

FILED

**ARTICLES OF INCORPORATION
FOR
SUNSET PERPETUAL CARE, INC.**

98 AUG 24 AM 11:13
SECRETARY OF STATE
STATE OF IDAHO

I.

I, the undersigned, being a person of legal age and a citizen of the United States, or its territories or possessions, do hereby voluntarily associate for the purpose of forming a corporation under the laws of the State of Idaho.

II.

The name of the corporation shall be SUNSET PERPETUAL CARE, INC.

III.

The period of its duration shall be perpetual.

IV.

The location and post office address of the registered office of this corporation shall be 3303 Hwy. 8 East, Moscow, Idaho 83843. The registered agent for said corporation shall be Ernest L. Bunch.

V.

The purposes for which this corporation is organized is the transaction of any and all lawful business for which corporations may be incorporated under the Idaho Nonprofit Corporation Act. In furtherance of the foregoing purpose, the corporation shall have and may exercise all of the rights, powers and privileges now or hereafter conferred upon corporations organized under the laws of Idaho.

SUNSET PERPETUAL CARE, INC.
ARTICLES OF INCORPORATION

88/24/1998 09:00

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This corporation is formed for and shall be operated exclusively as a volunteer charitable organization for charitable and perpetual care purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code and including, for such purposes the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code, and, more specifically, to associate for the improvement of the community's social welfare through the ongoing operation, maintenance and perpetual care of the cemetery known as Sunset Memorial Gardens.

This corporation is one which does not contemplate pecuniary gain, nor profit, to the members, directors or officers thereof, is organized for non-profit purposes, and no part of any net earnings or earned surplus thereof shall inure to the benefit of any member, director, officer or other private person.

VI.

This corporation shall not issue any capital stock, but shall issue membership certificates to each member thereof, which certificates cannot be assigned so that the transferee can become a member of the corporation, except by resolution of the Board of Directors and under such regulations as the Bylaws may prescribe.

All members shall have the same rights and obligations with respect to voting, dissolution, redemption and transfer, unless the bylaws establish classes of membership with different rights or obligations or divide voting rights by voting districts.

Corporations, associations and co-partnerships, as well as persons, may become members of this corporation, provided the same is not organized or conducted for any purpose inconsistent with Idaho Non-Profit Corporation Act.

VII.

The Board of Directors of the Corporation shall consist of not less than three (3) nor more than nine (9) individuals, each of whom, at all times, shall be a member of the Corporation. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected or appointed by the existing Directors in the manner and for the term provided in the Bylaws of the Corporation. The name and address of the person who shall serve as Director until the first annual meeting of the members or until his succession be elected and qualify is:

ERNEST L. BUNCH, 3303 HWY., 8 EAST, MOSCOW, IDAHO.

VIII.

Any of the directors or officers of this corporation shall not, in the absence of fraud, be disqualified by his/her office from dealing or contracting with this corporation either as vendor, lessor, firm, association, or corporation of which he/she shall be a member, or in which he/she may be pecuniarily in any manner be so disqualified. No director or officer, nor any proprietorship, firm, association, or corporation with which he/she is connected as aforesaid shall be liable to account to this corporation or its shareholders for any profit realized by him/her from or through any such transaction or contract, it being the express purpose and intent of this provision to permit this

corporation to buy from, sell to, or otherwise deal with proprietorships, firms, associations, or corporations of which the directors and officers of this corporation, or anyone or more of them, may be members, directors or officers, or in which they or any of them may have pecuniary interest; and the contracts of this corporation, in the absence of fraud, shall not be void or voidable or affected in any manner by reason of any such position. Furthermore, directors of this corporation may be counted for a quorum of the board of directors of this corporation at a meeting even though they may be pecuniarily interested in matters considered at such meeting, and any action taken at such meeting with reference to such matters by a majority of the directors shall not be void or voidable by this corporation in the absence of fraud.

IX.

The private property of the members of the corporation shall not be subject to the payment of corporate debts to any extent. The shares of the corporation shall not be subject to assessment for any corporate purpose.

X.

Upon the dissolution of SUNSET PERPETUAL CARE, INC., its assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

XI.

The name and address of the initial incorporator is:

ERNEST L. BUNCH, representative Director, 3303 Hwy. 8 East, Moscow, ID
83843.

The incorporator shall have one hundred membership certificates subscribed to
him.

I, the undersigned, for the purpose of a corporation, do make and file these articles
and do hereby certify that the facts and circumstances are true and have hereunto set my
hand this 18 day of August, 1998.

Ernest L. Bunch
Ernest L. Bunch

STATE OF IDAHO)
) ss.
COUNTY OF LATAH)

On this 18th day of August, 1998, before me, a Notary Public,
personally appeared Ernest L. Bunch, known or identified to me to be the person whose
name is subscribed to the within instrument and acknowledged to me that he executed the
same.

Debbie Weber
NOTARY PUBLIC in and for the
State of Idaho residing at Lewiston
My commission expires: 10-10-2000