

DIVISION OF CEMETERIES

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DEPARTMENT OF STATE
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CEMETERY BOARD
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LETITIA JAMES
ATTORNEY GENERAL

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

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director

SUBJECTS: BUFFALO CITY CEMETERY d/b/a THE FOREST LAWN GROUP, NO. 15-027
ATTICA CEMETREY ASS'N, NO. 61-002

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 Attica Cemetery Association (Attica), located in the Town of Attica, 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, conditioned on the cemeteries working with the Division to prepare a detailed analysis of these funds, including cost bases, distinguishing realized gains and losses from income, and identifying whether the funds are best characterized as PM, PC, or special trusts.

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. Attica Cemetery Certificate of Incorporation
 - D. Attica Cemetery Bylaws
 - E. Forest Lawn Trustee List
 - F. Attica Cemetery 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. Attica Cemetery 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. Attica Cemetery Board Approval of Merger
 - Q. Attica Cemetery Lot Owners Approval of Merger
 - R. Forest Lawn Annual Financial Report

- S. Attica Cemetery 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 Senior Accountant Karen DeYoung (Oct. 27, 2020).
 4. Email from David Fleming dated August 24, 2021, with attachment
 5. Ltr. From Attica dated November 23, 2021
 6. Email from David Fleming dated December 16, 2021, with attachments
 7. Schedules to Merger Agreement

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, also in Erie County.

Attica is a 30-acre cemetery in the Town of Attica in Wyoming County. It is just under 26 miles from the nearest current component of Forest Lawn (St. Matthews in West Seneca), and is just under 21 miles from Lancaster Rural. It also appears to be in compliance with all Division requirements and is well maintained.

Forest Lawn now seeks to merge with cemeteries somewhat farther from its original location, but still in the Greater Buffalo area; Attica is one of those cemeteries.

Statutory Factors

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

A merger will clearly be beneficial to Attica's funds. Forest Lawn reasonably projects that it can improve the performance of Attica's unrestricted and restricted funds. Attica is 30 acres, so taking on the obligation to maintain it is non-trivial but, assuming Forest Lawn's projection that it can make Attica profitable, its existing assets will not be implicated. Plus, Forest Lawn has \$31 million in combined funds.

The more significant question is whether Forest Lawn can make Attica's bottom line consistently positive. As is explained in the accompanying report of Associate Accountant Kerry Forezzi, Attica has lost money in most years, but was profitable in 2020. It also located accrued income in its Perpetual Care Fund, which, subject to further analysis of the true nature of the funds currently characterized as perpetual care, will increase funds available for maintenance going forward. Attica also increased sales. Forest Lawn asserts that it will increase lot sales by 35 percent in the first year, with 10 percent increases in years two and three, based on its experience with other mergers. Forest Lawn has provided us with additional information to try to support this claim but future sales are necessarily speculative.

Forest Lawn has provided information to support a modest reduction in expenses, but there is no reason to believe that mowing and maintenance expenses will be materially lower. On the other hand, Forest Lawn has been successful in mergers with other cemeteries near Buffalo, so it is not unreasonable to assume that Forest Lawn can make this successful.

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

Attica has approximately \$22,500 per acre in total funds (\$33,775 per developed acre); however, the majority of these funds are currently perpetual care funds and the cemetery's ability to use those funds for maintenance is currently limited (as is explained in the accompanying report of Kerry Forezzi, we believe that some of these funds might properly be characterized as PM and others might be special trusts, complicating the picture). Excluding perpetual care and a special trust, Attica has about \$8,600 per acre (just under \$13,000 per developed acre) in funds. It seems unlikely to be able to increase its sales significantly on its own, although it is not clear whether Forest Lawn can achieve significant lasting increases in sales. Adding Forest Lawn's \$31 million in general and permanent maintenance funds to its approximately \$250,000 in General and PM Funds will dramatically strengthen its financial position without materially weakening Forest Lawn's financial position even if Attica proves not to be profitable. This will benefit the Attica lot owners and Town of Attica by reducing the risk of abandonment. Note that Attica's Secretary, Jackie Perl, has met with Town of Attica officials; they indicated that they believe the Town itself lacks resources needed to maintain the Cemetery. The merger will not materially benefit the City of Buffalo and towns in which existing Forest Lawn cemeteries are located but it will not have a material negative impact either.

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

Attica 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 Attica to the Forest Lawn Group does not make it appreciably more likely that Forest Lawn or its other constituent cemeteries will become a burden on the community.

Operated for the Mutual Benefit of Lot Owners

In this case, bringing more professional management and additional sales resources to Attica will benefit lot owners without adversely affecting the existing lot owners of Forest Lawn. Like many volunteer-run cemeteries, Attica has had difficulty attracting new officers and directors.

* 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.

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 Attica 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 Attica, 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 contain 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 Attica 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 Attica'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 Attica. Attica does not have an onsite office so this will be an improvement for Attica lot owners and visitors.

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

As described in the plan submitted to the Board, Forest Lawn will hold Attica'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 Attica. Attica does not have an onsite office so this will be an improvement for Attica 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 Attica has provided supporting documentation indicating that Forest Lawn provided this information and made these representations to Attica. See Exh. 5. Given the foregoing, the Division believes that the Board can and should still approve this application.

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 Attica, 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, who was previously a member of Attica's board (but had resigned before it discussed the merger). 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 Attica, 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 Attica 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)

Attica 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

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

Website

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

Meetings and Approvals

The boards of both cemeteries unanimously approved the proposed merger. 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). Attica's lot owners approved the merger by a vote of 26-0. 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.

