the cemetery, although if Quaker Settlement were to become abandoned it would come with sufficient funds for maintenance (currently under \$2,000/year) in the short, medium, and probably long term. Given the tiny size of Quaker Settlement, the merger will have no effect on the City of Buffalo and towns in which existing Forest Lawn cemeteries are located.

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. In 2019, the Division issued a notice of non-compliance at a Forest Lawn cemetery, concerning disinterments and reinterments in a section at St. Matthews' Cemetery. To date, the cemetery has complied with the Division's directives regarding this matter.*

Not Become a Burden on the Community

As noted above, Quaker Settlement 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 Quaker Settlement to the Forest Lawn Group does not make it appreciably more likely that Forest Lawn or its other

* 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.

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 Quaker Settlement will benefit lot owners without adversely affecting the existing lot owners of Forest Lawn. Like many volunteer-run cemeteries, Quaker Settlement has been unable to recruit the next generation of officers and directors.

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 Quaker Settlement 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 Orangeville (Quaker Settlement), 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).

Plan Includes*

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 Quaker Settlement 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 Quaker Settlement's 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 Quaker Settlement. Quaker Settlement does not have an onsite office so this will be an improvement for Quaker Settlement lot owners and visitors.

* 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-PLC section 1506-d. However, in this case Quaker Settlement has provided supporting documentation indicating that Forest Lawn provided this information and made these representations to Quaker Settlement. See Exh. 5. Given the foregoing, the Division believes that the Board can and should still approve this application.

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

As described in the plan submitted to the Board, Forest Lawn will hold Quaker Settlement's 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 Quaker Settlement. Quaker Settlement does not have an onsite office so this will be an improvement for Quaker Settlement lot owners and visitors.

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 Quaker Settlement, Western New York Cemetery Services currently provides maintenance. That company is owned by the wife and sons of Craig Wolcott, a Forest Lawn Vice President. Forest Lawn states that it will engage in a competitive bidding process to ensure that whoever maintains Attica going forward will provide at least as good services at a similar or better price. Administrative functions will be consolidated at Forest Lawn's Buffalo office.

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 Quaker Settlement, 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 Quaker Settlement 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)

Quaker Settlement 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 will discuss with Forest Lawn publication of notices in publications most likely to reach lot owners.

Posting

Quaker Settlement states that it posted notice of the meeting concerning the merger as required. See Exh. I. Quaker Settlement subsequently provided additional information concerning the posted notices. See Exh. 6.

Website

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

Meetings and Approvals

The boards of both cemeteries unanimously approved the proposed merger (despite the initial opposition of one Quaker Settlement board member). 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). Quaker Settlement's lot owners approved the merger by a vote of 6-0. See Exh. Q. The Division did not attend either lot owners meeting so it is unable to verify the method of verification of lot ownership, rules for proxies (if any), and the number of votes accorded to each lot owner. The published notice indicates that each lot has one vote, but that is arguably ambiguous. It would be more accurate to state that each deed carries with it one vote, as one might think an eight-grave plot on one deed represents eight lots/votes.

Recommendation

The Division recommends that the Board in turn recommend approval. Contrary to statements made in this application, we believe that Quaker Settlement could remain financially viable as an independent not-for-profit cemetery corporation. However, it is clear that Quaker Settlement cannot recruit new board members. To put it bluntly, as described in Cynthia Craig's call with Quaker Settlement board member Paul Griffen (who, alone on his board, initially opposed the merger), the board members at Quaker Settlement are done and cannot find replacements. We see little upside to Forest Lawn from the merger, but even less downside, and Forest Lawn should be able to maintain Quaker Settlement with funds it inherits from Quaker Settlement for the foreseeable future.

On balance, we believe that Quaker Settlement and the local community will benefit from merging with a larger, professionally-run cemetery, and that the merger will not harm, and will likely provide a small benefit to, Forest Lawn's lot owners.

EXHIBIT 1

DIVISION OF CEMETERIES

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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 QUAKER SETTLEMENT CEMETERY, NO. 61-027

RE: FINANCIAL SUMMARY OF PROPOSED MERGER APPLICATION

DATE: JANUARY 11, 2022

Buffalo City Cemetery, d/b/a The Forest Lawn Group (Forest Lawn) seeks New York State Cemetery Board (Board) approval to merge with Quaker Settlement Cemetery (Quaker), located in the Town of Orangeville (Town), in Wyoming County.

Division Audit

Quaker was last audited by the Division in 2017 through the year-ending December 31, 2016. At that time, Quaker had a Permanent Maintenance (PM) liability of \$3,507.03 and a small Perpetual Care (PC) liability of \$100.00. General Fund accounts totaled \$87,986.41. Total assets were \$92,826.00. There was a small surplus in the PM account of \$1,209.00. The cemetery was given a suggestion to fold the \$100.00 PC balance into the PM fund, since the bank considers an account with that low of a balance as abandoned if there is no annual activity. To that date, the cemetery had been transferring \$1.00 in and out of the account annually to satisfy the activity rule. The cemetery was also asked to provide a cost basis for its PM Fund that was not provided at the time of audit (*cost basis has since been provided on annual reports*).

The audit report revealed that the cemetery operated at a deficit in three of the seven years reviewed, and its total net income was only \$105.13 (\$15/year average) over the seven-year period. The Division Accountant suggested ways to increase revenue and reduce expenses, including approaching the Town for assistance.

Annual Report

Quaker's most recent Annual Report for the period ending 12/31/2020 showed a PM Fund of \$5,592.09 at cost, \$4,657.03 at market; a Perpetual Care fund of \$126.53 at cost, \$101.84 at market; and the General Fund totaled \$113,939.96 at market value.

Quaker finished 2020 with a net operating surplus of \$916.38. Expenses are very low and covered primarily with donations.

Cemetery Activity

There has been little to no activity at the cemetery by way of lot sales and interment income. There were only three burials and three lot sales in the last four years. The total acreage at Quaker is 1.06 acres, with only .24 acre unsold and developed.

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 (see attached Exhibits 2T and 6). 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.

The Financial Analysis originally submitted with this application was outdated. The results were given for years 2013-2017 with projections starting in 2018. After requested, Forest Lawn provided an updated analysis using 2021 as the first year in its projections and 2016-2020 for its 5-year historical average (included in Exh. 6).

Revenue:

Total revenue in Years 1-5 range from \$5,458.00 to \$6,113.00. The majority of this revenue is from \$4,200.00 in annual donations. Forest Lawn projected only \$3,500.00 in annual donations in its original analysis. It is unclear why Forest Lawn increased this estimate in its revised projections (included in Exh. 6) given Year 2020 results show the cemetery only received \$2,200.00 in donations. Forest Lawn had a footnote stating it is confident that long-standing donations that came from families with heritage at the cemetery would continue. The Division is not confident that this will be the case.

Forest Lawn estimates 1-2 grave sales and 1 interment per year for the five years projected. This is minimal but still difficult to determine if it's realistic given Quaker averaged fewer than 1 grave sale in the last several years and 1 interment/year in the last several years and has less than .24 acres left for potential sales. When questioned, Forest Lawn indicated it would allow 4 burials per lot, as opposed to 2 currently allowed by Quaker, in the remaining space.

While only \$158.00-\$171.00 per year, interest and dividends are more than quadrupled in the predictions when compared to Quaker's previous 5-year average of \$38.00. Forest Lawn refers to its investment strategy as having a guaranteed minimum return of 3.25%.

Expenses:

Forest Lawn claims that overall expenditures will be reduced, however, the estimate for Year 1 is that expenditures will increase by 19% in order to cover one-time advertising and website activities. In Year 2, expenses will be approximately 12% lower than Quaker's previous 5-year average. In summary, some expenses are lowered (grave opening, maintenance & mowing), new ones are added (advertising, website, professional fees, administrative allocation), and some remain the same (insurance).

Bottom line, 5-year averages:

Quaker 5-yr avg revenue	\$6,620	Forest Lawn 5-yr avg projected revenue	\$5,845
Quaker 5-yr avg expenses	<u>\$3,977</u>	Forest Lawn 5-yr avg projected expenses	<u>\$3,805</u>
Quaker 5-yr avg surplus	\$2,643	Forest Lawn 5-yr avg projected surplus	\$2,040

While Forest Lawn's estimates show that expenses will be lower, the average revenue is also lower, therefore making the projected surplus lower as well.

Fund Balances:

Quaker's fund balances as of December 31, 2020 are stated on the first page of this report. Forest Lawn claims it can support all current and newly acquired cemeteries maintenance needs in perpetuity. When asked if Forest Lawn can provide an analysis to support this claim, it responded that the merger candidates do not have enough PM to support the promise of perpetual care in their current state, therefore, combining PM funds with Forest Lawn's \$31 million assures the best likelihood of perpetual care for Quaker. It is important to note again that Quaker's PM balance is less than \$6,000.00. There is no material financial benefit to Forest Lawn, but the merger would strengthen Quaker's financial viability.

Conclusion:

This merger does not seem that it would strengthen the annual financial operations considerably, but it wouldn't hurt either. The advice given to Quaker during the Division audit in 2017 to turn the deficit around has seemingly worked. Quaker has recognized a small surplus in the last four years. However, given Quaker has an extremely low PM fund and it is nearly out of sellable land, it would benefit them to merge with a financially strong partner such as Forest Lawn to ensure the mission of the Division to maintain and preserve the cemetery grounds in perpetuity has a much greater chance of being achieved. This would also resolve the growing concern of a lack of community volunteer support.

EXHIBIT 2



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

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

**Quaker Settlement Cemetery Association
(61027)**

Into:

**The Buffalo City Cemetery
(Forest Lawn Cemetery and Crematory 15027)**

August 17, 2021



**FEATHERSTONHAUGH,
WILEY & CLYNE, LLP**
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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 Quaker Settlement Cemetery Association (61027)**

Dear Members of the Board:

Attached herewith please find an application package related to the proposed merger of Quaker Settlement 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 Quaker Settlement, 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 Quaker Settlement 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.

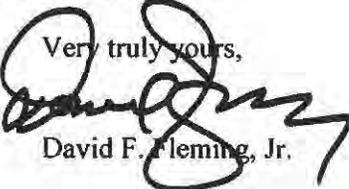
Quaker Settlement Cemetery Association is 1.06 acres with a Permanent Maintenance Fund (PM) of approximately \$5,094.0 and a General Fund of approximately \$114,000. The cemetery has potential sales development of another .24 acres. The merger of these cemetery operations will compound market returns and will increase available maintenance resources.

