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State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

CLINGER, MANNING CORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: June 11, 1992



Pete T. Cenarrusa
SECRETARY OF STATE

By *Valerie Flint*

ARTICLES OF INCORPORATION

OF

CLINGER, MANNING CORPORATION

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The undersigned natural person, being more than twenty-one years of age, hereby establishes a corporation pursuant to the Idaho Business Corporation Act, as amended (the "Act"), and adopts the following articles of incorporation:

FIRST: The name of the corporation is Clinger, Manning Corporation.

SECOND: The corporation shall have perpetual existence.

THIRD: (a) The purposes for which the corporation is organized are:

(i) to engage in the funeral home business and to provide all services related thereto, including but not limited to owning, holding, using, selling, renting, exchanging and otherwise dealing in and with funeral home equipment, facilities and related real property; and

(ii) to transact any and all lawful business for which corporations may be incorporated under the Act and which a majority of the board of directors determines to transact.

(b) The corporation shall have and may exercise all of the rights, powers and privileges now or hereafter conferred upon corporations organized under the Act and may do everything necessary, suitable or proper for the accomplishment of any of its corporate purposes.

FOURTH: (a) The aggregate number of shares that the corporation shall have authority to issue is 20,000 shares of common stock, each having a par value of \$1.00.

(b) Each shareholder of record shall have one vote for each share of stock standing in his name on the books of the corporation and entitled to vote, except that in the election of directors he shall have the right to vote such number of shares for as many persons as there are directors to be elected. Cumulative voting shall not be allowed in the election of directors or for any other purpose.

(c) At all meetings of shareholders, fifty percent (50%) of the shares entitled to vote at such meeting, represented in person or by proxy, shall constitute a quorum; and at any meeting at which a quorum is present the affirmative vote of a majority of the shares represented at such meeting and entitled to vote on the subject matter shall be the act of the shareholders.

(d) The board of directors may from time to time distribute to the shareholders in partial liquidation, out of either stated capital or capital surplus of the corporation, a portion of its assets, in cash or property, subject to the limitations contained in the Act.

FIFTH: (a) The holders of common stock shall have the preemptive right, exercisable within 30 days after the receipt of notice from the corporation to such holders, to acquire ratably any shares of common stock of the corporation hereafter issued or sold; any warrants, options or other rights hereafter issued or sold to subscribe for, purchase, or otherwise acquire shares of common stock; and any securities hereafter issued or sold which are exchangeable for or convertible into shares of common stock; but in any case only at such prices, and upon such terms and conditions, as may be determined from time to time by the Board of Directors of the corporation.

(b) Any securities offered to holders of common stock under these preemptive rights provisions and not purchased may be issued by the corporation within 90 days after expiration of the 30 day period referred to in paragraph (a) above; provided, however, that the price, terms, and conditions shall not be more favorable to the purchaser than those offered to the holders of common stock pursuant to these preemptive rights provisions. Any issuance of securities after the expiration of such 90 day period shall again be subject to these preemptive rights provisions.

(c) No security which is subject to these preemptive rights provisions shall be issued until compliance in full with the provisions hereof, and any security purportedly issued without such compliance in full shall be null and void.

SIXTH: The corporation shall have the right to indemnify any person to the fullest extent allowed by the Act, except as limited by the bylaws of the corporation from time to time in effect.

SEVENTH: The address of the initial registered office of the corporation is 17 Dartmouth, Pocatello, Idaho 83201. The name of its initial registered agent at such address is Leon W. Manning.

EIGHTH: Three (3) directors shall constitute the initial board of directors, and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders, until a special election is held, or until their successors are elected and have qualified are:

Leon W. Manning	17 Dartmouth Pocatello, Idaho 83201
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Gwen B. Manning	17 Dartmouth Pocatello, Idaho 83201
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Jared Clinger	67 Toponce Pocatello, Idaho 83201
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NINTH: The name and address of the incorporator is Lorene Cox, 50 South Main, Suite 900, Salt Lake City, Utah 84144.

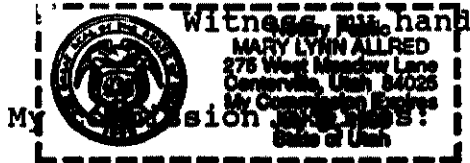
Dated: June 8, 1992

Lorene Cox
LORENE COX

VERIFICATION

STATE OF UTAH)
) : ss.
COUNTY OF SALT LAKE)

I, Mary Lynn Allred, a notary public
residing at Salt Lake City, Utah hereby certify that on the
24 day of June, 1992, personally appeared before me
Lorene Cox, who being by me first duly sworn, declared that
she is the person who signed the foregoing document as
incorporator and that the statements therein contained are
true.



July 12, 1993

Mary Lynn Allred
Notary Public
Address: 50 South Main St, Salt Lake City, UT 84144

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