Recommendation

The Division recommends that the Board in turn recommend approval. Contrary to statements made in this application, we believe that Attica could remain financially viable as an independent not-for-profit cemetery corporation. However, Attica has had chronic problems recruiting new board members, has chronically operated at a loss (only recently alleviated by "found" accrued income in the PC account and previously-unclaimed funds). The fact that, as is described in greater detail in the accompanying audit report of Senior Accountant Karen DeYoung, Attica lost track of stocks it owns, resulting in the Office of the New York State Comptroller holding \$134,915.68 in assets belonging to Attica, does not reflect well on cemetery financial management.

Forest Lawn also asserts that the addition of Attica's PM Fund to its own funds will benefit Forest Lawn's bottom line. We have not attempted to calculate whether these additional funds will generate sufficient income to more than offset the obligation to maintain Attica in perpetuity.

On balance, we believe that Attica 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

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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 ATTICA CEMETERY ASS'N, NO. 61-002

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 Attica Cemetery Association (Attica), located in the Town of Attica, in Wyoming County.

Division Audit

Attica was last audited by the Division in 2020 through the year-ending December 31, 2019. At that time, Attica had a Permanent Maintenance (PM) liability of \$118,813.12, a Perpetual Care (PC) liability of \$283,706.47, and a Special Trust liability of \$8,672.08. General Funds totaled \$76,146.00. The cemetery later increased its Perpetual Care Fund in 2020 by claiming abandoned funds previously held by NYS OSC totaling \$134,915.68. Additionally, the cemetery held or holds 2,008 physical shares of stock from multiple companies. The cemetery was asked to verify the ownership and value of these stocks and add any existing value to its Perpetual Care Fund.

The cemetery experienced operating losses in seven of the previous eight years and was encouraged to begin a fundraising campaign, seek volunteers for services, approach the Town for assistance, consider an increase in service charges, and bid for mowing and maintenance services. The report states that the cemetery voted and was already in favor of a merger with Forest Lawn if a change in the law would allow the option. It was also stated that given the cemetery's then-current level of operations and General Fund balance as of December 31, 2019, the cemetery would be insolvent after two years. (see full audit report attached as Exhibit 3).

Annual Report

Attica's most recent Annual Report for the period ending 12/31/2020 showed a PM Fund of \$120,910.49 at cost, \$120,931.80 at market; a Perpetual Care Fund of \$417,696.25 at cost, \$498,906.11 at market; a Special Trust with a balance of \$8,672.50; and the General Fund was \$128,252.34. The Perpetual Care balance reflects the addition of abandoned funds described in the previous audit report. It remains unclear if the cemetery investigated the physical stocks held in its care.

Attica finished 2020 with a surplus of \$8,627.36, achieved primarily due to an increase in lot sales and burials/interment income. The report provided verification of an increase in service charges as recommended in the previous audit report.

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” (see attached Exhibit 2T). In Exhibit T, results for Revenue and Expenses were given for years 2013-2020 with projections for 2021-2025 using the average of the previous 5-year results as a basis for comparison.

Revenue:

Although Forest Lawn’s projection of total revenue from Attica (\$46,007) is projected to be 14% higher than Attica’s previous 5-year average (\$40,429), it is not higher than Attica’s 2020 total revenue results (\$51,607).

Forest Lawn projected a 35% increase in grave sales and foundation sales in Year 1 and 10% increases in Years 2 and 3. While a large increase in grave sales is a consistent claim among other Forest Lawn merger applications, an increase in Foundation revenue is not. When asked for their basis, Forest Lawn responded that these projections are based on the results of previous mergers and a proven “new broom effect” strategy to offer pre-need grave and foundation sales and engage in targeted marketing. Forest Lawn offered a document titled “Mergers and Acquisitions Historical Sales Increases” as evidence of its claim (included in attached Exhibit 6). Forest Lawn further offered that an increase in pre-need and at-need sales will result in an increase in Foundation need and fees.

Interment income is expected to remain stable with no significant increase outside of the ECI. Donations are eliminated; Forest Lawn does not intend to fundraise for this cemetery.

Interest and dividends are higher in Year 1 projections (\$14,430) when compared to the previous 5-year average (\$12,479), but not higher than 2020 results (\$20,524). Attica’s anticipated return on investments is expected to increase on its own with or without the merger due to the large increase in assets noted earlier in this report. This was demonstrated in its 2020 results of \$20,524 in interest & dividends compared to under \$11,000 in the previous several years. However, we believe Forest Lawn’s claim that it can improve Attica’s investment income.

Forest Lawn was asked how it would adjust if it did not meet its aggressive sales goals to which it responded it would cover any gap in the maintenance costs with the income earned on Attica’s sizeable PM and PC Fund balances. It should be noted, again, that Attica’s Interest & Dividends earned on its own in 2020 would cover its reported maintenance & mowing costs as an independent cemetery as well.

Expenses:

Forest Lawn claims that overall expenditures will be reduced. Based on the figures seen in Exhibit T, some expenses are lowered (grave opening, maintenance & mowing, office supplies, professional fees), new ones are added (advertising, website, administrative allocation), and some increase (foundations, insurance, utilities). Their total expenses are projected to be 30% lower than the average of the previous five years. Forest Lawn has not provided sufficient support to show a 30% reduction in expenses but it is reasonable to believe that expenses post-merger will be lower.

It should be noted that post-application and after questions from the Division, Forest Lawn removed some expenses for professional fees (\$300/year) and administrative allocation (\$600/year), stating it will no longer use this assumption because Forest Lawn’s existing staff will handle all related services using its new comprehensive operating system, BeyondPro, that is designed to manage multiple cemeteries.