Following this merger, the projected sales operations increase at Quaker Settlement under Forest Lawn's leadership is expected to increase modestly by \$10,000 over the next five years. This will be accomplished in part through operating efficiencies, and opportunities from the Forest Lawn management template (i.e. pre-need term contracts, accepting credit cards, marketing and community engagement).

Simply put, 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 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.

Quaker Settlement Cemetery Association Overview:

Quaker Settlement Cemetery Association is a regulated not-for-profit cemetery operation in the Town of Orangeville, New York in Wyoming County with a mailing address of Warsaw, New York.

The cemetery is very small (1.06 acres) but well-maintained. The grounds are quite flat and the cemetery is completely enclosed by a chain link fence lined by an access road and with nearby corn fields. There are no buildings on the interior roads which are grass.

The cemetery has a high visitation rate by lot owners. Winter burials occur as needed and the cemetery maintains a good working relationship with the funeral directors in the area.

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.

Quaker Settlement Cemetery Association would continue this ongoing work.

Forest Lawn's Annual Financial Report for the year ending 3/31/2021 outlines the investments and operational income of the operations. This report is attached as **Exhibit R**.

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

Quaker Settlement had 1 reported burial in 2020. The cemetery is 1.06 acres with potential sales development of .24 acres Unsold-Developed.

Quaker Settlement has one special trust fund with an initial balance of \$100.00 and their PM at last report is \$5,094.90. The cemetery has a healthy General Fund of approximately \$114,000 in unrestricted assets. The cemetery has no leases.

As reported in their 2020 Annual Report, Quaker Settlement has an operational surplus of approximately \$916.38. The marketing of these products and new offerings based on the Forest Lawn portfolio will further assist the success of operations for this cemetery and the cluster as a whole.

Quaker Settlement is projected to have a modest net income of \$10,000 over the next five years.

Quaker Settlement Cemetery Association'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 Quaker Settlement Rural will financially strengthen both cemeteries.

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. Quaker Settlement's 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 Quaker Settlement will be benefited by 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 Quaker Settlement 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 the same manner as currently exists with a focus on leveraging 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 Quaker Settlement Cemetery Association should it be abandoned have been notified of the proposed merger.

A copy of the letter to the Town Supervisor of Orangeville, New York, and the 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;

Quaker Settlement Cemetery Association does not have any equipment to benefit operations. Forest Lawn will utilize mobile operations to serve the cemetery's operational and maintenance needs.

Quaker Settlement has no employees and utilizes outside contracting for its general operations.

A full description of Quaker Settlement Cemetery Association'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 Quaker Settlement PM and operational cash will further strengthen Forest Lawn's overall financial position for the long-term for all operations.

Quaker Settlement has one restricted trust. The Griffen Hall Trust with an initial balance of \$100 which would, following merger, be transferred to Forest Lawn's Perpetual Care Fund and will continue to be designed for the maintenance and upkeep of the Griffen lot.

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

There are in only one small trust established for Quaker Settlement Cemetery Association. This trust will be managed along with Forest Lawn's Perpetual Care Fund in accordance with accounting standards and practices. The management of financial assets will be governed by Forest Lawn's policies which may be found attached as **Exhibit U**.

(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 appropriate information on its website, to all lot owners of Quaker Settlement Cemetery Association, 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 rural 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 appropriate information on its website, to all lot owners of Quaker Settlement Cemetery Association, 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 rural 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. Quaker Settlement Cemetery Association 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.

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 Quaker Settlement 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 Quaker Settlement Cemetery Association at the entrance to the cemetery as well as their websites following the merger of the organizations. The access to support services provided by Forest Lawn will represent a significant increase in services for Quaker Settlement 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 local cemeteries Forest Lawn has committed to creating a website for each local cemetery (many of which 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 Quaker Settlement Cemetery Association 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 Quaker Settlement 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 Quaker Settlement Cemetery Association website and three successive weeks of publication in a newspaper in the county of operation of Quaker Settlement Cemetery Association.

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 written notice. A copy of the publication and written notice may be found attached as **Exhibits H and J**.

(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.

Quaker Settlement Cemetery does not have a website. 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
Quaker Settlement Cemetery Certificate of Incorporation	Exhibit C
Quaker Settlement Bylaws	Exhibit D
Forest Lawn Trustee List	Exhibit E
Quaker Settlement 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
Quaker Settlement 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
Quaker Settlement Board Approval of Merger	Exhibit P
Quaker Settlement Lot Owners Approval of Merger	Exhibit Q
Forest Lawn Annual Financial Report	Exhibit R
Quaker Settlement 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

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 following 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, the 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.



A handwritten signature in black ink, appearing to read "B. Fitzgerald", written over a horizontal line.

Brendan Fitzgerald
Executive Deputy Secretary of State

082412

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.

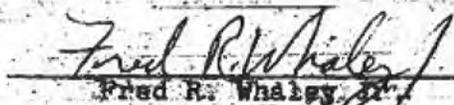
SECOND: The Certificate of Incorporation of The Buffalo City Cemetery was filed in the Erie County Clerk's Office on November 21, 1864.

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 Round

CERTIFICATE OF TYPE

of

Wm.

80412-3

Not-for-Profit Corporation

1/21/70

of

THE BUFFALO CITY CEMETERY, INC.

JN

STATE OF NEW YORK
DEPARTMENT OF STATE

FILED NOV 16 1970

TAX \$ *None*
FILING FEE \$ *10*

John P. Tompkins
Secretary of State

By *MB*
15 Erie
Type B

Hodgson, Russ, Andrews, Woods
& Goodyear

1800 - One MPT Plaza
Buffalo, NY 14203

5

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.

A handwritten signature in black ink, appearing to read "Brendan Fitzgerald", written over a horizontal line.

Brendan Fitzgerald
Executive Deputy Secretary of State

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

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, 1967.

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.

2

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.
Fred R. Whaley, Jr., President

Bette A. Rupp
Bette A. Rupp, Secretary

LAKESIDE MEMORIAL PARK ASSN., INC.

Eugene Flock
Eugene Flock, President

Monte Riefler
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~~ ^{20 Delaware Avenue}, Buffalo, New York, on December 23, 1997.

~~FRANKLIN STREET, N.Y.C.~~
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, 1997 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

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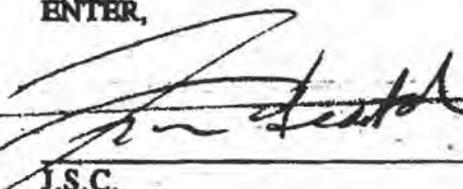
ORDERED, that the plan dated the 1st day of June, 1997, for the merger of **THE BUFFALO CITY CEMETERY, INC.** and **LAKESIDE MEMORIAL PARK ASSN., INC.** into **THE BUFFALO CITY CEMETERY, INC.**, be and hereby is approved, and it is further

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,



I.S.C.

Dated, **DEC 23 1997**, 1997

GRANTED
DEC 23 1997
[Handwritten signature]

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. MALDOAN
Assistant Attorney General of counsel

DATED: December 19, 1997

5



RECEIVED

DEC 19 1997

STATE OF NEW YORK
DEPARTMENT OF STATE
DIVISION OF CEMETERIES

CEMETERY BOARD

ALEXANDER F. TREADWELL
SECRETARY OF STATE
CHAIRMAN

DEBRA C. VADCO
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. FENNER
DIRECTOR

STATE OF NEW YORK
SUPREME COURT COUNTY OF ERIE

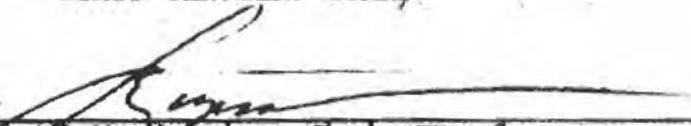
Application of BUFFALO CITY CEMETERY, INC,
and LAKESIDE MEMORIAL PARK ASSN., INC.
For a Merger pursuant to N-PCL §901

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

AIDF-24

980212000460

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

cc CT 3 cc File

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FEB 12 2 01 PM '98

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STATE OF NEW YORK
DEPARTMENT OF STATE
FILED FEB 12 1998
TAXS
BY:

FEB 12 11 04 AM '98

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Pnc

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BILLED

Filed by:

Christine E. Peacock
Accelerated Information & Document Filing, Inc.
90 State Street, Suite 638
Albany, New York 12207

M

98021200059

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.



A handwritten signature in black ink, appearing to read "Brendan Fitzgerald", written over a horizontal line.

Brendan Fitzgerald
Executive Deputy Secretary of State

AIDF-24

CERTIFICATE OF MERGER

F010502000 (25

THE BUFFALO CITY CEMETERY, INC. AND
OF
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. DiPasqua, being the President and Secretary of The Buffalo City Cemetery, Inc. and Frederick S. Wood and Gordon Kerwin, 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 solemnly

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 stock or securities or other interests in either of the constituent corporations 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 in the provisions 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 Certificate of Merger is filed by the Department of State.

5 The copies of incorporation of The Buffalo City Cemetery, Inc. now on file in the Erie County Clerk's Office on November 21, 1964 and a certificate of type for The Buffalo City Cemetery, as filed by the Department of State on November 16, 1979. The

certificates of incorporation of Wilkesville Cemetery Association was filed in the Erie County Clerk's Office in Liber 1 of historical records (volume # page 432 on or about November 24, 1871.

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

A plan of merger was adopted by the board of The Buffalo City Cemetery, but as a matter 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 authorized 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 Wilkesville Cemetery Association in the following manner:

A plan of merger was adopted by the board of Wilkesville 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 authorized 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 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 1st day of February 2001.

THE BUFFALO CITY CEMETERY, INC.

