

**ARTICLES OF INCORPORATION
OF
KAVOD V'NICHUM, INC.
(A NON-STOCK CORPORATION)**

FIRST: The undersigned, Eric Fishman, whose post office address is Holland & Knight LLP, 2099 Pennsylvania, Avenue, N.W., Suite 100, Washington, D. C. 20006, being over eighteen (18) years of age, does hereby form a corporation under and by virtue of the general laws of Maryland and, more specifically, the Maryland General Corporate Law and Subtitle 2 of Title 5 of the Corporations and Associations Article of the Annotated Code of Maryland.

SECOND: The name of the corporation (which is hereinafter referred to as the "Corporation") is KAVOD V'NICHUM, INC.

THIRD: The Corporation is formed exclusively for charitable, educational and religious purposes as will qualify it for exemption from federal income tax as an organization described by Section 501(c)(3) of the Internal Revenue Code of 1986 or corresponding provisions of any subsequent federal tax laws.

Within the scope of the foregoing, the Corporation is specifically organized and empowered:

- (1) To educate the Jewish community and the public about traditional Jewish practices regarding death, dying and bereavement.
- (2) To sponsor workshops for, to train, and to provide resources to, individuals, funeral practice committees, synagogues, rabbinic colleges, chaplain and cantor training programs, hospices and other community organizations providing services to the bereaved.
- (3) To design synagogue member education programs.

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- (4) To develop and publish resource materials on all Jewish death and bereavement practices, including sample contracts between Jewish communities and funeral homes and cemeteries.
- (5) To locate and/or supply, goods and services needed for traditional Jewish burials.
- (6) To advocate consumer protection, especially at times of bereavement.
- (7) To expend, contribute, or otherwise disburse all or such part of the funds collected, received and otherwise raised by this Corporation, exclusively as the Corporation deems appropriate, either directly or through contributions to other organizations for the charitable, educational, and religious purposes so identified, but only to the extent permitted to do so by law.
- (8) To do anything permitted by Section 2-103 of the Corporation and Associations Article of the Annotated Code of Maryland, as amended from time to time, not inconsistent with the foregoing.

The Corporation shall not, as a substantial part of its activities, carry on propaganda or otherwise attempt to influence legislation; nor shall it participate or intervene (by publication or distribution of any statements or otherwise) in any political campaign on behalf of, or in opposition to, any candidate for public office.

FOURTH: Notwithstanding any other provision of these Articles, the Corporation shall not carry on any activities not permitted to be carried on by (a) a corporation described by Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any future United States Internal Revenue law, or (b) a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986, or any corresponding provision of any future United States Internal Revenue Law. No solicitation of contributions to the Corporation shall be made, and no gift, bequest or devise to the Corporation shall be accepted, upon any condition or limitation which, in the

opinion of the Corporation, may cause the Corporation to lose its exemption from payment of federal income taxes.

FIFTH: No part of the net earnings of the Corporation shall inure to the benefit of any member, director or officer of the Corporation or any other private individual, except for those individuals identified as in need of the Corporation's assistance in the performance of its exempt activities, and except that reasonable compensation may be paid for services rendered to or for the Corporation to accomplish one or more of its purposes; and no member, director or officer of the Corporation or any other private individual shall be entitled to share in the distribution of any of the corporate assets upon dissolution of the Corporation.

Upon the dissolution of the Corporation or the winding up of its affairs, the residual assets of the Corporation shall be distributed exclusively to charitable organizations which would then be exempt from federal income tax as organizations described by Section 501(c)(3) of the Internal Revenue Code of 1986 and which are not private foundations within the meaning of Section 509(a) of the Code and the regulations thereunder, as they now exist or as they may hereafter be amended.

SIXTH: The address of the principal office of the Corporation in this State is 8112 Sea Water Path, Columbia, Maryland 21045. The name and address of the Resident Agent of the Corporation in this State is David Zinner, 8112 Sea Water Path, Columbia, Maryland 21045. David Zinner is a resident of the State of Maryland.