Bottom line:

Surplus/Deficit (s/d) summary-

Attica 5-yr avg s/d (\$2,576)	Attica 2020 s/d \$10,963	Forest Lawn Year-1 projected s/d \$15,548
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With an increase in revenues as predicted, the overall bottom line post-merger may yield a surplus higher than prior 5-year average results recognized by Attica as a stand-alone. However, since Attica's financial position changed in 2020 and it realized its first surplus, the additional surplus of \$4,585 in Year 1 post-merger isn't as significant nor is it convincingly unattainable by Attica should it remain independent.

Fund Balances:

Attica's fund balances as of December 31, 2020 are stated in the first page of this report. However, after further review, the Division concluded that the funds currently held as Perpetual Care Funds need closer examination. After a preliminary review of the cemetery records on file at the Division, it appears some of the funds currently classified as Perpetual Care may be more appropriately designated as Special Trusts and others may be Permanent Maintenance. In order to uncover the true balances and obligations of the cemetery moving forward, a detailed analysis should be conducted by Forest Lawn in partnership with Attica prior to seeking approval for this merger from the Office of the Attorney General. The Division is requesting that the final breakdown and balances be presented to the Division as both cost and market values, properly accounting for any realized capital gains/losses and ordinary income.

With the preceding condition aside and presumption (based on audit results) that the Funds in sum are accurate, the Division agrees with Forest Lawn's claim that it can support its current cemeteries' maintenance needs and that of Attica 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 its PM Fund with Forest Lawn's \$31 million assures the best likelihood of perpetual care for Attica. They further asserted that the large increase to Forest Lawn's PM would not otherwise be obtained without selling \$1.2MM in grave sales in one year in order to equal the present value (as of 12/31/19) of the approximate \$120,000 PM capital injection through the Attica merger.

Conclusion:

As the results of the PE 12/31/20 Annual Report compared to the Audit Report for PE 12/31/19 audit demonstrate, guidance from the Division has proven valuable. Attica, with the advice from Division staff, achieved its first operating surplus in the last several years and increased its overall asset balance giving the cemetery further sustainability than once predicted. Financially speaking, if Attica were successful at recruiting new board members that could implement the additional audit recommendations, it is my belief that this cemetery could continue to grow and remain viable on its own.

With that said, if there is a lack of community volunteer support, and based on all the data and dialogue provided to date, there does not appear to be a downside to this merger financially. Attica and Forest Lawn will both be in a stronger financial position post-merger, and the Attica property will be in a better and more secure position to provide care and maintenance in perpetuity.

EXHIBIT 2



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

Attica Cemetery Association

(61002)

Into:

The Buffalo City Cemetery

(Forest Lawn Cemetery and Crematory 15027)

August 17, 2021

Forest Lawn Overview:

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

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

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

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

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

Attica Cemetery Association Overview:

Attica Cemetery is a regulated not-for-profit cemetery operation in the Town of Attica, New York in Wyoming County.

The cemetery is a 30-acre parcel which is positioned to be an excellent constituent cemetery within the Forest Lawn Group based on its current state and opportunity for enhanced operations.

The total acreage available for sale is 3 surveyed acres and 10 undeveloped acres.

Attica has a \$121,000 PM fund and a \$323,000 endowed care fund. There is also \$128,000 in operating funds as of December 31, 2020.

The cemetery had 31 burials in 2020.

Forest Lawn Group Merger Outline:

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

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

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

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

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

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

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

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

Attica is a 30-acre cemetery that had 31 reported burials in 2020. The majority of those interments were cremated remains (19 of 31).

Attica Cemetery would continue their ongoing work with important contributions to the success of the merged operations. Attica has a \$121,000 PM fund and a \$323,000 endowed care fund. There is also \$128,000 in operating funds as of December 31, 2020. As a combined entity, it would generate a positive impact on the shared PM fund.

Sales volume for Attica is projected to step-up at 35% over the five-year average under Forest Lawn's leadership with an additional 10% increases in years two and three of the merger.

Attica's operating expenses would decrease by \$7,000 due to centralized maintenance by the Forest Lawn Group and the elimination of \$6,000 in payroll expenditures by the cemetery.

The net effect of increased revenues and decreased expense would result in an average increase in net assets over the next five years of \$18,000 per year. This is a significant improvement over historical deficits.

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

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

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

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

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

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

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

The additional \$120,000 in PM to Forest Lawn's existing investments will generate a positive shared impact on the PM fund resulting as a result of the merger. This long-term sustainability is critically important to both operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Attica Cemetery has some equipment to benefit operations. This equipment includes a John Deere 950 mid mount lawn mower and various landscaping tools.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Forest Lawn's experience with many smaller 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. Attica Cemetery will be serviced in the same manner as it services its existing constituent cemeteries. These mobile land services are highly efficient and enable the maximization of scheduling services and maintenance. This same operational structure is currently in place at Attica.

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 Attica 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 Attica Cemetery 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 Attica Cemetery lot owners.

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

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

Forest Lawn will manage the logistics of local cemetery meetings using both technology and regular in-person visits of Forest Lawn representatives to the local cemeteries. Forest Lawn will publish notices of annual lot owners' and any special meetings in each locality in the same manner that it currently publishes notices in its principal location in Buffalo, including by electronic means. As part of its discussions with potentially constituent cemeteries, Forest Lawn has committed to creating a website for each location (many of which, like Attica, 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 Attica Cemetery will have appropriate notice and opportunity to participate in annual and special lot owner meetings in more ways than they have currently.