By [Signature]
Fred R. Whaley, Jr. President

By [Signature]
Joseph P. Diaperis, Secretary

WILLIAMSVILLE CEMETERY ASSOCIATION

By [Signature]
Frederick S. Wood, President

By [Signature]
Joseph R. Kutz, Secretary

IN WITNESS WHEREOF

At a Special Term of the Supreme Court of
the State of New York, held in and for the
County of Erie, on Aug 13
Buffalo, New York, on April 12
2001

STATE OF NEW YORK
SUPREME COURT COUNTY OF ERIE

In the Matter of the Application

of

THE BUFFALO CITY CEMETERY, INC. and
WILLIAMSVILLE CEMENTARY ASSOCIATION

ORDER APPROVING PLAN OF
MERGER AND CERTIFICATE
OF MERGERS FOR FIT AND

In Support of an Order Approving Their Plan

Index No. 2001 2710

of Sale for and Authorizing the Filing
of a Certificate of Merger Pursuant to
Section 901 of the New York Public Corporation Law

Upon reading the Affidavit of THE BUFFALO CITY CEMETERY, INC. and
WILLIAMSVILLE CEMENTARY ASSOCIATION dated the 14th day of October, 2000, and
the exhibits thereto, and the statements of the witnesses on the 14th day of October, 2000, and the exhibits
thereunto, and the statements of both corporations having approved the Plan of Merger, and
the New York State Secretary of State having approved the Plan of Merger, and the Attorney
General having reviewed and approved the Plan of Merger, and the Attorney
General having given due consideration hereto, and it appearing to the satisfaction of the
Court that the provisions of Section 901 of the New York Public 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.

It is the order of the Court that the merger of the constituent corporations, as
herein set forth, is hereby approved, and it is further

ORDERED, that the plan dated the 14th day of August 2000, for the merger of
WILLIAMSVILLE CEMENTARY ASSOCIATION into THE BUFFALO CITY CEMETERY,
INC. be and hereby is approved, and it is further

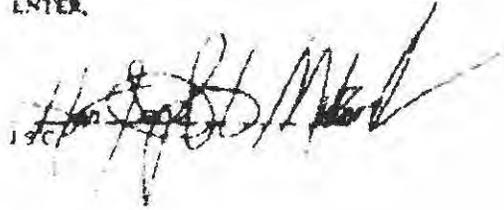
4

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, in the form annexed to these Affidavits, 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,



Wm. J. ... 2001

GRANTED
APR 20 2001
James M. ...

THE COUNTY CLERK HAS NO OBJECTION TO THE GRANTING OF JUDICIAL APPROVAL HEREIN AND DEEMES RECEIPT OF STATUTORY NOTICE AND DEPOSIT OF ALL PAPERS SUBMITTED HEREON SUFFICIENT TO COMPLY WITH THE REQUIREMENTS OF THE LAW AND NO OBJECTION IS EXPRESSED ON BEHALF OF THE COUNTY CLERK TO THE MERGER OF THE SAID CORPORATIONS.
2001

STATE OF NEW YORK
DEPARTMENT OF STATE
400 BROAD STREET
ALBANY, NY 12242-0000



January 22, 2001

RECEIVED

Sharon M. Kelly
Hedgepeth Anne Andrews
Woods & Woodruff LLP
Attorneys at Law
One Liberty 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 address of the presidents of the two corporations and all merger documents to be submitted to Supreme Court. I also acknowledge receipt of the resolutions adopted by The Buffalo City Cemetery, Inc. on December 19, 2000 pertaining to the establishment of a trust fund to be used solely for capital improvements, to an amount equal to one-half of the value of Williamsville Cemetery Association's general fund as of the date of the merger.

The resolutions of November 19, 2000 satisfy the conditions for Cemetery Board approval pursuant to a section approved at the meeting of December 19, 2000. Accordingly, the Cemetery Board approves the merger of The Buffalo City Cemetery, Inc. and Williamsville Cemetery Association.

Very truly yours,


Robert C. Blanton
Council on the State Cemetery Board

All Rights Reserved
Cemetery, Buffalo
A. Blanton
NY 14203

6

010502000625

AIDF-24

CERTIFICATE OF MERGER

OF

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

INTO

THE BUFFALO CITY CEMETERY, INC.

GT

200

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED MAY 12 2001
TAXS
BY: ASU
GRI

AIDF-24

Drawdown

Executive & Financial
Information & Document Filing, Inc.
110 West Street, Suite 810
New York, New York 10038

CUSTOMER REFERENCE # 1530

7

010502000625

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

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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 of 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

Quaker Settlement Cemetery

Certificate of Incorporation

Certificate of Incorporation
of
Quaker Settlement Cemetery
Association.

Wyoming Territory
Recorded Sept 13/1904 2:40
P.M. in letter / Cert. Supp
at Page 383

J. M. Jennings Clerk

I hereby approve the within
certificate of incorporation.

Warsaw, N.Y., Sept. 13, 1904.

John Lambert
JLC

Sept 13/1904 - 2 40 P.M.

Filed September 13, 1904

BOTSFORD & BRISTOL

STATE OF NEW YORK ss.
Wyoming County Clerk's Office
I, Janet Conway, Clerk of the County of Wyoming, of the County Court of
said County, and the Supreme Court, both Courts being Courts of
Record having a common seal, do hereby certify that I have compared the
annexed copy of
Certificate of Incorporation with the original filed
9-13-1904 in this office, and that the same is a correct transcript
thereof and of the whole of said original. In Testimony Whereof, I have
hereunto set my hand and affixed the seal of said County and Courts, at
Warsaw, N.Y.

JUL 28 2005
Janet Conway, Clerk

We, the undersigned residents of the County of Wyoming and State of New York, desiring to form a Cemetery Corporation pursuant to the Membership Corporations Law of the State of New York, do hereby certify as follows:

Such Cemetery and the whole thereof is to be situated within the Town of Orangeville, County of Wyoming and State of New York; the name of said proposed corporation is to be

Quaker Settlement

Cemetery Association;

its annual meetings are to be held on the ^{following ~~first~~ Monday} ~~Saturday~~ of ~~September~~ in each year; the number of its directors is to be six; the names of persons to be directors until others are elected in their places and their classes, to be as follows

<u>Orrin A. Griffen</u>	to hold office until the first annual meeting held hereafter.
<u>David Hall</u>	
<u>Colleston M. Head</u>	to hold office until the second annual meeting held hereafter.
<u>H. Eugene Griffen</u>	
<u>William D. Wolcott</u>	to hold office until the third annual meeting held hereafter.
<u>Benedict Smith</u>	

Dated September 9th, 1904.

Orrin A. Griffen
David Hall
Isaac Griffen
H. Eugene Griffen
C. M. Head
W. D. Wolcott
Wills Brown
Benedict Smith
Adam W. Reitzel
Burton D. Hall
Lewis Grohs
B. F. Lister

State of New York,
County of Wyoming, ss:

On this 8th day of September, 1904, before me the

subscriber, personally appeared

Orin A. Griffen Isaac
Griffen H. Eugene Griffen L. M. Head W. D. Wolcott
Wils Brown Benedict Smith Adam W. K. Reitzel
Burton D. Hall Lewis Gosh B. F. Lester
A. B. Wolcott Peter Winkler D. B. Whipple & Alway H. Weeks

to me known to be the same persons who executed the foregoing instrument, and they severally acknowledged to me that they executed the same.

David Hall

Justice of the Peace.

State of New York,

ss:

County of Wyoming,

On this 10th day of September, 1904, before me the subscriber, personally appeared David Hall to me known to be the same person who executed the foregoing instrument, and he duly acknowledged to me that he executed the same.

Addison W Fisher

Justice of the Peace.

We, the undersigned residents of the County of Wyoming and State of New York, desiring to form a Cemetery Corporation pursuant to the Membership Corporations Law of the State of New York, do hereby certify as follows:

Such Cemetery and the whole thereof is to be situated within the Town of Orangeville, County of Wyoming and State of New York; the name of said proposed corporation is to be

Quaker Settlement Cemetery Association;
 its annual meetings are to be held on the ^{following the 1st} 1st day of September in each year; the number of its directors is to be six; the names of persons to be directors until others are elected in their places and their classes, to be as follows

<u>Orlando C. Griffin</u>	to hold office until the first annual meeting held hereafter.
<u>David Hall</u>	
<u>Edward Wallace</u>	to hold office until the second annual meeting held hereafter.
<u>H. Eugene Griffen</u>	
<u>William D. Holcutt</u>	to hold office until the third annual meeting held hereafter.
<u>Benedict Smith</u>	

130 Dated September 1st, 1904.

Orlando C. Griffin
David Hall
Edward Wallace
H. Eugene Griffen
William D. Holcutt
Benedict Smith
Adam W. Reitzel
Burton D. Hall
Lewis Jones
Ben F. Lewis

A. B. Walcott

Peter Norrish

B. Whipple

Alongo W. White

v

Exhibit D

Quaker Settlement Bylaws

The By-Laws, Rules and Regulations
of the

.. Quaker Settlement ..
Cemetery Association



Quaker Settlement
New York

**QUAKER SETTLEMENT
CEMETERY ASSOCIATION.**

OFFICERS:

O. A. GRIFFEN	-	-	-	President
H. E. GRIFFEN	-	-	-	Vice-Pres't
DAVID HALL	-	-	-	Secretary
C. F. SCHOEPLIN	-	-	-	Treasurer
O. A. GRIFFEN	-	-	-	Superintendent
O. A. GRIFFEN	-	-	-	Sexton

DIRECTORS:

W. D. Wolcott		O. A. Griffen
H. E. Griffen	David Hall	B. D. Hall

By-Laws, Rules and Regulations

3

BY-LAWS.

ARTICLE I

The cemetery grounds of this association shall be known by the name of Quaker Settlement Cemetery.

ARTICLE II

The Board of Directors shall meet on the last Saturday of April in each year and at such other times as the President, Vice-President or any two directors may direct.

ARTICLE III

A notice of all meetings either by telephone or in writing, specifying the time and place shall be given by the Secretary to each Director personally, at least one day previous to the time specified in such notice.

ARTICLE IV

The President shall preside at all meetings of the Board, regulate its proceedings, preserve order and have a casting vote. He shall appoint all committees unless otherwise directed by the Board and see that all laws, rules and regulations relative to the Cemetery and its officers, agents and employees are faithfully observed.

ARTICLE V

The Vice-President shall in the absence of the President discharge all his duties.

ARTICLE VI

The Secretary shall attend all meetings of the Board and keep a record of its proceedings. He shall keep a register of all conveyances made by the Association, showing the names of the grantees, date and the consideration of each conveyance made and a description of the lot conveyed, and perform such other duties as the Board may from time to time require.

