

RESTATED ARTICLES OF INCORPORATION  
OF  
THE COLUMBIAN CEMETERY ASSOCIATION

The Association was formed under the Cemetery Association laws of Oregon in 1905. The Bylaws on file have served as the Association's charter document since that date and are restated by this instrument as a result of Oregon Laws 1959, Chapter 580 and ORS 65.451. The Association is hereinafter referred to as the "Corporation."

ARTICLE I

The name of the Corporation is "The Columbian Cemetery Association" and its duration is perpetual.

ARTICLE II

The Corporation is a mutual benefit corporation as defined in the Oregon Non-Profit Corporation Act (the "Act").

ARTICLE III

The Corporation shall have such classes of members with such rights and qualifications as may be set forth from time to time in the Bylaws. The Corporation shall have a Board of Trustees with such qualifications and numbers as shall be set forth from time to time in the Bylaws. The Bylaws may contain provisions which authorize the Board of Trustees to authorize by delegation any person or persons to exercise some or all of the powers which would otherwise be exercised by the Board of Trustees. To the extent so authorized under the procedures set forth in the Bylaws, any such person or persons shall have the duties and responsibilities of the Board of Trustees, and the Trustees shall be relieved to that extent from such duties and responsibilities.

ARTICLE IV

The Corporation is organized and shall be operated exclusively for the purpose of owning and operating a cemetery, which operation shall not be for profit; and in all manner shall be in accordance with Section 501(c)(13) of the Internal Revenue Code of 1986, as amended ("Code").

ARTICLE V

The Corporation is intended to qualify as a tax-exempt organization within the meaning of Section 501(c)(13) of the Code. Notwithstanding any other provision of these Articles, the business of the Corporation shall be conducted exclusively in such a manner as to maintain a continuing qualification for tax exemption under such foregoing Section or the corresponding provision of any future federal tax laws. No part of the net earnings of the

Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers or other persons, except that the Corporation may pay reasonable compensation for services rendered and may make payments and distributions in furtherance of the purposes set forth in Article IV.

## ARTICLE VI

To the fullest extent permitted by the Act, as it exists on the date hereof or may hereafter be amended, no director or uncompensated officer of the Corporation shall be liable to the Corporation for monetary damages for conduct as a director or such officer occurring on or after the date of adoption of this provision. Any amendments to or repeal of this provision or the Act shall not adversely affect any right or protection of a director or such officer of the Corporation for or with respect to any acts or omissions of such director or officer occurring prior to such amendment or repeal. No change in the Act shall reduce or eliminate the rights and protection set forth in this Article unless the change in the law specifically requires such reduction or elimination. This provision, however, shall not eliminate or limit the liability of a director or such officer for:

- A. Any breach of the director's or officer's duty of loyalty to the Corporation;
- B. Acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law;
- C. Any unlawful distribution;
- D. Any transaction from which the director or such officer derived an improper personal benefit; and
- E. Any act or omission in violation of Sections 65.361 to 65.367 of the Act.

## ARTICLE VII

To the fullest extent permitted by the Act, as it exists on the date hereof or is hereafter amended, the Corporation:

- A. Shall indemnify any person who was, or is threatened to be made, a party to an action, suit or proceeding, whether civil, criminal, administrative, investigative, or otherwise (including an action, suit or proceeding by or in the right of the Corporation) by reason of the fact that (i) he or she is or was a director or an officer of the Corporation, or (ii) served at the Corporation's request as a director or officer of another nonprofit corporation or enterprise, or (iii) served at the Corporation's request as a fiduciary (within the meaning of the Employee Retirement Income Security Act of 1974) with respect to any employee benefit plan of the Corporation, or (iv) serves or served at the request of the Corporation as a director, officer, employee, or agent, or as a fiduciary of an employee benefit plan, of another corporation, partnership, joint venture, trust, or other enterprise.

B. Shall pay for or reimburse the reasonable expenses incurred by a director or an officer in any matter described above in Article VII.A. in advance of final disposition of the proceeding. The indemnification and advancement of expenses provided for in this Article shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any statute, bylaw, agreement, general or specific action of the Board of Directors, or otherwise. The right to and amount of indemnification and advances shall be determined in accordance with the provisions of the Act in effect at the time of the determination.

#### ARTICLE VIII

Upon dissolution or final liquidation, after payment or provision for payment of all liabilities of the Corporation, the remaining assets of the Corporation shall be distributed to such other tax-exempt non-profit organizations operated as a cemetery business for the purpose of burial as the Corporation's Board of Directors shall designate. Any assets not disposed of by the Board of Directors shall be disposed of by a court of general jurisdiction acting in the matter or as otherwise provided under the provisions of ORS Chapter 65 (or such successor provisions then in effect) governing the distribution of assets of this particular organization upon dissolution or final liquidation.

THE COLUMBIAN CEMETERY ASSOCIATION

By: \_\_\_\_\_

Its: President