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

Forest Lawn will provide notice to lot owners of Attica 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 Attica Cemetery website and three successive weeks of publication in a newspaper in the county of operation of Attica Cemetery.

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

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

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

Lot owner notice was served by publication and 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.

Attica Cemetery does not currently 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
Attica Cemetery Certificate of Incorporation	Exhibit C
Attica Cemetery Bylaws	Exhibit D
Forest Lawn Trustee List	Exhibit E
Attica Cemetery 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
Attica Cemetery 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
Attica Cemetery Board Approval of Merger	Exhibit P
Attica Cemetery Lot Owners Approval of Merger	Exhibit Q
Forest Lawn Annual Financial Report	Exhibit R
Attica Cemetery 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

202412

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.

AIDF-24

CERTIFICATE OF MERGER

88021200044

AIDF-24

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

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

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

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

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

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

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

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

A new paragraph is added to read as follows:

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

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

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

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

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

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

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

IN WITNESS WHEREOF, the undersigned have, on behalf of each constituent corporation, subscribed this certificate and hereby affirm it as true under the penalties of perjury this 3rd day of October, 1992

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 Hock
Eugene Hock, 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

4

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

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

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

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

ENTER,

[Signature]
I.S.C.

Dated, **DEC 23 1997**, 1997

GRANTED
DEC 23 1997
[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:

[Signature]
WILLIAM D. MALDOVAN
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

DENNIS C. VADCO
ATTORNEY GENERAL

DR. BARBARA ANN DEBONO
COMMISSIONER OF HEALTH

41 STATE STREET
ALBANY, NY 12231-0001
(518) 474-8226

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

RICHARD D. FISHER
DIRECTOR

STATE OF NEW YORK
SUPREME COURT COUNTY OF ERIE

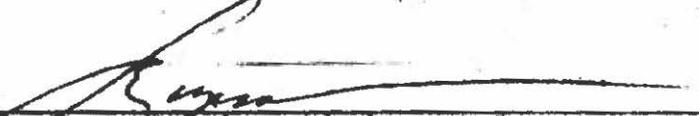
Application of BUFFALO CITY CEMETERY, INC,
and LAKESIDE MEMORIAL PARK ASSN., INC.
For a Merger pursuant to N-PCL §901

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

FEB 12 2 01 PM '98

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STATE OF NEW YORK
DEPARTMENT OF STATE

FILED FEB 12 1998

TAXS

BY: AS

P. 16

FEB 12 11 04 AM '98

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BILLED

Filed by:

Christine B. Pedcock
Accelerated Information & Document Filing, Inc.
40 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

FOI 0502 000 625

THE BUFFALO CITY COUNTRY, INC. AND
OF
WILLIAMSVILLE COUNTRY ASSOCIATION, INC.
INTO
THE BUFFALO CITY COUNTRY, INC.
UNDER SECTIONS 901 OF THE NOT-FOR-PROFIT
CORPORATION LAW

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

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

2 There are no holders of capital contributions evidenced or subscription contracts. The membership of the constituent corporations is as follows:

The members of The Buffalo City Country, Inc. are the lot owners as defined in Section 1912 of the Not-for-Profit Corporation Law, of Nassau County.

The members of Williamsville Country Association are the lot owners as defined in Section 1912 of the Not-for-Profit Corporation Law, of Williamsville Country.

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

A new paragraph is added to read as follows:

The Corporation's committees are located in the City of Buffalo, Town of Hamberg 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 location of incorporation of The Buffalo City Country, Inc. was changed from the Erie County Office on November 21, 1964, and a certificate of type for The Buffalo City Country, Inc. filed by the Department of State on November 16, 1970. The

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

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

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

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

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

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 Fred R. Whaley, Jr.
Fred R. Whaley, Jr. President

By Joseph P. DiPietro
Joseph P. DiPietro, Secretary

WILLIAMSVILLE CEMETERY
ASSOCIATION

By Fredrick S. Wood
Fredrick S. Wood, President

By George K. ...
George K. ... Secretary

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 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,

[Handwritten signature]
150

Filed Apr 20 2001

GRANTED
APR 20 2001

[Handwritten signature]
CLERK

THE COUNTY CLERK HEREBY CERTIFIES THAT THE NO OBJECTION BY THE COUNTY OF ALBANY, APPROVED, RESOLVED, ORDERED, RESOLVED, ORDERED AND RESOLVED BY ALL MEMBERS OF THE COUNTY BOARD OF SUPERVISORS, RESOLVED AND ORDERED INCLUDING ALL OFFICERS, MEMBERS AND MEMBERS OF THE COUNTY AND NO OBJECTION IS CONSIDERED ON BEHALF OF THE COUNTY BY THE COUNTY CLERK IN THIS RESPECT.
[Handwritten signature] 20 01
CLERK OF COUNTY CLERK



STATE OF NEW YORK
DEPARTMENT OF STATE
4 STATE STREET
ALBANY, NEW YORK 12242

January 22, 2001

Mr. Kelly

Sharon M. Kelly
Hedgepeth Rose Andrews
Woods & Woodcock LLP
Attorneys at Law
One Wall Street Plaza, Suite 2000
Buffalo, NY 14203-2191

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

Dear Ms. Kelly:

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

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

Very truly yours,

Robert C. Blazon
Robert C. Blazon
Chairman of the State Cemetery Board

ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED
DATE 01-10-2001 BY
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010502000625