ARTICLE VII

The Treasurer shall have the custody of the corporate seal and charge of all the funds and securities of the Association. No payment shall be made by him except on checks drawn by the President and countersigned by the Secretary, in pursuance of an order of the Board of Directors, and shall make a full and complete report annually of all money received and disbursed by him and from what source received, and in what securities any and all funds are invested.

ARTICLE VIII

The Superintendent of the Cemetery shall have the general supervision of the Cemetery grounds and it is made his duty to enforce the rules and regulations thereof. All persons are requested to report to him any violations of these rules that the delinquent may be dealt with according to law.

ARTICLE IX

The Sexton shall be employed for all interments and perform the duties usual in such cases under the direction of the Superintendent.

ARTICLE X

No lots shall hereafter be sold at a less price than shall be fixed thereon by the Board of Trustees.

ARTICLE XI

All conveyances of burial lots shall be under the seal of the corporation attested by the President and Secretary. 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. No conveyance of any lot shall be made until said lot is paid for.

ARTICLE XII

These By-Laws shall not be amended or suspended except by an affirmative vote of at least four Directors at a meeting duly called and organized.

RULES AND REGULATIONS.

1. All fences, railings, walls and hedges in, around or upon any of the lots are prohibited. The boundaries of lots will be designated by corner stakes not rising above the surface of the ground.
2. Proprietors shall not allow interments to be made in their lots for a remuneration nor shall any transfer or assignment of any lot or of any interest therein be valid without the consent in writing of the Board of Directors.
3. No disinterment shall be allowed without permission being first obtained from the Superintendent.
4. The proprietor of each lot shall have the right to erect any proper stones or monuments except that no headstone will be permitted unless placed on stone or cement foundation at least three feet deep; and the Directors shall have exclusive control of the setting out, removal and care of all trees, shrubs and plants.
5. If any trees or shrubs situated on any lot shall by means of their roots, branches or otherwise become detrimental to the adjacent lots or avenues or unsightly or inconvenient to passersby it shall be the duty of the Association and it shall have the right to enter upon said lot and remove the said trees and shrubs or such parts thereof as are detrimental, unsightly or inconvenient.

6. All earth or rubbish accumulated by owners of lots or their agents must be carefully removed by them from the grounds as soon as possible or deposited where the Directors may direct.
7. The proprietors of lots and their families shall be allowed access to the grounds at all times, observing the rules which are or may be adopted for the regulation of visitors.
8. All persons are prohibited from plucking flowers or shrubs or injuring the trees. Visitors are requested to keep on the walk.
9. No person shall under any circumstances drive or ride any horse, horses or other animal upon any lot in the cemetery, but in all cases shall keep in the roadways and drives of said Cemetery.
10. Four Directors shall constitute a quorum for the transaction of business.
11. The Directors reserve full control over all lots in order to protect the interests of the whole ground. Payment for opening of graves, excavations for monuments or other expense incurred shall be made to the Superintendent.
12. The Directors shall enforce the observance of the above rules and regulations.

Exhibit E

Forest Lawn Trustee List

EXHIBIT E

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

Quaker Settlement Trustee List

EXHIBIT F

Trustees of Association

Diane Spencer
Beatrice Tilton
Carol Griffen
Paul Griffen

Exhibit G

Notification of Proposed Merger to Localities



June 30, 2021

Orangeville Town Hall
3529 Route 20A
Warsaw, NY 14569

Dear Susan May, Town Supervisor:

Re: Proposed Merger between The Buffalo City Cemetery, Inc. and Quaker Settlement Cemetery Association

The Buffalo City Cemetery, Inc. d/b/a Forest Lawn Cemetery (“**Forest Lawn**”) and Quaker Settlement Cemetery Association (“**Quaker**”) have entered into a Plan of Merger pursuant to which Quaker Settlement Cemetery Association would merge with and into Forest Lawn (the “**Proposed Merger**”). Forest Lawn and Quaker Settlement Cemetery Association 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 Quaker Settlement Cemetery Association 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.

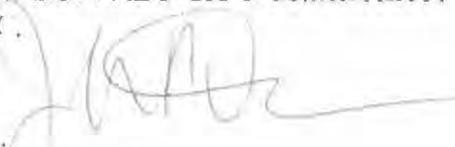
Phone: 716-885-1606 x209
Email: jdispenza@forest-lawn.com

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

THE FOREST LAWN GROUP
Forest Lawn
Buffalo, NY
Lakeside Cemetery
Hamburg, NY
Williamsville Cemetery
Williamsville, NY
St. Matthew's Cemetery
West Seneca, NY
Forest Lawn Cremation Company
Buffalo, NY
Collisionland Cemetery
Williamsville, NY
1311 DELAWARE AVENUE
BUFFALO, NEW YORK 14209
TEL 716.885.1600
FAX 716.881.6482
FOREST-LAWN.COM

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

Where memories live
and
the stories are told

Exhibit H

Notice to Lot Owners

**NOTICE OF SPECIAL MEETING
OF LOT OWNERS
OF
QUAKER SETTLEMENT CEMETERY ASSOCIATION**

NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Quaker Settlement 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 July 22, 2021 at 1:00 PM at 50 Oak Street Apartment C-2 Warsaw, NY 14569, or any adjournment thereof. For more information, contact Diane Spencer at (585) 786-8452.

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.

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

NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Forest Lawn Cemetery (the “Association”) has been called for the purpose of reviewing and acting upon a proposed Plan of Merger of the Association with and into:

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

Due to Covid-19, the meeting will be held via Zoom video conference, pursuant to NYS Executive Order No. 8.202.18 (as extended), at: <https://us02web.zoom.us/j/84364570165> and dial-in at: +1 929 205 6099 Meeting ID: 843 6457 0165 on August 2, 2021 at 2:00 PM, or any adjournment thereof. For more information, contact Meghann Surret at (716) 885-1600.

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.

Attached to this Notice is a Plan of Merger summarizing the terms of the proposed Merger.

Exhibit I

Posting of Notice for Lot Owners

NOTICE:

**SPECIAL MEETING OF LOT OWNERS TO DISCUSS
MERGER OF QUAKER SETTLEMENT CEMETERY WITH
FOREST LAWN CEMETERY**

DATE: July 22, 2021

TIME: 1:00 PM

LOCATION: 50 Oak Street Apartment C-2
Warsaw, NY 14569

CONTACT DIANE SPENCER AT 585-786-8452 FOR MORE INFORMATION
DATE POSTED AT CEMETERY: MAY 10, 2021

NOTICE:

SPECIAL MEETING OF LOT OWNERS TO DISCUSS MERGER OF QUAKER SETTLEMENT CEMETERY WITH FOREST LAWN CEMETERY

DATE: July 22, 2021

TIME: 1:00 PM

LOCATION: 50 Oak Street Apartment C-2
Warsaw, NY 14569

CONTACT DIANE SPENCER AT 585-786-8452 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: _____

WELCOME TO FOREST LAWN



SHOP FOR CREMATION OPTIONS



SEARCH BURIAL RECORDS & BUILD A MEMORIAL PAGE



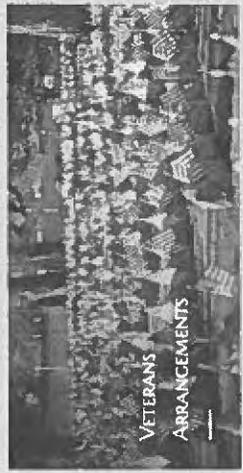
SHOP FOR BURIAL OPTIONS



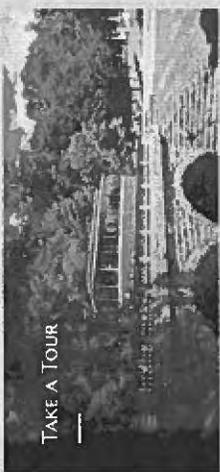
NEW: PARTING STONE™



FOREST LAWN AT HOME



VETERANS ARRANGEMENTS



TAKE A TOUR



PET BURIAL

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](#)

Exhibit J

Publication of Notices



THE Am-Pol Eagle

The Voice of Western New York's Polish-American Community

Published every Thursday

3620 HARLEM RD., CHEEKTOWAGA, NY 14215

PHONE (716) 835-9454 FAX 835-9457

renee@ampoleagle.com | www.ampoleagle.com

DATE: 8/23/18

TO: Lisa Francescone

EMAIL/FAX: FRANCESCONE@FOREST-LAWN.COM

FROM: renee@ampoleagle.com

SUBJECT: LEGAL NOTICE: Special Meeting Notice

NUMBER OF PAGES INCLUDING COVER 1

THIS IS NOT AN INVOICE

SPECIAL MEETING NOTICE

BUFFALO CITY CEMETERY, INC. LOT OWNERS

Notice is hereby given that a Special Meeting of the lot owners of Buffalo City Cemetery, Inc. has been called by James M. Wadsworth, Board of Trustees Chair, for the purpose of reviewing and acting on the proposed merger of Freedom Cemetery; The Freedom Rural Cemetery; The Lancaster Rural Cemetery Association, Quaker Settlement Association; The Silver Springs Cemetery Association, Inc. (a.k.a., Elmwood Cemetery); Union Park Cemetery, and the Yorkshire Cemetery Association.

This Special Meeting of lot owners will be held on Tuesday, September 25, 2018 at 2:00 p.m. in The Margaret L. Wendt Archive and Resource Center at Forest Lawn, 1990 Main Street, Buffalo, NY 14208.

8/30-9/6-9/13/18

*1 wk - \$22.50
3 wks \$67.50*

Please approve copy and charge prior to scheduled publication date.

SUBSCRIBE TODAY! ONLY \$35.00 FOR 52 ISSUES!