SEVENTH: The Corporation has no authority to issue capital stock.

EIGHTH: The initial number of directors of the Corporation shall be six (6), which number may be increased or decreased pursuant to the Bylaws of the Corporation, but shall never be less than the number permitted by Section 2-402 of the Corporations and Associations Article of the Annotated Code of Maryland, as amended from time to time. The names and addresses of the directors who shall act until the first annual meeting or until their successors are duly chosen and qualified are:

Rabbi Arnold Goodman
Ahavath Achim Congregation
600 Peachtree Battle Avenue, N.W.
Atlanta, Georgia 30327

Rabbi Linda Holtzman
Reconstructionist Rabbinical College
1299 Church Road
Wyncote, Pennsylvania 19095

Robert Hausman, Esq.
3308 35th Street, N.W.
Washington, D.C. 20016

Dr. Brenda Gerwin
7424 Hampden Lane
Bethesda, Maryland 20814

Rabbi Stuart Kelman
Congregation Netivot Shalom
1841 Berkeley Way
Berkeley, California 94703

Ms. Lynn Greenhough
2895 Austin Avenue,
Victoria, B.C., Canada, V9A 2K8

The qualifications, tenure and conditions of office of the Corporation's directors and manner in which the Corporation's directors may take action on behalf of the Corporation shall be specified in the Bylaws of the Corporation.

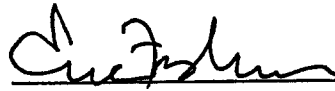
NINTH: The Corporation shall not have any members.

TENTH: Notwithstanding any other provisions of these Articles, if the Corporation shall, at any time after the filing of these Articles of Incorporation, be deemed to constitute a "private foundation" as that term is defined in Section 509(a) of the Code, then the Corporation shall:

- (1) Distribute its income for each taxable year at a time and in a manner which will not subject the Corporation to tax under Section 4942 of the Code;

- (2) Not engage in any act of self-dealing as defined in Section 4941 of the Code;
- (3) Not retain any excess business holdings as defined in Section 4943 of the Code;
- (4) Not make any investments in a manner which will subject the Corporation to tax under Section 4944 of the Code; and
- (5) Not make any taxable expenditures as defined in Section 4945 of the Code.


IN WITNESS WHEREOF, I have signed these Articles of Incorporation this 20 day of March 2002, and I acknowledge the same to be my act.


_____(SEAL)
Eric Fishman

CONSENT TO SERVE AS REGISTERED AGENT

I hereby consent to my designation in this document as resident agent for
Kavod v'Nichum, Inc.

Date: March 28, 2002

 (SEAL)

David Zinner

CUST ID: 0000847168
WORK ORDER: 0000573424
DATE: 04-01-2002 04:50 PM
AMT. PAID: \$40.00

State of Maryland
Department of
Assessments and Taxation



Parris N. Glendening
Governor

Ronald W. Wineholt
Director

Paul B. Anderson
Administrator

Charter Division

HOLLAND & KNIGHT LLP
ATTN CANDACE B EVANS LEGAL ASSISTANT
STE 100
2099 PENNSYLVANIA AVE NW
WASHINGTON DC 20006-6800

Date: 04-15-2002

This letter is to confirm acceptance of the following filing:

ENTITY NAME: KAVOD V'NICHUM, INC.
DEPARTMENT ID : D06758577
TYPE OF REQUEST : ARTICLES OF INCORPORATION
DATE FILED : 04-01-2002
TIME FILED : 10:28-PM
RECORDING FEE : \$20.00
ORG. & CAP FEE : \$20.00
FILING NUMBER : 1000361986896706
CUSTOMER ID : 0000847168
WORK ORDER NUMBER : 0000573424

PLEASE VERIFY THE INFORMATION CONTAINED IN THIS LETTER. NOTIFY THIS DEPARTMENT
IN WRITING IF ANY INFORMATION IS INCORRECT. INCLUDE THE CUSTOMER ID AND THE WORK
ORDER NUMBER ON ANY INQUIRIES.