AIDF-24

CERTIFICATE OF MERGER

OF

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

INTO

THE BUFFALO CITY CEMETERY, INC

GT

STATE OF NEW YORK
DEPARTMENT OF STATE
FILED MAY 12 2001
TAXS
BT:
Encl

AIDF-24

Drawdown

Signature: P. P. P. P.
Authorized Information & Document Filing, Inc.
123 Main Street, Suite 876
Buffalo, New York 12207

CUSTOMER REFERENCE # 1530

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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

Attica Cemetery

Certificate of Incorporation

NAME ARCADE RURAL CEMETERY ASSOCIATION

Corporation
Box NAME ATTICA, ST. PAUL'S AID SOCIETY OF

No. 1853-4

DATE FILED
Month Day YearLiber Page DATE FILED
Month Day Year

Oct 26 1853 Recorded certificate of incorporation MR 3 249 Dec 5 1867 Certificate of Incorporation

Dec 31 1896 Report of Officers and Trustees

(Name appears as St. Paul's Benevolent
Society)

NAME ATTICA CEMETERY ASSOCIATION

Corporation
Box NAME ATTICA, ZION'S CHURCH OF THE EVANGELICAL
ASSOCIATION OF NORTH AMERICA.

No. 1853-5

DATE FILED
Month Day YearLiber Page DATE FILED
Month Day Year

Nov 3 1853 Recorded certificate of incorporation MR 3 258 June 15 1869 Recorded certificate of incorporation

Oct 2 1868 " " " " MR 2 468

NAME ARCADE, SOCIETY OF THE FIRST METHODIST
EPISCOPAL CHURCH OFCorporation
Box NAME ARCADE, VILLAGE OF
No. 1855-2DATE FILED
Month Day YearLiber Page DATE FILED
Month Day Year

June 19 1855 Recorded certificate of incorporation MR 2 366 Aug 18 1871 Certificate of canvass and incorpora

Certificate of the formation of a 'Rural Cemetery Association' in the town of Attica in the county of Wyoming under the Act of the Legislature of the State of New York, passed April 27, 1852. Whereas in pursuance of a notice published in a newspaper in the village of Attica entitled the 'Attica Atlas' a meeting of several persons residents of the town of Attica was held on the 14th day of October instant at the Hall of the American Hotel, in said village with reference to a new place for the burial of the dead, at which meeting Henry Putnam was appointed Chairman and Benjamin R. Folsom, Secretary, after remarks were made by several persons in reference to the object of the meeting a motion was made by S. Corbett Esq that a committee be appointed preparatory to a future meeting to be held for the organization of an association under the Statute which motion was carried and Alden S. Stevens Benjamin R. Folsom Ezra Bishop, William Bates, Abel Widdow, Christian Wither and Henry Putnam were appointed such Committee, The meeting was thereupon adjourned to the 21st instant at 7 o'clock in the afternoon at the Session Room of the Methodist Episcopal Church in the Village of Attica; And Whereas several persons desiring forming a 'Rural Cemetery Association' met at the time and place last above named and Alden S. Stevens Esq by a unanimous vote was appointed Chairman and Elias Folsom Secretary, The meeting thereupon proceeded to the organization of an Association, in pursuance to which and in accordance with the provisions of the Statute in such case provided the Chairman and Secretary, Certify as follows, First, the following named persons to wit, Henry Putnam, Benjamin R. Folsom, Alden S. Stevens, Elias Folsom, James Baker, Charles Reynolds, William S. Barnett, Aaron Cotton, James W. Thomas, William R. Goodwin, H. P. Smith, E. Gardner, Horace, Levi Hall, Jacob W. Wood, Jacob Green, Moses Colebro, Nelson Roman, Abel Widdow, Ezra Bishop, J. C. Bishop, William Widdow, William Bates, John S. Putnam, George S. West, E. C. Shattuck, Solon Wainwright, A. J. Folsom, Taylor S. Goodwill and George P. Folsom, who were 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, were present and attended such meeting. Second, that the Corporate name of the Association be called and known by the name of the 'Attica Cemetery Association' Third, that there be nine trustees for the management of the concerns of the Association, Fourth, that Alden S. Stevens William R. Goodwin Levi Charlton, Benjamin R. Folsom, Henry Putnam, Charles Shattuck, Ezra Folsom, Abel Widdow and Christian Wither were elected trustees of the Association Fifth, that the said trustees were divided into three classes as follows, Alden S. Stevens, Abel Widdow and Christian Wither in the first class, William R. Goodwin Benjamin R. Folsom, and Henry Putnam, in the second class, and Levi Charlton, Charles Shattuck and George Folsom in the third class, Sixth that the first Tuesday in October in each year, was the day fixed upon for the annual election of trustees, In the organization of the Association each particular act done, was decided and voted by a majority of the Association, All which we certify according to the Statute in such case made & provided. Dated at Attica this 2nd day of October A.D. 1853.

A. S. Stevens Chm
Elias Folsom Secretary

State of New York, Wyoming County, ss.

On this 22th day of October 1853 personally appeared before me Frederick C. Farnham a Justice of the Peace in and for said County, Alden S. Stevens and Elias Folsom well known to me to be the persons described in and who have signed in full the above instrument in writing who severally acknowledged as they respectively entered the same for the uses and purposes therein mentioned and as Chairman and Secretary of the meeting referred to in the said instrument in writing.

F. C. Farnham J. P.

A true copy of the original Recorded November 2, 1853 at 1 o'clock P.M. + Examined A. P. Currier Clerk

Exhibit D

Attica Cemetery Bylaws

BY-LAWS

of the

ATTICA CEMETERY ASSOCIATION

ARTICLE I

The Cemetery grounds of this Association shall be known by the name of "Forest Hill Cemetery."