THE Am-Pol Eagle

The Voice of Western New York's Polish-American Community

Published every Thursday

3620 HARLEM RD., CHEEKTOWAGA, NY 14215

PHONE (716) 835-9454 FAX 835-9457

renee@ampoleagle.com | www.ampoleagle.com

DATE: 7/13/21

TO: Meghann Surret

EMAIL/FAX: MSURRETTE@FOREST-LAWN.COM

FROM: renee@ampoleagle.com

SUBJECT: LEGAL NOTICE: Special Meeting

NUMBER OF PAGES INCLUDING COVER 1

THIS IS NOT AN INVOICE

NOTICE OF SPECIAL MEETING OF LOT OWNERS OF

THE BUFFALO CITY CEMETERY, INC. D/B/A FOREST LAWN

NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Forest Lawn Cemetery (the "Association") has been called for the purpose of reviewing and acting upon a proposed Plan of Merger of the Association with and into:

Freedom Cemetery Society
Freedom Rural Cemetery
Griffins Mills Cemetery
Lancaster Rural Cemetery
Oakwood Cemetery

Attica Cemetery Association/Forest Hill Cemetery
Quaker Settlement Cemetery Association

Due to Covid-19, the meeting will be held via Zoom video conference, pursuant to NYS Executive Order No. 8.202.18 (as extended), at: <https://us02web.zoom.us/j/84364570165> and dial-in at +1 929 205 6099 Meeting ID: 843 6457 0165 on August 2, 2021 at 2:00 PM, or any adjournment thereof. For more information, contact Meghann Surret at (716) 885-1600.

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.

Please approve copy and charge prior to scheduled publication date.

SUBSCRIBE TODAY! ONLY \$35.00 FOR 52 ISSUES!

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**

THE BUFFALO CITY CEMETERY, INC. D/B/A FOREST LAWN

NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Forest Lawn Cemetery ("Forest Lawn") has been called by its President for the purpose of reviewing 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

Due to Covid-19, the meeting will be held via Zoom video conference, pursuant to New York State Not for Profit Corporation Law § 603, at <https://us02web.zoom.us/j/94384570165> and dial-in at: +1 929 205 6090 Meeting ID: 943 8457 0165 on August 2, 2021 at 2:00 PM, or any adjournment thereof. For more information, contact Meghan Surret at (716) 885-1600.

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

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

SWORN TO ME,
THIS 29 TH DAY OF JULY 2021


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

Quaker Settlement Equipment Resources

SCHEDULE 3.9

Personal Property

No personal property.

Exhibit L

Plan of Merger

PLAN OF MERGER

GILLAKEPOND
SETTLEMENT OF
CEMETERY ASSOCIATION
INTO
THE BUFFALO CITY CEMETERY, INC.

Under Section 902 of the New York Not-For-Profit Corporation Law

1. The constituent entities to the merger are as follows:
 - a. Settle Pond, a cemetery corporation formed in New York, [which entity was formed under the name Gillake Pond Cemetery] (the "Association"); and
 - b. The Buffalo City Cemetery, Inc. d/b/a Forest Lawn ("Forest Lawn"), a New York not-for-profit cemetery corporation and cemetery corporation.
2. The name of the surviving corporation is The Buffalo City Cemetery, Inc.
3. As to each constituent entity, the following is a description of the members.
 - a. The members of Forest Lawn 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, including any and all others added from time to time.
 - b. The members of the Association are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Gillake Pond Cemetery in the town of Greenville, State of New York.
 - c. Neither entity has any holders of any certificates evidencing capital contributions or subventions.
4. The terms and conditions of the proposed merger are as follows:
 - a. Approvals. The constituent entities shall obtain all necessary approvals, including, without limitation, the approvals of the members of each constituent entity and all applicable government agencies.
 - b. Effective Date. The merger shall be effective as of the date on which the Certificate of Merger is filed with the New York State Department of State or such later date (not later than 30 days after the filing date) as may be specified in said Certificate of Merger (the "Effective Date"). If filing with the New York State Department of State is not possible because a constituent entity is not a New York not-for-profit corporation, the merger shall be effected by such means as the relevant New York government agency or agencies may approve.

- 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.

Quaker Settlement CEMETERY
ASSOCIATION]

By: Diane Spencer
Name: DIANE SPENCER
Title: PRESIDENT

Date: APRIL 23, 2021

THE BUFFALO CITY CEMETERY, INC.

By: 
Name: Joseph P. Dispenza
Title: President

Date: April 23, 2021

Exhibit M

Merger Agreement

AGREEMENT OF MERGER
OF
QUAKER SETTLEMENT CEMETERY ASSOCIATION
INTO
THE BUFFALO CITY CEMETERY, INC.

THIS AGREEMENT OF MERGER (“**Agreement**”), dated as of July 12, 2021, is by and between **QUAKER SETTLEMENT CEMETERY ASSOCIATION**, a New York cemetery corporation having an address at 4899 Brown Road, Leicester, New York 14481 (“**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 Quaker Settlement 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 reinstated, 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 reinstated, 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.

If to Association:

QUAKER SETTLEMENT CEMETERY
ASSOCIATION
4899 Brown Road
Leicester, New York 14481
Attn: Paul and Carol Griffen

With a copy to:

David DiMatteo, Esq.
P.O. Box 190
Warsaw, New York 14569
Email: ddimatteo@ddimatteolaw.com

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.

**QUAKER SETTLEMENT CEMETERY
ASSOCIATION**

By: Carol A. Carlson
Name: Carol A. Carlson
Title: Secretary - QSA

THE BUFFALO CITY CEMETERY, INC.

By: Joseph P. Dispenza
Joseph P. Dispenza, President

SCHEDULE 1.3¹

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 Quaker Settlement Cemetery Association are the lot owners (as defined in Section 1512 of the Not-for-Profit Corporation Law) of Quaker Settlement Cemetery in Warsaw, 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.

SCHEDULE 1.4

PLAN OF MERGER

Executed Plan of Merger attached

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 QUAKER SETTLEMENT 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 August 21, 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.

OFFICER'S CERTIFICATE

I, Meghann Surrett, hereby certify that:

1. I am the Secretary of THE BUFFALO CITY CEMETERY, INC. d/b/a Forest Lawn ("Forest Lawn"), a public, not-for-profit regulated cemetery governed under the New York Not-for-Profit Corporation Law.
2. The preceding resolutions were approved by at least a majority vote of the governing board of Forest Lawn (the "Board"), a quorum being present, at a meeting duly called and held on June 15, 2021, which resolutions have not been rescinded or modified and are still in full force and effect.
3. At said meeting there were: (i) 8 votes cast for approval of the preceding resolutions; (ii) 0 votes cast against approval of the preceding resolutions; and (iii) 0 abstentions.

IN WITNESS WHEREOF, I have set my hand this 15 day of June, 2021.

Meghann Surrett
Secretary

Exhibit O

Forest Lawn Lot Owners

Approval of Merger

**RESOLUTIONS OF THE LOT OWNERS
OF
THE BUFFALO CITY CEMETERY, INC.**

Monday, August 2, 2021. 2:00pm

THE BUFFALO CITY CEMETERY, INC. d/b/a Forest Lawn ("*Forest Lawn*") convened a meeting of its lot owners on August 2, 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: QUAKER SETTLEMENT CEMETERY ASSOCIATION (the "*Association*") pursuant to Section 903(a) of the Not-for-Profit Corporation Law, with Forest Lawn surviving.

WHEREAS, a meeting of the lot owners of Forest Lawn on the Meeting Date was duly called, and notice for such meeting was duly provided; and

WHEREAS, at such meeting, the governing Board of Forest Lawn (the "*Board*") presented a plan of merger (the "*Plan of Merger*") setting forth the terms and conditions of the proposed merger of the Association with and into Forest Lawn. (the "*Merger*"); and

WHEREAS, the Board of Forest Lawn has voted to approve the Merger and to adopt the Plan of Merger; and

WHEREAS, the lot owners of Forest Lawn have determined that the Merger, under the terms and conditions of the Plan of Merger, is in the best interest of the lot owners and meets the financial needs and long-term sustainability of Forest Lawn's cemetery operations.

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 lot owners of the Forest Lawn; and be it further

RESOLVED, that the Board of Forest Lawn, its officers and their designees be, and each hereby is, authorized to prepare or have prepared, execute or have executed, 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.

OFFICER'S CERTIFICATE

I, Meghann Surrett, hereby certify that:

1. I am the Secretary of THE BUFFALO CITY CEMETERY, INC. d/b/a Forest Lawn ("Forest Lawn"), a public, not-for-profit regulated cemetery governed under the New York Not-for-Profit Corporation Law.
2. Notice of the meeting of lot owners of the Association was duly posted or delivered in the following manner:
 - a. The notice was published in a newspaper in the county where the Association's principal office is located once a week for three (3) consecutive weeks prior to the date of the lot owners' meeting.
 - b. The notice was conspicuously posted on the Association's web site, together with a copy of the Plan of Merger or an outline of the material features of the Plan of Merger.
3. The preceding resolutions were approved by at least a two-thirds vote of the lot owners of Forest Lawn present in person or by proxy, a quorum being present, at a meeting duly called and held on August 2, 2021, which resolutions have not been rescinded or modified and are still in full force and effect. 2 present, 650 by proxy
4. There were [no / 0] votes cast against approval of the preceding resolutions.

IN WITNESS WHEREOF, I have set my hand this 2nd day of August, 2021.


Secretary

Exhibit P

Quaker Settlement Board Approval of Merger

**RESOLUTIONS OF THE GOVERNING BOARD
OF**

Candler Settlement **CEMETERY ASSOCIATION**

Candler Settlement CEMETERY ASSOCIATION (the "Association") convened a meeting of its governing Board (the "Board") on April 13, 2011 (the "Meeting Date"), and adopted the following preamble and resolutions to authorize, adopt and approve the plan of merger of the Association, a public, not-for-profit regulated cemetery situated in the Town of Orangeville, New York with and into THE BUFFALO CITY CEMETERY, INC. d/b/a Forest Lawn ("Forest Lawn") pursuant to Section 902 of the Not-for-Profit Corporation Law (the "NPCL").

WHEREAS, the Board has reviewed options for the long-term sustainability of the Association; and

WHEREAS, the Board has met with representatives of Forest Lawn to discuss 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 Association has determined that a merger of the Association 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; and

WHEREAS, the Association hereby submits the Plan of Merger setting forth the proposed terms and condition for the Merger for review and 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 the Association 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 President, officers, and/or legal counsel of the Association, and each of their designees, be, and each hereby is, authorized to prepare or have prepared, execute or have executed, 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 President, officers, and/or legal counsel of the Association, 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.

OFFICER'S CERTIFICATE

I, DIANE SPENCER, hereby certify that:

1. I am the duly elected PRESIDENT of Quaker Settlement CEMETERY ASSOCIATION (the "Association"), a public, not-for-profit regulated cemetery governed under the New York Not-for-Profit Corporation Law.
2. The preceding resolutions were approved by at least a majority vote of the governing board of the Association (the "Board"), a quorum being present, at a meeting duly called and held on April 23, 2021, which resolutions have not been rescinded or modified and are still in full force and effect.
3. At said meeting there were: (i) 5 votes cast for approval of the preceding resolutions; (ii) 0 votes cast against approval of the preceding resolutions; and (iii) abstentions.

IN WITNESS WHEREOF, I have set my hand this 23 day of April, 2021.

Diane Spencer
Name: DIANE SPENCER
Title: PRESIDENT

Exhibit Q

Quaker Settlement Lot Owners

Approval of Merger

**RESOLUTIONS OF THE LOT OWNERS
OF
QUAKER SETTLEMENT CEMETERY**

QUAKER SETTLEMENT CEMETERY (the "*Association*") convened a meeting of its lot owners on THURSDAY, JULY 22, 2021 (the "*Meeting Date*"), and adopted the following preamble and resolutions to authorize, adopt and approve the plan of merger of the Association, a public, not-for-profit regulated cemetery situated in the Village of Warsaw, New York with and into THE BUFFALO CITY CEMETERY, INC. d/b/a Forest Lawn ("*Forest Lawn*"), pursuant to Section 903(a) of the Not-for-Profit Corporation Law.

WHEREAS, a meeting of the lot owners of the Association on the Meeting Date was duly called, and notice for such meeting was duly provided; and

WHEREAS, at such meeting, the governing Board of the Association (the "*Board*") presented a plan of merger (the "*Plan of Merger*") setting forth the terms and conditions of the proposed merger of the Association with and into Forest Lawn (the "*Merger*"); and

WHEREAS, the Board of the Association has voted to approve the Merger and to adopt the Plan of Merger; and

WHEREAS, the lot owners of the Association have determined that the Merger, under the terms and conditions of the Plan of Merger, is in the best interest of the lot owners and meets the financial needs and long-term sustainability of the Association's cemetery operations.

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 lot owners of the Association; and be it further

RESOLVED, that the Board of the Association, its officers and their designees be, and each hereby is, authorized to prepare or have prepared, execute or have executed, 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.

Exhibit R

Forest Lawn Annual Financial Report



Division of Cemeteries

New York State
Department of State
DIVISION OF CEMETERIES
 One Commerce Plaza 99
 Washington Avenue
 Albany, NY 12231-0001
 Telephone: (518) 474-6226
 www.dos.ny.gov

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

CEMETERIES THAT FILE CPA REPORTS MUST ALSO COMPLETE THIS REPORT. ATTACH ADDITIONAL PAGES IF NEEDED.

PART ONE – GENERAL INFORMATION

Reporting Year End Date – Report due 90 days after end of fiscal year (March 31 for most cemeteries)	
3/31/2021	
Cemetery Name	Cemetery County
Forest Lawn Cemetery & Crematory	Erie
New York State – Cemetery Five Digit ID Number	Federal ID Number – Nine Digit ID Number
15027	16-0365720
Mailing Address (include name if address is that of an Officer)	
1990 Main Street	
City, Town or Village	Zip Code
Buffalo	14208

PERSON KEEPING FINANCIAL RECORDS

Name and Title	Mailing Address
Annette M. Wargo Controller/Treasurer	1990 Main Street Buffalo 14208
Telephone Number	E-Mail Address
716-885-1600	awargo@forest-lawn.com

NUMBER OF BURIALS – FOR REPORTING YEAR			CEMETERY LANDS – IN ACRES		
Number of Body Burials	1059	Current Lot Price-if multiple prices, write "various"		Sold – To Date	
Number of Cremains Buried from NYS Crematories	562	Adult Interment Fee	1562	Unsold - Developed	
Number of Cremains Buried from Out-of-State Crematories	56	Cremation Interment Fee	1046	Unsold - Undeveloped	
Total Burials for Reporting Year	1677	Cremation Fee for Crematory Use only		Total Acreage	
Number Cremations Performed	5232	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches			

INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

5000000	9/23/2021
AMOUNT OF COVERAGE	EXPIRATION DATE OF POLICY
Directors & Officers	Mount Vernon Fire Insurance Company
CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED	NAME OF CARRIER

- Check if the Division has previously granted a reduction, waiver or modification of this requirement.
- Directors and trustees must annually disclose any possible conflicts of interest in a written statement. Check here to confirm that your directors and trustees have done so. Do not attach the statements to your Annual Financial Report.

FINANCIAL STATEMENT CERTIFICATION

The undersigned officials of the Forest Lawn Cemetery & Crematory Cemetery Corporation certify that we have thoroughly reviewed this Annual Financial Report. To the best of our knowledge this Annual Financial Report and the cemetery's operating statement and accounting assets are complete, accurate, free from any misstatements and are not misleading in any respect.

X	6/28/2021 10:55:50 AM
TRUSTEE SIGNATURE	DATE
James M. Wadsworth Chairman	
NAME AND TITLE (PRINT)	
X	6/28/2021 10:55:50 AM
TRUSTEE SIGNATURE	DATE
Joseph P. Dispenza President/Trustee	
NAME AND TITLE (PRINT)	

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
15027 Forest Lawn Cemetery & Crematory	3/31/2021

① **Operating Account Balance – Beginning**..... \$ 9,708,775.00

RECEIPTS (INCOME)

(You may attach a statement of income and expense in lieu of completing this section if it contains all the information required below. ALL HIGHLIGHTED LINES MUST BE FILLED OUT)

a. Lot Sales (gross) (includes niche, crypts, mausoleums, etc.)..... \$ _____

b. Interment Income..... \$ _____

c. Foundations..... \$ _____

d. Dividends and Interest (deposited in reporting year)..... \$ _____

e. Donations and Bequests..... \$ _____

f. Other Receipts (complete schedule on next page)..... \$ _____

g. **SUBTOTAL - OPERATING REVENUES**...(Add lines a – f).... **+\$ 8,418,120.00**

DISBURSEMENTS (EXPENSES)

h. Employee Wages..... \$ _____

i. Independent Contractor - Grave Opening..... \$ _____

j. - Maintenance and Mowing..... \$ _____

k. Salaries of Officers and Directors..... \$ _____

l. Supplies and Repairs..... \$ _____

m. Equipment..... \$ _____

n. Insurance - General Liability..... \$ _____

o. - Workers Compensation..... \$ _____

p. - Commercial Crime/Employee Dishonesty..... \$ _____

q. Vandalism and Assessment Fee..... \$ _____

r. Other Disbursements (complete schedule on next page)..... \$ _____

s. **SUBOTAL - DISBURSEMENTS**...(Add lines h – r)..... **-\$ 7,375,702.00**

② **Net Operating Surplus OR Deficit (Operating Revenue - line g Less Disbursements - line s)** \$ 1,042,418.00

TRANSFERS TO OPERATING ACCOUNT (complete this entire section even if you file a CPA Report)

From Trust Funds (Retained Income from Previous Years)..... \$ 0.00

From Other Funds (i.e., Special, Bequests, Pre-need, etc.)..... \$ 0.00

③ **TOTAL TRANSFERS TO OPERATING ACCOUNT**..... **+\$ 0.00**

TRANSFERS FROM OPERATING ACCOUNT

To Permanent Maintenance Fund*

Minimum of 10 % of Lot Sales..... \$ 332,548.00

\$35 per Interment..... \$ _____

Other (Loan Payments, etc.)..... \$ _____

To Perpetual Care Fund..... \$ 0.00

To Other Funds..... \$ 0.00

④ **TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS**..... **-\$ 332,548.00**

Operating Account Balance – ENDING (Total lines 1 – 3 less line 4)..... \$ 10,418,645.00

DIVIDENDS AND INTEREST

Total Dividends and Interest Earned in the Reporting Year (from all accounts)..... \$ 1,128,591.00

*By law, a cemetery must deposit into its Permanent Maintenance fund at least 10% of the gross proceeds of lot and grave sales and \$35.00 for every interment including cremated remains.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME 15027 Forest Lawn Cemetery & Crematory	DATE – Reporting Year End 3/31/2021
--	--

Other Receipts – Detail Schedule

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Other Receipts (must equal total on line f on previous page.) \$ 0.00

Other Disbursements – Detail Schedule

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Other Disbursements (must equal total on line r on previous page.) \$ 0.00

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

GENERAL FUND (GF) – SCHEDULE OF ACCOUNTS and BALANCES

List reporting year end balances of all accounts containing GF. For all investment accounts, also list cost basis. Attach schedule if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____
5. _____	_____	_____	\$ _____	_____
Total of General Fund Assets at Reporting Year End			\$ <u>0.00</u>	\$ <u>0.00</u>

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
15027 Forest Lawn Cemetery & Crematory	3/31/2021

PERMANENT MAINTENANCE FUND – SCHEDULE OF ACCOUNTS and BALANCES

Permanent Maintenance (PM) Assets – List reporting year end balances of all accounts containing PM funds. For all investment accounts, also list cost basis. You may attach a schedule or list all on separate sheet if additional space is required, but you must complete Line A, below.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. Charles Schwab	8790	savings	\$ 7,109.00	\$ 7,109.00
2. BlackRock High Yield Bond	8790	mf	\$ 5,145,970.00	\$ 4,804,193.00
3. BlackRock Strategic Income	8790	mf	\$ 1,637,906.00	\$ 1,541,872.00
4. T. Rowe Price High Yield	8790	mf	\$ 6,551,861.00	\$ 6,603,313.00
5. Drake Capital	4262	other	\$ 1,554,515.00	\$ 1,554,515.00
A. Total of Permanent Maintenance Assets at Reporting Year End			\$ 31,356,153.00	\$ 30,640,585.00