ARTICLE II

The membership of the corporation shall hold its annual meeting on the first Tuesday of April of each year. Special meetings of the members may also be called by the Board of Trustees or by the members entitled to cast at least 10 percent of the votes of the corporation. Notice of the annual meeting or any special meeting of the members shall be given by written notice of the time and place of the meeting by publication in a newspaper of general circulation in the community once a week for three consecutive weeks prior to the meeting. The membership shall elect Trustees to serve on the Board of Trustees at the annual meeting and shall vote on any amendments in the By-Laws or other matters that may properly come before the full membership.

ARTICLE III

The Board of Trustees shall consist of eight people to be elected by the members. Two Trustees of the Board shall have a term of two years, two Trustees of the Board shall have a term of three years, two Trustees of the Board shall have a term of four years and two Trustees shall have a term of five years. Any Trustee may be removed for cause by a majority vote of the members at the annual meeting or any special meeting called for that purpose. In the event that any member dies, resigns or is removed during his term, the membership, at the next annual meeting, shall elect a replacement Trustee to fill out that Trustee's term.

ARTICLE IV

The Board of Trustees shall meet at the annual meeting of the members and at other such times at the President, Vice-President or any two Trustees may direct and a written notice of the time and place of said meeting shall be personally given or mailed to each Trustee. Five Trustees shall constitute a quorum for the transaction of any business at a meeting of the Board of Trustees.

ARTICLE V

The Board of Trustees shall appoint a President, Vice-President, Secretary and Treasurer as hereinafter set forth. In addition, the Board of Trustees is authorized to take any action necessary or transact any business required or

authorized by the Not For Profit Corporation Law or any other law of the State of New York. The Board of Trustees is further required to follow any and all regulations and requirements of the Cemetery Board of the State of New York or other regulatory bodies.

ARTICLE VI

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 VII

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

ARTICLE VIII

The Secretary shall attend all the 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, and a description of the lot conveyed, and perform such other duties as the Board may from time to time require.

The Secretary shall have charge of the corporate seal.

ARTICLE IX

The Treasurer shall have charge of all 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 pursuant of an order of the Board of Trustees. He shall keep an accurate account of all receipts and disbursements and render to the Board statements at such time as they may require; he shall make a full and complete report annually of all moneys received and disbursed by him and from what source received and in what securities any and all funds are invested.

ARTICLE X

The Sexton or Superintendent shall advise with and be responsible to grounds committee for care of Forest Hill Cemetery; the opening of graves and building foundations for markers and monuments. It shall be done in a workmanlike manner. He shall have charge of all equipment, including maps, machinery and tools used in operation of the cemetery. He may sell lots at prices set by the Board. He may be a member of the Board of Trustees.

ARTICLE XI

The Board of Trustees may creat any committees that it deems necessary for the proper and efficient operation of the cemetery and the Board further retains the right to appoint any officers to act in conjunction with the committees.

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

Trustees of Association

Frederick C. Stevens
Jacqueline Perl
Roxanne Christensen
Kim Clark
Thomas Gadd
John Goodridge
Don Herman
Tim Moran
James Zeilman

Exhibit G

Notification of Proposed Merger to Localities



June 30, 2021

Attica Town Hall
9 Water St
Attica, NY 14011

Dear Bryan Kehl, Town Supervisor:

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

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

THE FOREST LAWN GROUP

Forest Lawn
Buffalo, NY

Lakeside Cemetery
Hamburg, NY

Williamsville Cemetery
Amherst, NY

St. Mathew's Cemetery
West Seneca, NY

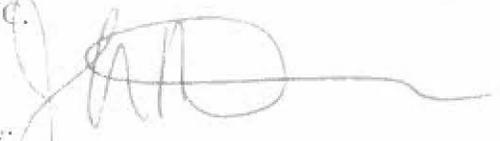
Forest Lawn Cremation Company
Buffalo, NY

Gulhsmane Cemetery
Williamsville, NY

1411 DELAWARE AVENUE
BUFFALO, NEW YORK 14207
TEL 716.885.1600
FAX 716.881.6462
FOREST-LAWN.COM

Sincerely,

THE BUFFALO CITY CEMETERY,
INC.


By: Joseph P. Dispenza
President

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

Where memories live
and
the stories are told.

AFFIDAVIT OF MAILING

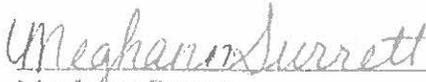
The undersigned, being duly sworn, hereby states:

That on Wednesday, June 30, 2021 I mailed a copy of the attached Letter of Notice to Bryan Kehl, Town Supervisor, Attica, NY in connection with the proposed merger between The Buffalo City Cemetery, Inc. d/b/a Forest Lawn Cemetery and Attica Cemetery Association, pursuant to New York Not-for-Profit Corporation Law Section 1506-d, via first class registered mail with return receipt requested.

The Letter of Notice was mailed to the following address:

Attica Town Hall
9 Water Street
Attica, NY
14011

In witness thereof, I have hereunto set my hand this 30th day of June, 2021


Meghann Surret
Executive Secretary
The Buffalo City Cemetery, Inc.