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning		\$ 28,910,110.00
ADDITIONS TO PM		
2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$ 0.00	
3. Allocations from Interments (\$35 per interment)	\$ 60,005.00	
4. Allocations from Installment Payments (from Part 5A)	\$ 272,543.00	
5. Income (Interest and Dividends)	\$ 1,012,020.00	
6. Realized Capital Gains	\$ 1,151,043.00	
7. PM Loan Repayments	\$ 370,000.00	
8. Other Additions to PM	\$ 0.00	
9. SUBTOTAL ADDITIONS (Lines 2 through 8)	+ \$ 2,865,611.00	
WITHDRAWALS/DEDUCTIONS FROM PM		
10. Transfer of Income (Interest and Dividends)	\$ 1,050,366.00	
11. Realized Capital Losses	\$ 0.00	
12. PM Loans withdrawn	\$ 0.00	
13. Deduction of 2/3 of investment advisory fees on PM account	\$ 84,770.00	
14. SUBTOTAL DEDUCTIONS (Lines 10 through 13)	- \$ 1,135,136.00	
15. Balance at Reporting Year End (Line 1 plus Line 9, minus Line 14)		\$ 30,640,585.00

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME		DATE – Reporting Year End
15027	Forest Lawn Cemetery & Crematory	3/31/2021

SPECIAL TRUST FUNDS – SCHEDULE OF ACCOUNTS and BALANCES (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List reporting year end balances of all accounts containing Special Trust Funds (such as restricted donations or bequests). For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required. Attach copies of instruments establishing new bequests received during the reporting year. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
Total of Special Trust Fund Assets at Reporting Year End			\$ 0.00	\$ 0.00

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

1. Does your cemetery currently, or has it ever, offered perpetual care? **YES**
Perpetual care is a voluntary contractual arrangement with the cemetery for additional care of a lot, plot, or part thereof.
If you answered YES to this Question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Four A— Perpetual Care Trust Fund—Schedule of Accounts and Balances, and Perpetual Care Fund Reconciliation.
2. Does your cemetery have a Permanent Maintenance Fund loan outstanding? **YES**
If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Four B – Permanent Maintenance Loan Balance.
3. Does your cemetery sell lots on an installment basis? **YES**
If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Five-A – Supporting Schedules.
4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis? **YES**
If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtv/forms.htm> and download and file Part Five-B – Supporting Schedules.
5. Does your cemetery file Form 990 or Form 990-EZ with the IRS? **YES**
If you answered YES to this question:
Form 990 filers attach Part VII Compensation of Officers, Directors, Trustees.
Form 990-EZ filers attach Part VI.
If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

If you answered **NO to ALL** of the above five questions **and** your cemetery has **less than** \$1,000,000 in total financial assets, *** STOP HERE**.
You **do not** have to fill out any additional schedules.

* Total financial assets means all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR A – PERPETUAL CARE TRUST FUNDS

CEMETERY NUMBER AND NAME 15027 Forest Lawn Cemetery & Crematory	DATE – Reporting Year End 3/31/2021
--	--

PERPETUAL CARE FUND – SCHEDULE OF ACCOUNTS and BALANCES (IF PERPETUAL CARE IS OR HAS BEEN OFFERED)

Perpetual Care (PC) Assets – List reporting year end balances of all accounts containing PC funds. For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. Charles Schwab	2046	savings	\$ 10,774.00	\$ 10,774.00
2. BlackRock Strategic Incom	2046	mf	\$ 537,305.00	\$ 512,809.00
3. T. Rowe Price High Yield	2046	mf	\$ 715,378.00	\$ 666,443.00
4. Vanguard Inflation Protec	2046	mf	\$ 670,732.00	\$ 594,178.00
5. _____	_____	_____	\$ _____	\$ _____
A. Total of Perpetual Care Assets at Reporting Year End			\$ 6,360,986.00	\$ 5,870,472.00

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

PERPETUAL CARE (PC) FUND RECONCILIATION

1 PC Fund Balance –

\$ 5,732,496.00

ADDITIONS TO PC

2 Allocations from Endowments	\$ 13,000.00
3 Income (Interest and Dividends)	\$ 116,571.00
4 Realized Capital Gains	\$ 130,994.00

5 SUBTOTAL ADDITIONS (Lines 2 through 5)

+ \$ 260,565.00

WITHDRAWALS/DEDUCTIONS FROM PM

6 Transfer of Income (Interest and Dividends)	\$ 122,589.00
7 Realized Capital Losses	\$ 0.00
8 Deduction of 2/3 of investment advisory fees on PC account	\$ 0.00

9 SUBTOTAL DEDUCTIONS (Lines 7 through 9)

- \$ 122,589.00

10 Balance at Reporting Year End

(Line 1 plus Line 6, minus Line 10)

\$ 5,870,472.00

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FOUR B- PERMANENT MAINTENANCE TRUST FUNDS

CEMETERY NUMBER AND NAME 15027 Forest Lawn Cemetery & Crematory	DATE – Reporting Year End 3/31/2021
---	--

PERMANENT MAINTENANCE LOAN BALANCE – as approved by the NYS Cemetery Board**Schedule A**

1. Beginning of Reporting Year Unpaid Balance	\$ 1,108,961.00
2. Less: Loan Repayments made in the Current Reporting Year – from line 5 of PM Fund Reconciliation	(\$ 370,000.00)
3. Plus: New Loans Granted in Reporting Year – from line 9 of PM Fund Reconciliation	\$ 0.00
4. Balance-End of Reporting Year	\$ 0.00

*If the cemetery has multiple PM Loans provide a separate schedule for each loan.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – A – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
15027 Forest Lawn Cemetery & Crematory	3/31/2021

INSTALLMENT PAYMENTS ON LOT SALES – RECEIVED CURRENT REPORTING YEAR

Schedule A

Select which method of making deposits to the PM Fund you elected:

- 1) By depositing the full amount required by N-PCL Section 1507 on the entire sale in lump sum at the time the installment sale contract is signed and any initial payment is received. (19 NYCRR §201.20[B][1])

OR

- 2) by depositing at least ten percent (10%) of any initial payment and each installment payment as such payments are received until the full amount required by N-PCL Section 1507 on the entire sale has been deposited to the fund. (19 NYCRR §201.20[B][2])

If you selected 1) above, complete Schedule A-1. If you selected 2) above, complete Schedule A-2

Schedule A-1

- | | |
|---|------------|
| 1. Total Value of New Installment Payment Contracts | \$ _____ |
| 2. 10% of Line 1 | \$ _____ |
| 3. Less: PM Funds Returned on Cancelled Installment Lot Sales | (\$ _____) |
| 4. Net PM Allocation on Installment Lot Sales (Line 2 minus Line 3) | \$ _____ |

Schedule A-2

- | | |
|--|-----------------|
| 1. Installment Payments Collected | \$ 2,525,491.00 |
| 2. Less Payments Returned on Cancelled Installment Lot Sales | (\$ 0.00) |
| 3. Net Installment Lot Sales (Line 1 minus Line 2) | \$ 2,525,491.00 |
| 4. PM Allocation <u>10</u> % ¹ of Line 3 | \$ 252,549.10 |

Enter amount from Line 4 of either Schedule A-1 or A-2 on Page 4 Line 4 "Allocations from Installment Lot Sales" on Part Three Of Annual Financial Report.

¹Enter percentage of Lot sales allocated to PM pursuant to Election 2. NOTE: Cannot be less than (10) percent.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART FIVE – B – SUPPORTING SCHEDULES

CEMETERY NUMBER AND NAME	DATE – Reporting Year End
15027 Forest Lawn Cemetery & Crematory	3/31/2021

PRE-NEED SALES CONTRACTS RECEIVED RECONCILIATION INTERMENT AND OTHER SERVICES AND MERCHANDISE

Schedule B

	Interment Services	Merchandise
Balance – Beginning of Reporting Year	\$ #####	\$ 113,400.00
Sales:		
Add - Payments Received This Reporting Year	\$ 73,395.00	\$ 0.00
Less – Payments Received on Contracts Cancelled This Reporting Year	\$ 0.00	\$ 0.00
Less – Contracts Delivered This Reporting Year	\$ 100,028.00	\$ 1,518.00
Balance – End of Reporting Year	\$ #####	\$ 111,882.00

PRE-NEED TRUST FUNDS – RECONCILIATION (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List cash and investments of Pre-Need Trust Funds – Include accounts for pre-need sales of merchandise such as bronze markers and services such as interment fees. For all investment accounts also list cost basis. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type * of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. M&T Bank	0692	savings	\$ 263,937.00	\$ 263,937.00
2. M&T Bank	3767	savings	\$ 131,404.00	\$ 131,404.00
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
Total Pre-Need Trust Fund Assets at Reporting Year End			\$ 395,341.00	\$ 395,341.00

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

PRE-NEED CONTRACTS DELIVERED RECONCILIATION SERVICES AND MERCHANDISE

Schedule C

	Sale Amount Collected	Reporting Year Delivery Cost	Difference
Delivered Contracts-Reporting Year			
Pre-Need Services	\$ 0.00	\$ 0.00	\$ 0.00
Pre-Need Merchandise	\$ 0.00	\$ 0.00	\$ 0.00
Totals	\$ 0.00	\$ 0.00	\$ 0.00

15027 - Forest Lawn Cemetery & Crematory Trustee Changes for Reporting Period Ending 3/31/2021

Change	Title	Name	Address	Phone	Email
delete	Trustee	Dean Jewett			
delete	Trustee	Margot Banta			
add	Trustee	Hugh Russ	140 Pearl Street, Suite 100, Buffalo, NY 14202		

Exhibit S

Quaker Settlement Annual Financial Report



Division of Cemeteries

New York State
 Department of State
DIVISION OF CEMETERIES
 One Commerce Plaza
 99 Washington Avenue
 Albany, NY 12231-0001
 Telephone: (518) 474-6226
 www.dos.ny.gov

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

CEMETERIES THAT FILE CPA REPORTS MUST ALSO COMPLETE THIS REPORT. ATTACH ADDITIONAL PAGES IF NEEDED.