STATE OF NEW YORK)

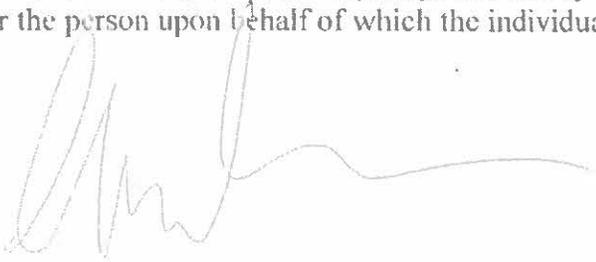
:SS.

COUNTY OF ERIE)

On the 30th day of June, in the year 2021, before me, the undersigned, a notary public in and for said state, personally appeared Meghann Surret, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

CHRISTOPHER W. CONVERSE
NOTARY PUBLIC-STATE OF NEW YORK
No. 01C06108490

Notary Public
Qualified in Erie County
Commission Expires April 19, 2024



7014 2870 0001 6730 9135

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Postage	\$	Postmark Here <i>Quaker</i>
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: *Susan May*
Town Supervisor

Street & Apt. No.
or PO Box No.
City, State, ZIP+4

PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9128

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Postage	\$	Postmark Here <i>Lancaster</i>
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: *Ronald Ruffino, Sr*
Town Supervisor

Street & Apt. No.
or PO Box No.
City, State, ZIP+4

PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9104

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Postage	\$	Postmark Here <i>Freedom Rural</i>
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: *Randy Lester*
Freedom Township

Street & Apt. No.
or PO Box No.
City, State, ZIP+4

PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9111

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
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For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Postage	\$	Postmark Here <i>Freedom</i>
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: *Randy Lester*
Town Supervisor

Street & Apt. No.
or PO Box No.
City, State, ZIP+4

PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9098

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Postage	\$	Postmark Here <i>Attica</i>
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: *Bryan Kehl*
Attica Town Supervisor

Street & Apt. No.
or PO Box No.
City, State, ZIP+4

PS Form 3800, July 2014 See Reverse for Instructions

7014 2870 0001 6730 9081

**U.S. Postal Service™
CERTIFIED MAIL® RECEIPT**
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Postage	\$	Postmark Here <i>Aurora</i>
Certified Fee		
Return Receipt Fee (Endorsement Required)		
Restricted Delivery Fee (Endorsement Required)		
Total Postage & Fees	\$	

Sent To: *James J. Bach*
Aurora Town Supervisor

Street & Apt. No.
or PO Box No.
City, State, ZIP+4

PS Form 3800, July 2014 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION

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

1. Article Addressed to:

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

2. Article Number
 (Transfer from service label)

7014 2870 0001 6730 9128

PS Form 3811, July 2013

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

- A. Signature
 Signature Agent Addressee
- B. Received by (Printed Name)
 C. Date of Delivery
- D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

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

4. Restricted Delivery? (Extra Fee) Yes

SENDER: COMPLETE THIS SECTION

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

1. Article Addressed to:

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

2. Article Number
 (Transfer from service label)

7014 2870 0001 6730 9098

PS Form 3811, July 2013

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

- A. Signature
 Signature Agent Addressee
- B. Received by (Printed Name)
 C. Date of Delivery
- D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

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

4. Restricted Delivery? (Extra Fee) Yes

SENDER: COMPLETE THIS SECTION

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

1. Article Addressed to:

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

2. Article Number
 (Transfer from service label)

7014 2870 0001 6730 9142

PS Form 3811, July 2013

Domestic Return Receipt

COMPLETE THIS SECTION ON DELIVERY

- A. Signature
 Signature Agent Addressee
- B. Received by (Printed Name)
 C. Date of Delivery
- D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No

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

4. Restricted Delivery? (Extra Fee) Yes

Exhibit H

Notice to Lot Owners

**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 (“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/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 Surrett 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 Mergers will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the cemeteries listed above 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.

**NOTICE OF SPECIAL MEETING
OF LOT OWNERS
OF
FOREST HILL CEMETERY ASSOCIATION**

NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Forest Hill 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 21, 2021 at 7:00 PM at Attica Village Office, 9 Water Street Attica, NY 14011, or any adjournment thereof. For more information, contact Jackie Pearl at (585) 591-1681.

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

Exhibit I

Posting of Notice for Lot Owners

WELCOME TO FOREST LAWN



You may be eligible for FREE cremation/burial space at Forest Lawn
[LEARN MORE](#)

Notice of Special Meeting of Lot Owners on August 2, 2021
[Click Here for Details](#)

NOTICE:

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

FOOT COUNTRY CLUB & GOLF COURSE, 1800 N. GARDEN ST. BUFFALO, NY 14202
CITY OF BUFFALO, 100 N. GARDEN ST. BUFFALO, NY 14202
CITY OF BUFFALO, 100 N. GARDEN ST. BUFFALO, NY 14202
CITY OF BUFFALO, 100 N. GARDEN ST. BUFFALO, NY 14202

DATE: August 2, 2021

TIME: 2:00 PM

LOCATION: 1500 20th Street, Buffalo, NY 14202

CONTACT: MEGAN SURRETT AT 214-385-1400 • 902-8087-1000
DATE POSTED AT CEMETERY: JUNE 7, 2021

NOTICE:

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

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

DATE: August 2, 2021

TIME: 2:00 PM

Zoom Video Conferencing

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

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

DATE POSTED AT CEMETERY: JUNE 7, 2021

THE OFFICE
IS TEMPORARILY
CLOSED

CALL 649-5507 FOR ASSISTANCE

8:30 AM - 4:30 PM, MONDAY - FRIDAY

Protected by

rina

gravesite and make sure that any items that
cleanup dates.