PART ONE – GENERAL INFORMATION

Reporting Year End Date – Report due 90 days after end of fiscal year (March 31 for most cemeteries) 12/31/2020	
Cemetery Name Quaker Settlement Cemetery	Cemetery County Wyoming
New York State – Cemetery Five Digit ID Number 6 1 – 0 2 7	Federal ID Number – Nine Digit ID Number 16-6077145
Mailing Address (include name if address is that of an Officer) Paul Griffen 4899 Brown Rd	
City, Town or Village Leicester	NY Zip Code 14481

PERSON KEEPING FINANCIAL RECORDS

Name and Title Paul Griffen, Treasurer	Mailing Address 4899 Brown Rd. Leicester NY 14481
Telephone Number (585) 382-3681	E-Mail Address pbgriffen@yahoo.com

NUMBER OF BURIALS – FOR REPORTING YEAR			CEMETERY LANDS – IN ACRES		
Number of Body Burials	1	Current Lot Price-if multiple prices, write "various"	Sold – To Date	0.82	
Number of Cremains Buried from NYS Crematories	0	Adult Interment Fee	\$ 690.00	Unsold - Developed	0.24
Number of Cremains Buried from Out-of-State Crematories	0	Cremation Interment Fee	\$ 445.00	Unsold - Undeveloped	0.00
Total Burials for Reporting Year	1	Cremation Fee for Crematory Use only		Total Acreage	1.06
Number Cremations Performed	0	Estimated Burial Spaces Remaining Including In Ground, Mausoleum Crypts and Columbarium niches		0	

INSURANCE COVERAGE – Commercial Crime/Employee Dishonesty

\$ 15,000.00	07/05/2023
AMOUNT OF COVERAGE	EXPIRATION DATE OF POLICY
Officers, Trustees, Superintendent	Travelers
CLASSES OF PERSONS (DIRECTORS, EMPLOYEES, OFFICERS, ETC.) COVERED	NAME OF CARRIER

- Check if the Division has previously granted a reduction, waiver or modification of this requirement.
- Directors and trustees must annually disclose any possible conflicts of interest in a written statement. Check here to confirm that your directors and trustees have done so. Do not attach the statements to your Annual Financial Report.

FINANCIAL STATEMENT CERTIFICATION

The undersigned officials of the Quaker Settlement Cemetery Corporation certify that we have thoroughly reviewed this Annual Financial Report. To the best of our knowledge this Annual Financial Report and the cemetery's operating statement and accounting assets are complete, accurate, free from any misstatements and are not misleading in any respect.

X	TRUSTEE SIGNATURE	DATE
	Carol Griffen, Trustee	
	NAME AND TITLE (PRINT)	
X	TRUSTEE SIGNATURE	DATE
	Karl Grohs, Trustee	
	NAME AND TITLE (PRINT)	

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART TWO – OPERATING STATEMENT

CEMETERY NUMBER AND NAME Quaker Settlement	DATE – Reporting Year End 12/31/2020
--	--

① **Operating Account Balance – Beginning**..... \$ 1,650.95

RECEIPTS (INCOME)

(You may attach a statement of income and expense in lieu of completing this section if it contains all the information required below. **ALL BOLDDED LINES MUST BE FILLED OUT**)

a. Lot Sales (gross) (includes niche, crypts, mausoleums, etc.).....	\$ <u>0.00</u>
b. Interment Income.....	\$ <u>800.00</u>
c. Foundations.....	\$ <u>0.00</u>
d. Dividends and Interest (deposited in reporting year).....	\$ <u>39.52</u>
e. Donations and Bequests.....	\$ <u>2,200.00</u>
f. Other Receipts (complete schedule on next page).....	\$ <u>645.00</u>

g. SUBTOTAL - OPERATING REVENUES...(Add lines a – f).... **+\$ 3,684.52**

DISBURSEMENTS (EXPENSES)

h. Employee Wages	\$ <u>0.00</u>
i. Independent Contractor - Grave Opening.....	\$ <u>405.00</u>
j. - Maintenance and Mowing.....	\$ <u>1,890.00</u>
k. Salaries of Officers and Directors.....	\$ <u>0.00</u>
l. Supplies and Repairs.....	\$ <u>0.00</u>
m. Equipment.....	\$ <u>0.00</u>
n. Insurance - General Liability.....	\$ <u>212.14</u>
o. - Workers Compensation.....	\$ <u>0.00</u>
p. - Commercial Crime/Employee Dishonesty.....	\$ <u>256.00</u>
q. Vandallism and Assessment Fee.....	\$ <u>5.00</u>
r. Other Disbursements (complete schedule on next page).....	\$ <u>0.00</u>

s. SUBOTAL - DISBURSEMENTS...(Add lines h – r)..... **-\$ 2,768.14**

② **Net Operating Surplus OR Deficit (Operating Revenue - line g Less Disbursements - line s)** \$ 916.38

TRANSFERS TO OPERATING ACCOUNT (COMPLETE THIS ENTIRE SECTION EVEN IF YOU FILE A CPA REPORT)

From Trust Funds (Retained Income from Previous Years).....	\$ <u>0.00</u>
From Other Funds (i.e., Special, Bequests, Pre-need, etc.).....	\$ <u>0.00</u>

③ **TOTAL TRANSFERS TO OPERATING ACCOUNT**..... **+\$ 0.00**

TRANSFERS FROM OPERATING ACCOUNT

To Permanent Maintenance Fund*	
Minimum of 10 % of Lot Sales.....	\$ <u>0.00</u>
\$35 per Interment	\$ <u>0.00</u>
Other (Loan Payments, etc.).....	\$ <u>0.00</u>
To Perpetual Care Fund.....	\$ <u>0.00</u>
To Other Funds	\$ <u>0.00</u>

④ **TOTAL TRANSFERS FROM OPERATING ACCOUNT TO PM, PC, AND OTHER FUNDS**..... **-\$ 0.00**

Operating Account Balance – ENDING (Total lines 1 – 3 less line 4)..... **\$ 2,567.33**

DIVIDENDS AND INTEREST

Total Dividends and Interest Earned in the Reporting Year (from all accounts)..... **\$ 3,110.35**

*By law, a cemetery must deposit into its Permanent Maintenance fund at least 10% of the gross proceeds of lot and grave sales and \$35.00 for every interment including cremated remains.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME Quaker Settlement	DATE – Reporting Year End 12/31/2020
---	---

PERMANENT MAINTENANCE FUND – SCHEDULE OF ACCOUNTS and BALANCES

Permanent Maintenance (PM) Assets – List reporting year end balances of all accounts containing PM funds. For all investment accounts, also list cost basis. You may attach a schedule or list all on separate sheet if additional space is required, but you must complete Line A, below.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End-at Market	Balance-Reporting Year End-at Cost
1. Invesco	2617	MF	\$ 4,657.03	\$ 5,592.09
2.			\$	\$
3.			\$	\$
4.			\$	\$
5.			\$	\$
A. Total of Permanent Maintenance Assets at Reporting Year End			\$ 4,657.03	\$ 5,592.09

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

PERMANENT MAINTENANCE (PM) FUND RECONCILIATION

1. PM Fund Balance – Beginning		\$ 4,874.99
ADDITIONS TO PM		
2. Allocations from Lot Sales (at least 10% of gross lot sales)	\$ 0.00	
3. Allocations from Interments (\$35 per interment)	\$ 0.00	
4. Allocations from Installment Payments (from Part 5A)	\$ 0.00	
5. Income (Interest and Dividends)	\$ 219.91	
6. Realized Capital Gains	\$ 0.00	
7. PM Loan Repayments	\$ 0.00	
8. Other Additions to PM	\$ 0.00	
9. SUBTOTAL ADDITIONS (Lines 2 through 8)	+ \$ 219.91	
WITHDRAWALS/DEDUCTIONS FROM PM		
10. Transfer of Income (Interest and Dividends)	\$ 0.00	
11. Realized Capital Losses	\$ 0.00	
12. PM Loans withdrawn	\$ 0.00	
13. Deduction of 2/3 of investment advisory fees on PM account	\$ 0.00	
14. SUBTOTAL DEDUCTIONS (Lines 10 through 13)	- \$ 0.00	
15. Balance at Reporting Year End (Line 1 plus Line 9, minus Line 14)		\$ 5,094.90

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

PART THREE – STATEMENT OF OPERATING FUNDS & TRUST FUNDS

CEMETERY NUMBER AND NAME Quaker Settlement	DATE – Reporting Year End 12/31/2020
---	---

SPECIAL TRUST FUNDS – SCHEDULE OF ACCOUNTS and BALANCES (IF THE CEMETERY HAS SUCH TRUST FUNDS)

List reporting year end balances of all accounts containing Special Trust Funds (such as restricted donations or bequests). For all investment accounts, also list cost basis. Attach schedule or list all on separate sheet if additional space is required. Attach copies of instruments establishing new bequests received during the reporting year. Attach schedule or list all on separate sheet if additional space is required.

Financial Institution	Last 4 Digits of Account #	Type* of Account	Balance-Reporting Year End- at Market	Balance-Reporting Year End- at Cost
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____
4. _____	_____	_____	\$ _____	\$ _____
5. _____	_____	_____	\$ _____	\$ _____
Total of Special Trust Fund Assets at Reporting Year End			\$ _____ 0.00	\$ _____ 0.00

*Type = CD, Mutual Fund, Savings Account, Stocks, etc.

ANNUAL FINANCIAL REPORT OF CEMETERY CORPORATION

1. Does your cemetery currently, or has it ever, offered perpetual care? YES or NO
Perpetual care is a voluntary contractual arrangement with the cemetery for additional care of a lot, plot, or part thereof.
If you answered YES to this Question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Four A— Perpetual Care Trust Fund—Schedule of Accounts and Balances, and Perpetual Care Fund Reconciliation.
2. Does your cemetery have a Permanent Maintenance Fund loan outstanding? If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Four B – Permanent Maintenance Loan Balance. YES or NO
3. Does your cemetery sell lots on an installment basis? If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Five A – Supporting Schedules. YES or NO
4. Does your cemetery sell merchandise such as bronze markers or interment services on a pre-need basis? If you answered YES to this question, go online to <http://www.dos.ny.gov/cmtty/forms.htm> and download and file Part Five B – Supporting Schedules. YES or NO
5. Does your cemetery file Form 990 or Form 990-EZ with the IRS? YES or NO
If you answered YES to this question:
Form 990 filers attach Part VII Compensation of Officers, Directors, Trustees.
Form 990-EZ filers attach Part VI.
If your cemetery files Form 990-N – Electronic Notice (e-Postcard), no additional attachments are required.

If you answered **NO to ALL** of the above five questions and your cemetery has **less than** \$1,000,000 in total financial assets, * **STOP HERE**.
You **do not** have to fill out any additional schedules.

* Total financial assets means the market value of all general funds, permanent maintenance funds, perpetual care funds, special trust funds and other funds under the control of the cemetery, including both restricted and unrestricted funds, regardless of the form in which they are held. Total financial assets do not include the cemetery's land, buildings, equipment, etc.