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

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

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larch 31 for the
notification of r

heck the Service
visitor may retrie

NOTICE:

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

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

DATE: August 2, 2021

TIME: 2:00 PM

Zoom Video Conferencing
9600 16th Street, Suite 301, #427010
- 1 978 205 6099 Meeting ID: 893 6417 0165

LOCATION: _____

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

DATE POSTED AT CEMETERY: JUNE 7, 2021



NOTICE:

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

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

DATE: August 2, 2021

TIME: 2:00 PM

Zoom Video Conferencing

<https://us02web.zoom.us/j/84364570165>

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

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

DATE POSTED AT CEMETERY: JUNE 7, 2021

NOTICE:

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

DATE: July 21, 2021

TIME: 7:00 PM

LOCATION: Attica Village Office
9 Water Street Attica, NY 14011

CONTACT JACKIE PEARL AT 585-591-1681 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: _____

Exhibit J
Publication of Notices

NOTICE:

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

DATE: July 21, 2021

TIME: 7:00 PM

LOCATION: Attica Village Office
9 Water Street Attica, NY 14011

CONTACT JACKIE PEARL AT 585-591-1681 FOR MORE INFORMATION

DATE POSTED AT CEMETERY: May 10, 2021



AHV: Anne Downey
819-4761

Affidavit of Publication Under Section 206 of the Limited Liability
Company Law

State of New York
County of Erie, SS:

July 19, 2018

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

was published in said newspaper once each
week for 3 weeks, commencing
on 7/5/18 and ending on 7/19/18

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

By: Christine Kane

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

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 the
Oakwood Cemetery Association, Warsaw Cemetery Association, Arcade Rural
Cemetery, Forest Hill Cemetery, and Chenango Valley Cemetery into the Buffalo
City Cemetery, Inc.
This Special Meeting of lot owners will be held on Tuesday, July 24, 2018 at 3:00
p.m. at 1890 Main Street, Buffalo, New York, 14208.
7/5-12-19/18

SWORN TO ME,
THIS 19 TH DAY OF JULY

2018

Roger L. Puchalski
Notary Public, Erie County New York

ROGER L. PUCHALSKI
Notary Public, State of New York
Registration #01PU6329477
Qualified In Erie County
Commission Expires Aug. 24, 2019

3620 Harlem Road, Cheektowaga, NY 14215 • 716.835.9454 • fax 716.835.9457

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msurrett@forest-lawn.com

AFFIDAVIT OF PUBLICATION
Batavia Daily News

State of New York,

County of Wyoming,

The undersigned is the authorized designee of **Alec Johnson**, the publisher of **Batavia Daily News**, a **Daily Newspaper** published in **Wyoming** County, New York. I certify that the public notice, a printed copy of which is attached hereto, was printed and published in this newspaper on the following dates:

June 29, 2021, July 06, 2021, July 13, 2021

This newspaper has been designated by the County Clerk of **Wyoming** County, as a newspaper of record in this county, and as such, is eligible to publish such notices.



Signature

Eliot T. Putnam

Printed Name

Subscribed and sworn to before me,

This 19 day of July 2021



Notary Signature

Notary Public Stamp



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msurrett@forest-lawn.com

AFFIDAVIT OF PUBLICATION

Batavia Daily News

Notice of Special Meeting of Lot Owners of Attica Cemetery Association (Forest Hill) NOTICE IS HEREBY GIVEN that a Special Meeting of the Lot Owners of the Attica 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 21, 2021 at 7:00 PM at Attica Village Office, 9 Water Street Attica, NY 14011, or any adjournment thereof. For more information, contact Jackie Pearl at (585) 591-1681. All Lot Owners who attend the meeting will need to provide verification of identity and lot ownership. Each lot is entitled to one vote at the meeting. The proposed Merger will be effective after all necessary approvals have been obtained and required filings made, whereupon the members of the Association will become members of Forest Lawn, the surviving corporation, and as such surviving corporation, Forest Lawn shall assume all assets and liabilities of the Association.

Exhibit K

Attica Cemetery

Equipment Resources

SCHEDULE 3.9

Personal Property

John Deere 950 mid mount lawn mower

Ferris 2200 mid mount lawn mower

Pug utility vehicle

Wisconsin air compressors

Craftsman air compressor

Honda water pump

Two Stihl FS Weed whackers

One Stihl Chain Saw

John Deere Gun Safe

Miscellaneous hand tools

John Deere hedge trimmers

Exhibit L

Plan of Merger

PLAN OF MERGER

Attica 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. Attica Cemetery Association, a cemetery corporation formed in New York, [which entity was formed under the name - same -] (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 Attica Cemetery in the town of Attica, 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.

Attea CEMETERY
ASSOCIATION)

By: Jacqueline L. Perl
Name: Jacqueline L. Perl
Title: Secretary

Date: March 13, 2021

THE BUFFALO CITY CEMETERY, INC.

By: [Signature]
Name: Joseph P. Dispenza
Title: President

Date: 5-11, 2021

Exhibit M

Merger Agreement

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

THIS AGREEMENT OF MERGER (“**Agreement**”), dated as of April 22, 2019, is by and between **ATTICA CEMETERY ASSOCIATION**, a New York cemetery corporation having an address at 40 High Street, Attica, New York 14011 (“**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 to 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:

1.1 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 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 Attica 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 hereof.

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

1.5 Execution of Certificate of Merger. As soon as possible following approval of this Agreement and the Plan of Merger by the members of each of the Constituent Corporations, 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 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. Such application shall be made on notice to the New York State Cemetery Board and, 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 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 cemetery association duly organized, validly existing and in good standing under the laws of the State of New York